

News Release

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矽品精密工業股份有限公司公告 100 年第一季營收較前一季下滑 6.5%

及稀釋普通股每股盈餘 NT\$ 0.34 或稀釋美國存託憑證每單位盈餘 US\$ 0.06

100 年 4 月 27 日—矽品精密工業股份有限公司公告(臺灣證券交易所代號: 2325, NASDAQ 代號: SPIL) 100 年第 1 季合併營收為 NT\$ 14,467 百萬元, 與前一季比較下滑 6.5%, 與 99 年同期比較下滑 7.8%.

矽品公告 100 年第 1 季本期淨利 NT\$ 1,070 百萬元,而前一季為淨利 NT\$ 1,114 百萬元 及 99 年第 1 季為淨利 NT\$ 1,514 百萬元.

本季稀釋普通股每股盈餘為 NT\$ 0.34, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.06. 本季稀釋加權平均流通在外股數為 3,135 百萬股.

所有數字皆依中華民國一般公認會計原則及合併基礎所編製。

單位：新台幣百萬元

	100年		99年		差異
	第一季	%	第四季	%	
營業收入淨額	14,467	100.0	15,479	100.0	-6.5
銷貨成本	(12,272)	-84.8	(13,272)	-85.7	-7.5
營業毛利淨額	2,195	15.2	2,207	14.3	-0.5
營業費用	(1,016)	-7.0	(985)	-6.4	3.2
營業淨利	1,179	8.2	1,222	7.9	-3.5
營業外收入	106	0.7	76	0.5	40.2
營業外支出	(68)	-0.5	(104)	-0.7	-34.6
繼續營業部門稅前淨利	1,217	8.4	1,194	7.7	2.0
所得稅 (費用)利益	(147)	-1.0	(80)	-0.5	84.2
本期淨利	1,070	7.4	1,114	7.2	-3.9
稀釋普通股每股盈餘(元)	NT\$ 0.34		NT\$ 0.36		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.06		US\$ 0.06		
加權平均流通在外股數(仟股)-稀釋	3,135,441		3,133,262		

單位：新台幣百萬元

	100年		99年		差異
	第一季	%	第一季	%	
營業收入淨額	14,467	100.0	15,688	100.0	-7.8
銷貨成本	(12,272)	-84.8	(13,175)	-84.0	-6.9
營業毛利淨額	2,195	15.2	2,513	16.0	-12.7
營業費用	(1,016)	-7.0	(797)	-5.1	27.4
營業淨利	1,179	8.2	1,716	10.9	-31.3
營業外收入	106	0.7	84	0.5	27.5
營業外支出	(68)	-0.5	(27)	-0.1	154.0
繼續營業部門稅前淨利	1,217	8.4	1,773	11.3	-31.3
所得稅 (費用)利益	(147)	-1.0	(259)	-1.7	-43.2
本期淨利	1,070	7.4	1,514	9.6	-29.3
稀釋普通股每股盈餘(元)	NT\$ 0.34		NT\$ 0.48		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.06		US\$ 0.08		
加權平均流通在外股數(仟股)-稀釋	3,135,441		3,147,250		

SILICONWARE PRECISION INDUSTRIES CO., LTD.

CONSOLIDATED BALANCE SHEET

As of Mar 31, 2011 and 2010

(Expressed in Thousands of New Taiwan Dollars (NTD) and U.S. Dollars (USD))

ASSETS	Mar 31,2011			Mar 31,2010		Sequential	
	USD	NTD	%	NTD	%	Change	%
Cash and cash equivalent	459,764	13,517,072	17	21,198,416	26	(7,681,344)	-36
Accounts receivable	346,740	10,194,145	13	10,748,521	13	(554,376)	-5
Inventories	120,253	3,535,436	4	3,112,062	4	423,374	14
Other current assets	57,771	1,698,472	2	2,060,493	3	(362,021)	-18
Total current assets	984,528	28,945,125	36	37,119,492	46	(8,174,367)	-22
Long-term investments	227,874	6,699,504	8	4,178,844	5	2,520,660	60
Fixed assets	2,757,144	81,060,025	99	75,881,590	95	5,178,435	7
Less accumulated depreciation	(1,281,913)	(37,688,244)	-46	(38,505,567)	-48	817,323	-2
Net fixed assets	1,475,231	43,371,781	53	37,376,023	47	5,995,758	16
Other assets	87,004	2,557,922	3	1,785,595	2	772,327	43
Total Assets	2,774,637	81,574,332	100	80,459,954	100	1,114,378	1
LIABILITIES AND STOCKHOLDERS' EQUITY							
Liabilities							
Short-term loans	50,000	1,470,000	2	173,050		1,296,950	749
Accounts payable	218,716	6,430,245	8	7,610,925	10	(1,180,680)	-16
Other current liability	230,906	6,788,624	8	8,321,217	10	(1,532,593)	-18
Long-term loans	149,969	4,409,075	6			4,409,075	100
Other liabilities	11,874	349,102		39,529		309,573	783
Total Liabilities	661,464	19,447,046	24	16,144,721	20	3,302,325	20
Stockholders' Equity							
Capital stock	1,059,987	31,163,611	38	31,163,611	39		
Capital reserve	559,644	16,453,526	20	16,453,526	20		
Legal reserve	224,469	6,599,402	8	5,720,419	7	878,983	15
Retained earnings	228,402	6,715,029	8	10,450,860	13	(3,735,831)	-36
Unrealized gain or loss on financial instruments	50,041	1,471,191	2	339,720	1	1,131,471	333
Cumulated translation adjustment	(235)	(6,905)		187,097		(194,002)	-104
Treasury stock	(9,135)	(268,568)				(268,568)	
Total Equity	2,113,173	62,127,286	76	64,315,233	80	(2,187,947)	-3
Total Liabilities & Shareholders' Equity	2,774,637	81,574,332	100	80,459,954	100	1,114,378	1
Forex (NT\$ per US\$)		29.40		31.80			

(1) All figures are under ROC GAAP.

SILICONWARE PRECISION INDUSTRIES CO., LTD.

CONSOLIDATED INCOME STATEMENT

(Expressed in Thousands of New Taiwan Dollars (NTD) and U.S. Dollars (USD))

	3 months ended on Mar 31					Sequential Comparison		
	1Q 2011		%	1Q 2010	YOY	1Q 2011	4Q 2010	QOQ
	USD	NTD		NTD	change %	NTD	NTD	change %
Revenues	493,590	14,467,119	100.0	15,688,515	-7.8	14,467,119	15,478,985	-6.5
Cost of Goods Sold	(418,704)	(12,272,202)	-84.8	(13,175,234)	-6.9	(12,272,202)	(13,272,013)	-7.5
Gross Profit	74,886	2,194,917	15.2	2,513,281	-12.7	2,194,917	2,206,972	-0.5
Operating Expenses								
Selling Expenses	(5,494)	(161,037)	-1.1	(130,894)	23.0	(161,037)	(156,959)	2.6
Administrative Expenses	(13,611)	(398,952)	-2.8	(338,338)	17.9	(398,952)	(407,391)	-2.1
Research and Development Expenses	(15,548)	(455,711)	-3.1	(327,738)	39.0	(455,711)	(420,206)	8.4
	(34,654)	(1,015,700)	-7.0	(796,970)	27.4	(1,015,700)	(984,556)	3.2
Operating Income	40,233	1,179,217	8.2	1,716,311	-31.3	1,179,217	1,222,416	-3.5
Non-operating Income	3,628	106,323	0.7	83,405	27.5	106,323	75,832	40.2
Non-operating Expenses	(2,331)	(68,324)	-0.5	(26,899)	154.0	(68,324)	(104,491)	-34.6
Income from Continuing Operations before Income Tax	41,529	1,217,216	8.4	1,772,817	-31.3	1,217,216	1,193,757	2.0
Income Tax Credit (Expenses)	(5,020)	(147,148)	-1.0	(259,206)	-43.2	(147,148)	(79,894)	84.2
Net Income	36,509	1,070,068	7.4	1,513,611	-29.3	1,070,068	1,113,863	-3.9
Earnings Per Ordinary Share- Diluted		NT\$ 0.34		NT\$ 0.48			NT\$ 0.36	
Earnings Per ADS- Diluted		US\$ 0.06		US\$ 0.08			US\$ 0.06	
Weighted Average Outstanding Shares - Diluted ('k)		3,135,441		3,147,250			3,133,262	
Forex (NT\$ per US\$)		29.31		31.94			30.35	

(1) All figures are under ROC GAAP.

(2) 1 ADS is equivalent to 5 Common Shares.

SILICONWARE PRECISION INDUSTRIES CO., LTD.

CONSOLIDATED STATEMENTS OF CASH FLOWS

For 3 Months Ended on Mar 31, 2011 and 2010

(Expressed in Thousands of New Taiwan Dollars (NTD) and U.S. Dollars (USD))

	3 months, 2011		3 months, 2010
	USD	NTD	NTD
Cash Flows from Operating Activities:			
Net income	36,397	1,070,068	1,513,611
Depreciation	75,151	2,209,448	2,099,635
Amortization	4,795	140,986	106,404
Change in working capital & others	(55,237)	(1,623,962)	91,404
Net cash flows provided from operating activities	61,107	1,796,540	3,811,054
Cash Flows from Investing Activities:			
Acquisition of property, plant, and equipment	(109,962)	(3,232,873)	(2,047,287)
Proceeds from disposal of equipments	16,957	498,535	2,481
Payment for deferred charges/other changes	(37,074)	(1,089,964)	(127,496)
Net cash used in investing activities	(130,078)	(3,824,302)	(2,172,302)
Cash Flows from Financing Activities:			
Repayment for short-term loan			(51,132)
Proceeds from the exercise of employee stock option /other charges			33
Net cash provided from financing activities			(51,099)
Foreign currency exchange effect	878	25,826	(4,398)
Net increase (decrease) in cash and cash equivalents	(68,093)	(2,001,936)	1,583,255
Cash and cash equivalents at beginning of period	527,857	15,519,008	19,615,161
Cash and cash equivalents at end of period	459,764	13,517,072	21,198,416
Forex (NT\$ per US\$)		29.40	31.80

(1) : All figures are under ROC GAAP.