

News Release

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矽品精密工業股份有限公司公告 98 年第一季營收較前一季衰退 26.1%

及稀釋普通股每股盈餘 NT\$0.08 或稀釋美國存託憑證單位盈餘 US\$ 0.01

98 年 4 月 29 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) 98 年第 1 季營收為 NT\$ 9,203 百萬元, 與前一季比較衰退 26.1%, 與 97 年同期間比較下滑 38.4%.

矽品公告 98 年第 1 季本期淨利 NT\$ 262 百萬元, 而前一季為淨損 NT\$ 1,034 百萬元 及 97 年第 1 季淨利為 NT\$ 1,753 百萬元.

本季稀釋普通股每股盈餘為 NT\$ 0.08, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.01. 本季稀釋加權平均流通在外股數為 3,136 百萬股.

單位：新台幣百萬元

營業收入淨額

銷貨成本

營業毛利淨額

營業費用

營業淨利

營業外收入

營業外支出

繼續營業部門稅前淨利

所得稅(費用)利益

本期淨利

稀釋普通股每股盈餘(元)

稀釋美國存託憑證每單位盈餘(美元)

加權平均流通在外股數(仟股)-稀釋

| | 98年 | | 97年 | | 差異 |
|-------------------|-----------|-------|-------------|-------|--------|
| | 第一季 | % | 第四季 | % | |
| 營業收入淨額 | 9,203 | 100.0 | 12,449 | 100.0 | -26.1 |
| 銷貨成本 | (8,324) | -90.5 | (10,049) | -80.7 | -17.2 |
| 營業毛利淨額 | 879 | 9.5 | 2,400 | 19.3 | -63.4 |
| 營業費用 | (689) | -7.5 | (1,175) | -9.4 | -41.4 |
| 營業淨利 | 190 | 2.0 | 1,225 | 9.8 | -84.5 |
| 營業外收入 | 247 | 2.7 | 70 | 0.6 | 253.3 |
| 營業外支出 | (120) | -1.3 | (2,942) | -23.6 | -95.9 |
| 繼續營業部門稅前淨利 | 317 | 3.4 | (1,647) | -13.2 | -119.3 |
| 所得稅(費用)利益 | (55) | -0.6 | 613 | 4.9 | -109.0 |
| 本期淨利 | 262 | 2.8 | (1,034) | -8.3 | -125.3 |
| 稀釋普通股每股盈餘(元) | NT\$ 0.08 | | NT\$ (0.33) | | |
| 稀釋美國存託憑證每單位盈餘(美元) | US\$ 0.01 | | US\$ (0.05) | | |
| 加權平均流通在外股數(仟股)-稀釋 | 3,136,087 | | 3,139,459 | | |

單位：新台幣百萬元

營業收入淨額

銷貨成本

營業毛利淨額

營業費用

營業淨利

營業外收入

營業外支出

繼續營業部門稅前淨利

所得稅(費用)利益

本期淨利

稀釋普通股每股盈餘(元)

稀釋美國存託憑證每單位盈餘(美元)

加權平均流通在外股數(仟股)-稀釋

| | 98年 | | 97年 | | 差異 |
|-------------------|-----------|-------|-----------|-------|-------|
| | 第一季 | % | 第一季 | % | |
| 營業收入淨額 | 9,203 | 100.0 | 14,931 | 100.0 | -38.4 |
| 銷貨成本 | (8,324) | -90.5 | (11,846) | -79.3 | -29.8 |
| 營業毛利淨額 | 879 | 9.5 | 3,085 | 20.7 | -71.4 |
| 營業費用 | (689) | -7.5 | (902) | -6.0 | -23.7 |
| 營業淨利 | 190 | 2.0 | 2,183 | 14.5 | -91.2 |
| 營業外收入 | 247 | 2.7 | 151 | 1.0 | 56.4 |
| 營業外支出 | (120) | -1.3 | (351) | -2.4 | -65.1 |
| 繼續營業部門稅前淨利 | 317 | 3.4 | 1,983 | 13.3 | -84.0 |
| 所得稅(費用)利益 | (55) | -0.6 | (230) | -1.5 | -76.0 |
| 本期淨利 | 262 | 2.8 | 1,753 | 11.8 | -85.1 |
| 稀釋普通股每股盈餘(元) | NT\$ 0.08 | | NT\$ 0.56 | | |
| 稀釋美國存託憑證每單位盈餘(美元) | US\$ 0.01 | | US\$ 0.09 | | |
| 加權平均流通在外股數(仟股)-稀釋 | 3,136,087 | | 3,120,054 | | |



SILICONWARE PRECISION INDUSTRIES CO., LTD.

UNCONSOLIDATED BALANCE SHEET

As of Mar 31, 2009 and 2008

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

| ASSETS | Mar 31,2009 | | | Mar 31,2008 | | Sequential | |
|---|------------------|-------------------|------------|-------------------|------------|---------------------|------------|
| | USD | NTD | % | NTD | % | Change | % |
| Cash and cash equivalent | 544,042 | 18,448,478 | 26 | 24,296,049 | 28 | (5,847,571) | -24 |
| Accounts receivable | 206,924 | 7,016,786 | 10 | 9,208,870 | 11 | (2,192,084) | -24 |
| Inventories | 58,001 | 1,966,798 | 3 | 2,999,705 | 4 | (1,032,907) | -34 |
| Other current assets | 42,035 | 1,425,398 | 2 | 2,002,917 | 2 | (577,519) | -29 |
| Total current assets | 851,001 | 28,857,460 | 41 | 38,507,541 | 45 | (9,650,081) | -25 |
| Long-term investments | 159,921 | 5,422,908 | 8 | 7,580,254 | 9 | (2,157,346) | -28 |
| Fixed assets | 1,986,765 | 67,371,191 | 94 | 69,231,002 | 81 | (1,859,811) | -3 |
| Less accumulated depreciation | (985,370) | (33,413,908) | -47 | (31,543,710) | -37 | (1,870,198) | 6 |
| Net fixed assets | 1,001,394 | 33,957,283 | 47 | 37,687,292 | 44 | (3,730,009) | -10 |
| Other assets | 81,149 | 2,751,754 | 4 | 1,801,364 | 2 | 950,390 | 53 |
| Total Assets | 2,093,465 | 70,989,405 | 100 | 85,576,451 | 100 | (14,587,046) | -17 |
| LIABILITIES AND STOCKHOLDERS' EQUITY | | | | | | | |
| Liabilities | | | | | | | |
| Accounts payable | 114,793 | 3,892,640 | 6 | 6,543,351 | 8 | (2,650,711) | -41 |
| Current portion of long-term debt | 22,053 | 747,807 | 1 | | | 747,807 | |
| Other current liability | 114,614 | 3,886,564 | 5 | 6,499,430 | 7 | (2,612,866) | -40 |
| Long-term loans | 66,158 | 2,243,420 | 3 | 2,991,054 | 4 | (747,634) | -25 |
| Other liabilities | 2,125 | 72,065 | | 116,668 | | (44,603) | -38 |
| Total Liabilities | 319,743 | 10,842,496 | 15 | 16,150,503 | 19 | (5,308,007) | -33 |
| Stockholders' Equity | | | | | | | |
| Capital stock | 929,693 | 31,525,899 | 44 | 30,746,975 | 36 | 778,924 | 3 |
| Capital reserve | 496,025 | 16,820,211 | 24 | 16,658,161 | 19 | 162,050 | 1 |
| Legal reserve | 150,076 | 5,089,066 | 7 | 3,340,131 | 4 | 1,748,935 | 52 |
| Retained earnings | 198,031 | 6,715,220 | 9 | 19,514,321 | 23 | (12,799,101) | -66 |
| Unrealized gain or loss on financial instruments | 11,371 | 385,578 | 1 | (43,698) | | 429,276 | -982 |
| Cumulated translation adjustment | 11,947 | 405,119 | 1 | 4,242 | | 400,877 | 9450 |
| Treasury stock | (23,420) | (794,184) | -1 | (794,184) | -1 | | |
| Total Equity | 1,773,722 | 60,146,909 | 85 | 69,425,948 | 81 | (9,279,039) | -13 |
| Total Liabilities & Shareholders' Equity | 2,093,465 | 70,989,405 | 100 | 85,576,451 | 100 | (14,587,046) | -17 |
| Forex (NT\$ per US\$) | | 33.91 | | 30.40 | | | |

(1) All figures are under ROC GAAP.



SILICONWARE PRECISION INDUSTRIES CO., LTD.

UNCONSOLIDATED INCOME STATEMENT

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

| | 3 months ended on Mar 31 | | | | | Sequential Comparison | | |
|---|--------------------------|-------------|-------|--------------|----------|-----------------------|--------------|----------|
| | 1Q 2009 | | % | 1Q 2008 | YOY | 1Q 2009 | 4Q 2008 | QOQ |
| | USD | NTD | | NTD | change % | NTD | NTD | change % |
| Revenues | 271,005 | 9,203,336 | 100.0 | 14,931,222 | -38.4 | 9,203,336 | 12,448,823 | -26.1 |
| Cost of Goods Sold | (245,131) | (8,324,659) | -90.5 | (11,846,459) | -29.7 | (8,324,659) | (10,048,951) | -17.2 |
| Gross Profit | 25,874 | 878,677 | 9.5 | 3,084,763 | -71.5 | 878,677 | 2,399,872 | -63.4 |
| Operating Expenses | | | | | | | | |
| Selling Expenses | (3,154) | (107,115) | -1.2 | (227,024) | -52.8 | (107,115) | (513,767) | -79.2 |
| Administrative Expenses | (10,150) | (344,682) | -3.7 | (319,429) | 7.9 | (344,682) | (319,656) | 7.8 |
| Research and Development Expenses | (6,969) | (236,658) | -2.6 | (355,551) | -33.4 | (236,658) | (341,331) | -30.7 |
| | (20,273) | (688,455) | -7.5 | (902,004) | -23.7 | (688,455) | (1,174,754) | -41.4 |
| Operating Income | 5,601 | 190,222 | 2.0 | 2,182,759 | -91.3 | 190,222 | 1,225,118 | -84.5 |
| Non-operating Income | 7,276 | 247,076 | 2.7 | 150,723 | 63.9 | 247,076 | 69,934 | 253.3 |
| Non-operating Expenses | (3,540) | (120,203) | -1.3 | (350,519) | -65.7 | (120,203) | (2,942,060) | -95.9 |
| Income from Continuing Operations before Income Tax | 9,337 | 317,095 | 3.4 | 1,982,963 | -84.0 | 317,095 | (1,647,008) | -119.3 |
| Income Tax Credit (Expenses) | (1,629) | (55,310) | -0.6 | (230,007) | -76.0 | (55,310) | 613,429 | -109.0 |
| Net Income | 7,709 | 261,785 | 2.8 | 1,752,956 | -85.1 | 261,785 | (1,033,579) | -125.3 |
| Earnings Per Ordinary Share- Diluted | | NT\$ 0.08 | | NT\$ 0.56 | | | NT\$ (0.33) | |
| Earnings Per ADS- Diluted | | US\$ 0.01 | | US\$ 0.09 | | | US\$ (0.05) | |
| Weighted Average Outstanding Shares - Diluted (k) | | 3,136,087 | | 3,120,054 | | | 3,139,459 | |
| Forex (NT\$ per US\$) | | 33.96 | | 31.52 | | | 32.98 | |

(1) All figures are under ROC GAAP.

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

SILICONWARE PRECISION INDUSTRIES CO., LTD.

UNCONSOLIDATED STATEMENTS OF CASH FLOWS

For 3 Months Ended on Mar 31, 2009 and 2008

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

| | 3 months, 2009 | | 3 months, 2008 |
|---|-----------------|-------------------|--------------------|
| | USD | NTD | NTD |
| Cash Flows from Operating Activities: | | | |
| Net income | 7,720 | 261,785 | 1,752,956 |
| Depreciation | 61,561 | 2,087,520 | 2,017,868 |
| Amortization | 4,133 | 140,146 | 137,595 |
| Gains on disposal of long-term investment | | (5,871) | |
| Long-term investment gain recognized by equity method | 2,870 | 97,334 | (16,262) |
| Change in working capital & others | (46,656) | (1,582,116) | 2,187,582 |
| Net cash flows provided from operating activities | 29,454 | 998,798 | 6,079,739 |
| Cash Flows from Investing Activities: | | | |
| Acquisition of property, plant, and equipment | (11,904) | (403,680) | (2,776,026) |
| Proceeds from disposal of long-term investment | 973 | 32,980 | 18,827 |
| Payment for long-term investment | | | (19,032) |
| Payment for deferred charges/other changes | (790) | (26,804) | (114,416) |
| Net cash used in investing activities | (11,722) | (397,504) | (2,890,647) |
| Cash Flows from Financing Activities: | | | |
| Proceeds from the exercise of employee stock option /other charge | (562) | (19,054) | (21,797) |
| Net cash provided from financing activities | (562) | (19,054) | (21,797) |
| Net increase (decrease) in cash and cash equivalents | 17,170 | 582,240 | 3,167,295 |
| Cash and cash equivalents at beginning of period | 526,872 | 17,866,238 | 21,128,754 |
| Cash and cash equivalents at end of period | 544,042 | 18,448,478 | 24,296,049 |
| Forex (NT\$ per US\$) | | 33.91 | 30.40 |

(1) : All figures are under ROC GAAP.