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Siliconware Precision Industries Reports 2.7% Revenues Growth and EPS of NT \$0.53 or EPADS of US \$ 0.08 for 3Q 2004

Taichung, Taiwan, October 28, 2004 **Siliconware Precision Industries Co., Ltd.** ("SPIL" or the "Company")(TAIEX: 2325, NASDAQ: SPIL) today announced that its sales revenues for 3Q 2004 was NT\$ 8,946 million, representing 2.7% increase QoQ and 24.2% increase compared to the same period of year 2003.

SPIL reported a net income of NT\$ 1,088 million in 3Q 2004, compared with a net income of NT\$ 1,454 million in 2Q 2004 and a net income of NT\$ 1,114 million in 3Q 2003.

SPIL reported its sales revenue for the nine-month period ended September 30, 2004 were NT\$ 25,906 million, up 34.0% compared to the same period of 2003.

For the nine-month period ended September 30, 2004 net income was NT\$ 3,946 million, compared with a net income of NT\$ 1,458 million for the same period of 2003.

Unconsolidated 3Q 2004 Financial Results

- Net revenue was NT\$ 8,946 million, of which NT\$ 8,141 million was from assembly business and NT\$ 805 million was from testing business.
- Cost of goods sold was NT\$ 7,259 million, and gross profit was NT\$ 1,687 million, representing a gross margin of 18.9%.
- Operating expenses were NT\$ 518 million, including selling expenses of NT\$ 145 million, administrative expenses of NT\$ 174 million, and R& D expenses of NT\$ 199 million. Operating profit was NT\$ 1,169 million, representing an operating margin of 13.1% vs 13.6% in 2Q 2004.
- Net interest expense for this quarter was NT\$ 35 million.
- Net income was NT\$ 1,088 million, compared with a net income of NT\$ 1,454 million in 2Q 2004.
- Earnings per ordinary share for this quarter was NT\$0.53, or earnings per ADS of US\$ 0.08. Total weighted average outstanding shares for 3Q 2004 were 2,051,607 thousand shares.

Capital Expenditure

- Capital spending in 3Q 2004 totaled NT\$ 2,162 million, in which NT\$ 1,612 million were spent on assembly equipment, and NT\$ 550 million were spent on testing equipment.
- The depreciation expenses in 3Q 2004 were NT\$ 1,482 million, in which NT\$ 961 million were from assembly business and NT\$ 521 million were from testing business.

Assembly Operation

- BGA revenues accounted for 42% of total revenues, remaining flat from previous quarter; wafer bumping and FCBGA accounted 8%, up from 6% in previous quarter; QFP revenues accounted for 25%, down from 28% in previous quarter; and SO revenues accounted for 12%, up from 11% in previous quarter. Testing service generated 9% of total revenues in 3Q 2004.
- The average assembly utilization rate was 87% in 3Q 2004.

Testing Operation

- The average testing utilization rate was 82% in 3Q 2004.

Siliconware Precision Industries Co., Ltd.



About SPIL

Siliconware Precision Industries Ltd. ("SPIL")(NASDAQ:SPIL, TSE:2325) is a leading provider of comprehensive semiconductor assembly and test services. SPIL is dedicated to meeting all of its customers' integrated circuit packaging and testing requirements, with turnkey solutions that range from design consultations, modeling and simulations, wafer bumping, wafer probe and sort, package assembly, final test, burn-in, to drop ship. Products include advanced leadframe and substrate packages, which are widely used in personal computers, communications, Internet appliances, cellular phones, digital cameras, cable modems, personal digital assistants and LCD monitors. SPIL supplies services and support to fabless design houses, integrated device manufacturers and wafer foundries globally. For further information, visit SPIL's web site at www.spil.com.tw.

Safe Harbor Statement

The information herein contains forward-looking statements. We have based these forward-looking statements on our current expectations and projections about future events. Although we believe that these expectations and projections are reasonable, such forward-looking statements are inherently subject to risks, uncertainties and assumptions about us, including, among other things:

- the intensely competitive personal computer, communications, consumer ICs and non-commodity memory semiconductor industries and markets;
- cyclical nature of the semiconductor industry;
- risks associated with global business activities;
- non-operating losses due to poor financial performance of some of our investments;
- our dependence on key personnel;
- general economic and political conditions;
- possible disruptions in commercial activities caused by natural and human induced disaster, including terrorist activities and armed conflicts and contagious disease, such as the Severe Acute Respiratory Syndrome;
- fluctuations in foreign currency exchange rates; and
- other risks identified in our annual report for the year ended December 31, 2003 on Form 20-F filed with the U.S. Securities and Exchange Commission on June 28, 2004.

The words "anticipate," "believe," "estimate," "expect," "intend," "plan" and similar expressions, as they relate to us, are intended to identify a number of these forward-looking statements. We undertake no obligation to update or revise any forward-looking statements whether as a result of new information, future events or otherwise. In light of these risks, uncertainties and assumptions, the forward-looking events discussed herein might not occur and our actual results could differ materially from those anticipated in these forward-looking statements.

All financial figures discussed herein are prepared pursuant to ROC GAAP on an unaudited unconsolidated basis. Audited unconsolidated financial figures will be publicly announced upon the completion of our audited process. The investment gains or losses of our company for the three months and nine months ended September 30, 2004 reflect our gains or losses attributable to the third quarter and first nine months, respectively, of 2004 unaudited financial results of several of our investments (the "Investees") which are evaluated under the equity method. Neither the unaudited unconsolidated financial data for our company for the three months, nor the unaudited unconsolidated financial data for our company for the nine months, ended September 30, 2004, is necessarily indicative of the results that may be expected for any period thereafter.