

FOR IMMEDIATE RELEASE

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矽品精密工業股份有限公司公告 96 年第一季營收較前一季衰退 6.2% 及稀釋普通股每股盈餘 NT\$ 1.32 或稀釋美國存託憑證單位盈餘 US\$ 0.20

96 年 4 月 25 日—矽品精密工業股份有限公司公告(TAIEX 代號: 2325, NASDAQ 代號: SPIL) 96 年第 1 季營收為 NT\$ 13,751 百萬元, 與前一季比較衰退 6.2%, 與 95 年同期比較成長 2.3%.

矽品公告 96 年第 1 季本期淨利 NT\$ 3,833 百萬元, 而前一季淨利為 NT\$ 3,877 百萬元及 95 年第 1 季淨利為 NT\$ 2,824 百萬元.

96 年第 1 季不含合併之財務摘要

- 營業收入淨額為 NT\$ 13,751 百萬元, 其中 NT\$ 12,548 百萬元來自封裝業務, 另 NT\$ 1,203 百萬元來自於測試業務.
- 銷貨成本為 NT\$ 9,945 百萬元, 及營業毛利為 NT\$ 3,806 百萬元, 營業毛利率為 27.7%.
- 營業費用為 NT\$ 799 百萬元, 其中包括推銷費用為 NT\$ 194 百萬元, 管理及總務費用 NT\$ 264 百萬元, 及研究發展費用 NT\$ 341 百萬元. 營業淨利為 NT\$ 3,007 百萬元, 營業淨利率為 21.9%.
- 本季淨利為 NT\$ 3,833 百萬元.
- 本季稀釋普通股每股盈餘為 NT\$ 1.32, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.20. 本季加權平均流通在外股數(稀釋)為 2,945 百萬股.

資本支出及折舊費用資訊

- 96 年第 1 季資本支出為 NT\$ 2,017 百萬元, 其中有 NT\$ 1,201 百萬元為購買封裝相關設備, 另 NT\$ 816 百萬元為購買測試相關設備.
- 本期折舊費用為 NT\$ 1,753 百萬元, 其中 NT\$ 1,220 百萬元來自於封裝設備, 另 NT\$ 533 百萬元來自測試設備.

封裝業務資訊

- 96 年第 1 季基板相關產品佔總營收比例為 50%, 與上一季持平; 錫凸塊及覆晶封裝佔總營收比例為 11%, 較上一季的 10% 成長 1%; 導線架相關產品佔總營收比例為 28%, 與上一季持平. 本季測試業務的營收佔總營收的 9%.

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, 2004 on Form 20-F filed with the U.S. Securities and Exchange Commission on June 10, 2005.

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 ended Mar 31, 2007 reflect our gains or losses attributable to the first quarter of 2007 unaudited financial results of several of our investments (the "Investees") which are evaluated under the equity method. The unaudited unconsolidated financial data for our company for the three months ended Mar 31, 2007 is not necessarily indicative of the results that may be expected for any period thereafter.

SILICONWARE PRECISION INDUSTRIES CO., LTD.**UNCONSOLIDATED BALANCE SHEET****As of Mar 31, 2007 and 2006**

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

ASSETS	Mar 31,2007			Mar 31,2006		Sequential	
	USD	NTD	%	NTD	%	Change	%
Cash and cash equivalent	637,428	21,086,120	26	12,873,568	17	8,212,552	64
Accounts receivable	262,436	8,681,399	10	8,314,940	11	366,459	4
Inventories	75,838	2,508,706	3	2,784,148	4	(275,442)	-10
Other current assets	63,511	2,100,943	3	1,982,759	2	118,184	6
Total current assets	1,039,213	34,377,168	42	25,955,415	34	8,421,753	32
Long-term investments	424,579	14,045,087	17	17,729,328	23	(3,684,241)	-21
Fixed assets	1,842,592	60,952,945	73	54,370,808	72	6,582,137	12
Less accumulated depreciation	(864,378)	(28,593,631)	-34	(24,469,525)	-32	(4,124,106)	17
Net fixed assets	978,214	32,359,314	39	29,901,283	40	2,458,031	8
Other assets	64,912	2,147,277	2	2,642,785	3	(495,508)	-19
Total Assets	2,506,918	82,928,846	100	76,228,811	100	6,700,035	9
LIABILITIES AND STOCKHOLDERS' EQUITY							
Liabilities							
Accounts payable	136,875	4,527,833	6	4,518,195	6	9,638	
Current portion of long-term debt	35,810	1,184,596	1	6,112,790	8	(4,928,194)	-81
Other current liability	150,298	4,971,845	6	4,081,043	6	890,802	22
Bonds payable				5,934,701	8	(5,934,701)	-100
Long-term loans	90,226	2,984,690	4	1,666,600	2	1,318,090	79
Other liabilities	7,334	242,614		345,486		(102,872)	-30
Total Liabilities	420,543	13,911,578	17	22,658,815	30	(8,747,237)	-39
Stockholders' Equity							
Capital stock	889,497	29,424,577	36	24,141,992	31	5,282,585	22
Capital reserve	474,713	15,703,508	18	10,372,620	13	5,330,888	51
Legal reserve	60,565	2,003,494	2	1,179,104	2	824,390	70
Special reserve	1,512	50,029		141,053		(91,024)	-65
Retained earnings	521,369	17,246,876	21	11,064,924	15	6,181,952	56
Unrealized gain on financial instruments	162,044	5,360,399	7	7,566,236	10	(2,205,837)	-29
Cumulated translation adjustment	736	24,356		(65,377)		89,733	-137
Net loss not recognized as pension cost	(54)	(1,787)		(1,828)		41	-2
Treasury stock	(24,008)	(794,184)	-1	(828,728)	-1	34,544	-4
Total Equity	2,086,374	69,017,268	83	53,569,996	70	15,447,272	29
Total Liabilities & Shareholders' Equity	2,506,918	82,928,846	100	76,228,811	100	6,700,035	9
Forex (NT\$ per US\$)		33.08		32.51			

(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 2007		%	1Q 2006	YOY	1Q 2007	4Q 2006	QOQ
	USD	NTD		NTD	change %	NTD	NTD	change %
Revenues	415,689	13,750,997	100.0	13,439,341	2.3	13,750,997	14,665,868	-6.2
Cost of Goods Sold	(300,621)	(9,944,531)	-72.3	(9,834,836)	1.1	(9,944,531)	(10,474,052)	-5.1
Gross Profit	115,069	3,806,466	27.7	3,604,505	5.6	3,806,466	4,191,816	-9.2
Operating Expenses								
Selling Expenses	(5,882)	(194,583)	-1.4	(180,626)	7.7	(194,583)	(160,125)	21.5
Administrative Expenses	(7,986)	(264,163)	-1.9	(243,900)	8.3	(264,163)	(277,592)	-4.8
Research and Development Expenses	(10,302)	(340,783)	-2.5	(252,961)	34.7	(340,783)	(364,114)	-6.4
	(24,170)	(799,529)	-5.8	(677,487)	18.0	(799,529)	(801,831)	-0.3
Operating Income	90,899	3,006,937	21.9	2,927,018	2.7	3,006,937	3,389,985	-11.3
Non-operating Income	37,995	1,256,859	9.1	198,275	533.9	1,256,859	819,276	53.4
Non-operating Expenses	(2,229)	(73,746)	-0.5	(124,896)	-41.0	(73,746)	(7,365)	901.3
Income from Continuing Operations before Income Tax	126,664	4,190,050	30.5	3,000,397	39.6	4,190,050	4,201,896	-0.3
Income Tax Credit (Expenses)	(10,795)	(357,102)	-2.6	(176,507)	102.3	(357,102)	(325,353)	9.8
Net Income	115,869	3,832,948	27.9	2,823,890	35.7	3,832,948	3,876,543	-1.1
Earnings Per Ordinary Share- Diluted		NT\$ 1.32		NT\$ 0.97			NT\$ 1.33	
Earnings Per ADS- Diluted		US\$ 0.20		US\$ 0.15			US\$ 0.20	
Weighted Average Outstanding Shares - Diluted ('k)		2,944,530		2,844,222			2,897,870	
Forex (NT\$ per US\$)		33.08		32.51			32.62	

(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, 2007 and 2006**

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

	3 months, 2007		3 months, 2006
	USD	NTD	NTD
Cash Flows from Operating Activities:			
Net income	115,869	3,832,948	2,823,890
Depreciation	52,979	1,752,541	1,572,203
Amortization	4,143	137,048	140,028
Gains on disposal of long-term investment	(23,983)	(793,350)	
Long-term investment loss recognized by equity method	(7,908)	(261,608)	7,496
Compensation interest payable on bonds payable	1	36	21,839
Foreign currency exchange (loss) gain on bonds payable	1,050	34,742	(150,712)
Change in working capital & others	36,986	1,223,491	610,151
Net cash flows provided from operating activities	179,137	5,925,848	5,024,895
Cash Flows from Investing Activities:			
Acquisition of property, plant, and equipment	(60,967)	(2,016,780)	(2,388,352)
Increase on financial instruments	(76,286)	(2,523,529)	
Payment for long-term investment			(487,050)
Proceeds from disposal of long-term investment	190,141	6,289,854	
Payment for deferred charges/other changes	1,467	48,531	(72,699)
Net cash provided from (used in) investing activities	54,355	1,798,076	(2,948,101)
Cash Flows from Financing Activities:			
Repayment of long-term loan	(582)	(19,266)	
Proceeds from the exercise of employee stock option /other charges	862	28,528	227,340
Net cash provided from financing activities	280	9,262	227,340
Net increase (decrease) in cash and cash equivalents	233,772	7,733,186	2,304,134
Cash and cash equivalents at the beginning of the period	403,656	13,352,934	10,569,434
Cash and cash equivalents at the end of the period	637,428	21,086,120	12,873,568
Forex (NT\$ per US\$)		33.08	32.51

(1) : All figures are under ROC GAAP.