

# Siliconware Precision Industries Co., Ltd.

## FOR IMMEDIATE RELEASE



Contact:  
Eva Chen / CFO  
(886)4-2534-1525ext.1528  
evachen@spil.com.tw

Janet Chen/ Investor Relations  
(886)2-2702-8898 ext105  
janet@spiltp.com.tw  
SPIL website "www.spil.com.tw"

**矽品精密工業股份有限公司公告 96 年第二季營收較前一季成長 10.8%  
及稀釋普通股每股盈餘 NT\$ 1.30 或稀釋美國存託憑證單位盈餘 US\$ 0.20**

96 年 8 月 2 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 2 季營收為 NT\$ 15,233 百萬元, 與前一季比較成長 10.8%, 與 95 年同期比較成長 11.7%.

矽品公告 96 年第 2 季本期淨利 NT\$ 3,830 百萬元,而前一季淨利為 NT\$ 3,833 百萬元及 95 年第 2 季淨利為 NT\$ 3,492 百萬元.

矽品公告 96 年 1 月 1 日至 6 月 30 日營收淨額為 NT\$ 28,984 百萬元, 較 95 年同期成長 7.0%.

矽品公告 96 年 1 月 1 日至 6 月 30 日淨利為 NT\$ 7,663 百萬元, 而 95 年同期淨利為 NT\$ 6,316 百萬元.

96 年上半年稀釋普通股每股盈餘為 NT\$ 2.62, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.40.

### 96 年第 2 季不含合併之財務摘要

- 營業收入淨額為 NT\$ 15,233 百萬元, 其中 NT\$ 13,792 百萬元來自封裝業務, 另 NT\$ 1,441 百萬元來自於測試業務.
- 銷貨成本為 NT\$ 10,593 百萬元, 及營業毛利為 NT\$ 4,640 百萬元, 營業毛利率為 30.5%.
- 營業費用為 NT\$ 804 百萬元, 其中包括推銷費用為 NT\$ 202 百萬元, 管理及總務費用 NT\$ 280 百萬元, 及研究發展費用 NT\$ 322 百萬元. 營業淨利為 NT\$ 3,836 百萬元, 營業淨利率為 25.2%.
- 本季淨利為 NT\$ 3,830 百萬元.
- 本季稀釋普通股每股盈餘為 NT\$ 1.30, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.20. 本季稀釋加權平均流通在外股數為 2,945 百萬股.

### 資本支出及折舊費用資訊

- 96 年第 2 季資本支出為 NT\$ 2,879 百萬元, 其中有 NT\$ 1,587 百萬元為購買封裝相關設備, 另 NT\$ 1,292 百萬元為購買測試相關設備.
- 本期折舊費用為 NT\$ 1,782 百萬元, 其中 NT\$ 1,229 百萬元來自於封裝設備, 另 NT\$ 553 百萬元來自測試設備.

# Siliconware Precision Industries Co., Ltd.

## 封裝業務資訊

➤ 96年第2季基板相關產品佔總營收比例為 49%，與上一季的 50% 下滑 1%；錫凸塊及覆晶封裝佔總營收比例為 11%，與上一季的 11% 持平；導線架相關產品佔總營收比例為 29%，與上一季的 28% 成長 1%。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 Co., 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](http://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 and six months ended June 30, 2007 reflect our gains or losses attributable to the second quarter and six months, respectively, of 2007 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 six months ended June 30, 2007, is necessarily indicative of the results that may be expected for any period thereafter.

**SILICONWARE PRECISION INDUSTRIES CO., LTD.**



**UNCONSOLIDATED BALANCE SHEET**

**As of June 30, 2007 and 2006**

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

ASSETS	June 30,2007			June 30,2006		Sequential	
	USD	NTD	%	NTD	%	Change	%
Cash and cash equivalent	684,441	22,490,743	26	13,122,206	17	9,368,537	71
Accounts receivable	296,579	9,745,599	11	8,216,677	11	1,528,922	19
Inventories	87,670	2,880,839	3	2,982,550	4	(101,711)	-3
Other current assets	81,281	2,670,885	3	2,493,375	3	177,510	7
<b>Total current assets</b>	<b>1,149,972</b>	<b>37,788,066</b>	<b>43</b>	<b>26,814,808</b>	<b>35</b>	<b>10,973,258</b>	<b>41</b>
Long-term investments	456,878	15,013,000	17	15,817,770	21	(804,770)	-5
Fixed assets	1,947,053	63,980,178	72	55,797,660	74	8,182,518	15
Less accumulated depreciation	(913,522)	(30,018,331)	-34	(25,184,110)	-33	(4,834,221)	19
Net fixed assets	1,033,532	33,961,847	38	30,613,550	41	3,348,297	11
Other assets	52,809	1,735,311	2	2,588,062	3	(852,751)	-33
<b>Total Assets</b>	<b>2,693,190</b>	<b>88,498,224</b>	<b>100</b>	<b>75,834,190</b>	<b>100</b>	<b>12,664,034</b>	<b>17</b>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>							
<b>Liabilities</b>							
Accounts payable	166,593	5,474,259	6	4,492,976	6	981,283	22
Current portion of long-term debt	3,306	108,636		1,994,126	3	(1,885,490)	-95
Other current liability	483,463	15,886,596	18	8,724,407	11	7,162,189	82
Bonds payable				5,918,271	8	(5,918,271)	-100
Long-term loans	90,830	2,984,690	4	1,666,660	2	1,318,030	79
Other liabilities	6,362	209,057		347,150		(138,093)	-40
<b>Total Liabilities</b>	<b>750,555</b>	<b>24,663,238</b>	<b>28</b>	<b>23,143,590</b>	<b>30</b>	<b>1,519,648</b>	<b>7</b>
<b>Stockholders' Equity</b>							
Capital stock	905,042	29,739,667	34	25,062,567	33	4,677,100	19
Stock dividend to be distributed	28,569	938,761	1	2,677,943	4	(1,739,182)	-65
Capital reserve	504,608	16,581,421	18	12,075,857	16	4,505,564	37
Legal reserve	101,647	3,340,131	4	2,003,494	3	1,336,637	67
Special reserve				50,029		(50,029)	-100
Retained earnings	241,478	7,934,977	9	6,363,731	8	1,571,246	25
Unrealized gain or loss on financial instruments	184,607	6,066,178	7	5,352,861	7	713,317	13
Cumulated translation adjustment	908	29,822		(65,230)		95,052	-146
Net loss not recognized as pension cost	(54)	(1,787)		(1,787)			
Treasury stock	(24,169)	(794,184)	-1	(828,865)	-1	34,681	-4
<b>Total Equity</b>	<b>1,942,635</b>	<b>63,834,986</b>	<b>72</b>	<b>52,690,600</b>	<b>70</b>	<b>11,144,386</b>	<b>21</b>
<b>Total Liabilities &amp; Shareholders' Equity</b>	<b>2,693,190</b>	<b>88,498,224</b>	<b>100</b>	<b>75,834,190</b>	<b>100</b>	<b>12,664,034</b>	<b>17</b>
<b>Forex ( NT\$ per US\$ )</b>		<b>32.86</b>		<b>32.42</b>			

(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 June 30					Sequential Comparison		
	2Q 2007		%	2Q 2006	YOY	2Q 2007	1Q 2007	QOQ
	USD	NTD		NTD	change %	NTD	NTD	change %
Revenues	463,583	15,233,345	100.0	13,640,499	11.7	15,233,345	13,750,997	10.8
Cost of Goods Sold	(322,380)	(10,593,407)	-69.5	(10,125,004)	4.6	(10,593,407)	(9,944,531)	6.5
Gross Profit	141,203	4,639,938	30.5	3,515,495	32.0	4,639,938	3,806,466	21.9
Operating Expenses								
Selling Expenses	(6,133)	(201,514)	-1.3	(188,362)	7.0	(201,514)	(194,583)	3.6
Administrative Expenses	(8,520)	(279,954)	-1.8	(244,778)	14.4	(279,954)	(264,163)	6.0
Research and Development Expenses	(9,811)	(322,379)	-2.1	(261,917)	23.1	(322,379)	(340,783)	-5.4
	(24,463)	(803,847)	-5.3	(695,057)	15.7	(803,847)	(799,529)	0.5
Operating Income	116,740	3,836,091	25.2	2,820,438	36.0	3,836,091	3,006,937	27.6
Non-operating Income	21,382	702,604	4.6	825,678	-14.9	702,604	1,256,859	-44.1
Non-operating Expenses	(827)	(27,166)	-0.2	(17,088)	59.0	(27,166)	(73,746)	-63.2
Income from Continuing Operations before Income Tax	137,295	4,511,529	29.6	3,629,028	24.3	4,511,529	4,190,050	7.7
Income Tax Credit (Expenses)	(20,740)	(681,515)	-4.5	(136,746)	398.4	(681,515)	(357,102)	90.8
Net Income	116,556	3,830,014	25.1	3,492,282	9.7	3,830,014	3,832,948	-0.1
Earnings Per Ordinary Share- Diluted		NT\$ 1.30		NT\$ 1.21			NT\$ 1.32	
Earnings Per ADS- Diluted		US\$ 0.20		US\$ 0.19			US\$ 0.20	
Weighted Average Outstanding Shares - Diluted ('k)		2,944,903		2,860,372			2,944,530	
Forex ( NT\$ per US\$ )		32.86		32.42			33.08	

(1) All figures are under ROC GAAP.

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

**SILICONWARE PRECISION INDUSTRIES CO., LTD.****UNCONSOLIDATED INCOME STATEMENT****For the Six Months Ended on June 30, 2007 and 2006**

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

	<b>6 months ended on June 30, 2007 and 2006</b>				
	<b>2007</b>			<b>2006</b>	<b>YOY</b>
	<b>USD</b>	<b>NTD</b>	<b>%</b>	<b>NTD</b>	<b>Change %</b>
<b>Net Sales</b>	882,055	28,984,342	100.0	27,079,840	7.0
<b>Cost of Goods Sold</b>	(625,013)	(20,537,938)	-70.9	(19,959,840)	2.9
<b>Gross Profit</b>	257,042	8,446,404	29.1	7,120,000	18.6
<b>Operating Expenses</b>					
<b>Selling expenses</b>	(12,054)	(396,097)	-1.4	(368,988)	7.3
<b>Administrative expenses</b>	(16,559)	(544,117)	-1.9	(488,678)	11.3
<b>Research and development expenses</b>	(20,181)	(663,162)	-2.3	(514,878)	28.8
	(48,794)	(1,603,376)	-5.5	(1,372,544)	16.8
<b>Operating Income</b>	208,248	6,843,028	23.6	5,747,456	19.1
<b>Non-operating Income</b>	59,631	1,959,463	6.8	1,023,953	91.4
<b>Non-operating Expenses</b>	(3,071)	(100,912)	-0.3	(141,984)	-28.9
<b>Income Before Income Tax</b>	264,808	8,701,579	30.0	6,629,425	31.3
<b>Income Tax Credit (Expenses)</b>	(31,607)	(1,038,617)	-3.6	(313,253)	231.6
<b>Net Income</b>	233,200	7,662,962	26.4	6,316,172	21.3
Earnings Per Ordinary Share- Diluted		NT\$ 2.62		NT\$ 2.19	
Earnings Per ADS- Diluted		US\$ 0.40		US\$ 0.34	
Weighted Average Outstanding Shares - Diluted ('k)		2,944,903		2,860,372	
Forex ( NT\$ per US\$)		32.86		32.42	

(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 6 Months Ended on Jun 30, 2007 and 2006**

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

	6 months, 2007		6 months, 2006
	USD	NTD	NTD
<b>Cash Flows from Operating Activities:</b>			
Net income	233,200	7,662,962	6,316,172
Depreciation	107,577	3,534,979	3,203,940
Amortization	8,388	275,620	276,471
Gains on disposal of long-term investment	(24,143)	(793,350)	
Long-term investment gain recognized by equity method	(12,251)	(402,567)	(464,268)
Compensation interest payable on bonds payable	1	36	29,658
Foreign currency exchange gain on bonds payable	1,046	34,367	(166,214)
Change in working capital & others	3,366	110,594	365,941
<b>Net cash flows provided from operating activities</b>	<b>317,183</b>	<b>10,422,641</b>	<b>9,561,700</b>
<b>Cash Flows from Investing Activities:</b>			
Acquisition of property, plant, and equipment	(148,991)	(4,895,830)	(5,221,657)
Increase on financial instruments	(76,796)	(2,523,529)	
Proceeds from disposal of long-term investment	191,414	6,289,854	
Payment for long-term investment			(487,050)
Payment for deferred charges/other changes	165	5,420	(79,901)
<b>Net cash used in investing activities</b>	<b>(34,208)</b>	<b>(1,124,085)</b>	<b>(5,788,608)</b>
<b>Cash Flows from Financing Activities:</b>			
Repayment of long-term loan	(1,063)	(34,920)	(1,500,000)
Remuneration of directors and supervisors' bonuses	(3,676)	(120,798)	(149,324)
Proceeds from the exercise of employee stock option /other charges	(153)	(5,029)	429,004
<b>Net cash provided from financing activities</b>	<b>(4,892)</b>	<b>(160,747)</b>	<b>(1,220,320)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>278,083</b>	<b>9,137,809</b>	<b>2,552,772</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>406,358</b>	<b>13,352,934</b>	<b>10,569,434</b>
<b>Cash and cash equivalents at end of period</b>	<b>684,441</b>	<b>22,490,743</b>	<b>13,122,206</b>
<b>Forex ( NT\$ per US\$ )</b>		<b>32.86</b>	<b>32.42</b>

(1) : All figures are under ROC GAAP.