

Siliconware Precision Industries Co., Ltd.

FOR IMMEDIATE RELEASE



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**矽品精密工業股份有限公司公告 96 年第三季營收較前一季成長 17.6%
及稀釋普通股每股盈餘 NT\$ 1.66 或稀釋美國存託憑證單位盈餘 US\$ 0.25**

96 年 10 月 31 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 3 季營收為 NT\$ 17,909 百萬元, 與前一季比較成長 17.6%, 與 95 年同期比較成長 22.6%.

矽品公告 96 年第 3 季本期淨利 NT\$ 5,057 百萬元, 而前一季淨利為 NT\$ 3,830 百萬元及 95 年第 3 季淨利為 NT\$ 3,136 百萬元.

矽品公告 96 年 1 月 1 日至 9 月 30 日營收淨額為 NT\$ 46,893 百萬元, 較 95 年同期成長 12.5%.

矽品公告 96 年 1 月 1 日至 9 月 30 日淨利為 NT\$ 12,720 百萬元, 而 95 年同期淨利為 NT\$ 9,452 百萬元.

96 年 1~9 月稀釋普通股每股盈餘為 NT\$ 4.20, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.64.

96 年第 3 季不含合併之財務摘要

- 營業收入淨額為 NT\$ 17,909 百萬元, 其中 NT\$ 16,329 百萬元來自封裝業務, 另 NT\$ 1,580 百萬元來自於測試業務.
- 銷貨成本為 NT\$ 12,225 百萬元, 及營業毛利為 NT\$ 5,684 百萬元, 營業毛利率為 31.7%.
- 營業費用為 NT\$ 795 百萬元, 其中包括推銷費用為 NT\$ 208 百萬元, 管理及總務費用 NT\$ 271 百萬元, 及研究發展費用 NT\$ 316 百萬元. 營業淨利為 NT\$ 4,889 百萬元, 營業淨利率為 27.3%.
- 本季淨利為 NT\$ 5,057 百萬元.
- 本季稀釋普通股每股盈餘為 NT\$ 1.66, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.25. 本季稀釋加權平均流通在外股數為 3,039 百萬股.

資本支出及折舊費用資訊

- 96 年第 3 季資本支出為 NT\$ 4,122 百萬元, 其中有 NT\$ 3,269 百萬元為購買封裝相關設備, 另 NT\$ 853 百萬元為購買測試相關設備.
- 本期折舊費用為 NT\$ 1,881 百萬元, 其中 NT\$ 1,275 百萬元來自於封裝設備, 另 NT\$ 606 百萬元來自測試設備.

Siliconware Precision Industries Co., Ltd.

封裝業務資訊

➤ 96年第3季基板相關產品佔總營收比例為 49%，與上一季的 49%持平；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 29%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 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.

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 nine months ended Sept 30, 2007 reflect our gains or losses attributable to the third quarter and nine 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 nine months ended Sept 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 Sept 30, 2007 and 2006

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

ASSETS	Sept 30,2007			Sept 30,2006		Sequential	
	USD	NTD	%	NTD	%	Change	%
Cash and cash equivalent	456,376	14,912,084	18	11,016,449	15	3,895,635	35
Available-for-sale financial assets	55,037	1,798,333	2			1,798,333	
Accounts receivable	353,971	11,566,016	14	9,055,206	12	2,510,810	28
Inventories	93,853	3,066,634	4	2,907,450	4	159,184	5
Other current assets	78,284	2,557,915	3	1,888,654	3	669,261	35
Total current assets	1,037,520	33,900,982	41	24,867,759	34	9,033,223	36
Long-term investments	323,462	10,569,109	13	15,668,497	20	(5,099,388)	-33
Fixed assets	2,072,290	67,712,087	82	57,929,227	78	9,782,860	17
Less accumulated depreciation	(960,113)	(31,371,676)	-38	(26,165,227)	-35	(5,206,449)	20
Net fixed assets	1,112,178	36,340,411	44	31,764,000	43	4,576,411	14
Other assets	47,040	1,537,029	2	2,681,863	3	(1,144,834)	-43
Total Assets	2,520,200	82,347,531	100	74,982,119	100	7,365,412	10
LIABILITIES AND STOCKHOLDERS' EQUITY							
Liabilities							
Accounts payable	193,532	6,323,666	8	4,750,574	6	1,573,092	33
Current portion of long-term debt				3,671,378	5	(3,671,378)	-100
Other current liability	184,944	6,043,058	7	4,561,672	6	1,481,386	32
Bonds payable				6,051,533	8	(6,051,533)	-100
Long-term loans	91,203	2,980,044	4			2,980,044	
Other liabilities	5,365	175,309		313,187		(137,878)	-44
Total Liabilities	475,044	15,522,077	19	19,348,344	25	(3,826,267)	-20
Stockholders' Equity							
Capital stock	940,365	30,726,442	37	27,768,883	37	2,957,559	11
Capital reserve	509,549	16,649,510	20	12,127,515	16	4,521,995	37
Legal reserve	102,223	3,340,131	4	2,003,494	3	1,336,637	67
Special reserve				50,029		(50,029)	-100
Retained earnings	397,604	12,991,704	16	9,499,897	13	3,491,807	37
Unrealized gain or loss on financial instruments	118,557	3,873,848	5	5,015,664	7	(1,141,816)	-23
Cumulated translation adjustment	1,207	39,446		(1,055)		40,501	-3839
Net loss not recognized as pension cost	(44)	(1,443)		(1,787)		344	-19
Treasury stock	(24,306)	(794,184)	-1	(828,865)	-1	34,681	-4
Total Equity	2,045,155	66,825,454	81	55,633,775	75	11,191,679	20
Total Liabilities & Shareholders' Equity	2,520,200	82,347,531	100	74,982,119	100	7,365,412	10
Forex (NT\$ per US\$)		32.675		33.15			

(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 Sept 30					Sequential Comparison		
	3Q 2007		%	3Q 2006	YOY change %	3Q 2007	2Q 2007	QOQ change %
	USD	NTD		NTD		NTD	NTD	
Revenues	548,103	17,909,274	100.0	14,607,882	22.6	17,909,274	15,233,345	17.6
Cost of Goods Sold	(374,145)	(12,225,185)	-68.3	(10,642,425)	14.9	(12,225,185)	(10,593,407)	15.4
Gross Profit	173,958	5,684,089	31.7	3,965,457	43.3	5,684,089	4,639,938	22.5
Operating Expenses								
Selling Expenses	(6,377)	(208,356)	-1.2	(215,641)	-3.4	(208,356)	(201,514)	3.4
Administrative Expenses	(8,285)	(270,697)	-1.5	(241,426)	12.1	(270,697)	(279,954)	-3.3
Research and Development Expenses	(9,671)	(315,984)	-1.8	(315,186)	0.3	(315,984)	(322,379)	-2.0
	(24,332)	(795,037)	-4.4	(772,253)	3.0	(795,037)	(803,847)	-1.1
Operating Income	149,627	4,889,052	27.3	3,193,204	53.1	4,889,052	3,836,091	27.4
Non-operating Income	26,891	878,654	4.9	265,777	230.6	878,654	702,604	25.1
Non-operating Expenses	(1,596)	(52,153)	-0.3	(23,794)	119.2	(52,153)	(27,166)	92.0
Income from Continuing Operations before Income Tax	174,921	5,715,553	31.9	3,435,187	66.4	5,715,553	4,511,529	26.7
Income Tax Credit (Expenses)	(20,163)	(658,826)	-3.7	(299,021)	120.3	(658,826)	(681,515)	-3.3
Net Income	154,758	5,056,727	28.2	3,136,166	61.2	5,056,727	3,830,014	32.0
Earnings Per Ordinary Share- Diluted		NT\$ 1.66		NT\$ 1.08			NT\$ 1.30	
Earnings Per ADS- Diluted		US\$ 0.25		US\$ 0.16			US\$ 0.20	
Weighted Average Outstanding Shares - Diluted ('k)		3,039,091		2,978,481			2,944,903	
Forex (NT\$ per US\$)		32.675		33.15			32.86	

(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 Nine Months Ended on Sept 30, 2007 and 2006**

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

	9 months ended on Sept 30, 2007 and 2006				
	2007			2006	YOY
	USD	NTD	%	NTD	Change %
Net Sales	1,435,153	46,893,616	100.0	41,687,722	12.5
Cost of Goods Sold	(1,002,697)	(32,763,123)	-69.9	(30,602,265)	7.1
Gross Profit	432,456	14,130,493	30.1	11,085,457	27.5
Operating Expenses					
Selling expenses	(18,499)	(604,453)	-1.3	(584,629)	3.4
Administrative expenses	(24,937)	(814,814)	-1.7	(730,104)	11.6
Research and development expenses	(29,966)	(979,146)	-2.1	(830,064)	18.0
	(73,402)	(2,398,413)	-5.1	(2,144,797)	11.8
Operating Income	359,054	11,732,080	25.0	8,940,660	31.2
Non-operating Income	86,859	2,838,117	6.1	1,289,730	120.1
Non-operating Expenses	(4,684)	(153,065)	-0.3	(165,778)	-7.7
Income Before Income Tax	441,228	14,417,132	30.7	10,064,612	43.2
Income Tax Credit (Expenses)	(51,949)	(1,697,443)	-3.6	(612,274)	177.2
Net Income	389,279	12,719,689	27.1	9,452,338	34.6
Earnings Per Ordinary Share- Diluted		NT\$ 4.20		NT\$ 3.19	
Earnings Per ADS- Diluted		US\$ 0.64		US\$ 0.48	
Weighted Average Outstanding Shares - Diluted ('k)		3,039,091		2,978,481	
Forex (NT\$ per US\$)		32.675		33.15	

(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 9 Months Ended on Sept 30, 2007 and 2006**

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

	9 months, 2007		9 months, 2006
	USD	NTD	NTD
Cash Flows from Operating Activities:			
Net income	389,279	12,719,689	9,452,338
Depreciation	165,767	5,416,424	4,847,298
Amortization	12,786	417,784	406,844
Gains on disposal of long-term investment	(44,849)	(1,465,441)	
Long-term investment gain recognized by equity method	(17,085)	(558,249)	(533,903)
Compensation interest payable on bonds payable	1	36	29,073
Foreign currency exchange gain on bonds payable	1,067	34,880	(21,775)
Change in working capital & others	2,052	67,053	1,019,747
Net cash flows provided from operating activities	509,018	16,632,176	15,199,622
Cash Flows from Investing Activities:			
Acquisition of property, plant, and equipment	(275,974)	(9,017,442)	(8,287,993)
Increase on financial instruments	(77,231)	(2,523,529)	
Proceeds from disposal of long-term investment	231,957	7,579,199	
Payment for long-term investment			(487,050)
Payment for deferred charges/other changes	(3,346)	(109,343)	(117,078)
Net cash used in investing activities	(124,594)	(4,071,115)	(8,892,121)
Cash Flows from Financing Activities:			
Repayment of long-term loan	(1,695)	(55,393)	(1,500,000)
Cash dividends distributed to shareholders and cash bonus distributed to employees	(330,397)	(10,795,715)	(4,632,842)
Proceeds from the exercise of employee stock option /other charges	(4,615)	(150,803)	272,356
Net cash provided from financing activities	(336,707)	(11,001,911)	(5,860,486)
Net increase (decrease) in cash and cash equivalents	47,717	1,559,150	447,015
Cash and cash equivalents at beginning of period	408,659	13,352,934	10,569,434
Cash and cash equivalents at end of period	456,376	14,912,084	11,016,449
Forex (NT\$ per US\$)		32.675	33.15

(1) : All figures are under ROC GAAP.