

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 年第四季營收較前一季衰退 1% 及稀釋普通股每股盈餘 NT\$ 1.57 或稀釋美國存託憑證單位盈餘 US\$ 0.24

97 年 1 月 30 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 4 季營收為 NT\$ 17,729 百萬元, 與前一季比較衰退 1.0%, 與 95 年同期比較成長 20.9%.

矽品公告 96 年第 4 季本期淨利 NT\$ 4,786 百萬元, 而前一季淨利為 NT\$ 5,057 百萬元及 95 年第 4 季淨利為 NT\$ 3,877 百萬元.

矽品公告 96 年 1 月 1 日至 12 月 31 日營收淨額為 NT\$ 64,622 百萬元, 較 95 年同期成長 14.7%.

矽品公告 96 年 1 月 1 日至 12 月 31 日淨利為 NT\$ 17,506 百萬元, 而 95 年同期淨利為 NT\$ 13,329 百萬元.

96 年 1~12 月稀釋普通股每股盈餘為 NT\$ 5.78, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.89.

96 年第 4 季不含合併之財務摘要

- 營業收入淨額為 NT\$ 17,729 百萬元, 其中 NT\$ 16,070 百萬元來自封裝業務, 另 NT\$ 1,659 百萬元來自於測試業務.
- 銷貨成本為 NT\$ 12,681 百萬元, 及營業毛利為 NT\$ 5,048 百萬元, 營業毛利率為 28.5%.
- 營業費用為 NT\$ 802 百萬元, 其中包括推銷費用為 NT\$ 228 百萬元, 管理及總務費用 NT\$ 265 百萬元, 及研究發展費用 NT\$ 309 百萬元. 營業淨利為 NT\$ 4,246 百萬元, 營業淨利率為 23.9%.
- 本季淨利為 NT\$ 4,786 百萬元.
- 本季稀釋普通股每股盈餘為 NT\$ 1.57, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.24. 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 4 季資本支出為 NT\$ 2,406 百萬元, 其中有 NT\$ 1,578 百萬元為購買封裝相關設備, 另 NT\$ 828 百萬元為購買測試相關設備.
- 本期折舊費用為 NT\$ 1,933 百萬元, 其中 NT\$ 1,308 百萬元來自於封裝設備, 另

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NT\$ 625 百萬元來自測試設備.



封裝業務資訊

➤ 96年第4季基板相關產品佔總營收比例為 47%，較上一季的 49% 下降；錫凸塊及覆晶封裝佔總營收比例為 13%，較上一季的 11% 成長；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%。

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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 twelve months ended Dec 31, 2007 reflect our gains or losses attributable to the fourth quarter and twelve 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

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months, nor the unaudited unconsolidated financial data for our company for the twelve months ended Dec 31, 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 Dec 31, 2007 and 2006**

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

ASSETS	Dec 31,2007			Dec 31,2006		Sequential	
	USD	NTD	%	NTD	%	Change	%
Cash and cash equivalent	651,519	21,128,754	25	13,352,934	17	7,775,820	58
Accounts receivable	336,623	10,916,678	13	8,899,434	11	2,017,244	23
Inventories	100,007	3,243,219	4	2,765,326	3	477,893	17
Other current assets	77,459	2,512,007	3	1,860,023	3	651,984	35
Total current assets	1,165,608	37,800,658	45	26,877,717	34	10,922,941	41
Long-term investments	272,239	8,828,711	10	16,143,850	21	(7,315,139)	-45
Fixed assets	2,083,500	67,567,915	80	59,362,482	77	8,205,433	14
Less accumulated depreciation	(964,573)	(31,281,117)	-37	(27,124,284)	-35	(4,156,833)	15
Net fixed assets	1,118,927	36,286,798	43	32,238,198	42	4,048,600	13
Other assets	43,058	1,396,385	2	2,595,771	3	(1,199,386)	-46
Total Assets	2,599,832	84,312,552	100	77,855,536	100	6,457,016	8
LIABILITIES AND STOCKHOLDERS' EQUITY							
Liabilities							
Accounts payable	188,763	6,121,572	7	3,968,073	5	2,153,499	54
Current portion of long-term debt				18,687		(18,687)	-100
Other current liability	188,094	6,099,902	8	4,959,562	7	1,140,340	23
Bonds payable				2,708,145	3	(2,708,145)	-100
Long-term loans	92,380	2,995,871	3	2,988,474	4	7,397	
Other liabilities	5,658	183,473		276,382		(92,909)	-34
Total Liabilities	474,894	15,400,818	18	14,919,323	19	481,495	3
Stockholders' Equity							
Capital stock	947,710	30,734,245	37	28,877,574	37	1,856,671	6
Capital reserve	513,296	16,646,179	19	14,645,653	19	2,000,526	14
Legal reserve	102,995	3,340,131	4	2,003,494	3	1,336,637	67
Special reserve				50,029		(50,029)	-100
Retained earnings	548,183	17,777,565	21	13,413,928	17	4,363,637	33
Unrealized gain or loss on financial instruments	35,790	1,160,659	2	4,765,148	6	(3,604,489)	-76
Cumulated translation adjustment	2,613	84,752		(22,276)		107,028	-480
Net loss not recognized as pension cost	(1,160)	(37,613)		(1,787)		(35,826)	2005
Treasury stock	(24,489)	(794,184)	-1	(795,550)	-1	1,366	
Total Equity	2,124,938	68,911,734	82	62,936,213	81	5,975,521	9
Total Liabilities & Shareholders' Equity	2,599,832	84,312,552	100	77,855,536	100	6,457,016	8
Forex (NT\$ per US\$)		32.43		32.62			

(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 Dec 31					Sequential Comparison		
	4Q 2007		%	4Q 2006	YOY	4Q 2007	3Q 2007	QOQ
	USD	NTD		NTD	change %	NTD	NTD	change %
Revenues	546,679	17,728,794	100.0	14,665,868	20.9	17,728,794	17,909,274	-1.0
Cost of Goods Sold	(391,013)	(12,680,536)	-71.5	(10,474,052)	21.1	(12,680,536)	(12,225,185)	3.7
Gross Profit	155,666	5,048,258	28.5	4,191,816	20.4	5,048,258	5,684,089	-11.2
Operating Expenses								
Selling Expenses	(7,045)	(228,469)	-1.3	(160,125)	42.7	(228,469)	(208,356)	9.7
Administrative Expenses	(8,178)	(265,222)	-1.5	(277,592)	-4.5	(265,222)	(270,697)	-2.0
Research and Development Expenses	(9,522)	(308,805)	-1.7	(364,114)	-15.2	(308,805)	(315,984)	-2.3
	(24,745)	(802,496)	-4.5	(801,831)	0.1	(802,496)	(795,037)	0.9
Operating Income	130,921	4,245,762	23.9	3,389,985	25.2	4,245,762	4,889,052	-13.2
Non-operating Income	28,902	937,304	5.3	819,464	14.4	937,304	878,654	6.7
Non-operating Expenses	(128)	(4,156)	0.0	(7,365)	-43.6	(4,156)	(52,153)	-92.0
Income from Continuing Operations before Income Tax	159,695	5,178,910	29.2	4,202,084	23.2	5,178,910	5,715,553	-9.4
Income Tax Credit (Expenses)	(12,120)	(393,049)	-2.2	(325,353)	20.8	(393,049)	(658,826)	-40.3
Net Income	147,575	4,785,861	27.0	3,876,731	23.5	4,785,861	5,056,727	-5.4
Earnings Per Ordinary Share- Diluted		NT\$ 1.57		NT\$ 1.29			NT\$ 1.66	
Earnings Per ADS- Diluted		US\$ 0.24		US\$ 0.20			US\$ 0.25	
Weighted Average Outstanding Shares - Diluted ('k)		3,039,364		2,990,602			3,039,091	
Forex (NT\$ per US\$)		32.43		32.62			32.675	

(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 Twelve Months Ended on Dec 31, 2007 and 2006

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

	12 months ended on Dec 31, 2007 and 2006				
	2007			2006	YOY
	USD	NTD	%	NTD	Change %
Net Sales	1,992,674	64,622,410	100.0	56,353,590	14.7
Cost of Goods Sold	(1,401,285)	(45,443,659)	-70.3	(41,076,317)	10.6
Gross Profit	591,389	19,178,751	29.7	15,277,273	25.5
Operating Expenses					
Selling expenses	(25,684)	(832,922)	-1.3	(744,754)	11.8
Administrative expenses	(33,304)	(1,080,036)	-1.7	(1,007,696)	7.2
Research and development expenses	(39,715)	(1,287,951)	-2.0	(1,194,178)	7.9
	(98,702)	(3,200,909)	-5.0	(2,946,628)	8.6
Operating Income	492,687	15,977,842	24.7	12,330,645	29.6
Non-operating Income	116,418	3,775,421	5.8	2,109,194	79.0
Non-operating Expenses	(4,848)	(157,221)	-0.2	(173,143)	-9.2
Income Before Income Tax	604,257	19,596,042	30.3	14,266,696	37.4
Income Tax Credit (Expenses)	(64,462)	(2,090,492)	-3.2	(937,627)	123.0
Net Income	539,795	17,505,550	27.1	13,329,069	31.3
Earnings Per Ordinary Share- Diluted		NT\$ 5.78		NT\$ 4.47	
Earnings Per ADS- Diluted		US\$ 0.89		US\$ 0.69	
Weighted Average Outstanding Shares - Diluted ('k)		3,039,364		2,990,602	
Forex (NT\$ per US\$)		32.43		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 12 Months Ended on Dec 31, 2007 and 2006**

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

	12 months, 2007		12 months, 2006
	USD	NTD	NTD
Cash Flows from Operating Activities:			
Net income	539,795	17,505,550	13,329,069
Depreciation	226,630	7,349,626	6,575,895
Amortization	17,277	560,289	535,406
Gains on disposal of long-term investment	(65,860)	(2,135,849)	
Long-term investment gain recognized by equity method	(21,914)	(710,673)	(1,186,201)
Compensation interest payable on bonds payable	1	36	30,810
Foreign currency exchange gain on bonds payable	1,076	34,880	(113,157)
Change in working capital & others	41,966	1,360,960	953,438
Net cash flows provided from operating activities	738,971	23,964,819	20,125,260
Cash Flows from Investing Activities:			
Acquisition of property, plant, and equipment	(352,238)	(11,423,064)	(10,458,172)
Increase on financial instruments	(77,815)	(2,523,529)	
Proceeds from disposal of long-term investment	285,980	9,274,323	
Payment for long-term investment			(487,050)
Payment for deferred charges/other changes	(8,820)	(286,044)	(189,861)
Net cash used in investing activities	(152,893)	(4,958,314)	(11,135,083)
Cash Flows from Financing Activities:			
Repayment of long-term loan	(1,708)	(55,392)	(1,818,063)
Cash dividends distributed to shareholders and cash bonus distributed to employees	(332,893)	(10,795,715)	(4,632,842)
Remuneration of directors and supervisors' bonuses	(3,725)	(120,798)	(149,324)
Proceeds from the exercise of employee stock option /other charge	(7,980)	(258,780)	393,552
Net cash provided from financing activities	(346,305)	(11,230,685)	(6,206,677)
Net increase (decrease) in cash and cash equivalents	239,772	7,775,820	2,783,500
Cash and cash equivalents at beginning of period	411,746	13,352,934	10,569,434
Cash and cash equivalents at end of period	651,519	21,128,754	13,352,934
Forex (NT\$ per US\$)		32.43	32.62

(1) : All figures are under ROC GAAP.