

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 97 年第一季營收較前一季衰退 15.8%
及稀釋普通股每股盈餘 NT\$ 0.58 或稀釋美國存託憑證單位盈餘 US\$ 0.10**

97 年 4 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) 97 年第 1 季營收為 NT\$ 14,931 百萬元, 與前一季比較衰退 15.8%, 與 96 年同期間比較成長 8.6%.

矽品公告 97 年第 1 季本期淨利 NT\$ 1,753 百萬元,而前一季淨利為 NT\$ 4,770 百萬元及 96 年第 1 季淨利為 NT\$ 3,833 百萬元.

97 年第 1 季不含合併之財務摘要

- 營業收入淨額為 NT\$ 14,931 百萬元, 其中 NT\$ 13,570 百萬元來自封裝業務, 另 NT\$ 1,361 百萬元來自於測試業務.
- 銷貨成本為 NT\$ 11,860 百萬元, 及營業毛利為 NT\$ 3,071 百萬元, 營業毛利率為 20.6%.
- 營業費用為 NT\$ 902 百萬元, 其中包括推銷費用為 NT\$ 227 百萬元, 管理及總務費用 NT\$ 319 百萬元, 及研究發展費用 NT\$ 356 百萬元. 營業淨利為 NT\$ 2,169 百萬元, 營業淨利率為 14.5%.
- 本季淨利為 NT\$ 1,753 百萬元.
- 本季稀釋普通股每股盈餘為 NT\$ 0.58, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.10. 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

- 97 年第 1 季資本支出為 NT\$ 2,776 百萬元, 其中有 NT\$ 2,158 百萬元為購買封裝相關設備, 另 NT\$ 618 百萬元為購買測試相關設備.
- 本期折舊費用為 NT\$ 2,018 百萬元, 其中 NT\$ 1,393 百萬元來自於封裝設備, 另 NT\$ 625 百萬元來自測試設備.

Siliconware Precision Industries Co., Ltd.

封裝業務資訊

➤ 97年第1季基板相關產品佔總營收比例為 47%，與上一季的 47%持平；錫凸塊及覆晶封裝佔總營收比例為 14%，較上一季的 13% 成長；導線架相關產品佔總營收比例為 28%，較上一季的 29%下降。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, 2006 on Form 20-F filed with the U.S. Securities and Exchange Commission on June 20, 2007.

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, 2008 reflect our gains or losses attributable to the first quarter 2008 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, 2008 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, 2008 and 2007**

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

ASSETS	Mar 31,2008			Mar 31,2007		Sequential	
	USD	NTD	%	NTD	%	Change	%
Cash and cash equivalent	799,212	24,296,049	28	21,086,120	26	3,209,929	15
Accounts receivable	302,923	9,208,870	11	8,681,399	10	527,471	6
Inventories	98,675	2,999,705	4	2,508,706	3	490,999	20
Other current assets	65,885	2,002,917	3	2,100,943	3	(98,026)	-5
Total current assets	1,266,695	38,507,541	46	34,377,168	42	4,130,373	12
Long-term investments	249,350	7,580,254	9	14,045,087	17	(6,464,833)	-46
Fixed assets	2,277,336	69,231,002	80	60,952,945	73	8,278,057	14
Less accumulated depreciation	(1,037,622)	(31,543,710)	-37	(28,593,631)	-34	(2,950,079)	10
Net fixed assets	1,239,714	37,687,292	43	32,359,314	39	5,327,978	16
Other assets	59,255	1,801,364	2	2,147,277	2	(345,913)	-16
Total Assets	2,815,015	85,576,451	100	82,928,846	100	2,647,605	3
LIABILITIES AND STOCKHOLDERS' EQUITY							
Liabilities							
Accounts payable	215,242	6,543,351	8	4,527,833	6	2,015,518	45
Current portion of long-term debt				1,184,596	1	(1,184,596)	-100
Other current liability	213,797	6,499,430	7	4,971,845	6	1,527,585	31
Bonds payable							
Long-term loans	98,390	2,991,054	3	2,984,690	4	6,364	
Other liabilities	3,838	116,668		242,614		(125,946)	-52
Total Liabilities	531,267	16,150,503	19	13,911,578	17	2,238,925	16
Stockholders' Equity							
Capital stock	1,011,414	30,746,975	36	29,424,577	36	1,322,398	4
Capital reserve	547,966	16,658,161	19	15,703,508	18	954,653	6
Legal reserve	109,873	3,340,131	4	2,003,494	2	1,336,637	67
Special reserve				50,029		(50,029)	-100
Retained earnings	641,918	19,514,321	23	17,246,876	21	2,267,445	13
Unrealized gain or loss on financial instruments	(1,437)	(43,698)		5,360,399	7	(5,404,097)	-101
Cumulated translation adjustment	140	4,242		24,356		(20,114)	-83
Net loss not recognized as pension cost				(1,787)		1,787	-100
Treasury stock	(26,124)	(794,184)	-1	(794,184)	-1		
Total Equity	2,283,748	69,425,948	81	69,017,268	83	408,680	1
Total Liabilities & Shareholders' Equity	2,815,015	85,576,451	100	82,928,846	100	2,647,605	3
Forex (NT\$ per US\$)		30.40		33.08			

(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 2008		%	1Q 2007	YOY change %	1Q 2008	4Q 2007	QOQ
	USD	NTD		NTD		NTD	NTD	NTD
Revenues	491,159	14,931,222	100.0	13,750,997	8.6	14,931,222	17,728,794	-15.8
Cost of Goods Sold	(390,125)	(11,859,789)	-79.4	(9,944,531)	19.3	(11,859,789)	(12,680,536)	-6.5
Gross Profit	101,034	3,071,433	20.6	3,806,466	-19.3	3,071,433	5,048,258	-39.2
Operating Expenses								
Selling Expenses	(7,468)	(227,024)	-1.5	(194,583)	16.7	(227,024)	(228,469)	-0.6
Administrative Expenses	(10,508)	(319,429)	-2.1	(264,163)	20.9	(319,429)	(265,221)	20.4
Research and Development Expenses	(11,696)	(355,551)	-2.4	(340,783)	4.3	(355,551)	(308,805)	15.1
	(29,671)	(902,004)	-6.0	(799,529)	12.8	(902,004)	(802,495)	12.4
Operating Income	71,363	2,169,429	14.5	3,006,937	-27.9	2,169,429	4,245,763	-48.9
Non-operating Income	5,196	157,970	1.1	1,256,859	-87.4	157,970	921,104	-82.8
Non-operating Expenses	(11,330)	(344,436)	-2.3	(73,746)	367.1	(344,436)	(4,156)	8187.7
Income from Continuing Operations before Income Tax	65,229	1,982,963	13.3	4,190,050	-52.7	1,982,963	5,162,711	-61.6
Income Tax Credit (Expenses)	(7,566)	(230,007)	-1.5	(357,102)	-35.6	(230,007)	(393,049)	-41.5
Net Income	57,663	1,752,956	11.7	3,832,948	-54.3	1,752,956	4,769,662	-63.2
Earnings Per Ordinary Share- Diluted		NT\$ 0.58		NT\$ 1.28			NT\$ 1.57	
Earnings Per ADS- Diluted		US\$ 0.10		US\$ 0.19			US\$ 0.24	
Weighted Average Outstanding Shares - Diluted ('k)		3,038,819		3,038,755			3,039,364	
Forex (NT\$ per US\$)		30.40		33.08			32.43	

(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, 2008 and 2007**

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

	3 months, 2008		3 months, 2007
	USD	NTD	NTD
Cash Flows from Operating Activities:			
Net income	57,663	1,752,956	3,832,948
Depreciation	66,377	2,017,868	1,752,541
Amortization	4,526	137,595	137,048
Gains on disposal of long-term investment			(793,350)
Long-term investment gain recognized by equity method	(535)	(16,262)	(261,608)
Compensation interest payable on bonds payable			36
Foreign currency exchange gain on bonds payable			34,742
Change in working capital & others	71,960	2,187,582	1,223,491
Net cash flows provided from operating activities	199,991	6,079,739	5,925,848
Cash Flows from Investing Activities:			
Acquisition of property, plant, and equipment	(91,317)	(2,776,026)	(2,016,780)
Increase on financial instruments			(2,523,529)
Proceeds from disposal of long-term investment			6,289,854
Payment for long-term investment	(626)	(19,032)	
Payment for deferred charges/other changes	(3,144)	(95,589)	48,531
Net cash used in investing activities	(95,087)	(2,890,647)	1,798,076
Cash Flows from Financing Activities:			
Repayment of long-term loan			(19,266)
Proceeds from the exercise of employee stock option /other charge	(717)	(21,797)	28,528
Net cash provided from financing activities	(717)	(21,797)	9,262
Net increase (decrease) in cash and cash equivalents	104,187	3,167,295	7,733,186
Cash and cash equivalents at beginning of period	695,025	21,128,754	13,352,934
Cash and cash equivalents at end of period	799,212	24,296,049	21,086,120
Forex (NT\$ per US\$)		30.40	33.08

(1) : All figures are under ROC GAAP.