

News Release

Contact:

Siliconware Precision Industries Co., Ltd.
No.45, Jieh Show Rd.
Hsinchu Science Park, Hsinchu
Taiwan, 30056
www.spil.com.tw

Janet Chen, IR Director
janet@spil.com.tw
+886-3-5795678#3675
Byron Chiang, Spokesperson
byronc@spil.com.tw
+886-3-5795678#3671

矽品精密工業股份有限公司公告 97 年第二季營收較前一季成長 6.2%

及稀釋普通股每股盈餘 NT\$ 0.79 或稀釋美國存託憑證單位盈餘 US\$ 0.13

97 年 8 月 6 日—矽品精密工業股份有限公司公告(臺灣證券交易所代號: 2325, NASDAQ 代號: SPIL) 97 年第 2 季營收為 NT\$ 15,852 百萬元, 與前一季比較成長 6.2%, 與 96 年同期間比較成長 4.1%.

矽品公告 97 年第 2 季本期淨利 NT\$ 2,408 百萬元,而前一季淨利為 NT\$ 1,753 百萬元 及 96 年第 2 季淨利為 NT\$ 3,830 百萬元.

本季稀釋普通股每股盈餘為 NT\$ 0.79, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.13. 本季稀釋加權平均流通在外股數為 3,050 百萬股.

矽品公告 97 年 1~6 月營收為 NT\$ 30,783 百萬元, 與 96 年同期間比較成長 6.2%.

97 年 1~6 月本期淨利 NT\$ 4,161 百萬元,而 96 年同期間淨利為 NT\$ 7,663 百萬元.

97 年 1~6 月當期稀釋普通股每股盈餘為 NT\$ 1.36, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.22.

單位：新台幣百萬元

	97年 第二季		97年 第一季		差異 %
		%		%	
營業收入淨額	15,852	100.0	14,931	100.0	6.2
銷貨成本	(12,573)	-79.3	(11,860)	-79.4	6.0
營業毛利淨額	3,279	20.7	3,071	20.6	6.8
營業費用	(896)	-5.7	(902)	-6.0	-0.7
營業淨利	2,383	15.0	2,169	14.5	9.9
營業外收入	389	2.5	158	1.1	146.4
營業外支出	(82)	-0.5	(344)	2.3	-76.2
繼續營業部門稅前淨利	2,690	17.0	1,983	13.3	35.7
所得稅 (費用)利益	(282)	-1.8	(230)	-1.5	22.9
本期淨利	2,408	15.2	1,753	11.7	37.4
稀釋普通股每股盈餘(元)	NT\$ 0.79		NT\$ 0.57		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.13		US\$ 0.10		
加權平均流通在外股數(仟股)-稀釋	3,050,042		3,038,820		

單位：新台幣百萬元

	97年 第二季		96年 第二季		差異 %
		%		%	
營業收入淨額	15,852	100.0	15,233	100.0	4.1
銷貨成本	(12,573)	-79.3	(10,593)	-69.5	18.7
營業毛利淨額	3,279	20.7	4,640	30.5	-29.3
營業費用	(896)	-5.7	(804)	-5.3	11.4
營業淨利	2,383	15.0	3,836	25.2	-37.9
營業外收入	389	2.5	703	4.6	-44.6
營業外支出	(82)	-0.5	(27)	-0.2	201.7
繼續營業部門稅前淨利	2,690	17.0	4,512	29.6	-40.4
所得稅 (費用)利益	(282)	-1.8	(682)	-4.5	-58.5
本期淨利	2,408	15.2	3,830	25.1	-37.1
稀釋普通股每股盈餘(元)	NT\$ 0.79		NT\$ 1.26		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.13		US\$ 0.19		
加權平均流通在外股數(仟股)-稀釋	3,050,042		3,039,140		

單位：新台幣百萬元

	97年		96年		差異
	1月1日-6月30日	%	1月1日-6月30日	%	
營業收入淨額	30,783	100.0	28,984	100.0	6.2
銷貨成本	(24,433)	-79.4	(20,538)	-70.9	19.0
營業毛利淨額	6,350	20.6	8,446	29.1	-24.8
營業費用	(1,798)	-5.8	(1,603)	-5.5	12.1
營業淨利	4,552	14.8	6,843	23.6	-33.5
營業外收入	444	1.4	1,959	6.8	-77.3
營業外支出	(323)	-1.0	(101)	-0.3	220.3
繼續營業部門稅前淨利	4,673	15.2	8,701	30.0	-46.3
所得稅(費用)利益	(512)	-1.7	(1,038)	-3.6	-50.6
本期淨利	4,161	13.5	7,663	26.4	-45.7
稀釋普通股每股盈餘(元)	NT\$ 1.36		NT\$ 2.54		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.22		US\$ 0.39		
加權平均流通在外股數(仟股)-稀釋	3,050,042		3,039,140		

SILICONWARE PRECISION INDUSTRIES CO., LTD.

UNCONSOLIDATED BALANCE SHEET

As of June 30, 2008 and 2007

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

ASSETS	Jun 30,2008			Jun 30,2007		Sequential	
	USD	NTD	%	NTD	%	Change	%
Cash and cash equivalent	793,626	24,078,606	27	22,490,743	26	1,587,863	7
Accounts receivable	364,948	11,072,532	13	9,745,599	11	1,326,933	14
Inventories	96,555	2,929,481	3	2,880,839	3	48,642	2
Other current assets	65,766	1,995,330	3	2,670,885	3	(675,555)	-25
Total current assets	1,320,895	40,075,949	46	37,788,066	43	2,287,883	6
Long-term investments	229,668	6,968,115	8	15,013,000	17	(8,044,885)	-54
Fixed assets	2,325,392	70,552,397	81	63,980,178	72	6,572,219	10
Less accumulated depreciation	(1,065,057)	(32,313,818)	-37	(30,018,331)	-34	(2,295,487)	8
Net fixed assets	1,260,335	38,238,579	44	33,961,847	39	4,276,732	13
Other assets	57,086	1,731,995	2	1,735,311	2	(3,316)	0
Total Assets	2,867,984	87,014,638	100	88,498,224	100	(1,483,586)	-2
LIABILITIES AND STOCKHOLDERS' EQUITY							
Liabilities							
Accounts payable	239,830	7,276,431	8	5,474,259	6	1,802,172	33
Current portion of long-term debt				108,636		(108,363)	-100
Other current liability	677,383	20,551,789	23	15,886,596	18	4,665,193	29
Long-term loans	98,426	2,986,237	4	2,984,690	4	1,547	
Other liabilities	3,228	97,952		209,057		(111,105)	-53
Total Liabilities	1,018,866	30,912,409	36	24,663,238	28	6,249,171	25
Stockholders' Equity							
Capital stock	1,013,414	30,746,975	35	29,739,667	34	1,007,308	3
Stock dividend to be distributed	25,673	778,924	1	938,761	1	(159,837)	-17
Capital reserve	554,370	16,819,576	19	16,581,421	18	238,155	1
Legal reserve	167,735	5,089,066	6	3,340,131	4	1,748,935	52
Retained earnings	141,752	4,300,752	5	7,934,977	9	(3,634,225)	-46
Unrealized gain or loss on financial instruments	(29,450)	(893,517)	-1	6,066,178	7	(6,959,695)	-115
Cumulated translation adjustment	1,801	54,637		29,822		24,815	83
Net loss not recognized as pension cost				(1,787)		1,787	-100
Treasury stock	(26,176)	(794,184)	-1	(794,184)	-1		
Total Equity	1,849,118	56,102,229	64	63,834,986	83	(7,732,757)	-12
Total Liabilities & Shareholders' Equity	2,867,984	87,014,638	100	88,498,224	100	(1,483,586)	-2
Forex (NT\$ per US\$)		30.34		32.86			

(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 2008		%	2Q 2007	YOY	2Q 2008	1Q 2008	QOQ
	USD	NTD		NTD	change %	NTD	NTD	change %
Revenues	522,491	15,852,384	100.0	15,233,345	4.1	15,852,384	14,931,222	6.2
Cost of Goods Sold	(414,423)	(12,573,587)	-79.3	(10,593,407)	18.7	(12,573,587)	(11,859,789)	6.0
Gross Profit	108,068	3,278,797	20.7	4,639,938	-29.3	3,278,797	3,071,433	6.8
Operating Expenses								
Selling Expenses	(6,959)	(211,136)	-1.3	(201,514)	4.8	(211,136)	(227,024)	-7.0
Administrative Expenses	(11,180)	(339,215)	-2.1	(279,954)	21.2	(339,215)	(319,429)	6.2
Research and Development Expenses	(11,382)	(345,327)	-2.2	(322,379)	7.1	(345,327)	(355,551)	-2.9
	(29,521)	(895,678)	-5.7	(803,847)	11.4	(895,678)	(902,004)	-0.7
Operating Income	78,547	2,383,119	15.0	3,836,091	-37.9	2,383,119	2,169,429	9.9
Non-operating Income	12,832	389,317	2.5	702,604	-44.6	389,317	157,970	146.4
Non-operating Expenses	(2,702)	(81,969)	-0.5	(27,166)	201.7	(81,969)	(344,436)	-76.2
Income from Continuing Operations before Income Tax	88,677	2,690,467	17.0	4,511,529	-40.4	2,690,467	1,982,963	35.7
Income Tax Credit (Expenses)	(9,314)	(282,577)	-1.8	(681,515)	-58.5	(282,577)	(230,007)	22.9
Net Income	79,364	2,407,890	15.2	3,830,014	-37.1	2,407,890	1,752,956	37.4
Earnings Per Ordinary Share- Diluted		NT\$ 0.79		NT\$ 1.26			NT\$ 0.57	
Earnings Per ADS- Diluted		US\$ 0.13		US\$ 0.19			US\$ 0.10	
Weighted Average Outstanding Shares - Diluted ('k)		3,050,042		3,039,140			3,038,820	
Forex (NT\$ per US\$)		30.34		32.86			30.40	

(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, 2008 and 2007

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

	6 months ended on June 30, 2008 and 2007				
	2008			2007	YOY
	USD	NTD	%	NTD	Change %
Net Sales	1,014,621	30,783,606	100.0	28,984,342	6.2
Cost of Goods Sold	(805,319)	(24,433,376)	-79.4	(20,537,938)	19.0
Gross Profit	209,302	6,350,230	20.6	8,446,404	-24.8
Operating Expenses					
Selling expenses	(14,442)	(438,160)	-1.4	(396,097)	10.6
Administrative expenses	(21,709)	(658,644)	-2.1	(544,117)	21.0
Research and development expenses	(23,101)	(700,878)	-2.3	(663,162)	5.7
	(59,251)	(1,797,682)	-5.8	(1,603,376)	12.1
Operating Income	150,051	4,552,548	14.8	6,843,028	-33.5
Non-operating Income	14,637	444,094	1.4	1,959,463	-77.3
Non-operating Expenses	(10,653)	(323,212)	-1.0	(100,912)	220.3
Income Before Income Tax	154,035	4,673,430	15.2	8,701,579	-46.3
Income Tax Credit (Expenses)	(16,895)	(512,584)	-1.7	(1,038,617)	-50.6
Net Income	137,141	4,160,846	13.5	7,662,962	-45.7
Earnings Per Ordinary Share- Diluted		NT\$ 1.36		NT\$ 2.54	
Earnings Per ADS- Diluted		US\$ 0.22		US\$ 0.39	
Weighted Average Outstanding Shares - Diluted ('k)		3,050,042		3,039,140	
Forex (NT\$ per US\$)		30.34		32.86	

(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 June 30, 2008 and 2007

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

	6 months, 2008		6 months, 2007
	USD	NTD	NTD
Cash Flows from Operating Activities:			
Net income	136,870	4,160,846	7,662,962
Depreciation	134,569	4,090,899	3,534,979
Amortization	9,250	281,200	275,620
Gains on disposal of long-term investment			(793,350)
Long-term investment gain recognized by equity method	(1,386)	(42,130)	(402,567)
Compensation interest payable on bonds payable			36
Foreign currency exchange gain on bonds payable			34,367
Change in working capital & others	13,899	422,519	75,674
Net cash flows provided from operating activities	293,202	8,913,334	10,387,721
Cash Flows from Investing Activities:			
Acquisition of property, plant, and equipment	(182,099)	(5,535,821)	(4,895,830)
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	(6,926)	(210,542)	5,420
Net cash used in investing activities	(189,651)	(5,765,395)	(1,124,085)
Cash Flows from Financing Activities:			
Remuneration of directors and supervisors' bonuses		(157,404)	(120,798)
Proceeds from the exercise of employee stock option /other charges	(1,338)	(40,683)	(5,029)
Net cash provided from financing activities	(6,516)	(198,087)	(125,827)
Net increase (decrease) in cash and cash equivalents	97,035	2,949,852	9,137,809
Cash and cash equivalents at beginning of period	695,025	21,128,754	13,352,934
Cash and cash equivalents at end of period	792,059	24,078,606	22,490,743
Forex (NT\$ per US\$)		30.34	32.86

(1) : All figures are under ROC GAAP.