

# News Release

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**矽品精密工業股份有限公司公告 97 年第三季營收較前一季成長 8.8%**

**及稀釋普通股每股盈餘 NT\$ 1.02 或稀釋美國存託憑證單位盈餘 US\$ 0.16**

97 年 10 月 29 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 3 季營收為 NT\$ 17,242 百萬元, 與前一季比較成長 8.8%, 與 96 年同期間比較下跌 3.7%.

矽品公告 97 年第 3 季本期淨利 NT\$ 3,186 百萬元,而前一季淨利為 NT\$ 2,408 百萬元 及 96 年第 3 季淨利為 NT\$ 5,057 百萬元.

本季稀釋普通股每股盈餘為 NT\$ 1.02, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.16. 本季稀釋加權平均流通在外股數為 3,137 百萬股.

矽品公告 97 年 1~9 月營收為 NT\$ 48,026 百萬元, 與 96 年同期間比較成長 2.4%.

97 年 1~9 月本期淨利 NT\$ 7,347 百萬元,而 96 年同期間淨利為 NT\$ 12,720 百萬元.

97 年 1~9 月當期稀釋普通股每股盈餘為 NT\$ 2.34, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.36.

單位：新台幣百萬元

	97年 第三季		97年 第二季		差異 %
		%		%	
營業收入淨額	17,242	100.0	15,852	100.0	8.8
銷貨成本	(13,203)	-76.6	(12,573)	-79.3	5.0
營業毛利淨額	4,039	23.4	3,279	20.7	23.2
營業費用	(944)	-5.5	(896)	-5.7	5.4
營業淨利	3,095	18.0	2,383	15.0	29.9
營業外收入	416	2.4	389	2.5	6.9
營業外支出	(28)	-0.2	(82)	-0.5	-65.1
繼續營業部門稅前淨利	3,483	20.2	2,690	17.0	29.4
所得稅 (費用)利益	(297)	-1.7	(282)	-1.8	4.9
本期淨利	3,186	18.5	2,408	15.2	32.3
稀釋普通股每股盈餘(元)	NT\$ 1.02		NT\$ 0.77		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.16		US\$ 0.13		
加權平均流通在外股數(仟股)-稀釋	3,137,178		3,126,293		

單位：新台幣百萬元

	97年 第三季		96年 第三季		差異 %
		%		%	
營業收入淨額	17,242	100.0	17,909	100.0	-3.7
銷貨成本	(13,203)	-76.6	(12,225)	-68.3	8.0
營業毛利淨額	4,039	23.4	5,684	31.7	-28.9
營業費用	(944)	-5.5	(795)	-4.4	18.7
營業淨利	3,095	18.0	4,889	27.3	-36.7
營業外收入	416	2.4	879	4.9	-52.6
營業外支出	(28)	-0.2	(52)	-0.3	-45.1
繼續營業部門稅前淨利	3,483	20.2	5,716	31.9	-39.1
所得稅 (費用)利益	(297)	-1.7	(659)	-3.7	-55.0
本期淨利	3,186	18.5	5,057	28.2	-37.0
稀釋普通股每股盈餘(元)	NT\$ 1.02		NT\$ 1.62		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.16		US\$ 0.25		
加權平均流通在外股數(仟股)-稀釋	3,137,178		3,115,068		

單位：新台幣百萬元

	97年		96年		差異
	1月1日-9月30日	%	1月1日-9月30日	%	
營業收入淨額	48,026	100.0	46,893	100.0	2.4
銷貨成本	(37,637)	-78.4	(32,763)	-69.9	14.9
營業毛利淨額	10,389	21.6	14,130	30.1	-26.5
營業費用	(2,741)	-5.7	(2,398)	-5.1	14.3
營業淨利	7,648	15.9	11,732	25.0	-34.8
營業外收入	648	1.3	2,838	6.1	-77.2
營業外支出	(140)	-0.3	(153)	-0.3	-8.9
繼續營業部門稅前淨利	8,156	17.0	14,417	30.7	-43.4
所得稅 (費用)利益	(809)	-1.7	(1,697)	-3.6	-52.3
本期淨利	7,347	15.3	12,720	27.1	-42.2
稀釋普通股每股盈餘(元)	NT\$ 2.34		NT\$ 4.10		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.36		US\$ 0.63		
加權平均流通在外股數(仟股)-稀釋	3,137,178		3,115,068		

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

**UNCONSOLIDATED BALANCE SHEET**

**As of Sept 30, 2008 and 2007**

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

ASSETS	Sept 30,2008			Sept 30,2007		Sequential	
	USD	NTD	%	NTD	%	Change	%
Cash and cash equivalent	406,430	13,074,853	17	14,912,084	18	(1,837,231)	-12
Available-for-sale financial assets				1,798,333	2	(1,798,333)	-100
Accounts receivable	363,648	11,698,541	15	11,566,016	14	132,525	1
Inventories	88,747	2,854,984	4	3,066,634	4	(211,650)	-7
Other current assets	67,533	2,172,545	3	2,557,915	3	(385,370)	-15
Total current assets	926,358	29,800,923	39	33,900,982	41	(4,100,059)	-12
Long-term investments	196,387	6,317,780	9	10,569,109	13	(4,251,329)	-40
Fixed assets	2,214,073	71,226,723	94	67,712,087	82	3,514,636	5
Less accumulated depreciation	(1,037,781)	(33,385,427)	-44	(31,371,676)	-38	(2,013,751)	6
Net fixed assets	1,176,291	37,841,296	50	36,340,411	44	1,500,885	4
Other assets	50,271	1,617,215	2	1,537,029	2	80,186	5
<b>Total Assets</b>	<b>2,349,307</b>	<b>75,577,214</b>	<b>100</b>	<b>82,347,531</b>	<b>100</b>	<b>(6,770,317)</b>	<b>-8</b>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>							
<b>Liabilities</b>							
Accounts payable	239,203	7,695,168	10	6,323,666	8	1,371,502	22
Other current liability	188,693	6,070,252	8	6,043,058	7	27,194	1
Long-term loans	92,682	2,981,592	4	2,980,044	4	1,548	
Other liabilities	2,548	81,985		175,309		(93,324)	-53
<b>Total Liabilities</b>	<b>523,127</b>	<b>16,828,997</b>	<b>22</b>	<b>15,522,077</b>	<b>19</b>	<b>1,306,920</b>	<b>8</b>
<b>Stockholders' Equity</b>							
Capital stock	979,978	31,525,899	42	30,726,442	37	799,457	3
Capital reserve	522,834	16,819,576	22	16,649,510	20	170,066	1
Legal reserve	158,193	5,089,066	7	3,340,131	4	1,748,935	52
Retained earnings	232,733	7,487,015	10	12,991,704	16	(5,504,689)	-42
Unrealized gain or loss on financial instruments	(50,437)	(1,622,544)	-2	3,873,848	5	(5,496,392)	-142
Cumulated translation adjustment	7,566	243,389		39,446		203,943	517
Net loss not recognized as pension cost				(1,443)		1,443	-100
Treasury stock	(24,687)	(794,184)	-1	(794,184)	-1		
<b>Total Equity</b>	<b>1,826,180</b>	<b>58,748,217</b>	<b>78</b>	<b>66,825,454</b>	<b>81</b>	<b>(8,077,237)</b>	<b>-12</b>
<b>Total Liabilities &amp; Shareholders' Equity</b>	<b>2,349,307</b>	<b>75,577,214</b>	<b>100</b>	<b>82,347,531</b>	<b>100</b>	<b>(6,770,317)</b>	<b>-8</b>
<b>Forex ( NT\$ per US\$ )</b>		32.17		32.675			

(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 2008		%	3Q 2007	YOY	3Q 2008	2Q 2008	QOQ
	USD	NTD		NTD	change %	NTD	NTD	change %
Revenues	535,966	17,242,039	100.0	17,909,274	-3.7	17,242,039	15,852,384	8.8
Cost of Goods Sold	(410,427)	(13,203,440)	-76.6	(12,225,185)	8.0	(13,203,440)	(12,573,587)	5.0
Gross Profit	125,539	4,038,599	23.4	5,684,089	-28.9	4,038,599	3,278,797	23.2
Operating Expenses								
Selling Expenses	(7,833)	(252,001)	-1.5	(208,356)	20.9	(252,001)	(211,136)	19.4
Administrative Expenses	(10,919)	(351,263)	-2.0	(270,697)	29.8	(351,263)	(339,215)	3.6
Research and Development Expenses	(10,580)	(340,351)	-2.0	(315,984)	7.7	(340,351)	(345,327)	-1.4
	(29,332)	(943,615)	-5.5	(795,037)	18.7	(943,615)	(895,678)	5.4
Operating Income	96,207	3,094,984	18.0	4,889,052	-36.7	3,094,984	2,383,119	29.9
Non-operating Income	12,941	416,307	2.4	878,654	-52.6	416,307	389,317	6.9
Non-operating Expenses	(889)	(28,607)	-0.2	(52,153)	-45.1	(28,607)	(81,969)	-65.1
Income from Continuing Operations before Income Tax	108,259	3,482,684	20.2	5,715,553	-39.1	3,482,684	2,690,467	29.4
Income Tax Credit (Expenses)	(9,214)	(296,421)	-1.7	(658,826)	-55.0	(296,421)	(282,577)	4.9
Net Income	99,045	3,186,263	18.5	5,056,727	-37.0	3,186,263	2,407,890	32.3
Earnings Per Ordinary Share- Diluted		NT\$ 1.02		NT\$ 1.62			NT\$ 0.77	
Earnings Per ADS- Diluted		US\$ 0.16		US\$ 0.25			US\$ 0.13	
Weighted Average Outstanding Shares - Diluted ('k)		3,137,178		3,115,068			3,126,293	
Forex ( NT\$ per US\$ )		32.17		32.675			30.34	

(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, 2008 and 2007**

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

	<b>9 months ended on Sept 30, 2008 and 2007</b>				
	<b>2008</b>			<b>2007</b>	<b>YOY</b>
	<b>USD</b>	<b>NTD</b>	<b>%</b>	<b>NTD</b>	<b>Change %</b>
<b>Net Sales</b>	1,492,871	48,025,645	100.0	46,893,616	2.4
<b>Cost of Goods Sold</b>	(1,169,935)	(37,636,816)	-78.4	(32,763,123)	14.9
<b>Gross Profit</b>	322,935	10,388,829	21.6	14,130,493	-26.5
<b>Operating Expenses</b>					
<b>Selling expenses</b>	(21,454)	(690,161)	-1.4	(604,453)	14.2
<b>Administrative expenses</b>	(31,393)	(1,009,907)	-2.1	(814,814)	23.9
<b>Research and development expenses</b>	(32,366)	(1,041,229)	-2.2	(979,146)	6.3
	(85,213)	(2,741,297)	-5.7	(2,398,413)	14.3
<b>Operating Income</b>	237,722	7,647,532	15.9	11,732,080	-34.8
<b>Non-operating Income</b>	20,143	648,004	1.3	2,838,117	-77.2
<b>Non-operating Expenses</b>	(4,334)	(139,422)	-0.3	(153,065)	-8.9
<b>Income Before Income Tax</b>	253,532	8,156,114	17.0	14,417,132	-43.4
<b>Income Tax Credit (Expenses)</b>	(25,148)	(809,005)	-1.7	(1,697,443)	-52.3
<b>Net Income</b>	228,384	7,347,109	15.3	12,719,689	-42.2
Earnings Per Ordinary Share- Diluted		NT\$ 2.34		NT\$ 4.10	
Earnings Per ADS- Diluted		US\$ 0.36		US\$ 0.63	
Weighted Average Outstanding Shares - Diluted ('k)		3,137,178		3,115,068	
Forex ( NT\$ per US\$)		32.17		32.675	

(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, 2008 and 2007**

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

	9 months, 2008		9 months, 2007
	USD	NTD	NTD
<b>Cash Flows from Operating Activities:</b>			
Net income	228,384	7,347,109	12,719,689
Depreciation	194,460	6,255,784	5,416,424
Amortization	13,375	430,288	417,784
Gains on disposal of long-term investment			(1,465,441)
Long-term investment gain recognized by equity method	(863)	(27,770)	(558,249)
Compensation interest payable on bonds payable			36
Foreign currency exchange gain on bonds payable			34,880
Change in working capital & others	52,376	1,684,932	11,660
<b>Net cash flows provided from operating activities</b>	<b>487,732</b>	<b>15,690,343</b>	<b>16,576,783</b>
<b>Cash Flows from Investing Activities:</b>			
Acquisition of property, plant, and equipment	(246,798)	(7,939,486)	(9,017,442)
Increase on financial instruments			(2,523,529)
Proceeds from disposal of long-term investment			7,579,199
Payment for long-term investment	(10,051)	(323,332)	
Payment for deferred charges/other changes	(10,194)	(327,946)	(109,343)
<b>Net cash used in investing activities</b>	<b>(267,043)</b>	<b>(8,590,764)</b>	<b>(4,071,115)</b>
<b>Cash Flows from Financing Activities:</b>			
Cash dividends distributed to shareholders and cash bonus distributed to employees	(464,289)	(14,936,184)	(10,795,715)
Remuneration of directors and supervisors' bonuses	(4,893)	(157,404)	(120,798)
Proceeds from the exercise of employee stock option /other charges	(1,862)	(59,892)	(30,005)
<b>Net cash provided from financing activities</b>	<b>(471,044)</b>	<b>(15,153,480)</b>	<b>(10,946,518)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(250,354)</b>	<b>(8,053,901)</b>	<b>1,559,150</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>656,784</b>	<b>21,128,754</b>	<b>13,352,934</b>
<b>Cash and cash equivalents at end of period</b>	<b>406,430</b>	<b>13,074,853</b>	<b>14,912,084</b>
<b>Forex ( NT\$ per US\$ )</b>		<b>32.17</b>	<b>32.675</b>

(1) : All figures are under ROC GAAP.