

## News Release

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**矽品精密工業股份有限公司公告 97 年第四季營收較前一季衰退 27.8%**

**及稀釋普通股每股盈餘 NT\$(0.33) 或稀釋美國存託憑證單位盈餘 US\$ (0.05)**

98年2月11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4季營收為 NT\$ 12,449 百萬元, 與前一季比較衰退 27.8%, 與96年同期間比較下跌 29.8%.

矽品公告 97 年第 4 季本期淨損 NT\$ 1,034 百萬元,而前一季為淨利 NT\$ 3,186 百萬元 及 96 年第 4 季淨利為 NT\$ 4,770 百萬元.

本季稀釋普通股每股盈餘為 NT\$ ( 0.33), 或稀釋美國存託憑證每單位盈餘為 US\$ (0.05). 本季稀釋加權平均流通在外股數為 3,138 百萬股.

矽品公告 97 年 1~12 月營收為 NT\$ 60,474 百萬元, 與 96 年同期間比較衰退 6.4%.

97 年 1~12 月本期淨利 NT\$ 6,314 百萬元,而 96 年同期間淨利為 NT\$ 17,489 百萬元.

97 年 1~12 月當期稀釋普通股每股盈餘為 NT\$ 2.01, 或稀釋美國存託憑證每單位盈餘為 US\$ 0.32.

單位：新台幣百萬元

	97年 第四季		97年 第三季		差異 %
		%		%	
營業收入淨額	12,449	100.0	17,242	100.0	-27.8
銷貨成本	(10,049)	-80.7	(13,203)	-76.6	-23.9
營業毛利淨額	2,400	19.3	4,039	23.4	-40.6
營業費用	(1,175)	-9.4	(944)	-5.5	24.5
營業淨利	1,225	9.8	3,095	18.0	-60.4
營業外收入	70	0.6	416	2.4	-83.2
營業外支出	(2,942)	-23.6	(28)	-0.2	10184.4
繼續營業部門稅前淨利	(1,647)	-13.2	3,483	20.2	-147.3
所得稅 (費用)利益	613	4.9	(297)	-1.7	-306.9
本期淨利	(1,034)	-8.3	3,186	18.5	-132.4
稀釋普通股每股盈餘(元)	NT\$ (0.33)		NT\$ 1.02		
稀釋美國存託憑證每單位盈餘(美元)	US\$ (0.05)		US\$ 0.16		
加權平均流通在外股數(仟股)-稀釋	3,138,032		3,137,178		

單位：新台幣百萬元

	97年 第四季		96年 第四季		差異 %
		%		%	
營業收入淨額	12,449	100.0	17,729	100.0	-29.8
銷貨成本	(10,049)	-80.7	(12,681)	-71.5	-20.8
營業毛利淨額	2,400	19.3	5,048	28.5	-52.5
營業費用	(1,175)	-9.4	(802)	-4.5	46.4
營業淨利	1,225	9.8	4,246	24.0	-71.1
營業外收入	70	0.6	921	5.2	-92.4
營業外支出	(2,942)	-23.6	(4)	—	70690.7
繼續營業部門稅前淨利	(1,647)	-13.2	5,163	29.2	-131.9
所得稅 (費用)利益	613	4.9	(393)	-2.2	-256.1
本期淨利	(1,034)	-8.3	4,770	27.0	-121.7
稀釋普通股每股盈餘(元)	NT\$ (0.33)		NT\$ 1.53		
稀釋美國存託憑證每單位盈餘(美元)	US\$ (0.05)		US\$ 0.19		
加權平均流通在外股數(仟股)-稀釋	3,138,032		3,115,349		

單位：新台幣百萬元

	97年		96年		差異
	1月1日-12月31日	%	1月1日-12月31日	%	
營業收入淨額	60,474	100.0	64,622	100.0	-6.4
銷貨成本	(47,686)	-78.9	(45,444)	-70.3	4.9
營業毛利淨額	12,788	21.1	19,178	29.7	-33.3
營業費用	(3,916)	-6.5	(3,201)	-5.0	22.3
營業淨利	8,872	14.7	15,977	24.7	-44.5
營業外收入	718	1.2	3,759	5.8	-80.9
營業外支出	(3,081)	-5.1	(157)	-0.2	1860.0
繼續營業部門稅前淨利	6,509	10.8	19,579	30.3	-66.8
所得稅 (費用)利益	(195)	-0.3	(2,090)	-3.2	-90.6
本期淨利	6,314	10.4	17,489	27.1	-63.9
稀釋普通股每股盈餘(元)	NT\$ 2.01		NT\$ 5.63		
稀釋美國存託憑證每單位盈餘(美元)	US\$ 0.32		US\$ 0.86		
加權平均流通在外股數(仟股)-稀釋	3,138,032		3,115,349		

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

**UNCONSOLIDATED BALANCE SHEET**

**As of Dec 31, 2008 and 2007**

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

ASSETS	Dec 31,2008			Dec 31,2007		Sequential	
	USD	NTD	%	NTD	%	Change	%
Cash and cash equivalent	544,702	17,866,238	25	21,128,754	25	(3,262,516)	-15
Accounts receivable	208,482	6,838,195	9	10,916,678	13	(4,078,483)	-37
Inventories	66,860	2,193,018	3	3,243,219	4	(1,050,201)	-32
Other current assets	48,167	1,579,889	2	2,512,007	3	(932,118)	-37
<b>Total current assets</b>	<b>868,212</b>	<b>28,477,340</b>	<b>39</b>	<b>37,800,658</b>	<b>45</b>	<b>(9,323,318)</b>	<b>-25</b>
Long-term investments	152,842	5,013,207	7	8,825,131	10	(3,811,924)	-43
Fixed assets	2,099,292	68,856,762	95	67,567,915	80	1,288,847	2
Less accumulated depreciation	(1,003,023)	(32,899,160)	-45	(31,281,117)	-37	(1,618,043)	5
Net fixed assets	1,096,268	35,957,602	50	36,286,798	43	(329,196)	-1
Other assets	87,269	2,862,429	4	1,396,385	2	1,466,044	105
<b>Total Assets</b>	<b>2,204,591</b>	<b>72,310,578</b>	<b>100</b>	<b>84,308,972</b>	<b>100</b>	<b>(11,998,394)</b>	<b>-14</b>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>							
<b>Liabilities</b>							
Accounts payable	142,975	4,689,574	7	6,121,572	7	(1,431,998)	-23
Current portion of long-term debt	22,846	749,354	1			749,354	
Other current liability	156,788	5,142,660	7	6,099,902	7	(957,242)	1
Long-term loans	68,539	2,248,065	3	2,995,871	3	(747,806)	1
Other liabilities	5,085	166,804		183,473		(16,669)	-9
<b>Total Liabilities</b>	<b>396,233</b>	<b>12,996,457</b>	<b>18</b>	<b>15,400,818</b>	<b>18</b>	<b>(2,404,361)</b>	<b>-16</b>
<b>Stockholders' Equity</b>							
Capital stock	961,155	31,525,899	43	30,734,245	37	791,654	3
Capital reserve	512,811	16,820,211	24	16,658,624	19	161,587	1
Legal reserve	155,154	5,089,066	7	3,340,131	4	1,748,935	52
Retained earnings	196,751	6,453,435	9	17,761,366	21	(11,307,931)	-64
Unrealized gain or loss on financial instruments				1,160,659	2	(1,160,659)	-100
Cumulated translation adjustment	9,051	296,866		84,926		211,940	250
Net loss not recognized as pension cost	(2,353)	(77,172)		(37,613)		(39,559)	105
Treasury stock	(24,213)	(794,184)	-1	(794,184)	-1		
<b>Total Equity</b>	<b>1,808,357</b>	<b>59,314,121</b>	<b>82</b>	<b>68,908,154</b>	<b>82</b>	<b>(9,594,033)</b>	<b>-14</b>
<b>Total Liabilities &amp; Shareholders' Equity</b>	<b>2,204,591</b>	<b>72,310,578</b>	<b>100</b>	<b>84,308,972</b>	<b>100</b>	<b>(11,998,394)</b>	<b>-14</b>
<b>Forex ( NT\$ per US\$ )</b>		<b>32.8</b>		<b>32.5</b>			

(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 2008		%	4Q 2007	YOY	4Q 2008	3Q 2008	QOQ
	USD	NTD		NTD	change %	NTD	NTD	change %
Revenues	377,466	12,448,823	100.0	17,728,794	-29.8	12,448,823	17,242,039	-27.8
Cost of Goods Sold	(304,698)	(10,048,951)	-80.7	(12,680,536)	-20.8	(10,048,951)	(13,203,440)	-23.9
Gross Profit	72,767	2,399,872	19.3	5,048,258	-52.5	2,399,872	4,038,599	-40.6
Operating Expenses								
Selling Expenses	(15,578)	(513,767)	-4.1	(228,469)	124.9	(513,767)	(252,001)	103.9
Administrative Expenses	(9,692)	(319,656)	-2.6	(265,221)	20.5	(319,656)	(351,263)	-9.0
Research and Development Expenses	(10,350)	(341,331)	-2.7	(308,805)	10.5	(341,331)	(340,351)	0.3
	(35,620)	(1,174,754)	-9.4	(802,495)	46.4	(1,174,754)	(943,615)	24.5
Operating Income	37,147	1,225,118	9.8	4,245,763	-71.1	1,225,118	3,094,984	-60.4
Non-operating Income	2,120	69,934	0.6	921,104	-92.4	69,934	416,307	-83.2
Non-operating Expenses	(89,207)	(2,942,060)	-23.6	(4,156)	70690.7	(2,942,060)	(28,607)	10184.4
Income from Continuing Operations before Income Tax	(49,940)	(1,647,008)	-13.2	5,162,711	-131.9	(1,647,008)	3,482,684	-147.3
Income Tax Credit (Expenses)	18,600	613,429	4.9	(393,049)	-256.1	613,429	(296,421)	-306.9
Net Income	(31,340)	(1,033,579)	-8.3	4,769,662	-121.7	(1,033,579)	3,186,263	-132.4
Earnings Per Ordinary Share- Diluted		NT\$ (0.33)		NT\$ 1.53			NT\$ 1.02	
Earnings Per ADS- Diluted		US\$ (0.05)		US\$ 0.19			US\$ 0.16	
Weighted Average Outstanding Shares - Diluted ('k)		3,138,032		3,115,349			3,137,178	
Forex ( NT\$ per US\$ )		32.98		32.91			31.19	

(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, 2008 and 2007**

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

	12 months ended on Dec 31, 2008 and 2007				
	2008			2007	YOY
	USD	NTD	%	NTD	Change %
<b>Net Sales</b>	1,917,998	60,474,468	100.0	64,622,410	-6.4
<b>Cost of Goods Sold</b>	(1,512,393)	(47,685,767)	-78.9	(45,443,659)	4.9
<b>Gross Profit</b>	405,604	12,788,701	21.1	19,178,751	-33.3
<b>Operating Expenses</b>					
<b>Selling expenses</b>	(38,184)	(1,203,928)	-2.0	(832,922)	44.5
<b>Administrative expenses</b>	(42,168)	(1,329,563)	-2.2	(1,080,035)	23.1
<b>Research and development expenses</b>	(43,849)	(1,382,560)	-2.3	(1,287,951)	7.3
	(124,201)	(3,916,051)	-6.5	(3,200,908)	22.3
<b>Operating Income</b>	281,403	8,872,650	14.7	15,977,843	-44.5
<b>Non-operating Income</b>	22,770	717,938	1.2	3,759,221	-80.9
<b>Non-operating Expenses</b>	(97,732)	(3,081,482)	-5.1	(157,221)	1860.0
<b>Income Before Income Tax</b>	206,442	6,509,106	10.8	19,579,843	-66.8
<b>Income Tax Credit (Expenses)</b>	(6,203)	(195,576)	-0.3	(2,090,492)	-90.6
<b>Net Income</b>	200,239	6,313,530	10.4	17,489,351	-63.9
Earnings Per Ordinary Share- Diluted		NT\$ 2.01		NT\$ 5.63	
Earnings Per ADS- Diluted		US\$ 0.32		US\$ 0.86	
Weighted Average Outstanding Shares - Diluted ('k)		3,138,032		3,115,349	
Forex ( NT\$ per US\$)		31.53		32.85	

(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, 2008 and 2007**

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

	12 months, 2008		12 months, 2007
	USD	NTD	NTD
<b>Cash Flows from Operating Activities:</b>			
Net income	192,486	6,313,530	17,489,351
Depreciation	256,906	8,426,511	7,349,626
Amortization	17,669	579,527	560,289
Gains on disposal of long-term investment			(2,135,849)
Long-term investment gain recognized by equity method	10,829	355,189	(694,473)
Impairment loss on financial instruments	79,216	2,598,269	
Compensation interest payable on bonds payable			36
Foreign currency exchange gain on bonds payable			34,880
Change in working capital & others	105,161	3,449,291	1,305,568
<b>Net cash flows provided from operating activities</b>	<b>662,266</b>	<b>21,722,317</b>	<b>23,909,428</b>
<b>Cash Flows from Investing Activities:</b>			
Acquisition of property, plant, and equipment	(275,589)	(9,039,321)	(11,423,064)
Increase on financial instruments			(2,523,529)
Proceeds from disposal of long-term investment			9,274,323
Payment for long-term investment	(9,858)	(323,332)	
Payment for deferred charges/other changes	(13,708)	(449,631)	(286,045)
<b>Net cash used in investing activities</b>	<b>(299,155)</b>	<b>(9,812,284)</b>	<b>(4,958,315)</b>
<b>Cash Flows from Financing Activities:</b>			
Cash dividends distributed to shareholders and cash bonus distributed to employees	(455,371)	(14,936,184)	(10,795,715)
Remuneration of directors and supervisors' bonuses	(4,799)	(157,404)	(120,798)
Proceeds from the exercise of employee stock option /other charges	(2,407)	(78,961)	(258,780)
<b>Net cash provided from financing activities</b>	<b>(462,578)</b>	<b>(15,172,549)</b>	<b>(11,175,293)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(99,467)</b>	<b>(3,262,516)</b>	<b>7,775,820</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>644,169</b>	<b>21,128,754</b>	<b>13,352,934</b>
<b>Cash and cash equivalents at end of period</b>	<b>544,702</b>	<b>17,866,238</b>	<b>21,128,754</b>
<b>Forex ( NT\$ per US\$ )</b>		<b>32.8</b>	<b>32.5</b>

(1) : All figures are under ROC GAAP.