

FOR: BE SEMICONDUCTOR INDUSTRIES N.V.
Ratio 6
6921 RW Duiven
The Netherlands

PRESS RELEASE

BE Semiconductor Industries Reports 2007 Fourth Quarter and Annual Results

Duiven, the Netherlands, February 20, 2008, BE Semiconductor Industries N.V. ("the Company" or "Besi") (Euronext: BESI), a leading manufacturer of assembly equipment for the semiconductor industry, today announced its financial results for the fourth quarter and year ended December 31, 2007.

In June 2007, Besi announced a restructuring of its management and corporate structure in order to position the Company for future growth and profitability. In connection therewith, the Company recorded restructuring charges of € 4.5 million which it incurred over the second through fourth quarters of 2007. *An analysis of the Company's 2007 income statement and as adjusted for the impact of the restructuring is attached for the convenience of readers.*

Key Highlights for Fourth Quarter 2007

- Revenues of € 43.9 million, up 22.3% over Q3-2007
- Orders of € 43.5 million, up 29.9% over Q3-2007
- Backlog of € 48.3 million versus € 48.7 million at September 30, 2007
- Gross margins of 37.1%, up from 34.8% in Q3-2007
- Operating expenses of € 15.1 million versus € 15.4 million in Q3-2007
- Net income of € 0.4 million or € 0.01 per basic and diluted share versus net loss of € 2.7 million in Q3-2007 or net loss of € 0.08 per basic and diluted share.
- Above Q4-2007 guidance for revenues, orders and profitability

Key Highlights for 2007

- Revenues decreased from € 191.2 million in 2006 to € 166.5 million in 2007 (12.9%)
- Net loss excluding restructuring charges of € 1.8 million, or € (0.05) per basic and diluted share as compared to net income of € 10.8 million, or € 0.33 and € 0.31 per basic and diluted share, respectively, in 2006
- 10.5% decline in the euro versus the US dollar adversely affected revenue and profits
- Implementation of corporate and management restructuring plan including:
 - Conversion to single, global management structure
 - Reduction of North American and European headcount by 7%
 - Reduction of product groups from 5 to 3
 - Potential annual cost savings of € 6 million in 2008
 - Inventory reduction of € 11.3 million
- Return to profitability in the fourth quarter
- Repurchase of 2.5 million ordinary shares during year, totaling approximately € 11 million

Results of Operations Fourth Quarter 2007

Revenues/Orders

Besi's fourth quarter 2007 revenues increased by 22.3% as compared to the third quarter of 2007 and decreased by 11.3% as compared to the fourth quarter of 2006. The revenue increase in the fourth quarter of 2007 as compared to the third quarter of 2007 was due primarily to increased sales of die bonding equipment for array connect applications and packaging and plating equipment for leadframe assembly applications. Besi's fourth quarter revenues were above the high end of guidance (+10-15%).

Orders for the fourth quarter of 2007 increased by € 10.0 million, or 29.9%, as compared to the third quarter of 2007 and 15.1% as compared to the fourth quarter of 2006. As compared to the third quarter of 2007, Besi's fourth quarter orders increased due primarily to a significant increase in orders of molding and plating systems for leadframe assembly applications. On a customer basis, orders in the fourth quarter of 2007 as compared to the third quarter of 2007 reflected a 64% increase by subcontractors and a 5.6% increase by IDMs.

Backlog at December 31, 2007 was € 48.3 million as compared to € 48.7 million at September 30, 2007 and € 54.0 million at December 31, 2006. Approximately 46% and 54% of backlog at December 31, 2007 was represented by array connect and leadframe assembly applications, respectively. The Company's book-to-bill ratio was 0.99 in the fourth quarter of 2007 as compared to 0.93 in the third quarter of 2007 and 0.76 in the fourth quarter of 2006.

Gross Margins/Operating Expenses

Besi's gross margin for the fourth quarter of 2007 was 37.1% as compared to 34.8% in the third quarter of 2007 and 39.0% in the fourth quarter of 2006. The gross margin increase as compared to the third quarter of 2007 was due to efficiencies related to higher shipment levels, higher gross margins realized for leadframe applications, particularly trim and form and plating systems and the absence of restructuring charges. Besi's gross margin was at the high end of guidance for the fourth quarter of 2007 (35-37%).

Besi's operating expenses were € 15.1 million, or 34.4% of revenues, in the fourth quarter of 2007 as compared to € 15.4 million, or 42.9% of revenues, in the third quarter of 2007 and € 16.9 million, or 34.1% of revenues in the fourth quarter of 2006. In the fourth quarter of 2007, increased selling, general and administrative expenses due to higher warranty charges for singulation systems were more than offset by lower development spending, the capitalization of development costs in the period (€ 0.3 million) and lower restructuring charges (€ 0.2 million).

Results of Operations 2007/2006

Revenues/Orders

Revenues in 2007 decreased by 12.9% as compared to 2006 due to both a cyclical decline in semiconductor equipment orders as well as adverse consequences from Besi's 2007 operational restructuring. In general, revenues and orders for Besi's assembly equipment products were adversely affected in 2007 by weak demand from both IDMs and subcontractors as many customers deferred spending on new assembly technologies and opted to retrofit/extend current capacity instead of ordering additional assembly production capacity. Specifically, the year-over-year decrease was due primarily to a 28.1% decline in equipment sales for leadframe assembly applications, principally packaging and plating systems, as well as a 5.4% decline in shipments of assembly equipment for array connect applications, primarily singulation and die sorting equipment. Revenues were also adversely affected by a 10.5% decline of the US dollar versus the euro which caused, in certain instances, a loss of orders due to pricing considerations.

Orders in 2007 amounted to € 160.7 million, a decrease of € 27.7 million, or 14.7%, as compared to 2006. Order contraction in 2007 resulted from decreased demand for assembly equipment by IDMs and subcontractors (down by 19.7% and 7.5%, respectively) for both array connect and leadframe applications. The decline in assembly equipment orders generally was partially offset by an increase in bookings for die bonding systems. Orders for array connect and leadframe applications declined by 15.7% and 12.7%, respectively, in 2007 as compared to 2006. The book-to-bill ratio was 0.97 for 2007 as compared to 0.98 for 2006.

Gross Margins/Operating Expenses (Excluding Restructuring Charges)

Besi's gross margin for 2007 excluding restructuring charges was 36.0% as compared to 39.1% in 2006. The gross margin decline was primarily due to (i) Besi's decreased revenues generally, (ii) adverse currency movements and (iii) a decrease in array connect assembly gross margins, principally lower margins realized for die bonding, die sorting and singulation systems. The 2007 gross margin decline was partially offset by an improvement in packaging equipment margins as a result of efficiencies realized from the integration of Besi's Dutch manufacturing operations and increased system production in Asia.

Besi's operating expenses declined by € 0.6 million as compared to 2006. The decline was due to a 7.7% reduction in selling, general and administrative expenses resulting from (i) lower accounting, advisory and regulatory compliance expenses related to Besi's de-listing from NASDAQ and the suspension of its reporting obligations to the US Securities and Exchange Commission and (ii) lower warranty and service expenses related to new product introductions and initial benefits of the 2007 restructuring. Lower selling, general and administrative expenses were partially offset in 2007 by increased research and development expenses due primarily to increased spending for the next generation singulation system, new RFID die bonding applications and enhancements to existing AMS-W and Compact packaging systems. During the year, total headcount, excluding temporary personnel, decreased by 24 people, or 2.1%, as a result of headcount terminations at North American and European operations partially offset by increased headcount at Asian locations with significantly lower costs per employee.

Financial Condition

Cash decreased from € 98 million at December 31, 2006 to € 74.8 million at December 31, 2007 as funds were used principally to repurchase € 11 million of ordinary shares during the year as well as retire € 8.5 million in debt outstanding. At December 31, 2007, total debt and capital lease obligations totaled € 71.5 million and equity stood at € 178.7 million. Capital spending increased from € 2.7 million in 2006 to € 4 million in 2007 principally related to additional equipment necessary for production activities and the construction of an IT center in Austria.

Comments

Richard W. Blickman, Chief Executive Officer of the Company, commented: "2007 was at the same time one of the most important and most difficult in the Company's history. The year provided us a unique opportunity with the right people to fulfill our vision for a single, unified corporate and management structure in order to provide maximum business focus and the lowest cost base for our operations. In addition, we began an initiative to develop a range of products based on common platforms and common parts to significantly improve our future profitability and working capital management and to provide our customers the maximum cost advantage using our equipment. The creation of a single, unified, one company structure throughout our global operations is also critical in facilitating the addition of incremental products, processes and acquisitions to our current corporate platform.

After losses incurred in the second and third quarters of 2007 due to adverse industry conditions, adverse currency movements and € 4.5 million of restructuring charges, we returned to profitability in the fourth quarter of 2007 which included sales and order growth of 22.3% and 29.9%, respectively, in comparison to the third quarter. Based on our restructuring and the cost reduction actions initiated in 2007, we are enthusiastic about our prospects for 2008 in spite of uncertain economic conditions generally."

Outlook

At present, analyst forecasts for the assembly equipment industry in 2008 vary widely wherein the size of the market could range between no growth to a decline of 10% as compared to 2007. Besi's major semiconductor customers remain cautious in approaching their 2008 capital equipment requirements in spite of higher capacity utilization rates currently at customer sites as compared to 2007. Caution results primarily from economic forecasts for limited growth or a possible recession affecting consumer, business and industrial electronics applications.

Consistent with peer group and customer forecasts for the first quarter of 2008, Besi expects revenues and orders for the first quarter of 2008 to decline between 5-10% as compared to the fourth quarter of 2007. The Company expects that its gross margins will range between 35-37% in the first quarter of 2008 as compared to 37.1% in the fourth quarter of 2007. In addition, operating expenses for the first quarter of 2008 are expected to decline by 5-10% from the € 15.1 million reported in the fourth quarter of 2007. Besi expects to be profitable in the first quarter of 2008. Capital expenditures are forecast to be approximately € 3 million in the first quarter of 2008.

Investor Conference Call

Besi will host a conference call to discuss its operating results for the fourth quarter and year ended December 31, 2007 on Wednesday, February 20, 2008 at 4:00 p.m. Continental European Time (3:00 p.m. London Time, 10:00 a.m. New York Time). Interested participants may call (31) 20 531 5856 for the teleconference. A replay of the call will be available approximately one hour after the end of the call through Wednesday, February 27, 2008. To access the replay, please dial (31) 70 315 4300 and use the pass code 144 721#.

About BE Semiconductor Industries N.V.

BE Semiconductor Industries N.V. designs, develops, manufactures, markets and services die sorting, flip chip and multi-chip die bonding, packaging and plating equipment primarily for the semiconductor industry's assembly operations. Its customers are primarily leading U.S., European and Asian semiconductor manufacturers, assembly subcontractors and electronics and industrial companies which utilize its products for both array connect and conventional leadframe manufacturing processes. For more information about Besi, please visit our website at www.besi.com.

Auditor's Involvement in the Financial Statements of BE Semiconductor Industries N.V.

The condensed consolidated statements of operations for the year ended December 31, 2007, condensed consolidated balance sheets as at December 31, 2007 and condensed consolidated cash flow statements for the year ended December 31, 2007, have been derived from the statutory consolidated financial statements of Besi for the year ended December 31, 2007 which have been prepared in accordance with IFRS as adopted by the EU and on which Ernst & Young Accountants issued an unqualified auditor's opinion. The Company's consolidated financial statements as of December 31, 2007 will be presented to the General Meeting of Shareholders for their adoption on April 3, 2008.

Caution Concerning Forward Looking Statements

This press release contains forward-looking statements, which are found in various places throughout the press release, including statements relating to expectations of orders, net sales, product shipments, backlog, expenses, timing of purchases of assembly equipment by customers, gross margins, operating results and capital expenditures. The words “anticipate”, “estimate”, “expect”, “can”, “intend”, “believes”, “may”, “plan”, “predict”, “project”, “forecast”, “will”, “would”, and similar expressions are intended to identify forward looking statements, although not all forward looking statements contain these identifying words. The financial guidance set forth under the heading “Outlook” constitutes forward looking statements. While these forward looking statements represent our judgments and future expectations concerning the development of our business, a number of risks, uncertainties and other important factors could cause actual developments and results to differ materially from our expectations. These factors include, but are not limited to, those listed or discussed in Besi’s Annual Report for the year ended December 31, 2006, as well as the risk that anticipated orders may not materialize or that orders received may be postponed or canceled, generally without charges; the volatility in the demand for semiconductors and our products and services; acts of terrorism and violence; overall global economic conditions; risks, such as changes in trade regulations, currency fluctuations, political instability and war, associated with substantial foreign customers, suppliers and foreign manufacturing operations; potential instability in foreign capital markets; the risk of failure to successfully manage our expanding and more diverse operations; and other key factors that could adversely affect our businesses and financial performance contained in our filings and reports, including our statutory consolidated statements. We are under no obligation to (and expressly disclaim any such obligation to) update or alter our forward-looking statements whether as a result of new information, future events or otherwise.

Contacts:

Richard W. Blickman
President & CEO
Tel. (31) 26 319 4500
investor.relations@besi.nl

Cor te Hennepe
Director of Finance
Tel. (31) 26 319 4500
investor.relations@besi.nl

Condensed Consolidated Statements of Operations - IFRS
(euro in thousands, except share and per share data)

	Year Ended December 31,	
	2007	2006
Revenue	166,471	191,191
Cost of sales	109,010	116,437
Gross profit	57,461	74,754
Selling, general and administrative expenses	41,828	43,439
Research and development expenses	21,312	18,217
Total operating expenses	63,140	61,656
Operating income (loss)	(5,679)	13,098
Other income	-	1,216
Financial expense	(2,270)	(3,094)
Income (loss) before taxes	(7,949)	11,220
Goodwill adjustment related to deferred tax asset	-	2,300
Income tax expense (benefit)	(2,453)	(1,879)
Net income (loss)	(5,496)	10,799
Attributable to:		
Equity holders of the parent	(5,600)	10,667
Minority interest	104	132
Net income (loss)	(5,496)	10,799
Net income (loss) per share – basic	(0.17)	0.33
Net income (loss) per share – diluted ^{1) 2)}	(0.17)	0.31
Number of shares used in computing per share amounts:		
- basic	32,168,570	32,760,572
- diluted	32,168,570 ⁽¹⁾	41,840,875 ⁽²⁾

¹⁾ The calculation of the diluted income (loss) per share for 2007 does not assume conversion of the Company's convertible notes due 2012 as such conversion would have an anti-dilutive effect.

²⁾ The calculation of the diluted income per share for 2006 assumes conversion of the Company's 5.5% convertible notes due 2012 as such conversion would have a dilutive effect (8,975,610 weighted average equivalent number of ordinary shares).

The financial information has been derived from the consolidated financial statements prepared
in accordance with IFRS, as adopted by the EU.

(tables to follow)

Consolidated Statements of Operations
For the Year Ended December 31, 2007 Excluding Restructuring Charges
(For Analysis Purposes Only)

(euro in thousands, except share and per share data)

	Year Ended December 31, 2007		
	As reported	Restructuring Adjustments	As Adjusted
Revenue	166,471	-	166,471
Cost of sales	109,010	2,468 ^(a)	106,542
Gross profit	57,461	2,468	59,929
Selling, general and administrative expenses	41,828	1,747 ^(b)	40,081
Research and development expenses	21,312	327 ^(c)	20,985
Total operating expenses	63,140	2,074	61,066
Operating income (loss)	(5,679)	4,542	(1,137)
Financial expenses, net	(2,270)	-	(2,270)
Income (loss) before taxes	(7,949)	4,542	(3,407)
Income tax expense (benefit)	(2,453)	(796) ^(d)	(1,657)
Net income (loss) before minority interest	(5,496)	3,746	(1,750)
Net income (loss) per share – basic	(0,17)	0,12	(0,05)
Net income (loss) per share – diluted	(0,17)	0,12	(0,05)
Number of shares used in computing per share amounts:			
- basic	32,168,570	32,168,570	32,168,570
- diluted	32,168,570 ^(e)	32,168,570 ^(e)	32,168,570 ^(e)

- ^(a) Adjustments to cost of sales related to the restructuring include: (i) severance and social charges of € 0.7 million related to work force reduction, (ii) inventory write-offs of € 1.1 million associated with the common platform initiative at Fico Netherlands and Fico Asia and the transfer of production activities between Datacon and Laurier, (iii) the write-down of patents of € 0.5 million related to the integration of Laurier and Datacon and (iv) other charges of € 0.2 million
- ^(b) Adjustments to selling, general and administrative expenses include € 0.9 million of severance and social charges related to work force reduction, € 0.5 million related to lease termination costs and € 0.3 million related to the write-down of the value of Laurier's trademarks.
- ^(c) Adjustments to research and development expenses include € 0.3 million of severance and social charges related to work force reduction.
- ^(d) Tax benefit assumed at effective tax rate of 18%.
- ^(e) The calculation of diluted income (loss) per share does not assume conversion of the Company's 5.5% outstanding convertible notes due 2012 into 8,975,610 ordinary shares, which would have an anti-dilutive effect.

(tables to follow)

Condensed Consolidated Balance Sheets - IFRS
(euro in thousands)

	At December 31,	
	2007	2006
ASSETS		
Cash and cash equivalents	74,781	98,012
Accounts receivable	41,738	36,530
Inventories	46,824	58,156
Income tax receivable	8,172	6,379
Other current assets	6,773	4,833
Total current assets	178,288	203,910
Assets held for sale	1,575	1,449
Property, plant and equipment	21,210	22,777
Goodwill	63,218	64,111
Other intangible assets	10,162	15,063
Deferred tax assets	8,172	4,331
Other non-current assets	2,380	2,367
Total assets	285,005	314,008
LIABILITIES AND EQUITY		
Notes payable to banks	14,581	18,608
Current portion of long-term debt and financial leases	6,364	6,682
Accounts payable	13,724	15,463
Accrued liabilities	17,698	20,881
Total current liabilities	52,367	61,634
Convertible notes	42,961	42,284
Other long-term debt and financial leases	7,608	12,454
Deferred tax liabilities	234	331
Other non-current liabilities	3,117	2,774
Total non-current liabilities	53,920	57,843
Total equity	178,718	194,531
Total liabilities and equity	285,005	314,008

The financial information has been derived from the consolidated financial statements prepared
in accordance with IFRS, as adopted by the EU.

(tables to follow)

Condensed Consolidated Cash Flow Statements - IFRS
(euro in thousands)

	Year Ended December 31,	
	2007	2006
Cash flows from operating activities:		
Net income (loss)	(5,496)	10,799
Depreciation and amortization	8,683	8,885
Impairment	779	328
Deferred income taxes (benefits)	(2,998)	(2,130)
Other non-cash items	2,781	237
Changes in working capital	(3,188)	(5,620)
Net cash provided by operating activities	561	12,499
Cash flows from investing activities:		
Capital expenditures	(4,036)	(2,696)
Capitalized development expenses	(338)	(802)
Proceeds from sale of equipment	189	378
Proceeds from sale of assets and liabilities	-	2,000
Net cash used in investing activities	(4,185)	(1,120)
Cash flows from financing activities:		
Payment of bank lines of credit	(3,942)	4,077
Proceeds from (payments of) debt and financial leases	-	11,422
Payments on debts and financial leases	(4,377)	(11,510)
Purchases of own shares	(11,033)	-
Proceeds from exercised stock options	46	26
Other financing activities	276	1,500
Net cash provided by financing activities	(19,030)	5,515
Net increase (decrease) in cash and cash equivalents	(22,654)	16,894
Effect of changes in exchange rates on cash and cash equivalents	(577)	(647)
Cash and cash equivalents at beginning of the period	98,012	81,765
Cash and cash equivalents at end of the period	74,781	98,012

The financial information has been derived from the consolidated financial statements prepared in accordance with IFRS, as adopted by the EU.

(tables to follow)

Supplemental Information (unaudited)
(euro in millions, unless stated otherwise)

REVENUE	Q1-2006		Q2-2006		Q3-2006		Q4-2006		Q1-2007		Q2-2007		Q3-2007		Q4-2007	
Per product:																
Array connect	29,1	65%	32,1	64%	32,1	68%	35,2	71%	33,8	74%	29,6	72%	26,9	75%	31,2	71%
Leadframe	15,4	35%	17,7	36%	15,2	32%	14,3	29%	11,7	26%	11,6	28%	9,0	25%	12,7	29%
Total	44,5	100%	49,8	100%	47,3	100%	49,5	100%	45,5	100%	41,2	100%	35,9	100%	43,9	100%
Per geography:																
Asia Pacific	28,5	64%	32,0	64%	26,6	56%	30,5	61%	26,7	59%	27,5	67%	21,8	61%	28,3	64%
Europe and ROW	11,4	26%	12,8	26%	14,9	32%	15,7	32%	12,5	27%	10,1	25%	11,3	31%	12,2	28%
USA	4,6	10%	5,0	10%	5,8	12%	3,3	7%	6,3	14%	3,6	9%	2,8	8%	3,4	8%
Total	44,5	100%	49,8	100%	47,3	100%	49,5	100%	45,5	100%	41,2	100%	35,9	100%	43,9	100%
ORDERS	Q1-2006		Q2-2006		Q3-2006		Q4-2006		Q1-2007		Q2-2007		Q3-2007		Q4-2007	
Per product:																
Array connect	36,0	60%	33,0	71%	29,2	66%	26,3	70%	29,5	71%	27,3	65%	24,8	74%	23,4	54%
Leadframe	23,7	40%	13,5	29%	15,3	34%	11,4	30%	12,3	29%	14,8	35%	8,6	26%	20,1	46%
Total	59,7	100%	46,5	100%	44,5	100%	37,7	100%	41,8	100%	42,1	100%	33,4	100%	43,5	100%
Per geography:																
Asia Pacific	38,7	65%	26,0	56%	25,6	58%	22,4	60%	26,3	63%	28,2	67%	18,2	55%	28,3	65%
Europe and ROW	13,6	23%	13,4	29%	16,6	37%	10,3	27%	10,3	25%	10,9	26%	12,4	37%	12,6	29%
USA	7,4	12%	7,1	15%	2,3	5%	5,0	13%	5,2	12%	3,0	7%	2,8	8%	2,6	6%
Total	59,7	100%	46,5	100%	44,5	100%	37,7	100%	41,8	100%	42,1	100%	33,4	100%	43,5	100%
Per customer type:																
IDM	33,9	57%	29,3	63%	25,5	57%	22,2	59%	24,1	58%	24,8	59%	19,5	58%	20,6	47%
Subcontractors	25,8	43%	17,2	37%	19,0	43%	15,5	41%	17,7	42%	17,3	41%	13,9	42%	22,9	53%
Total	59,7	100%	46,5	100%	44,5	100%	37,7	100%	41,8	100%	42,1	100%	33,4	100%	43,5	100%
BACKLOG	Mar 31, 2006		Jun 30, 2006		Sep 30, 2006		Dec 31, 2006		Mar 31, 2007		Jun 30, 2007		Sep 30, 2007		Dec 31, 2007	
Per product:																
Array connect	50,2	70%	50,8	74%	47,9	73%	38,9	72%	34,6	69%	32,3	63%	30,2	62%	22,4	46%
Leadframe	21,8	30%	17,9	26%	18,0	27%	15,1	28%	15,7	31%	18,9	37%	18,5	38%	25,9	54%
Total	72,0	100%	68,7	100%	65,9	100%	54,0	100%	50,3	100%	51,2	100%	48,7	100%	48,3	100%
HEADCOUNT ¹⁾	Mar 31, 2006		Jun 30, 2006		Sep 30, 2006		Dec 31, 2006		Mar 31, 2007		Jun 30, 2007		Sep 30, 2007		Dec 31, 2007	
Europe	679	62%	664	59%	656	58%	653	56%	657	55%	635	54%	641	55%	630	55%
Asia Pacific	345	31%	377	34%	404	35%	433	37%	471	39%	471	40%	460	40%	461	41%
USA	79	7%	77	7%	79	7%	79	7%	76	6%	76	6%	64	5%	50	4%
Total	1.103	100%	1.118	100%	1.139	100%	1.165	100%	1.204	100%	1.182	100%	1.165	100%	1.141	100%

1) Excluding temporary staff

(table to follow)

Supplemental Information (unaudited)
(euro in millions, unless stated otherwise)

OTHER FINANCIAL DATA	Q1-2006		Q2-2006		Q3-2006		Q4-2006		Q1-2007		Q2-2007		Q3-2007		Q4-2007	
Gross profit:																
Array connect	11,4	39,5%	13,7	42,9%	13,4	41,8%	14,6	41,7%	12,7	37,6%	10,2	34,5%	10,1	37,5%	11,6	37,2%
Leadframe	5,4	34,9%	7,1	39,9%	5,7	37,5%	5,2	36,2%	4,4	37,6%	4,3	37,1%	3,3	36,7%	4,8	37,8%
Subtotal	16,8	37,9%	20,8	41,8%	19,1	40,4%	19,8	40,1%	17,1	37,6%	14,5	35,2%	13,4	37,3%	16,4	37,4%
Amortization of intangibles	(0,5)	-1,2%	(0,5)	-1,0%	(0,5)	-1,1%	(0,5)	-1,1%	(0,5)	-1,0%	(0,5)	-1,1%	(0,5)	-1,4%	(0,1)	-0,3%
Restructuring charges	0,2	0,4%	-	-	-	-	-	-	-	-	(2,0)	-4,9%	(0,4)	-1,1%	-	-
Total	16,5	37,1%	20,3	40,8%	18,6	39,3%	19,3	39,0%	16,6	36,6%	12,0	29,2%	12,5	34,8%	16,3	37,1%
Selling, general and administrative expenses:																
SG&A expenses	9,7	21,8%	11,0	22,1%	10,5	22,3%	11,8	23,7%	9,7	21,3%	10,0	24,3%	9,6	26,7%	10,3	23,5%
Amortization of intangibles	0,1	0,2%	0,1	0,2%	0,1	0,2%	0,1	0,2%	0,1	0,2%	0,1	0,2%	0,1	0,3%	0,1	0,2%
Restructuring charges	-	-	-	-	-	-	-	-	-	-	1,2	2,9%	0,3	0,8%	0,3	0,7%
Total	9,8	22,0%	11,1	22,3%	10,6	22,5%	11,9	23,9%	9,8	21,6%	11,3	27,4%	10,0	27,8%	10,7	24,4%
Research and development expenses:																
R&D expenses	4,4	9,9%	4,5	9,0%	3,9	8,2%	4,5	9,1%	5,4	11,9%	5,0	12,1%	4,7	13,1%	4,2	9,6%
Capitalization of R&D charges	(0,5)	-1,1%	(0,3)	-0,6%	-	-	-	-	-	-	-	-	-	-	(0,3)	-0,7%
Amortization of intangibles	0,3	0,7%	0,4	0,8%	0,5	1,1%	0,5	1,0%	0,5	1,1%	0,5	1,2%	0,5	1,4%	0,5	1,1%
Restructuring charges	-	-	-	-	-	-	-	-	-	-	0,1	0,2%	0,2	0,6%	-	-
Total	4,2	9,4%	4,6	9,2%	4,4	9,3%	5,0	10,1%	5,9	13,0%	5,6	13,6%	5,4	15,1%	4,4	10,0%
Financial income (expense), net:																
Interest expense, net	0,6	-	0,7	-	0,8	-	0,7	-	0,5	-	0,5	-	0,5	-	0,5	-
Foreign exchange (gains) \ losses	0,3	-	0,3	-	(0,1)	-	(0,2)	-	(0,1)	-	0,1	-	(0,1)	-	-	-
Non recurring charge related to statutory tax review	-	-	-	-	-	-	-	-	0,5	-	-	-	-	-	-	-
Total	0,9	-	1,0	-	0,7	-	0,5	-	0,9	-	0,6	-	0,4	-	0,5	-
Operating income / as % of net sales																
	2,5	5,7%	4,6	9,2%	3,5	7,4%	2,5	4,9%	0,9	2,0%	(4,9)	-11,9%	(2,9)	-8,1%	1,2	2,7%
EBITDA / as % of net sales																
	4,7	10,5%	6,8	13,6%	5,8	12,3%	5,0	10,2%	3,2	7,0%	(1,9)	-4,7%	(0,6)	-1,8%	3,1	7,2%
Net income / as % of net sales																
	1,3	2,9%	4,8	9,6%	2,1	4,4%	2,6	5,4%	1,6	3,5%	(4,7)	-11,4%	(2,7)	-7,5%	0,4	0,9%
Income per share																
Basic	0,04	-	0,15	-	0,06	-	0,08	-	0,05	-	(0,14)	-	(0,08)	-	0,01	-
Diluted	0,04	-	0,11	-	0,06	-	0,08	-	0,05	-	(0,14)	-	(0,08)	-	0,01	-

BE SEMICONDUCTOR INDUSTRIES N.V.
Ratio 6
6921 RW Duiven

PERSBERICHT

BE Semiconductor Industries rapporteert vierde kwartaal- en jaarresultaten 2007

Duiven, 20 februari 2008, BE Semiconductor Industries N.V. ("Besi") (Euronext: BESI), een toonaangevende leverancier van machines voor de assemblage van halfgeleiders heeft vandaag haar vierde kwartaal- en jaarresultaten 2007 bekend gemaakt.

In juni 2007 kondigde Besi een reorganisatie van de management- en bedrijfsstructuur aan om een toename van groei en winstgevendheid in de toekomst te kunnen realiseren. In verband hiermee boekte Besi € 4.5 mio aan reorganisatiekosten, verdeeld over het tweede tot en met het vierde kwartaal 2007. *Een analyse van Besi's resultatenrekening 2007, en aangepast naar de situatie vóór de impact van de reorganisatie, is bijgevoegd.*

Highlights vierde kwartaal 2007

- Omzet € 43.9 mio, een stijging van 22.3% ten opzichte van Q3-2007
- Orderontvangst € 43.5 mio, een stijging van 29.9% ten opzichte van Q3-2007
- Orderportefeuille € 48.3 mio ten opzichte van € 48.7 mio per 30 september 2007
- Brutomarge 37.1%, ten opzichte van 34.8% in Q3-2007
- Exploitatiekosten € 15.1 mio ten opzichte van € 15.4 mio in Q3-2007
- Nettowinst € 0.4 mio, oftewel € 0.01 per aandeel ten opzichte van een nettoverlies van € 2.7 mio in Q3-2007, oftewel een nettoverlies van € 0.08 per aandeel.
- Omzet, orderontvangst en winstgevendheid waren in Q4-2007 boven verwachting

Highlights 2007

- De omzet daalde van € 191.2 mio in 2006 naar € 166.5 mio in 2007 (12.9%)
- Nettoverlies, exclusief reorganisatiekosten, van € 1.8 mio, oftewel (€ 0.05) per aandeel vergeleken met een nettowinst van € 10.8 mio, oftewel respectievelijk € 0.33 en € 0.31 per aandeel en verwaterd aandeel, in 2006
- 10.5% daling van de euro ten opzichte van de US dollar heeft de omzet en de winst negatief beïnvloed
- Invoering van reorganisatieplan inclusief:
 - Invoering van een eenduidige, wereldwijde managementstructuur
 - Personeelsvermindering van 7% in Noord-Amerika en Europa
 - Vermindering van het aantal produktgroepen; van 5 naar 3
 - Mogelijke kostenbesparingen van € 6 mio in 2008
 - Vermindering van de voorraden met € 11.3 mio
- Herstel van winstgevendheid in het vierde kwartaal 2007
- Inkoop van 2.5 mio eigen aandelen, in totaal ongeveer € 11 mio

Bedrijfsresultaten vierde kwartaal 2007

Omzet/Orderontvangst

Besi's omzet in het vierde kwartaal 2007 steeg met 22.3% in vergelijking met het derde kwartaal 2007 en daalde met 11.3% in vergelijking met het vierde kwartaal 2006. De omzetstijging in het vierde

kwartaal 2007 ten opzichte van het derde kwartaal 2007 werd met name veroorzaakt door een toenemende verkoop van die bonding machines voor array connect toepassingen en verpakings- en plating machines voor leadframe assemblage toepassingen. Besi's omzet in het vierde kwartaal was boven de verwachting (+10-15%).

De orderontvangst in het vierde kwartaal 2007 steeg met € 10.0 mio, oftewel 29.9%, vergeleken met het derde kwartaal 2007 en 15.1% vergeleken met het vierde kwartaal 2006. Vergeleken met het derde kwartaal 2007, werd in het vierde kwartaal de stijging van de orderontvangst met name veroorzaakt door beduidend meer orders voor molding- en plating machines voor leadframe assemblage toepassingen. De orders in het vierde kwartaal 2007, vergeleken met het derde kwartaal 2007, lieten een stijging zien van 64% aan orders geplaatst door subcontractors en 5.6% door IDM's.

De orderportefeuille bedroeg per 31 december 2007 € 48.3 mio ten opzichte van € 48.7 mio per 30 september 2007 en € 54.0 mio per 31 december 2006. Per 31 december 2007 bestond ongeveer 46% van de orderportefeuille uit machines voor array connect toepassingen en 54% uit machines voor leadframe assemblage toepassingen. De book-to-bill ratio was 0.99 in het vierde kwartaal 2007 vergeleken met 0.93 in het derde kwartaal 2007 en 0.76 in het vierde kwartaal 2006.

Brutomarge/Exploitatiekosten

De brutomarge in het vierde kwartaal 2007 bedroeg 37.1% vergeleken met 34.8% in het derde kwartaal 2007 en 39.0% in het vierde kwartaal 2006. De stijging van de brutomarge, vergeleken met het derde kwartaal 2007, werd veroorzaakt door een hogere omzet, een hogere brutomarge voor machines voor leadframe toepassingen, met name voor trim & form en plating systemen, en minder reorganisatiekosten. De brutomarge in het vierde kwartaal 2007 was boven de verwachting (35-37%).

De exploitatiekosten bedroegen € 15.1 mio, oftewel 34.4% van de omzet, in het vierde kwartaal 2007 vergeleken met € 15.4 mio, oftewel 42.9% van de omzet, in het derde kwartaal 2007 en € 16.9 mio, oftewel 34.1% van de omzet in het vierde kwartaal 2006. Toegenomen SG&A kosten, veroorzaakt door hogere garantiekosten voor singulation systemen, werden in het vierde kwartaal 2007 meer dan gecompenseerd door lagere ontwikkelingskosten, de kapitalisatie van ontwikkelingskosten in deze periode (€ 0.3 mio) en lagere reorganisatiekosten (€ 0.2 mio).

Bedrijfsresultaten 2007/2006

Omzet/Orderontvangst

De omzet in 2007 daalde met 12.9% vergeleken met 2006, zowel door een daling van orders als door de negatieve effecten van de reorganisatie in 2007. In het algemeen, de omzet en orders zijn in 2007 negatief beïnvloed door een zwakke marktvraag van zowel IDM's als subcontractors, aangezien veel klanten hun uitgaven voor nieuwe assemblage technologieën uitstelden en ervoor kozen om bestaande lijnen aan te passen in plaats van nieuwe machines te bestellen. De daling over het gehele jaar werd met name veroorzaakt door zowel 28.1% minder orders voor machines voor leadframe assemblage toepassingen, vooral verpakings- en plating systemen, als door 5.4% minder omzet van machines voor array connect toepassingen, met name singulation en die sorting machines. De omzet werd tevens negatief beïnvloed door een 10.5% daling van de US dollar ten opzichte van de euro, waardoor Besi een aantal potentiële opdrachten misliep.

De orderontvangst in 2007 bedroeg € 160.7 mio, een daling van € 27.7 mio, oftewel 14.7%, vergeleken met 2006. De orders in 2007 liepen terug door minder vraag naar assemblage machines door IDM's en subcontractors (respectievelijk -19.7% en -7.5%) voor zowel array connect als leadframe toepassingen. De afname van orders voor assemblage machines in het algemeen werd gedeeltelijk gecompenseerd door een stijging aan orders voor die bonding

machines. Orders voor array connect en leadframe toepassingen daalden met respectievelijk 15.7% en 12.7%, in 2007 ten opzichte van 2006. De book-to-bill ratio was 0.97 voor 2007 ten opzichte van 0.98 voor 2006.

Brutomarge/Exploitatiekosten (exclusief reorganisatiekosten)

De brutomarge in 2007, exclusief reorganisatiekosten, bedroeg 36.0% vergeleken met 39.1% in 2006. De daling van de brutomarge werd met name veroorzaakt door (i) een lagere omzet in het algemeen, (ii) een negatieve US dollar koersontwikkeling en (iii) een daling van de array connect brutomarge, voornamelijk vanwege lagere marges voor die bonding, die sorting en singulation systemen. De daling van de brutomarge in 2007 werd gedeeltelijk gecompenseerd door een verbetering van de marge voor verpakkingsmachines tengevolge van de integratie van Besi's Nederlandse productiebedrijven en een toename van de productie van machines in Azië.

De exploitatiekosten daalden met € 0.6 mio vergeleken met 2006. De daling werd veroorzaakt door een 7.7% verlaging in de SG&A kosten als gevolg van (i) lagere administratie-, advies- en compliance kosten tengevolge van Besi's de-listing van NASDAQ en het uitstel van de rapporteringsverplichtingen aan de SEC en (ii) lagere garantie- en servicekosten met betrekking tot nieuwe product-introducties en de eerste voordelen van de reorganisatie in 2007. Lagere SG&A kosten werden gedeeltelijk gecompenseerd in 2007 door toegenomen R&D-kosten met name vanwege toegenomen uitgaven voor de 'nieuwe generatie' singulation machine, nieuwe RFID die bonding toepassingen en verbeteringen van de bestaande AMS-W en Compact verpakkingssystemen. Gedurende het jaar, daalde het totale personeelsbestand, exclusief uitzendkrachten, met 24, oftewel 2.1%, tengevolge van ontslagen in de Noord-Amerikaanse en Europese bedrijven, gedeeltelijk gecompenseerd door een toename van het personeelsbestand in de vestigingen in Maleisië en China met aanzienlijk lagere kosten per medewerker.

Financiële Positie

De kaspositie daalde van € 98 mio per 31 december 2006 tot € 74.8 mio per 31 december 2007, aangezien de kaspositie met name werd gebruikt voor de inkoop van eigen aandelen gedurende het jaar, € 11 mio, en tevens voor het aflossen van een bankschuld, € 8.5 mio. Per 31 december 2007 bedroeg de totale schuld € 71.5 mio en het eigen vermogen bedroeg € 178.7 mio. De investeringen voor 2007 bedroegen € 4 mio, met name voor productieapparatuur en de inrichting van een IT centrum in Oostenrijk, ten opzichte van € 2.7 mio in 2006.

Toelichting

Richard W. Blickman, Chief Executive Officer, lichtte toe: "2007 was zowel een van de meest belangrijke, als een van de meest moeilijke jaren in de geschiedenis van Besi. Het jaar bood ons een unieke gelegenheid om met de juiste mensen onze visie van een "One Besi Organization" uit te voeren met als doel een maximale business focus te bereiken en tevens de laagste kostenbasis voor onze bedrijfsactiviteiten te realiseren. Verder zijn we gestart binnen de nieuwe organisatie met het ontwikkelen van een aantal producten gebaseerd op "common platforms" en "common parts" om op deze manier de toekomstige winstgevendheid en het werkkapitaal aanzienlijk te verbeteren en onze klanten een maximaal kostenvoordeel te bieden bij het inzetten van onze machines. Het opzetten van een eenduidige "One Besi Organization" structuur wereldwijd zal het mogelijk maken om aanvullende processen te kunnen verwerven middels acquisities.

Na verliezen in het tweede en derde kwartaal van 2007 door slechte marktomstandigheden, negatieve koerseffecten en € 4.5 mio aan reorganisatiekosten, zijn wij in het vierde kwartaal 2007 weer winstgevend. De omzet en orderontvangst zijn gegroeid met respectievelijk 22.3% en 29.9%, vergeleken met het derde kwartaal. Door de succesvolle reorganisatie en acties voor

kostenverlagingen, doorgevoerd in 2007, zijn wij enthousiast over de vooruitzichten voor 2008, ondanks onzekere economische omstandigheden."

Verwachting

Op dit moment variëren de voorspellingen van analysten voor 2008 aanzienlijk, waarbij de marktomvang zou kunnen fluctueren tussen stagnatie en een daling van 10% ten opzichte van 2007. Besi's belangrijkste klanten blijven voorzichtig voor wat betreft het aangeven van investeringen in nieuwe machines in 2008, ondanks de hogere bezettingsgraad van machines bij klanten op dit moment, in vergelijking met 2007. Voorzichtigheid is met name het gevolg van de economische voorspellingen voor een beperkte groei of een mogelijke recessie, die de consument, het bedrijfsleven en industrial electronics eventueel raken.

Overeenkomstig andere bedrijven in onze sector en recente voorspellingen gemaakt door klanten voor wat betreft het eerste kwartaal 2008, verwacht Besi dat de omzet en orders in het eerste kwartaal 2008 zullen dalen tussen de 5-10% ten opzichte van het vierde kwartaal 2007. Besi verwacht dat in het eerste kwartaal 2008 de brutomarge zal variëren tussen de 35-37% in vergelijking met 37.1% in het vierde kwartaal 2007. Verder wordt verwacht dat de exploitatiekosten in het eerste kwartaal 2008 zullen dalen met 5-10% ten opzichte van de € 15.1 mio in het vierde kwartaal 2007. Besi verwacht winst te rapporteren in het eerste kwartaal 2008. De investeringen in het eerste kwartaal 2008 zullen ongeveer € 3 mio bedragen.