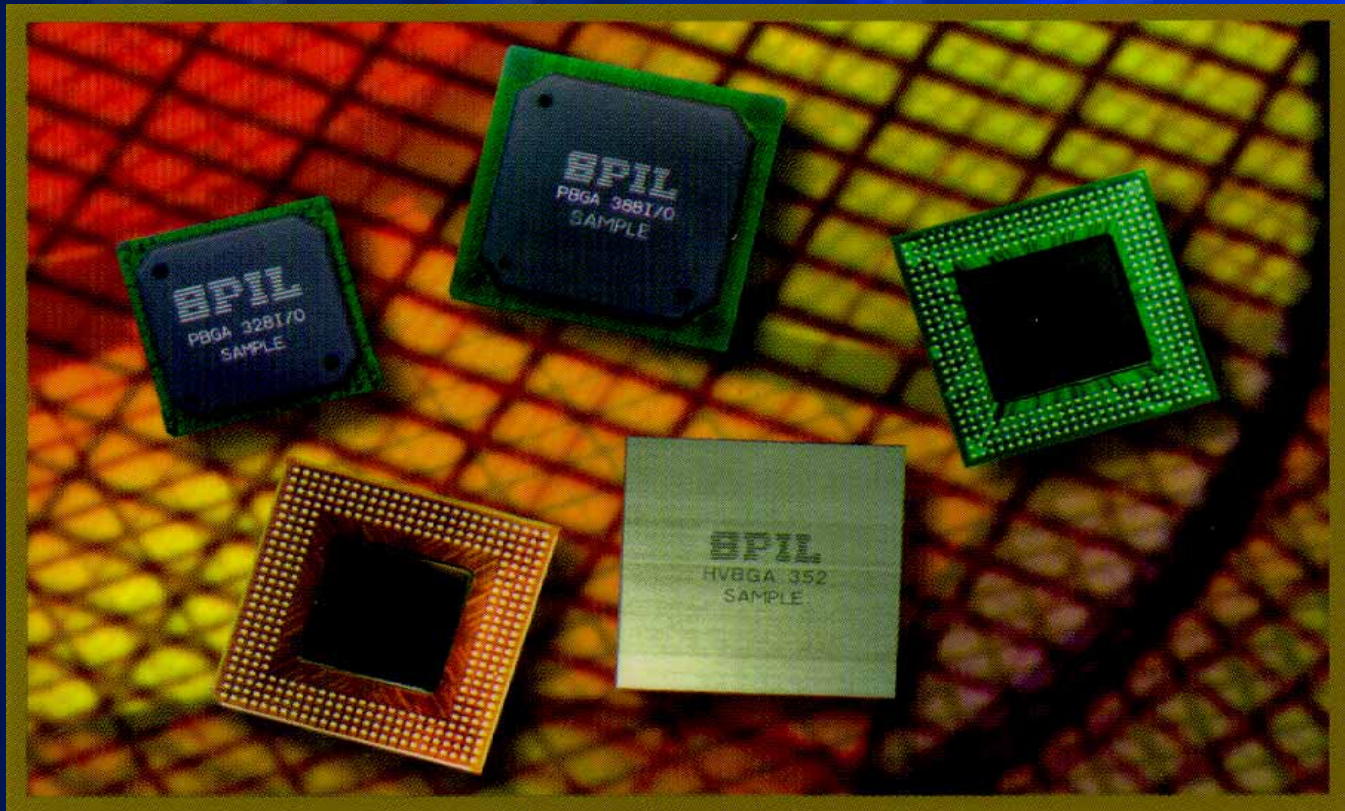


矽品精密工業股份有限公司

Siliconware Precision Industries Co., Ltd.



1Q 2006 Investor Conference

April 26, 2006



Safe Harbor Statements



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, 2004 on Form 20-F filed with the U.S. Securities and Exchange Commission on June 10, 2005.

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 March 31, 2006 reflect our gains or losses attributable to the first quarter of 2006 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 March 31, 2006, is not necessarily indicative of the results that may be expected for any period thereafter.

1Q 2006 Operating Results Summary



Amount: NT\$Million	1Q 2006 Amount	4Q 2005 Amount	1Q 2005 Amount
Net Revenues	13,439	14,526	7,982
Net Income	2,824	3,625	1,196
EPS (NT\$)	1.18	1.58	0.53
Cash & Cash Equivalents	12,874	10,569	7,862
Total Assets	76,229	66,457	55,474
Shareholders' Equity	53,570	40,825	34,773
Depreciation	1,572	1,558	1,449
Capital Expenditure	2,388	2,894	978
EBITDA	4,639	5,228	2,231
ROE(%)*	21.1%	35.4%	13.8%

*Annualized ROE for the quarter

1Q 06 Income Statement

QoQ Comparison



Amount: NT\$Million

	1Q 2006		4Q 2005		QoQ
	Actual	%	Actual	%	Chg %
Revenues	13,439	100.0	14,526	100.0	-7.5
Cost of Goods Sold	(9,835)	-73.2	(10,369)	-71.4	-5.2
Gross Margin	3,604	26.8	4,157	28.6	-13.3
Operating Expense	(677)	-5.0	(628)	-4.3	8.0
Operating Income	2,927	21.8	3,529	24.3	-17.1
Non-operating Income	198	1.5	588	4.0	-66.3
Non-operating Expense	(125)	-0.9	(433)	-3.0	-71.1
Income from Continuing Operations before Income Tax	3,000	22.3	3,684	25.4	-18.6
Income Tax (Expense) Credit	(176)	-1.3	(59)	-0.4	199.8
Net Income	2,824	21.0	3,625	25.0	-22.1
Earnings Per Ordinary Shares	NT\$ 1.18		NT\$ 1.58		
Earnings Per ADS	US\$ 0.18		US\$ 0.24		
Weighted average outstanding shares ('K)	2,395,382		2,294,413		

1Q 06 Income Statement YoY Comparison



Amount: NT\$Million

	1Q 2006		1Q 2005		YoY
	Actual	%	Actual	%	Chg %
Revenues	13,439	100.0	7,982	100.0	68.4
Cost of Goods Sold	(9,835)	-73.2	(6,800)	-85.2	44.6
Gross Margin	3,604	26.8	1,182	14.8	204.9
Operating Expense	(677)	-5.0	(522)	-6.5	29.8
Operating Income	2,927	21.8	660	8.3	343.2
Non-operating Income	198	1.5	165	2.1	20.3
Non-operating Expense	(125)	-0.9	(325)	-4.1	-61.6
Income from Continuing Operations before Income Tax	3,000	22.3	500	6.3	499.7
Income Tax (Expense) Credit	(176)	-1.3	45	0.6	
Net Income from Continuing Operations	2,824	21.0	545	6.9	417.9
Cumulative Effect of Changes in Accounting Principle			651	8.1	
Net Income	2,824	21.0	1,196	15.0	136.1
Earnings Per Ordinary Shares	NT\$ 1.18		NT\$ 0.53		
Earnings Per ADS	US\$ 0.18		US\$ 0.08		
Weighted average outstanding shares ('K)	2,395,382		2,276,084		

Balance Sheet Highlight- Mar, 2006 vs Dec, 2005



Amount: NT\$Million	Actual			
	March, 06	%	Dec, 05	%
Cash and Cash Equivalents	12,874	17	10,569	16
Long-term Investments	17,729	23	9,701	15
Fixed Assets	29,901	40	29,139	44
Total Assets	76,229	100	66,457	100
ECB Payable	8,914	12	11,310	17
LT Debt	1,667	2	3,333	5
Shareholders' Equity	53,570	70	40,825	61
Depreciation-YTD	1,572			
Capital Expenditure-YTD	2,388			
EBITDA*-YTD	4,639			

*EBITDA= operating income+ depreciation & amortization expenses

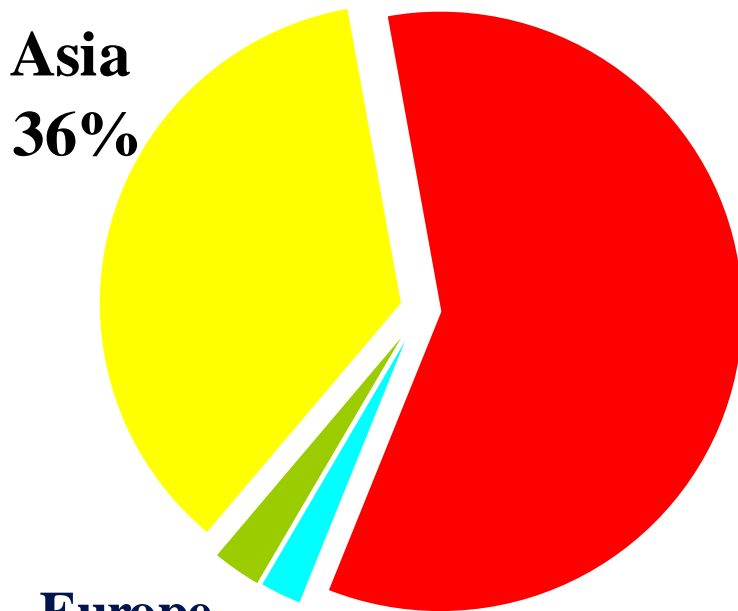
Impact of the Revised SFAS Article 34 as end of Mar, 2006



Amount: NT\$Million	Cost per common share	Market price as of Mar 31, 06	Increase on shareholders' equity
Phoenix Precision Technology	NT\$ 14.28	NT\$ 71.8	5,571
King Yuan Electronics	NT\$ 11.37	NT\$ 32.7	1,707
Siliconware Investment Ltd*			288
Total			7,566

*holding shares of PPT, Sigurd, and ITE.

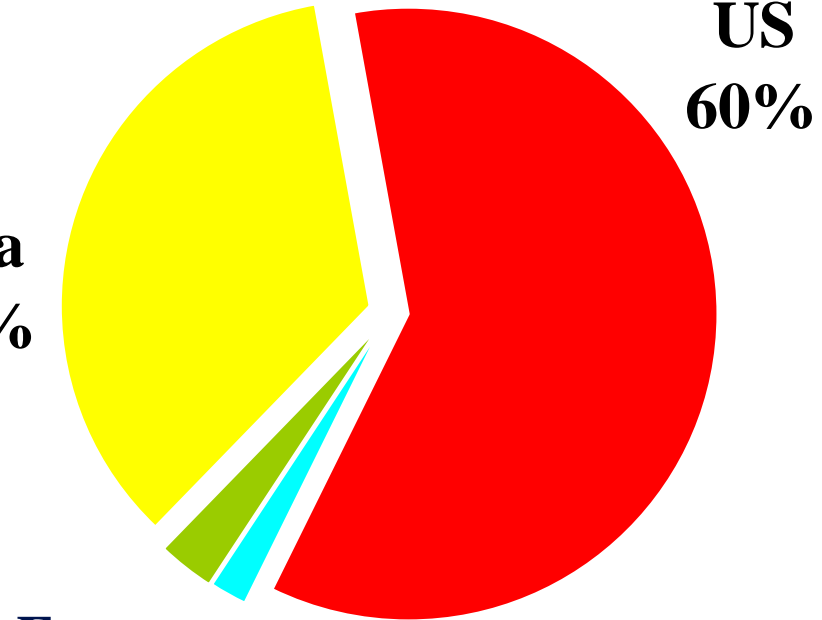
Sales Breakdown by Geography



1Q 06

**US
59%**

**Asia
35%**



4Q 05

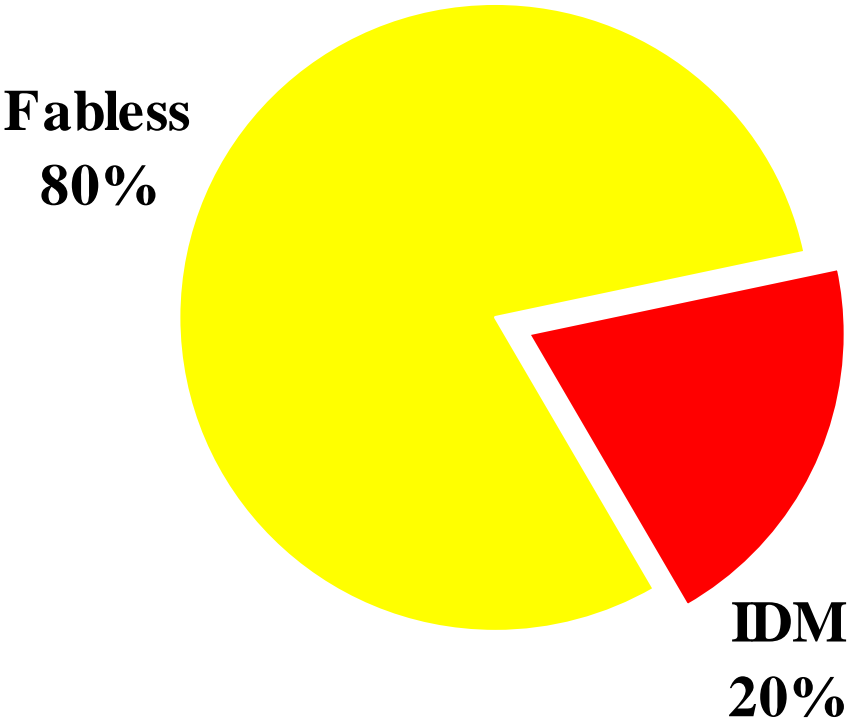
**US
60%**

**Asia
35%**

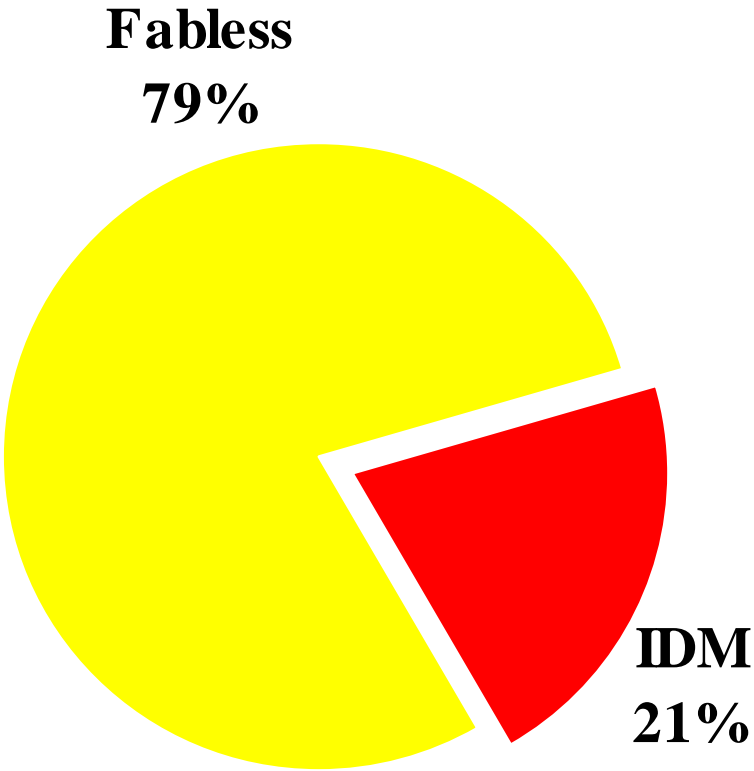
**Japan
3%**

**Europe
2%**

Sales Breakdown by Customer

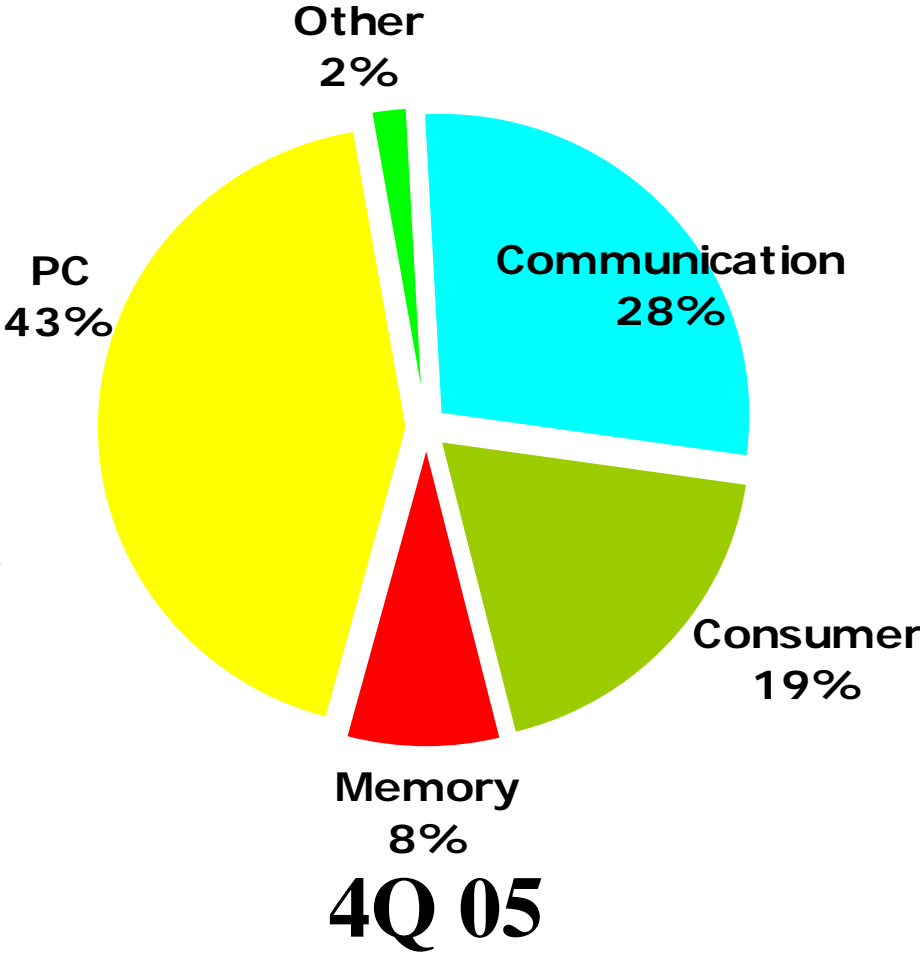
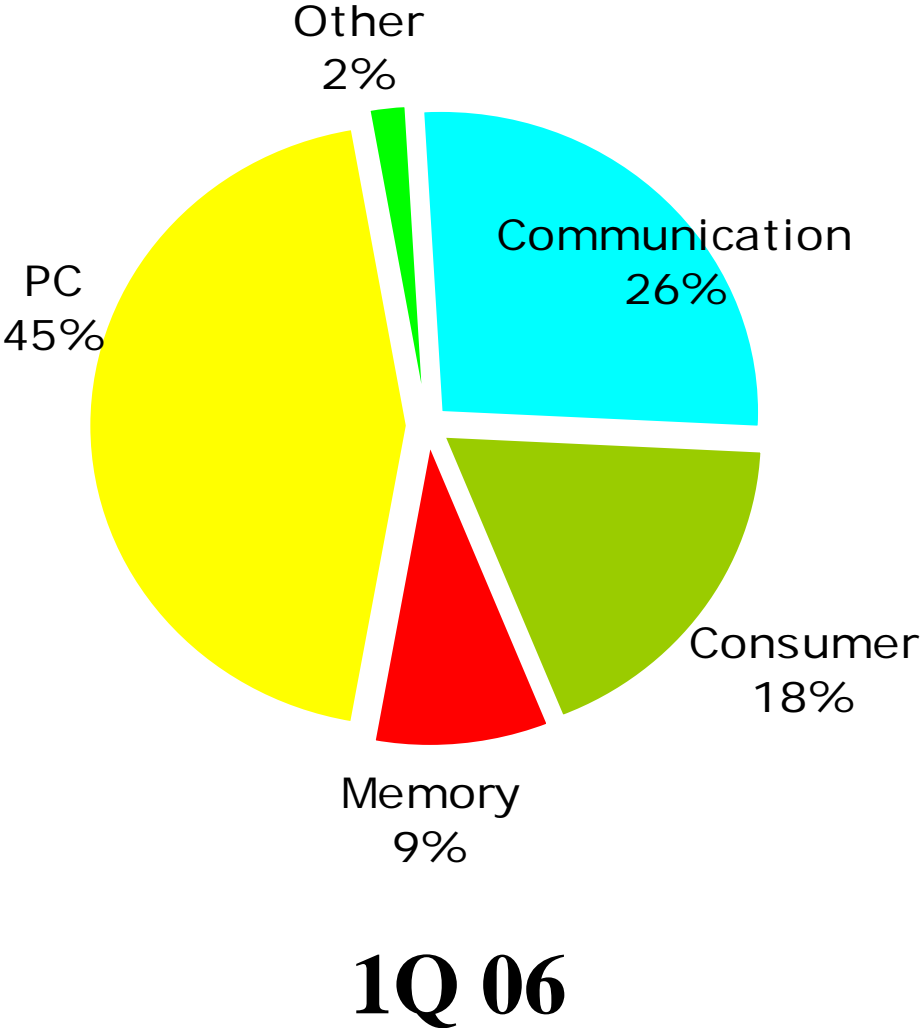


1Q 06

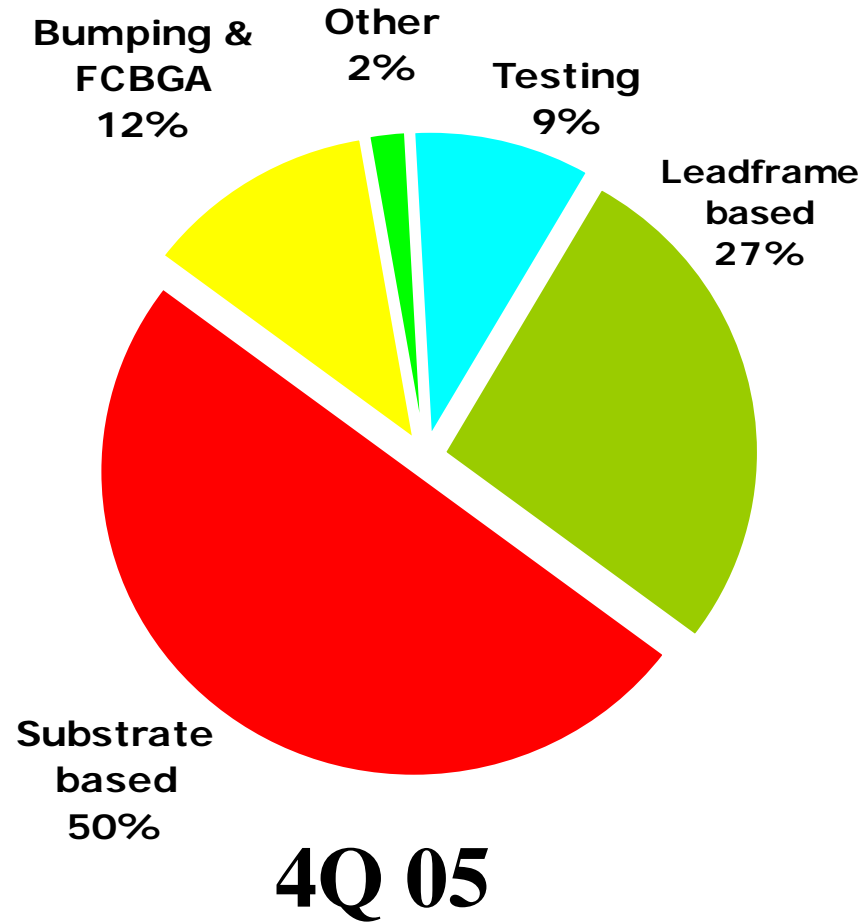
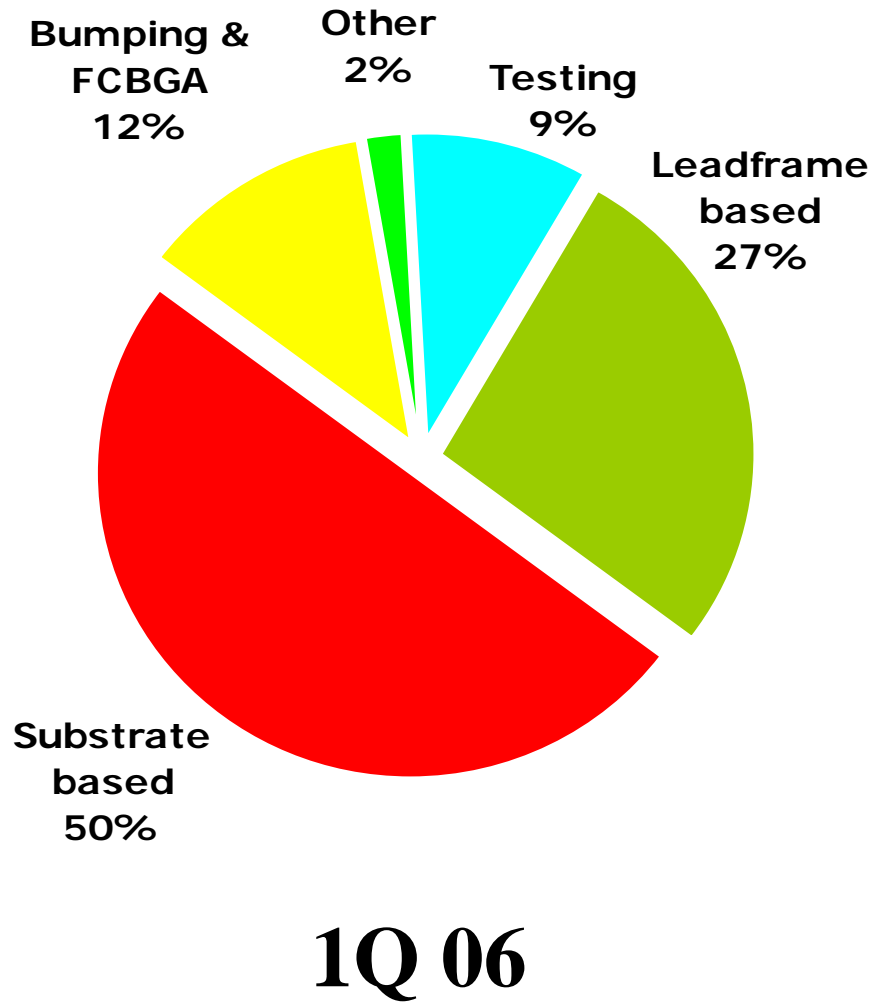


4Q 05

Sales Breakdown by Application



Sales Breakdown by Product Type



Capacity by Different Process



Capacity	1Q 06	4Q 05	unit
Wirebonder	3,991	3,961	set
Bumping--8" wafer	12	12	k/M
--12" wafer	16	16	k/M
FCBGA	7.8	7.2	kk/M
TCP/COF (LCD Driver)	18	18	kk/M
Tester	280	273	set
Headcount	13,000	12,300	staff

Virtual SPIL Group



Unit: NT\$million

Investees	Ticker	Business	Ownership %	REVENUE	
				1Q06	4Q05
SPIL	2325.TT	IC A & T		13,439	14,526
ChipMOS	8150	DRAM & TCP A & T	29	3,557	3,415
PPT	2446.TT	IC Substrates	17	3,907	3,968
KYEC	2449.TT	Memory & Logic Test	9	3,163	3,281
SIGURD	6257.TT	Logic/RF/CIS A & T	24	557	696
Total				24,623	25,886

[**http://www.spil.com.tw**](http://www.spil.com.tw)