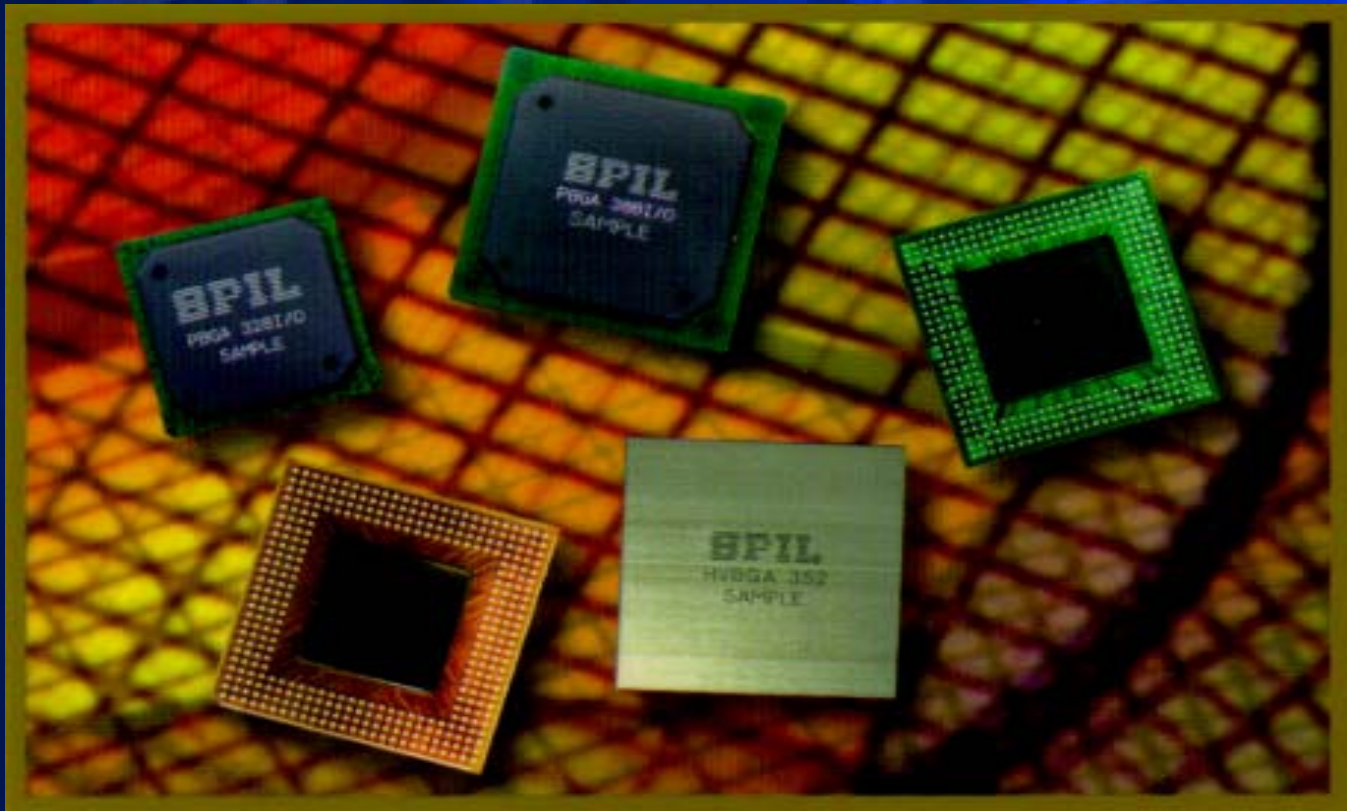


矽品精密工業股份有限公司

Siliconware Precision Industries Co., Ltd.



2Q 2004 Investor Conference

August 4, 2004



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, 2003 on Form 20-F filed with the U.S. Securities and Exchange Commission on June 28, 2004.

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 and six months ended June 30, 2004 reflect our gains or losses attributable to the second quarter and first half, respectively, of 2004 unaudited financial results of several of our investments (the “Investees”) which are evaluated under the equity method. Neither the unaudited unconsolidated financial data for our company for the three months, nor the unaudited unconsolidated financial data for our company for the six months ended June 30, 2004, is necessarily indicative of the results that may be expected for any period thereafter.

2Q 2004 Operating Results Summary



Amount: NT\$Million	2Q 2004 Amount	1Q 2004 Amount	2Q 2003 Amount
Net Revenues	8,712	8,248	6,533
Net Income	1,454	1,404	639
EPS (NT\$)	0.78	0.75	0.35
Cash & Cash Equivalents	12,894	12,889	5,289
Total Assets	61,454	58,683	46,021
Interest-bearing Debt	24,011	22,593	15,339
Shareholders' Equity	32,174	31,523	26,828
Assembly Utilization(%)	85%	90%	82%
ROE(%)*	18.1%	17.8%	9.5%

*Annualized ROE for the quarter

2Q 04 Income Statement

QoQ Comparison



Amount: NT\$Million

	2Q 2004		1Q 2004		QoQ
	Actual	%	Actual	%	Chg %
Revenues	8,712	100.0	8,248	100.0	5.6
Cost of Goods Sold	(7,028)	-80.7	(6,689)	-81.1	5.1
Gross Margin	1,684	19.3	1,559	18.9	8.0
Operating Expense	(499)	-5.7	(465)	-5.6	7.3
Operating Income	1,185	13.6	1,094	13.3	8.3
Non-operating Income	188	2.2	407	4.9	-53.8
Non-operating Expense	(235)	-2.7	(170)	-2.1	38.3
Income before Tax	1,138	13.1	1,331	16.1	-14.5
Income Tax Credit (Expense)	316	3.6	73	0.9	330.8
Net Income	1,454	16.7	1,404	17.0	3.5

Earnings Per Ordinary Shares

NT\$ 0.78

NT\$ 0.75

Earnings Per ADS

US\$ 0.12

US\$ 0.11

Weighted average outstanding shares ('K)

1,863,896

1,860,331

2Q 04 Income Statement YoY Comparison



Amount: NT\$Million

	2Q 2004		2Q 2003		YoY
	Actual	%	Actual	%	Chg %
Revenues	8,712	100.0	6,533	100.0	33.4
Cost of Goods Sold	(7,028)	-80.7	(5,587)	-85.5	25.8
Gross Margin	1,684	19.3	946	14.5	78.0
Operating Expense	(499)	-5.7	(383)	-5.9	30.6
Operating Income	1,185	13.6	563	8.6	110.3
Non-operating Income	188	2.2	160	2.5	17.2
Non-operating Expense	(235)	-2.7	(82)	-1.3	185.1
Income before Tax	1,138	13.1	641	9.8	77.4
Income Tax Credit (Expense)	316	3.6	(2)		
Net Income	1,454	16.7	639	9.8	127.5

1H 04 Income Statement

YoY Comparison



Amount: NT\$Million

	1H 2004		1H 2003		QoQ
	Actual	%	Actual	%	Chg %
Revenues	16,960	100.0	12,134	100.0	39.8
Cost of Goods Sold	(13,716)	-80.9	(10,671)	-87.9	28.5
Gross Margin	3,244	19.1	1,463	12.1	121.6
Operating Expense	(965)	-5.7	(764)	-6.3	26.2
Operating Income	2,279	13.4	699	5.8	226.1
Non-operating Income	594	3.5	262	2.2	126.5
Non-operating Expense	(404)	-2.4	(689)	-5.7	-41.4
Income before Tax	2,469	14.6	272	2.2	807.8
Income Tax Credit (Expense)	389	2.3	71	0.6	443.9
Net Income	2,858	16.9	343	2.8	732.1
Earnings Per Ordinary Shares	NT\$ 1.53		NT\$ 0.19		
Earnings Per ADS	US\$ 0.23		US\$ 0.027		
Weighted average outstanding shares ('K)	1,863,896		1,826,915		

Balance Sheet Highlight- June 30, 2004



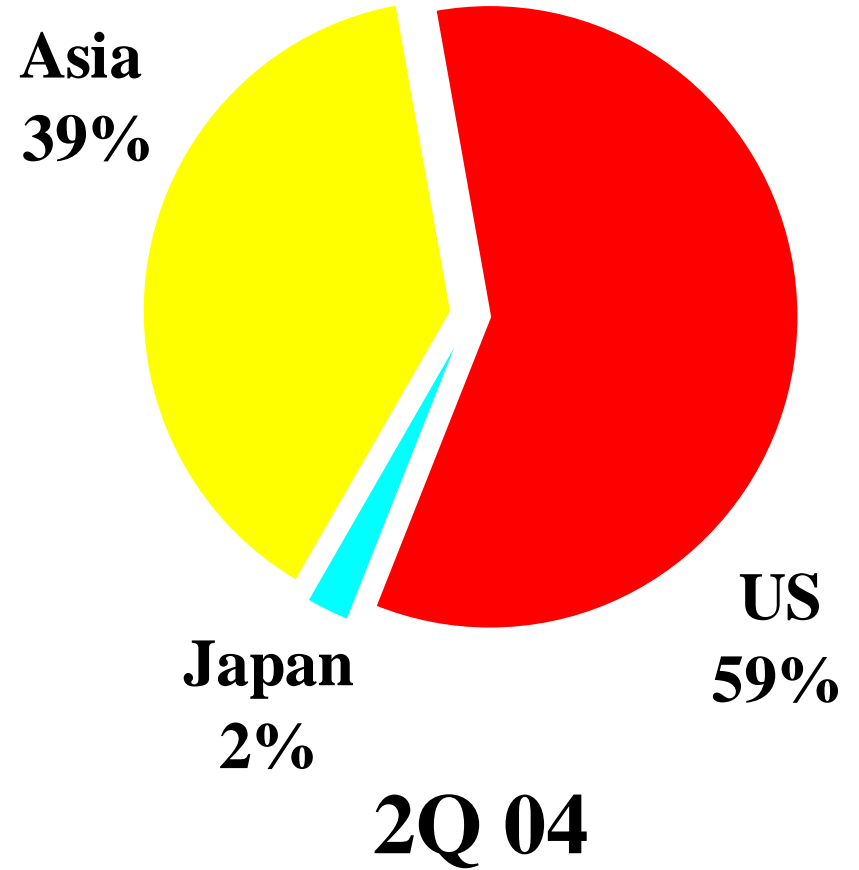
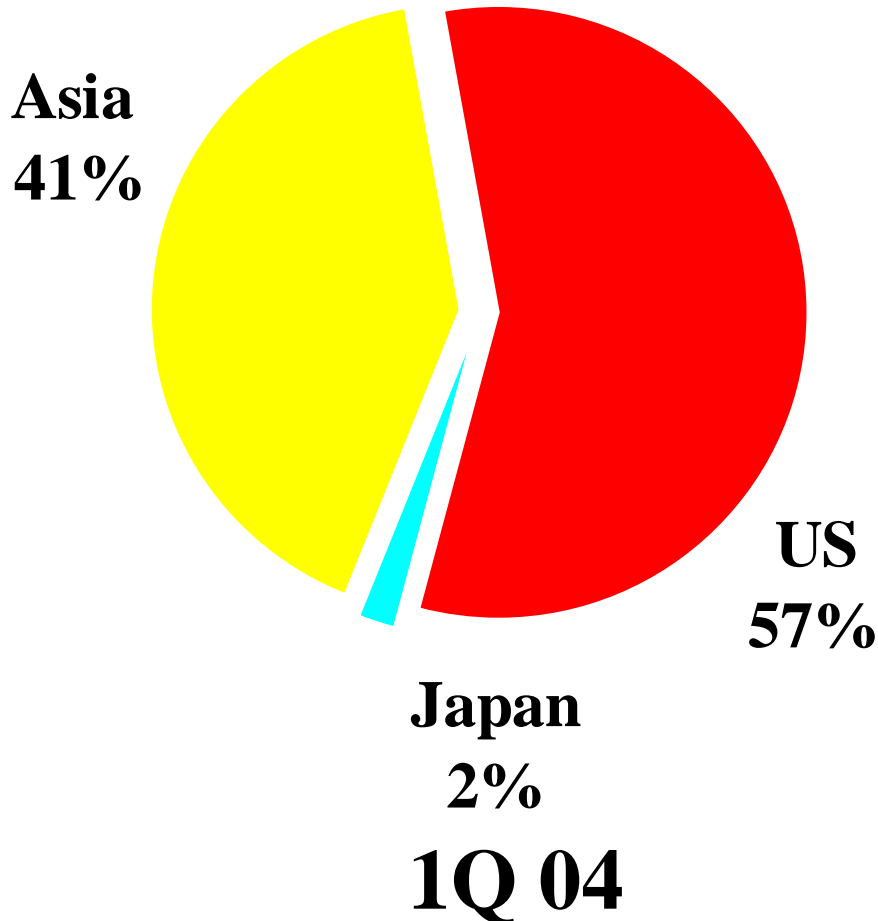
Amount: NT\$Million

	Actual	%
Cash and Cash Equivalents	12,894	21
Long-term Investments	8,897	14
Fixed Assets	26,298	43
Total Assets	61,454	100
ECB Payable*	13,508	22
LT Debt	4,133	7
Shareholders' Equity	32,174	52
Depreciation-YTD	2,651	
Capital Expenditure-YTD	5,412	
EBITDA**-YTD	5,122	

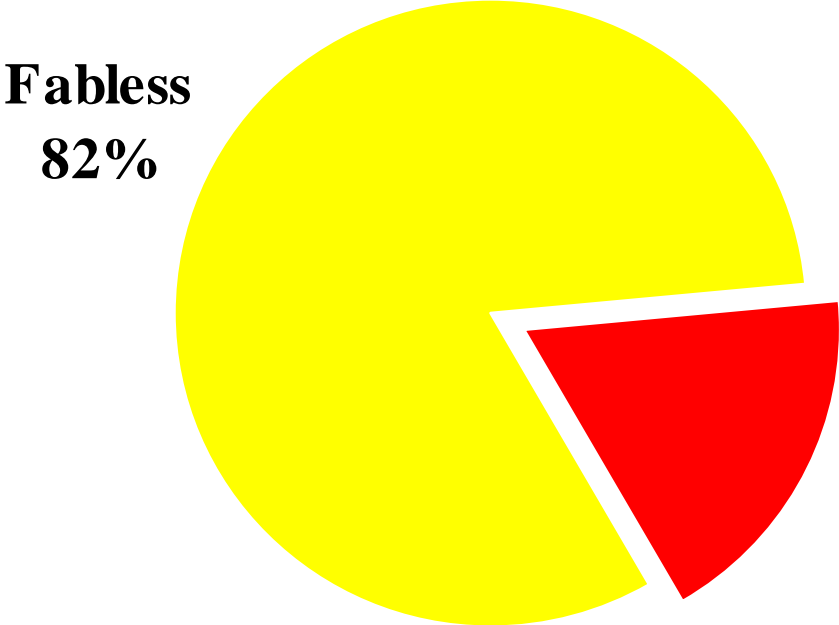
*ECB Payable includes NT\$ 1,304 mn under the current liability and NT\$ 12,204 mn under the long-term bonds payable.

**EBITDA= operating income+ depreciation & amortization expenses

Sales Breakdown by Geography

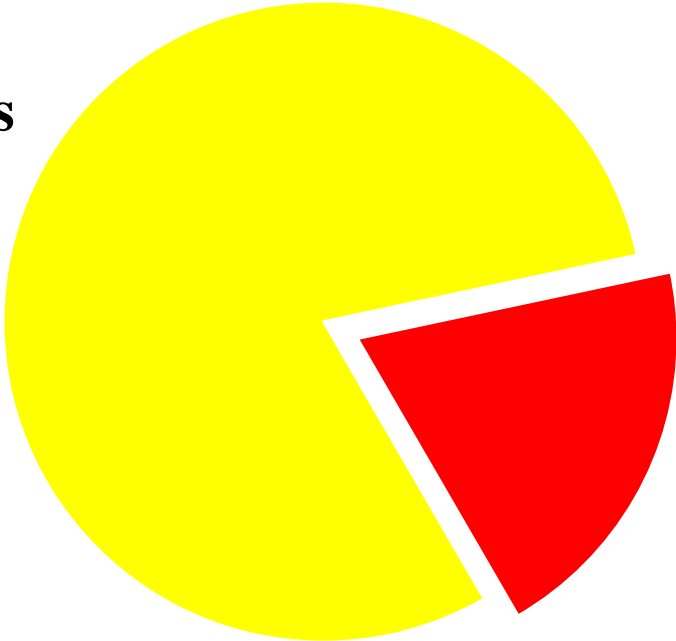


Sales Breakdown by Customer



1Q 04

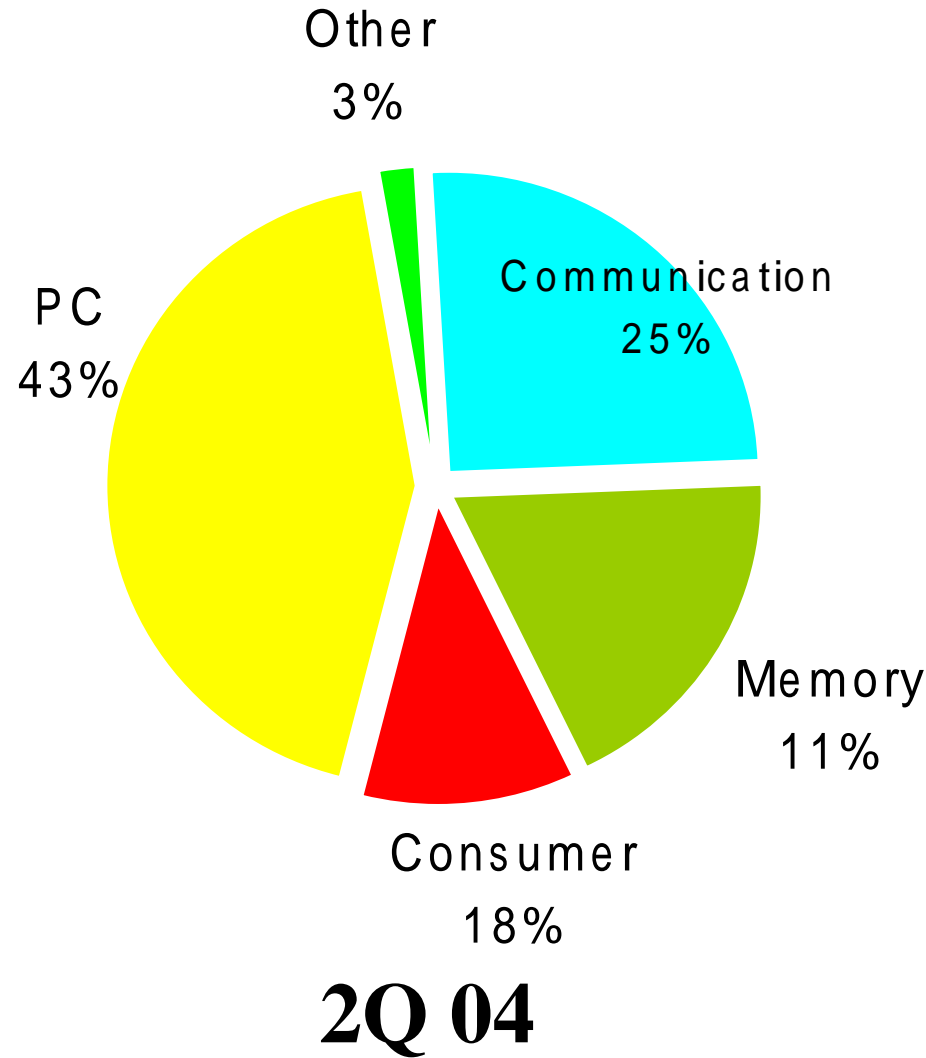
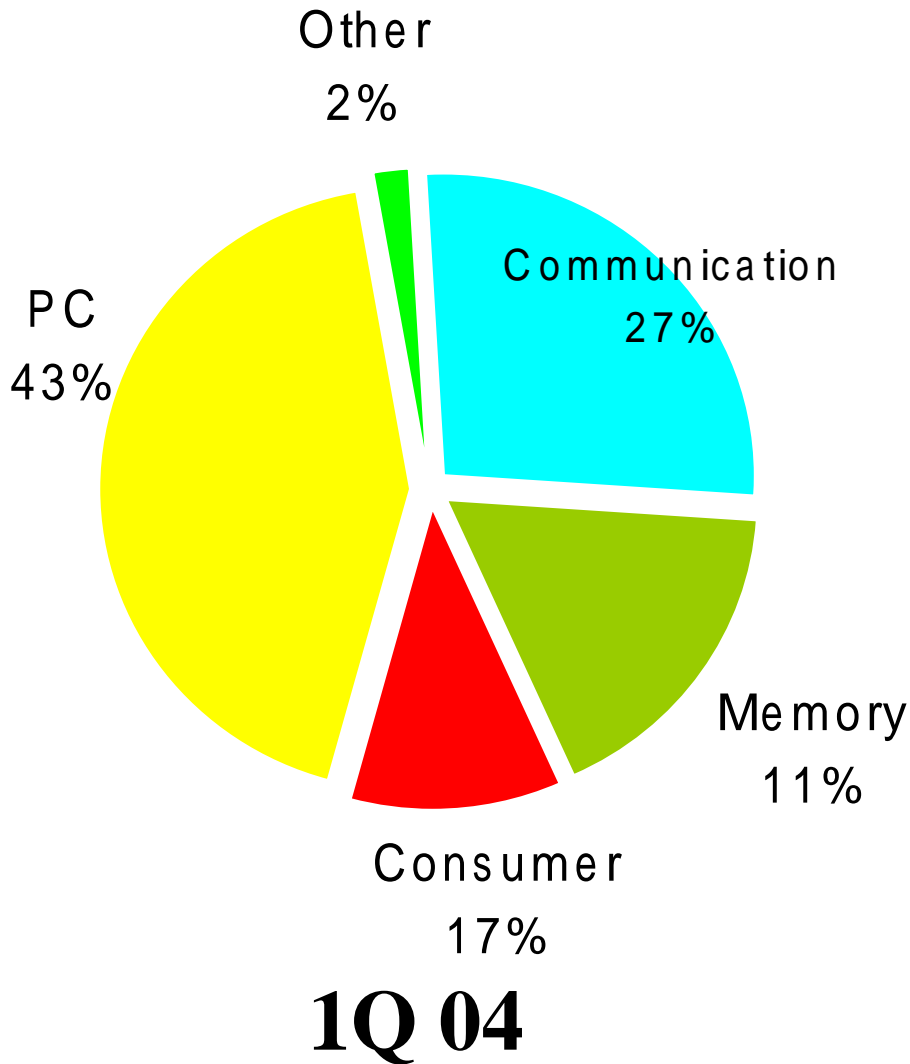
**Fabless
80%**



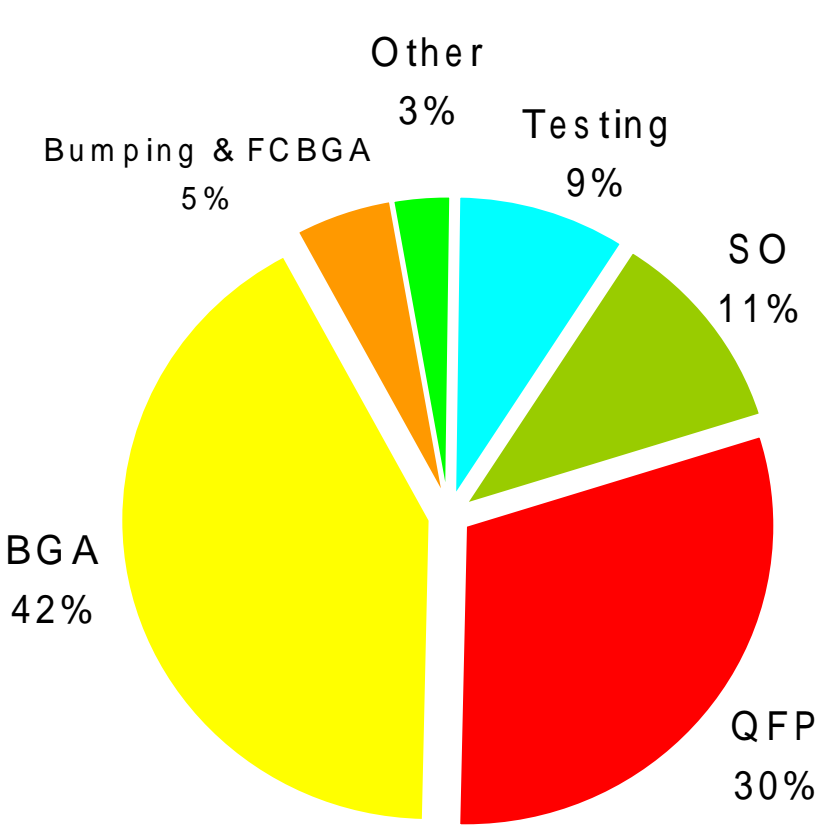
**IDM
20%**

2Q 04

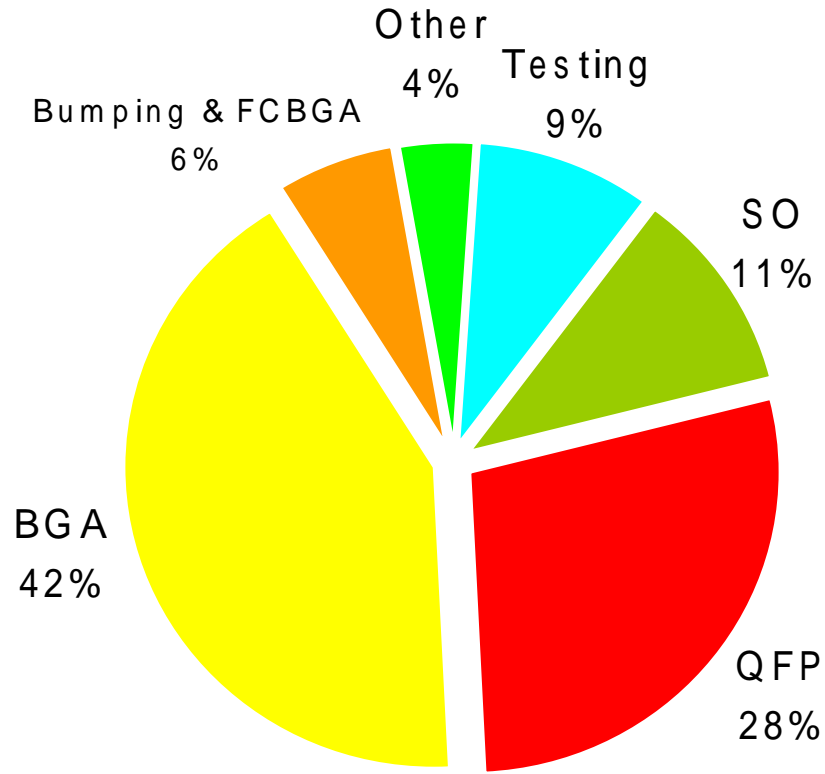
Sales Breakdown by Application



Sales Breakdown by Product Type



1Q 04



2Q 04

Capacity-Wirebonder, Tester, Headcount



Item \ Period	2Q 03	3Q 03	4Q 03	1Q 04	2Q 04
Wirebonder	2,426	2,526	2,869	2,983	2,944
Tester	190	190	196	202	214
Headcount	8,200	8,550	9,150	9,750	10,250

Virtual SPIL Group



Unit: NT\$million

Investees	Ticker	Business	Ownership %	REVENUE		
				1Q04	2Q04	1H04
SPIL	2325.TT	IC A & T		8,248	8,712	16,960
ChipMOS		DRAM & TCP A & T	29	2,749	3,199	5,948
KYEC	2449.TT	Memory & Logic Test	9	2,278	2,647	4,925
SIGURD	6257.TT	PDIP/SO A & T	25	521	504	1,025
Total				13,796	15,062	28,858
PPT	2446.TT	IC Substrates	14	1,569	1,564	3,133

<http://www.spil.com.tw>