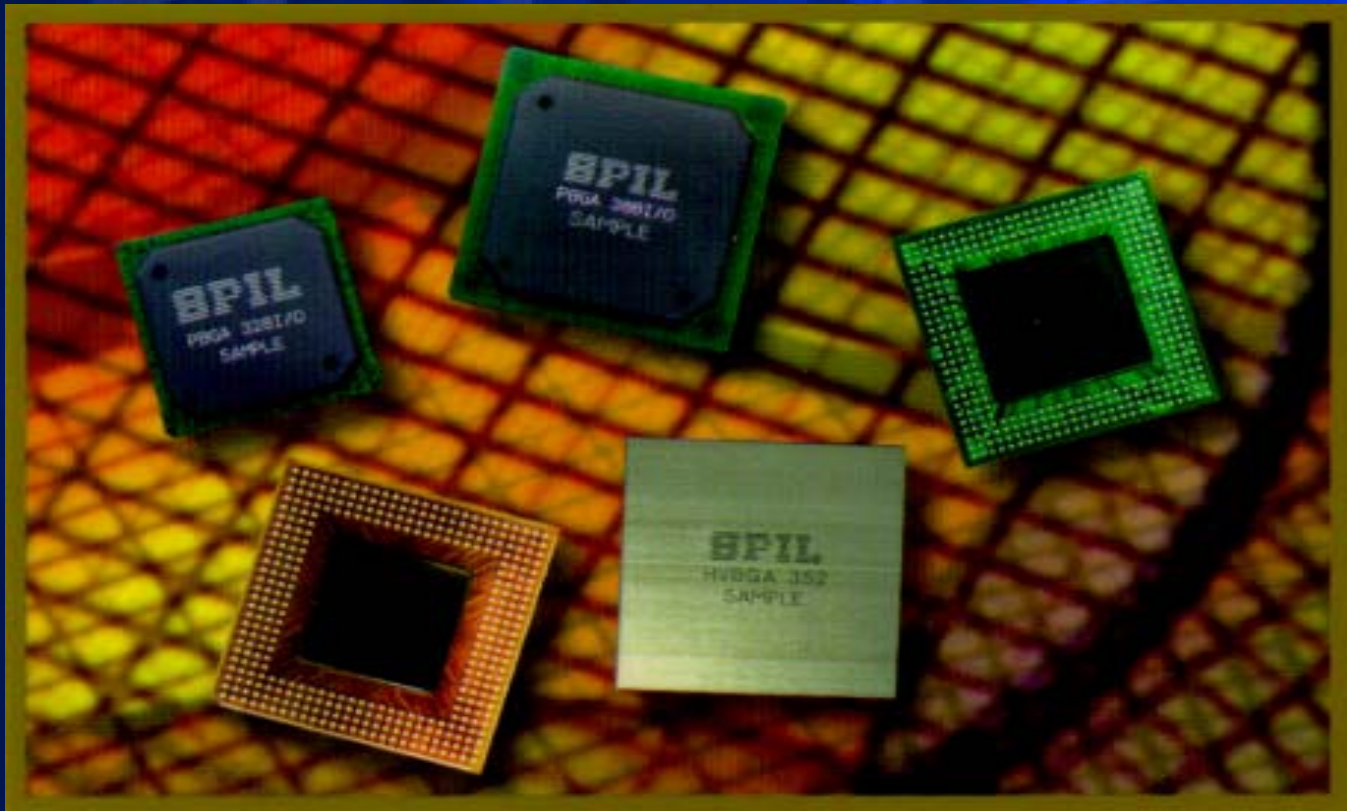


矽品精密工業股份有限公司

Siliconware Precision Industries Co., Ltd.



2Q 2005 Investor Conference

July 28, 2005



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 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 and six months ended June 30, 2005 reflect our gains or losses attributable to the second quarter and first half of 2005 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, 2005, is not necessarily indicative of the results that may be expected for any period thereafter.

2Q 2005 Operating Results Summary



Amount: NT\$Million	2Q 2005 Amount	1Q 2005 Amount	2Q 2004 Amount
Net Revenues	9,040	7,982	8,712
Net Income	1,292	1,196	1,454
EPS (NT\$)	0.61	0.57	0.70
Cash & Cash Equivalents	10,680	7,862	12,894
Total Assets	59,666	55,474	61,454
Interest-bearing Debt	16,506	16,794	24,011
Shareholders' Equity	34,323	34,773	32,174
Assembly Utilization(%)	95%	83%	85%
ROE(%)*	15.1%	13.8%	18.1%

*Annualized ROE for the quarter

2Q 05 Income Statement

QoQ Comparison



Amount: NT\$Million

	2Q 2005		1Q 2005		QoQ
	Actual	%	Actual	%	Chg %
Revenues	9,041	100.0	7,982	100.0	13.3
Cost of Goods Sold	(7,404)	-81.9	(6,800)	-85.2	8.9
Gross Margin	1,637	18.1	1,182	14.8	38.4
Operating Expense	(526)	-5.8	(522)	-6.5	0.7
Operating Income	1,111	12.3	660	8.3	68.2
Non-operating Income	203	2.2	165	2.1	23.1
Non-operating Expense	(29)	-0.3	(325)	-4.1	-91.0
Income from Continuing Operations before Income Tax	1,285	14.2	500	6.3	156.8
Income Tax Credit (Expense)	7	0.1	45	0.6	-83.9
Net Income from Continuing Operations	1,292	14.3	545	6.9	136.9
Cumulative Effect of Changes in Accounting Principle			651	8.1	-100.0
Net Income	1,292	14.3	1,196	15.0	8.0
Earnings Per Ordinary Shares	NT\$ 0.61		NT\$ 0.57		
Earnings Per ADS	US\$ 0.10		US\$ 0.09		
Weighted average outstanding shares ('K)	2,109,332		2,107,485		

2Q 05 Income Statement YoY Comparison



Amount: NT\$Million

	2Q 2005		2Q 2004		YoY
	Actual	%	Actual	%	Chg %
Revenues	9,041	100.0	8,712	100.0	3.8
Cost of Goods Sold	(7,404)	-81.9	(7,028)	-80.7	5.3
Gross Margin	1,637	18.1	1,684	19.3	-2.8
Operating Expense	(526)	-5.8	(499)	-5.7	5.2
Operating Income	1,111	12.3	1,185	13.6	-6.2
Non-operating Income	203	2.2	188	2.2	8.1
Non-operating Expense	(29)	-0.3	(235)	-2.7	-87.5
Income from Continuing Operations before Income Tax	1,285	14.2	1,138	13.1	12.9
Income Tax Credit (Expense)	7	0.1	316	3.6	-97.7
Net Income	1,292	14.3	1,454	16.7	-11.1
Earnings Per Ordinary Shares	NT\$ 0.61		NT\$ 0.70		
Earnings Per ADS	US\$ 0.10		US\$ 0.10		
Weighted average outstanding shares ('K)	2,109,332		2,050,286		

1H 05 Income Statement YoY Comparison



Amount: NT\$Million

	1H 2005		1H 2004		YoY
	Actual	%	Actual	%	Chg %
Revenues	17,022	100.0	16,960	100.0	0.4
Cost of Goods Sold	(14,203)	-83.4	(13,716)	-80.9	3.5
Gross Margin	2,819	16.6	3,244	19.1	-13.1
Operating Expense	(1,047)	-6.2	(965)	-5.7	8.6
Operating Income	1,772	10.4	2,279	13.4	-22.3
Non-operating Income	367	2.2	594	3.5	-38.1
Non-operating Expense	(354)	-2.1	(404)	-2.4	-12.4
Income from Continuing Operations before Income Tax	1,785	10.5	2,469	14.6	-27.7
Income Tax Credit (Expense)	52	0.3	389	2.3	-86.6
Net Income from Continuing Operations	1,837	10.8	2,858	16.9	-35.7
Cumulative Effect of Changes in Accounting Principle	651	3.8			
Net Income	2,488	14.6	2,858	16.9	-13.0
Earnings Per Ordinary Shares	NT\$ 1.18		NT\$ 1.39		
Earnings Per ADS	US\$ 0.19		US\$ 0.21		
Weighted average outstanding shares ('K)	2,109,332		2,050,286		

Balance Sheet Highlight- June 30, 2005

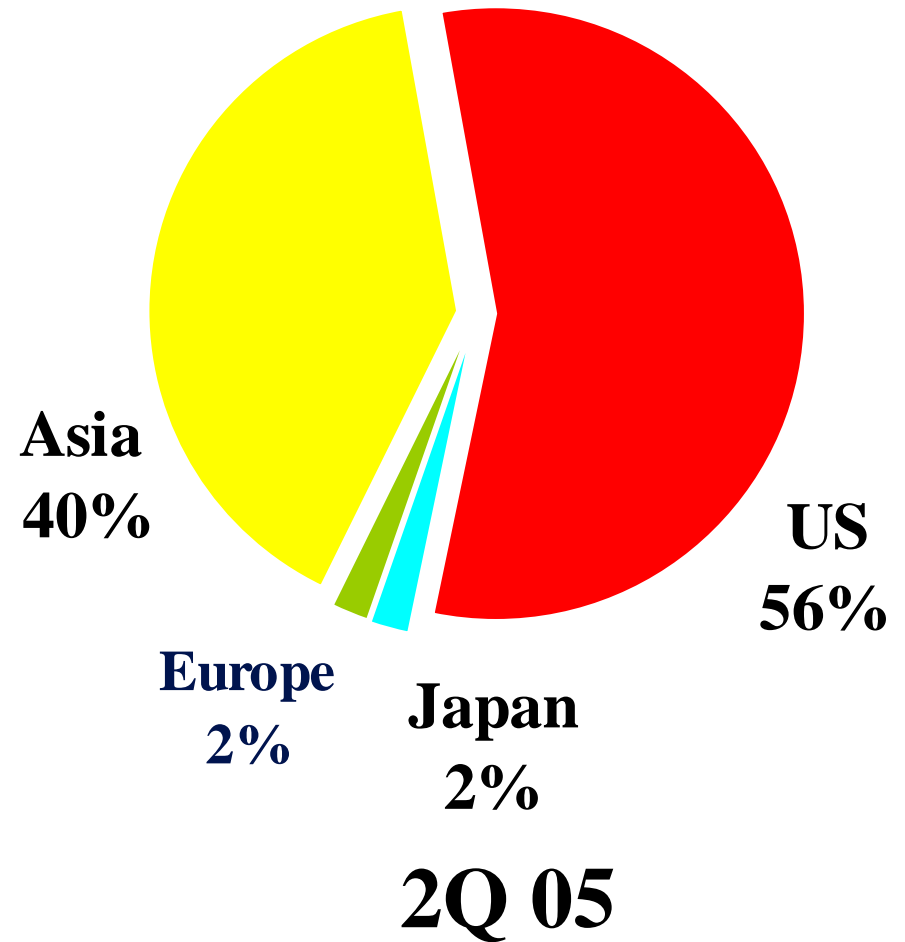
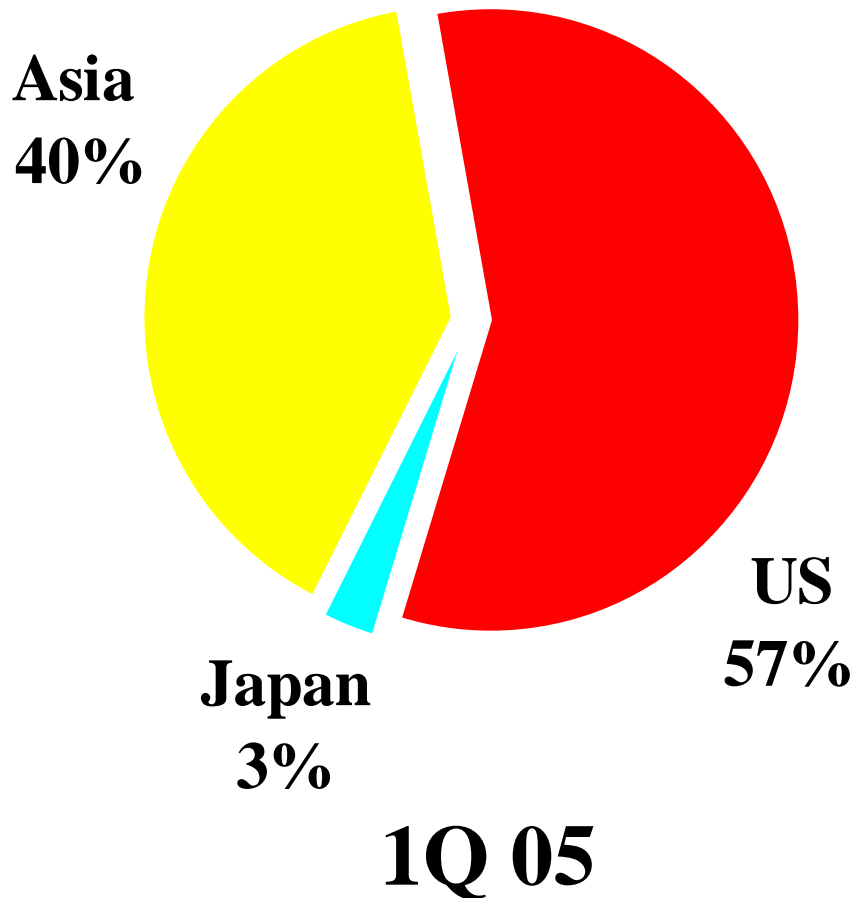


Amount: NT\$Million

	Actual	%
Cash and Cash Equivalents	10,680	18
Long-term Investments	9,635	16
Fixed Assets	26,618	45
Total Assets	59,666	100
ECB Payable	11,471	19
LT Debt	4,799	8
Shareholders' Equity	34,323	58
Depreciation-YTD	2,890	
Capital Expenditure-YTD	2,595	
EBITDA*-YTD	4,905	

*EBITDA= operating income+ depreciation & amortization expenses

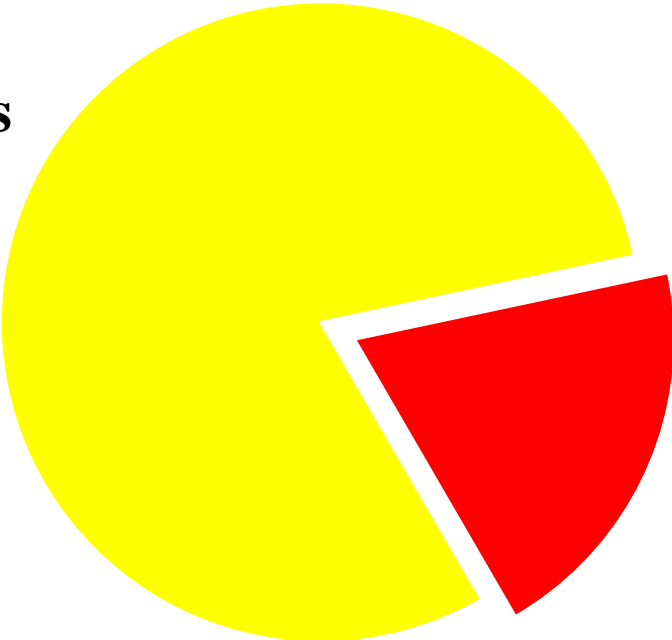
Sales Breakdown by Geography



Sales Breakdown by Customer

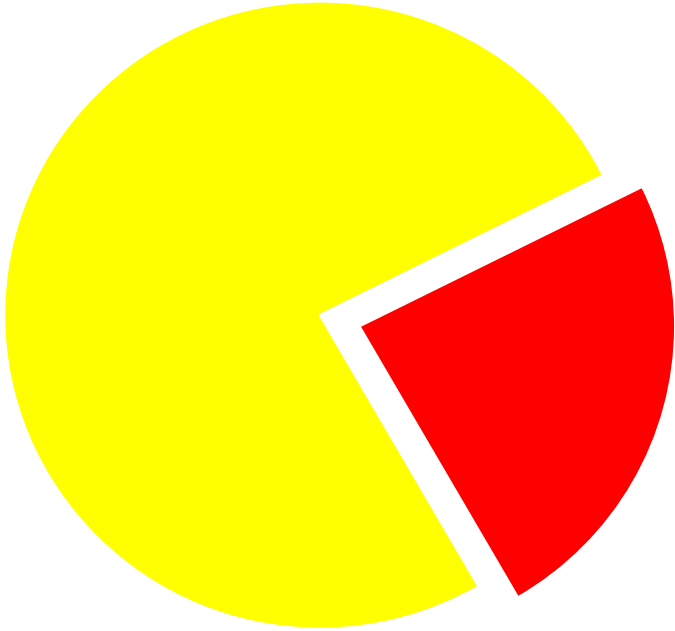


Fabless
80%



1Q 05

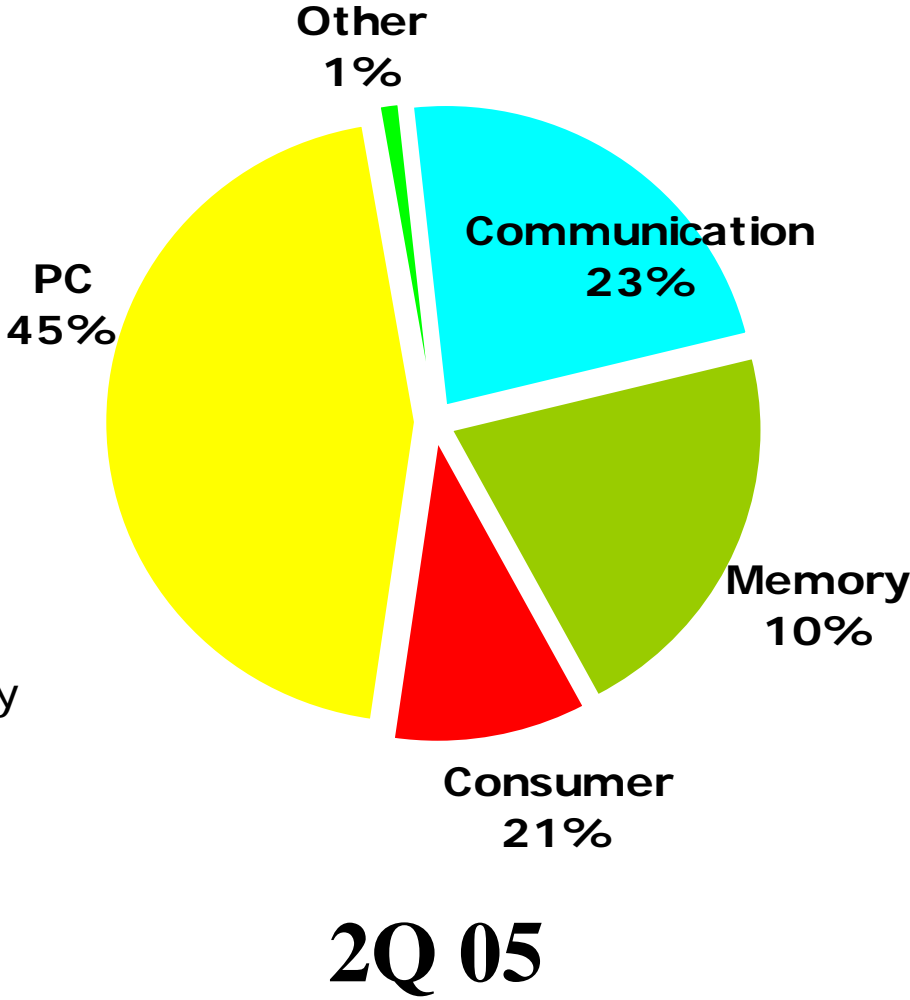
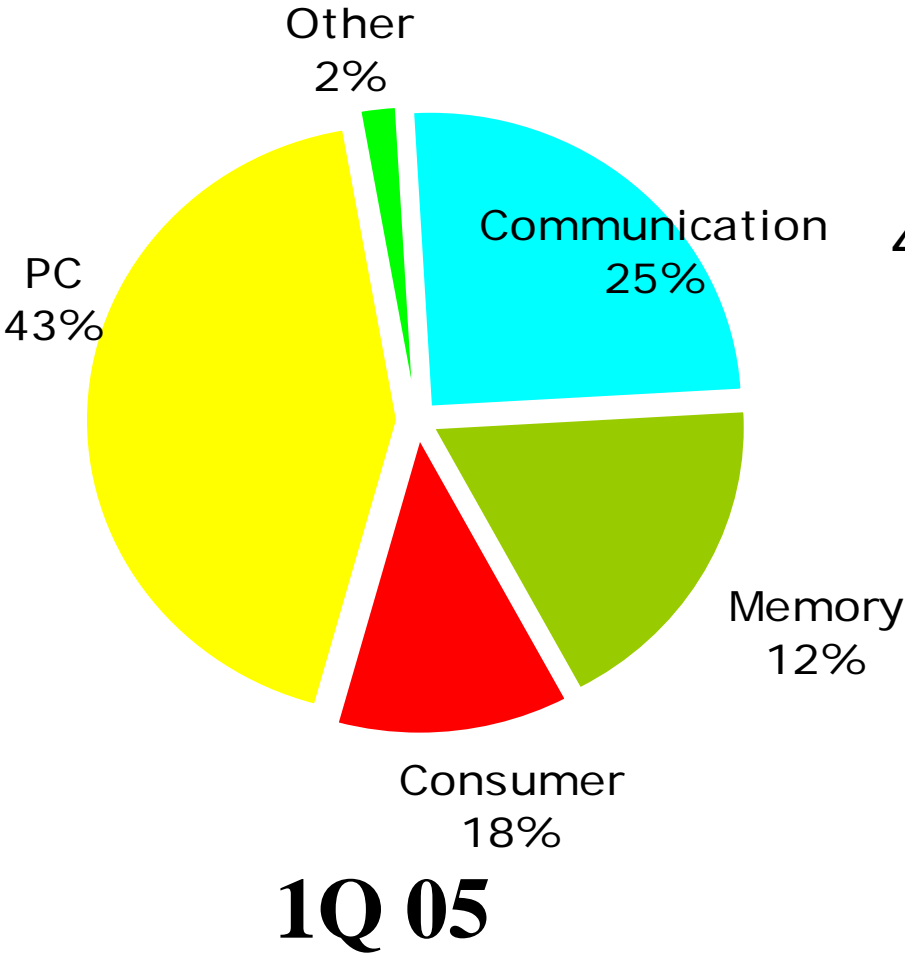
Fabless
76%



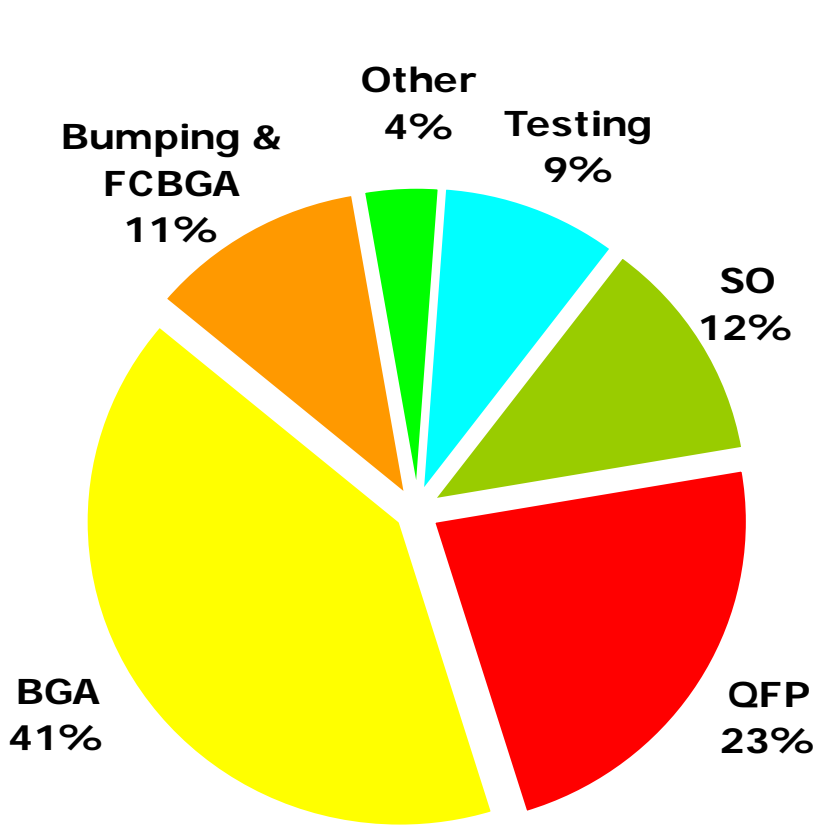
IDM
24%

2Q 05

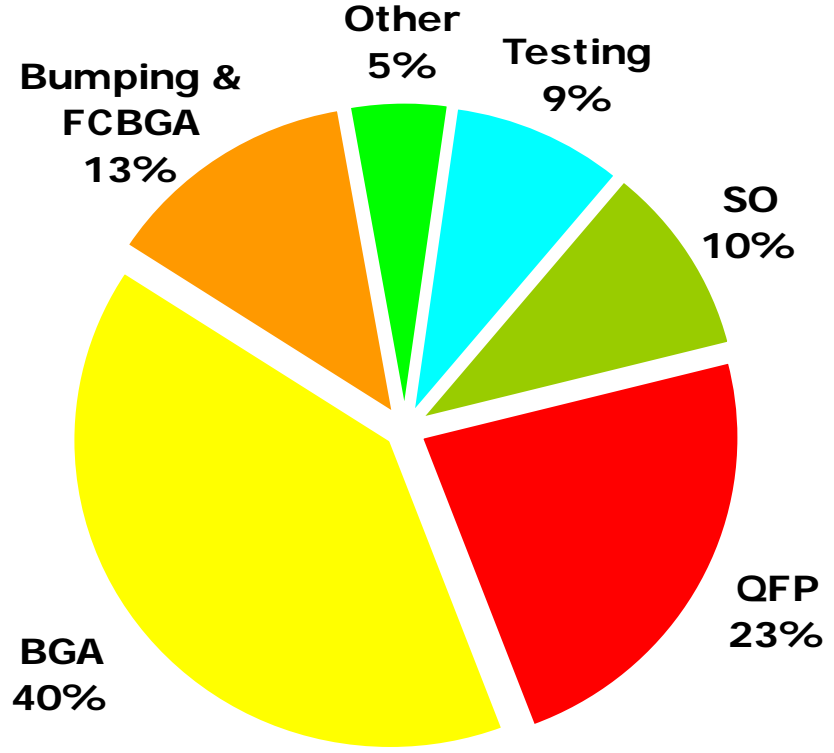
Sales Breakdown by Application



Sales Breakdown by Product Type



1Q 05



2Q 05

Capacity by Different Process



Capacity	2Q 05	
Wirebonder	3,137	set
Bumping--8" wafer	6	k/M
--12" wafer	16	k/M
FCBGA	5.8	kk/M
TCP-LCD Driver	15	kk/M
Tester	259	set
Headcount	10,400	staff

Virtual SPIL Group



Unit: NT\$million

Investees	Ticker	Business	Ownership %	REVENUE	
				2Q05	1Q05
SPIL	2325.TT	IC A & T		9,041	7,982
ChipMOS		DRAM & TCP A & T	29	2,659	2,410
KYEC	2449.TT	Memory & Logic Test	9	2,288	1,936
SIGURD	6257.TT	PDIP/SO A & T	25	502	390
Total				14,490	12,718
PPT	2446.TT	IC Substrates	18	2,172	1,604

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