

矽品精密工業股份有限公司

Siliconware Precision Industries Co., Ltd.



3Q 2004 Investor Conference

October 28, 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 nine months ended September 30, 2004 reflect our gains or losses attributable to the third quarter and first nine months, 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 first nine months ended September 30, 2004, is necessarily indicative of the results that may be expected for any period thereafter.

3Q 2004 Operating Results Summary



Amount: NT\$Million	3Q 2004 Amount	2Q 2004 Amount	3Q 2003 Amount
Net Revenues	8,946	8,712	7,200
Net Income	1,088	1,454	1,114
EPS (NT\$)	0.53	0.71	0.55
Cash & Cash Equivalents	9,148	12,894	6,678
Total Assets	58,773	61,454	47,335
Interest-bearing Debt	21,322	24,011	14,925
Shareholders' Equity	33,282	32,174	28,311
Assembly Utilization(%)	87%	85%	87%
ROE(%)*	13.1%	18.1%	15.7%

*Annualized ROE for the quarter

3Q 04 Income Statement

QoQ Comparison



Amount: NT\$Million

	3Q 2004		2Q 2004		QoQ
	Actual	%	Actual	%	Chg %
Revenues	8,946	100.0	8,712	100.0	2.7
Cost of Goods Sold	(7,259)	-81.1	(7,028)	-80.7	3.3
Gross Margin	1,687	18.9	1,684	19.3	0.2
Operating Expense	(518)	-5.8	(499)	-5.7	3.8
Operating Income	1,169	13.1	1,185	13.6	-1.4
Non-operating Income	114	1.3	188	2.2	-38.8
Non-operating Expense	(257)	-2.9	(235)	-2.7	9.7
Income before Tax	1,026	11.5	1,138	13.1	-9.8
Income Tax Credit (Expense)	62	0.7	316	3.6	-80.3
Net Income	1,088	12.2	1,454	16.7	-25.1
Earnings Per Ordinary Shares	NT\$ 0.53		NT\$ 0.71		
Earnings Per ADS	US\$ 0.08		US\$ 0.10		
Weighted average outstanding shares ('K)	2,051,607		2,050,286		

3Q 04 Income Statement YoY Comparison



Amount: NT\$Million

	3Q 2004		3Q 2003		YoY
	Actual	%	Actual	%	Chg %
Revenues	8,946	100.0	7,200	100.0	24.2
Cost of Goods Sold	(7,259)	-81.1	(5,876)	-81.6	23.5
Gross Margin	1,687	18.9	1,324	18.4	27.4
Operating Expense	(518)	-5.8	(398)	-5.5	30.2
Operating Income	1,169	13.1	926	12.9	26.2
Non-operating Income	114	1.3	248	3.5	-53.8
Non-operating Expense	(257)	-2.9	(79)	-1.1	223.9
Income before Tax	1,026	11.5	1,095	15.2	-6.3
Income Tax Credit (Expense)	62	0.7	19	0.3	224.3
Net Income	1,088	12.2	1,114	15.5	-2.3

9 Months Income Statement

YoY Comparison



Amount: NT\$Million	For the first nine months ended Sept. 30, 2004		For the first nine months ended Sept. 30, 2003		QoQ
	Actual	%	Actual	%	Chg %
Revenues	25,906	100.0	19,335	100.0	34.0
Cost of Goods Sold	(20,975)	-81.0	(16,547)	-85.6	26.8
Gross Margin	4,931	19.0	2,788	14.4	76.9
Operating Expense	(1,483)	-5.7	(1,163)	-6.0	27.6
Operating Income	3,448	13.3	1,625	8.4	112.2
Non-operating Income	709	2.7	511	2.6	38.8
Non-operating Expense	(662)	-2.6	(769)	-4.0	-13.9
Income before Tax	3,495	13.5	1,367	7.1	155.7
Income Tax Credit (Expense)	451	1.7	91	0.5	397.5
Net Income	3,946	15.2	1,458	7.5	170.7
Earnings Per Ordinary Shares	NT\$ 1.92		NT\$ 0.72		
Earnings Per ADS	US\$ 0.28		US\$ 0.11		
Weighted average outstanding shares ('K)	2,051,607		2,015,759		

Balance Sheet Highlight- Sept 30, 2004

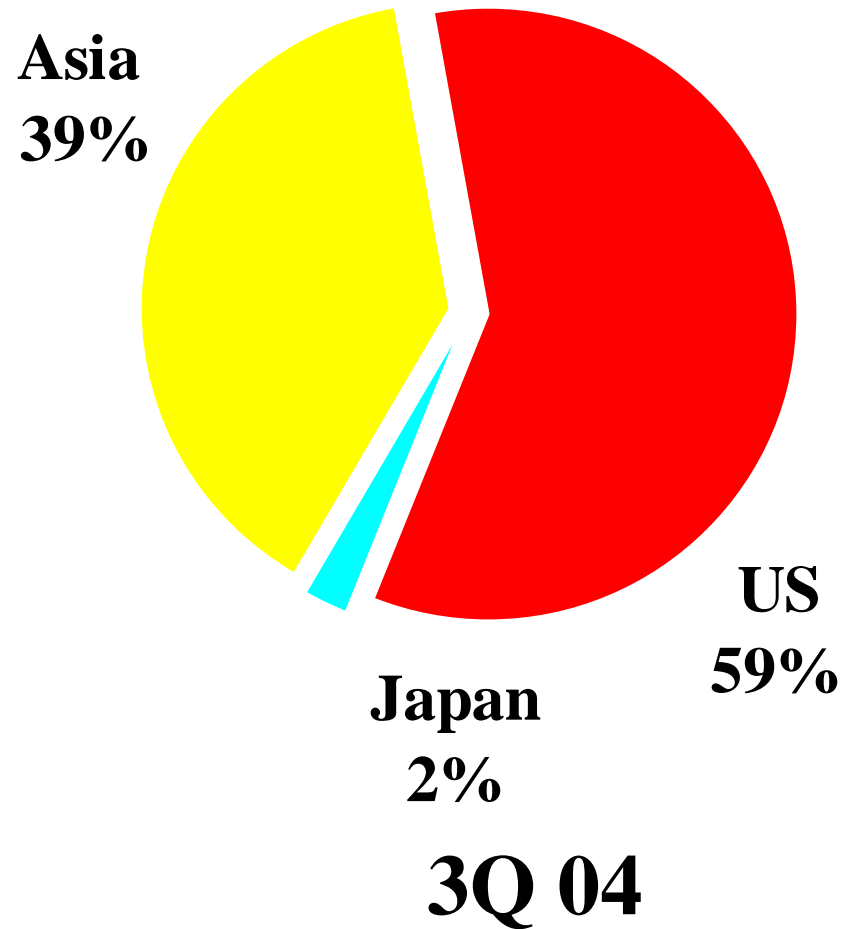
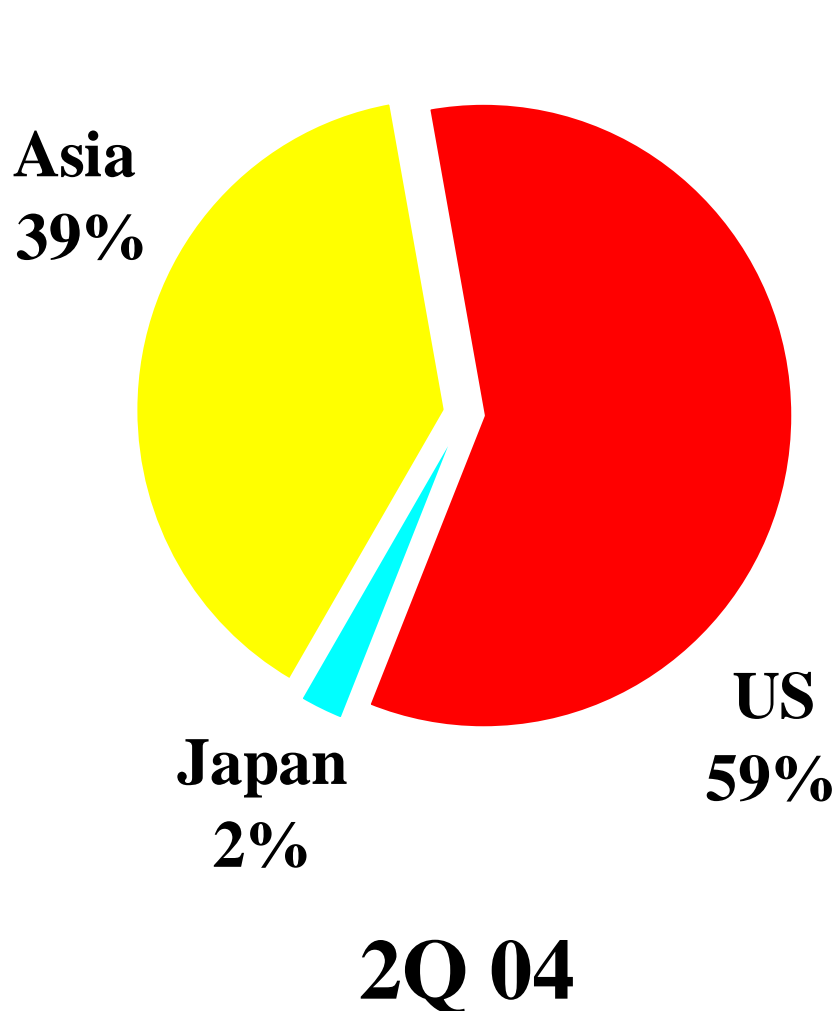


Amount: NT\$Million

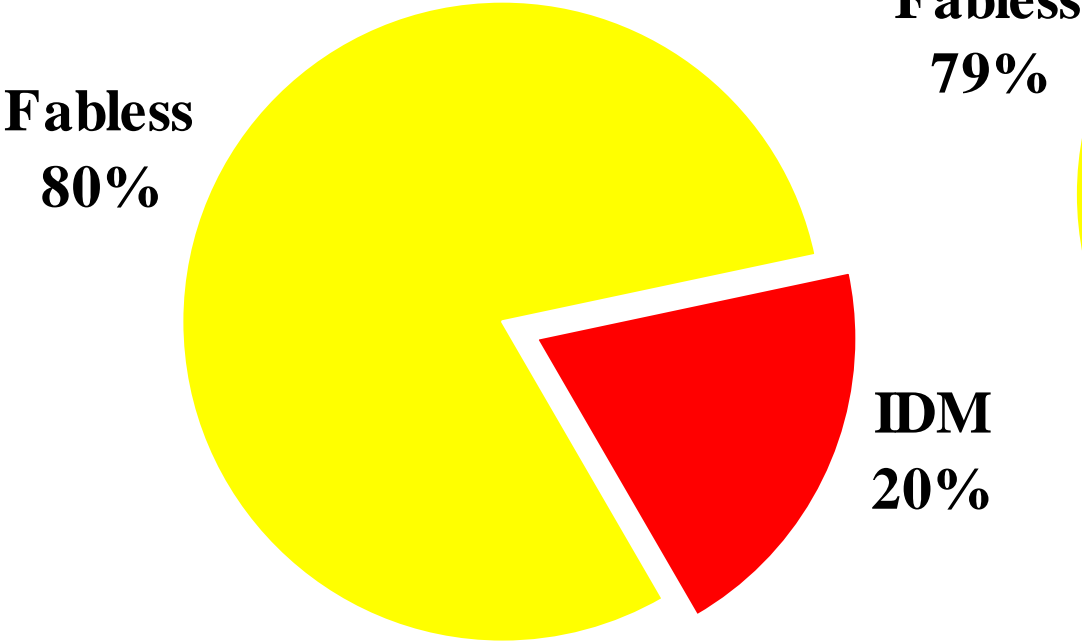
	Actual	%
Cash and Cash Equivalents	9,148	16
Long-term Investments	8,910	15
Fixed Assets	26,571	45
Total Assets	58,773	100
ECB Payable	12,321	21
LT Debt	5,031	9
Shareholders' Equity	33,282	57
Depreciation-YTD	4,133	
Capital Expenditure-YTD	7,574	
EBITDA*-YTD	7,884	

*EBITDA= operating income+ depreciation & amortization expenses

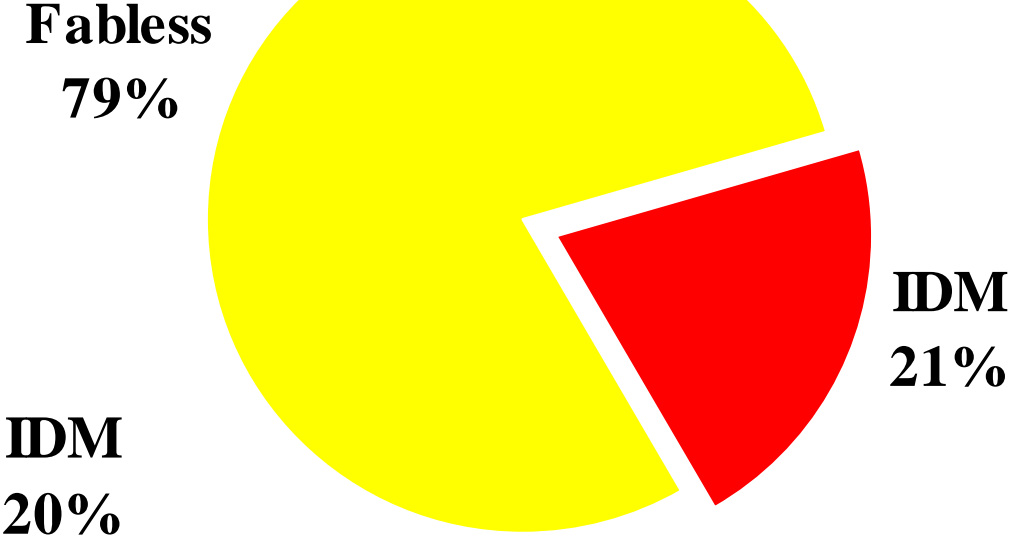
Sales Breakdown by Geography



Sales Breakdown by Customer

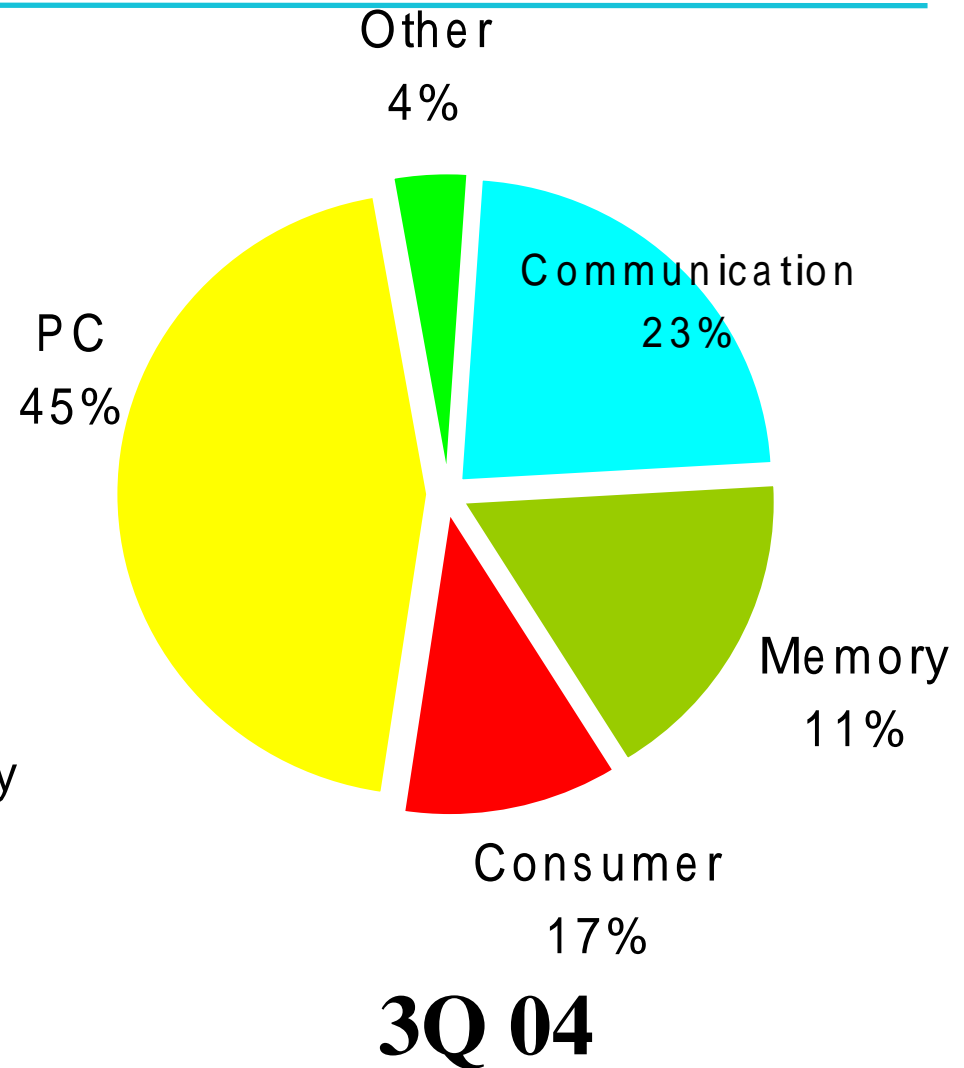
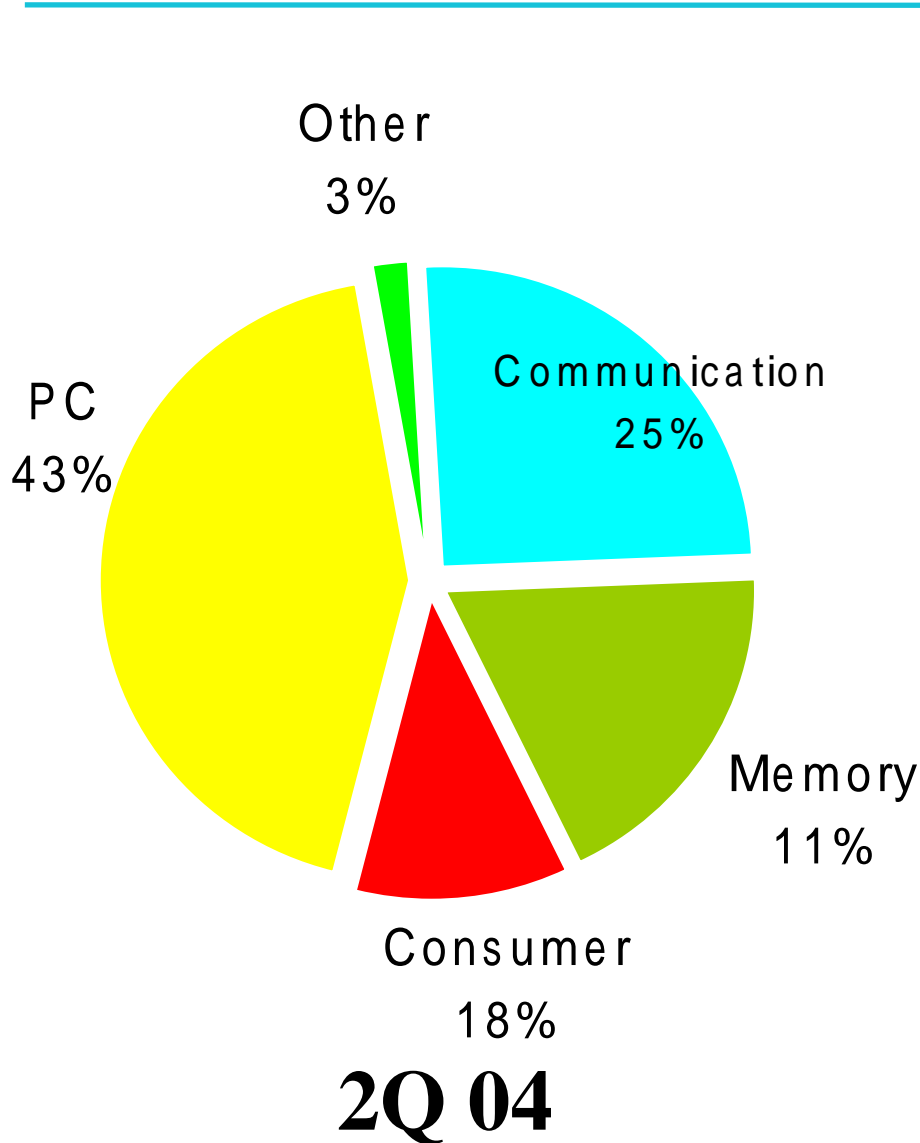


2Q 04

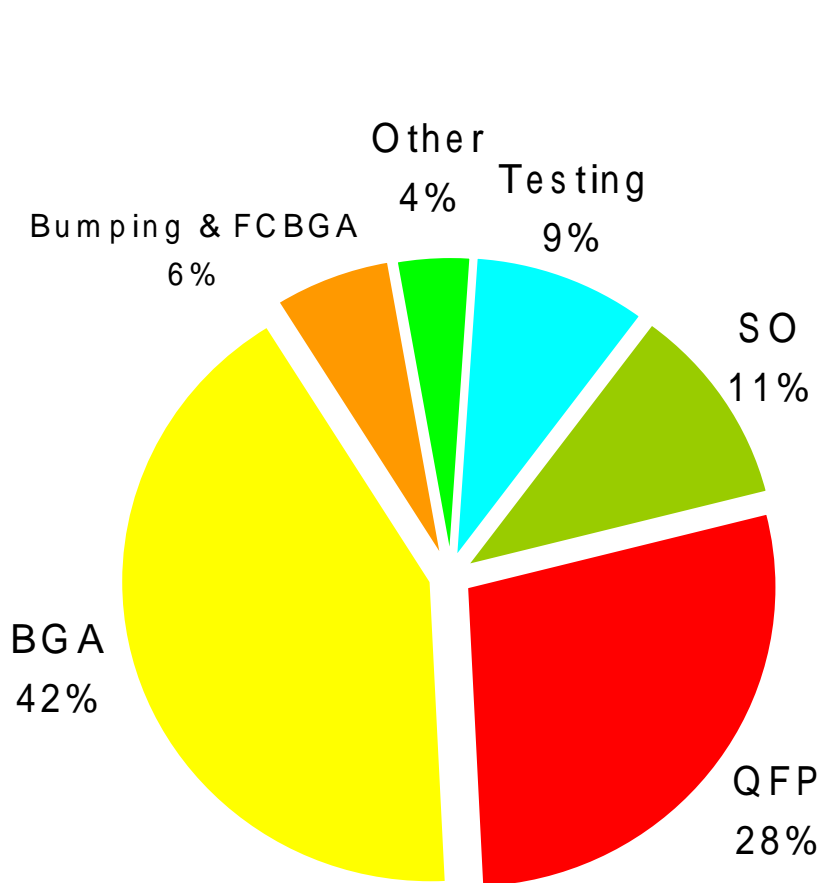


3Q 04

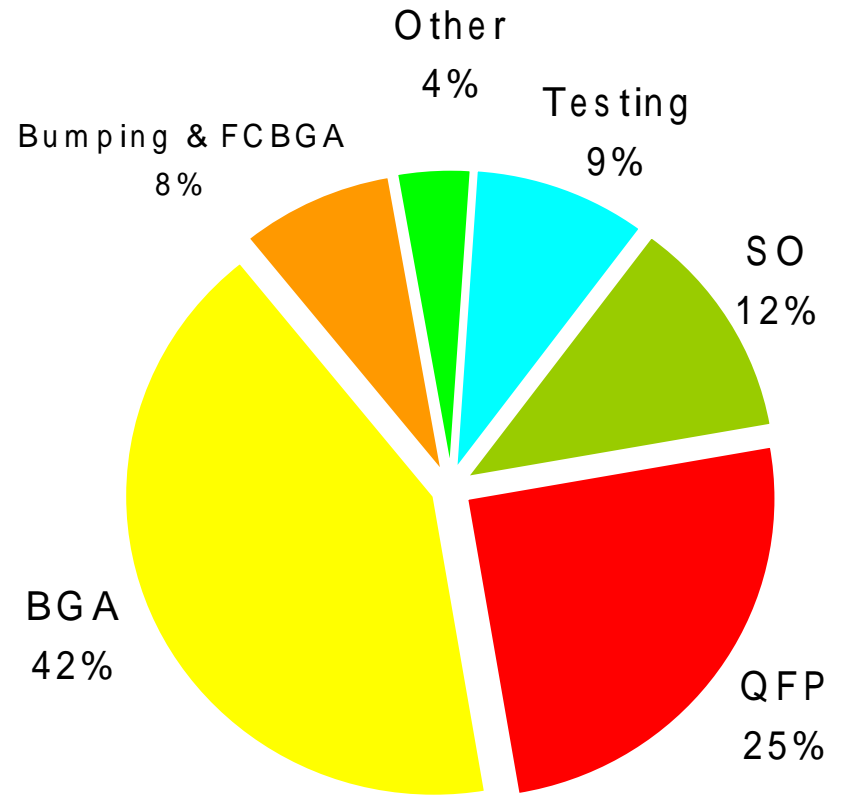
Sales Breakdown by Application



Sales Breakdown by Product Type



2Q 04



3Q 04

Capacity-Wirebonder, Tester, Headcount



Item \ Period	3Q 03	4Q 03	1Q 04	2Q 04	3Q 04
Wirebonder	2,526	2,869	2,983	2,944	3,000
Tester	190	196	202	214	229
Headcount	8,550	9,150	9,750	10,250	10,100

Virtual SPIL Group



Unit: NT\$million

Investees	Ticker	Business	Ownership %	REVENUE		
				1H04	3Q04	1~3Q04
SPIIL	2325.TT	IC A & T		16,960	8,946	25,906
ChipMOS		DRAM & TCP A & T	29	5,948	2,761	8,709
KYEC	2449.TT	Memory & Logic Test	9	4,925	2,829	7,754
SIGURD	6257.TT	PDIP/SO A & T	25	1,025	497	1,522
Total				28,858	15,033	43,891
PPT	2446.TT	IC Substrates	18	3,133	1,275	4,408

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