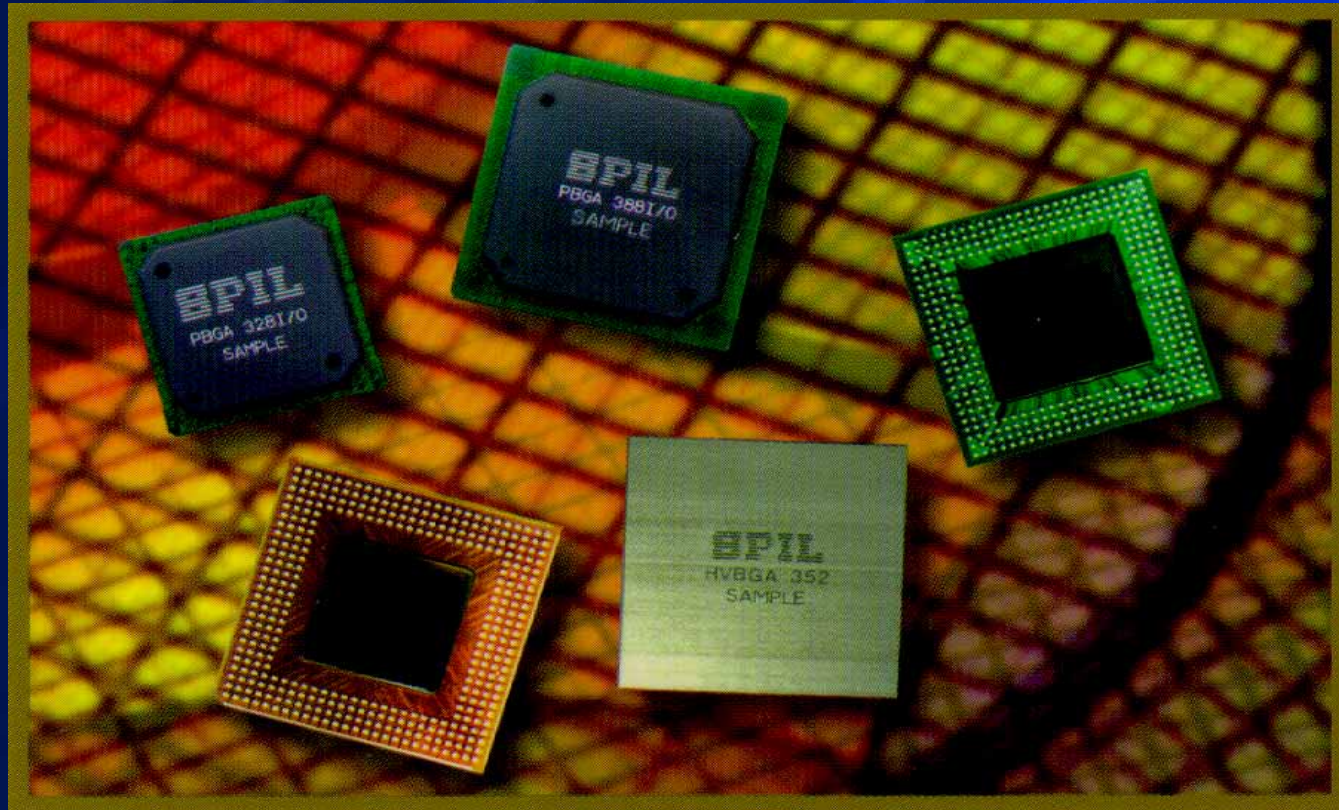


# 矽品精密工業股份有限公司

## Siliconware Precision Industries Co., Ltd.



3Q 2005 Investor Conference

October 25, 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 nine months ended September 30, 2005 reflect our gains or losses attributable to the third quarter and first nine months 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 nine months ended September 30, 2005, is necessarily indicative of the results that may be expected for any period thereafter.

# 3Q 2005 Operating Results Summary



Amount: NT\$Million	3Q 2005 Amount	2Q 2005 Amount	3Q 2004 Amount
Net Revenues	11,529	9,040	8,946
Net Income	2,131	1,292	1,088
EPS (NT\$)	0.93	0.61	0.49
Cash & Cash Equivalents	9,224	10,680	9,148
Total Assets	61,282	59,666	58,773
Shareholders' Equity	36,778	34,323	33,282
Depreciation	1,477	1,441	1,482
Capital Expenditure	2,481	1,617	2,162
EBITDA	3,662	2,675	2,762
Assembly Utilization(%)	100%	95%	87%
Testing Utilization(%)	93%	85%	82%
ROE(%)*	23.2%	15.1%	13.1%

\*Annualized ROE for the quarter

# 3Q 05 Income Statement

## QoQ Comparison



Amount: NT\$Million

	3Q 2005		2Q 2005		QoQ
	Actual	%	Actual	%	Chg %
Revenues	11,529	100.0	9,041	100.0	27.5
Cost of Goods Sold	(8,901)	-77.2	(7,404)	-81.9	20.2
Gross Margin	2,628	22.8	1,637	18.1	60.6
Operating Expense	(574)	-5.0	(526)	-5.8	9.3
Operating Income	2,054	17.8	1,111	12.3	84.9
Non-operating Income	161	1.4	203	2.2	-20.5
Non-operating Expense	(88)	-0.8	(29)	-0.3	200.9
Income from Continuing Operations before Income Tax	2,127	18.5	1,285	14.2	65.6
Income Tax Credit (Expense)	4		7	0.1	-49.4
Net Income	2,131	18.5	1,292	14.3	64.9
Earnings Per Ordinary Shares	NT\$ 0.93		NT\$ 0.61		
Earnings Per ADS	US\$ 0.14		US\$ 0.10		
Weighted average outstanding shares ('K)	2,282,423		2,109,332		

# 3Q 05 Income Statement YoY Comparison



Amount: NT\$Million

	3Q 2005		3Q 2004		YoY
	Actual	%	Actual	%	Chg %
Revenues	11,529	100.0	8,946	100.0	28.9
Cost of Goods Sold	(8,901)	-77.2	(7,259)	-81.1	22.6
Gross Margin	2,628	22.8	1,687	18.9	55.8
Operating Expense	(574)	-5.0	(518)	-5.8	10.8
Operating Income	2,054	17.8	1,169	13.1	75.8
Non-operating Income	161	1.4	114	1.3	40.4
Non-operating Expense	(88)	-0.8	(257)	-2.9	-65.8
Income from Continuing Operations before Income Tax	2,127	18.5	1,026	11.5	107.3
Income Tax Credit (Expense)	4		62	0.7	-94.1
Net Income	2,131	18.5	1,088	12.2	95.8
Earnings Per Ordinary Shares	NT\$ 0.93		NT\$ 0.49		
Earnings Per ADS	US\$ 0.14		US\$ 0.07		
Weighted average outstanding shares ('K)	2,282,423		2,215,736		

# First Nine months 2005 Income Statement YoY Comparison



Amount: NT\$Million	For the first nine months ended Sept 30, 2005		For the first nine months ended Sept 30, 2004		YoY
	Actual	%	Actual	%	Chg %
Revenues	28,551	100.0	25,906	100.0	10.2
Cost of Goods Sold	(23,104)	-80.9	(20,975)	-81.0	10.1
Gross Margin	5,447	19.1	4,931	19.0	10.5
Operating Expense	(1,622)	-5.7	(1,483)	-5.7	9.3
Operating Income	3,825	13.4	3,448	13.3	11.0
Non-operating Income	529	1.9	709	2.7	-25.4
Non-operating Expense	(442)	-1.5	(662)	-2.6	-33.1
Income from Continuing Operations before Income Tax	3,912	13.7	3,495	13.5	11.9
Income Tax Credit (Expense)	56	0.2	451	1.7	-87.6
Net Income from Continuing Operations	3,968	13.9	3,946	15.2	0.6
Cumulative Effect of Changes in Accounting Principle	651	2.3			
Net Income	4,619	16.2	3,946	15.2	17.0
Earnings Per Ordinary Shares	NT\$ 2.03		NT\$ 1.78		
Earnings Per ADS	US\$ 0.31		US\$ 0.26		
Weighted average outstanding shares ('K)	2,282,423		2,215,736		

## Balance Sheet Highlight- Sept 30, 2005

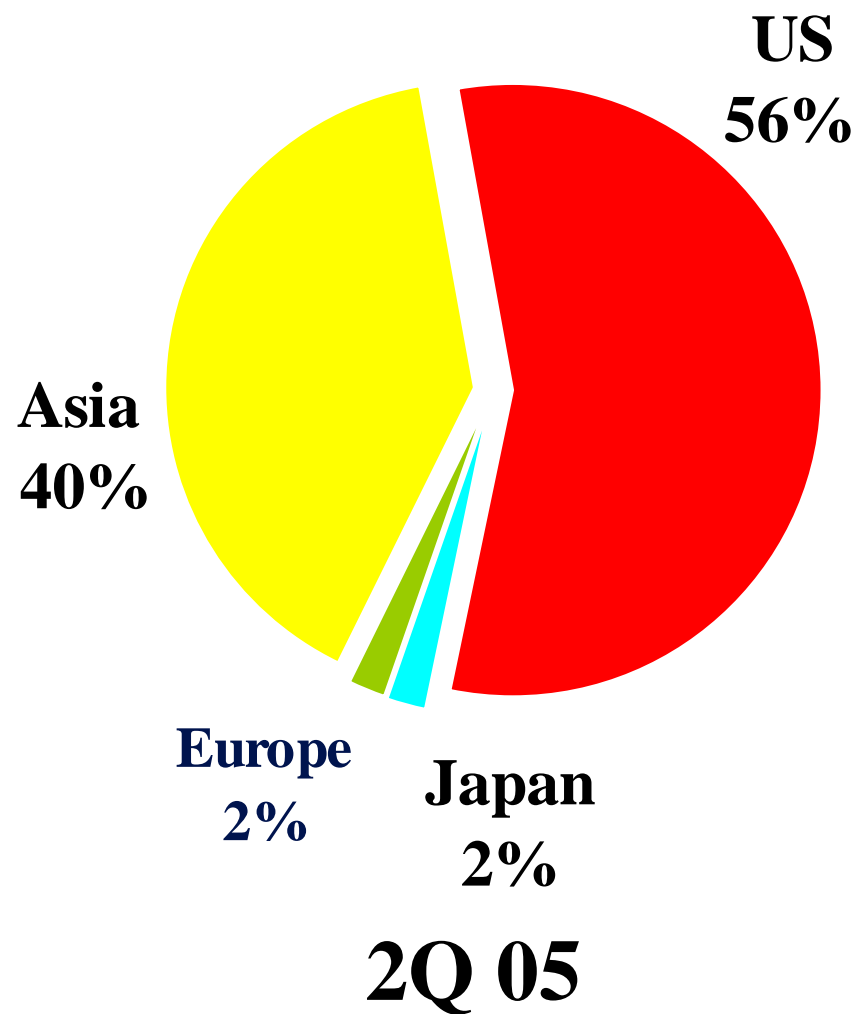
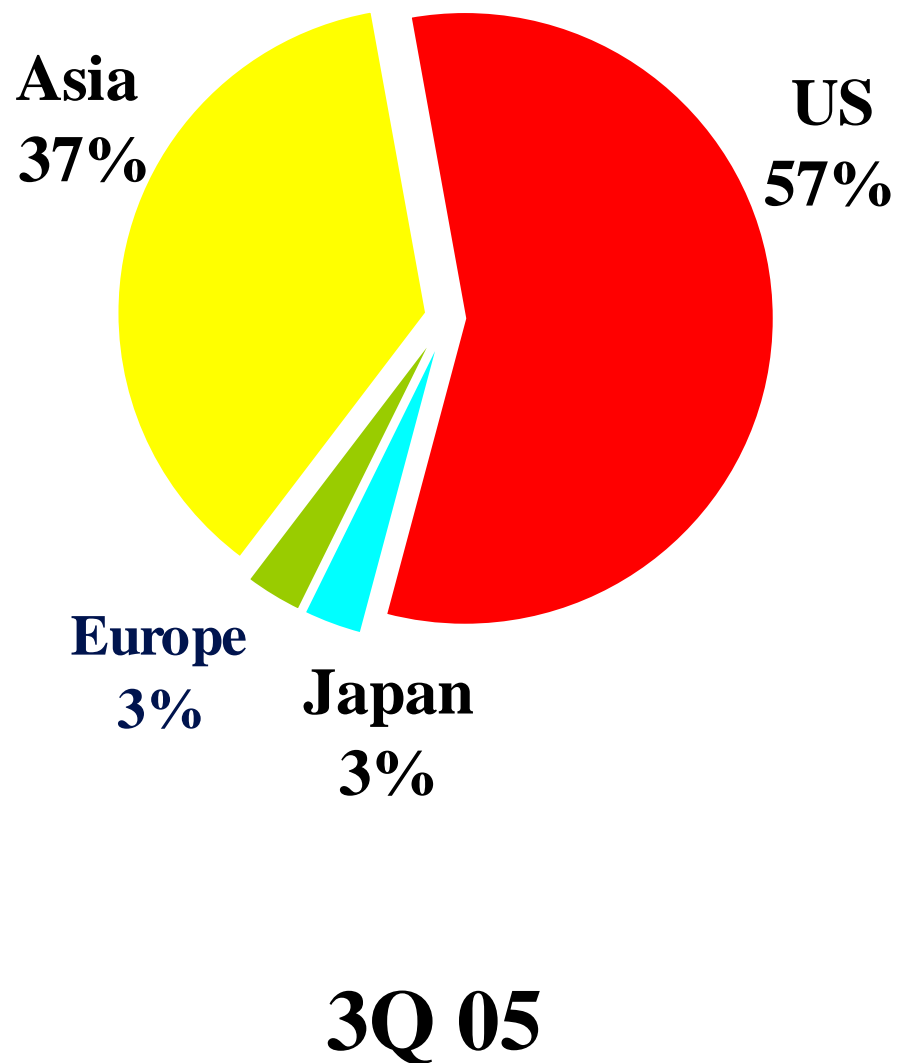


Amount: NT\$Million

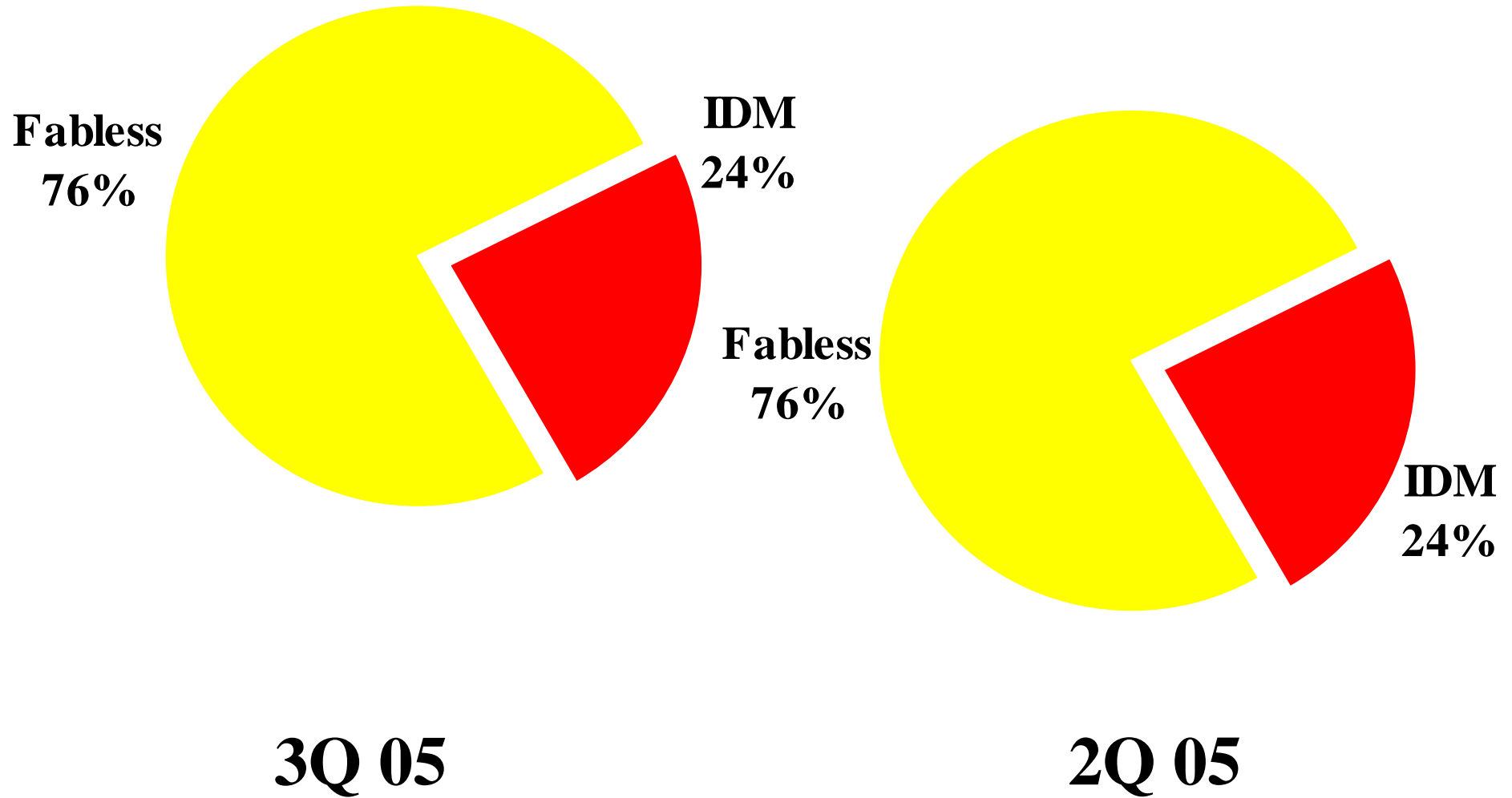
	Actual	%
<b>Cash and Cash Equivalents</b>	<b>9,224</b>	<b>15</b>
<b>Long-term Investments</b>	<b>9,431</b>	<b>15</b>
<b>Fixed Assets</b>	<b>27,628</b>	<b>46</b>
<b>Total Assets</b>	<b>61,282</b>	<b>100</b>
<b>ECB Payable</b>	<b>11,745</b>	<b>19</b>
<b>LT Debt</b>	<b>3,333</b>	<b>5</b>
<b>Shareholders' Equity</b>	<b>36,778</b>	<b>61</b>
<b>Depreciation-YTD</b>	<b>4,367</b>	
<b>Capital Expenditure-YTD</b>	<b>5,076</b>	
<b>EBITDA*-YTD</b>	<b>8,567</b>	

\*EBITDA= operating income+ depreciation & amortization expenses

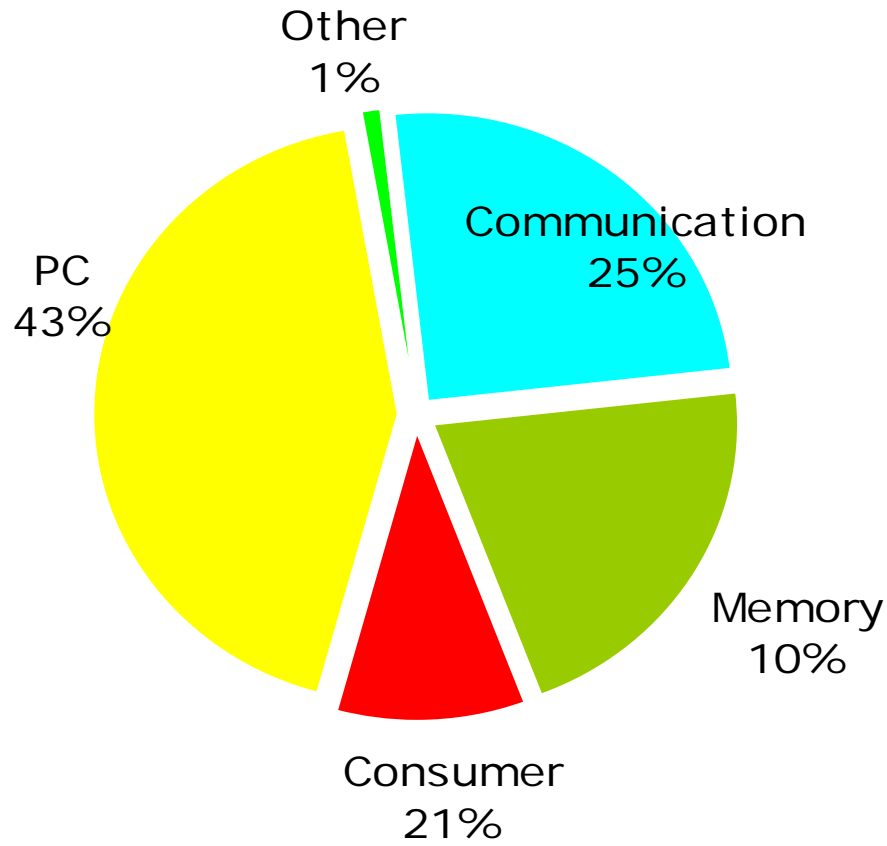
# Sales Breakdown by Geography



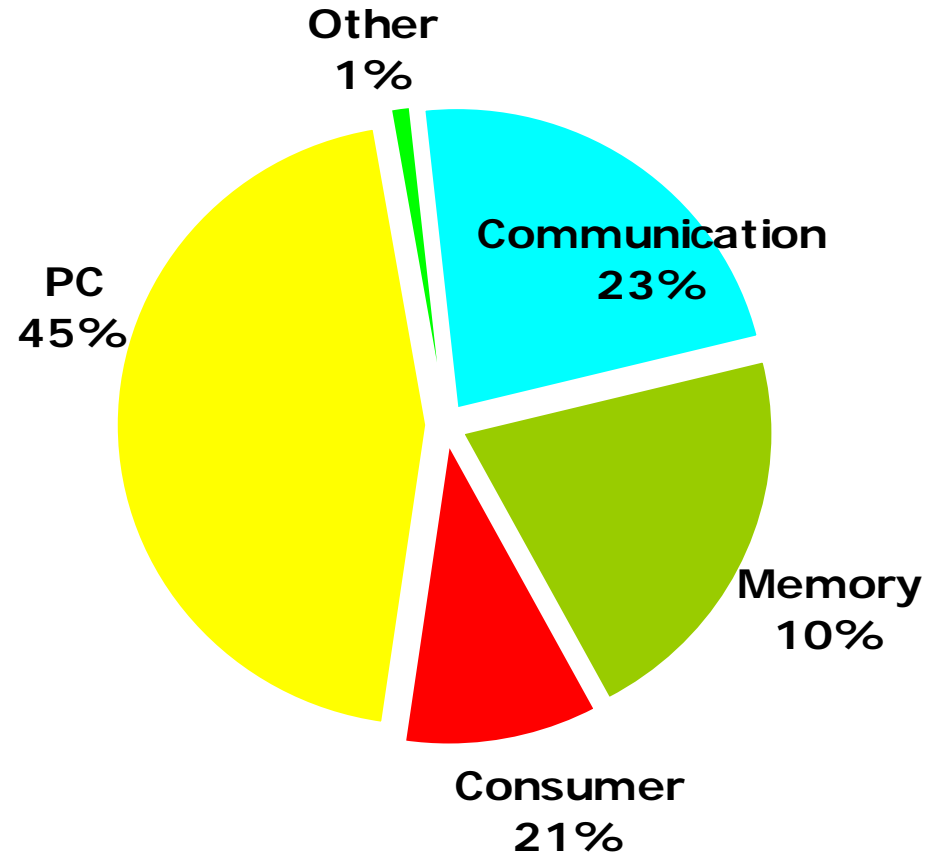
# Sales Breakdown by Customer



# Sales Breakdown by Application

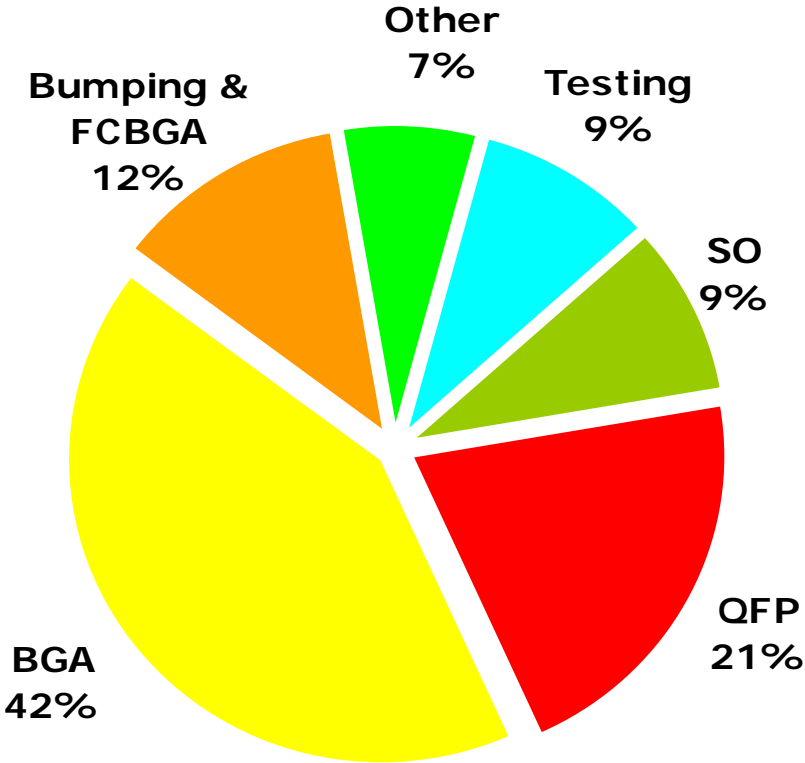


**3Q 05**

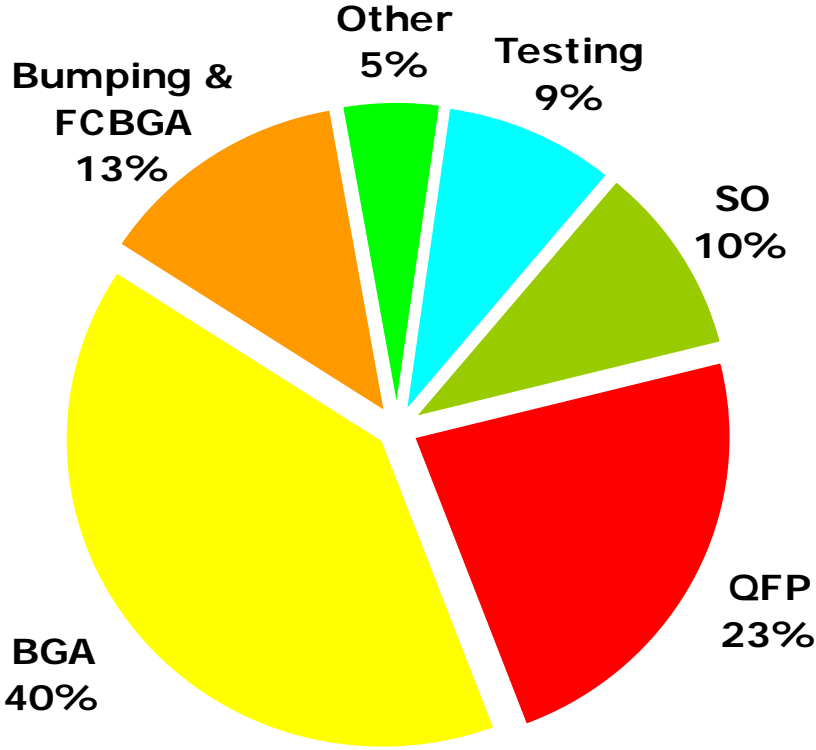


**2Q 05**

# Sales Breakdown by Product Type



**3Q 05**



**2Q 05**

## Capacity by Different Process



Capacity	3Q 05	2Q 05	unit
Wirebonder	3,545	3,137	set
Bumping--8" wafer	12	6	k/M
--12" wafer	16	16	k/M
FCBGA	5.8	5.8	kk/M
TCP-LCD Driver	18	15	kk/M
Tester	262	259	set
Headcount	11,400	10,400	staff

# Virtual SPIL Group



Unit: NT\$million

Investees	Ticker	Business	Ownership %	REVENUE	
				3Q05	2Q05
<b>SPIL</b>	2325.TT	<b>IC A &amp; T</b>		11,529	9,041
<b>ChipMOS</b>		<b>DRAM &amp; TCP A &amp; T</b>	29	2,832	2,659
<b>KYEC</b>	2449.TT	<b>Memory &amp; Logic Test</b>	9	2,745	2,288
<b>SIGURD</b>	6257.TT	<b>PDIP/SO A &amp; T</b>	25	601	502
<b>Total</b>				<b>17,707</b>	<b>14,490</b>
<b>PPT</b>	2446.TT	<b>IC Substrates</b>	18	2,954	2,172

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