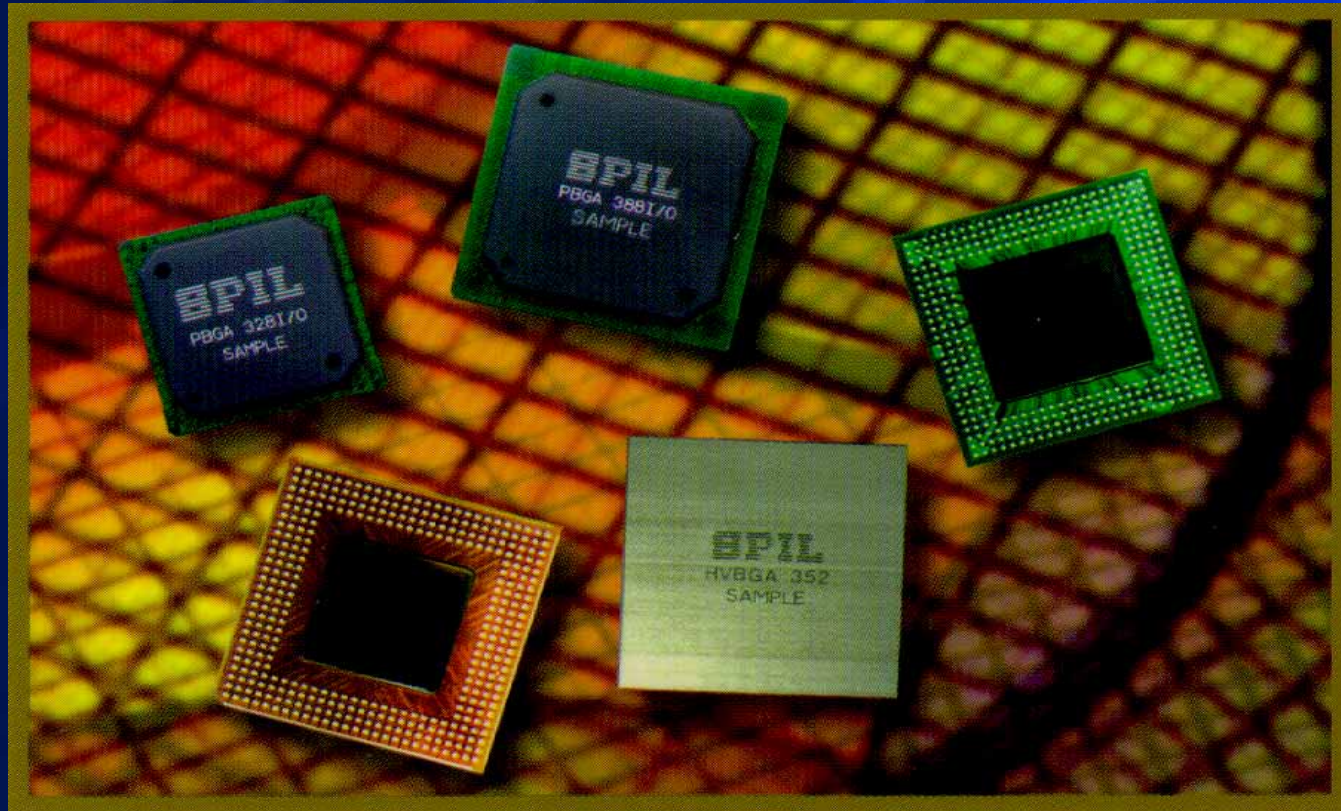


矽品精密工業股份有限公司

Siliconware Precision Industries Co., Ltd.



4Q 2005 Investor Conference

February 9, 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, 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 twelve months ended December 31, 2005 reflect our gains or losses attributable to the fourth quarter and twelve 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 twelve months ended December 31, 2005, is necessarily indicative of the results that may be expected for any period thereafter.

2005 vs 2004 Operating Results Summary



Amount: NT\$Million

	2005	2004
	Amount	Amount
Net Revenues	43,078	35,009
Net Income	8,236	4,282
EPS (NT\$)	3.49	1.93
<hr/>		
Depreciation	5,925	5,645
Capital Expenditure	7,970	9,424
EBITDA	13,795	10,499
<hr/>		
ROE(%)	20.1%	12.8%

4Q 2005 Operating Results Summary



Amount: NT\$Million	4Q 2005 Amount	3Q 2005 Amount	4Q 2004 Amount
Net Revenues	14,526	11,529	9,103
Net Income	3,617	2,131	336
EPS (NT\$)	1.53	0.93	0.15
Cash & Cash Equivalents	10,569	9,224	9,328
Total Assets	66,515	61,282	58,385
Shareholders' Equity	40,883	36,778	33,493
Depreciation	1,558	1,477	1,512
Capital Expenditure	2,894	2,481	1,850
EBITDA	5,228	3,662	2,615
Assembly Utilization(%)	100%	100%	90%
Testing Utilization(%)	96%	93%	90%
ROE(%)*	35.4%	23.2%	4.0%

*Annualized ROE for the quarter

4Q 05 Income Statement

QoQ Comparison



Amount: NT\$Million

	4Q 2005		3Q 2005		QoQ
	Actual	%	Actual	%	Chg %
Revenues	14,526	100.0	11,529	100.0	26.0
Cost of Goods Sold	(10,369)	-71.4	(8,901)	-77.2	16.5
Gross Margin	4,157	28.6	2,628	22.8	58.1
Operating Expense	(627)	-4.3	(574)	-5.0	9.2
Operating Income	3,530	24.3	2,054	17.8	71.8
Non-operating Income	579	4.0	161	1.4	259.2
Non-operating Expense	(433)	-3.0	(88)	-0.8	391.6
Income from Continuing Operations before Income Tax	3,676	25.3	2,127	18.5	72.8
Income Tax Credit (Expense)	(59)	-0.4	4		-1705.4
Net Income	3,617	24.9	2,131	18.5	69.7
Earnings Per Ordinary Shares	NT\$ 1.53		NT\$ 0.93		
Earnings Per ADS	US\$ 0.23		US\$ 0.14		
Weighted average outstanding shares ('K)	2,364,282		2,282,423		

4Q 05 Income Statement YoY Comparison



Amount: NT\$Million

	4Q 2005		4Q 2004		YoY
	Actual	%	Actual	%	Chg %
Revenues	14,526	100.0	9,103	100.0	59.6
Cost of Goods Sold	(10,369)	-71.4	(7,581)	-83.3	36.8
Gross Margin	4,157	28.6	1,522	16.7	173.1
Operating Expense	(627)	-4.3	(538)	-5.9	16.7
Operating Income	3,530	24.3	984	10.8	258.5
Non-operating Income	579	4.0	183	2.0	215.6
Non-operating Expense	(433)	-3.0	(841)	-9.2	-48.6
Income from Continuing Operations before Income Tax	3,676	25.3	326	3.6	1026.1
Income Tax Credit (Expense)	(59)	-0.4	10	0.1	-707.3
Net Income	3,617	24.9	336	3.7	976.1
Earnings Per Ordinary Shares	<u>NT\$ 1.53</u>		<u>NT\$ 0.15</u>		
Earnings Per ADS	<u>US\$ 0.23</u>		<u>US\$ 0.02</u>		
Weighted average outstanding shares ('K)	<u>2,364,282</u>		<u>2,216,468</u>		

2005 Full Year Income Statement YoY Comparison



Amount: NT\$Million

	For the 12 months ended Dec 31, 2005		For the 12 months ended Dec 31, 2004		YoY
	Actual	%	Actual	%	Chg %
Revenues	43,078	100.0	35,009	100.0	23.0
Cost of Goods Sold	(33,474)	-77.7	(28,556)	-81.6	17.2
Gross Margin	9,604	22.3	6,453	18.4	48.8
Operating Expense	(2,249)	-5.2	(2,021)	-5.7	11.3
Operating Income	7,355	17.1	4,432	12.7	66.0
Non-operating Income	1,108	2.6	892	2.5	24.1
Non-operating Expense	(875)	-2.0	(1,503)	-4.3	-41.8
Income from Continuing Operations before Income Tax	7,588	17.6	3,821	10.9	98.6
Income Tax Credit (Expense)	(3)		461	1.3	-100.7
Net Income from Continuing Operations	7,585	17.6	4,282	12.2	77.1
Cumulative Effect of Changes in Accounting Principle	651	1.5			
Net Income	8,236	19.1	4,282	12.2	92.3
Earnings Per Ordinary Shares	NT\$ 3.49		NT\$ 1.93		
Earnings Per ADS	US\$ 0.53		US\$ 0.30		
Weighted average outstanding shares ('K)	2,364,282		2,216,468		

Balance Sheet Highlight- Dec 31, 2005



Amount: NT\$Million

	Actual	%
Cash and Cash Equivalents	10,569	16
Long-term Investments	9,759	15
Fixed Assets	29,139	44
Total Assets	66,515	100
ECB Payable	11,310	17
LT Debt	3,333	5
Shareholders' Equity	40,883	61
Depreciation-YTD	5,925	
Capital Expenditure-YTD	7,970	
EBITDA*-YTD	13,795	

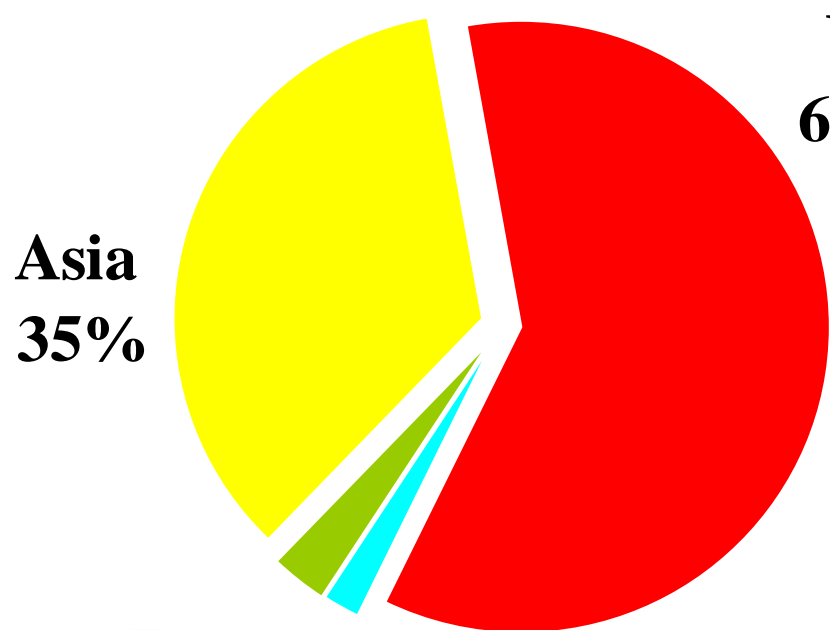
*EBITDA= operating income+ depreciation & amortization expenses

Major Impact of the Revised SFAS Article 34 as of end of 2005



Amount: NT\$Million	Market price as of Dec 31, 05	Increase on shareholders' equity
Phoenix Precision Technology	NT\$ 86.00	6,946
King Yuan Electronics	NT\$ 35.95	1,967
Total		8,913

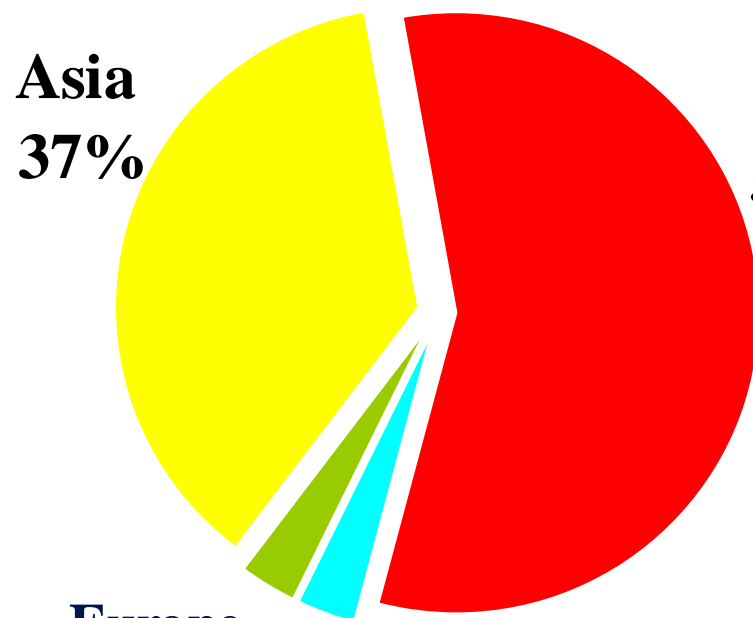
Sales Breakdown by Geography



Europe
2%

Japan
3%

4Q 05

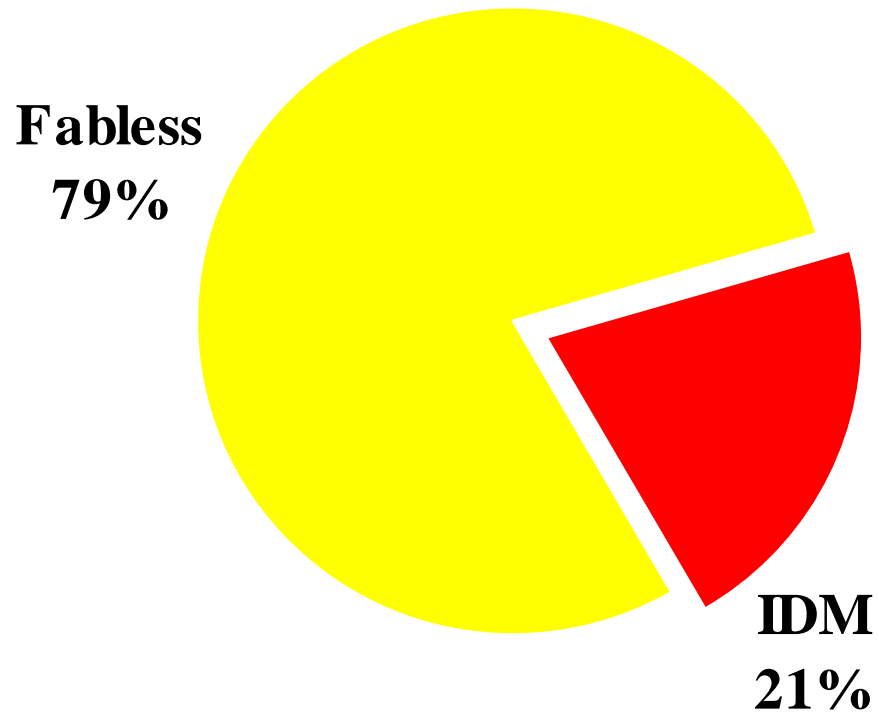


Europe
3%

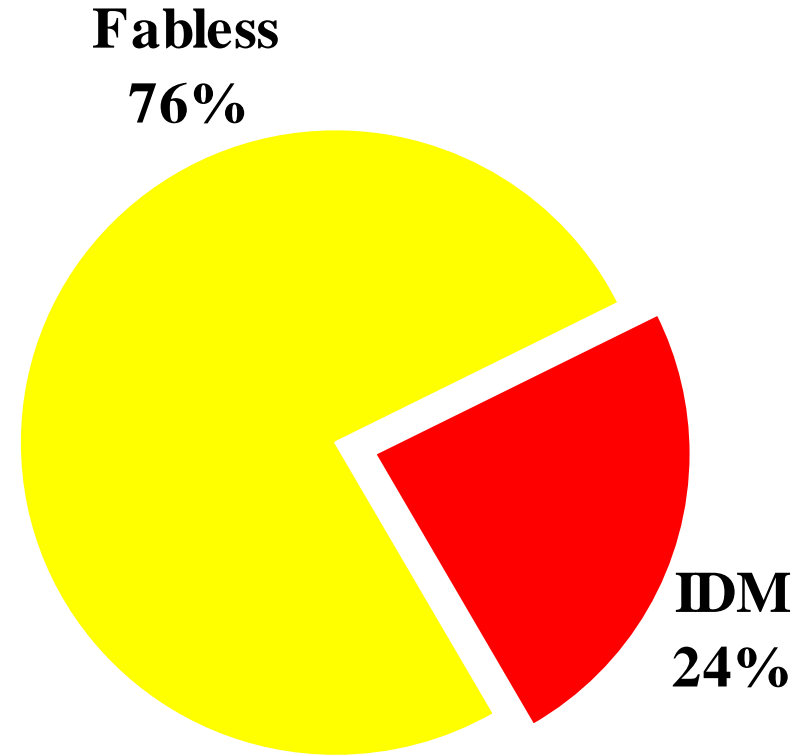
Japan
3%

3Q 05

Sales Breakdown by Customer

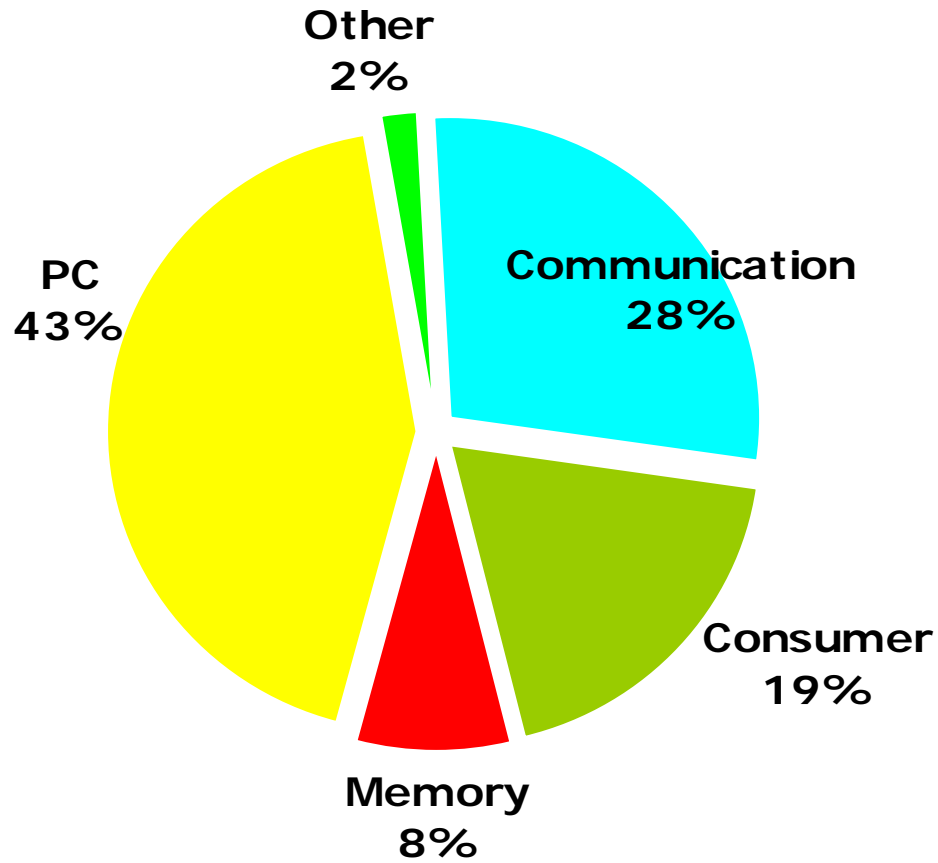


4Q 05

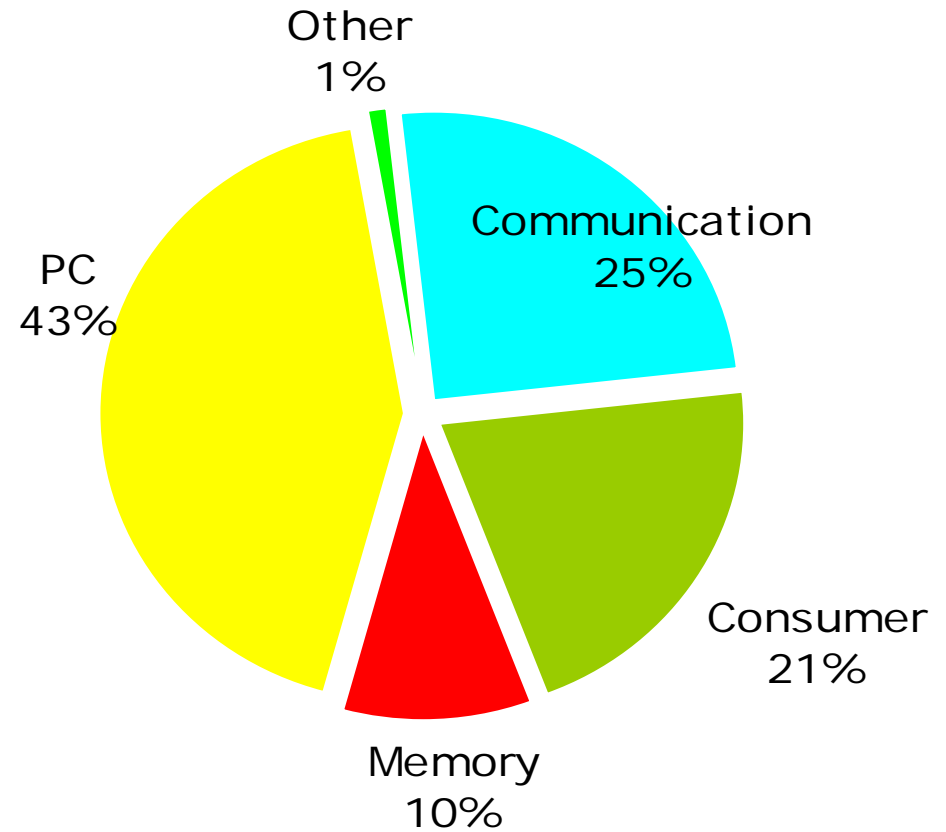


3Q 05

Sales Breakdown by Application

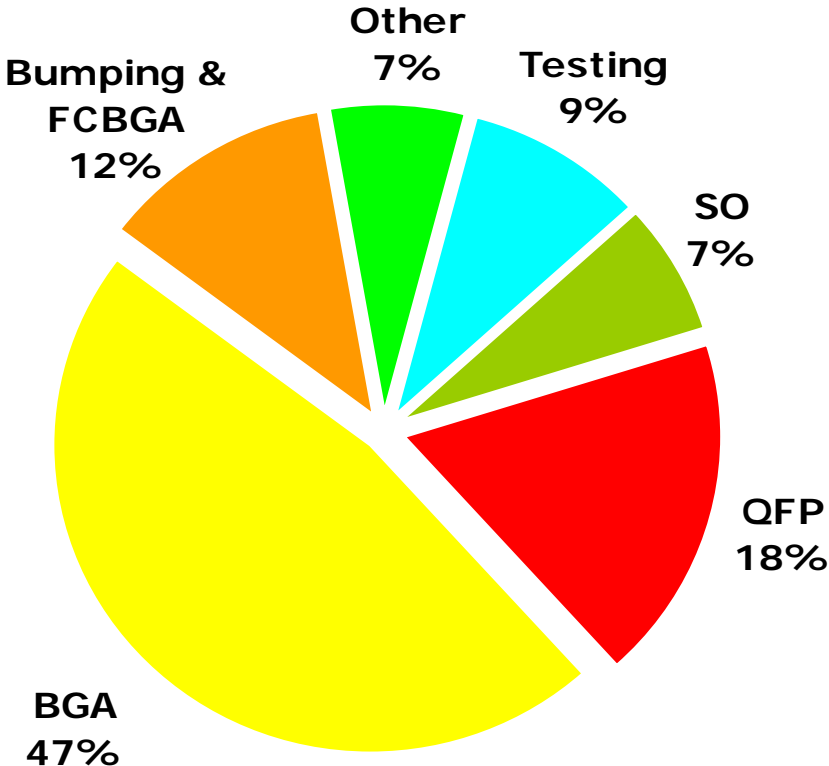


4Q 05

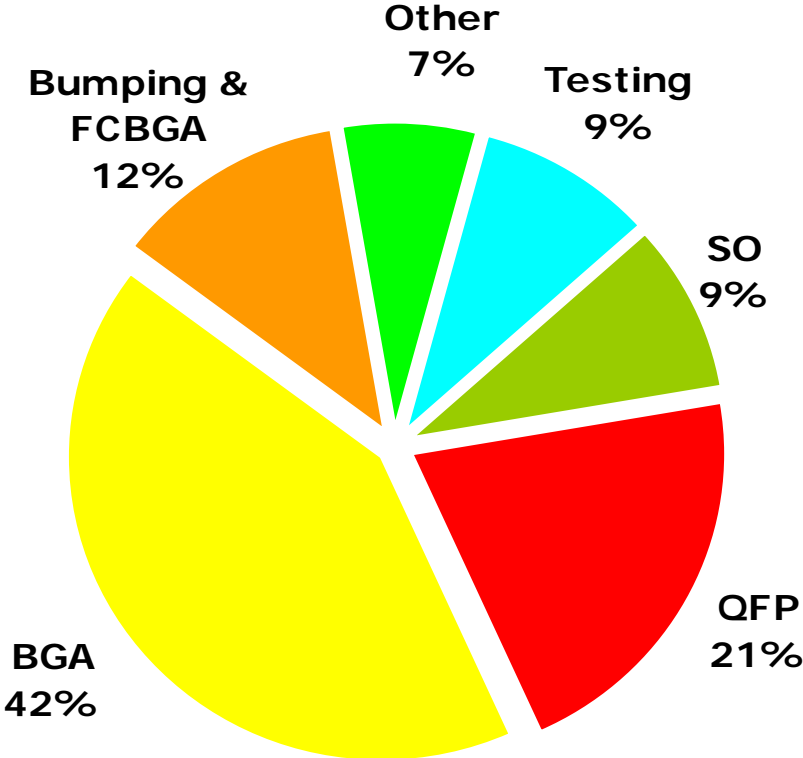


3Q 05

Sales Breakdown by Product Type



4Q 05



3Q 05

Capacity by Different Process



Capacity	4Q 05	3Q 05	unit
Wirebonder	3,961	3,545	set
Bumping--8" wafer	12	12	k/M
--12" wafer	16	16	k/M
FCBGA	7.2	5.8	kk/M
TCP-LCD Driver	18	18	kk/M
Tester	273	262	set
Headcount	12,300	11,400	staff

Virtual SPIL Group



Unit: NT\$million

Investees	Ticker	Business	Ownership %	REVENUE	
				4Q05	2005
SPIL	2325.TT	IC A & T		14,526	43,078
ChipMOS	8150	DRAM & TCP A & T	29	3,415	11,316
PPT	2446.TT	IC Substrates	17	3,968	10,742
KYEC	2449.TT	Memory & Logic Test	9	3,281	10,230
SIGURD	6257.TT	Logic/RF/CIS A & T	24	696	2,188
Total				25,886	77,554

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