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Siliconware Precision Industries Reports 27.5% Revenues Growth and EPS of NT \$0.93 or EPADS of US \$ 0.14 for 3Q 2005

Taichung, Taiwan, Oct 25, 2005 **Siliconware Precision Industries Co., Ltd.** ("SPIL" or the "Company")(TAIEX: 2325, NASDAQ: SPIL) today announced that its sales revenues for 3Q 2005 was NT\$ 11,529 million, representing 27.5% increase QoQ and 28.9% increase compared to the same period of year 2004.

SPIL reported a net income of NT\$ 2,131 million in 3Q 2005, compared with a net income of NT\$ 1,292 million in 2Q 2005 and a net income of NT\$ 1,088 million in 3Q 2004.

SPIL reported its sales revenue for the nine-month period ended Sept 30, 2005 were NT\$ 28,551 million, up 10.2 % compared to the same period of 2004.

For the nine-month period ended Sept 30, 2005 net income was NT\$ 4,619 million, compared with a net income of NT\$ 3,946 million for the same period of 2004.

Unconsolidated 3Q 2005 Financial Results

- Net revenue was NT\$ 11,529 million, of which NT\$ 10,476 million was from assembly business and NT\$ 1,053 million was from testing business.
- Cost of goods sold was NT\$ 8,900 million, and gross profit was NT\$ 2,628 million, representing a gross margin of 22.8%.
- Operating expenses were NT\$ 574 million, including selling expenses of NT\$ 156 million, administrative expenses of NT\$ 206 million, and R& D expenses of NT\$ 212 million. Operating profit was NT\$ 2,054 million, representing an operating margin of 17.8% vs 12.3% in 2Q 2005.
- Net interest expense for this quarter was NT\$ 13 million.
- Net income was NT\$ 2,131 million, compared with a net income of NT\$ 1,292 million in 2Q 2005.
- Earnings per ordinary share for this quarter was NT\$ 0.93, or earnings per ADS of US\$ 0.14. Total weighted average outstanding shares for 3Q 2005 were 2,282,423 thousand shares.

Capital Expenditure

- Capital spending in 3Q 2005 totaled NT\$ 2,481 million, in which NT\$ 1,409 million were spent on assembly equipment, and NT\$ 1,072 million were spent on testing equipment.
- The depreciation expenses in 3Q 2005 were NT\$ 1,477 million, in which NT\$ 953 million were from assembly business and NT\$ 524 million were from testing business.

Assembly Operation

- BGA revenues accounted for 42% of total revenues, up from 40% in previous quarter; wafer bumping and FCBGA accounted for 12%, down from 13% in previous quarter; QFP revenues accounted for 21%, down from 23% in previous quarter; and SO revenues accounted for 9%, down from 10% in previous quarter. Testing service generated 9% of total revenues in 3Q 2005.
- The average assembly utilization rate was 100% in 3Q 2005.

Testing Operation

- The average testing utilization rate was 93% in 3Q 2005.

Siliconware Precision Industries Co., Ltd.



About SPIL

Siliconware Precision Industries Ltd. ("SPIL")(NASDAQ:SPIL, TSE:2325) is a leading provider of comprehensive semiconductor assembly and test services. SPIL is dedicated to meeting all of its customers' integrated circuit packaging and testing requirements, with turnkey solutions that range from design consultations, modeling and simulations, wafer bumping, wafer probe and sort, package assembly, final test, burn-in, to drop ship. Products include advanced leadframe and substrate packages, which are widely used in personal computers, communications, Internet appliances, cellular phones, digital cameras, cable modems, personal digital assistants and LCD monitors. SPIL supplies services and support to fabless design houses, integrated device manufacturers and wafer foundries globally. For further information, visit SPIL's web site at www.spil.com.tw.

Safe Harbor Statement

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

SILICONWARE PRECISION INDUSTRIES CO., LTD.

UNCONSOLIDATED BALANCE SHEET



As of Sept 30, 2005 and 2004

(Expressed in Thousands of New Taiwan Dollars (NTD) and U.S. Dollars (USD))

| ASSETS | Sept 30,2005 | | | Sept 30,2004 | | Sequential | |
|---|------------------|-------------------|------------|-------------------|------------|------------------|-----------|
| | USD | NTD | % | NTD | % | Change | % |
| Cash and cash equivalent | 277,567 | 9,223,537 | 15 | 9,147,692 | 16 | 75,845 | 1 |
| Short-term investments | | | | 1,951,598 | 3 | (1,951,598) | -100 |
| Accounts receivable | 238,765 | 7,934,159 | 13 | 5,830,865 | 10 | 2,103,294 | 36 |
| Inventories | 74,181 | 2,465,044 | 4 | 1,946,178 | 3 | 518,866 | 27 |
| Other current assets | 59,212 | 1,967,608 | 3 | 1,717,541 | 3 | 250,067 | 15 |
| Total current assets | 649,725 | 21,590,348 | 35 | 20,593,874 | 35 | 996,474 | 5 |
| Long-term investments | 283,800 | 9,430,661 | 15 | 8,909,975 | 15 | 520,686 | 6 |
| Fixed assets | 1,511,750 | 50,235,439 | 83 | 46,693,983 | 79 | 3,541,456 | 8 |
| Less accumulated depreciation | (680,333) | (22,607,473) | -37 | (20,123,018) | -34 | (2,484,455) | 12 |
| Net fixed assets | 831,416 | 27,627,966 | 46 | 26,570,965 | 45 | 1,057,001 | 4 |
| Other assets | 79,244 | 2,633,273 | 4 | 2,698,394 | 5 | (65,121) | -2 |
| Total Assets | 1,844,184 | 61,282,248 | 100 | 58,773,208 | 100 | 2,509,040 | 4 |
| LIABILITIES AND STOCKHOLDERS' EQUITY | | | | | | | |
| Liabilities | | | | | | | |
| Accounts payable | 131,453 | 4,368,190 | 7 | 1,904,725 | 3 | 2,463,465 | 129 |
| Current portion of long-term debt | 51,240 | 1,702,700 | 3 | 3,970,000 | 7 | (2,267,300) | -57 |
| Other current liabilities | 99,836 | 3,317,547 | 5 | 2,263,182 | 4 | 1,054,365 | 47 |
| Bonds payable | 353,432 | 11,744,558 | 19 | 12,320,654 | 21 | (576,096) | -5 |
| Long term loans | 100,308 | 3,333,229 | 5 | 5,031,457 | 8 | (1,698,228) | -34 |
| Other liabilities | 1,155 | 38,369 | | 1,083 | | 37,286 | 3443 |
| Total Liabilities | 737,424 | 24,504,593 | 39 | 25,491,101 | 43 | (986,508) | -4 |
| Stockholders' Equity | | | | | | | |
| Capital stock | 696,730 | 23,152,325 | 38 | 21,050,731 | 36 | 2,101,594 | 10 |
| Capital reserve | 259,687 | 8,629,412 | 14 | 8,324,657 | 14 | 304,755 | 4 |
| Legal reserve | 35,483 | 1,179,104 | 2 | 750,886 | 1 | 428,218 | 57 |
| Special reserve | 4,245 | 141,053 | | | | 141,053 | |
| Retained earnings | 140,239 | 4,660,155 | 8 | 3,984,718 | 7 | 675,437 | 17 |
| Unrealized long-term investment loss | (7) | (231) | | | | (231) | |
| Cumulated translation adjustment | (5,081) | (168,833) | | (34,701) | | (134,132) | 387 |
| Treasury stock | (24,536) | (815,330) | -1 | (794,184) | -1 | (21,146) | 3 |
| Total Equity | 1,106,761 | 36,777,655 | 61 | 33,282,107 | 57 | 3,495,548 | 11 |
| Total Liabilities & Shareholders' Equity | 1,844,184 | 61,282,248 | 100 | 58,773,208 | 100 | 2,509,040 | 4 |

Forex (NT\$ per US\$)

33.230

(1)All figures are under ROC GAAP.

SILICONWARE PRECISION INDUSTRIES CO., LTD.



UNCONSOLIDATED INCOME STATEMENT

(Expressed in Thousands of New Taiwan Dollars (NTD) and U.S. Dollars (USD))

| | 3 months ended on Sept 30 | | | | | Sequential Comparison | | |
|---|---------------------------|-------------|-------|-------------|----------|-----------------------|-------------|----------|
| | 3Q 2005 | | % | 3Q 2004 | YOY | 3Q 2005 | 2Q 2005 | QOQ |
| | USD | NTD | | NTD | change % | NTD | NTD | change % |
| Revenues | 346,943 | 11,528,913 | 100.0 | 8,945,679 | 28.9 | 11,528,913 | 9,040,455 | 27.5 |
| Cost of Goods Sold | (267,844) | (8,900,443) | -77.2 | (7,258,596) | 22.6 | (8,900,443) | (7,403,927) | 20.2 |
| Gross Profit | 79,099 | 2,628,470 | 22.8 | 1,687,083 | 55.8 | 2,628,470 | 1,636,528 | 60.6 |
| Operating Expenses | | | | | | | | |
| Selling Expenses | (4,705) | (156,342) | -1.4 | (145,377) | 7.5 | (156,342) | (134,324) | 16.4 |
| Administrative Expenses | (6,209) | (206,319) | -1.8 | (174,044) | 18.5 | (206,319) | (191,755) | 7.6 |
| Research and Development Expenses | (6,372) | (211,739) | -1.8 | (199,062) | 6.4 | (211,739) | (199,405) | 6.2 |
| | (17,286) | (574,400) | -5.0 | (518,483) | 10.8 | (574,400) | (525,484) | 9.3 |
| Operating Income | 61,814 | 2,054,070 | 17.8 | 1,168,600 | 75.8 | 2,054,070 | 1,111,044 | 84.9 |
| Non-operating Income | 4,852 | 161,226 | 1.4 | 114,850 | 40.4 | 161,226 | 202,921 | -20.5 |
| Non-operating Expenses | (2,650) | (88,046) | -0.8 | (257,372) | -65.8 | (88,046) | (29,264) | 200.9 |
| Income from Continuing Operations before Income Tax | 64,016 | 2,127,250 | 18.5 | 1,026,078 | 107.3 | 2,127,250 | 1,284,701 | 65.6 |
| Income Tax Credit (Expenses) | 110 | 3,667 | | 62,076 | -94.1 | 3,667 | 7,249 | -49.4 |
| Net Income | 64,126 | 2,130,917 | 18.5 | 1,088,154 | 95.8 | 2,130,917 | 1,291,950 | 64.9 |
| Earnings Per Common Share | | NT\$ 0.93 | | NT\$ 0.49 | | | NT\$ 0.61 | |
| Earnings Per ADS | | US\$ 0.14 | | US\$ 0.07 | | | US\$ 0.10 | |
| Weighted Average Number of Shares Outstanding('k) | | 2,282,423 | | 2,215,736 | | | 2,109,332 | |
| Forex (NT\$ per US\$) | | 33.23 | | 34.03 | | | 31.67 | |

(1) All figures are under ROC GAAP.

(2) 1 ADS is equivalent to 5 Common Shares.

SILICONWARE PRECISION INDUSTRIES CO., LTD.**UNCONSOLIDATED INCOME STATEMENT****For the Nine Months Ended Sept 30, 2005 and 2004**

(Expressed in Thousands of New Taiwan Dollars (NTD) and U.S. Dollars (USD))

| | 9 months ended on Sept 30, 2005 and 2004 | | | | |
|--|---|--------------|----------|--------------|-----------------|
| | 2005 | | | 2004 | YOY |
| | USD | NTD | % | NTD | Change % |
| Net Sales | 859,198 | 28,551,158 | 100.0 | 25,905,779 | 10.2 |
| Cost of Goods Sold | (695,272) | (23,103,880) | -80.9 | (20,975,135) | 10.1 |
| Gross Profit | 163,927 | 5,447,278 | 19.1 | 4,930,644 | 10.5 |
| Operating Expenses | | | | | |
| Selling expenses | (12,793) | (425,100) | -1.5 | (424,319) | 0.2 |
| Administrative expenses | (17,642) | (586,244) | -2.1 | (520,246) | 12.7 |
| Research and development expenses | (18,367) | (610,334) | -2.1 | (538,627) | 13.3 |
| | (48,802) | (1,621,678) | -5.7 | (1,483,192) | 9.3 |
| Operating Income | 115,125 | 3,825,600 | 13.4 | 3,447,452 | 11.0 |
| Non-operating Income | 15,918 | 528,940 | 1.9 | 709,116 | -25.4 |
| Non-operating Expenses | (13,308) | (442,237) | -1.5 | (661,525) | -33.1 |
| Income Before Income Tax | 117,734 | 3,912,303 | 13.7 | 3,495,043 | 11.9 |
| Income Tax Credit (Expenses) | 1,681 | 55,864 | 0.2 | 451,021 | -87.6 |
| Net Income from Continuing Operations | 119,415 | 3,968,167 | 13.9 | 3,946,064 | 0.6 |
| Cumulative Effect of Changes in Accounting Principle | 19,576 | 650,508 | 2.3 | | |
| Net Income | 138,991 | 4,618,675 | 16.2 | 3,946,064 | 17.0 |
| Earnings Per Common Share | | NT\$ 2.03 | | NT\$ 1.78 | |
| Earnings Per ADS | | US\$ 0.31 | | US\$ 0.26 | |
| Weighted Average Number of Shares Outstanding('k) | | 2,282,423 | | 2,215,736 | |
| Forex (NT\$ per US\$) | | 33.23 | | 34.03 | |

(1) All figures are under ROC GAAP.

(2) 1 ADS is equivalent to 5 Common Shares.

SILICONWARE PRECISION INDUSTRIES CO., LTD.**UNCONSOLIDATED STATEMENTS OF CASH FLOWS****For 9 Months Ended on Sept 30, 2005 and 2004**

(Expressed in Thousands of New Taiwan Dollars (NTD) and U.S. Dollars (USD))

| | 9 months, 2005 | | 9 months, 2004 |
|---|------------------|--------------------|--------------------|
| | USD | NTD | NTD |
| Cash Flows from Operating Activities: | | | |
| Net income | 138,991 | 4,618,675 | 3,946,064 |
| Depreciation | 131,407 | 4,366,652 | 4,132,879 |
| Amortization | 11,262 | 374,248 | 303,863 |
| Long-term investment loss (gain) recognized by equity method | (20,293) | (674,326) | (243,130) |
| Cash dividends received from long-term investment under equity method | 5,983 | 198,805 | |
| Compensation interest payable on bonds payable | 3,113 | 103,436 | 136,998 |
| Foreign currency exchange loss on bonds payable | 15,703 | 521,808 | 153,894 |
| Change in working capital & others | (21,453) | (712,890) | (2,364,763) |
| Net cash flows provided from operating activities | 264,713 | 8,796,408 | 6,065,805 |
| Cash Flows from Investing Activities: | | | |
| Acquisition of property, plant, and equipment | (152,747) | (5,075,782) | (7,574,206) |
| Proceeds from disposal (payment) of short-term investment | 58,870 | 1,956,250 | (1,949,000) |
| Payment for long-term investment | (4,726) | (157,050) | (295,653) |
| Proceeds from disposal of long-term investment | 1,549 | 51,487 | 640,606 |
| Payment for deferred charges/other changes | (6,842) | (227,347) | (275,654) |
| Net cash used in investing activities | (103,895) | (3,452,442) | (9,453,907) |
| Cash Flows from Financing Activities: | | | |
| Repayment of long-term loan | (87,872) | (2,920,000) | (2,573,080) |
| Repayment of bonds payable | (24,075) | (800,000) | (1,483,391) |
| Proceeds from bonds payable | | | 6,646,000 |
| Cash dividends distributed to shareholders and employees' bonus | (52,941) | (1,759,232) | (736,712) |
| Remuneration of directors and supervisors' bonus | (2,235) | (74,258) | (57,153) |
| Proceeds from disposing treasury stock/other charges | 3,164 | 105,125 | 145,688 |
| Net cash provided from financing activities | (163,959) | (5,448,365) | 1,941,352 |
| Net increase (decrease) in cash and cash equivalents | (3,142) | (104,399) | (1,446,750) |
| Cash and cash equivalents at beginning of period | 280,708 | 9,327,936 | 10,594,442 |
| Cash and cash equivalents at end of period | 277,567 | 9,223,537 | 9,147,692 |
| Forex (NT\$ per US\$) | | 33.23 | |

(1) : All figures are under ROC GAAP.