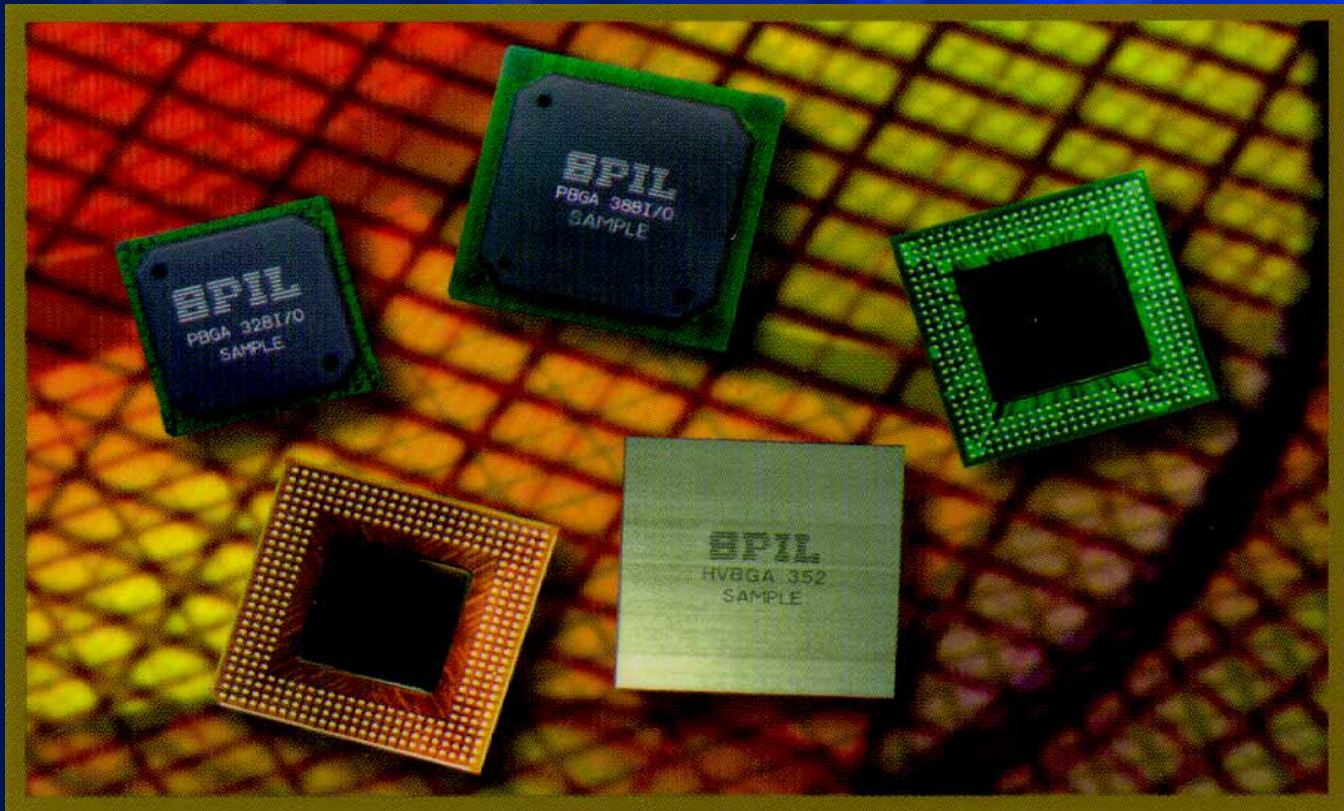


矽品精密工業股份有限公司

Siliconware Precision Industries Co., Ltd.



2Q 2006 Investor Conference

July 26, 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, 2004 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 ended June 30, 2006 reflect our gains or losses attributable to the second quarter and first half of 2006 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 ended June 30, 2006, nor the unaudited unconsolidated financial data for our company for the six months ended June 30, 2006 is necessarily indicative of the results that may be expected for any period thereafter.

2Q 2006 Operating Results Summary



Amount: NT\$Million	2Q 2006 Amount	1Q 2006 Amount	2Q 2005 Amount
Net Revenues	13,640	13,439	9,040
Net Income	3,492	2,824	1,292
EPS (NT\$)	1.44	1.18	0.58
Cash & Cash Equivalents	13,122	12,874	10,680
Total Assets	75,834	76,229	59,666
Shareholders' Equity	52,691	53,570	34,323
Depreciation	1,632	1,572	1,440
Capital Expenditure	2,833	2,388	1,617
EBITDA	4,589	4,639	2,674
ROE(%)*	26.5%	21.1%	15.1%

*Annualized ROE for the quarter

2Q 06 Income Statement

QoQ Comparison



Amount: NT\$Million

	2Q 2006		1Q 2006		QoQ
	Actual	%	Actual	%	Chg %
Revenues	13,640	100.0	13,439	100.0	1.5
Cost of Goods Sold	(10,125)	-74.2	(9,835)	-73.2	3.0
Gross Margin	3,515	25.8	3,604	26.8	-2.5
Operating Expense	(695)	-5.1	(677)	-5.0	2.6
Operating Income	2,820	20.7	2,927	21.8	-3.6
Non-operating Income	826	6.1	198	1.5	316.4
Non-operating Expense	(17)	-0.1	(125)	-0.9	-86.3
Income from Continuing Operations before Income Tax	3,629	26.6	3,000	22.3	21.0
Income Tax (Expense) Credit	(137)	-1.0	(176)	-1.3	-22.5
Net Income	3,492	25.6	2,824	21.0	23.7
Earnings Per Ordinary Shares	NT\$ 1.44		NT\$ 1.18		
Earnings Per ADS	US\$ 0.22		US\$ 0.18		
Weighted average outstanding shares ('K)	2,413,162		2,395,382		

2Q 06 Income Statement YoY Comparison



Amount: NT\$Million

	2Q 2006		2Q 2005		YoY
	Actual	%	Actual	%	Chg %
Revenues	13,640	100.0	9,041	100.0	50.9
Cost of Goods Sold	(10,125)	-74.2	(7,404)	-81.9	36.8
Gross Margin	3,515	25.8	1,637	18.1	114.8
Operating Expense	(695)	-5.1	(526)	-5.8	32.3
Operating Income	2,820	20.7	1,111	12.3	153.9
Non-operating Income	826	6.1	203	2.2	306.9
Non-operating Expense	(17)	-0.1	(29)	-0.3	-41.6
Income from Continuing Operations before Income Tax	3,629	26.6	1,285	14.2	182.5
Income Tax (Expense) Credit	(137)	-1.0	7	0.1	
Net Income	3,492	25.6	1,292	14.3	170.3
Earnings Per Ordinary Shares	NT\$ 1.44		NT\$ 0.58		
Earnings Per ADS	US\$ 0.22		US\$ 0.09		
Weighted average outstanding shares ('K)	2,413,162		2,245,989		

1H 06 Income Statement YoY Comparison



Amount: NT\$Million

	1H 2006		1H 2005		YoY
	Actual	%	Actual	%	Chg %
Revenues	27,080	100.0	17,022	100.0	59.1
Cost of Goods Sold	(19,960)	-73.7	(14,203)	-83.4	40.5
Gross Margin	7,120	26.3	2,819	16.6	152.6
Operating Expense	(1,373)	-5.1	(1,047)	-6.2	31.1
Operating Income	5,747	21.2	1,772	10.4	224.4
Non-operating Income	1,024	3.8	367	2.2	178.5
Non-operating Expense	(142)	-0.5	(354)	-2.1	-59.9
Income from Continuing Operations before Income Tax	6,629	24.5	1,785	10.5	271.4
Income Tax (Expense) Credit	(313)	-1.2	52	0.3	
Net Income from Continuing Operations	6,316	23.3	1,837	10.8	243.8
Cumulative Effect of Changes in Accounting Principle			651	3.8	
Net Income	6,316	23.3	2,488	14.6	153.9
Earnings Per Ordinary Shares	NT\$ 2.62		NT\$ 1.11		
Earnings Per ADS	US\$ 0.40		US\$ 0.18		
Weighted average outstanding shares ('K)	2,413,162		2,245,989		

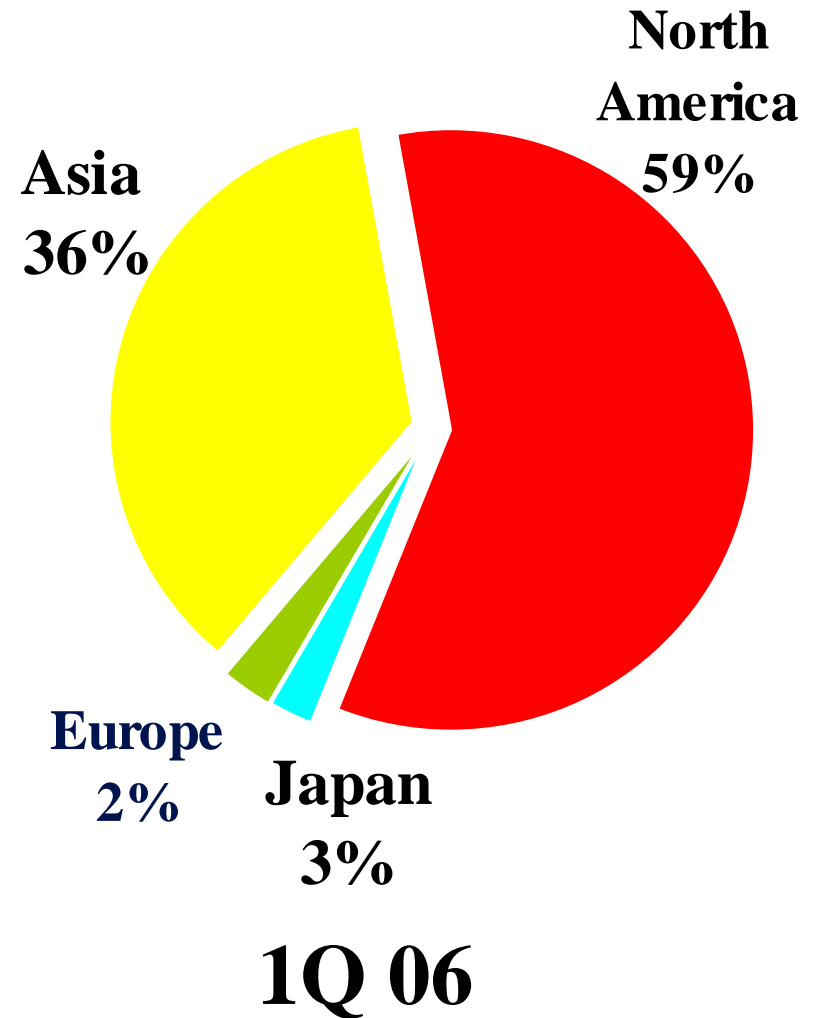
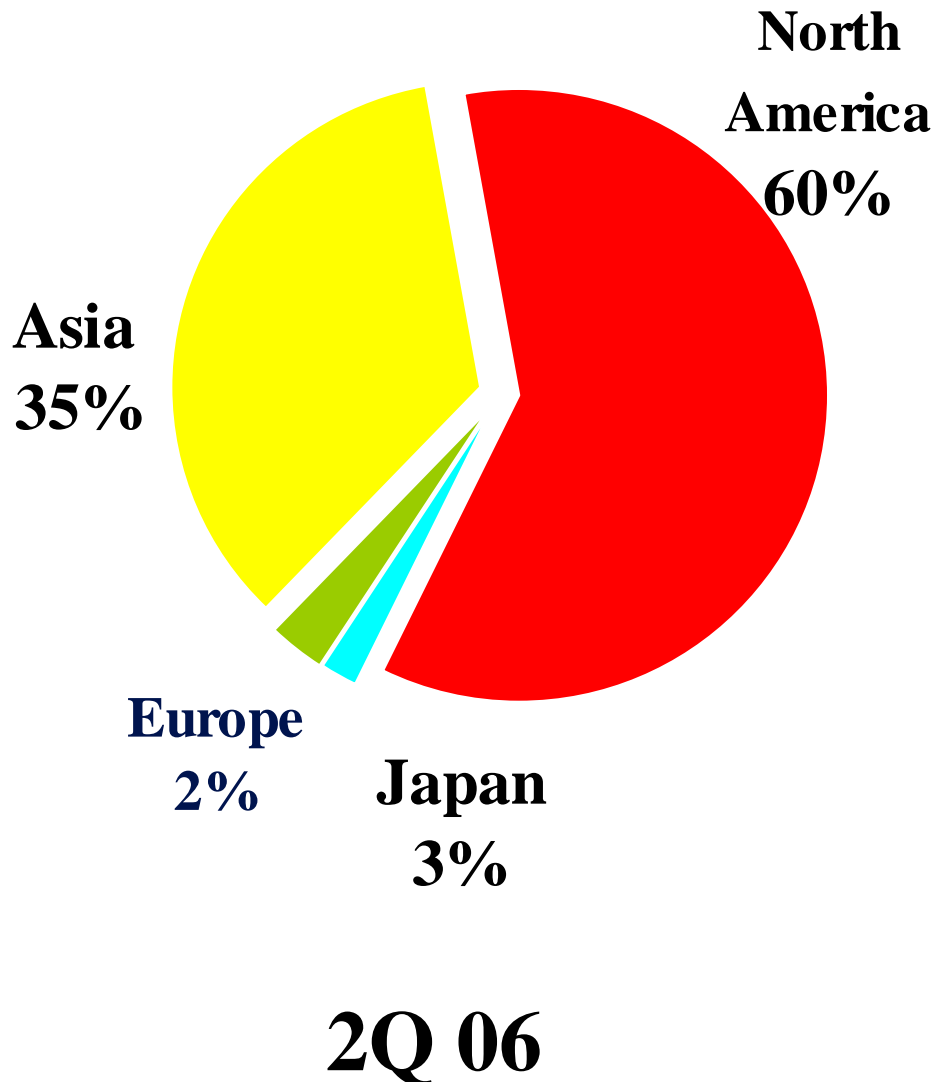
Balance Sheet Highlight- Jun, 2006



Amount: NT\$Million	Actual			
	Jun, 06	%	Jun, 05	%
Cash and Cash Equivalents	13,122	17	10,680	18
Long-term Investments	15,818	21	9,635	16
Fixed Assets	30,614	41	26,618	45
Total Assets	75,834	100	59,666	100
ECB Payable	6,279	8	11,471	19
LT Debt	1,667	2	4,799	8
Shareholders' Equity	52,691	70	34,323	58
Depreciation-YTD	3,204		2,890	
Capital Expenditure-YTD	5,222		2,595	
EBITDA*-YTD	9,228		4,905	

*EBITDA= operating income+ depreciation & amortization expenses

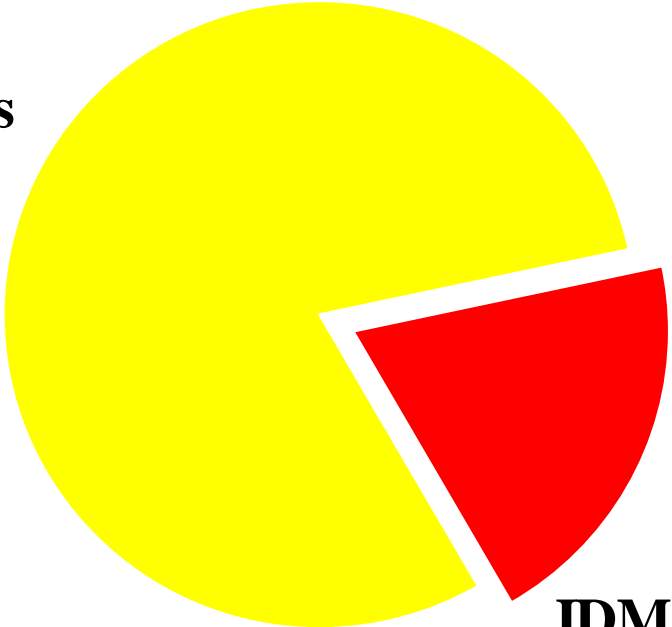
Sales Breakdown by Geography



Sales Breakdown by Customer



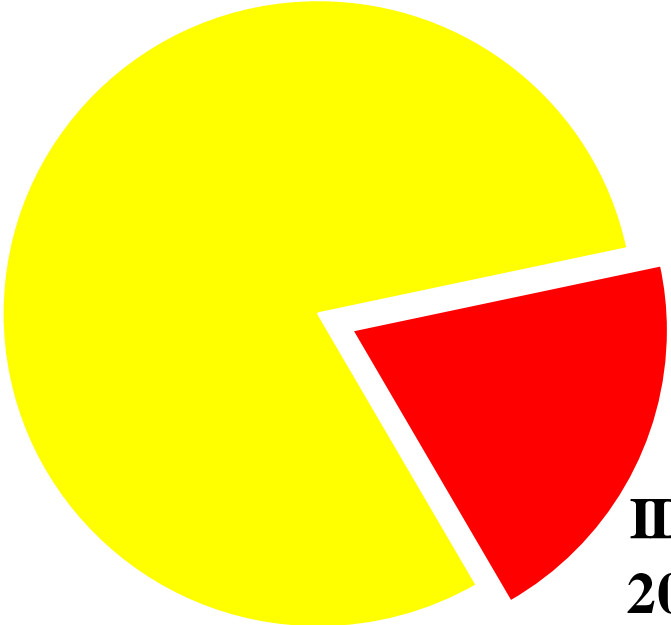
**Fabless
80%**



**IDM
20%**

2Q 06

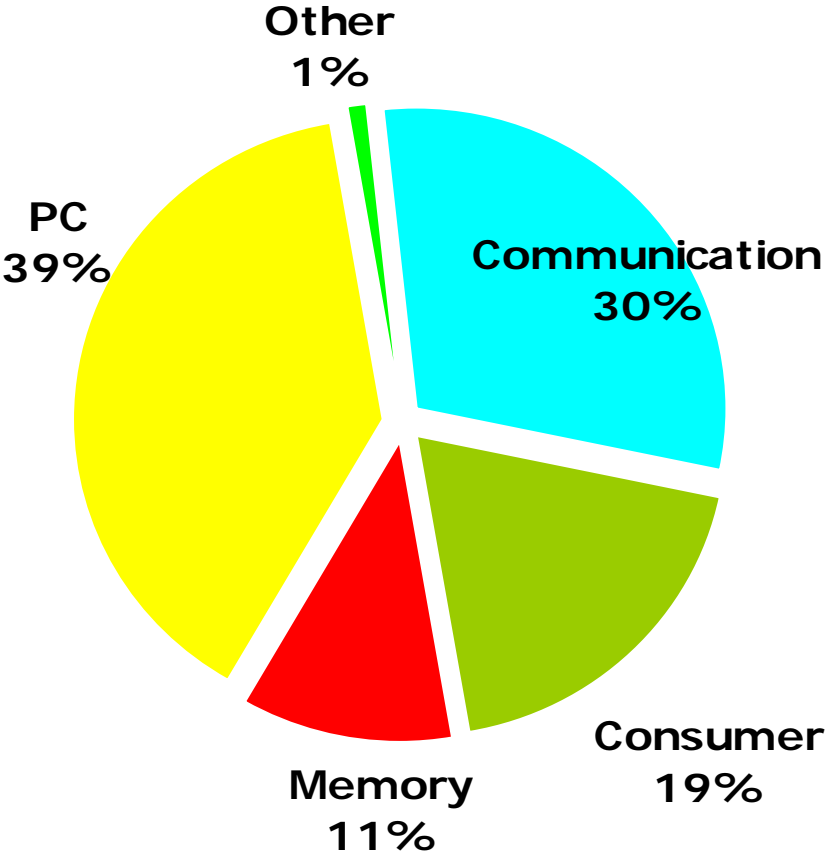
**Fabless
80%**



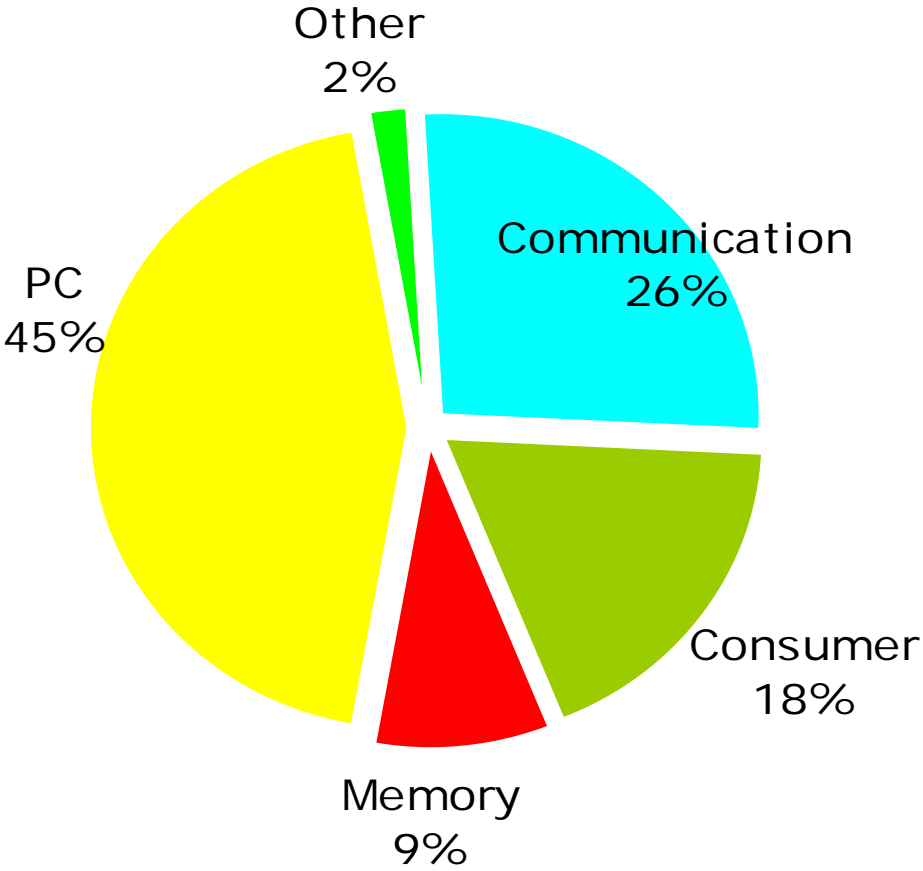
**IDM
20%**

1Q 06

Sales Breakdown by Application

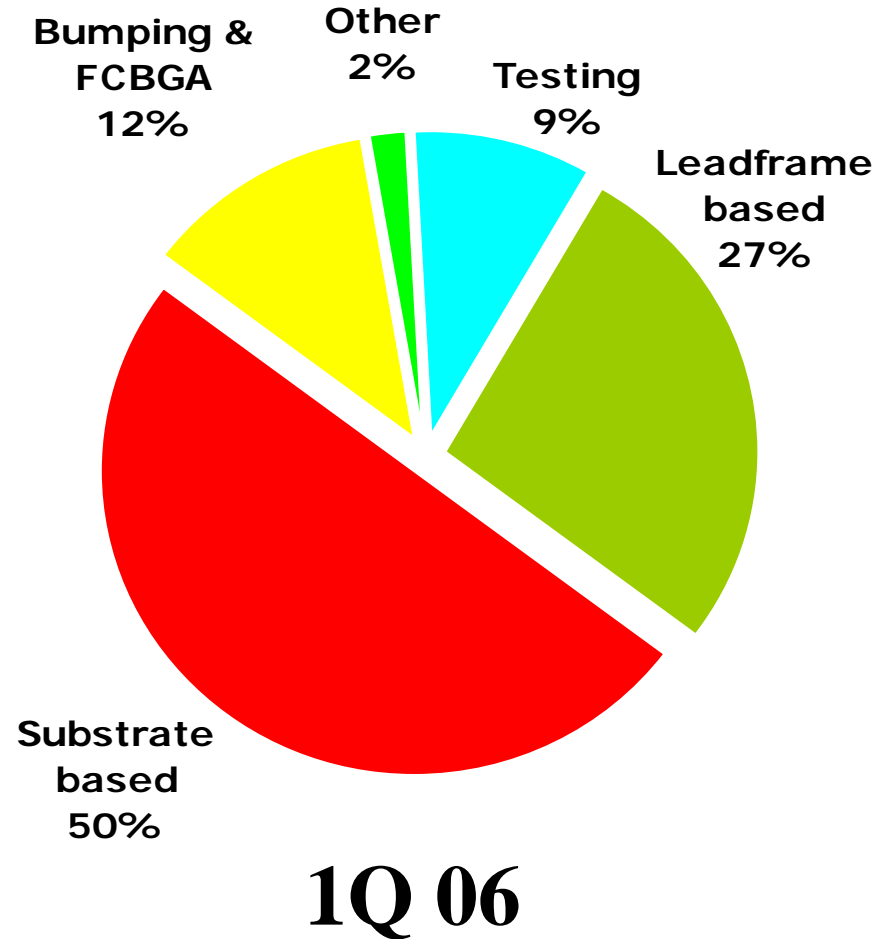
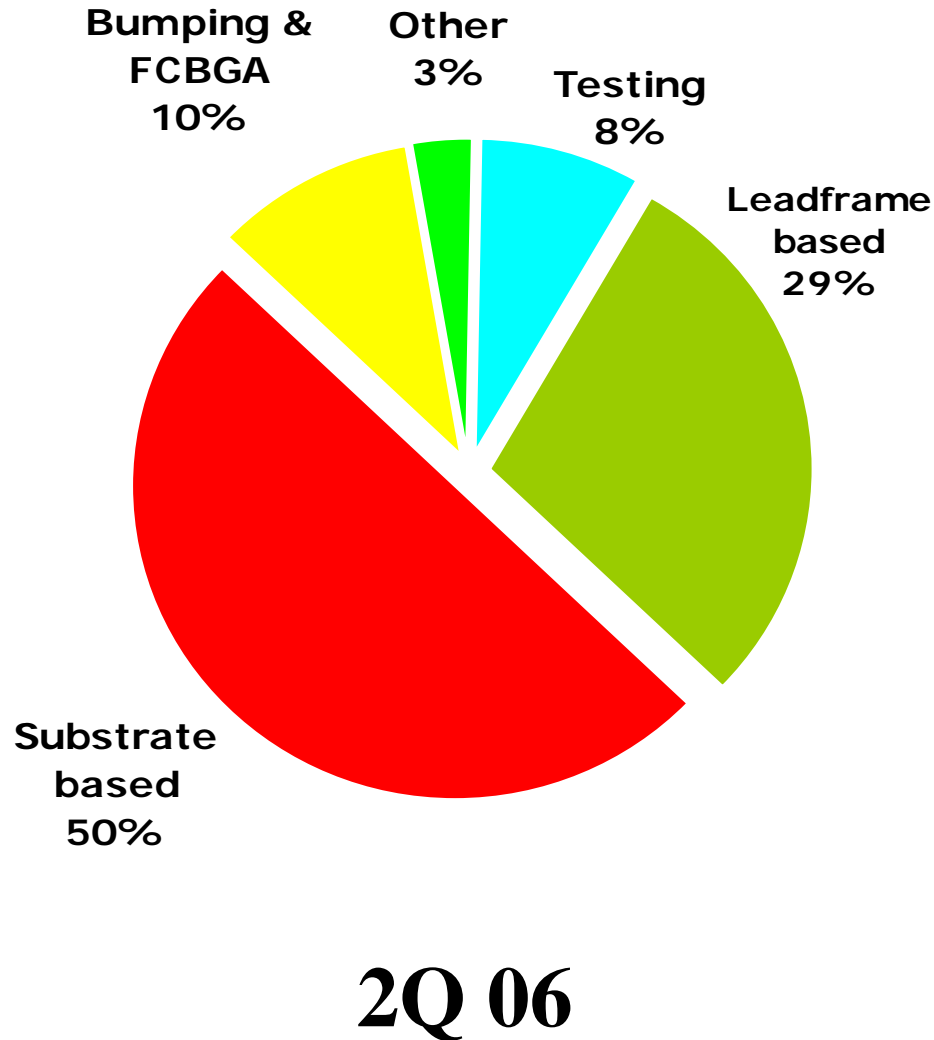


2Q 06



1Q 06

Sales Breakdown by Product Type



Capacity by Different Process



Capacity	2Q 06	1Q 06	unit
Wirebonder	3,986	3,991	set
Bumping--8" wafer	13.5	12	k/M
--12" wafer	18	16	k/M
FCBGA	10.7	7.8	kk/M
TCP/COF (LCD Driver)	21	18	kk/M
Tester	297	280	set
Headcount	13,000	13,000	staff

Virtual SPIL Group



Unit: NT\$million

Investees	Ticker	Business	Ownership %	REVENUE	
				2Q06	1Q06
SPIL	2325.TT	IC A & T		13,640	13,439
ChipMOS	8150	DRAM & TCP A & T	29	3,934	3,557
PPT	2446.TT	IC Substrates	17	3,628	3,907
KYEC	2449.TT	Memory & Logic Test	8	3,258	3,163
SIGURD	6257.TT	Logic/RF/CIS A & T	18	739	557
Total				25,199	24,623

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