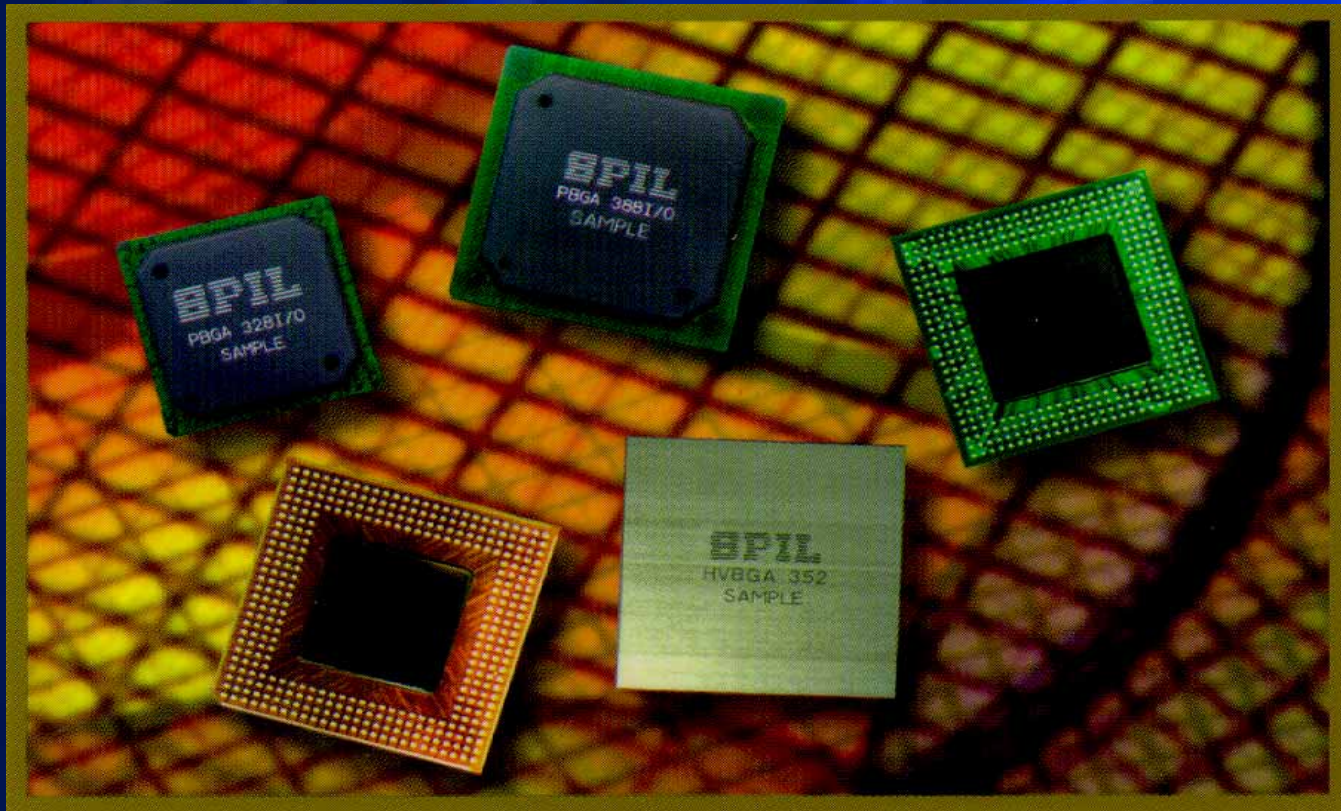


# 矽品精密工業股份有限公司

## Siliconware Precision Industries Co., Ltd.



3Q 2006 Investor Conference

Oct 25, 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, 2005 on Form 20-F filed with the U.S. Securities and Exchange Commission on June 30, 2006.

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 September 30, 2006 reflect our gains or losses attributable to the third quarter and first nine months 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 September 30, 2006, nor the unaudited unconsolidated financial data for our company for the first nine months ended September 30, 2006 is necessarily indicative of the results that may be expected for any period thereafter.

# 3Q 2006 Operating Results Summary



Amount: NT\$Million	3Q 2006 Amount	2Q 2006 Amount	3Q 2005 Amount
Net Revenues	14,608	13,640	11,529
Net Income	3,136	3,492	2,131
EPS (NT\$)	1.16	1.44	0.85
Cash & Cash Equivalents	11,016	13,122	9,224
Total Assets	74,982	75,834	61,282
Shareholders' Equity	55,634	52,691	36,778
Depreciation	1,643	1,632	1,477
Capital Expenditure	3,066	2,833	2,481
EBITDA	4,967	4,589	3,662
ROE(%)*	23.0%	26.5%	23.2%

\*Annualized ROE for the quarter

# 3Q 06 Income Statement

## QoQ Comparison



Amount: NT\$Million

	3Q 2006		2Q 2006		QoQ
	Actual	%	Actual	%	Chg %
Revenues	14,608	100.0	13,640	100.0	7.1
Cost of Goods Sold	(10,643)	-72.9	(10,125)	-74.2	5.1
Gross Margin	3,965	27.1	3,515	25.8	12.8
Operating Expense	(772)	-5.3	(695)	-5.1	11.1
Operating Income	3,193	21.9	2,820	20.7	13.2
Non-operating Income	266	1.8	826	6.1	-67.8
Non-operating Expense	(24)	-0.2	(17)	-0.1	39.2
Income from Continuing Operations before Income Tax	3,435	23.5	3,629	26.6	-5.3
Income Tax (Expense) Credit	(299)	-2.0	(137)	-1.0	118.7
Net Income	3,136	21.5	3,492	25.6	-10.2
Earnings Per Ordinary Shares	NT\$ 1.16		NT\$ 1.44		
Earnings Per ADS	US\$ 0.17		US\$ 0.22		
Weighted average outstanding shares ('K)	2,694,832		2,413,162		

# 3Q 06 Income Statement YoY Comparison



Amount: NT\$Million

	3Q 2006		3Q 2005		YoY
	Actual	%	Actual	%	Chg %
Revenues	14,608	100.0	11,529	100.0	26.7
Cost of Goods Sold	(10,643)	-72.9	(8,901)	-77.2	19.6
Gross Margin	3,965	27.1	2,628	22.8	50.9
Operating Expense	(772)	-5.3	(574)	-5.0	34.4
Operating Income	3,193	21.9	2,054	17.8	55.5
Non-operating Income	266	1.8	161	1.4	64.8
Non-operating Expense	(24)	-0.2	(88)	-0.8	-73.0
Income from Continuing Operations before Income Tax	3,435	23.5	2,127	18.5	61.5
Income Tax (Expense) Credit	(299)	-2.0	4		
Net Income	3,136	21.5	2,131	18.5	47.2
Earnings Per Ordinary Shares	NT\$ 1.16		NT\$ 0.85		
Earnings Per ADS	US\$ 0.17		US\$ 0.13		
Weighted average outstanding shares ('K)	2,694,832		2,491,466		

# First Nine Months 2006 Income Statement YoY Comparison



Amount: NT\$Million	For the first nine months ended Sept 30, 2006		For the first nine months ended Sept 30, 2005		YoY
	Actual	%	Actual	%	Chg %
Revenues	41,688	100.0	28,551	100.0	46.0
Cost of Goods Sold	(30,602)	-73.4	(23,104)	-80.9	32.5
Gross Margin	11,086	26.6	5,447	19.1	103.5
Operating Expense	(2,145)	-5.1	(1,622)	-5.7	32.3
Operating Income	8,941	21.4	3,825	13.4	133.7
Non-operating Income	1,290	3.1	529	1.9	143.8
Non-operating Expense	(166)	-0.4	(442)	-1.5	-62.5
Income from Continuing Operations before Income Tax	10,065	24.1	3,912	13.7	157.3
Income Tax (Expense) Credit	(613)	-1.5	56	0.2	
Net Income from Continuing Operations	9,452	22.7	3,968	13.9	138.2
Cumulative Effect of Changes in Accounting Principle			651	3.8	
Net Income	9,452	22.7	4,619	17.7	104.7
Earnings Per Ordinary Shares	NT\$ 3.51		NT\$ 1.85		
Earnings Per ADS	US\$ 0.53		US\$ 0.28		
Weighted average outstanding shares ('K)	2,694,832		2,491,466		

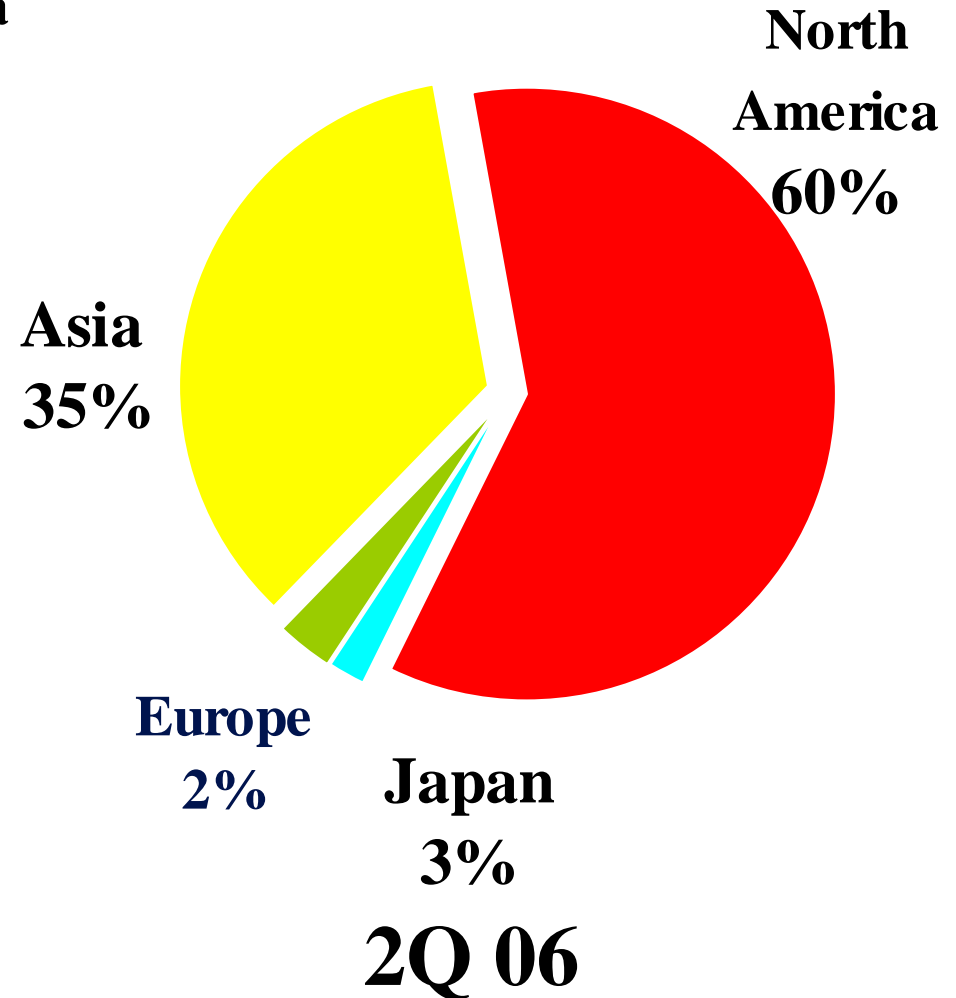
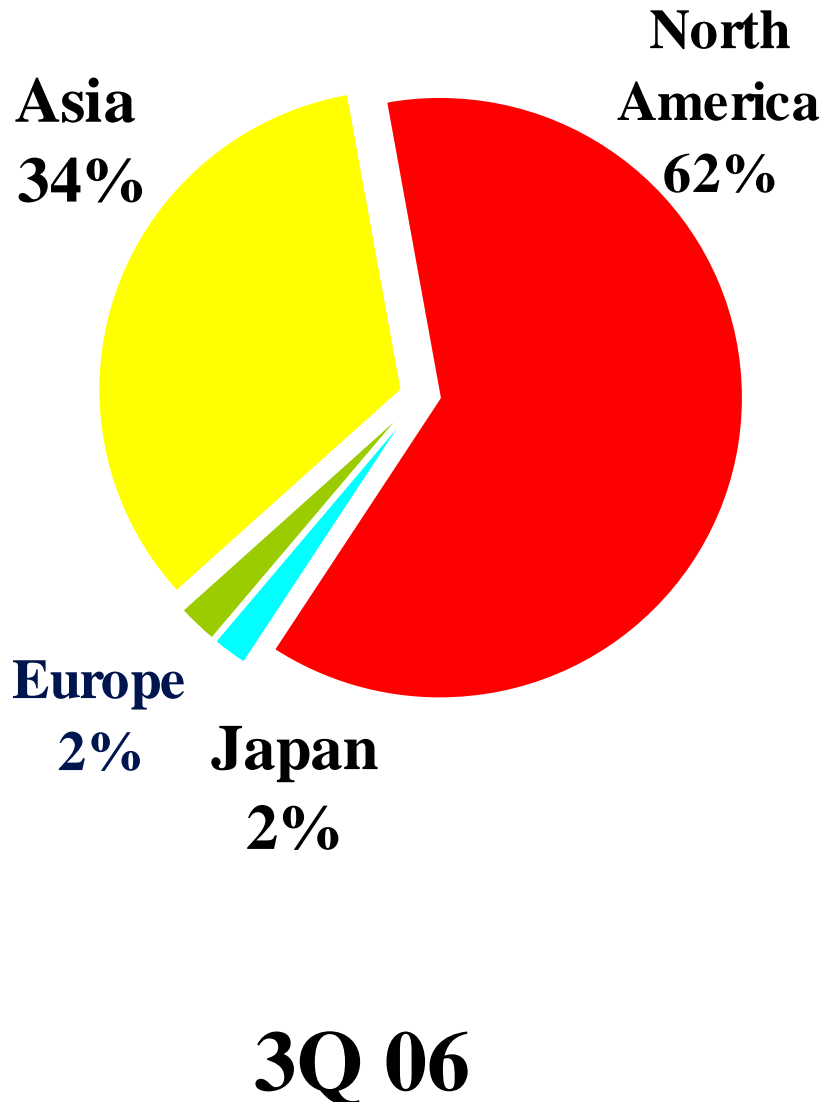
# Balance Sheet Highlight- Sept, 2006



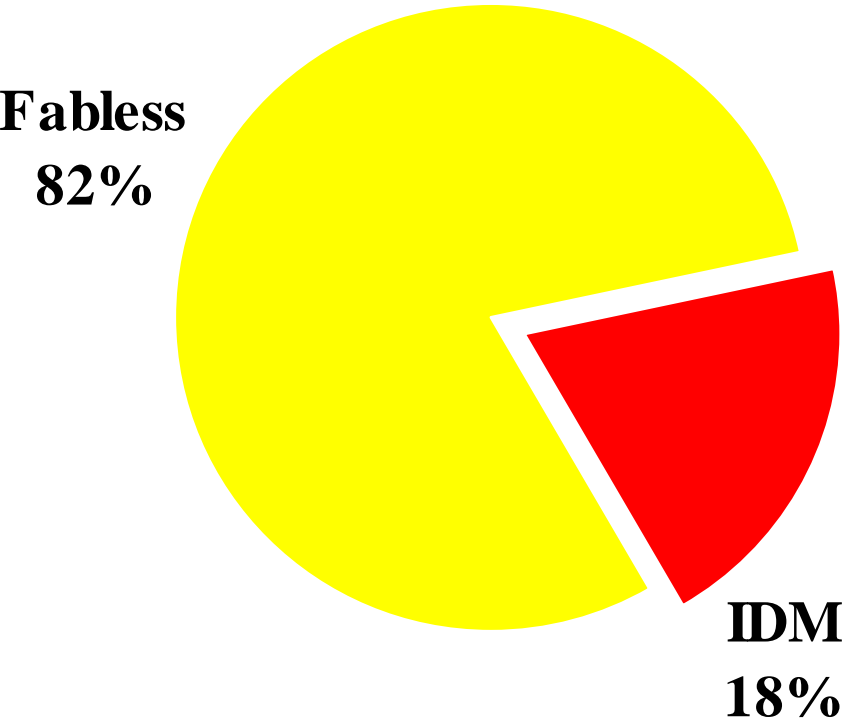
Amount: NT\$Million	Actual			
	Sept, 06	%	Sept, 05	%
<b>Cash and Cash Equivalents</b>	<b>11,016</b>	<b>15</b>	<b>9,224</b>	<b>15</b>
<b>Long-term Investments</b>	<b>15,668</b>	<b>20</b>	<b>9,431</b>	<b>15</b>
<b>Fixed Assets</b>	<b>31,764</b>	<b>43</b>	<b>27,628</b>	<b>46</b>
<b>Total Assets</b>	<b>74,982</b>	<b>100</b>	<b>61,282</b>	<b>100</b>
<b>ECB Payable</b>	<b>6,422</b>	<b>8</b>	<b>11,745</b>	<b>19</b>
<b>LT Debt</b>			<b>3,333</b>	<b>5</b>
<b>Shareholders' Equity</b>	<b>55,634</b>	<b>75</b>	<b>36,778</b>	<b>61</b>
<b>Depreciation-YTD</b>	<b>4,847</b>		<b>4,367</b>	
<b>Capital Expenditure-YTD</b>	<b>8,288</b>		<b>5,076</b>	
<b>EBITDA*-YTD</b>	<b>14,195</b>		<b>8,567</b>	

\*EBITDA= operating income+ depreciation & amortization expenses

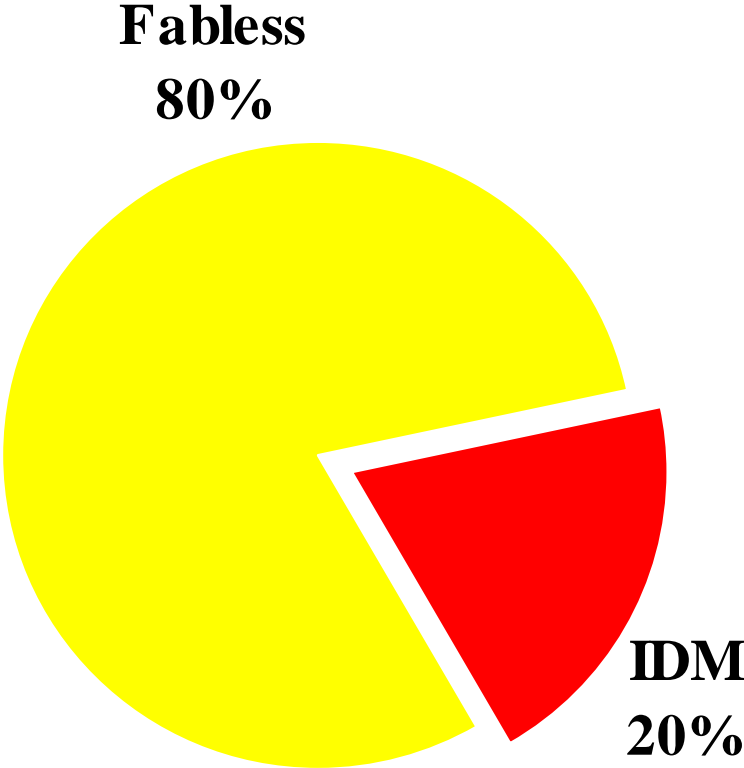
# Sales Breakdown by Geography



# Sales Breakdown by Customer

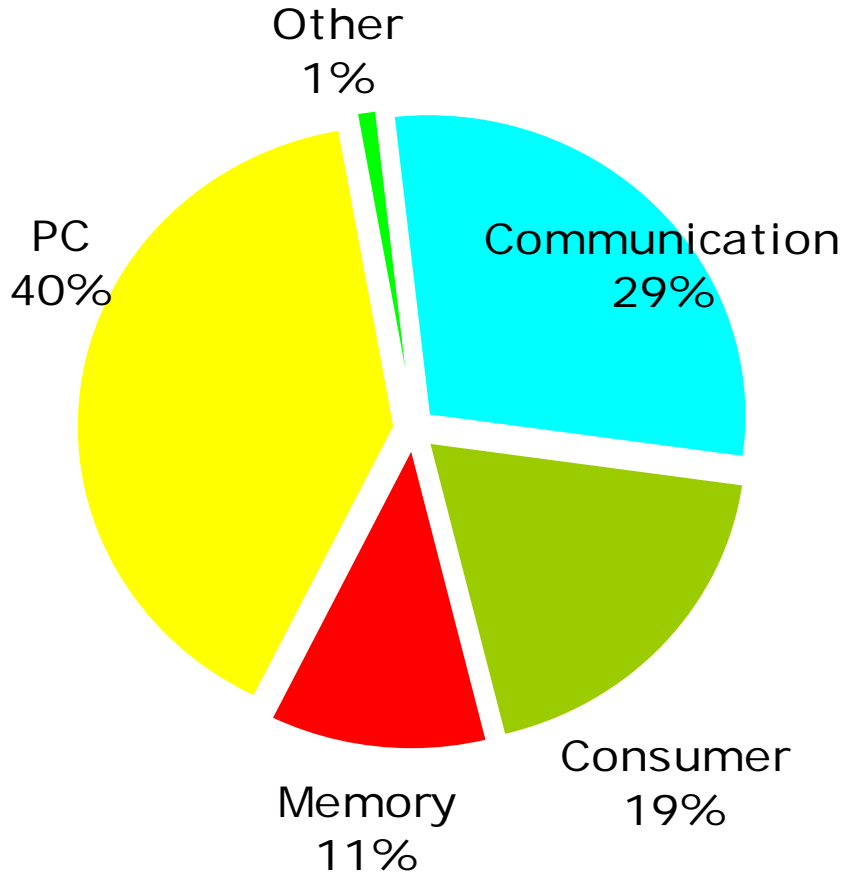


**3Q 06**

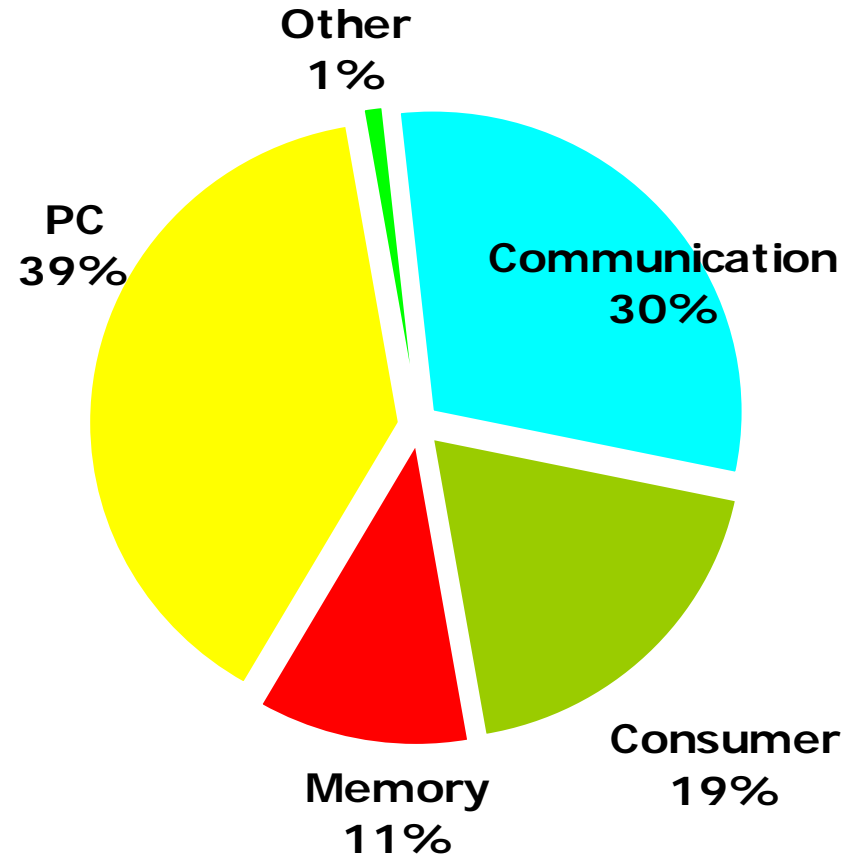


**2Q 06**

# Sales Breakdown by Application

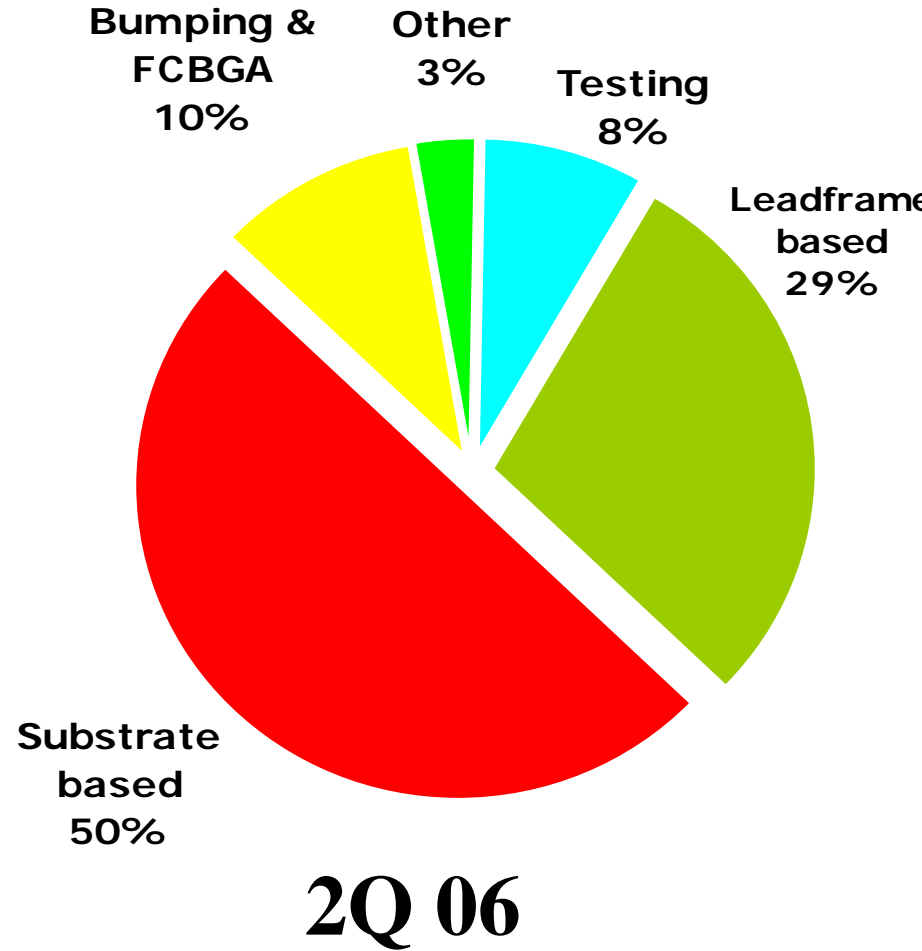
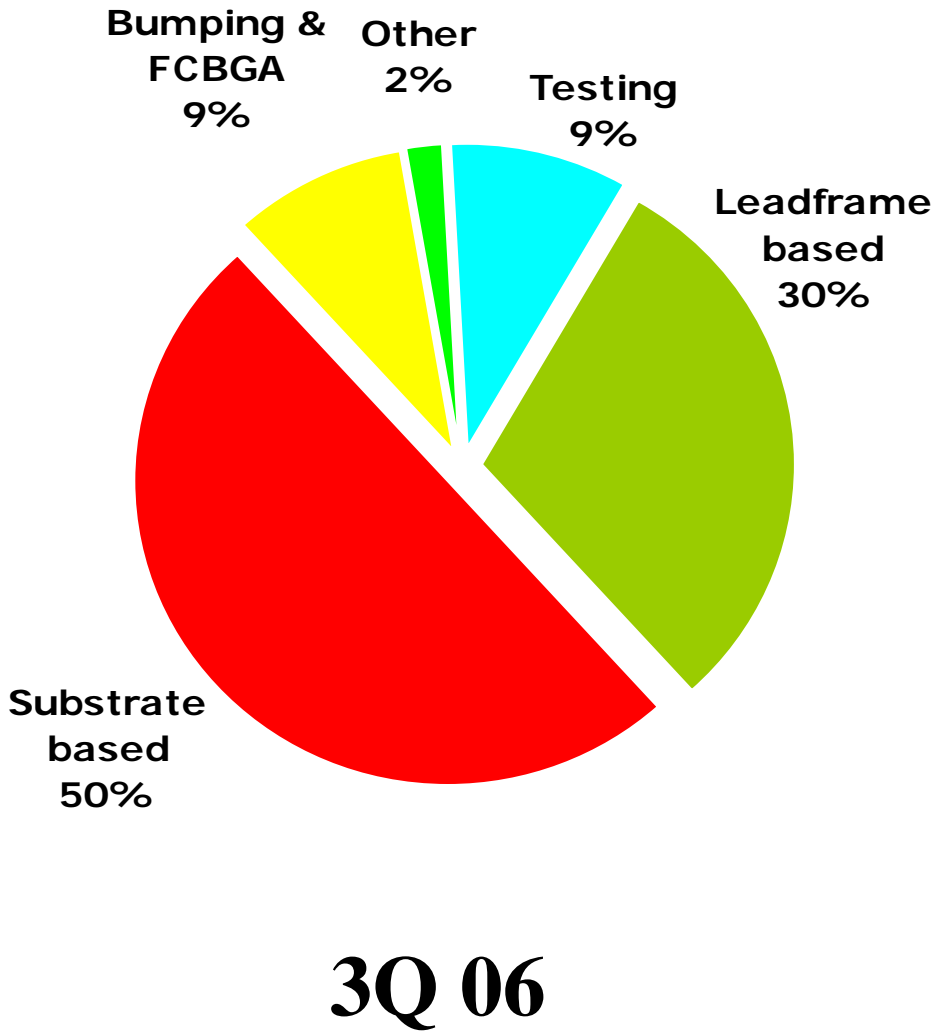


**3Q 06**



**2Q 06**

# Sales Breakdown by Product Type



# Capacity by Different Process



Capacity	3Q 06	2Q 06	unit
Wirebonder	4,104	3,986	set
Bumping--8" wafer	18	13.5	k/M
--12" wafer	18	18	k/M
FCBGA	12.3	10.7	kk/M
TCP/COF (LCD Driver)	24	21	kk/M
Tester	314	297	set
Headcount	13,000	13,000	staff

# Virtual SPIL Group



Unit: NT\$million

Investees	Ticker	Business	Ownership %	REVENUE	
				3Q06	2Q06
<b>SPIL</b>	2325.TT	IC A & T		14,608	13,640
<b>ChipMOS</b>	8150	DRAM & TCP A & T	29	4,403	3,934
<b>PPT</b>	2446.TT	IC Substrates	17	3,102	3,628
<b>KYEC</b>	2449.TT	Memory & Logic Test	8	3,281	3,258
<b>SIGURD</b>	6257.TT	Logic/RF/CIS A & T	18	943	739
<b>Total</b>				<b>26,337</b>	<b>25,199</b>

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