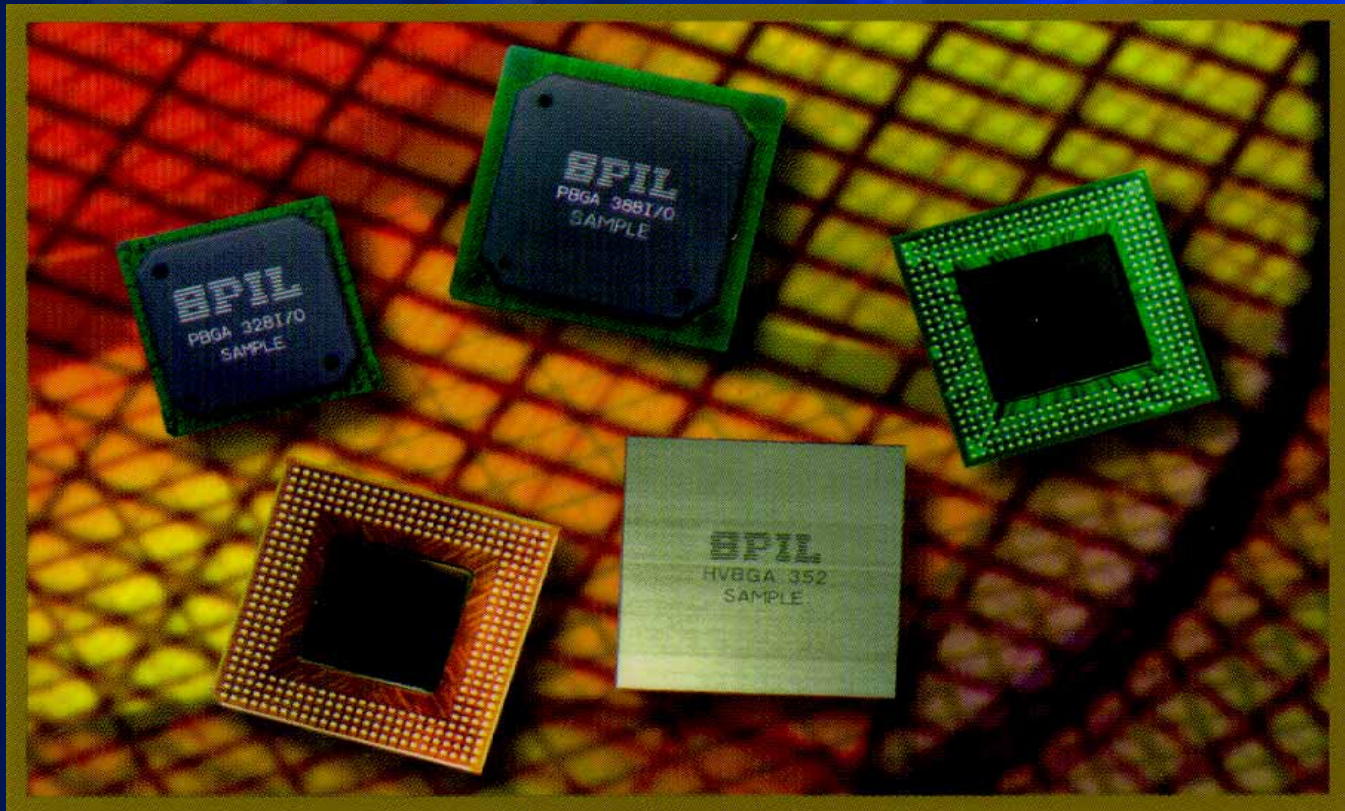


# 矽品精密工業股份有限公司

## Siliconware Precision Industries Co., Ltd.



1Q 2007 Investor Conference

Apr 25, 2007



# 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 March 31, 2007 reflect our gains or losses attributable to the first quarter of 2007 unaudited financial results of several of our investments (the “Investees”) which are evaluated under the equity method. The unaudited unconsolidated financial data for our company for the three months ended March 31, 2007 is not necessarily indicative of the results that may be expected for any period thereafter.

# 1Q 2007 Operating Results Summary



Amount: NT\$Million	1Q 2007 Amount	4Q 2006 Amount	1Q 2006 Amount
Net Revenues	13,751	14,666	13,439
Net Income	3,833	3,877	2,824
EPS (NT\$)-Diluted	1.32	1.33	0.97
Depreciation	1,753	1,729	1,572
Capital Expenditure	2,017	2,170	2,388
EBITDA*	4,897	5,211	4,639
ROE(%)*	23.2%	26.2%	23.9%

\*EBITDA= operating income+ depreciation & amortization expenses

\*Annualized ROE for the quarter

# 1Q 07 Income Statement

## QoQ Comparison



Amount: NT\$Million

	1Q 2007		4Q 2006		QoQ
	Actual	%	Actual	%	Chg %
Revenues	13,751	100.0	14,666	100.0	-6.2
Cost of Goods Sold	(9,945)	-72.3	(10,474)	-71.4	-5.1
Gross Margin	3,806	27.7	4,192	28.6	-9.2
Operating Expense	(799)	-5.8	(802)	-5.5	-0.3
Operating Income	3,007	21.9	3,390	23.1	-11.3
Non-operating Income	1,257	9.1	819	5.6	53.4
Non-operating Expense	(74)	-0.5	(7)		901.3
Income from Continuing Operations before Income Tax	4,190	30.5	4,202	28.7	-0.3
Income Tax (Expense) Credit	(357)	-2.6	(325)	-2.2	9.8
Net Income	3,833	27.9	3,877	26.4	-1.1
Earnings Per Ordinary Shares-Diluted	NT\$ 1.32		NT\$ 1.33		
Earnings Per ADS-Diluted	US\$ 0.20		US\$ 0.20		
Weighted average outstanding shares- Diluted ('K)	2,944,530		2,897,870		

# 1Q 07 Income Statement YoY Comparison



Amount: NT\$Million

	1Q 2007		1Q 2006		YoY
	Actual	%	Actual	%	Chg %
Revenues	13,751	100.0	13,439	100.0	2.3
Cost of Goods Sold	(9,945)	-72.3	(9,835)	-73.2	1.1
Gross Margin	3,806	27.7	3,604	26.8	5.6
Operating Expense	(799)	-5.8	(677)	-5.0	18.0
Operating Income	3,007	21.9	2,927	21.8	2.7
Non-operating Income	1,257	9.1	198	1.5	533.9
Non-operating Expense	(74)	-0.5	(125)	-0.9	-41.0
Income from Continuing Operations before Income Tax	4,190	30.5	3,000	22.3	39.6
Income Tax (Expense) Credit	(357)	-2.6	(176)	-1.3	102.3
Net Income	3,833	27.9	2,824	21.0	35.7
Earnings Per Ordinary Shares- Diluted	NT\$ 1.32		NT\$ 0.97		
Earnings Per ADS- Diluted	US\$ 0.20		US\$ 0.15		
Weighted average outstanding shares- Diluted ('K)	2,944,530		2,844,222		

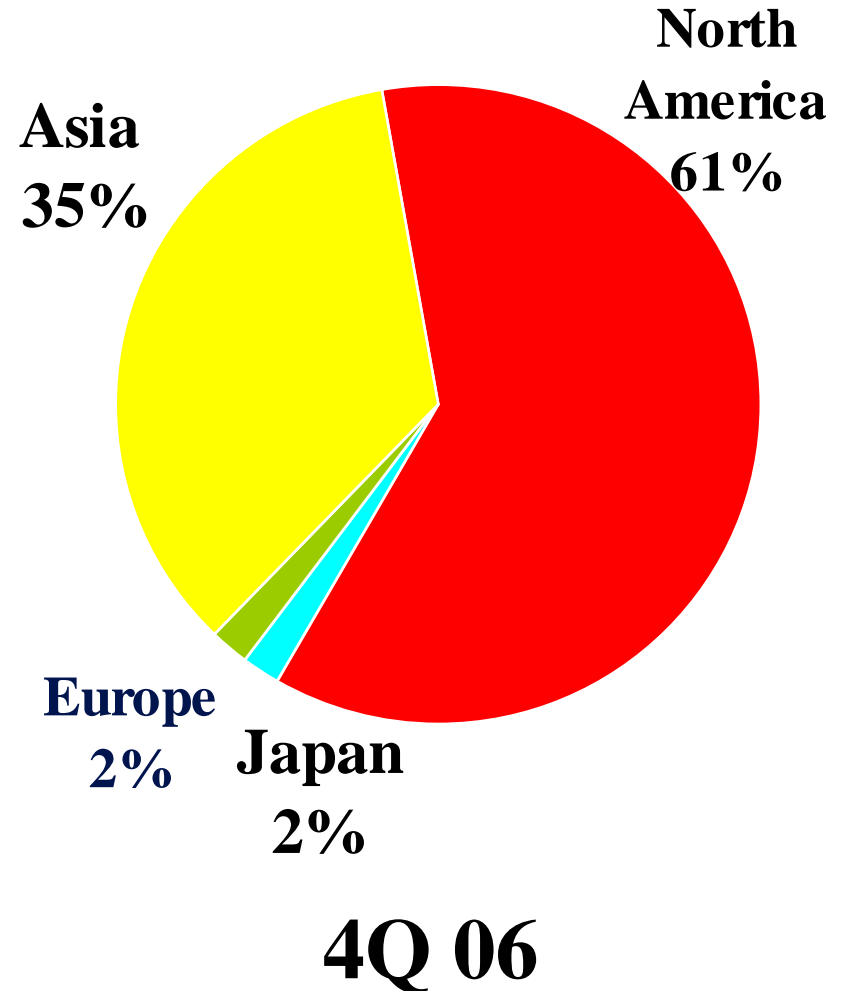
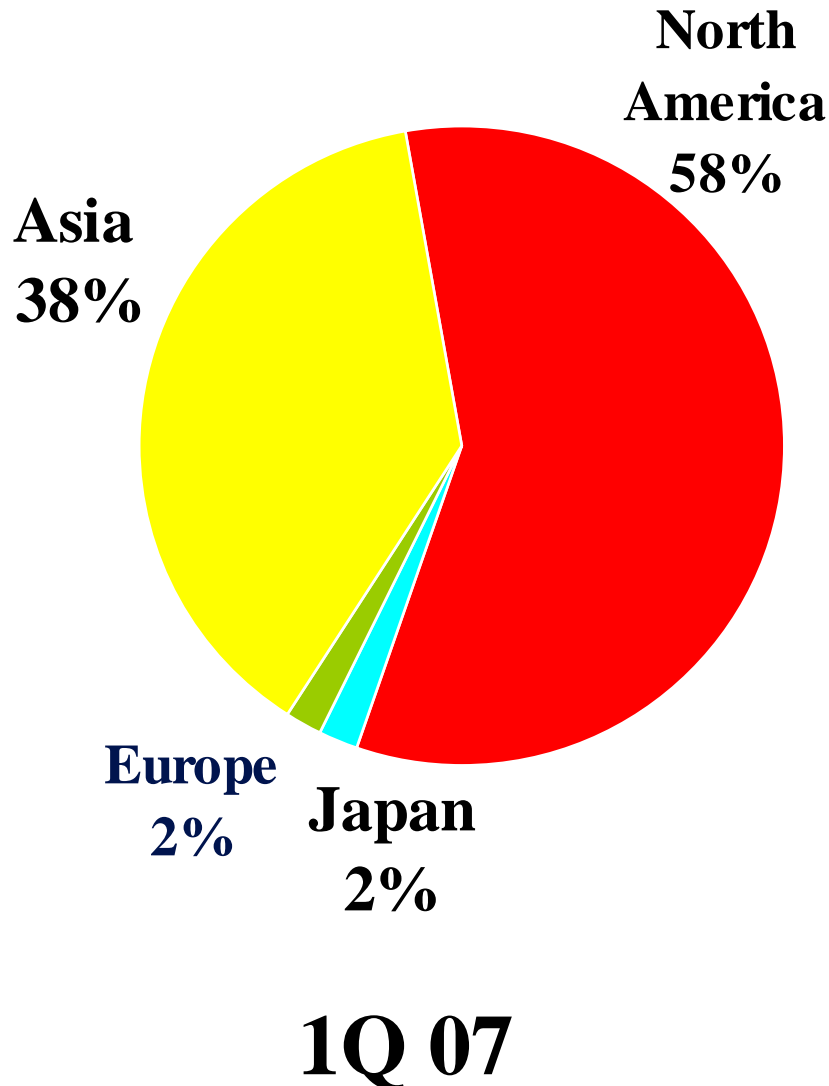
# Balance Sheet Highlight- Mar, 2007



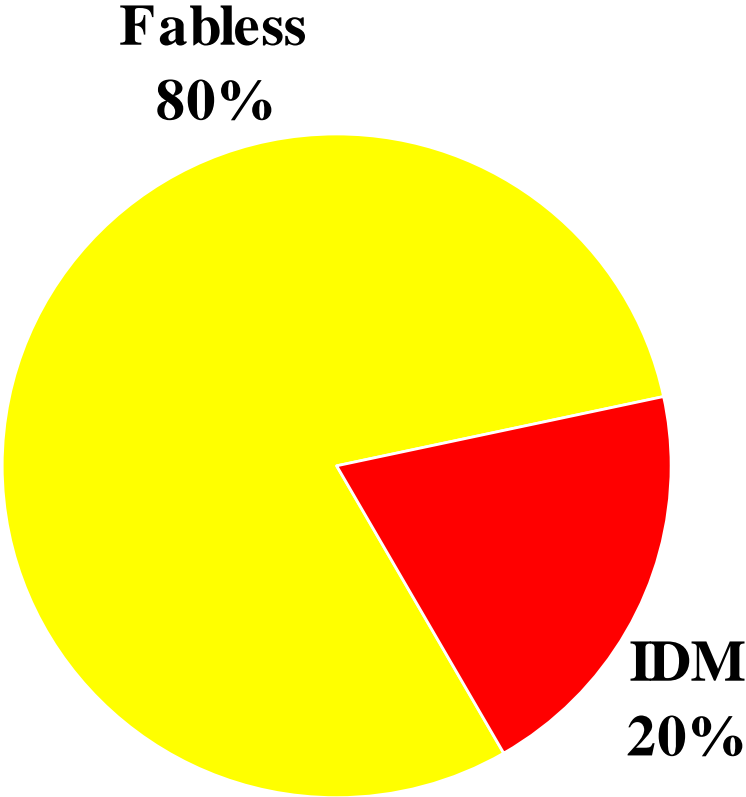
Amount: NT\$Million	Actual			
	Mar, 07	%	Mar, 06	%
<b>Cash and Cash Equivalents</b>	<b>21,086</b>	<b>26</b>	<b>12,874</b>	<b>17</b>
<b>Long-term Investments</b>	<b>14,045</b>	<b>17</b>	<b>17,729</b>	<b>23</b>
<b>Fixed Assets</b>	<b>32,359</b>	<b>39</b>	<b>29,901</b>	<b>40</b>
<b>Total Assets</b>	<b>82,929</b>	<b>100</b>	<b>76,229</b>	<b>100</b>
<b>ECB Payable</b>	<b>1,185</b>	<b>1</b>	<b>8,914</b>	<b>12</b>
<b>LT Debt</b>	<b>2,985</b>	<b>4</b>	<b>1,667</b>	<b>2</b>
<b>Shareholders' Equity</b>	<b>69,017</b>	<b>83</b>	<b>53,570</b>	<b>70</b>
<b>Depreciation-YTD</b>	<b>1,753</b>		<b>1,572</b>	
<b>Capital Expenditure-YTD</b>	<b>2,017</b>		<b>2,388</b>	
<b>EBITDA*-YTD</b>	<b>4,897</b>		<b>4,639</b>	

\*EBITDA= operating income+ depreciation & amortization expenses

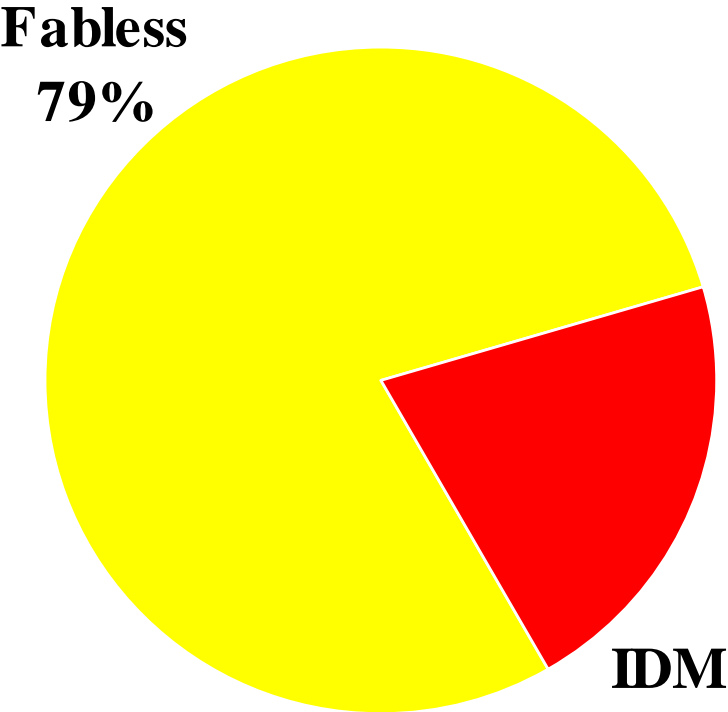
# Sales Breakdown by Geography



# Sales Breakdown by Customer

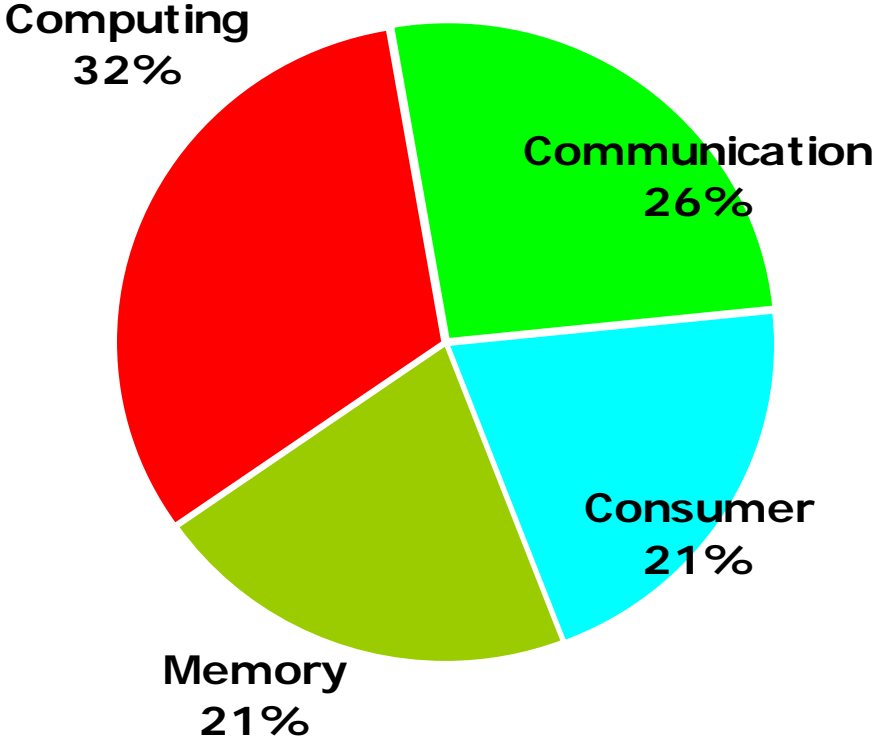


**1Q 07**

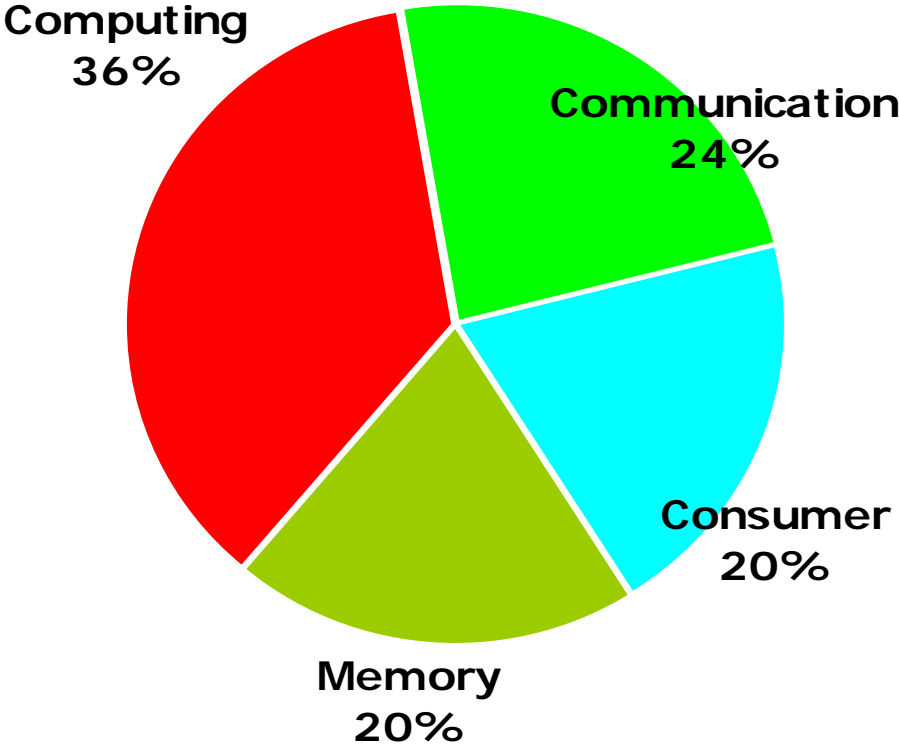


**4Q 06**

# Sales Breakdown by Application

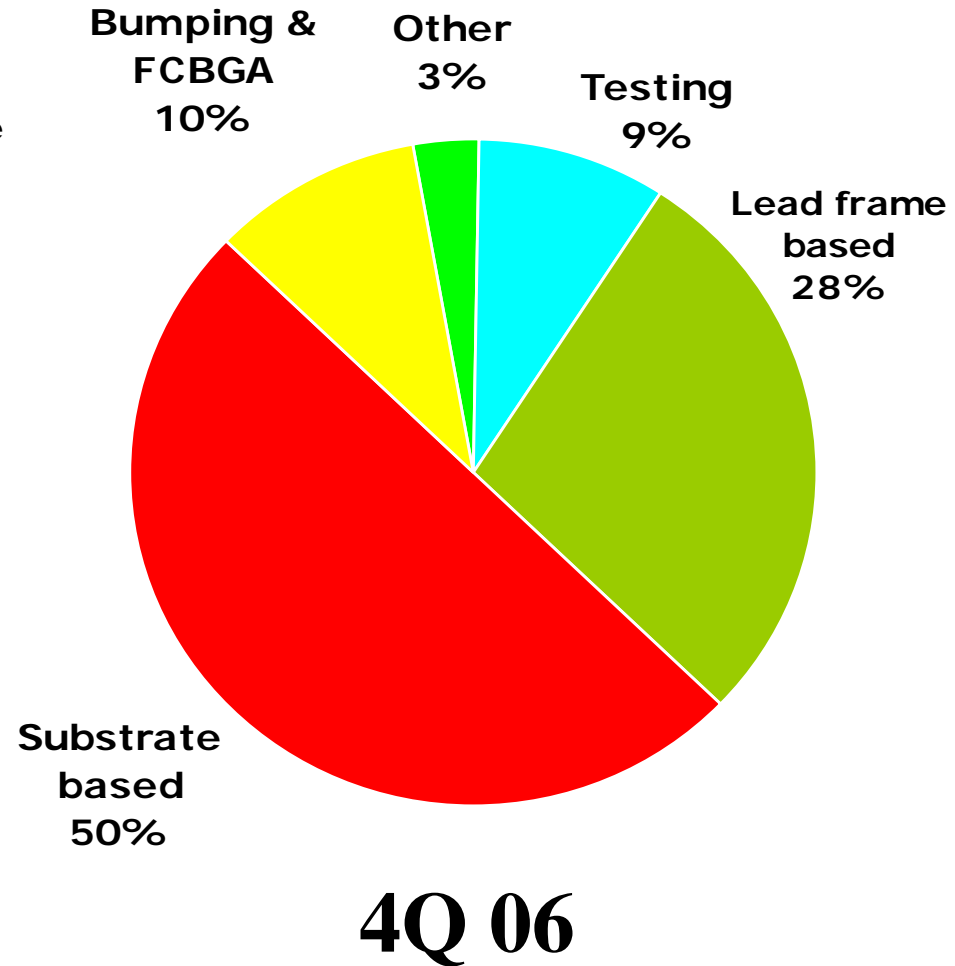
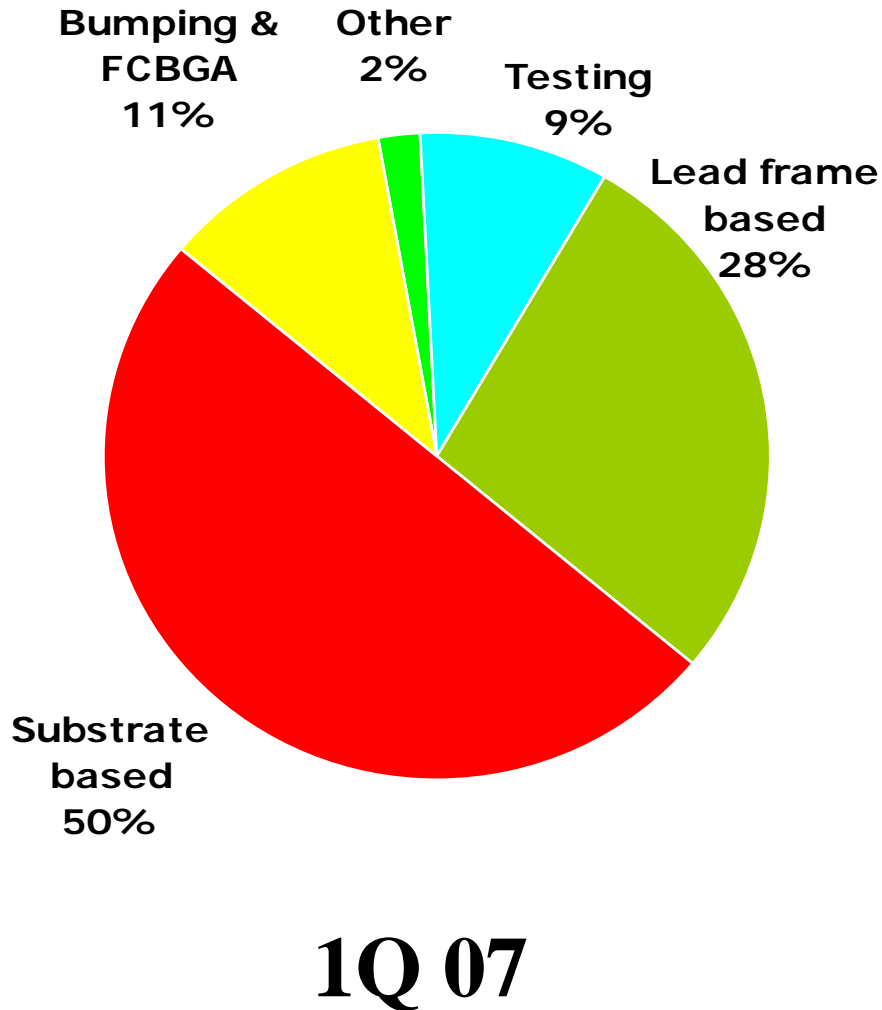


**1Q 07**



**4Q 06**

# Sales Breakdown by Product Type



## Capacity by Different Process



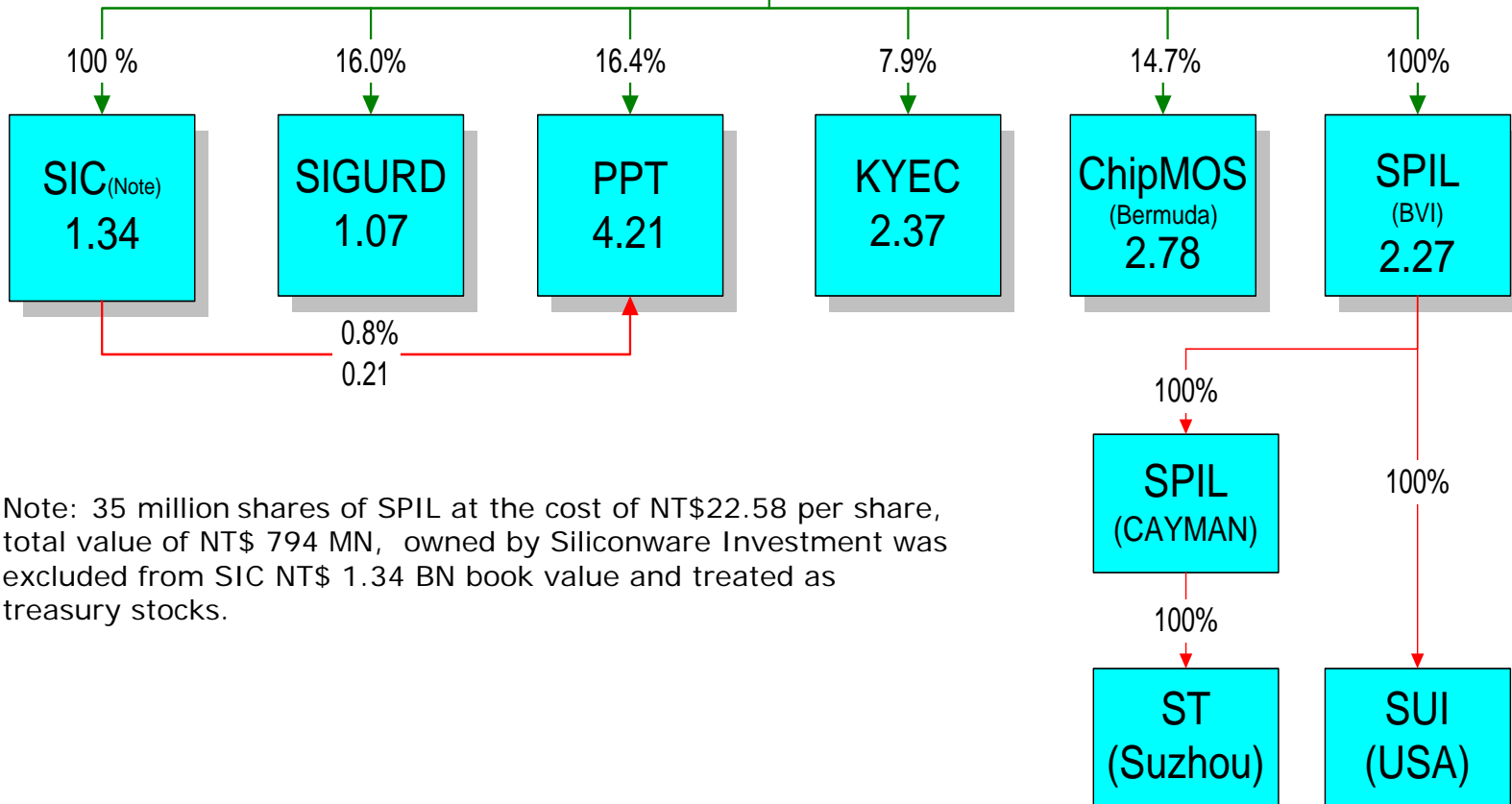
Capacity	1Q 07	4Q 06	unit
Wirebonder	3,986	4,001	set
Bumping--8" wafer	18	18	k/M
--12" wafer	18	18	k/M
FCBGA	12.3	12.3	kk/M
TCP/COF (LCD Driver)	27	27	kk/M
Tester	324	320	set
Headcount	13,000	13,000	staff

# SPIL Affiliates Investments



**SPIL**  
Total Amount 14.04

Unit: NT\$ Billion  
As of Mar 31, 2007



Note: 35 million shares of SPIL at the cost of NT\$22.58 per share, total value of NT\$ 794 MN, owned by Siliconware Investment was excluded from SIC NT\$ 1.34 BN book value and treated as treasury stocks.

# 1Q07 Investment Incomes/Status (1)



## 1. Gain on disposal of investment

Unit:NT\$ Million

Name of Investee	1Q07 Gains
ChipMOS	793
<b>Amount</b>	<b>793</b>

## 2. Investment incomes recognized from investees under equity method

Unit:NT\$ Million

Name of Investee	1Q07 Investment income
Siliconware Investment Co.	31
SPIL(BVI)	(16)
ChipMOS	247
<b>Amount</b>	<b>262</b>

# 1Q07 Investment Incomes/Status (2)



## 3. Unrealized gain on financial instruments

Unit:NT\$ Million

Investee	Gain	Note
PPT	2,825	Cost of NT\$12.59 per share vs market value of NT\$38.30 per share as of Mar 31, 07
KYEC	1,459	Cost of NT\$10.62 per share vs market value of NT\$27.65 per share as of Mar 31, 07
ChipMOS Bermuda	535	Cost of US\$5.58 per share vs market value of US\$6.91 per share as of Mar 31, 07.(note)
SIGURD	343	Cost of NT\$15.78 per share vs market value of NT\$23.20 per share as of Mar 31, 07
Siliconware Investment Co.	198	—
<b>Amount</b>	<b>5,360</b>	—

Note: ChipMOS Bermuda investment cost is US\$ 6.28 per share, however, under the ROC GAPP, proportion of the gains from disposing ChipMOS Taiwan is treated as unrealized gains to adjust the per share book value of ChipMOS Bermuda.

Thus, ChipMOS Bermuda book value has been reduced from US\$6.28 to US\$ 5.58 per share.

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