

# Siliconware Precision Industries Co., Ltd.

**Second Quarter 2008  
Investor Conference  
August 6, 2008**



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, 2007 on Form 20-F filed with the U.S. Securities and Exchange Commission on May 28, 2008.

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 six months ended June 30, 2008 reflect our gains or losses attributable to the second quarter and first half of 2008 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 Jun 30, 2008, nor the unaudited unconsolidated financial data for our company for the six months ended Jun 30, 2008 is necessarily indicative of the results that may be expected for any period thereafter.

# 2Q 2008 Operating Results Summary



<b>Amount: NT\$Million</b>	<b>2Q 2008 Amount</b>	<b>1Q 2008 Amount</b>	<b>2Q 2007 Amount</b>
<b>Net Revenues</b>	<b>15,852</b>	<b>14,931</b>	<b>15,233</b>
<b>Net Income</b>	<b>2,408</b>	<b>1,753</b>	<b>3,830</b>
<b>EPS (NT\$)-Diluted</b>	<b>0.79</b>	<b>0.57</b>	<b>1.26</b>
<b>Depreciation</b>	<b>2,073</b>	<b>2,018</b>	<b>1,782</b>
<b>Capital Expenditure</b>	<b>2,760</b>	<b>2,776</b>	<b>2,879</b>
<b>EBITDA*</b>	<b>4,600</b>	<b>4,325</b>	<b>5,757</b>
<b>ROE(%)*</b>	<b>15.3%</b>	<b>10.1%</b>	<b>23.1%</b>

\*EBITDA= operating income+ depreciation & amortization expenses

\*Annualized ROE for the quarter

# 2Q 2008 Income Statement - QoQ Comparison



Amount: NT\$Million

	2Q 2008		1Q 2008		QoQ
	Actual	%	Actual	%	Chg %
Revenues	15,852	100.0	14,931	100.0	6.2
Cost of Goods Sold	(12,573)	-79.3	(11,860)	-79.4	6.0
Gross Margin	3,279	20.7	3,071	20.6	6.8
Operating Expense	(896)	-5.7	(902)	-6.0	-0.7
Operating Income	2,383	15.0	2,169	14.5	9.9
Non-operating Income	389	2.5	158	1.1	146.4
Non-operating Expense	(82)	-0.5	(344)	2.3	-76.2
Income from Continuing Operations before Income Tax	2,690	17.0	1,983	13.3	35.7
Income Tax (Expense) Credit	(282)	-1.8	(230)	-1.5	22.9
Net Income	2,408	15.2	1,753	11.7	37.4
Earnings Per Ordinary Shares-Diluted	NT\$ 0.79		NT\$ 0.57		
Earnings Per ADS-Diluted	US\$ 0.13		US\$ 0.10		
Weighted average outstanding shares- Diluted ('K)	3,050,042		3,038,820		

# 2Q 2008 Income Statement - YoY Comparison



Amount: NT\$Million

	2Q 2008		2Q 2007		YoY
	Actual	%	Actual	%	Chg %
Revenues	15,852	100.0	15,233	100.0	4.1
Cost of Goods Sold	(12,573)	-79.3	(10,593)	-69.5	18.7
Gross Margin	3,279	20.7	4,640	30.5	-29.3
Operating Expense	(896)	-5.7	(804)	-5.3	11.4
Operating Income	2,383	15.0	3,836	25.2	-37.9
Non-operating Income	389	2.5	703	4.6	-44.6
Non-operating Expense	(82)	-0.5	(27)	-0.2	201.7
Income from Continuing Operations before Income Tax	2,690	17.0	4,512	29.6	-40.4
Income Tax (Expense) Credit	(282)	-1.8	(682)	-4.5	-58.5
Net Income	2,408	15.2	3,830	25.1	-37.1
Earnings Per Ordinary Shares- Diluted	NT\$ 0.79		NT\$ 1.26		
Earnings Per ADS- Diluted	US\$ 0.13		US\$ 0.19		
Weighted average outstanding shares- Diluted ('K)	3,050,042		3,039,140		

# 1H 2008 Income Statement - YoY Comparison



Amount: NT\$Million

	1H 2008		1H 2007		YoY
	Actual	%	Actual	%	Chg %
Revenues	30,783	100.0	28,984	100.0	6.2
Cost of Goods Sold	(24,433)	-79.4	(20,538)	-70.9	19.0
Gross Margin	6,350	20.6	8,446	29.1	-24.8
Operating Expense	(1,798)	-5.8	(1,603)	-5.5	12.1
Operating Income	4,552	14.8	6,843	23.6	-33.5
Non-operating Income	444	1.4	1,959	6.8	-77.3
Non-operating Expense	(323)	-1.0	(101)	-0.3	220.3
Income from Continuing Operations before Income Tax	4,673	15.2	8,701	30.0	-46.3
Income Tax (Expense) Credit	(512)	-1.7	(1,038)	-3.6	-50.6
Net Income	4,161	13.5	7,663	26.4	-45.7
Earnings Per Ordinary Shares- Diluted	NT\$ 1.36		NT\$ 2.54		
Earnings Per ADS- Diluted	US\$ 0.22		US\$ 0.39		
Weighted average outstanding shares- Diluted ('K)	3,050,042		3,039,140		

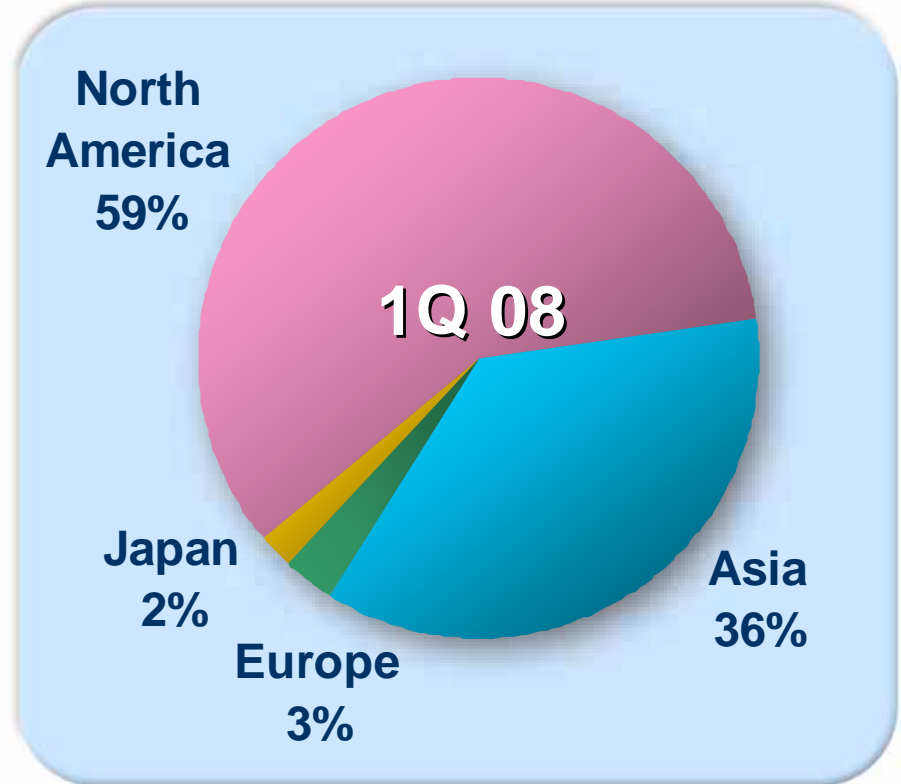
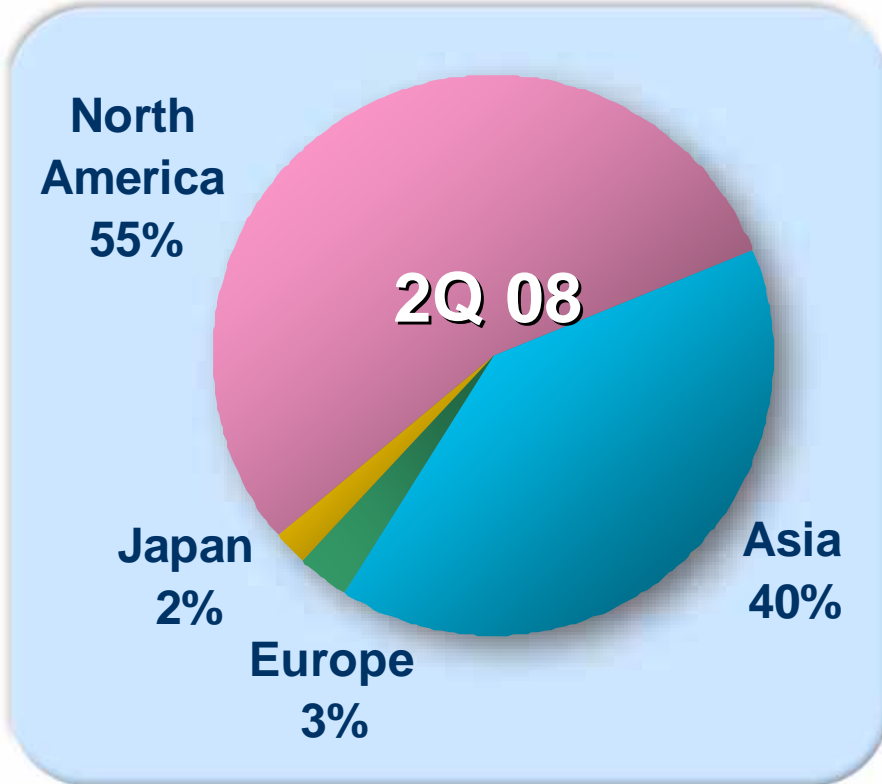
# Balance Sheet Highlight - Jun, 2008

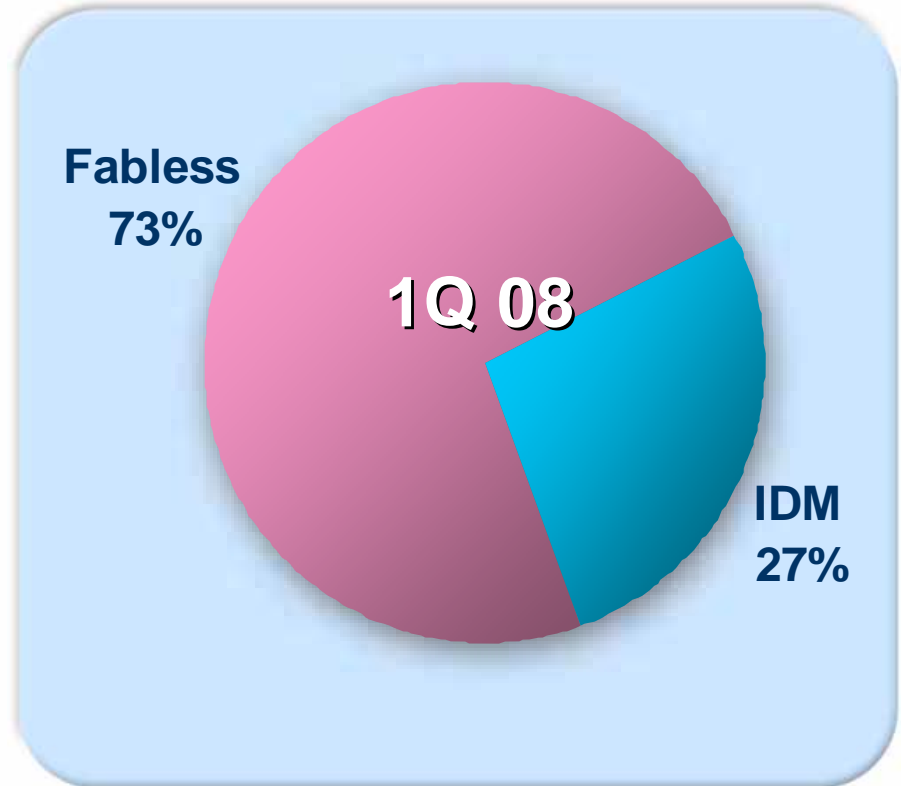
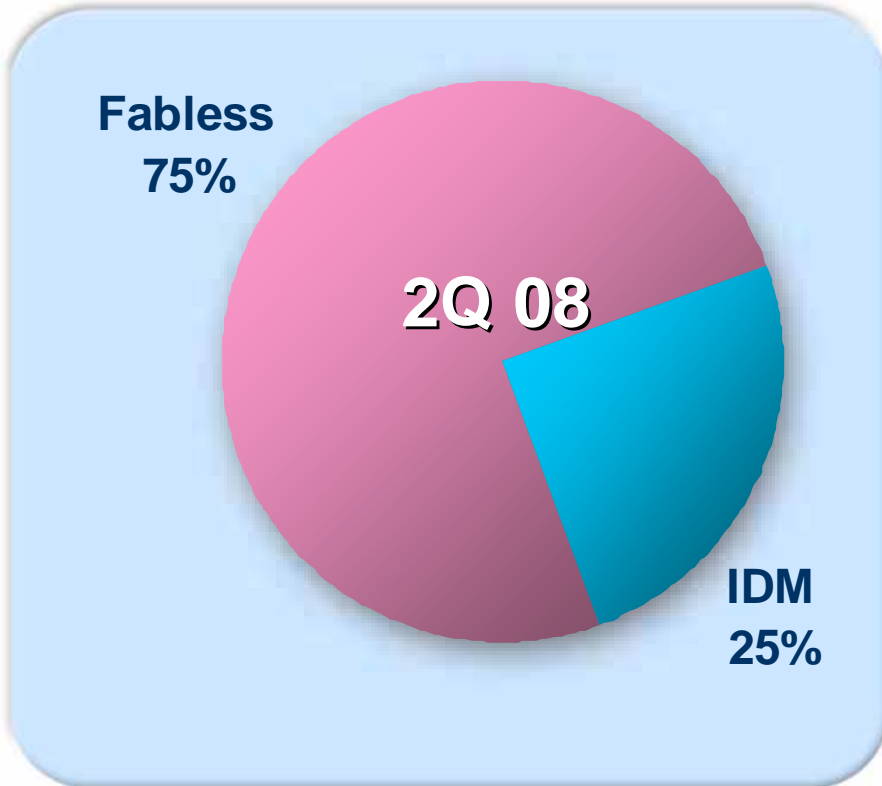


Amount: NT\$Million	Actual			
	Jun, 08	%	Jun, 07	%
<b>Cash and Cash Equivalents</b>	<b>24,079</b>	<b>27</b>	<b>22,491</b>	<b>26</b>
<b>Long-term Investments</b>	<b>6,968</b>	<b>8</b>	<b>15,013</b>	<b>17</b>
<b>Fixed Assets</b>	<b>38,239</b>	<b>44</b>	<b>33,962</b>	<b>38</b>
<b>Total Assets</b>	<b>87,015</b>	<b>100</b>	<b>88,498</b>	<b>100</b>
<b>ECB Payable</b>			<b>109</b>	
<b>LT Debt</b>	<b>2,986</b>	<b>4</b>	<b>2,985</b>	<b>3</b>
<b>Shareholders' Equity</b>	<b>56,102</b>	<b>64</b>	<b>63,835</b>	<b>72</b>
<b>Depreciation-YTD</b>	<b>4,091</b>		<b>3,535</b>	
<b>Capital Expenditure-YTD</b>	<b>5,536</b>		<b>4,896</b>	
<b>EBITDA*-YTD</b>	<b>8,925</b>		<b>10,654</b>	

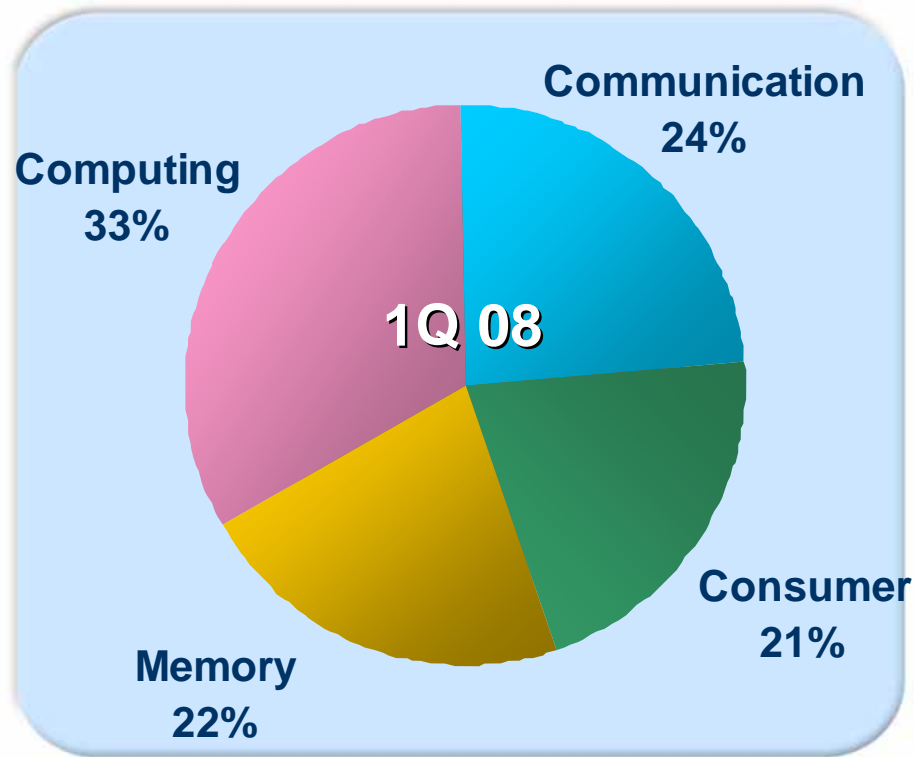
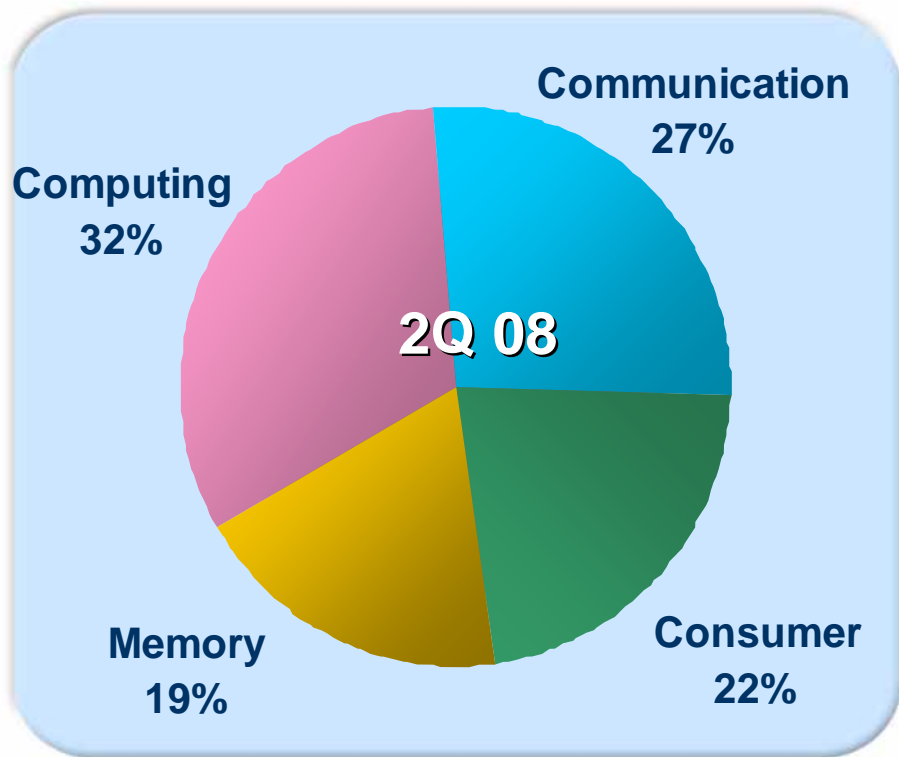
\*EBITDA= operating income+ depreciation & amortization expenses

# Sales Breakdown by Geography

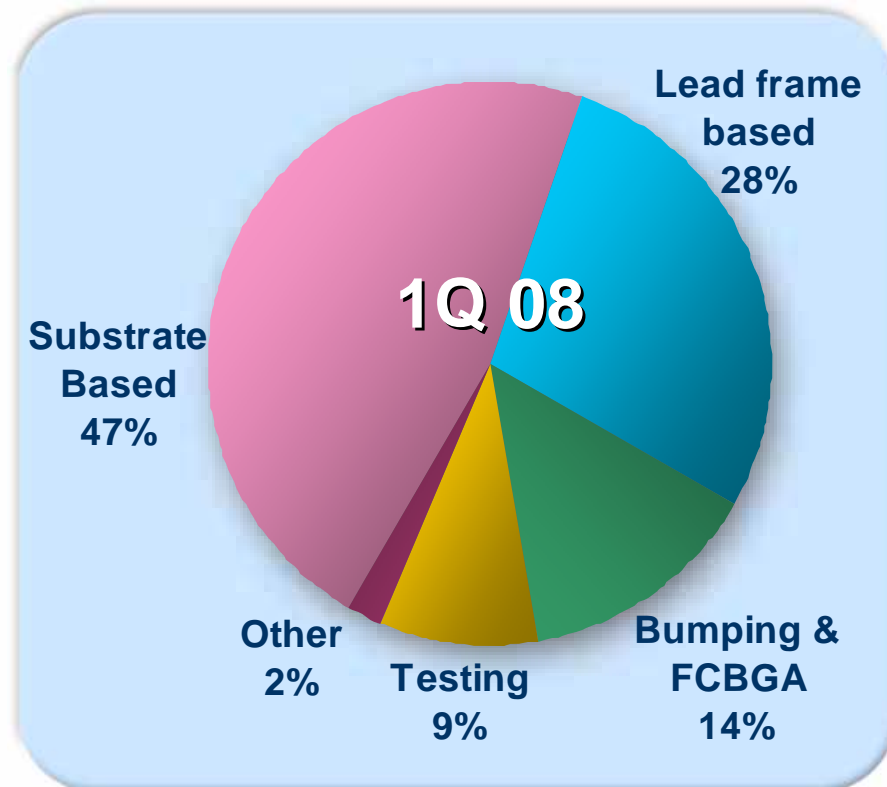
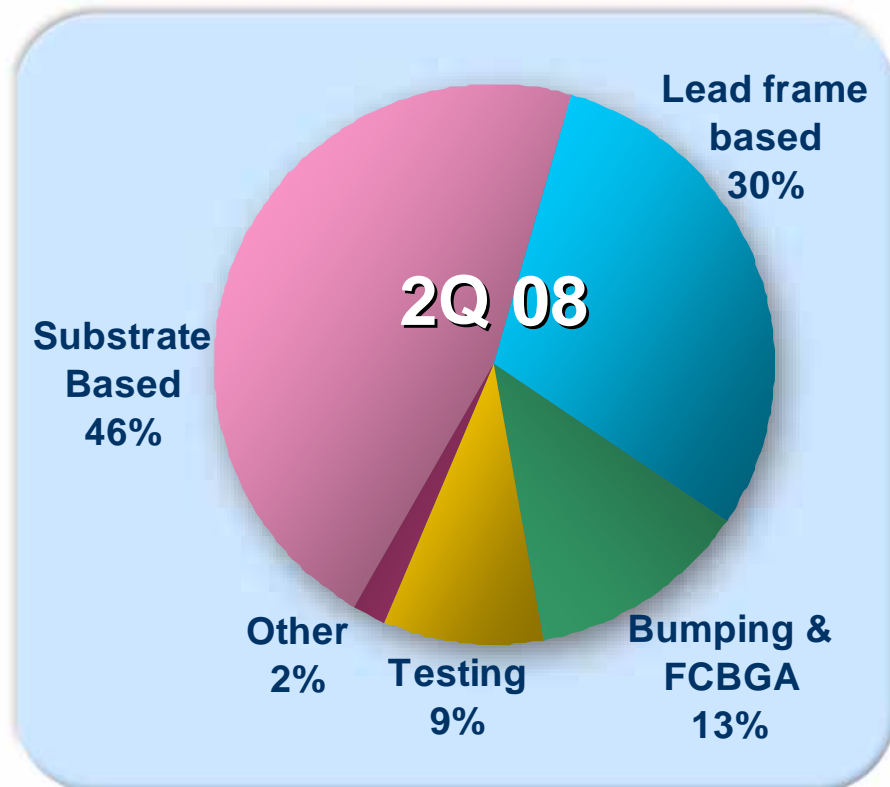




# Sales Breakdown by Application



# Sales Breakdown by Packaging Type



# Capacity by Different Process

<u>Capacity</u>	<u>2Q 08</u>	<u>1Q 08</u>	<u>unit</u>
Wirebonder	4,506	4,643	set
Bumping--8" wafer	18	18	k/M
--12" wafer	42	40	k/M
FCBGA	16.8	15.5	kk/M
TCP/COF (LCD Driver)	27	27	kk/M
Tester	376	366	set
Headcount	14,800	14,800	staff

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