

Siliconware Precision Industries Co., Ltd.

**Fourth Quarter 2010
Investor Conference
January 26, 2011**



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, 2008 on Form 20-F filed with the U.S. Securities and Exchange Commission on May 18, 2009.

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 consolidated basis. Audited consolidated 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 Dec 31, 2010 reflect our gains or losses attributable to the fourth quarter of 2010 unaudited financial results of several of our investments (the “Investees”) which are evaluated under the equity method. Neither the unaudited consolidated financial data for our company for the three months ended Dec 31, 2010, nor the unaudited consolidated financial data for our company for the twelve months ended Dec 31, 2010 is necessarily indicative of the results that may be expected for any period thereafter.

2010 Consolidated Operating Results Summary



Amount: NT\$Million	2010 Amount	2009 Amount
Net Revenues	63,857	59,295
Net Income	5,627	8,790
EPS (NT\$)-Diluted	1.80	2.80
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Depreciation	8,479	8,448
Capital Expenditure	15,321	5,303
EBITDA*	15,290	17,097
<hr/>		
ROE(%)	9.0%	14.4%

*EBITDA= operating income+ depreciation & amortization expenses

4Q 2010 Consolidated Operating Results Summary



Amount: NT\$Million	<u>4Q 2010 Amount</u>	<u>3Q 2010 Amount</u>	<u>4Q 2009 Amount</u>
Net Revenues	<u>15,479</u>	<u>16,303</u>	<u>17,528</u>
Net Income	<u><u>1,114</u></u>	<u><u>1,490</u></u>	<u><u>4,303</u></u>
EPS (NT\$)-Diluted	0.36	0.48	1.37
Depreciation	2,241	2,075	2,070
Capital Expenditure	5,127	5,285	3,320
EBITDA*	3,578	3,750	4,733
ROE(%)*	7.3%	10.0%	27.9%

*EBITDA= operating income + depreciation & amortization expenses

*Annualized ROE for the quarter

4Q 2010 Consolidated Income Statement

QoQ Comparison



Amount: NT\$Million

	4Q 2010		3Q 2010		QoQ
	Actual	%	Actual	%	Chg %
Revenues	15,479	100.0	16,303	100.0	-5.1
Cost of Goods Sold	(13,272)	-85.7	(13,982)	-85.8	-5.1
Gross Margin	2,207	14.3	2,321	14.2	-4.9
Operating Expense	(985)	-6.4	(752)	-4.6	30.8
Operating Income	1,222	7.9	1,569	9.6	-22.1
Non-operating Income	76	0.5	151	0.9	-49.8
Non-operating Expense	(104)	-0.7	(241)	-1.5	-56.6
Income from Continuing Operations before Income Tax	1,194	7.7	1,479	9.1	-19.3
Income Tax (Expense) Credit	(80)	-0.5	11		-862.5
Net Income	1,114	7.2	1,490	9.1	-25.2
Earnings Per Ordinary Shares-Diluted	NT\$ 0.36		NT\$ 0.48		
Earnings Per ADS-Diluted	US\$ 0.06		US\$ 0.08		
Weighted average outstanding shares- Diluted ('K)	3,133,262		3,130,970		

4Q 2010 Consolidated Income Statement

YoY Comparison



Amount: NT\$Million

	4Q 2010		4Q 2009		YoY
	Actual	%	Actual	%	Chg %
Revenues	15,479	100.0	17,528	100.0	-11.7
Cost of Goods Sold	(13,272)	-85.7	(14,005)	-79.9	-5.2
Gross Margin	2,207	14.3	3,523	20.1	-37.4
Operating Expense	(985)	-6.4	(971)	-5.5	1.4
Operating Income	1,222	7.9	2,552	14.6	-52.1
Non-operating Income	76	0.5	2,031	11.6	-96.3
Non-operating Expense	(104)	-0.7	57	0.3	-280.7
Income from Continuing Operations before Income Tax	1,194	7.7	4,640	26.5	-74.3
Income Tax (Expense) Credit	(80)	-0.5	(337)	-1.9	-76.3
Net Income	1,114	7.2	4,303	24.6	-74.1
Earnings Per Ordinary Shares- Diluted	NT\$ 0.36		NT\$ 1.37		
Earnings Per ADS- Diluted	US\$ 0.06		US\$ 0.21		
Weighted average outstanding shares- Diluted ('K)	3,133,262		3,138,273		

2010 FY Consolidated Income Statement

YoY Comparison



Amount: NT\$Million

	For the 12 months ended Dec 31, 2010		For the 12 months ended Dec 31, 2009		YoY
	Actual	%	Actual	%	Chg %
Revenues	63,857	100.0	59,295	100.0	7.7
Cost of Goods Sold	(54,041)	-84.6	(47,852)	-80.7	12.9
Gross Margin	9,816	15.4	11,443	19.3	-14.2
Operating Expense	(3,440)	-5.4	(3,300)	-5.6	4.2
Operating Income	6,376	10.0	8,143	13.7	-21.7
Non-operating Income	341	0.5	2,261	3.8	-85.1
Non-operating Expense	(327)	-0.5	(191)	-0.3	69.7
Income from Continuing Operations before Income Tax	6,390	10.0	10,213	17.2	-37.4
Income Tax (Expense) Credit	(763)	-1.2	(1,423)	-2.4	-46.4
Net Income	5,627	8.8	8,790	14.8	-36.0
Earnings Per Ordinary Shares- Diluted	NT\$ 1.80		NT\$ 2.80		
Earnings Per ADS- Diluted	US\$ 0.30		US\$ 0.43		
Weighted average outstanding shares- Diluted ('K)	3,133,262		3,138,273		

Consolidated Balance Sheet Highlight

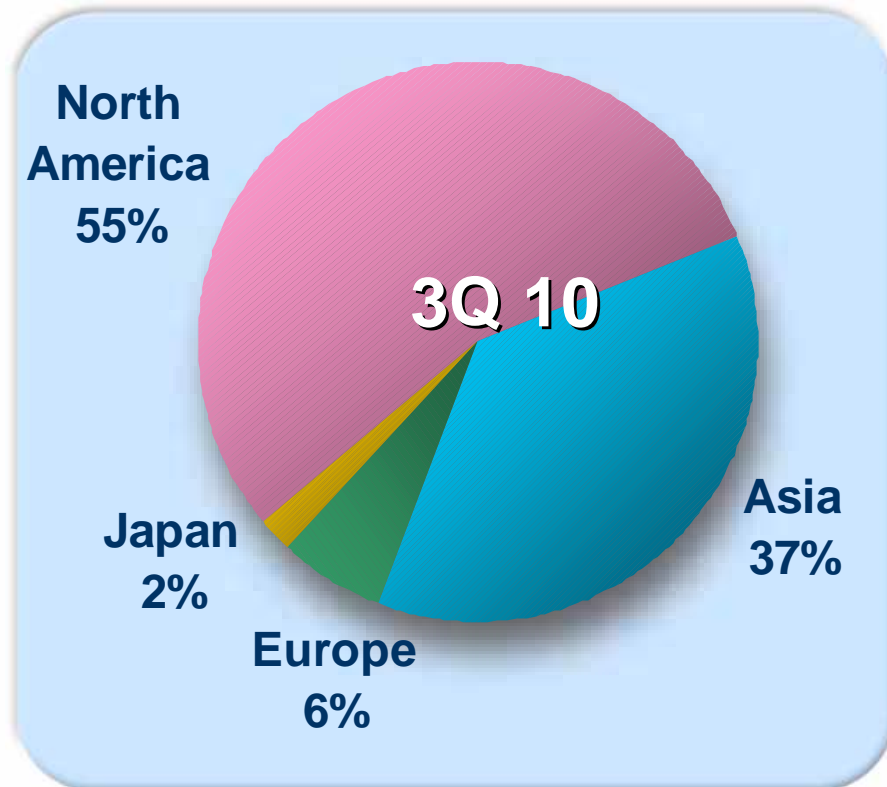
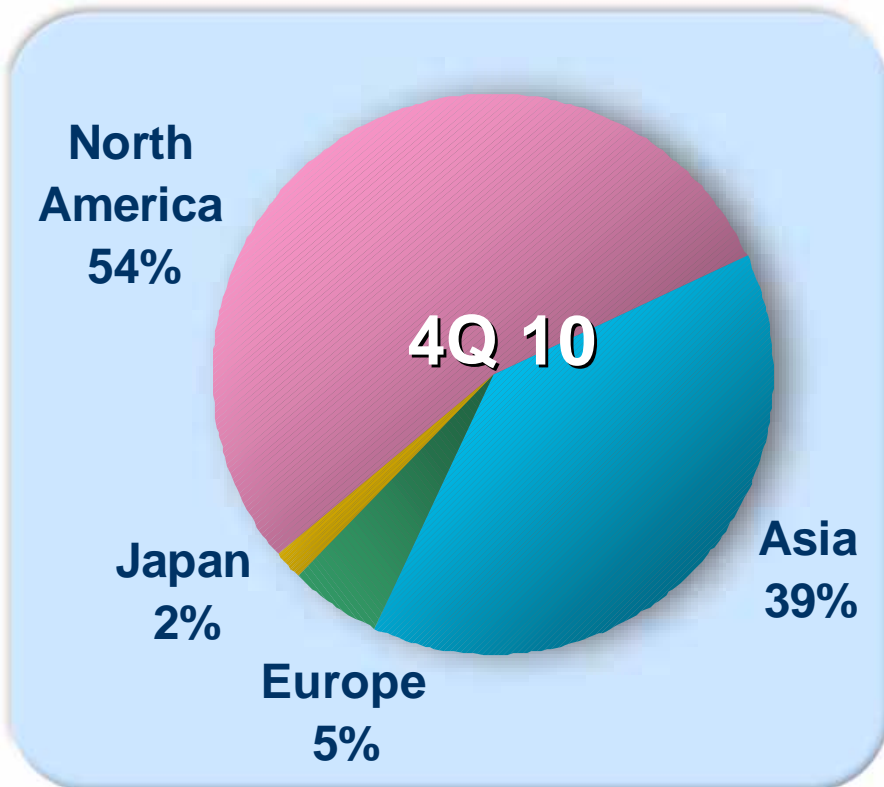
- Dec, 2010

SPIL

Amount: NT\$Million; TW/SZ	Actual			
	Dec, 2010	%	Sept, 2010	%
Cash and Cash Equivalents	15,519	19	11,820	15
Long-term Investments	6,485	8	5,960	8
Fixed Assets	42,927	51	42,343	53
Total Assets	82,557	100	78,785	100
Shareholders' Equity	61,296	74	60,557	77
Depreciation-YTD	7,834 / 645		5,781 / 457	
Capital Expenditure-YTD	13,186 / 2,135		9,056 / 1,138	
EBITDA* -YTD	15,290		11,712	

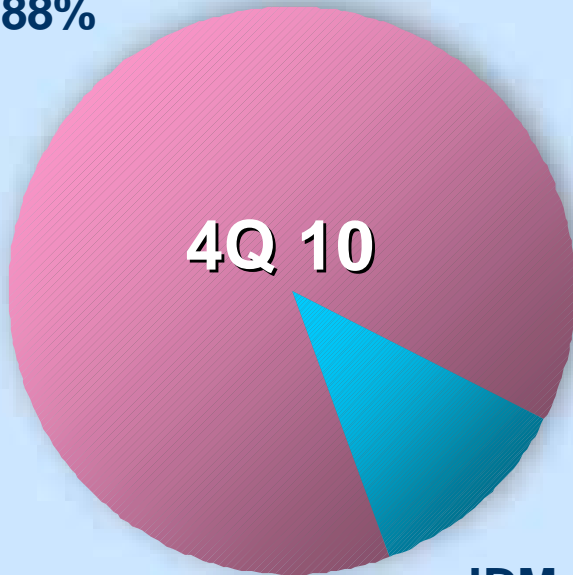
*EBITDA= operating income+ depreciation & amortization expenses

Sales Breakdown by Geography



Sales Breakdown by Customer

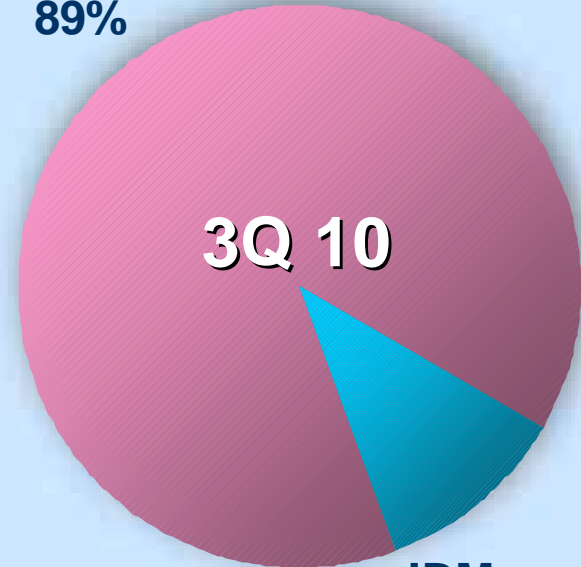
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88%



4Q 10

IDM
12%

Fabless
89%

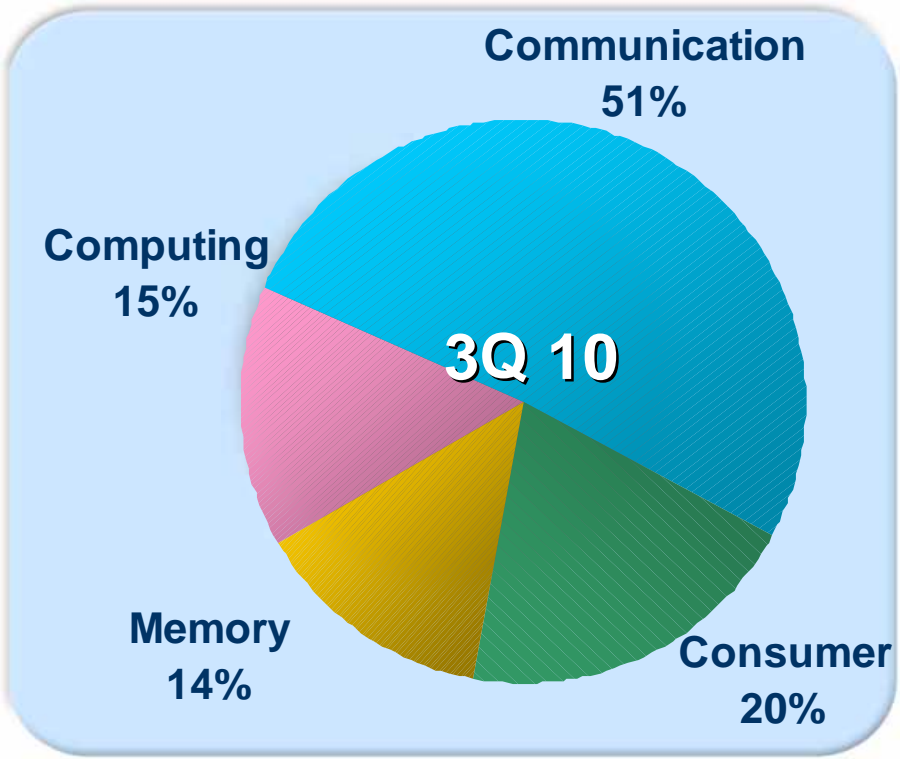
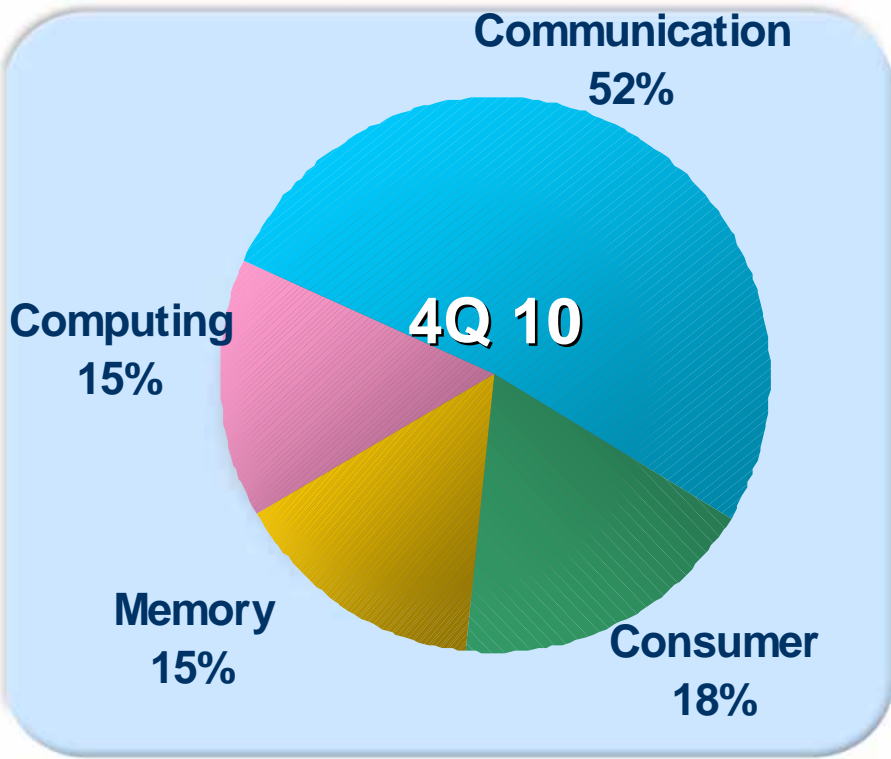


3Q 10

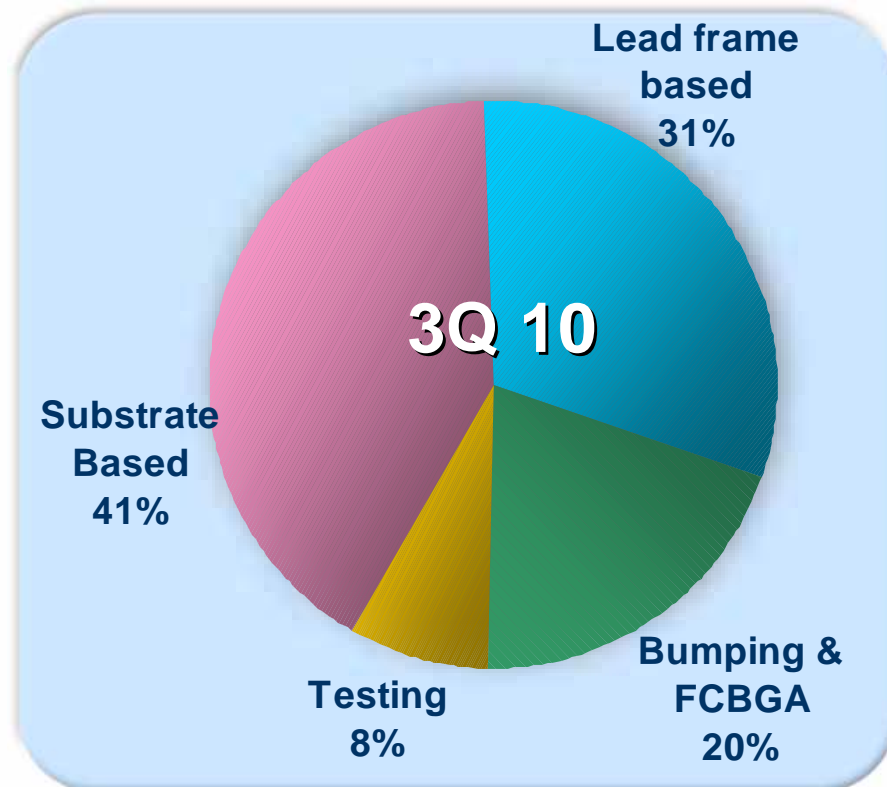
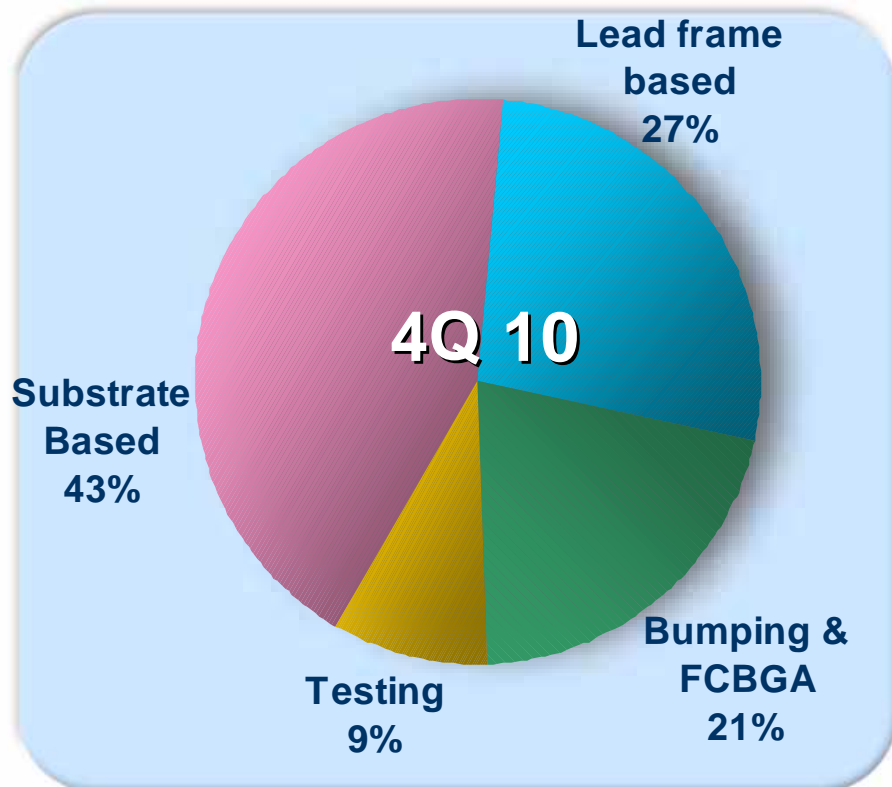
IDM
11%



Sales Breakdown by Application



Sales Breakdown by Packaging Type



Capacity by Different Process

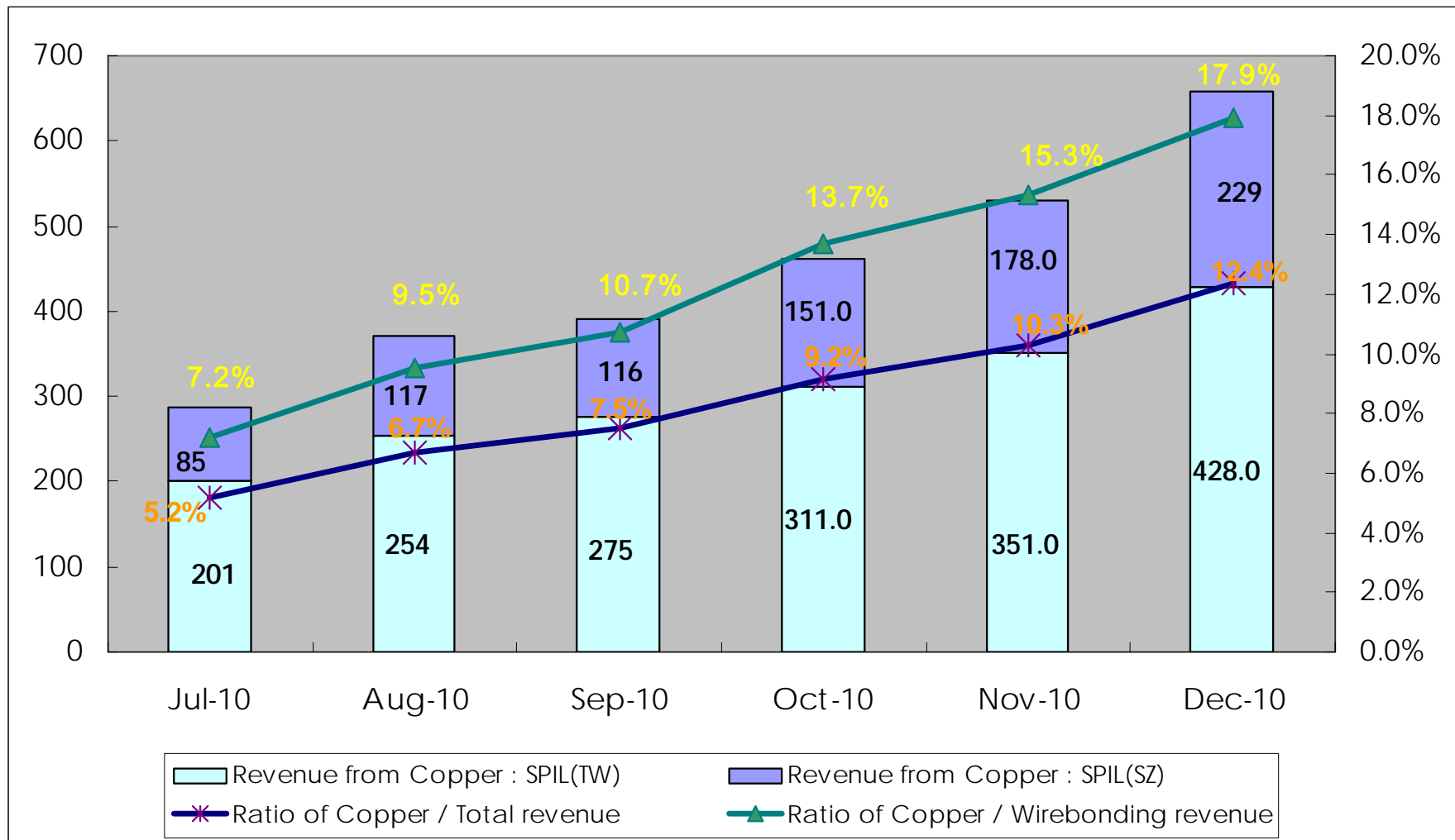
<u>Capacity-TW/SZ</u>	<u>4Q 10</u>	<u>3Q 10</u>	<u>unit</u>
Wirebonder	5,037 / 1,052	5,295 / 1,022	set
Bumping			
--8" wafer	18	18	k/M
--12" wafer	52	52	k/M
FCBGA	22.2	21.2	kk/M
Tester	263/56	263/48	set
Headcount	16,400/1,950	16,600/1,900	staff

Copper Revenue Monthly Performance

- Dec, 2010



Unit: NT\$ MN



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

