

# Siliconware Precision Industries Co., Ltd.

**Second Quarter 2011  
Investor Conference  
July 27, 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 Jun 30, 2011 reflect our gains or losses attributable to the second quarter of 2011 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 Jun 30, 2011, nor the unaudited consolidated financial data for our company for the six months ended June 30, 2011 is necessarily indicative of the results that may be expected for any period thereafter.

# 2Q 2011 Consolidated Operating Results Summary



<b>Amount: NT\$Million</b>	<b>2Q 2011 Amount</b>	<b>1Q 2011 Amount</b>	<b>2Q 2010 Amount</b>
<b>Net Revenues</b>	<b>14,735</b>	<b>14,467</b>	<b>16,386</b>
<b>Net Income</b>	<b>1,125</b>	<b>1,070</b>	<b>1,510</b>
<b>EPS (NT\$)-Diluted</b>	<b>0.36</b>	<b>0.34</b>	<b>0.49</b>
<b>Depreciation</b>	<b>2,235</b>	<b>2,209</b>	<b>2,063</b>
<b>Capital Expenditure</b>	<b>2,560</b>	<b>3,233</b>	<b>2,862</b>
<b>EBITDA*</b>	<b>3,601</b>	<b>3,530</b>	<b>4,039</b>
<b>ROE(%)*</b>	<b>7.5%</b>	<b>6.9%</b>	<b>9.9%</b>

\*EBITDA= operating income + depreciation & amortization expenses

\*Annualized ROE for the quarter

# 2Q 2011 Consolidated Income Statement

## QoQ Comparison



Amount: NT\$Million

	2Q 2011		1Q 2011		QoQ
	Actual	%	Actual	%	Chg %
Revenues	14,735	100.0	14,467	100.0	1.9
Cost of Goods Sold	(12,433)	-84.4	(12,272)	-84.8	1.3
Gross Margin	2,302	15.6	2,195	15.2	4.9
Operating Expense	(1,074)	-7.3	(1,016)	-7.0	5.8
Operating Income	1,228	8.3	1,179	8.2	4.1
Non-operating Income	80	0.5	106	0.7	-24.5
Non-operating Expense	(40)	-0.2	(68)	-0.5	-40.9
Income from Continuing Operations before Income Tax	1,268	8.6	1,217	8.4	4.1
Income Tax (Expense) Credit	(143)	-1.0	(147)	-1.0	-2.9
Net Income	1,125	7.6	1,070	7.4	5.1
Earnings Per Ordinary Shares-Diluted	NT\$ 0.36		NT\$ 0.34		
Earnings Per ADS-Diluted	US\$ 0.06		US\$ 0.06		
Weighted average outstanding shares- Diluted ('K)	3,122,858		3,135,441		

# 2Q 2011 Consolidated Income Statement

## YoY Comparison



Amount: NT\$Million

	2Q 2011		2Q 2010		YoY
	Actual	%	Actual	%	Chg %
Revenues	14,735	100.0	16,386	100.0	-10.1
Cost of Goods Sold	(12,433)	-84.4	(13,612)	-83.1	-8.7
Gross Margin	2,302	15.6	2,774	16.9	-17.0
Operating Expense	(1,074)	-7.3	(906)	-5.5	18.6
Operating Income	1,228	8.3	1,868	11.4	-34.3
Non-operating Income	80	0.5	204	1.2	-60.7
Non-operating Expense	(40)	-0.2	(128)	-0.8	-68.6
Income from Continuing Operations before Income Tax	1,268	8.6	1,944	11.9	-34.8
Income Tax (Expense) Credit	(143)	-1.0	(434)	-2.7	-67.1
Net Income	1,125	7.6	1,510	9.2	-25.5
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)	3,122,858		3,126,262		

# 1H 2011 Consolidated Income Statement

## YoY Comparison



Amount: NT\$Million

	For the first 6 months ended June 30, 2011		For the first 6 months ended June 30, 2010		YoY
	Actual	%	Actual	%	Chg %
Revenues	29,203	100.0	32,075	100.0	-9.0
Cost of Goods Sold	(24,706)	-84.6	(26,787)	-83.5	-7.8
Gross Margin	4,497	15.4	5,288	16.5	-15.0
Operating Expense	(2,090)	-7.2	(1,703)	-5.3	22.7
Operating Income	2,407	8.2	3,585	11.2	-32.9
Non-operating Income	187	0.6	288	0.9	-35.2
Non-operating Expense	(109)	-0.3	(156)	-0.5	-30.2
Income from Continuing Operations before Income Tax	2,485	8.5	3,717	11.6	-33.1
Income Tax (Expense) Credit	(290)	-1.0	(694)	-2.2	-58.2
Net Income	2,195	7.5	3,023	9.4	-27.4
Earnings Per Ordinary Shares- Diluted	NT\$ 0.70		NT\$ 0.97		
Earnings Per ADS- Diluted	US\$ 0.12		US\$ 0.15		
Weighted average outstanding shares- Diluted ('K)	3,122,858		3,126,262		

# Consolidated Balance Sheet Highlight

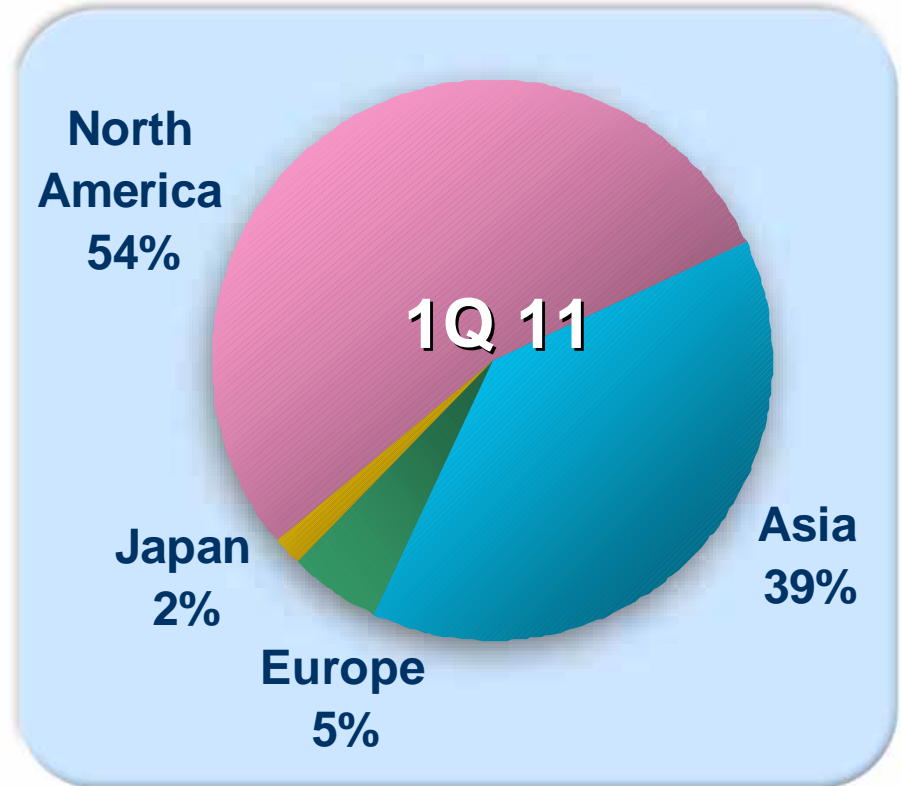
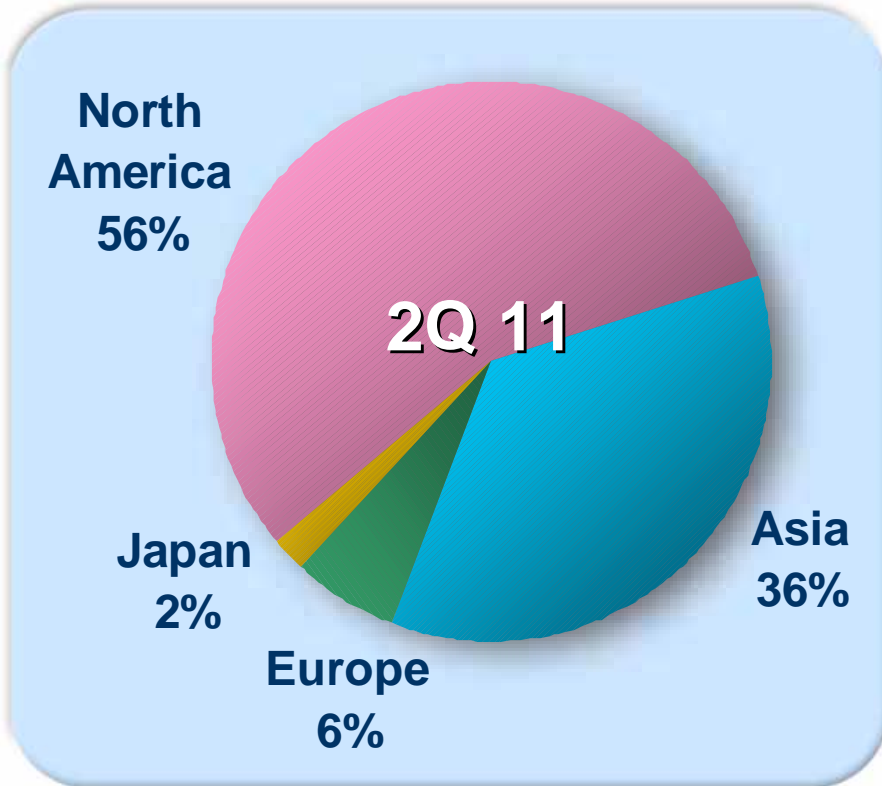
- June, 2011

SPIL

Amount: NT\$Million; TW/SZ	Actual			
	Jun, 2011	%	Mar, 2011	%
Cash and Cash Equivalents	14,267	17	13,517	17
Long-term Investments	6,812	8	6,699	8
Fixed Assets	44,129	53	43,372	53
Total Assets	83,565	100	81,574	100
Shareholders' Equity	58,231	70	62,127	76
Depreciation-YTD	3,985/459		1,985/224	
Capital Expenditure-YTD	5,177/616		2,798/435	
EBITDA* -YTD	7,131		3,530	

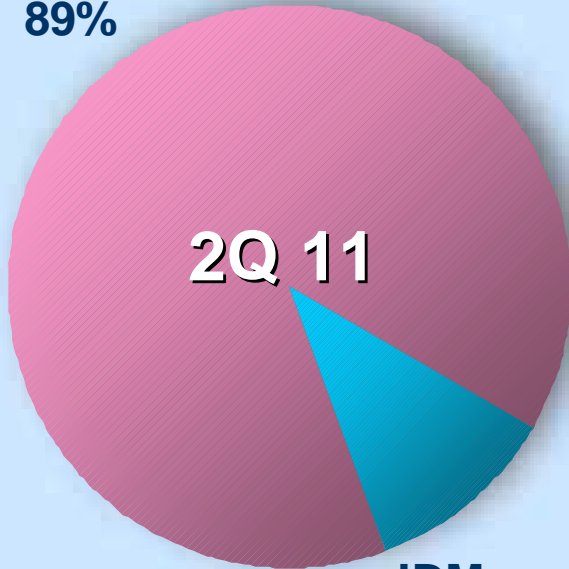
\*EBITDA= operating income+ depreciation & amortization expenses

# Sales Breakdown by Geography



# Sales Breakdown by Customer

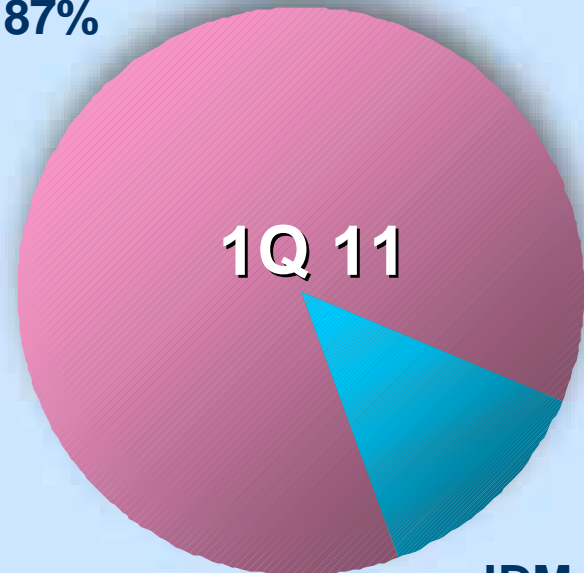
**Fabless**  
89%



**2Q 11**

**IDM**  
11%

**Fabless**  
87%

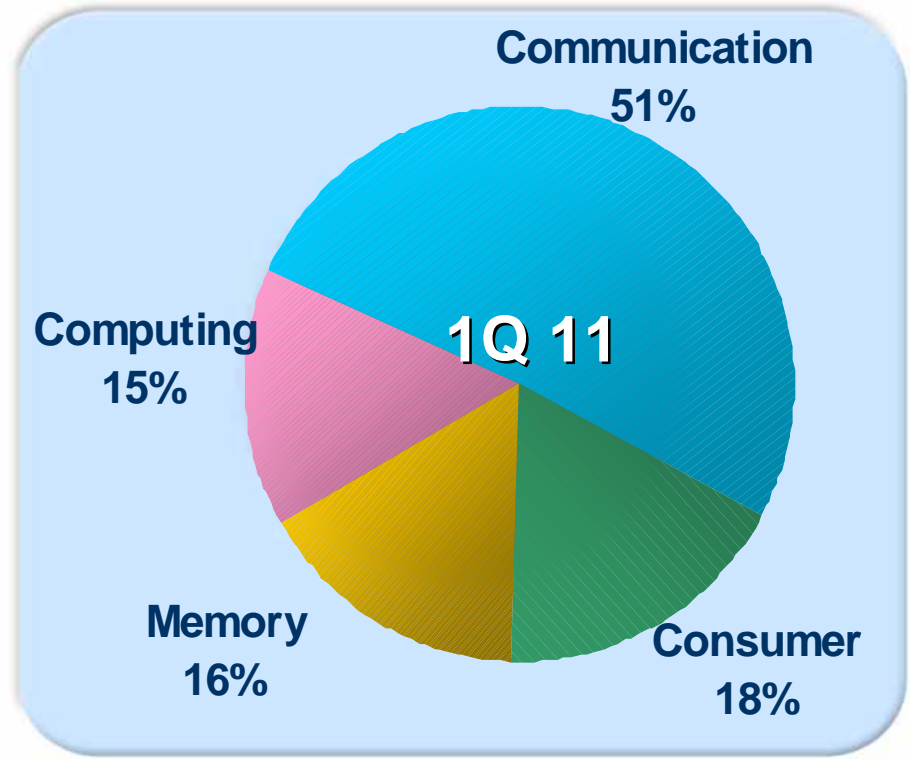
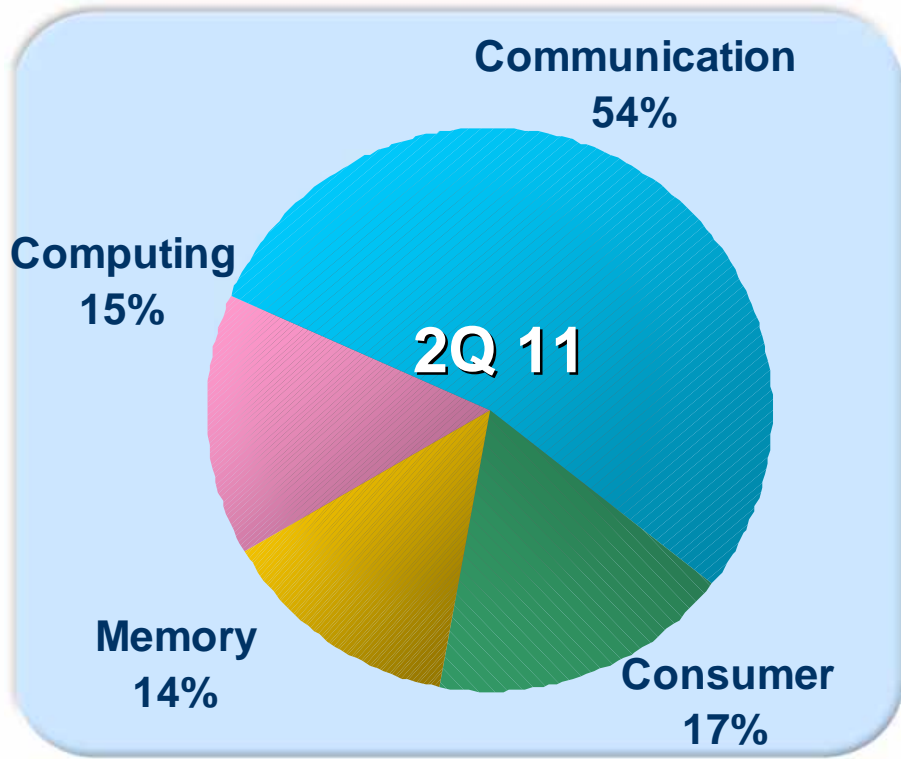


**1Q 11**

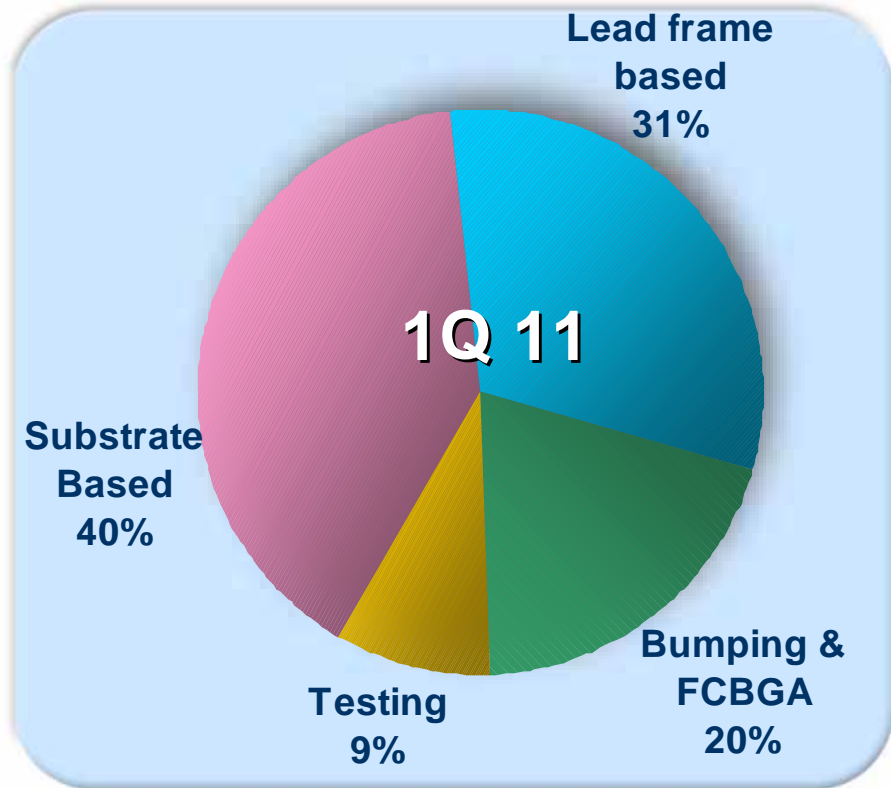
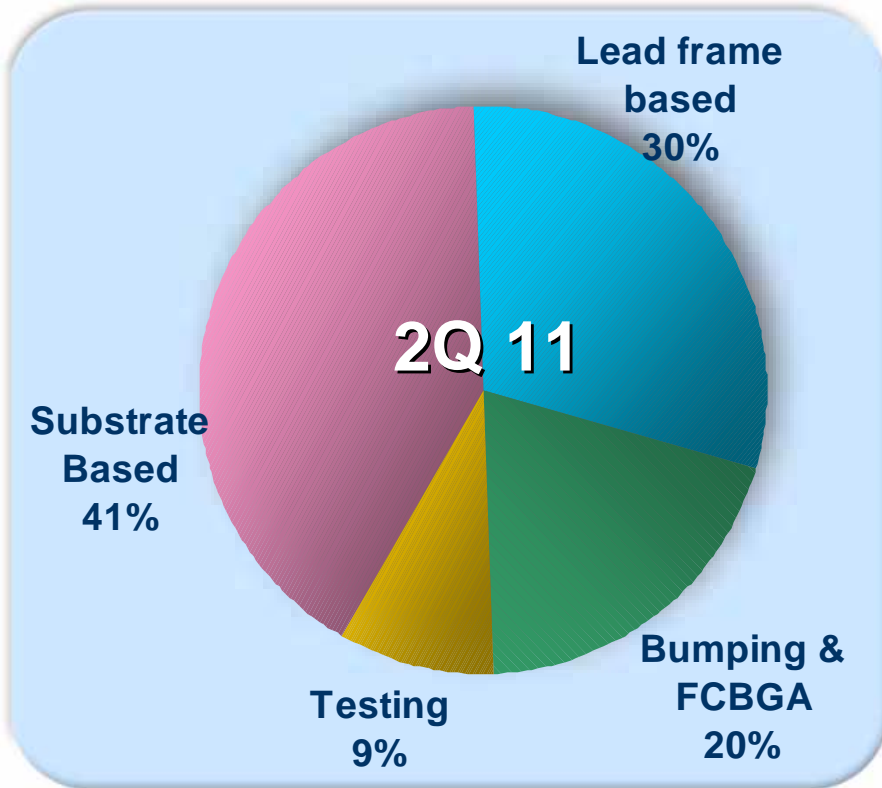
**IDM**  
13%



# Sales Breakdown by Application



# Sales Breakdown by Packaging Type



# Capacity by Different Process

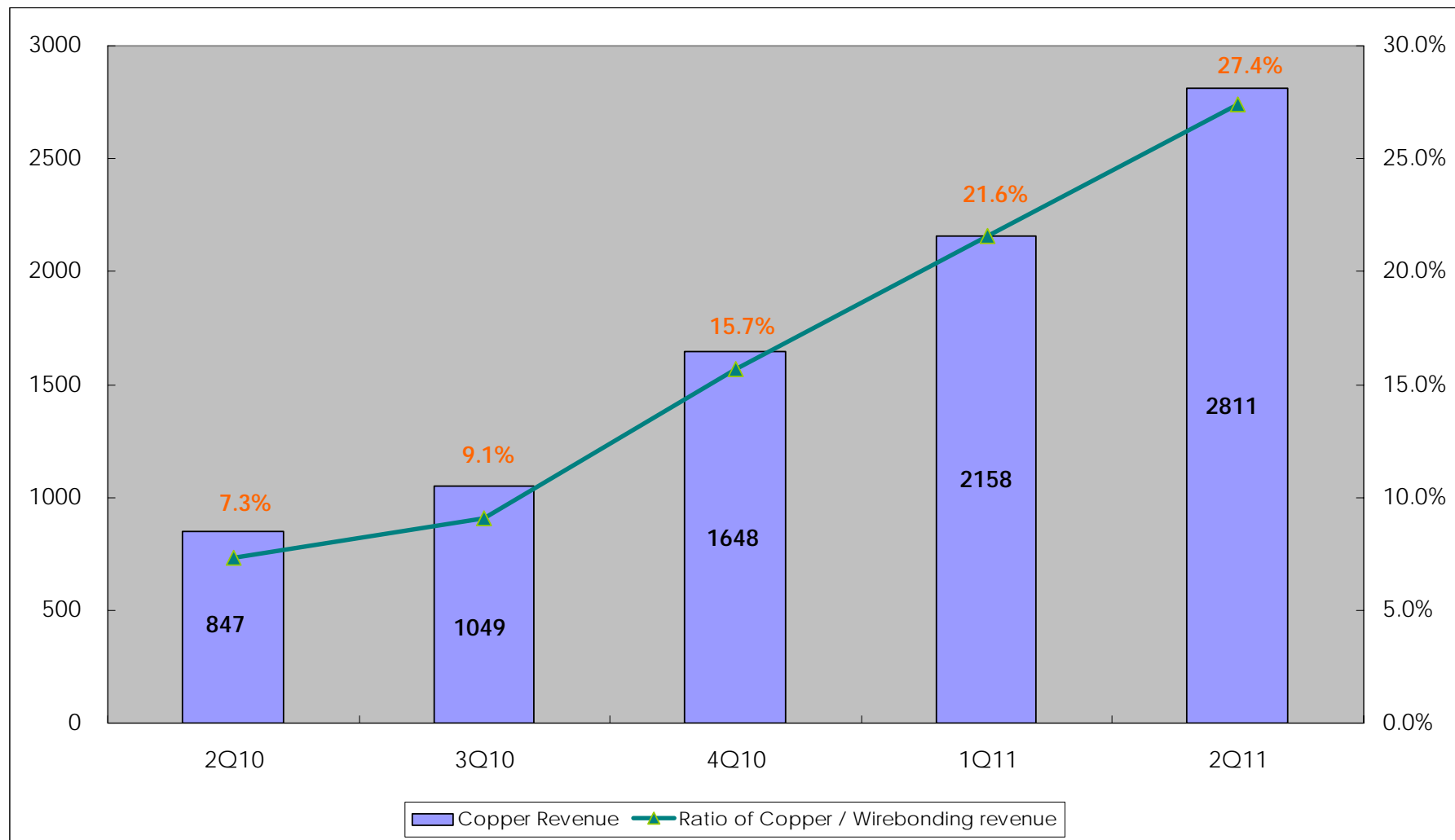
<u>Capacity-TW/SZ</u>	<u>2Q 11</u>	<u>1Q 11</u>	<u>unit</u>
Wirebonder	5,628/ 1,082	5,323/ 1,082	set
Bumping			
--8" wafer	18	18	k/M
--12" wafer	52	52	k/M
FCBGA	22.2	22.2	kk/M
Tester	285/61	274/59	set
Headcount	16,500/2,300	16,000/2,000	staff

# Copper Revenue Quarterly Performance

- Jun, 2011



Unit: NT\$ MN



Based on current business outlook and exchange rate assumption, Company expects:

- Revenue to grow 2~6% sequentially from 2Q 2011, at a forecast exchange rate of 29 NT dollars to 1US dollar
- Gross margin to be higher than 15.6% reported in 2Q2011
- Operating margin to be higher than 8.3% reported in 2Q2011

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

