

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED, EXCEPT FOR DECEMBER 31, 2013)

Item	For the quarter ended					
	March 31, 2014		December 31, 2013		March 31, 2013	
	Amount	%	Amount	%	Amount	%
Current Assets						
Cash and cash equivalents	\$ 18,945,401	18	\$ 16,975,247	17	\$ 17,412,640	18
Notes receivable, net	9,331	-	17,109	-	30,147	-
Accounts receivable, net	15,302,893	15	15,354,384	15	11,260,884	12
Other receivables	612,452	-	611,227	-	748,329	1
Inventories	4,114,854	4	3,667,592	4	3,454,543	3
Other current assets — other	1,275,950	1	1,199,572	1	933,600	1
Current assets	40,260,881	38	37,825,131	37	33,840,143	35
Non-current Assets						
Available-for-sale financial assets, non-current	7,240,470	7	6,087,053	6	5,831,957	6
Investments accounted for using the equity method	622,968	-	615,998	1	667,702	1
Property, plant and equipments	55,414,638	53	55,196,751	54	53,794,138	56
Intangible assets	316,908	-	355,313	-	466,479	-
Deferred income tax assets	663,086	1	828,243	1	1,199,480	1
Other non-current assets — other	900,787	1	901,082	1	691,377	1
Non-current assets	65,158,857	62	63,984,440	63	62,651,133	65
Total Assets	\$ 105,419,738	100	\$ 101,809,571	100	\$ 96,491,276	100
Current Liabilities						
Short-term loans	\$ 2,589,950	2	\$ 2,533,850	2	\$ 2,535,125	3
Accounts payable	6,889,708	7	6,542,050	6	6,078,852	6
Other payables	8,718,043	8	9,214,227	9	10,668,867	11
Current income tax liabilities	1,036,922	1	778,348	1	545,809	1
Current portion of long-term loans	4,999,234	5	3,154,196	3	3,156,730	3
Other current liabilities — other	240,113	-	307,493	1	351,609	-
Current liabilities	24,473,970	23	22,530,164	22	23,336,992	24
Non-current Liabilities						
Long-term loans	13,745,828	13	15,355,557	15	12,268,120	13
Deferred income tax liabilities	70,596	-	103,417	-	44,388	-
Other non-current liabilities	1,329,572	1	1,350,497	2	1,076,545	1
Non-current liabilities	15,145,996	14	16,809,471	17	13,389,053	14
Total Liabilities	39,619,966	37	39,339,635	39	36,726,045	38
Stockholders' Equity						
Capital stock						
Common stock	31,163,611	30	31,163,611	31	31,163,611	32
Capital reserve	15,771,441	15	15,771,853	15	16,470,154	17
Retained earnings						
Legal reserve	8,207,777	8	8,207,777	8	7,645,816	8
Special reserve	244,604	-	244,604	-	-	-
Unappropriated earnings	8,056,254	8	5,965,224	6	4,725,232	5
Accumulated Other Comprehensive Income	2,356,085	2	1,116,867	1	724,606	1
Treasury stock	-	-	-	-	(964,188)	(1)
Total Stockholders' Equity	65,799,772	63	62,469,936	61	59,765,231	62
Total Liabilities and Stockholders' Equity	\$ 105,419,738	100	\$ 101,809,571	100	\$ 96,491,276	100

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF INCOME

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,

EXCEPT EARNINGS PER SHARE)

(UNAUDITED)

	For the quarter ended March 31			
	2014		2013	
	Amount	%	Amount	%
Operating Revenues	\$ 18,060,370	100	\$ 13,819,210	100
Operating Costs	(14,067,669)	(78)	(11,802,086)	(85)
Gross Profit	3,992,701	22	2,017,124	15
Realized/(Unrealized) Intercompany Profit	1,938	-	(258)	-
Realized Gross Profit, Net	3,994,639	22	2,016,866	15
Operating Expenses				
Selling expenses	(209,748)	(1)	(178,566)	(1)
General and administrative expenses	(558,595)	(3)	(505,772)	(4)
Research and development expenses	(834,278)	(5)	(695,429)	(5)
Operating Expenses	(1,602,621)	(9)	(1,379,767)	(10)
Operating Profit	2,392,018	13	637,099	5
Non-operating Revenues and Expenses				
Other income	123,962	-	55,476	-
Other gains and losses	145,879	1	84,613	-
Finance costs	(87,894)	-	(63,172)	-
Share of (loss) profit of associates and joint venture accounted for using the equity method	(35,298)	-	(20,381)	-
Dividends income	12,604	-	-	-
Loss of settlement	-	-	(896,250)	(6)
Non-operating Revenues and Expenses	159,253	1	(839,714)	(6)
Income/ (Loss) from Continuing Operations before Income Tax	2,551,271	14	(202,615)	(1)
Income Tax Expense	(460,241)	(3)	(89,242)	(1)
Net Income/ (Loss)	\$ 2,091,030	11	(\$ 291,857)	(2)
Other Comprehensive Income				
Exchange difference on translation of foreign financial statements	125,062	1	216,418	1
Unrealized gain (loss) on available-for-sale financial assets	1,153,417	6	437,506	3
Income tax relating to other comprehensive income	(39,261)	-	(28,082)	-
Other Comprehensive Income for the year, net of tax	1,239,218	7	625,842	4
Total Comprehensive Income for the year	\$ 3,330,248	18	\$ 333,985	2
Net Income Attributable to:				
Owners of the parent	\$ 2,091,030		(\$ 291,857)	
Non-controlling interests	\$ -		\$ -	
Total Comprehensive Income Attributable to:				
Owners of the parent	\$ 3,330,248		\$ 333,985	
Non-controlling interests	\$ -		\$ -	
Earnings Per Share (in New Taiwan dollars)				
Basic	\$ 0.67		(\$ 0.09)	
Diluted	\$ 0.67		(\$ 0.09)	

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

(UNAUDITED)

	Retained Earnings					Other Comprehensive Income			
	Capital Stock	Capital Reserve	Legal Reserve	Special Reserve	Unappropriated Earnings	Unrealized Gain on	Exchange Difference	Treasury Stock	Total
						Valuation of Available-for-sale Financial Assets	on Translation of Foreign Financial Statements		
For the quarter ended March 31, 2013									
Balance at January 1, 2013	\$ 31,163,611	\$ 16,471,019	\$ 7,645,816	\$ -	\$ 5,017,089	\$ 355,079	(\$ 256,315)	(\$ 964,188)	\$ 59,432,111
Changes in capital reserve									
Adjustment for changes in ownership percentage in equity investments	-	(865)	-	-	-	-	-	-	(865)
Net loss	-	-	-	-	(291,857)	-	-	-	(291,857)
Other comprehensive income	-	-	-	-	-	412,022	213,820	-	625,842
Total comprehensive income	-	-	-	-	291,857	412,022	213,820	-	333,985
Balance at March 31, 2013	<u>\$ 31,163,611</u>	<u>\$ 16,470,154</u>	<u>\$ 7,645,816</u>	<u>\$ -</u>	<u>\$ 4,725,232</u>	<u>\$ 767,101</u>	<u>(\$ 42,495)</u>	<u>(\$ 964,188)</u>	<u>\$ 59,765,231</u>
For the quarter ended March 31, 2014									
Balance at January 1, 2014	\$ 31,163,611	\$ 15,771,853	\$ 8,207,777	\$ 244,604	\$ 5,965,224	\$ 949,549	\$ 167,318	\$ -	\$ 62,469,936
Changes in capital reserve									
Adjustment for changes in ownership percentage in equity investments	-	(412)	-	-	-	-	-	-	(412)
Net income	-	-	-	-	2,091,030	-	-	-	2,091,030
Other comprehensive income	-	-	-	-	-	1,116,162	123,056	-	1,239,218
Total comprehensive income	-	-	-	-	2,091,030	1,116,162	123,056	-	3,330,248
Balance at March 31, 2014	<u>\$ 31,163,611</u>	<u>\$ 15,771,441</u>	<u>\$ 8,207,777</u>	<u>\$ 244,604</u>	<u>\$ 8,056,254</u>	<u>\$ 2,065,711</u>	<u>\$ 290,374</u>	<u>\$ -</u>	<u>\$ 65,799,772</u>

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

	For the quarter ended Mar 31,	
	2014	2013
Cash Flows from Operating Activities		
Consolidated income/ (loss) before tax	2,551,271 (	202,615)
Adjustments to reconcile consolidated income before tax to net cash provided by operating activities:		
Depreciation	2,816,070	2,499,603
Amortization	142,344	146,029
Provision for (reversal of) bad debt expense	-	118
Interest expense	87,720	62,985
Interest income	(39,330) (	26,604)
Dividend income	(12,604)	-
Share of loss (profit) of associates and joint ventures accounted for using the equity method	35,298	20,381
Gain on disposal of property, plant and equipments	(155,464) (	7,055)
Impairment loss for property, plant, and equipments	11,275	1,925
Unrealized/(Realized) intercompany profit	(1,938)	258
Foreign currency exchange loss (gain) on long-term loan	255,966	228,875
Changes in current assets and current liabilities related to the operation		
Notes receivable	7,672	37,478
Accounts receivable	88,852	1,653,935
Other receivables	18,283 (	339,312)
Inventories	(439,537) (	315,948)
Other current assets — other	(28,162)	30,423
Other non-current assets — other	1,774 (	43,583)
Accounts payable	337,180	208,866
Other payables	(656,423)	925,471
Other current liabilities	(67,644) (	168,114)
Other operating liabilities	1,269	3,413
Cash provided by operations	4,953,872	4,716,529
Dividend received	12,604	-
Interest received	27,958	22,716
Interest paid	(83,303) (	67,543)
Income tax paid	(111,800) (	52,803)
Net cash provided by operating activities	4,799,331	4,618,899
Cash flows from investing activities		
Increase in pledged deposits	(47,700) (	100)
Acquisition of investments accounted for using the equity method	(32,171)	-
Acquisition of property, plant and equipments	(2,841,958) (	3,016,241)
Proceeds from disposal of property, plant and equipments	165,780	7,063
Increase in refundable deposits	(6,914) (	69)
Increase in intangible assets	(6,638) (	3,947)
Increase in other non-current assets	(89,450) (	91,557)
Net cash used in investing activities	(2,859,051) (	3,104,851)
Effect on foreign currency exchange	29,874	46,100
Net increase in cash and cash equivalents	1,970,154	1,560,148
Cash and cash equivalents at the beginning of the period	16,975,247	15,852,492
Cash and cash equivalents at the end of the period	18,945,401	17,412,640