

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 six months ended					
	June 30, 2014		December 31, 2013		June 30, 2013	
	Amount	%	Amount	%	Amount	%
Current Assets						
Cash and cash equivalents	\$ 18,651,358	17	\$ 16,975,247	17	\$ 16,953,454	16
Notes receivable, net	9,310	-	17,109	-	11,486	-
Accounts receivable, net	18,588,724	17	15,354,384	15	14,030,794	14
Other receivables	636,009	-	611,227	-	775,522	1
Inventories	4,355,506	4	3,667,592	4	3,932,874	4
Other current assets — other	1,271,462	1	1,199,572	1	982,606	1
Current assets	<u>43,512,369</u>	<u>39</u>	<u>37,825,131</u>	<u>37</u>	<u>36,686,736</u>	<u>36</u>
Non-current Assets						
Available-for-sale financial assets, non-current	9,929,333	9	6,087,053	6	6,524,426	6
Investments accounted for using the equity method	599,271	-	615,998	1	638,395	1
Property, plant and equipments	57,166,569	51	55,196,751	54	56,634,673	55
Intangible assets	286,009	-	355,313	-	422,994	-
Deferred income tax assets	472,782	-	828,243	1	1,090,001	1
Other non-current assets — other	941,185	1	901,082	1	994,908	1
Non-current assets	<u>69,395,149</u>	<u>61</u>	<u>63,984,440</u>	<u>63</u>	<u>66,305,397</u>	<u>64</u>
Total Assets	<u>\$ 112,907,518</u>	<u>100</u>	<u>\$ 101,809,571</u>	<u>100</u>	<u>\$ 102,992,133</u>	<u>100</u>
Current Liabilities						
Short-term loans	\$ 2,538,525	2	\$ 2,533,850	2	\$ 2,550,000	3
Accounts payable	7,857,210	7	6,542,050	6	7,291,344	7
Other payables	16,974,037	15	9,214,227	9	17,334,211	17
Current income tax liabilities	741,510	1	778,348	1	307,277	-
Current portion of long-term loans	4,943,790	5	3,154,196	3	3,164,171	3
Other current liabilities — other	404,122	-	307,493	1	356,883	-
Current liabilities	<u>33,459,194</u>	<u>30</u>	<u>22,530,164</u>	<u>22</u>	<u>31,003,886</u>	<u>30</u>
Non-current Liabilities						
Long-term loans	12,010,901	11	15,355,557	15	12,488,184	12
Deferred income tax liabilities	94,999	-	103,417	-	94,791	-
Other non-current liabilities	1,297,719	1	1,350,497	2	1,076,888	1
Non-current liabilities	<u>13,403,619</u>	<u>12</u>	<u>16,809,471</u>	<u>17</u>	<u>13,659,863</u>	<u>13</u>
Total Liabilities	<u>46,862,813</u>	<u>42</u>	<u>39,339,635</u>	<u>39</u>	<u>44,663,749</u>	<u>43</u>
Stockholders' Equity						
Capital stock						
Common stock	31,163,611	27	31,163,611	31	31,163,611	30
Capital reserve	15,771,441	14	15,771,853	15	15,776,214	15
Retained earnings						
Legal reserve	8,797,005	8	8,207,777	8	8,207,777	8
Special reserve	-	-	244,604	-	244,604	-
Unappropriated earnings	5,473,512	5	5,965,224	6	1,441,573	2
Accumulated Other Comprehensive Income	4,839,136	4	1,116,867	1	1,494,605	2
Total Stockholders' Equity	<u>66,044,705</u>	<u>58</u>	<u>62,469,936</u>	<u>61</u>	<u>58,328,384</u>	<u>57</u>
Total Liabilities and Stockholders' Equity	<u>\$ 112,907,518</u>	<u>100</u>	<u>\$ 101,809,571</u>	<u>100</u>	<u>\$ 102,992,133</u>	<u>100</u>

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF INCOME

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,

EXCEPT EARNINGS PER SHARE)

(UNAUDITED)

Item	For the three months ended				For the six months ended			
	June 30, 2014		June 30, 2013		June 30, 2014		June 30, 2013	
	Amount	%	Amount	%	Amount	%	Amount	%
Operating Revenues	\$ 21,928,049	100	\$ 17,601,598	100	\$ 39,988,419	100	\$ 31,420,808	100
Operating Costs	(16,261,114)	(74)	(13,925,974)	(79)	(30,328,783)	(76)	(25,728,060)	(82)
Gross Profit	5,666,935	26	3,675,624	21	9,659,636	24	5,692,748	18
Realized/(Unrealized) Intercompany Profit	(1,938)	-	678	-	-	-	420	-
Realized Gross Profit, Net	5,664,997	26	3,676,302	21	9,659,636	24	5,693,168	18
Operating Expenses								
Selling expenses	(230,047)	(1)	(226,889)	(1)	(439,795)	(1)	(405,455)	(1)
General and administrative expenses	(642,506)	(3)	(590,417)	(3)	(1,201,101)	(3)	(1,096,189)	(4)
Research and development expenses	(853,144)	(4)	(962,811)	(6)	(1,687,422)	(4)	(1,658,240)	(5)
Operating Expenses	(1,725,697)	(8)	(1,780,117)	(10)	(3,328,318)	(8)	(3,159,884)	(10)
Operating Profit	3,939,300	18	1,896,185	11	6,331,318	16	2,533,284	8
Non-operating Revenues and Expenses								
Other income	30,704	-	67,534	-	154,666	-	123,010	-
Other gains and losses	16,003	-	114,765	-	161,882	-	199,378	1
Finance costs	(88,702)	(1)	(61,117)	-	(176,596)	-	(124,289)	-
Share of loss of associates and joint venture accounted for using the equity method	(44,366)	-	(20,448)	-	(79,664)	-	(40,829)	-
Dividends income	205,231	1	150,652	1	217,835	1	150,652	-
Loss of settlement	-	-	-	-	-	-	(896,250)	(3)
Non-operating Revenues and Expenses	118,870	-	251,386	1	278,123	1	(588,328)	(2)
Income from Continuing Operations before Income Tax	4,058,170	18	2,147,571	12	6,609,441	17	1,944,956	6
Income Tax Expense	(686,838)	(3)	(407,368)	(2)	(1,147,079)	(3)	(496,610)	(1)
Net Income	\$ 3,371,332	15	\$ 1,740,203	10	\$ 5,462,362	14	\$ 1,448,346	5
Other Comprehensive Income								
Exchange difference on translation of foreign financial statements	(191,223)	(1)	152,597	-	(66,161)	-	369,015	-
Unrealized gain on available-for-sale financial assets	2,691,622	12	692,469	4	3,845,039	9	1,129,975	4
Income tax relating to other comprehensive income	(17,348)	-	(75,067)	-	(56,609)	-	(103,149)	-
Total Other Comprehensive Income, net of tax	2,483,051	11	769,999	4	3,722,269	9	1,395,841	4
Total Comprehensive Income	\$ 5,854,383	26	\$ 2,510,202	14	\$ 9,184,631	23	\$ 2,844,187	9
Net Income Attributable to:								
Owners of the parent	\$ 3,371,332		\$ 1,740,203		\$ 5,462,362		\$ 1,448,346	
Non-controlling interests	\$ -		\$ -		\$ -		\$ -	
Total Comprehensive Income Attributable to:								
Owners of the parent	\$ 5,854,383		\$ 2,510,202		\$ 9,184,631		\$ 2,844,187	
Non-controlling interests	\$ -		\$ -		\$ -		\$ -	
Earnings Per Share (in New Taiwan dollars)								
Basic	\$ 1.08		\$ 0.56		\$ 1.75		\$ 0.47	
Diluted	\$ 1.08		\$ 0.56		\$ 1.75		\$ 0.47	

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 Valuation of Available-for-sale Financial Assets	Exchange Difference on Translation of Foreign Financial Statements	Treasury Stock	Total
For the six months ended June 30, 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
Appropriation for earnings for prior years:									
Legal reserve	-	-	561,961	-	(561,961)	-	-	-	-
Special reserve	-	-	-	244,604	(244,604)	-	-	-	-
Cash dividends	-	-	-	-	(4,217,297)	-	-	-	(4,217,297)
Changes in capital reserve									
Adjustment for changes in ownership percentage in equity investments	-	(649)	-	-	-	-	-	-	(649)
Cash distribution from capital reserve	-	(923,496)	-	-	-	-	-	-	(923,496)
Share-based compensation	-	229,340	-	-	-	-	-	964,188	1,193,528
Net income	-	-	-	-	1,448,346	-	-	-	1,448,346
Other comprehensive income	-	-	-	-	-	1,029,977	365,864	-	1,395,841
Total comprehensive income	-	-	-	-	1,448,346	1,029,977	365,864	-	2,844,187
Balance at June 30, 2013	<u>\$ 31,163,611</u>	<u>\$ 15,776,214</u>	<u>\$ 8,207,777</u>	<u>\$ 244,604</u>	<u>\$ 1,441,573</u>	<u>\$ 1,385,056</u>	<u>\$ 109,549</u>	<u>\$ -</u>	<u>\$ 58,328,384</u>
For the six months ended June 30, 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
Appropriation for earnings for prior years:									
Legal reserve	-	-	589,228	-	(589,228)	-	-	-	-
Cash dividends	-	-	-	-	(5,609,450)	-	-	-	(5,609,450)
Reversal of special reserve	-	-	-	(244,604)	244,604	-	-	-	-
Adjustment for changes in ownership percentage in equity investments	-	(412)	-	-	-	-	-	-	(412)
Net income	-	-	-	-	5,462,362	-	-	-	5,462,362
Other comprehensive income	-	-	-	-	-	3,788,611	(66,342)	-	3,722,269
Total comprehensive income	-	-	-	-	5,462,362	3,788,611	(66,342)	-	9,184,631
Balance at June 30, 2014	<u>\$ 31,163,611</u>	<u>\$ 15,771,441</u>	<u>\$ 8,797,005</u>	<u>\$ -</u>	<u>\$ 5,473,512</u>	<u>\$ 4,738,160</u>	<u>\$ 100,976</u>	<u>\$ -</u>	<u>\$ 66,044,705</u>

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

(UNAUDITED)

	For the six months ended June 30,	
	2014	2013
Cash Flows from Operating Activities		
Consolidated income before tax	\$ 6,609,441	\$ 1,944,956
Adjustments to reconcile consolidated income before tax to net cash provided by operating activities:		
Depreciation	5,711,508	5,040,260
Amortization	289,323	295,705
Provision for bad debt expense	–	118
Interest expense	176,145	124,100
Interest income	(77,405)	(53,483)
Dividend income	(217,835)	(150,652)
Share-based compensation	–	232,056
Share of loss of associates and joint ventures accounted for using the equity method	79,664	40,829
Gain on disposal of property, plant and equipment	(221,687)	(20,592)
Gain on disposal of investment	(3,186)	–
Impairment loss on property, plant, and equipment	37,398	38,579
Realized intercompany gain	–	(420)
Foreign currency exchange loss on long-term loan	52,245	249,352
Changes in current assets and current liabilities related to the operation		
Notes receivable	7,752	56,774
Accounts receivable	(3,255,708)	(1,071,883)
Other receivables	191,191	(200,838)
Inventories	(688,588)	(789,485)
Other current assets – other	(72,299)	4,810
Other non-current assets – other	17,329	–
Accounts payable	1,319,692	1,405,715
Other payables	833,724	1,551,642
Other current liabilities	(17,341)	(58,078)
Other non-current liabilities	(19)	3,463
Cash provided by operations	10,771,344	8,642,928
Dividend received	12,604	–
Interest received	68,093	48,518
Interest paid	(173,131)	(122,685)
Income tax paid	(895,003)	(608,338)
Net cash provided by operating activities	<u>9,783,907</u>	<u>7,960,423</u>
Cash flows from investing activities		
Proceeds from disposal of availab-for-sale financial assets	\$ 5,945	\$ –
Increase in pledged deposits	(700)	(30,000)
Acquisition of investments accounted for using the equity method	(63,818)	–
Acquisition of property, plant and equipments	(6,501,999)	(7,512,618)
Proceeds from disposal of property, plant and equipments	237,655	21,458
Increase in refundable deposits	(14,028)	(54,019)
Increase in intangible assets	(19,465)	(13,350)
Increase in other non-current assets	(251,703)	(381,576)
Net cash used in investing activities	<u>(6,608,113)</u>	<u>(7,970,105)</u>
Cash flows from financing activities		
Proceeds from long-term loans	–	1,757,000
Repayment of long-term loans	(1,589,083)	(1,589,083)
Increase in deposit-in	114,397	–
Proceeds from transferring treasury stocks to employees	–	961,472
Net cash used in (provided by) financing activities	<u>(1,474,686)</u>	<u>1,129,389</u>
Effect on foreign currency exchange	<u>(24,997)</u>	<u>(18,745)</u>
Net increase in cash and cash equivalents	1,676,111	1,100,962
Cash and cash equivalents at the beginning of the period	<u>16,975,247</u>	<u>15,852,492</u>
Cash and cash equivalents at the end of the period	<u>\$ 18,651,358</u>	<u>\$ 16,953,454</u>