

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

Item	September 30, 2014		December 31, 2013		September 30, 2013	
	Amount	%	Amount	%	Amount	%
Current Assets						
Cash and cash equivalents	\$ 20,138,596	18	\$ 16,975,247	17	\$ 13,816,602	14
Notes receivable, net	12,473	-	17,109	-	19,516	-
Accounts receivable, net	18,914,270	17	15,354,384	15	15,674,391	15
Other receivables	583,325	-	611,227	-	628,807	1
Inventories	4,440,428	4	3,667,592	4	3,950,889	4
Other current assets — other	1,236,003	1	1,199,572	1	1,178,772	1
Current assets	<u>45,325,095</u>	<u>40</u>	<u>37,825,131</u>	<u>37</u>	<u>35,268,977</u>	<u>35</u>
Non-current Assets						
Available-for-sale financial assets, non-current	8,477,221	8	6,087,053	6	6,407,160	6
Investments accounted for using the equity method	135,709	-	615,998	1	605,442	1
Property, plant and equipments	57,652,745	51	55,196,751	54	56,564,196	56
Intangible assets	274,240	-	355,313	-	377,313	-
Deferred income tax assets	508,019	-	828,243	1	1,010,280	1
Other non-current assets — other	985,918	1	901,082	1	962,705	1
Non-current assets	<u>68,033,852</u>	<u>60</u>	<u>63,984,440</u>	<u>63</u>	<u>65,927,096</u>	<u>65</u>
Total Assets	<u>\$ 113,358,947</u>	<u>100</u>	<u>\$ 101,809,571</u>	<u>100</u>	<u>\$ 101,196,073</u>	<u>100</u>
Current Liabilities						
Short-term loans	\$ 2,585,700	2	\$ 2,533,850	2	\$ 2,513,610	2
Accounts payable	7,624,719	7	6,542,050	6	6,932,289	7
Other payables	10,968,973	10	9,214,227	9	10,368,232	10
Current income tax liabilities	1,123,310	1	778,348	1	555,017	1
Current portion of long-term loans	6,805,331	6	3,154,196	3	3,143,211	3
Other current liabilities — other	525,254	-	307,493	1	432,507	-
Current liabilities	<u>29,633,287</u>	<u>26</u>	<u>22,530,164</u>	<u>22</u>	<u>23,944,866</u>	<u>23</u>
Non-current Liabilities						
Long-term loans	14,182,351	13	15,355,557	15	15,355,509	15
Deferred income tax liabilities	84,584	-	103,417	-	90,771	-
Other non-current liabilities	1,276,301	1	1,350,497	2	1,477,323	2
Non-current liabilities	<u>15,543,236</u>	<u>14</u>	<u>16,809,471</u>	<u>17</u>	<u>16,923,603</u>	<u>17</u>
Total Liabilities	<u>45,176,523</u>	<u>40</u>	<u>39,339,635</u>	<u>39</u>	<u>40,868,469</u>	<u>40</u>
Stockholders' Equity						
Capital stock						
Common stock	31,163,611	27	31,163,611	31	31,163,611	31
Capital reserve	15,771,441	14	15,771,853	15	15,771,165	16
Retained earnings						
Legal reserve	8,797,005	8	8,207,777	8	8,207,777	8
Special reserve	-	-	244,604	-	244,604	-
Unappropriated earnings	8,730,385	8	5,965,224	6	3,625,978	4
Accumulated Other Comprehensive Income	3,719,982	3	1,116,867	1	1,314,469	1
Total Stockholders' Equity	<u>68,182,424</u>	<u>60</u>	<u>62,469,936</u>	<u>61</u>	<u>60,327,604</u>	<u>60</u>
Total Liabilities and Stockholders' Equity	<u>\$ 113,358,947</u>	<u>100</u>	<u>\$ 101,809,571</u>	<u>100</u>	<u>\$ 101,196,073</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 nine months ended			
	September 30, 2014		September 30, 2013		September 30, 2014		September 30, 2013	
	Amount	%	Amount	%	Amount	%	Amount	%
Operating Revenues	\$ 21,652,107	100	\$ 19,091,619	100	\$ 61,640,526	100	\$ 50,512,427	100
Operating Costs	(16,103,145)	(74)	(14,674,899)	(77)	(46,431,928)	(75)	(40,402,959)	(80)
Gross Profit	5,548,962	26	4,416,720	23	15,208,598	25	10,109,468	20
Realized/(Unrealized) Intercompany Profit	-	-	(560)	-	-	-	(140)	-
Realized Gross Profit, Net	5,548,962	26	4,416,160	23	15,208,598	25	10,109,328	20
Operating Expenses								
Selling expenses	(251,110)	(1)	(210,785)	(1)	(690,905)	(1)	(616,240)	(1)
General and administrative expenses	(708,638)	(3)	(583,372)	(3)	(1,909,739)	(3)	(1,679,561)	(3)
Research and development expenses	(965,180)	(5)	(864,180)	(5)	(2,652,602)	(5)	(2,522,420)	(5)
Operating Expenses	(1,924,928)	(9)	(1,658,337)	(9)	(5,253,246)	(9)	(4,818,221)	(9)
Operating Profit	3,624,034	17	2,757,823	14	9,955,352	16	5,291,107	11
Non-operating Revenues and Expenses								
Other income	66,896	-	66,451	-	221,562	-	189,461	-
Other gains and losses	216,576	1	6,054	-	412,670	1	244,011	-
Finance costs	(90,838)	(1)	(67,883)	-	(267,434)	-	(192,172)	-
Share of loss of associates and joint venture accounted for using the equity method	(30,601)	-	(17,573)	-	(110,265)	-	(58,402)	-
Dividends income	5,400	-	9,345	-	223,235	-	159,997	-
Gain on disposal of investments	635,917	3	1,360	-	639,103	1	1,360	-
Loss of settlement	-	-	-	-	-	-	(896,250)	(1)
Impairment loss	(462,343)	(2)	(40,078)	-	(499,741)	(1)	(78,657)	-
Non-operating Revenues and Expenses	341,007	1	(42,324)	-	619,130	1	(630,652)	(1)
Income from Continuing Operations before Income Tax	3,965,041	18	2,715,499	14	10,574,482	17	4,660,455	10
Income Tax Expense	(708,168)	(3)	(531,094)	(3)	(1,855,247)	(3)	(1,027,704)	(2)
Net Income	\$ 3,256,873	15	\$ 2,184,405	11	\$ 8,719,235	14	\$ 3,632,751	8
Other Comprehensive Income								
Exchange difference on translation of foreign financial statements	180,012	1	(84,385)	-	113,851	-	284,630	-
Unrealized gain on available-for-sale financial assets	(1,419,352)	(7)	(117,266)	(1)	2,425,687	4	1,012,709	2
Income tax relating to other comprehensive income	120,186	1	21,515	-	63,577	-	(81,634)	-
Total Other Comprehensive Income, net of tax	(1,119,154)	(5)	(180,136)	(1)	2,603,115	4	1,215,705	2
Total Comprehensive Income	\$ 2,137,719	10	\$ 2,004,269	10	\$ 11,322,350	18	\$ 4,848,456	10
Net Income Attributable to:								
Owners of the parent	\$ 3,256,873		\$ 2,184,405		\$ 8,719,235		\$ 3,632,751	
Non-controlling interests	\$ -		\$ -		\$ -		\$ -	
Total Comprehensive Income Attributable to:								
Owners of the parent	\$ 2,137,719		\$ 2,004,269		\$ 11,322,350		\$ 4,848,456	
Non-controlling interests	\$ -		\$ -		\$ -		\$ -	
Earnings Per Share (in New Taiwan dollars)								
Basic	\$ 1.05		\$ 0.70		\$ 2.80		\$ 1.17	
Diluted	\$ 1.04		\$ 0.70		\$ 2.78		\$ 1.17	

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

	<u>Retained Earnings</u>					<u>Other Comprehensive Income</u>			
	<u>Capital Stock</u>	<u>Capital Reserve</u>	<u>Legal Reserve</u>	<u>Special Reserve</u>	<u>Unappropriated Earnings</u>	<u>Unrealized Gain on Valuation of Available-for-sale Financial Assets</u>	<u>Exchange Difference on Translation of Foreign Financial Statements</u>	<u>Treasury Stock</u>	<u>Total</u>
<u>For the nine months ended September 30, 2013</u>									
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	-	(5,698)	-	-	-	-	-	-	(5,698)
Cash distribution from capital reserve	-	(923,496)	-	-	-	-	-	-	(923,496)
Share-based compensation	-	229,340	-	-	-	-	-	964,188	1,193,528
Net income	-	-	-	-	3,632,751	-	-	-	3,632,751
Other comprehensive income	-	-	-	-	-	932,903	282,802	-	1,215,705
Balance at September 30, 2013	<u>\$ 31,163,611</u>	<u>\$ 15,771,165</u>	<u>\$ 8,207,777</u>	<u>\$ 244,604</u>	<u>\$ 3,625,978</u>	<u>\$ 1,287,982</u>	<u>\$ 26,487</u>	<u>\$ -</u>	<u>\$ 60,327,604</u>
<u>For the nine months ended September 30, 2014</u>									
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	-	-	-	-	8,719,235	-	-	-	8,719,235
Other comprehensive income	-	-	-	-	-	2,491,047	112,068	-	2,603,115
Balance at September 30, 2014	<u>\$ 31,163,611</u>	<u>\$ 15,771,441</u>	<u>\$ 8,797,005</u>	<u>\$ -</u>	<u>\$ 8,730,385</u>	<u>\$ 3,440,596</u>	<u>\$ 279,386</u>	<u>\$ -</u>	<u>\$ 68,182,424</u>

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

(UNAUDITED)

	For the nine months ended September 30,	
	2014	2013
<u>Cash Flows from Operating Activities</u>		
Consolidated income before tax	\$ 10,574,482	\$ 4,660,455
Adjustments to reconcile consolidated income before tax to net cash provided by operating activities:		
Depreciation	8,748,015	7,678,639
Amortization	441,642	443,345
Provision for bad debt expense	-	118
Interest expense	266,747	191,696
Interest income	(110,143)	(75,909)
Dividend income	(223,235)	(159,997)
Share-based compensation	-	232,056
Share of loss of associates and joint ventures accounted for using the equity method	110,265	58,402
Gain on disposal of property, plant and equipment	(271,973)	(49,577)
Gain on disposal of investment	(639,103)	(1,360)
Impairment loss of non-financial assets	499,741	78,657
Unrealized intercompany gain	-	140
Foreign currency exchange loss on long-term loan	232,424	131,362
Changes in current assets and current liabilities related to the operation		
Notes receivable	4,708	48,449
Accounts receivable	(3,526,944)	(2,735,949)
Other receivables	39,714	(210,652)
Inventories	(768,521)	(809,758)
Other current assets — other	(33,126)	(222,127)
Other non-current assets — other	27,912	-
Accounts payable	1,075,615	1,053,931
Other payables	1,336,249	2,228,245
Other current liabilities	103,569	(88,631)
Other non-current liabilities	(35)	403,334
Cash provided by operations	17,888,003	12,854,869
Dividend received	218,263	72,539
Interest received	106,190	162,911
Interest paid	(259,389)	(192,471)
Income tax paid	(1,148,607)	(791,240)
Net cash provided by operating activities	16,804,460	12,106,608
<u>Cash flows from investing activities</u>		
Proceeds from disposal of availab-for-sale financial assets	674,622	-
Increase in pledged deposits	(2,900)	-
Acquisition of investments accounted for using the equity method	(63,818)	-
Proceeds from disposal of investments accounted for using the equity method	-	3,982
Acquisition of property, plant and equipments	(10,896,185)	(12,631,865)
Proceeds from disposal of property, plant and equipments	293,058	51,028
Increase in refundable deposits	(18,655)	(59,335)
Decrease in refundable deposits	5,620	371
Increase in intangible assets	(50,034)	(19,403)
Increase in other non-current assets	(384,259)	(482,544)
Net cash used in investing activities	(10,442,551)	(13,137,766)
<u>Cash flows from financing activities</u>		
Proceeds from long-term loans	3,850,000	4,706,000
Repayment of long-term loans	(1,589,083)	(1,589,083)
Increase in deposit-in	115,388	-
Decrease in deposit-in	(989)	-
Payment for cash dividends	(5,609,436)	(5,140,752)
Proceeds from transferring treasury stocks to employees	-	961,472
Net cash used in financing activities	(3,234,120)	(1,062,363)
Effect on foreign currency exchange	35,560	57,631
Net increase (decrease) in cash and cash equivalents	3,163,349	(2,035,890)
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	\$ 20,138,596	\$ 13,816,602