SILICONWARE PRECISION INDUSTRIES CO., LTD

AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

REPORT OF INDEPENDENT ACCOUNTANTS

DECEMBER 31, 2014 AND 2013

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For the convenience of readers and for information purpose only, the report of independent accountants and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language report of independent accountants and financial statements shall prevail.

AUDIT REPORT OF INDEPENDENT ACCOUNTANTS

To the Board of Directors and Shareholders of

Siliconware Precision Industries Co., Ltd.

We have audited the consolidated balance sheets of Siliconware Precision Industries Co., Ltd. and its subsidiaries as of December 31, 2014 and 2013, and consolidated statements of comprehensive income, changes in stockholders' equity and cash flows for the years then ended December 31, 2014 and 2013. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with the "Rules Governing Examination of Financial Statements by Certified Public Accountants" and generally accepted auditing standards in the Republic of China. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the accompanying consolidated financial statements referred to above present fairly, in all material respects, the financial position of Siliconware Precision Industries Co., Ltd. and its subsidiaries as of December 31, 2014 and 2013, and their financial performance and their cash flows for the years then ended December 31, 2014 and 2013, in conformity with the "Rules Governing the Preparation of Financial Statements by Securities Issuers", and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations as endorsed by the Financial Supervisory Commission.

We have also audited the parent company only financial statements of Siliconware Precision Industries Co., Ltd. as of and for the years ended December 31, 2014 and 2013, and have expressed an unqualified opinion on such financial statements.

PricewaterhouseCoopers, Taiwan

Republic of China

March 19, 2015

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and report of the independent accountants are not intended for use by those who are not informed about the accounting principles or audit standards generally accepted in the Republic of China, and their applications in practice.

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	As of December 31, 2014	2013
Current Assets			
Cash and cash equivalents	6 (1) , 6 (6)	$ 30,154,713	$ 16,975,247
Notes receivable, net	6 (6)	10,197	17,109
Accounts receivable, net	6 (2) , 6 (6)	18,567,857	15,354,384
Other receivables	6 (6)	813,545	611,227
Inventories	6 (3)	4,381,135	3,667,592
Other current assets－other	6 (6) , 8	1,280,461	1,199,572
		55,207,908	37,825,131
Non-current Assets			
Available-for-sale financial assets, non-current	6 (4) , 6 (6)	8,999,903	6,087,053
Investments accounted for using the equity method	6 (5)	76,032	615,998
Property, plant and equipment	6 (7)	63,520,671	55,196,751
Intangible assets	6 (8)	249,170	355,313
Deferred income tax assets	6 (23)	695,625	828,243
Other non-current assets－other	6 (6)	1,002,316	901,082
		74,543,717	63,984,440
TOTAL ASSETS		$ 129,751,625	$ 101,809,571
Current Liabilities			
Short-term loans	6 (6) , 6 (12)	$ 2,690,250	$ 2,533,850
Financial liability at fair value through profit or loss - current	6 (6) , 6 (9)	1,095,552	-
Notes payable	6 (6)	735,000	-
Accounts payable	6 (6)	7,285,963	6,542,050
Other payables	6 (6) , 6 (10) , 9	10,171,755	9,214,227
Current income tax liabilities	6 (23)	1,908,506	778,348
Current portion of long-term loans	6 (6) , 6 (12)	6,970,152	3,154,196
Other current liabilities－other	6 (6)	718,865	307,493
		31,576,043	22,530,164
Non-current Liabilities			
Convertible bonds	6 (6) , 6 (11)	11,875,483	-
Long-term loans	6 (6) , 6 (12)	12,794,062	15,355,557
Deferred income tax liabilities	6 (23)	82,989	103,417
Other non-current liabilities	6 (6) , 6 (13)	1,310,817	1,350,497
		26,063,351	16,809,471
Total Liabilities		57,639,394	39,339,635
Stockholders' Equity			
Capital stock	6 (14)	31,163,611	31,163,611
Capital reserve	6 (5) , 6 (15)	15,771,456	15,771,853
Retained earnings	6 (16)		
Legal reserve		8,797,005	8,207,777
Special reserve		-	244,604
Unappropriated earnings		11,707,700	5,965,224
Accumulated Other Comprehensive Income	6 (17)	4,672,459	1,116,867
Total Stockholders' Equity		72,112,231	62,469,936
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY		$ 129,751,625	$ 101,809,571

The accompanying notes are an integral part of these consolidated financial statements.

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT EARNINGS PER SHARE)

	Notes	For the years ended December 31, 2014	2013
Operating Revenues		$ 83,071,441	$ 69,356,192
Operating Costs	6 (3) , 6 (19)	(62,090,060)	(54,926,704)
Gross Profit		20,981,381	14,429,488
Realized Intercompany Profit		-	1,030
Realized Gross Profit		20,981,381	14,430,518
Operating Expenses	6 (19)		
Selling expenses		(938,522)	(839,723)
General and administrative expenses		(2,606,970)	(2,246,763)
Research and development expenses		(3,627,958)	(3,406,702)
		(7,173,450)	(6,493,188)
Operating Profit		13,807,931	7,937,330
Non-operating Income and Expenses			
Other income	6 (20)	341,369	270,612
Other gains and losses	6 (21)	645,733	441,496
Finance costs		(403,468)	(270,736)
Share of profit of associates and joint venture accounted for using the equity method	6 (5)	(171,591)	(85,378)
Dividends income		223,235	169,211
Gains on disposal of investments	6 (4) , 6 (5)	639,103	1,363
Loss on settlement	6 (22)	-	(896,250)
Losses on financial liabilities at fair value through profit or loss	6 (9)	(321,233)	-
Impairment losses	6 (5) , 6 (7)	(506,107)	(111,715)
		447,041	(481,397)
Income from Continuing Operations before Income Tax		14,254,972	7,455,933
Income Tax Expense	6 (23)	(2,523,770)	(1,563,650)
Net Income		$ 11,731,202	$ 5,892,283
Other Comprehensive Income	6 (15) , 6 (23)		
Exchange difference on translation of foreign financial statements		555,285	426,113
Unrealized gain (loss) on available-for-sale financial assets		2,948,369	692,602
Actuarial gain or loss on defined benefit obligations		(41,749)	96,041
Income tax relating to other comprehensive income		59,035	(116,939)
Other Comprehensive Income for the year, net of tax		3,520,940	1,097,817
Total Comprehensive Income for the year		$ 15,252,142	$ 6,990,100
Net Income Attributable to:			
Owners of the parent		$ 11,731,202	$ 5,892,283
Non-controlling interests		$ -	$ -
Total Comprehensive Income Attributable to:			
Owners of the parent		$ 15,252,142	$ 6,990,100
Non-controlling interests		$ -	$ -
Earnings Per Share (in New Taiwan dollars)	6 (24)		
Basic		$ 3.76	$ 1.90
Diluted		$ 3.74	$ 1.89

The accompanying notes are an integral part of these consolidated financial statements.

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

				Retained Earnings			Other Comprehensive Income			
	Notes	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 year ended December 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
Appropriation of earnings for prior years:	6(16)									
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	6(5) , 6(15)	-	(5,010)	-	-	-	-	-	-	(5,010)
Cash distribution from capital reserve	6(15)	-	(923,496)	-	-	-	-	-	-	(923,496)
Share-based compensation	6(15) , 6(18)	-	229,340	-	-	-	-	-	964,188	1,193,528
Net income		-	-	-	-	5,892,283	-	-	-	5,892,283
Other comprehensive income	6(17)	-	-	-	-	79,714	594,470	423,633	-	1,097,817
Total comprehensive income		-	-	-	-	5,971,997	594,470	423,633	-	6,990,100
Balance at December 31, 2013		$ 31,163,611	$ 15,771,853	$ 8,207,777	$ 244,604	$ 5,965,224	$ 949,549	$ 167,318	$ -	$ 62,469,936
For the year ended December 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
Appropriation of earnings for prior years:	6(16)									
Legal reserve		-	-	589,228	-	(589,228)	-	-	-	-
Cash dividends		-	-	-	-	(5,609,450)	-	-	-	(5,609,450)
Reversal of special reserve		-	-	-	(244,604)	244,604	-	-	-	-
Changes in capital reserve										
Adjustment for changes in ownership percentage in equity investments	6(5) , 6(15)	-	(397)	-	-	-	-	-	-	(397)
Net income		-	-	-	-	11,731,202	-	-	-	11,731,202
Other comprehensive income	6(17)	-	-	-	-	(34,652)	3,002,367	553,225	-	3,520,940
Total comprehensive income		-	-	-	-	11,696,550	3,002,367	553,225	-	15,252,142
Balance at December 31, 2014		$ 31,163,611	$ 15,771,456	$ 8,797,005	$ -	$ 11,707,700	$ 3,951,916	$ 720,543	$ -	$ 72,112,231

The accompanying notes are an integral part of these consolidated financial statements.

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

	Notes	For the years ended December 31, 2014	2013
Cash flows from operating activities			
Consolidated income before tax		$ 14,254,972	$ 7,455,933
Adjustments to reconcile consolidated income before tax to net cash provided by operating activities:			
Depreciation	6(7) , 6(19)	11,840,340	10,447,444
Amortization	6(19)	595,475	586,295
Provision for bad debt expense	6(2)	-	1,814
Losses on financial liabilities at fair value through profit or loss	6(9)	321,233	-
Interest expense		403,080	270,108
Interest income	6(20)	(155,804)	(102,416)
Dividend income		(223,235)	(169,211)
Share-based compensation	6(18)	-	232,056
Share of profit of associates and joint venture accounted for using equity method	6(5)	171,591	85,378
Gain on disposal of property, plant and equipment	6(21)	(287,947)	(96,536)
Gain on disposal of investment	6(4)	(639,103)	(1,363)
Impairment loss of non-financial assets	6(5) , 6(7)	506,107	111,715
Realized intercompany profit		-	(1,030)
Foreign currency exchange loss on convertible bonds payable		516,543	-
Foreign currency exchange loss on long-term loan		581,518	207,928
Changes in current assets and liabilities related to the operation			
Notes receivable		7,290	51,372
Accounts receivable		(3,043,597)	(2,381,845)
Other receivables		(152,479)	(3,140)
Inventories		(696,646)	(522,548)
Other current assets－other		(73,773)	(246,747)
Other non-current assets－other		43,354	-
Accounts payable		707,657	650,991
Other payables		1,191,269	2,317,869
Other current liabilities		270,943	(215,774)
Other non-current liabilities		8,851	(3,844)
Cash provided by operations		26,147,639	18,674,449
Interest received		146,544	94,596
Dividend received		223,478	181,469
Interest paid		(343,152)	(261,094)
Income tax paid		(1,229,336)	(941,464)
Net cash provided by operating activities		24,945,173	17,747,956

(Continued)

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	For the years ended December 31, 2014	2013
Cash flows from investing activities			
Proceeds from disposal of available-for-sale financial assets	6(4)	$ 674,622	$ -
Proceeds from disposal of investments accounted for using the equity method	6(5)	-	3,985
Increase in pledged deposits		(2,900)	-
Acquisition of investments accounted for using the equity method	6(5)	(63,818)	(31,717)
Acquisition of property, plant and equipment	6(25)	(19,560,740)	(14,978,686)
Proceeds from disposal of property, plant and equipment		315,556	106,474
Increase in refundable deposits		(19,555)	(61,126)
Decrease in refundable deposits		10,350	79
Increase in intangible assets	6(8)	(65,802)	(44,932)
Increase in other non-current assets		(530,516)	(582,338)
Net cash used in investing activities		(19,242,803)	(15,588,261)
Cash flows from financing activities			
Proceeds from issuance of convertible bonds		12,089,536	-
Proceeds from long-term loans		3,850,000	6,206,000
Repayment of long-term loans		(3,178,166)	(3,178,166)
Increase in deposit-in		146,993	1,107
Decrease in deposit-in		(6,747)	-
Payment for cash dividends		(5,609,436)	(5,140,752)
Proceeds from transferring treasury stocks to employees	6(18)	-	961,472
Net cash provided by (used in) financing activities		7,292,180	(1,150,339)
Effect on foreign currency exchange		184,916	113,399
Net increase in cash and cash equivalents		13,179,466	1,122,755
Cash and cash equivalents at the beginning of the year		16,975,247	15,852,492
Cash and cash equivalents at the end of the year	6(1)	$ 30,154,713	$ 16,975,247

The accompanying notes are an integral part of these consolidated financial statements.

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

1. History and Organization

Siliconware Precision Industries Co., Ltd. (the “Company”) was incorporated as a company limited by shares under the Company Law of the Republic of China (R.O.C.) in May 1984, and has been listed on the Taiwan Stock Exchange since April 1993. The Company is mainly engaged in the assembly, testing and turnkey services of integrated circuits. The address of the registered office is No. 123, Sec. 3, Da Fong Rd., Tantzu, Taichung 427, Taiwan, R.O.C.

2. Authorized for Issurance Date and the Procedure

The consolidated financial statements have been authorized to issue by the Board of Directors with consensus on March 19, 2015.

3. Application of New Standards, Amendments and Interpretations

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards (“IFRS”) as endorsed by the Financial Supervisory Commission (“FSC”)

None.

(2) Effect of new issuances or of amendments to IFRS as endorsed by the FSC but not yet adopted

According to Financial-Supervisory-Securities-Auditing No. 1030010325 issued on April 3, 2014, commencing 2015, companies with shares listed on the TWSE or traded on the Taiwan GreTai Securities Market or Emerging Stock Market shall adopt the 2013 version of IFRS (not including IFRS 9, ‘Financial instruments’) as endorsed by the FSC and the ”Regulations Governing the Preparation of Financial Reports by Securities Issuers” effective January 1, 2015(collectively referred herein as the “2013 version of IFRSs”) in preparing the consolidated financial statements. The related new standards, interpretations and amendments are listed below:

New Standards, Interpretations, and Amendments	Effective Date by IASB
Limited exemption from comparative IFRS 7 disclosures for first-time adopters (amendments to IFRS 1)	2010/7/1
Severe hyperinflation and removal of fixed dates for first-time adopters (amendments to IFRS 1)	2011/7/1
Government loans (amendments to IFRS 1)	2013/1/1
Disclosures - transfers of financial assets (amendments to IFRS 7)	2011/7/1
Disclosures—Offsetting financial assets and financial liabilities (amendments to IFRS 7)	2013/1/1
IFRS 10, 'Consolidated financial statements'	2013/1/1 (Except for investment entities which is on 2014/1/1)
IFRS 11,‘Joint arrangements'	2013/1/1
IFRS 12,‘Disclosure of interests in other entities’	2013/1/1
IFRS 13, ‘Fair value measurement'	2013/1/1
Presentation of items of other comprehensive income (amendments to IAS 1)	2012/7/1

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

New Standards, Interpretations, and Amendments	Effective Date by IASB
Deferred tax: recovery of underlying assets (amendments to IAS 12)	2012/1/1
IAS 19 (revised), 'Employee benefits'	2013/1/1
IAS 27,'Separate financial statements' (as amended in 2011)	2013/1/1
IAS 28,'Investments in associates and joint ventures' (as amended in 2011)	2013/1/1
Offsetting financial assets and financial liabilities (amendments to IAS 32)	2014/1/1
IFRIC 20, 'Stripping costs in the production phase of a surface mine'	2013/1/1
Improvements to IFRSs 2010	2011/1/1
Improvements to IFRSs 2009-2011	2013/1/1

Based on the assessments made by the Company and its subsidiaries (together, the "Group"), the adoption of the 2013 version of IFRSs has no significant impact on the consolidated financial statements of the Group, except for the following:

IAS 19 revised, 'Employee benefits'

The revised standard eliminates the corridor approach and requires actuarial gains and losses to be recognized immediately in other comprehensive income. Past-service costs will be recognized immediately in the period incurred. Net interest expense or income, calculated by applying the discount rate to the net defined benefit asset or liability, replace the finance charge and expected return on plan assets. The return of plan assets, excluding net interest expenses, is recognized in other comprehensive income. An entity is required to recognise termination benefits at the earlier of when the entity can no longer withdraw an offer of those benefits and when it recognizes any related restructuring costs. Additional disclosures are required to present defined benefit plan.

The Group expected to recognise peviously unrecognised past-service costs and elect the accounting treatment of booking actuarial gains and losses into other comprehensive income. As of January 1, 2014, the Group accrued defined benefit obligation $11,112, deferred tax asset $2,382, other comprehensive income $68,085, and decreased retained earnings $76,815. In 2014, a decrease in operating expense of $13,212 and a decrease in comprehensive income of $44,746 would be booked. As of December 31, 2014, the Group accrued defined benefit obligation $10,062, deferred tax asset $4,450, other comprehensive income $23,339, and decreased retained earnings by $28,951.

IAS 1, 'Presentation of financial statements'

The amendment requires entities to separate items presented in OCI classified by nature into two groups on the basis of whether they are potentially reclassifiable to profit or loss subsequently when specific conditions are met. If the items are presented before tax then the tax related to each of the two groups of OCI items (those that might be reclassified and those that will not be reclassified) must be shown separately. Accordingly, the Group will adjust its presentation of the statement of comprehensive income.

IFRS 13 'Fair value measurement'

The standard provides the guidance for measuring fair value when required or permitted by another IFRS. It defines fair value, sets out in a single framework for measuring fair value, and establishes the rule of fair value related disclosures, that are, in scope, broader than before. For example, current rule only requires disclosing hierarchy information for the financial instruments, but pursuant to IFRS 13, all assets and liabilities within the scope of fair value have to be disclosed in hierarchy sequence.

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

(3) IFRS issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the 2013 version of IFRSs as endorsed by the FSC:

New Standards, Interpretations, and Amendments	Effective Date by IASB
Defined benefit plans: employee contributions (amendments to IAS 19R)	2014/7/1
Recoverable amount disclosures for non-financial assets (amendments to IAS 36)	2014/1/1
Novation of derivatives and continuation of hedge accounting (amendments to IAS 39)	2014/1/1
IFRIC 21, ‘Levies’	2014/1/1
Improvements to IFRSs 2010-2012	2014/7/1
Improvements to IFRSs 2011-2013	2014/7/1
IFRS 14, 'Regulatory deferral accounts'	2016/1/1
Accounting for acquisition of interests in joint operations (amendments to IFRS 11)	2016/1/1
Clarification of acceptable methods of depreciation and amortisation (amendments to IAS 16 and IAS 38)	2016/1/1
Agriculture: bearer plants (amendments to IAS 16 and IAS 41)	2016/1/1
Equity method in separate financial statements (amendments to IAS 27)	2016/1/1
Sale or contribution of assets between an investor and its associate or joint venture (amendments to IFRS 10 and IAS 28)	2016/1/1
Improvements to IFRSs 2012-2014	2016/1/1
Investment entities: applying the consolidation exception (amendments to IFRS 10, IFRS 12 and IAS 28)	2016/1/1
Disclosure initiative (amendments to IAS 1)	2016/1/1
IFRS 15, ‘Revenue from contracts with customers'	2017/1/1
IFRS9, 'Financial instruments'	2018/1/1

The Group is assessing the potential impact of the new standards, interpretations and amendments above. The impact on the consolidated financial statements will be disclosed when the assessment completes.

4. Summary of Significant Accounting Policies

(1) Compliance Statement

The consolidated financial statements of the Group have been prepared in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the FSC (collectively referred herein as the “IFRSs”).

(2) Basis of Consolidation

The consolidated financial statements have been prepared under the historical cost convention, except for certain financial assets and financial liabilities which are carried at fair value. The preparation requires the use of certain critical accounting estimates and also requires management to exercise its judgment in the process of applying the accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

(3) Principles of Consolidation

A. Pursuant to IAS 27, "Consolidated and Separate Financial Statements", the consolidated financial statements includes all the entities controlled by the Company or its subsidiaries. Control is presumed to exist when the parent owns, directly or indirectly through subsidiaries, more than half of the voting power of an entity. Control also exists when the parent owns half or less of the voting power of an entity and additional power to control exists.

B. Inter-company transactions, balances and unrealized gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.

C. Consolidated subsidiaries:

			% of ownership held by the named investors as of	
Name of investor	Name of subsidiaries	Main operating activities	December 31, 2014	December 31, 2013
The Company	SPIL (B.V.I.) Holding Limited	Investment activities	100%	100%
SPIL (B.V.I.) Holding Limited	Siliconware USA, Inc. (SUI)	Communications and relationship maintenance with companies headquartered in North America	100%	100%
SPIL (B.V.I.) Holding Limited	SPIL (Cayman) Holding Limited	Investment activities	100%	100%
SPIL (Cayman) Holding Limited	Siliconware Technology (Suzhou) Limited	Assembly and testing services	100%	100%

D. Subsidiaries not included in the consolidated financial statements: None

E. Adjustments for subsidiaries with different accounting periods: None

F. Extraordinary risks from operations of foreign subsidiaries: None

G. Material limitations for capital transfer from subsidiaries to the parent company: None

H. The parent company's stocks held by subsidiaries: None

I. Convertible bonds and stocks issued by subsidiaries: None

(4) Segment Reporting

The chief operating decision-makers assess performance and allocate resources based on the economic environments. All of the Group's segments have similar economic characteristics and meet the criteria of aggregation. As a result, the Group discloses a single reporting segment by aggregating all the operating segments.

(5) Foreign Currency Translation

A. Items included in the financial statements of each of the Group's entities are measured using its functional currency. The consolidated financial statements are presented in New Taiwan Dollar (NTD), which is the Group's presentation currency and the Company's functional currency. Entities with presentation currency different from functional currency translate assets and liabilities at the closing rate, and income and expenses at the average exchange rate for the period.

B. Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions where items are re-measured. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year-end exchange rates are recognized in other gains and losses of the statement of comprehensive income.

C. Translation differences on non-monetary financial assets and liabilities held at fair value through profit or loss are recognized in other gains and losses of the statement of comprehensive income as part of the fair value gain or loss. Translation differences on non-monetary financial assets held at fair value through other comprehensive income are recognized in other comprehensive income.

D. Translation differences from group entities that have a functional currency different from the presentation currency is recognized in other comprehensive income. When disposing of foreign operations, those translation differences recognized in other comprehensive income would be realized as profit or loss.

(6) Classification of Current and Noncurrent Assets / Liabilities

A. Assets that meet one of the following criteria are classified as current assets, otherwise they are classified as noncurrent assets:

(a) Assets arising from operating activities that are expected to be realized or consumed, or are intended to be sold within the normal operation cycle;

(b) Assets held mainly for trading purposes;

(c) Assets expected to be realized within twelve months from the balance sheet date;

(d) Cash or cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to pay off liabilities more than twelve months after the balance sheet date.

B. Liabilities that meet one of the following criteria are classified as current liabilities, otherwise they are classified as noncurrent liabilities:

(a) Liabilities arising from operating activities that are expected to be paid off within the normal operating cycle;

(b) Liabilities arising mainly from trading activities;

(c) Liabilities that are to be paid off within twelve months from the balance sheet date;

(d) Liabilities for which the repayment date cannot be extended unconditionally to more than twelve months after the balance sheet date.

(7) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, time deposits that meet operating short-term cash commitments, and other short-term highly liquid investments.

(8) Accounts Receivable

Accounts receivable is recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment. Accounts receivable expected to be collected within one year is not reported at present value due to the facts that the difference between the maturity value and the fair value discounted by implicit interest rate is immaterial and the frequency of transactions is high.

(9) Inventories

Inventories are recorded at cost when acquired under a perpetual inventory system. Cost is determined using the weighted-average method. The cost of work in process comprises raw materials, direct labor, other direct costs and related production overheads based on normal operating capacity. As of the balance sheet date, inventories are stated at the lower of cost or net realizable value by item, except where it may be appropriate to group similar or related items. Net realizable value is the estimated selling price in the ordinary course of business less all estimated costs of completion and necessary selling expenses.

(10)Financial Assets

A. Classification

The Group classifies its financial assets in the following categories: at fair value through profit or loss, loans and receivables, available-for-sale, and held-to-maturity. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition.

(a) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category of acquired principally for the purpose of selling in the short term. Derivatives are also categorized as held for trading unless they are designated as hedges.

(b) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Except for maturities greater than one year after the end of the reporting period, which are classified as non-current assets; otherwise, they are classified as current assets. The Group's loans and receivables are comprised of accounts receivable and other receivables on the balance sheet.

(c) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either designated in this category or not classified in any of the other categories. Except for maturities greater than one year after the end of the reporting period, which are classified as non-current assets, otherwise, they are classified as current assets

(d) Held-to-maturity financial assets

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Group intends to and has the ability to hold to maturity.

B. Recognition and Measurement

(a) Regular purchases and sales of financial assets are recognized on the trade date (the date on which the Group commits to purchasing or selling the asset). Financial assets carried at fair value through profit or loss are initially recognized at fair value, and transaction costs are expensed in the statements of comprehensive income. Other financial assets not carried at fair value through profit or loss are initially recognized at fair value plus transaction costs. Financial assets are derecognized when the rights to receive cash flows from the investments have expired or transferred and the Group has transferred substantially all risks and rewards of ownership.

(b) Financial assets at fair value through profit or loss and available-for-sale financial assets are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the "financial assets at fair value through profit or loss" are presented in the statements of comprehensive income under other gains and losses in the period in which they arise. Changes in the fair value of securities classified as available-for-sale are recognized in other comprehensive income. Dividend income from these two categories of asset is recognized in the statements of comprehensive income as other income when the Group has the right to receive dividend.

(c) Loans and receivables and held-to-maturity financial assets are subsequently carried at amortized cost using the effective interest method. Subsequent interest is recognized in the statements of comprehensive income as other income.

(d) When securities classified as available-for-sale are sold or impaired, the accumulated fair value adjustments recognized in equity are included in the statements of comprehensive income as other gains and losses.

(11) Impairment of Financial Assets

A. Loans and Receivables

(a) The Group assesses at the end of each reporting period whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial asset is impaired and impairment losses are incurred only if:

i. There is objective evidence of impairment as a result of one or more events that occurred after initial recognition of the asset (a “loss event”),
ii. That loss event has an impact on the estimated future cash flows of the financial asset or a group of financial assets, and
iii. The amount can be reliably estimated.

Evidence of impairment includes：

i. The issuer or the debtor is experiencing significant financial difficulty;
ii. Default or delinquency in interest or principal payment;
iii. Concessions made to the insolvent debtor by creditors owing to economic or legal considerations;
iv. The probability that they will enter bankruptcy or other financial reorganization;
v. The disappearance of an active market for that financial asset because of financial difficulties;
vi. Where observable data indicates that there is a measurable decrease in the estimated future cash flow from a group of financial assets since the initial recognition of those assets, although the decrease cannot yet be identified with the individual financial asset in the group, such as:
   - Deterioration of debtor’s repayment condition
   - Changes in national or local economic conditions that correlate with defaults on the assets in the group

(b) The Group first assesses if there is objective evidence of impairment. For those impaired assets, the amount of the loss is measured as the difference between the asset’s carrying amount and the present value of estimated future cash flows. The carrying amount of the asset is reduced through the allowance and the amount of the loss is recognized in the consolidated statements of comprehensive income. In subsequent period, if the amount of the impairment loss decreases and the decrease can be objectively related to an event occurring after the impairment was recognized (such as an improvement in the debtor’s credit rating), the reversal of the previously recognized impairment loss is recognized in the consolidated statements of comprehensive income.

B. Available-for-sale Financial Assets

The Group assesses at the end of each reporting period whether there is objective evidence that a financial asset or a group of financial assets is impaired. Other than the conditions mentioned in item A. (a) above, in the case of equity investments classified as available-for-sale, a significant or prolonged decline in the fair value of the security below its cost is also evidence that the assets are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss—measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognized in profit or loss—is removed from equity and recognized in profit or loss. Impairment losses already recognized in the consolidated statements of comprehensive income on equity instruments are not reversed through the consolidated statements of comprehensive income.

(12) Investments Accounted for Using the Equity Method

The investments accounted for using the equity method include investments in associates and in joint ventures.

A. Associates are all entities over which the Group has significant influence, exclusive of subsidiaries or joint ventures. Significant influence means the power to participate in the financial and operating policy decisions of the investees, but not control or jointly control those decisions. A joint venture is a contractual arrangement whereby the parties undertake an economic activity that is subject to joint control. As a result, all the strategic financial and operating policy decisions relating to the activities of the joint venture require the unanimous consent of the parties sharing control. Joint venture arrangements that involve the establishment of a separate entity in which each venture has an interest are referred to as jointly controlled entities. The Group applies the equity method to account for its investment in associates and interest in joint venture. The investments are initially recognized at cost, and the portion of acquisition cost over net identifiable assets is recognized as goodwill, which is never amortized and perceived as a segment of overall investment while assessing the impairment. Any excess of the Group’s share of the net fair value of the identifiable assets over the acquisition cost is recognized in profit or loss.

B. The Group’s share of post-acquisition profit or loss is recognized as share of profit(loss) of associates and joint ventures accounted for using the equity method under non-operating income and expenses in the consolidated statements of comprehensive income, and its share of post-acquisition movements in other comprehensive income is recognized in other comprehensive income with a corresponding adjustment to the carrying amount of the investment. When the Group’s share of losses in an associate or joint venture equals to or exceeds its interest in the associate or joint venture, including any other unsecured receivables, the Group does not recognize further losses, unless it has legal or constructive obligations or made payments on behalf of the associate. When changes in an associate or joint venture’s equity that are not recognized in profit or loss or other comprehensive income of the associate or joint venture and such changes not affecting the Group’s ownership percentage of the associate or joint venture, the Group recognizes the Group’s share of change in equity of the associate in equity in proportion to its ownership.

C. Profits and losses resulting from the transactions between the Group and its associates or joint ventures are recognized in the Group’s financial statements only to the extent of unrelated investor’s interests in the associates or joint ventures. Unrealized losses are eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of associates or joint ventures have been changed where necessary to ensure consistency with the policies adopted by the Group. In the case that an associate issues new shares and the Group does not subscribe or acquire new shares proportionately, which results in a change in the Group’s ownership percentage of the associate but maintains significant influence on the associate, then capital surplus shall be adjusted for its share of equity interest. If the above condition causes a decrease in the Group’s ownership percentage of the associate, in addition to the above adjustment, the amounts previously recognized in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately.

D. When the Group disposes associate and joint ventures, (e.g., loss of significant influence over associates or joint venture), other comprehensive income and capital surplus previously recognized in relation to the investment in associates and joint venture shall be reclassified to profit and loss. Fair value of the associate or joint venture is to be re-measured, with the difference between fair value and carrying value recognized in current period’s profit or loss. If the Group still retains significant influence over the associate or joint venture, then the aforementioned other comprehensive income and capital surplus are reclassified to profit or loss proportionately.

E. The Group assesses its associates and joint ventures for signs of impairment every quarter. If there is any, the Group would calculate the recoverable amount and recognize impairment loss.

(13)Property, Plant and Equipment

A. Property, plant and equipment are stated at historical cost. The acquisition costs include the purchase price, any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating, and the obligations to dismantle and remove the items and restore the site on which they are located. The subsequent costs will only be recognized under the conditions that future economic benefits associated with the item will flow to the Group and the item cost can be measured reliably. Day-to-day servicing costs and repairment expenditures are recognized as expenses as incurred.

B. The Group capitalizes borrowing costs that are directly attributable to the acquisition or construction of a qualifying asset as part of the cost of that asset. The capitalized borrowing costs will be depreciated through the residual useful lives of related items. Borrowing costs which do not qualify for capitalization are recognized in profit or loss.

C. If material part of replacing items of property, plant and equipment has different useful live from the main asset, it should be recognized and depreciated separately. Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives. The useful lives of property, plant and equipment are 5 to 15 years, except for buildings, which are 20 to 55 years.

D. The assets' residual value, useful lives, and depreciation method are reviewed and adjusted when appropriate in each reporting period. Gains and losses on disposals are recognized as other income and expenses in the statements of comprehensive income.

(14)Intangible Assets

Intangible assets are the expenditures of license fees and computer software. License fees are capitalized at historical cost. Acquired computer software is capitalized on the basis of the costs incurred to acquire and bring to use the specific software. Both license fees and computer software are intangible assets with limited useful lives. Computer software is amortized over 3 years whereas license fees are amortized over their economic lives or the contract years using straight-line method. Subsequent measurements are measured using costs less accumulated amortization.

(15)Impairment of Non-financial Assets

A. Assets that are subject to amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are largely independent cash flows (cash-generating units). The recoverable amount is the higher of an asset's net fair value or its value in use. The net fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date, less costs to dispose. The value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

B. When the circumstances or reasons for recognizing impairment loss for an asset in prior years no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortized historical cost would have been if the impairment had not been recognized.

(16)Accounts Payable

Accounts payable is obligation to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Account payable is recognized initially at fair value and subsequently measured at amortized cost using the effective interest method. Accounts payables of which payment due is within one year or less are not discounted as their fair value is close to the value in maturity and are transacted actively.

(17)Derecognition of financial liabilities

The Group recognizes a financial liability from its balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

(18)Financial liability at fair value through profit or loss

A. Financial liability is classified in fair value through profit or loss while it is held for trading or identified at fair value through profit or loss on initial recognition. A financial liability is held for trading if it is acquired or incurred principally for the purpose of selling or repurchasing it in the near term, or if it is a derivative that is neither classified as a financial guarantee contract nor designated and effective as a hedging instrument. A financial liability is designated as at fair value through profit or loss upon initial recognition if:

   i. Hybrid (combined) contracts; or
   ii. They eliminate or significantly reduce a measurement or recognition inconsistency; or
   iii. They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.

B. Financial liabilities at fair value through profit or loss are stated at fair value upon initial recognition, and the related transaction cost are expensed immediately. In subsequent measurement, the Group measures fair value fluctuation in current profit or loss.

(19)Convertible bonds

Convertible bonds issued by the Company contain conversion options (that is, the bondholders have the right to convert the bonds into the Company's common shares, but not by exchanging a fixed amount of cash for a fixed number of common shares), redemption options and put options. The Company classifies the bonds payable and derivative features embedded in convertible bonds on initial recognition as a financial asset or a financial liability in accordance with the substance of the contractual arrangement. Convertible bonds are accounted for as follows:

   i. Conversion options, redemption options and put options embedded in convertible bonds are recognised initially at net fair value as ' financial liabilities at fair value through profit or loss'. They are subsequently remeasured and stated at fair value on each balance sheet date; the gain or loss is recognised as 'gain or loss on valuation of financial liabilities at fair value through profit or loss'.
   ii. Bonds payable of convertible bonds is initially recognised at the residual value of total issue price less amount of 'financial liabilities at fair value through profit or loss' as stated above, and subsequently stated at amortised cost. Any difference between the proceeds and the redemption value is accounted for as the premium or discount on bonds payable and presented as an addition to or deduction from bonds payable, which is amortized in profit or loss as an adjustment to the 'finance costs' over the period of bond circulation using the effective interest method.
   iii. Any transaction costs directly attributable to the issuance of convertible bonds are allocated to

each liability component in proportion to the allocation of proceeds.

iv. When bondholders exercise conversion options, the liability components of the bonds (including 'bonds payable' and 'financial liabilities at fair value through profit or loss') are remeasured on the conversion date. The book value of common shares issued due to the conversion shall be based on the adjusted book value of the liability components.

(20)Borrowings

Borrowings are recognized initially at fair value, net of transaction costs incurred, and subsequently carried at amortized cost. Any difference between the proceeds, net of transaction costs, and the redemption value is recognized in the statements of comprehensive income over the period of the borrowings using the effective interest method. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan to the extent that it is probable that some or all of the facilities will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facilities will be drawn down, the fee is capitalized as a prepayment for liquidity services and amortized over the period of the facility to which it relates.

(21)Current and Deferred Income Tax

A. Tax expense for the period comprises current and deferred tax. Tax is recognized in the income statement, except to the extent that it relates to items recognized in other comprehensive income or directly in equity. In this case, that tax is also recognized in other comprehensive income or directly in equity.

B. Current income tax is calculated on the basis of the tax law enacted or substantively enacted at the balance sheet date in countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

C. An additional 10% tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.

D. Deferred income tax is recognized, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. However, deferred tax liabilities are not recognized if they arise from the initial recognition of goodwill; deferred income tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is determined using tax rates that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled. Deferred income tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized.

E. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except for deferred income tax liability where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future.

F. Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred income taxes assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balance on a net basis.

G. The Group's unused income tax credits arise from the acquisition of eligible equipment or technology, expenses for research and development are recognized as deferred income tax assets to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized.

(22)Employee Benefits

A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be recognized as expenses in that period when the employees render service.

B. Pensions

(a) For defined contribution plans, the Group pays contributions over employees' service years and recognizes employee benefit expenses when they are due. The Group has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits.

(b) For defined benefit plan, the liability recognized in the balance sheet is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets and prior service costs. The defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using interest rates of government bonds that are denominated in the currency in which the benefits will be paid and that have terms to maturity approximating to the terms of the related pension obligation. Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are charged or credited to equity in other comprehensive income in the period in which they arise. In the consolidated statements of changes in equity, such actuarial gains or losses are reflected under 'Retained earnings' and will be reclassified subsequently to profit or loss.

C. Employees' bonuses and directors' and supervisors' remunerations

The Company recognizes related expenses and liabilities provided when the Company has legal or constructive obligation and could reasonably estimate such amount. Any difference between estimated amount and distributed amount as resolved in the stockholders' meeting shall be adjusted in profit or loss in the following year.

(23)Provision

A. Provisions are recognized when the Company has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated. Provisions are not recognized for future operating losses.

B. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation, which is discounted using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognized as interest expense.

C. A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A present obligation that arises from past events but is not recognized because either that it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or that the amount of the obligation cannot be measured with sufficient reliability. Neither contingent liabilities nor contingent assets are recognized on the balance sheet.

(24) Revenue Recognition

The Group provides assembly, testing, and turnkey services for integrated circuits. The Group recognizes revenue when:

A. the amount of revenue can be measured reliably;

B. it is probable that the economic benefits associated with the transaction will flow to the entity;

C. the stage of completion of the transaction at the end of the reporting period can be measured reliably;

D. the costs incurred for the transaction and the cost to complete the transaction can be measured reliably.

Services provided by the Group include wafer bumping, wafer sort, IC packaging and final testing. Actual services and fees of the Group may vary by customers and are pre-agreed before provision of services. The Group regards each of the captioned services as a separate stage. Fees for each stage of services are negotiated independently and the fee for a specific stage is the then market price for that stage. Revenue is recognized when each stage of services has been completed. Each stage is performed as a whole and may not be separated or proportioned. The allowance is estimated by historical experiences and recorded as a deduction to the revenue.

(25) Lease

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Operating lease income and expense are recognized on a straight-line basis over the lease period.

(26) Treasury Shares

Where the Company purchases its equity share capital (treasury shares), the consideration paid, including any directly attributable incremental costs, net of income taxes, is deducted from equity attributable to the Company’s equity holders until the shares are cancelled or reissued. Where such shares are subsequently reissued, any consideration received, net of any directly attributable incremental transaction costs and the related income tax effects, is included in equity attributable to the Company’s equity holders.

(27) Share-based Compensation

The Company operates an equity-settled share-based compensation plan under which the Company receives services from employees as a consideration for equity instruments of the Company. Fair value of the employee services received in exchange for shares granted, which is determined by reference to the fair value of the shares on grant date, is recognized as an expense over the vesting period with a corresponding adjustment to equity.

5. Critical Accounting Estimates and Judgments

Estimates and judgments are continuingly evaluated and are based on historical experience and other factors. The resulting accounting estimates may differ from the actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

(1) Deferred Income Tax

By using the liability method, the Group recognizes future deferred tax assets and deferred tax liabilities, which are incurred from temporary differences and investment credits. While assessing the reliability of deferred tax assets, management exercises material accounting judgments and estimates, including assumptions related to projected growth of future revenues, profitability, tax-free period, usage of tax credits, and tax planning. Any variation in global economic, industrial conditions and regulation changes will impact the amount of current income tax expense and the net value of deferred tax assets. For more specific information, please refer to Note 6 (23).

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

(2) Pension Benefits

The present value of the pension obligations depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) for pensions include the discount rate and etc. Any changes in these assumptions will impact the carrying amount of pension obligations. For relevant sensitivity analysis, please refer to Note 6 (13).

(3) Fair Value of Derivatives and Other Financial Instruments

The fair value of derivatives and other financial instruments that are not traded in active market is determined by using valuation techniques. The Group applies professional judgment to select a variety of methods and make assumptions that are mainly based on market conditions existing at the end of each reporting period. For valuing these assets, the Group maximizes the use of observable market data where it is available and rely as little as possible on entity specific estimates. For sensitivity analyses, please refer to Note 12 (3).

6. Details of Significant Accounts

(1) Cash and Cash Equivalents

	As of December 31,	
	2014	2013
	NT$	NT$
Cash on hand and petty cash	1,331	1,279
Cash equivalents	7,500	8,397
Savings accounts and checking accounts	3,486,490	2,552,202
Time deposits	26,659,392	14,413,369
	30,154,713	16,975,247

(2) Accounts Receivable, Net

	As of December 31,	
	2014	2013
	NT$	NT$
Accounts receivable	18,845,257	15,545,077
Less: Allowance for sales discounts	(275,705)	(188,154)
Allowance for doubtful accounts	(1,695)	(2,539)
	18,567,857	15,354,384

The maximum exposure to credit risk at the reporting date is the carrying value of receivables mentioned above. It was assessed that these receivables are highly likely to be recovered; therefore the credit risk is low. Please refer to note 12 (1) B for relevant analysis.

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

Movements on the Group's allowance for doubtful accounts are as follows：

	For the Years Ended December 31,	
	2014	2013
	NT$	NT$
Balance as of January 1,	2,539	845
Allowance for doubtful accounts	-	1,814
Write-offs	-	(165)
Effects of foreign currency exchange	(844)	45
Balance as of December 31,	1,695	2,539

(3) Inventories

	As of December 31,	
	2014	2013
	NT$	NT$
Raw materials and supplies	3,955,748	3,355,721
Work in process	568,735	423,479
	4,524,483	3,779,200
Less: Allowance for loss on obsolescence and decline in market value of inventories	(143,348)	(111,608)
	4,381,135	3,667,592

The above allowance for loss on obsolescence and decline in market value of inventories were caused by the valuation of raw materials and supplies.

	For the years ended December 31,	
	2014	2013
Expense / loss incurred related to inventories :	NT$	NT$
Cost of goods sold	62,079,077	54,955,354
Decline in (recovery of) market value and loss on obsolescence	31,258	(13,246)
Others	(20,275)	(15,404)
	62,090,060	54,926,704

In 2013, the Group disposed certain obsolete inventories and reversed the amount of "Decline in market value and loss on obsolescence" correspondingly.

(4) Available-for-sale Financial Assets

	As of December 31,	
	2014	2013
	NT$	NT$
Common Stock	8,799,109	5,904,064
Fund	200,794	182,989
	8,999,903	6,087,053

A. The Company recognized gains of $2,948,369 and $692,602 for the change of fair value of available-for-sale financial assets in other comprehensive income for the years ended December 31, 2014 and 2013, respectively.

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

B. The Company didn't dispose any of its available-for-sale financial assets for the year ended December 31, 2013. However, the Company disposed 1,225 thousand shares of available-for-sale financial assets and recognized gains on disposal of $639,103 for the year ended December 31, 2014.

(5) Investments accounted for using the equity method

A. Investments in Associates

		Carrying Amount		% of ownership interest	
Associates	Nation of Registration	December 31, 2014	December 31, 2013	December 31, 2014	December 31, 2013
		NT$	NT$		
AcSiP Technology Corp. (AcSiP)	Taiwan R.O.C.	52,405	78,509	12.08%	11.99%
Microcircuit Technology (S) Pte. Ltd. (MCT)	Singapore	23,627	-	42.27%	-
		76,032	78,509		

(a) Although the Company holds less than 20% of the equity shares of AcSiP, the Company exercises significant influence by appointing one director of the Board of Directors in AcSiP, thus applies the equity method to account for this investment. In 2013, the Company disposed 100 thousand shares, reversed paid-in capital of $719, and recognized a gain on disposal of investments accounted for using the equity method of $1,363. As a result, the ownership decreased to 11.99%. After the disposal transaction in 2013, the Company assesses it still holds significant influence over the investee, and continues to apply equity method accounting. In 2014 and 2013, as a result of the change in AcSiP's issued shares, which were not purchased proportionally by the Company, equity investments and paid-in capital of $397 and $4,291 were adjusted. In the resolution of shareholders' meeting on June 26, 2014 and June 10, 2013, the investee distributed cash dividends of 0.1 dollars and 5 dollars each, which could be deemed as return of investment under the equity method, the Company decreased equity investment of $243 and $12,259, respectively.

(b) Associate, Vertical Circuits, Inc., is currently undertaking the bankruptcy process. As of December 31, 2014, the carrying amount of investment in VCI is $0.

(c) In 2014 and 2013, the Company increased the investment in MCT amounted to US$2,114 thousand and US$1,060 thousand, respectively, while maintaining its relative share ownership. However, in September 2014, another joint venture investor, AEM Holdings Ltd., sold all of its shares to a third party at a price that is relatively lower than the holding price of the Company. The Company believed that the transaction is an impairment indicator. The recoverable amount calculated from the share selling price was lower than the carrying amount, and the Company recognized an impairment loss of $442,385 in 2014. In December 2014, the Company entered into a new contractual agreement with PBT Pte Ltd. under which the Company no longer held joint control over MCT. Therefore, the investment in MCT was reclassified from "Joint Venture" to "Associate".

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

(d) Summarized financial information for the associates

	As of December 31, 2014	As of December 31, 2013
	NT$	NT$
Total assets	1,198,321	638,249
Total liabilities	(171,427)	(64,915)
Net assets	1,026,894	573,334

	For the years ended December 31, 2014	For the years ended December 31, 2013
	NT$	NT$
Net operating revenues	939,335	788,776
Net income (loss)	(516,141)	15,000
Share of loss of associates and joint ventures accounted for using equity method	(171,591)	(5,866)

(e) The fair value of AcSiP, based on the public market stock price, is $28,468 and $78,845 as of December 31, 2014 and 2013, respectively.

B. Investment in Joint Venture

The Company's joint venture is listed below:

Joint Venture	Nation of Registration	Carrying Amount December 31, 2014	Carrying Amount December 31, 2013	% of ownership interest December 31, 2014	% of ownership interest December 31, 2013
		NT$	NT$		
MCT	Singapore	-	537,489	-	42.27%

Summarized financial information for joint venture:

	As of December 31, 2013
	NT$
Current assets	135,667
Noncurrent assets	277,391
Current liabilities	53,485
Noncurrent liabilities	4,655

	For the year ended December 31, 2013
	NT$
Net operating revenues	99,669
Operating costs	(172,842)
Operating expenses	(19,036)
Non-operating revenues and expenses	12,825
Income tax expense	-
Share of loss of joint ventures accounted for using equity method	(79,512)

Note: Since MCT has been reclassified from "Joint Venture" to "Associate," related financial information for the fiscal year 2014 is disclosed in "Investments in Associates."

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

(6) Financial Instruments by Category

	As of December 31, 2014		
	Book Value	Fair Value	Total
Financial Assets	NT$	NT$	NT$
Loans and receivables			
Cash and cash equivalent	30,154,713	-	30,154,713
Notes receivable	10,197	-	10,197
Accounts receivable	18,567,857	-	18,567,857
Other receivables	813,545	-	813,545
Other current assets－other	339,600	-	339,600
Other non-current assets－other	90,521	-	90,521
Available-for-sale financial assets	-	8,999,903	8,999,903
	49,976,433	8,999,903	58,976,336
Financial Liabilities			
Amortised cost			
Short-term loans	2,690,250	-	2,690,250
Notets payable	735,000	-	735,000
Accounts payable	7,285,963	-	7,285,963
Other payables	10,171,755	-	10,171,755
Convertible bonds	11,875,483		11,875,483
Other current liabilities－other	227,873	-	227,873
Long-term loans (including the current portion)	19,764,214	-	19,764,214
Other non-current liabilities	287,035	-	287,035
Financial liability at fair value through profit or loss	-	1,095,552	1,095,552
	53,037,573	1,095,552	54,133,125

	As of December 31, 2013		
	Book Value	Fair Value	Total
Financial Assets	NT$	NT$	NT$
Loans and receivables			
Cash and cash equivalent	16,975,247	-	16,975,247
Notes receivable	17,109	-	17,109
Accounts receivable	15,354,384	-	15,354,384
Other receivables	611,227	-	611,227
Other current assets－other	336,700	-	336,700
Other non-current assets－other	77,631	-	77,631
Available-for-sale financial assets	-	6,087,053	6,087,053
	33,372,298	6,087,053	39,459,351
Financial Liabilities			
Amortised cost			
Short-term loans	2,533,850	-	2,533,850
Accounts payable	6,542,050	-	6,542,050
Other payables	9,214,227	-	9,214,227
Other current liabilities－other	91,343	-	91,343
Long-term loans (including the current portion)	18,509,753	-	18,509,753
Other non-current liabilities	377,327	-	377,327
	37,268,550	-	37,268,550

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

(7) Property, Plant and Equipment

A. Cost, accumulated depreciation, and accumulated impairment by category:

As of December 31, 2014	Cost	Accumulated depreciation	Accumulated impairment	Book value
	NT$	NT$	NT$	NT$
Land	2,903,192	-	-	2,903,192
Buildings	22,789,352	(9,636,672)	-	13,152,680
Machinery and equipment	71,922,606	(38,147,664)	(85,639)	33,689,303
Utility equipment	1,567,405	(1,002,602)	(426)	564,377
Furniture and fixtures	986,743	(633,244)	(1,317)	352,182
Other equipment	5,075,725	(2,229,454)	(5,979)	2,840,292
Construction in progress and equipment awaiting for inspection	10,018,645	-	-	10,018,645
	115,263,668	(51,649,636)	(93,361)	63,520,671

As of December 31, 2013	Cost	Accumulated depreciation	Accumulated impairment	Book value
	NT$	NT$	NT$	NT$
Land	2,903,192	-	-	2,903,192
Buildings	21,020,767	(8,209,595)	-	12,811,172
Machinery and equipment	68,744,533	(36,028,610)	(216,325)	32,499,598
Utility equipment	1,451,857	(928,409)	(270)	523,178
Furniture and fixtures	970,493	(594,223)	(338)	375,932
Other equipment	4,454,150	(1,948,460)	(5,062)	2,500,628
Construction in progress and equipment awaiting for inspection	3,583,051	-	-	3,583,051
	103,128,043	(47,709,297)	(221,995)	55,196,751

B. Movement from period beginning to period end:

(a) From January 1, 2014 to December 31, 2014

i. Cost

	Balance as of January 1, 2014	Additions	Disposals	Transfers	Exchange differences, net	Balance as of December 31, 2014
	NT$	NT$	NT$	NT$	NT$	NT$
Land	2,903,192	-	-	-	-	2,903,192
Buildings	21,020,767	329,570	(330)	1,308,922	130,423	22,789,352
Machinery and equipment	68,744,533	8,966,134	(7,902,085)	1,582,215	531,809	71,922,606
Utility equipment	1,451,857	89,415	(84,575)	75,746	34,962	1,567,405
Furniture and fixtures	970,493	93,966	(88,672)	3,550	7,406	986,743
Other equipment	4,454,150	630,400	(407,894)	371,938	27,131	5,075,725
Construction in progress and equipment awaiting for inspection	3,583,051	9,760,058	(1,342)	(3,357,944)	34,822	10,018,645
	103,128,043	19,869,543	(8,484,898)	(15,573)	766,553	115,263,668

ii. Accumulated Depreciation

	Balance as of January 1, 2014	Additions	Disposals	Transfers	Exchange differences, net	Balance as of December 31, 2014
	NT$	NT$	NT$	NT$	NT$	NT$
Buildings	8,209,595	1,398,880	(331)	(758)	29,286	9,636,672
Machinery and equipment	36,028,610	9,504,967	(7,705,268)	9,873	309,482	38,147,664
Utility equipment	928,409	134,818	(84,404)	-	23,779	1,002,602
Furniture and fixtures	594,223	121,690	(87,391)	(11)	4,733	633,244
Other equipment	1,948,460	679,985	(401,877)	(9,104)	11,990	2,229,454
	47,709,297	11,840,340	(8,279,271)	-	379,270	51,649,636

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

iii. Accumulated Impairment

	Balance as of January 1, 2014	Additions	Disposals	Exchange differences, net	Balance as of December 31, 2014
	NT$	NT$	NT$	NT$	NT$
Machinery and equipment	216,325	56,349	(189,101)	2,066	85,639
Utility equipment	270	325	(171)	2	426
Furniture and fixtures	338	1,972	(1,008)	15	1,317
Other equipment	5,062	5,076	(4,279)	120	5,979
	221,995	63,722	(194,559)	2,203	93,361

(b) From January 1, 2013 to December 31, 2013

i. Cost

	Balance as of January 1, 2013	Additions	Disposals	Transfers	Exchange differences, net	Balance as of December 31, 2013
	NT$	NT$	NT$	NT$	NT$	NT$
Land	2,903,192	-	-	-	-	2,903,192
Buildings	18,992,837	1,059,822	(17,442)	889,738	95,812	21,020,767
Machinery and equipment	62,618,808	9,949,625	(6,244,376)	2,281,646	138,830	68,744,533
Utility equipment	1,306,963	177,148	(92,608)	31,276	29,078	1,451,857
Furniture and fixtures	1,019,541	86,776	(161,736)	20,835	5,077	970,493
Other equipment	3,225,829	1,145,539	(244,502)	148,236	179,048	4,454,150
Construction in progress and equipment awaiting for inspection	3,804,518	3,097,602	-	(3,371,731)	52,662	3,583,051
	93,871,688	15,516,512	(6,760,664)	-	500,507	103,128,043

ii. Accumulated Depreciation

	Balance as of January 1, 2013	Additions	Disposals	Transfers	Exchange differences, net	Balance as of December 31, 2013
	NT$	NT$	NT$	NT$	NT$	NT$
Buildings	6,962,635	1,243,901	(17,442)	-	20,501	8,209,595
Machinery and equipment	33,641,507	8,422,269	(6,124,793)	26,008	63,619	36,028,610
Utility equipment	856,567	143,440	(91,227)	-	19,629	928,409
Furniture and fixtures	633,602	118,358	(160,747)	-	3,010	594,223
Other equipment	1,614,121	519,476	(237,669)	(26,008)	78,540	1,948,460
	43,708,432	10,447,444	(6,631,878)	-	185,299	47,709,297

iii. Accumulated Impairment

	Balance as of January 1, 2013	Additions	Disposals	Exchange differences, net	Balance as of December 31, 2013
	NT$	NT$	NT$	NT$	NT$
Machinery and equipment	227,265	105,620	(118,973)	2,413	216,325
Utility equipment	1,578	31	(1,381)	42	270
Furniture and fixtures	321	948	(937)	6	338
Other equipment	6,686	5,116	(6,824)	84	5,062
	235,850	111,715	(128,115)	2,545	221,995

C. There is no interest capitalized for the years ended December 31, 2014 and 2013.

D. For idle equipment, the Group adopted value-in-use method to measure their recoverable amount and recognized impairment loss of $63,722 and $111,715 for the years ended December 31, 2014 and 2013, respectively.

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

(8) Intangible Assets

Item	For the year ended December 31, 2014				
	Balance as of January 1, 2014	Additions	Amortizations	Exchange Differences	Balance as of December 31, 2014
	NT$	NT$	NT$	NT$	NT$
License Fee	257,120	32,177	(115,035)	-	174,262
Software	98,193	33,625	(57,506)	596	74,908
	355,313	65,802	(172,541)	596	249,170

Item	For the year ended December 31, 2013				
	Balance as of January 1, 2013	Additions	Amortizations	Exchange Differences	Balance as of December 31, 2013
	NT$	NT$	NT$	NT$	NT$
License Fee	365,517	7,408	(115,805)	-	257,120
Software	150,570	37,524	(90,344)	443	98,193
	516,087	44,932	(206,149)	443	355,313

For the years ended December 31 in 2014 and 2013, amortization of $7,441 and $6,665 are included in “operating cost”, and amortization of $165,100 and $199,484 are included in “operating expense”, respectively.

(9) Financial liabilities at fair value through profit or loss

There were no financial liabilities at fair value through profit or loss for the year ended December 31, 2013. As of December 31, 2014, the detail of financial liabilities at fair value through profit or loss is as follow:

	As of December 31, 2014
	NT$
Conversion option, redemption option and put option of convertible bonds upon initial recognition	774,319
Valuation adjustments	321,233
	1,095,552

In 2014, the Company recognized net losses of $321,233 on financial liabilities held for trading.

(10)Other Payables

	As of December 31,	
	2014	2013
	NT$	NT$
Payables for equipment	2,737,715	3,105,262
Payables for employees' compensations	3,672,966	2,768,921
Others	3,761,074	3,340,044
	10,171,755	9,214,227

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

(11)Convertible Bond

There were no convertible bonds outstanding as of December 31, 2013. As of December 31, 2014, the detail of convertible bonds is as follow:

	As of December 31, 2014
	NT$
Unsecured overseas convertible bonds	13,327,948
Less: Discounts on bonds payable	(1,452,465)
	11,875,483

In October 2014, the Company issued the fourth unsecured overseas convertible bonds (the "Bonds") of US$400,000 thousand. The Bonds are zero coupon bonds with maturity of 5 years, with par value of US$250 thousand or in any integral multiples thereof.

Key terms and conditions are as follows:：

A. Each holder of the Bonds has the right to convert at any time starting from the day immediately following 40 days after the issue date to 10 days prior to the maturity date, except during legal lock-up period, into newly issued listed common shares or American Depositary Shares ("ADRs") at the conversion price $53.1038 dollars, determined on the basis of a fixed exchange rate of US$1 to $30.392 (in dollars). The conversion price will be adjusted in accordance with the conversion provisions due to anti-dilution clause.

B. Unless previously redeemed, repurchased and cancelled, or converted, the Bonds will be redeemed by the Company on the maturity date at an amount equal to 105.11% of the principal, with repayment made in US dollars.

C. Each holder shall have the right to request the Company to repurchase all or any portion of the principal amount thereof of a holder's Bonds (1) on the third anniversary of the issuance date, (2) in the event of a change of control, or (3) in the event of delisting.

D. The Company may redeem the Bonds in whole or in part, after 3 years after the issuance date, at a price equal to the Early Redemption Amount, provided that the closing price of the Company's common shares on the TWSE, converted into US dollars at the prevailing exchange rate, on 20 trading days within a period of 30 consecutive trading days, is at least 130% of the Early Redemption Amount divided by the conversion ratio. The Company may, in whole but not in part, redeem all of the Bonds at the Early Redemption Amount in the event that more than 90% of the Bonds have been previously redeemed, converted, or repurchased or cancelled, or in the event of changes in the R.O.C.'s tax rules which result in significant unfavorable tax consequences to the Company.

E. The Bonds contained a debt host contract, recognized as convertible bonds, and the Bond Options were aggregately recognized as financial liabilities at fair value through profit or loss. The effective interest rate of the debt host contract was 2.407% and the aggregate fair value of the Bond Options was $774,319 on initial recognition.

(12)Loans

A. Short-term Loans

	As of December 31,	
	2014	2013
	NT$	NT$
Credit loans	2,690,250	2,533,850
Range of interest rates	1.0655%	1.06%-1.14%

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

B. Long-term Loans

Name of financial institution	Line of credit	Loan period and repayment method	As of December 31, 2014	As of December 31, 2013
			NT$	NT$
Mega International Commercial Bank (The management bank of syndicated loans)	NT$5 billion and US$0.15 billion	2010.10.29-2015.10.29 Repayables in 6 semi-annually installments starting from April 2013	3,251,667	6,318,833
Mega International Commercial Bank (The management bank of syndicated loans)	NT$3.257 billion and US$0.25 billion	2012.8.10-2017.8.10 Repayables in 6 semi-annually installments starting from February 2015	11,182,000	10,720,750
China Development Financial Holding Corporation	NT$1.5 billion	2013.12.31-2016.12.31 Extendible when due	1,500,000	1,500,000
HSBC Bank (Taiwan) Limited	NT$0.85 billion	2014.8.11-2018.12.13 Repayables in 5 semi-annually installments starting from December 2016	850,000	-
Bank of Taiwan	NT$1.5 billion	2014.8.11-2018.12.10 Repayables in 6 semi-annually installments starting from June 2016	1,500,000	-
Mega International Commercial Bank	NT$1.5 billion	2014.8.11-2019.8.11 Repayables in 6 semi-annually installments starting from February 2017	1,500,000	-
Less:				
Arrangement fee of syndicated loans			(19,453)	(29,830)
Current portion			(6,970,152)	(3,154,196)
			12,794,062	15,355,557
Available lines of credit			2,500,000	6,350,000
Interest rate			0.9313%-1.5856%	0.8964%-1.7548%

(1) In order to fulfill the requirements of operational and capital expenditures, the Company entered into syndicated loan agreements with eleven financial institutions, including Mega International Commercial Bank, in October 2010 and August 2012, respectively. All long-term loans are with credit periods of five years and at floating interest rates.

(2) Pursuant to the loan agreement, the Company should maintain, on a semi-annual and annual basis, certain debt covenants, such as current ratio, liability to tangible net worth ratio as well as the ratio of interest coverage. Up to December 31, 2014, the Company has been in compliance with all the debt covenants.

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

(13) Post-employment Benefit

A. In accordance with the Labor Standards Law, the Company has a funded defined benefit pension plan covering all eligible employees prior to the enforcement of the Labor Pension Act ("the Act"), which becomes effective on July 1, 2005, and those employees who choose to stay with the pension mechanism under the Labor Standards Law after the enforcement of the Act. Pension benefits are generally based on service years and six-month average wages and salaries before retirement of the employee. Two units are earned per year for the first 15 years of service and one unit is earned for each additional year of service with a maximum of 45 units. Under the funding policy of the plan, the Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the pension fund, which is administered by the Labor Pension Fund Supervisory Committee (the Committee) and deposited in the names of the Committee in the Bank of Taiwan.

B. Liabilities recognized for defined benefit obligations are as follows:

	As of December 31,		
	2014	2013	2012
	NT$	NT$	NT$
Present value of defined benefit obligations	2,225,935	2,188,740	2,276,769
Fair value of plan assets	(1,192,196)	(1,204,615)	(1,188,218)
Funded status	1,033,739	984,125	1,088,551
Unamortized prior service costs	(10,062)	(11,112)	(12,162)
Liability recognized on the balance sheets	1,023,677	973,013	1,076,389

C. Changes in the present value of the defined benefit obligations for the years ended December 31, 2014 and 2013 are as follows:

	For the Years Ended December 31,	
	2014	2013
	NT$	NT$
Defined benefit obligation at the beginning of the year	(2,188,740)	(2,276,769)
Service cost	(23,380)	(25,359)
Interest cost	(48,940)	(39,657)
Actuarial (gains)/losses	(54,556)	104,945
Benefits paid	89,681	48,100
Defined benefit obligation at the end of the year	(2,225,935)	(2,188,740)

D. Changes in fair value of plan assets for the years ended December 31, 2014 and 2013 are as follows:

	For the Years Ended December 31,	
	2014	2013
	NT$	NT$
Fair value of plan assets at the beginning of the year	1,204,615	1,188,218
Expected return of plan assets	15,202	24,030
Actuarial gains/(losses)	12,807	(8,904)
Contribution from employer	49,253	49,371
Benefits paid	(89,681)	(48,100)
Fair value of plan assets at the end of the year	1,192,196	1,204,615

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

E. Expenses recognized in the statement of comprehensive income for the years ended December 31, 2014 and 2013 are as follows:

	For the Years Ended December 31,	
	2014	2013
	NT$	NT$
Current service cost	23,380	25,359
Interest cost	48,940	39,657
Expected return of plan assets	(15,202)	(24,030)
Amortization of prior service cost	1,050	1,050
Current pension cost	58,168	42,036

F. Actuarial (gains)/ losses recognized in other comprehensive income are as follows:

	For the Years Ended December 31,	
	2014	2013
	NT$	NT$
Actuarial (gains)/losses recognized in curent period	41,749	(96,041)
Accumulated actuarial gains	(34,136)	(75,885)

G. The Bank of Taiwan was commissioned to manage the Fund of the Company's and domestic subsidiaries' defined benefit pension plan in accordance with the Fund's annual investment and utilization plan and the "Regulations for Revenues, Expenditures, Safeguard and Utilization of the Labor Retirement Fund" (Article 6: The scope of utilization for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilization of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. The constitution of fair value of plan assets as of December 31, 2014 and 2013 is given in the Annual Labor Retirement Fund Utilization Report published by the government.

Expected return on plan assets was a projection of overall return for the obligations period, which was estimated based on historical returns and by reference to the status of Labor Retirement Fund utilization by the Committee and taking into account the effect that the Fund's minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks.

The actual return on plan assets for 2014 and 2013 are $28,009 and $15,126, respectively.

H. Principal actuarial assumptions for the reporting period are as follows:

	For the Years Ended December 31,	
	2014	2013
Discount rate	2.25%	2.25%
Future salary increase rate	2.00%	2.00%
Expected rate of return on plan assets	1.50%	1.25%

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

I. When the aforementioned discount rate and future salary increase rate are 0.25% higher (lower) than management's estimates, the impact on the carrying amounts of defined benefit obligation is as follows:

For the Year Ended December 31, 2014	Impact on defined benefit obligation: 0.25% increase in assumption	Impact on defined benefit obligation: 0.25% decrease in assumption
	NT$	NT$
Discount rate	(75,246)	78,775
Future salary increase rate	78,794	(75,624)

For the Year Ended December 31, 2013	Impact on defined benefit obligation: 0.25% increase in assumption	Impact on defined benefit obligation: 0.25% decrease in assumption
	NT$	NT$
Discount rate	(77,372)	81,130
Future salary increase rate	81,150	(77,760)

J. Historical information of experience adjustment is as follows:

	For the Years Ended December 31, 2014	2013	2012
	NT$	NT$	NT$
Experience adjustments on plan liabilities	54,556	61,290	(44,475)
Experience adjustments on plan assets	(12,807)	8,904	12,063

K. The Company expects to pay $50,238 as contribution to the pension plan within a year from December 31, 2014.

L. In accordance with the Labor Pension Act ("LPA"), effective July 1, 2005, the Company has established a defined contribution pension plan covering all regular employees witch R.O.C. nationality. The Company makes monthly contributions to the employees' individual pension accounts on a basis no less than 6% of each employee's monthly salary or wage. The principal and accumulated gains or losses from an employee's personal pension account may be claimed on a monthly basis or in lump sum. The Company recognized $529,917 and $496,050 net of pension costs related to the defined contribution pension plan for the years ended December 31, 2014 and 2013, respectively.

M. SUI has established a 401(K) pension plan ("the Plan") covering substantially all employees. The Plan provides voluntary salary reduction contributions by eligible participants in accordance with Section 401(K) of the U.S. Internal Revenue Code, as well as discretionary matching contributions determined annually by its Board of Directors to employees' individual pension accounts. Contributions made in accordance with the Plan amounted to $8,901 and $8,249, for the years ended December 31, 2014 and 2013, respectively.

N. In accordance with the regulatory requirements in Suzhou, PRC, Siliconware Technology (Suzhou) Limited contributes monthly an amount equal to certain percentage of employees' monthly salaries and wages to the Bureau of Social Insurance. Other than the monthly contributions, the Group has no further obligations.

(14) Capital Stock

A. As of December 31, 2014, the authorized capital of the Company was $36,000,000 and the paid-in-capital was $31,163,611, with par value of $10 (in dollars) per share.

B. The Company issued $1,500,000 American Depositary Shares ("ADRs"), represented by 30,000,000 units of ADRs, in June 2000. Each ADR represents five shares of common stock of the Company with an offering price of US$ 8.49 (in dollars) per ADR. As of December 31, 2014, the outstanding ADRs amounted to 50,327,570 units. Major terms and conditions of the ADRs are summarized as follows:

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(1) Voting Rights:

ADR holders will have no rights to vote directly in stockholders' meetings with respect to the Deposited Shares. The Depositary shall provide voting instruction to the Chairman of the Company and vote on behalf of the Deposited shares evidenced by ADRs. If the Depositary receives voting instructions from holders of at least 51% of the outstanding ADRs to vote in the same direction on a resolution, the Depositary will vote in the manner as instructed.

(2) Distribution of Dividends:

ADR holders are deemed to have the same rights as holders of common shares with respect to the distribution of dividends.

(15) Capital Reserve

A. Pursuant to the Company Law of the R.O.C., the capital reserve arising from paid-in capital in excess of par on the issuance of stocks, from merger, from the conversion of convertible bonds and from donation shall be exclusively used to cover accumulated deficits or transferred to capital proportionally either in issuing common stock or in returning cash. Other capital reserves shall be exclusively used to cover accumulated deficits. The amount of capital reserve used to increase capital is limited to 10% of the common stock each year when the Company has no accumulated deficits. The capital reserve can only be used to cover accumulated deficits when the legal reserve is insufficient to cover the deficits.

B. According to the Company Law of the R.O.C., captioned capital reserve is allowed to be transferred to share capital in the following year after the registration of capitalization is approved by the government authority.

	Premium from issuance	Treasury stocks	Recognition of ownership change over the subsidiaries	Proportionate share of net equity change in investees accounted for using the equity method	Others	Total
	NT$	NT$	NT$	NT$	NT$	NT$
As of January 1, 2014	15,318,835	422,509	17,060	13,375	74	15,771,853
Ownership change in investees accounted for using the equity method	-	-	-	(397)	-	(397)
As of December 31, 2014	15,318,835	422,509	17,060	12,978	74	15,771,456
As of January 1, 2013	16,242,331	193,169	17,060	18,385	74	16,471,019
Ownership change in investees accounted for using the equity method	-	-	-	(5,010)	-	(5,010)
Cash distribution from capital reserve	(923,496)	-	-	-	-	(923,496)
Share-based transaction	-	229,340	-	-	-	229,340
As of December 31, 2013	15,318,835	422,509	17,060	13,375	74	15,771,853

C. As of June 14, 2013, the Company's Board of Directors resolved to distribute capital reserve of $923,496 as cash dividends, NTD 0.3 (in dollar) per share. It was also resolved that July 21 of the same year was the ex-dividend date.

(16) Retained Earnings

A. According to the Company's Articles of Incorporation, current year's earnings before tax, if any, shall be distributed in the following order:

(1) Pay all taxes and duties;
(2) Offset prior years' operating losses, if any;
(3) Set aside 10% of the remaining amount after deducting (1) and (2) as legal reserve;
(4) Set aside no more than 1% of the remaining amount after deducting items (1), (2), and (3) as directors' and supervisors' remunerations.
(5) After items (1), (2), (3), and (4) were deducted, 10% of the remaining amount may be allocated as employee bonus and 90% as stockholders' dividend. Dividends may be distributed by way of cash

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dividend and stock dividend. However, distribution shall be made preferably by way of cash dividend and the amount is subject to the resolution adopted by the Board of Directors and approved at the Stockholders' Meeting. Dividend distribution to the Company's shareholders is recognized as liability in the Company's financial statements in the period in which the dividends are approved.

B. Legal reserve can only be used to offset deficits or increase capital in issuing common stock or in distributing cash. The amount of legal reserve that may be used to increase capital shall be limited to the portion of the reserve balance exceeding 25% of the capital stock.

C. In accordance with the R.O.C. Securities and Future Bureau (SFB) regulation, in addition to legal reserve, the Company should set aside a special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reserved amount could be included in the distributable earnings.

D. The Taiwan imputation tax system requires that any undistributed current earnings of a company derived on or after January 1, 1998 to be subject to an additional 10% corporate income tax if the earnings are not distributed in the following year. As of December 31, 2014 and 2013, the undistributed earnings derived on or after the implementation of the imputation tax system were $11,707,700 and $5,965,224, respectively.

E. As of December 31, 2014 and 2013, the balances of stockholders' imputation tax credit account of the Company were $191,792 and $25,150, respectively. The rate of stockholders' imputation tax credit to undistributed earnings for the earnings distributed in 2013 was 12.03%. The rate of stockholders' imputation tax credit to undistributed earnings for the earnings to be distributed in 2014 is expecting to be approximately 17.03%. However, the rate is subject to changes based on the balance of stockholders' imputation tax credit account, the undistributed earnings, and other tax credit amount in accordance with the R.O.C. tax law at the dividend allocation date.

F. The distributions of 2013 and 2012 dividends were resolved at the stockholders' meeting on June 20, 2014 and June 14, 2013, respectively. Details are summarized below:

	For the Years Ended December 31,			
	2013		2012	
	Amount	Dividends per share (in NT dollars)	Amount	Dividends per share (in NT dollars)
	NT$		NT$	
Legal reserve	589,228		561,961	
(Reversal of) Special reserve	(244,604)		244,604	
Cash dividends	5,609,450	1.80	4,217,297	1.37

At the stockholders' meetings on June 20, 2014, the Company's stockholders also resolved to distribute $623,272 as employees' cash bonuses and $55,477 as directors' and supervisors' remunerations, respectively. The aforementioned distributed amount is the same as the estimated amount accrued in 2013. It was resolved in the board meeting that July 22 of the same year is the ex-dividend date. Any information in relation to the Company's shareholders' resolution on earnings distribution will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchanges.

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G. On March 19, 2015, the Company's Board of Directors proposed the following earnings distribution for 2014:

	Earnings distribution NT$
Legal reserve	$ 1,170,770
Cash dividends (NT$3 dollars per share)	9,349,083
	$ 10,519,853

On March 19, 2015, the Company's Board of Directors also proposed to distribute employees' bonuses of $1,038,787 and directors' remuneration of $105,369, all paid in cash. The aforementioned earnings distribution resolution hasn't been passed by the shareholder resolution. Any information in relation to the Company's Board of Directors' proposals and shareholders' resolution on earnings distribution will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchanges.

H. Since the 2015 shareholders' meeting has yet to be held, there's uncertainty about the earnings distribution. This is to say, the potential tax influence of the additional 10% tax on undistributed earnings cannot be reasonably estimated yet.

I. According to the Articles of Incorporation of the Company, for the years ended December 31, 2014 and 2013, the Company accrued $1,038,787 and $623,272 as employees' bonuses and $105,369 and $55,477 as directors' and supervisor's remuneration, respectively. If aforementioned earnings distribution changes, the Company will recognize the effects as change in accounting estimate in the year of resolution. If the shareholders' meeting decides distributing employees' bonuses in stock, the numbers of distributed stocks will be the result of total bonuses amounts dividing fair value of the stocks. The Company determines the fair value with consideration for both the closing stock price on a day before shareholders' meeting date and the influence of ex-right and ex-dividend activities.

(17) Other Comprehensive Income, net of tax

	Unrealized Gain on Valuation of Available-for-sale Financial Assets NT$	Exchange Difference on Translation of Foreign Financial Statements NT$
As of January 1, 2014	949,549	167,318
Changes in fair value of financial instruments		
- pretax	3,628,169	-
- tax	(60,536)	-
Recognition of changes in fair value of financial instruments as profit or loss		
- pretax	(679,800)	-
- tax	114,534	-
Differences in translation- equity method investments		
- pretax	-	555,285
- tax	-	(2,060)
As of December 31, 2014	3,951,916	720,543
As of January 1, 2013	355,079	(256,315)
Changes in fair value of financial instruments		
- pretax	692,602	-
- tax	(98,132)	-
Differences in translation- equity method investments		
- pretax	-	426,113
- tax	-	(2,480)
As of December 31, 2013	949,549	167,318

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(18) Treasury Stock

A. There were no treasury stock transactions occurred in 2014. The movement of treasury stock in 2013 is as follow:

Purpose	Balance as of January 1, 2013 (thousand shares)	Increase during the period (thousand shares)	Decrease during the period (thousand shares)	Balance as of December 31, 2013 (thousand shares)
To transfer to employees	38,042	-	(38,042)	-

B. The book value of treasury stock is $25.35 (in dollars) per share. As of December 31, 2013, the Company has transferred all the treasury stocks to employees, which were vested immediately on the date of transfer.

C. Pursuant to the Security Exchange Act in R.O.C., the treasury stocks held by the Company cannot be pledged as collateral, nor be entitled to voting rights or receiving dividends.

D. In 2013, the Company recognized compensation cost of $232,056 for transferring treasury stocks to employees, which was measured at the shares fair valiue on grant date.

(19) Expenses by Nature

	For the Years Ended December 31,	
	2014	2013
Employee benefit expenses	NT$	NT$
Wages and salaries	14,894,813	12,840,941
Post employment benefits	596,986	546,335
Others	1,994,137	1,812,624
	17,485,936	15,199,900
Depreciation and amortization expenses	12,435,815	11,033,739

(20) Other Income

	For the Years Ended December 31,	
	2014	2013
	NT$	NT$
Interest income	155,804	102,416
Others	185,565	168,196
	341,369	270,612

(21) Other Gains or Losses

	For the Years Ended December 31,	
	2014	2013
	NT$	NT$
Foreign exchange gain - net	483,325	436,826
Gain on disposal of property, plant and equipment	287,947	96,536
Others	(125,539)	(91,866)
	645,733	441,496

(22) Loss of Settlement

The Company and Tessera Inc. settled the lawsuit of license breach and patents infringement with an amount of US$ 30,000 thousand on April 30, 2013.

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(23) Income Tax

A. Income taxes recognized in profit or loss for the years ended December 31, 2014 and 2013 are as follows:

	For the Years Ended December 31,	
	2014	2013
Current income tax expense	NT$	NT$
Recognition for the current period	2,350,321	1,153,379
Additional 10% tax on undistributed earnings	1,115	59,574
Income tax adjustments for prior years	3,357	6,298
	2,354,793	1,219,251
Deferred income tax expense		
Temporary differences	(157,925)	(98,331)
Income tax credits	326,902	442,730
	168,977	344,399
Income tax expense recognized in profit or loss	2,523,770	1,563,650

B. Reconciliation between income tax expense and accounting profit:

	For the Years Ended December 31,	
	2014	2013
	NT$	NT$
Income tax expense calculated at the statutory tax rate	2,703,678	1,698,533
Expenses not deductible for tax purposes	9,870	2,477
Tax exempt income	(194,250)	(309,953)
Investment tax credits	-	6,338
Changes in assessment on realization of deferred tax assets	-	100,383
Additional 10% tax on undistributed earnings	1,115	59,574
Adjustment: over provision from prior years	3,357	6,298
Income tax expense recognized in profit or loss	2,523,770	1,563,650

C. Income taxes recognized in other comprehensive income for the years ended December 31, 2014 and 2013 are as follows:

	For the Years Ended December 31,	
	2014	2013
	NT$	NT$
Unrealized gain on valuation of available-for-sale financial assets	53,998	(98,132)
Exchange difference on translation of foreign financial statements	(2,060)	(2,480)
Actuarial gain or loss	7,097	(16,327)
	59,035	(116,939)

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D. Deferred tax assets and deferred tax liabilities derived from temporary differences and investment tax credits for the years ended December 31, 2014 and 2013 are analyzed below:

	2014				
	January 1	Profit or Loss	Other Comprehensive Income	Exchange Differences, net	December 31
Deferred tax assets (liabilities)	NT$	NT$	NT$	NT$	NT$
Investment tax credit	326,902	(326,902)	-	-	-
Temporary differences					
Unrealized sales allowance	17,828	29,777	-	117	47,722
Actuarial gain or loss on defined benefit plan	152,371	-	7,097	-	159,468
Unrealized gains on financial assets	(215,971)	-	53,998	-	(161,973)
Unrealized losses on financial liabilities	-	54,610	-	-	54,610
Accumulated translation adjustments	1,341	-	(2,060)	-	(719)
Impairment losses	296,921	(44,540)	-	-	252,381
Unrealized foreign currency exchange (gain)/loss	(22,306)	109,608	-	-	87,302
Depreciation expense of property, plant and equipment	(29,150)	(3,569)	-	(1,093)	(33,812)
Others	196,892	12,039	-	(1,274)	207,657
	724,828	(168,977)	59,035	(2,250)	612,636

	2013				
	January 1	Profit or Loss	Other Comprehensive Income	Exchange Differences, net	December 31
Deferred tax assets (liabilities)	NT$	NT$	NT$	NT$	NT$
Investment tax credit	769,632	(442,730)	-	-	326,902
Temporary differences					
Unrealized sales allowance	23,601	(5,825)	-	52	17,828
Actuarial gain or loss on defined benefit plan	168,698	-	(16,327)	-	152,371
Unrealized gains on financial assets	(117,839)	-	(98,132)	-	(215,971)
Accumulated translation adjustments	3,821	-	(2,480)	-	1,341
Impairment losses	296,921	-	-	-	296,921
Unrealized foreign currency exchange (gain)/loss	(59,299)	36,993	-	-	(22,306)
Depreciation expense of property, plant and equipment	(16,883)	(12,118)	-	(149)	(29,150)
Others	117,512	79,808	-	(430)	196,890
	1,186,164	(343,872)	(116,939)	(527)	724,826

E. The Company's unused portion of investment tax credits, under the "Statue for Upgrading Industries", were as follows:

	As of December 31, 2013		
	Deductible amount	Unused amount	Expiration years
	NT$	NT$	
Acquisition cost of qualifying machinery and equipment	524,793	326,902	2014-2015
Qualifying research and development expenditure	238,501	-	
	763,294	326,902	

The Company has fully utilized its investment tax credits as of December 31, 2014.

F. The amounts of taxable temporary difference associated with investment in subsidiaries as deferred tax liabilities are as follows:

	As of December 31,	
	2014	2013
	NT$	NT$
Investment in foreign subsidiaries	5,850,632	4,349,249

G. The Company has met the requirement of "Incentives for Emerging Important Strategic Industries in Manufacturing and Technology Services" for its capitalization plans in 2006 and is exempted from income tax for revenues arising from the assembly and testing of certain integrated circuit products for a five-year period from 2008. The five-year income tax exemptions were expired in May 2013. Also, the Industrial Development Bureau of Ministry of Economic Affairs has issued permission for the five-year income tax exemption of the Company's 2007 registered capitalization plan in 2008. The Company acquired the work completion certificate from Taichung City Government Economic Development Bureau in 2013 and elected 2015 as the starting period for the income tax exemption.

H. The income tax returns of the Company have been assessed and approved by the Tax Authority through 2012.

I. According to the amended Enterprise Income Tax Law of P.R.C., the income tax rate adopted in subsidiary, Siliconware Technology (Suzhou) Limited, is 25%.

(24) Earnings Per Share

The basic EPS is determined by the net income dividing the weighted average of outstanding stocks, without the consideration of the treasury stocks holding by the Company. The diluted EPS is under the assumption that all potential ordinary stocks have been converted into ordinary stocks at the beginning of the period. The revenue and expense generated from the conversion should be included in the computation. The unsecured overseas convertible bond has anti-dilutive effect, and as a result, it would not be considered while calculating the dilution.

	For the years ended December 31, 2014		
	Income after tax	Weighted average outstanding common stock	Earnings per share (in dollars)
Basic earnings per share	NT$	(in thousands)	NT$
Net income	11,731,202	3,116,361	3.76
Dilutive effect of employee bonuses	-	23,110	
Diluted earnings per share	11,731,202	3,139,471	3.74

	For the years ended December 31, 2013		
	Income after tax	Weighted average outstanding common stock	Earnings per share (in dollars)
Basic earnings per share	NT$	(in thousands)	NT$
Net income	5,892,283	3,098,226	1.90
Dilutive effect of employee bonuses	-	18,392	
Diluted earnings per share	5,892,283	3,116,618	1.89

(25) Non-Cash Transactions

The investment activities partially paid by cash are as follows:

	For the years ended December 31,	
	2014	2013
	NT$	NT$
Purchase of property, plant and equipment	19,869,543	15,516,512
Decrease in prepayment for equipment	-	(1,158)
(Increase)/ Decrease in equipment payable, net	367,547	(547,432)
Increase in notes payable of construction	(699,900)	-
Effect of foreign currency exchange	23,550	10,764
Current cash payment	19,560,740	14,978,686

7. Related Party Transactions

The intercompany transactions between the Company and its subsidiaries have been eliminated during preparation of the consolidated financial statements, thus they are not disclosed in the note herein. The detailed transactions between the Group and related parties are disclosed below:

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(1) There is no material related party transaction in 2014 and 2013.

(2) Key Management Compensation

Key management includes directors, supervisors, president, and vice presidents. Their compensation is shown as below:

	For the Years Ended December 31,	
	2014	2013
	NT$	NT$
Short-term employment benefits	352,560	211,841
Post-employment benefits	2,686	2,439
Share-based compensations	-	20,161
	355,246	234,441

8. Assets Pledged as Collateral

The following assets have been pledged as collateral against certain obligations of the Company:

	As of December 31,		
Assets	2014	2013	Subject of collateral
Time deposits (shown as other financial assets, current)	NT$ 339,600	NT$ 336,700	Guarantees for customs duties and land leased from Hsinchu Science Park Administration

9. Commitments and Contingencies

(1) As of December 31, 2014, the Company's and its subsidiaries' issued but unused letters of credit for imported machinery and equipment were approximately $528,597.

(2) Pursuant to future operating expansion, the Company and its subsidiaries entered into several facility construction agreements amounting to $7,887,264, of which $1,302,993 remained unpaid as of December 31, 2014.

(3) The Company entered into several contracts for the use of certain technologies and patents in exchange for loyalty payments. Contracts are valid until the expiry of patents or upon termination by both parties.

10. Significant Disaster Loss

None.

11. Significant Event After the Reporting Period

None.

12. Others

(1) Financial Risk Management

The Group's activities expose it to a variety of financial risk: market risk (including currency risk, interest rate risk, and price risk), credit risk and liquid risk. The Group's overall risk management program focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the Group's financial performance.

A. Market risk

(a) Currency risk

The Group operates internationally and is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the USD and the JPY. Foreign exchange risk arises from future commercial transactions, recognized assets and liabilities and net investments in foreign operations. The Group implements the policy of natural hedging and monitors the foreign exchange rate fluctuation closely to manage the risk. The Group's exposure to foreign exchange risk is as follows:

	As of December 31, 2014				
			Sensitivity analysis		
(Foreign currencies : Functional currencies)	Foreign Currencies in thousands	Exchange Rate	Movement	Impact to profit and loss before tax (NT$)	Impact to equity before income tax (NT$)
Financial Assets					
Monetary assets					
United States Dollars : New Taiwan Dollars	$ 1,089,275	31.60	5%	$ 1,721,055	$ -
United States Dollars : Chinese Renminbi	5,684	6.1190	5%	8,981	-
Nonmonetary assets					
United States Dollars : New Taiwan Dollars	35,358	31.60	5%	-	55,866
Long-term investments under equity method					
United States Dollars : New Taiwan Dollars	747	31.65	5%	-	1,182
Financial Liabilities					
Monetary liabilities					
United States Dollars : New Taiwan Dollars	876,030	31.70	5%	1,388,508	-
United States Dollars : Chinese Renminbi	112,581	6.1190	5%	178,441	-
Japanese Yen : New Taiwan Dollars	3,932,535	0.2666	5%	52,421	-
Japanese Yen : Chinese Renminbi	121,931	0.0514	5%	1,625	-

	As of December 31, 2013				
			Sensitivity analysis		
(Foreign currencies : Functional currencies)	Foreign Currencies in thousands	Exchange rate	Movement	Impact to profit and loss before tax (NT$)	Impact to equity before income tax (NT$)
Financial Assets					
Monetary assets					
United States Dollars : New Taiwan Dollars	$ 607,757	29.76	5%	$ 904,190	$ -
United States Dollars : Chinese Renminbi	8,743	6.0969	5%	2,665	-
Nonmonetary assets					
United States Dollars : New Taiwan Dollars	49,319	29.76	5%	-	73,387
Long-term investments under equity method					
United States Dollars : New Taiwan Dollars	18,030	29.81	5%	-	26,874
Financial Liabilities					
Monetary liabilities					
United States Dollars : New Taiwan Dollars	524,451	29.86	5%	782,874	-
United States Dollars : Chinese Renminbi	107,023	6.0969	5%	32,625	-
Japanese Yen : New Taiwan Dollars	2,881,461	0.2859	5%	41,190	-
Japanese Yen : Chinese Renminbi	152,263	0.0578	5%	440	-

(b) Price risk

Pursuant to the strategic investment objective, the Group is exposed to equity securities price risk in public market investments held by the Group, which are classified as available-for-sale financial assets on the consolidated balance sheet. To manage such market price risk, the Group monitors the future development of the investees and the market trend. Most investments of the Group are in electronic industry.

Unimicron Technology Co., ChipMOS Technologies Inc., and ChipMOS Technologies (Bermuda) Ltd., are traded publicly in the market. Unimicron Technology Co. is listed on Taiwan Stock Exchange, and ChipMOS Technologies (Bermuda) Ltd. is listed on NASDAQ. In addition, ChipMOS Technologies Inc. is listed on Taiwan Stock Exchange on April 11, 2014. For other equity investees who are not traded in public market, the Group implements suitable techniques to perform the assessments. As of December 31, 2014 and 2013, if the market price had increased/decreased by 10% with all other variables held constant, other comprehensive income would have increased/decreased by $817,816 and $279,527, respectively.

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(c) Interest rate risk

The Group's interest rate risk arises from cash, cash equivalent, and borrowings. Mostly, residual cash will be held as deposit. As of December 31, 2014 and 2013 the Group held financial assets with cash flow interest rate risk of $104,967 and $132,531, respectively, and financial liabilities with cash flow interest rate risk of $22,473,917 and $21,073,433, respectively. If the interest rate had been increased/ decreased by 10 points, income before income tax for the period would have been $22,369 and $20,941 higher/lower.

B. Credit risk

The Group's credit risk mainly arises from cash and cash equivalents (deposits with banks or financial institutions), accounts and notes receivable and refundable deposits.

(a) For risks from banks and financial institutions, the Group periodically assesses their credit ratings based on information provided by external independent rating institutes. Furthermore, to minimize the credit risk, the Group allocates deposits based on each bank's credit rating results. After the assessment, most of banks and financial institutions the Group transacts with are with minimum rating of "A", which represents low credit default risks.

(b) For risks from accounts and notes receivable, the Group assesses customers' credit quality through internal risk assessment, taking into account of their current financial conditions and past transaction experiences. After the assessment, management does not expect significant losses from non-performance by these counterparties.

(c) Aging analysis of accounts receivable that were past due is as follows:

	As of December 31, 2014		
	Book value	Impaired	Unimpaired
	NT$	NT$	NT$
1-90 days	2,021,725	-	2,021,725
91-180 days	77,645	-	77,645
Over 180 days	88,440	1,695	86,745
	2,187,810	1,695	2,186,115

	As of December 31, 2013		
	Book value	Impaired	Unimpaired
	NT$	NT$	NT$
1-90 days	1,518,563	1,654	1,516,909
91-180 days	218,802	41	218,761
Over 180 days	4,830	844	3,986
	1,742,195	2,539	1,739,656

Note: In 2014 and 2013, no impairment loss incurred on accounts receivables that are not past due.

(d) As of December 31, 2014 and 2013, the Group's ten largest customers accounted for 69% and 64% of accounts receivables, respectively. The Group considers the concentration of credit risk for the remaining accounts receivables is immaterial.

C. Liquidity risk

The objective of liquidity risk management is to ensure the Group has sufficient liquidity to fund its business needs, and to maintain adequate cash and banking facilities to repay the borrowings. By considering its debt financing plans, covenant compliance, compliance with internal balance sheet ratio targets, and other important factors, the Company's finance department monitors the Croup's cash requirements and forecasts its future cash flow.

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The table below summarizes the maturity profile of the Group's financial liabilities based on contractual terms, which is presented on an undiscounted basis:

	As of December 31, 2014				
	Less than 1 year	1-2 years	2-3 years	Over 3 years	Total
	NT$	NT$	NT$	NT$	NT$
Short-term Loans	2,717,591	-	-	-	2,717,591
Financial liability at fair value through profit or loss	1,095,552				1,095,552
Accounts Payable	8,020,963	-	-	-	8,020,963
Other Payables	10,171,755	-	-	-	10,171,755
Other Current Liabilities－Others	227,873	-	-	-	227,873
Convertible Bonds	-			13,327,948	13,327,948
Long-term Loans (include the current portion)	7,230,907	4,563,626	5,133,816	3,363,746	20,292,095
Other Non-Current Liabilities	-	114,120	114,329	58,586	287,035
	29,464,641	4,677,746	5,248,145	16,750,280	56,140,812

	As of December 31, 2013				
	Less than 1 year	1-2 years	2-3 years	Over 3 years	Total
	NT$	NT$	NT$	NT$	NT$
Short-term Loans	2,552,039	-	-	-	2,552,039
Accounts Payable	6,542,050	-	-	-	6,542,050
Other Payables	9,214,227	-	-	-	9,214,227
Other Current Liabilities－Others	91,343	-		-	91,343
Long-term Loans (include the current portion)	3,426,661	6,924,863	3,681,944	5,099,306	19,132,774
Other Non-Current Liabilities	-	107,478	107,478	162,371	377,327
	21,826,320	7,032,341	3,789,422	5,261,677	37,909,760

(2) Capital Risk Management

The capital includes common share, paid-in capital, legal reserve, and other comprehensive income. The Group's objectives on managing capital are to safeguard the Group's ability to continue as a going concern in order to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure by using adequate manner, the Group monitors the change in internal capital structure and compares it with other competitors' performance. The Group monitors the capital on the basis of external limits, including the Group's debt covenants on current ratio, liability to tangible net worth ratio, and interest protection multiples (defined as earnings before interest, taxes, depreciation, and amortization) are as follows:

A. Current ratio: Current assets divide by current liabilities
B. Liability to tangible net worth ratio: Total liabilities plus externally guaranteed amounts divide by tangible net worth, which is result of net worth less intangible assets
C. Interest protection multiples: Earnings before income taxes plus interest expenses plus depreciation and amortization expenses divide by interest expenses

The strategy to manage the capital remained unchanged during the years ended December 31, 2014 and 2013. The objectives are to keep the current ratio at no less than 100%, liability to tangible net worth ratio no more than 100%, and interest protection multiples no less than 4 times. For the years ended December 31, 2014 and 2013, no violation occurred, and the financial ratios are as follows:

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

	As of December 31,	
	2014	2013
	NT$	NT$
Current assets	55,207,908	37,825,131
Current liabilities	31,576,043	22,530,164
Current ratio	175%	168%

	As of December 31,	
	2014	2013
	NT$	NT$
Total liabilities	57,639,394	39,339,635
Tangible net worth	71,863,061	62,114,623
Liability to tangible net worth ratio	80%	63%

	For the years ended December 31,	
	2014	2013
	NT$	NT$
Earnings before income taxes	14,254,972	7,455,933
Interest expenses	403,080	270,108
Depreciation and amortization	12,435,815	11,033,739
Interest protection multiples	67	69

(3) Fair Value Information

A. Fair value of financial instruments not carried at fair value

Except for convertible bonds which are measured at amortized cost, the management considers that the carrying amounts of financial assets and financial liabilities recognized in the consolidated financial statements approximate to their fair values. As of December 31, 2014, the book value and the fair value of the convertible bonds are follows:

	As of December 31, 2014	
	Carrying Amount	Fair Value
	NT$	NT$
Convertible bonds	11,875,483	12,016,836

No convertible bonds were issued and outstanding as of December 31, 2013.

B. The table below analyses financial instruments carried at fair value by valuation method. The different levels have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data.

The Group’s financial instruments measured at fair value are as follows:

	As of December 31, 2014		
	Level 1	Level 2	Level 3
	NT$	NT$	NT$
Available-for-sale financial assets	8,333,970	665,933	-
Financial liability at fair value through profit or loss	-	-	1,095,552

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

	As of December 31, 2013		
	Level 1	Level 2	Level 3
	NT$	NT$	NT$
Available-for-sale financial assets	3,013,678	3,073,375	-

(1) The fair value of financial instruments traded in active markets is based on quoted market price at the balance sheet date. For financial instruments with fair value not traded in active markets, the Company uses valuation techniques, which maximizes the use of observable market data where it is available and relies as little as possible on entity specific estimates. The valuation technique currently used for unlisted available-for-sale securities is the market approach. The valuation is based on the benchmark companies' stock prices and other specific indexes. If the investees are investment companies, the Company uses their net equities as fair value because their net equities are measured at fair value.

(2) The fair value of financial instruments that are not traded in an active market is determined by using valuation techniques. These valuation techniques maximize the use of observable market data where it is available and relies as little as possible on entity specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2. If one or more of the significant inputs is not based on observable market data, the instrument is included in Level 3.

(3) Beginning from the second quarter of 2014, the Company reclassified the available-for-sale financial asset, ChipMOS Technologies Ltd., from Level 2 to Level 1, due to the stock being publicly traded on April 11, 2014. As a result, the Group valued its fair value by using the closing price of public market as of the balance sheet date.

(4) There was no purchase and disposal for assets on Level 3 for the year ended December 31, 2013. For the year ended December 31, 2014, the Company issued convertible bonds which contain the conversion option, redemption option and put option. Due to significant unobservable inputs used to measure the derivative instruments, the Company classified these measurements as Level 3. The fair value is estimated based on the Binomial Tree Model.

(5) Reconciliation of Level 3 fair value measurements of financial liabilities

	Financial liabilities at fair value through profit or loss
	NT$
As of January 1, 2014	-
Issuance	774,319
Changes in fair value included in profit or loss	321,233
As of December 31, 2014	1,095,552

The total gains or losses for the year ended December 31, 2014 included a loss of $321,233 relating to the financial liabilities at fair value through profit or loss on Level 3. Such fair value gains or losses are included in other gains and losses on the statement of comprehensive income.

As of December 31, 2014, if the market price had increased/decreased by 10% with all other variables held constant, net income would have decreased/ increased by $496,496 and $467,428, respectively.

13. Special Disclosure Items

(1) Significant Transaction Information

A. Loans to third parties attributed to financial activities: None.

B. Endorsement and guarantee provided to third parties: None.

C. The ending balances of securities are summarized as follows:

				For the year ended December 31, 2014				
Investor	Type and Name of securities	The relationship of the issuers with the Company	General ledger accounts	Numbers of shares (in thousands)	Book value	Percentage of ownership	Fair value	Notes
Siliconware Precision Industries Co., Ltd.	Unimicron Technology Corporation (Stock)	—	Available-for-sale financial assets— noncurrent	76,502	1,847,525	4.97%	1,847,525	
Siliconware Precision Industries Co., Ltd.	ChipMOS Technologies (Bermuda) Ltd. (Stock)	—	Available-for-sale financial assets— noncurrent	1,244	916,534	4.29%	916,534	2
Siliconware Precision Industries Co., Ltd.	ChipMOS Technologies Inc. (Stock)	—	Available-for-sale financial assets— noncurrent	132,775	5,569,911	15.36%	5,569,911	
Siliconware Precision Industries Co., Ltd.	Hsieh Yong Capital Co., Ltd. (Stock)	—	Available-for-sale financial assets— noncurrent	57,810	465,139	7.58%	465,139	3
Siliconware Precision Industries Co., Ltd.	Mega Mission Limited Partnership (Fund)	—	Available-for-sale financial assets— noncurrent	(Note 1)	200,794	4.00%	200,794	4

Note 1: The contributed capital was US$6,000 thousand.

Note 2: The carrying value includes the impairment loss in the amount of $876,079 .

Note 3: The carrying value includes the impairment loss in the amount of $330,000 .

Note 4: The carrying value includes the impairment loss in the amount of $71,721 .

D. Securities for which total buying or selling exceeds the lower of NT$300,000 or 20 percent of the capital stock:

For the year ended December 31, 2014:

Company Name	Marketable Securities Type and Name	Financial Statement Account	Counter-party	Nature of Relationship	Beginning Balance: Shares/Units (In Thousands)	Beginning Balance: Amount (Note)	Acquisition: Shares/Units (In Thousands)	Acquisition: Amount	Disposal: Shares/Units (In Thousands)	Disposal: Amount	Disposal: Carrying Value	Disposal: Gain/Loss on Disposal	Ending Balance: Shares/Units (In Thousands)	Ending Balance: Amount (Note)
Siliconware Precision Industries Co., Ltd.	ChipMOS Technologies (Bermuda) Ltd. Stock	Available-for-sale financial assets－noncurrent	-	-	2,244	$ 1,284,731	-	-	1,000	$ 668,677	$ 32,760	$ 635,917	1,244	$ 916,534

Note : The amount of beginning and ending balance are market value.

E. Acquisition of real estate with an amount exceeding the lower of NT$300,000 or 20 percent of the capital stock:

For the year ended December 31, 2014:

Company Name	Types of Property	Transaction Date	Transaction Amount	Payment Term	Counter-party	Nature of Relationship	Prior Transaction of Related Counter-party: Owner	Prior Transaction of Related Counter-party: Relationships	Prior Transaction of Related Counter-party: Transfer Date	Prior Transaction of Related Counter-party: Amount	Price Reference	Purpose of Acquisition	Other Terms
Siliconware Precision Industries Co., Ltd.	Building / Building improvements	September 2014	$ 6,400,000	$5,700,000	ProMOS Technologies Inc.	-	-	-	-	$ -	As specified in valuation report	For operating use	-
Siliconware Technology (Suzhou) Limited	Buildings	June 2014	492,931	295,759	JinChen Group Company Ltd.	-	-	-	-	-	As specified in contract	For operating use	Payment made according to construction progress

F. Disposal of real estate with an amount exceeding the lower of NT$300,000 or 20 percent of the capital stock:

For the year ended December 31, 2014: None.

G. Related party transactions with purchases and sales amounts exceeding the lower of NT$100,000 or 20 percent of the capital stock:

Purchases/ sales company	Name of the counterparty	Relationship with the counterparty	Description of the transaction: Purchases/ (sales)	Amount (note 2)	Percentage of net purchases/ (sales)	Credit terms	Description of and reasons for difference in transaction terms compared to non-related party transactions: Unit price	Credit terms	Notes or accounts receivable/ payable: Accounts payable amount (note 2)	Percentage of notes or accounts receivable/ payable	Note
Siliconware Precision Industries Co., Ltd.	Siliconware Technology (Suzhou) Limited	Indirect subsidiary of the Company	Net of purchases	$ 173,587	0.67%	Note 1	—	—	($ 110,805)	1.55%	—

Note 1: The purchase prices and payment terms provided by Siliconware Technology (Suzhou) Limited were determined in accordance with mutual agreement due to no comparable transactions.

Note 2: Eliminated under consolidation.

H. Receivables from related parties exceeding the lower of NT$100,000 or 20 percent of the capital stock:

For the year ended December 31, 2014:

Company Name	Related Party	Nature of Relationships	Receivables from Related Parties Amount(Note): Accounts receivable	Other receivables	Totals	Turnover rate of Accounts receivable	Overdue: Amount	Action Taken	Amounts Received in Subsequent Period	Allowance for Bad Debts
Siliconware Technology (Suzhou) Limited	Siliconware Precision Industries Co.,	Parent company	$ 101,046	$ 131,566	$ 232,612	1.46	$ 103,864	Received in Subsequent Period	$ 120,361	-
Siliconware Precision Industries Co., Ltd.	Siliconware Technology (Suzhou) Limited	Indirect subsidiary of the Company	970	134,891	135,861	4.91	-		106,021	-

Note: Eliminated under consolidation.

I. Transaction of derivative financial instruments:

For the year ended December 31, 2014: Please refer to the Note 6 (9) and (11).

J. Others: the business relationships and the significant transactions as well as amounts between the parent company and the subsidiaries:

No.	Company name	Counterparty	Relationship	Transaction: General ledger Account	Transaction: Amount (Note 2)	Transaction: Transaction terms	Transaction: Percentage of consolidated revenues or total assets
0	Siliconware Precision Industries Co., Ltd.	Siliconware USA, Inc.	Indirect owned subsidiary	Commision	$ 445,255	As specified in contract	0.54%
0	Siliconware Precision Industries Co., Ltd.	Siliconware USA, Inc.	Indirect owned subsidiary	Accrued expense	33,917	Comparable to those provided by non-related parties	0.03%
0	Siliconware Precision Industries Co., Ltd.	Siliconware Technology (Suzhou) Limited	Indirect owned subsidiary	Purchases	173,587	(Note 1)	0.21%
0	Siliconware Precision Industries Co., Ltd.	Siliconware Technology (Suzhou) Limited	Indirect owned subsidiary	Other revenues	238,596	(Note 1)	0.29%
0	Siliconware Precision Industries Co., Ltd.	Siliconware Technology (Suzhou) Limited	Indirect owned subsidiary	Property, plant, and equipments	350,619	(Note 1)	0.27%
0	Siliconware Precision Industries Co., Ltd.	Siliconware Technology (Suzhou) Limited	Indirect owned subsidiary	Accounts payable	110,805	(Note 1)	0.09%
0	Siliconware Precision Industries Co., Ltd.	Siliconware Technology (Suzhou) Limited	Indirect owned subsidiary	Other receivables	134,891	(Note 1)	0.10%
0	Siliconware Precision Industries Co., Ltd.	Siliconware Technology (Suzhou) Limited	Indirect owned subsidiary	Other payables	121,807	(Note 1)	0.09%

Note 1: The purchase prices and payment terms provided by Siliconware Technology (Suzhou) Limited were determined in accordance with mutual agreement due to no comparable transactions.
Note 2: Eliminated under consolidation.

(2) Related Information on Investee Companies

For the years ended December 31, 2014:

				Original investments		The Company / majority owned subsidiary owns			Current period		
Investor	Name of Investee	Location	Main activities	Current period ending balance	Prior period ending balance	Shares (in thousands)	Ownership percentage	Book value	Net income (loss) of investee	Income (loss) recognized by the Company	Notes
Siliconware Precision Industries Co., Ltd.	SPIL (B.V.I.) Holding Limited	British Virgin Islands	Investment activities	$ 4,063,860	$4,063,860	128,400	100.00%	$ 10,051,352	$ 958,220	$ 958,220	1,4, and 5
Siliconware Precision Industries Co., Ltd.	Vertical Circuits, Inc.	Scott Valley, CA, USA	Assembly service providing	158,250	158,250	15,710	30.68%	-	-	-	3 and 4
Siliconware Precision Industries Co., Ltd.	AcSiP Technology Corp.	Taoyuan, Taiwan	Researching, designing, and selling RF modules	29,657	29,900	2,586	12.08%	52,405	(204,815)	(24,175)	3,6,7, and 8
Siliconware Precision Industries Co., Ltd.	Microcircuit Technology (S) Pte. Ltd.	Singapore	Designing, manufacturing, and selling substrates.	749,163	682,271	26,388	42.27%	23,627	(330,473)	(147,416)	3,4, and 9
SPIL (B.V.I.) Holding Limited	Siliconware USA, Inc.	San Jose, CA, USA	Communications and relationship maintenance with companies headquartered in North America	39,563	39,563	1,250	100.00%	188,706	13,647	13,647	2, 4, and 5
SPIL (B.V.I.) Holding Limited	SPIL (Cayman) Holding Limited	Cayman Islands, British West India	Investment activities	4,120,830	4,120,830	130,200	100.00%	9,905,877	944,070	944,070	2,4, and 5

Note 1: The Company's 100% owned subsidiary.
Note 2: The Company's indirect subsidiary.
Note 3: The Company's associates accounted for under the equity method.
Note 4: The foreign currency exchange rates prevailing at the balance sheet date were used for the currency translation to New Taiwan Dollar.
Note 5: Eliminated under consolidation.
Note 6: The current recognized investment income (loss) has excluded the amounts of unrealized intercompany profit or (loss) on sales.
Note 7: The closing price of the Taiwan Emerging Stock Market as of December 31, 2014 is $11.01(in dollars).
Note 8: The Company received cash dividends of $243, recorded as return of investment cost.
Note 9: The Company recognized the impairment loss of $442,385.

(3) Information of investment in Mainland China:

A. Information of investment in Mainland China: (The amount in USD is presented in thousands.)

Name of investee in Mainland China	Main activities of investee	Capital	Investment method	Accumulated remittance as of January 1, 2014	Remitted or (collected) this period	remittance as of December 31, 2014	the Company (Direct and indirect)	Current period income (loss) of the investee
Siliconware Technology (Suzhou) Limited	Assembly and testing service providing	$ 4,114,500 (USD 130,000)	(Note 1)	$ 4,114,500 (USD 130,000)	$ -	$ 4,114,500 (USD 130,000)	100%	$ 954,723

Investment income (loss) recognized by the Company during the period	Ending balance of investment	The investment income (loss) remitted back as of December 31, 2014	Accumulated remittance from Taiwan to Mainland China	The investment balance approved by Investment Commissions, Ministry of Economic Affairs	The ceiling of investment in Mainland China according to Investment Commissions, Ministry of Economic Affairs
$944,202 (Notes 2, 4, and 5)	$9,905,634 (Note 5)	$ -	$ 4,114,500 (USD 130,000)	$ 4,114,500 (USD 130,000)	(Note 6)

Note 1: The Company set up a subsidiary in the third country to invest in Mainland China.
Note 2: The investment income (loss) was recorded based on the Company's audited financial statements.
Note 3: The foreign currency exchange rates prevailing at the balance sheet date were used for the currency translation.
Note 4: The current recognized investment income (loss) had excluded the amounts of unrealized intercompany profit or (loss) on disposal of assets and sales.
Note 5: Eliminated under consolidation.
Note 6: Based on the Rule No. 09704604680, Regulations Governing Security Investment and Technical Cooperation in the Mainland Area" set by Ministry of Economic Affairs, the Company received documents from the Industrial Development Bureau of Ministry of Economic Affairs which proved that the Company's operation is qualified for operations of operating headquarters. Therefore, the Company is not required to impute the ceiling of investment in Mainland China.

B. Material transactions occurred directly or indirectly between the Company and its Mainland China investee companies via enterprises in other areas:

Please refer to the Note 13(1) J.

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS STATED OTHERWISE)

14. Segment Information

(1) General Information

The Group's chief operating decision maker assesses the performance and makes decision to allocate resources based on the different regulatory environments. All of our segments have identical economic characteristics and meet all criteria of aggregation. As a result, the Group discloses one single reporting segment by aggregating all our operating segments. Segment profit or loss, segment assets, and segment debts are the same as the consolidated totals. Please refer to consolidated balance sheets and the consolidated the statements of comprehensive income for detailed information.

(2) Breakdown of the Revenue From Different Products and Services:

	For the Years Ended December 31,	
	2014	2013
	NT$	NT$
Packaging	64,468,554	55,954,022
Test and others	18,602,887	13,402,170
	83,071,441	69,356,192

(3) Operations in Different Geographic Areas:

Revenues are summarized by the areas where our customers' headquarters locate. Non-current assets, including equity method investment, property, plant and equipment, and other assets, but not including financial instruments and deferred tax assets, are categorized by their locations.

	For the Years Ended December 31,			
	2014		2013	
	Revenues	Noncurrent Assets	Revenues	Noncurrent Assets
	NT$	NT$	NT$	NT$
Taiwan	16,226,516	57,179,713	15,182,913	49,826,931
Asia, excluding Taiwan	21,903,748	7,552,578	14,992,412	6,624,974
North America	34,354,935	1,750	33,973,623	2,119
Others	10,586,242	23,627	5,207,244	537,489
	83,071,441	64,757,668	69,356,192	56,991,513

(4) Major Customers:

In 2014, the operating revenues of $10,715,199 and $8,619,699 were from customer A and customer B, respectively. In 2013, no single customer contributed to 10% or more of the Group's of total operating revenues.