

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED, EXCEPT FOR DECEMBER 31, 2014 AND JANUARY 1, 2014)

Item	As of							
	March 31, 2015		December 31, 2014		March 31, 2014		January 1, 2014	
	Amount	%	Amount	%	Amount	%	Amount	%
Current Assets								
Cash and cash equivalents	\$ 28,264,264	22	\$ 30,154,713	23	\$ 18,945,401	18	\$ 16,975,247	17
Notes receivable, net	8,915	-	10,197	-	9,331	-	17,109	-
Accounts receivable, net	17,357,822	14	18,567,857	14	15,302,893	15	15,354,384	15
Other receivables	569,725	-	813,545	-	612,452	-	611,227	-
Inventories	4,508,733	4	4,381,135	3	4,114,854	4	3,667,592	4
Other current assets—other	1,463,653	1	1,280,461	1	1,275,950	1	1,199,572	1
	<u>52,173,112</u>	<u>41</u>	<u>55,207,908</u>	<u>41</u>	<u>40,260,881</u>	<u>38</u>	<u>37,825,131</u>	<u>37</u>
Non-current Assets								
Available-for-sale financial assets, non-current	9,471,354	7	8,999,903	8	7,240,470	7	6,087,053	6
Investments accounted for using the equity method	54,433	-	76,032	-	622,968	-	615,998	1
Property, plant and equipment	63,392,501	50	63,520,671	49	55,414,638	53	55,196,751	54
Intangible assets	213,841	-	249,170	-	316,908	-	355,313	-
Deferred income tax assets	800,417	1	700,075	1	665,468	1	830,625	1
Other non-current assets—other	1,215,955	1	1,002,316	1	900,787	1	901,082	1
	<u>75,148,501</u>	<u>59</u>	<u>74,548,167</u>	<u>59</u>	<u>65,161,239</u>	<u>62</u>	<u>63,986,822</u>	<u>63</u>
TOTAL ASSETS	<u>\$ 127,321,613</u>	<u>100</u>	<u>\$ 129,756,075</u>	<u>100</u>	<u>\$ 105,422,120</u>	<u>100</u>	<u>\$ 101,811,953</u>	<u>100</u>
Current Liabilities								
Short-term loans	\$ 2,660,500	2	\$ 2,690,250	2	\$ 2,589,950	2	\$ 2,533,850	2
Financial liability at fair value through profit or loss - current	1,410,750	1	1,095,552	1	-	-	-	-
Notes payable	-	-	735,000	1	-	-	-	-
Accounts payable	7,222,899	6	7,285,963	6	6,889,708	7	6,542,050	6
Other payables	10,063,777	8	10,171,755	8	8,718,043	8	9,214,227	9
Current income tax liabilities	2,289,861	2	1,908,506	1	1,036,922	1	778,348	1
Current portion of long-term loans	5,257,443	4	6,970,152	5	4,999,234	5	3,154,196	3
Other current liabilities—other	863,927	-	718,865	-	240,113	-	307,493	1
	<u>29,769,157</u>	<u>23</u>	<u>31,576,043</u>	<u>24</u>	<u>24,473,970</u>	<u>23</u>	<u>22,530,164</u>	<u>22</u>
Non-current Liabilities								
Convertible bonds	11,818,664	9	11,875,483	9	-	-	-	-
Long-term loans	9,324,812	8	12,794,062	10	13,745,828	13	15,355,557	15
Deferred income tax liabilities	84,371	-	82,989	-	70,596	-	103,417	-
Other non-current liabilities	1,289,454	1	1,320,879	1	1,337,381	1	1,361,609	2
	<u>22,517,301</u>	<u>18</u>	<u>26,073,413</u>	<u>20</u>	<u>15,153,805</u>	<u>14</u>	<u>16,820,583</u>	<u>17</u>
Total Liabilities	<u>52,286,458</u>	<u>41</u>	<u>57,649,456</u>	<u>44</u>	<u>39,627,775</u>	<u>37</u>	<u>39,350,747</u>	<u>39</u>
Stockholders' Equity								
Capital stock	31,163,611	25	31,163,611	24	31,163,611	30	31,163,611	31
Capital reserve	15,771,577	12	15,771,456	12	15,771,441	15	15,771,853	15
Retained earnings								
Legal reserve	8,797,005	7	8,797,005	7	8,207,777	8	8,207,777	8
Special reserve	-	-	-	-	244,604	-	244,604	-
Unappropriated earnings	14,293,249	11	11,678,749	9	7,982,742	8	5,888,409	6
Accumulated Other Comprehensive Income	5,009,713	4	4,695,798	4	2,424,170	2	1,184,952	1
Total Stockholders' Equity	<u>75,035,155</u>	<u>59</u>	<u>72,106,619</u>	<u>56</u>	<u>65,794,345</u>	<u>63</u>	<u>62,461,206</u>	<u>61</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u>\$ 127,321,613</u>	<u>100</u>	<u>\$ 129,756,075</u>	<u>100</u>	<u>\$ 105,422,120</u>	<u>100</u>	<u>\$ 101,811,953</u>	<u>100</u>

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT EARNINGS PER SHARE)
(UNAUDITED)

	For the three months ended March 31,			
	2015		2014 (Restated)	
	Amount	%	Amount	%
Operating Revenues	\$ 20,805,242	100	\$ 18,060,370	100
Operating Costs	(15,358,793)	(74)	(14,065,444)	(78)
Gross Profit	5,446,449	26	3,994,926	22
Realized Intercompany Profit	-	-	1,938	-
Realized Gross Profit	5,446,449	26	3,996,864	22
Operating Expenses				
Selling expenses	(248,448)	(1)	(209,592)	(1)
General and administrative expenses	(819,976)	(4)	(558,248)	(3)
Research and development expenses	(908,788)	(4)	(833,703)	(5)
	(1,977,212)	(9)	(1,601,543)	(9)
Operating Profit	3,469,237	17	2,395,321	13
Non-operating Income and Expenses				
Other income	95,430	-	136,566	-
Other gains and losses	(56,840)	-	145,879	1
Finance costs	(156,907)	(1)	(87,894)	-
Share of loss of associates and joint venture accounted for using the equity method	(21,570)	-	(35,298)	-
Losses on financial liabilities at fair value through profit or loss	(315,198)	(1)	-	-
	(455,085)	(2)	159,253	1
Income before Income Tax	3,014,152	15	2,554,574	14
Income Tax Expense	(399,652)	(2)	(460,241)	(3)
Net Income	\$ 2,614,500	13	\$ 2,094,333	11
Other Comprehensive Income				
Items that may be subsequently reclassified to profit or loss				
Exchange difference on translation of foreign financial statements	(151,472)	(1)	125,062	1
Unrealized gain on available-for-sale financial assets	471,451	2	1,153,417	6
Income tax relating to items that may be reclassified to profit or loss	(6,064)	-	(39,261)	-
Other Comprehensive Income for the period, net of tax	313,915	1	1,239,218	7
Total Comprehensive Income for the period	\$ 2,928,415	14	\$ 3,333,551	18
Net Income Attributable to:				
Owners of the parent	\$ 2,614,500		\$ 2,094,333	
Non-controlling interests	\$ -		\$ -	
Total Comprehensive Income Attributable to:				
Owners of the parent	\$ 2,928,415		\$ 3,333,551	
Non-controlling interests	\$ -		\$ -	
Earnings Per Share (in New Taiwan dollars)				
Basic	\$ 0.84		\$ 0.67	
Diluted	\$ 0.83		\$ 0.67	

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

	Retained Earnings					Other Comprehensive Income			
	Capital Stock	Capital Reserve	Legal Reserve	Special Reserve	Unappropriated Earnings	Unrealized Gain on Valuation of Available-for-sale Financial Assets	Exchange Difference on Translation of Foreign Financial Statements	Remeasurements of post employment benefit obligations	Total
For the three months ended March 31, 2014									
Balance at January 1, 2014	\$ 31,163,611	\$ 15,771,853	\$ 8,207,777	\$ 244,604	\$ 5,965,224	\$ 949,549	\$ 167,318	\$ -	\$ 62,469,936
Effect of restrospective application and restatement	-	-	-	-	(76,815)	-	-	68,085	(8,730)
Restated balance at January 1, 2014	31,163,611	15,771,853	8,207,777	244,604	5,888,409	949,549	167,318	68,085	62,461,206
Changes in capital reserve									
Adjustment for changes in ownership percentage in equity investments	-	(412)	-	-	-	-	-	-	(412)
Net income	-	-	-	-	2,094,333	-	-	-	2,094,333
Other comprehensive income	-	-	-	-	-	1,116,162	123,056	-	1,239,218
Total comprehensive income	-	-	-	-	2,094,333	1,116,162	123,056	-	3,333,551
Balance at March 31, 2014	<u>\$ 31,163,611</u>	<u>\$ 15,771,441</u>	<u>\$ 8,207,777</u>	<u>\$ 244,604</u>	<u>\$ 7,982,742</u>	<u>\$ 2,065,711</u>	<u>\$ 290,374</u>	<u>\$ 68,085</u>	<u>\$ 65,794,345</u>
For the three months ended March 31, 2015									
Balance at January 1, 2015	\$ 31,163,611	\$ 15,771,456	\$ 8,797,005	\$ -	\$ 11,707,700	\$ 3,951,916	\$ 720,543	\$ -	\$ 72,112,231
Effect of restrospective application and restatement	-	-	-	-	(28,951)	-	-	23,339	(5,612)
Restated balance at January 1, 2015	31,163,611	15,771,456	8,797,005	-	11,678,749	3,951,916	720,543	23,339	72,106,619
Changes in capital reserve									
Adjustment for changes in ownership percentage in equity investments	-	121	-	-	-	-	-	-	121
Net income	-	-	-	-	2,614,500	-	-	-	2,614,500
Other comprehensive income	-	-	-	-	-	465,362	(151,447)	-	313,915
Total comprehensive income	-	-	-	-	2,614,500	465,362	(151,447)	-	2,928,415
Balance at March 31, 2015	<u>\$ 31,163,611</u>	<u>\$ 15,771,577</u>	<u>\$ 8,797,005</u>	<u>\$ -</u>	<u>\$ 14,293,249</u>	<u>\$ 4,417,278</u>	<u>\$ 569,096</u>	<u>\$ 23,339</u>	<u>\$ 75,035,155</u>

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

(UNAUDITED)

	For the three months ended Mar 31,	
	2015	2014 (Restated)
<u>Cash Flows from Operating Activities</u>		
Consolidated income before tax	3,014,152	2,554,574
Adjustments to reconcile consolidated income before tax to net cash provided by operating activities:		
Depreciation	3,212,303	2,816,070
Amortization	157,252	142,344
Net loss on financial liabilities at fair value through profit or loss	315,198	-
Interest expense	156,497	87,720
Interest income	(42,272)	(39,330)
Dividend income	(8,367)	(12,604)
Share of loss of associates and joint ventures accounted for using the equity method	21,570	35,298
Gain on disposal of property, plant and equipment	(28,234)	(155,464)
Impairment loss of property, plant, and equipment	18,320	11,275
Realized intercompany profit	-	(1,938)
Foreign currency exchange loss on convertible bonds payable	(131,635)	-
Foreign currency exchange (gain) loss on long-term loan	(235,371)	255,966
Changes in assets and liabilities related to the operation		
Notes receivable	1,204	7,672
Accounts receivable	1,155,571	88,852
Other receivables	194,515	16,066
Inventories	(134,824)	(439,537)
Other current assets — other	(139,338)	(28,162)
Other non-current assets — other	(34,912)	1,774
Accounts payable	(48,690)	337,180
Other payables	(659,146)	(490,548)
Other current liabilities	150,469	(67,644)
Other non-current liabilities	(46)	(2,034)
Cash provided by operations	6,934,216	5,117,530
Interest received	51,825	27,958
Dividend received	8,367	12,604
Interest paid	(80,466)	(83,303)
Income tax paid	(120,379)	(111,800)
Net cash provided by operating activities	<u>6,793,563</u>	<u>4,962,989</u>
<u>Cash flows from investing activities</u>		
Increase in pledged deposits	(42,600)	(47,700)
Acquisition of investments accounted for using the equity method	-	(32,171)
Acquisition of property, plant and equipment	(3,535,602)	(3,010,312)
Proceeds from disposal of property, plant and equipment	92,715	165,780
Increase in refundable deposits	(61,491)	(6,914)
Acquisition of intangible assets	(6,524)	(6,638)
Increase in other non-current assets	(137,920)	(89,450)
Net cash used in investing activities	<u>(3,691,422)</u>	<u>(3,027,405)</u>
<u>Cash flows from financing activities</u>		
Repayment of long-term loans	(4,942,750)	-
Increase in deposit-in	1,060	-
Decrease in deposit-in	(6,233)	-
Net cash used in financing activities	<u>(4,947,923)</u>	<u>-</u>
Effect on foreign currency exchange	<u>44,667</u>	<u>34,570</u>
Net (decrease) increase in cash and cash equivalents	(1,890,449)	1,970,154
Cash and cash equivalents at the beginning of the period	<u>30,154,713</u>	<u>16,975,247</u>
Cash and cash equivalents at the end of the period	<u><u>28,264,264</u></u>	<u><u>18,945,401</u></u>