

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							
	June 30, 2015		December 31, 2014		June 30, 2014		January 1, 2014	
	Amount	%	Amount	%	Amount	%	Amount	%
Current Assets								
Cash and cash equivalents	\$ 28,103,413	22	\$ 30,154,713	23	\$ 18,651,358	17	\$ 16,975,247	17
Notes receivable, net	11,895	-	10,197	-	9,310	-	17,109	-
Accounts receivable, net	18,450,827	14	18,567,857	14	18,588,724	17	15,354,384	15
Other receivables	886,743	1	813,545	-	636,009	-	611,227	-
Inventories	4,475,835	3	4,381,135	3	4,355,506	4	3,667,592	4
Other current assets — other	1,376,610	1	1,280,461	1	1,271,462	1	1,199,572	1
	<u>53,305,323</u>	<u>41</u>	<u>55,207,908</u>	<u>41</u>	<u>43,512,369</u>	<u>39</u>	<u>37,825,131</u>	<u>37</u>
Non-current Assets								
Available-for-sale financial assets, non-current	8,106,868	6	8,999,903	8	9,929,333	9	6,087,053	6
Investments accounted for using the equity method	45,222	-	76,032	-	599,271	-	615,998	1
Property, plant and equipment	65,202,599	51	63,520,671	49	57,166,569	51	55,196,751	54
Intangible assets	190,908	-	249,170	-	286,009	-	355,313	-
Deferred income tax assets	657,606	1	700,075	1	475,164	-	830,625	1
Other non-current assets — other	1,072,729	1	1,002,316	1	941,185	1	901,082	1
	<u>75,275,932</u>	<u>59</u>	<u>74,548,167</u>	<u>59</u>	<u>69,397,531</u>	<u>61</u>	<u>63,986,822</u>	<u>63</u>
TOTAL ASSETS	<u>\$ 128,581,255</u>	<u>100</u>	<u>\$ 129,756,075</u>	<u>100</u>	<u>\$ 112,909,900</u>	<u>100</u>	<u>\$ 101,811,953</u>	<u>100</u>
Current Liabilities								
Short-term loans	\$ 2,623,100	2	\$ 2,690,250	2	\$ 2,538,525	2	\$ 2,533,850	2
Financial liability at fair value through profit or loss - current	851,880	1	1,095,552	1	-	-	-	-
Notes payable	-	-	735,000	1	-	-	-	-
Accounts payable	7,034,054	5	7,285,963	6	7,857,210	7	6,542,050	6
Other payables	22,365,640	17	10,171,755	8	16,974,037	15	9,214,227	9
Current income tax liabilities	914,703	1	1,908,506	1	741,510	1	778,348	1
Current portion of long-term loans	3,905,237	3	6,970,152	5	4,943,790	5	3,154,196	3
Other current liabilities — other	852,832	1	718,865	-	404,122	-	307,493	1
	<u>38,547,446</u>	<u>30</u>	<u>31,576,043</u>	<u>24</u>	<u>33,459,194</u>	<u>30</u>	<u>22,530,164</u>	<u>22</u>
Non-current Liabilities								
Convertible bonds	11,726,043	9	11,875,483	9	-	-	-	-
Long-term loans	9,042,410	7	12,794,062	10	12,010,901	11	15,355,557	15
Deferred income tax liabilities	84,801	-	82,989	-	94,999	-	103,417	-
Other non-current liabilities	1,258,070	1	1,320,879	1	1,302,225	1	1,361,609	2
	<u>22,111,324</u>	<u>17</u>	<u>26,073,413</u>	<u>20</u>	<u>13,408,125</u>	<u>12</u>	<u>16,820,583</u>	<u>17</u>
Total Liabilities	<u>60,658,770</u>	<u>47</u>	<u>57,649,456</u>	<u>44</u>	<u>46,867,319</u>	<u>42</u>	<u>39,350,747</u>	<u>39</u>
Stockholders' Equity								
Capital stock	31,163,611	24	31,163,611	24	31,163,611	27	31,163,611	31
Capital reserve	15,771,577	12	15,771,456	12	15,771,441	14	15,771,853	15
Retained earnings								
Legal reserve	9,967,775	8	8,797,005	7	8,797,005	8	8,207,777	8
Special reserve	-	-	-	-	-	-	244,604	-
Unappropriated earnings	7,450,886	6	11,678,749	9	5,403,303	5	5,888,409	6
Accumulated Other Comprehensive Income	3,568,636	3	4,695,798	4	4,907,221	4	1,184,952	1
Total Stockholders' Equity	<u>67,922,485</u>	<u>53</u>	<u>72,106,619</u>	<u>56</u>	<u>66,042,581</u>	<u>58</u>	<u>62,461,206</u>	<u>61</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u>\$ 128,581,255</u>	<u>100</u>	<u>\$ 129,756,075</u>	<u>100</u>	<u>\$ 112,909,900</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 June 30,				For the six months ended June 30,			
	2015		2014 (Adjusted)		2015		2014 (Adjusted)	
	Amount	%	Amount	%	Amount	%	Amount	%
Operating Revenues	\$ 21,240,037	100	\$ 21,928,049	100	\$ 42,045,279	100	\$ 39,988,419	100
Operating Costs	(15,459,056)	(73)	(16,258,893)	(74)	(30,817,849)	(73)	(30,324,337)	(76)
Gross Profit	5,780,981	27	5,669,156	26	11,227,430	27	9,664,082	24
Realized Intercompany Losses	-	-	(1,938)	-	-	-	-	-
Realized Gross Profit	5,780,981	27	5,667,218	26	11,227,430	27	9,664,082	24
Operating Expenses								
Selling expenses	(259,626)	(1)	(229,888)	(1)	(508,074)	(1)	(439,480)	(1)
General and administrative expenses	(941,586)	(4)	(642,151)	(3)	(1,761,562)	(4)	(1,200,399)	(3)
Research and development expenses	(984,176)	(5)	(852,576)	(4)	(1,892,964)	(5)	(1,686,279)	(4)
	(2,185,388)	(10)	(1,724,615)	(8)	(4,162,600)	(10)	(3,326,158)	(8)
Operating Profit	3,595,593	17	3,942,603	18	7,064,830	17	6,337,924	16
Non-operating Income and Expenses								
Other income	64,800	-	30,704	-	151,863	-	154,666	-
Other gains and losses	(77,308)	-	16,003	-	(134,148)	-	161,882	-
Finance costs	(133,455)	(1)	(88,702)	(1)	(290,362)	(1)	(176,596)	-
Share of loss of associates and joint venture accounted for using the equity method	(9,093)	-	(44,366)	-	(30,663)	-	(79,664)	-
Dividends income	333,011	1	205,231	1	341,378	1	217,835	1
Gains on financial liabilities at fair value through profit or loss	558,870	3	-	-	243,672	1	-	-
	736,825	3	118,870	-	281,740	1	278,123	1
Income before Income Tax	4,332,418	20	4,061,473	18	7,346,570	18	6,616,047	17
Income Tax Expense	(654,928)	(3)	(686,838)	(3)	(1,054,580)	(3)	(1,147,079)	(3)
Net Income	\$ 3,677,490	17	\$ 3,374,635	15	\$ 6,291,990	15	\$ 5,468,968	14
Other Comprehensive Income								
Items that may be subsequently reclassified to profit or loss								
Exchange difference on translation of foreign financial statements	(97,201)	-	(191,223)	(1)	(248,673)	(1)	(66,161)	-
Unrealized (loss) gain on available-for-sale financial assets	(1,364,486)	(6)	2,691,622	12	(893,035)	(2)	3,845,039	9
Income tax relating to items that may be reclassified to profit or loss	20,610	-	(17,348)	-	14,546	-	(56,609)	-
Other Comprehensive Income for the period, net of tax	(1,441,077)	(6)	2,483,051	11	(1,127,162)	(3)	3,722,269	9
Total Comprehensive Income for the period	\$ 2,236,413	11	\$ 5,857,686	26	\$ 5,164,828	12	\$ 9,191,237	23
Net Income Attributable to:								
Owners of the parent	\$ 3,677,490		\$ 3,374,635		\$ 6,291,990		\$ 5,468,968	
Non-controlling interests	\$ -		\$ -		\$ -		\$ -	
Total Comprehensive Income Attributable to:								
Owners of the parent	\$ 2,236,413		\$ 5,857,686		\$ 5,164,828		\$ 9,191,237	
Non-controlling interests	\$ -		\$ -		\$ -		\$ -	
Earnings Per Share (in New Taiwan dollars)								
Basic	\$ 1.18		\$ 1.08		\$ 2.02		\$ 1.75	
Diluted	\$ 0.93		\$ 1.08		\$ 1.76		\$ 1.75	

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 six months ended June 30, 2014									
Balance at January 1, 2014	\$ 31,163,611	\$ 15,771,853	\$ 8,207,777	\$ 244,604	\$ 5,965,224	\$ 949,549	\$ 167,318	\$ -	\$ 62,469,936
Effect of restrospective application and restatement	-	-	-	-	(76,815)	-	-	68,085	(8,730)
Adjusted 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
Appropriation of earnings for prior years:									
Legal reserve	-	-	589,228	-	(589,228)	-	-	-	-
Cash dividends	-	-	-	-	(5,609,450)	-	-	-	(5,609,450)
Reversal of special reserve	-	-	-	(244,604)	244,604	-	-	-	-
Changes in capital reserve									
Adjustment for changes in ownership percentage in equity investments	-	(412)	-	-	-	-	-	-	(412)
Net income	-	-	-	-	5,468,968	-	-	-	5,468,968
Other comprehensive income	-	-	-	-	-	3,788,611	(66,342)	-	3,722,269
Total comprehensive income	-	-	-	-	5,468,968	3,788,611	(66,342)	-	9,191,237
Balance at June 30, 2014	<u>\$ 31,163,611</u>	<u>\$ 15,771,441</u>	<u>\$ 8,797,005</u>	<u>\$ -</u>	<u>\$ 5,403,303</u>	<u>\$ 4,738,160</u>	<u>\$ 100,976</u>	<u>\$ 68,085</u>	<u>\$ 66,042,581</u>
For the six months ended June 30, 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)
Adjusted 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
Appropriation of earnings for prior years:									
Legal reserve	-	-	1,170,770	-	(1,170,770)	-	-	-	-
Cash dividends	-	-	-	-	(9,349,083)	-	-	-	(9,349,083)
Changes in capital reserve									
Adjustment for changes in ownership percentage in equity investments	-	121	-	-	-	-	-	-	121
Net income	-	-	-	-	6,291,990	-	-	-	6,291,990
Other comprehensive income	-	-	-	-	-	(878,534)	(248,628)	-	(1,127,162)
Total comprehensive income	-	-	-	-	6,291,990	(878,534)	(248,628)	-	5,164,828
Balance at June 30, 2015	<u>\$ 31,163,611</u>	<u>\$ 15,771,577</u>	<u>\$ 9,967,775</u>	<u>\$ -</u>	<u>\$ 7,450,886</u>	<u>\$ 3,073,382</u>	<u>\$ 471,915</u>	<u>\$ 23,339</u>	<u>\$ 67,922,485</u>

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

	<u>For the six months ended June 30,</u>	
	<u>2015</u>	<u>2014</u> <u>(Adjusted)</u>
<u>Cash Flows from Operating Activities</u>		
Consolidated income before tax	\$ 7,346,570	\$ 6,616,047
Adjustments to reconcile consolidated income before tax to net cash provided by operating activities:		
Depreciation	6,450,813	5,711,508
Amortization	313,776	289,323
Net gain on financial liabilities at fair value through profit or loss	(243,672)	-
Interest expense	289,730	176,145
Interest income	(79,815)	(77,405)
Dividend income	(341,378)	(217,835)
Foreign currency exchange gain on convertible bonds payable	(297,534)	-
Share of loss of associates and joint ventures accounted for using the equity method	30,663	79,664
Gain on disposal of property, plant, and equipment	(33,065)	(221,687)
Gain on disposal of investment	-	(3,186)
Impairment loss of non-financial assets	23,959	37,398
Foreign currency exchange (gain) loss on long-term loan	(373,502)	52,245
Changes in assets and liabilities related to the operation		
Notes receivable	(1,825)	7,752
Accounts receivable	28,398	(3,255,708)
Other receivables	207,835	191,191
Inventories	(106,468)	(688,588)
Other current assets — other	(51,485)	(72,299)
Other non-current assets — other	(55,002)	17,329
Accounts payable	(228,402)	1,319,692
Other payables	93,179	833,724
Other current liabilities	152,707	(17,341)
Other non-current liabilities	(23)	(6,625)
Cash provided by operations	13,125,459	10,771,344
Interest received	92,471	68,093
Dividend received	8,367	12,604
Interest paid	(139,812)	(173,131)
Income tax paid	(1,983,258)	(895,003)
Net cash provided by operating activities	<u>11,103,227</u>	<u>9,783,907</u>
<u>Cash flows from investing activities</u>		
Proceeds from disposal of available-for-sale financial assets	-	5,945
Acquisition of investments accounted for using the equity method	-	(63,818)
Acquisition of property, plant and equipment	(6,360,288)	(6,501,999)
Proceeds from disposal of property, plant and equipment	94,926	237,655
Increase in refundable deposits	(74,883)	(14,028)
Decrease in refundable deposits	57,007	-
Acquisition of intangible assets	(24,621)	(19,465)
Increase in pledged deposits	(44,800)	(700)
Increase in other non-current assets	(253,289)	(251,703)
Net cash used in investing activities	<u>(6,605,948)</u>	<u>(6,608,113)</u>
<u>Cash flows from financing activities</u>		
Repayment of long-term loans	(6,454,250)	(1,589,083)
Increase in deposit-in	1,057	114,397
Decrease in deposit-in	(19,429)	-
Net cash used in financing activities	<u>(6,472,622)</u>	<u>(1,474,686)</u>
Effect on foreign currency exchange	<u>(75,957)</u>	<u>(24,997)</u>
Net (decrease) increase in cash and cash equivalents	(2,051,300)	1,676,111
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>\$ 28,103,413</u>	<u>\$ 18,651,358</u>