

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							
	September 30, 2015		December 31, 2014		September 30, 2014		January 1, 2014	
	Amount	%	Amount	%	Amount	%	Amount	%
Current Assets								
Cash and cash equivalents	\$ 22,436,629	19	\$ 30,154,713	23	\$ 20,138,596	18	\$ 16,975,247	17
Notes receivable, net	8,138	-	10,197	-	12,473	-	17,109	-
Accounts receivable, net	17,057,548	14	18,567,857	14	18,914,270	17	15,354,384	15
Other receivables	496,397	-	813,545	-	583,325	-	611,227	-
Inventories	4,293,936	4	4,381,135	3	4,440,428	4	3,667,592	4
Other current assets — other	1,334,467	1	1,280,461	1	1,236,003	1	1,199,572	1
	<u>45,627,115</u>	<u>38</u>	<u>55,207,908</u>	<u>41</u>	<u>45,325,095</u>	<u>40</u>	<u>37,825,131</u>	<u>37</u>
Non-current Assets								
Available-for-sale financial assets, non-current	6,451,861	5	8,999,903	8	8,477,221	8	6,087,053	6
Investments accounted for using the equity method	41,318	-	76,032	-	135,709	-	615,998	1
Property, plant and equipment	65,594,191	55	63,520,671	49	57,652,745	51	55,196,751	54
Intangible assets	203,097	-	249,170	-	274,240	-	355,313	-
Deferred income tax assets	829,618	1	700,075	1	510,401	-	830,625	1
Other non-current assets — other	954,702	1	1,002,316	1	985,918	1	901,082	1
	<u>74,074,787</u>	<u>62</u>	<u>74,548,167</u>	<u>59</u>	<u>68,036,234</u>	<u>60</u>	<u>63,986,822</u>	<u>63</u>
TOTAL ASSETS	<u>\$ 119,701,902</u>	<u>100</u>	<u>\$ 129,756,075</u>	<u>100</u>	<u>\$ 113,361,329</u>	<u>100</u>	<u>\$ 101,811,953</u>	<u>100</u>
Current Liabilities								
Short-term loans	\$ 2,793,950	2	\$ 2,690,250	2	\$ 2,585,700	2	\$ 2,533,850	2
Financial liability at fair value through profit or loss - current	373,971	-	1,095,552	1	-	-	-	-
Notes payable	-	-	735,000	1	-	-	-	-
Accounts payable	6,448,043	5	7,285,963	6	7,624,719	7	6,542,050	6
Other payables	12,467,115	11	10,171,755	8	10,968,973	10	9,214,227	9
Current income tax liabilities	552,085	1	1,908,506	1	1,123,310	1	778,348	1
Current portion of long-term loans	4,073,723	3	6,970,152	5	6,805,331	6	3,154,196	3
Other current liabilities — other	989,467	1	718,865	-	525,254	-	307,493	1
	<u>27,698,354</u>	<u>23</u>	<u>31,576,043</u>	<u>24</u>	<u>29,633,287</u>	<u>26</u>	<u>22,530,164</u>	<u>22</u>
Non-current Liabilities								
Convertible bonds	12,566,577	11	11,875,483	9	-	-	-	-
Long-term loans	8,779,183	7	12,794,062	10	14,182,351	13	15,355,557	15
Deferred income tax liabilities	167,985	-	82,989	-	84,584	-	103,417	-
Other non-current liabilities	1,251,055	1	1,320,879	1	1,277,504	1	1,361,609	2
	<u>22,764,800</u>	<u>19</u>	<u>26,073,413</u>	<u>20</u>	<u>15,544,439</u>	<u>14</u>	<u>16,820,583</u>	<u>17</u>
Total Liabilities	<u>50,463,154</u>	<u>42</u>	<u>57,649,456</u>	<u>44</u>	<u>45,177,726</u>	<u>40</u>	<u>39,350,747</u>	<u>39</u>
Stockholders' Equity								
Capital stock	31,163,611	26	31,163,611	24	31,163,611	27	31,163,611	31
Capital reserve	15,771,210	13	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	10,133,190	9	11,678,749	9	8,663,479	8	5,888,409	6
Accumulated Other Comprehensive Income	2,202,962	2	4,695,798	4	3,788,067	3	1,184,952	1
Total Stockholders' Equity	<u>69,238,748</u>	<u>58</u>	<u>72,106,619</u>	<u>56</u>	<u>68,183,603</u>	<u>60</u>	<u>62,461,206</u>	<u>61</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u>\$ 119,701,902</u>	<u>100</u>	<u>\$ 129,756,075</u>	<u>100</u>	<u>\$ 113,361,329</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 September 30,				For the nine months ended September 30,			
	2015		2014 (Adjusted)		2015		2014 (Adjusted)	
	Amount	%	Amount	%	Amount	%	Amount	%
Operating Revenues	\$ 20,029,703	100	\$ 21,652,107	100	\$ 62,074,982	100	\$ 61,640,526	100
Operating Costs	(15,090,116)	(75)	(16,100,965)	(74)	(45,907,965)	(74)	(46,425,302)	(75)
Gross Profit	<u>4,939,587</u>	<u>25</u>	<u>5,551,142</u>	<u>26</u>	<u>16,167,017</u>	<u>26</u>	<u>15,215,224</u>	<u>25</u>
Operating Expenses								
Selling expenses	(243,652)	(1)	(250,950)	(1)	(751,726)	(1)	(690,430)	(1)
General and administrative expenses	(801,151)	(4)	(708,279)	(3)	(2,562,713)	(4)	(1,908,678)	(3)
Research and development expenses	(965,931)	(5)	(964,576)	(5)	(2,858,895)	(5)	(2,650,855)	(5)
	(2,010,734)	(10)	(1,923,805)	(9)	(6,173,334)	(10)	(5,249,963)	(9)
Operating Profit	<u>2,928,853</u>	<u>15</u>	<u>3,627,337</u>	<u>17</u>	<u>9,993,683</u>	<u>16</u>	<u>9,965,261</u>	<u>16</u>
Non-operating Income and Expenses								
Other income	62,477	-	66,896	-	214,340	1	221,562	-
Other gains and losses	(267,332)	(1)	216,576	1	(377,521)	(1)	412,670	1
Finance costs	(136,900)	(1)	(90,838)	(1)	(427,262)	(1)	(267,434)	-
Share of loss of associates and joint venture accounted for using the equity method	(3,537)	-	(30,601)	-	(34,200)	-	(110,265)	-
Dividends income	6,030	-	5,400	-	347,408	1	223,235	-
Gain on disposal of investments	-	-	635,917	3	-	-	639,103	1
Gains on financial liabilities at fair value through profit or loss	477,909	2	-	-	721,581	1	-	-
Impairment loss	(16,769)	-	(462,343)	(2)	(40,728)	-	(499,741)	(1)
	<u>121,878</u>	<u>-</u>	<u>341,007</u>	<u>1</u>	<u>403,618</u>	<u>1</u>	<u>619,130</u>	<u>1</u>
Income before Income Tax	3,050,731	15	3,968,344	18	10,397,301	17	10,584,391	17
Income Tax Expense	(368,427)	(2)	(708,168)	(3)	(1,423,007)	(3)	(1,855,247)	(3)
Net Income	<u>\$ 2,682,304</u>	<u>13</u>	<u>\$ 3,260,176</u>	<u>15</u>	<u>\$ 8,974,294</u>	<u>14</u>	<u>\$ 8,729,144</u>	<u>14</u>
Other Comprehensive Income								
Items that may be subsequently reclassified to profit or loss								
Exchange difference on translation of foreign financial statements	258,970	1	180,012	1	10,297	-	113,851	-
Unrealized (loss) gain on available-for-sale financial assets	(1,655,007)	(8)	(1,419,352)	(7)	(2,548,042)	(4)	2,425,687	4
Income tax relating to items that may be reclassified to profit or loss	30,363	-	120,186	1	44,909	-	63,577	-
Other Comprehensive Income for the period, net of tax	(1,365,674)	(7)	(1,119,154)	(5)	(2,492,836)	(4)	2,603,115	4
Total Comprehensive Income for the period	<u>\$ 1,316,630</u>	<u>6</u>	<u>\$ 2,141,022</u>	<u>10</u>	<u>\$ 6,481,458</u>	<u>10</u>	<u>\$ 11,332,259</u>	<u>18</u>
Net Income Attributable to:								
Owners of the parent	<u>\$ 2,682,304</u>		<u>\$ 3,260,176</u>		<u>\$ 8,974,294</u>		<u>\$ 8,729,144</u>	
Non-controlling interests	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>	
Total Comprehensive Income Attributable to:								
Owners of the parent	<u>\$ 1,316,630</u>		<u>\$ 2,141,022</u>		<u>\$ 6,481,458</u>		<u>\$ 11,332,259</u>	
Non-controlling interests	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>	
Earnings Per Share (in New Taiwan dollars)								
Basic	<u>\$ 0.86</u>		<u>\$ 1.05</u>		<u>\$ 2.88</u>		<u>\$ 2.80</u>	
Diluted	<u>\$ 0.86</u>		<u>\$ 1.04</u>		<u>\$ 2.63</u>		<u>\$ 2.78</u>	

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 nine months ended September 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	-	-	-	-	8,729,144	-	-	-	8,729,144
Other comprehensive income	-	-	-	-	-	2,491,047	112,068	-	2,603,115
Total comprehensive income	-	-	-	-	8,729,144	2,491,047	112,068	-	11,332,259
Balance at September 30, 2014	<u>\$ 31,163,611</u>	<u>\$ 15,771,441</u>	<u>\$ 8,797,005</u>	<u>\$ -</u>	<u>\$ 8,663,479</u>	<u>\$ 3,440,596</u>	<u>\$ 279,386</u>	<u>\$ 68,085</u>	<u>\$ 68,183,603</u>
For the nine months ended September 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	-	(246)	-	-	-	-	-	-	(246)
Net income	-	-	-	-	8,974,294	-	-	-	8,974,294
Other comprehensive income	-	-	-	-	-	(2,503,178)	10,342	-	(2,492,836)
Total comprehensive income	-	-	-	-	8,974,294	(2,503,178)	10,342	-	6,481,458
Balance at September 30, 2015	<u>\$ 31,163,611</u>	<u>\$ 15,771,210</u>	<u>\$ 9,967,775</u>	<u>\$ -</u>	<u>\$ 10,133,190</u>	<u>\$ 1,448,738</u>	<u>\$ 730,885</u>	<u>\$ 23,339</u>	<u>\$ 69,238,748</u>

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

(UNAUDITED)

	For the nine months ended September 30,	
	2015	2014 (Adjusted)
<u>Cash Flows from Operating Activities</u>		
Consolidated income before tax	\$ 10,397,301	\$ 10,584,391
Adjustments to reconcile consolidated income before tax to net cash provided by operating activities:		
Depreciation	9,678,952	8,748,015
Amortization	465,771	441,642
Net gain on financial liabilities at fair value through profit or loss	(721,581)	-
Interest expense	426,481	266,747
Interest income	(116,499)	(110,143)
Dividend income	(347,408)	(223,235)
Foreign currency exchange gain on convertible bonds payable	467,880	-
Share of loss of associates and joint ventures accounted for using the equity method	34,200	110,265
Gain on disposal of property, plant, and equipment	(33,899)	(271,973)
Gain on disposal of investment	-	(639,103)
Impairment loss of non-financial assets	40,728	499,741
Foreign currency exchange (gain) loss on long-term loan	(80,937)	232,424
Changes in assets and liabilities related to the operation		
Notes receivable	2,053	4,708
Accounts receivable	1,506,578	(3,526,944)
Other receivables	275,347	39,714
Inventories	86,706	(768,521)
Other current assets — other	(2,076)	(33,126)
Other non-current assets — other	(40,405)	27,912
Accounts payable	(837,140)	1,075,615
Other payables	462,746	1,336,249
Other current liabilities	281,019	103,569
Other non-current liabilities	(19)	(9,944)
Cash provided by operations	21,945,798	17,888,003
Interest received	124,622	106,190
Dividend received	341,759	218,263
Interest paid	(199,591)	(259,389)
Income tax paid	(2,777,901)	(1,148,607)
Net cash provided by operating activities	<u>19,434,687</u>	<u>16,804,460</u>
<u>Cash flows from investing activities</u>		
Proceeds from disposal of available-for-sale financial assets	-	674,622
Acquisition of investments accounted for using the equity method	-	(63,818)
Acquisition of property, plant and equipment	(10,785,106)	(10,896,185)
Proceeds from disposal of property, plant and equipment	99,610	293,058
Increase in refundable deposits	(81,017)	(18,655)
Decrease in refundable deposits	65,196	5,620
Acquisition of intangible assets	(78,965)	(50,034)
Increase in pledged deposits	(44,800)	(2,900)
Increase in other non-current assets	(252,474)	(384,259)
Net cash used in investing activities	<u>(11,077,556)</u>	<u>(10,442,551)</u>
<u>Cash flows from financing activities</u>		
Proceeds from long-term loans	1,500,000	3,850,000
Repayment of long-term loans	(8,235,833)	(1,589,083)
Increase in deposit-in	30,574	115,388
Decrease in deposit-in	(32,879)	(989)
Payment for cash dividends	(9,349,083)	(5,609,436)
Net cash used in financing activities	<u>(16,087,221)</u>	<u>(3,234,120)</u>
Effect on foreign currency exchange	12,006	35,560
Net (decrease) increase in cash and cash equivalents	(7,718,084)	3,163,349
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>\$ 22,436,629</u>	<u>\$ 20,138,596</u>