

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED, EXCEPT FOR DECEMBER 31, 2015)

Item	As of					
	March 31, 2016		December 31, 2015		March 31, 2015	
	Amount	%	Amount	%	Amount	%
Current Assets						
Cash and cash equivalents	\$ 25,405,633	21	\$ 25,191,374	21	\$ 28,264,264	22
Available-for-sale financial assets, current	-	-	1,067,204	1	-	-
Notes receivable, net	16,653	-	11,403	-	8,915	-
Accounts receivable, net	14,519,406	12	15,825,728	13	17,357,822	14
Other receivables	424,878	-	473,431	-	569,725	-
Inventories	5,678,642	5	4,502,319	4	4,508,733	4
Other current assets-other	884,965	-	1,713,753	1	1,463,653	1
	<u>46,930,177</u>	<u>38</u>	<u>48,785,212</u>	<u>40</u>	<u>52,173,112</u>	<u>41</u>
Non-current Assets						
Available-for-sale financial assets, non-current	5,789,763	5	5,526,412	4	9,471,354	7
Investments accounted for using the equity method	2,588,192	2	2,522,658	2	54,433	-
Property, plant and equipment	65,356,521	53	64,305,608	52	63,392,501	50
Intangible assets	188,564	-	192,774	-	213,841	-
Deferred income tax assets	909,778	1	948,032	1	800,417	1
Other non-current assets-other	1,092,290	1	964,534	1	1,215,955	1
	<u>75,925,108</u>	<u>62</u>	<u>74,460,018</u>	<u>60</u>	<u>75,148,501</u>	<u>59</u>
TOTAL ASSETS	<u>\$ 122,855,285</u>	<u>100</u>	<u>\$ 123,245,230</u>	<u>100</u>	<u>\$ 127,321,613</u>	<u>100</u>
Current Liabilities						
Short-term loans	\$ 2,735,725	2	\$ 2,790,125	2	\$ 2,660,500	2
Financial liability at fair value through profit or loss, current	1,637,538	1	1,798,920	1	1,410,750	1
Accounts payable	7,077,693	6	6,942,527	6	7,222,899	6
Other payables	11,804,415	10	11,512,740	9	10,063,777	8
Current income tax liabilities	1,019,961	1	911,324	1	2,289,861	2
Current portion of long-term loans	5,913,739	5	5,991,128	5	5,257,443	4
Other current liabilities-other	294,818	-	730,475	1	863,927	-
	<u>30,483,889</u>	<u>25</u>	<u>30,677,239</u>	<u>25</u>	<u>29,769,157</u>	<u>23</u>
Non-current Liabilities						
Convertible bonds	12,457,882	10	12,627,311	10	11,818,664	9
Long-term loans	5,969,625	5	7,858,036	7	9,324,812	8
Deferred income tax liabilities	107,318	-	87,749	-	84,371	-
Other non-current liabilities	1,428,067	1	1,394,253	1	1,289,454	1
	<u>19,962,892</u>	<u>16</u>	<u>21,967,349</u>	<u>18</u>	<u>22,517,301</u>	<u>18</u>
Total Liabilities	<u>50,446,781</u>	<u>41</u>	<u>52,644,588</u>	<u>43</u>	<u>52,286,458</u>	<u>41</u>
Shareholders' Equity						
Capital stock	31,163,611	25	31,163,611	25	31,163,611	25
Capital reserve	15,758,358	13	15,758,358	13	15,771,577	12
Retained earnings						
Legal reserve	9,967,775	8	9,967,775	8	8,797,005	7
Unappropriated earnings	11,525,181	10	9,921,153	8	14,293,249	11
Accumulated Other Comprehensive Income	3,993,579	3	3,789,745	3	5,009,713	4
Total Shareholders' Equity	<u>72,408,504</u>	<u>59</u>	<u>70,600,642</u>	<u>57</u>	<u>75,035,155</u>	<u>59</u>
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	<u>\$ 122,855,285</u>	<u>100</u>	<u>\$ 123,245,230</u>	<u>100</u>	<u>\$ 127,321,613</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,			
	2016		2015	
	Amount	%	Amount	%
Operating Revenues	\$ 19,299,310	100	\$ 20,805,242	100
Operating Costs	(15,329,416)	(79)	(15,358,793)	(74)
Gross Profit	<u>3,969,894</u>	<u>21</u>	<u>5,446,449</u>	<u>26</u>
Operating Expenses				
Selling expenses	(243,323)	(1)	(248,448)	(1)
General and administrative expenses	(918,957)	(5)	(819,976)	(4)
Research and development expenses	(919,405)	(5)	(908,788)	(4)
	<u>(2,081,685)</u>	<u>(11)</u>	<u>(1,977,212)</u>	<u>(9)</u>
Operating Profit	<u>1,888,209</u>	<u>10</u>	<u>3,469,237</u>	<u>17</u>
Non-operating Income and Expenses				
Other income	60,760	-	95,430	-
Other gains and losses	(65,812)	-	(56,840)	-
Finance costs	(138,704)	(1)	(156,907)	(1)
Share of loss of associates and joint venture accounted for using the equity method	(17,850)	-	(21,570)	-
Gains on disposal of investments	10,256	-	-	-
Losses on financial liabilities at fair value through profit or loss	-	-	(315,198)	(1)
Gains on financial liabilities at fair value through profit or loss	<u>161,382</u>	<u>1</u>	<u>-</u>	<u>-</u>
	<u>10,032</u>	<u>-</u>	<u>(455,085)</u>	<u>(2)</u>
Income before Income Tax	1,898,241	10	3,014,152	15
Income Tax Expense	(294,213)	(2)	(399,652)	(2)
Net Income	<u>\$ 1,604,028</u>	<u>8</u>	<u>\$ 2,614,500</u>	<u>13</u>
Other Comprehensive Income				
Items that may be subsequently reclassified to profit or loss				
Exchange difference on translation of foreign financial statements	(166,438)	(1)	(151,472)	(1)
Unrealized gain on available-for-sale financial assets	263,352	2	471,451	2
Share of other comprehensive income of associates and joint ventures	85,238	-	-	-
Income tax relating to items that may be reclassified to profit or loss	<u>21,682</u>	<u>-</u>	<u>(6,064)</u>	<u>-</u>
Other Comprehensive Income for the period, net of tax	<u>203,834</u>	<u>1</u>	<u>313,915</u>	<u>1</u>
Total Comprehensive Income for the period	<u>\$ 1,807,862</u>	<u>9</u>	<u>\$ 2,928,415</u>	<u>14</u>
Net Income Attributable to:				
Owners of the parent	<u>\$ 1,604,028</u>		<u>\$ 2,614,500</u>	
Non-controlling interests	<u>\$ -</u>		<u>\$ -</u>	
Total Comprehensive Income Attributable to:				
Owners of the parent	<u>\$ 1,807,862</u>		<u>\$ 2,928,415</u>	
Non-controlling interests	<u>\$ -</u>		<u>\$ -</u>	
Earnings Per Share				
Basic	<u>\$ 0.51</u>		<u>\$ 0.84</u>	
Diluted	<u>\$ 0.39</u>		<u>\$ 0.83</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 Equity Items			
					Unrealized			
					Gain/Loss on	Exchange Difference	Remeasurements of	
					Valuation of	on Translation of	Post Employment	
	Capital Stock	Capital Reserve	Legal Reserve	Unappropriated	Available-for-sale	Foreign Financial	Benefit Obligations	Total
				Earnings	Financial Assets	Statements		
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)
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
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>\$ 14,293,249</u>	<u>\$ 4,417,278</u>	<u>\$ 569,096</u>	<u>\$ 23,339</u>	<u>\$ 75,035,155</u>
For the three months ended March 31, 2016								
Balance at January 1, 2016	\$ 31,163,611	\$ 15,758,358	\$ 9,967,775	\$ 9,921,153	\$ 3,422,586	\$ 493,090	(\$ 125,931)	\$ 70,600,642
Net income	-	-	-	1,604,028	-	-	-	1,604,028
Other comprehensive income	-	-	-	-	369,956	(166,122)	-	203,834
Total comprehensive income	-	-	-	1,604,028	369,956	(166,122)	-	1,807,862
Balance at March 31, 2016	<u>\$ 31,163,611</u>	<u>\$ 15,758,358</u>	<u>\$ 9,967,775</u>	<u>\$ 11,525,181</u>	<u>\$ 3,792,542</u>	<u>\$ 326,968</u>	<u>(\$ 125,931)</u>	<u>\$ 72,408,504</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,	
	2016	2015
<u>Cash Flows from Operating Activities</u>		
Consolidated income before tax	\$ 1,898,241	\$ 3,014,152
Adjustments to reconcile consolidated income before tax to net cash provided by operating activities:		
Depreciation	3,185,853	3,212,303
Amortization	114,757	157,252
(Gains)Losses on financial liabilities at fair value through profit or loss	(161,382)	315,198
Interest expense	138,474	156,497
Interest income	(41,756)	(42,272)
Dividend income	-	(8,367)
Foreign currency exchange loss on convertible bonds	(248,163)	(131,635)
Share of loss of associates and joint ventures accounted for using the equity method	17,850	21,570
Gain on disposal of property, plant and equipment	(1,369)	(28,234)
Gains on disposal of investments	(10,256)	-
Impairment losses of non-financial assets	6,751	18,320
Foreign currency exchange gain on loan	(199,686)	(235,371)
Changes in assets and liabilities related to the operation		
Notes receivable	(5,311)	1,204
Accounts receivable	1,268,835	1,155,571
Other receivables	57,282	194,515
Inventories	(459,215)	(134,824)
Other current assets — other	117,904	(139,338)
Other non-current assets — other	(78,190)	(34,912)
Accounts payable	152,332	(48,690)
Other payables	(987,936)	(659,146)
Other current liabilities	(333,546)	150,469
Other non-current liabilities	66,421	(46)
Cash provided by operations	4,497,890	6,934,216
Interest received	36,074	51,825
Dividend received	-	8,367
Interest paid	(59,742)	(80,466)
Income tax paid	(106,002)	(120,379)
Net cash provided by operating activities	4,368,220	6,793,563
<u>Cash flows from investing activities</u>		
Proceeds from disposal of available-for-sale financial assets	1,077,460	-
Acquisition of property, plant and equipment	(3,080,482)	(3,535,602)
Proceeds from disposal of property, plant and equipment	28,092	92,715
Increase in refundable deposits	(236,869)	(61,491)
Decrease in refundable deposits	74,898	-
Acquisition of intangible assets	(16,819)	(6,524)
Increase in pledged deposits	(19,000)	(42,600)
Increase in other non-current assets	-	(137,920)
Net cash used in investing activities	(2,172,720)	(3,691,422)
<u>Cash flows from financing activities</u>		
Repayment of long-term loans	(1,781,583)	(4,942,750)
Increase in deposit-in	2,923	1,060
Decrease in deposit-in	(104,742)	(6,233)
Net cash used in financing activities	(1,883,402)	(4,947,923)
Effect on foreign currency exchange	(97,839)	(44,667)
Net increase (decrease) in cash and cash equivalents	214,259	(1,890,449)
Cash and cash equivalents at the beginning of the period	25,191,374	30,154,713
Cash and cash equivalents at the end of the period	\$ 25,405,633	\$ 28,264,264