

**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					
	June 30, 2016		December 31, 2015		June 30, 2015	
	Amount	%	Amount	%	Amount	%
<b>Current Assets</b>						
Cash and cash equivalents	\$ 24,507,646	19	\$ 25,191,374	21	\$ 28,103,413	22
Available-for-sale financial assets, current	183,660	-	1,067,204	1	-	-
Notes receivable, net	26,226	-	11,403	-	11,895	-
Accounts receivable, net	17,692,203	14	15,825,728	13	18,450,827	14
Other receivables	791,275	1	473,431	-	886,743	1
Inventories	6,043,975	5	4,502,319	4	4,475,835	3
Other current assets-other	903,971	1	1,713,753	1	1,376,610	1
	<u>50,148,956</u>	<u>40</u>	<u>48,785,212</u>	<u>40</u>	<u>53,305,323</u>	<u>41</u>
<b>Non-current Assets</b>						
Available-for-sale financial assets, non-current	5,430,874	4	5,526,412	4	8,106,868	6
Investments accounted for using the equity method	2,557,402	2	2,522,658	2	45,222	-
Property, plant and equipment	66,052,358	52	64,305,608	52	65,202,599	51
Intangible assets	171,797	-	192,774	-	190,908	-
Deferred income tax assets	814,316	1	948,032	1	657,606	1
Other non-current assets-other	1,233,878	1	964,534	1	1,072,729	1
	<u>76,260,625</u>	<u>60</u>	<u>74,460,018</u>	<u>60</u>	<u>75,275,932</u>	<u>59</u>
<b>TOTAL ASSETS</b>	<u>\$ 126,409,581</u>	<u>100</u>	<u>\$ 123,245,230</u>	<u>100</u>	<u>\$ 128,581,255</u>	<u>100</u>
<b>Current Liabilities</b>						
Short-term loans	\$ 2,743,375	2	\$ 2,790,125	2	\$ 2,623,100	2
Financial liability at fair value through profit or loss, current	1,295,586	1	1,798,920	1	851,880	1
Accounts payable	7,967,903	6	6,942,527	6	7,034,054	5
Other payables	25,054,032	20	11,512,740	9	22,365,640	17
Current income tax liabilities	420,089	-	911,324	1	914,703	1
Current portion of long-term loans	6,098,571	5	5,991,128	5	3,905,237	3
Other current liabilities-other	301,816	-	730,475	1	852,832	1
	<u>43,881,372</u>	<u>34</u>	<u>30,677,239</u>	<u>25</u>	<u>38,547,446</u>	<u>30</u>
<b>Non-current Liabilities</b>						
Convertible bonds	12,569,273	10	12,627,311	10	11,726,043	9
Long-term loans	5,549,702	5	7,858,036	7	9,042,410	7
Deferred income tax liabilities	129,986	-	87,749	-	84,801	-
Other non-current liabilities	1,399,977	1	1,394,253	1	1,258,070	1
	<u>19,648,938</u>	<u>16</u>	<u>21,967,349</u>	<u>18</u>	<u>22,111,324</u>	<u>17</u>
<b>Total Liabilities</b>	<u>63,530,310</u>	<u>50</u>	<u>52,644,588</u>	<u>43</u>	<u>60,658,770</u>	<u>47</u>
<b>Shareholders' Equity</b>						
Capital stock	31,163,611	25	31,163,611	25	31,163,611	24
Capital reserve	12,641,997	10	15,758,358	13	15,771,577	12
Retained earnings						
Legal reserve	10,844,001	8	9,967,775	8	9,967,775	8
Unappropriated earnings	4,731,847	4	9,921,153	8	7,450,886	6
Accumulated Other Comprehensive Income	3,497,815	3	3,789,745	3	3,568,636	3
<b>Total Shareholders' Equity</b>	<u>62,879,271</u>	<u>50</u>	<u>70,600,642</u>	<u>57</u>	<u>67,922,485</u>	<u>53</u>
<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>	<u>\$ 126,409,581</u>	<u>100</u>	<u>\$ 123,245,230</u>	<u>100</u>	<u>\$ 128,581,255</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,			
	2016		2015		2016		2015	
	Amount	%	Amount	%	Amount	%	Amount	%
Operating Revenues	\$ 21,679,907	100	\$ 21,240,037	100	\$ 40,979,217	100	\$ 42,045,279	100
Operating Costs	( 16,581,285)	( 76)	( 15,459,056)	( 73)	( 31,910,701)	( 78)	( 30,817,849)	( 73)
Gross Profit	5,098,622	24	5,780,981	27	9,068,516	22	11,227,430	27
Operating Expenses								
Selling expenses	( 246,649)	( 1)	( 259,626)	( 1)	( 489,972)	( 1)	( 508,074)	( 1)
General and administrative expenses	( 913,050)	( 4)	( 941,586)	( 4)	( 1,832,007)	( 4)	( 1,761,562)	( 4)
Research and development expenses	( 1,067,939)	( 5)	( 984,176)	( 5)	( 1,987,344)	( 5)	( 1,892,964)	( 5)
	( 2,227,638)	( 10)	( 2,185,388)	( 10)	( 4,309,323)	( 10)	( 4,162,600)	( 10)
Operating Profit	2,870,984	14	3,595,593	17	4,759,193	12	7,064,830	17
Non-operating Income and Expenses								
Other income	59,147	-	64,800	-	119,907	-	151,863	-
Other gains and losses	( 202,441)	( 1)	( 77,308)	-	( 268,253)	( 1)	( 134,148)	-
Finance costs	( 132,166)	( 1)	( 133,455)	( 1)	( 270,870)	( 1)	( 290,362)	( 1)
Share of profit (loss) of associates and joint venture accounted for using the equity method	31,242	-	( 9,093)	-	13,392	-	( 30,663)	-
Dividends income	265,550	1	333,011	1	265,550	1	341,378	1
Gains on disposal of investments	-	-	-	-	10,256	-	-	-
Gains on financial liabilities at fair value through profit or loss	341,952	2	558,870	3	503,334	2	243,672	1
	363,284	1	736,825	3	373,316	1	281,740	1
Income before Income Tax	3,234,268	15	4,332,418	20	5,132,509	13	7,346,570	18
Income Tax Expense	( 425,565)	( 2)	( 654,928)	( 3)	( 719,778)	( 2)	( 1,054,580)	( 3)
Net Income	\$ 2,808,703	13	\$ 3,677,490	17	\$ 4,412,731	11	\$ 6,291,990	15
Other Comprehensive Income								
Items that may be subsequently reclassified to profit or loss								
Exchange difference on translation of foreign financial statements	( 251,469)	( 1)	( 97,201)	-	( 417,907)	( 1)	( 248,673)	( 1)
Unrealized (loss) gain on available-for-sale financial assets	( 175,229)	( 1)	( 1,364,486)	( 6)	88,123	-	( 893,035)	( 2)
Share of other comprehensive income of associates and joint ventures	( 62,444)	-	-	-	22,794	-	-	-
Income tax relating to items that may be reclassified to profit or loss	( 6,622)	-	20,610	-	15,060	-	14,546	-
Other Comprehensive Income for the period, net of tax	( 495,764)	( 2)	( 1,441,077)	( 6)	( 291,930)	( 1)	( 1,127,162)	( 3)
Total Comprehensive Income for the period	\$ 2,312,939	11	\$ 2,236,413	11	\$ 4,120,801	10	\$ 5,164,828	12
Net Income Attributable to:								
Owners of the parent	\$ 2,808,703		\$ 3,677,490		\$ 4,412,731		\$ 6,291,990	
Non-controlling interests	\$ -		\$ -		\$ -		\$ -	
Total Comprehensive Income Attributable to:								
Owners of the parent	\$ 2,312,939		\$ 2,236,413		\$ 4,120,801		\$ 5,164,828	
Non-controlling interests	\$ -		\$ -		\$ -		\$ -	
Earnings Per Share								
Basic	\$ 0.90		\$ 1.18		\$ 1.42		\$ 2.02	
Diluted	\$ 0.78		\$ 0.93		\$ 1.17		\$ 1.76	

**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			
	Capital Stock	Capital Reserve	Legal Reserve	Unappropriated Earnings	Unrealized Gain/Loss on Valuation of Available-for-sale Financial Assets	Exchange Difference on Translation of Foreign Financial Statements	Remeasurements of Post Employment Benefit Obligations	Total
<b>For the six months ended June 30, 2015</b>								
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)
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>\$ 7,450,886</u>	<u>\$ 3,073,382</u>	<u>\$ 471,915</u>	<u>\$ 23,339</u>	<u>\$ 67,922,485</u>
<b>For the six months ended June 30, 2016</b>								
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
Appropriation of earnings for prior years:								
Legal reserve	-	-	876,226	( 876,226)	-	-	-	-
Cash dividends	-	-	-	( 8,725,811)	-	-	-	( 8,725,811)
Cash distribution from capital reserve	-	( 3,116,361)	-	-	-	-	-	( 3,116,361)
Net income	-	-	-	4,412,731	-	-	-	4,412,731
Other comprehensive income	-	-	-	-	125,732	( 417,662)	-	( 291,930)
Total comprehensive income	-	-	-	4,412,731	125,732	( 417,662)	-	4,120,801
Balance at June 30, 2016	<u>\$ 31,163,611</u>	<u>\$ 12,641,997</u>	<u>\$ 10,844,001</u>	<u>\$ 4,731,847</u>	<u>\$ 3,548,318</u>	<u>\$ 75,428</u>	<u>(\$ 125,931)</u>	<u>\$ 62,879,271</u>

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

	For the six months ended June 30,	
	2016	2015
<b><u>Cash Flows from Operating Activities</u></b>		
Consolidated income before tax	\$ 5,132,509	\$ 7,346,570
Adjustments to reconcile consolidated income before tax to net cash provided by operating activities:		
Depreciation	6,388,943	6,450,813
Amortization	217,840	313,776
Gains on financial liabilities at fair value through profit or loss	( 503,334)	( 243,672)
Interest expense	270,399	289,730
Interest income	( 80,316)	( 79,815)
Dividend income	( 265,550)	( 341,378)
Foreign currency exchange gain on convertible bonds	( 213,566)	( 297,534)
Share of (profit) loss of associates and joint ventures accounted for using the equity method	( 13,392)	30,663
Gains on disposal of property, plant and equipment	( 11,440)	( 33,065)
Gains on disposal of investments	( 10,256)	-
Impairment losses of non-financial assets	33,061	23,959
Foreign currency exchange gain on loan	( 113,580)	( 373,502)
Changes in assets and liabilities related to the operation		
Notes receivable	( 14,979)	( 1,825)
Accounts receivable	( 1,962,055)	28,398
Other receivables	( 50,388)	207,835
Inventories	( 837,881)	( 106,468)
Other current assets — other	49,043	( 51,485)
Other non-current assets — other	( 148,002)	( 55,002)
Accounts payable	1,069,119	( 228,402)
Other payables	64,561	93,179
Other current liabilities	( 326,531)	152,707
Other non-current liabilities	67,530	( 23)
Cash provided by operations	8,741,735	13,125,459
Interest received	79,743	92,471
Dividend received	-	8,367
Interest paid	( 114,463)	( 139,812)
Income tax paid	( 1,016,023)	( 1,983,258)
Net cash provided by operating activities	7,690,992	11,103,227
<b><u>Cash flows from investing activities</u></b>		
Proceeds from disposal of available-for-sale financial assets	1,077,460	-
Acquisition of property, plant and equipment	( 6,909,940)	( 6,360,288)
Proceeds from disposal of property, plant and equipment	114,125	94,926
Increase in refundable deposits	( 484,359)	( 74,883)
Decrease in refundable deposits	157,650	57,007
Acquisition of intangible assets	( 21,389)	( 24,621)
Decrease (Increase) in pledged deposits	27,100	( 44,800)
Increase in other non-current assets	-	( 253,289)
Net cash used in investing activities	( 6,039,353)	( 6,605,948)
<b><u>Cash flows from financing activities</u></b>		
Repayment of long-term loans	( 2,031,583)	( 6,454,250)
Increase in deposit-in	5,052	1,057
Decrease in deposit-in	( 106,904)	( 19,429)
Net cash used in financing activities	( 2,133,435)	( 6,472,622)
Effect on foreign currency exchange	( 201,932)	( 75,957)
Net decrease in cash and cash equivalents	( 683,728)	( 2,051,300)
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	\$ 24,507,646	\$ 28,103,413