

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					
	Sep 30, 2016		December 31, 2015		Sep 30, 2015	
	Amount	%	Amount	%	Amount	%
Current Assets						
Cash and cash equivalents	\$ 19,176,940	16	\$ 25,191,374	21	\$ 22,436,629	19
Available-for-sale financial assets, current	167,503	-	1,067,204	1	-	-
Notes receivable, net	21,635	-	11,403	-	8,138	-
Accounts receivable, net	17,612,113	14	15,825,728	13	17,057,548	14
Other receivables	749,840	1	473,431	-	496,397	-
Inventories	6,327,980	5	4,502,319	4	4,293,936	4
Other current assets-other	858,745	1	1,713,753	1	1,334,467	1
	<u>44,914,756</u>	<u>37</u>	<u>48,785,212</u>	<u>40</u>	<u>45,627,115</u>	<u>38</u>
Non-current Assets						
Available-for-sale financial assets, non-current	4,541,857	4	5,526,412	4	6,451,861	5
Investments accounted for using the equity method	2,487,013	2	2,522,658	2	41,318	-
Property, plant and equipment	66,331,530	55	64,305,608	52	65,594,191	55
Intangible assets	180,962	-	192,774	-	203,097	-
Deferred income tax assets	736,622	1	948,032	1	829,618	1
Other non-current assets-other	1,051,777	1	964,534	1	954,702	1
	<u>75,329,761</u>	<u>63</u>	<u>74,460,018</u>	<u>60</u>	<u>74,074,787</u>	<u>62</u>
TOTAL ASSETS	<u>\$ 120,244,517</u>	<u>100</u>	<u>\$ 123,245,230</u>	<u>100</u>	<u>\$ 119,701,902</u>	<u>100</u>
Current Liabilities						
Short-term loans	\$ 2,665,600	2	\$ 2,790,125	2	\$ 2,793,950	2
Financial liability at fair value through profit or loss, current	954,864	1	1,798,920	1	373,971	-
Accounts payable	8,280,808	7	6,942,527	6	6,448,043	5
Other payables	12,558,458	10	11,512,740	9	12,467,115	11
Current income tax liabilities	405,428	-	911,324	1	552,085	1
Current portion of long-term loans	4,972,652	5	5,991,128	5	4,073,723	3
Other current liabilities-other	594,193	-	730,475	1	989,467	1
	<u>30,432,003</u>	<u>25</u>	<u>30,677,239</u>	<u>25</u>	<u>27,698,354</u>	<u>23</u>
Non-current Liabilities						
Convertible bonds	12,287,925	10	12,627,311	10	12,566,577	11
Long-term loans	11,756,921	10	7,858,036	7	8,779,183	7
Deferred income tax liabilities	114,647	-	87,749	-	167,985	-
Other non-current liabilities	1,368,332	1	1,394,253	1	1,251,055	1
	<u>25,527,825</u>	<u>21</u>	<u>21,967,349</u>	<u>18</u>	<u>22,764,800</u>	<u>19</u>
Total Liabilities	<u>55,959,828</u>	<u>46</u>	<u>52,644,588</u>	<u>43</u>	<u>50,463,154</u>	<u>42</u>
Shareholders' Equity						
Capital stock	31,163,611	26	31,163,611	25	31,163,611	26
Capital reserve	12,641,997	11	15,758,358	13	15,771,210	13
Retained earnings						
Legal reserve	10,844,001	9	9,967,775	8	9,967,775	8
Unappropriated earnings	7,423,377	6	9,921,153	8	10,133,190	9
Accumulated Other Comprehensive Income	2,211,703	2	3,789,745	3	2,202,962	2
Total Shareholders' Equity	<u>64,284,689</u>	<u>54</u>	<u>70,600,642</u>	<u>57</u>	<u>69,238,748</u>	<u>58</u>
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	<u>\$ 120,244,517</u>	<u>100</u>	<u>\$ 123,245,230</u>	<u>100</u>	<u>\$ 119,701,902</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 Sep 30,				For the nine months ended Sep 30,			
	2016		2015		2016		2015	
	Amount	%	Amount	%	Amount	%	Amount	%
Operating Revenues	\$ 21,955,188	100	\$ 20,029,703	100	\$ 62,934,405	100	\$ 62,074,982	100
Operating Costs	(16,901,767)	(77)	(15,090,116)	(75)	(48,812,468)	(78)	(45,907,965)	(74)
Gross Profit	<u>5,053,421</u>	<u>23</u>	<u>4,939,587</u>	<u>25</u>	<u>14,121,937</u>	<u>22</u>	<u>16,167,017</u>	<u>26</u>
Operating Expenses								
Selling expenses	(251,733)	(1)	(243,652)	(1)	(741,705)	(1)	(751,726)	(1)
General and administrative expenses	(789,819)	(3)	(801,151)	(4)	(2,621,826)	(4)	(2,562,713)	(4)
Research and development expenses	(1,026,480)	(5)	(965,931)	(5)	(3,013,824)	(5)	(2,858,895)	(5)
	<u>(2,068,032)</u>	<u>(9)</u>	<u>(2,010,734)</u>	<u>(10)</u>	<u>(6,377,355)</u>	<u>(10)</u>	<u>(6,173,334)</u>	<u>(10)</u>
Operating Profit	<u>2,985,389</u>	<u>14</u>	<u>2,928,853</u>	<u>15</u>	<u>7,744,582</u>	<u>12</u>	<u>9,993,683</u>	<u>16</u>
Non-operating Income and Expenses								
Other income	75,734	-	62,477	-	195,641	-	214,340	1
Other gains and losses	(338,982)	(2)	(284,101)	(1)	(607,235)	(1)	(418,249)	(1)
Finance costs	(144,915)	(1)	(136,900)	(1)	(415,785)	(1)	(427,262)	(1)
Share of gains/losses of associates and joint ventures accounted for using the equity method	34,968	-	(3,537)	-	48,360	-	(34,200)	-
Dividends income	-	-	6,030	-	265,550	1	347,408	1
Gains on disposal of investments	206,943	1	-	-	217,199	-	-	-
Gains on financial liabilities at fair value through profit or loss	<u>340,722</u>	<u>2</u>	<u>477,909</u>	<u>2</u>	<u>844,056</u>	<u>2</u>	<u>721,581</u>	<u>1</u>
	<u>174,470</u>	<u>-</u>	<u>121,878</u>	<u>-</u>	<u>547,786</u>	<u>1</u>	<u>403,618</u>	<u>1</u>
Income before Income Tax	<u>3,159,859</u>	<u>14</u>	<u>3,050,731</u>	<u>15</u>	<u>8,292,368</u>	<u>13</u>	<u>10,397,301</u>	<u>17</u>
Income Tax Expense	(468,329)	(2)	(368,427)	(2)	(1,188,107)	(2)	(1,423,007)	(3)
Net Income	<u>\$ 2,691,530</u>	<u>12</u>	<u>\$ 2,682,304</u>	<u>13</u>	<u>\$ 7,104,261</u>	<u>11</u>	<u>\$ 8,974,294</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	(442,841)	(2)	258,970	1	(860,748)	(1)	10,297	-
Unrealized loss on available-for-sale financial assets	(735,175)	(3)	(1,655,007)	(8)	(647,052)	(1)	(2,548,042)	(4)
Share of other comprehensive income of associates and joint ventures	(103,478)	-	-	-	(80,684)	-	-	-
Income tax relating to items that may be reclassified to profit or loss	(4,618)	-	30,363	-	10,442	-	44,909	-
Other Comprehensive Income for the period, net of tax	<u>(1,286,112)</u>	<u>(5)</u>	<u>(1,365,674)</u>	<u>(7)</u>	<u>(1,578,042)</u>	<u>(2)</u>	<u>(2,492,836)</u>	<u>(4)</u>
Total Comprehensive Income for the period	<u>\$ 1,405,418</u>	<u>7</u>	<u>\$ 1,316,630</u>	<u>6</u>	<u>\$ 5,526,219</u>	<u>9</u>	<u>\$ 6,481,458</u>	<u>10</u>
Net Income Attributable to:								
Owners of the parent	<u>\$ 2,691,530</u>		<u>\$ 2,682,304</u>		<u>\$ 7,104,261</u>		<u>\$ 8,974,294</u>	
Non-controlling interests	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>	
Total Comprehensive Income Attributable to:								
Owners of the parent	<u>\$ 1,405,418</u>		<u>\$ 1,316,630</u>		<u>\$ 5,526,219</u>		<u>\$ 6,481,458</u>	
Non-controlling interests	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>	
Earnings Per Share								
Basic	<u>\$ 0.86</u>		<u>\$ 0.86</u>		<u>\$ 2.28</u>		<u>\$ 2.88</u>	
Diluted	<u>\$ 0.64</u>		<u>\$ 0.86</u>		<u>\$ 1.80</u>		<u>\$ 2.63</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			Total
	Capital Stock	Capital Reserve	Legal Reserve	Unappropriated Earnings	Unrealized Gain/Loss	Exchange Difference	Remeasurements of	
					on Valuation of Available-for-sale Financial Assets	on Translation of Foreign Financial Statements	Post Employment Benefit Obligations	
For the nine months ended Sep 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)
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 Sep30, 2015	<u>\$ 31,163,611</u>	<u>\$ 15,771,210</u>	<u>\$ 9,967,775</u>	<u>\$ 10,133,190</u>	<u>\$ 1,448,738</u>	<u>\$ 730,885</u>	<u>\$ 23,339</u>	<u>\$ 69,238,748</u>
For the nine months ended Sep 30, 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
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	-	-	-	7,104,261	-	-	-	7,104,261
Other comprehensive income	-	-	-	-	717,859	(860,183)	-	(1,578,042)
Total comprehensive income	-	-	-	7,104,261	717,859	(860,183)	-	5,526,219
Balance at Sep30, 2016	<u>\$ 31,163,611</u>	<u>\$ 12,641,997</u>	<u>\$ 10,844,001</u>	<u>\$ 7,423,377</u>	<u>\$ 2,704,727</u>	<u>-\$ 367,093</u>	<u>(\$ 125,931)</u>	<u>\$ 64,284,689</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 Sep 30,	
	2016	2015
<u>Cash Flows from Operating Activities</u>		
Consolidated income before tax	\$ 8,292,368	\$ 10,397,301
Adjustments to reconcile consolidated income before tax to net cash provided by operating activities:		
Depreciation	9,633,210	9,678,952
Amortization	305,896	465,771
Gains on financial liabilities at fair value through profit or loss	(844,056)	(721,581)
Interest expense	415,184	426,481
Interest income	(110,562)	(116,499)
Dividend income	(265,550)	(347,408)
Foreign currency exchange (gain) loss on convertible bonds	(570,808)	467,880
Share of (gains) losses of associates and joint ventures accounted for using the equity method	(48,360)	34,200
Gains on disposal of property, plant and equipment	(23,929)	(33,899)
Gains on disposal of investments	(217,199)	-
Impairment losses of non-financial assets	49,125	40,728
Foreign currency exchange gain on loan	(237,802)	(80,937)
Changes in assets and liabilities related to the operation		
Notes receivable	(11,105)	2,053
Accounts receivable	(2,012,802)	1,506,578
Other receivables	(30,293)	275,347
Inventories	(1,143,338)	86,706
Other current assets-other	89,499	(2,076)
Other non-current assets-other	(62,459)	(40,405)
Accounts payable	1,427,463	(837,140)
Other payables	502,335	462,746
Other current liabilities	(35,342)	281,019
Other non-current liabilities	67,904	(19)
Cash provided by operations	15,169,379	21,945,798
Interest received	112,276	124,622
Dividend received	-	341,759
Interest paid	(178,150)	(199,591)
Income tax paid	(1,434,801)	(2,777,901)
Net cash provided by operating activities	13,668,704	19,434,687
<u>Cash flows from investing activities</u>		
Proceeds from disposal of available-for-sale financial assets	1,454,403	-
Acquisition of property, plant and equipment	(11,858,794)	(10,785,106)
Proceeds from disposal of property, plant and equipment	136,561	99,610
Increase in refundable deposits	(513,400)	(81,017)
Decrease in refundable deposits	199,218	65,196
Acquisition of intangible assets	(52,150)	(78,965)
Decrease (Increase) in pledged deposits	27,100	(44,800)
Increase in other non-current assets	-	(252,474)
Net cash used in investing activities	(10,607,062)	(11,077,556)
<u>Cash flows from financing activities</u>		
Proceeds from long-term loans	7,000,000	1,500,000
Repayment of long-term loans	(3,808,721)	(8,235,833)
Increase in deposit-in	7,465	30,574
Decrease in deposit-in	(107,722)	(32,879)
Payment for cash dividends and cash distribution from capital reserve	(11,842,172)	(9,349,083)
Net cash used in financing activities	(8,751,150)	(16,087,221)
Effect on foreign currency exchange	(324,926)	12,006
Net decrease in cash and cash equivalents	(6,014,434)	(7,718,084)
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	\$ 19,176,940	\$ 22,436,629