

SILICONWARE PRECISION INDUSTRIES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED, EXCEPT FOR DECEMBER 31, 2016)

Item	As of					
	March 31, 2017		December 31, 2016		March 31, 2016	
	Amount	%	Amount	%	Amount	%
Current Assets						
Cash and cash equivalents	\$ 23,611,168	19	\$ 24,476,270	20	\$ 25,405,633	21
Available-for-sale financial assets, current	-	-	178,176	-	-	-
Notes receivable, net	26,082	-	23,591	-	16,653	-
Accounts receivable, net	15,506,912	13	17,354,883	14	14,519,406	12
Other receivables	480,515	-	581,630	1	424,878	-
Inventories	6,822,101	6	6,498,832	5	5,678,642	5
Non-current assets held for sale	-	-	387,503	-	-	-
Other current assets - other	1,083,784	1	950,410	1	884,965	-
	<u>47,530,562</u>	<u>39</u>	<u>50,451,295</u>	<u>41</u>	<u>46,930,177</u>	<u>38</u>
Non-current Assets						
Available-for-sale financial assets, non-current	4,230,202	3	3,615,658	3	5,789,763	5
Investments accounted for using the equity method	2,643,697	2	2,400,981	2	2,588,192	2
Property, plant and equipment	65,962,091	54	65,380,409	52	65,356,521	53
Intangible assets	156,410	-	175,862	-	188,564	-
Deferred income tax assets	719,257	1	786,196	1	909,778	1
Other non-current assets - other	1,059,442	1	949,840	1	1,092,290	1
	<u>74,771,099</u>	<u>61</u>	<u>73,308,946</u>	<u>59</u>	<u>75,925,108</u>	<u>62</u>
TOTAL ASSETS	<u>\$ 122,301,661</u>	<u>100</u>	<u>\$ 123,760,241</u>	<u>100</u>	<u>\$ 122,855,285</u>	<u>100</u>
Current Liabilities						
Short-term loans	\$ 2,578,050	2	\$ 2,741,250	2	\$ 2,735,725	2
Financial liabilities at fair value through profit or loss, current	887,096	1	773,908	1	1,637,538	1
Accounts payable	7,366,573	6	8,194,647	6	7,077,693	6
Other payables	11,707,536	9	11,896,517	10	11,804,415	10
Current income tax liabilities	754,117	1	653,222	1	1,019,961	1
Current portion of convertible bonds	12,028,976	10	12,712,651	10	-	-
Current portion of long-term loans	2,132,167	2	3,500,747	3	5,913,739	5
Other current liabilities - other	532,894	-	615,497	1	294,818	-
	<u>37,987,409</u>	<u>31</u>	<u>41,088,439</u>	<u>34</u>	<u>30,483,889</u>	<u>25</u>
Non-current Liabilities						
Convertible bonds	-	-	-	-	12,457,882	10
Long-term loans	15,340,000	13	14,840,000	12	5,969,625	5
Deferred income tax liabilities	100,834	-	134,827	-	107,318	-
Other non-current liabilities	1,479,534	1	1,509,655	1	1,428,067	1
	<u>16,920,368</u>	<u>14</u>	<u>16,484,482</u>	<u>13</u>	<u>19,962,892</u>	<u>16</u>
Total Liabilities	<u>54,907,777</u>	<u>45</u>	<u>57,572,921</u>	<u>47</u>	<u>50,446,781</u>	<u>41</u>
Shareholders' Equity						
Capital stock	31,163,611	26	31,163,611	25	31,163,611	25
Capital reserve	12,641,997	10	12,641,997	10	15,758,358	13
Retained earnings						
Legal reserve	10,844,001	9	10,844,001	9	9,967,775	8
Unappropriated earnings	11,248,800	9	10,252,276	8	11,525,181	10
Other Equity	1,495,475	1	1,285,435	1	3,993,579	3
Total Shareholders' Equity	<u>67,393,884</u>	<u>55</u>	<u>66,187,320</u>	<u>53</u>	<u>72,408,504</u>	<u>59</u>
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	<u>\$ 122,301,661</u>	<u>100</u>	<u>\$ 123,760,241</u>	<u>100</u>	<u>\$ 122,855,285</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,			
	2017		2016	
	Amount	%	Amount	%
Operating Revenues	\$ 19,551,585	100	\$ 19,299,310	100
Operating Costs	(15,794,850)	(81)	(15,329,416)	(79)
Gross Profit	3,756,735	19	3,969,894	21
Operating Expenses				
Selling expenses	(248,387)	(1)	(243,323)	(1)
General and administrative expenses	(803,559)	(4)	(918,957)	(5)
Research and development expenses	(965,152)	(5)	(919,405)	(5)
	(2,017,098)	(10)	(2,081,685)	(11)
Operating Profit	1,739,637	9	1,888,209	10
Non-operating Income and Expenses				
Other income	109,621	1	60,760	-
Other gains and losses	(363,997)	(2)	(65,812)	-
Finance costs	(149,572)	(1)	(138,704)	(1)
Share of losses of associates accounted for using the equity method	(14,005)	-	(17,850)	-
Gains on disposal of investments	53,053	-	10,256	-
Gain on financial liabilities at fair value through profit or loss	-	-	161,382	1
Loss on financial liabilities at fair value through profit or loss	(113,188)	(1)	-	-
	(478,088)	(3)	10,032	-
Income before Income Tax	1,261,549	6	1,898,241	10
Income Tax Expense	(265,025)	(1)	(294,213)	(2)
Net Income	\$ 996,524	5	\$ 1,604,028	8
Other Comprehensive Income				
Items that may be subsequently reclassified to profit or loss				
Exchange difference on translation of foreign financial statements	(600,408)	(3)	(166,438)	(1)
Unrealized gain on available-for-sale financial assets	560,170	3	263,352	2
Share of other comprehensive income of associates	257,367	1	85,238	-
Income tax relating to items that may be reclassified to profit or loss	(7,089)	-	21,682	-
Other Comprehensive Income for the Period, Net of Tax	210,040	1	203,834	1
Total Comprehensive Income for the Period	\$ 1,206,564	6	\$ 1,807,862	9
Net Income Attributable to:				
Owners of the parent	\$ 996,524		\$ 1,604,028	
Non-controlling interests	\$ -		\$ -	
Total Comprehensive Income Attributable to:				
Owners of the parent	\$ 1,206,564		\$ 1,807,862	
Non-controlling interests	\$ -		\$ -	
Earnings Per Share (in New Taiwan dollars)				
Basic	\$ 0.32		\$ 0.51	
Diluted	\$ 0.15		\$ 0.39	

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
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 (loss)	-	-	-	-	369,956	(166,122)	-	203,834
Total comprehensive income (loss)	-	-	-	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>
For the three months ended March 31, 2017								
Balance at January 1, 2017	\$ 31,163,611	\$ 12,641,997	\$ 10,844,001	\$ 10,252,276	\$ 1,974,250	(\$ 415,305)	(\$ 273,510)	\$ 66,187,320
Net income	-	-	-	996,524	-	-	-	996,524
Other comprehensive income (loss)	-	-	-	-	810,337	(600,297)	-	210,040
Total comprehensive income (loss)	-	-	-	996,524	810,337	(600,297)	-	1,206,564
Balance at March 31, 2017	<u>\$ 31,163,611</u>	<u>\$ 12,641,997</u>	<u>\$ 10,844,001</u>	<u>\$ 11,248,800</u>	<u>\$ 2,784,587</u>	<u>(\$ 1,015,602)</u>	<u>(\$ 273,510)</u>	<u>\$ 67,393,884</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 March 31,	
	2017	2016
Cash Flows from Operating Activities		
Consolidated income before tax	\$ 1,261,549	\$ 1,898,241
Adjustments to reconcile consolidated income before tax to net cash provided by operating activities:		
Depreciation	3,392,422	3,185,853
Amortization	69,005	114,757
Loss (Gain) on financial liabilities at fair value through profit or loss	113,188 (	161,382)
Interest expense	149,242	138,474
Interest income	(46,006) (	41,756)
Dividend income	(48,688)	-
Foreign currency exchange losses on convertible bonds payable	(758,246) (	248,163)
Share of losses of associates accounted for using the equity method	14,005	17,850
Gains on disposal of property, plant and equipment	(4,755) (	1,369)
Gain on disposal of non-current assets held for sale	(19,402)	-
Gains on disposal of investments	(53,053) (	10,256)
Impairment losses of non-financial assets	30,349	6,751
Foreign currency exchange gains on loan	(103,693) (	199,686)
Changes in assets and liabilities related to the operation		
Notes receivable	(3,358) (	5,311)
Accounts receivable	1,699,661	1,268,835
Other receivables	115,244	57,282
Inventories	(359,842) (	459,215)
Other current assets - other	(144,254)	117,904
Other non-current assets - other	(86,425) (	78,190)
Accounts payable	(764,175)	152,332
Other payables	(1,362,039) (	987,936)
Other current liabilities	(80,056) (	333,546)
Other non-current liabilities	1,268	66,421
Cash provided by operations	3,011,941	4,497,890
Interest received	41,799	36,074
Dividend received	38,950	-
Interest paid	(72,493) (	59,742)
Income tax paid	(75,366) (	106,002)
Net cash provided by operating activities	2,944,831	4,368,220
Cash flows from investing activities		
Proceeds from disposal of available-for-sale financial assets	-	1,077,460
Return of capital contribution from available-for-sale financial assets	176,855	-
Proceeds from disposal of non-current assets held for sale	411,745	-
Acquisition of property, plant and equipment	(3,336,501) (	3,080,482)
Proceeds from disposal of property, plant and equipment	5,833	28,092
Increase in refundable deposits	(197,221) (	236,869)
Decrease in refundable deposits	113,459	74,898
Acquisition of intangible assets	(6,255) (	16,819)
Decrease (increase) in pledged deposits	100 (	19,000)
Net cash used in investing activities	(2,831,985) (	2,172,720)
Cash flows from financing activities		
Proceeds from long-term borrowings	1,000,000	-
Repayment of long-term loans	(1,780,279) (	1,781,583)
Increase in deposit-in	19,218	2,923
Decrease in deposit-in	(21,088) (	104,742)
Net cash used in financing activities	(782,149) (	1,883,402)
Effect on foreign currency exchange	(195,799) (	97,839)
Net (decrease) increase in cash and cash equivalents	(865,102)	214,259
Cash and cash equivalents at the beginning of the period	24,476,270	25,191,374
Cash and cash equivalents at the end of the period	\$ 23,611,168	\$ 25,405,633