

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

Item	June 30, 2017		December 31, 2016		June 30, 2016	
	Amount	%	Amount	%	Amount	%
Current Assets						
Cash and cash equivalents	\$ 24,977,545	20	\$ 24,476,270	20	\$ 24,507,646	19
Available-for-sale financial assets, current	-	-	178,176	-	183,660	-
Notes receivable, net	20,545	-	23,591	-	26,226	-
Accounts receivable, net	17,107,406	14	17,354,883	14	17,692,203	14
Other receivables	678,719	-	581,630	1	791,275	1
Inventories	6,685,317	5	6,498,832	5	6,043,975	5
Non-current assets held for sale	-	-	387,503	-	-	-
Other current assets - other	984,454	1	950,410	1	903,971	1
	<u>50,453,986</u>	<u>40</u>	<u>50,451,295</u>	<u>41</u>	<u>50,148,956</u>	<u>40</u>
Non-current Assets						
Available-for-sale financial assets, non-current	4,735,982	4	3,615,658	3	5,430,874	4
Investments accounted for using the equity method	2,827,085	2	2,400,981	2	2,557,402	2
Property, plant and equipment	66,050,030	53	65,380,409	52	66,052,358	52
Intangible assets	139,503	-	175,862	-	171,797	-
Deferred income tax assets	628,281	-	786,196	1	814,316	1
Other non-current assets - other	1,011,269	1	949,840	1	1,233,878	1
	<u>75,392,150</u>	<u>60</u>	<u>73,308,946</u>	<u>59</u>	<u>76,260,625</u>	<u>60</u>
TOTAL ASSETS	<u>\$ 125,846,136</u>	<u>100</u>	<u>\$ 123,760,241</u>	<u>100</u>	<u>\$ 126,409,581</u>	<u>100</u>
Current Liabilities						
Short-term loans	\$ 3,498,300	3	\$ 2,741,250	2	\$ 2,743,375	2
Financial liabilities at fair value through profit or loss, current	165,757	-	773,908	1	1,295,586	1
Accounts payable	7,690,758	6	8,194,647	6	7,967,903	6
Other payables	17,512,100	14	11,896,517	10	25,054,032	20
Current income tax liabilities	708,237	-	653,222	1	420,089	-
Current portion of convertible bonds	12,136,824	10	12,712,651	10	-	-
Current portion of long-term loans	2,299,293	2	3,500,747	3	6,098,571	5
Other current liabilities - other	404,279	-	615,497	1	301,816	-
	<u>44,415,548</u>	<u>35</u>	<u>41,088,439</u>	<u>34</u>	<u>43,881,372</u>	<u>34</u>
Non-current Liabilities						
Convertible bonds	-	-	-	-	12,569,273	10
Long-term loans	14,753,333	12	14,840,000	12	5,549,702	5
Deferred income tax liabilities	221,489	-	134,827	-	129,986	-
Other non-current liabilities	1,452,635	1	1,509,655	1	1,399,977	1
	<u>16,427,457</u>	<u>13</u>	<u>16,484,482</u>	<u>13</u>	<u>19,648,938</u>	<u>16</u>
Total Liabilities	<u>60,843,005</u>	<u>48</u>	<u>57,572,921</u>	<u>47</u>	<u>63,530,310</u>	<u>50</u>
Shareholders' Equity						
Capital stock	31,163,611	25	31,163,611	25	31,163,611	25
Capital reserve	12,641,997	10	12,641,997	10	12,641,997	10
Retained earnings						
Legal reserve	11,837,317	9	10,844,001	9	10,844,001	8
Unappropriated earnings	6,953,345	6	10,252,276	8	4,731,847	4
Other Equity	2,406,861	2	1,285,435	1	3,497,815	3
Total Shareholders' Equity	<u>65,003,131</u>	<u>52</u>	<u>66,187,320</u>	<u>53</u>	<u>62,879,271</u>	<u>50</u>
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	<u>\$ 125,846,136</u>	<u>100</u>	<u>\$ 123,760,241</u>	<u>100</u>	<u>\$ 126,409,581</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,			
	2017		2016		2017		2016	
	Amount	%	Amount	%	Amount	%	Amount	%
Operating Revenues	\$ 20,424,642	100	\$ 21,679,907	100	\$ 39,976,227	100	\$ 40,979,217	100
Operating Costs	(16,667,295)	(82)	(16,581,285)	(76)	(32,462,145)	(81)	(31,910,701)	(78)
Gross Profit	3,757,347	18	5,098,622	24	7,514,082	19	9,068,516	22
Operating Expenses								
Selling expenses	(240,918)	(1)	(246,649)	(1)	(489,305)	(1)	(489,972)	(1)
General and administrative expenses	(709,125)	(3)	(913,050)	(4)	(1,512,684)	(4)	(1,832,007)	(4)
Research and development expenses	(932,672)	(5)	(1,067,939)	(5)	(1,897,824)	(5)	(1,987,344)	(5)
	(1,882,715)	(9)	(2,227,638)	(10)	(3,899,813)	(10)	(4,309,323)	(10)
Operating Profit	1,874,632	9	2,870,984	14	3,614,269	9	4,759,193	12
Non-operating Income and Expenses								
Other income	245,020	1	324,697	1	354,641	1	385,457	1
Other gains and losses	250,882	1	(202,441)	(1)	(113,115)	-	(268,253)	(1)
Finance costs	(147,685)	(1)	(132,166)	(1)	(297,257)	(1)	(270,870)	(1)
Share of profit (loss) of associates accounted for using the equity method	(2,773)	-	31,242	-	(16,778)	-	13,392	-
Gains on disposal of investments	8,961	-	-	-	62,014	-	10,256	-
Gains on financial liabilities at fair value through profit or loss	721,339	4	341,952	2	608,151	2	503,334	2
	1,075,744	5	363,284	1	597,656	2	373,316	1
Income before Income Tax	2,950,376	14	3,234,268	15	4,211,925	11	5,132,509	13
Income Tax Expense	(792,238)	(3)	(425,565)	(2)	(1,057,263)	(3)	(719,778)	(2)
Net Income	\$ 2,158,138	11	\$ 2,808,703	13	\$ 3,154,662	8	\$ 4,412,731	11
Other Comprehensive Income								
Items that may be subsequently reclassified to profit or loss								
Exchange difference on translation of foreign financial statements	228,524	1	(251,469)	(1)	(371,884)	(1)	(417,907)	(1)
Unrealized gain (loss) on available-for-sale financial assets	505,780	2	(175,229)	(1)	1,065,950	3	88,123	-
Share of other comprehensive income of associates	182,381	1	(62,444)	-	439,748	1	22,794	-
Income tax relating to items that may be reclassified to profit or loss	(5,299)	-	(6,622)	-	(12,388)	-	15,060	-
Other Comprehensive Income for the Period, Net of Tax	911,386	4	(495,764)	(2)	1,121,426	3	(291,930)	(1)
Total Comprehensive Income for the Period	\$ 3,069,524	15	\$ 2,312,939	11	\$ 4,276,088	11	\$ 4,120,801	10
Net Income Attributable to:								
Owners of the parent	\$ 2,158,138		\$ 2,808,703		\$ 3,154,662		\$ 4,412,731	
Non-controlling interests	\$ -		\$ -		\$ -		\$ -	
Total Comprehensive Income Attributable to:								
Owners of the parent	\$ 3,069,524		\$ 2,312,939		\$ 4,276,088		\$ 4,120,801	
Non-controlling interests	\$ -		\$ -		\$ -		\$ -	
Earnings Per Share (in New Taiwan dollars)								
Basic	\$ 0.69		\$ 0.90		\$ 1.01		\$ 1.42	
Diluted	\$ 0.49		\$ 0.78		\$ 0.64		\$ 1.17	

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			
				Unappropriated	Unrealized	Exchange Difference	Remeasurements of	
	Capital Stock	Capital Reserve	Legal Reserve	Earnings	Gain/Loss on Valuation of Available-for-sale Financial Assets	on Translation of Foreign Financial Statements	Post Employment Benefit Obligations	Total
For the six months ended June 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 for 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 (loss)	-	-	-	-	125,732	(417,662)	-	(291,930)
Total comprehensive income (loss)	-	-	-	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>
For the six months ended June 30, 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
Appropriation for earnings for prior years:								
Legal reserve	-	-	993,316	(993,316)	-	-	-	-
Cash dividends	-	-	-	(5,453,632)	-	-	-	(5,453,632)
Adjustment for changes in equity of the subsidiaries				(6,645)				(6,645)
Net income	-	-	-	3,154,662	-	-	-	3,154,662
Other comprehensive income (loss)	-	-	-	-	1,493,448	(372,022)	-	1,121,426
Total comprehensive income (loss)	-	-	-	3,154,662	1,493,448	(372,022)	-	4,276,088
Balance at June 30, 2017	<u>\$ 31,163,611</u>	<u>\$ 12,641,997</u>	<u>\$ 11,837,317</u>	<u>\$ 6,953,345</u>	<u>\$ 3,467,698</u>	<u>(\$ 787,327)</u>	<u>(\$ 273,510)</u>	<u>\$ 65,003,131</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,	
	2017	2016
<u>Cash Flows from Operating Activities</u>		
Consolidated income before tax	\$ 4,211,925	\$ 5,132,509
Adjustments to reconcile consolidated income before tax to net cash provided by operating activities:		
Depreciation	6,920,778	6,388,943
Amortization	123,891	217,840
Provision for bad debts expense	1,673	-
Gains on financial liabilities at fair value through profit or loss	(608,151)	(503,334)
Interest expense	296,719	270,399
Interest income	(90,089)	(80,316)
Dividend income	(204,810)	(265,550)
Foreign currency exchange gains on convertible bonds payable	(722,101)	(213,566)
Share of loss (profit) of associates accounted for using the equity method	16,778	(13,392)
Gains on disposal of property, plant and equipment	(94,949)	(11,440)
Gain on disposal of non-current assets held for sale	(19,402)	-
Gains on disposal of investments	(62,014)	(10,256)
Impairment losses of non-financial assets	63,626	33,061
Foreign currency exchange gains on loan	(165,793)	(113,580)
Changes in assets and liabilities related to the operation		
Notes receivable	2,546	(14,979)
Accounts receivable	162,701	(1,962,055)
Other receivables	62,258	(50,388)
Inventories	(209,222)	(837,881)
Other current assets - other	(36,680)	49,043
Other non-current assets - other	(81,962)	(148,002)
Accounts payable	(463,496)	1,069,119
Other payables	(770,710)	64,561
Other current liabilities	(218,051)	(326,531)
Other non-current liabilities	1,170	67,530
Cash provided by operations	8,116,635	8,741,735
Interest received	88,606	79,743
Dividend received	38,950	-
Interest paid	(148,371)	(114,463)
Income tax paid	(711,743)	(1,016,023)
Net cash provided by operating activities	7,384,077	7,690,992
<u>Cash flows from investing activities</u>		
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	(7,039,710)	(6,909,940)
Proceeds from disposal of property, plant and equipment	98,786	114,125
Increase in refundable deposits	(334,219)	(484,359)
Decrease in refundable deposits	248,330	157,650
Acquisition of intangible assets	(11,724)	(21,389)
Decrease (increase) in pledged deposits	(2,580)	27,100
Net cash used in investing activities	(6,452,517)	(6,039,353)
<u>Cash flows from financing activities</u>		
Increase in short-term loans	2,265,169	-
Decrease in short-term loans	(1,353,089)	-
Proceeds from long-term borrowings	1,000,000	-
Repayment of long-term loans	(2,200,279)	(2,031,583)
Increase in deposit-in	32,760	5,052
Decrease in deposit-in	(25,040)	(106,904)
Net cash used in financing activities	(280,479)	(2,133,435)
Effect on foreign currency exchange	(149,806)	(201,932)
Net increase (decrease) in cash and cash equivalents	501,275	(683,728)
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	\$ 24,977,545	\$ 24,507,646