

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

Item	September 30, 2017		December 31, 2016		September 30, 2016	
	Amount	%	Amount	%	Amount	%
Current Assets						
Cash and cash equivalents	\$ 20,782,614	17	\$ 24,476,270	20	\$ 19,176,940	16
Available-for-sale financial assets, current	-	-	178,176	-	167,503	-
Notes receivable, net	16,574	-	23,591	-	21,635	-
Accounts receivable, net	17,420,823	14	17,354,883	14	17,612,113	14
Other receivables	754,992	1	581,630	1	749,840	1
Inventories	6,593,510	6	6,498,832	5	6,327,980	5
Non-current assets held for sale	-	-	387,503	-	-	-
Other current assets - other	1,041,560	1	950,410	1	858,745	1
	<u>46,610,073</u>	<u>39</u>	<u>50,451,295</u>	<u>41</u>	<u>44,914,756</u>	<u>37</u>
Non-current Assets						
Available-for-sale financial assets, non-current	4,728,180	4	3,615,658	3	4,541,857	4
Investments accounted for using the equity method	2,885,289	2	2,400,981	2	2,487,013	2
Property, plant and equipment	64,789,607	53	65,380,409	52	66,331,530	55
Intangible assets	123,461	-	175,862	-	180,962	-
Deferred income tax assets	665,177	1	786,196	1	736,622	1
Other non-current assets - other	1,242,006	1	949,840	1	1,051,777	1
	<u>74,433,720</u>	<u>61</u>	<u>73,308,946</u>	<u>59</u>	<u>75,329,761</u>	<u>63</u>
TOTAL ASSETS	<u>\$ 121,043,793</u>	<u>100</u>	<u>\$ 123,760,241</u>	<u>100</u>	<u>\$ 120,244,517</u>	<u>100</u>
Current Liabilities						
Short-term loans	\$ 3,479,900	3	\$ 2,741,250	2	\$ 2,665,600	2
Financial liabilities at fair value through profit or loss, current	346,746	-	773,908	1	954,864	1
Accounts payable	7,742,849	6	8,194,647	6	8,280,808	7
Other payables	10,893,616	9	11,896,517	10	12,558,458	10
Current income tax liabilities	500,141	-	653,222	1	405,428	-
Current portion of convertible bonds	12,144,926	10	12,712,651	10	-	-
Current portion of long-term loans	2,506,667	2	3,500,747	3	4,972,652	5
Other current liabilities - other	647,956	1	615,497	1	594,193	-
	<u>38,262,801</u>	<u>31</u>	<u>41,088,439</u>	<u>34</u>	<u>30,432,003</u>	<u>25</u>
Non-current Liabilities						
Convertible bonds	-	-	-	-	12,287,925	10
Long-term loans	13,753,333	12	14,840,000	12	11,756,921	10
Deferred income tax liabilities	192,056	-	134,827	-	114,647	-
Other non-current liabilities	1,452,302	1	1,509,655	1	1,368,332	1
	<u>15,397,691</u>	<u>13</u>	<u>16,484,482</u>	<u>13</u>	<u>25,527,825</u>	<u>21</u>
Total Liabilities	<u>53,660,492</u>	<u>44</u>	<u>57,572,921</u>	<u>47</u>	<u>55,959,828</u>	<u>46</u>
Shareholders' Equity						
Capital stock	31,163,611	26	31,163,611	25	31,163,611	26
Capital reserve	12,642,023	10	12,641,997	10	12,641,997	11
Retained earnings						
Legal reserve	11,837,317	10	10,844,001	9	10,844,001	9
Unappropriated earnings	9,209,859	8	10,252,276	8	7,423,377	6
Other Equity	2,530,491	2	1,285,435	1	2,211,703	2
Total Shareholders' Equity	<u>67,383,301</u>	<u>56</u>	<u>66,187,320</u>	<u>53</u>	<u>64,284,689</u>	<u>54</u>
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	<u>\$ 121,043,793</u>	<u>100</u>	<u>\$ 123,760,241</u>	<u>100</u>	<u>\$ 120,244,517</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 September 30,				For the nine months ended September 30,			
	2017		2016		2017		2016	
	Amount	%	Amount	%	Amount	%	Amount	%
Operating Revenues	\$ 21,955,373	100	\$ 21,955,188	100	\$ 61,931,600	100	\$ 62,934,405	100
Operating Costs	(17,140,604)	(78)	(16,901,767)	(77)	(49,602,749)	(80)	(48,812,468)	(78)
Gross Profit	4,814,769	22	5,053,421	23	12,328,851	20	14,121,937	22
Operating Expenses								
Selling expenses	(264,539)	(1)	(251,733)	(1)	(753,844)	(1)	(741,705)	(1)
General and administrative expenses	(809,475)	(4)	(789,819)	(3)	(2,322,159)	(4)	(2,621,826)	(4)
Research and development expenses	(999,827)	(5)	(1,026,480)	(5)	(2,897,651)	(5)	(3,013,824)	(5)
	(2,073,841)	(10)	(2,068,032)	(9)	(5,973,654)	(10)	(6,377,355)	(10)
Operating Profit	2,740,928	12	2,985,389	14	6,355,197	10	7,744,582	12
Non-operating Income and Expenses								
Other income	74,309	-	75,734	-	428,950	1	461,191	1
Other gains and losses	(16,493)	-	(338,982)	(2)	(129,608)	-	(607,235)	(1)
Finance costs	(149,105)	(1)	(144,915)	(1)	(446,362)	(1)	(415,785)	(1)
Share of profit (loss) of associates accounted for using the equity method	89,363	1	34,968	-	72,585	-	48,360	-
Gains on disposal of investments	-	-	206,943	1	62,014	-	217,199	-
Gains on financial liabilities at fair value through profit or loss	-	-	340,722	2	427,162	1	844,056	2
Losses on financial liabilities at fair value through profit or loss	(180,989)	(1)	-	-	-	-	-	-
	(182,915)	(1)	174,470	-	414,741	1	547,786	1
Income before Income Tax	2,558,013	11	3,159,859	14	6,769,938	11	8,292,368	13
Income Tax Expense	(301,499)	(1)	(468,329)	(2)	(1,358,762)	(2)	(1,188,107)	(2)
Net Income	\$ 2,256,514	10	\$ 2,691,530	12	\$ 5,411,176	9	\$ 7,104,261	11
Other Comprehensive Income								
Items that may be subsequently reclassified to profit or loss								
Exchange difference on translation of foreign financial statements	162,591	1	(442,841)	(2)	(209,293)	-	(860,748)	(1)
Unrealized gain (loss) on available-for-sale financial assets	(7,802)	-	(735,175)	(3)	1,058,148	2	(647,052)	(1)
Share of other comprehensive income (loss) of associates	(31,159)	-	(103,478)	-	408,589	-	(80,684)	-
Income tax relating to items that may be reclassified to profit or loss	-	-	(4,618)	-	(12,388)	-	10,442	-
Other Comprehensive Income (loss) for the Period, Net of Tax	123,630	1	(1,286,112)	(5)	1,245,056	2	(1,578,042)	(2)
Total Comprehensive Income for the Period	\$ 2,380,144	11	\$ 1,405,418	7	\$ 6,656,232	11	\$ 5,526,219	9
Net Income Attributable to:								
Owners of the parent	\$ 2,256,514		\$ 2,691,530		\$ 5,411,176		\$ 7,104,261	
Non-controlling interests	\$ -		\$ -		\$ -		\$ -	
Total Comprehensive Income Attributable to:								
Owners of the parent	\$ 2,380,144		\$ 1,405,418		\$ 6,656,232		\$ 5,526,219	
Non-controlling interests	\$ -		\$ -		\$ -		\$ -	
Earnings Per Share (in New Taiwan dollars)								
Basic	\$ 0.72		\$ 0.86		\$ 1.74		\$ 2.28	
Diluted	\$ 0.71		\$ 0.64		\$ 1.34		\$ 1.80	

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 nine months ended September 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	-	-	-	7,104,261	-	-	-	7,104,261	
Other comprehensive income (loss)	-	-	-	-	(717,859)	(860,183)	-	(1,578,042)	
Total comprehensive income (loss)	-	-	-	7,104,261	(717,859)	(860,183)	-	5,526,219	
Balance at September 30, 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>	
For the nine months ended September 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)	
Changes in other capital reserve	-	26	-	-	-	-	-	26	
Net income	-	-	-	5,411,176	-	-	-	5,411,176	
Other comprehensive income (loss)	-	-	-	-	1,454,487	(209,431)	-	1,245,056	
Total comprehensive income (loss)	-	-	-	5,411,176	1,454,487	(209,431)	-	6,656,232	
Balance at September 30, 2017	<u>\$ 31,163,611</u>	<u>\$ 12,642,023</u>	<u>\$ 11,837,317</u>	<u>\$ 9,209,859</u>	<u>\$ 3,428,737</u>	<u>(\$ 624,736)</u>	<u>(\$ 273,510)</u>	<u>\$ 67,383,301</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 September 30,	
	2017	2016
<u>Cash Flows from Operating Activities</u>		
Consolidated income before tax	\$ 6,769,938	\$ 8,292,368
Adjustments to reconcile consolidated income before tax to net cash provided by operating activities:		
Depreciation	10,615,817	9,633,210
Amortization	168,772	305,896
Provision for bad debts expense	1,673	-
Gains on financial liabilities at fair value through profit or loss	(427,162)	(844,056)
Interest expense	445,738	415,184
Interest income	(121,006)	(110,562)
Dividend income	(204,810)	(265,550)
Foreign currency exchange gains on convertible bonds payable	(785,844)	(570,808)
Share of loss (profit) of associates accounted for using the equity method	(72,585)	(48,360)
Gains on disposal of property, plant and equipment	(149,561)	(23,929)
Gain on disposal of non-current assets held for sale	(19,402)	-
Gains on disposal of investments	(62,014)	(217,199)
Impairment losses of non-financial assets	76,644	49,125
Foreign currency exchange gains on loan	(237,574)	(237,802)
Changes in assets and liabilities related to the operation		
Notes receivable	6,703	(11,105)
Accounts receivable	(103,003)	(2,012,802)
Other receivables	(179,112)	(30,293)
Inventories	(107,097)	(1,143,338)
Other current assets - other	(96,244)	89,499
Other non-current assets - other	(182,004)	(62,459)
Accounts payable	(428,421)	1,427,463
Other payables	(636,734)	502,335
Other current liabilities	4,076	(35,342)
Other non-current liabilities	1,073	67,904
Cash provided by operations	14,277,861	15,169,379
Interest received	127,498	112,276
Dividend received	195,072	-
Interest paid	(225,990)	(178,150)
Income tax paid	(1,290,876)	(1,434,801)
Net cash provided by operating activities	<u>13,083,565</u>	<u>13,668,704</u>
<u>Cash flows from investing activities</u>		
Proceeds from disposal of available-for-sale financial assets	-	1,454,403
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	(10,626,885)	(11,858,794)
Proceeds from disposal of property, plant and equipment	157,183	136,561
Increase in refundable deposits	(605,942)	(513,400)
Decrease in refundable deposits	350,550	199,218
Acquisition of intangible assets	(14,494)	(52,150)
Decrease (increase) in pledged deposits	2,300	27,100
Net cash used in investing activities	<u>(10,148,688)</u>	<u>(10,607,062)</u>
<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	7,000,000
Repayment of long-term loans	(2,993,112)	(3,808,721)
Increase in deposit-in	58,499	7,465
Decrease in deposit-in	(29,795)	(107,722)
Payment for cash dividends and cash distribution from capital reserve	(5,453,632)	(11,842,172)
Net cash used in financing activities	<u>(6,505,960)</u>	<u>(8,751,150)</u>
Effect on foreign currency exchange	<u>(122,573)</u>	<u>(324,926)</u>
Net increase (decrease) in cash and cash equivalents	(3,693,656)	(6,014,434)
Cash and cash equivalents at the beginning of the period	<u>24,476,270</u>	<u>25,191,374</u>
Cash and cash equivalents at the end of the period	<u>\$ 20,782,614</u>	<u>\$ 19,176,940</u>