

Siliconware Precision Industries Co., Ltd.

**Second Quarter 2017
Operating Results
July 25, 2017**



The information herein contains forward-looking statements. We have based these forward-looking statements on our current expectations and projections about future events. Although we believe that these expectations and projections are reasonable, such forward-looking statements are inherently subject to risks, uncertainties and assumptions about us, including, among other things:

- the intensely competitive personal computer, communications, consumer ICs and non-commodity memory semiconductor industries and markets;
- cyclical nature of the semiconductor industry;
- risks associated with global business activities;
- non-operating losses due to poor financial performance of some of our investments;
- our dependence on key personnel;
- general economic and political conditions;
- possible disruptions in commercial activities caused by natural and human induced disaster, including terrorist activities and armed conflicts and contagious disease, such as the Severe Acute Respiratory Syndrome;
- fluctuations in foreign currency exchange rates; and
- other risks identified in our annual report for the year ended December 31, 2016 on Form 20-F filed with the U.S. Securities and Exchange Commission on Apr 11, 2017.

The words “anticipate,” “believe,” “estimate,” “expect,” “intend,” “plan” and similar expressions, as they relate to us, are intended to identify a number of these forward-looking statements. We undertake no obligation to update or revise any forward-looking statements whether as a result of new information, future events or otherwise. In light of these risks, uncertainties and assumptions, the forward-looking events discussed herein might not occur and our actual results could differ materially from those anticipated in these forward-looking statements.

All financial figures discussed herein are prepared under T-IFRS on a consolidated basis. The investment gains or losses of our company for the three months ended June 30, 2017 reflect our gains or losses attributable to the second quarter of 2017 unaudited financial results of several of our investments (the “Investees”) which are evaluated under the equity method. Neither the consolidated financial data for our company for the three months ended June 30, 2017, nor the consolidated financial data for our company for the six months ended June 30, 2017 is necessarily indicative of the results that may be expected for any period thereafter.

2Q 2017 Consolidated Operating Results Summary *(unaudited)*



Amount: NT\$Million	2Q 2017 Amount	1Q 2017 Amount	2Q 2016 Amount
Net Revenues	20,425	19,552	21,680
Net Income	2,158	997	2,809
EPS (NT\$)-Basic	0.69	0.32	0.90
EPS (NT\$)-Diluted	0.49	0.15	0.78
ADS (US\$)-Basic	0.11	0.05	0.14
ADS (US\$)-Diluted	0.08	0.02	0.12
Depreciation	3,529	3,392	3,203
Capital Expenditure	3,703	3,337	3,830
EBITDA*	5,458	5,201	6,177
ROE(%)*	13.0%	6.0%	16.6%

*EBITDA= operating income + depreciation & amortization expenses

*Annualized ROE for the quarter

2Q 2017 Statement of Comprehensive Income-QoQ & YoY Comparison (*unaudited*)



Amount: NT\$Million	2Q 2017 Actual	1Q 2017 Actual	2Q 2016 Actual	2Q17 over 1Q17	2Q17 over 2Q16
Revenues	20,425	19,552	21,680	4.5%	-5.8%
Gross Profit	3,757	3,757	5,099	0.0%	-26.3%
Gross Margin	18.4%	19.2%	23.5%	-0.8ppts	-5.1ppts
Operating Expense	(1,883)	(2,017)	(2,228)	-6.7%	-15.5%
Operating profits	1,874	1,740	2,871	7.8%	-34.7%
Operating Margin	9.2%	8.9%	13.3%	0.3ppts	-4.1ppts
Non-operating Items	1,076	(478)	363	—	196.1%
Income tax	(792)	(265)	(425)	198.9%	86.2%
Net Income	2,158	997	2,809	116.6%	-23.2%
Net Profit Margin	10.6%	5.1%	13.0%	5.5ppts	-2.4ppts
Earnings Per Ordinary Shares-Basic	NT\$ 0.69	NT\$ 0.32	NT\$ 0.90		
Earnings Per Ordinary Shares-Diluted	NT\$ 0.49	NT\$ 0.15	NT\$ 0.78		

1H 2017 Statement of Comprehensive Income-YoY Comparison (*unaudited*)



Amount: NT\$Million

	For the 6 months ended June 30, 2017		For the 6 months ended June 30, 2016		YoY
	Actual	%	Actual	%	Chg %
Revenues	39,976	100.0	40,979	100.0	-2.4%
Cost of Goods Sold	(32,462)	-81.2	(31,911)	-77.9	1.7%
Gross Margin	7,514	18.8	9,068	22.1	-17.1%
Operating Expense	(3,900)	-9.8	(4,309)	-10.5	-9.5%
Operating Income	3,614	9.0	4,759	11.6	-24.1%
Non-operating Items	598	1.5	373	0.9	60.1%
Income before Income Tax	4,212	10.5	5,132	12.5	-17.9%
Income Tax Expense	(1,057)	-2.6	(719)	-1.7	46.9%
Net Income	3,155	7.9	4,413	10.8	-28.5%
Earnings Per Ordinary Shares- Basic	NT\$ 1.01		NT\$ 1.42		
Earnings Per Ordinary Shares- Diluted	NT\$ 0.64		NT\$ 1.17		
Earnings Per ADS- Basic	US\$ 0.17		US\$ 0.22		
Earnings Per ADS- Diluted	US\$ 0.10		US\$ 0.18		
Weighted average outstanding shares- Diluted ('K)	3,398,978		3,377,692		

Consolidated Balance Sheet Highlight

- June, 2017 (unaudited)



Amount: NT\$ Million	Actual					
	June, 2017	%	Mar, 2017	%	June, 2016	%
Cash and Cash Equivalents	24,978	20	23,611	19	24,508	19
Long-term Investments	7,563	6	6,874	5	7,988	6
Property, plant, equipment	66,050	53	65,962	54	66,052	52
Total Assets	125,846	100	122,302	100	126,410	100
Bonds Payable	12,137	10	12,029	10	12,569	10
Long-term Loan	14,753	12	15,340	13	5,550	5
Shareholders' Equity	65,003	52	67,394	55	62,879	50
Depreciation-YTD	6,921		3,392		6,389	
Capital Expenditure-YTD	7,040		3,337		6,910	
EBITDA*-YTD	10,659		5,201		11,366	

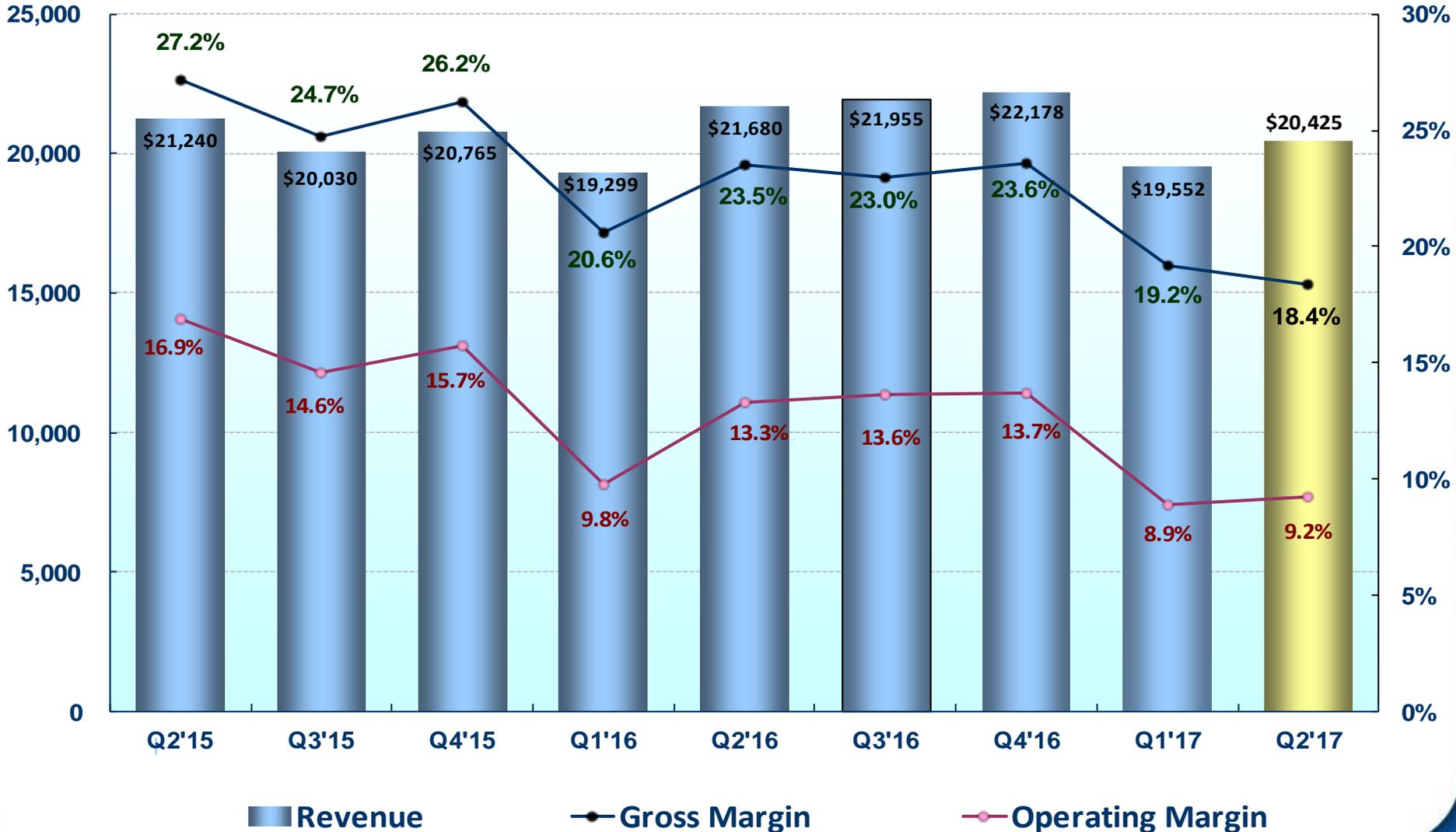
*EBITDA= operating income+ depreciation & amortization expenses

Consolidated Revenue, GM and OPM

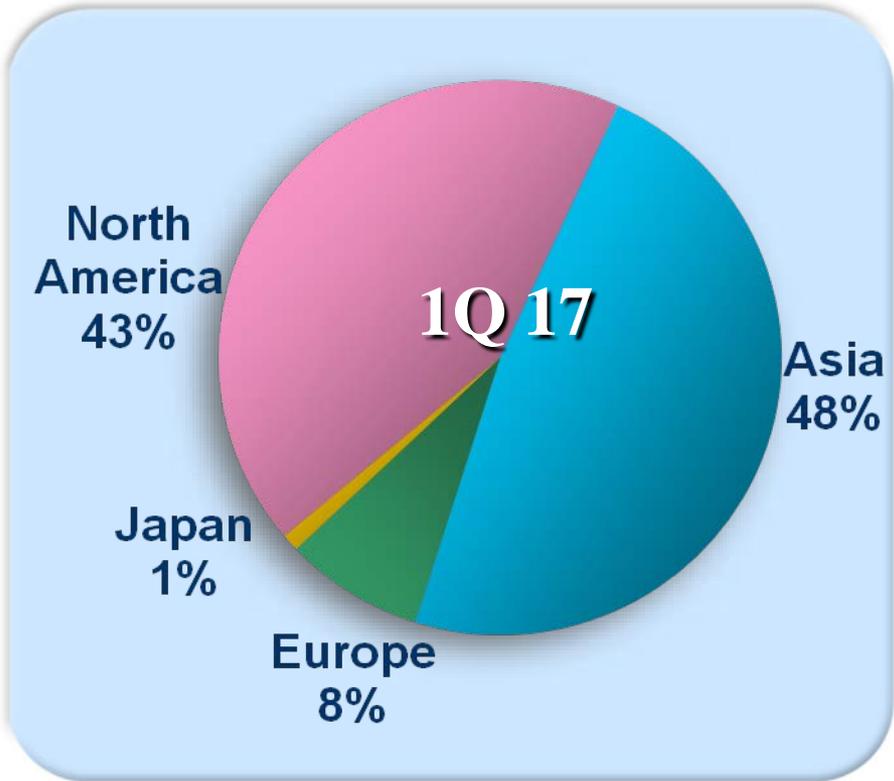
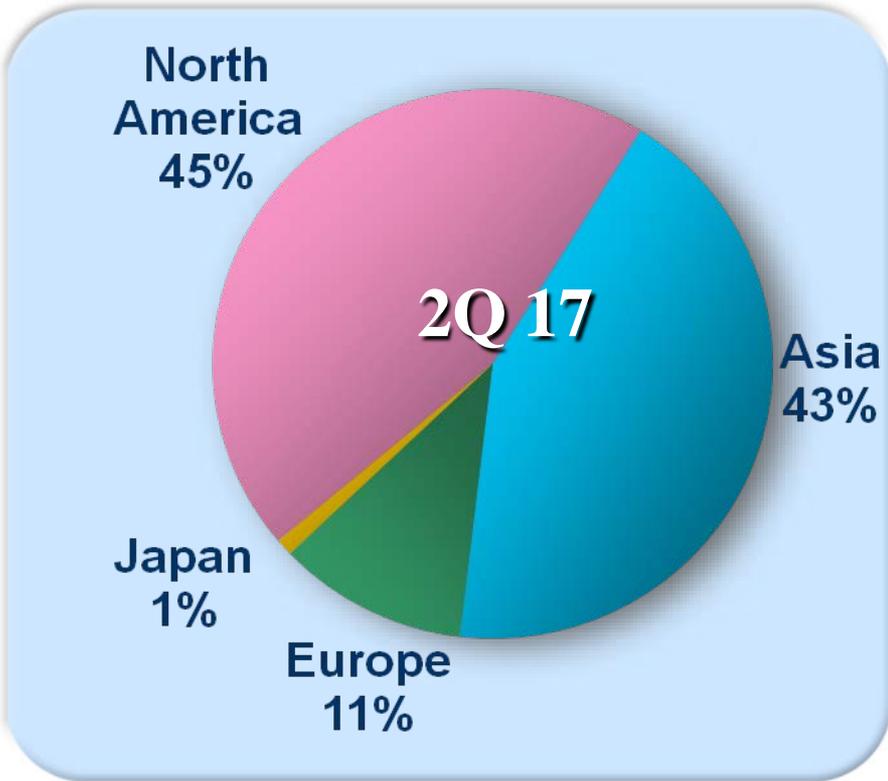
-June, 2017



NT\$ Million



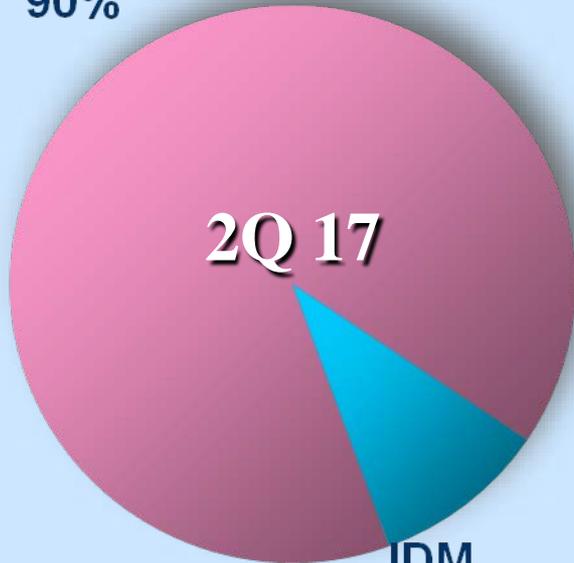
Sales Breakdown by Geography



Note : Statistics by end customer operational headquarter

Sales Breakdown by Customer

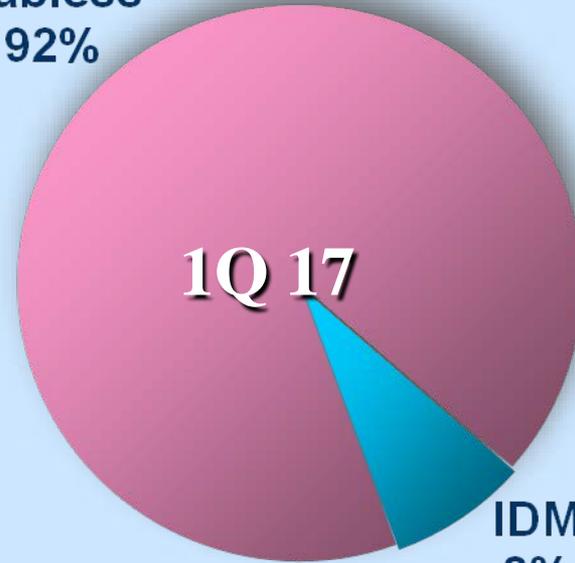
Fabless
90%



2Q 17

IDM
10%

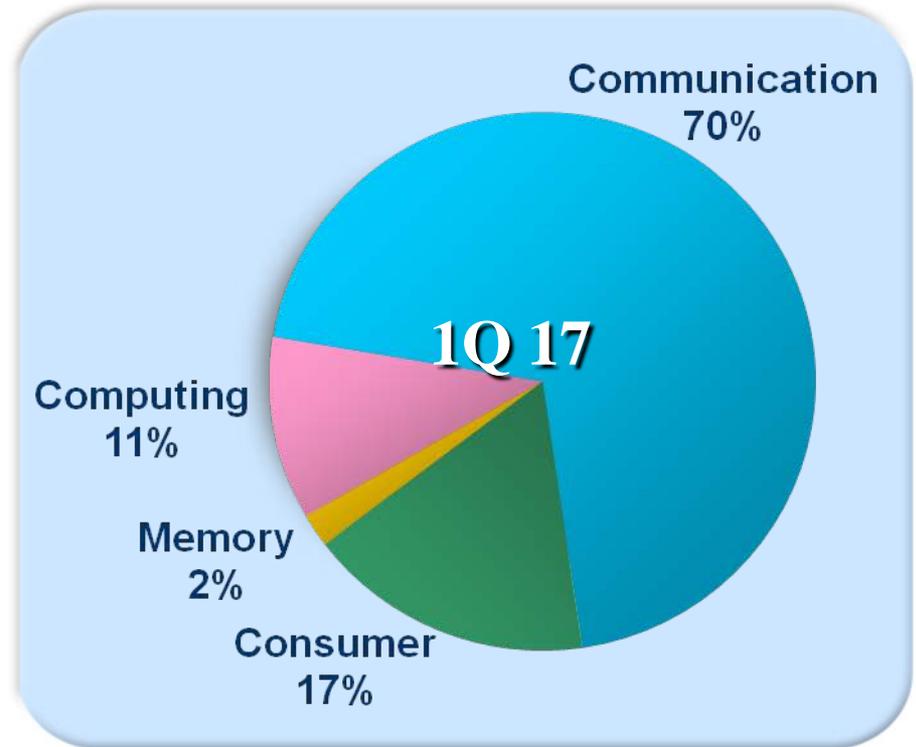
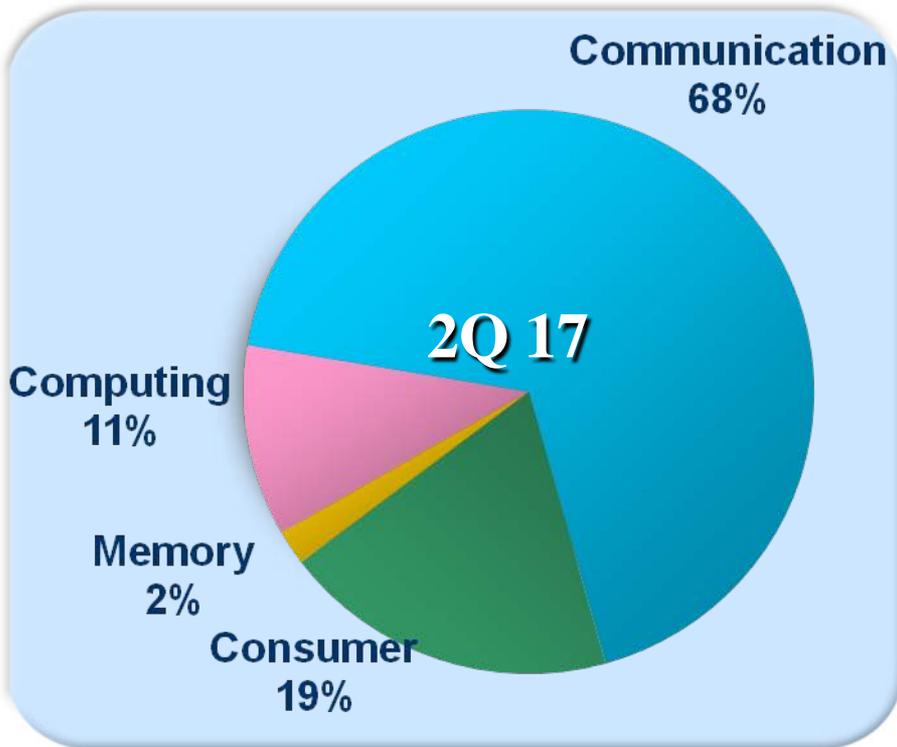
Fabless
92%



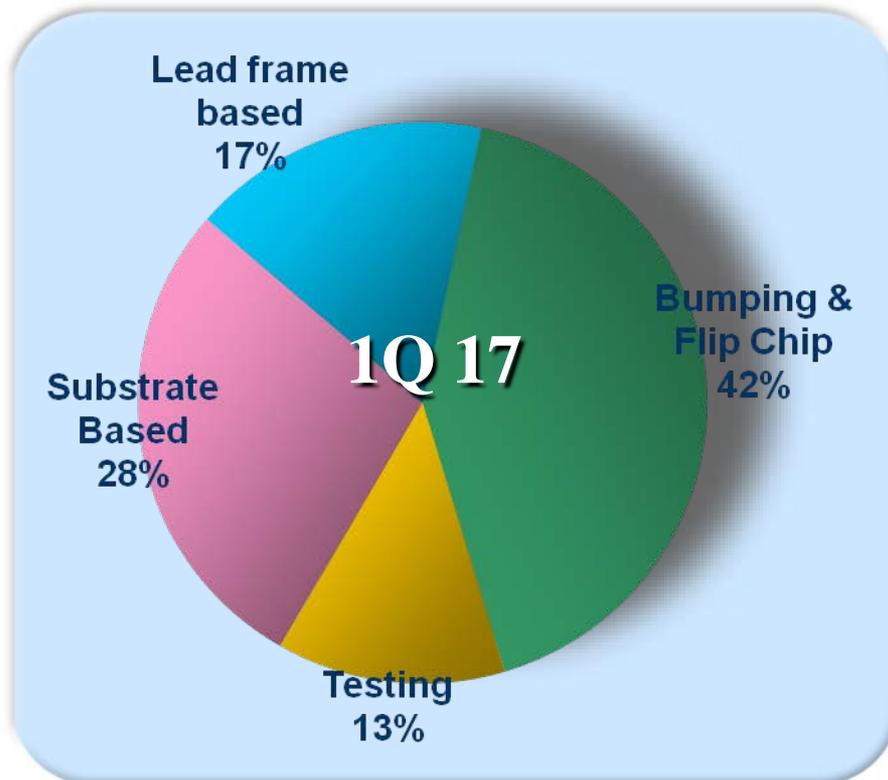
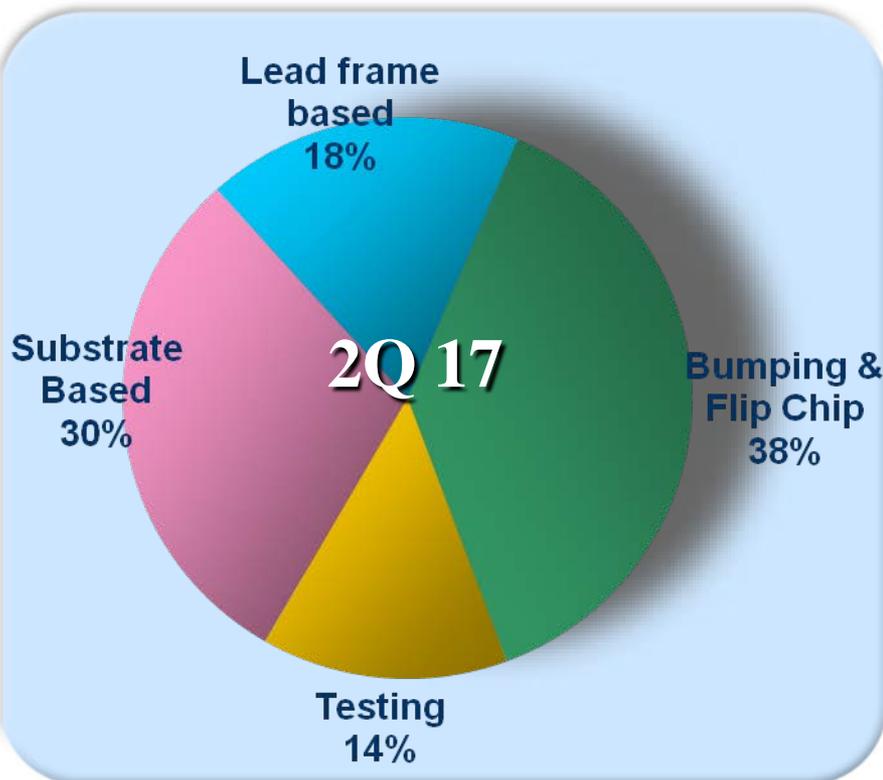
1Q 17

IDM
8%

Sales Breakdown by Application



Sales Breakdown by Packaging Type



Capacity by Different Process



Capacity	2Q 17	1Q 17	unit
Wirebonder	8,505	8,248	set
Bumping			
--8" wafer	70	77	k/M
--12" wafer	146	146	k/M
Flip Chip	139	139	kk/M
WLCSP	140	140	kk/M
SIP	3	3	kk/M
Tester	556	549	set

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