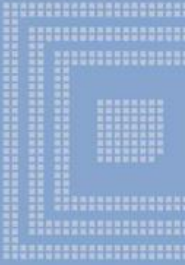




ASE GROUP



# ASE Inc. 2015 Fourth Quarter Earnings Release

Joseph Tung  
Chief Financial Officer  
ASE Inc.  
Jan. 29, 2016

# Safe Harbor Notice



**This presentation contains "forward-looking statements" within the meaning of Section 27A of the United States Securities Act of 1933, as amended, and Section 21E of the United States Securities Exchange Act of 1934, as amended, including statements regarding our future results of operations and business prospects. Although these forward-looking statements, which may include statements regarding our future results of operations, financial condition or business prospects, are based on our own information and information from other sources we believe to be reliable, you should not place undue reliance on these forward-looking statements, which apply only as of the date of this press release. The words "anticipate," "believe," "estimate," "expect," "intend," "plan" and similar expressions, as they relate to us, are intended to identify these forward-looking statements in this press release. Our actual results of operations, financial condition or business prospects may differ materially from those expressed or implied in these forward-looking statements for a variety of reasons, including risks associated with cyclicity and market conditions in the semiconductor or electronic industry; changes in our regulatory environment, including our ability to comply with new or stricter environmental regulations and to resolve environmental liabilities; demand for the outsourced semiconductor packaging, testing and electronic manufacturing services we offer and for such outsourced services generally; the highly competitive semiconductor or manufacturing industry we are involved in; our ability to introduce new technologies in order to remain competitive; international business activities; our business strategy; our future expansion plans and capital expenditures; the strained relationship between the Republic of China and the People's Republic of China; general economic and political conditions; the recent global economic crisis; possible disruptions in commercial activities caused by natural or human-induced disasters; fluctuations in foreign currency exchange rates; and other factors. For a discussion of these risks and other factors, please see the documents we file from time to time with the Securities and Exchange Commission, including our 2014 Annual Report on Form 20-F filed on March 18, 2015.**



# Update on SPIL Transaction



- **Key facts relating to the current SPIL tender offer**
  - ASE plans to acquire up to 770,000,000 common shares of SPIL (including common shares represented by ADSs), representing approximately 24.71% of the issued and outstanding share capital of SPIL.
  - Closing conditions to the tender offer: 1) a 5% minimum threshold (at least 155,818,056 shares tendered into the Taiwan tender offer), 2) Taiwan FTC's (Fair Trade Commission) approval.
  - The tender offer commenced on December 29, 2015 and will expire on February 16, 2016. If the FTC requires additional time to review this case, the tender offer period may be extended to March 17, 2016.
  - ASE is working on all required regulatory approvals for the tender offer.
  - ASE plans to use its cash in hand and loans to fund the tender offer.
  - ASE currently holds 24.99% in SPIL. If the current tender offer is fully subscribed, ASE will become the owner of approximately 49.71% of SPIL.



# Update on SPIL Transaction (Cont.)



- **A two-step acquisition with an ultimate goal of a 100% acquisition**
  - ASE intends to ultimately proceed with a 100% all cash acquisition of SPIL pursuant to the Taiwan Business Mergers And Acquisitions Act at NT\$55 per common share and NT\$275 per ADS, but subject to the condition that either (i) SPIL shareholders do not approve a third party transaction announced by SPIL on December 11, 2015 (“Third Party Deal”) at any shareholders’ meeting or (ii) SPIL terminates or cancels the Third Party Deal in accordance with its terms.
  - If the above conditions are met, and the tender offer is consummated successfully, ASE would seek to discharge the SPIL Board and elect new nominees to the Board to implement the 100% cash acquisition.
  - ASE remains open to a friendly resolution with SPIL.
  - ASE believes the SPIL transaction is EPS accretive and the combination of the two companies would be beneficial to Taiwan IC assembly and testing industry, both sides’ shareholders and customers.



# Consolidated Statements of Comprehensive Income

## Quarterly Sequential Comparison

(unaudited)



| (NT\$ Million)  | Q4 / 2015      | %             | Q3 / 2015      | %             | Change      |
|---|----------------|---------------|----------------|---------------|-------------|
| <b>Net Revenues:</b>  |                |               |                |               |             |
| Packaging   | 29,093         | 38.5%         | 29,575         | 40.6%         | -2%         |
| Testing   | 6,356          | 8.4%          | 6,426          | 8.8%          | -1%         |
| Direct Material   | 798            | 1.1%          | 762            | 1.0%          | 5%          |
| EMS   | 39,301         | 52.0%         | 36,107         | 49.5%         | 9%          |
| Others  | 0              | 0.0%          | 0              | 0.0%          |             |
| <b>Total Net Revenues</b>                                     | <b>75,548</b>  | <b>100.0%</b> | <b>72,870</b>  | <b>100.0%</b> | <b>4%</b>   |
| <b>Gross Profit</b>   | <b>13,283</b>  | <b>17.6%</b>  | <b>12,987</b>  | <b>17.8%</b>  | <b>2%</b>   |
| <b>Operating Income (Loss)*</b>                               | <b>6,843</b>   | <b>9.1%</b>   | <b>6,382</b>   | <b>8.8%</b>   | <b>7%</b>   |
| <b>Pretax Income (Loss)*</b>                                  | <b>6,150</b>   | <b>8.1%</b>   | <b>7,810</b>   | <b>10.7%</b>  | <b>-21%</b> |
| <b>Income Tax Benefit (Expense)*</b>                          | <b>(1,266)</b> | <b>-1.7%</b>  | <b>(1,127)</b> | <b>-1.5%</b>  |             |
| <b>Noncontrolling Interest</b>                                | <b>(322)</b>   | <b>-0.4%</b>  | <b>(315)</b>   | <b>-0.4%</b>  |             |
| <b>Net Income Attributable to Shareholders of the Parent*</b> | <b>4,562</b>   | <b>6.0%</b>   | <b>6,368</b>   | <b>8.7%</b>   | <b>-28%</b> |
| <b>Basic EPS (NT Dollar)*</b>                                 | <b>0.60</b>    | <b>0.0%</b>   | <b>0.83</b>    |               |             |
| <b>Diluted EPS (NT Dollar)*</b>                               | <b>0.58</b>    | <b>0.0%</b>   | <b>0.69</b>    |               |             |
| <b>EBITDA*</b>  | <b>14,230</b>  | <b>18.8%</b>  | <b>15,903</b>  | <b>21.8%</b>  | <b>-11%</b> |

\* These numbers have been restated for SPIL's Q4/2015 earnings release. The original, as presented, slide is attached at the end of this document.



# Consolidated Statements of Comprehensive Income

## Quarterly Year-over-Year Comparison

(unaudited)



| (NT\$ Million)  | Q4 / 2015      | %             | Q4 / 2014      | %             | Change      |
|---|----------------|---------------|----------------|---------------|-------------|
| <b>Net Revenues:</b>  |                |               |                |               |             |
| Packaging   | 29,093         | 38.5%         | 31,942         | 41.7%         | -9%         |
| Testing   | 6,356          | 8.4%          | 6,663          | 8.7%          | -5%         |
| Direct Material   | 798            | 1.1%          | 861            | 1.1%          | -7%         |
| EMS   | 39,301         | 52.0%         | 37,178         | 48.5%         | 6%          |
| Others  | 0              | 0.0%          | 0              | -0.1%         |             |
| <b>Total Net Revenues</b>                                     | <b>75,548</b>  | <b>100.0%</b> | <b>76,644</b>  | <b>100.0%</b> | <b>-1%</b>  |
| <b>Gross Profit</b>   | <b>13,283</b>  | <b>17.6%</b>  | <b>16,411</b>  | <b>21.4%</b>  | <b>-19%</b> |
| <b>Operating Income (Loss)*</b>                               | <b>6,843</b>   | <b>9.1%</b>   | <b>9,847</b>   | <b>12.8%</b>  | <b>-31%</b> |
| <b>Pretax Income (Loss)*</b>                                  | <b>6,150</b>   | <b>8.1%</b>   | <b>9,579</b>   | <b>12.5%</b>  | <b>-36%</b> |
| <b>Income Tax Benefit (Expense)*</b>                          | <b>(1,266)</b> | <b>-1.7%</b>  | <b>(1,475)</b> | <b>-1.9%</b>  |             |
| <b>Noncontrolling Interest</b>                                | <b>(322)</b>   | <b>-0.4%</b>  | <b>(240)</b>   | <b>-0.3%</b>  |             |
| <b>Net Income Attributable to Shareholders of the Parent*</b> | <b>4,562</b>   | <b>6.0%</b>   | <b>7,864</b>   | <b>10.3%</b>  | <b>-42%</b> |
| <b>Basic EPS (NT Dollar)*</b>                                 | <b>0.60</b>    | <b>0.0%</b>   | <b>1.02</b>    | <b>0.0%</b>   |             |
| <b>Diluted EPS (NT Dollar)*</b>                               | <b>0.58</b>    | <b>0.0%</b>   | <b>0.99</b>    | <b>0.0%</b>   |             |
| <b>EBITDA*</b>  | <b>14,230</b>  | <b>18.8%</b>  | <b>17,257</b>  | <b>22.5%</b>  | <b>-18%</b> |

\* These numbers have been restated for SPIL's Q4/2015 earnings release. The original, as presented, slide is attached at the end of this document.



# Consolidated Statements of Comprehensive Income



## Year-over-Year Comparison

(unaudited)

| (NT\$ Million)  | FY / 2015      | %             | FY / 2014      | %             | Change      |
|---|----------------|---------------|----------------|---------------|-------------|
| <b>Net Revenues:</b>  |                |               |                |               |             |
| Packaging   | 116,607        | 41.2%         | 121,336        | 47.3%         | -4%         |
| Testing   | 25,192         | 8.9%          | 25,875         | 10.1%         | -3%         |
| Direct Material   | 3,260          | 1.2%          | 3,546          | 1.4%          | -8%         |
| EMS   | 138,242        | 48.8%         | 105,785        | 41.2%         | 31%         |
| Others  | 1              | 0.0%          | 49             | -0.1%         | -98%        |
| <b>Total Net Revenues</b>                                     | <b>283,302</b> | <b>100.0%</b> | <b>256,591</b> | <b>100.0%</b> | <b>10%</b>  |
| Gross Profit  | 50,149         | 17.7%         | 53,589         | 20.9%         | -6%         |
| Operating Income (Loss)*                                      | 24,926         | 8.8%          | 29,646         | 11.6%         | -16%        |
| Pretax Income (Loss)*   | 24,866         | 8.8%          | 28,548         | 11.1%         | -13%        |
| Income Tax Benefit (Expense)*                                 | (4,845)        | -1.7%         | (4,266)        | -1.7%         |             |
| Noncontrolling Interest                                       | (970)          | -0.3%         | (645)          | -0.3%         |             |
| <b>Net Income Attributable to Shareholders of the Parent*</b> | <b>19,051</b>  | <b>6.7%</b>   | <b>23,637</b>  | <b>9.2%</b>   | <b>-19%</b> |
| Basic EPS (NT Dollar)*  | 2.49           | 0.0%          | 3.07           | 0.0%          |             |
| Diluted EPS (NT Dollar)*                                      | 2.39           | 0.0%          | 2.96           | 0.0%          |             |
| EBITDA*   | 56,973         | 20.1%         | 57,640         | 22.5%         | -1%         |

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# IC ATM Statements of Comprehensive Income

## Quarterly Sequential Comparison

(unaudited)



| (NT\$ Million)  | Q4 / 2015     | %             | Q3 / 2015     | %             | Change      |
|---|---------------|---------------|---------------|---------------|-------------|
| <b>Net Revenues:</b>  |               |               |               |               |             |
| Packaging   | 31,121        | 81.0%         | 32,489        | 81.5%         | -4%         |
| Testing   | 6,356         | 16.5%         | 6,426         | 16.1%         | -1%         |
| Direct Material   | 910           | 2.4%          | 928           | 2.3%          | -2%         |
| Others  | 19            | 0.0%          | 19            | 0.0%          | 0%          |
| <b>Total Net Revenues</b>                                     | <b>38,406</b> | <b>100.0%</b> | <b>39,862</b> | <b>100.0%</b> | <b>-4%</b>  |
| Gross Profit  | 9,992         | 26.0%         | 10,651        | 26.7%         | -6%         |
| Operating Income (Loss)*                                      | 5,355         | 13.9%         | 5,644         | 14.2%         | -5%         |
| Pretax Income (Loss)*   | 5,718         | 14.9%         | 7,433         | 18.6%         | -23%        |
| Income Tax Benefit (Expense)*                                 | (1,105)       | -2.9%         | (1,016)       | -2.5%         |             |
| Noncontrolling Interest                                       | (51)          | -0.1%         | (49)          | -0.1%         |             |
| <b>Net Income Attributable to Shareholders of the Parent*</b> | <b>4,562</b>  | <b>11.9%</b>  | <b>6,368</b>  | <b>16.0%</b>  | <b>-28%</b> |
| EBITDA*   | 12,046        | 31.4%         | 14,898        | 37.4%         | -19%        |

\* These numbers have been restated for SPIL's Q4/2015 earnings release. The original, as presented, slide is attached at the end of this document.





# IC ATM Statements of Comprehensive Income

## Quarterly Year-over-Year Comparison

(unaudited)



| (NT\$ Million)  | Q4 / 2015     | %             | Q4 / 2014     | %             | Change      |
|---|---------------|---------------|---------------|---------------|-------------|
| <b>Net Revenues:</b>  |               |               |               |               |             |
| Packaging   | 31,121        | 81.0%         | 36,359        | 82.9%         | -14%        |
| Testing   | 6,356         | 16.5%         | 6,663         | 15.2%         | -5%         |
| Direct Material   | 910           | 2.4%          | 862           | 2.0%          | 6%          |
| Others  | 19            | 0.0%          | 0             | 0.0%          |             |
| <b>Total Net Revenues</b>                                     | <b>38,406</b> | <b>100.0%</b> | <b>43,884</b> | <b>100.0%</b> | <b>-12%</b> |
| Gross Profit  | 9,992         | 26.0%         | 13,772        | 31.4%         | -27%        |
| Operating Income (Loss)*                                      | 5,355         | 13.9%         | 8,931         | 20.4%         | -40%        |
| Pretax Income (Loss)*   | 5,718         | 14.9%         | 9,273         | 21.1%         | -38%        |
| Income Tax Benefit (Expense)*                                 | (1,105)       | -2.9%         | (1,344)       | -3.1%         |             |
| Noncontrolling Interest                                       | (51)          | -0.1%         | (65)          | -0.1%         |             |
| <b>Net Income Attributable to Shareholders of the Parent*</b> | <b>4,562</b>  | <b>11.9%</b>  | <b>7,864</b>  | <b>17.9%</b>  | <b>-42%</b> |
| EBITDA*   | 12,046        | 31.4%         | 15,801        | 36.0%         | -24%        |

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# IC ATM Statements of Comprehensive Income

## Year-over-Year Comparison

(unaudited)



| (NT\$ Million)  | FY / 2015      | %             | FY / 2014      | %             | Change      |
|---|----------------|---------------|----------------|---------------|-------------|
| <b>Net Revenues:</b>  |                |               |                |               |             |
| Packaging   | 125,714        | 81.3%         | 130,287        | 81.6%         | -4%         |
| Testing   | 25,192         | 16.3%         | 25,875         | 16.2%         | -3%         |
| Direct Material   | 3,564          | 2.3%          | 3,550          | 2.2%          | 0%          |
| Others  | 74             | 0.0%          | 0              | 0.0%          |             |
| <b>Total Net Revenues</b>                                     | <b>154,544</b> | <b>100.0%</b> | <b>159,712</b> | <b>100.0%</b> | <b>-3%</b>  |
| Gross Profit  | 40,142         | 26.0%         | 44,706         | 28.0%         | -10%        |
| Operating Income (Loss)*                                      | 21,646         | 14.0%         | 26,500         | 16.6%         | -18%        |
| Pretax Income (Loss)*   | 23,610         | 15.3%         | 27,501         | 17.2%         | -14%        |
| Income Tax Benefit (Expense)*                                 | (4,367)        | -2.8%         | (3,675)        | -2.3%         |             |
| Noncontrolling Interest                                       | (192)          | -0.1%         | (189)          | -0.1%         |             |
| <b>Net Income Attributable to Shareholders of the Parent*</b> | <b>19,051</b>  | <b>12.3%</b>  | <b>23,637</b>  | <b>14.8%</b>  | <b>-19%</b> |
| EBITDA*   | 50,501         | 32.7%         | 52,790         | 33.1%         | -4%         |

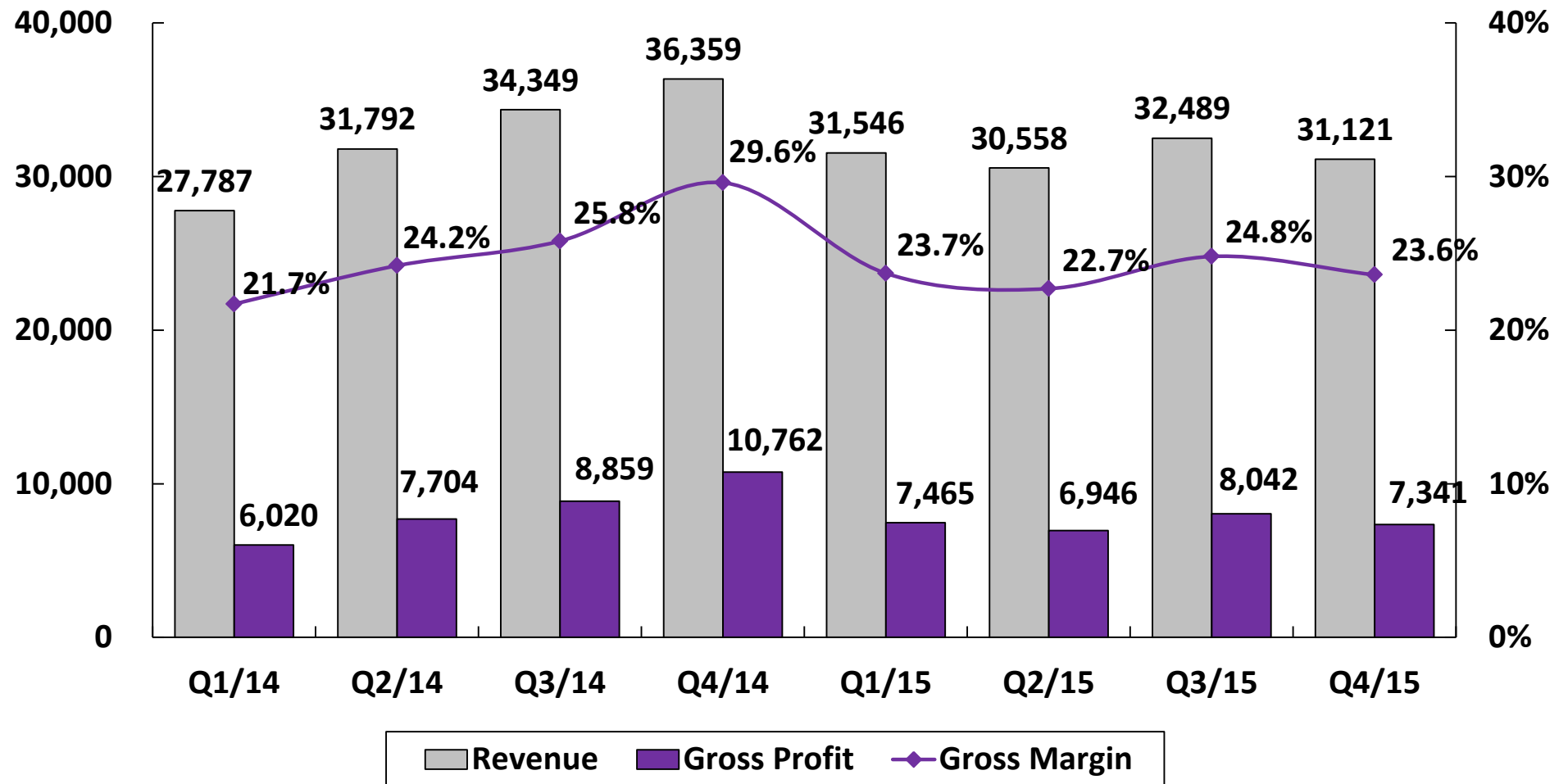
\* These numbers have been restated for SPIL's Q4/2015 earnings release. The original, as presented, slide is attached at the end of this document.



# Packaging Operations

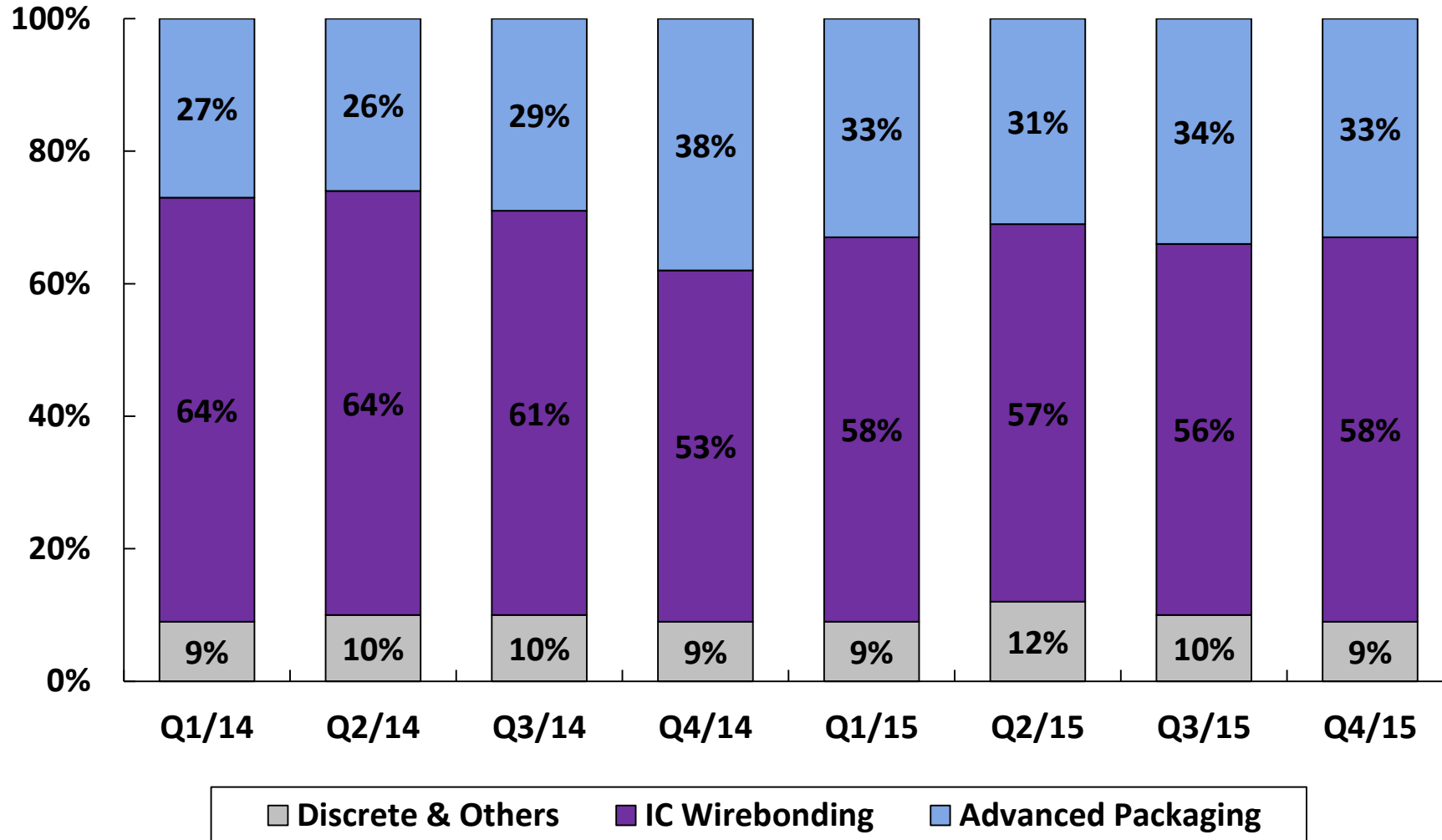


NT\$ Million



# Packaging Operations

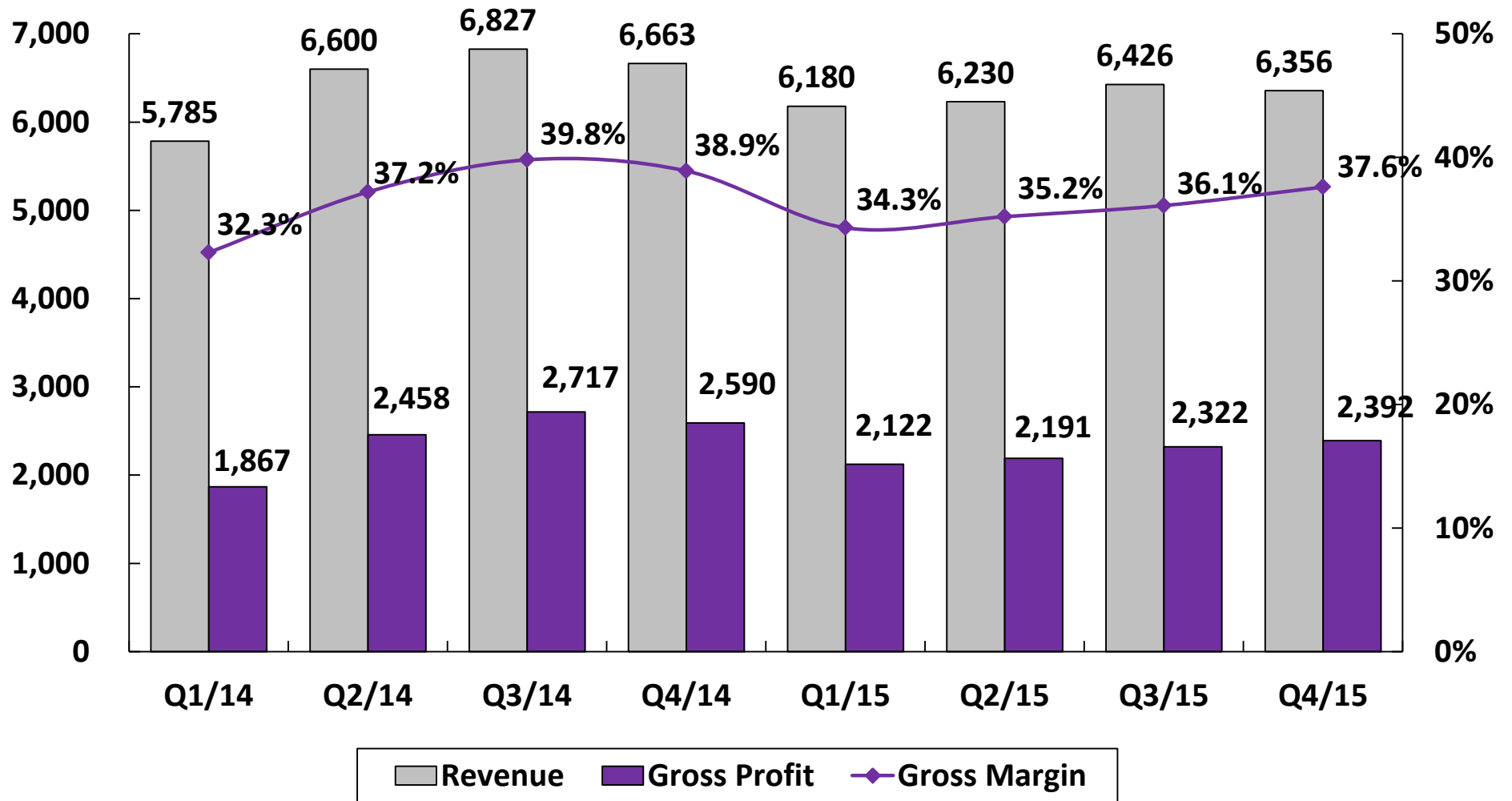
## Package Revenue Breakdown



# Testing Operations



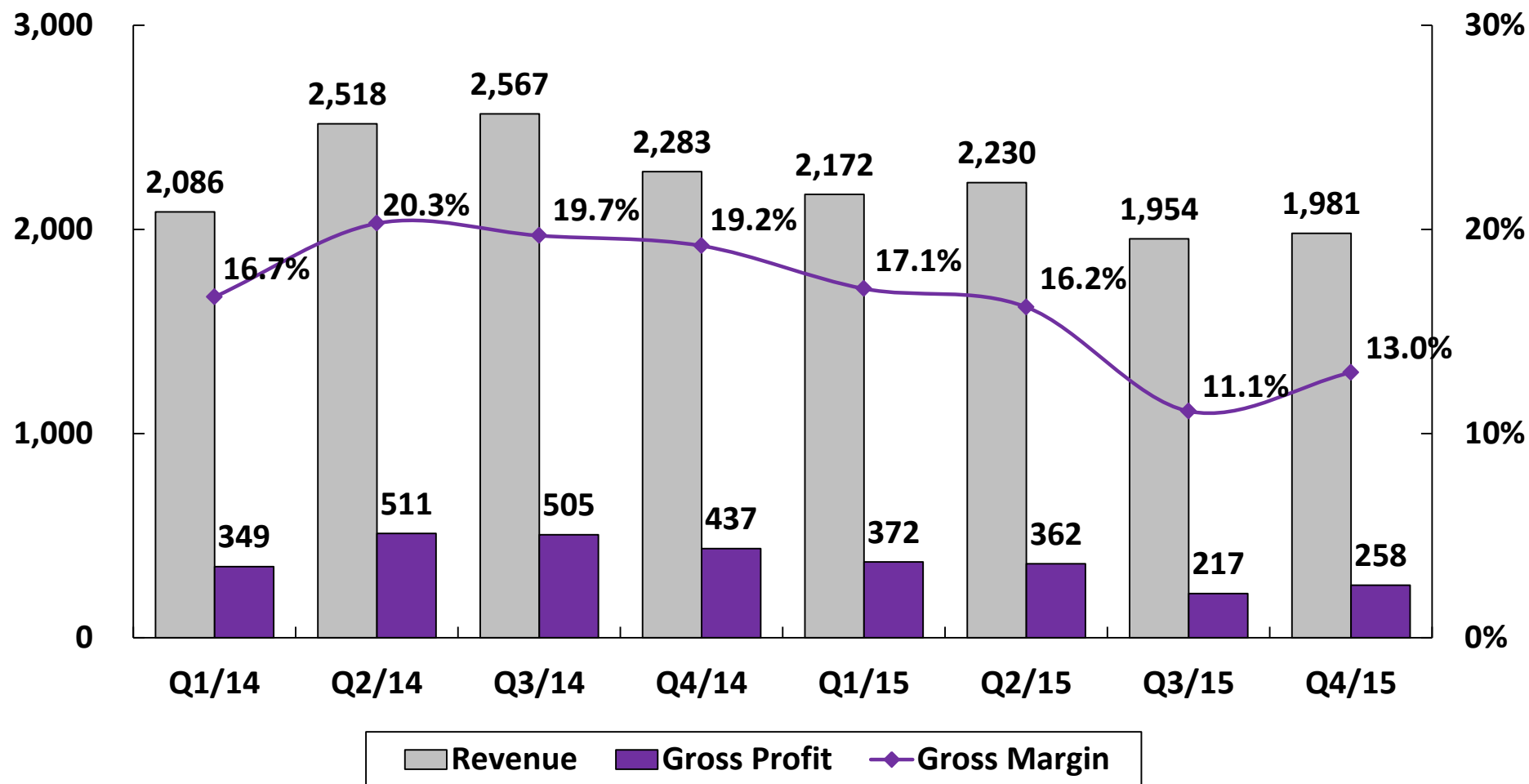
NT\$ Million



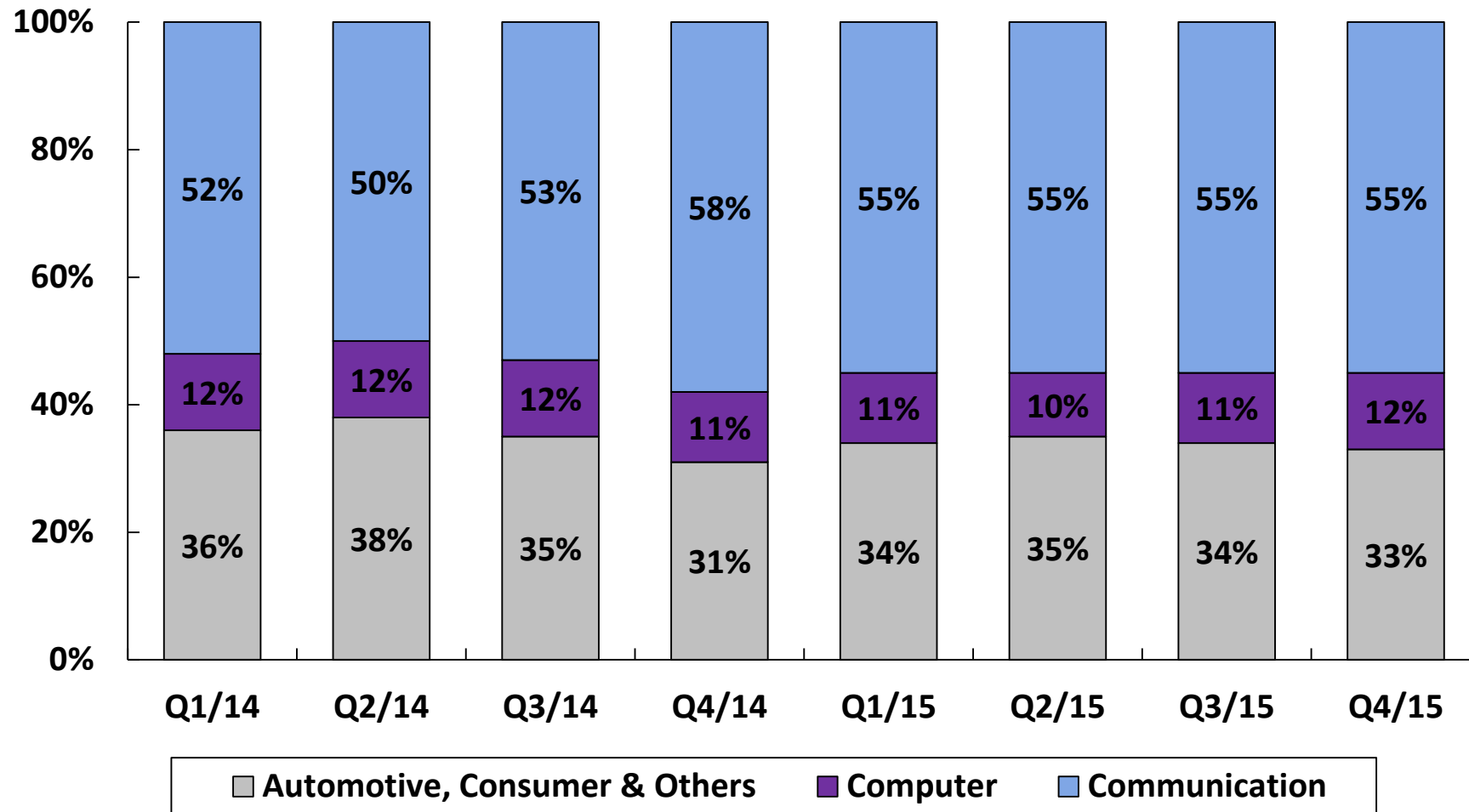
# Material Operations



NT\$ Million



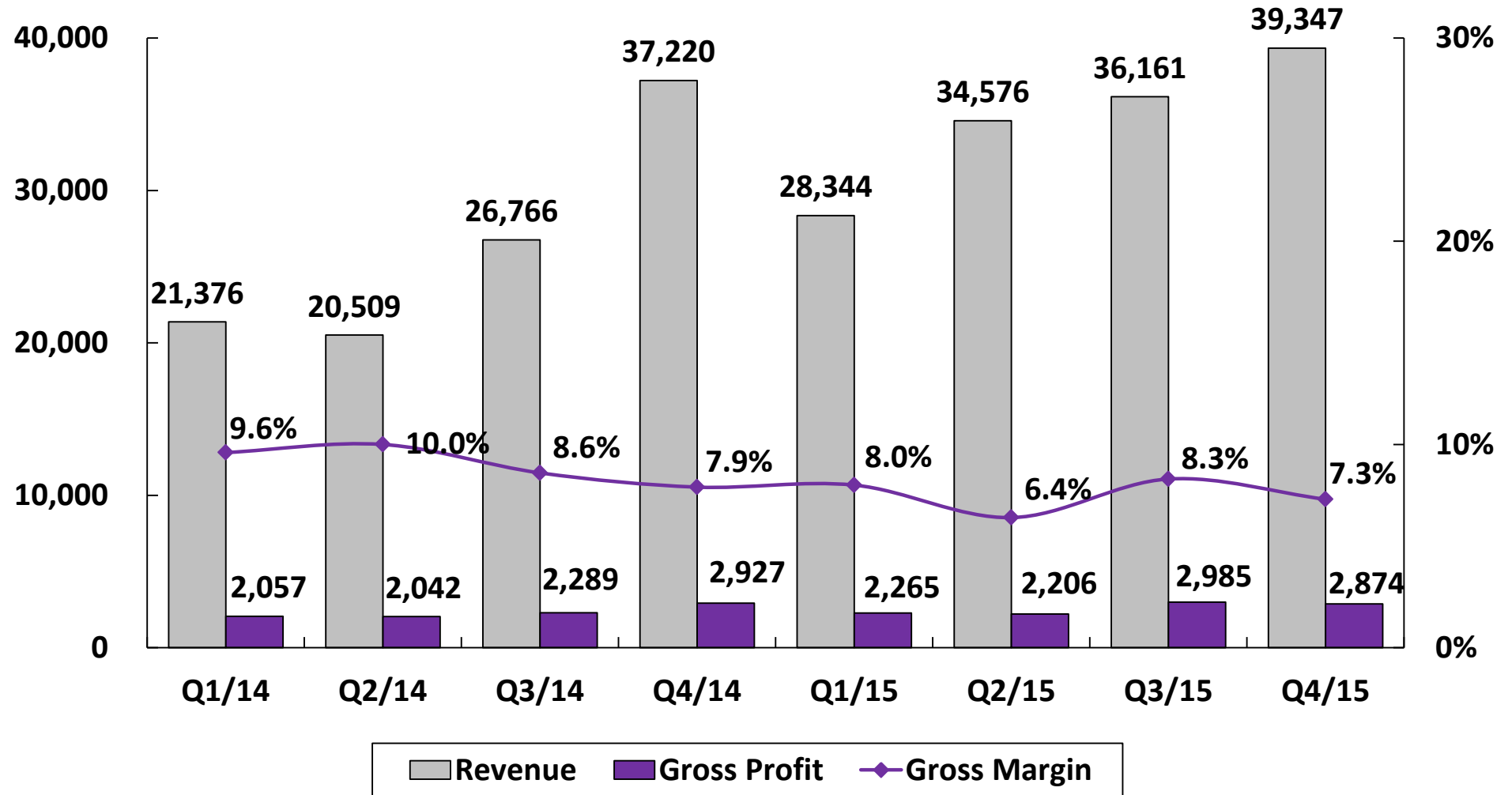
# IC ATM Revenue by Application



# EMS Operations



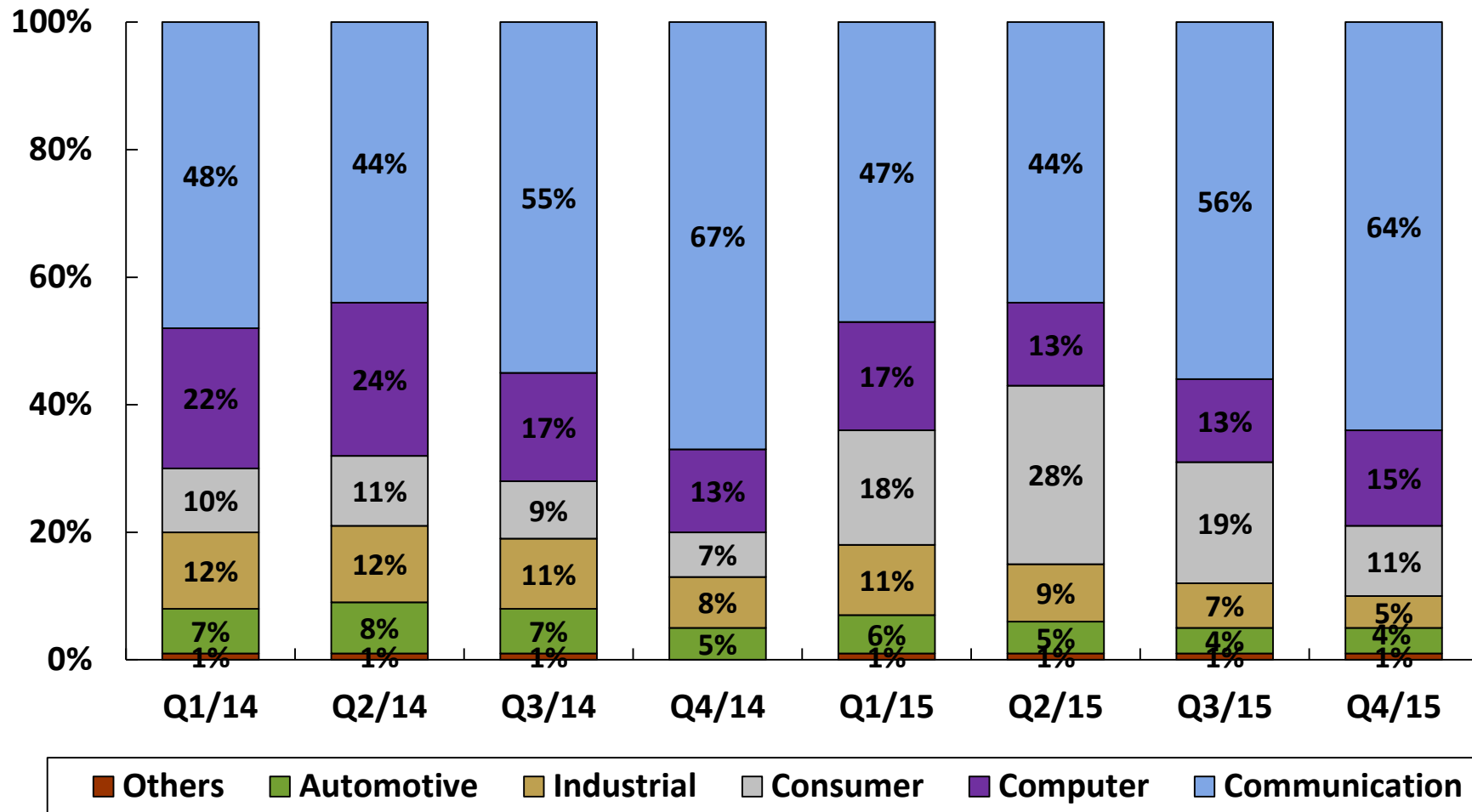
NT\$ Million





# EMS Operations

## EMS Revenue Breakdown



# Key Balance Sheet Items & Indices

(unaudited)



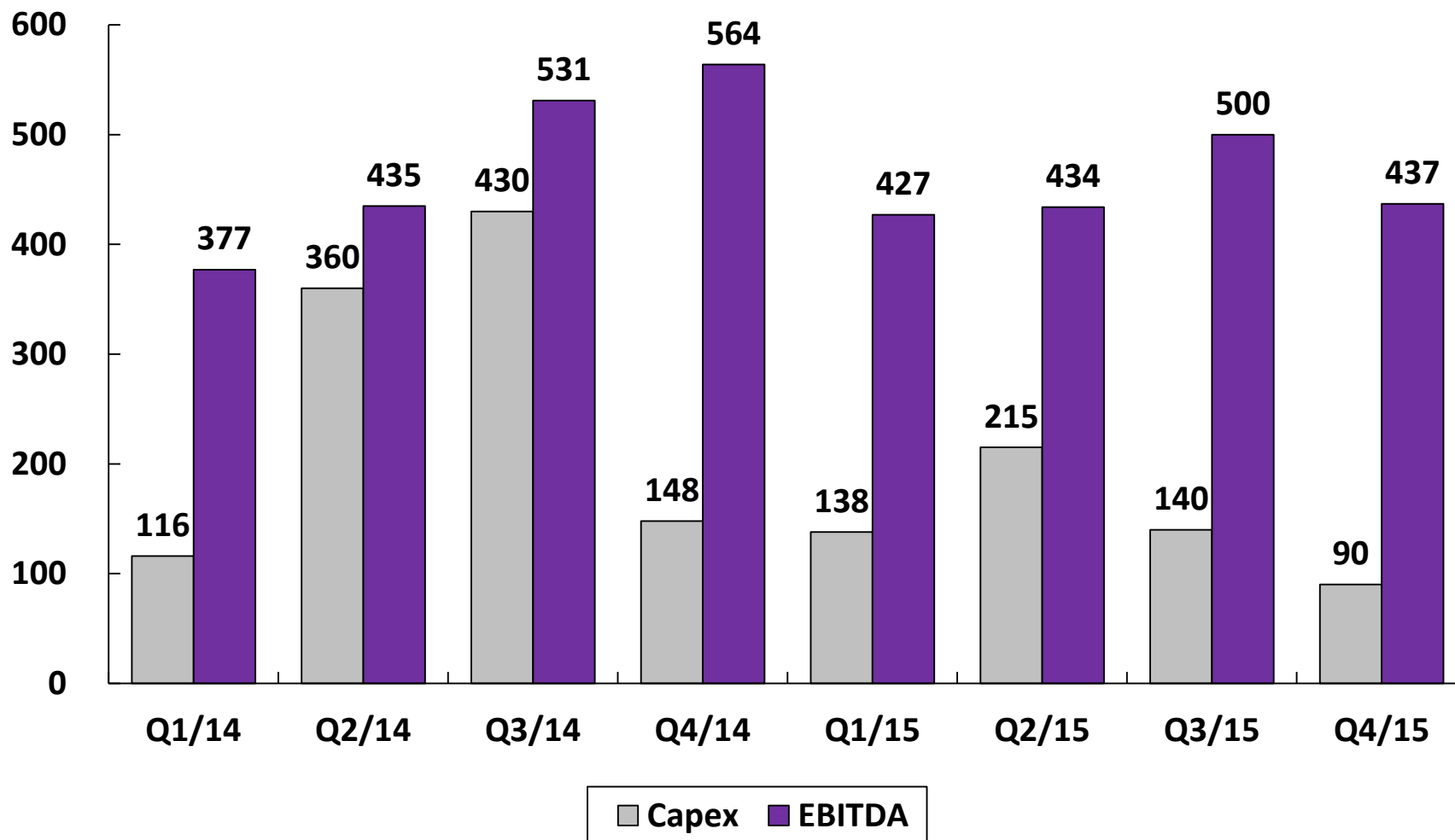
| (NT\$ Million)  | Dec. 31, 2015 | Sept. 30, 2015 | Change |
|---|---------------|----------------|--------|
| Cash and cash equivalent  | 55,251        | 42,410         | 30.3%  |
| Financial assets - current  | 3,864         | 3,158          | 22.4%  |
| Financial assets - non current & investments - equity method*       | 38,320        | 37,887         | 1.1%   |
| Property, plant & equipment   | 149,997       | 152,981        | -2.0%  |
| Total assets*   | 365,260       | 368,452        | -0.9%  |
| Short-term borrowings   | 36,983        | 45,747         | -19.2% |
| Current portion of bonds payable                                    | 14,686        | 2,578          | 469.7% |
| Current portion of long-term borrowings & capital lease obligations | 2,157         | 2,028          | 6.4%   |
| Bonds payable   | 23,740        | 35,804         | -33.7% |
| Long-term borrowings & capital lease obligations                    | 42,795        | 38,389         | 11.5%  |
| Total equity (Including non-controlling interest)*                  | 168,428       | 164,283        | 2.5%   |
| Quarterly EBITDA*   | 14,230        | 15,903         | -10.5% |
| Current ratio   | 1.30          | 1.31           |        |
| Net debt to equity  | 0.36          | 0.48           |        |

\* These numbers have been restated for SPIL's Q4/2015 earnings release. The original, as presented, slide is attached at the end of this document.

# Machinery & Equipment Capital Expenditure vs. EBITDA



US\$ Million



# First Quarter 2016 Outlook



**Based on our current business outlook and exchange rate assumptions, management projects overall performance for the first quarter of 2016 to be as follows:**

- IC ATM capacity should stay flat and blended utilization rate should be down high single digits sequentially;**
- IC ATM gross margin should be approaching 1Q14 levels;**
- EMS business should decline moderately on a year-over-year basis;**
- EMS gross margin should decline slightly quarter-over-quarter.**



# Thank You

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[ir@aseglobal.com](mailto:ir@aseglobal.com)



# Consolidated Statements of Comprehensive Income

Quarterly Sequential Comparison  
(unaudited)

As Originally Presented



| (NT\$ Million)   | Q4 / 2015      | %             | Q3 / 2015      | %             | Change      |
|--|----------------|---------------|----------------|---------------|-------------|
| <b>Net Revenues:</b>   |                |               |                |               |             |
| Packaging  | 29,093         | 38.5%         | 29,575         | 40.6%         | -2%         |
| Testing  | 6,356          | 8.4%          | 6,426          | 8.8%          | -1%         |
| Direct Material  | 798            | 1.1%          | 762            | 1.0%          | 5%          |
| EMS  | 39,301         | 52.0%         | 36,107         | 49.5%         | 9%          |
| Others   | 0              | 0.0%          | 0              | 0.0%          |             |
| <b>Total Net Revenues</b>                                    | <b>75,548</b>  | <b>100.0%</b> | <b>72,870</b>  | <b>100.0%</b> | <b>4%</b>   |
| <b>Gross Profit</b>  | <b>13,283</b>  | <b>17.6%</b>  | <b>12,987</b>  | <b>17.8%</b>  | <b>2%</b>   |
| <b>Operating Income (Loss)</b>                               | <b>6,829</b>   | <b>9.0%</b>   | <b>6,382</b>   | <b>8.8%</b>   | <b>7%</b>   |
| <b>Pretax Income (Loss)</b>                                  | <b>6,289</b>   | <b>8.3%</b>   | <b>7,810</b>   | <b>10.7%</b>  | <b>-19%</b> |
| <b>Income Tax Benefit (Expense)</b>                          | <b>(1,264)</b> | <b>-1.7%</b>  | <b>(1,127)</b> | <b>-1.5%</b>  |             |
| <b>Noncontrolling Interest</b>                               | <b>(322)</b>   | <b>-0.4%</b>  | <b>(315)</b>   | <b>-0.4%</b>  |             |
| <b>Net Income Attributable to Shareholders of the Parent</b> | <b>4,703</b>   | <b>6.2%</b>   | <b>6,368</b>   | <b>8.7%</b>   | <b>-26%</b> |
| <b>Basic EPS (NT Dollar)</b>                                 | <b>0.62</b>    | <b>0.0%</b>   | <b>0.83</b>    |               |             |
| <b>Diluted EPS (NT Dollar)</b>                               | <b>0.60</b>    | <b>0.0%</b>   | <b>0.69</b>    |               |             |
| <b>EBITDA</b>  | <b>14,217</b>  | <b>18.8%</b>  | <b>15,903</b>  | <b>21.8%</b>  | <b>-11%</b> |



# Consolidated Statements of Comprehensive Income



Quarterly Year-over-Year Comparison  
(unaudited)

As Originally Presented

| (NT\$ Million)   | Q4 / 2015      | %             | Q4 / 2014      | %             | Change      |
|--|----------------|---------------|----------------|---------------|-------------|
| <b>Net Revenues:</b>   |                |               |                |               |             |
| Packaging  | 29,093         | 38.5%         | 31,942         | 41.7%         | -9%         |
| Testing  | 6,356          | 8.4%          | 6,663          | 8.7%          | -5%         |
| Direct Material  | 798            | 1.1%          | 861            | 1.1%          | -7%         |
| EMS  | 39,301         | 52.0%         | 37,178         | 48.5%         | 6%          |
| Others   | 0              | 0.0%          | 0              | -0.1%         |             |
| <b>Total Net Revenues</b>                                    | <b>75,548</b>  | <b>100.0%</b> | <b>76,644</b>  | <b>100.0%</b> | <b>-1%</b>  |
| <b>Gross Profit</b>  | <b>13,283</b>  | <b>17.6%</b>  | <b>16,411</b>  | <b>21.4%</b>  | <b>-19%</b> |
| <b>Operating Income (Loss)</b>                               | <b>6,829</b>   | <b>9.0%</b>   | <b>9,847</b>   | <b>12.8%</b>  | <b>-31%</b> |
| <b>Pretax Income (Loss)</b>                                  | <b>6,289</b>   | <b>8.3%</b>   | <b>9,579</b>   | <b>12.5%</b>  | <b>-34%</b> |
| <b>Income Tax Benefit (Expense)</b>                          | <b>(1,264)</b> | <b>-1.7%</b>  | <b>(1,475)</b> | <b>-1.9%</b>  |             |
| <b>Noncontrolling Interest</b>                               | <b>(322)</b>   | <b>-0.4%</b>  | <b>(240)</b>   | <b>-0.3%</b>  |             |
| <b>Net Income Attributable to Shareholders of the Parent</b> | <b>4,703</b>   | <b>6.2%</b>   | <b>7,864</b>   | <b>10.3%</b>  | <b>-40%</b> |
| <b>Basic EPS (NT Dollar)</b>                                 | <b>0.62</b>    | <b>0.0%</b>   | <b>1.02</b>    | <b>0.0%</b>   |             |
| <b>Diluted EPS (NT Dollar)</b>                               | <b>0.60</b>    | <b>0.0%</b>   | <b>0.99</b>    | <b>0.0%</b>   |             |
| <b>EBITDA</b>  | <b>14,217</b>  | <b>18.8%</b>  | <b>17,257</b>  | <b>22.5%</b>  | <b>-18%</b> |



# Consolidated Statements of Comprehensive Income

Year-over-Year Comparison

(unaudited)

As Originally Presented



| (NT\$ Million)   | FY / 2015      | %             | FY / 2014      | %             | Change      |
|--|----------------|---------------|----------------|---------------|-------------|
| <b>Net Revenues:</b>   |                |               |                |               |             |
| Packaging  | 116,607        | 41.2%         | 121,336        | 47.3%         | -4%         |
| Testing  | 25,192         | 8.9%          | 25,875         | 10.1%         | -3%         |
| Direct Material  | 3,260          | 1.2%          | 3,546          | 1.4%          | -8%         |
| EMS  | 138,242        | 48.8%         | 105,785        | 41.2%         | 31%         |
| Others   | 1              | 0.0%          | 49             | -0.1%         | -98%        |
| <b>Total Net Revenues</b>                                    | <b>283,302</b> | <b>100.0%</b> | <b>256,591</b> | <b>100.0%</b> | <b>10%</b>  |
| Gross Profit   | 50,149         | 17.7%         | 53,589         | 20.9%         | -6%         |
| Operating Income (Loss)                                      | 24,912         | 8.8%          | 29,646         | 11.6%         | -16%        |
| Pretax Income (Loss)   | 25,005         | 8.8%          | 28,548         | 11.1%         | -12%        |
| Income Tax Benefit (Expense)                                 | (4,843)        | -1.7%         | (4,266)        | -1.7%         |             |
| Noncontrolling Interest                                      | (970)          | -0.3%         | (645)          | -0.3%         |             |
| <b>Net Income Attributable to Shareholders of the Parent</b> | <b>19,192</b>  | <b>6.8%</b>   | <b>23,637</b>  | <b>9.2%</b>   | <b>-19%</b> |
| Basic EPS (NT Dollar)  | 2.51           | 0.0%          | 3.07           | 0.0%          |             |
| Diluted EPS (NT Dollar)                                      | 2.41           | 0.0%          | 2.96           | 0.0%          |             |
| EBITDA   | 56,959         | 20.1%         | 57,640         | 22.5%         | -1%         |





# IC ATM Statements of Comprehensive Income

Quarterly Sequential Comparison  
(unaudited)

As Originally Presented



| (NT\$ Million)   | Q4 / 2015     | %             | Q3 / 2015     | %             | Change      |
|--|---------------|---------------|---------------|---------------|-------------|
| <b>Net Revenues:</b>   |               |               |               |               |             |
| Packaging  | 31,121        | 81.0%         | 32,489        | 81.5%         | -4%         |
| Testing  | 6,356         | 16.5%         | 6,426         | 16.1%         | -1%         |
| Direct Material  | 910           | 2.4%          | 928           | 2.3%          | -2%         |
| Others   | 19            | 0.0%          | 19            | 0.0%          | 0%          |
| <b>Total Net Revenues</b>                                    | <b>38,406</b> | <b>100.0%</b> | <b>39,862</b> | <b>100.0%</b> | <b>-4%</b>  |
| Gross Profit   | 9,992         | 26.0%         | 10,651        | 26.7%         | -6%         |
| Operating Income (Loss)                                      | 5,341         | 13.9%         | 5,644         | 14.2%         | -5%         |
| Pretax Income (Loss)   | 5,857         | 15.3%         | 7,433         | 18.6%         | -21%        |
| Income Tax Benefit (Expense)                                 | (1,103)       | -2.9%         | (1,016)       | -2.5%         |             |
| Noncontrolling Interest                                      | (51)          | -0.1%         | (49)          | -0.1%         |             |
| <b>Net Income Attributable to Shareholders of the Parent</b> | <b>4,703</b>  | <b>12.2%</b>  | <b>6,368</b>  | <b>16.0%</b>  | <b>-26%</b> |
| EBITDA   | 12,033        | 31.3%         | 14,898        | 37.4%         | -19%        |



# IC ATM Statements of Comprehensive Income

Quarterly Year-over-Year Comparison  
(unaudited)

As Originally Presented



| (NT\$ Million)   | Q4 / 2015     | %             | Q4 / 2014     | %             | Change      |
|--|---------------|---------------|---------------|---------------|-------------|
| <b>Net Revenues:</b>   |               |               |               |               |             |
| Packaging  | 31,121        | 81.0%         | 36,359        | 82.9%         | -14%        |
| Testing  | 6,356         | 16.5%         | 6,663         | 15.2%         | -5%         |
| Direct Material  | 910           | 2.4%          | 862           | 2.0%          | 6%          |
| Others   | 19            | 0.0%          | 0             | 0.0%          |             |
| <b>Total Net Revenues</b>                                    | <b>38,406</b> | <b>100.0%</b> | <b>43,884</b> | <b>100.0%</b> | <b>-12%</b> |
| Gross Profit   | 9,992         | 26.0%         | 13,772        | 31.4%         | -27%        |
| Operating Income (Loss)                                      | 5,341         | 13.9%         | 8,931         | 20.4%         | -40%        |
| Pretax Income (Loss)   | 5,857         | 15.3%         | 9,273         | 21.1%         | -37%        |
| Income Tax Benefit (Expense)                                 | (1,103)       | -2.9%         | (1,344)       | -3.1%         |             |
| Noncontrolling Interest                                      | (51)          | -0.1%         | (65)          | -0.1%         |             |
| <b>Net Income Attributable to Shareholders of the Parent</b> | <b>4,703</b>  | <b>12.2%</b>  | <b>7,864</b>  | <b>17.9%</b>  | <b>-40%</b> |
| EBITDA   | 12,033        | 31.3%         | 15,801        | 36.0%         | -24%        |



# IC ATM Statements of Comprehensive Income

Year-over-Year Comparison

(unaudited)

As Originally Presented



| (NT\$ Million)   | FY / 2015      | %             | FY / 2014      | %             | Change      |
|--|----------------|---------------|----------------|---------------|-------------|
| <b>Net Revenues:</b>   |                |               |                |               |             |
| Packaging  | 125,714        | 81.3%         | 130,287        | 81.6%         | -4%         |
| Testing  | 25,192         | 16.3%         | 25,875         | 16.2%         | -3%         |
| Direct Material  | 3,564          | 2.3%          | 3,550          | 2.2%          | 0%          |
| Others   | 74             | 0.0%          | 0              | 0.0%          |             |
| <b>Total Net Revenues</b>                                    | <b>154,544</b> | <b>100.0%</b> | <b>159,712</b> | <b>100.0%</b> | <b>-3%</b>  |
| Gross Profit   | 40,142         | 26.0%         | 44,706         | 28.0%         | -10%        |
| Operating Income (Loss)                                      | 21,632         | 14.0%         | 26,500         | 16.6%         | -18%        |
| Pretax Income (Loss)   | 23,749         | 15.4%         | 27,501         | 17.2%         | -14%        |
| Income Tax Benefit (Expense)                                 | (4,365)        | -2.8%         | (3,675)        | -2.3%         |             |
| Noncontrolling Interest                                      | (192)          | -0.1%         | (189)          | -0.1%         |             |
| <b>Net Income Attributable to Shareholders of the Parent</b> | <b>19,192</b>  | <b>12.4%</b>  | <b>23,637</b>  | <b>14.8%</b>  | <b>-19%</b> |
| EBITDA   | 50,487         | 32.7%         | 52,790         | 33.1%         | -4%         |



# Key Balance Sheet Items & Indices

(unaudited)

As Originally Presented



| (NT\$ Million)  | Dec. 31, 2015 | Sept. 30, 2015 | Change |
|---|---------------|----------------|--------|
| Cash and cash equivalent  | 55,251        | 42,410         | 30.3%  |
| Financial assets - current  | 3,864         | 3,158          | 22.4%  |
| Financial assets - non current & investments - equity method        | 38,079        | 37,887         | 0.5%   |
| Property, plant & equipment   | 149,997       | 152,981        | -2.0%  |
| Total assets  | 365,019       | 368,452        | -0.9%  |
| Short-term borrowings   | 36,983        | 45,747         | -19.2% |
| Current portion of bonds payable                                    | 14,686        | 2,578          | 469.7% |
| Current portion of long-term borrowings & capital lease obligations | 2,157         | 2,028          | 6.4%   |
| Bonds payable   | 23,740        | 35,804         | -33.7% |
| Long-term borrowings & capital lease obligations                    | 42,795        | 38,389         | 11.5%  |
| Total equity (Including non-controlling interest)                   | 168,175       | 164,283        | 2.4%   |
| Quarterly EBITDA  | 14,217        | 15,903         | -10.6% |
| Current ratio   | 1.30          | 1.31           |        |
| Net debt to equity  | 0.36          | 0.48           |        |

