

WT MICROELECTRONICS CO., LTD.
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2016, DECEMBER 31, 2015 AND MARCH 31, 2015
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
(The consolidated balance sheets as of March 31, 2016 and 2015 are reviewed, not audited)

| Assets | Notes | March 31, 2016 AMOUNT | December 31, 2015 AMOUNT | March 31, 2015 AMOUNT |
|---------------------------|--------------------------------------------------------|--------------------------|-----------------------------|--------------------------|
| Current assets | | | | |
| 1100 | Cash and cash equivalents | 6(1) \$ 1,706,125 | \$ 1,579,320 | \$ 1,404,658 |
| 1125 | Available-for-sale financial assets - current | 6(2) 695,816 | 871,809 | 1,806,566 |
| 1170 | Accounts receivable, net | 6(3), 7 and 8 23,455,324 | 22,805,921 | 19,575,492 |
| 1200 | Other receivables | 6(3) 1,422,980 | 1,154,578 | 3,400,179 |
| 130X | Inventory | 6(4) 16,858,798 | 16,551,947 | 16,183,853 |
| 1410 | Prepayments | 6(5) 171,046 | 164,999 | 378,467 |
| 1470 | Other current assets | 6(1) and 8 119,321 | 60,156 | 29,909 |
| 11XX | Total current assets | 44,429,410 | 43,188,730 | 42,779,124 |
| Non-current assets | | | | |
| 1523 | Available-for-sale financial assets, net - non-current | 6(2) 420,907 | 533,896 | 63,596 |
| 1543 | Financial assets carried at cost - non-current | 6(6) 36,544 | 32,893 | 70,489 |
| 1550 | Investments accounted for using equity method | 6(7) 195,932 | 223,150 | 109,492 |
| 1600 | Property, plant and equipment | 6(8) 493,393 | 524,676 | 626,000 |
| 1760 | Investment property - net | 6(9) 107,180 | 107,384 | 107,994 |
| 1780 | Intangible assets | 6(10) 1,558,185 | 1,576,655 | 1,533,956 |
| 1840 | Deferred income tax assets | 315,563 | 280,951 | 289,257 |
| 1900 | Other non-current assets | 6(11) 729,388 | 708,497 | 196,368 |
| 15XX | Total non-current assets | 3,857,092 | 3,988,102 | 2,997,152 |
| 1XXX | Total assets | \$ 48,286,502 | \$ 47,176,832 | \$ 45,776,276 |

(Continued)

WT MICROELECTRONICS CO., LTD.
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2016, DECEMBER 31, 2015 AND MARCH 31, 2015
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
(The consolidated balance sheets as of March 31, 2016 and 2015 are reviewed, not audited)

| Liabilities and Equity | Notes | March 31, 2016 AMOUNT | December 31, 2015 AMOUNT | March 31, 2015 AMOUNT |
|----------------------------------------------------|--------------------------------------------------------------------------|--------------------------|-----------------------------|--------------------------|
| Current liabilities | | | | |
| 2100 | Short-term borrowings | \$ 14,198,950 | \$ 15,261,376 | \$ 9,403,700 |
| 2120 | Current financial liabilities at fair value through profit or loss | 9,224 | - | - |
| 2170 | Accounts payable | 13,625,165 | 11,249,387 | 15,113,833 |
| 2200 | Other payables | 954,457 | 1,171,192 | 829,817 |
| 2230 | Current income tax liabilities | 360,441 | 232,963 | 331,569 |
| 2320 | Long-term liabilities, current portion | - | - | 1,157,545 |
| 2399 | Other current liabilities | 155,355 | 147,948 | 155,631 |
| 21XX | Total current liabilities | <u>29,303,592</u> | <u>28,062,866</u> | <u>26,992,095</u> |
| Non-current liabilities | | | | |
| 2540 | Long-term loans | 1,871,370 | 1,905,880 | 1,783,245 |
| 2570 | Deferred income tax liabilities | 243,670 | 259,997 | 217,287 |
| 2600 | Other non-current liabilities | 25,667 | 23,414 | 20,144 |
| 25XX | Total non-current liabilities | <u>2,140,707</u> | <u>2,189,291</u> | <u>2,020,676</u> |
| 2XXX | Total liabilities | <u>31,444,299</u> | <u>30,252,157</u> | <u>29,012,771</u> |
| Equity attributable to owners of parent | | | | |
| Share capital | | | | |
| 3110 | Share capital - common stock | 4,476,377 | 4,476,377 | 4,069,434 |
| Capital surplus | | | | |
| 3200 | Capital surplus | 6,278,786 | 6,278,786 | 6,278,786 |
| Retained earnings | | | | |
| 3310 | Legal reserve | 1,121,704 | 1,121,704 | 937,984 |
| 3350 | Unappropriated retained earnings | 3,747,952 | 3,344,755 | 3,657,716 |
| Other equity interest | | | | |
| 3400 | Other equity interest | 1,216,742 | 1,702,470 | 1,819,019 |
| 31XX | Equity attributable to owners of the parent | <u>16,841,561</u> | <u>16,924,092</u> | <u>16,762,939</u> |
| 36XX | Non-controlling interest | 642 | 583 | 566 |
| 3XXX | Total equity | <u>16,842,203</u> | <u>16,924,675</u> | <u>16,763,505</u> |
| Commitments and contingent liabilities | | | | |
| 3X2X | Total liabilities and equity | <u>\$ 48,286,502</u> | <u>\$ 47,176,832</u> | <u>\$ 45,776,276</u> |

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated April 28, 2016.

WT MICROELECTRONICS CO., LTD.
CONSOLIDATED STATEMENTS OF INCOME
FOR THE THREE-MONTH PERIODS ENDED MARCH 31
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
(Reviewed, not audited)

| Items | Notes | Three months ended March 31 | | |
|-------|------------------------------------------------------------------------------------------------------|-----------------------------|---------------|---------------|
| | | 2016 | 2015 | |
| | | AMOUNT | AMOUNT | |
| 4000 | Operating revenue | 6(23) and 7 | \$ 27,229,050 | \$ 28,537,762 |
| 5000 | Operating costs | 6(4) and 7 | (25,693,776) | (26,968,333) |
| 5900 | Net operating margin | | 1,535,274 | 1,569,429 |
| | Operating expenses | 6(27) | | |
| 6100 | Selling expenses | | (662,663) | (664,809) |
| 6200 | General and administrative expenses | | (216,884) | (209,500) |
| 6300 | Research and development expenses | | (74,056) | (80,603) |
| 6000 | Total operating expenses | | (953,603) | (954,912) |
| 6900 | Operating profit | | 581,671 | 614,517 |
| | Non-operating income and expenses | | | |
| 7010 | Other income | 6(24) | 32,381 | 4,137 |
| 7020 | Other gains and losses | 6(25) | (1,535) | 74,336 |
| 7050 | Finance costs | 6(26) | (90,739) | (102,933) |
| 7060 | Share of loss of associates and joint ventures accounted for using equity method | 6(7) | (28,525) | (18,545) |
| 7000 | Total non-operating income and expenses | | (88,418) | (43,005) |
| 7900 | Profit before income tax | | 493,253 | 571,512 |
| 7950 | Income tax expense | 6(29) | (89,994) | (92,274) |
| 8200 | Profit for the year | | \$ 403,259 | \$ 479,238 |
| | Other comprehensive income (loss) | | | |
| | Components of other comprehensive income that will be reclassified to profit or loss | 6(21) | | |
| 8361 | Financial statements translation differences of foreign operations | | (\$ 218,435) | (\$ 152,827) |
| 8362 | Unrealized (loss) gain on valuation of available-for-sale financial assets | | (272,012) | 542,602 |
| 8370 | Share of other comprehensive loss of associates and joint ventures accounted for using equity method | | 4,716 | 2,335 |
| 8360 | Components of other comprehensive income that will be reclassified to profit or loss | | (485,731) | 392,110 |
| 8300 | Total other comprehensive income for the year | | (\$ 485,731) | \$ 392,110 |
| 8500 | Total comprehensive income for the year | | (\$ 82,472) | \$ 871,348 |
| | Profit attributable to: | | | |
| 8610 | Owners of the parent | | \$ 403,197 | \$ 479,202 |
| 8620 | Non-controlling interest | | 62 | 36 |
| | | | \$ 403,259 | \$ 479,238 |
| | Comprehensive income (loss) attributable to: | | | |
| 8710 | Owners of the parent | | (\$ 82,531) | \$ 871,270 |
| 8720 | Non-controlling interest | | 59 | 78 |
| | | | (\$ 82,472) | \$ 871,348 |
| | Earnings per share | 6(30) | | |
| 9750 | Basic earnings per share | | \$ 0.90 | \$ 1.13 |
| 9850 | Diluted earnings per share | | \$ 0.90 | \$ 1.13 |

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated April 28, 2016.