Advanced Semiconductor Engineering, Inc. and Subsidiaries

Condensed Consolidated Financial Statements for the Six Months ended June 30, 2015 and 2014 and Independent Accountants' Review Report

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

The Board of Directors and Shareholders
Advanced Semiconductor Engineering, Inc.

We have reviewed the accompanying consolidated balance sheets of Advanced Semiconductor Engineering, Inc. and its subsidiaries (collectively the "Group") as of June 30, 2015 and 2014, and the related consolidated statements of comprehensive income for the three months and six months ended June 30, 2015 and 2014, as well as changes in equity and cash flows for the six months ended June 30, 2015 and 2014. These consolidated financial statements are the responsibility of the Group's management. Our responsibility is to issue a report on these consolidated financial statements based on our reviews.

We conducted our reviews in accordance with Statement of Auditing Standards No. 36, "Review of Financial Statements" issued by the Auditing Standards Committee of the Accounting Research and Development Foundation of the Republic of China. A review consists principally of applying analytical procedures to financial data and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with auditing standards generally accepted in the Republic of China, the objective of which is the expression of an opinion regarding the consolidated financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our reviews, we are not aware of any material modifications that should be made to the consolidated financial statements referred to above for them to be in conformity with the Guidelines Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed by the Financial Supervisory Commission of the Republic of China ("FSC").

As discussed in Note 3 to the consolidated financial statements, the Group has applied the amendments to the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the 2013 version of the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), Interpretations of IFRS and Interpretations of IAS endorsed by the FSC from January 1, 2015. Therefore, the Group retrospectively applied the aforementioned regulations, standards and interpretations and adjusted the affected items in the consolidated financial statements of the preceding periods.

Deloitte & Touche

August 5, 2015

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to review such consolidated financial statements are those generally accepted and applied in the Republic of China.

For the convenience of readers, the accountants' review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language accountants' review report and consolidated financial statements shall prevail.

ADVANCED SEMICONDUCTOR ENGINEERING, INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In Thousand of New Taiwan Dollars)

ASSETS	June 30, 2015 (Reviewed) NT$	%	December 31, 2014 (Audited after Adjusted) NT$	%	June 30, 2014 (Reviewed after Adjusted) NT$	%	Janauary 1, 2014 (Audited after Adjusted) NT$	%
CURRENT ASSETS								
Cash and cash equivalents (Notes 4 and 6)	$ 54,174,574	16	$ 51,694,410	16	$ 41,729,867	15	$ 45,026,371	16
Financial assets at fair value through profit or loss - current (Notes 4, 5 and 7)	3,817,409	1	4,988,843	2	3,176,992	1	2,764,269	1
Available-for-sale financial assets - current (Notes 4 and 8)	872,470	-	1,533,265	-	475,832	-	2,376,970	1
Trade receivables, net (Notes 4 and 9)	50,733,403	15	52,920,810	16	41,115,353	15	43,235,573	15
Other receivables (Note 4)	802,299	-	537,122	-	642,033	-	422,345	-
Current tax assets (Note 4)	235,496	-	65,312	-	105,653	-	150,596	-
Inventories (Notes 4, 5 and 10)	21,845,107	7	20,163,093	6	16,650,350	6	16,281,236	6
Inventories related to real estate business (Notes 4, 5, 11, 22 and 32)	24,306,852	7	23,986,478	7	20,777,141	7	18,589,255	6
Other financial assets - current (Notes 4 and 32)	337,655	-	638,592	-	369,394	-	278,375	-
Other current assets	3,137,240	1	3,427,265	1	3,364,912	1	3,051,492	1
Total current assets	160,262,505	47	159,955,190	48	128,407,527	45	132,176,482	46
NON-CURRENT ASSETS								
Available-for-sale financial assets - non-current (Notes 4 and 8)	858,188	-	941,105	-	1,051,853	-	1,140,329	-
Investments accounted for using the equity method (Notes 4 and 12)	1,421,708	1	1,492,441	1	1,521,870	1	1,216,201	1
Property, plant and equipment (Notes 4, 5, 13, 22, 31 and 33)	152,755,237	46	151,587,115	45	135,555,456	47	131,497,331	46
Goodwill (Notes 4, 5 and 14)	10,403,615	3	10,445,415	3	10,350,839	4	10,347,820	4
Other intangible assets (Notes 4, 5, 15 and 22)	1,425,522	1	1,467,871	1	1,512,705	-	1,605,824	1
Deferred tax assets (Notes 4 and 5)	4,254,363	1	4,506,972	1	4,090,167	1	3,783,265	1
Other financial assets - non-current (Notes 4 and 32)	364,387	-	367,345	-	368,062	-	354,993	-
Long-term prepayments for lease (Note 16)	2,488,197	1	2,585,964	1	2,546,532	1	4,072,281	1
Other non-current assets	927,273	-	635,350	-	2,207,351	1	637,163	-
Total non-current assets	174,898,490	53	174,029,578	52	159,204,835	55	154,655,207	54
TOTAL	$ 335,160,995	100	$ 333,984,768	100	$ 287,612,362	100	$ 286,831,689	100

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ADVANCED SEMICONDUCTOR ENGINEERING, INC. AND SUBSIDIARIES

CONDENSED CONSOLIDATED BALANCE SHEETS
(In Thousand of New Taiwan Dollars)

LIABILITIES AND EQUITY	June 30, 2015 (Reviewed) NT$	%	December 31, 2014 (Audited after Adjusted) NT$	%	June 30, 2014 (Reviewed after Adjusted) NT$	%	Janauary 1, 2014 (Audited after Adjusted) NT$	%
CURRENT LIABILITIES								
Short-term borrowings (Note 17)	$ 37,192,955	11	$ 41,176,033	12	$ 33,280,595	11	$ 44,618,195	16
Financial liabilities at fair value through profit or loss - current (Notes 4, 5 and 7)	3,820,761	1	2,651,352	1	3,029,941	1	1,853,304	1
Derivative financial liabilities for hedging - current (Notes 4 and 5)	-	-	-	-	-	-	3,310	-
Trade payables	33,955,187	10	35,411,281	11	26,702,011	9	28,988,976	10
Other payables (Note 19)	36,354,531	11	22,364,516	7	30,526,893	11	14,758,553	5
Current tax liabilities (Note 4)	3,447,976	1	4,150,036	1	2,663,265	1	3,000,869	1
Advance real estate receipts	1,332,773	-	480,325	-	66,968	-	19,248	-
Current portion of bonds payable (Notes 4 and 18)	-	-	-	-	727,520	-	731,438	-
Current portion of long-term borrowings (Notes 17 and 32)	1,551,488	1	2,831,007	1	5,234,193	2	5,276,206	2
Other current liabilities	2,282,794	1	2,134,917	1	1,887,178	1	1,585,177	-
Total current liabilities	119,938,465	36	111,199,467	34	104,118,564	36	100,835,276	35
NON-CURRENT LIABILITIES								
Bonds payable (Notes 4 and 18)	30,867,113	9	31,270,131	10	20,780,569	7	20,582,567	7
Long-term borrowings (Notes 17 and 32)	22,286,730	7	24,104,424	7	26,937,110	10	29,580,659	11
Deferred tax liabilities (Notes 4 and 5)	4,238,153	1	3,932,819	1	3,245,527	1	2,663,767	1
Long-term payables	-	-	-	-	537,570	-	894,150	-
Net defined benefit liabilities (Notes 3, 4 and 5)	4,334,792	1	4,382,530	1	4,568,457	2	4,545,960	2
Other non-current liabilities	807,319	-	657,392	-	609,992	-	651,171	-
Total non-current liabilities	62,534,107	18	64,347,296	19	56,679,225	20	58,918,274	21
Total liabilities	182,472,572	54	175,546,763	53	160,797,789	56	159,753,550	56
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 4 and 21)								
Share capital								
Ordinary shares	78,878,816	24	78,525,378	24	78,104,549	27	77,560,040	27
Shares subscribed in advance	150,244	-	189,801	-	353,226	-	620,218	-
Total share capital	79,029,060	24	78,715,179	24	78,457,775	27	78,180,258	27
Capital surplus	23,870,656	7	16,013,058	5	8,655,837	3	7,920,220	3
Retained earnings								
Legal reserve	12,649,145	4	10,289,878	3	10,289,878	4	8,720,971	3
Special reserve	3,353,938	1	3,353,938	1	3,353,938	1	3,663,930	2
Unappropriated earnings	28,908,965	8	38,737,422	12	23,662,360	8	26,521,201	9
Total retained earnings	44,912,048	13	52,381,238	16	37,306,176	13	38,906,102	14
Accumulated other comprehensive income	2,082,151	1	5,068,539	1	43,844	-	(102,616)	-
Treasury shares	(7,292,513)	(2)	(1,959,107)	(1)	(1,959,107)	-	(1,959,107)	(1)
Equity attributable to owners of the Company	142,601,402	43	150,218,907	45	122,504,525	43	122,944,857	43
NON-CONTROLLING INTERESTS (Notes 4 and 21)	10,087,021	3	8,219,098	2	4,310,048	1	4,133,282	1
Total equity	152,688,423	46	158,438,005	47	126,814,573	44	127,078,139	44
TOTAL	$ 335,160,995	100	$ 333,984,768	100	$ 287,612,362	100	$ 286,831,689	100

The accompanying notes are an integral part of the condensed consolidated financial statements. (Concluded)

(With Deloitte & Touche review report dated Auguest 5, 2015)

ADVANCED SEMICONDUCTOR ENGINEERING, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousand of New Taiwan Dollars Except Earnings Per Share)
(Reviewed, Not Audited)

	For the Three Months Ended June 30				For the six Months Ended June 30			
	2015		2014 (Adjusted)		2015		2014 (Adjusted)	
	NT$	%	NT$	%	NT$	%	NT$	%
OPERATING REVENUES (Note 4)	$ 70,221,812	100	$ 58,615,249	100	$ 134,883,970	100	$ 113,314,835	100
OPERATING COSTS (Notes 10, 20 and 22)	58,656,524	84	46,004,873	79	111,005,267	82	90,345,213	80
GROSS PROFIT	11,565,288	16	12,610,376	21	23,878,703	18	22,969,622	20
OPERATING EXPENSES (Notes 20 and 22)								
Selling and marketing expenses	871,735	1	844,698	1	1,751,154	1	1,637,884	2
General and administrative expenses	2,551,872	4	2,471,508	4	5,146,283	4	4,660,850	4
Research and development expenses	2,732,334	4	2,678,675	5	5,279,651	4	4,970,720	4
Total operating expenses	6,155,941	9	5,994,881	10	12,177,088	9	11,269,454	10
PROFIT FROM OPERATIONS	5,409,347	7	6,615,495	11	11,701,615	9	11,700,168	10
NON-OPERATING INCOME AND EXPENSES								
Other income (Note 22)	119,583	-	139,807	-	298,291	-	256,520	-
Other gains and losses (Note 22)	466,670	1	(80,301)	-	80,894	-	(320,790)	-
Finance costs (Note 22)	(541,395)	(1)	(578,000)	(1)	(1,123,783)	(1)	(1,176,359)	(1)
Share of the profit or loss of associates (Note 4)	(54,394)	-	(30,601)	-	(50,590)	-	(94,827)	-
Total non-operating income and expenses	(9,536)	-	(549,095)	(1)	(795,188)	(1)	(1,335,456)	(1)
PROFIT BEFORE INCOME TAX EXPENSE	5,399,811	7	6,066,400	10	10,906,427	8	10,364,712	9
INCOME TAX EXPENSE (Notes 4, 5 and 23)	1,596,176	2	821,406	1	2,452,356	2	1,551,419	1
NET PROFIT FOR THE PERIOD	3,803,635	5	5,244,994	9	8,454,071	6	8,813,293	8
OTHER COMPREHENSIVE INCOME (LOSS)								
Items that may be reclassified subsequently to profit or loss								
Exchange differences on translating foreign operations	(1,468,409)	(2)	(1,717,793)	(3)	(3,183,928)	(2)	(128,561)	-
Unrealized gain (loss) on available-for-sale financial assets	13,886	-	(54,762)	-	(40,824)	-	3,411	-
Cash flow hedges	-	-	410	-	-	-	3,279	-
Share of other comprehensive income of associates accounted for using the equity method	(10,186)	-	113,198	-	82,801	-	251,448	-

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ADVANCED SEMICONDUCTOR ENGINEERING, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousand of New Taiwan Dollars Except Earnings Per Share)
(Reviewed, Not Audited)

	For the Three Months Ended June 30				For the six Months Ended June 30			
	2015		2014 (Adjusted)		2015		2014 (Adjusted)	
	NT$	%	NT$	%	NT$	%	NT$	%
Other comprehensive income for the period, net of income tax	$ (1,464,709)	(2)	$ (1,658,947)	(3)	$ (3,141,951)	(2)	$ 129,577	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	$ 2,338,926	3	$ 3,586,047	6	$ 5,312,120	4	$ 8,942,870	8
NET PROFIT ATTRIBUTABLE TO:								
Owners of the Company	$ 3,651,434	5	$ 5,106,404	9	$ 8,120,635	6	$ 8,556,079	8
Non-controlling interests	152,201	-	138,590	-	333,436	-	257,214	-
	$ 3,803,635	5	$ 5,244,994	9	$ 8,454,071	6	$ 8,813,293	8
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:								
Owners of the Company	$ 2,244,300	3	$ 3,513,892	6	$ 5,134,247	4	$ 8,702,539	8
Non-controlling interests	94,626	-	72,155	-	177,873	-	240,331	-
	$ 2,338,926	3	$ 3,586,047	6	$ 5,312,120	4	$ 8,942,870	8
EARNINGS PER SHARE (Note 24)								
Basic	$ 0.48		$ 0.66		$ 1.06		$ 1.12	
Diluted	$ 0.43		$ 0.65		$ 1.02		$ 1.08	

The accompanying notes are an integral part of the condensed consolidated financial statements. (Concluded)

(With Deloitte & Touche review report dated Auguest 5, 2015)

ADVANCED SEMICONDUCTOR ENGINEERING, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousand of New Taiwan Dollars)
(Reviewed, Not Audited)

	Equity Attributable to Owners of the Company														
								Accumulated Other Comprehensive Income							
	Share Capital			Retained Earnings				Exchange Differences on Translating Foreign Operations	Unrealized Gain on Available-for-sale Financial Assets	Cash Flow Hedges	Total				
	Shares (In Thousands)	Amounts	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total					Treasury Shares	Total	Non-controlling Interests	Total Equity
BALANCE AT JANUARY 1, 2014	7,787,827	$ 78,180,258	$ 7,908,870	$ 8,720,971	$ 3,663,930	$ 26,608,253	$ 38,993,154	$ (525,521)	$ 426,246	$ (3,279)	$ (102,554)	$ (1,959,107)	$ 123,020,621	$ 4,144,338	$ 127,164,959
Effect of retrospective application	-	-	11,350	-	-	(87,052)	(87,052)	(62)	-	-	(62)	-	(75,764)	(11,056)	(86,820)
ADJUSTED BALANCE AT JANUARY 1, 2014	7,787,827	78,180,258	7,920,220	8,720,971	3,663,930	26,521,201	38,906,102	(525,583)	426,246	(3,279)	(102,616)	(1,959,107)	122,944,857	4,133,282	127,078,139
Change in capital surplus from investments in associates accounted for using the equity method	-	-	25,091	-	-	-	-	-	-	-	-	-	25,091	-	25,091
Net profit for the six months ended June 30, 2014 (After Adjusted)	-	-	-	-	-	8,556,079	8,556,079	-	-	-	-	-	8,556,079	257,214	8,813,293
Other comprehensive income (loss) for the six months ended June 30, 2014, net of income tax (After Adjusted)	-	-	-	-	-	-	-	(110,643)	253,824	3,279	146,460	-	146,460	(16,883)	129,577
Total comprehensive income (loss) for the six months ended June 30, 2014 (After Adjusted)	-	-	-	-	-	8,556,079	8,556,079	(110,643)	253,824	3,279	146,460	-	8,702,539	240,331	8,942,870
Appropriation of 2013 earnings															
Legal reserve	-	-	-	1,568,907	-	(1,568,907)	-	-	-	-	-	-	-	-	-
Special reserve	-	-	-	-	(309,992)	309,992	-	-	-	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(10,156,005)	(10,156,005)	-	-	-	-	-	(10,156,005)	-	(10,156,005)
	-	-	-	1,568,907	(309,992)	(11,414,920)	(10,156,005)	-	-	-	-	-	(10,156,005)	-	(10,156,005)
Issue of dividends received by subsidiaries from the Company	-	-	189,648	-	-	-	-	-	-	-	-	-	189,648	-	189,648
Issue of ordinary shares under employee share options	40,162	277,517	520,878	-	-	-	-	-	-	-	-	-	798,395	-	798,395
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	-	(85,766)	(85,766)
Additional non-controlling interest arising on issue of employee share options by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	-	22,201	22,201
ADJUSTED BALANCE AT JUNE 30, 2014	7,827,989	$ 78,457,775	$ 8,655,837	$ 10,289,878	$ 3,353,938	$ 23,662,360	$ 37,306,176	$ (636,226)	$ 680,070	$ -	$ 43,844	$ (1,959,107)	$ 122,504,525	$ 4,310,048	$ 126,814,573
BALANCE AT JANUARY 1 AT 2015	7,861,725	$ 78,715,179	$ 15,995,671	$ 10,289,878	$ 3,353,938	$ 38,753,462	$ 52,397,278	$ 4,541,153	$ 526,778	$ -	$ 5,067,931	$ (1,959,107)	$ 150,216,952	$ 8,219,139	$ 158,436,091
Effect of retrospective application	-	-	17,387	-	-	(16,040)	(16,040)	608	-	-	608	-	1,955	(41)	1,914
ADJUSTED BALANCE AT JANUARY 1, 2015	7,861,725	78,715,179	16,013,058	10,289,878	3,353,938	38,737,422	52,381,238	4,541,761	526,778	-	5,068,539	(1,959,107)	150,218,907	8,219,098	158,438,005
Net profit for the six months ended June 30, 2015	-	-	-	-	-	8,120,635	8,120,635	-	-	-	-	-	8,120,635	333,436	8,454,071
Other comprehensive income (loss) for the six months ended June 30, 2015, net of income tax	-	-	-	-	-	-	-	(3,023,584)	37,196	-	(2,986,388)	-	(2,986,388)	(155,563)	(3,141,951)
Total comprehensive income (loss) for the six months ended June 30, 2015	-	-	-	-	-	8,120,635	8,120,635	(3,023,584)	37,196	-	(2,986,388)	-	5,134,247	177,873	5,312,120
Appropriation of 2014 earnings															
Legal reserve	-	-	-	2,359,267	-	(2,359,267)	-	-	-	-	-	-	-	-	-
Cash dividends declared by the Company	-	-	-	-	-	(15,589,825)	(15,589,825)	-	-	-	-	-	(15,589,825)	-	(15,589,825)
	-	-	-	2,359,267	-	(17,949,092)	(15,589,825)	-	-	-	-	-	(15,589,825)	-	(15,589,825)
Acquisition of treasury shares	-	-	-	-	-	-	-	-	-	-	-	(5,333,406)	(5,333,406)	-	(5,333,406)
Issue of dividends received by subsidiaries from the Company	-	-	291,766	-	-	-	-	-	-	-	-	-	291,766	-	291,766
Partial disposal of interests in subsidiaries and additional acquisition of majority-owned subsidiaries (Note 21)	-	-	7,197,510	-	-	-	-	-	-	-	-	-	7,197,510	1,712,836	8,910,346

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ADVANCED SEMICONDUCTOR ENGINEERING, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousand of New Taiwan Dollars)
(Reviewed, Not Audited)

	Equity Attributable to Owners of the Company														
								Accumulated Other Comprehensive Income							
	Share Capital			Retained Earnings											
	Shares (In Thousands)	Amounts	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translating Foreign Operations	Unrealized Gain on Available-for-sale Financial Assets	Cash Flow Hedges	Total	Treasury Shares	Total	Non-controlling Interests	Total Equity
Spin-off of subsidiaries	-	$ -	$ (3,535)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (3,535)	$ 3,535	$ -
Issue of ordinary shares under employee share options	33,461	313,881	371,857	-	-	-	-	-	-	-	-	-	685,738	-	685,738
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	-	(232,148)	(232,148)
Additional non-controlling interest arising on issue of employee share options by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	-	205,827	205,827
BALANCE AT JUNE 30, 2015	7,895,186	$ 79,029,060	$ 23,870,656	$ 12,649,145	$ 3,353,938	$ 28,908,965	$ 44,912,048	$ 1,518,177	$ 563,974	$ -	$ 2,082,151	$ (7,292,513)	$ 142,601,402	$ 10,087,021	$ 152,688,423

The accompanying notes are an integral part of the consolidated financial statements. (Concluded)

(With Deloitte & Touche review report dated Auguest 5, 2015)

ADVANCED SEMICONDUCTOR ENGINEERING, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousand of New Taiwan Dollars)
(Reviewed, Not Audited)

	For the Six Months Ended June 30	
	2015	2014 (Adjusted)
	NT$	NT$
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 10,906,427	$ 10,364,712
Adjustments for:		
Depreciation expense	14,479,934	12,517,824
Amortization expense	272,376	269,544
Net loss on fair value change of financial assets and liabilities at fair value through profit or loss	1,302,247	626,300
Interest expense	1,113,450	1,160,339
Interest income	(116,277)	(129,289)
Dividend income	(72,720)	(18,448)
Compensation cost of employee share options	19,355	60,848
Share of loss of associates	50,590	94,827
Impairment loss recognized on non-financial assets	16,201	426,190
Reversal of impairment loss recognized on non -financial assets	(135,469)	-
Net loss (gain) on foreign currency exchange	(902,442)	129,042
Others	544,672	333,630
Changes in operating assets and liabilities		
Financial assets held for trading	1,207,714	167,202
Trade receivables	2,154,407	2,135,523
Other receivables	(186,847)	(39,026)
Inventories	(1,761,714)	(1,268,495)
Other current assets	125,019	(188,122)
Financial liabilities held for trading	(481,254)	(189,655)
Trade payables	(1,456,094)	(2,286,965)
Other payables	(859,009)	1,103,878
Other current liabilities	844,552	180,643
Other operating activities items	101,959	(19,665)
	27,167,077	25,430,837
Interest received	115,460	113,213
Dividend received	72,720	18,448
Interest paid	(930,674)	(918,039)
Income tax paid	(2,857,286)	(1,567,949)
Net cash generated from operating activities	23,567,297	23,076,510
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets designated as at fair value through profit or loss	(57,120,657)	(50,348,597)
Proceeds on sale of financial assets designated as at fair value through profit or loss	57,069,981	50,487,648

(Continued)

ADVANCED SEMICONDUCTOR ENGINEERING, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousand of New Taiwan Dollars)
(Reviewed, Not Audited)

	For the Six Months Ended June 30	
	2015	2014 (Adjusted)
	NT$	NT$
Purchase of available-for-sale financial assets	$ (169,291)	$ (1,952,490)
Proceeds on sale of available-for-sale financial assets	820,369	3,829,378
Cash received from return of capital by available-for-sale financial assets	27,645	20,411
Acquisition of associates	-	(100,000)
Payments for property, plant and equipment	(18,014,203)	(14,538,192)
Proceeds from disposal of property, plant and equipment	158,856	159,409
Payments for intangible assets	(235,988)	(183,848)
Decrease (Increase) in other financial assets	303,895	(104,088)
Increase in other non-current assets	(107,830)	(390,429)
Net cash used in investing activities	(17,267,223)	(13,120,798)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of short-term borrowings	(3,064,624)	(11,262,119)
Proceeds from long-term borrowings	11,522,159	9,740,197
Repayment of long-term borrowings	(14,113,844)	(12,491,602)
Proceeds from exercise of employee share options	687,056	759,748
Payments for acquisition of treasury shares	(5,333,406)	-
Proceeds from partial disposal of interests in subsidiaries	8,910,346	-
Decrease in non-controlling interests	(46,994)	(85,766)
Other financing activities items	(1,295)	74,054
Net cash used in financing activities	(1,440,602)	(13,265,488)
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS	(2,379,308)	13,272
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,480,164	(3,296,504)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	51,694,410	45,026,371
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	$ 54,174,574	$ 41,729,867

The accompanying notes are an integral part of the condensed consolidated financial statements. (Concluded)
(With Deloitte & Touche review report dated Auguest 5, 2015)

1. GENERAL INFORMATION

Advanced Semiconductor Engineering, Inc. (the "Company"), a corporation incorporated in Nantze Export Processing Zone under the laws of Republic of China (the "ROC"). In August 2004, the Company merged its subsidiaries, ASE (Chung Li) Inc. and ASE Material Inc., and established Chung-Li Branch. In August 2006, the Company spun-off and assigned its substrate production business to ASE Electronics Inc. In January 2011, the Company established Nan-Tou Branch. In May 2012, the Company merged its subsidiary, PowerASE Technology, Inc. In August 2013, the Company merged its subsidiary, Yang Ting Tech Co., Ltd. The Company and its subsidiaries (collectively referred to as the "Group") offer a comprehensive range of semiconductors packaging, testing, and electronic manufacturing services ("EMS").

Since July 1989, the Company's ordinary shares are listed on the Taiwan Stock Exchange (the "TSE") under the symbol "2311". Since September 2000, the Company's ordinary shares have been traded on the New York Stock Exchange (the "NYSE") under the symbol "ASX" in the form of American Depositary Shares ("ADS"). The ordinary shares of its subsidiary, Universal Scientific Industrial (Shanghai) Co., Ltd. (the "USISH"), have been listed on the Shanghai Stock Exchange (the "SSE") under the symbol "601231" since February 2012.

The functional currency of the Company and the reporting currency of the condensed consolidated financial statements are both New Taiwan dollar (NT$).

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were authorized for issue by board of directors on August 5, 2015.

3. APPLICATION OF NEW AND REVISED STANDARDS, AMENDMENTS AND INTERPRETATIONS

a. Initial application of the amendments to the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the 2013 version of the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), Interpretations of IFRS (IFRIC), and Interpretations of IAS (SIC) endorsed by the FSC

   Rule No. 1030029342 and Rule No. 1030010325 issued by the FSC on April 3, 2014, stipulated that the Group should apply the 2013 version of IFRS, IAS, IFRIC and SIC (collectively, the "IFRSs") endorsed by the FSC and the related amendments to the Regulations Governing the Preparation of Financial Reports by Securities Issuers starting January 1, 2015.

   Except for the following, whenever applied, the initial application of the amendments to the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the 2013 version of IFRSs would not have any material impact on the Group's accounting policies:

1) IFRS 12 "Disclosure of Interests in Other Entities"

IFRS 12 is a new disclosure standard and is applicable to entities that have interests in subsidiaries, joint arrangements, associates and/or unconsolidated structured entities. In general, the disclosure requirements in IFRS 12 are more extensive than in the current standards.

2) IFRS 13 "Fair Value Measurement"

IFRS 13 establishes a single source of guidance for fair value measurements. It defines fair value, establishes a framework for measuring fair value, and requires disclosures about fair value measurements. The disclosure requirements in IFRS 13 are more extensive than those required by the previous standards. For example, quantitative and qualitative disclosures based on the three-level fair value hierarchy currently required for financial instruments only will be extended by IFRS 13 to cover all assets and liabilities within its scope.

The fair value measurements under IFRS 13 will be applied prospectively from January 1, 2015. Refer to Note 30 for related disclosures.

3) Amendments to IAS 1 "Presentation of Items of Other Comprehensive Income"

The amendments to IAS 1 requires items of other comprehensive income to be grouped into those items that (1) will not be reclassified subsequently to profit or loss; and (2) may be reclassified subsequently to profit or loss. Income taxes on related items of other comprehensive income are grouped on the same basis. Under current IAS 1, there were no such requirements.

The Group retrospectively applied the above amendments starting in 2015. Items that will not be reclassified subsequently to profit or loss are remeasurements of the defined benefit plans and share of remeasurements of the defined benefit plans of associates accounted for using the equity method. Items that may be reclassified to profit or loss are the exchange differences on translating foreign operations, unrealized gain (loss) on available-for-sale financial assets, cash flow hedges, and share of the other comprehensive income (except the share of the remeasurements of the defined benefit plans) of associates accounted for using the equity method. However, the application of the above amendments will not have any impact on the net profit, other comprehensive income (net of income tax), and total comprehensive income for the period.

4) Revision to IAS 19 "Employee Benefits"

Revised IAS 19 requires the recognition of changes in defined benefit obligations and in the fair value of plan assets when they occur, and hence eliminates the "corridor approach" permitted under current IAS 19 and accelerate the recognition of past service costs. The revision requires all remeasurements of the defined benefit plans to be recognized immediately through other comprehensive income in order for the net pension asset or liability to reflect the full value of the plan deficit or surplus. Remeasurement of the defined benefit plans is presented separately as other equity.

Furthermore, the interest cost and expected return on plan assets used in current IAS 19 are replaced with a "net interest" amount, which is calculated by applying the discount rate to the net defined benefit liability or asset. In addition, the revised IAS 19 introduces certain changes in the presentation of the defined benefit cost, and also includes more extensive disclosures.

On initial application of the revised IAS 19, the changes in cumulative employee benefit costs as of January 1, 2014 resulting from the retrospective application are adjusted to net defined benefit liabilities, deferred tax assets, capital surplus, retained earnings, other equity and non-controlling interests; however, the carrying amount of inventory is not adjusted. In addition, in preparing the consolidated financial statements for the year ended December 31, 2015, the Group elects not to present 2014 comparative information about the sensitivity analysis of the defined benefit obligation.

The initial application of the revised IAS 19 has no material impact on the current period. The impact on the prior reporting periods is set out below:

	As Originally Stated	Adjustments Arising from Retrospective Application	Adjusted
Impact on Assets, Liabilities and Equity			
December 31, 2014			
Deferred tax assets	$ 4,493,664	$ 13,308	$ 4,506,972
Net defined benefit liabilities	4,371,136	11,394	4,382,530
Capital surplus	15,995,671	17,387	16,013,058
Retained earnings	52,397,278	(16,040)	52,381,238
Other equity	5,067,931	608	5,068,539
Non-controlling interests	8,219,139	(41)	8,219,098
June 30, 2014			
Deferred tax assets	4,077,536	12,631	4,090,167
Net defined benefit liabilities	4,494,157	74,300	4,568,457
Capital surplus	8,644,487	11,350	8,655,837
Retained earnings	37,369,386	(63,210)	37,306,176
Other equity	42,633	1,211	43,844
Non-controlling interests	4,321,068	(11,020)	4,310,048
January 1, 2014			
Deferred tax assets	3,765,482	17,783	3,783,265
Net defined benefit liabilities	4,441,357	104,603	4,545,960
Capital surplus	7,908,870	11,350	7,920,220
Retained earnings	38,993,154	(87,052)	38,906,102
Other equity	(102,554)	(62)	(102,616)
Non-controlling interests	4,144,338	(11,056)	4,133,282
Impact on Total Comprehensive Income			
For the three months ended June 30, 2014			
Operating cost	46,015,351	(10,478)	46,004,873
Operating expense	5,999,711	(4,830)	5,994,881
Income tax expense	818,155	3,251	821,406
Net profit for the period	5,232,937	12,057	5,244,994
Items that may be reclassified to profit or loss:			
Exchange differences on translating foreign operations	(1,718,441)	648	(1,717,793)
Total comprehensive income for the period	3,573,342	12,705	3,586,047

(Continued)

	As Originally Stated	Adjustments Arising from Retrospective Application	Adjusted
Net profit attributable to:			
Owners of the Company	$ 5,094,365	$ 12,039	$ 5,106,404
Non-controlling interests	138,572	18	138,590
	$ 5,232,937	$ 12,057	$ 5,244,994
Total comprehensive income attributable to:			
Owners of the Company	$ 3,501,205	$ 12,687	$ 3,513,892
Non-controlling interests	72,137	18	72,155
	$ 3,573,342	$ 12,705	$ 3,586,047
For the six months ended June 30, 2014			
Operating cost	$ 90,365,873	$ (20,660)	$ 90,345,213
Operating expense	11,279,097	(9,643)	11,269,454
Income tax expense	1,544,994	6,425	1,551,419
Net profit for the period	8,789,415	23,878	8,813,293
Items that may be reclassified to profit or loss:			
Exchange differences on translating foreign operations	(129,834)	1,273	(128,561)
Total comprehensive income for the period	8,917,719	25,151	8,942,870
Net profit attributable to:			
Owners of the Company	$ 8,532,237	$ 23,842	$ 8,556,079
Non-controlling interests	257,178	36	257,214
	$ 8,789,415	$ 23,878	$ 8,813,293
Total comprehensive income attributable to:			
Owners of the Company	$ 8,677,424	$ 25,115	$ 8,702,539
Non-controlling interests	240,295	36	240,331
	$ 8,917,719	$ 25,151	$ 8,942,870
Impact on Earnings Per Share			
For the three months ended June 30, 2014			
Basic	$ 0.66	$ -	$ 0.66
Diluted	$ 0.64	$ 0.01	$ 0.65

(Continued)

	As Originally Stated	Adjustments Arising from Retrospective Application	Adjusted
For the six months ended June 30, 2014			
Basic	$ 1.11	$ 0.01	$ 1.12
Diluted	$ 1.08	$ -	$ 1.08

(Concluded)

5) Annual Improvements to IFRSs: 2009-2011 Cycle

Several standards including IFRS 1 "First-time Adoption of International Financial Reporting Standards", IAS 1 "Presentation of Financial Statements", IAS 16 "Property, Plant and Equipment", IAS 32 "Financial Instruments: Presentation" and IAS 34 "Interim Financial Reporting" were amended in this annual improvement.

The amendments to IAS 1 clarify that an entity is required to present a balance sheet as at the beginning of the preceding period when a) it applies an accounting policy retrospectively, or makes a retrospective restatement or reclassifies items in its financial statements, and b) the retrospective application, restatement or reclassification has a material effect on the information in the balance sheet at the beginning of the preceding period. The amendments also clarify that related notes are not required to accompany the balance sheet at the beginning of the preceding period.

The initial application of the amendments to the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the 2013 version of IFRSs in 2015 has material effect on the consolidated balance sheet as of January 1, 2014. In preparing the consolidated financial statements for the year ended December 31, 2015, the Group would present the consolidated balance sheet as of January 1, 2014 in accordance of the above amendments to IAS 1 and disclose related information in accordance with IAS 8 "Accounting Policies, Changes in Accounting Estimates and Errors", but the Group is not required to make disclosures about the line items of the balance sheet as of January 1, 2014.

b. New IFRSs in issue but not yet endorsed by the FSC

The Group has not applied the following new IFRSs issued by the IASB but not yet endorsed by the FSC. As of the date the consolidated financial statements were authorized for issue, the FSC has not announced their effective dates.

New IFRSs	Effective Date Announced by IASB (Note 1)
Annual Improvements to IFRSs 2010-2012 Cycle	July 1, 2014 or transactions on or after July 1, 2014
Annual Improvements to IFRSs 2011-2013 Cycle	July 1, 2014
Annual Improvements to IFRSs 2012-2014 Cycle	January 1, 2016 (Note 2)
IFRS 9 "Financial Instruments"	January 1, 2018
Amendments to IFRS 9 and IFRS 7 "Mandatory Effective Date of IFRS 9 and Transition Disclosures"	January 1, 2018
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	January 1, 2016 (Note 3)
Amendments to IFRS 10, IFRS 12 and IAS 28 "Investment Entities: Applying the Consolidation Exception"	January 1, 2016

(Continued)

New IFRSs	Effective Date Announced by IASB (Note 1)
Amendment to IFRS 11 "Accounting for Acquisitions of Interests in Joint Operations"	January 1, 2016
IFRS 14 "Regulatory Deferral Accounts"	January 1, 2016
IFRS 15 "Revenue from Contracts with Customers"	January 1, 2018
Amendment to IAS 1 "Disclosure Initiative"	January 1, 2016
Amendments to IAS 16 and IAS 38 "Clarification of Acceptable Methods of Depreciation and Amortization"	January 1, 2016
Amendments to IAS 16 and IAS 41 "Agriculture: Bearer Plants"	January 1, 2016
Amendment to IAS 19 "Defined Benefit Plans: Employee Contributions"	July 1, 2014
Amendment to IAS 36 "Impairment of Assets: Recoverable Amount Disclosures for Non-financial Assets"	January 1, 2014
Amendment to IAS 39 "Novation of Derivatives and Continuation of Hedge Accounting"	January 1, 2014
IFRIC 21 "Levies"	January 1, 2014

(Concluded)

Note 1: Unless stated otherwise, the above new IFRSs are effective for annual periods beginning on or after their respective effective dates.

Note 2: The amendment to IFRS 5 is applied prospectively to changes in a method of disposal that occur in annual periods beginning on or after January 1, 2016; the remaining amendments are effective for annual periods beginning on or after January 1, 2016.

Note 3: Prospectively applicable to transactions occurring in annual periods beginning on or after January 1, 2016.

The initial application of the above New IFRSs, whenever applied, would not have any material impact on the Group's accounting policies, except for the following:

1) IFRS 9 "Financial Instruments"

Recognition and measurement of financial assets

With regards to financial assets, all recognized financial assets that are within the scope of IAS 39 "Financial Instruments: Recognition and Measurement" are subsequently measured at amortized cost or fair value. Under IFRS 9, the requirement for the classification of financial assets is stated below:

For the Group's debt instruments that have contractual cash flows that are solely payments of principal and interest on the principal amount outstanding, their classification and measurement are as follows:

a) For debt instruments, if they are held within a business model whose objective is to collect the contractual cash flows, the financial assets are measured at amortized cost and are assessed for impairment continuously with impairment loss recognized in profit or loss, if any. Interest revenue is recognized in profit or loss by using the effective interest method;

b) For debt instruments, if they are held within a business model whose objective is achieved by both the collecting of contractual cash flows and the selling of financial assets, the financial assets are measured at fair value through other comprehensive income (FVTOCI) and are assessed for impairment. Interest revenue is recognized in profit or loss by using the effective interest method, and other gain or loss shall be recognized in other comprehensive income, except for impairment gains or losses and foreign exchange gains and losses. When the debt instruments are derecognized or reclassified, the cumulative gain or loss previously recognized in other comprehensive income is reclassified from equity to profit or loss.

Except for above, all other financial assets are measured at fair value through profit or loss. However, the Group may make an irrevocable election to present subsequent changes in the fair value of an equity investment (that is not held for trading) in other comprehensive income, with only dividend income generally recognized in profit or loss. No subsequent impairment assessment is required, and the cumulative gain or loss previously recognized in other comprehensive income cannot be reclassified from equity to profit or loss.

The impairment of financial assets

IFRS 9 requires that impairment loss on financial assets is recognized by using the "Expected Credit Losses Model". The credit loss allowance is required for financial assets measured at amortized cost, financial assets mandatorily measured at FVTOCI, lease receivables, contract assets arising from IFRS 15 "Revenue from Contracts with Customers", certain written loan commitments and financial guarantee contracts. A loss allowance for the 12-month expected credit losses is required for a financial asset if its credit risk has not increased significantly since initial recognition. A loss allowance for full lifetime expected credit losses is required for a financial asset if its credit risk has increased significantly since initial recognition and is not low. However, a loss allowance for full lifetime expected credit losses is required for trade receivables that do not constitute a financing transaction.

For purchased or originated credit-impaired financial assets, the Group takes into account the expected credit losses on initial recognition in calculating the credit-adjusted effective interest rate. Subsequently, any changes in expected losses are recognized as a loss allowance with a corresponding gain or loss recognized in profit or loss.

Hedge accounting

The main changes in hedge accounting amended the application requirements for hedge accounting to better reflect the entity's risk management activities. Compared with IAS 39, the main changes include: (1) enhancing types of transactions eligible for hedge accounting, specifically broadening the risk eligible for hedge accounting of non-financial items; (2) changing the way hedging derivative instruments are accounted for to reduce profit or loss volatility; and (3) replacing retrospective effectiveness assessment with the principle of economic relationship between the hedging instrument and the hedged item.

2) Amendment to IAS 36 "Recoverable Amount Disclosures for Non-financial Assets"

In issuing IFRS 13 "Fair Value Measurement", the IASB made consequential amendment to the disclosure requirements in IAS 36 "Impairment of Assets", introducing a requirement to disclose in every reporting period the recoverable amount of an asset or each cash-generating unit. The amendment clarifies that such disclosure of recoverable amounts is required only when an impairment loss has been recognized or reversed during the period. Furthermore, the Group is required to disclose the discount rate used in measurements of the recoverable amount based on fair value less costs of disposal measured using a present value technique.

3) IFRS 15 "Revenue from Contracts with Customers"

IFRS 15 establishes principles for recognizing revenue that apply to all contracts with customers, and will supersedes IAS 18 "Revenue", IAS 11 "Construction Contracts" and a number of revenue-related interpretations from January 1, 2017.

When applying IFRS 15, an entity shall recognize revenue by applying the following steps:

- Identify the contract with the customer;
- Identify the performance obligations in the contract;
- Determine the transaction price;
- Allocate the transaction price to the performance obligations in the contracts; and
- Recognize revenue when the entity satisfies a performance obligation.

When IFRS 15 is effective, the Group may elect to apply this Standard either retrospectively to each prior reporting period presented or retrospectively with the cumulative effect of initially applying this Standard recognized at the date of initial application.

4) Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"

The amendments stipulated that, when the Group sells or contributes assets that constitute a business (as defined in IFRS 3) to an associate or joint venture, the gain or loss resulting from the transaction is recognized in full. Also, when the Group loses control of a subsidiary that contains a business but retains significant influence or joint control, the gain or loss resulting from the transaction is recognized in full.

Conversely, when the Group sells or contributes assets that do not constitute a business to an associate or joint venture, the gain or loss resulting from the transaction is recognized only to the extent of the unrelated investors' interest in the associate or joint venture, i.e. the entity's share of the gain or loss is eliminated. Also, when the Group loses control of a subsidiary that does not contain a business but retains significant influence or joint control in an associate or a joint venture, the gain or loss resulting from the transaction is recognized only to the extent of the unrelated investors' interest in the associate or joint venture, i.e. the entity's share of the gain or loss is eliminated.

5) Amendment to IAS 1 "Disclosure Initiative"

The amendment clarifies that the consolidated financial statements should be prepared for the purpose of disclosing material information. To improve the understandability of its consolidated financial statements, the Group should disaggregate the disclosure of material items into their different natures or functions, and disaggregate material information from immaterial information.

The amendment further clarifies that the Group should consider the understandability and comparability of its consolidated financial statements to determine a systematic order in presenting its footnotes.

Except for the above impact, as of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the possible impact that the application of other standards and interpretations will have on the Group's financial position and results of operations, and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Statement of Compliance

These interim consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 "Interim Financial Reporting" as endorsed by the FSC. Disclosure information included in these interim financial statements is less than the disclosure information required in a complete set of annual financial statements.

b. Basis of consolidation

Subsidiaries included in these interim consolidated financial statements were as follows:

			Percentage of Ownership (%)		
Name of Investee	**Main Businesses**	**Establishment and Operating Location**	**June 30, 2015**	**December 31, 2014**	**June 30, 2014**
A.S.E. Holding Limited	Holding company	Bermuda	100.0	100.0	100.0
J & R Holding Limited ("J&R Holding")	Holding company	Bermuda	100.0	100.0	100.0
Innosource Limited	Holding company	British Virgin Islands	100.0	100.0	100.0
Omniquest Industrial Limited	Holding company	British Virgin Islands	100.0	100.0	100.0
ASE Marketing & Service Japan Co., Ltd.	Engaged in marketing and sales services	Japan	100.0	100.0	100.0
ASE Test, Inc.	Engaged in the testing of semiconductors	Kaohsiung, ROC	100.0	100.0	100.0
Universal Scientific Industrial Co., Ltd. ("USI")	Engaged in the manufacturing, processing and sale of computers, computer peripherals and related accessories	Nantou, ROC	99.0	99.2	99.2
USI Inc. ("USIINC")	Engaged in investing activity and established in April 2015	Nantou, ROC	99.2	-	-
Luchu Development Corporation	Engaged in the development of real estate properties	Taipei, ROC	86.1	86.1	86.1
Alto Enterprises Limited	Holding company	British Virgin Islands	100.0	100.0	100.0
Super Zone Holdings Limited	Holding company	Hong Kong	100.0	100.0	100.0
ASE (Kun Shan) Inc.	Engaged in the packaging and testing of semiconductors	Kun Shan, China	100.0	100.0	100.0
ASE Investment (Kun Shan) Limited	Holding company	Kun Shan, China	100.0	100.0	100.0
Advanced Semiconductor Engineering (China) Ltd.	Will engage in the packaging and testing of semiconductors	Shanghai, China	100.0	100.0	100.0
ASE Investment (Labuan) Inc.	Holding company	Malaysia	100.0	100.0	100.0
ASE Test Limited ("ASE Test")	Holding company	Singapore	100.0	100.0	100.0
ASE (Korea) Inc.	Engaged in the packaging and testing of semiconductors	Korea	100.0	100.0	100.0
J&R Industrial Inc.	Engaged in leasing equipment and investing activity	Kaohsiung, ROC	100.0	100.0	100.0
ASE Japan Co., Ltd.	Engaged in the packaging and testing of semiconductors	Japan	100.0	100.0	100.0
ASE (U.S.) Inc. ("ASE US")	After-sales service and sales support	U.S.A.	100.0	100.0	100.0
Global Advanced Packaging Technology Limited, Cayman Islands	Holding company	British Cayman Islands	100.0	100.0	100.0
ASE WeiHai Inc.	Engaged in the packaging and testing of semiconductors	Shandong, China	100.0	100.0	100.0
Suzhou ASEN Semiconductors Co., Ltd.	Engaged in the packaging and testing of semiconductors	Suzhou, China	60.0	60.0	60.0
Anstock Limited	Engaged in financing activity	British Cayman Islands	100.0	100.0	100.0
Anstock II Limited	Engaged in financing activity and established in July 2014	British Cayman Islands	100.0	100.0	-
ASE Module (Shanghai) Inc.	Will engage in the production and sale of electronic components and printed circuit boards	Shanghai, China	100.0	100.0	100.0
ASE (Shanghai) Inc.	Engaged in the production of substrates	Shanghai, China	100.0	100.0	100.0
ASE Corporation	Holding company	British Cayman Islands	100.0	100.0	100.0
ASE Mauritius Inc.	Holding company	Mauritius	100.0	100.0	100.0
ASE Labuan Inc.	Holding company	Malaysia	100.0	100.0	100.0
ASE Module (Kunshan) Inc.	Merged into ASE (Kun Shan) Inc. in September 2014	Kun Shan, China	-	-	100.0
Shanghai Ding Hui Real Estate Development Co., Ltd.	Engaged in the development, construction and sale of real estate properties	Shanghai, China	100.0	100.0	100.0

(Continued)

Name of Investee	Main Businesses	Establishment and Operating Location	Percentage of Ownership (%) June 30, 2015	December 31, 2014	June 30, 2014
Shanghai Ding Qi Property Management Co., Ltd.	Engaged in the management of real estate properties and was established in January 2015	Shanghai, China	100.0	-	-
Advanced Semiconductor Engineering (HK) Limited	Engaged in the trading of substrates	Hong Kong	100.0	100.0	100.0
Shanghai Ding Wei Real Estate Development Co., Ltd. ("DW")	Engaged in the development, construction and leasing of real estate properties	Shanghai, China	100.0	100.0	100.0
Shanghai Ding Yu Real Estate Development Co., Ltd.	Engaged in the development, construction and leasing of real estate properties	Shanghai, China	100.0	100.0	100.0
Kun Shan Ding Yue Real Estate Development Co., Ltd.	Engaged in the development, construction and leasing of real estate properties	Kun Shan, China	100.0	100.0	100.0
Kun Shan Ding Hong Real Estate Development Co., Ltd.	Engaged in the development, construction and leasing of real estate properties	Kun Shan, China	100.0	100.0	100.0
ASE Electronics Inc.	Engaged in the production of substrates	Kaohsiung, ROC	100.0	100.0	100.0
ASE Test Holdings, Ltd.	Holding company	British Cayman Islands	100.0	100.0	100.0
ASE Holdings (Singapore) Pte. Ltd.	Holding company	Singapore	100.0	100.0	100.0
ASE Test Finance Limited	In the process of liquidation	Mauritius	100.0	100.0	100.0
ASE Singapore Pte. Ltd.	Engaged in the packaging and testing of semiconductors	Singapore	100.0	100.0	100.0
ISE Labs, Inc.	Engaged in the testing of semiconductors	U.S.A.	100.0	100.0	100.0
ASE Electronics (M) Sdn. Bhd.	Engaged in the packaging and testing of semiconductors	Malaysia	100.0	100.0	100.0
ASE Assembly & Test (Shanghai) Limited	Engaged in the packaging and testing of semiconductors	Shanghai, China	100.0	100.0	100.0
ASE Trading (Shanghai) Ltd.	Engaged in trading activity and was invested by ASE Assembly & Test (Shanghai) Limited in January 2015	Shanghai, China	100.0	-	-
Wuxi Tongzhi Microelectronics Co., Ltd.	Engaged in the packaging and testing of semiconductors	Wuxi, China	100.0	100.0	100.0
Huntington Holdings International Co., Ltd.	Holding company	British Virgin Islands	99.2	99.2	99.2
Senetex Investment Co., Ltd.	In the process of liquidation	Nantou, ROC	99.2	99.2	99.2
Unitech Holdings International Co., Ltd.	Holding company	British Virgin Islands	99.2	99.2	99.2
Real Tech Holdings Limited	Holding company	British Virgin Islands	99.2	99.2	99.2
Universal ABIT Holding Co., Ltd.	In the process of liquidation	British Cayman Islands	99.2	99.2	99.2
Rising Capital Investment Limited	Holding company	British Virgin Islands	99.2	99.2	99.2
Rise Accord Limited	Holding company	British Virgin Islands	99.2	99.2	99.2
Cubuy Corporation	In the process of liquidation	Shanghai, China	99.2	99.2	99.2
Universal Scientific Industrial (Kunshan) Co., Ltd.	Engaged in the manufacturing and sale of computer assistance system and related peripherals	Kun Shan, China	99.2	99.2	99.2
USI Enterprise Limited ("USIE")	Engaged in the services of investment advisory and warehousing management	Hong Kong	98.7	98.7	99.1
Universal Scientific Industrial (Shanghai) Co., Ltd. ("USISH")	Engaged in the designing, manufacturing and sale of electronic components	Shanghai, China	77.2	82.1	88.6
Universal Global Technology Co., Limited	Holding company	Hong Kong	77.2	82.1	88.6
Universal Global Technology (Kunshan) Co., Ltd.	Engaged in the designing and manufacturing of electronic components	Kun Shan, China	77.2	82.1	88.6
Universal Global Technology (Shanghai) Co., Ltd.	Engaged in the processing and sales of computer and communication peripherals as well as business in import and export of goods and technology	Shanghai, China	77.2	82.1	88.6
Universal Global Electronics (Shanghai) Co., Ltd.	Engaged in the sale of electronic components and telecommunications equipment	Shanghai, China	77.2	82.1	88.6
Universal Global Industrial Co., Limited	Engaged in manufacturing, trading and investing activity	Hong Kong	77.2	82.1	88.6
Universal Global Scientific Industrial Co., Ltd.	Engaged in the manufacturing of components of telecomm and cars and provision of related R&D services	Nantou, ROC	77.2	82.1	88.6

(Continued)

Name of Investee	Main Businesses	Establishment and Operating Location	Percentage of Ownership (%) June 30, 2015	December 31, 2014	June 30, 2014
USI America Inc.	Engaged in the manufacturing and processing of motherboards and wireless network communication and provision of related technical service. The name was changed from USI Manufacturing Service Inc. to USI America Inc. in May, 2015	U.S.A.	77.2	82.1	88.6
Universal Scientific Industrial De Mexico S.A. De C.V.	Engaged in the assembling of motherboards and computer components	Mexico	77.2	82.1	88.6
USI Japan Co., Ltd.	Engaged in the manufacturing and sale of computer peripherals, integrated chip and other related accessories	Japan	77.2	82.1	88.6
USI@Work, Inc.	After-sale service	U.S.A.	77.2	82.1	88.6
USI Electronics (Shenzhen) Co., Ltd.	Engaged in the design, manufacturing and sale of motherboards and computer peripherals	Shenzhen, China	77.2	82.1	88.6

(Concluded)

To enhance operational flexibility via structural adjustments, the board of directors of the Company's subsidiary, USI, approved in January 2015 the spin-off of its investment business as well as capital reduction of NT$16,012,966 thousand by reducing 1,601,297 thousand shares (a reduction ratio of 97.56%), and would transfer its investment business to USIINC, a newly established business entity. The record date of the spin-off was April 1, 2015. USI completed the registration process of capital reduction on April 17, 2015, and USIINC also completed the registration of the incorporation on the same date. Based on the consideration of the business value to be spun-off by USI, USIINC issued 1,000,000 thousand new ordinary shares to the shareholders of USI. Based on the shareholdings on the record date of the spin-off, the shareholders of USI received 609.27 shares of USIINC's ordinary share in exchange of each 1,000 shares of USI's ordinary share. After the spin-off, the Group has control over both USI and USIINC, and the spin-off did not have material impact on the financial position and business operation of the Group.

c. Other significant accounting policies

The same accounting policies of these consolidated financial statements have been followed as were applied in the preparation of the Group's consolidated financial statements for the year ended December 31, 2014, except for those described below:

1) Retirement benefits

Defined benefit costs (including service cost, net interest and remeasurement) under the defined benefit retirement benefit plans are determined using the projected unit credit method. Service cost (including current service cost and past service cost) and net interest on the net defined benefit liability (asset) are recognized as employee benefits expense in the period they occur. Remeasurement, comprising actuarial gains and losses and the return on plan assets (excluding interest), is recognized in other comprehensive income in the period in which they occur. Remeasurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to profit or loss.

Net defined benefit liability (asset) represents the actual deficit (surplus) in the Group's defined benefit plan. Any surplus resulting from this calculation is limited to the present value of any refunds from the plans or reductions in future contributions to the plans.

Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant plan amendments, settlements, or other significant one-off events

2) Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax. Interim period income taxes are assessed on an annual basis and calculated by applying to an interim period's pre-tax income the tax rate that would be applicable to expected total annual earnings.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Group expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

5. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The same critical accounting judgments and key sources of estimation uncertainty of consolidated financial statements have been followed in these consolidated financial statements as were applied in the preparation of the consolidated financial statements for the year ended December 31, 2014.

6. CASH AND CASH EQUIVALENTS

	June 30, 2015	December 31, 2014	June 30, 2014
	NT$	NT$	NT$
Cash on hand	$ 9,222	$ 9,953	$ 11,272
Checking accounts and demand deposits	44,102,835	43,059,911	32,911,945
Cash equivalent	10,062,517	8,624,546	8,806,650
	$ 54,174,574	$ 51,694,410	$ 41,729,867

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	June 30, 2015	December 31, 2014	June 30, 2014
	NT$	NT$	NT$
Financial assets designated as at FVTPL			
Structured time deposits	$ 2,316,112	$ 2,376,050	$ 2,245,058
Private-placement convertible bonds	100,500	100,500	100,500
	2,416,612	2,476,550	2,345,558
Financial assets held for trading			
Swap contracts	713,546	1,907,705	238,806
Open-end mutual funds	535,221	533,425	531,306
Forward exchange contracts	113,627	27,811	29,046
Quoted shares	38,403	43,352	32,276
	1,400,797	2,512,293	831,434
	$ 3,817,409	$ 4,988,843	$ 3,176,992

(Continued)

	June 30, 2015	December 31, 2014	June 30, 2014
	NT$	NT$	NT$
Financial liabilities held for trading			
Conversion option, redemption option and put option of convertible bonds (Note 18)	$ 3,437,804	$ 2,520,606	$ 2,882,570
Swap contracts	295,162	99,165	95,169
Foreign currency option contracts	81,242	-	45,092
Forward exchange contracts	6,553	31,581	5,861
Interest rate swap contracts	-	-	1,249
	$ 3,820,761	$ 2,651,352	$ 3,029,941

(Concluded)

The Group entered into investment portfolios consisting of structured time deposits and private-placement convertible bonds, and all included embedded derivative instruments which are not closely related to the host contracts. The Group designated the entire contracts as financial assets at FVTPL on initial recognition.

At each balance sheet date, the outstanding swap contracts not accounted for hedge accounting were as follows:

Currency	Maturity Period	Notional Amount (In Thousands)
June 30, 2015		
Sell NT$/Buy US$	2015.07-2016.06	NT$55,104,370/US$1,803,000
Sell US$/Buy NT$	2015.07	US$49,500/NT$1,527,060
Sell US$/Buy CNY	2015.07-2015.12	US$80,000/CNY503,412
December 31, 2014		
Sell NT$/Buy US$	2015.01-2015.12	NT$36,199,735/US$1,209,000
Sell US$/Buy NT$	2015.01-2015.02	US$132,100/NT$4,149,958
Sell US$/Buy JPY	2015.01	US$72,248/JPY8,450,000
Sell US$/Buy CNY	2015.01-2015.06	US$80,000/CNY503,452
Sell CNY/Buy US$	2015.03	CNY217,288/US$35,000
June 30, 2014		
Sell NT$/Buy US$	2014.07-2015.06	NT$30,462,542/US$1,029,000
Sell US$/Buy NT$	2014.07-2014.09	US$106,500/NT$3,192,829
Sell US$/Buy JPY	2014.07-2014.08	US$76,685/JPY7,800,000
Sell US$/Buy CNY	2014.07-2014.12	US$60,000/CNY372,808
Sell CNY/Buy US$	2015.03	CNY217,288/US$35,000

At each balance sheet date, the outstanding forward exchange contracts not accounted for hedge accounting were as follow:

Currency	Maturity Period	Notional Amount (In Thousands)
June 30, 2015		
Sell US$/Buy CNY	2015.07-2015.09	US$139,000/CNY866,650
Sell US$/Buy MYR	2015.07	US$6,000/MYR22,238
Sell US$/Buy SGD	2015.07-2015.09	US$13,600/SGD18,246
Sell US$/Buy JPY	2015.07-2015.08	US$83,236/JPY10,287,203
Sell NT$/Buy US$	2015.07	NT$3,684,350/US$120,000
December 31, 2014		
Sell US$/Buy NT$	2015.01	US$14,000/NT$438,434
Sell US$/Buy CNY	2015.01-2015.03	US$127,000/CNY785,683
Sell US$/Buy MYR	2015.01-2015.02	US$6,000/MYR20,860
Sell US$/Buy SGD	2015.01-2015.02	US$11,700/SGD15,211
Sell US$/Buy JPY	2015.01-2015.04	US$18,385/JPY2,177,800
June 30, 2014		
Sell US$/Buy CNY	2014.07-2014.10	US$80,000/CNY499,198
Sell US$/Buy MYR	2014.07-2014.08	US$10,000/MYR32,361
Sell US$/Buy SGD	2014.07-2014.09	US$11,000/SGD13,767
Sell US$/Buy JPY	2014.07	US$10,208/JPY1,046,500

(Concluded)

At each balance sheet date, the outstanding cross currency swap contracts not accounted for hedge accounting were as follows:

Notional Amount (In Thousands)	Maturity Period	Range of Interest Rates Paid (%)	Range of Interest Rates Received (%)
June 30, 2014			
NT$598,600/US$20,000	2014.07	(0.19)	0.15

At each balance sheet date, the outstanding foreign currency option contracts not accounted for hedge accounting were as follows:

Currency	Maturity Period	Notional Amount (In Thousands)
June 30, 2015		
Sell US$ Put／NT$ Call	2017.07-2017.12 (Note)	US$20,000／NT$605,520
Buy US$ Call／NT$ Put	2017.07-2017.12 (Note)	US$10,000／NT$302,760
June 30, 2014		
Sell US$ Put／NT$ Call	2016.08-2016.10 (Note)	US$10,000／NT$291,660
Buy US$ Call／NT$ Put	2016.08-2016.10 (Note)	US$5,000／NT$145,830

Note: The contracts will be settled once a month and the counterparty has the right to early terminate the contracts or the contracts will be early terminated or both parties will have no obligation to settle the contracts when the specific criteria is met. The aforementioned outstanding contracts as of June 30, 2014 were all early terminated.

8. AVAILABLE-FOR-SALE FINANCIAL ASSETS

	June 30, 2015	December 31, 2014	June 30, 2014
	NT$	NT$	NT$
Open-end mutual funds	$ 850,761	$ 1,500,434	$ 420,849
Limited partnership	454,385	555,361	568,680
Quoted ordinary shares	176,045	195,070	277,998
Unquoted ordinary shares	242,164	211,726	246,753
Unquoted preferred shares	7,303	11,779	13,405
	1,730,658	2,474,370	1,527,685
Current	872,470	1,533,265	475,832
Non-current	$ 858,188	$ 941,105	$ 1,051,853

9. TRADE RECEIVABLES, NET

	June 30, 2015	December 31, 2014	June 30, 2014
	NT$	**NT$**	**NT$**
Trade receivables	$ 50,850,340	$ 53,004,955	$ 41,167,269
Less: Allowance for doubtful debts	116,937	84,145	51,916
Trade receivables, net	$ 50,733,403	$ 52,920,810	$ 41,115,353

a. Trade receivables

The Group's average credit terms were 30 to 90 days. Allowance for doubtful debts is assessed by reference to the collectibility of receivables by evaluating the account aging, historical experience and current financial condition of customers.

As of June 30, 2015, December 31, 2014 and June 30, 2014, except that the Group's five largest customers accounted for 37%, 30% and 23% of accounts receivable, respectively, the concentration of credit risk is insignificant for the remaining accounts receivable.

Aging of receivables

	June 30, 2015	December 31, 2014	June 30, 2014
	NT$	**NT$**	**NT$**
Not past due	$ 45,370,178	$ 47,387,888	$ 37,174,621
1 to 30 days	4,910,440	5,222,943	3,540,180
31 to 90 days	388,035	306,052	396,482
More than 91 days	181,687	88,072	55,986
Total	$ 50,850,340	$ 53,004,955	$ 41,167,269

The above aging schedule was based on the past due date.

Aging of receivables that were past due but not impaired

	June 30, 2015 NT$	December 31, 2014 NT$	June 30, 2014 NT$
1 to 30 days	$ 4,868,761	$ 5,191,521	$ 3,499,159
31 to 90 days	271,189	131,247	307,068
More than 91 days	-	1,407	-
Total	$ 5,139,950	$ 5,324,175	$ 3,806,227

The above aging schedule was based on the past due date.

Except for those impaired, the Group had not provided an allowance for doubtful debts on trade receivables at each balance sheet date since there has not been a significant change in credit quality and the amounts were still considered collectible. The Group did not hold any collateral or other credit enhancements over these balances nor did it have a legal right to offset against any amounts owed by the Group to counterparties.

Movement of the allowance for doubtful trade receivables

	Impaired Individually NT$	Impaired Collectively NT$	Total NT$
Balance at January 1, 2015	$ 28,305	$ 55,840	$ 84,145
Impairment losses recognized	28,496	6,133	34,629
Amount written off as uncollectible	-	(208)	(208)
Effect of foreign currency exchange differences	(811)	(818)	(1,629)
Balance at June 30, 2015	$ 55,990	$ 60,947	$ 116,937
Balance at January 1, 2014	$ 26,885	$ 41,235	$ 68,120
Impairment losses reversed	(13,116)	(886)	(14,002)
Amount written off as uncollectible	(891)	(11)	(902)
Effect of foreign currency exchange differences	$ (427)	$ (873)	$ (1,300)
Balance at June 30, 2014	$ 12,451	$ 39,465	$ 51,916

Aging of impaired trade receivables

	June 30, 2015 NT$	December 31, 2014 NT$	June 30, 2014 NT$
Not past due	$ 1,232	$ 2,701	$ -
1 to 30 days	41,679	31,422	41,021
31 to 90 days	116,846	174,805	89,414
More than 91 days	181,687	86,665	55,986
Total	$ 341,444	$ 295,593	$ 186,421

The above aging schedule was based on the past due date.

b. Transfers of financial assets

Factored trade receivables of the Company were as follows:

Counterparties	Receivables Sold (In Thousands)	Amounts Collected (In Thousands)	Advances Received At Period-end (In Thousands)	Interest Rates on Advances Received (%)	Credit Line (In Thousands)
For the six months ended June 30, 2015					
Citi bank	US$ -	US$ -	US$ -	-	US$ 92,000
For the six months ended June 30, 2014					
Citi bank	US$ 49,147	US$ 49,147	US$ -	-	US$ 92,000

Pursuant to the factoring agreement, losses from commercial disputes (such as sales returns and discounts) should be borne by the Company, while losses from credit risk should be borne by the banks. The Company also issued promissory notes to the banks for commercial disputes which remained undrawn since. The promissory notes all amounted to US$5,000 thousand as of June 30, 2015, December 31, 2014 and June 30, 2014, respectively. There were no significant losses from commercial disputes in the past.

10. INVENTORIES

	June 30, 2015	December 31, 2014	June 30, 2014
	NT$	NT$	NT$
Finished goods	$ 6,344,362	$ 6,568,459	$ 4,878,061
Work in process	3,561,330	2,064,377	1,927,485
Raw materials	10,469,249	10,155,006	8,761,526
Supplies	799,322	797,353	666,006
Raw materials and supplies in transit	670,844	577,898	417,272
	$ 21,845,107	$ 20,163,093	$ 16,650,350

The cost of inventories recognized as operating costs for the three months and for the six months ended June 30, 2015 and 2014 were NT$58,656,508 thousand, NT$46,004,848 thousand, NT$111,005,227 thousand and NT$90,300,876 thousand, respectively, which included write-down of inventories at NT$81,318 thousand, write-down-of inventories at NT$292,355 thousand, reversal of write-down of inventories at NT$135,469 thousand and write-down of inventories at NT$330,759 thousand, respectively.

11. INVENTORIES RELATED TO REAL ESTATE BUSINESS

	June 30, 2015	December 31, 2014	June 30, 2014
	NT$	NT$	NT$
Land and buildings held for sale	$ 5,424	$ 5,558	$ 5,215
Construction in progress (Note 16)	22,549,999	22,242,065	15,888,803

(Continued)

	June 30, 2015 NT$	December 31, 2014 NT$	June 30, 2014 NT$
Land held for construction	$ 1,751,429	$ 1,738,855	$ 1,692,764
Prepayments for land use rights	-	-	3,190,359
	$ 24,306,852	$ 23,986,478	$ 20,777,141

(Concluded)

Land and buildings held for sale located in Shanghai Zhangjiang was subsequently completed and sold. Construction in progress is mainly located on Caobao Road and Hutai Road in Shanghai, China and Lidu Road and Xinhong Road in Kun Shan, China. The capitalized borrowing costs for the three months ended June 30, 2015 and 2014 and for the six months ended June 30, 2015 and 2014 are disclosed in Note 22.

As of June 30, 2015, December 31, 2014 and June 30, 2014, inventories related to real estate business of 23,942,470 thousand, NT$23,697,339 thousand and NT$20,771,926 thousand, respectively, are expected to be recovered longer than twelve months.

Refer to Note 32 for the carrying amount of inventories related to real estate business that had been pledged by the Group to secure bank borrowings.

12. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

Investments in associates accounted for using the equity method consisted of the following:

Name of Associate	Main Business	Establishment and Operating Location	Carrying Amount June 30, 2015 NT$	Carrying Amount December 31, 2014 NT$	Carrying Amount June 30, 2014 NT$
Listed companies					
Hung Ching Development & Construction Co. ("HC")	Engaged in the development, construction and leasing of real estate properties	ROC	$ 1,311,329	$ 1,351,400	$ 1,350,834
Advanced Microelectronic Products Inc. ("AMPI")	Engaged in integrated circuit	ROC	71,988	99,052	121,116
Unlisted companies					
Hung Ching Kwan Co. ("HCK")	Engaged in the leasing of real estate properties	ROC	338,540	342,138	350,069
			1,721,857	1,792,590	1,822,019
	Less: Deferred gain on transfer of land		300,149	300,149	300,149
			$ 1,421,708	$ 1,492,441	$ 1,521,870

a. At each balance sheet date, the percentages of ownership held by the Group were as follows:

	June 30, 2015	December 31, 2014	June 30, 2014
HC	26.2%	26.2%	26.2%
AMPI	18.2%	18.2%	18.2%
HCK	27.3%	27.3%	27.3%

b. In January 2014, the Company acquired additional ordinary shares of AMPI in a private placement and, as a result, obtained significant influence over AMPI. The private-placement ordinary shares were restricted for disposal during a 3-year lock-up period.

c. Fair values (Level 1 inputs in terms of IFRS 13) of investments in associates with available published price quotation are summarized as follows:

	June 30, 2015	December 31, 2014	June 30, 2014
	NT$	NT$	NT$
HC	$ 1,303,966	$ 1,427,499	$ 1,128,960
AMPI	$ 135,898	$ 184,862	$ 227,164

13. PROPERTY, PLANT AND EQUIPMENT

The carrying amounts of each class of property, plant and equipment were as follows:

	June 30, 2015	December 31, 2014	June 30, 2014
	NT$	NT$	NT$
Land	$ 3,325,641	$ 3,348,018	$ 3,297,457
Buildings and improvements	58,147,270	56,395,710	45,054,933
Machinery and equipment	79,494,203	84,171,647	70,931,201
Other equipment	1,617,036	1,816,687	1,398,139
Construction in progress and machinery in transit	10,171,087	5,855,053	14,873,726
	$ 152,755,237	$ 151,587,115	$ 135,555,456

For the six months ended June 30, 2015

	Land	Buildings and improvements	Machinery and equipment	Other equipment	Construction in progress and machinery in transit	Total
	NT$	NT$	NT$	NT$	NT$	NT$
Cost						
Balance at January 1,2015	$ 3,348,018	$ 86,725,254	$233,669,627	$ 7,182,574	$ 5,862,217	$336,787,690
Additions	-	37,465	134,761	92,652	16,927,085	17,191,963
Disposals	-	(139,682)	(3,732,179)	(94,745)	(5,403)	(3,972,009)
Reclassification	-	4,739,897	7,911,496	119,462	(12,771,759)	(904)
Effect of foreign currency exchange differences	(22,377)	(1,136,350)	(2,844,526)	(135,510)	166,870	(3,971,893)
Balance at June 30,2015	$ 3,325,641	$ 90,226,584	$235,139,179	$ 7,164,433	$ 10,179,010	$346,034,847
Accumulated depreciation and impairment						
Balance at January 1,2015	$ -	$ 30,329,544	$149,497,980	$ 5,365,887	$ 7,164	$185,200,575
Depreciation expense	-	2,289,018	11,765,286	425,630	-	14,479,934
Impairment losses recognized	-	3,888	11,554	-	759	16,201
Disposals	-	(132,277)	(3,620,209)	(89,745)	-	(3,842,231)
Reclassification	-	321	602	(941)	-	(18)
Effect of foreign currency exchange differences	-	(411,180)	(2,010,237)	(153,434)	-	(2,574,851)
Balance at June 30,2015	$ -	$ 32,079,314	$155,644,976	$ 5,547,397	$ 7,923	$193,279,610

For the six months ended June 30, 2014

	Land	Buildings and improvements	Machinery and equipment	Other equipment	Construction in progress and machinery in transit	Total
	NT$	NT$	NT$	NT$	NT$	NT$
Cost						
Balance at January 1, 2014	$ 3,295,758	$ 70,593,537	$208,351,905	$ 6,384,589	$ 7,009,702	$295,635,491
Additions	-	10,373	20,018	125,539	17,121,980	17,277,910
Disposals	-	(75,449)	(3,904,203)	(208,718)	(11,247)	(4,199,617)
Reclassification	-	2,308,737	6,456,551	181,500	(8,978,524)	(31,736)
Effect of foreign currency exchange differences	1,699	(119,602)	6,941	55,788	(261,949)	(317,123)
Balance at June 30, 2014	$ 3,297,457	$ 72,717,596	$210,931,212	$ 6,538,698	$ 14,879,962	$308,364,925
Accumulated depreciation and impairment						
Balance at January 1, 2014	$ -	$ 25,826,936	$133,266,723	$ 5,044,501	$ -	$164,138,160
Depreciation expense	-	1,913,951	10,313,996	289,877	-	12,517,824
Impairment losses recognized	-	28,659	60,536	-	6,236	95,431
Disposals	-	(71,844)	(3,647,660)	(204,582)	-	(3,924,086)
Reclassification	-	(128)	(251)	364	-	(15)
Effect of foreign currency exchange differences	-	(34,911)	6,667	10,399	-	(17,845)
Balance at June 30, 2014	$ -	$ 27,662,663	$140,000,011	$ 5,140,559	$ 6,236	$172,809,469

Due to the Group's operation plans and production demands, the Group believed that a portion of property, plant and equipment was not used and recognized an impairment loss of NT$16,201 thousand, NT$75,167 thousand, NT$16,201 thousand and NT$95,431 thousand under the line item of other gains and losses in the consolidated statements of comprehensive income for the three months and for the six months ended June 30, 2015 and 2014, respectively.

Each class of property, plant and equipment was depreciated on a straight-line basis over the following useful lives:

Buildings and improvements	
Main plant buildings	10-40 years
Cleanrooms	10-20 years
Others	3-20 years
Machinery and equipment	2-10 years
Other equipment	2-20 years

The capitalized borrowing costs for the three months and for the six months ended June 30, 2015 and 2014 are disclosed in Note 22.

14. GOODWILL

	2015	2014
	NT$	NT$
Cost		
Balance at January 1	$ 12,434,411	$ 12,336,816
Effect of foreign currency exchange differences	(41,800)	3,019
Balance at June 30	$ 12,392,611	$ 12,339,835
Accumulated impairment		
Balance at January 1 and June 30	$ (1,988,996)	$ (1,988,996)

15. OTHER INTANGIBLE ASSETS

The carrying amounts of each class of other intangible assets were as follows:

	June 30, 2015 NT$	December 31, 2014 NT$	June 30, 2014 NT$
Patents	$ 15,365	$ 15,768	$ 13,654
Acquired specific technology	-	5,116	46,895
Customer relationships	401,098	501,501	587,291
Computer software and others	1,009,059	945,486	864,865
	$ 1,425,522	$ 1,467,871	$ 1,512,705

For the six months ended June 30, 2015

	Patents NT$	Acquired Specific Technology NT$	Customer Relationships NT$	Computer Software and Others NT$	Total NT$
Cost					
Balance at January 1, 2015	$ 1,025,191	$ 1,113,947	$ 1,579,015	$ 3,067,341	$ 6,785,494
Additions	209	-	-	235,779	235,988
Disposals or derecognization	(869,967)	(1,113,947)	-	-	(1,983,914)
Reclassification	-	-	-	8,747	8,747
Effect of foreign currency exchange differences	(1,511)	-	-	(49,812)	(51,323)
Balance at June 30, 2015	$ 153,922	$ -	$ 1,579,015	$ 3,262,055	$ 4,994,992
Accumulated amortization					
Balance at January 1, 2015	$ 1,009,423	$ 1,108,831	$ 1,077,514	$ 2,121,855	$ 5,317,623
Amortization expense	2,184	5,116	100,403	164,673	272,376
Disposals or derecognization	(869,967)	(1,113,947)	-	-	(1,983,914)
Effect of foreign currency exchange differences	(3,083)	-	-	(33,532)	(36,615)
Balance at June 30, 2015	$ 138,557	$ -	$ 1,177,917	$ 2,252,996	$ 3,569,470

For the six months ended June 30, 2014

	Patents	Acquired Specific Technology	Customer Relationships	Computer Software and Others	Total
	NT$	NT$	NT$	NT$	NT$
Cost					
Balance at January 1, 2014	$ 1,021,750	$ 1,113,947	$ 1,579,015	$ 3,848,793	$ 7,563,505
Additions	-	-	-	183,848	183,848
Disposals	-	-	-	(130,084)	(130,084)
Reclassification	-	-	-	(509)	(509)
Effect of foreign currency exchange differences	(409)	-	-	1,738	1,329
Balance at June 30, 2014	$ 1,021,341	$ 1,113,947	$ 1,579,015	$ 3,903,786	$ 7,618,089
Accumulated amortization					
Balance at January 1, 2014	$ 985,999	$ 1,025,273	$ 924,194	$ 3,022,215	$ 5,957,681
Amortization expense	21,885	41,779	67,530	138,350	269,544
Disposals	-	-	-	(124,797)	(124,797)
Reclassification	-	-	-	2,516	2,516
Effect of foreign currency exchange differences	(197)	-	-	637	440
Balance at June 30, 2014	$ 1,007,687	$ 1,067,052	$ 991,724	$ 3,038,921	$ 6,105,384

Each class of other intangible assets, except a portion of customer relationships amortized based on the pattern in which the economic benefits are consumed, were amortized on the straight-line basis over the following useful lives:

Patents	5-15 years
Acquired specific technology	5 years
Customer relationships	11 years
Computer software and others	2-32 years

16. LONG-TERM PREPAYMENTS FOR LEASE

Long-term prepayments for lease mainly represent land use right located in China with periods for use from 50 to 60 years. As of June 30, 2015, December 31, 2014 and June 30, 2014, the carrying amount of the land use right which the Group was in the process of obtaining the certificates was nil, NT$17,594 thousand and NT$18,258 thousand, respectively. During January 1, 2014 to June 30, 2014, the land use right located in China which the Group obtained the certificates was reclassified from long-term prepayments for lease to construction in progress under inventories related to real estate business.

17. BORROWINGS

a. Short-term borrowings

Short-term borrowings mainly represented unsecured revolving bank loans with annual interest rates at 0.50%-5.35%, 0.81%-6.00% and 0.74%-6.00% as of June 30, 2015, December 31, 2014 and June 30, 2014, respectively.

b. Long-term borrowings

As of June 30, 2015, December 31, 2014 and June 30, 2014, the long-term borrowings with fixed interest rates were NT$925,800 thousand, NT$1,192,975 thousand and NT$706,978 thousand, respectively, with annual interest rates at 0.92%, 1.10%-6.15% and 2.50%-6.15%, respectively. The fixed interest rate long-term borrowings will be repayable through December 2016. As of June 30, 2015, December 31, 2014 and June 30, 2014, the current portion of long-term borrowings with fixed interest rates were nil, NT$116,876 thousand and NT$706,978 thousand, respectively. The others were floating interest rate borrowings and consisted of the followings:

	June 30, 2015	December 31, 2014	June 30, 2014
	NT$	NT$	NT$
Working capital bank loans			
Syndicated bank loans - repayable through October 2015 to July 2018, annual interest rates were 1.34 %-1.87%, 0.90%-1.83% and 0.88%-1.83% as of June 30, 2015, December 31, 2014 and June 30, 2014, respectively	$ 11,744,082	$ 10,760,548	$ 11,144,209
Others - repayable through June 2016 to August 2019, annual interest rates were 0.92%-3.78%, 1.03%-3.74% and 1.03%-4.50% as of June 30, 2015, December 31, 2014 and June 30, 2014, respectively	9,164,160	12,479,650	19,867,678
Mortgage loans			
Repayable through July 2016 to June 2023, annual interest rates were 5.71%-6.49%, 6.77% and 7.20% as of June 30, 2015, December 31, 2014 and June 30, 2014, respectively	2,029,200	2,534,483	497,038
	22,937,442	25,774,681	31,508,925
Less: unamortized arrangement fee	25,024	32,225	44,600
	22,912,418	25,742,456	31,464,325
Less: current portion	1,551,488	2,714,131	4,527,215
Long-term borrowings	$ 21,360,930	$ 23,028,325	$ 26,937,110

Pursuant to the above syndicated bank loans agreements, the Company and some of its subsidiaries should maintain certain financial covenants including current ratio, leverage ratio, tangible net assets and interest coverage ratio. Such financial ratios are calculated based on the Group's annual audited consolidated financial statements or semi-annual reviewed consolidated financial statements or subsidiaries' annual audited financial statements under local GAAP. The Group's subsidiaries were in compliance with all of the loan covenants as of December 31, 2014, and the Company was in compliance with all of the loan covenants as of June 30, 2015, December 31, 2014 and June 30, 2014.

The Group had sufficient long term credit facility obtained before June 30, 2014 to refinance a portion of the loans on a long-term basis. Therefore, NT$5,348,897 thousand was not classified as current portion of long-term borrowings as of June 30, 2014.

18. BONDS PAYABLE

	June 30, 2015 NT$	December 31, 2014 NT$	June 30, 2014 NT$
Secured domestic bonds - secured by banks			
Repayable at maturity in August 2016 and interest due annually with annual interest rate 1.45%	$ 8,000,000	$ 8,000,000	$ 8,000,000
Unsecured convertible overseas bonds	12,344,000	12,660,000	11,946,000
Secured overseas bonds - secured by the Company			
US$300,000 thousand, repayable at maturity in July 2017; interest due semi-annually with annual interest rate 2.125%	9,258,000	9,495,000	-
CNY500,000 thousand, repayable at maturity in September 2016 and interest due semi-annually with annual interest rate 4.25%	2,523,881	2,586,207	2,426,944
CNY150,000 thousand, repaid in September 2014 with annual interest rate 3.13%	-	-	728,083
	32,125,881	32,741,207	23,101,027
Less: Discounts on bonds payable	1,258,768	1,471,076	1,592,938
	30,867,113	31,270,131	21,508,089
Less: Current portion	-	-	727,520
	$ 30,867,113	$ 31,270,131	$ 20,780,569

(Concluded)

In September 2013, the Company offered the third unsecured convertible overseas bonds (the "Bonds") in US$400,000 thousand. The Bonds is zero coupon bonds with the maturity of 5 years, in denominations of US$200 thousand or in any integral multiples thereof. Each holder of the Bonds has the right at any time on or after October 16, 2013 and up to (and including) August 26, 2018, except during legal lock-up period, to convert Bonds into newly issued listed common shares at the conversion price NT$33.085, determined on the basis of a fixed exchange rate of US$1 to NT$29.956. The conversion price will be adjusted in accordance with the conversion provisions due to anti-dilution clause. As of June 30, 2015, December 31, 2014 and June 30, 2014, the conversion price was NT$31.93, NT$31.93 and NT$33.05, respectively.

The Bonds may be redeemed at the option of the Company, in whole or in part, at any time on or after the third anniversary of the offering date provided that (1) the closing price, translated into U.S. dollars, of the common shares for a period of 20 consecutive trading days is at least 130% of the conversion price, (2) at least 90% in aggregate principal amount of the Bonds originally outstanding has been redeemed, repurchased and canceled or converted, or (3) the Company is required to pay additional taxes on the Bonds as a result of certain changes in tax laws in the ROC.

Each holder shall have the right to request the Company repurchase all or any portion of the principal amount thereof of a holder's Bonds (1) on or after the third anniversary of the offering date, (2) in the event of a change of control, or (3) in the event of delisting.

The Bonds contained a debt host contract, recognized as bonds payable, and the conversion option, redemption option and put option (collectively the "Bonds Options") are recognized as financial liabilities at FVTPL. The effective interest rate of the debt host contract was 3.16% and the aggregate fair value of the Bonds Options was NT$1,667,950 thousand on initial recognition.

To focus on corporate sustainability and to carry out the commitment to environmental protection and energy conservation, Anstock II Limited, a subsidiary the Company 100% owned, offered overseas bonds in US$300,000 thousand with the maturity of 3 years and annual interest rate of 2.125% (the “Green Bonds”) in July 2014. The Green Bonds are unconditionally and irrevocably guaranteed by the Company and the proceeds will be used to fund certain eligible projects to promote the Group's transition to low-carbon and climate resilient growth.

19. OTHER PAYABLES

	June 30, 2015	December 31, 2014	June 30, 2014
	NT$	NT$	NT$
Dividends payable (Note 21)	$ 15,298,059	$ -	$ 9,966,357
Payables for property, plant and equipment	6,563,106	7,097,129	7,636,989
Accrued salary and bonus	4,774,240	5,550,040	4,079,420
Accrued bonus to employees and remuneration to directors and supervisors	3,549,877	2,602,796	2,752,273
Accrued employee insurance	625,180	572,259	540,566
Accrued utilities	494,439	495,404	529,004
Accrued legal settlement fee	-	814,185	-
Others	5,049,630	5,232,703	5,022,284
	$ 36,354,531	$ 22,364,516	$ 30,526,893

The Company and its subsidiary, ASE US, reached the final settlement agreement with Tessera Inc. (“Tessera”) in October 2014 to resolve the patent infringement lawsuit, and Tessera has dismissed all claims against the Company and ASE US. The final settlement amount was NT$814,185 thousand (US$27,000 thousand as resolved in the final settlement agreement in October 2014) and paid in January 2015.

20. RETIREMENT BENEFIT PLANS

The Group’s pension plans consisted of defined contribution retirement plan and defined benefit retirement plan. Employee benefit expenses in respect of the Group’s defined benefit retirement plans were calculated using the projected pension cost stated in 2014 and 2013 actuarial reports and recognized in the following line items in respective periods:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2015	2014 (Adjusted)	2015	2014 (Adjusted)
	NT$	NT$	NT$	NT$
Operating cost	$ 79,737	$ 81,742	$ 160,717	$ 161,233
Selling and marketing expenses	2,545	2,341	5,113	4,765
General and administrative expenses	11,361	18,282	23,096	32,967
Research and development expenses	9,591	8,330	19,187	16,588
	$ 103,234	$ 110,695	$ 208,113	$ 215,553

21. EQUITY

a. Share capital

Ordinary shares

	June 30, 2015	December 31, 2014	June 30, 2014
Numbers of shares authorized (in thousands)	10,000,000	10,000,000	10,000,000
Numbers of shares reserved (in thousands)			
Employee share options	800,000	800,000	800,000
Numbers of shares registered (in thousands)	7,887,882	7,852,538	7,810,455
Numbers of shares subscribed in advance (in thousands)	7,304	9,187	17,534
Number of shares issued and fully paid (in thousands)	7,895,186	7,861,725	7,827,989

	June 30, 2015	December 31, 2014	June 30, 2014
	NT$	NT$	NT$
Shares authorized	$ 100,000,000	$ 100,000,000	$ 100,000,000
Shares reserved			
Employee share options	$ 8,000,000	$ 8,000,000	$ 8,000,000

The holders of issued ordinary shares with a par value at $10 per share are entitled the right to vote and receive dividends, except the shares held by the Group’s subsidiaries which are not entitled the right to vote. As of June 30, 2015, December 31, 2014 and June 30, 2014, there were 500,000 thousand ordinary shares included in the authorized shares that were not yet required to complete the share registration process.

American Depositary Receipts

The Company issued ADSs and each ADS represents five ordinary shares. As of June 30, 2015, December 31, 2014 and June 30, 2014, 125,153 thousand, 125,731 thousand and 105,927 thousand ADSs were outstanding and represented approximately 625,763 thousand , 628,657 thousand and 529,633 thousand ordinary shares of the Company, respectively.

b. Capital surplus

	June 30, 2015	December 31, 2014 (Adjusted)	June 30, 2014 (Adjusted)
	NT$	NT$	NT$
May be used to offset a deficit, distributed as cash dividends, or transferred to share capital (1)			
Arising from issuance of ordinary shares	$ 5,816,378	$ 5,325,382	$ 4,750,281
Arising from treasury share transactions	716,770	425,004	425,862

(Continued)

	June 30, 2015	December 31, 2014 (Adjusted)	June 30, 2014 (Adjusted)
	NT$	NT$	NT$
Arising from the difference between consideration received and the carrying amount of the subsidiaries' net assets during actual disposal	$ 7,197,510	$ -	$ -
May be used to offset a deficit only			
Arising from changes in percentage of ownership interest in subsidiaries (2)	9,050,793	9,054,328	2,177,229
May not be used for any purpose			
Arising from employee share options	1,059,071	1,178,210	1,274,124
Arising from share of changes in capital surplus of associates	30,134	30,134	28,341
	$ 23,870,656	$ 16,013,058	$ 8,655,837

(Concluded)

1) Such capital surplus may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash dividends or transferred to share capital (limited to a certain percentage of the Company's capital surplus and once a year).

2) Such capital surplus arises from the effect of changes in ownership interest in a subsidiary resulted from equity transactions other than actual disposal or acquisition, or from changes in capital surplus of subsidiaries accounted for by using equity method.

c. Retained earnings and dividend policy

The Articles of Incorporation of ASE Inc. (the "Articles") provides that annual net income shall be distributed in the following order:

1) Replenishment of deficits;

2) 10.0% as legal reserve;

3) Special reserve appropriated or reversed in accordance with laws or regulations set forth by the authorities concerned;

4) An amount equal to the excess of the income from investments accounted for using the equity method over cash dividends as special reserve;

5) Addition or deduction of realized gains or losses on equity instruments at fair value through other comprehensive income;

6) Not more than 1.0% of the remainder, from 1) to 5), as compensation to directors;

7) Between 7.0% to 11.0% of the remainder, from 1) to 5), as bonus to employees, of which 7.0% shall be distributed in accordance with the employee bonus plan and the excess shall be distributed to specified employees at the board of directors' discretion; and

8) Any remainder from above as dividends to shareholders.

Employees to whom referred in 7) above include employees of subsidiaries that meet certain conditions, which are to be determined by the board of directors.

The Company is currently in the mature growth stage. To meet the capital needs for business development now and in the future and satisfy the shareholders' demand for cash inflows, the Company shall use residual dividend policy to distribute dividends, of which the cash dividend is not lower than 30% of the total dividend distribution, with the remainder to be distributed in stock. A distribution plan is also to be made by the board of directors and passed for resolution in the shareholders' meeting.

In accordance with the amendments to the Company Act in May 2015, the recipients of dividends and bonuses are limited to shareholders and do not include employees. Accordingly, the Company expects to make amendments to the Company's Articles of Incorporation to be approved during the 2016 annual shareholders' meeting. For information about the accrual basis of the employee compensation and remuneration to directors and supervisors for the three months and for the six months ended June 30, 2015 and 2014, and the actual appropriations for the years ended December 31, 2014 and 2013, please refer to employee benefits expense under profit before income tax in Note 22 (f).

Under Rule No. 1010012865 and Rule No. 1010047490 issued by the FSC and the directive titled "Questions and Answers for Special Reserves Appropriated Following Adoption of IFRSs", the Company should appropriate or reverse to a special reserve. Any special reserve appropriated may be reversed to the extent that the net debit balance reverses and thereafter distributed.

Appropriation of earnings to legal reserve shall be made until the legal reserve equals the Company's capital surplus. Legal reserve may be used to offset deficits. If the Company has no deficit and the legal reserve has exceeded 25% of the Company's capital surplus, the excess may be transferred to capital or distributed in cash.

The appropriations of earnings for 2014 and 2013 resolved at the Company's annual shareholders' meetings in June 2015 and June 2014, respectively, were as follows:

	Appropriation of Earnings		**Dividends Per Share**	
	For Year 2014	**For Year 2013**	**For Year 2014**	**For Year 2013**
	NT$	**NT$**	**NT$ (in dollars)**	**NT$ (in dollars)**
Legal reserve	$ 2,359,267	$ 1,568,907		
Special reserve reversed	-	(309,992)		
Cash dividends	15,589,825	10,156,005	$ 2.00	$ 1.30
	$ 17,949,092	$ 11,414,920		

d. Accumulated other comprehensive income

1) Exchange differences on translating foreign operations

	2015	**2014 (Adjusted)**
	NT$	**NT$**
Balance at January 1	$ 4,541,761	$ (525,583)
Exchange differences arising on translating foreign operations	(3,023,353)	(111,871)
Share of exchange difference of associates accounted for using the equity method	(231)	1,228
Balance at June 30	$ 1,518,177	($ 636,226)

2) Unrealized gain on available-for-sale financial assets

	2015 NT$	2014 NT$
Balance at January 1	$ 526,778	$ 426,246
Unrealized loss arising on revaluation of available-for-sale financial assets	(61,220)	(14,368)
Cumulative loss reclassified to profit or loss on disposal of available-for-sale financial assets	15,384	17,972
Share of unrealized gain on available-for-sale financial assets of associates accounted for using the equity method	83,032	250,220
Balance at June 30	$ 563,974	$ 680,070

3) Cash flow hedges

	2015 NT$	2014 NT$
Balance at January 1	$ -	$ (3,279)
Gain arising on changes in fair value of hedging instruments - Interest rate swap contracts	-	795
Cumulative losses arising on changes in fair value of hedging instruments reclassified to profit or loss - Interest rate swap contracts	-	2,484
Balance at June 30	$ -	$ -

e. Treasury shares (in thousand shares)

	Beginning Balance	Addition	Retirement/ Decrease	Ending Balance
For the six months ended June 30, 2015				
Shares held by subsidiaries	145,883	-	-	145,883
Shares reserved for bonds conversion	-	120,000	-	120,000
	145,883	120,000	-	265,883
For the six months ended June 30, 2014				
Shares held by subsidiaries	145,883	-	-	145,883

In February 2015, the board of directors approved to repurchase up to 120,000 thousand of the Company's ordinary shares which will be used for equity conversion of convertible overseas bonds to be issued in the future. The Company has completed the repurchase during March 2015 and the shares repurchased accounted for 1.53% of the Company's total issued shares. The average repurchase price was NT$44.45 per share.

The Company's shares held by its subsidiaries at each balance sheet date were as follows:

	Shares Held By Subsidiaries (in thousand shares)	Carrying amount NT$	Fair Value NT$
June 30, 2015			
ASE Test	88,200	$ 1,380,721	$ 3,686,780
J&R Holding	46,704	381,709	1,952,217
ASE Test, Inc.	10,979	196,677	458,913
	145,883	$ 1,959,107	$ 6,097,910
December 31, 2014			
ASE Test	88,200	$ 1,380,721	$ 3,360,438
J&R Holding	46,704	381,709	1,779,413
ASE Test, Inc.	10,979	196,677	418,291
	145,883	$ 1,959,107	$ 5,558,142
June 30, 2014			
ASE Test	88,200	$ 1,380,721	$ 3,426,588
J&R Holding	46,704	381,709	1,814,441
ASE Test, Inc.	10,979	196,677	426,526
	145,883	$ 1,959,107	$ 5,667,555

The Company issued ordinary shares in connection with its merger with its subsidiaries. The shares held by its subsidiaries were reclassified from investments accounted for using the equity method to treasury shares on the proportion owned by the Company.

Under the Securities and Exchange Act in the ROC, the Company shall neither pledge treasury shares nor exercise shareholders' rights on these shares, such as rights to dividends and voting. The subsidiaries holding treasury shares, however, retain shareholders' rights except the rights to participate in any share issuance for cash and voting.

f. Non-controlling interests

	2015 NT$	2014 (Adjusted) NT$
Balance at January 1	$ 8,219,098	$ 4,133,282
Attributable to non-controlling interests:		
Share of profit for the period	333,436	257,214
Exchange difference on translating foreign operations	(160,575)	(16,690)
Unrealized gain (loss) on available-for-sale financial assets	5,012	(193)
Partial disposal of interests in subsidiaries (Notes 26)	1,712,836	-
Spin-off of subsidiaries	3,535	-

(Continued)

	2015	2014 (Adjusted)
	NT$	NT$
Non-controlling interest relating to issue of ordinary shares under employee share options	$ 205,827	$ 22,201
Cash dividends to non-controlling interests	(232,148)	(85,766)
Balance at June 30	$ 10,087,021	$ 4,310,048

(Concluded)

22. PROFIT BEFORE INCOME TAX

a. Other income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2015	2014	2015	2014
	NT$	NT$	NT$	NT$
Interest income	$ 64,972	$ 70,577	$ 116,277	$ 129,289
Government subsidy	33,997	39,610	79,519	77,571
Rental income	13,644	14,589	29,775	31,212
Dividends income	6,970	15,031	72,720	18,448
	$ 119,583	$ 139,807	$ 298,291	$ 256,520

b. Other gains and losses

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2015	2014	2015	2014
	NT$	NT$	NT$	NT$
Net gains (losses) on financial assets designated as at FVTPL	$ 107,813	$ (22,555)	$ 252,198	$ 176,483
Net losses arising on financial instruments held for trading	(441,142)	(930,041)	(1,554,445)	(802,783)
Foreign exchange gains (losses), net	839,064	711,519	1,378,941	43,197
Others	(39,065)	160,776	4,200	262,313
	$ 466,670	$ (80,301)	$ 80,894	$ (320,790)

c. Finance costs

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2015	2014	2015	2014
	NT$	NT$	NT$	NT$
Total interest expense for financial liabilities measured at amortized cost	$ 597,124	$ 617,006	$ 1,234,551	$ 1,237,901
Less: Amounts included in the cost of qualifying assets				
Inventories related to real estate business	(48,780)	(19,754)	(96,936)	(32,473)
Property, plant and equipment	(12,226)	(27,342)	(24,165)	(47,573)
	536,118	569,910	1,113,450	1,157,855
Loss arising on derivatives as designated hedging instruments in cash flow hedge accounting relationship reclassified from equity to profit or loss	-	513	-	2,484
Other finance costs	5,277	7,577	10,333	16,020
	$ 541,395	$ 578,000	$ 1,123,783	$ 1,176,359

Information relating to the capitalized borrowing costs was as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2015	2014	2015	2014
	NT$	NT$	NT$	NT$
Annual interest capitalization rates				
Inventories related to real estate business (%)	5.35-6.77	6.00-7.21	5.35-6.77	6.00-7.21
Property, plant and equipment (%)	0.97-4.21	0.88-6.15	0.86-6.15	0.88-6.15

d. Depreciation and amortization

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2015	2014	2015	2014
	NT$	NT$	NT$	NT$
Property, plant and equipment	$ 7,222,936	$ 6,247,868	$14,479,934	$12,517,824
Intangible assets	136,548	134,272	272,376	269,544
Total	$ 7,359,484	$ 6,382,140	$14,752,310	$12,787,368

(Continued)

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2015	2014	2015	2014
	NT$	NT$	NT$	NT$
Summary of depreciation by function				
Operating costs	$ 6,747,917	$ 5,800,572	$13,541,979	$11,630,272
Operating expenses	475,019	447,296	937,955	887,552
	$ 7,222,936	$ 6,247,868	$14,479,934	$12,517,824
Summary of amortization by function				
Operating costs	$ 27,121	$ 47,339	$ 58,384	$ 96,836
Operating expenses	109,427	86,933	213,992	172,708
	$ 136,548	$ 134,272	$ 272,376	$ 269,544

(Concluded)

e. Employee benefits expense

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2015	2014 (Adjusted)	2015	2014 (Adjusted)
	NT$	NT$	NT$	NT$
Post-employment benefits				
Defined contribution plans	$ 422,377	$ 391,929	$ 833,183	$ 755,738
Defined benefit plans	103,234	110,695	208,113	215,553
	525,611	502,624	1,041,296	971,291
Equity-settled share-based payments	6,480	27,361	19,355	60,848
Salary, incentives and bonus	10,376,569	9,914,245	20,802,126	18,866,855
Other employee benefits	1,675,166	1,504,123	3,256,176	2,873,067
	$12,583,826	$11,948,353	$25,118,953	$22,772,061
Summary of employee benefits expense by function				
Operating costs	$ 8,655,661	$ 8,168,421	$17,351,149	$15,598,663
Operating expenses	3,928,165	3,779,932	7,767,804	7,173,398
	$12,583,826	$11,948,353	$25,118,953	$22,772,061

Under the Company Act as amended in May 2015, the Company's Articles of Incorporation should stipulate a fixed amount or ratio of annual profit to be distributed as employees' compensation. However, the Company has not made consequential amendments to its policies for distribution of employees' compensation. The bonus to employees and remuneration to directors and supervisors which represented 11% and 1%, respectively, of net income (net of the bonus and remuneration), were as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2015	2014	2015	2014
	NT$	NT$	NT$	NT$
Bonus to employees	$ 403,220	$ 531,932	$ 846,644	$ 871,223
Remuneration to directors and supervisors	36,657	48,357	76,968	79,202

Material differences between such estimated amounts and the amounts proposed by the board of directors on or before the annual consolidated financial statements are authorized for issue are adjusted in the year the bonus and remuneration were recognized. If there is a change in the proposed amounts after the annual consolidated financial statements are authorized for issue, the differences are recorded as a change in accounting estimate.

The bonus to employees and the remuneration to directors and supervisors for 2014 and 2013 resolved at the Company's annual shareholders' meetings in June 2015 and June 2014, respectively, were as follows:

	For Year 2014	For Year 2013
	NT$	NT$
Bonus to employees	$ 2,335,600	$ 1,587,300
Remuneration to directors and supervisors	211,200	144,000

The differences between the resolved amounts of the bonus to employees and remuneration to directors and supervisors and the accrued amounts reflected in the consolidated financial statements for the year ended December 31, 2014 and 2013 was deemed changes in estimates. The difference was NT$ 1,330 thousand and NT$385 thousand and had been adjusted in earnings for the six months ended June 30, 2015 and 2014, respectively.

Information regarding the bonus to employees and the remuneration to directors and supervisors resolved by the shareholders' meeting is available on the Market Observation Post System website of the TSE.

23. INCOME TAX

a. Income tax expense recognized in profit or loss

The major components of income tax expense were as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2015	2014 (Adjusted)	2015	2014 (Adjusted)
	NT$	NT$	NT$	NT$
Current income tax				
In respect of the current period	$ 548,954	$ 173,991	$1,420,392	$ 728,240
Income tax on unappropriated earnings	561,104	$ 427,415	$ 610,556	$ 435,152
Adjustments for prior periods	(69,841)	12,441	(45,906)	14,010
	1,040,217	613,847	1,985,042	1,195,402

(Continued)

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2015	2014 (Adjusted)	2015	2014 (Adjusted)
	NT$	NT$	NT$	NT$
Deferred income tax				
In respect of the current period	$ 574,936	$ 235,185	$ 557,943	$ 335,816
Effect of foreign currency exchange differences	(18,977)	(27,626)	(90,629)	20,201
	555,959	207,559	467,314	356,017
Income tax expense recognized in profit or loss	$1,596,176	$ 821,406	$2,452,356	$1,551,419

(Concluded)

b. Integrated income tax

As of June 30, 2015, December 31, 2014 and June 30, 2014, unappropriated earnings were all generated on and after January 1, 1998. As of June 30, 2015, December 31, 2014 and June 30, 2014, the balance of the Imputation Credit Account ("ICA") was NT$2,350,976 thousand, NT$934,038 thousand and NT$1,373,841 thousand, respectively.

The creditable ratio for the distribution of earnings of 2014 and 2013 was 6.07% (estimated) and 6.10% (actual), respectively.

c. Income tax assessments

Income tax returns of ASE Inc. and its ROC subsidiaries have been examined by authorities through 2012 and through 2010, 2011, 2012 or 2013, respectively. ASE Inc. and some of its ROC subsidiaries disagreed with the result of examinations relating to its income tax returns for 2004 through 2008 and 2010 through 2012 and appealed to the tax authorities. A settlement was reached in June 2015. The related income tax expenses in the years resulting from the examinations have been accrued in respective tax years.

24. EARNINGS PER SHARE

The earnings and weighted average number of ordinary shares outstanding in the computation of earnings per share were as follows:

Net profit for the period

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2015	2014 (Adjusted)	2015	2014 (Adjusted)
	NT$	NT$	NT$	NT$
Net profit for the period attributable to owners of the Company	$3,651,434	$5,106,404	$8,120,635	$8,556,079

(Continued)

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2015	2014 (Adjusted)	2015	2014 (Adjusted)
	NT$	NT$	NT$	NT$
Effect of potentially dilutive ordinary shares:				
Employee share options issued by subsidiaries	$ (55,490)	$ (51,215)	$ (106,466)	$ (89,384)
Convertible bonds	(96,854)	-	-	-
Earnings used in the computation of diluted earnings per share	$3,499,090	$5,055,189	$8,014,169	$8,466,695

(Concluded)

Weighted average number of ordinary shares outstanding (in thousand shares)

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2015	2014 (Adjusted)	2015	2014 (Adjusted)
	NT$	NT$	NT$	NT$
Weighted average number of ordinary shares in computation of basic earnings per share	7,627,736	7,679,580	7,666,927	7,666,975
Effect of potentially dilutive ordinary shares:				
Employee share options	92,122	106,098	97,655	97,758
Bonus to employees	56,581	49,490	64,877	55,755
Convertible bonds	375,271	-	-	-
Weighted average number of ordinary shares in computation of diluted earnings per share	8,151,710	7,835,168	7,829,459	7,820,488

The Group is able to settle the bonus to employees by cash or shares. The Group presumed that the entire amount of the bonus would be settled in shares and the resulting potential shares were included in the weighted average number of ordinary shares outstanding used in the computation of diluted earnings per share if the effect is dilutive. Such dilutive effect of the potential shares was included in the computation of diluted earnings per share until the shareholders approve the number of shares to be distributed to employees at their meeting in the following year.

Expect for the three months ended June 30, 2015, if the outstanding convertible bonds issued by the Company were converted to ordinary shares, earnings used in the computation of diluted earnings per share would have increased. Therefore, they were anti-dilutive and excluded from the computation of diluted earnings per share.

25. SHARE-BASED PAYMENT ARRANGEMENTS

Employee share option plans of the Company and its subsidiaries

In order to attract, retain and reward employees, ASE Inc. has four employee share option plans for full-time employees of the Group. Each share option represents the right to purchase one ordinary share of ASE Inc. when exercised. Under the terms of the plans, share options are granted at an exercise price equal to or not less than the closing price of the ordinary shares listed on the TSE at the grant date. The option rights of these plans are valid for 10 years, non-transferable and exercisable at certain percentages subsequent to the second anniversary of the grant date. For any subsequent changes in the Company's capital structure, the exercise price is accordingly adjusted.

In December 2014, the board of directors approved the 5th employee share option plan. The plan has been declared to the authority and became effective in April 2015 while the options have not yet granted to employees.

a. ASE Inc. Option Plans

Information about share options was as follows:

	For the Six Months Ended June 30			
	2015		2014	
	Number of Options (In Thousands)	Weighted Average Exercise Price Per Share (NT$)	Number of Options (In Thousands)	Weighted Average Exercise Price Per Share (NT$)
Balance at January 1	209,745	$20.7	285,480	$20.5
Options forfeited	(569)	20.6	(771)	20.5
Options expired	(730)	-	(322)	-
Options exercised	(33,461)	20.5	(40,163)	18.9
Balance at June 30	174,985	20.8	244,224	20.7
Options exercisable, end of period	171,811	20.8	205,885	20.7

The weighted average share prices at the dates of exercise of share options for the six months ended June 30, 2015 and 2014 was NT$41.9 and NT$32.2, respectively.

Information about the Company's outstanding share options at each balance sheet date was as follows:

	Range of Exercise Price Per Share (NT$)	Weighted Average Remaining Contractual Life (Years)
June 30, 2015	$ 20.4-22.6	3.9
December 31, 2014	11.1-13.5	0.4
	20.4-22.6	4.4
June 30, 2014	11.1-13.5	0.9
	20.4-22.6	4.9

b. ASE Mauritius Inc. Option Plan

ASE Mauritius Inc. has an employee share option plan for full-time employees of the Group which granted 30,000 thousand units in December 2007. Under the terms of the plan, each unit represents the right to purchase one ordinary share of ASE Mauritius Inc. when exercised. The option rights of the plan are valid for 10 years, non-transferable and exercisable at certain percentages subsequent to the second anniversary of the grant date.

Information about share options was as follows:

	For the Six Months Ended June 30			
	2015		2014	
	Number of Options (In Thousands)	Exercise Price Per Share (US$)	Number of Options (In Thousands)	Exercise Price Per Share (US$)
Balance at January 1	28,545	$ 1.7	28,545	$ 1.7
Options forfeited	(75)	1.7	-	-
Balance at June 30	28,470	1.7	28,545	1.7
Options exercisable, end of period	28,470	1.7	28,545	1.7

As of June 30, 2015, December 31, 2014 and June 30, 2014, the remaining contractual life was 2.5 years, 3 years and 3.5years, respectively.

c. USIE Option Plans

The terms of the plans issued by USIE were the same with those of the Company's option plans. USIE modified its option plan granted in 2007 by extending the contractual life to 12 years. The incremental fair value was all recognized as employee benefits expense in the years of modifications since the options were all vested.

Information about share options was as follows:

	For the Six Months Ended June 30			
	2015		2014	
	Number of Options (In Thousands)	Weighted Average Exercise Price Per Share (US$)	Number of Options (In Thousands)	Weighted Average Exercise Price Per Share (US$)
Balance at January 1	34,159	$ 2.1	34,939	$ 2.1
Options forfeited	(84)	2.8	-	-
Options exercised	(2,965)	2.0	-	-
Balance at June 30	31,110	2.1	34,939	2.1
Options exercisable, end of period	29,516	2.1	30,001	2.0

Information about USIE's outstanding share options at each balance sheet date was as follows:

	Range of Exercise Price Per Share (US$)	Weighted Average Remaining Contractual Life (Years)
June 30, 2015	$ 1.5	4.5
	2.4-2.9	5.3
December 31, 2014	1.5	5.0
	2.4-2.9	5.8
June 30, 2014	1.5	4.5
	2.4-2.9	6.3

26. EQUITY TRANSACTION WITH NON-CONTROLLING INTERESTS

In November 2014, USISH completed its cash capital increase of CNY2,017,690 thousand and the Group's shareholdings of USISH decreased from 88.6% to 82.1% since the Group did not subscribe for additional new shares. The transaction was accounted for as an equity transaction since the Group did not cease to have control over USISH and, as a result, in the fourth quarter of 2014, capital surplus was increased by NT$6,877,101 thousand (after adjusted).

In April 2015, USIE sold its shareholdings of 54,000 thousand ordinary shares of USISH amounting to CNY1,992,060 thousand and, as a result, the Group's shareholdings of USISH decreased from 82.1% to 77.2%. The transaction was accounted for as an equity transaction since the Group did not cease to have control over USISH. and, as a result, capital surplus was increased by NT$7,197,510 thousand in the second quarter of 2015.

27. NON-CASH TRANSACTIONS

For the six months ended June 30, 2015 and 2014, the Group entered into the following non-cash investing activities which were not reflected in the consolidated statements of cash flows:

	For the Six Months Ended June 30	
	2015	2014
	NT$	NT$
Payments for property, plant and equipment		
Purchase of property, plant and equipment	$ 17,191,963	$ 17,277,910
Increase in prepayments for property, plant and equipment (recorded under the line item of other non-current assets)	312,382	1,536,241
Decrease (increase) in payables for property, plant and equipment	534,023	(4,228,386)
Capitalized borrowing costs	(24,165)	(47,573)
	$ 18,014,203	$ 14,538,192
Proceeds from disposal of property, plant and equipment		
Consideration from disposal of property, plant and equipment	$ 133,424	$ 269,091
Decrease (increase) in other receivables	25,432	(109,682)
	$ 158,856	$ 159,409

28. OPERATING LEASE ARRANGEMENTS

Except those discussed in Note 16, the Company and its subsidiary, ASE Test, Inc., lease the land on which their buildings are located under various operating lease agreements with the ROC government expiring through January 2023. The agreements grant these entities the option to renew the leases and reserve the right for the lessor to adjust the lease payments upon an increase in the assessed value of the land and to terminate the leases under certain conditions. In addition, the Group leases buildings, machinery and equipment under operating leases.

The subsidiaries' offices located in U.S.A. and Japan, etc. are leased from other parties and the lease term will expire through 2015 to 2021 with the option to renew the leases upon expiration.

The Group recognized rental expense of NT$348,177 thousand, NT$368,653 thousand, NT$713,685 thousand and NT$670,684 thousand for the three months and for the six months ended June 30, 2015 and 2014, respectively.

29. CAPITAL MANAGEMENT

The capital structure of the Group consists of debt and equity. The Group manages its capital to ensure that entities in the Group will be able to continue as going concerns while maximizing the return to shareholders through the optimization of the debt and equity balance. Key management personnel of the Group periodically reviews the cost of capital and the risks associated with each class of capital. In order to balance the overall capital structure, the Group may adjust the amount of dividends paid to shareholders, the number of new shares issued or repurchased, and the amount of new debt issued or existing debt redeemed.

The Group is not subject to any externally imposed capital requirements except those discussed in Note 17.

30. FINANCIAL INSTRUMENTS

a. Fair value of financial instruments that are not measured at fair value

1) Fair value of financial instruments not measured at fair value but for which fair value is disclosed

Except bonds payable measured at amortized cost, the management considers that the carrying amounts of financial assets and financial liabilities not measured at fair value approximate their fair values.

The carrying amounts and fair value of bonds payable as of June 30, 2015, December 31, 2014 and June 30, 2014, respectively, were as follows:

	Carrying Amount NT$	Fair Value NT$
June 30, 2015	$ 30,867,113	$ 31,399,345
December 31, 2014	31,270,131	31,702,988
June 30, 2014	21,508,089	22,171,323

2) Fair value hierarchy

The aforementioned fair value hierarchy of bonds payable was Level 3 which was determined based on discounted cash flow analysis with the applicable yield curve for the duration or the last trading prices.

b. Fair value of financial instruments that are measured at fair value on a recurring basis

1) Fair value hierarchy

	Level 1	Level 2	Level 3	Total
	NT$	NT$	NT$	NT$
June 30, 2015				
Financial assets at FVTPL				
Financial assets designated as at FVTPL				
Structured time deposits	$ -	$ 2,316,112	$ -	$ 2,316,112
Private-placement convertible bonds	-	100,500	-	100,500
Derivative financial assets				
Swap contracts	-	713,546	-	713,546
Forward exchange contracts	-	113,627	-	113,627
Non-derivative financial assets held for trading				
Open-end mutual funds	535,221	-	-	535,221
Quoted shares	38,403	-	-	38,403
	$ 573,624	$ 3,243,785	$ -	$ 3,817,409
Available-for-sale financial assets				
Open-end mutual funds	$ 850,761	$ -	$ -	$ 850,761
Limited Partnership	-	-	454,385	454,385
Quoted shares	176,045	-	-	176,045
Unquoted shares	-	-	249,467	249,467
	$ 1,026,806	$ -	$ 703,852	$ 1,730,658
Financial liabilities at FVTPL				
Derivative financial liabilities				
Conversion option, redemption option and put option of convertible bonds	$ -	$ 3,437,804	$ -	$ 3,437,804
Swap contracts	-	295,162	-	295,162
Foreign currency option contracts	-	81,242	-	81,242
Foreign exchange contracts	-	6,553	-	6,553
	$ -	$ 3,820,761	$ -	$ 3,820,761
December 31, 2014				
Financial assets at FVTPL				
Financial assets designated as at FVTPL				
Structured time deposits	$ -	$ 2,376,050	$ -	$ 2,376,050
Private-placement convertible bonds	-	100,500	-	100,500

(Continued)

	Level 1	Level 2	Level 3	Total
	NT$	NT$	NT$	NT$
Derivative financial assets				
Swap contracts	$ -	$ 1,907,705	$ -	$ 1,907,705
Forward exchange contracts	-	27,811	-	27,811
Non-derivative financial assets held for trading				
Open-end mutual funds	533,425	-	-	533,425
Quoted shares	43,352	-	-	43,352
	$ 576,777	$ 4,412,066	$ -	$ 4,988,843
Available-for-sale financial assets				
Open-end mutual funds	$ 1,500,434	$ -	$ -	$ 1,500,434
Limited Partnership	-	-	555,361	555,361
Unquoted shares	-	-	223,505	223,505
Quoted shares	195,070	-	-	195,070
	$ 1,695,504	$ -	$ 778,866	$ 2,474,370
Financial liabilities at FVTPL				
Derivative financial liabilities				
Conversion option, redemption option and put option of convertible bonds	$ -	$ 2,520,606	$ -	$ 2,520,606
Swap contracts	-	99,165	-	99,165
Forward exchange contracts	-	31,581	-	31,581
	$ -	$ 2,651,352	$ -	$ 2,651,352
June 30, 2014				
Financial assets at FVTPL				
Financial assets designated as at FVTPL				
Structured time deposits	$ -	$ 2,245,058	$ -	$ 2,245,058
Private-placement convertible bonds	-	100,500	-	100,500
Derivative financial assets				
Swap contracts	-	238,806	-	238,806
Forward exchange contracts	-	29,046	-	29,046
Non-derivative financial assets held for trading				
Open-end mutual funds	531,306	-	-	531,306
Quoted shares	32,276	-	-	32,276
	$ 563,582	$ 2,613,410	$ -	$ 3,176,992

(Continued)

	Level 1	Level 2	Level 3	Total
	NT$	NT$	NT$	NT$
Available-for-sale financial assets				
Limited Partnership	$ -	$ -	$ 568,680	$ 568,680
Open-end mutual funds	277,998	-	-	277,998
Unquoted shares	-	-	260,158	260,158
Quoted shares	420,849	-	-	420,849
	$ 698,847	$ -	$ 828,838	$ 1,527,685
Financial liabilities at FVTPL				
Derivative financial liabilities				
Conversion option, redemption option and put option of convertible bonds	$ -	$ 2,882,570	$ -	$ 2,882,570
Swap contracts	-	95,169	-	95,169
Foreign currency option contracts	-	45,092	-	45,092
Forward exchange contracts	-	5,861	-	5,861
Interest rate swap contracts	-	1,249	-	1,249
	$ -	$ 3,029,941	$ -	$ 3,029,941

(Concluded)

For assets and liabilities held for the six months ended June 30, 2015 and 2014 that were measured at fair value on a recurring basis, there were no transfers between Level 1 and Level 2 of the fair value hierarchy.

2) Reconciliation of Level 3 fair value measurements of financial assets

The financial assets measured at Level 3 fair value were equity investments with no quoted prices classified as available-for-sale financial assets - non-current. Reconciliations for the six months ended June 30, 2015 and 2014 were as follows:

	2015	2014
	NT$	NT$
Balance at January 1	$ 778,866	$ 797,162
Purchase	13,791	30,000
Total gains or losses		
In profit or loss	(15,899)	-
In other comprehensive income	(32,907)	22,087
Disposals	(39,999)	(20,411)
Balance at June 30	$ 703,852	$ 828,838

As of June 30, 2015 and 2014, unrealized loss of NT$ 47,776 thousand and unrealized gain of NT$41,520 thousand, recorded in other comprehensive income under the heading of unrealized gain (loss) on available-for-sale financial assets, were included in the carrying amount of the financial assets at fair value on Level 3 fair value measurement.

3) Valuation techniques and assumptions applied for the purpose of measuring fair value

a) Valuation techniques and inputs applied for the purpose of measuring Level 2 fair value measurement

Financial Instruments	Valuation Techniques and Inputs
Derivatives - swap contracts, forward exchange contracts, foreign currency option contracts and interest rate swap contracts	Discounted cash flows - Future cash flows are estimated based on observable forward exchange rates at balance sheet dates and contract forward rates, discounted at rates that reflected the credit risk of various counterparties.
Derivatives - conversion option, redemption option and put option of convertible bonds	Option pricing model - Incorporation of present value techniques and reflect both the time value and the intrinsic value of options
Structured time deposits and private-placement convertible bonds	Discounted cash flows - Future cash flows are estimated based on observable forward exchange rates or stock prices at balance sheet dates and contract interest rate ranges or conversion prices, discounted at rates that reflected the credit risk of various counterparties.

b) Valuation techniques and inputs applied for the purpose of measuring Level 3 fair value measurement

The fair value of the Group's investments in unquoted shares on Level 3 fair value measurement were measured using market approach based on investees' recent financing activities, technical development, valuation of investees comparable companies, market conditions and other economic indicators.

The fair values of investments in limited partnership are measured using discounted cash flow technique and a comparable multiple technique. The significant unobservable inputs used in the discounted cash flow technique were discount rates of 9.10% to 12.98% and the terminal growth rates of 2.00% to 2.50%. Any significant increase in discount rates or any significant decrease in terminal growth rates would result in a decrease in the fair value of the investments in limited partnership. The significant unobservable input used in the comparable multiple technique was EBITDA multiples of 9.00 to 9.36. Any significant decrease in multiples would result in a decrease in the fair value of the investments in limited partnership.

c. Categories of financial instruments

	June 30, 2015	December 31, 2014	June 30, 2014
	NT$	NT$	NT$
Financial assets			
FVTPL			
Designated as at FVTPL	$ 2,416,612	$ 2,476,550	$ 2,345,558
Held for trading	1,400,797	$ 2,512,293	831,434
Available-for-sale financial assets	1,730,658	2,474,370	1,527,685
Loans and receivables (Note 1)	106,412,318	106,158,279	84,224,709

(Continued)

	June 30, 2015	December 31, 2014	June 30, 2014
	NT$	NT$	NT$
Financial liabilities			
FVTPL			
Held for trading	$ 3,820,761	$ 2,651,352	$ 3,029,941
Measured at amortized cost (Note 2)	162,208,004	157,157,392	144,726,461

Note 1: The balances included loans and receivables measured at amortized cost which comprise cash and cash equivalents, trade and other receivables and other financial assets.

Note 2: The balances included financial liabilities measured at amortized cost which comprise short-term and long-term borrowings, trade and other payables, bonds payable and long-term payables.

d. Financial risk management objectives and policies

The derivative instruments used by the Group are to mitigate risks arising from ordinary business operations. All derivative transactions entered into by the Group are designated as either hedging or trading. Derivative transactions entered into for hedging purposes must hedge risk against fluctuations in foreign exchange rates and interest rates arising from operating activities. The currencies and the amount of derivative instruments held by the Group must match its hedged assets and liabilities denominated in foreign currencies.

The Group's risk management department monitors risks to mitigate risk exposures, reports unsettled position, transaction balances and related gains or losses to the Group’s chief financial officer on monthly basis.

1) Market risk

The Group’s activities exposed it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. Gains or losses arising from fluctuations in foreign currency exchange rates of a variety of derivative financial instruments were approximately offset by those of hedged items. Interest rate risk was not significant due to the cost of capital was expected to be fixed.

There had been no change to the Group's exposure to market risks or the manner in which these risks were managed and measured.

a) Foreign currency exchange rate risk

The Group had sales and purchases as well as financing activities denominated in foreign currency which exposed the Group to foreign currency exchange rate risk. The Group entered into a variety of derivative financial instruments to hedge foreign currency exchange rate risk to minimize the fluctuations of assets and liabilities denominated in foreign currencies.

The carrying amounts of the Group's foreign currency denominated monetary assets and liabilities (including those eliminated upon consolidation) as well as derivative instruments which exposed the Group to foreign currency exchange rate risk at each balance sheet date are presented in Note 35.

The Group was principally subject to the impact to exchange rate fluctuation in U.S. dollars and Japanese yen against NT$ or Chinese Yuan Renminbi (“CNY”). 1% is the sensitivity rate used when reporting foreign currency exchange rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in foreign currency exchange rates. The sensitivity analysis included financial assets and liabilities and inter-company receivables and payables within the Group. The changes in profit before income tax due to a 1% change in U.S. dollars and Japanese yen both against NT$ and CNY would be NT$152,000 thousand and NT$10,000 thousand for the six months ended June 30, 2015 and 2014, respectively. Hedging contracts and hedged items have been taken into account while measuring the changes in profit before income tax. The abovementioned sensitivity analysis mainly focused on the foreign currency monetary items at the end of the reporting period. As the period-end exposure did not reflect the exposure for the six months ended June 30, 2015 and 2014, the abovementioned sensitivity analysis was unrepresentative of those periods.

b) Interest rate risk

Except a portion of long-term borrowings and bonds payable at fixed interest rates, the Group was exposed to interest rate risk because group entities borrowed funds at floating interest rates. Changes in market interest rates will lead to variances in effective interest rates of borrowings from which the future cash flow fluctuations arise.

The carrying amounts of the Group's financial assets and financial liabilities with exposure to interest rates at each balance sheet date were as follows:

	June 30, 2015 NT$	December 31, 2014 NT$	June 30, 2014 NT$
Fair value interest rate risk			
Financial liabilities	$ 33,239,514	$ 34,003,038	$ 23,087,600
Cash flow interest rate risk			
Financial assets	47,968,124	51,603,455	42,469,340
Financial liabilities	44,286,033	65,149,698	63,731,510

For assets and liabilities with floating interest rates, a 100 basis point increase or decrease was used when reporting interest rate risk internally to key management personnel. If interest rates had been 100 basis points (1%) higher or lower and all other variables held constant, the Group's profit before income tax for the six months ended June 30, 2015 and 2014 would have decreased or increased approximately by NT$ 19,000 thousand and NT$107,000 thousand, respectively.

c) Other price risk

The Group was exposed to equity or debt price risk through its investments in financial assets at FVTPL, including private-placement convertible bonds, quoted shares, and open-end mutual funds, and available-for-sale financial assets. If equity or debt prices were 1% higher or lower, profit before income tax for the six months ended June 30, 2015 and 2014 would have increased or decreased approximately by NT$6,800 thousand and NT$6,700 thousand, respectively, and other comprehensive income before income tax for the six months ended June 30, 2015 and 2014 would have increased or decreased approximately by NT$17,000 thousand and NT$15,000 thousand, respectively.

In addition, the Group was also exposed to the Company's ordinary share price risk through Bonds Options recognized as financial liabilities held for trading. 7% is the sensitivity rate used when reporting price risk internally to key management personnel. If the Company's ordinary share price increased or decreased by 7%, profit before income tax for the six months ended June 30, 2015 and 2014 would have decreased approximately by NT$772,000 thousand

and NT$697,000 thousand, respectively, or increased approximately by NT$765,000 thousand and NT$635,000 thousand, respectively.

2) Credit risk

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the Group. The Group's credit risk arises from cash and cash equivalents, receivables and other financial assets. The Group's maximum exposure to credit risk was the carrying amounts of financial assets in the condensed consolidated balance sheets.

The Group dealt with counterparties creditworthy and has a credit policy and trade receivable management procedures to ensure recovery and evaluation of trade receivables. The Group's counterparties consisted of a large number of customers and banks and there was no significant concentration of credit risk exposure.

3) Liquidity risk

The Group manages liquidity risk by maintaining adequate working capital and banking facilities to fulfill the demand for cash flow used in the Group's operation and capital expenditure. The Group also monitors its compliance with all the loan covenants. Liquidity risk is not considered to be significant.

In the table below, financial liabilities with a repayment on demand clause were included in the earliest time band regardless of the probability of counter-parties choosing to exercise their rights. The maturity dates for other non-derivative financial liabilities were based on the agreed repayment dates.

To the extent that interest flows are floating rate, the undiscounted amounts were derived from the interest rates at each balance sheet date.

	On Demand or Less than 1 Month	1 to 3 Months	3 Months to 1 Year	1 to 5 Years	More than 5 Years
	NT$	NT$	NT$	NT$	NT$
June 30, 2015					
Non-derivative financial liabilities					
Non-interest bearing	$ 25,383,312	$ 32,914,509	$ 3,761,489	$ 1,793	$ 182,712
Floating interest rate liabilities	6,790,371	9,475,221	4,909,500	21,654,763	554,812
Fixed interest rate liabilities	11,350,988	4,942,012	2,340,124	33,524,188	-
	$ 43,524,671	$ 47,331,742	$ 11,011,113	$ 55,180,744	$ 737,524
December 31, 2014					
Non-derivative financial liabilities					
Non-interest bearing	$ 23,660,711	$ 21,370,876	$ 4,606,064	$ 155,599	$ 29,139
Floating interest rate liabilities	21,534,220	9,003,403	12,364,453	23,870,629	175,302
Fixed interest rate liabilities	684,039	838,234	846,899	34,458,859	-
	$ 45,878,970	$ 31,212,513	$ 17,817,416	$ 58,485,087	$ 204,441
June 30, 2014					
Non-derivative financial liabilities					
Non-interest bearing	$ 20,117,006	$ 27,410,385	$ 2,957,153	$ 639,296	$ 27,496
Floating interest rate liabilities	9,084,145	18,914,277	14,817,938	22,052,914	-
Fixed interest rate liabilities	791,292	1,212,388	823,465	22,762,754	-
	$ 29,992,443	$ 47,537,050	$ 18,598,556	$ 45,454,964	$ 27,496

The amounts included above for floating interest rate instruments for non-derivative financial liabilities was subject to change if changes in floating interest rates differ from those estimates of interest rates determined at each balance sheet date.

The following table detailed the Group's liquidity analysis for its derivative financial instruments. The table was based on the undiscounted contractual net cash inflows and outflows on derivative instruments that settle on a net basis, and the undiscounted gross cash inflows and outflows on those derivatives that require gross settlement. When the amounts payable or receivable are not fixed, the amounts disclosed have been determined by reference to the projected interest rates as illustrated by the yield curves at each balance sheet date.

	On Demand or Less than 1 Month	**1 to 3 Months**	**3 Months to 1 Year**
	NT$	**NT$**	**NT$**
June 30, 2015			
Net settled			
Forward exchange contracts	$ 18,850	$ -	$ -
Gross settled			
Forward exchange contracts			
Inflows	$ 2,592,088	$ 2,614,064	$ -
Outflows	(2,558,341)	(2,566,829)	-
	33,747	47,235	-
Swap contracts			
Inflows	20,032,451	12,600,738	29,441,611
Outflows	(19,804,712)	(12,195,365)	(29,438,554)
	227,739	405,373	3,057
Foreign currency option contracts			
Inflows	308,600	-	-
Outflows	(302,760)	-	-
	5,840	-	-
	$ 267,326	$ 452,608	$ 3,057
December 31, 2014			
Gross settled			
Forward exchange contracts			
Inflows	$ 3,662,813	$ 1,959,573	$ 9,241
Outflows	(3,655,279)	(1,940,145)	(9,331)
	7,534	19,428	(90)
Swap contracts			
Inflows	10,342,259	4,621,200	33,399,031
Outflows	(10,215,834)	(4,461,118)	(31,646,310)
	126,425	160,082	1,752,721
	$ 133,959	$ 179,510	$ 1,752,631

(Continued)

June 30, 2014	On Demand or Less than 1 Month NT$	1 to 3 Months NT$	3 Months to 1 Year NT$
Net settled			
Foreign currency option contracts	$ 3,495	$ -	$ -
Gross settled			
Forward exchange contracts			
Inflows	$ 1,481,891	$ 1,820,590	$ 59,728
Outflows	(1,463,385)	(1,798,121)	(59,730)
	18,506	22,469	(2)
Swap contracts			
Inflows	6,159,216	8,730,018	24,187,583
Outflows	(6,150,838)	(8,649,113)	(23,980,103)
	8,378	80,905	207,480
Interest rate swap contracts			
Inflows	597,464	-	-
Outflows	(598,600)	-	-
	(1,136)	-	-
	$ 25,748	$ 103,374	$ 207,478

(Concluded)

31. RELATED PARTY TRANSACTIONS

Balances and transactions within the Group had been eliminated upon consolidation. Details of transactions between the Group and other related parties were disclosed as follows:

a. The Company contributed NT$100,000 thousand to ASE Cultural and Educational Foundation in January 2015 for environmental charity in promoting the related domestic environmental protection and public service activities (Note 33).

b. In June 2015, the Company acquired real estate from HC at NT$2,466,000 thousand, which was primarily based on independent professional appraisal reports and fully paid in June 2015.

c. Compensation to key management personnel

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2015 NT$	2014 NT$	2015 NT$	2014 NT$
Short-term employee benefits	$ 254,742	$ 211,089	$ 502,734	$ 403,727
Post-employment benefits	789	1,421	1,588	2,758
Share-based payments	2,961	8,258	8,844	18,364
	$ 258,492	$ 220,768	$ 513,166	$ 424,849

The compensation to the Company's key management personnel is according to personal performance and market trends.

32. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

In addition to Note 9, the following assets were provided as collateral for bank borrowings and the tariff guarantees of imported raw materials:

	June 30, 2015 NT$	December 31, 2014 NT$	June 30, 2014 NT$
Inventories related to real estate business	$ 4,909,472	$ 15,164,858	$ 12,762,990
Other financial assets (including current and non-current)	266,651	268,562	267,061
	$ 5,176,123	$ 15,433,420	$ 13,030,051

As of June 30, 2015, in addition to the above assets, the shares of the Group's subsidiary, DW, were also provided as collateral for bank borrowings.

33. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

In addition to those disclosed in other notes, significant commitments and contingencies of the Group as of each balance sheet date were as follows:

a. Significant commitments

1) As of June 30, 2015, December 31, 2014 and June 30, 2014, unused letters of credit of the Group were approximately NT$57,000 thousand, NT$137,000 thousand and NT$294,000 thousand, respectively.

2) As of June 30, 2015, December 31, 2014 and June 30, 2014, the amounts that the Group has committed to purchase property, plant and equipment were approximately NT$11,976,000 thousand, NT$17,498,000 thousand and NT$17,146,000 thousand, respectively, of which NT$ 2,462,641 thousand, NT$1,516,396 thousand and NT$ 3,274,977 thousand had been prepaid, respectively.

3) In consideration of corporate social responsibility for environmental protection, the Company's board of directors, in December 2013, approved contributions to be made in the next 30 years, at a total amount of NT$3,000,000 thousand, at the minimum, to environmental protection efforts in Taiwan.

b. Non-cancellable operating lease commitments

	June 30, 2015 NT$
Less than 1 year	$ 228,536
1 to 5 years	281,687
More than 5 years	405,074
	$ 915,297

34. SIGNIFICANT SUBSEQUENT EVENTS

a. In July 2015, the Company offered the forth unsecured convertible overseas bonds in US$200,000 thousand which was approved by the Company's board of directors in May 2015. The bonds are in denominations of US$200 thousand with zero coupon and the maturity of 2.75 years. The conversion price was NT$54.55.

b. The establishment of the joint venture with TDK Corporation to invest in ASE Embedded Electronics Inc., which was approved by the Company's board of directors in May 2015, was approved by the Taiwan Fair Trade Commission in July 2015.

35. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The following information was aggregated by the foreign currencies other than functional currencies of the group entities and the exchange rates between foreign currencies and respective functional currencies were disclosed. The significant assets and liabilities denominated in foreign currencies were as follows:

	Foreign Currencies (In Thousand)	Exchange Rate	Carrying Amount (In Thousand)
June 30, 2015			
Monetary financial assets			
US$	$ 3,220,271	US$1=NT$30.86	$ 99,377,565
US$	1,006,103	US$1=CNY6.1136	31,048,343
JPY	2,095,642	JPY1=NT$0.2524	528,940
JPY	9,330,092	JPY1=US$0.0082	2,354,915
Monetary financial liabilities			
US$	2,498,569	US$1=NT$30.86	77,105,843
US$	1,212,520	US$1=CNY6.1136	37,418,357
JPY	4,569,015	JPY1=NT$0.2524	1,153,219
JPY	9,624,363	JPY1=US$0.0082	2,429,189
December 31, 2014			
Monetary financial assets			
US$	3,086,749	US$1=NT$31.65	97,695,606
US$	649,271	US$1=CNY6.119	20,549,427
JPY	3,354,008	JPY1=NT$0.2646	887,471
JPY	8,787,236	JPY1=US$0.0084	2,325,103
Monetary financial liabilities			
US$	2,896,001	US$1=NT$31.65	91,658,432
US$	976,913	US$1=CNY6.119	30,919,296
JPY	3,159,712	JPY1=NT$0.2646	836,060
JPY	8,903,753	JPY1=US$0.0084	2,355,933
June 30, 2014			
Monetary financial assets			
US$	2,523,925	US$1=NT$29.865	75,377,025
US$	636,968	US$1=CNY6.1528	19,023,038
JPY	2,865,388	JPY1=NT$0.2946	844,143
JPY	8,009,696	JPY1=US$0.0099	2,359,657

(Continued)

	Foreign Currencies (In Thousand)	Exchange Rate	Carrying Amount (In Thousand)
Monetary financial liabilities			
US$	$ 2,168,024	US$1=NT$29.865	$ 64,748,061
US$	999,906	US$1=CNY6.1528	29,862,186
JPY	5,767,638	JPY1=NT$0.2946	1,699,146
JPY	8,112,385	JPY1=US$0.0099	2,389,909
			(Concluded)

The significant realized and unrealized foreign exchange gains (losses) were as follows:

	For the Three Months Ended June 30, 2015		For the Three Months Ended June 30, 2014	
Foreign Currencies	**Exchange Rate**	**Net Foreign Exchange Gain (Loss)**	**Exchange Rate**	**Net Foreign Exchange Gain (Loss)**
US$	US$1=NT$30.86	$ 174,167	US$1=NT$29.865	$ (3,293)
NT$		650,128		719,149
CNY	CNY1=NT$5.0478	5,830	CNY1=NT$4.853	5,420
		$ 830,125		$ 721,276

	For the Six Months Ended June 30, 2015		For the Six Months Ended June 30, 2014	
Foreign Currencies	**Exchange Rate**	**Net Foreign Exchange Gain (Loss)**	**Exchange Rate**	**Net Foreign Exchange Gain (Loss)**
US$	US$1=NT$30.86	$ 237,827	US$1=NT$29.865	$ 51,525
NT$		1,128,378		49,644
CNY	CNY1=NT$5.0478	(28,027)	CNY1=NT$4.853	(42,724)
		$ 1,338,178		$ 58,445

36. OTHERS

On December 20, 2013, the Kaohsiung Environmental Protection Bureau (“KEPB”) issued an official letter No. Kao-Shih-Huan-Chu-Tu-Tzu 10243758100 and an administrative sanction letter No. Kao-Shih-Huan-Chu-Shui-Chu-Tzu 30-102-120022 (“the Administrative Decision”). The Administrative Decision was to impose a fine of NT$110,065 thousand which has been recorded under the line item of other losses for the year ended December 31, 2013. On April 7, 2014, the amount of the fine was amended to NT$109,359 thousand by the KEPB. On January 17, 2014, the Company retained lawyers to file an administrative appeal to nullify the Administrative Decision with the Kaohsiung City Government, but the administrative appeal was dismissed. The Company next retained lawyers to file an administrative complaint to revoke the part of the Administrative Decision pertaining to the fine, and the case is being heard by the Kaohsiung High Administrative Court. Meanwhile, owing to the event above, on January 3, 2014, the Kaohsiung District Prosecutors Office charged the Company with violation of the Waste Disposal Act and the judgment was handed down on October 20, 2014, in which the Company was fined NT$3,000 thousand, recorded under the line item of other gains and losses for the year ended December 31, 2014, for violation of Article 47 of the Waste Disposal Act. The Company filed an appeal against the judgment, and the case is being heard by the Taiwan High Court's Kaohsiung Branch Court.

37. OPERATING SEGMENTS INFORMATION

The Group has the following reportable segments: Packaging, Testing and EMS. The Group packages bare semiconductors into finished semiconductors with enhanced electrical and thermal characteristics; provides testing services, including front-end engineering testing, wafer probing and final testing services; provides electronics manufacturing services. Information about other business activities and operating segments that are not reportable are combined and disclosed in "Others." The Group engages in other activities such as substrate production and real estate business.

The accounting policies for segments are the same as those described in Note 4. The measurement basis for resources allocation and performance evaluation is based on profit before income tax.

Segment information for the six months ended June 30, 2015 and 2014 was as follows:

Segment revenues and results

	Packaging	Testing	EMS	Others	Adjustment and Elimination	Total
	NT$	NT$	NT$	NT$	NT$	NT$
For the six months ended June 30, 2015						
Revenue from external customers	$ 57,938,792	$ 12,410,279	$ 62,834,080	$ 1,700,819	$ -	$ 134,883,970
Inter-segment revenues (Note)	$ 4,327,354	$ 89,179	$ 27,722,611	$ 3,949,889	$ (36,089,033)	$ -
Segment profit before income tax	$ 6,231,681	$ 2,929,407	$ 1,656,543	$ 88,797	$ -	$ 10,906,428
As of June 30, 2015						
Segment assets	$ 158,872,293	$ 42,793,574	$ 89,441,706	$ 44,053,422	$ -	$ 335,160,995
For the six months ended June 30, 2014						
Revenue from external customers	$ 57,362,974	$ 12,384,390	$ 41,866,061	$ 1,701,410	$ -	$ 113,314,835
Inter-segment revenues (Note)	$ 2,449,795	$ 66,415	$ 21,822,070	$ 4,200,937	$ (28,539,217)	$ -
Segment profit before income tax	$ 5,631,464	$ 2,873,373	$ 1,590,639	$ 269,236	$ -	$ 10,364,712
As of June 30, 2014						
Segment assets	$ 154,076,086	$ 43,508,119	$ 50,097,695	$ 39,930,462	$ -	$ 287,612,362

Note: Inter-segment revenues were eliminated upon consolidation.