

DR Market Announcement

J.P.Morgan

July 21, 2016

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NASDAQ
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Attn: Market Operations .

Security Name: Siliconware Precision Industries Co., Ltd (SPIL) - ADR - Final Announcement
CUSIP: 827084864

Please be advised of the following Final dividend information for the above noted issuer:

	<u>Foreign Date</u>	<u>DR Date</u>
Record Date	July 01, 2016	June 27, 2016
Payment/Value Date	July 21, 2016	July 28, 2016
Ex Date	June 23, 2016	

New Taiwan Dollar per foreign share	3.8
DR Ratio	5 : 1
New Taiwan Dollar per DR	19
Foreign Exchange Date	07/21/2016
Final Foreign Exchange Rate ¹ Inclusive of a fee of 0.005000	32.08

All amounts are in USD

Withholding Tax Rate	20%
Rate per DR	0.592269
Withholding Amount	0.085182
Dividend Fee	0.020000
DSC	0.000000
Final Dividend Rate per DR	0.487087

The distribution of 3.80 TWD is comprised of TWD 2.80 (USD 0.436409) sourced from earnings distribution taxed at 19.518795075% (originally 20%) and TWD 1.00 (USD 0.155860) from capital reserve which is free of tax.

Sincerely,

Bill Kish Authorized Signature

*Investor Disclosures

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FX Transactions are entered with JPMorgan acting in a principal capacity through the relevant JPMorgan FX desk. The foreign exchange rate (the "FX Rate") applied to an FX Transaction, is determined by JPMorgan in its sole discretion, and shall be either (a) the WMR Rate, or (b) the JPMorgan Rate plus, in either case up to 20 basis points.

The "WMR Rate" means the spot rate published by WM Reuters Company ("WMR") for the currencies that JPMorgan classifies as freely convertible, and shall be the rate published by WMR at 11:00 a.m. or 2:00 p.m., New York time, or at such other time as JPMorgan may determine from time to time (or the weighted average of the rates). As of 12 June 2014, currencies for which WMR publishes the WMR Rate and which JPMorgan classifies as freely convertible for DR FX purposes are: AUD – Australian Dollar, CAD – Canadian Dollar, CHF – Swiss Franc, DKK – Danish Krone, EUR – Euro, GBP – British Pound, HKD – Hong Kong Dollar, HUF – Hungarian Forint, ILS – Israeli Shekel, JPY – Japanese Yen, MXN – Mexican Peso, NOK – Norwegian Krone, SEK – Swedish Krone, SGD – Singapore Dollar, TRY – New Turkish Lira, ZAR – South African Rand.

The "JPMorgan Rate" means the JPMorgan FX desk ("FX desk") quoted rate for currencies that are not classified by JPMorgan as freely convertible. The JPMorgan Rate is determined by JPMorgan in its sole discretion and may be based on a third party or internal rate source, a published spot rate, the FX desk's view of the market risk, the actual rate at which the FX desk executed a cover trade, or otherwise as deemed appropriate by the FX desk. The JPMorgan Rate may include a profit earned by JPMorgan in converting the currency.

Notwithstanding the foregoing, with respect to currencies determined by JPMorgan to be freely convertible, if (a) WMR stops publishing the WMR Rate for a particular currency or (b) the FX desk deems, in its sole discretion, that a WMR Rate is not a reasonable reflection of the market, then, without prior notice, the FX Rate will be the JPMorgan Rate.

In connection with FX Transactions involving certain non-freely convertible currencies, or cases when it is not commercially practicable for JPMorgan to enter into an FX Transaction through its FX desk, as the case may be, the FX Transaction is managed and executed by JPMorgan's local sub-custodian or other agent in the relevant jurisdiction. For such FX Transactions, the foreign exchange rate applied by the local sub-custodian is the FX Rate. JPMorgan may hedge its exposure in respect of any FX Transaction in a principal capacity and may incur a gain or loss in doing so.

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