

**Report of Organizational Actions
 Affecting Basis of Securities**

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Advanced Semiconductor Engineering, Inc.		2 Issuer's employer identification number (EIN)	
3 Name of contact for additional information Georgette Yeh	4 Telephone No. of contact +866-2-6636-5678	5 Email address of contact georgette_yeh@aseglobal.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact Room 1901, 19F, 333 Keelung Road, Section 1		7 City, town, or post office, state, and ZIP code of contact Taipei, Taiwan 11012	
8 Date of action April 30, 2018		9 Classification and description Ordinary Shares / American Depositary Shares	
10 CUSIP number 00215W100	11 Serial number(s)	12 Ticker symbol ASX	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ ASE Industrial Holding Co., Ltd. ("ASE Holdings") was set up as a newly-formed holding company to acquire all issued shares of Advanced Semiconductor Engineering, Inc. (the "Target") in exchange for shares of ASE Holdings. The share exchange (and the acquisition by ASE Holdings for cash of all shares of Silicone Precision Industries Co., Ltd) is described in the registration statement on Form F-4 filed with the Securities and Exchange Commission on January 18, 2018. The share exchange became effective on April 30, 2018. As a result, Target became a wholly owned subsidiary of ASE Holdings. In the share exchange, Target's shareholders exchanged Target common shares for the right to receive 0.5 ASE Holdings common shares per Target common share. Holders of Target's American depositary shares ("Target ADSs") exchanged their Target ADSs for 1.25 American depositary shares of ASE Holdings ("ASE Holdings ADSs") per Target ADS. Exchanging Target shareholders received cash in lieu of an entitlement to receive a fractional ASE Holdings ADS or ASE Holdings common share, as the case may be (a "fractional entitlement"). Each holder of Target common shares or Target ADSs received ASE Holdings common shares or ASE Holdings ADSs, as the case may be, with a fair market value approximately equal to the fair market value of the Target common shares or Target ADSs exchanged by such holder.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ A U.S. shareholder's aggregate tax basis in its ASE Holdings ADSs or ASE Holdings common shares received pursuant to the share exchange equals the aggregate tax basis that the U.S. holder had in the Target ADSs or Target common shares immediately prior to the share exchange, less any tax basis allocable to a fractional entitlement.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ As described in #15 above, a U.S. shareholder's aggregate tax basis in its ASE Holdings ADSs or ASE Holdings common shares received pursuant to the share exchange equals the aggregate tax basis that the U.S. holder had in the Target ADSs or Target common shares immediately prior to the share exchange, less any tax basis allocable to a fractional entitlement.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Internal Revenue Code Sections 354(a)(1) and 358(a)(1)

18 Can any resulting loss be recognized? ▶ A U.S. holder who receives cash in lieu of fractional entitlement may recognize loss in an amount equal to the difference between the amount of cash received and the tax basis allocable to such fractional entitlement.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2018, the year of the share exchange.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ▶  Date ▶ 2018-6-11
Print your name ▶ JOSEPH TUNG Title ▶ CFO/DIRECTOR

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	