

Provided by: Globalwafers.Co.,Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/06/30	2018/12/31	2018/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	37,967,790	35,214,323	26,827,764
Current financial assets at fair value through profit or loss	145,691	236,495	13,716
Accounts receivable, net	9,195,413	9,155,024	8,887,402
Accounts receivable due from related parties, net	63,411	71,299	83,958
Current inventories	7,887,750	7,039,817	7,064,948
Other current assets	1,637,640	1,483,557	798,936
Other current financial assets	970,815	769,898	157,617
Other current assets, others	666,825	713,659	641,319
Total current assets	56,897,695	53,200,515	43,676,724
Non-current assets			
Non-current financial assets at fair value through profit or loss	88,290	0	0
Non-current financial assets at fair value through other comprehensive income	57,607	51,636	44,268
Investments accounted for using equity method	417,245	178,442	495,103
Property, plant and equipment	31,877,806	30,887,035	29,590,224
Right-of-use assets	865,269	0	0
Intangible assets	3,501,254	3,649,397	3,814,200
Deferred tax assets	1,430,164	1,386,577	1,669,944
Other non-current assets	445,235	468,519	644,023
Total non-current assets	38,682,870	36,621,606	36,257,762
Total assets	95,580,565	89,822,121	79,934,486
Liabilities and equity			
Liabilities			
Current liabilities			
Current borrowings	580,000	5,042,000	4,217,000
Current financial liabilities at fair value through profit or loss	4,896	119	23,074
Current contract liabilities	4,836,501	4,498,487	3,168,970
Accounts payable	4,417,137	4,699,304	4,584,008
Accounts payable to related parties	168,210	171,141	91,615
Other payables	13,653,596	2,123,838	6,401,627
Wages and salaries payable	2,772,671	2,123,838	2,029,127
Dividends payable, non-cash assets distributions	10,880,925	0	4,372,500
Current tax liabilities	3,182,278	2,127,809	2,149,254
Other current liabilities	2,974,550	5,759,743	3,489,050
Long-term liabilities, current portion	0	0	781,333
Long-term borrowings, current portion	0	0	781,333
Other current liabilities, others	2,974,550	5,759,743	2,707,717
Total current liabilities	29,817,168	24,422,441	24,124,598
Non-current liabilities			
Non-current contract liabilities	17,329,238	14,609,104	10,221,967
Non-current portion of non-current borrowings	0	430,000	3,413,333
Deferred tax liabilities	3,757,315	3,664,011	2,101,557
Non-current lease liabilities	719,431	0	0
Other non-current liabilities	3,657,760	3,540,452	3,384,364
Net defined benefit liability, non-current	3,272,984	3,173,029	2,999,687
Other non-current liabilities, others	384,776	367,423	384,677
Total non-current liabilities	25,463,744	22,243,567	19,121,221
Total liabilities	55,280,912	46,666,008	43,245,819
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	4,372,500	4,372,500	4,372,500
Total capital stock	4,372,500	4,372,500	4,372,500
Capital surplus			
Total capital surplus	24,776,626	24,772,608	24,772,805
Retained earnings			
Legal reserve	2,686,883	1,341,111	1,341,111
Special reserve	1,133,596	1,133,596	1,133,596
Unappropriated retained earnings (accumulated deficit)	8,639,796	13,457,718	6,276,228
Total retained earnings	12,460,275	15,932,425	8,750,935
Other equity interest			
Total other equity interest	-738,459	-1,361,299	-1,222,021
Treasury shares	576,779	576,779	0
Total equity attributable to owners of parent	40,294,163	43,139,455	36,674,219
Non-controlling interests	5,490	16,658	14,448
Total equity	40,299,653	43,156,113	36,688,667
Total liabilities and equity	95,580,565	89,822,121	79,934,486
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	2,013,000	2,013,000	0

Provided by: Globalwafers Co.,Ltd
 Financial year: Yearly
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Accounting Title	2019/2nd	2018/2nd	2019/01/01To2019/06/30	2018/01/01To2018/06/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	14,693,905	14,367,993	30,285,005	28,277,951
Operating costs				
Total operating costs	8,809,015	9,054,620	18,006,822	17,914,262
Gross profit (loss) from operations	5,884,890	5,313,373	12,278,183	10,363,689
Gross profit (loss) from operations	5,884,890	5,313,373	12,278,183	10,363,689
Operating expenses				
Selling expenses	301,955	333,138	605,973	645,416
Administrative expenses	481,846	454,201	961,933	880,176
Research and development expenses	427,556	400,888	837,078	790,481
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	347	-66	194	-930
Total operating expenses	1,211,704	1,188,161	2,405,178	2,315,143
Net operating income (loss)	4,673,186	4,125,212	9,873,005	8,048,546
Non-operating income and expenses				
Other income				
Total other income	205,606	104,580	387,307	174,433
Other gains and losses				
Other gains and losses, net	9,007	472,783	49,439	266,253
Finance costs				
Finance costs, net	10,535	27,871	25,298	64,714
Total non-operating income and expenses	204,078	549,492	411,448	375,972
Profit (loss) from continuing operations before tax	4,877,264	4,674,704	10,284,453	8,424,518
Tax expense (income)				
Total tax expense (income)	1,335,213	1,174,785	2,884,985	2,145,371
Profit (loss) from continuing operations	3,542,051	3,499,919	7,399,468	6,279,147
Profit (loss)	3,542,051	3,499,919	7,399,468	6,279,147
Other comprehensive income				
Components of other comprehensive income that will not be reclassified to profit or loss				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-3,403	3,809	5,971	15,358
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	12,878
Components of other comprehensive income that will not be reclassified to profit or loss	-3,403	3,809	5,971	2,480
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	718,640	467,028	591,269	677,428
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	106,214	62,269	142,703	181,884
Other components of other comprehensive income that will be reclassified to profit or loss	0	0	0	0
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	144,100	92,320	118,541	121,924
Components of other comprehensive income that will be reclassified to profit or loss	680,754	436,977	615,431	737,388
Other comprehensive income, net	677,351	440,786	621,402	739,868
Total comprehensive income	4,219,402	3,940,705	8,020,870	7,019,015
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	3,545,907	3,499,423	7,408,775	6,278,784
Profit (loss), attributable to non-controlling interests	-3,856	496	-9,307	363
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	4,223,432	3,934,783	8,031,615	7,013,045
Comprehensive income, attributable to non-controlling interests	-4,030	5,922	-10,745	5,970
Basic earnings per share:				
Total basic earnings per share	8.15	8.00	17.02	14.36
Diluted earnings per share				
Total diluted earnings per share	8.13	8.00	16.96	14.34

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Accounting Title	2019/01/01To2019/06/30	2018/01/01To2018/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	10,284,453	8,424,518
Profit (loss) before tax	10,284,453	8,424,518
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	2,129,888	2,174,534
Amortization expense	183,151	177,995
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	194	-930
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-88,611	25,752
Interest expense	25,298	64,714
Interest income	-387,307	-174,433
Share of loss (profit) of associates and joint ventures accounted for using equity method	1,212	53
Loss (gain) on disposal of property, plan and equipment	-15,141	-142,850
Other adjustments to reconcile profit (loss)	79,498	-27,445
Total adjustments to reconcile profit (loss)	1,928,182	2,097,390
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in accounts receivable	-32,737	-1,100,617
Decrease (increase) in inventories	-934,582	309,168
Decrease (increase) in prepayments	128,388	249,041
Decrease (increase) in other current assets	-70,214	-4,588
Decrease (increase) in other financial assets	39,387	88,496
Total changes in operating assets	-869,758	-458,500
Changes in operating liabilities		
Increase (decrease) in contract liabilities	-13,352	6,654,325
Increase (decrease) in accounts payable	-303,098	406,131
Increase (decrease) in provisions	1,142	-43,200
Increase (decrease) in net defined benefit liability	99,955	115,624
Increase (decrease) in other operating liabilities	173,761	462,323
Total changes in operating liabilities	-41,592	7,595,203
Total changes in operating assets and liabilities	-911,350	7,136,703
Total adjustments	1,016,832	9,234,093
Cash inflow (outflow) generated from operations	11,301,285	17,658,611
Interest received	358,863	148,465
Dividends received	0	5,370
Interest paid	-25,455	-66,733
Income taxes refund (paid)	-1,709,160	-836,339
Net cash flows from (used in) operating activities	9,925,533	16,909,374
Cash flows from (used in) investing activities		
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	0	8,732
Proceeds from disposal of financial assets at fair value through profit or loss	95,901	0
Acquisition of investments accounted for using equity method	-109,760	0
Increase in prepayments for investments	0	-47,455
Acquisition of property, plant and equipment	-2,088,469	-3,332,963
Proceeds from disposal of property, plant and equipment	36,411	331,326
Increase in other financial assets	-220,490	1,910
Dividends received	16,510	0
Net cash flows from (used in) investing activities	-2,269,897	-3,038,450
Cash flows from (used in) financing activities		
Decrease in short-term loans	-4,462,000	-5,926,304
Proceeds from long-term debt	0	430,000
Repayments of long-term debt	-430,000	-511,667
Decrease in guarantee deposits received	-146,115	-221,528
Payments of lease liabilities	-84,976	0
Change in non-controlling interests	-468	0
Net cash flows from (used in) financing activities	-5,123,559	-6,229,499
Effect of exchange rate changes on cash and cash equivalents	221,390	391,977
Net increase (decrease) in cash and cash equivalents	2,753,467	8,033,402
Cash and cash equivalents at beginning of period	35,214,323	18,794,362
Cash and cash equivalents at end of period	37,967,790	26,827,764
Cash and cash equivalents reported in the statement of financial position	37,967,790	26,827,764

2019/06/30 Statement of Stockholders' Equity

	Ordinary share	total share capital	capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	total retained earnings	exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Realized gains (losses) on available-for-sale financial assets	Total other equity interest	Treasury share	total equity attributable to owners of parent	Non-controlling interest	Total equity
Equity at beginning of period	4,372,000	4,372,000	24,772,800	1,241,111	1,133,598	15,497,770	18,932,422	-1,328,074	382,425	0	-1,361,250	-678,770	43,138,605	18,898	43,157,503
Legal reserve appropriated				1,361,777		-1,361,777									
Cash dividends of ordinary share						-10,880,922	-10,880,922								
Profit (loss)						2,428,770	2,428,770								
Other comprehensive income						7,408,770	7,408,770	474,108	148,074		622,845		8,228,845	-1,428	8,227,417
Total comprehensive income						4,063	4,063	474,108	148,074		622,845		4,063	-1,428	4,061
Difference between consolidation and carrying amount of subsidiaries acquired or disposed						-4	-4						-4		
Change in non-controlling interests						-42	-42						-42		
Increase (Decrease) in equity	0	0	0	0	0	-8,817,922	-8,817,922	474,108	148,074	0	622,845	0	-2,845,292	-1,168	-2,886,460
Equity at end of period	4,372,000	4,372,000	24,772,800	2,602,888	1,133,598	6,679,798	10,600,273	-563,966	116,294	0	-738,405	-678,770	40,293,113	8,492	40,293,605

2018/06/30 Statement of Stockholders' Equity

	Ordinary share	total share capital	capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	total retained earnings	exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Realized gains (losses) on available-for-sale financial assets	Total other equity interest	Treasury share	total equity attributable to owners of parent	Non-controlling interest	Total equity
Equity at beginning of period	4,372,000	4,372,000	24,772,800	818,630	360,630	6,883,200	8,882,200	-2,089,300	172,800	0	-1,969,200	0	34,048,200	8,474	34,056,674
Equity at beginning of period after adjustments	4,372,000	4,372,000	24,772,800	813,630	360,630	5,093,200	6,887,200	-2,089,300	100,400		-1,969,190		34,033,210	8,474	34,041,684
Legal reserve appropriated				527,472		-527,472									
Special reserve appropriated					792,001	-792,001									
Cash dividends of ordinary share						-4,372,800	-4,372,800								
Profit (loss)						6,278,704	6,278,704								
Other comprehensive income						12,674	12,674		540,001		197,242		749,917	261	750,178
Total comprehensive income						6,291,378	6,291,378		540,001		197,242		7,028,621	261	7,028,882
Increase (Decrease) in equity	0	0	0	0	0	568,178	568,178	1,681,400	197,242	0	749,139	0	2,646,341	5,974	2,652,315
Equity at end of period	4,372,000	4,372,000	24,772,800	1,341,111	1,133,598	6,279,228	8,750,525	-1,819,672	207,041	0	-1,222,021	0	36,874,218	14,448	36,888,666