

Financial Statement – Balance Sheet

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/03/31	2021/12/31	2021/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	70,353,708	65,894,422	12,699,985
Current financial assets at fair value through profit or loss	2,425	3,450	15,240
Accounts receivable, net	9,380,597	9,048,069	9,018,859
Accounts receivable due from related parties, net	55,413	69,645	75,412
Current inventories	7,495,675	7,295,021	6,772,114
Other current assets	6,080,995	6,353,908	5,962,309
Total current assets	93,368,813	88,664,515	34,543,919
Non-current assets			
Non-current financial assets at fair value through profit or loss	12,461,799	18,368,712	18,675,092
Non-current financial assets at fair value through other comprehensive income	199,677	185,073	112,605
Investments accounted for using equity method	1,260,326	1,691,344	1,162,987
Property, plant and equipment	34,994,814	33,943,256	35,330,725
Right-of-use assets	662,542	705,346	744,771
Intangible assets	2,365,616	2,365,551	2,692,931
Deferred tax assets	1,887,361	1,887,241	2,133,021
Other non-current assets	2,604,679	2,833,938	1,184,766
Total non-current assets	56,436,814	61,980,461	62,036,898
Total assets	149,805,627	150,644,976	96,580,817
Current liabilities			
Current borrowings	6,384,000	6,264,000	15,444,700
Current financial liabilities at fair value through profit or loss	87,128	198,479	146,955
Current contract liabilities	8,228,399	7,322,051	4,453,042
Accounts payable	3,847,860	4,032,930	3,624,911
Accounts payable to related parties	105,404	307,520	450,254
Other payables	2,507,370	5,885,757	2,560,162
Current tax liabilities	2,689,500	2,111,964	2,674,012
Other current liabilities	3,242,824	4,935,594	3,055,623
Total current liabilities	27,092,485	31,058,295	32,409,659
Non-current liabilities			
Non-current financial liabilities at fair value through profit or loss	555,449	178,637	0
Non-current contract liabilities	24,878,434	21,312,889	12,152,566
Bonds payable	45,204,395	45,124,740	0
Deferred tax liabilities	2,271,799	4,797,611	4,097,226
Other non-current liabilities	2,517,252	2,541,301	3,174,681
Total non-current liabilities	75,427,329	73,955,178	19,424,473
Total liabilities	102,519,814	105,013,473	51,834,132
Equity attributable to owners of parent			
Share capital			
Ordinary share	4,372,500	4,372,500	4,372,500
Total Share Capital	4,372,500	4,372,500	4,372,500
Capital surplus			
Total capital surplus	25,174,389	25,174,389	23,470,919
Retained earnings			
Total retained earnings	24,542,786	22,796,950	21,312,791
Other equity interest			
Total other equity interest	-6,227,083	-6,135,557	-3,832,746
Treasury shares	-576,779	-576,779	-576,779
Total equity attributable to owners of parent	47,285,813	45,631,503	44,746,685
Total equity	47,285,813	45,631,503	44,746,685
Total liabilities and equity	149,805,627	150,644,976	96,580,817
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	2,013,000

Financial Statement – Income Statement

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01To2022/03/31	2021/01/01To2021/03/31
Income Statement		
Total operating revenue	16,306,525	14,805,831
Total operating costs	9,358,700	9,612,625
Gross profit (loss) from operations	6,947,825	5,193,206
Gross profit (loss) from operations	6,947,825	5,193,206
Operating expenses		
Selling expenses	398,040	346,378
Administrative expenses	170,778	402,383
Research and development expenses	486,993	499,063
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	707	-6,392
Total operating expenses	1,056,518	1,241,432
Net operating income (loss)	5,891,307	3,951,774
Non-operating income and expenses		
Total interest income	80,006	14,080
Other gains and losses, net	-5,553,119	-408,064
Finance costs, net	114,507	28,327
Total non-operating income and expenses	-5,587,620	-422,311
Profit (loss) from continuing operations before tax	303,687	3,529,463
Total tax expense (income)	-1,442,149	839,070
Profit (loss) from continuing operations	1,745,836	2,690,393
Profit (loss)	1,745,836	2,690,393
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	14,604	11,129
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	-457,809	-65,955
Components of other comprehensive income that will not be reclassified to profit or loss	-443,205	-54,826
Exchange differences on translation	424,099	-2,515,228
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	72,420	-471,446
Components of other comprehensive income that will be reclassified to profit or loss	351,679	-2,043,782
Other comprehensive income, net	-91,526	-2,098,608
Total comprehensive income	1,654,310	591,785
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	1,745,836	2,690,393
Comprehensive income, attributable to owners of parent	1,654,310	591,785
Basic earnings per share		
Total basic earnings per share	4.01	6.18
Diluted earnings per share		
Total diluted earnings per share	4.01	6.17

Provided by: GlobalWafers Co., Ltd
 Financial year: Yearly
 Unit: NTS thousand

2022/03/31 Statement of Stockholders' Equity

Unit: NTS thousand														
Accounting Title	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	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	4,372,500	4,372,500	25,174,389	5,349,684	1,734,138	15,713,128	22,796,950	-7,530,148	1,394,591	-6,135,557	-576,779	45,631,503		45,631,503
Profit (loss)	0	0	0	0	0	1,745,836	1,745,836	0	0	0	0	1,745,836		1,745,836
Other comprehensive income	0	0	0	0	0	0	0	351,679	-443,205	-91,526	0	-91,526		-91,526
Total comprehensive income	0	0	0	0	0	1,745,836	1,745,836	351,679	-443,205	-91,526	0	1,654,310		1,654,310
Total increase (decrease) in equity	0	0	0	0	0	1,745,836	1,745,836	351,679	-443,205	-91,526	0	1,654,310		1,654,310
Equity at end of period	4,372,500	4,372,500	25,174,389	5,349,684	1,734,138	17,458,964	24,542,786	-7,178,469	951,386	-6,227,083	-576,779	47,285,813		47,285,813

2021/03/31 Statement of Stockholders' Equity

Unit: NTS thousand														
Accounting Title	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	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	4,372,500	4,372,500	23,470,919	4,060,325	2,291,256	12,270,817	18,622,398	-2,591,201	857,063	-1,734,138	-576,779	44,154,900		44,154,900
Profit (loss)	0	0	0	0	0	2,690,393	2,690,393	0	0	0	0	2,690,393		2,690,393
Other comprehensive income	0	0	0	0	0	0	0	-2,043,782	-54,826	-2,098,608	0	-2,098,608		-2,098,608
Total comprehensive income	0	0	0	0	0	2,690,393	2,690,393	-2,043,782	-54,826	-2,098,608	0	591,785		591,785
Total increase (decrease) in equity	0	0	0	0	0	2,690,393	2,690,393	-2,043,782	-54,826	-2,098,608	0	591,785		591,785
Equity at end of period	4,372,500	4,372,500	23,470,919	4,060,325	2,291,256	14,961,210	21,312,791	-4,634,983	802,237	-3,832,746	-576,779	44,746,685		44,746,685

Financial Statement – Statements of Cash Flows

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01To2022/03/31	2021/01/01To2021/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	303,687	3,529,463
Profit (loss) before tax	303,687	3,529,463
Depreciation expense	1,414,911	1,454,201
Amortization expense	49,324	53,342
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	707	-6,392
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	6,430,064	910,305
Interest expense	114,507	28,327
Interest income	-80,006	-14,080
Share of loss (profit) of associates and joint ventures accounted for using equity method	-26,792	-26,766
Loss (gain) on disposal of property, plant and equipment	-46,842	-4,209
Other adjustments to reconcile profit (loss)	8,685	-55,620
Total adjustments to reconcile profit (loss)	7,864,558	2,339,108
Decrease (increase) in accounts receivable	-319,051	-1,050,324
Decrease (increase) in inventories	-210,039	512,606
Decrease (increase) in prepayments	144,120	0
Decrease (increase) in other current assets	-123,413	103,922
Decrease (increase) in other financial assets	23,918	16,910
Total changes in operating assets	-484,465	-416,886
Increase (decrease) in contract liabilities	3,655,483	-93,390
Increase (decrease) in accounts payable	-339,737	181,099
Increase (decrease) in net defined benefit liability	-5,674	-186,011
Increase (decrease) in other operating liabilities	-1,962,596	-375,369
Total changes in operating liabilities	1,347,476	-473,671
Total changes in operating assets and liabilities	863,011	-890,557
Total adjustments	8,727,569	1,448,551
Cash inflow (outflow) generated from operations	9,031,256	4,978,014
Interest received	73,182	9,385
Interest paid	-6,275	-26,636
Income taxes refund (paid)	-577,435	-498,954
Net cash flows from (used in) operating activities	8,520,728	4,461,809
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss	-12,212	-13,988,409
Acquisition of property, plant and equipment	-1,857,014	-1,276,194
Proceeds from disposal of property, plant and equipment	49,881	6,470
Acquisition of intangible assets	-1,501	-1,173
Decrease in other financial assets	475,727	52,274
Net cash flows from (used in) investing activities	-1,345,119	-15,207,032
Cash flows from (used in) financing activities		
Increase in short-term loans	120,000	5,573,700
Payments of lease liabilities	-45,961	-40,074
Cash dividends paid	-3,481,896	-3,481,896
Net cash flows from (used in) financing activities	-3,407,857	2,051,730
Effect of exchange rate changes on cash and cash equivalents	691,534	-1,046,003
Net increase (decrease) in cash and cash equivalents	4,459,286	-9,739,496
Cash and cash equivalents at beginning of period	65,894,422	22,439,481
Cash and cash equivalents at end of period	70,353,708	12,699,985
Cash and cash equivalents reported in the statement of financial position	70,353,708	12,699,985