

[Back>>](#)

Financial Statement — Balance Sheet

Provided by: Globalwafers.Co.,Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/06/30	2016/12/31	2016/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	6,620,196	5,627,979	2,060,444
Current financial assets at fair value through profit or loss			
Current financial assets at fair value through profit or loss, designated as upon initial recognition	12,941	2,442	0
Total current financial assets at fair value through profit or loss	12,941	2,442	0
Accounts receivable, net			
Accounts receivable	8,045,133	7,565,402	4,451,801
Accounts receivable, net	8,045,133	7,565,402	4,451,801
Accounts receivable due from related parties, net			
Accounts receivable due from related parties	106,392	76,835	77,404
Accounts receivable due from related parties, net	106,392	76,835	77,404
Inventories			
Inventories, manufacturing business			
Inventories, manufacturing business, net	7,390,509	7,306,767	4,019,707
Total inventories	7,390,509	7,306,767	4,019,707
Prepayments			
Prepayments to suppliers	474,508	393,709	882,825
Total prepayments	474,508	393,709	882,825
Other current assets			
Other current financial assets	400,492	527,177	76,682
Construction deposits paid	0	0	0
Other current assets, others	517,755	711,970	172,166
Total other current assets	918,247	1,239,147	248,848
Total current assets	23,567,926	22,212,281	11,741,029
Non-current assets			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets	0	0	396,944
Non-current available-for-sale financial assets, net	0	0	396,944
Non-current financial assets at cost			
Non-current financial assets at cost	27,050	0	0
Non-current financial assets at cost, net	27,050	0	0
Investments accounted for using equity method			
Investments accounted for using equity method	199,983	0	0
Investments accounted for using equity method, net	199,983	0	0
Property, plant and equipment			
Land, net			
Land, cost	2,902,958	3,037,139	829,134
Land, net	2,902,958	3,037,139	829,134
Buildings and structures, net			
Buildings and structures, cost	15,126,107	15,679,602	11,764,919
Accumulated depreciation, buildings and structures	6,544,075	6,370,372	6,937,438
Buildings and structures, net	8,582,032	9,309,230	4,827,481
Machinery and equipment, net			
Machinery and equipment, cost	46,007,340	45,925,854	35,583,089
Accumulated depreciation, machinery and equipment	30,102,190	29,142,487	32,202,710
Machinery and equipment, net	15,905,150	16,783,367	3,380,379
Other facilities, net			
Other facilities, cost	2,560,630	2,205,464	1,875,613
Accumulated depreciation, other facilities	1,814,598	1,427,239	1,455,457
Other facilities, net	746,032	778,225	420,156
Unfinished construction and equipment under acceptance	1,038,616	1,127,579	792,092
Total property, plant and equipment	29,174,788	31,035,540	10,249,242
Intangible assets			
Goodwill	2,466,608	2,585,621	689,811
Acquired special technology, net			
Acquired special technology	1,703,786	1,708,113	0
Accumulated impairment, acquired special technology	168,100	2,286	0
Acquired special technology, net	1,535,686	1,705,827	0
Intangible assets under development, net			
Intangible assets under development	160,460	153,291	0
Accumulated impairment, intangible assets under development	16,086	8,666	0
Intangible assets under development, net	144,374	144,625	0
Total intangible assets	4,146,668	4,436,073	689,811
Other non-current assets			
Non-current prepayments for investments	0	0	1,715,197
Other non-current financial assets			
Other non-current financial assets, others	339,782	389,407	203,925
Total other non-current financial assets	339,782	389,407	203,925
Other non-current assets, others			
Other non-current assets, others	2,408,572	2,486,936	352,842

Inter-department debits	0	0	0
Total other non-current assets, others	2,408,572	2,486,936	352,842
Total other non-current assets	2,748,354	2,876,343	2,271,964
Total non-current assets	36,296,843	38,347,956	13,607,961
Total assets	59,864,769	60,560,237	25,348,990
Liabilities and equity			
Liabilities			
Current liabilities			
Short-term borrowings			
Bank loan	4,677,949	12,491,187	574,390
Total short-term borrowings	4,677,949	12,491,187	574,390
Current financial liabilities at fair value through profit or loss			
Current financial liabilities at fair value through profit or loss, designated as upon initial recognition	1,355	23,631	0
Total current financial liabilities at fair value through profit or loss	1,355	23,631	0
Accounts payable			
Accounts payable	4,324,461	4,892,581	1,659,522
Total accounts payable	4,324,461	4,892,581	1,659,522
Accounts payable to related parties			
Accounts payable to related parties	58,178	233,059	74,334
Total accounts payable to related parties	58,178	233,059	74,334
Other payables			
Wages and salaries payable	1,421,960	1,026,971	506,184
Dividends payable	1,093,125	0	1,846,250
Total other payables	2,515,085	1,026,971	2,352,434
Current provisions			
Short-term onerous contracts provision	114,317	408,703	601,187
Short-term provision for decommissioning, restoration and rehabilitation costs	9,960	9,690	0
Total current provisions	124,277	418,393	601,187
Other current liabilities			
Long-term liabilities, current portion			
Long-term borrowings, current portion	844,957	490,979	0
Total long-term liabilities, current portion	844,957	490,979	0
Other current liabilities, others	3,289,562	5,314,129	1,280,698
Total other current liabilities	4,134,519	5,805,108	1,280,698
Total current liabilities	15,835,824	24,890,930	6,542,565
Non-current liabilities			
Long-term borrowings			
Long-term bank loans	7,915,620	14,366,833	0
Total long-term borrowings	7,915,620	14,366,833	0
Non-current provisions			
Long-term onerous contracts provision	43,878	75,936	130,335
Long-term provision for decommissioning, restoration and rehabilitation costs	54,360	133,272	33,888
Long-term guarantee contracts provision	0	0	0
Other long-term provisions	0	0	0
Total non-current provisions	98,238	209,208	164,223
Other non-current liabilities			
Net defined benefit liability, non-current	3,376,535	3,490,870	1,263,339
Other non-current liabilities, others	2,439,693	1,783,894	812,878
Total other non-current liabilities	5,816,228	5,274,764	2,076,217
Total non-current liabilities	13,830,086	19,850,805	2,240,440
Total liabilities	29,665,910	44,741,735	8,783,005
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	4,372,500	3,692,500	3,692,500
Total capital stock	4,372,500	3,692,500	3,692,500
Capital surplus			
Capital surplus, additional paid-in capital			
Capital surplus, additional paid-in capital arising from ordinary share	24,772,690	11,741,399	11,741,104
Total capital surplus, additional paid-in capital	24,772,690	11,741,399	11,741,104
Total capital surplus	24,772,690	11,741,399	11,741,104
Retained earnings			
Legal reserve	813,639	719,690	719,690
Special reserve	350,635	239,802	239,802
Unappropriated retained earnings (accumulated deficit)			
Accumulated profit and loss	1,641,545	973,790	741,730
Total unappropriated retained earnings (accumulated deficit)	1,641,545	973,790	741,730
Total retained earnings	2,805,819	1,933,282	1,701,222
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	-1,761,529	-1,592,477	-572,717
Total other equity interest	-1,761,529	-1,592,477	-572,717
Total equity attributable to owners of parent	30,189,480	15,774,704	16,562,109
Non-controlling interests	9,379	43,798	3,876
Total equity	30,198,859	15,818,502	16,565,985
Total liabilities and equity	59,864,769	60,560,237	25,348,990
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0

[Back>>](#)

Financial Statement — Income Statement

Provided by: Globalwafers.Co.,Ltd

Fiancial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/2nd	2016/2nd	2017/01/01To2017/06/30	2016/01/01To2016/06/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	11,205,068	3,903,121	21,786,428	7,550,435
Total sales revenue	11,205,068	3,903,121	21,786,428	7,550,435
Net sales revenue	11,205,068	3,903,121	21,786,428	7,550,435
Total operating revenue	11,205,068	3,903,121	21,786,428	7,550,435
Operating costs				
Cost of sales				
Cost of sales	8,448,500	2,854,329	16,909,040	5,664,523
Total cost of sales	8,448,500	2,854,329	16,909,040	5,664,523
Total operating costs	8,448,500	2,854,329	16,909,040	5,664,523
Gross profit (loss) from operations	2,756,568	1,048,792	4,877,388	1,885,912
Gross profit (loss) from operations	2,756,568	1,048,792	4,877,388	1,885,912
Operating expenses				
Selling expenses				
Total selling expenses	205,066	79,678	456,531	165,938
Administrative expenses				
Total administrative expenses	522,439	172,289	1,000,318	343,653
Research and development expenses				
Total research and development expenses	324,400	160,755	645,842	306,276
Total operating expenses	1,051,905	412,722	2,102,691	815,867
Net operating income (loss)	1,704,663	636,070	2,774,697	1,070,045
Non-operating income and expenses				
Other income				
Interest income				
Interest income from bank deposits	17,962	3,251	28,906	7,135
Total interest income	17,962	3,251	28,906	7,135
Other income, others	69,536	5,249	13,490	13,212
Total other income	87,498	8,500	42,396	20,347
Other gains and losses				
Foreign exchange gains	5,287	0	0	0
Foreign exchange losses	0	121,252	263,475	223,707
Other gains and losses, net	5,287	-121,252	-263,475	-223,707
Finance costs				
Finance costs, net	144,832	1,774	276,148	4,757
Total non-operating income and expenses	-52,047	-114,526	-497,227	-208,117
Profit (loss) from continuing operations before tax	1,652,616	521,544	2,277,470	861,928
Tax expense (income)				
Current tax expense (income)	359,242	69,389	635,179	122,283
Total tax expense (income)	359,242	69,389	635,179	122,283
Profit (loss) from continuing operations	1,293,374	452,155	1,642,291	739,645
Profit (loss)	1,293,374	452,155	1,642,291	739,645
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	362,012	884,622	-238,858	1,235,747
Unrealised gains (losses) on valuation of available-for-sale financial assets	0	-37,553	0	-124,906
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	61,856	137,619	-34,625	167,610
Components of other comprehensive income that will be reclassified to profit or loss	300,156	709,450	-204,233	943,231
Other comprehensive income, net	300,156	709,450	-204,233	943,231
Total comprehensive income	1,593,530	1,161,605	1,438,058	1,682,876
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	1,292,572	452,155	1,641,529	739,645
Profit (loss), attributable to non-controlling interests	802	0	762	0
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	1,594,572	1,161,605	1,472,477	1,682,876
Comprehensive income, attributable to non-controlling interests	-1,042	0	-34,419	0
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	3.09	1.22	4.17	2.00
Total basic earnings per share	3.09	1.22	4.17	2.00
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	3.09	1.22	4.16	2.00
Total diluted earnings per share	3.09	1.22	4.16	2.00

[Back>>](#)

Financial Statement — Statements of Cash Flows

Provided by: Globalwafers.Co.,Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/01/01To2017/06/30	2016/01/01To2016/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	2,277,470	861,928
Profit (loss) before tax	2,277,470	861,928
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	2,351,539	630,771
Amortization expense	175,979	2,383
Provision (reversal of provision) for bad debt expense	12,076	-10
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-32,775	0
Interest expense	276,148	4,757
Interest income	-28,906	-7,135
Share-based payments	0	886
Share of loss (profit) of associates and joint ventures accounted for using equity method	17	0
Loss (gain) on disposal of property, plant and equipment	-4,003	1,796
Other adjustments to reconcile profit (loss)	-99,077	38,243
Total adjustments to reconcile profit (loss)	2,650,998	671,691
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in accounts receivable	-521,364	8,504
Decrease (increase) in inventories	15,335	-796,294
Decrease (increase) in prepayments	6,669	-39,095
Decrease (increase) in other current assets	183,470	-11,703
Decrease (increase) in other financial assets	-26,645	-31,466
Total changes in operating assets	-342,535	-870,054
Changes in operating liabilities		
Increase (decrease) in accounts payable	-743,001	350,523
Increase (decrease) in provisions	-393,457	-140,994
Increase (decrease) in net defined benefit liability	-114,335	9,524
Increase (decrease) in other operating liabilities	-23,962	157,245
Total changes in operating liabilities	-1,274,755	376,298
Total changes in operating assets and liabilities	-1,617,290	-493,756
Total adjustments	1,033,708	177,935
Cash inflow (outflow) generated from operations	3,311,178	1,039,863
Interest received	29,326	7,641
Interest paid	-289,280	-4,182
Income taxes refund (paid)	-200,147	-618,045
Net cash flows from (used in) operating activities	2,851,077	425,277
Cash flows from (used in) investing activities		
Acquisition of financial assets at cost	-27,050	0
Acquisition of investments accounted for using equity method	-200,000	0
Increase in prepayments for investments	0	-1,715,197
Acquisition of property, plant and equipment	-1,733,019	-769,336
Proceeds from disposal of property, plant and equipment	272,058	0
Increase in refundable deposits	12,609	-27,811
Acquisition of intangible assets	-3,971	0
Other investing activities	189,926	-277
Net cash flows from (used in) investing activities	-1,489,447	-2,512,621
Cash flows from (used in) financing activities		
Decrease in short-term loans	-7,813,238	-121,500
Proceeds from long-term debt	300,000	0
Repayments of long-term debt	-6,397,235	0
Decrease in guarantee deposits received	-1,200,866	0
Proceeds from issuing shares	14,035,424	0
Change in non-controlling interests	0	3,876
Net cash flows from (used in) financing activities	-1,075,915	-117,624
Effect of exchange rate changes on cash and cash equivalents	706,502	603,484
Net increase (decrease) in cash and cash equivalents	992,217	-1,601,484
Cash and cash equivalents at beginning of period	5,627,979	3,661,928
Cash and cash equivalents at end of period	6,620,196	2,060,444
Cash and cash equivalents reported in the statement of financial position	6,620,196	2,060,444

Financial Statement — Statements of Changes in Stockholders' Equity

Provided by: Globalvectors Co., Ltd
Financial year: Yearly
Unit: NT\$ thousand

[Back>>](#)

2017/06/30 Statement of Stockholders' Equity												
Unit: NT\$ thousand												
	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	Gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	Unrealized gains (losses) on available-for-sale financial assets	Total other equity interest	Total equity attributable to o
Equity at beginning of period	3,662,500	3,662,500	11,741,359	719,682	259,802	975,790	1,835,262	-1,562,477			-1,562,477	
Legal reserve appropriated				83,949		-83,949	0					
Special reserve appropriated					110,833	-110,833	0					
Cash dividends of ordinary share						-768,962	-768,962					
Cash dividends from capital surplus			-324,133									
Profit (loss)						1,641,529	1,641,529					
Other comprehensive income								-189,052			-189,052	
Total comprehensive income						1,641,529	1,641,529				-189,052	
Issue of shares	680,000	680,000	13,365,424									
Total increase (decrease) in equity	680,000	680,000	13,031,291	83,949	110,833	867,735	872,537		0	0	-189,052	
Equity at end of period	4,372,500	4,372,500	24,772,650	813,631	369,635	1,843,525	2,807,818	-1,561,529	0	0	-1,751,529	

2016/06/30 Statement of Stockholders' Equity												
Unit: NT\$ thousand												
	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 available-for-sale financial assets	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests
Equity at beginning of period	3,662,500	3,662,500	11,767,321	817,331	239,802	2,023,581	2,780,724	-1,389,873	-116,079	-1,515,948	16,724,507	16,724,507
Legal reserve appropriated				202,359		-202,359	0				0	0
Cash dividends of ordinary share						-1,819,147	-1,819,147				-1,819,147	-1,819,147
Cash dividends from capital surplus			-27,103								-27,103	-27,103
Profit (loss)						739,643	739,643				739,643	739,643
Other comprehensive income								1,025,670	-82,439	943,231	943,231	943,231
Total comprehensive income						739,643	739,643	1,025,670	-82,439	943,231	1,662,876	1,662,876
Changes in non-controlling interests												
Others			886								886	886
Total increase (decrease) in equity			-28,213	202,359		-1,281,861	-1,079,502	1,025,670	-82,439	943,231	-162,488	-162,488
Equity at end of period	3,662,500	3,662,500	11,741,104	1,019,690	239,802	741,720	1,701,222	-374,203	-198,514	-572,717	16,562,104	16,562,104