

Provided by: Globalwafers.Co.,Ltd  
Finacial year: Yearly  
Unit: NT\$ thousand

Accounting Title	2018/01/01To2018/03/31	2017/01/01To2017/03/31
Statement of comprehensive income		
Operating revenue		
Net sales revenue		
Sales revenue	13,909,958	10,581,360
Sales revenue	13,909,958	10,581,360
Net sales revenue	13,909,958	10,581,360
Total operating revenue	13,909,958	10,581,360
Operating costs		
Cost of sales		
Cost of sales	8,881,125	8,460,540
Total cost of sales	8,881,125	8,460,540
Total operating costs	8,881,125	8,460,540
Gross profit (loss) from operations	5,028,833	2,120,820
Gross profit (loss) from operations	5,028,833	2,120,820
Operating expenses		
Total operating expenses	1,105,499	1,050,786
Net operating income (loss)	3,923,334	1,070,034
Non-operating income and expenses		
Other income		
Interest income	69,853	10,944
Interest income from bank deposits	69,853	10,944
Total other income	69,853	10,944
Other gains and losses		
Gains on disposals of property, plant and equipment	139,563	12,290
Miscellaneous disbursements	-60,942	68,336
Foreign exchange losses	407,035	268,762
Other gains and losses, net	-206,530	-324,808
Finance costs		
Finance costs, net	36,843	131,316
Total non-operating income and expenses	-173,520	-445,180
Profit (loss) from continuing operations before tax	3,749,814	624,854
Tax expense (income)		
Current tax expense (income)	970,586	275,937
Total tax expense (income)	970,586	275,937
Profit (loss) from continuing operations	2,779,228	348,917
Profit (loss)	2,779,228	348,917
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	11,549	0
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	12,878	0
Components of other comprehensive income that will not be reclassified to profit or loss	-1,329	0
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	210,400	-600,870
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	119,615	0
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	29,604	-96,481
Components of other comprehensive income that will be reclassified to profit or loss	300,411	-504,389
Total other comprehensive income	299,082	-504,389
Total comprehensive income	3,078,310	-155,472
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	2,779,361	348,957
Profit (loss), attributable to non-controlling interests	-133	-40
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	3,078,262	-122,095
Comprehensive income, attributable to non-controlling interests	48	-33,377
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	6.36	0.95
Total basic earnings per share	6.36	0.95
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	6.35	0.94
Total diluted earnings per share	6.35	0.94

Provided by: Globalwafers.Co.,Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/03/31	2017/12/31	2017/03/31
<b>Balance Sheet</b>			
<b>Assets</b>			
Current assets			
Cash and cash equivalents	26,902,663	18,794,362	4,330,846
Current financial assets at fair value through profit or loss	14,424	21,546	4,811
Accounts receivable, net	8,149,842	7,796,017	7,812,138
Accounts receivable due from related parties, net	51,749	73,415	75,938
Current inventories	7,372,308	7,346,671	6,856,612
Other current assets	1,133,154	1,078,862	1,331,683
Other current financial assets	197,227	173,632	327,536
Other current assets, others	935,927	905,230	1,004,147
Total current assets	43,624,140	35,110,873	20,412,028
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	40,459	0	0
Non-current financial assets at cost	0	49,896	0
Investments accounted for using equity method	438,239	318,622	199,954
Property, plant and equipment	28,646,755	28,202,304	29,549,671
Land, net	2,833,813	2,841,992	2,889,363
Buildings and structures, net	8,546,092	8,124,998	8,720,716
Buildings and structures, cost	15,586,030	14,824,909	15,120,879
Accumulated depreciation, buildings and structures	7,039,938	6,699,911	6,400,163
Machinery and equipment, net	13,502,676	14,288,683	16,135,834
Machinery and equipment, cost	45,858,695	45,590,942	45,526,483
Accumulated depreciation, machinery and equipment	32,356,019	31,302,259	29,390,649
Other facilities, net	1,246,717	1,110,354	794,531
Other facilities, cost	2,924,094	2,767,642	2,298,226
Accumulated depreciation, other facilities	1,677,377	1,657,288	1,503,695
Unfinished construction and equipment under acceptance	2,517,457	1,836,277	1,009,227
Intangible assets	3,809,378	3,939,134	4,188,144
Trademarks, net	1,284,508	1,368,531	1,618,462
Goodwill	2,386,253	2,429,026	2,433,525
Intangible assets under development, net	138,617	141,577	136,157
Intangible assets under development	138,617	141,577	136,157
Deferred tax assets	1,874,849	1,837,127	1,831,730
Other non-current assets	622,766	774,381	970,368
Other non-current financial assets	342,582	383,074	395,252
Other non-current financial assets, others	342,582	383,074	395,252
Other non-current assets, others	280,184	391,307	575,116
Other non-current assets, others	280,184	391,307	575,116
Total non-current assets	35,432,446	35,121,464	36,739,867
Total assets	79,056,586	70,232,337	57,151,895
<b>Liabilities and equity</b>			
Liabilities			
Current liabilities			
Current borrowings	8,323,050	10,124,326	13,296,720
Current financial liabilities at fair value through profit or loss	13,341	5,152	10,609
Current contract liabilities	2,557,929	0	0
Accounts payable	4,647,824	4,208,854	4,046,034
Accounts payable to related parties	240,244	60,638	53,488
Other payables	1,780,404	1,681,221	1,019,678
Wages and salaries payable	1,780,404	1,681,221	1,019,678
Other current liabilities	4,472,537	6,171,082	9,915,665
Advance receipts	0	2,059,632	61,014
Long-term liabilities, current portion	613,333	613,333	6,397,423
Long-term borrowings, current portion	613,333	613,333	6,397,423
Other current liabilities, others	3,859,204	3,498,117	3,457,228
Total current liabilities	22,035,329	22,251,273	28,342,194
Non-current liabilities			
Non-current contract liabilities	10,362,086	0	0
Non-current portion of non-current borrowings	4,013,000	3,663,000	8,084,713
Long-term bank loans	4,013,000	3,663,000	8,084,713
Deferred tax liabilities	2,045,756	2,066,271	1,447,612
Deferred tax liabilities, others	2,045,756	2,066,271	1,447,612
Other non-current liabilities	3,479,953	8,197,387	3,614,346
Net defined benefit liability, non-current	2,969,608	2,884,063	3,343,470
Other non-current liabilities, others	510,345	5,313,324	270,876
Total non-current liabilities	19,900,795	13,926,658	13,146,671
Total liabilities	41,936,124	36,177,931	41,488,865
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	4,372,500	4,372,500	3,692,500
Total capital stock	4,372,500	4,372,500	3,692,500
Capital surplus			
Capital surplus, additional paid-in capital	24,772,805	24,772,805	11,741,399
Capital surplus, additional paid-in capital arising from ordinary share	24,772,805	24,772,805	11,741,399
Total capital surplus	24,772,805	24,772,805	11,741,399
Retained earnings			
Legal reserve	813,639	813,639	719,690
Special reserve	350,635	350,635	239,802
Unappropriated retained earnings (accumulated deficit)	8,459,738	5,693,255	1,322,747
Accumulated profit and loss	8,459,738	5,693,255	1,322,747
Total retained earnings	9,624,012	6,857,529	2,282,239
Other equity interest			
Total other equity interest	-1,657,381	-1,956,906	-2,063,529
Total equity attributable to owners of parent	37,111,936	34,045,928	15,652,609
Non-controlling interests	8,526	8,478	10,421
Total equity	37,120,462	34,054,406	15,663,030
Total liabilities and equity	79,056,586	70,232,337	57,151,895
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

## Financial Statement — Statements of Cash Flows

Provided by: Globalwafers.Co.,Ltd  
 Finacial year: Yearly  
 Unit: NT\$ thousand

Accounting Title	2018/01/01To2018/03/31	2017/01/01To2017/03/31
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	3,749,814	624,854
Profit (loss) before tax	3,749,814	624,854
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	1,096,790	1,282,841
Amortization expense	88,483	86,815
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-26,044	-797
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	15,311	-15,391
Interest expense	36,843	131,316
Interest income	-69,853	-10,944
Share of loss (profit) of associates and joint ventures accounted for using equity method	-2	46
Loss (gain) on disposal of property, plan and equipment	-139,563	-12,290
Other adjustments to reconcile profit (loss)	-38,942	-855
Total adjustments to reconcile profit (loss)	963,023	1,460,741
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in accounts receivable	-306,115	-245,042
Adjustments for decrease (increase) in inventories	13,305	451,010
Decrease (increase) in prepayments	14,989	-72,090
Decrease (increase) in other financial assets	39,575	14,138
Decrease (increase) in other operating assets	-100,168	237,776
Total changes in operating assets	-338,414	385,792
Changes in operating liabilities		
Increase (decrease) in contract liabilities	6,183,403	0
Increase (decrease) in accounts payable	618,576	-1,026,118
Increase (decrease) in provisions	-21,295	-221,762
Increase (decrease) in net defined benefit liability	85,545	-147,400
Increase (decrease) in other operating liabilities	84,745	-1,165,037
Total changes in operating liabilities	6,950,974	-2,560,317
Total changes in operating assets and liabilities	6,612,560	-2,174,525
Total adjustments	7,575,583	-713,784
Cash inflow (outflow) generated from operations	11,325,397	-88,930
Interest received	51,900	8,212
Interest paid	-36,849	-105,959
Income taxes refund (paid)	-623,060	-70,497
Cash flows from (used in) operating activities, direct method		
Interest paid	-36,849	-105,959
Interest received	51,900	8,212
Net cash flows from (used in) operating activities	10,717,388	-257,174
Cash flows from (used in) investing activities		
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	8,732	0
Acquisition of investments accounted for using equity method	0	-200,000
Acquisition of property, plant and equipment	-1,689,574	-773,431
Proceeds from disposal of property, plant and equipment	317,285	92,817
Increase in refundable deposits	-1,715	14,469
Acquisition of intangible assets	0	-1,985
Other investing activities	-3,010	167,920
Net cash flows from (used in) investing activities	-1,368,282	-700,210
Cash flows from (used in) financing activities		
Increase in short-term loans	-1,801,276	805,533
Proceeds from long-term debt	430,000	0
Repayments of long-term debt	-80,000	0
Decrease in guarantee deposits received	-82,778	-1,200,866
Net cash flows from (used in) financing activities	-1,534,054	-395,333
Effect of exchange rate changes on cash and cash equivalents	293,249	55,584
Net increase (decrease) in cash and cash equivalents	8,108,301	-1,297,133
Cash and cash equivalents at beginning of period	18,794,362	5,627,979
Cash and cash equivalents at end of period	26,902,663	4,330,846
Cash and cash equivalents reported in the statement of financial position	26,902,663	4,330,846

Financial Statement — Statements of Changes in Stockholders' Equity

Provided by: Globalwafers Co.,Ltd  
Finaical year: Yearly  
Unit: NTS thousand

2018/03/31 Statement of Stockholders' Equity														
Unit: NTS 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	Unrealised gains (losses) on financial assets 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 owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	4,372,500	4,372,500	24,772,805	813,639	350,635	5,693,255	6,857,529	-2,069,569	0	112,663	-1,956,906	34,054,928	8,478	34,054,406
Effects of retrospective application and retrospective restatement									100,409	-112,663	-12,254	-12,254		-12,254
Equity at beginning of period after adjustments	4,372,500	4,372,500	24,772,805	813,639	350,635	5,693,255	6,857,529	-2,069,569	100,409	0	-1,969,160	34,033,674	8,478	34,042,152
Profit (loss)						2,779,361	2,779,361					2,779,361	-133	2,779,228
Other comprehensive income						-12,878	-12,878		180,615			288,001	181	288,002
Total comprehensive income						2,766,483	2,766,483		180,615		311,779	3,078,262	48	3,078,310
Increase (decrease) in equity						2,766,483	2,766,483		180,615		311,779	3,078,262	48	3,078,310
Equity at end of period	4,372,500	4,372,500	24,772,805	813,639	350,635	8,459,738	9,624,012	-1,888,954	231,573	0	-1,657,381	37,111,936	8,526	37,120,462

2017/03/31 Statement of Stockholders' Equity												
Unit: NTS 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	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	3,692,500	3,692,500	11,741,399	719,690	239,802	973,790	1,933,282	-1,592,477	-1,592,477	15,774,704	43,798	15,818,502
Profit (loss)						348,957	348,957			348,957	-40	348,917
Other comprehensive income								-471,052	-471,052	-471,052	-33,337	-504,389
Total comprehensive income						348,957	348,957	-471,052	-471,052	-122,095	-33,377	-155,472
Increase (decrease) in equity						348,957	348,957	-471,052	-471,052	-122,095	-33,377	-155,472
Equity at end of period	3,692,500	3,692,500	11,741,399	719,690	239,802	1,322,747	2,282,239	-2,063,529	-2,063,529	15,652,609	10,421	15,663,030