

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

| Accounting Title  | 2019/03/31        | 2018/12/31        | 2018/03/31        |
|---|-------------------|-------------------|-------------------|
| <b>Balance Sheet</b>  |                   |                   |                   |
| <b>Assets</b>   |                   |                   |                   |
| <b>Current assets</b>   |                   |                   |                   |
| Cash and cash equivalents   | 38,986,841        | 35,214,323        | 26,902,663        |
| Current financial assets at fair value through profit or loss                 | 127,943           | 236,495           | 14,424            |
| Accounts receivable, net  | 9,600,136         | 9,155,024         | 8,149,842         |
| Accounts receivable due from related parties, net                             | 63,563            | 71,299            | 51,749            |
| Current inventories   | 7,130,959         | 7,039,817         | 7,372,308         |
| Other current assets  | 1,585,838         | 1,483,557         | 1,133,154         |
| Other current financial assets  | 881,718           | 769,898           | 197,227           |
| Other current assets, others  | 704,120           | 713,659           | 935,927           |
| <b>Total current assets</b>   | <b>57,495,280</b> | <b>53,200,515</b> | <b>43,624,140</b> |
| <b>Non-current assets</b>   |                   |                   |                   |
| Non-current financial assets at fair value through other comprehensive income | 61,010            | 51,636            | 40,459            |
| Investments accounted for using equity method                                 | 311,548           | 178,442           | 438,239           |
| Property, plant and equipment   | 30,716,524        | 30,887,035        | 28,646,755        |
| Right-of-use assets   | 876,031           | 0                 | 0                 |
| Intangible assets   | 3,563,202         | 3,649,397         | 3,809,378         |
| Deferred tax assets   | 1,404,485         | 1,386,577         | 1,874,849         |
| Other non-current assets  | 466,778           | 468,519           | 622,766           |
| Other non-current assets, others  | 466,778           | 468,519           | 622,766           |
| <b>Total non-current assets</b>   | <b>37,399,578</b> | <b>36,621,606</b> | <b>35,432,446</b> |
| <b>Total assets</b>   | <b>94,894,858</b> | <b>89,822,121</b> | <b>79,056,586</b> |
| <b>Liabilities and equity</b>   |                   |                   |                   |
| <b>Liabilities</b>  |                   |                   |                   |
| <b>Current liabilities</b>  |                   |                   |                   |
| Current borrowings  | 4,321,350         | 5,042,000         | 8,323,050         |
| Current financial liabilities at fair value through profit or loss            | 41,728            | 119               | 13,341            |
| Current contract liabilities  | 4,881,472         | 4,498,487         | 2,557,929         |
| Accounts payable  | 4,921,083         | 4,699,304         | 4,647,824         |
| Accounts payable to related parties   | 186,499           | 171,141           | 240,244           |
| Other payables  | 2,446,166         | 2,123,838         | 1,780,404         |
| Wages and salaries payable  | 2,446,166         | 2,123,838         | 1,780,404         |
| Current tax liabilities   | 3,109,447         | 2,127,809         | 1,399,466         |
| Other current liabilities   | 2,486,465         | 5,759,743         | 3,073,071         |
| Long-term liabilities, current portion  | 0                 | 0                 | 613,333           |
| Long-term borrowings, current portion   | 0                 | 0                 | 613,333           |
| Other current liabilities, others   | 2,486,465         | 5,759,743         | 2,459,738         |
| <b>Total current liabilities</b>  | <b>22,394,210</b> | <b>24,422,441</b> | <b>22,035,329</b> |
| <b>Non-current liabilities</b>  |                   |                   |                   |
| Non-current contract liabilities  | 17,503,478        | 14,609,104        | 10,362,086        |
| Non-current portion of non-current borrowings                                 | 0                 | 430,000           | 4,013,000         |
| Deferred tax liabilities  | 3,702,744         | 3,664,011         | 2,045,756         |
| Non-current lease liabilities   | 737,586           | 0                 | 0                 |
| Other non-current liabilities   | 3,595,664         | 3,540,452         | 3,479,953         |
| Net defined benefit liability, non-current                                    | 3,210,930         | 3,173,029         | 2,969,608         |
| Other non-current liabilities, others   | 384,734           | 367,423           | 510,345           |
| <b>Total non-current liabilities</b>  | <b>25,539,472</b> | <b>22,243,567</b> | <b>19,900,795</b> |
| <b>Total liabilities</b>  | <b>47,933,682</b> | <b>46,666,008</b> | <b>41,936,124</b> |
| <b>Equity</b>   |                   |                   |                   |
| 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   | 1,341,111         | 1,341,111         | 813,639           |
| Special reserve   | 1,133,596         | 1,133,596         | 350,635           |
| Unappropriated retained earnings (accumulated deficit)                        | 17,320,586        | 13,457,718        | 8,459,738         |
| Total retained earnings   | 19,795,293        | 15,932,425        | 9,624,012         |
| Other equity interest   |                   |                   |                   |
| Total other equity interest   | -1,415,984        | -1,361,299        | -1,657,381        |
| Treasury shares   | 576,779           | 576,779           | 0                 |
| <b>Total equity attributable to owners of parent</b>                          | <b>46,951,656</b> | <b>43,139,455</b> | <b>37,111,936</b> |
| Non-controlling interests   | 9,520             | 16,658            | 8,526             |
| <b>Total equity</b>   | <b>46,961,176</b> | <b>43,156,113</b> | <b>37,120,462</b> |
| <b>Total liabilities and equity</b>   | <b>94,894,858</b> | <b>89,822,121</b> | <b>79,056,586</b> |
| 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                 |

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| Accounting Title   | 2019/01/01To2019/03/31 | 2018/01/01To2018/03/31 |
|--|------------------------|------------------------|
| <b>Statement of comprehensive income</b>   |                        |                        |
| Operating revenue  |                        |                        |
| Total operating revenue  | 15,591,100             | 13,909,958             |
| Operating costs  |                        |                        |
| Total operating costs  | 9,197,807              | 8,881,125              |
| Gross profit (loss) from operations  | 6,393,293              | 5,028,833              |
| Gross profit (loss) from operations  | 6,393,293              | 5,028,833              |
| Operating expenses   |                        |                        |
| Selling expenses   | 304,018                | 338,704                |
| Administrative expenses  | 480,087                | 397,471                |
| Research and development expenses  | 409,522                | 394,937                |
| Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9   | -153                   | -25,613                |
| Total operating expenses   | 1,193,474              | 1,105,499              |
| Net operating income (loss)  | 5,199,819              | 3,923,334              |
| Non-operating income and expenses  |                        |                        |
| Other income   |                        |                        |
| Total other income   | 181,701                | 69,853                 |
| Other gains and losses   |                        |                        |
| Other gains and losses, net  | 40,432                 | -206,530               |
| Finance costs  |                        |                        |
| Finance costs, net   | 14,763                 | 36,843                 |
| Total non-operating income and expenses  | 207,370                | -173,520               |
| Profit (loss) from continuing operations before tax  | 5,407,189              | 3,749,814              |
| Tax expense (income)   |                        |                        |
| Total tax expense (income)   | 1,549,772              | 970,586                |
| Profit (loss) from continuing operations   | 3,857,417              | 2,779,228              |
| Profit (loss)  | 3,857,417              | 2,779,228              |
| 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   | 9,374                  | 11,549                 |
| Income tax related to components of other comprehensive income that will not be reclassified to profit or loss   | 0                      | 12,878                 |
| Components of other comprehensive income that will not be reclassified to profit or loss   | 9,374                  | -1,329                 |
| Components of other comprehensive income that will be reclassified to profit or loss   |                        |                        |
| Exchange differences on translation  | -127,371               | 210,400                |
| 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 | 36,489                 | 119,615                |
| Other components of other comprehensive income that will be reclassified to profit or loss   | 0                      | 0                      |
| Income tax related to components of other comprehensive income that will be reclassified to profit or loss   | -25,559                | 29,604                 |
| Components of other comprehensive income that will be reclassified to profit or loss   | -65,323                | 300,411                |
| Other comprehensive income, net  | -55,949                | 299,082                |
| Total comprehensive income   | 3,801,468              | 3,078,310              |
| Profit (loss), attributable to:  |                        |                        |
| Profit (loss), attributable to owners of parent  | 3,862,868              | 2,779,361              |
| Profit (loss), attributable to non-controlling interests   | -5,451                 | -133                   |
| Comprehensive income attributable to:  |                        |                        |
| Comprehensive income, attributable to owners of parent   | 3,808,183              | 3,078,262              |
| Comprehensive income, attributable to non-controlling interests  | -6,715                 | 48                     |
| Basic earnings per share   |                        |                        |
| Total basic earnings per share   | 8.88                   | 6.36                   |
| Diluted earnings per share   |                        |                        |
| Total diluted earnings per share   | 8.84                   | 6.35                   |

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| Accounting Title   | 2019/01/01To2019/03/31 | 2018/01/01To2018/03/31 |
|--|------------------------|------------------------|
| <b>Statement of cash flows</b>   |                        |                        |
| Cash flows from (used in) operating activities, indirect method                                      |                        |                        |
| Profit (loss) from continuing operations before tax  | 5,407,189              | 3,749,814              |
| Profit (loss) before tax   | 5,407,189              | 3,749,814              |
| Adjustments  |                        |                        |
| Adjustments to reconcile profit (loss)   |                        |                        |
| Depreciation expense   | 1,033,266              | 1,096,790              |
| Amortization expense   | 90,384                 | 88,483                 |
| Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense                 | -153                   | -25,613                |
| Net loss (gain) on financial assets or liabilities at fair value through profit or loss              | 54,260                 | 15,311                 |
| Interest expense   | 14,763                 | 36,843                 |
| Interest income  | -181,701               | -69,853                |
| Share of loss (profit) of associates and joint ventures accounted for using equity method            | 697                    | -2                     |
| Loss (gain) on disposal of property, plan and equipment  | -3,442                 | -139,563               |
| Other adjustments to reconcile profit (loss)   | 25,643                 | -38,942                |
| Total adjustments to reconcile profit (loss)   | 1,033,717              | 963,454                |
| Changes in operating assets and liabilities  |                        |                        |
| Changes in operating assets  |                        |                        |
| Decrease (increase) in accounts receivable   | -437,237               | -306,115               |
| Decrease (increase) in inventories   | -116,615               | 13,305                 |
| Decrease (increase) in prepayments   | 33,589                 | 14,989                 |
| Decrease (increase) in other current assets  | -14,875                | -100,168               |
| Decrease (increase) in other financial assets  | -30,124                | 39,575                 |
| Total changes in operating assets  | -565,262               | -338,414               |
| Changes in operating liabilities   |                        |                        |
| Increase (decrease) in contract liabilities  | 205,859                | 6,183,403              |
| Increase (decrease) in accounts payable  | 219,137                | 618,576                |
| Increase (decrease) in provisions  | -244                   | -21,295                |
| Increase (decrease) in net defined benefit liability   | 37,901                 | 85,545                 |
| Increase (decrease) in other operating liabilities   | -166,265               | 84,745                 |
| Total changes in operating liabilities   | 296,388                | 6,950,974              |
| Total changes in operating assets and liabilities  | -268,874               | 6,612,560              |
| Total adjustments  | 764,843                | 7,576,014              |
| Cash inflow (outflow) generated from operations  | 6,172,032              | 11,325,828             |
| Interest received  | 200,837                | 51,900                 |
| Interest paid  | -15,744                | -36,849                |
| Income taxes refund (paid)   | -368,854               | -623,060               |
| Net cash flows from (used in) operating activities   | 5,988,271              | 10,717,819             |
| 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                      |
| Acquisition of property, plant and equipment   | -929,844               | -1,689,574             |
| Proceeds from disposal of property, plant and equipment  | 19,455                 | 317,285                |
| Increase in other financial assets   | -101,691               | -4,725                 |
| Dividends received   | 16,510                 | 0                      |
| Net cash flows from (used in) investing activities   | -1,009,429             | -1,368,282             |
| Cash flows from (used in) financing activities   |                        |                        |
| Decrease in short-term loans   | -713,900               | -1,801,276             |
| Proceeds from long-term debt   | 0                      | 430,000                |
| Repayments of long-term debt   | -430,000               | -80,000                |
| Decrease in guarantee deposits received  | 0                      | -82,778                |
| Payments of lease liabilities  | -43,082                | 0                      |
| Change in non-controlling interests  | -468                   | 0                      |
| Net cash flows from (used in) financing activities   | -1,187,450             | -1,534,054             |
| Effect of exchange rate changes on cash and cash equivalents   | -18,874                | 292,818                |
| Net increase (decrease) in cash and cash equivalents   | 3,772,518              | 8,108,301              |
| Cash and cash equivalents at beginning of period   | 35,214,323             | 18,794,362             |
| Cash and cash equivalents at end of period   | 38,986,841             | 26,902,663             |
| Cash and cash equivalents reported in the statement of financial position                            | 38,986,841             | 26,902,663             |

**2019/03/31 Statement of Stockholders' Equity**  
 Unit: NTS thousand

|                                      | Ordinary shares | Total share capital | Capital surplus | Legal reserve | Special reserve | Inappropriated 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 | Unrealized gains (losses) on available-for-sale financial assets | Total other equity interests | 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           | 24,772,608      | 1,341,111     | 1,133,596       | 13,457,718   | 16,932,425              | -1,328,874  | 32,422  | 0  | -1,361,299                   | -576,778        | 43,139,455                                    | 16,659                    | 43,156,113   |
| Profit (loss)                        |                 |                     |                 |               |                 | 3,862,868  | 3,862,868               |   |   |  |                              |                 | 3,862,868                                     | -4,451                    | 3,857,417    |
| Other comprehensive income           |                 |                     |                 |               |                 |  |                         |   | -100,548  | 45,863   | -54,685                      |                 | -54,685                                       | -1,254                    | -55,939      |
| Total comprehensive income           |                 |                     |                 |               |                 | 3,862,868  | 3,862,868               |   | -100,548  | 45,863   | -54,685                      |                 | 3,808,183                                     | -6,715                    | 3,801,468    |
| Changes in non-controlling interests |                 |                     |                 | -45           |                 |  |                         |   |   |  |                              |                 |   | -45                       | -45          |
| Others                               | 0               | 0                   | 4,063           | 0             | 0               | 0  | 0                       | 0   | 0   | 0  | 0                            | 0               | 4,063   | 0                         | 4,063        |
| Increase (decrease) in equity        | 0               | 0                   | 4,018           | 0             | 0               | 3,862,868  | 3,862,868               | -100,548  | 45,863  | -54,685  | 0                            | -54,685         | 3,812,291                                     | -7,138                    | 3,805,053    |
| Equity at end of period              | 4,372,500       | 4,372,500           | 24,776,626      | 1,341,111     | 1,133,596       | 17,250,286   | 19,795,291              | -1,429,422  | 13,439  | 0  | -1,415,984                   | -576,778        | 46,951,656                                    | 9,521                     | 46,961,176   |

**2018/03/31 Statement of Stockholders' Equity**  
 Unit: NTS thousand

|  | Ordinary shares | Total share capital | Capital surplus | Legal reserve | Special reserve | Inappropriated 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 | Unrealized gains (losses) on available-for-sale financial assets | Total other equity interests | 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           | 24,772,805      | 813,639       | 350,635         | 5,693,255  | 6,857,525               |   | 0   | 112,663  | -1,956,500                   |                 | 34,045,028                                    | 8,478                     | 34,053,506   |
| Effects of retrospective application and retrospective restatement |                 |                     |                 |               |                 |  |                         |   | 100,409   | -12,254  |                              |                 | 88,155  |                           | 88,155       |
| Equity at beginning of period after adjustments                    | 4,372,500       | 4,372,500           | 24,772,805      | 813,639       | 350,635         | 5,693,255  | 6,857,525               | -2,069,560  | 100,409   | -112,663   | -1,956,500                   |                 | 34,033,074                                    | 8,478                     | 34,041,552   |
| Profit (loss)  |                 |                     |                 |               |                 | 2,779,361  | 2,779,361               |   |   |  |                              |                 | 2,779,361                                     | -133                      | 2,779,228    |
| Other comprehensive income   |                 |                     |                 |               |                 |  |                         |   | 180,615   | 311,779  |                              |                 | 492,394                                       | 181                       | 492,575      |
| Total comprehensive income   |                 |                     |                 |               |                 | 2,779,483  | 2,779,483               |   | 180,615   | 311,779  |                              |                 | 3,071,884                                     | -12                       | 3,071,872    |
| Others   | 0               | 0                   | 0               | 0             | 0               | 0  | 0                       | 0   | 0   | 0  | 0                            | 0               | 0   | 0                         | 0            |
| Increase (decrease) in equity                                      | 0               | 0                   | 0               | 0             | 0               | 2,766,483  | 2,766,483               |   | 180,615   | 311,779  |                              |                 | 3,072,868                                     | 48                        | 3,072,916    |
| Equity at end of period  | 4,372,500       | 4,372,500           | 24,772,805      | 813,639       | 350,635         | 8,459,738  | 9,624,008               | -1,889,954  | 281,024   | -1,677,381   | 0                            |                 | 37,111,938                                    | 8,526                     | 37,120,464   |