

Provided by: Globalwafers.Co.,Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/09/30	2018/12/31	2018/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	37,881,955	35,214,323	34,318,145
Current financial assets at fair value through profit or loss	60,218	236,495	3,970
Accounts receivable, net	9,268,047	9,155,024	8,904,458
Accounts receivable due from related parties, net	52,150	71,299	84,390
Current inventories	7,307,387	7,039,817	6,983,626
Other current assets	1,628,529	1,483,557	1,281,474
Other current assets, others	1,628,529	1,483,557	1,281,474
Total current assets	56,198,286	53,200,515	51,576,063
Non-current assets			
Non-current financial assets at fair value through profit or loss	92,658	0	0
Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value	92,658	0	0
Non-current financial assets at fair value through other comprehensive income	0	51,636	94,946
Investments accounted for using equity method	443,694	178,442	280,154
Property, plant and equipment	33,252,961	30,887,035	29,886,852
Right-of-use assets	824,174	0	0
Intangible assets	3,392,463	3,649,397	3,727,367
Deferred tax assets	1,428,973	1,386,577	1,655,148
Other non-current assets	1,065,453	468,519	573,776
Total non-current assets	40,500,376	36,621,606	36,218,243
Total assets	96,698,662	89,822,121	87,794,306
Liabilities and equity			
Liabilities			
Current liabilities			
Current borrowings	10,736,000	5,042,000	6,037,320
Current financial liabilities at fair value through profit or loss	57,568	119	105,638
Current contract liabilities	5,173,102	4,498,487	4,318,331
Accounts payable	4,008,908	4,699,304	4,925,802
Accounts payable to related parties	124,710	171,141	73,327
Other payables	2,807,743	2,123,838	2,469,725
Wages and salaries payable	2,807,743	2,123,838	2,469,725
Current tax liabilities	3,102,098	2,127,809	2,684,366
Other current liabilities	3,547,163	5,759,743	2,216,276
Long-term liabilities, current portion	0	0	95,385
Long-term borrowings, current portion	0	0	95,385
Other current liabilities, others	3,547,163	5,759,743	2,120,891
Total current liabilities	29,557,292	24,422,441	22,830,785
Non-current liabilities			
Non-current contract liabilities	16,197,662	14,609,104	17,408,089
Non-current portion of non-current borrowings	0	430,000	2,112,615
Deferred tax liabilities	3,549,157	3,664,011	2,124,168
Other non-current liabilities	4,318,349	3,540,452	3,440,573
Net defined benefit liability, non-current	3,298,736	3,173,029	3,035,416
Other non-current liabilities, others	1,019,613	367,423	405,157
Total non-current liabilities	24,065,168	22,243,567	25,085,445
Total liabilities	53,622,460	46,666,008	47,916,230
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)	11,998,485	13,457,718	9,907,713
Total retained earnings	15,818,964	15,932,425	12,382,420
Other equity interest			
Total other equity interest	-1,320,977	-1,361,299	-1,665,609
Treasury shares	576,779	576,779	0
Total equity attributable to owners of parent	43,070,334	43,139,455	39,862,116
Non-controlling interests	5,868	16,658	15,960
Total equity	43,076,202	43,156,113	39,878,076
Total liabilities and equity	96,698,662	89,822,121	87,794,306
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
 Unit: NT\$ thousand

Accounting Title	2019/3rd	2018/3rd	2019/01/01To2019/09/30	2018/01/01To2018/09/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	14,303,162	15,161,616	44,588,167	43,439,566
Operating costs				
Total operating costs	8,896,590	9,244,619	26,903,412	27,158,880
Gross profit (loss) from operations	5,406,572	5,916,997	17,684,755	16,280,686
Gross profit (loss) from operations	5,406,572	5,916,997	17,684,755	16,280,686
Operating expenses				
Selling expenses	308,269	302,086	914,242	947,502
Administrative expenses	470,731	459,354	1,432,664	1,339,530
Research and development expenses	452,154	425,844	1,289,232	1,216,325
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	4,582	371	4,776	-659
Total operating expenses	1,235,736	1,187,655	3,640,914	3,502,798
Net operating income (loss)	4,170,836	4,729,342	14,043,841	12,777,888
Non-operating income and expenses				
Other income				
Total other income	199,784	108,657	587,091	283,090
Other gains and losses				
Other gains and losses, net	36,482	44,033	85,921	310,286
Finance costs				
Finance costs, net	17,789	20,254	43,087	84,968
Total non-operating income and expenses	218,477	132,436	629,925	508,408
Profit (loss) from continuing operations before tax	4,389,313	4,861,778	14,673,766	13,286,296
Tax expense (income)				
Total tax expense (income)	1,061,687	1,228,142	3,946,672	3,373,513
Profit (loss) from continuing operations	3,327,626	3,633,636	10,727,094	9,912,783
Profit (loss)	3,327,626	3,633,636	10,727,094	9,912,783
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	21,571	-5,370	27,542	9,988
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	21,571	-5,370	27,542	-2,890
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-721,349	-261,092	-130,080	354,133
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	4,488	-229,855	147,191	-47,971
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	-144,213	-52,090	-25,672	7,631
Components of other comprehensive income that will be reclassified to profit or loss	-572,648	-438,857	42,783	298,531
Other comprehensive income, net	-551,077	-444,227	70,325	295,641
Total comprehensive income	2,776,549	3,189,409	10,797,419	10,208,424
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	3,326,966	3,631,485	10,735,741	9,910,269
Profit (loss), attributable to non-controlling interests	660	2,151	-8,647	2,514
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	2,776,171	3,187,897	10,807,786	10,200,942
Comprehensive income, attributable to non-controlling interests	378	1,512	-10,367	7,482
Basic earnings per share				
Total basic earnings per share	7.64	8.31	24.67	22.66
Diluted earnings per share				
Total diluted earnings per share	7.62	8.28	24.57	22.60

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Accounting Title	2019/01/01To2019/09/30	2018/01/01To2018/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	14,673,766	13,286,296
Profit (loss) before tax	14,673,766	13,286,296
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	3,285,547	3,335,198
Amortization expense	273,406	267,356
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	4,776	-559
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	45,167	118,062
Interest expense	43,087	84,968
Interest income	-587,091	-283,090
Share of loss (profit) of associates and joint ventures accounted for using equity method	-20,748	-14,853
Loss (gain) on disposal of property, plan and equipment	-34,244	-148,448
Other adjustments to reconcile profit (loss)	115,756	-67,306
Total adjustments to reconcile profit (loss)	3,125,656	3,291,328
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in accounts receivable	-90,298	-1,118,436
Decrease (increase) in inventories	-387,595	425,505
Decrease (increase) in prepayments	-503,323	294,291
Decrease (increase) in other current assets	-84,411	-65,906
Decrease (increase) in other financial assets	43,182	-422,806
Total changes in operating assets	-1,022,445	-887,352
Changes in operating liabilities		
Increase (decrease) in contract liabilities	-808,327	14,541,081
Increase (decrease) in accounts payable	-737,142	729,637
Increase (decrease) in provisions	-1,944	-69,421
Increase (decrease) in net defined benefit liability	125,707	151,353
Increase (decrease) in other operating liabilities	-34,486	883,610
Total changes in operating liabilities	-1,456,192	16,236,260
Total changes in operating assets and liabilities	-2,478,637	15,348,908
Total adjustments	647,019	18,640,236
Cash inflow (outflow) generated from operations	15,320,785	31,926,532
Interest received	548,308	253,509
Dividends received	0	5,350
Interest paid	-39,634	-85,625
Income taxes refund (paid)	-2,846,942	-1,447,954
Net cash flows from (used in) operating activities	12,982,517	30,651,812
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	0	-56,048
Proceeds from disposal of financial assets at fair value through other comprehensive income	79,178	0
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	-4,611,897	-5,025,233
Proceeds from disposal of property, plant and equipment	64,284	392,605
Increase in refundable deposits	0	1,636
Decrease in refundable deposits	-4,059	0
Increase in other financial assets	-172,494	0
Decrease in other financial assets	0	72,638
Dividends received	16,510	0
Net cash flows from (used in) investing activities	-4,642,337	-4,605,670
Cash flows from (used in) financing activities		
Increase in short-term loans	5,694,000	0
Decrease in short-term loans	0	-4,079,462
Proceeds from long-term debt	0	430,000
Repayments of long-term debt	-430,000	-2,498,333
Decrease in guarantee deposits received	-146,544	-149,575
Payments of lease liabilities	-128,347	0
Cash dividends paid	-10,880,925	-4,372,500
Change in non-controlling interests	-468	0
Net cash flows from (used in) financing activities	-5,892,284	-10,669,870
Effect of exchange rate changes on cash and cash equivalents	219,736	147,511
Net increase (decrease) in cash and cash equivalents	2,667,632	15,523,783
Cash and cash equivalents at beginning of period	35,214,323	18,794,362
Cash and cash equivalents at end of period	37,881,955	34,318,145
Cash and cash equivalents reported in the statement of financial position	37,881,955	34,318,145

2019/09/30 Statement of Stockholders' Equity

	Ordinary shares	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	Unrealized gains (losses) on available-for-sale financial assets	total other equity interest	treasury shares	total equity attributable to owners of parent	Non-controlling interest	total equity
Equity at beginning of period	4,372,500	4,372,500	24,772,800	1,341,111	1,133,580	13,447,719	15,924,425	-1,328,874	-32,425	0	-1,981,250	-376,779	43,139,491	16,808	43,156,299
Legal reserve appropriated				1,341,111		-1,341,111	0								-1,341,111
Cash dividends of ordinary shares						-10,886,925	-10,886,925								-10,886,925
Profit (loss)						10,728,741	10,728,741								10,728,741
Other comprehensive income									174,733						174,733
Other comprehensive income				4,663						72,045					72,045
Difference between consolidation and carrying amount of subsidiaries acquired or disposed															
Change in non-controlling interests															
Disposal of investments in equity instruments designated at fair value through other comprehensive income															
Others															
Income (losses) in equity	0	0	0	4,663	0	-1,409,233	-133,460								-1,409,233
Equity at end of period	4,372,500	4,372,500	24,772,800	2,682,862	1,133,580	11,938,486	13,814,924	-1,437,658	174,733	0	-1,981,250	-376,779	44,022,324	16,808	44,039,132

2018/09/30 Statement of Stockholders' Equity

	Ordinary shares	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	Unrealized gains (losses) on available-for-sale financial assets	total other equity interest	treasury shares	total equity attributable to owners of parent	Non-controlling interest	total equity
Equity at beginning of period	4,372,500	4,372,500	24,772,800	813,630	360,630	5,693,200	6,807,420	-2,089,580	-172,460	-1,959,051	0	0	34,045,219	8,478	34,053,697
Equity of subsidiaries acquisition and retrospective restatement															
Equity at beginning of period after adjustments	4,372,500	4,372,500	24,772,800	813,630	360,630	5,693,200	6,807,420	-2,089,580	-172,460	-1,959,051	0	0	34,045,219	8,478	34,053,697
Legal reserve appropriated				327,472		-327,472	0								-327,472
Special reserve appropriated						-782,981	-782,981								-782,981
Cash dividends of ordinary shares						-4,372,500	-4,372,500								-4,372,500
Profit (loss)						9,810,269	9,810,269								9,810,269
Other comprehensive income									341,524						341,524
Other comprehensive income										12,879					12,879
Difference between consolidation and carrying amount of subsidiaries acquired or disposed															
Change in non-controlling interests															
Disposal of investments in equity instruments designated at fair value through other comprehensive income															
Others															
Income (losses) in equity	0	0	0	327,472	0	-2,144,426	-1,486,484								-1,486,484
Equity at end of period	4,372,500	4,372,500	24,772,800	1,141,102	1,133,580	12,352,424	13,517,524	-1,728,036	341,524	0	-1,981,250	-376,779	35,862,114	15,996	35,878,110