

## Financial Statement — Balance Sheet

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/03/31	2020/12/31	2020/03/31
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	12,699,985	22,439,481	28,284,934
Current financial assets at fair value through profit or loss	15,240	5,656,668	1,921,170
Accounts receivable, net	9,018,859	7,962,618	8,519,033
Accounts receivable due from related parties, net	75,412	74,812	55,190
Current inventories	6,772,114	7,207,731	6,415,929
Other current assets	5,962,309	6,245,059	1,403,439
Total current assets	34,543,919	49,586,369	46,599,695
Non-current assets			
Non-current financial assets at fair value through profit or loss	18,675,092	117,204	88,453
Non-current financial assets at fair value through other comprehensive income	112,605	101,475	0
Investments accounted for using equity method	1,162,987	1,202,176	412,664
Property, plant and equipment	35,330,725	37,111,052	35,747,426
Right-of-use assets	744,771	657,121	735,846
Intangible assets	2,692,931	2,797,463	3,156,944
Deferred tax assets	2,133,021	2,230,787	1,833,721
Other non-current assets	1,184,766	1,047,970	8,138,511
Total non-current assets	62,036,898	45,265,248	50,113,565
Total assets	96,580,817	94,851,617	96,713,260
Current liabilities			
Current borrowings	15,444,700	9,871,000	9,582,000
Current financial liabilities at fair value through profit or loss	146,955	45,953	53,091
Current contract liabilities	4,453,042	3,639,970	3,887,251
Accounts payable	3,624,911	3,640,950	3,553,374
Accounts payable to related parties	450,254	254,514	192,172
Other payables	2,560,162	5,890,463	13,588,978
Current tax liabilities	2,674,012	2,035,186	3,170,482
Other current liabilities	3,055,623	3,953,350	2,728,006
Total current liabilities	32,409,659	29,331,386	36,755,354
Non-current liabilities			
Non-current contract liabilities	12,152,566	13,088,058	15,519,733
Deferred tax liabilities	4,097,226	4,942,689	4,151,881
Other non-current liabilities	3,174,681	3,334,584	3,712,735
Total non-current liabilities	19,424,473	21,365,331	23,384,349
Total liabilities	51,834,132	50,696,717	60,139,703
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	23,470,919	23,470,919	23,470,919
Retained earnings			
Total retained earnings	21,312,791	18,622,398	12,091,069
Other equity interest			
Total other equity interest	-3,832,746	-1,734,138	-2,784,152
Treasury shares	-576,779	-576,779	-576,779
Total equity attributable to owners of parent	44,746,685	44,154,900	36,573,557
Non-controlling interests	0	0	0
Total equity	44,746,685	44,154,900	36,573,557
Total liabilities and equity	96,580,817	94,851,617	96,713,260
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	2021/01/01To2021/03/31	2020/01/01To2020/03/31
<b>Income Statement</b>		
Total operating revenue	14,805,831	13,514,739
Total operating costs	9,612,625	8,577,212
Gross profit (loss) from operations	5,193,206	4,937,527
Gross profit (loss) from operations	5,193,206	4,937,527
Operating expenses		
Selling expenses	346,378	273,672
Administrative expenses	402,383	482,002
Research and development expenses	499,063	378,908
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-6,392	-1,639
Total operating expenses	1,241,432	1,132,943
Net operating income (loss)	3,951,774	3,804,584
Non-operating income and expenses		
Total interest income	14,080	100,044
Other gains and losses, net	-408,064	40,120
Finance costs, net	28,327	22,378
Total non-operating income and expenses	-422,311	117,786
Profit (loss) from continuing operations before tax	3,529,463	3,922,370
Total tax expense (income)	839,070	1,041,990
Profit (loss) from continuing operations	2,690,393	2,880,380
Profit (loss)	2,690,393	2,880,380
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	11,129	0
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	0	0
Components of other comprehensive income that will not be reclassified to profit or loss	11,129	0
Exchange differences on translation	-2,515,228	-417,608
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	-65,955	-158,810
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	-471,446	-83,522
Components of other comprehensive income that will be reclassified to profit or loss	-2,109,737	-492,896
Other comprehensive income, net	-2,098,608	-492,896
Total comprehensive income	591,785	2,387,484
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	2,690,393	2,880,363
Profit (loss), attributable to non-controlling interests	0	17
Comprehensive income, attributable to owners of parent	591,785	2,387,467
Comprehensive income, attributable to non-controlling interests	0	17
Basic earnings per share		
Total basic earnings per share	6.18	6.62
Diluted earnings per share		
Total diluted earnings per share	6.17	6.58

Financial Statement – Statements of Cash Flows

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/03/31	2020/01/01To2020/03/31
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	3,529,463	3,922,370
Profit (loss) before tax	3,529,463	3,922,370
Depreciation expense	1,454,201	1,081,164
Amortization expense	53,342	89,342
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-6,392	-1,639
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	910,305	-192,314
Interest expense	28,327	22,378
Interest income	-14,080	-100,044
Share of loss (profit) of associates and joint ventures accounted for using equity method	-26,766	455
Loss (gain) on disposal of property, plan and equipment	-4,209	-7,329
Other adjustments to reconcile profit (loss)	-55,620	18,576
Total adjustments to reconcile profit (loss)	2,339,108	910,589
Decrease (increase) in accounts receivable	-1,050,324	-432,346
Decrease (increase) in inventories	512,606	412,730
Decrease (increase) in other current assets	103,922	172,954
Decrease (increase) in other financial assets	16,910	-77,328
Total changes in operating assets	-416,886	76,010
Increase (decrease) in contract liabilities	-93,390	-793,114
Increase (decrease) in accounts payable	181,099	-92,076
Increase (decrease) in net defined benefit liability	-186,011	62,261
Increase (decrease) in other operating liabilities	-375,369	-327,649
Total changes in operating liabilities	-473,671	-1,150,578
Total changes in operating assets and liabilities	-890,557	-1,074,568
Total adjustments	1,448,551	-163,979
Cash inflow (outflow) generated from operations	4,978,014	3,758,391
Interest received	9,385	116,292
Interest paid	-26,636	-22,767
Income taxes refund (paid)	-498,954	-683,830
Net cash flows from (used in) operating activities	4,461,809	3,168,086
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss	-13,988,409	-2,111
Acquisition of property, plant and equipment	-1,276,194	-3,001,093
Proceeds from disposal of property, plant and equipment	6,470	22,783
Decrease in refundable deposits	0	197
Acquisition of intangible assets	-1,173	-205
Increase in other financial assets	52,274	-3,985,246
Net cash flows from (used in) investing activities	-15,207,032	-6,965,675
Cash flows from (used in) financing activities		
Increase in short-term loans	5,573,700	-304,000
Decrease in guarantee deposits received	0	-159,317
Payments of lease liabilities	-40,074	-41,140
Cash dividends paid	-3,481,896	0
Change in non-controlling interests	0	-6,252
Net cash flows from (used in) financing activities	2,051,730	-510,709
Effect of exchange rate changes on cash and cash equivalents	-1,046,003	-228,280
Net increase (decrease) in cash and cash equivalents	-9,739,496	-4,536,578
Cash and cash equivalents at beginning of period	22,439,481	32,821,512
Cash and cash equivalents at end of period	12,699,985	28,284,934
Cash and cash equivalents reported in the statement of financial position	12,699,985	28,284,934

Provided by: GlobalWafers Co., Ltd  
 Fiscal year: Yearly  
 Unit: NT\$ thousand

2021/03/31 Statement of Stockholders' Equity

Unit: NT\$ 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	0	44,154,900
Profit (loss)	0	0	0	0	0	2,690,393	2,690,393	0	0	0	0	2,690,393	0	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	0	-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	0	591,785
Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	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	0	44,746,685

2020/03/31 Statement of Stockholders' Equity

Unit: NT\$ 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	Realized 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	24,776,630	2,686,883	1,133,596	14,965,441	18,785,920	-2,530,493	239,237	-2,291,256	-576,779	45,067,015	6,235	45,073,250
Cash dividends of ordinary share	0	0	0	0	0	-9,575,214	-9,575,214	0	0	0	0	-9,575,214	0	-9,575,214
Cash dividends from capital surplus	0	0	-1,305,711	0	0	0	0	0	0	0	0	-1,305,711	0	-1,305,711
Profit (loss)	0	0	2,880,363	0	0	2,880,363	2,880,363	0	0	0	0	2,880,363	17	2,880,380
Other comprehensive income	0	0	0	0	0	0	0	-334,086	-158,810	-492,896	0	-492,896	0	-492,896
Total comprehensive income	0	0	0	0	0	2,880,363	2,880,363	-334,086	-158,810	-492,896	0	2,387,467	17	2,387,484
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	-6,252	-6,252
Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total increase (decrease) in equity	0	0	-1,305,711	0	0	-6,694,851	-6,694,851	-334,086	-158,810	-492,896	0	-8,493,458	-6,235	-8,499,693
Equity at end of period	4,372,500	4,372,500	23,470,919	2,686,883	1,133,596	8,270,590	12,091,069	-2,864,579	80,427	-2,784,152	-576,779	36,573,557	0	36,573,557