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Financial Statement — Balance Sheet

Provided by: Globalwafers.Co.,Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/03/31	2016/12/31	2016/03/31
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	4,330,846	5,627,979	3,994,992
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	4,811	2,442	0
Total current financial assets at fair value through profit or loss	4,811	2,442	0
Accounts receivable, net			
Accounts receivable	7,812,138	7,565,402	4,066,506
Accounts receivable, net	7,812,138	7,565,402	4,066,506
Accounts receivable due from related parties, net			
Accounts receivable due from related parties	75,938	76,835	81,291
Accounts receivable due from related parties, net	75,938	76,835	81,291
Inventories			
Inventories, manufacturing business			
Inventories, manufacturing business, net	6,856,612	7,306,767	3,501,433
Total inventories	6,856,612	7,306,767	3,501,433
Prepayments			
Prepayments to suppliers	512,411	393,709	631,042
Total prepayments	512,411	393,709	631,042
Other current assets			
Other current financial assets	327,536	527,177	55,266
Other current assets, others	491,736	711,970	206,543
Total other current assets	819,272	1,239,147	261,809
Total current assets	20,412,028	22,212,281	12,537,073
Non-current assets			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets	0	0	432,552
Non-current available-for-sale financial assets, net	0	0	432,552
Investments accounted for using equity method			
Investments accounted for using equity method	199,954	0	0
Investments accounted for using equity method, net	199,954	0	0
Property, plant and equipment			
Land, net			
Land, cost	2,889,363	3,037,139	757,497
Land, net	2,889,363	3,037,139	757,497
Buildings and structures, net			
Buildings and structures, cost	15,120,879	15,679,602	10,935,104
Accumulated depreciation, buildings and structures	6,400,163	6,370,372	6,337,356
Buildings and structures, net	8,720,716	9,309,230	4,597,748
Machinery and equipment, net			
Machinery and equipment, cost	45,526,483	45,925,854	32,775,250
Accumulated depreciation, machinery and equipment	29,390,649	29,142,487	29,442,575
Machinery and equipment, net	16,135,834	16,783,367	3,332,675
Other facilities, net			
Other facilities, cost	2,298,226	2,205,464	1,790,338
Accumulated depreciation, other facilities	1,503,695	1,427,239	1,357,910
Other facilities, net	794,531	778,225	432,428
Unfinished construction and equipment under acceptance	1,009,227	1,127,579	530,333
Total property, plant and equipment	29,549,671	31,035,540	9,650,681
Intangible assets			
Goodwill	2,433,525	2,585,621	687,887
Acquired special technology, net			
Acquired special technology	1,618,462	1,705,827	0
Accumulated impairment, acquired special technology	0	0	0
Acquired special technology, net	1,618,462	1,705,827	0
Intangible assets under development, net			
Intangible assets under development	136,157	144,625	0
Accumulated impairment, intangible assets under development	0	0	0
Intangible assets under development, net	136,157	144,625	0
Total intangible assets	4,188,144	4,436,073	687,887
Other non-current assets			
Other non-current financial assets			
Other non-current financial assets, others	395,252	389,407	185,542
Total other non-current financial assets	395,252	389,407	185,542
Other non-current assets, others			
Other non-current assets, others	2,406,846	2,486,936	806,261
Total other non-current assets, others	2,406,846	2,486,936	806,261
Total other non-current assets	2,802,098	2,876,343	991,803
Total non-current assets	36,739,867	38,347,956	11,762,923
Total assets	57,151,895	60,560,237	24,299,996
Liabilities and equity			

Liabilities			
Current liabilities			
Short-term borrowings			
Bank loan	13,296,720	12,491,187	729,444
Total short-term borrowings	13,296,720	12,491,187	729,444
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	10,609	23,631	0
Total current financial liabilities at fair value through profit or loss	10,609	23,631	0
Accounts payable			
Accounts payable	4,046,034	4,892,581	1,749,057
Total accounts payable	4,046,034	4,892,581	1,749,057
Accounts payable to related parties			
Accounts payable to related parties	53,488	233,059	63,684
Total accounts payable to related parties	53,488	233,059	63,684
Other payables			
Wages and salaries payable	1,019,678	1,026,971	491,596
Total other payables	1,019,678	1,026,971	491,596
Current provisions			
Total current provisions	287,400	418,393	658,928
Other current liabilities			
Long-term liabilities, current portion			
Long-term borrowings, current portion	6,397,423	490,979	0
Total long-term liabilities, current portion	6,397,423	490,979	0
Other current liabilities, others	3,230,842	5,314,129	1,265,256
Total other current liabilities	9,628,265	5,805,108	1,265,256
Total current liabilities	28,342,194	24,890,930	4,957,965
Non-current liabilities			
Long-term borrowings			
Long-term bank loans	8,084,713	14,366,833	0
Total long-term borrowings	8,084,713	14,366,833	0
Non-current provisions			
Total non-current provisions	157,562	209,208	168,009
Other non-current liabilities			
Net defined benefit liability, non-current	3,343,470	3,490,870	1,129,899
Other non-current liabilities, others	1,560,926	1,783,894	797,813
Total other non-current liabilities	4,904,396	5,274,764	1,927,712
Total non-current liabilities	13,146,671	19,850,805	2,095,721
Total liabilities	41,488,865	44,741,735	7,053,686
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	3,692,500	3,692,500	3,692,500
Total capital stock	3,692,500	3,692,500	3,692,500
Capital surplus			
Capital surplus, additional paid-in capital			
Capital surplus, additional paid-in capital arising from ordinary share	11,741,399	11,741,399	11,767,763
Total capital surplus, additional paid-in capital	11,741,399	11,741,399	11,767,763
Total capital surplus	11,741,399	11,741,399	11,767,763
Retained earnings			
Legal reserve	719,690	719,690	517,331
Special reserve	239,802	239,802	239,802
Unappropriated retained earnings (accumulated deficit)			
Accumulated profit and loss	1,322,747	973,790	2,311,081
Total unappropriated retained earnings (accumulated deficit)	1,322,747	973,790	2,311,081
Total retained earnings	2,282,239	1,933,282	3,068,214
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	-2,063,529	-1,592,477	-1,108,439
Unrealized gains (losses) on available-for-sale financial assets			
Total unrealized gains (losses) on available-for-sale financial assets	0	0	-173,728
Total other equity interest	-2,063,529	-1,592,477	-1,282,167
Total equity attributable to owners of parent	15,652,609	15,774,704	17,246,310
Non-controlling interests	10,421	43,798	0
Total equity	15,663,030	15,818,502	17,246,310
Total liabilities and equity	57,151,895	60,560,237	24,299,996
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

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Financial Statement — Income Statement

Provided by: Globalwafers.Co.,Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/01/01To2017/03/31	2016/01/01To2016/03/31
Statement of comprehensive income		
Operating revenue		
Net sales revenue		
Sales revenue		
Sales revenue	10,581,360	3,647,314
Total sales revenue	10,581,360	3,647,314
Net sales revenue	10,581,360	3,647,314
Total operating revenue	10,581,360	3,647,314
Operating costs		
Cost of sales		
Cost of sales	8,460,540	2,810,194
Total cost of sales	8,460,540	2,810,194
Total operating costs	8,460,540	2,810,194
Gross profit (loss) from operations	2,120,820	837,120
Gross profit (loss) from operations	2,120,820	837,120
Operating expenses		
Selling expenses		
Total selling expenses	152,917	86,260
Administrative expenses		
Total administrative expenses	576,427	171,364
Research and development expenses		
Total research and development expenses	321,442	145,521
Total operating expenses	1,050,786	403,145
Net operating income (loss)	1,070,034	433,975
Non-operating income and expenses		
Other income		
Interest income		
Interest income from bank deposits	10,944	3,884
Total interest income	10,944	3,884
Other income, others	0	7,963
Total other income	10,944	11,847
Other gains and losses		
Miscellaneous disbursements	56,046	0
Foreign exchange losses	268,762	102,455
Other gains and losses, net	-324,808	-102,455
Finance costs		
Finance costs, net	131,316	2,983
Total non-operating income and expenses	-445,180	-93,591
Profit (loss) from continuing operations before tax	624,854	340,384
Tax expense (income)		
Current tax expense (income)	275,937	52,894
Total tax expense (income)	275,937	52,894
Profit (loss) from continuing operations	348,917	287,490
Profit (loss)	348,917	287,490
Other comprehensive income		
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	-600,870	351,125
Unrealised gains (losses) on valuation of available-for-sale financial assets	0	-87,353
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-96,481	29,991
Components of other comprehensive income that will be reclassified to profit or loss	-504,389	233,781
Other comprehensive income, net	-504,389	233,781
Total comprehensive income	-155,472	521,271
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	348,957	287,490
Profit (loss), attributable to non-controlling interests	-40	0
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	-122,095	521,271
Comprehensive income, attributable to non-controlling interests	-33,377	0
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	0.95	0.78
Total basic earnings per share	0.95	0.78
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	0.94	0.78
Total diluted earnings per share	0.94	0.78

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Financial Statement — Statements of Cash Flows

Provided by: Globalwafers.Co.,Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/01/01To2017/03/31	2016/01/01To2016/03/31
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	624,854	340,384
Profit (loss) before tax	624,854	340,384
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	1,282,841	311,754
Amortization expense	86,815	1,199
Provision (reversal of provision) for bad debt expense	-797	1,918
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-15,391	0
Interest expense	131,316	2,983
Interest income	-10,944	-3,884
Share-based payments	0	442
Share of loss (profit) of associates and joint ventures accounted for using equity method	46	0
Loss (gain) on disposal of property, plan and equipment	-12,290	1,549
Reversal of impairment loss on non-financial assets	-174,481	0
Other adjustments to reconcile profit (loss)	-855	17,435
Total adjustments to reconcile profit (loss)	1,286,260	333,396
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in accounts receivable	-245,042	387,984
Decrease (increase) in inventories	451,010	-257,212
Decrease (increase) in prepayments	102,391	-106,915
Decrease (increase) in other financial assets	14,138	-4,945
Decrease (increase) in other operating assets	237,776	-45,298
Total changes in operating assets	560,273	-26,386
Changes in operating liabilities		
Increase (decrease) in accounts payable	-1,026,118	429,408
Increase (decrease) in provisions	-221,762	-79,467
Increase (decrease) in net defined benefit liability	-147,400	35,884
Increase (decrease) in other operating liabilities	-1,165,037	-28,067
Total changes in operating liabilities	-2,560,317	357,758
Total changes in operating assets and liabilities	-2,000,044	331,372
Total adjustments	-713,784	664,768
Cash inflow (outflow) generated from operations	-88,930	1,005,152
Interest received	8,212	3,715
Interest paid	-105,959	-3,171
Income taxes refund (paid)	-70,497	-494,969
Net cash flows from (used in) operating activities	-257,174	510,727
Cash flows from (used in) investing activities		
Acquisition of investments accounted for using equity method	-200,000	0
Acquisition of property, plant and equipment	-773,431	-338,835
Proceeds from disposal of property, plant and equipment	92,817	0
Increase in refundable deposits	14,469	-9,405
Acquisition of intangible assets	-1,985	0
Other investing activities	167,920	-4,738
Net cash flows from (used in) investing activities	-700,210	-352,978
Cash flows from (used in) financing activities		
Increase in short-term loans	805,533	33,554
Decrease in guarantee deposits received	-1,200,866	0
Net cash flows from (used in) financing activities	-395,333	33,554
Effect of exchange rate changes on cash and cash equivalents	55,584	141,761
Net increase (decrease) in cash and cash equivalents	-1,297,133	333,064
Cash and cash equivalents at beginning of period	5,627,979	3,661,928
Cash and cash equivalents at end of period	4,330,846	3,994,992
Cash and cash equivalents reported in the statement of financial position	4,330,846	3,994,992

Financial Statement — Statements of Changes in Stockholders' Equity

Provided by: Globalwafers Co. Ltd

Financial year: Yearly

Unit: NT\$ thousand

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2017/03/31 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	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	3,692,503	3,692,503	11,741,399	719,690	239,802	973,789	1,603,282	-1,592,477	-1,592,477	15,774,704	43,798	15,818,502
Profit (loss)						348,957	348,957			348,957	40	349,013
Other comprehensive income								-471,052	-471,052		-33,331	-504,383
Total comprehensive income						348,957	348,957	-471,052	-471,052			-155,472
Total increase (decrease) in equity	0	0	0	0	0	348,957	348,957	-471,052	-471,052			-122,095
Equity at end of period	3,692,503	3,692,503	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

2016/03/31 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	Total equity
Equity at beginning of period	3,692,503	3,692,503	11,787,331	517,331	239,802	2,023,981	2,780,724	-1,899,873	-116,078	-1,515,848	16,724,597	16,724,597
Profit (loss)						287,495	287,495				287,495	287,495
Other comprehensive income									291,434	-57,653	233,781	233,781
Total comprehensive income						287,495	287,495		291,434	-57,653	233,781	233,781
Others			442								442	442
Total increase (decrease) in equity	0	0	442	0	0	287,495	287,495		291,434	-57,653	233,781	233,781
Equity at end of period	3,692,503	3,692,503	11,787,783	517,331	239,802	2,311,081	3,068,214	-1,108,439	-173,728	-1,282,157	17,246,310	17,246,310