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## Financial Statement — Balance Sheet

Provided by: Globalwafers.Co.,Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/09/30	2016/12/31	2016/09/30
<b>Balance Sheet</b>			
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents			
Total cash and cash equivalents	11,434,010	5,627,979	1,671,757
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	42,543	2,442	0
Total current financial assets at fair value through profit or loss	42,543	2,442	0
Accounts receivable, net			
Accounts receivable	7,829,935	7,565,402	4,620,248
Accounts receivable, net	7,829,935	7,565,402	4,620,248
Accounts receivable due from related parties, net			
Accounts receivable due from related parties	102,619	76,835	56,989
Accounts receivable due from related parties, net	102,619	76,835	56,989
Inventories			
Inventories, manufacturing business			
Inventories, manufacturing business, net	7,413,218	7,306,767	4,790,565
Total inventories	7,413,218	7,306,767	4,790,565
Prepayments			
Prepayments to suppliers	267,068	393,709	509,675
Total prepayments	267,068	393,709	509,675
Other current assets			
Other current financial assets	321,597	527,177	1,309,367
Other current assets, others	609,133	711,970	400,105
Total other current assets	930,730	1,239,147	1,709,472
Total current assets	28,020,123	22,212,281	13,358,706
<b>Non-current assets</b>			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets	0	0	740,814
Non-current available-for-sale financial assets, net	0	0	740,814
Non-current financial assets at cost			
Non-current financial assets at cost	39,300	0	0
Non-current financial assets at cost, net	39,300	0	0
Investments accounted for using equity method			
Investments accounted for using equity method	206,111	0	0
Investments accounted for using equity method, net	206,111	0	0
Property, plant and equipment			
Land, net			
Land, cost	2,888,894	3,037,139	845,998
Land, net	2,888,894	3,037,139	845,998
Buildings and structures, net			
Buildings and structures, cost	15,042,793	15,679,602	12,033,420
Accumulated depreciation, buildings and structures	6,652,947	6,370,372	6,923,257
Buildings and structures, net	8,389,846	9,309,230	5,110,163
Machinery and equipment, net			
Machinery and equipment, cost	46,016,186	45,925,854	35,806,789
Accumulated depreciation, machinery and equipment	30,719,911	29,142,487	31,998,525
Machinery and equipment, net	15,296,275	16,783,367	3,808,264
Other facilities, net			
Other facilities, cost	2,207,843	2,205,464	1,868,942
Accumulated depreciation, other facilities	1,504,708	1,427,239	1,459,579
Other facilities, net	703,135	778,225	409,363
Unfinished construction and equipment under acceptance	1,414,925	1,127,579	655,355
Total property, plant and equipment	28,693,075	31,035,540	10,829,143
Intangible assets			
Goodwill	2,466,649	2,585,621	1,044,756
Acquired special technology, net			
Acquired special technology	1,703,407	1,708,113	0
Accumulated impairment, acquired special technology	251,005	2,286	0
Acquired special technology, net	1,452,402	1,705,827	0
Intangible assets under development, net			
Intangible assets under development	169,397	153,291	165,332
Accumulated impairment, intangible assets under development	20,802	8,666	3,789
Intangible assets under development, net	148,595	144,625	161,543
Total intangible assets	4,067,646	4,436,073	1,206,299
Other non-current assets			
Other non-current financial assets			
Other non-current financial assets, others	361,665	389,407	201,372
Total other non-current financial assets	361,665	389,407	201,372
Other non-current assets, others			
Other non-current assets, others	2,386,592	2,486,936	615,455
Total other non-current assets, others	2,386,592	2,486,936	615,455
Total other non-current assets	2,748,257	2,876,343	816,827

Total non-current assets	35,754,389	38,347,956	13,593,083
Total assets	63,774,512	60,560,237	26,951,789
Liabilities and equity			
Liabilities			
Current liabilities			
Short-term borrowings			
Bank loan	5,897,326	12,491,187	3,575,487
Total short-term borrowings	5,897,326	12,491,187	3,575,487
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	26,856	23,631	10
Total current financial liabilities at fair value through profit or loss	26,856	23,631	10
Accounts payable			
Accounts payable	4,080,070	4,892,581	1,619,828
Total accounts payable	4,080,070	4,892,581	1,619,828
Accounts payable to related parties			
Accounts payable to related parties	64,179	233,059	236,928
Total accounts payable to related parties	64,179	233,059	236,928
Other payables			
Wages and salaries payable	1,665,442	1,026,971	553,055
Total other payables	1,665,442	1,026,971	553,055
Current provisions			
Short-term onerous contracts provision	68,991	408,703	449,077
Short-term provision for decommissioning, restoration and rehabilitation costs	10,073	9,690	0
Total current provisions	79,064	418,393	449,077
Other current liabilities			
Long-term liabilities, current portion			
Long-term borrowings, current portion	919,957	490,979	0
Total long-term liabilities, current portion	919,957	490,979	0
Other current liabilities, others	3,814,774	5,314,129	1,142,841
Total other current liabilities	4,734,731	5,805,108	1,142,841
Total current liabilities	16,547,668	24,890,930	7,577,226
Non-current liabilities			
Long-term borrowings			
Long-term bank loans	7,844,006	14,366,833	0
Total long-term borrowings	7,844,006	14,366,833	0
Non-current provisions			
Long-term onerous contracts provision	23,605	75,936	209,597
Long-term provision for decommissioning, restoration and rehabilitation costs	53,786	133,272	33,699
Total non-current provisions	77,391	209,208	243,296
Other non-current liabilities			
Net defined benefit liability, non-current	3,412,773	3,490,870	1,281,040
Other non-current liabilities, others	4,111,163	1,783,894	901,677
Total other non-current liabilities	7,523,936	5,274,764	2,182,717
Total non-current liabilities	15,445,333	19,850,805	2,426,013
Total liabilities	31,993,001	44,741,735	10,003,239
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	4,372,500	3,692,500	3,692,500
Total capital stock	4,372,500	3,692,500	3,692,500
Capital surplus			
Capital surplus, additional paid-in capital			
Capital surplus, additional paid-in capital arising from ordinary share	24,772,805	11,741,399	11,741,399
Total capital surplus, additional paid-in capital	24,772,805	11,741,399	11,741,399
Total capital surplus	24,772,805	11,741,399	11,741,399
Retained earnings			
Legal reserve	813,639	719,690	719,690
Special reserve	350,635	239,802	239,802
Unappropriated retained earnings (accumulated deficit)			
Accumulated profit and loss	3,293,986	973,790	1,111,377
Total unappropriated retained earnings (accumulated deficit)	3,293,986	973,790	1,111,377
Total retained earnings	4,458,260	1,933,282	2,070,869
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	-1,829,443	-1,592,477	-559,792
Total other equity interest	-1,829,443	-1,592,477	-559,792
Total equity attributable to owners of parent	31,774,122	15,774,704	16,944,976
Non-controlling interests	7,389	43,798	3,574
Total equity	31,781,511	15,818,502	16,948,550
Total liabilities and equity	63,774,512	60,560,237	26,951,789
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	2017/2nd	2016/2nd	2017/01/01To2017/06/30	2016/01/01To2016/06/30
<b>Statement of comprehensive income</b>				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	11,205,068	3,903,121	21,786,428	7,550,435
Total sales revenue	11,205,068	3,903,121	21,786,428	7,550,435
Net sales revenue	11,205,068	3,903,121	21,786,428	7,550,435
Total operating revenue	11,205,068	3,903,121	21,786,428	7,550,435
Operating costs				
Cost of sales				
Cost of sales	8,448,500	2,854,329	16,909,040	5,664,523
Total cost of sales	8,448,500	2,854,329	16,909,040	5,664,523
Total operating costs	8,448,500	2,854,329	16,909,040	5,664,523
Gross profit (loss) from operations	2,756,568	1,048,792	4,877,388	1,885,912
Gross profit (loss) from operations	2,756,568	1,048,792	4,877,388	1,885,912
Operating expenses				
Selling expenses				
Total selling expenses	205,066	79,678	456,531	165,938
Administrative expenses				
Total administrative expenses	522,439	172,289	1,000,318	343,653
Research and development expenses				
Total research and development expenses	324,400	160,755	645,842	306,276
Total operating expenses	1,051,905	412,722	2,102,691	815,867
Net operating income (loss)	1,704,663	636,070	2,774,697	1,070,045
Non-operating income and expenses				
Other income				
Interest income				
Interest income from bank deposits	17,962	3,251	28,906	7,135
Total interest income	17,962	3,251	28,906	7,135
Other income, others	69,536	5,249	13,490	13,212
Total other income	87,498	8,500	42,396	20,347
Other gains and losses				
Foreign exchange gains	5,287	0	0	0
Foreign exchange losses	0	121,252	263,475	223,707
Other gains and losses, net	5,287	-121,252	-263,475	-223,707
Finance costs				
Finance costs, net	144,832	1,774	276,148	4,757
Total non-operating income and expenses	-52,047	-114,526	-497,227	-208,117
Profit (loss) from continuing operations before tax	1,652,616	521,544	2,277,470	861,928
Tax expense (income)				
Current tax expense (income)	359,242	69,389	635,179	122,283
Total tax expense (income)	359,242	69,389	635,179	122,283
Profit (loss) from continuing operations	1,293,374	452,155	1,642,291	739,645
Profit (loss)	1,293,374	452,155	1,642,291	739,645
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	362,012	884,622	-238,858	1,235,747
Unrealised gains (losses) on valuation of available-for-sale financial assets	0	-37,553	0	-124,906
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	61,856	137,619	-34,625	167,610
Components of other comprehensive income that will be reclassified to profit or loss	300,156	709,450	-204,233	943,231
Other comprehensive income, net	300,156	709,450	-204,233	943,231
Total comprehensive income	1,593,530	1,161,605	1,438,058	1,682,876
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	1,292,572	452,155	1,641,529	739,645
Profit (loss), attributable to non-controlling interests	802	0	762	0
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	1,594,572	1,161,605	1,472,477	1,682,876
Comprehensive income, attributable to non-controlling interests	-1,042	0	-34,419	0
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	3.09	1.22	4.17	2.00
Total basic earnings per share	3.09	1.22	4.17	2.00
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	3.09	1.22	4.16	2.00
Total diluted earnings per share	3.09	1.22	4.16	2.00

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## Financial Statement — Statements of Cash Flows

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

Accounting Title	2017/01/01To2017/06/30	2016/01/01To2016/06/30
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	2,277,470	861,928
Profit (loss) before tax	2,277,470	861,928
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	2,351,539	630,771
Amortization expense	175,979	2,383
Provision (reversal of provision) for bad debt expense	12,076	-10
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-32,775	0
Interest expense	276,148	4,757
Interest income	-28,906	-7,135
Share-based payments	0	886
Share of loss (profit) of associates and joint ventures accounted for using equity method	17	0
Loss (gain) on disposal of property, plant and equipment	-4,003	1,796
Other adjustments to reconcile profit (loss)	-99,077	38,243
Total adjustments to reconcile profit (loss)	2,650,998	671,691
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in accounts receivable	-521,364	8,504
Decrease (increase) in inventories	15,335	-796,294
Decrease (increase) in prepayments	6,669	-39,095
Decrease (increase) in other current assets	183,470	-11,703
Decrease (increase) in other financial assets	-26,645	-31,466
Total changes in operating assets	-342,535	-870,054
Changes in operating liabilities		
Increase (decrease) in accounts payable	-743,001	350,523
Increase (decrease) in provisions	-393,457	-140,994
Increase (decrease) in net defined benefit liability	-114,335	9,524
Increase (decrease) in other operating liabilities	-23,962	157,245
Total changes in operating liabilities	-1,274,755	376,298
Total changes in operating assets and liabilities	-1,617,290	-493,756
Total adjustments	1,033,708	177,935
Cash inflow (outflow) generated from operations	3,311,178	1,039,863
Interest received	29,326	7,641
Interest paid	-289,280	-4,182
Income taxes refund (paid)	-200,147	-618,045
Net cash flows from (used in) operating activities	2,851,077	425,277
Cash flows from (used in) investing activities		
Acquisition of financial assets at cost	-27,050	0
Acquisition of investments accounted for using equity method	-200,000	0
Increase in prepayments for investments	0	-1,715,197
Acquisition of property, plant and equipment	-1,733,019	-769,336
Proceeds from disposal of property, plant and equipment	272,058	0
Increase in refundable deposits	12,609	-27,811
Acquisition of intangible assets	-3,971	0
Other investing activities	189,926	-277
Net cash flows from (used in) investing activities	-1,489,447	-2,512,621
Cash flows from (used in) financing activities		
Decrease in short-term loans	-7,813,238	-121,500
Proceeds from long-term debt	300,000	0
Repayments of long-term debt	-6,397,235	0
Decrease in guarantee deposits received	-1,200,866	0
Proceeds from issuing shares	14,035,424	0
Change in non-controlling interests	0	3,876
Net cash flows from (used in) financing activities	-1,075,915	-117,624
Effect of exchange rate changes on cash and cash equivalents	706,502	603,484
Net increase (decrease) in cash and cash equivalents	992,217	-1,601,484
Cash and cash equivalents at beginning of period	5,627,979	3,661,928
Cash and cash equivalents at end of period	6,620,196	2,060,444
Cash and cash equivalents reported in the statement of financial position	6,620,196	2,060,444

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Financial Statement – Statements of Changes in Stockholders' Equity  
 Provided by: Globalvoters Co. Ltd  
 Financial year: Yearly  
 Unit: NT\$ thousand

2017/06/30 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	Gains (losses) from investments in equity instruments 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
Equity at beginning of period	3,692,500	3,692,500	11,741,309	719,606	239,802	975,790	1,933,282	-1,592,477				-1,592,477
Legal reserve appropriated				93,946		-93,946	0					
Special reserve appropriated					110,833	-110,833	0					
Cash dividends of ordinary share						-768,992	-768,992					
Cash dividends from capital surplus			-324,133									
Profit (loss)						1,641,529	1,641,529					
Other comprehensive income								-189,052				-189,052
Total comprehensive income						1,641,529	1,641,529	-189,052				-189,052
Issue of shares	680,000	680,000	13,355,424									
Total increase (decrease) in equity	680,000	680,000	13,031,291	93,946	110,833	867,735	872,537	-169,252	0	0	0	-169,252
Equity at end of period	4,372,500	4,372,500	24,772,600	813,552	350,635	1,843,525	2,805,819	-1,761,729	0	0	0	-1,761,729

2016/06/30 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	Non-controlling interests	Total equity
Equity at beginning of period	3,692,500	3,692,500	11,767,321	517,311	239,802	2,023,581	2,780,724	-1,389,873	-116,075	-1,515,948	16,724,507		16,724,507
Legal reserve appropriated				202,359		-202,359	0				0		0
Cash dividends of ordinary share						-1,819,147	-1,819,147				-1,819,147		-1,819,147
Cash dividends from capital surplus			-27,103								-27,103		-27,103
Profit (loss)						739,643	739,643				739,643		739,643
Other comprehensive income								1,025,670	-82,439	943,231	943,231		943,231
Total comprehensive income						739,643	739,643	1,025,670	-82,439	943,231	1,682,876		1,682,876
Changes in non-controlling interests												3,816	3,816
Others			886								886		886
Total increase (decrease) in equity			-28,211	202,359		-1,281,861	-1,079,502	1,025,670	-82,439	943,231	-162,488	3,876	-198,612
Equity at end of period	3,692,500	3,692,500	11,741,104	719,670	239,802	741,720	1,701,222	-374,203	-198,514	-572,717	16,562,109	3,876	16,566,985