

Accounting Title	2018/3rd	2017/3rd	2018/01/01To2018/09/30	2017/01/01To2017/09/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	15,161,616	11,978,439	43,439,566	33,764,867
Operating costs				
Total operating costs	9,244,619	8,829,319	27,158,880	25,738,359
Gross profit (loss) from operations	5,916,997	3,149,120	16,280,686	8,026,508
Gross profit (loss) from operations	5,916,997	3,149,120	16,280,686	8,026,508
Operating expenses				
Selling expenses	302,086	304,574	947,502	859,216
Administrative expenses	459,354	367,709	1,339,530	1,269,916
Research and development expenses	425,844	367,447	1,216,325	1,013,289
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	371	0	-559	0
Total operating expenses	1,187,655	1,039,730	3,502,798	3,142,421
Net operating income (loss)	4,729,342	2,109,390	12,777,888	4,884,087
Non-operating income and expenses				
Other income				
Total other income	108,657	6,938	283,090	35,844
Other gains and losses				
Other gains and losses, net	44,033	221,586	310,286	-28,399
Finance costs				
Finance costs, net	20,254	46,968	84,968	323,116
Total non-operating income and expenses	132,436	181,556	508,408	-315,671
Profit (loss) from continuing operations before tax	4,861,778	2,290,946	13,286,296	4,568,416
Tax expense (income)				
Total tax expense (income)	1,228,142	637,374	3,373,513	1,272,553
Profit (loss) from continuing operations	3,633,636	1,653,572	9,912,783	3,295,863
Profit (loss)	3,633,636	1,653,572	9,912,783	3,295,863
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	-5,370	0	9,988	0
Gains (losses) on hedging instrument	0	0	0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	0
Other components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	0
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	0	0	12,878	0
Components of other comprehensive income that will not be reclassified to profit or loss	-5,370	0	-2,890	0
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-261,092	-81,954	354,133	-320,812
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	-229,855	0	-47,971	0
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	-52,090	-13,910	7,631	-48,535
Components of other comprehensive income that will be reclassified to profit or loss	-438,857	-68,044	298,531	-272,277
Other comprehensive income, net	-444,227	-68,044	295,641	-272,277
Total comprehensive income	3,189,409	1,585,528	10,208,424	3,023,586
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	3,631,485	1,652,441	9,910,269	3,293,970
Profit (loss), attributable to non-controlling interests	2,151	1,131	2,514	1,893
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	3,187,897	1,584,527	10,200,942	3,057,004
Comprehensive income, attributable to non-controlling interests	1,512	1,001	7,482	-33,418
Basic earnings per share				
Total basic earnings per share	8.31	3.78	22.66	8.06
Diluted earnings per share				
Total diluted earnings per share	8.28	3.78	22.60	8.05

Financial Statement – Balance Sheet

Provided by: Globalwafers.Co.,Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/09/30	2017/12/31	2017/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	34,318,145	18,794,362	11,434,010
Current financial assets at fair value through profit or loss	3,970	21,546	42,543
Accounts receivable, net	8,904,458	7,796,017	7,829,935
Accounts receivable due from related parties, net	84,390	73,415	102,619
Current inventories	6,983,626	7,346,671	7,413,218
Other current assets	1,281,474	1,078,862	1,197,798
Other current financial assets	671,803	173,632	321,597
Other current assets, others	609,671	905,230	876,201
Total current assets	51,576,063	35,110,873	28,020,123
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	94,946	0	0
Non-current financial assets at cost	0	49,896	39,300
Investments accounted for using equity method	280,154	318,622	206,111
Property, plant and equipment	29,886,852	28,202,304	28,693,075
Land, net	2,854,885	2,841,992	2,888,894
Buildings and structures, net	8,641,840	8,124,998	8,389,846
Buildings and structures, cost	15,941,889	14,824,909	15,042,793
Accumulated depreciation, buildings and structures	7,300,049	6,699,911	6,652,947
Machinery and equipment, net	14,627,185	14,288,683	15,296,275
Machinery and equipment, cost	47,876,399	45,590,942	46,016,186
Accumulated depreciation, machinery and equipment	33,249,214	31,302,259	30,719,911
Other facilities, net	1,378,415	1,110,354	703,135
Other facilities, cost	3,170,424	2,767,642	2,207,843
Accumulated depreciation, other facilities	1,792,009	1,657,288	1,504,708
Unfinished construction and equipment under acceptance	2,384,527	1,836,277	1,414,925
Intangible assets	3,727,367	3,939,134	4,067,646
Trademarks, net	1,120,984	1,368,531	1,452,402
Goodwill	2,478,384	2,429,026	2,466,649
Intangible assets under development, net	127,999	141,577	148,595
Intangible assets under development	127,999	141,577	148,595
Deferred tax assets	1,655,148	1,837,127	1,821,710
Other non-current assets	573,776	774,381	926,547
Other non-current financial assets	263,016	383,074	361,665
Other non-current assets, others	310,760	391,307	564,882
Total non-current assets	36,218,243	35,121,464	35,754,389
Total assets	87,794,306	70,232,337	63,774,512
Liabilities and equity			
Liabilities			
Current liabilities			
Current borrowings	6,037,320	10,124,326	5,897,326
Current financial liabilities at fair value through profit or loss	105,638	5,152	26,856
Current contract liabilities	4,318,331	0	0
Accounts payable	4,925,802	4,208,854	4,080,070
Accounts payable to related parties	73,327	60,638	64,179
Other payables	2,469,725	1,681,221	1,665,442
Wages and salaries payable	2,469,725	1,681,221	1,665,442
Current tax liabilities	2,684,366	956,709	1,225,518
Other current liabilities	2,216,276	5,214,373	3,588,277
Advance receipts	0	2,059,632	531,220
Long-term liabilities, current portion	95,385	613,333	919,957
Long-term borrowings, current portion	95,385	613,333	919,957
Other current liabilities, others	2,120,891	2,541,408	2,137,100
Total current liabilities	22,830,785	22,251,273	16,547,668
Non-current liabilities			
Non-current contract liabilities	17,408,089	0	0
Non-current portion of non-current borrowings	2,112,615	3,663,000	7,844,006
Deferred tax liabilities	2,124,168	2,066,271	1,475,461
Other non-current liabilities	3,440,573	8,197,387	6,125,866
Net defined benefit liability, non-current	3,035,416	2,884,063	3,412,773
Other non-current liabilities, others	405,157	5,313,324	2,713,093
Total non-current liabilities	25,085,445	13,926,658	15,445,333
Total liabilities	47,916,230	36,177,931	31,993,001
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	24,772,805	24,772,805	24,772,805
Retained earnings			
Legal reserve	1,341,111	813,639	813,639
Special reserve	1,133,596	350,635	350,635
Unappropriated retained earnings (accumulated deficit)	9,907,713	5,693,255	3,293,986
Total retained earnings	12,382,420	6,857,529	4,458,260
Other equity interest			
Total other equity interest	-1,665,609	-1,956,906	-1,829,443
Total equity attributable to owners of parent	39,862,116	34,045,928	31,774,122
Non-controlling interests	15,960	8,478	7,389
Total equity	39,878,076	34,054,406	31,781,511
Total liabilities and equity	87,794,306	70,232,337	63,774,512
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	0	0	0

Financial Statement — Statements of Cash Flows

Provided by: Globalwafers.Co.,Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/01/01To2018/09/30	2017/01/01To2017/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	13,286,296	4,568,416
Profit (loss) before tax	13,286,296	4,568,416
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	3,335,198	3,476,663
Amortization expense	267,356	265,728
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-559	11,201
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	118,062	-36,876
Interest expense	84,968	323,116
Interest income	-283,090	-35,844
Share of loss (profit) of associates and joint ventures accounted for using equity method	-14,853	-6,111
Loss (gain) on disposal of property, plan and equipment	-148,448	-14,970
Other adjustments to reconcile profit (loss)	-67,306	-136,570
Total adjustments to reconcile profit (loss)	3,291,328	3,846,337
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in accounts receivable	-1,118,436	-301,197
Decrease (increase) in inventories	425,505	30,119
Decrease (increase) in prepayments	294,291	250,601
Decrease (increase) in other financial assets	-422,806	-81,914
Decrease (increase) in other operating assets	-65,906	83,485
Total changes in operating assets	-887,352	-18,906
Changes in operating liabilities		
Increase (decrease) in contract liabilities	14,541,081	0
Increase (decrease) in accounts payable	729,637	-981,391
Increase (decrease) in provisions	-69,421	-458,071
Increase (decrease) in net defined benefit liability	151,353	-78,097
Increase (decrease) in other operating liabilities	883,610	2,162,479
Total changes in operating liabilities	16,236,260	644,920
Total changes in operating assets and liabilities	15,348,908	626,014
Total adjustments	18,640,236	4,472,351
Cash inflow (outflow) generated from operations	31,926,532	9,040,767
Interest received	253,509	24,266
Dividends received	5,350	0
Interest paid	-85,625	-327,177
Income taxes refund (paid)	-1,447,954	-604,820
Net cash flows from (used in) operating activities	30,651,812	8,133,036
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-56,048	0
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	8,732	0
Acquisition of financial assets at cost	0	-39,300
Acquisition of investments accounted for using equity method	0	-200,000
Acquisition of property, plant and equipment	-5,025,233	-2,708,934
Proceeds from disposal of property, plant and equipment	392,605	619,289
Decrease in refundable deposits	1,636	15,665
Acquisition of intangible assets	0	-5,924
Other investing activities	72,638	311,149
Net cash flows from (used in) investing activities	-4,605,670	-2,008,055
Cash flows from (used in) financing activities		
Decrease in short-term loans	-4,079,462	-6,593,861
Proceeds from long-term debt	430,000	300,000
Repayments of long-term debt	-2,498,333	-6,393,849
Decrease in guarantee deposits received	-149,575	-1,200,866
Cash dividends paid	-4,372,500	-1,093,125
Proceeds from issuing shares	0	14,035,424
Change in non-controlling interests	0	-2,876
Net cash flows from (used in) financing activities	-10,669,870	-949,153
Effect of exchange rate changes on cash and cash equivalents	147,511	630,203
Net increase (decrease) in cash and cash equivalents	15,523,783	5,806,031
Cash and cash equivalents at beginning of period	18,794,362	5,627,979
Cash and cash equivalents at end of period	34,318,145	11,434,010
Cash and cash equivalents reported in the statement of financial position	34,318,145	11,434,010

Provided by: GlobalVantage Co., Ltd.
 Fiscal year: Yearly
 Unit: NTD thousand

2018/09/30 Statement of Stockholders' Equity

Unit: NTD thousand

	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 reserves	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	4,372,500	4,372,500	24,772,801	813,881	269,805	9,902,200	6,867,526	-2,060,500	0	122,881	1,969,500	34,058,318	4,481	34,058,425
Effects of retrospective application and retrospective restatement														
Equity at beginning of period after adjustments	4,372,500	4,372,500	24,772,801	813,881	269,805	9,902,200	6,867,526	-2,060,500	100,400	-12,254	1,969,500	34,058,314	4,481	34,058,125
Legal reserve appropriated				527,472										
Capital reserve appropriated					762,981									
Other comprehensive income						-4,372,500								
Profit (loss)						9,910,268	9,910,268							
Other comprehensive income						12,816	12,816							
Total comprehensive income						9,897,767	9,897,767							
Share														
Income (decrease) in equity	0	0	0	0	0	4,514,408	4,514,408							
Equity at end of period	4,372,500	4,372,500	24,772,801	1,341,353	1,132,786	9,897,771	12,388,426	-1,226,021	0		1,969,500	39,851,116	7,482	39,851,076

2017/09/30 Statement of Stockholders' Equity

Unit: NTD thousand

	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 reserves	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	5,602,500	5,602,500	11,741,360	723,690	259,805	971,129	1,695,260	-1,692,421	0	0	-1,589,401	14,774,914	43,798	14,618,362
Legal reserve appropriated				53,945										
Capital reserve appropriated					116,860									
Other comprehensive income						-110,828								
Profit (loss)						3,263,910	3,263,910							
Other comprehensive income						-236,969								
Total comprehensive income						3,026,941	3,026,941							
Share														
Income (decrease) in equity	660,000	660,000	13,165,424	0	0	2,356,110	2,356,110							
Equity at end of period	6,262,500	6,262,500	24,772,801	813,881	269,805	9,902,200	6,867,526	-2,060,500	0	0	1,969,500	34,058,318	4,481	34,058,125