

Financial Statement — Balance Sheet

Provided by: GlobalWafers Co., Ltd

Finacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/06/30	2021/12/31	2021/06/30
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	76,183,280	65,894,422	46,767,640
Current financial assets at fair value through profit or loss	457	3,450	66
Accounts receivable, net	10,819,854	9,048,069	8,799,903
Accounts receivable due from related parties, net	68,832	69,645	73,785
Current inventories	7,552,868	7,295,021	6,974,337
Other current assets	6,173,201	6,353,908	7,352,176
Total current assets	100,798,492	88,664,515	69,967,907
Non-current assets			
Non-current financial assets at fair value through profit or loss	9,253,528	18,368,712	19,477,114
Non-current financial assets at fair value through other comprehensive income	173,713	185,073	135,217
Investments accounted for using equity method	980,661	1,691,344	1,348,857
Property, plant and equipment	33,791,762	33,943,256	34,162,556
Right-of-use assets	628,716	705,346	758,460
Intangible assets	2,288,740	2,365,551	2,567,664
Deferred tax assets	2,874,912	1,887,241	2,009,675
Other non-current assets	4,538,364	2,833,938	1,074,187
Total non-current assets	54,530,396	61,980,461	61,533,730
Total assets	155,328,888	150,644,976	131,501,637
Current liabilities			
Current borrowings	6,210,000	6,264,000	10,543,000
Current financial liabilities at fair value through profit or loss	11,749	198,479	209,160
Current contract liabilities	9,224,562	7,322,051	5,082,293
Accounts payable	3,839,341	4,032,930	3,561,824
Accounts payable to related parties	263,459	307,520	465,220
Other payables	6,063,640	5,885,757	7,147,016
Current tax liabilities	3,430,722	2,111,964	2,925,788
Other current liabilities	3,120,442	4,935,594	2,678,950
Total current liabilities	32,163,915	31,058,295	32,613,251
Non-current liabilities			
Non-current financial liabilities at fair value through profit or loss	1,144,392	178,637	156,307
Non-current contract liabilities	26,831,345	21,312,889	13,909,658
Bonds payable	45,284,365	45,124,740	32,479,415
Deferred tax liabilities	2,632,564	4,797,611	3,747,259
Other non-current liabilities	2,383,353	2,541,301	3,098,315
Total non-current liabilities	78,276,019	73,955,178	53,390,954
Total liabilities	110,439,934	105,013,473	86,004,205
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	24,617,112	25,174,389	25,174,389
Retained earnings			
Total retained earnings	24,334,236	22,796,950	20,915,045
Other equity interest			
Total other equity interest	-7,858,115	-6,135,557	-4,387,723
Treasury shares	-576,779	-576,779	-576,779
Total equity attributable to owners of parent	44,888,954	45,631,503	45,497,432
Total equity	44,888,954	45,631,503	45,497,432
Total liabilities and equity	155,328,888	150,644,976	131,501,637
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	2022/2nd	2021/2nd	2022/01/01To2022/06/30	2021/01/01To2021/06/30
<b>Income Statement</b>				
Total operating revenue	17,539,783	15,208,467	33,846,308	30,014,298
Total operating costs	9,895,052	9,624,294	19,253,752	19,236,919
Gross profit (loss) from operations	7,644,731	5,584,173	14,592,556	10,777,379
Gross profit (loss) from operations	7,644,731	5,584,173	14,592,556	10,777,379
Operating expenses				
Selling expenses	403,998	352,981	802,038	699,359
Administrative expenses	354,002	490,157	524,780	892,540
Research and development expenses	486,294	474,486	973,287	973,549
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-308	7,406	399	1,014
Total operating expenses	1,243,986	1,325,030	2,300,504	2,566,462
Net operating income (loss)	6,400,745	4,259,143	12,292,052	8,210,917
Non-operating income and expenses				
Total interest income	148,910	21,310	228,916	35,390
Other gains and losses, net	-2,418,207	1,179,347	-7,971,326	771,283
Finance costs, net	116,473	51,825	230,980	80,152
Total non-operating income and expenses	-2,385,770	1,148,832	-7,973,390	726,521
Profit (loss) from continuing operations before tax	4,014,975	5,407,975	4,318,662	8,937,438
Total tax expense (income)	1,298,906	1,453,351	-143,243	2,292,421
Profit (loss) from continuing operations	2,716,069	3,954,624	4,461,905	6,645,017
Profit (loss)	2,716,069	3,954,624	4,461,905	6,645,017
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-29,656	22,612	-15,052	33,741
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	-279,343	186,227	-737,152	120,272
Components of other comprehensive income that will not be reclassified to profit or loss	-308,999	208,839	-752,204	154,013
Exchange differences on translation	-1,652,275	-978,770	-1,228,176	-3,493,998
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-330,242	-214,954	-257,822	-686,400
Components of other comprehensive income that will be reclassified to profit or loss	-1,322,033	-763,816	-970,354	-2,807,598
Other comprehensive income, net	-1,631,032	-554,977	-1,722,558	-2,653,585
Total comprehensive income	1,085,037	3,399,647	2,739,347	3,991,432
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	2,716,069	3,954,624	4,461,905	6,645,017
Comprehensive income, attributable to owners of parent	1,085,037	3,399,647	2,739,347	3,991,432
Basic earnings per share				
Total basic earnings per share	6.24	9.09	10.25	15.27
Diluted earnings per share				
Total diluted earnings per share	6.24	8.92	10.24	15.12

Financial Statement – Statements of Cash Flows

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01To2022/06/30	2021/01/01To2021/06/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	4,318,662	8,937,438
Profit (loss) before tax	4,318,662	8,937,438
Depreciation expense	2,870,351	2,879,962
Amortization expense	98,877	107,984
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	399	1,014
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	10,031,355	-40,585
Interest expense	230,980	80,152
Interest income	-228,916	-35,390
Dividend income	-397,970	-278,917
Share of loss (profit) of associates and joint ventures accounted for using equity method	-26,468	-26,409
Loss (gain) on disposal of property, plan and equipment	-49,205	-20,482
Other adjustments to reconcile profit (loss)	-14,663	-26,911
Total adjustments to reconcile profit (loss)	12,514,740	2,640,418
Decrease (increase) in accounts receivable	-1,771,418	-837,038
Decrease (increase) in inventories	-230,147	347,142
Decrease (increase) in prepayments	277,387	-1,748,040
Decrease (increase) in other current assets	-124,009	117,158
Decrease (increase) in other financial assets	25,877	11,820
Total changes in operating assets	-1,822,310	-2,108,958
Increase (decrease) in contract liabilities	5,750,527	2,683,408
Increase (decrease) in accounts payable	-232,372	147,839
Increase (decrease) in net defined benefit liability	-116,147	-240,063
Increase (decrease) in other operating liabilities	-1,836,451	-257,015
Total changes in operating liabilities	3,565,557	2,334,169
Total changes in operating assets and liabilities	1,743,247	225,211
Total adjustments	14,257,987	2,865,629
Cash inflow (outflow) generated from operations	18,576,649	11,803,067
Interest received	213,182	21,267
Dividends received	384,121	278,917
Interest paid	-55,660	-43,442
Income taxes refund (paid)	-1,365,695	-1,720,693
Net cash flows from (used in) operating activities	17,752,597	10,339,116
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-3,682	0
Acquisition of financial assets at fair value through profit or loss	-28,998	-13,897,428
Proceeds from disposal of financial assets at fair value through profit or loss	1,442	413
Acquisition of property, plant and equipment	-5,243,404	-2,367,285
Proceeds from disposal of property, plant and equipment	48,147	33,964
Acquisition of intangible assets	-3,421	-4,636
Decrease in other financial assets	651,981	480,023
Net cash flows from (used in) investing activities	-4,577,935	-15,754,949
Cash flows from (used in) financing activities		
Increase in short-term loans	0	744,249
Decrease in short-term loans	-54,000	0
Proceeds from issuing bonds	0	34,326,342
Payments of lease liabilities	-91,377	-85,695
Cash dividends paid	-3,481,896	-3,481,896
Net cash flows from (used in) financing activities	-3,627,273	31,503,000
Effect of exchange rate changes on cash and cash equivalents	741,469	-1,759,008
Net increase (decrease) in cash and cash equivalents	10,288,858	24,328,159
Cash and cash equivalents at beginning of period	65,894,422	22,439,481
Cash and cash equivalents at end of period	76,183,280	46,767,640
Cash and cash equivalents reported in the statement of financial position	76,183,280	46,767,640

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

**2022/06/30 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 sta
Equity at beginning of period	4,372,500	4,372,500	25,174,389	5,349,684	1,734,138	15,713,128	22,796,950	-7
Legal reserve appropriated	0	0	0	1,200,882	0	-1,200,882	0	
Special reserve appropriated	0	0	0	0	4,401,419	-4,401,419	0	
Cash dividends of ordinary share	0	0	0	0	0	-2,924,619	-2,924,619	
Cash dividends from capital surplus	0	0	-557,277	0	0	0	0	
Profit (loss)	0	0	0	0	0	4,461,905	4,461,905	
Other comprehensive income	0	0	0	0	0	0	0	
Total comprehensive income	0	0	0	0	0	4,461,905	4,461,905	
Total increase (decrease) in equity	0	0	-557,277	1,200,882	4,401,419	-4,065,015	1,537,286	
Equity at end of period	4,372,500	4,372,500	24,617,112	6,550,566	6,135,557	11,648,113	24,334,236	-8

**2021/06/30 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 diffe
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	
Legal reserve appropriated	0	0	0	1,289,359	0	-1,289,359	0	
Reversal of special reserve	0	0	0	0	-557,118	557,118	0	
Cash dividends of ordinary share	0	0	0	0	0	-4,352,370	-4,352,370	
Due to recognition of equity component of convertible bonds (preference share) issued	0	0	1,703,470	0	0	0	0	
Profit (loss)	0	0	0	0	0	6,645,017	6,645,017	
Other comprehensive income	0	0	0	0	0	0	0	
Total comprehensive income	0	0	0	0	0	6,645,017	6,645,017	
Total increase (decrease) in equity	0	0	1,703,470	1,289,359	-557,118	1,560,406	2,292,647	
Equity at end of period	4,372,500	4,372,500	25,174,389	5,349,684	1,734,138	13,831,223	20,915,045	