

## Financial Statement — Balance Sheet

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/06/30	2022/12/31	2022/06/30
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	48,827,084	80,490,723	76,183,280
Current financial assets at fair value through profit or loss	5,999	32,415	457
Accounts receivable, net	10,564,310	10,074,844	10,819,854
Accounts receivable due from related parties, net	162,065	85,299	68,832
Current inventories	9,212,589	8,535,236	7,552,868
Other current assets	30,837,389	10,379,214	6,173,201
Total current assets	99,609,436	109,597,731	100,798,492
Non-current assets			
Non-current financial assets at fair value through profit or loss	9,920,204	9,331,720	9,253,528
Non-current financial assets at fair value through other comprehensive income	176,286	159,347	173,713
Investments accounted for using equity method	1,135,741	941,383	980,661
Property, plant and equipment	49,590,818	39,487,086	33,791,762
Right-of-use assets	983,886	606,754	628,716
Intangible assets	2,368,303	2,370,157	2,288,740
Deferred tax assets	2,582,543	2,545,436	2,874,912
Other non-current assets	6,743,659	4,456,364	4,538,364
Total non-current assets	73,501,440	59,898,247	54,530,396
Total assets	173,110,876	169,495,978	155,328,888
Current liabilities			
Current borrowings	10,934,668	6,544,000	6,210,000
Current financial liabilities at fair value through profit or loss	343,319	0	11,749
Current contract liabilities	9,306,109	10,311,903	9,224,562
Accounts payable	4,190,065	4,038,089	3,839,341
Accounts payable to related parties	625,369	138,112	263,459
Other payables	7,350,834	5,531,409	6,063,640
Current tax liabilities	3,683,176	4,887,206	3,430,722
Other current liabilities	18,179,948	4,342,929	3,120,442
Total current liabilities	54,613,488	35,793,648	32,163,915
Non-current liabilities			
Non-current financial liabilities at fair value through profit or loss	0	466,831	1,144,392
Non-current contract liabilities	27,659,346	28,015,908	26,831,345
Bonds payable	18,988,780	42,779,945	45,284,365
Non-current portion of non-current borrowings	3,652,635	0	0
Deferred tax liabilities	5,416,170	4,588,911	2,632,564
Other non-current liabilities	3,735,983	3,526,730	2,383,353
Total non-current liabilities	59,452,914	79,378,325	78,276,019
Total liabilities	114,066,402	115,171,973	110,439,934
Equity attributable to owners of parent			
Share capital			
Ordinary share	4,352,370	4,352,370	4,372,500
Total Share Capital	4,352,370	4,352,370	4,372,500
Capital surplus			
Total capital surplus	23,819,388	23,819,388	24,617,112
Retained earnings			
Total retained earnings	38,353,783	32,698,945	24,334,236
Other equity interest			
Total other equity interest	-7,486,997	-6,546,698	-7,858,115
Treasury shares	0	0	-576,779
Total equity attributable to owners of parent	59,038,544	54,324,005	44,888,954
Non-controlling interests	5,930	0	0
Total equity	59,044,474	54,324,005	44,888,954
Total liabilities and equity	173,110,876	169,495,978	155,328,888
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	2,013,000

## Financial Statement — Income Statement

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/2nd	2022/2nd	2023/01/01To2023/06/30	2022/01/01To2022/06/30
<b>Income Statement</b>				
Total operating revenue	17,896,260	17,539,783	36,512,414	33,846,308
Total operating costs	11,152,326	9,895,052	22,217,194	19,253,752
Gross profit (loss) from operations	6,743,934	7,644,731	14,295,220	14,592,556
Gross profit (loss) from operations	6,743,934	7,644,731	14,295,220	14,592,556
Operating expenses				
Selling expenses	358,021	403,998	731,312	802,038
Administrative expenses	593,263	354,002	1,123,009	524,780
Research and development expenses	583,281	486,294	1,108,648	973,287
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-233	-308	20,019	399
Total operating expenses	1,534,332	1,243,986	2,982,988	2,300,504
Net operating income (loss)	5,209,602	6,400,745	11,312,232	12,292,052
Non-operating income and expenses				
Total interest income	873,734	148,910	1,614,736	228,916
Other gains and losses, net	847,683	-2,418,207	1,046,620	-7,971,326
Finance costs, net	165,455	116,473	322,596	230,980
Total non-operating income and expenses	1,555,962	-2,385,770	2,338,760	-7,973,390
Profit (loss) from continuing operations before tax	6,765,564	4,014,975	13,650,992	4,318,662
Total tax expense (income)	1,976,649	1,298,906	3,861,849	-143,243
Profit (loss) from continuing operations	4,788,915	2,716,069	9,789,143	4,461,905
Profit (loss)	4,788,915	2,716,069	9,789,143	4,461,905
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	1,012	-29,656	17,044	-15,052
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	42,677	-279,343	170,708	-737,152
Components of other comprehensive income that will not be reclassified to profit or loss	43,689	-308,999	187,752	-752,204
Exchange differences on translation	214,244	-1,652,275	-1,373,100	-1,228,176
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	42,891	-330,242	-244,837	-257,822
Components of other comprehensive income that will be reclassified to profit or loss	171,353	-1,322,033	-1,128,263	-970,354
Other comprehensive income, net	215,042	-1,631,032	-940,511	-1,722,558
Total comprehensive income	5,003,957	1,085,037	8,848,632	2,739,347
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	4,789,361	2,716,069	9,789,589	4,461,905
Profit (loss), attributable to non-controlling interests	-446	0	-446	0
Comprehensive income, attributable to owners of parent	5,004,615	1,085,037	8,849,290	2,739,347
Comprehensive income, attributable to non-controlling interests	-658	0	-658	0
Basic earnings per share				
Total basic earnings per share	11.00	6.24	22.49	10.25
Diluted earnings per share				
Total diluted earnings per share	10.71	6.24	21.40	10.24

## Financial Statement — Statements of Cash Flows

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/01/01To2023/06/30	2022/01/01To2022/06/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	13,650,992	4,318,662
Profit (loss) before tax	13,650,992	4,318,662
Depreciation expense	3,230,001	2,870,351
Amortization expense	9,145	98,877
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	20,019	399
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-262,596	10,031,355
Interest expense	322,596	230,980
Interest income	-1,614,736	-228,916
Dividend income	-415,401	-397,970
Share of loss (profit) of associates and joint ventures accounted for using equity method	-23,649	-26,468
Loss (gain) on disposal of property, plan and equipment	-38,018	-49,205
Other adjustments to reconcile profit (loss)	145,271	-14,663
Total adjustments to reconcile profit (loss)	1,372,632	12,514,740
Decrease (increase) in accounts receivable	-473,298	-1,771,418
Decrease (increase) in inventories	-742,876	-230,147
Decrease (increase) in prepayments	339,894	277,387
Decrease (increase) in other financial assets	19,141	25,877
Decrease (increase) in other operating assets	-279,058	-124,009
Total changes in operating assets	-1,136,197	-1,822,310
Increase (decrease) in contract liabilities	-1,755,786	5,750,527
Increase (decrease) in accounts payable	-1,787,656	-232,372
Increase (decrease) in net defined benefit liability	-74,385	-116,147
Increase (decrease) in other operating liabilities	245,024	-1,836,451
Total changes in operating liabilities	-3,372,803	3,565,557
Total changes in operating assets and liabilities	-4,509,000	1,743,247
Total adjustments	-3,136,368	14,257,987
Cash inflow (outflow) generated from operations	10,514,624	18,576,649
Interest received	1,252,436	213,182
Dividends received	415,401	384,121
Interest paid	-154,318	-55,660
Income taxes refund (paid)	-3,930,356	-1,365,695
Net cash flows from (used in) operating activities	8,097,787	17,752,597
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	0	-3,682
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	11,077	0
Acquisition of financial assets at fair value through profit or loss	0	-28,998
Proceeds from disposal of financial assets at fair value through profit or loss	0	1,442
Acquisition of property, plant and equipment	-14,109,808	-5,243,404
Proceeds from disposal of property, plant and equipment	126,426	48,147
Acquisition of intangible assets	-2,475	-3,421
Net cash inflows from business combination	-436,440	0
Increase in other financial assets	-20,158,358	0
Decrease in other financial assets	0	651,981
Net cash flows from (used in) investing activities	-34,569,578	-4,577,935
Cash flows from (used in) financing activities		
Increase in short-term loans	4,375,423	-54,000
Repayments of bonds	-12,669,975	0
Proceeds from long-term debt	4,497,073	0
Decrease in guarantee deposits received	-40,121	0
Payments of lease liabilities	-90,078	-91,377
Cash dividends paid	-2,829,041	-3,481,896
Net cash flows from (used in) financing activities	-6,756,719	-3,627,273
Effect of exchange rate changes on cash and cash equivalents	1,564,871	741,469
Net increase (decrease) in cash and cash equivalents	-31,663,639	10,288,858
Cash and cash equivalents at beginning of period	80,490,723	65,894,422
Cash and cash equivalents at end of period	48,827,084	76,183,280
Cash and cash equivalents reported in the statement of financial position	48,827,084	76,183,280

Provided by: GlobalWafers Co., Ltd  
 Financial year: Yearly  
 Unit: NTS thousand

**2023/06/30 Statement of Stockholders' Equity**

Accounting Title	Unit: NTS thousand												Total equity attributable to owners of parent	Non-controlling interests	Total equity
	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Inappropriated 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	Total other equity interest	Treasury shares				
Equity at beginning of period	4,352,370	4,352,370	23,819,388	6,550,596	6,135,557	20,012,822	32,698,945	-7,163,106	616,408	-6,546,688		54,324,005	0	54,324,005	
Legal reserve appropriated	0	0	0	1,511,814	0	-1,511,814	0	0	0	0	0	0	0	0	
Special reserve appropriated	0	0	0	0	411,141	-411,141	0	0	0	0	0	0	0	0	
Cash dividends of ordinary share	0	0	0	0	0	-4,134,751	-4,134,751	0	0	0	0	-4,134,751	0	-4,134,751	
Profit (loss)	0	0	0	0	0	9,789,589	9,789,589	0	0	0	0	9,789,589	-448	9,789,141	
Other comprehensive income	0	0	0	0	0	0	0	-1,128,051	187,752	-940,299		-940,299	-212	-940,511	
Total comprehensive income	0	0	0	0	0	9,789,589	9,789,589	-1,128,051	187,752	-940,299		8,848,632	458	8,848,632	
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0		0	6,588	6,588	
Total increase (decrease) in equity	0	0	0	1,511,814	411,141	3,731,883	5,654,838	-1,128,051	187,752	-940,299		4,714,539	5,930	4,720,469	
Equity at end of period	4,352,370	4,352,370	23,819,388	8,062,380	6,546,698	23,744,705	38,353,783	-8,291,157	804,160	-7,486,997		59,038,544	5,930	59,044,474	

**2022/06/30 Statement of Stockholders' Equity**

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Inappropriated retained earnings (accumulated deficit)	Total retained earnings	Unit: NTS thousand					Total equity attributable to owners of parent	Non-controlling interests	Total equity
								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				
Equity at beginning of period	4,372,500	4,372,500	25,174,398	5,349,684	1,734,136	15,713,128	22,796,852	-7,530,148	1,394,591	-6,135,507	-576,779	45,631,503	0	45,631,503	
Legal reserve appropriated	0	0	0	1,200,882	0	-1,200,882	0	0	0	0	0	0	0	0	
Special reserve appropriated	0	0	0	0	4,401,419	-4,401,419	0	0	0	0	0	0	0	0	
Cash dividends of ordinary share	0	0	0	0	0	-2,924,619	-2,924,619	0	0	0	0	-2,924,619	0	-2,924,619	
Cash dividends from capital surplus	0	0	-567,277	0	0	0	0	0	0	0	0	-567,277	0	-567,277	
Profit (loss)	0	0	0	0	0	4,461,905	4,461,905	0	0	0	0	4,461,905	0	4,461,905	
Other comprehensive income	0	0	0	0	0	0	0	-970,354	-752,204	-1,722,558	0	-1,722,558	0	-1,722,558	
Total comprehensive income	0	0	0	0	0	4,461,905	4,461,905	-970,354	-752,204	-1,722,558	0	2,739,347	0	2,739,347	
Total increase (decrease) in equity	0	0	-567,277	1,200,882	4,401,419	-4,985,015	1,537,286	-970,354	-752,204	-1,722,558	0	-742,548	0	-742,548	
Equity at end of period	4,372,500	4,372,500	24,617,121	6,550,566	6,135,557	11,648,113	24,334,238	-8,500,502	642,387	-7,858,115	-576,779	44,888,954	0	44,888,954	