

## Financial Statement — Balance Sheet

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/09/30	2022/12/31	2022/09/30
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	25,262,557	80,490,723	80,163,798
Current financial assets at fair value through profit or loss	0	32,415	1,754
Accounts receivable, net	9,919,310	10,074,844	10,061,219
Accounts receivable due from related parties, net	124,236	85,299	95,591
Current inventories	9,236,308	8,535,236	8,012,019
Other current assets	51,473,357	10,379,214	7,045,910
Total current assets	96,015,768	109,597,731	105,380,291
Non-current assets			
Non-current financial assets at fair value through profit or loss	11,453,604	9,331,720	7,640,868
Non-current financial assets at fair value through other comprehensive income	284,632	159,347	155,761
Investments accounted for using equity method	1,090,919	941,383	876,023
Property, plant and equipment	62,006,499	39,487,086	34,625,022
Right-of-use assets	984,764	606,754	600,668
Intangible assets	2,468,724	2,370,157	2,404,662
Deferred tax assets	2,547,195	2,545,436	3,077,753
Other non-current assets	5,591,284	4,456,364	3,474,175
Total non-current assets	86,427,621	59,898,247	52,854,932
Total assets	182,443,389	169,495,978	158,235,223
Current liabilities			
Current borrowings	19,140,544	6,544,000	6,252,000
Short-term notes and bills payable	998,938	0	0
Current financial liabilities at fair value through profit or loss	271,858	0	21,591
Current contract liabilities	9,795,291	10,311,903	9,995,892
Accounts payable	4,432,174	4,038,089	3,698,507
Accounts payable to related parties	120,100	138,112	106,843
Other payables	3,530,919	5,531,409	3,112,659
Current tax liabilities	3,330,517	4,887,206	3,924,265
Other current liabilities	22,990,421	4,342,929	2,655,255
Total current liabilities	64,610,762	35,793,648	29,767,012
Non-current liabilities			
Non-current financial liabilities at fair value through profit or loss	0	466,831	578,080
Non-current contract liabilities	26,705,146	28,015,908	26,785,184
Bonds payable	11,892,349	42,779,945	43,820,477
Non-current portion of non-current borrowings	3,110,469	0	0
Deferred tax liabilities	6,133,946	4,588,911	3,348,855
Other non-current liabilities	3,803,098	3,526,730	3,845,058
Total non-current liabilities	51,645,008	79,378,325	78,377,654
Total liabilities	116,255,770	115,171,973	108,144,666
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	23,819,390	23,819,388	24,617,118
Retained earnings			
Total retained earnings	43,893,025	32,698,945	29,445,374
Other equity interest			
Total other equity interest	-5,882,523	-6,546,698	-7,767,656
Treasury shares	0	0	-576,779
Total equity attributable to owners of parent	66,182,262	54,324,005	50,090,557
Non-controlling interests	5,357	0	0
Total equity	66,187,619	54,324,005	50,090,557
Total liabilities and equity	182,443,389	169,495,978	158,235,223
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 interest	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	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	4,352,370	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
Special reserve appropriated	0	0	0	0	411,141	-411,141	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		-4,134,751	0	-4,134,751
Profit (loss)	0	0	0	0	0	9,789,589	9,789,589	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		8,848,290	658	8,848,932
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	Unit: NTS thousand											Total equity attributable to owners of parent	Non-controlling interest	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	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
Special reserve appropriated	0	0	0	0	4,401,419	-4,401,419	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		-2,924,619	0	-2,924,619
Cash dividends from capital surplus	0	0	-557,277	0	0	0	0	0	0	0		-557,277	0	-557,277
Profit (loss)	0	0	0	0	0	4,461,905	4,461,905	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		-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		2,739,347	0	2,739,347
Total increase (decrease) in equity	0	0	-557,277	1,200,882	4,401,419	-4,985,015	1,537,286	-970,354	-752,204	-1,722,558		-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