

Financial Statement — Balance Sheet

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/03/31	2023/12/31	2023/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	35,672,250	26,164,591	76,936,768
Current financial assets at fair value through profit or loss	63	9,995	9,295
Accounts receivable, net	9,898,006	10,015,769	10,176,017
Accounts receivable due from related parties, net	163,356	100,446	76,582
Current inventories	10,737,168	9,359,353	9,233,274
Other current assets	37,616,893	44,450,935	15,133,277
Total current assets	94,087,736	90,101,089	111,565,213
Non-current assets			
Non-current financial assets at fair value through profit or loss	11,851,392	12,567,498	9,343,908
Non-current financial assets at fair value through other comprehensive income	94,978	223,271	175,397
Investments accounted for using equity method	1,562,964	1,392,852	1,093,639
Property, plant and equipment	82,398,735	72,250,814	42,873,364
Right-of-use assets	917,469	929,719	956,903
Intangible assets	2,416,280	2,346,556	2,332,025
Deferred tax assets	3,330,553	3,361,628	2,513,022
Other non-current assets	6,122,978	5,814,574	5,117,440
Total non-current assets	108,695,349	98,886,912	64,405,698
Total assets	202,783,085	188,988,001	175,970,911
Current liabilities			
Current borrowings	21,184,868	24,647,862	7,723,950
Current financial liabilities at fair value through profit or loss	209,433	204,322	2,037
Current contract liabilities	10,190,610	10,031,291	9,763,554
Accounts payable	3,909,170	4,224,605	4,757,686
Accounts payable to related parties	1,279,454	802,005	235,234
Other payables	2,831,367	6,522,844	2,964,257
Current tax liabilities	3,785,429	3,946,454	5,565,629
Other current liabilities	24,173,793	23,894,900	5,353,896
Total current liabilities	67,564,124	74,274,283	36,366,243
Non-current liabilities			
Non-current financial liabilities at fair value through profit or loss	936,183	0	282,756
Non-current contract liabilities	23,436,365	23,969,789	27,332,594
Bonds payable	26,978,475	11,893,051	40,846,427
Non-current portion of non-current borrowings	2,028,708	2,648,537	4,388,842
Deferred tax liabilities	6,449,590	5,908,343	4,781,313
Other non-current liabilities	3,868,188	3,840,373	3,804,056
Total non-current liabilities	63,697,509	48,260,093	81,435,988
Total liabilities	131,261,633	122,534,376	117,802,231
Equity attributable to owners of parent			
Share capital			
Ordinary share	4,361,137	4,361,137	4,352,370
Total Share Capital	4,361,137	4,361,137	4,352,370
Capital surplus			
Total capital surplus	24,248,547	24,248,547	23,819,388
Retained earnings			
Total retained earnings	48,989,577	45,300,230	37,699,173
Other equity interest			
Total other equity interest	-6,081,186	-7,460,349	-7,702,251
Total equity attributable to owners of parent	71,518,075	66,449,565	58,168,680
Non-controlling interests	3,377	4,060	0
Total equity	71,521,452	66,453,625	58,168,680
Total liabilities and equity	202,783,085	188,988,001	175,970,911
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 — Income Statement

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/03/31	2023/01/01To2023/03/31
Income Statement		
Total operating revenue	15,087,063	18,616,154
Total operating costs	9,919,488	11,064,868
Gross profit (loss) from operations	5,167,575	7,551,286
Gross profit (loss) from operations	5,167,575	7,551,286
Operating expenses		
Selling expenses	291,917	373,291
Administrative expenses	365,078	529,746
Research and development expenses	544,050	525,367
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-1,014	20,252
Total operating expenses	1,200,031	1,448,656
Net operating income (loss)	3,967,544	6,102,630
Non-operating income and expenses		
Total interest income	733,931	741,002
Other gains and losses, net	57,651	198,937
Finance costs, net	201,177	157,141
Total non-operating income and expenses	590,405	782,798
Profit (loss) from continuing operations before tax	4,557,949	6,885,428
Total tax expense (income)	1,024,868	1,885,200
Profit (loss) from continuing operations	3,533,081	5,000,228
Profit (loss)	3,533,081	5,000,228
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	73,711	16,032
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	142,309	128,031
Components of other comprehensive income that will not be reclassified to profit or loss	216,020	144,063
Exchange differences on translation	1,647,931	-1,587,344
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	329,205	-287,728
Components of other comprehensive income that will be reclassified to profit or loss	1,318,726	-1,299,616
Other comprehensive income, net	1,534,746	-1,155,553
Total comprehensive income	5,067,827	3,844,675
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	3,533,833	5,000,228
Profit (loss), attributable to non-controlling interests	-752	0
Comprehensive income, attributable to owners of parent	5,068,510	3,844,675
Comprehensive income, attributable to non-controlling interests	-683	0
Basic earnings per share		
Total basic earnings per share	8.10	11.49
Diluted earnings per share		
Total diluted earnings per share	8.01	10.69

Financial Statement — Statements of Cash Flows

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/03/31	2023/01/01To2023/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	4,557,949	6,885,428
Profit (loss) before tax	4,557,949	6,885,428
Depreciation expense	1,851,575	1,600,981
Amortization expense	5,367	4,165
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-1,014	20,252
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	65,315	-64,095
Interest expense	201,177	157,141
Interest income	-733,931	-741,002
Dividend income	-2,579	-2,081
Share of loss (profit) of associates and joint ventures accounted for using equity method	-26,561	-24,224
Loss (gain) on disposal of property, plan and equipment	-21,945	12,785
Other adjustments to reconcile profit (loss)	-16,050	93,795
Total adjustments to reconcile profit (loss)	1,321,354	1,057,717
Decrease (increase) in accounts receivable	55,338	-112,657
Decrease (increase) in inventories	-1,362,677	-789,399
Decrease (increase) in prepayments	31,017	169,264
Decrease (increase) in other financial assets	41,353	21,174
Decrease (increase) in other operating assets	-129,946	-179,356
Total changes in operating assets	-1,364,915	-890,974
Increase (decrease) in contract liabilities	-1,301,187	-1,036,092
Increase (decrease) in accounts payable	213,863	-1,310,386
Increase (decrease) in net defined benefit liability	-26,714	-23,760
Increase (decrease) in other operating liabilities	-692,052	-113,202
Total changes in operating liabilities	-1,806,090	-2,483,440
Total changes in operating assets and liabilities	-3,171,005	-3,374,414
Total adjustments	-1,849,651	-2,316,697
Cash inflow (outflow) generated from operations	2,708,298	4,568,731
Interest received	671,632	698,865
Dividends received	2,579	2,081
Interest paid	-329,452	-68,549
Income taxes refund (paid)	-964,719	-699,088
Net cash flows from (used in) operating activities	2,088,338	4,502,040
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-22,600	0
Proceeds from disposal of financial assets at fair value through other comprehensive income	223,429	0
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	7,708	2,575
Acquisition of property, plant and equipment	-10,437,937	-5,116,015
Proceeds from disposal of property, plant and equipment	58,497	41,980
Acquisition of intangible assets	0	-1,317
Increase in other financial assets	0	-4,852,086
Decrease in other financial assets	6,977,362	0
Net cash flows from (used in) investing activities	-3,193,541	-9,924,863
Cash flows from (used in) financing activities		
Increase in short-term loans	0	1,179,950
Decrease in short-term loans	-3,462,994	0
Proceeds from issuing bonds	16,457,644	0
Repayments of bonds	0	-2,029,803
Proceeds from long-term debt	0	4,593,264
Repayments of long-term debt	-130,227	0
Increase in guarantee deposits received	25,792	7,324
Increase in other payables to related parties	11,961	0
Payments of lease liabilities	-50,819	-43,343
Cash dividends paid	-3,488,910	-2,829,041
Net cash flows from (used in) financing activities	9,362,447	878,351
Effect of exchange rate changes on cash and cash equivalents	1,250,415	990,517
Net increase (decrease) in cash and cash equivalents	9,507,659	-3,553,955
Cash and cash equivalents at beginning of period	26,164,591	80,490,723
Cash and cash equivalents at end of period	35,672,250	76,936,768
Cash and cash equivalents reported in the statement of financial position	35,672,250	76,936,768

Provided by: GlobalVoters Co., Ltd
Fiscal year: Yearly
Unit: NTS thousand

2024/03/31 Statement of Stockholders' Equity

Accounting Title	Unit: NT\$ thousand															
	Ordinary shares	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	Realized gains (losses) on financial assets measured at fair value through other comprehensive income	Other	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity	
Equity at beginning of period	4,361,137	4,361,137	24,248,547	8,062,380	6,546,688	30,681,152	46,300,230		-8,601,325		1,140,348	428	-7,460,348	66,449,560	4,060	66,453,620
Profit (loss)	0	0	0	0	0	3,533,833	3,533,833		0		0	0	-752	3,533,833	-752	3,533,081
Other comprehensive income	0	0	0	0	0	0	0		1,318,657		216,020	0	1,534,677	89	1,534,766	
Total comprehensive income	0	0	0	0	0	3,533,833	3,533,833		1,318,657		1,534,677	0	5,068,510	-663	5,067,847	
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	0	0	155,514		-155,514		0	0	-155,514	0	0	
Total increase (decrease) in equity	0	0	0	0	0	3,689,347	3,689,347		1,318,657		60,508	0	1,379,165	5,068,510	-663	5,067,847
Equity at end of period	4,361,137	4,361,137	24,248,547	8,062,380	6,546,688	34,380,499	48,989,577		-7,282,668		1,201,054	428	-6,081,186	71,518,070	3,377	71,521,447

2023/03/31 Statement of Stockholders' Equity

Unit: NT\$ thousand															
Accounting Title	Ordinary shares	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	Realized gains (losses) on financial assets measured at fair value through other comprehensive income	Other	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	4,352,370	4,352,370	23,819,388	6,550,566	6,135,557	20,012,822	32,698,949	-7,163,104	0	616,408	-6,546,688		54,324,005	0	54,324,005
Profit (loss)	0	0	0	0	0	5,000,228	5,000,228		0	0	0		5,000,228	0	5,000,228
Other comprehensive income	0	0	0	0	0	0	0	-1,299,618	144,063	0	-1,155,555		-1,155,555	0	-1,155,555
Total comprehensive income	0	0	0	0	0	5,000,228	5,000,228	-1,299,618	144,063	0	-1,155,555		3,844,673	0	3,844,673
Total increase (decrease) in equity	0	0	0	0	0	5,000,228	5,000,228	-1,299,618	144,063	0	-1,155,555		3,844,673	0	3,844,673
Equity at end of period	4,352,370	4,352,370	23,819,388	6,550,566	6,135,557	25,013,050	37,699,177	-8,462,722	0	760,471	-7,702,251		56,168,686	0	56,168,686