

Financial Statement – Balance Sheet

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/09/30	2023/12/31	2023/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	41,728,181	26,164,591	28,100,018
Current financial assets at fair value through profit or loss	58,209	9,995	0
Accounts receivable, net	9,808,310	10,015,769	9,919,310
Accounts receivable due from related parties, net	72,387	100,446	124,236
Current inventories	12,134,160	9,359,353	9,236,308
Other current assets	29,071,861	44,450,935	48,635,896
Total current assets	92,873,108	90,101,089	96,015,768
Non-current assets			
Non-current financial assets at fair value through profit or loss	10,179,823	12,567,498	11,453,604
Non-current financial assets at fair value through other comprehensive income	69,570	223,271	284,632
Non-current financial assets at amortised cost	6,298,350	0	0
Investments accounted for using equity method	1,251,359	1,392,852	1,090,919
Property, plant and equipment	107,335,058	72,250,814	62,006,499
Right-of-use assets	883,460	929,719	984,764
Intangible assets	2,456,662	2,346,556	2,468,724
Deferred tax assets	3,399,041	3,361,628	2,547,195
Other non-current assets	5,387,108	5,814,574	5,591,284
Total non-current assets	137,260,431	98,886,912	86,427,621
Total assets	230,133,539	188,988,001	182,443,389
Current liabilities			
Current borrowings	41,903,236	24,647,862	19,140,544
Short-term notes and bills payable	1,999,720	0	998,938
Current financial liabilities at fair value through profit or loss	1,294	204,322	271,858
Current contract liabilities	10,454,563	10,031,291	9,795,291
Accounts payable	4,098,020	4,224,605	4,432,174
Accounts payable to related parties	427,649	802,005	120,100
Other payables	3,195,164	6,522,844	3,530,919
Current tax liabilities	1,768,833	3,946,454	3,330,517
Other current liabilities	10,677,629	23,894,900	22,990,421
Total current liabilities	74,526,108	74,274,283	64,610,762
Non-current liabilities			
Non-current financial liabilities at fair value through profit or loss	462,879	0	0
Non-current contract liabilities	21,212,917	23,969,789	26,705,146
Bonds payable	27,428,460	11,893,051	11,892,349
Non-current portion of non-current borrowings	1,102,473	2,648,537	3,110,469
Deferred tax liabilities	7,055,672	5,908,343	6,133,946
Other non-current liabilities	3,937,961	3,840,373	3,803,098
Total non-current liabilities	61,200,362	48,260,093	51,645,008
Total liabilities	135,726,470	122,534,376	116,255,770
Equity attributable to owners of parent			
Share capital			
Ordinary share	4,781,137	4,361,137	4,352,370
Total Share Capital	4,781,137	4,361,137	4,352,370
Capital surplus			
Total capital surplus	45,719,981	24,248,547	23,819,390
Retained earnings			
Total retained earnings	49,563,826	45,300,230	43,893,025
Other equity interest			
Total other equity interest	-5,658,632	-7,460,349	-5,882,523
Total equity attributable to owners of parent	94,406,312	66,449,565	66,182,262
Non-controlling interests	757	4,060	5,357
Total equity	94,407,069	66,453,625	66,187,619
Total liabilities and equity	230,133,539	188,988,001	182,443,389
Number of share capital awaiting retirement	0	0	0

Financial Statement — Income Statement

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/09/30	2023/01/01To2023/09/30
Income Statement		
Total operating revenue	46,282,670	53,888,324
Total operating costs	31,396,645	33,231,688
Gross profit (loss) from operations	14,886,025	20,656,636
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Operating expenses		
Selling expenses	978,485	1,066,553
Administrative expenses	1,613,193	1,702,154
Research and development expenses	1,757,617	1,731,470
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	2,314	18,974
Total operating expenses	4,351,609	4,519,151
Net operating income (loss)	10,534,416	16,137,485
Non-operating income and expenses		
Total interest income	2,703,195	2,416,784
Other gains and losses, net	-973,630	2,731,175
Finance costs, net	631,399	486,637
Total non-operating income and expenses	1,098,166	4,661,322
Profit (loss) from continuing operations before tax	11,632,582	20,798,807
Total tax expense (income)	2,268,676	5,471,174
Profit (loss) from continuing operations	9,363,906	15,327,633
Profit (loss)	9,363,906	15,327,633
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	46,966	125,279
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	-147,430	135,791
Components of other comprehensive income that will not be reclassified to profit or loss	-100,464	261,070
Exchange differences on translation	2,571,516	541,024
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	513,697	137,952
Components of other comprehensive income that will be reclassified to profit or loss	2,057,819	403,072
Other comprehensive income, net	1,957,355	664,142
Total comprehensive income	11,321,261	15,991,775
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	9,367,333	15,328,831
Profit (loss), attributable to non-controlling interests	-3,427	-1,198
Comprehensive income, attributable to owners of parent	11,324,564	15,993,006
Comprehensive income, attributable to non-controlling interests	-3,303	-1,231
Basic earnings per share		
Total basic earnings per share	20.19	35.22
Diluted earnings per share		
Total diluted earnings per share	19.81	33.92

Financial Statement — Statements of Cash Flows

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/09/30	2023/01/01To2023/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	11,632,582	20,798,807
Profit (loss) before tax	11,632,582	20,798,807
Depreciation expense	5,928,619	4,939,471
Amortization expense	16,334	14,293
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	2,314	18,974
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	1,458,834	-1,652,879
Interest expense	631,399	486,637
Interest income	-2,703,195	-2,416,784
Dividend income	-180,678	-438,261
Share of loss (profit) of associates and joint ventures accounted for using equity method	-66,585	-68,073
Loss (gain) on disposal of property, plan and equipment	-32,850	-71,776
Other adjustments to reconcile profit (loss)	93,822	77,439
Total adjustments to reconcile profit (loss)	5,148,014	889,041
Decrease (increase) in accounts receivable	232,471	210,791
Decrease (increase) in inventories	-2,888,910	-649,735
Decrease (increase) in prepayments	1,490	338,017
Decrease (increase) in other financial assets	7,126	15,147
Decrease (increase) in other operating assets	-56,688	-473,696
Total changes in operating assets	-2,704,511	-559,476
Increase (decrease) in contract liabilities	-3,168,056	-3,089,126
Increase (decrease) in accounts payable	129,409	-1,902,362
Increase (decrease) in net defined benefit liability	66,476	-46,485
Increase (decrease) in other operating liabilities	-227,777	488,381
Total changes in operating liabilities	-3,199,948	-4,549,592
Total changes in operating assets and liabilities	-5,904,459	-5,109,068
Total adjustments	-756,445	-4,220,027
Cash inflow (outflow) generated from operations	10,876,137	16,578,780
Interest received	2,860,391	1,690,173
Dividends received	180,678	438,261
Interest paid	-1,438,233	-412,580
Income taxes refund (paid)	-3,989,663	-5,634,807
Net cash flows from (used in) operating activities	8,489,310	12,659,827
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	13,833	16,160
Acquisition of financial assets at amortised cost	-6,377,393	0
Acquisition of financial assets at fair value through profit or loss	-35,252	0
Acquisition of property, plant and equipment	-37,835,586	-24,183,605
Proceeds from disposal of property, plant and equipment	198,631	195,026
Acquisition of intangible assets	-396	-7,358
Net cash inflows from business combination	0	-436,440
Increase in other financial assets	0	-37,434,120
Decrease in other financial assets	15,620,109	0
Dividends received	60,647	54,328
Net cash flows from (used in) investing activities	-28,154,578	-61,796,009
Cash flows from (used in) financing activities		
Increase in short-term loans	17,255,374	12,581,221
Increase in short-term notes and bills payable	1,999,720	998,938
Proceeds from issuing bonds	17,128,358	0
Repayments of bonds	-14,014,507	-17,644,805
Proceeds from long-term debt	36,100	4,349,232
Repayments of long-term debt	-1,104,289	0
Increase in guarantee deposits received	62,410	2,229
Decrease in other payables to related parties	-575,000	0
Payments of lease liabilities	-143,903	-135,974
Cash dividends paid	-8,748,161	-6,963,792
Proceeds from issuing shares	21,891,434	0
Other financing activities	0	2

Provided by: GlobalWaters Co., Ltd

Financial year: Yearly

Unit: NTS 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 statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Others	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	6,546,698	30,691,162	46,300,230	-8,601,325	1,140,548	428	-7,460,349		66,449,566	4,060	66,453,625
Profit (loss)	0	0	0	0	0	9,367,333	9,367,333	0	0	0	0		9,367,333	-3,427	9,363,906
Other comprehensive income	0	0	0	0	0	0	0	2,057,695	-100,464	0	1,957,231		1,957,231	124	1,957,355
Total comprehensive income	0	0	0	0	0	9,367,333	9,367,333	2,057,695	-100,464	0	1,957,231		11,324,564	-3,303	11,321,261
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	0	155,514	155,514	0	-155,514				0	0	0
Total increase (decrease) in equity	420,000	420,000	21,471,434	2,022,494	914,080	1,327,022	4,263,596	2,057,695	-255,978	0	1,801,717		27,656,747	-3,303	27,653,444
Equity at end of period	4,781,137	4,781,137	45,719,981	10,084,874	7,460,778	32,018,174	49,563,826	-6,543,630	884,570	428	-5,658,632		94,406,312	757	94,407,069

2023/09/30 Statement of Stockholders' Equity

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 statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	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	8,062,380	6,195,697	20,612,822	32,693,345	-7,463,106	616,408			64,324,035	0	64,324,035
Profit (loss)	0	0	0	0	0	15,328,831	15,328,831	0	0			15,328,831	-1,198	15,327,633
Other comprehensive income	0	0	0	0	0	0	403,105	261,070	664,175			664,175	-33	664,142
Total comprehensive income	0	0	0	0	0	15,328,831	15,328,831	403,105	261,070			15,993,006	-1,231	15,991,775
Total increase (decrease) in equity	0	0	2	1,511,814	611,541	9,271,125	11,534,680	403,105	664,175			11,863,812	5,357	11,869,169
Equity at end of period	4,352,370	4,352,370	23,819,390	9,574,194	6,807,238	29,883,947	44,228,025	-6,760,001	1,280,583			76,187,847	5,357	76,193,204