

Financial Statement — Balance Sheet

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/06/30	2024/12/31	2024/06/30
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	22,220,325	38,929,337	44,177,830
Current financial assets at fair value through profit or loss	34,473	28,751	99
Accounts receivable, net	9,990,601	10,195,647	9,640,085
Accounts receivable due from related parties, net	149,771	69,506	143,038
Current inventories	10,303,174	11,238,246	11,055,933
Other current assets	26,841,931	20,030,235	44,176,056
Total current assets	69,540,275	80,491,722	109,193,041
Non-current assets			
Non-current financial assets at fair value through profit or loss	6,029,709	6,766,986	10,573,499
Non-current financial assets at fair value through other comprehensive income	129,784	68,298	80,324
Non-current financial assets at amortised cost	5,830,700	6,524,215	6,457,550
Investments accounted for using equity method	548,497	920,925	1,525,072
Property, plant and equipment	114,496,221	119,074,144	94,434,429
Right-of-use assets	824,293	869,508	917,620
Intangible assets	2,131,980	2,448,363	2,391,940
Deferred tax assets	3,875,290	3,838,064	3,326,298
Other non-current assets	2,954,456	3,578,346	5,925,019
Total non-current assets	136,820,930	144,088,849	125,631,751
Total assets	206,361,205	224,580,571	234,824,792
Current liabilities			
Current borrowings	16,258,783	25,376,780	36,752,054
Short-term notes and bills payable	0	1,399,930	0
Current financial liabilities at fair value through profit or loss	61,507	50,182	32,166
Current contract liabilities	8,609,524	10,634,354	9,919,236
Accounts payable	3,605,114	4,357,150	3,795,174
Accounts payable to related parties	198,902	1,013,844	253,370
Other payables	5,657,563	4,990,325	8,239,685
Current tax liabilities	1,949,850	2,160,179	2,552,368
Other current liabilities	15,270,261	15,081,822	19,069,818
Total current liabilities	51,611,504	65,064,566	80,613,871
Non-current liabilities			
Non-current financial liabilities at fair value through profit or loss	423,317	404,230	667,391
Non-current contract liabilities	17,354,449	19,880,163	23,579,343
Bonds payable	28,383,426	27,147,373	27,139,908
Non-current portion of non-current borrowings	14,671,872	10,530,658	1,524,478
Deferred tax liabilities	5,344,075	6,770,513	6,687,180
Other non-current liabilities	3,691,740	3,755,277	3,823,954
Total non-current liabilities	69,868,879	68,488,214	63,422,254
Total liabilities	121,480,383	133,552,780	144,036,125
Equity attributable to owners of parent			
Share capital			
Ordinary share	4,781,137	4,781,137	4,781,137
Total Share Capital	4,781,137	4,781,137	4,781,137
Capital surplus			
Total capital surplus	45,720,158	45,720,158	45,719,981
Retained earnings			
Total retained earnings	47,910,365	47,641,022	46,609,908
Other equity interest			
Total other equity interest	-13,527,547	-7,111,401	-6,324,762
Total equity attributable to owners of parent	84,884,113	91,030,916	90,786,264
Non-controlling interests	-3,291	-3,125	2,403
Total equity	84,880,822	91,027,791	90,788,667
Total liabilities and equity	206,361,205	224,580,571	234,824,792
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

Finacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/2nd	2024/2nd	2025/01/01To2025/06/30	2024/01/01To2024/06/30
<b>Income Statement</b>				
Total operating revenue	16,007,909	15,325,629	31,602,431	30,412,692
Total operating costs	11,884,906	10,374,242	23,367,569	20,293,730
Gross profit (loss) from operations	4,123,003	4,951,387	8,234,862	10,118,962
Gross profit (loss) from operations	4,123,003	4,951,387	8,234,862	10,118,962
Operating expenses				
Selling expenses	495,984	329,850	879,087	621,767
Administrative expenses	618,424	621,179	1,139,029	986,257
Research and development expenses	576,018	633,818	1,187,448	1,177,868
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-5,660	-197	1,944	-1,211
Total operating expenses	1,684,766	1,584,650	3,207,508	2,784,681
Net operating income (loss)	2,438,237	3,366,737	5,027,354	7,334,281
Non-operating income and expenses				
Total interest income	487,455	1,123,285	1,063,458	1,857,216
Other gains and losses, net	-411,627	-753,031	-1,223,116	-695,380
Finance costs, net	225,508	205,528	445,734	406,705
Total non-operating income and expenses	-149,680	164,726	-605,392	755,131
Profit (loss) from continuing operations before tax	2,288,557	3,531,463	4,421,962	8,089,412
Total tax expense (income)	606,704	652,884	1,284,404	1,677,752
Profit (loss) from continuing operations	1,681,853	2,878,579	3,137,558	6,411,660
Profit (loss)	1,681,853	2,878,579	3,137,558	6,411,660
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	19,099	-15,926	11,462	57,785
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	-164,507	24,520	-335,210	166,829
Components of other comprehensive income that will not be reclassified to profit or loss	-145,408	8,594	-323,748	224,614
Exchange differences on translation	-10,414,495	-315,269	-7,614,300	1,332,662
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-2,082,080	-63,128	-1,522,203	266,077
Components of other comprehensive income that will be reclassified to profit or loss	-8,332,415	-252,141	-6,092,097	1,066,585
Other comprehensive income, net	-8,477,823	-243,547	-6,415,845	1,291,199
Total comprehensive income	-6,795,970	2,635,032	-3,278,287	7,702,859
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	1,681,745	2,879,582	3,138,025	6,413,415
Profit (loss), attributable to non-controlling interests	108	-1,003	-467	-1,755
Comprehensive income, attributable to owners of parent	-6,796,453	2,636,006	-3,278,121	7,704,516
Comprehensive income, attributable to non-controlling interests	483	-974	-166	-1,657
Basic earnings per share				
Total basic earnings per share	3.52	6.02	6.56	14.04
Diluted earnings per share				
Total diluted earnings per share	3.51	6.02	6.55	13.82

Financial Statement — Statements of Cash Flows

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/06/30	2024/01/01To2024/06/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	4,421,962	8,089,412
Profit (loss) before tax	4,421,962	8,089,412
Depreciation expense	4,689,493	3,832,095
Amortization expense	10,785	10,812
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	1,944	-1,211
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	779,373	1,229,569
Interest expense	445,734	406,705
Interest income	-1,063,458	-1,857,216
Dividend income	-44,205	-172,794
Share of loss (profit) of associates and joint ventures accounted for using equity method	-22,118	-26,038
Loss (gain) on disposal of property, plan and equipment	-11,121	-29,754
Other adjustments to reconcile profit (loss)	200,592	130,115
Total adjustments to reconcile profit (loss)	4,987,019	3,522,283
Decrease (increase) in accounts receivable	182,641	394,349
Decrease (increase) in inventories	756,940	-1,820,151
Decrease (increase) in prepayments	140,899	26,035
Decrease (increase) in other financial assets	245,022	-53,918
Decrease (increase) in other operating assets	34,755	-15,264
Total changes in operating assets	1,360,257	-1,468,949
Increase (decrease) in contract liabilities	-2,851,956	-1,749,859
Increase (decrease) in accounts payable	-1,290,564	-349,627
Increase (decrease) in net defined benefit liability	-33,900	-52,782
Increase (decrease) in other operating liabilities	838,974	-444,431
Total changes in operating liabilities	-3,337,446	-2,596,699
Total changes in operating assets and liabilities	-1,977,189	-4,065,648
Total adjustments	3,009,830	-543,365
Cash inflow (outflow) generated from operations	7,431,792	7,546,047
Interest received	1,661,327	1,905,818
Dividends received	44,205	172,794
Interest paid	-1,363,780	-806,019
Income taxes refund (paid)	-1,438,370	-2,493,508
Net cash flows from (used in) operating activities	6,335,174	6,325,132
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-50,000	-22,600
Proceeds from disposal of financial assets at fair value through other comprehensive income	0	223,429
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	8,537	7,708
Acquisition of financial assets at amortised cost	0	-6,349,394
Acquisition of financial assets at fair value through profit or loss	-46,999	-19,687
Acquisition of property, plant and equipment	-19,094,477	-23,136,537
Proceeds from disposal of property, plant and equipment	2,360	175,305
Acquisition of intangible assets	-3,566	-394
Increase in other financial assets	-7,680,070	0
Decrease in other financial assets	0	319,577
Other investing activities	6,329,971	0
Net cash flows from (used in) investing activities	-20,534,244	-28,802,593
Cash flows from (used in) financing activities		
Increase in short-term loans	0	12,104,192
Decrease in short-term loans	-9,117,997	0
Decrease in short-term notes and bills payable	-1,399,930	0
Proceeds from issuing bonds	7,502,334	16,903,383
Repayments of bonds	0	-6,937,021
Proceeds from long-term debt	6,143,125	32,100
Repayments of long-term debt	-1,032,344	-545,900
Increase in guarantee deposits received	0	37,574
Decrease in guarantee deposits received	-123,229	0
Increase in other payables to related parties	-340,000	-575,039
Payments of lease liabilities	-93,952	-98,541
Cash dividends paid	-2,390,569	-3,488,910
Proceeds from issuing shares	0	21,891,434
Net cash flows from (used in) financing activities	-852,562	39,323,272
Effect of exchange rate changes on cash and cash equivalents	-1,657,380	1,167,428
Net increase (decrease) in cash and cash equivalents	-16,709,012	18,013,239
Cash and cash equivalents at beginning of period	38,929,337	26,164,591
Cash and cash equivalents at end of period	22,220,325	44,177,830
Cash and cash equivalents reported in the statement of financial position	22,220,325	44,177,830

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

2025/06/30 Statement of Stockholders' Equity

Unit: NTS thousand															
Accounting Title	Ordinary shares	Total shares 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 items	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	4,781,137	4,781,137	45,720,158	10,741,767	6,325,189	30,574,066	47,641,022	-7,669,397	567,568	428	-7,111,401		91,030,916	-3,123	91,027,793
Legal reserve appropriated	0	0	0	342,168	0	-342,168	0	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	787,509	-787,509	0	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-2,868,682	-2,868,682	0	0	0	0	0	-2,868,682	0	0
Profit (loss)	0	0	0	0	0	3,138,025	3,138,025	0	0	0	0	0	3,138,025	467	3,137,558
Other comprehensive income	0	0	0	0	0	0	0	-6,092,398	-323,748	0	-6,416,146	0	-6,416,146	307	-6,415,839
Total comprehensive income	0	0	0	0	0	3,138,025	3,138,025	-6,092,398	-323,748	0	-6,416,146	0	-6,416,146	-168	-3,278,317
Total increase (decrease) in equity	0	0	0	342,168	787,509	-860,334	269,343	-6,092,398	-323,748	0	-6,416,146	0	-6,146,803	-168	-6,146,969
Equity at end of period	4,781,137	4,781,137	45,720,158	11,083,935	7,112,698	29,713,732	47,910,365	-13,761,795	233,820	428	-13,927,547		84,864,113	-3,291	84,860,822

2024/06/30 Statement of Stockholders' Equity

Accounting Title		Unit: NTS thousand													
		Ordinary shares	Total shares	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 items	Treasury shares	Total equity attributable to owners of parent (non-controlling interest)	Total equity
Equity at beginning of period	4,361,137	4,361,137	24,248,547	8,062,380	6,546,698	30,691,152	45,300,230	-8,601,325	1,140,548	428	-7,460,349		66,449,569	4,082	66,453,651
Legal reserve appropriated	0	0	0	2,022,494	0	-2,022,494	0	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	914,080	-914,080	0	0	0	0	0	0	0	0	0
Cash dividends of ordinary shares	0	0	0	0	0	-5,259,251	-5,259,251	0	0	0	0	0	-5,259,251	0	0
Profit (loss)	0	0	0	0	0	6,413,415	6,413,415	0	0	0	0	0	6,413,415	-1,769	6,411,646
Other comprehensive income	0	0	0	0	0	6,413,415	6,413,415	1,066,487	224,814	0	1,291,101	0	1,291,101	98	1,291,199
Total comprehensive income	0	0	0	0	0	0	0	1,066,487	224,814	0	1,291,101	0	1,291,101	-1,671	1,289,430
Issue of shares	420,000	420,000	21,471,434	0	0	0	0	0	0	0	0	0	21,891,434	0	21,891,434
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	0	0	0	155,514	-155,514	0	0	0	0	0	0
Total increase (decrease) in equity	420,000	420,000	21,471,434	2,022,494	914,080	-1,626,836	1,309,678	1,066,487	69,100	0	1,135,587	0	24,336,099	-1,673	24,334,426
Equity at end of period	4,781,137	4,781,137	45,719,981	10,084,874	7,460,778	29,064,256	46,609,908	-7,534,838	1,209,648	428	-6,324,762		90,798,264	2,409	90,798,667