

Financial Statement – Balance Sheet

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/12/31	2024/12/31
<b>Balance Sheet</b>		
<b>Current assets</b>		
Cash and cash equivalents	19,484,156	38,929,337
Current financial assets at fair value through profit or loss	1,433	28,751
Accounts receivable, net	10,062,969	10,195,647
Accounts receivable due from related parties, net	50,301	69,506
Current inventories	10,398,696	11,238,246
Other current assets	46,631,901	20,030,235
<b>Total current assets</b>	<b>86,629,456</b>	<b>80,491,722</b>
<b>Non-current assets</b>		
Non-current financial assets at fair value through profit or loss	7,729,367	6,766,986
Non-current financial assets at fair value through other comprehensive income	135,062	68,298
Non-current financial assets at amortised cost	6,254,570	6,524,215
Investments accounted for using equity method	692,333	920,925
Property, plant and equipment	107,241,239	119,074,144
Right-of-use assets	785,882	869,508
Intangible assets	2,318,929	2,448,363
Deferred tax assets	5,015,996	3,838,064
Other non-current assets	1,539,983	3,578,346
<b>Total non-current assets</b>	<b>131,713,361</b>	<b>144,088,849</b>
<b>Total assets</b>	<b>218,342,817</b>	<b>224,580,571</b>
<b>Current liabilities</b>		
Current borrowings	18,571,145	25,376,780
Short-term notes and bills payable	0	1,399,930
Current financial liabilities at fair value through profit or loss	3,567	50,182
Current contract liabilities	8,022,772	10,634,354
Accounts payable	3,686,456	4,357,150
Accounts payable to related parties	474,225	1,013,844
Other payables	3,612,817	4,990,325
Current tax liabilities	1,801,514	2,160,179
Other current liabilities	17,936,229	15,081,822
<b>Total current liabilities</b>	<b>54,108,725</b>	<b>65,064,566</b>
<b>Non-current liabilities</b>		
Non-current financial liabilities at fair value through profit or loss	998,169	404,230
Non-current contract liabilities	15,452,436	19,880,163
Bonds payable	35,679,196	27,147,373
Non-current portion of non-current borrowings	7,564,868	10,530,658
Deferred tax liabilities	7,667,021	6,770,513
Other non-current liabilities	3,577,344	3,755,277
<b>Total non-current liabilities</b>	<b>70,939,034</b>	<b>68,488,214</b>
<b>Total liabilities</b>	<b>125,047,759</b>	<b>133,552,780</b>
<b>Equity attributable to owners of parent</b>		
Share capital		
Ordinary share	4,781,137	4,781,137
<b>Total Share Capital</b>	<b>4,781,137</b>	<b>4,781,137</b>
Capital surplus		
Total capital surplus	44,763,934	45,720,158
Retained earnings		
Legal reserve	11,397,737	10,741,767
Special reserve	13,527,975	6,325,189
Unappropriated retained earnings (accumulated deficit)	27,213,387	30,574,066
<b>Total retained earnings</b>	<b>52,139,099</b>	<b>47,641,022</b>
Other equity interest		
Total other equity interest	-8,385,625	-7,111,401
<b>Total equity attributable to owners of parent</b>	<b>93,298,545</b>	<b>91,030,916</b>
Non-controlling interests	-3,487	-3,125
<b>Total equity</b>	<b>93,295,058</b>	<b>91,027,791</b>
<b>Total liabilities and equity</b>	<b>218,342,817</b>	<b>224,580,571</b>
Number of share capital awaiting retirement	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0

Financial Statement – Income Statement

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/4th	2024/4th
<b>Income Statement</b>		
Total operating revenue	60,597,938	62,626,004
Total operating costs	45,974,397	42,822,503
Gross profit (loss) from operations	14,623,541	19,803,501
Gross profit (loss) from operations	14,623,541	19,803,501
Operating expenses		
Selling expenses	1,600,452	1,341,922
Administrative expenses	2,169,819	2,023,136
Research and development expenses	2,217,644	2,317,220
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-706	3,038
Total operating expenses	5,987,209	5,685,316
Net operating income (loss)	8,636,332	14,118,185
Non-operating income and expenses		
Total interest income	2,235,808	3,356,942
Other gains and losses, net	-244,445	-4,178,146
Finance costs, net	1,111,319	868,415
Total non-operating income and expenses	880,044	-1,689,619
Profit (loss) from continuing operations before tax	9,516,376	12,428,566
Total tax expense (income)	2,204,715	2,589,786
Profit (loss) from continuing operations	7,311,661	9,838,780
Profit (loss)	7,311,661	9,838,780
Other comprehensive income		
Gains (losses) on remeasurements of defined benefit plans	68,413	-13,714
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	16,764	50,427
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	-217,552	-477,894
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	13,682	-2,743
Components of other comprehensive income that will not be reclassified to profit or loss	-146,057	-438,438
Exchange differences on translation	-1,338,486	1,164,394
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-265,055	232,361
Components of other comprehensive income that will be reclassified to profit or loss	-1,073,431	932,033
Other comprehensive income, net	-1,219,488	493,595
Total comprehensive income	6,092,173	10,332,375
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	7,312,028	9,846,070
Profit (loss), attributable to non-controlling interests	-367	-7,290
Comprehensive income, attributable to owners of parent	6,092,535	10,339,560
Comprehensive income, attributable to non-controlling interests	-362	-7,185
Basic earnings per share		
Total basic earnings per share	15.29	21.06
Diluted earnings per share		
Total diluted earnings per share	15.26	20.66

## Financial Statement – Statements of Cash Flows

Provided by: GlobalWafers Co., Ltd

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/4th	2024/4th
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	9,516,376	12,428,566
Profit (loss) before tax	9,516,376	12,428,566
Depreciation expense	8,926,958	8,047,721
Amortization expense	21,652	21,753
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-706	3,038
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	82,666	4,684,916
Interest expense	1,108,439	868,415
Interest income	-2,235,808	-3,356,942
Dividend income	-80,845	-186,110
Share of loss (profit) of associates and joint ventures accounted for using equity method	-48,009	-65,929
Loss (gain) on disposal of property, plan and equipment	47,701	-48,992
Loss (gain) on disposal of intangible assets	0	17
Impairment loss on non-financial assets	-39,400	0
Other adjustments to reconcile profit (loss)	172,556	88,060
Total adjustments to reconcile profit (loss)	7,955,204	10,055,947
Decrease (increase) in accounts receivable	152,602	-152,620
Decrease (increase) in inventories	663,262	-1,960,110
Decrease (increase) in prepayments	249,625	233,038
Decrease (increase) in other financial assets	678,901	11,063
Decrease (increase) in other operating assets	-149,074	-262,812
Total changes in operating assets	1,595,316	-2,131,441
Increase (decrease) in contract liabilities	-6,411,072	-4,880,302
Increase (decrease) in accounts payable	-836,794	627,977
Increase (decrease) in net defined benefit liability	-199,798	-103,658
Increase (decrease) in other operating liabilities	3,085,055	1,234,633
Total changes in operating liabilities	-4,362,609	-3,121,350
Total changes in operating assets and liabilities	-2,767,293	-5,252,791
Total adjustments	5,187,911	4,803,156
Cash inflow (outflow) generated from operations	14,704,287	17,231,722
Interest received	2,631,297	3,731,087
Dividends received	80,845	186,110
Interest paid	-2,097,741	-1,829,865
Income taxes refund (paid)	-2,573,973	-4,277,628
Net cash flows from (used in) operating activities	12,744,715	15,041,426
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-50,000	-22,599
Proceeds from disposal of financial assets at fair value through other comprehensive income	0	227,435
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	18,391	19,421
Acquisition of financial assets at amortised cost	0	-7,035,397
Acquisition of financial assets at fair value through profit or loss	-74,810	-35,252
Acquisition of property, plant and equipment	-33,497,272	-48,319,323
Proceeds from disposal of property, plant and equipment	85,869	379,591
Acquisition of intangible assets	-7,766	-486
Increase in other financial assets	-7,674,758	0
Decrease in other financial assets	0	25,106,091
Dividends received	59,336	60,647
Other investing activities	7,091,895	0
Net cash flows from (used in) investing activities	-34,049,115	-29,619,872
Cash flows from (used in) financing activities		
Increase in short-term loans	0	728,918
Decrease in short-term loans	-6,805,635	0
Increase in short-term notes and bills payable	0	1,399,930
Decrease in short-term notes and bills payable	-1,399,930	0
Proceeds from issuing bonds	19,257,280	16,663,844
Repayments of bonds	0	-14,037,022
Proceeds from long-term debt	7,500,440	9,791,699
Repayments of long-term debt	-11,477,692	-1,569,643
Increase in guarantee deposits received	5,732	48,082
Decrease in other payables to related parties	-340,000	-235,039
Payments of lease liabilities	-177,600	-193,744
Cash dividends paid	-5,259,251	-8,748,161
Proceeds from issuing shares	0	21,891,434
Other financing activities	3	177
Net cash flows from (used in) financing activities	1,303,347	25,740,475
Effect of exchange rate changes on cash and cash equivalents	555,872	1,602,717
Net increase (decrease) in cash and cash equivalents	-19,445,181	12,764,746
Cash and cash equivalents at beginning of period	38,929,337	26,164,591
Cash and cash equivalents at end of period	19,484,156	38,929,337
Cash and cash equivalents reported in the statement of financial position	19,484,156	38,929,337

## Dividends

Provided by: GlobalWafers Co., Ltd  
Unit: NT\$

Proposal Status	Dividend in respect of the year (quarter)	Dividend Period	Times	Date of the Board of Directors	Date of the Shareholders' Meeting	Cash dividends distributed from retained earnings (NTD/share)	Distribution to shareholders						
							Cash distributed from legal reserve (NTD/share)	Cash distributed from capital surplus (NTD/share)	Total amount of cash distributed to shareholders (NTD)	Stock dividends distributed from retained earnings(NTD/share)	Stock distributed from legal reserve (NTD/share)	Stock distributed from capital surplus (NTD/share)	Total amount of stock distributed to shareholders
Resolution by the Board of Directors	2025 H2	2025/07/01~2025/12/31	1	2026/03/03	Not applicable	5.70000000	0.0	0.0	2,725,248,233	0.0	0.0	0.0	0
Resolution by the Board of Directors	2024 H2	2024/07/01~2024/12/31	1	2025/02/25	Not applicable	6.00000000	0.0	0.0	2,868,682,350	0.0	0.0	0.0	0
Resolution by the Board of Directors	2023 H2	2023/07/01~2023/12/31	1	2024/05/07	Not applicable	11.00000000	0.0	0.0	5,259,250,975	0.0	0.0	0.0	0
Resolution by the Board of Directors	2022 H2	2022/07/01~2022/12/31	1	2023/05/02	Not applicable	9.50000000	0.0	0.0	4,134,751,500	0.0	0.0	0.0	0
Resolution by the Board of Directors	2021 H2	2021/07/01~2021/12/31	1	2022/05/03	Not applicable	6.71960000	0.0	1.28040000	3,481,896,000	0.0	0.0	0.0	0