

GETAC TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(THE CONSOLIDATED BALANCE SHEETS AS OF SEPTEMBER 30, 2020 AND 2019 ARE REVIEWED, NOT AUDITED)

Assets	Notes	September 30, 2020		December 31, 2019		September 30, 2019		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
Current Assets								
1100	Cash and cash equivalents	6(1)	\$ 4,923,236	16	\$ 5,492,175	18	\$ 4,931,746	17
1110	Financial assets at fair value	6(2)						
	through profit or loss – current		30,587	-	3,955	-	7,678	-
1136	Current financial assets at	6(4)						
	amortised cost, net		481,996	2	1,023,992	3	627,405	2
1150	Notes receivable – net	6(5)	14,413	-	4,516	-	717	-
1170	Accounts receivable – net	6(5)	6,526,962	21	6,262,898	21	6,181,854	21
1180	Accounts receivable – related	6(5) and 7						
	parties		25,852	-	92,618	-	115,696	1
1200	Other receivables	7	96,057	-	58,768	-	166,656	1
130X	Inventories – net	6(6)	4,823,249	16	5,140,640	17	4,674,812	16
1410	Prepayments		392,261	1	482,178	2	378,640	1
11XX	Total current assets		<u>17,314,613</u>	<u>56</u>	<u>18,561,740</u>	<u>61</u>	<u>17,085,204</u>	<u>59</u>
Non-current assets								
1517	Financial assets at fair value	6(3)						
	through other comprehensive							
	income - non-current		726,467	2	651,745	2	601,487	2
1550	Investments accounted for	6(7)						
	under the equity method		973,684	3	936,227	3	948,236	3
1600	Property, plant and equipment -	6(8), 7 and 8						
	net		8,339,058	27	7,251,930	24	7,166,352	25
1755	Right-of-use assets	6(9) and 7	844,177	3	1,039,929	3	1,096,032	4
1760	Investment property - net	6(11)	482,804	2	588,265	2	615,415	2
1780	Intangible assets	6(12)(13)	705,754	2	737,021	2	749,860	3
1840	Deferred income tax assets		519,710	2	441,871	2	314,241	1
1900	Other non-current assets	6(14)	991,499	3	398,867	1	396,938	1
15XX	Total non-current assets		<u>13,583,153</u>	<u>44</u>	<u>12,045,855</u>	<u>39</u>	<u>11,888,561</u>	<u>41</u>
1XXX	TOTAL ASSETS		<u>\$ 30,897,766</u>	<u>100</u>	<u>\$ 30,607,595</u>	<u>100</u>	<u>\$ 28,973,765</u>	<u>100</u>

(Continued)

GETAC TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(THE CONSOLIDATED BALANCE SHEETS AS OF SEPTEMBER 30, 2020 AND 2019 ARE REVIEWED, NOT AUDITED)

	Notes	September 30, 2020		December 31, 2019		September 30, 2019		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
Liabilities and Equity								
Current liabilities								
2100	Short-term borrowings	6(15)	\$ 702,506	2	\$ 558,406	2	\$ 420,813	1
2120	Financial liabilities at fair value	6(16)						
	through profit or loss - current		111	-	4,122	-	893	-
2130	Contract liabilities - current	6(26) and 7	412,025	1	461,139	2	404,763	1
2150	Notes payable		118	-	2,714	-	2,168	-
2170	Accounts payable		4,428,484	14	4,411,487	14	4,205,608	15
2180	Accounts payable - related parties	7						
			27,451	-	48,081	-	36,150	-
2200	Other payables	6(17) and 7	2,852,823	9	3,105,930	10	2,764,902	10
2230	Current income tax liabilities	6(34)	521,204	2	335,583	1	371,298	1
2250	Provisions for liabilities - current	6(21)						
			174,944	1	216,764	1	207,076	1
2280	Lease liabilities - current		146,080	1	141,765	-	142,730	-
2320	Long-term borrowings, current portion	6(18)						
			147,266	1	222,516	1	199,470	1
2365	Refund liabilities - current		413,507	1	804,525	3	529,100	2
2399	Other current liabilities, others		110,600	-	28,449	-	17,192	-
21XX	Total current liabilities		<u>9,937,119</u>	<u>32</u>	<u>10,341,481</u>	<u>34</u>	<u>9,302,163</u>	<u>32</u>
Non-current liabilities								
2527	Contract liabilities - non-current	6(26)						
			724,927	2	570,698	2	565,292	2
2540	Long-term borrowings	6(18)	2,019,337	7	1,850,373	6	1,836,964	6
2550	Provisions for liabilities - non-current	6(21)						
			479,142	2	414,784	1	444,462	2
2560	Current income tax liabilities - non-current	6(34)						
			88,473	-	-	-	-	-
2570	Deferred income tax liabilities		148,255	-	170,076	1	45,184	-
2580	Lease liabilities - non-current		314,503	1	388,052	1	421,678	1
2600	Other non-current liabilities	6(19)						
			217,471	1	199,391	1	184,015	1
25XX	Total non-current liabilities		<u>3,992,108</u>	<u>13</u>	<u>3,593,374</u>	<u>12</u>	<u>3,497,595</u>	<u>12</u>
2XXX	Total Liabilities		<u>13,929,227</u>	<u>45</u>	<u>13,934,855</u>	<u>46</u>	<u>12,799,758</u>	<u>44</u>
Equity attributable to owners of the parent								
Share capital								
3110	Common stock	6(22)	5,862,267	19	5,830,022	19	5,821,782	20
Capital surplus								
3200	Capital surplus	6(23)	3,189,236	10	3,083,657	10	3,046,472	10
Retained earnings								
3310	Legal reserve	6(24)	1,952,202	6	1,739,599	6	1,739,599	6
3320	Special reserve		741,623	3	412,996	1	412,996	2
3350	Unappropriated retained earnings		4,314,131	14	4,652,080	15	3,955,191	14
Other equity								
3400	Other equity interest	6(25)	(809,035)	(3)	(741,624)	(2)	(461,099)	(2)
31XX	Total equity attributable to owners of the parent		<u>15,250,424</u>	<u>49</u>	<u>14,976,730</u>	<u>49</u>	<u>14,514,941</u>	<u>50</u>
36XX	Non-controlling interest		<u>1,718,115</u>	<u>6</u>	<u>1,696,010</u>	<u>5</u>	<u>1,659,066</u>	<u>6</u>
3XXX	Total equity		<u>16,968,539</u>	<u>55</u>	<u>16,672,740</u>	<u>54</u>	<u>16,174,007</u>	<u>56</u>
Significant Contingent Liabilities and Unrecognised Contract Commitments								
3X2X	TOTAL LIABILITIES AND EQUITY		<u>\$ 30,897,766</u>	<u>100</u>	<u>\$ 30,607,595</u>	<u>100</u>	<u>\$ 28,973,765</u>	<u>100</u>

The accompanying notes are an integral part of these consolidated financial statements.

GETAC TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT EARNINGS PER SHARES)
(REVIEWED, NOT AUDITED)

Items	Notes	Three-month periods ended September 30				Nine-month periods ended September 30			
		2020		2019		2020		2019	
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000 Operating Revenues	6(26) and 7	\$ 7,086,833	100	\$ 7,206,816	100	\$ 20,085,154	100	\$ 19,925,488	100
5000 Operating Costs	6(6)(32)(33)	(5,220,791)	(74)	(5,176,552)	(72)	(14,489,773)	(72)	(14,389,111)	(72)
5900 Gross Profit		<u>1,866,042</u>	<u>26</u>	<u>2,030,264</u>	<u>28</u>	<u>5,595,381</u>	<u>28</u>	<u>5,536,377</u>	<u>28</u>
Operating Expenses	6(32)(33)								
6100 Selling expenses		(444,928)	(6)	(480,555)	(7)	(1,360,525)	(7)	(1,507,907)	(8)
6200 Administrative expenses		(430,239)	(6)	(370,456)	(5)	(1,148,381)	(6)	(991,972)	(5)
6300 Research and development expenses		(289,645)	(4)	(316,846)	(4)	(867,993)	(4)	(891,908)	(4)
6000 Total operating expenses		(1,164,812)	(16)	(1,167,857)	(16)	(3,376,899)	(17)	(3,391,787)	(17)
6500 Other income and expenses - net	6(27)	<u>12,670</u>	<u>-</u>	<u>10,046</u>	<u>-</u>	<u>41,622</u>	<u>-</u>	<u>40,111</u>	<u>-</u>
6900 Operating profit		<u>713,900</u>	<u>10</u>	<u>872,453</u>	<u>12</u>	<u>2,260,104</u>	<u>11</u>	<u>2,184,701</u>	<u>11</u>
Non-operating income and expenses									
7100 Interest income	6(28)	8,518	-	16,543	-	39,108	-	52,695	1
7010 Other income	6(29)	76,431	1	23,182	1	113,328	-	49,182	-
7020 Other gains and losses	6(30)	(31,215)	-	12,591	-	(18,427)	-	36,242	-
7050 Finance costs	6(31)	(9,029)	-	(10,743)	-	(37,386)	-	(31,353)	-
7060 Share of profit (losses) of associates and joint ventures accounted for under the equity method	6(7)	<u>12,818</u>	<u>-</u>	<u>66,126</u>	<u>(1)</u>	<u>(39,552)</u>	<u>-</u>	<u>(176,827)</u>	<u>(1)</u>
7000 Total non-operating income and expenses		<u>57,523</u>	<u>1</u>	<u>(24,553)</u>	<u>-</u>	<u>57,071</u>	<u>-</u>	<u>(70,061)</u>	<u>-</u>
7900 Profit before income tax		<u>771,423</u>	<u>11</u>	<u>847,900</u>	<u>12</u>	<u>2,317,175</u>	<u>11</u>	<u>2,114,640</u>	<u>11</u>
7950 Income tax expense	6(34)	(110,194)	(1)	(189,031)	(3)	(417,301)	(2)	(500,132)	(3)
8200 Profit for the period		<u>\$ 661,229</u>	<u>10</u>	<u>\$ 658,869</u>	<u>9</u>	<u>\$ 1,899,874</u>	<u>9</u>	<u>\$ 1,614,508</u>	<u>8</u>
Other comprehensive income (net)									
Items that will not be reclassified subsequently to profit or loss									
8316 Unrealized value gain (loss) on equity instrument at fair value through comprehensive income	6(3)	\$ 34,578	1	(\$ 21,676)	-	\$ 67,480	-	\$ 38,922	-
8320 Share of other comprehensive gain (loss) of associates and joint ventures	6(7)	<u>88,626</u>	<u>1</u>	<u>(7,979)</u>	<u>-</u>	<u>96,268</u>	<u>1</u>	<u>(7,328)</u>	<u>-</u>
8310 Other comprehensive income (loss) that will not be reclassified to profit or loss		<u>123,204</u>	<u>2</u>	<u>(29,655)</u>	<u>-</u>	<u>163,748</u>	<u>1</u>	<u>31,594</u>	<u>-</u>
Items that will be reclassified subsequently to profit or loss									
8361 Exchange differences arising on translation of foreign operations	6(25)	102,361	1	(261,385)	(4)	(204,574)	(1)	(117,875)	-
8370 Share of other comprehensive gain (loss) of associates and joint ventures	6(7)	<u>1,593</u>	<u>-</u>	<u>(6,522)</u>	<u>-</u>	<u>(7,662)</u>	<u>-</u>	<u>1,445</u>	<u>-</u>
8399 Income tax benefit related to items that may be reclassified subsequently	6(34)	<u>-</u>	<u>-</u>	<u>3,001</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,232</u>	<u>-</u>
8360 Other comprehensive income (loss) that will be reclassified to profit or loss		<u>103,954</u>	<u>1</u>	<u>(264,906)</u>	<u>(4)</u>	<u>(212,236)</u>	<u>(1)</u>	<u>(114,198)</u>	<u>-</u>
8300 Other comprehensive income (loss) for the period, net of tax		<u>\$ 227,158</u>	<u>3</u>	<u>(\$ 294,561)</u>	<u>(4)</u>	<u>(\$ 48,488)</u>	<u>-</u>	<u>(\$ 82,604)</u>	<u>-</u>
8500 Total comprehensive income for the period		<u>\$ 888,387</u>	<u>13</u>	<u>\$ 364,308</u>	<u>5</u>	<u>\$ 1,851,386</u>	<u>9</u>	<u>\$ 1,531,904</u>	<u>8</u>
Profit attributable to:									
8610 Owners of the parent		<u>\$ 655,755</u>	<u>9</u>	<u>\$ 590,473</u>	<u>8</u>	<u>\$ 1,813,166</u>	<u>9</u>	<u>\$ 1,427,839</u>	<u>7</u>
8620 Non-controlling interest		<u>\$ 5,474</u>	<u>-</u>	<u>\$ 68,396</u>	<u>1</u>	<u>\$ 86,708</u>	<u>-</u>	<u>\$ 186,669</u>	<u>1</u>
Total comprehensive income attributable to:									
8710 Owners of the parent		<u>\$ 866,354</u>	<u>12</u>	<u>\$ 318,904</u>	<u>4</u>	<u>\$ 1,768,749</u>	<u>9</u>	<u>\$ 1,361,531</u>	<u>7</u>
8720 Non-controlling interest		<u>\$ 22,033</u>	<u>-</u>	<u>\$ 45,404</u>	<u>1</u>	<u>\$ 82,637</u>	<u>-</u>	<u>\$ 170,373</u>	<u>1</u>
Basic earnings per share	6(35)								
9750 Net income attributable to owners of the parent		<u>\$ 1.12</u>		<u>\$ 1.02</u>		<u>\$ 3.10</u>		<u>\$ 2.46</u>	
Diluted earnings per share	6(35)								
9850 Net income attributable to owners of the parent		<u>\$ 1.10</u>		<u>\$ 1.00</u>		<u>\$ 3.04</u>		<u>\$ 2.42</u>	

The accompanying notes are an integral part of these consolidated financial statements.

GETAC TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(REVIEWED, NOT AUDITED)

Equity attributable to owners of the parent										
Notes	Retained Earnings					Other equity interest		Total	Non-controlling interest	Total equity
	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Currency translation differences	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income			
Nine-month period ended September 30, 2019										
	\$5,791,652	\$2,938,630	\$1,518,353	\$ 318,032	\$ 4,579,692	(\$ 185,478)	(\$ 207,858)	\$ 14,753,023	\$ 1,568,865	\$ 16,321,888
	-	-	-	-	1,427,839	-	-	1,427,839	186,669	1,614,508
	-	-	-	-	-	(97,902)	31,594	(66,308)	(16,296)	(82,604)
	-	-	-	-	1,427,839	(97,902)	31,594	1,361,531	170,373	1,531,904
Appropriations of 2018 earnings										
	-	-	221,246	-	(221,246)	-	-	-	-	-
	-	-	-	94,964	(94,964)	-	-	-	-	-
	-	-	-	-	(1,737,585)	-	-	(1,737,585)	-	(1,737,585)
	30,130	59,550	-	-	-	-	-	89,680	-	89,680
	-	975	-	-	1,455	-	(1,455)	975	-	975
	-	47,317	-	-	-	-	-	47,317	-	47,317
	-	-	-	-	-	-	-	-	(80,172)	(80,172)
	<u>\$5,821,782</u>	<u>\$3,046,472</u>	<u>\$1,739,599</u>	<u>\$ 412,996</u>	<u>\$ 3,955,191</u>	<u>(\$ 283,380)</u>	<u>(\$ 177,719)</u>	<u>\$ 14,514,941</u>	<u>\$ 1,659,066</u>	<u>\$ 16,174,007</u>
Nine-month period ended September 30, 2020										
	\$5,830,022	\$3,083,657	\$1,739,599	\$ 412,996	\$ 4,652,080	(\$ 615,273)	(\$ 126,351)	\$ 14,976,730	\$ 1,696,010	\$ 16,672,740
	-	-	-	-	1,813,166	-	-	1,813,166	86,708	1,899,874
	-	-	-	-	-	(208,165)	163,748	(44,417)	(4,071)	(48,488)
	-	-	-	-	1,813,166	(208,165)	163,748	1,768,749	82,637	1,851,386
Appropriations of 2019 earnings										
	-	-	212,603	-	(212,603)	-	-	-	-	-
	-	-	-	328,627	(328,627)	-	-	-	-	-
	-	-	-	-	(1,632,879)	-	-	(1,632,879)	-	(1,632,879)
	32,245	75,113	-	-	-	-	-	107,358	-	107,358
	-	1,801	-	-	22,994	-	(22,994)	1,801	-	1,801
	-	28,665	-	-	-	-	-	28,665	25,088	53,753
	-	-	-	-	-	-	-	-	(85,620)	(85,620)
	<u>\$5,862,267</u>	<u>\$3,189,236</u>	<u>\$1,952,202</u>	<u>\$ 741,623</u>	<u>\$ 4,314,131</u>	<u>(\$ 823,438)</u>	<u>\$ 14,403</u>	<u>\$ 15,250,424</u>	<u>\$ 1,718,115</u>	<u>\$ 16,968,539</u>

The accompanying notes are an integral part of these consolidated financial statements.

GETAC TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(REVIEWED, NOT AUDITED)

	Notes	Nine-month periods ended September 30	
		2020	2019
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 2,317,175	\$ 2,114,640
Adjustments			
Adjustments to reconcile profit (loss)			
Provision for (Reversal of) expected credit loss		690	(735)
Depreciation	6(8)(9)(11)(32)	828,456	776,977
Amortization on intangible assets	6(12)(32)	28,415	29,414
Gain on valuation of financial assets and liabilities at fair value through profit and loss	6(2)(16)(30)	(30,974)	(5,601)
Interest expense	6(31)	37,386	31,353
Interest income	6(28)	(39,108)	(52,695)
Dividend income	6(29)	(11,622)	(16,560)
Gain on disposal of property, plant and equipment	6(8)(30)	(18,461)	(10,190)
Share of loss of associates and joint ventures accounted for under equity method	6(7)	39,552	176,827
Compensation cost of share-based payment	6(20)	53,753	47,317
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable – net		(9,897)	894
Accounts receivable		(266,185)	(884,392)
Accounts receivable - related parties		68,197	(95,214)
Other receivables		(40,841)	173,132
Inventories		317,391	139,534
Prepayments		105,782	(35,026)
Other non-current assets		(13,041)	21,544
Changes in operating liabilities			
Contract liabilities		105,116	85,301
Notes payable		(2,596)	(831)
Accounts payable		16,997	59,612
Accounts payable - related parties		(20,629)	(23,506)
Other payables		(251,114)	(338,944)
Provisions for liabilities		22,538	44,975
Refund liabilities		(391,019)	258,226
Other current liabilities		82,153	27,529
Other non-current liabilities		7,744	1,376
Cash inflow generated from operations		2,935,858	2,524,957
Interest paid		(37,310)	(30,303)
Interest received		42,660	54,804
Dividends received		23,766	35,020
Income tax paid		(258,730)	(543,563)
Net cash flows from operating activities		<u>2,706,244</u>	<u>2,040,915</u>

(Continued)

GETAC TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(REVIEWED, NOT AUDITED)

	Notes	Nine-month periods ended September 30	
		2020	2019
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Proceeds from disposal of financial assets measured at amortized cost-current		\$ 541,996	\$ 364,170
Acquisition of financial assets at fair value through other comprehensive income		(13,469)	(43,822)
Proceeds from capital return of financial assets measured at cost		-	9,031
Increase in long-term investments accounted for under the equity method		-	(11,850)
Acquisition of property, plant and equipment	6(36) and 7	(1,491,643)	(985,123)
Proceeds from disposal of property, plant and equipment		36,986	15,523
Acquisition of intangible assets	6(12)	(9,771)	(17,469)
Decrease (increase) in refundable deposits	6(14)	495	(8,020)
(Increase) decrease in other financial assets - non-current		(749,616)	9,012
Net cash flows used in investing activities		(1,685,022)	(668,548)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings	6(37)	144,100	309,393
Increase in long-term borrowings	6(37)	440,193	272,100
Repayment of long-term borrowings	6(37)	(346,479)	(361,033)
Increase (decrease) in deposits received	6(37)	10,337	(1,729)
Repayment of lease liabilities	6(9)	(91,069)	(82,589)
Proceeds from exercise of employee stock options		107,358	89,680
Cash dividends paid		(1,632,879)	(1,737,585)
Cash dividends paid to non-controlling interest		(85,620)	(80,172)
Net cash flows used in financing activities		(1,454,059)	(1,591,935)
Effects of changes in foreign exchange rates		(136,102)	(29,267)
Net decrease in cash and cash equivalents		(568,939)	(248,835)
Cash and cash equivalents at beginning of period		5,492,175	5,180,581
Cash and cash equivalents at end of period		\$ 4,923,236	\$ 4,931,746

The accompanying notes are an integral part of these consolidated financial statements.