

**GETAC TECHNOLOGY CORP. AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)  
( THE CONSOLIDATED BALANCE SHEETS AS OF MARCH 31, 2020 AND 2019 WERE REVIEWED, NOT AUDITED)

Assets	Notes	March 31, 2020		December 31, 2019		March 31, 2019		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>Current Assets</b>								
1100	Cash and cash equivalents	6(1)	\$ 6,555,763	22	\$ 5,492,175	18	\$ 4,729,777	17
1110	Financial assets at fair value	6(2)						
	through profit or loss - current		4,723	-	3,955	-	7,063	-
1136	Current financial assets at	6(4)						
	amortised cost, net		935,281	3	1,023,992	3	1,099,512	4
1150	Notes receivable - net	6(5)	1,245	-	4,516	-	595	-
1170	Accounts receivable - net	6(5)	5,126,226	17	6,262,898	21	4,943,832	18
1180	Accounts receivable - related	6(5) and 7						
	parties		78,574	-	92,618	-	40,085	-
1200	Other receivables	7	71,335	-	58,768	-	127,179	-
130X	Inventories - net	6(6)	5,194,295	17	5,140,640	17	4,621,095	17
1410	Prepayments		504,837	2	482,178	2	346,326	1
11XX	<b>Total current assets</b>		<u>18,472,279</u>	<u>61</u>	<u>18,561,740</u>	<u>61</u>	<u>15,915,464</u>	<u>57</u>
<b>Non-current assets</b>								
1517	Financial assets at fair value	6(3)						
	through other comprehensive							
	income - non-current		629,855	2	651,745	2	580,607	2
1550	Investments accounted for	6(7)						
	under equity method		885,828	3	936,227	3	1,218,731	4
1600	Property, plant and equipment -	6(8) and 8						
	net		7,389,877	24	7,251,930	24	7,343,440	26
1755	Right-of-use assets	6(9) and 7(2)	988,726	3	1,039,929	3	1,079,820	4
1760	Investment property - net	6(11)	399,340	1	588,265	2	652,168	2
1780	Intangible assets	6(12)(13)	734,773	3	737,021	2	754,265	3
1840	Deferred income tax assets		438,434	2	441,871	2	281,414	1
1900	Other non-current assets	6(14)	320,073	1	398,867	1	112,695	1
15XX	<b>Total non-current assets</b>		<u>11,786,906</u>	<u>39</u>	<u>12,045,855</u>	<u>39</u>	<u>12,023,140</u>	<u>43</u>
1XXX	<b>TOTAL ASSETS</b>		<u>\$ 30,259,185</u>	<u>100</u>	<u>\$ 30,607,595</u>	<u>100</u>	<u>\$ 27,938,604</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 MARCH 31, 2020 AND 2019 WERE REVIEWED, NOT AUDITED)

	Liabilities and Equity	Notes	March 31, 2020		December 31, 2019		March 31, 2019	
			AMOUNT	%	AMOUNT	%	AMOUNT	%
	<b>Current liabilities</b>							
2100	Short-term borrowings	6(15)	\$ 1,085,472	4	\$ 558,406	2	\$ 193,840	1
2120	Financial liabilities at fair value through profit or loss - current	6(16)	5,164	-	4,122	-	-	-
2130	Contract liabilities - current	6(26) and 7	512,470	2	461,139	2	483,344	2
2150	Notes payable		47	-	2,714	-	18,118	-
2170	Accounts payable		4,017,166	13	4,411,487	14	3,189,260	11
2180	Accounts payable - related parties	7	24,303	-	48,081	-	17,518	-
2200	Other payables	6(17) and 7	4,170,132	14	3,105,930	10	2,404,437	9
2230	Current income tax liabilities		371,497	1	335,583	1	440,051	1
2250	Provisions for liabilities - current	6(21)	154,222	-	216,764	1	201,743	1
2280	Lease liabilities - current		138,896	-	141,765	-	112,660	-
2320	Long-term liabilities, current portion	6(18)	195,904	1	222,516	1	255,072	1
2365	Refund liabilities - current		610,551	2	804,525	3	250,984	1
2399	Other current liabilities		7,536	-	28,449	-	32,849	-
21XX	<b>Total current liabilities</b>		<u>11,293,360</u>	<u>37</u>	<u>10,341,481</u>	<u>34</u>	<u>7,599,876</u>	<u>27</u>
	<b>Non-current liabilities</b>							
2527	Contract liabilities - non-current	6(26)	622,568	2	570,698	2	520,432	2
2540	Long-term borrowings	6(18)	1,930,309	6	1,850,373	6	1,774,455	6
2550	Provisions for liabilities - non-current	6(21)	498,228	2	414,784	1	387,437	1
2570	Deferred income tax liabilities		171,021	1	170,076	1	37,021	-
2580	Lease liabilities - non-current		356,984	1	388,052	1	407,133	2
2600	Other non-current liabilities	6(19)	175,195	1	199,391	1	183,994	1
25XX	<b>Total non-current liabilities</b>		<u>3,754,305</u>	<u>13</u>	<u>3,593,374</u>	<u>12</u>	<u>3,310,472</u>	<u>12</u>
2XXX	<b>Total Liabilities</b>		<u>15,047,665</u>	<u>50</u>	<u>13,934,855</u>	<u>46</u>	<u>10,910,348</u>	<u>39</u>
	<b>Equity attributable to owners of the parent</b>							
	<b>Share capital</b>	6(22)						
3110	Common stock		5,840,112	19	5,830,022	19	5,794,752	21
	<b>Capital surplus</b>	6(23)						
3200	Capital surplus		3,118,239	11	3,083,657	10	2,953,786	10
	<b>Retained earnings</b>	6(24)						
3310	Legal reserve		1,739,599	6	1,739,599	6	1,518,353	5
3320	Special reserve		412,996	1	412,996	1	318,032	1
3350	Unappropriated retained earnings		3,294,780	11	4,652,080	15	4,912,122	18
	<b>Other equity</b>	6(25)						
3400	Other equity interest		( 851,956)	( 3)	( 741,624)	( 2)	( 106,049)	-
31XX	<b>Total equity attributable to owners of the parent</b>		<u>13,553,770</u>	<u>45</u>	<u>14,976,730</u>	<u>49</u>	<u>15,390,996</u>	<u>55</u>
36XX	<b>Non-controlling interest</b>		<u>1,657,750</u>	<u>5</u>	<u>1,696,010</u>	<u>5</u>	<u>1,637,260</u>	<u>6</u>
3XXX	<b>Total equity</b>		<u>15,211,520</u>	<u>50</u>	<u>16,672,740</u>	<u>54</u>	<u>17,028,256</u>	<u>61</u>
	<b>Significant Contingent Liabilities and Unrecognised Contract Commitments Significant Events After The Balance Sheet Date</b>	9						
3X2X	<b>TOTAL LIABILITIES AND EQUITY</b>	11	<u>\$ 30,259,185</u>	<u>100</u>	<u>\$ 30,607,595</u>	<u>100</u>	<u>\$ 27,938,604</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 SHARE)  
(REVIEWED, NOT AUDITED)

Items	Notes	Three-month periods ended March 31				
		2020		2019		
		AMOUNT	%	AMOUNT	%	
4000	<b>Operating Revenues</b>	6(26) and 7	\$ 5,598,659	100	\$ 5,684,464	100
5000	<b>Operating Costs</b>	6(6)(31)(32)	( 4,148,090)	( 74)	( 4,207,026)	( 74)
5900	<b>Gross Profit</b>		<u>1,450,569</u>	<u>26</u>	<u>1,477,438</u>	<u>26</u>
	<b>Operating Expenses</b>	6(31)(32)				
6100	Selling expenses		( 469,286)	( 8)	( 505,645)	( 9)
6200	Administrative expenses		( 350,198)	( 6)	( 272,031)	( 5)
6300	Research and development expenses		( 273,156)	( 5)	( 266,083)	( 4)
6000	<b>Total operating expenses</b>		<u>( 1,092,640)</u>	<u>( 19)</u>	<u>( 1,043,759)</u>	<u>( 18)</u>
6500	<b>Other income and expenses - net</b>	6(27)	<u>14,580</u>	<u>-</u>	<u>16,763</u>	<u>-</u>
6900	<b>Operating profit</b>		<u>372,509</u>	<u>7</u>	<u>450,442</u>	<u>8</u>
	<b>Non-operating income and expenses</b>					
7010	Other income	6(28)	36,881	-	23,238	-
7020	Other gains and losses	6(29)	3,047	-	4,916	-
7050	Finance costs	6(30)	( 12,774)	-	( 10,060)	-
7060	Share of (losses) profit of associates and joint ventures accounted for under equity method	6(7)	<u>( 10,029)</u>	<u>-</u>	<u>1,993</u>	<u>-</u>
7000	<b>Total non-operating income and expenses</b>		<u>17,125</u>	<u>-</u>	<u>20,087</u>	<u>-</u>
7900	<b>Profit before income tax</b>		389,634	7	470,529	8
7950	Income tax expense	6(33)	( 69,369)	( 1)	( 88,757)	( 1)
8200	<b>Profit for the period</b>		<u>\$ 320,265</u>	<u>6</u>	<u>\$ 381,772</u>	<u>7</u>

(Continued)

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

Items	Notes	Three-month periods ended March 31				
		2020		2019		
		AMOUNT	%	AMOUNT	%	
<b>Other comprehensive income (net)</b>						
<b>Items that will not be reclassified subsequently to profit or loss</b>						
8316	Unrealized value (loss) gain on equity instrument at fair value through comprehensive income	6(3)	(\$ 31,206)	-	\$ 77,784	1
8320	Share of other comprehensive loss of associates and joint ventures	6(7)	( 41,719)	( 1)	( 6,278)	-
8310	<b>Components of other comprehensive (loss) income that will not be reclassified to profit or loss</b>		( 72,925)	( 1)	71,506	1
<b>Items that will be reclassified subsequently to profit or loss</b>						
8361	Exchange differences arising on translation of foreign operations	6(25)	( 43,068)	( 1)	236,442	4
8370	Share of other comprehensive (loss) income of associates and joint ventures	6(7)	( 154)	-	490	-
8399	Income tax related to items that may be reclassified subsequently	6(33)	-	-	( 2,098)	-
8360	<b>Components of other comprehensive income that will be reclassified to profit or loss</b>		( 43,222)	( 1)	234,834	4
8300	<b>Other comprehensive (loss) income for the period, net of tax</b>		(\$ 116,147)	( 2)	\$ 306,340	5
8500	<b>Total comprehensive income for the period</b>		\$ 204,118	4	\$ 688,112	12
<b>Profit attributable to:</b>						
8610	Owners of the parent		\$ 275,694	5	\$ 332,504	6
8620	Non-controlling interest		\$ 44,571	1	\$ 49,268	1
<b>Total comprehensive income attributable to:</b>						
8710	Owners of the parent		\$ 165,247	3	\$ 619,717	11
8720	Non-controlling interest		\$ 38,871	1	\$ 68,395	1
<b>Basic earnings per share</b>						
9750	<b>Net income attributable to owners of the parent</b>	6(34)	\$	0.47	\$	0.57
<b>Diluted earnings per share</b>						
9850	<b>Net income attributable to owners of the parent</b>	6(34)	\$	0.46	\$	0.57

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)

Notes	Equity attributable to owners of the parent										
	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	Total Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income				
<b>Three-month period ended March 31, 2019</b>											
Balance at January 1, 2019	\$ 5,791,652	\$ 2,938,630	\$ 1,518,353	\$ 318,032	\$ 4,579,845	(\$ 185,478 )	(\$ 207,858 )	\$ 14,753,176	\$ 1,568,865	\$ 16,322,041	
Retrospective application and effect of retrospective restatement	-	-	-	-	( 153 )	-	-	( 153 )	-	( 153 )	
Balance at January 1 after adjustments	<u>5,791,652</u>	<u>2,938,630</u>	<u>1,518,353</u>	<u>318,032</u>	<u>4,579,692</u>	<u>( 185,478 )</u>	<u>( 207,858 )</u>	<u>14,753,023</u>	<u>1,568,865</u>	<u>16,321,888</u>	
Net income for the period	-	-	-	-	332,504	-	-	332,504	49,268	381,772	
Other comprehensive income for the period 6(25)	-	-	-	-	-	215,707	71,506	287,213	19,127	306,340	
Total comprehensive income	-	-	-	-	332,504	215,707	71,506	619,717	68,395	688,112	
Exercise of employee stock options 6(20)(22)	3,100	186	-	-	-	-	-	3,286	-	3,286	
Change in associates and joint ventures accounted for under equity method 6(23)	-	( 629 )	-	-	( 74 )	-	74	( 629 )	-	( 629 )	
Compensation cost of share-based payment 6(20)	-	15,599	-	-	-	-	-	15,599	-	15,599	
Balance at March 31, 2019	<u>\$ 5,794,752</u>	<u>\$ 2,953,786</u>	<u>\$ 1,518,353</u>	<u>\$ 318,032</u>	<u>\$ 4,912,122</u>	<u>\$ 30,229</u>	<u>(\$ 136,278 )</u>	<u>\$ 15,390,996</u>	<u>\$ 1,637,260</u>	<u>\$ 17,028,256</u>	
<b>Three-month period ended March 31, 2020</b>											
Balance at January 1, 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	
Net income for the period	-	-	-	-	275,694	-	-	275,694	44,571	320,265	
Other comprehensive income (loss) for the period 6(25)	-	-	-	-	-	( 37,522 )	( 72,925 )	( 110,447 )	( 5,700 )	( 116,147 )	
Total comprehensive income (loss)	-	-	-	-	275,694	( 37,522 )	( 72,925 )	165,247	38,871	204,118	
Appropriations of 2019 earnings 6(24)	-	-	-	-	-	-	-	-	-	-	
Cash dividends	-	-	-	-	( 1,632,879 )	-	-	( 1,632,879 )	-	( 1,632,879 )	
Exercise of employee stock options 6(20)(22)	10,090	24,821	-	-	-	-	-	34,911	-	34,911	
Change in associates and joint ventures accounted for under equity method 6(23)	-	311	-	-	( 115 )	-	115	311	-	311	
Compensation cost of share-based payment 6(20)	-	9,450	-	-	-	-	-	9,450	8,489	17,939	
Cash dividends paid to non-controlling interest	-	-	-	-	-	-	-	-	( 85,620 )	( 85,620 )	
Balance at March 31, 2020	<u>\$ 5,840,112</u>	<u>\$ 3,118,239</u>	<u>\$ 1,739,599</u>	<u>\$ 412,996</u>	<u>\$ 3,294,780</u>	<u>(\$ 652,795 )</u>	<u>(\$ 199,161 )</u>	<u>\$ 13,553,770</u>	<u>\$ 1,657,750</u>	<u>\$ 15,211,520</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	Three-month periods ended March 31	
		2020	2019
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Profit before tax		\$ 389,634	\$ 470,529
Adjustments			
Adjustments to reconcile profit (loss)			
Reversal of expected credit loss		( 2,183 )	( 1,652 )
Depreciation	6(8)(9)(11)(31)	270,960	278,338
Amortization on intangible assets	6(12)(31)	9,373	10,744
Loss (gain) on valuation of financial assets and liabilities at fair value through profit and loss	6(2)(16)(29)	274	( 5,888 )
Interest expense	6(30)	12,774	10,060
Interest income	6(28)	( 17,052 )	( 16,457 )
Gain on disposal of property, plant and equipment	6(8)(29)	( 3,292 )	( 6,598 )
Share of loss (profit) of associates and joint ventures accounted for under equity method	6(7)	10,029	( 1,993 )
Compensation cost of share-based payment	6(20)	17,939	15,599
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable - net		3,271	1,016
Accounts receivable - net		1,137,424	398,119
Accounts receivable - related parties		15,475	( 19,603 )
Other receivables		( 15,942 )	166,036
Inventories		( 53,655 )	233,658
Prepayments		7,659	( 2,712 )
Other non-current assets		( 368 )	( 3,078 )
Changes in operating liabilities			
Contract liabilities		103,201	75,376
Notes payable		( 2,667 )	15,119
Accounts payable		( 394,321 )	( 893,738 )
Accounts payable - related parties		( 23,778 )	( 42,138 )
Other payables		( 637,798 )	( 672,179 )
Provisions for liabilities		20,902	( 17,383 )
Refund liabilities		( 193,974 )	( 19,890 )
Other current liabilities		( 20,913 )	86,832
Other non-current liabilities		( 28,522 )	1,802
Cash inflow generated from operations		604,450	59,919
Interest paid		( 11,456 )	( 8,804 )
Interest received		20,411	18,757
Income tax paid		( 59,391 )	( 40,643 )
Net cash flows from operating activities		<u>554,014</u>	<u>29,229</u>

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CONSOLIDATED STATEMENTS OF CASH FLOWS  
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	Notes	Three-month periods ended March 31	
		2020	2019
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Proceeds from disposal of (acquisition of) financial assets measured at amortized cost-current		\$ 88,711	(\$ 107,937 )
Acquisition of financial assets at fair value through other comprehensive income		( 7,583 )	-
Acquisition of property, plant and equipment	6(35)	( 141,731 )	( 329,371 )
Proceeds from disposal of property, plant and equipment		7,576	6,790
Acquisition of intangible assets	6(12)	( 2,260 )	( 7,150 )
Decrease (increase) in refundable deposits		122	( 1,318 )
Decrease in other financial assets – non-current		-	17,888
Net cash flows used in investing activities		( 55,165 )	( 421,098 )
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings	6(36)	527,066	82,420
Increase in long-term borrowings	6(36)	177,122	-
Repayment of long-term borrowings	6(36)	( 123,798 )	( 95,840 )
Increase (decrease) in guarantee deposits received	6(36)	4,326	( 2,176 )
Payment of lease liabilities	6(9)	( 27,277 )	( 24,880 )
Proceeds from exercise of employee stock options		34,911	3,286
Net cash flows from (used in) financing activities		592,350	( 37,190 )
Effects of changes in foreign exchange rates		( 27,611 )	( 21,745 )
Net increase (decrease) in cash and cash equivalents		1,063,588	( 450,804 )
Cash and cash equivalents at beginning of period		5,492,175	5,180,581
Cash and cash equivalents at end of period		\$ 6,555,763	\$ 4,729,777

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