

GETAC TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(THE BALANCE SHEETS AS OF JUNE 30, 2021 AND 2020 ARE REVIEWED, NOT AUDITED)

Assets	Notes	June 30, 2021		December 31, 2020		June 30, 2020		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
Current Assets								
1100	Cash and cash equivalents	6(1)	\$ 6,052,797	18	\$ 5,706,030	17	\$ 4,227,866	14
1110	Financial assets at fair value	6(2)						
	through profit or loss – current		14,303	-	63,883	-	4,330	-
1136	Current financial assets at	6(4)						
	amortized cost, net		185,583	1	547,275	2	525,142	2
1150	Notes receivable – net	6(5)	16,522	-	13,793	-	19,423	-
1170	Accounts receivable – net	6(5)	7,329,466	21	7,498,176	22	6,465,456	21
1180	Accounts receivable – related	6(5) and 7						
	parties		44,861	-	15,446	-	54,137	-
1200	Other receivables	7	108,266	-	87,588	-	71,185	-
130X	Inventories – net	6(6)	6,487,481	19	5,443,201	16	5,529,079	18
1410	Prepayments		356,940	1	450,350	2	384,043	2
11XX	Total current assets		<u>20,596,219</u>	<u>60</u>	<u>19,825,742</u>	<u>59</u>	<u>17,280,661</u>	<u>57</u>
Non-current assets								
1517	Financial assets at fair value	6(3)						
	through other comprehensive							
	income - non-current		714,545	2	741,617	2	689,754	2
1550	Investments accounted for	6(7)						
	under the equity method		987,946	3	1,009,557	3	875,880	3
1600	Property, plant and equipment -	6(8), 7 and 8						
	net		8,502,720	25	8,593,044	25	8,326,880	27
1755	Right-of-use assets	6(9) and 7	947,899	3	997,111	3	834,038	3
1760	Investment property - net	6(11)	216,575	-	477,088	1	488,942	1
1780	Intangible assets	6(12)	661,390	2	686,960	2	717,304	2
1840	Deferred income tax assets		607,929	2	553,255	2	502,057	2
1900	Other non-current assets	6(14)	1,075,793	3	970,559	3	818,487	3
15XX	Total non-current assets		<u>13,714,797</u>	<u>40</u>	<u>14,029,191</u>	<u>41</u>	<u>13,253,342</u>	<u>43</u>
1XXX	TOTAL ASSETS		<u>\$ 34,311,016</u>	<u>100</u>	<u>\$ 33,854,933</u>	<u>100</u>	<u>\$ 30,534,003</u>	<u>100</u>

(Continued)

GETAC TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(THE BALANCE SHEETS AS OF JUNE 30, 2021 AND 2020 ARE REVIEWED, NOT AUDITED)

	Liabilities and Equity	Notes	June 30, 2021		December 31, 2020		June 30, 2020	
			AMOUNT	%	AMOUNT	%	AMOUNT	%
	Current liabilities							
2100	Short-term borrowings	6(15)	\$ 550,000	2	\$ 406,768	1	\$ 1,100,211	4
2120	Financial liabilities at fair value through profit or loss - current	6(16)	2,692	-	6,930	-	6,581	-
2130	Contract liabilities - current	6(26) and 7	573,343	2	524,360	2	384,167	1
2150	Notes payable		-	-	70	-	30	-
2170	Accounts payable		5,775,118	17	5,875,209	17	4,697,480	15
2180	Accounts payable - related parties	7	48,836	-	47,292	-	33,215	-
2200	Other payables	6(17) and 7	2,961,782	9	3,158,133	9	2,695,547	9
2230	Current income tax liabilities	6(34)	383,019	1	604,618	2	422,683	1
2250	Provisions for liabilities - current	6(21)	191,470	1	189,244	1	153,074	1
2280	Lease liabilities - current	7	144,097	-	134,279	-	139,477	1
2320	Long-term borrowings, current portion	6(18)	176,928	-	180,318	1	146,783	1
2365	Refund liabilities - current		442,171	1	492,750	2	434,561	1
2399	Other current liabilities		118,929	-	115,950	-	113,076	-
21XX	Total current liabilities		<u>11,368,385</u>	<u>33</u>	<u>11,735,921</u>	<u>35</u>	<u>10,326,885</u>	<u>34</u>
	Non-current liabilities							
2527	Contract liabilities - non-current	6(26)	759,580	2	744,519	2	744,540	2
2540	Long-term borrowings	6(18)	1,895,767	6	1,931,865	6	2,080,586	7
2550	Provisions for liabilities - non-current	6(21)	543,536	2	490,761	1	516,075	2
2560	Current income tax liabilities - non-current	6(34)	50,556	-	75,834	-	101,112	-
2570	Deferred income tax liabilities		824,053	2	187,460	1	222,992	1
2580	Lease liabilities - non-current	7	453,909	1	476,082	1	322,252	1
2600	Other non-current liabilities	6(19)	207,342	1	219,196	1	217,414	1
25XX	Total non-current liabilities		<u>4,734,743</u>	<u>14</u>	<u>4,125,717</u>	<u>12</u>	<u>4,204,971</u>	<u>14</u>
2XXX	Total Liabilities		<u>16,103,128</u>	<u>47</u>	<u>15,861,638</u>	<u>47</u>	<u>14,531,856</u>	<u>48</u>
	Equity attributable to owners of the parent							
	Share capital	6(22)						
3110	Common stock		5,932,919	17	5,892,477	18	5,843,962	19
	Capital surplus	6(23)						
3200	Capital surplus		3,360,225	10	3,264,236	9	3,137,677	10
	Retained earnings	6(24)						
3310	Legal reserve		1,952,202	6	1,952,202	6	1,952,202	6
3320	Special reserve		741,623	2	741,623	2	741,623	3
3350	Unappropriated retained earnings		5,887,824	17	5,076,740	15	3,636,605	12
	Other equity	6(25)						
3400	Other equity interest		(1,386,131)	(4)	(682,231)	(2)	(997,863)	(3)
31XX	Total equity attributable to owners of the parent		<u>16,488,662</u>	<u>48</u>	<u>16,245,047</u>	<u>48</u>	<u>14,314,206</u>	<u>47</u>
36XX	Non-controlling interest		1,719,226	5	1,748,248	5	1,687,941	5
3XXX	Total equity		<u>18,207,888</u>	<u>53</u>	<u>17,993,295</u>	<u>53</u>	<u>16,002,147</u>	<u>52</u>
	Significant Contingent Liabilities and Unrecognised Contract Commitments	9						
	Significant Events After The Balance Sheet Date	11						
3X2X	TOTAL LIABILITIES AND EQUITY		<u>\$ 34,311,016</u>	<u>100</u>	<u>\$ 33,854,933</u>	<u>100</u>	<u>\$ 30,534,003</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 EARNING PER SHARES)
(REVIEWED, NOT AUDITED)

Items	Notes	Three months ended June 30				Six months ended June 30			
		2021		2020		2021		2020	
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000 Operating Revenues	6(26) and 7	\$ 7,668,662	100	\$ 7,399,662	100	\$ 14,911,690	100	\$ 12,998,321	100
5000 Operating Costs	6(6)(32)(33)	(5,712,345)	(75)	(5,120,892)	(69)	(11,206,340)	(75)	(9,268,982)	(71)
5900 Gross Profit		<u>1,956,317</u>	<u>25</u>	<u>2,278,770</u>	<u>31</u>	<u>3,705,350</u>	<u>25</u>	<u>3,729,339</u>	<u>29</u>
Operating Expenses	6(32)(33)								
6100 Selling expenses		(481,305)	(6)	(446,311)	(6)	(937,523)	(6)	(915,597)	(7)
6200 Administrative expenses		(447,379)	(6)	(367,944)	(5)	(823,941)	(6)	(718,142)	(6)
6300 Research and development expenses		(412,045)	(5)	(305,192)	(4)	(771,959)	(5)	(578,348)	(4)
6000 Total operating expenses		(1,340,729)	(17)	(1,119,447)	(15)	(2,533,423)	(17)	(2,212,087)	(17)
6500 Other income and expenses - net	6(11)(27)	<u>9,509</u>	<u>-</u>	<u>14,372</u>	<u>-</u>	<u>21,609</u>	<u>-</u>	<u>28,952</u>	<u>-</u>
6900 Operating profit		<u>625,097</u>	<u>8</u>	<u>1,173,695</u>	<u>16</u>	<u>1,193,536</u>	<u>8</u>	<u>1,546,204</u>	<u>12</u>
Non-operating income and expenses									
7100 Interest income	6(28)	12,223	-	13,538	-	22,695	-	30,590	-
7010 Other income	6(29)	61,527	1	17,068	-	99,183	1	36,897	-
7020 Other gains and losses	6(30)(36)	2,504,430	33	9,741	-	2,496,318	17	12,788	-
7050 Finance costs	6(31)	(11,992)	-	(15,583)	-	(21,549)	-	(28,357)	-
7060 Share of profit (losses) of associates and joint ventures accounted for under the equity method	6(7)	<u>13,095</u>	<u>-</u>	(42,341)	(1)	<u>22,691</u>	<u>-</u>	(52,370)	<u>-</u>
7000 Total non-operating income and expenses		<u>2,579,283</u>	<u>34</u>	(17,577)	(1)	<u>2,619,338</u>	<u>18</u>	(452)	<u>-</u>
7900 Profit before income tax		<u>3,204,380</u>	<u>42</u>	<u>1,156,118</u>	<u>15</u>	<u>3,812,874</u>	<u>26</u>	<u>1,545,752</u>	<u>12</u>
7950 Income tax expense	6(34)	(791,106)	(11)	(237,738)	(3)	(897,778)	(6)	(307,107)	(3)
8200 Profit for the period		<u>\$ 2,413,274</u>	<u>31</u>	<u>\$ 918,380</u>	<u>12</u>	<u>\$ 2,915,096</u>	<u>20</u>	<u>\$ 1,238,645</u>	<u>9</u>

(Continued)

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

Items	Notes	Three months ended June 30				Six months ended June 30				
		2021		2020		2021		2020		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Other comprehensive income (net)										
Items that will not be reclassified subsequently to profit or loss										
8316	Unrealized value (loss) gain on equity instrument at fair value through comprehensive income	6(3)	(\$ 36,353)	-	\$ 64,108	1	(\$ 32,269)	-	\$ 32,902	-
8320	Share of other comprehensive gain of associates and joint ventures	6(7)	799	-	49,361	1	19,766	-	7,642	-
8310	Other comprehensive (loss) income that will not be reclassified to profit or loss		(35,554)	-	113,469	2	(12,503)	-	40,544	-
Items that will be reclassified subsequently to profit or loss										
8361	Exchange differences arising on translation of foreign operations	6(25)	(646,235)	(9)	(263,867)	(4)	(689,916)	(5)	(306,935)	(2)
8370	Share of other comprehensive loss of associates and joint ventures	6(7)	(6,587)	-	(9,101)	-	(7,481)	-	(9,255)	-
8360	Other comprehensive loss that will be reclassified to profit or loss		(652,822)	(9)	(272,968)	(4)	(697,397)	(5)	(316,190)	(2)
8300	Other comprehensive loss for the period, net of tax		(\$ 688,376)	(9)	(\$ 159,499)	(2)	(\$ 709,900)	(5)	(\$ 275,646)	(2)
8500	Total comprehensive income for the period		\$ 1,724,898	22	\$ 758,881	10	\$ 2,205,196	15	\$ 962,999	7
Profit attributable to:										
8610	Owners of the parent		\$ 2,425,899	31	\$ 881,717	11	\$ 2,930,148	20	\$ 1,157,411	8
8620	Non-controlling interest		(\$ 12,625)	-	\$ 36,663	1	(\$ 15,052)	-	\$ 81,234	1
Total comprehensive income attributable to:										
8710	Owners of the parent		\$ 1,744,027	22	\$ 737,148	10	\$ 2,231,095	15	\$ 902,395	7
8720	Non-controlling interest		(\$ 19,129)	-	\$ 21,733	-	(\$ 25,899)	-	\$ 60,604	-
Basic earnings per share										
9750	Net income attributable to owners of the parent	6(35)	\$ 4.10		\$ 1.51		\$ 4.96		\$ 1.98	
Diluted earnings per share										
9850	Net income attributable to owners of the parent	6(35)	\$ 4.00		\$ 1.48		\$ 4.83		\$ 1.94	

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									
		Retained Earnings				Other equity interest					
Notes	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	Total	Non-controlling interest	Total equity	
Six-month periods ended June 30, 2020											
	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	-	-	-	-	1,157,411	-	-	1,157,411	81,234	1,238,645
	Other comprehensive (loss) income for the period 6(25)	-	-	-	-	-	-	-	-	-	-
	Total comprehensive income	-	-	-	-	1,157,411	(295,561)	40,545	(255,016)	(20,630)	(275,646)
	Appropriations of 2019 earnings 6(24)	-	-	-	-	-	(295,561)	40,545	902,395	60,604	962,999
	Legal reserve	-	-	212,603	-	(212,603)	-	-	-	-	-
	Special reserve	-	-	-	328,627	(328,627)	-	-	-	-	-
	Cash dividends	-	-	-	-	(1,632,879)	-	-	(1,632,879)	-	(1,632,879)
	Exercise of employee stock options 6(20)(22)	13,940	33,561	-	-	-	-	-	47,501	-	47,501
	Change in associates and joint ventures accounted for under the equity method 6(23)(25)	-	1,454	-	-	1,223	-	(1,223)	1,454	-	1,454
	Compensation cost of share-based payment 6(20)	-	19,005	-	-	-	-	-	19,005	16,947	35,952
	Cash dividends paid to non-controlling interest	-	-	-	-	-	-	-	-	(85,620)	(85,620)
	Balance at June 30, 2020	<u>\$ 5,843,962</u>	<u>\$ 3,137,677</u>	<u>\$ 1,952,202</u>	<u>\$ 741,623</u>	<u>\$ 3,636,605</u>	<u>(\$ 910,834)</u>	<u>(\$ 87,029)</u>	<u>\$ 14,314,206</u>	<u>\$ 1,687,941</u>	<u>\$ 16,002,147</u>
Six-month periods ended June 30, 2021											
	Balance at January 1, 2021	\$ 5,892,477	\$ 3,264,236	\$ 1,952,202	\$ 741,623	\$ 5,076,740	(\$ 735,369)	\$ 53,138	\$ 16,245,047	\$ 1,748,248	\$ 17,993,295
	Net income for the period	-	-	-	-	2,930,148	-	-	2,930,148	(15,052)	2,915,096
	Other comprehensive loss for the period 6(25)	-	-	-	-	-	(686,550)	(12,503)	(699,053)	(10,847)	(709,900)
	Total comprehensive income (loss)	-	-	-	-	2,930,148	(686,550)	(12,503)	2,231,095	(25,899)	2,205,196
	Appropriations of 2020 earnings 6(24)	-	-	-	-	-	-	-	-	-	-
	Cash dividends	-	-	-	-	(2,123,911)	-	-	(2,123,911)	-	(2,123,911)
	Exercise of employee stock options 6(20)(22)	40,442	86,900	-	-	-	-	-	127,342	-	127,342
	Change in associates and joint ventures accounted for under the equity method 6(23)(25)	-	1,009	-	-	4,847	-	(4,847)	1,009	-	1,009
	Compensation cost of share-based payment 6(20)	-	8,080	-	-	-	-	-	8,080	12,911	20,991
	Cash dividends paid to non-controlling interest	-	-	-	-	-	-	-	-	(16,034)	(16,034)
	Balance at June 30, 2021	<u>\$ 5,932,919</u>	<u>\$ 3,360,225</u>	<u>\$ 1,952,202</u>	<u>\$ 741,623</u>	<u>\$ 5,887,824</u>	<u>(\$ 1,421,919)</u>	<u>\$ 35,788</u>	<u>\$ 16,488,662</u>	<u>\$ 1,719,226</u>	<u>\$ 18,207,888</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	Six months ended June 30	
		2021	2020
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 3,812,874	\$ 1,545,752
Adjustments			
Adjustments to reconcile profit (loss)			
Provision for (Reversal of) expected credit loss		31	(1,004)
Depreciation	6(8)(9)(11)(32)	593,454	548,194
Amortization on intangible assets	6(12)(32)	18,416	18,838
Loss on valuation of financial assets and liabilities at fair value through profit and loss	6(2)(16)(30)	45,063	2,091
Interest expense	6(31)	21,549	28,357
Interest income	6(28)	(22,695)	(30,590)
Dividend income	6(29)	(13,846)	-
Gain on disposal of property, plant and equipment	6(8)(30)	(8,584)	(12,896)
Gain on disposals of investments	6(30)	(2,518,624)	-
Share of (profit) loss of associates and joint ventures accounted for under the equity method	6(7)	(22,691)	52,370
Compensation cost of share-based payment	6(20)	20,991	35,952
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable – net		(2,729)	(14,907)
Accounts receivable - net		166,324	(202,985)
Accounts receivable - related parties		(29,415)	39,912
Other receivables		(24,878)	(11,766)
Inventories		(1,044,280)	(388,439)
Prepayments		37,703	96,014
Other non-current assets		(4,472)	(15,408)
Changes in operating liabilities			
Contract liabilities		64,044	96,870
Notes payable		(70)	(2,684)
Accounts payable		(100,091)	285,993
Accounts payable - related parties		1,544	(14,866)
Other payables		(170,883)	(412,120)
Provisions for liabilities		55,001	37,601
Refund liabilities		(50,579)	(369,964)
Other current liabilities		2,979	84,628
Other non-current liabilities		4,794	10,962
Cash inflow generated from operations		830,930	1,405,905
Interest paid		(21,872)	(28,187)
Interest received		26,657	29,939
Dividends received		70,094	7,720
Income tax paid		(505,771)	(124,043)
Net cash flows from operating activities		<u>400,038</u>	<u>1,291,334</u>

(Continued)

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

	Notes	Six months ended June 30	
		2021	2020
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposal of financial assets measured at amortized cost-current		\$ 361,692	\$ 498,850
Acquisition of financial assets at fair value through other comprehensive income		(9,584)	(7,583)
Proceeds from disposal of financial assets measured at amortized cost – non-current		217	-
Acquisition of property, plant and equipment	6(36) and 7	(586,158)	(1,318,408)
Proceeds from disposal of property, plant and equipment		13,425	28,915
Acquisition of intangible assets	6(12)	(4,605)	(5,076)
(Increase) decrease in refundable deposits	6(14)	(8,570)	4,905
Decrease (increase) in other financial assets – non-current		12,138	(546,192)
Proceeds from disposal of subsidiaries	6(36)	2,798,489	-
Decrease in cash from disposal of subsidiaries	6(36)	(538,219)	-
Net cash flows from (used in) investing activities		<u>2,038,825</u>	<u>(1,344,589)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings		143,232	541,805
Increase in long-term borrowings		11,364	439,578
Repayment of long-term borrowings		(50,852)	(285,099)
(Decrease) increase in deposits received		(4,316)	7,061
Repayment of lease liabilities	6(9)	(59,243)	(59,468)
Proceeds from exercise of employee stock options		127,342	47,501
Cash dividends paid		(2,123,911)	(1,632,879)
Cash dividends paid to non-controlling interest		(16,034)	(85,620)
Net cash flows used in financing activities		<u>(1,972,418)</u>	<u>(1,027,121)</u>
Effects of changes in foreign exchange rates		(119,678)	(183,933)
Net increase (decrease) in cash and cash equivalents		346,767	(1,264,309)
Cash and cash equivalents at beginning of period	6(1)	<u>5,706,030</u>	<u>5,492,175</u>
Cash and cash equivalents at end of period	6(1)	<u>\$ 6,052,797</u>	<u>\$ 4,227,866</u>

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