

## Financial Statement – Balance Sheet

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/09/30	2022/12/31	2022/09/30
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	2,763,036	1,837,820	2,203,027
Current financial assets at fair value through profit or loss	5,798	0	0
Current financial assets at amortised cost	928,180	475,460	133,796
Notes receivable, net	259,281	166,027	191,208
Accounts receivable, net	1,971,899	1,750,826	1,941,768
Accounts receivable due from related parties, net	216,019	206,184	241,528
Other receivables due from related parties	998	2,225	2,377
Current inventories	892,502	1,027,091	1,161,846
Other current assets	210,238	178,586	204,139
<b>Total current assets</b>	<b>7,247,951</b>	<b>5,644,219</b>	<b>6,079,689</b>
<b>Non-current assets</b>			
Non-current financial assets at fair value through other comprehensive income	481,257	454,314	468,117
Non-current financial assets at amortised cost	32,348	0	0
Investments accounted for using equity method	14,637	11,816	11,750
Property, plant and equipment	4,074,466	3,885,619	3,613,922
Right-of-use assets	58,485	54,490	115,547
Investment property, net	8,690	9,221	9,536
Intangible assets	177,171	183,260	317,633
Deferred tax assets	115,584	124,981	124,377
Other non-current assets	145,543	172,057	210,602
<b>Total non-current assets</b>	<b>5,108,181</b>	<b>4,895,758</b>	<b>4,871,484</b>
<b>Total assets</b>	<b>12,356,132</b>	<b>10,539,977</b>	<b>10,951,173</b>
<b>Current liabilities</b>			
Current borrowings	850,000	100,000	606,766
Accounts payable	935,198	806,326	891,274
Accounts payable to related parties	29,069	39,808	43,769
Other payables	351,353	376,683	386,186
Other payables to related parties	41,565	10,212	12,461
Current lease liabilities	15,071	10,250	19,858
Other current liabilities	1,228,623	743,605	623,824
<b>Total current liabilities</b>	<b>3,450,879</b>	<b>2,086,884</b>	<b>2,584,138</b>
<b>Non-current liabilities</b>			
Non-current portion of non-current borrowings	1,862,856	2,260,615	2,108,962
Deferred tax liabilities	223,223	223,223	216,636
Non-current lease liabilities	30,813	31,390	83,206
Other non-current liabilities	67,090	68,038	65,996
<b>Total non-current liabilities</b>	<b>2,183,982</b>	<b>2,583,266</b>	<b>2,474,800</b>
<b>Total liabilities</b>	<b>5,634,861</b>	<b>4,670,150</b>	<b>5,058,938</b>
<b>Equity attributable to owners of parent</b>			
Share capital			
Ordinary share	1,489,803	1,401,803	1,401,803
<b>Total Share Capital</b>	<b>1,489,803</b>	<b>1,401,803</b>	<b>1,401,803</b>
Capital surplus			
Total capital surplus	3,152,424	2,838,983	2,838,983
Retained earnings			
Total retained earnings	2,227,534	1,827,412	1,821,896
Other equity interest			
Total other equity interest	-194,924	-246,228	-197,017
Treasury shares	0	-1,418	-1,418
<b>Total equity attributable to owners of parent</b>	<b>6,674,837</b>	<b>5,820,552</b>	<b>5,864,247</b>
Non-controlling interests	46,434	49,275	27,988
<b>Total equity</b>	<b>6,721,271</b>	<b>5,869,827</b>	<b>5,892,235</b>
<b>Total liabilities and equity</b>	<b>12,356,132</b>	<b>10,539,977</b>	<b>10,951,173</b>
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	45,000	45,000