

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 |
|---|-------------------|-------------------|-------------------|
| Balance Sheet | | | |
| Current assets | | | |
| 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 |
| Total current assets | 7,247,951 | 5,644,219 | 6,079,689 |
| Non-current assets | | | |
| 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 |
| Total non-current assets | 5,108,181 | 4,895,758 | 4,871,484 |
| Total assets | 12,356,132 | 10,539,977 | 10,951,173 |
| Current liabilities | | | |
| 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 |
| Total current liabilities | 3,450,879 | 2,086,884 | 2,584,138 |
| Non-current liabilities | | | |
| 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 |
| Total non-current liabilities | 2,183,982 | 2,583,266 | 2,474,800 |
| Total liabilities | 5,634,861 | 4,670,150 | 5,058,938 |
| Equity attributable to owners of parent | | | |
| Share capital | | | |
| Ordinary share | 1,489,803 | 1,401,803 | 1,401,803 |
| Total Share Capital | 1,489,803 | 1,401,803 | 1,401,803 |
| 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 |
| Total equity attributable to owners of parent | 6,674,837 | 5,820,552 | 5,864,247 |
| Non-controlling interests | 46,434 | 49,275 | 27,988 |
| Total equity | 6,721,271 | 5,869,827 | 5,892,235 |
| Total liabilities and equity | 12,356,132 | 10,539,977 | 10,951,173 |
| 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 |