

## Financial Statement — Balance Sheet

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/12/31	2022/12/31
<b>Balance Sheet</b>		
<b>Current assets</b>		
Cash and cash equivalents	2,522,821	1,837,820
Current financial assets at fair value through profit or loss	5,599	0
Current financial assets at amortised cost	574,381	475,460
Notes receivable, net	300,240	166,027
Accounts receivable, net	1,950,984	1,750,826
Accounts receivable due from related parties, net	204,590	206,184
Other receivables due from related parties	939	2,225
Current inventories	912,826	1,027,091
Other current assets	169,849	178,586
<b>Total current assets</b>	<b>6,642,229</b>	<b>5,644,219</b>
<b>Non-current assets</b>		
Non-current financial assets at fair value through profit or loss	41,941	0
Non-current financial assets at fair value through other comprehensive income	486,905	454,314
Non-current financial assets at amortised cost	218,574	0
Investments accounted for using equity method	14,566	11,816
Property, plant and equipment	4,146,655	3,885,619
Right-of-use assets	51,784	54,490
Investment property, net	8,343	9,221
Intangible assets	179,440	183,260
Deferred tax assets	132,210	124,981
Other non-current assets	115,993	172,057
<b>Total non-current assets</b>	<b>5,396,411</b>	<b>4,895,758</b>
<b>Total assets</b>	<b>12,038,640</b>	<b>10,539,977</b>
<b>Current liabilities</b>		
Current borrowings	419,329	100,000
Accounts payable	1,036,232	806,326
Accounts payable to related parties	27,863	39,808
Other payables	399,838	376,683
Other payables to related parties	12,194	10,212
Current lease liabilities	13,536	10,250
Other current liabilities	833,130	743,605
<b>Total current liabilities</b>	<b>2,742,122</b>	<b>2,086,884</b>
<b>Non-current liabilities</b>		
Non-current financial liabilities at fair value through profit or loss	2,374	0
Bonds payable	662,742	0
Non-current portion of non-current borrowings	1,436,018	2,260,615
Deferred tax liabilities	220,008	223,223
Non-current lease liabilities	26,040	31,390
Other non-current liabilities	62,300	68,038
<b>Total non-current liabilities</b>	<b>2,409,482</b>	<b>2,583,266</b>
<b>Total liabilities</b>	<b>5,151,604</b>	<b>4,670,150</b>
<b>Equity attributable to owners of parent</b>		
<b>Share capital</b>		
Ordinary share	1,489,803	1,401,803
<b>Total Share Capital</b>	<b>1,489,803</b>	<b>1,401,803</b>
<b>Capital surplus</b>		
Total capital surplus	3,244,157	2,838,983
<b>Retained earnings</b>		
Total retained earnings	2,348,677	1,827,412
<b>Other equity interest</b>		
Total other equity interest	-240,380	-246,228
Treasury shares	0	-1,418
<b>Total equity attributable to owners of parent</b>	<b>6,842,257</b>	<b>5,820,552</b>
<b>Non-controlling interests</b>	<b>44,779</b>	<b>49,275</b>
<b>Total equity</b>	<b>6,887,036</b>	<b>5,869,827</b>
<b>Total liabilities and equity</b>	<b>12,038,640</b>	<b>10,539,977</b>
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	0	45,000