

Financial Statement — Balance Sheet

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/03/31	2023/12/31	2023/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	1,588,306	2,522,821	2,336,730
Current financial assets at fair value through profit or loss	253,395	5,599	0
Current financial assets at amortised cost	357,481	574,381	15,171
Notes receivable, net	343,965	300,240	206,805
Accounts receivable, net	1,938,266	1,950,984	1,626,759
Accounts receivable due from related parties, net	216,437	204,590	158,421
Other receivables due from related parties	1,861	939	692
Current inventories	1,009,990	912,826	976,619
Other current assets	268,104	169,849	177,774
Total current assets	5,977,805	6,642,229	5,498,971
Non-current assets			
Non-current financial assets at fair value through profit or loss	50,549	41,941	0
Non-current financial assets at fair value through other comprehensive income	497,808	486,905	738,682
Non-current financial assets at amortised cost	1,225,265	218,574	0
Investments accounted for using equity method	15,108	14,566	10,962
Property, plant and equipment	4,188,207	4,146,655	3,889,239
Right-of-use assets	48,611	51,784	68,859
Investment property, net	8,312	8,343	9,090
Intangible assets	175,121	179,440	179,391
Deferred tax assets	108,361	132,210	123,012
Other non-current assets	120,921	115,993	166,836
Total non-current assets	6,438,263	5,396,411	5,186,071
Total assets	12,416,068	12,038,640	10,685,042
Current liabilities			
Current borrowings	418,349	419,329	205,000
Accounts payable	1,147,665	1,036,232	813,798
Accounts payable to related parties	23,962	27,863	33,797
Other payables	319,097	399,838	181,851
Other payables to related parties	13,039	12,194	11,053
Current lease liabilities	10,999	13,536	19,041
Other current liabilities	1,002,328	833,130	1,086,388
Total current liabilities	2,935,439	2,742,122	2,350,928
Non-current liabilities			
Non-current financial liabilities at fair value through profit or loss	2,024	2,374	0
Bonds payable	665,856	662,742	0
Non-current portion of non-current borrowings	1,275,077	1,436,018	1,975,077
Deferred tax liabilities	220,008	220,008	223,223
Non-current lease liabilities	25,303	26,040	37,035
Other non-current liabilities	61,826	62,300	67,823
Total non-current liabilities	2,250,094	2,409,482	2,303,158
Total liabilities	5,185,533	5,151,604	4,654,086
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,489,803	1,489,803	1,401,803
Total Share Capital	1,489,803	1,489,803	1,401,803
Capital surplus			
Total capital surplus	3,244,157	3,244,157	2,840,046
Retained earnings			
Total retained earnings	2,607,936	2,348,677	1,907,458
Other equity interest			
Total other equity interest	-154,498	-240,380	-167,028
Treasury shares	0	0	0
Total equity attributable to owners of parent	7,187,398	6,842,257	5,982,279
Non-controlling interests	43,137	44,779	48,677
Total equity	7,230,535	6,887,036	6,030,956
Total liabilities and equity	12,416,068	12,038,640	10,685,042
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	0	0