

Financial Statement – Balance Sheet

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/09/30	2023/12/31	2023/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	958,850	2,522,821	2,763,036
Current financial assets at fair value through profit or loss	152	5,599	5,798
Current financial assets at amortised cost	201,402	574,381	928,180
Notes receivable, net	242,152	300,240	259,281
Accounts receivable, net	2,132,936	1,950,984	1,971,899
Accounts receivable due from related parties, net	202,878	204,590	216,019
Other receivables due from related parties	2,189	939	998
Current inventories	1,054,879	912,826	892,502
Other current assets	342,302	169,849	210,238
Total current assets	5,137,740	6,642,229	7,247,951
Non-current assets			
Non-current financial assets at fair value through profit or loss	100,687	41,941	0
Non-current financial assets at fair value through other comprehensive income	1,423,299	486,905	481,257
Non-current financial assets at amortised cost	2,249,097	218,574	32,348
Investments accounted for using equity method	12,014	14,566	14,637
Property, plant and equipment	4,122,024	4,146,655	4,074,466
Right-of-use assets	54,823	51,784	58,485
Investment property, net	8,132	8,343	8,690
Intangible assets	169,340	179,440	177,171
Deferred tax assets	103,037	132,210	115,584
Other non-current assets	90,539	115,993	145,543
Total non-current assets	8,332,992	5,396,411	5,108,181
Total assets	13,470,732	12,038,640	12,356,132
Current liabilities			
Current borrowings	1,140,260	419,329	850,000
Accounts payable	1,205,945	1,036,232	935,198
Accounts payable to related parties	19,529	27,863	29,069
Other payables	336,027	399,838	351,353
Other payables to related parties	12,160	12,194	41,565
Current lease liabilities	9,710	13,536	15,071
Other current liabilities	1,017,146	833,130	1,228,623
Total current liabilities	3,740,777	2,742,122	3,450,879
Non-current liabilities			
Non-current financial liabilities at fair value through profit or loss	1,254	2,374	0
Bonds payable	672,129	662,742	0
Non-current portion of non-current borrowings	1,292,769	1,436,018	1,862,856
Deferred tax liabilities	220,008	220,008	223,223
Non-current lease liabilities	32,789	26,040	30,813
Other non-current liabilities	61,052	62,300	67,090
Total non-current liabilities	2,280,001	2,409,482	2,183,982
Total liabilities	6,020,778	5,151,604	5,634,861
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,489,803	1,489,803	1,489,803
Total Share Capital	1,489,803	1,489,803	1,489,803
Capital surplus			
Total capital surplus	3,244,157	3,244,157	3,152,424
Retained earnings			
Total retained earnings	2,750,408	2,348,677	2,227,534
Other equity interest			
Total other equity interest	-74,299	-240,380	-194,924
Treasury shares	0	0	0
Total equity attributable to owners of parent	7,410,069	6,842,257	6,674,837
Non-controlling interests	39,885	44,779	46,434
Total equity	7,449,954	6,887,036	6,721,271
Total liabilities and equity	13,470,732	12,038,640	12,356,132
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