

Financial Statement — Balance Sheet

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2024/12/31 | 2023/12/31 |
|---|------------|------------|
| Balance Sheet | | |
| Current assets | | |
| Cash and cash equivalents | 1,067,422 | 2,522,821 |
| Current financial assets at fair value through profit or loss | 0 | 5,599 |
| Current financial assets at fair value through other comprehensive income | 229,490 | 0 |
| Current financial assets at amortised cost | 144,145 | 574,381 |
| Notes receivable, net | 230,159 | 300,240 |
| Accounts receivable, net | 2,153,774 | 1,950,984 |
| Accounts receivable due from related parties, net | 205,287 | 204,590 |
| Other receivables due from related parties | 2,178 | 939 |
| Current inventories | 1,168,737 | 912,826 |
| Other current assets | 382,839 | 169,849 |
| Total current assets | 5,584,031 | 6,642,229 |
| Non-current assets | | |
| Non-current financial assets at fair value through profit or loss | 98,545 | 41,941 |
| Non-current financial assets at fair value through other comprehensive income | 1,060,779 | 486,905 |
| Non-current financial assets at amortised cost | 2,330,230 | 218,574 |
| Investments accounted for using equity method | 11,931 | 14,566 |
| Property, plant and equipment | 4,066,779 | 4,146,655 |
| Right-of-use assets | 50,685 | 51,784 |
| Investment property, net | 7,906 | 8,343 |
| Intangible assets | 168,894 | 179,440 |
| Deferred tax assets | 82,776 | 132,210 |
| Other non-current assets | 89,190 | 115,993 |
| Total non-current assets | 7,967,715 | 5,396,411 |
| Total assets | 13,551,746 | 12,038,640 |
| Current liabilities | | |
| Current borrowings | 376,095 | 419,329 |
| Current financial liabilities at fair value through profit or loss | 1,464 | 0 |
| Accounts payable | 1,319,588 | 1,036,232 |
| Accounts payable to related parties | 21,721 | 27,863 |
| Other payables | 397,778 | 399,838 |
| Other payables to related parties | 11,732 | 12,194 |
| Current lease liabilities | 7,686 | 13,536 |
| Other current liabilities | 1,683,185 | 833,130 |
| Total current liabilities | 3,819,249 | 2,742,122 |
| Non-current liabilities | | |
| Non-current financial liabilities at fair value through profit or loss | 0 | 2,374 |
| Bonds payable | 0 | 662,742 |
| Non-current portion of non-current borrowings | 1,767,063 | 1,436,018 |
| Deferred tax liabilities | 265,954 | 220,008 |
| Non-current lease liabilities | 30,869 | 26,040 |
| Other non-current liabilities | 52,512 | 62,300 |
| Total non-current liabilities | 2,116,398 | 2,409,482 |
| Total liabilities | 5,935,647 | 5,151,604 |
| Equity attributable to owners of parent | | |
| Share capital | | |
| Ordinary share | 1,489,803 | 1,489,803 |
| Total Share Capital | 1,489,803 | 1,489,803 |
| Capital surplus | | |
| Total capital surplus | 3,244,157 | 3,244,157 |
| Retained earnings | | |
| Total retained earnings | 3,043,222 | 2,348,677 |
| Other equity interest | | |
| Total other equity interest | -181,206 | -240,380 |
| Treasury shares | -19,499 | 0 |
| Total equity attributable to owners of parent | 7,576,477 | 6,842,257 |
| Non-controlling interests | 39,622 | 44,779 |
| Total equity | 7,616,099 | 6,887,036 |
| Total liabilities and equity | 13,551,746 | 12,038,640 |
| Equivalent issue shares of advance receipts for ordinary share | 0 | 0 |
| Number of shares in entity held by entity and by its subsidiaries | 250,000 | 0 |