

Financial Statement — Income Statement

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/03/31	2024/01/01To2024/03/31
Income Statement		
Net sales revenue	1,863,285	1,738,569
Total operating revenue	1,863,285	1,738,569
Total cost of sales	1,347,281	1,229,646
Total operating costs	1,347,281	1,229,646
Gross profit (loss) from operations	516,004	508,923
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Operating expenses		
Selling expenses	91,280	78,000
Administrative expenses	93,041	90,386
Research and development expenses	97,329	90,210
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-2,234	3,934
Total operating expenses	279,416	262,530
Net operating income (loss)	236,588	246,393
Non-operating income and expenses		
Total interest income	41,023	32,465
Other gains and losses, net	45,223	143,319
Finance costs, net	16,210	11,560
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-711	522
Total non-operating income and expenses	69,325	164,746
Profit (loss) from continuing operations before tax	305,913	411,139
Total tax expense (income)	48,776	153,522
Profit (loss) from continuing operations	257,137	257,617
Profit (loss)	257,137	257,617
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-51,581	0
Components of other comprehensive income that will not be reclassified to profit or loss	-51,581	0
Exchange differences on translation	83,539	120,022
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	3,592	-10,152
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	174	20
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	16,743	24,008
Components of other comprehensive income that will be reclassified to profit or loss	70,562	85,882
Other comprehensive income, net	18,981	85,882
Total comprehensive income	276,118	343,499
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	257,621	259,259
Profit (loss), attributable to non-controlling interests	-484	-1,642
Comprehensive income, attributable to owners of parent	276,602	345,141
Comprehensive income, attributable to non-controlling interests	-484	-1,642
Basic earnings per share		
Total basic earnings per share	1.74	1.74
Diluted earnings per share		
Total diluted earnings per share	1.66	1.67