

Financial Statement — Balance Sheet

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/06/30	2024/12/31	2024/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,673,524	1,067,422	1,698,824
Current financial assets at fair value through profit or loss	0	0	154
Current financial assets at fair value through other comprehensive income	0	229,490	0
Current financial assets at amortised cost	84,785	144,145	302,836
Notes receivable, net	119,042	230,159	305,077
Accounts receivable, net	2,021,628	2,153,774	2,018,705
Accounts receivable due from related parties, net	250,561	205,287	180,607
Other receivables due from related parties	2,476	2,178	2,074
Current inventories	1,133,463	1,168,737	1,029,231
Other current assets	322,043	382,839	263,688
Total current assets	5,607,522	5,584,031	5,801,196
Non-current assets			
Non-current financial assets at fair value through profit or loss	0	98,545	97,697
Non-current financial assets at fair value through other comprehensive income	940,307	1,060,779	982,545
Non-current financial assets at amortised cost	2,380,790	2,330,230	1,484,638
Investments accounted for using equity method	11,190	11,931	12,106
Property, plant and equipment	3,881,705	4,066,779	4,150,803
Right-of-use assets	67,269	50,685	58,757
Investment property, net	7,002	7,906	8,231
Intangible assets	162,660	168,894	173,178
Deferred tax assets	142,198	82,776	97,275
Other non-current assets	94,366	89,190	77,398
Total non-current assets	7,687,487	7,967,715	7,142,628
Total assets	13,295,009	13,551,746	12,943,824
Current liabilities			
Current borrowings	743,466	376,095	480,081
Current financial liabilities at fair value through profit or loss	1,548	1,464	0
Accounts payable	1,312,912	1,319,588	1,155,780
Accounts payable to related parties	26,684	21,721	22,549
Other payables	734,172	397,778	581,570
Other payables to related parties	13,369	11,732	10,843
Current lease liabilities	13,724	7,686	11,723

Other current liabilities	1,666,037	1,683,185	1,048,199
Total current liabilities	4,511,912	3,819,249	3,310,745
Non-current liabilities			
Non-current financial liabilities at fair value through profit or loss	0	0	1,044
Bonds payable	0	0	668,985
Non-current portion of non-current borrowings	1,523,911	1,767,063	1,410,142
Deferred tax liabilities	242,700	265,954	220,008
Non-current lease liabilities	42,373	30,869	34,701
Other non-current liabilities	40,844	52,512	61,429
Total non-current liabilities	1,849,828	2,116,398	2,396,309
Total liabilities	6,361,740	5,935,647	5,707,054
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	3,244,157
Retained earnings			
Total retained earnings	2,852,224	3,043,222	2,578,927
Other equity interest			
Total other equity interest	-588,733	-181,206	-117,701
Treasury shares	-102,060	-19,499	0
Total equity attributable to owners of parent	6,895,391	7,576,477	7,195,186
Non-controlling interests	37,878	39,622	41,584
Total equity	6,933,269	7,616,099	7,236,770
Total liabilities and equity	13,295,009	13,551,746	12,943,824
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,250,000	250,000	0