

Financial Statement — Income Statement

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/2nd	2024/2nd	2025/01/01To2025/06/30	2024/01/01To2024/06/30
Income Statement				
Net sales revenue	2,009,869	1,812,814	3,873,154	3,551,383
Total operating revenue	2,009,869	1,812,814	3,873,154	3,551,383
Total cost of sales	1,510,191	1,318,629	2,857,472	2,548,275
Total operating costs	1,510,191	1,318,629	2,857,472	2,548,275
Gross profit (loss) from operations	499,678	494,185	1,015,682	1,003,108
Gross profit (loss) from operations	499,678	494,185	1,015,682	1,003,108
Operating expenses				
Selling expenses	93,433	79,383	184,713	157,383
Administrative expenses	147,245	89,919	240,286	180,305
Research and development expenses	97,477	93,065	194,806	183,275
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	364	0	-1,870	3,934
Total operating expenses	338,519	262,367	617,935	524,897
Net operating income (loss)	161,159	231,818	397,747	478,211
Non-operating income and expenses				
Total interest income	41,655	38,913	82,678	71,378
Other gains and losses, net	-229,465	62,471	-184,242	205,790
Finance costs, net	15,647	12,108	31,857	23,668
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-41	-2,915	-752	-2,393
Total non-operating income and expenses	-203,498	86,361	-134,173	251,107
Profit (loss) from continuing operations before tax	-42,339	318,179	263,574	729,318
Total tax expense (income)	8,668	50,780	57,444	204,302
Profit (loss) from continuing operations	-51,007	267,399	206,130	525,016
Profit (loss)	-51,007	267,399	206,130	525,016
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-37,612	0	-89,193	0
Components of other comprehensive income that will not be reclassified to profit or loss	-37,612	0	-89,193	0
Exchange differences on translation	-500,171	56,075	-416,632	176,097
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	11,371	-5,508	14,963	-15,660
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	-163	-87	11	-67
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-100,067	11,198	-83,324	35,206
Components of other comprehensive income that will be reclassified to profit or loss	-388,896	39,282	-318,334	125,164
Other comprehensive income, net	-426,508	39,282	-407,527	125,164
Total comprehensive income	-477,515	306,681	-201,397	650,180
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-49,747	268,952	207,874	528,211
Profit (loss), attributable to non-controlling interests	-1,260	-1,553	-1,744	-3,195
Comprehensive income, attributable to owners of parent	-476,255	308,234	-199,653	653,375
Comprehensive income, attributable to non-controlling interests	-1,260	-1,553	-1,744	-3,195
Basic earnings per share				
Total basic earnings per share	-0.34	1.81	1.40	3.55
Diluted earnings per share				
Total diluted earnings per share	-0.34	1.73	1.36	3.39