

Financial Statement — Balance Sheet

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/03/31	2024/12/31	2024/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	1,566,045	1,067,422	1,588,306
Current financial assets at fair value through profit or loss	0	0	253,395
Current financial assets at fair value through other comprehensive income	0	229,490	0
Current financial assets at amortised cost	138,002	144,145	357,481
Notes receivable, net	193,807	230,159	343,965
Accounts receivable, net	2,034,602	2,153,774	1,938,266
Accounts receivable due from related parties, net	256,244	205,287	216,437
Other receivables due from related parties	2,375	2,178	1,861
Current inventories	1,170,544	1,168,737	1,009,990
Other current assets	385,777	382,839	268,104
Total current assets	5,747,396	5,584,031	5,977,805
Non-current assets			
Non-current financial assets at fair value through profit or loss	0	98,545	50,549
Non-current financial assets at fair value through other comprehensive income	1,016,109	1,060,779	497,808
Non-current financial assets at amortised cost	2,641,293	2,330,230	1,225,265
Investments accounted for using equity method	11,394	11,931	15,108
Property, plant and equipment	4,024,842	4,066,779	4,188,207
Right-of-use assets	82,326	50,685	48,611
Investment property, net	7,867	7,906	8,312
Intangible assets	166,955	168,894	175,121
Deferred tax assets	66,206	82,776	108,361
Other non-current assets	89,844	89,190	120,921
Total non-current assets	8,106,836	7,967,715	6,438,263
Total assets	13,854,232	13,551,746	12,416,068
Current liabilities			
Current borrowings	711,515	376,095	418,349
Current financial liabilities at fair value through profit or loss	1,968	1,464	0
Accounts payable	1,253,705	1,319,588	1,147,665
Accounts payable to related parties	24,906	21,721	23,962
Other payables	305,328	397,778	319,097
Other payables to related parties	13,157	11,732	13,039
Current lease liabilities	14,444	7,686	10,999
Other current liabilities	1,707,750	1,683,185	1,002,328
Total current liabilities	4,032,773	3,819,249	2,935,439
Non-current liabilities			
Non-current financial liabilities at fair value through profit or loss	0	0	2,024
Bonds payable	0	0	665,856
Non-current portion of non-current borrowings	1,648,887	1,767,063	1,275,077
Deferred tax liabilities	265,954	265,954	220,008
Non-current lease liabilities	55,737	30,869	25,303
Other non-current liabilities	41,225	52,512	61,826
Total non-current liabilities	2,011,803	2,116,398	2,250,094
Total liabilities	6,044,576	5,935,647	5,185,533
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	3,300,843	3,043,222	2,607,936
Other equity interest			
Total other equity interest	-162,225	-181,206	-154,498
Treasury shares	-102,060	-19,499	0
Total equity attributable to owners of parent	7,770,518	7,576,477	7,187,398
Non-controlling interests	39,138	39,622	43,137
Total equity	7,809,656	7,616,099	7,230,535
Total liabilities and equity	13,854,232	13,551,746	12,416,068
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