

Financial Statement — Balance Sheet

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/09/30	2024/12/31	2024/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,719,757	1,067,422	958,850
Current financial assets at fair value through profit or loss	0	0	152
Current financial assets at fair value through other comprehensive income	0	229,490	0
Current financial assets at amortised cost	138,416	144,145	201,402
Notes receivable, net	155,195	230,159	242,152
Accounts receivable, net	2,167,348	2,153,774	2,132,936
Accounts receivable due from related parties, net	182,934	205,287	202,878
Other receivables due from related parties	1,091	2,178	2,189
Current inventories	1,096,160	1,168,737	1,054,879
Other current assets	306,224	382,839	342,302
Total current assets	5,767,125	5,584,031	5,137,740
Non-current assets			
Non-current financial assets at fair value through profit or loss	0	98,545	100,687
Non-current financial assets at fair value through other comprehensive income	941,295	1,060,779	1,423,299
Non-current financial assets at amortised cost	2,503,702	2,330,230	2,249,097
Investments accounted for using equity method	11,027	11,931	12,014
Property, plant and equipment	3,851,894	4,066,779	4,122,024
Right-of-use assets	64,512	50,685	54,823
Investment property, net	7,004	7,906	8,132
Intangible assets	167,059	168,894	169,340
Deferred tax assets	110,721	82,776	103,037
Other non-current assets	98,853	89,190	90,539
Total non-current assets	7,756,067	7,967,715	8,332,992
Total assets	13,523,192	13,551,746	13,470,732
Current liabilities			
Current borrowings	745,590	376,095	1,140,260
Current financial liabilities at fair value through profit or loss	64	1,464	0
Accounts payable	1,293,190	1,319,588	1,205,945
Accounts payable to related parties	25,947	21,721	19,529
Other payables	341,767	397,778	336,027
Other payables to related parties	9,428	11,732	12,160
Current lease liabilities	13,552	7,686	9,710
Other current liabilities	1,746,694	1,683,185	1,017,146
Total current liabilities	4,176,232	3,819,249	3,740,777
Non-current liabilities			
Non-current financial liabilities at fair value through profit or loss	0	0	1,254
Bonds payable	0	0	672,129
Non-current portion of non-current borrowings	1,881,538	1,767,063	1,292,769
Deferred tax liabilities	242,700	265,954	220,008
Non-current lease liabilities	39,387	30,869	32,789
Other non-current liabilities	40,460	52,512	61,052
Total non-current liabilities	2,204,085	2,116,398	2,280,001
Total liabilities	6,380,317	5,935,647	6,020,778
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	3,104,884	3,043,222	2,750,408
Other equity interest			
Total other equity interest	-459,090	-181,206	-74,299
Treasury shares	-272,917	-19,499	0
Total equity attributable to owners of parent	7,106,837	7,576,477	7,410,069
Non-controlling interests	36,038	39,622	39,885
Total equity	7,142,875	7,616,099	7,449,954
Total liabilities and equity	13,523,192	13,551,746	13,470,732
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	3,750,000	250,000	0