

Financial Statement – Balance Sheet

Provided by: AMPOC FAR-EAST CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/03/31	2024/12/31	2024/03/31
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	818,302	875,419	879,581
Current financial assets at fair value through profit or loss	581,107	457,037	911,750
Current financial assets at amortised cost	339,868	265,484	242,300
Notes receivable, net	1,221	1,539	2,358
Accounts receivable, net	972,312	869,028	730,977
Other receivables	9,072	3,059	2,585
Current tax assets	0	0	8
Current inventories	806,795	798,144	930,655
Other current assets	24,944	16,918	15,713
<b>Total current assets</b>	<b>3,553,621</b>	<b>3,286,628</b>	<b>3,715,927</b>
<b>Non-current assets</b>			
Non-current financial assets at fair value through profit or loss	2,660	2,660	2,660
Non-current financial assets at fair value through other comprehensive income	107,477	107,477	105,421
Property, plant and equipment	980,770	978,102	959,576
Right-of-use assets	9,303	10,121	6,634
Intangible assets	1,394	711	558
Deferred tax assets	29,953	33,720	35,715
Other non-current assets	10,983	4,591	10,546
<b>Total non-current assets</b>	<b>1,142,540</b>	<b>1,137,382</b>	<b>1,121,110</b>
<b>Total assets</b>	<b>4,696,161</b>	<b>4,424,010</b>	<b>4,837,037</b>
<b>Current liabilities</b>			
Current contract liabilities	431,099	414,914	619,437
Notes payable	5,648	1,830	1,237
Accounts payable	465,850	359,391	424,109
Other payables	658,806	231,448	765,151
Current tax liabilities	98,969	75,795	133,904
Current provisions	31,515	29,540	23,578
Current lease liabilities	3,374	3,563	2,248
Other current liabilities	1,600	10,893	31,748
<b>Total current liabilities</b>	<b>1,696,861</b>	<b>1,127,374</b>	<b>2,001,412</b>
<b>Non-current liabilities</b>			
Non-current portion of non-current borrowings	0	26,687	113,333
Deferred tax liabilities	68,405	61,316	47,977
Non-current lease liabilities	6,183	6,785	4,529
Other non-current liabilities	52,566	52,739	71,702
<b>Total non-current liabilities</b>	<b>127,154</b>	<b>147,527</b>	<b>237,541</b>
<b>Total liabilities</b>	<b>1,824,015</b>	<b>1,274,901</b>	<b>2,238,953</b>
<b>Equity attributable to owners of parent</b>			
Share capital			
Ordinary share	1,144,373	1,144,373	1,144,373
<b>Total Share Capital</b>	<b>1,144,373</b>	<b>1,144,373</b>	<b>1,144,373</b>
Capital surplus			
Capital surplus, additional paid-in capital	282,398	282,398	282,398
Capital surplus, treasury share transactions	39,625	39,625	39,625
<b>Total capital surplus</b>	<b>322,023</b>	<b>322,023</b>	<b>322,023</b>
Retained earnings			
Legal reserve	658,527	658,527	590,564
Unappropriated retained earnings (accumulated deficit)	651,023	932,484	456,840
<b>Total retained earnings</b>	<b>1,309,550</b>	<b>1,591,011</b>	<b>1,047,404</b>
Other equity interest			
Exchange differences on translation of foreign financial statements	15,648	11,150	5,788
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	80,552	80,552	78,496
<b>Total other equity interest</b>	<b>96,200</b>	<b>91,702</b>	<b>84,284</b>
<b>Total equity attributable to owners of parent</b>	<b>2,872,146</b>	<b>3,149,109</b>	<b>2,598,084</b>
<b>Total equity</b>	<b>2,872,146</b>	<b>3,149,109</b>	<b>2,598,084</b>
<b>Total liabilities and equity</b>	<b>4,696,161</b>	<b>4,424,010</b>	<b>4,837,037</b>
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0

Financial Statement – Income Statement

Provided by: AMPOC FAR-EAST CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/03/31	2024/01/01To2024/03/31
<b>Income Statement</b>		
Total operating revenue	925,991	859,426
Total operating costs	646,046	561,310
Gross profit (loss) from operations	279,945	298,116
Gross profit (loss) from operations	279,945	298,116
Operating expenses		
Selling expenses	55,108	54,031
Administrative expenses	38,302	36,815
Research and development expenses	10,584	10,397
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-9,562	-3,036
Total operating expenses	94,432	98,207
Net operating income (loss)	185,513	199,909
Non-operating income and expenses		
Total interest income	2,704	2,422
Total other income	585	89
Other gains and losses, net	21,854	72
Finance costs, net	46	31
Total non-operating income and expenses	25,097	2,552
Profit (loss) from continuing operations before tax	210,610	202,461
Total tax expense (income)	34,321	38,437
Profit (loss) from continuing operations	176,289	164,024
Profit (loss)	176,289	164,024
Other comprehensive income		
Exchange differences on translation	5,622	7,116
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	1,124	1,423
Components of other comprehensive income that will be reclassified to profit or loss	4,498	5,693
Other comprehensive income, net	4,498	5,693
Total comprehensive income	180,787	169,717
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	176,289	164,024
Comprehensive income, attributable to owners of parent	180,787	169,717
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	1.54	1.43
Total basic earnings per share	1.54	1.43
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	1.53	1.42
Total diluted earnings per share	1.53	1.42

**Financial Statement – Statements of Cash Flows**

Provided by: AMPOC FAR-EAST CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/03/31	2024/01/01To2024/03/31
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	210,610	202,461
Profit (loss) before tax	210,610	202,461
Depreciation expense	3,553	3,332
Amortization expense	822	988
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-9,562	-3,036
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	1,930	-4,825
Interest expense	46	31
Interest income	-2,704	-2,422
Dividend income	-21	-14
Unrealized foreign exchange loss (gain)	-19,258	6,723
Total adjustments to reconcile profit (loss)	-25,194	777
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	-126,000	12,326
Decrease (increase) in notes receivable	318	-1,717
Decrease (increase) in accounts receivable	-93,722	-26,573
Decrease (increase) in other receivable	-7,541	-1,162
Decrease (increase) in inventories	-8,651	94,589
Decrease (increase) in other current assets	-7,254	10,002
Total changes in operating assets	-242,850	87,465
Increase (decrease) in contract liabilities	16,185	-189,718
Increase (decrease) in notes payable	3,818	-813
Increase (decrease) in accounts payable	106,459	-63,872
Increase (decrease) in other payable	-31,497	-51,903
Increase (decrease) in provisions	1,975	-2,034
Increase (decrease) in other current liabilities	-746	-752
Increase (decrease) in other operating liabilities	-173	-295
Total changes in operating liabilities	96,021	-309,387
Total changes in operating assets and liabilities	-146,829	-221,922
Total adjustments	-172,023	-221,145
Cash inflow (outflow) generated from operations	38,587	-18,684
Interest received	2,946	2,299
Dividends received	1,307	14
Interest paid	-46	-31
Income taxes refund (paid)	-1,566	-674
Net cash flows from (used in) operating activities	41,228	-17,076
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-74,384	-23,600
Acquisition of property, plant and equipment	-5,288	-10,003
Increase in refundable deposits	-6,919	0
Decrease in refundable deposits	0	128
Acquisition of intangible assets	-818	-217
Increase in other non-current assets	0	-360
Decrease in other non-current assets	456	0
Net cash flows from (used in) investing activities	-86,953	-34,052
Cash flows from (used in) financing activities		
Repayments of long-term debt	-35,234	-47,783
Payments of lease liabilities	-891	-1,114
Net cash flows from (used in) financing activities	-36,125	-48,897
Effect of exchange rate changes on cash and cash equivalents	24,733	-8,670
Net increase (decrease) in cash and cash equivalents	-57,117	-108,695
Cash and cash equivalents at beginning of period	875,419	988,276
Cash and cash equivalents at end of period	818,302	879,581
Cash and cash equivalents reported in the statement of financial position	818,302	879,581

Unit: NTS thousands

Statements of Change in Equity												
		3110	3100	3200	3310	3350	3300	3410	3420	3400	31XX	3XXX
		Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Total equity attributable to owners of parent	Total equity
A1	Equity at beginning of period	1,144,373	1,144,373	322,023	658,527	932,484	1,591,011	11,150	80,552	91,702	3,149,109	3,149,109
B5	Cash dividends of ordinary share	0	0	0	0	(457,750)	(457,750)	0	0	0	(457,750)	(457,750)
D1	Profit (loss)	0	0	0	0	176,289	176,289	0	0	0	176,289	176,289
D3	Other comprehensive income	0	0	0	0	0	0	4,498	0	4,498	4,498	4,498
D5	Total comprehensive income	0	0	0	0	176,289	176,289	4,498	0	4,498	180,787	180,787
Y1	Total increase (decrease) in equity	0	0	0	0	(281,461)	(281,461)	4,498	0	4,498	(276,963)	(276,963)
Z1	Equity at end of period	1,144,373	1,144,373	322,023	658,527	651,023	1,309,550	15,648	80,552	96,200	2,872,146	2,872,146

Unit: NTS thousands

Last year's Statements of Change in Equity												
		3110	3100	3200	3310	3350	3300	3410	3420	3400	31XX	3XXX
		Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Total equity attributable to owners of parent	Total equity
A1	Equity at beginning of period	1,144,373	1,144,373	322,023	590,564	865,003	1,455,567	95	78,496	78,591	3,000,554	3,000,554
B5	Cash dividends of ordinary share	0	0	0	0	(572,187)	(572,187)	0	0	0	(572,187)	(572,187)
D1	Profit (loss)	0	0	0	0	164,024	164,024	0	0	0	164,024	164,024
D3	Other comprehensive income	0	0	0	0	0	0	5,693	0	5,693	5,693	5,693
D5	Total comprehensive income	0	0	0	0	164,024	164,024	5,693	0	5,693	169,717	169,717
Y1	Total increase (decrease) in equity	0	0	0	0	(408,163)	(408,163)	5,693	0	5,693	(402,470)	(402,470)
Z1	Equity at end of period	1,144,373	1,144,373	322,023	590,564	456,840	1,047,404	5,788	78,496	84,284	2,598,084	2,598,084