ACER INCORPORATED

Parent-Company-Only Balance Sheets

December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

		D	ecember 31, 2	2023	December 31, 2	2022
	Assets	_	Amount	%	Amount	%
	Current assets:					
1100	Cash and cash equivalents	\$	18,363,188	12	16,424,913	12
1110	Financial assets measured at fair value through profit or loss – current		59,412	-	125,665	-
1136	Financial assets measured at amortized cost-current		461,025	-	-	-
1170	Notes and accounts receivable, net		4,037,018	3	3,569,975	3
1180	Notes and accounts receivable from related parties		13,018,418	9	12,743,460	9
1200	Other receivables, net		411,520	-	152,614	-
1210	Other receivables from related parties		1,217,952	1	1,049,499	1
1220	Current income tax assets		101,880	-	56,483	-
130X	Inventories		13,780,973	9	12,515,946	9
1476	Other financial assets – current		1,239,900	1	10,500	-
1479	Other current assets		473,761		239,666	
	Total current assets	_	53,165,047	35	46,888,721	34
	Non-current assets:					
1517	Financial assets measured at fair value through other comprehensiv income – non-current	/e	10,112,654	7	6,465,744	5
1536	Financial assets measured at amortized cost-non-current		4,211,756	3	797,782	1
1550	Investments accounted for using the equity method		78,036,358	51	77,041,422	56
1600	Property, plant and equipment		1,805,810	1	1,754,509	1
1755	Right-of-use assets		80,633	-	120,214	-
1760	Investment property		827,742	1	824,318	1
1780	Intangible assets		179,704	-	179,677	-
1840	Deferred income tax assets		3,081,892	2	3,082,794	2
1980	Other financial assets – non-current		152,782	-	148,466	-
1990	Other non-current assets	_	34,547		46,457	
	Total non-current assets	_	98,523,878	65	90,461,383	66
	Total assets	\$_	151,688,925	<u>100</u>	137,350,104	<u>100</u>

(Continued)

ACER INCORPORATED

Parent-Company-Only Balance Sheets (Continued)

December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

		D	ecember 31, 2	2023	December 31, 2	022
	Liabilities and Equity		Amount	%	Amount	%
	Current liabilities:					
2120	Financial liabilities measured at fair value through profit or loss – current	\$	490,931	-	714,504	1
2130	Contract liabilities – current		10,855	-	8,809	-
2170	Accounts payable		30,956,168	20	21,099,402	15
2180	Accounts payable to related parties		1,201,326	1	758,286	1
2200	Other payables		21,264,177	14	24,676,398	18
2220	Other payables to related parties		468,815	-	2,895,984	2
2230	Current tax liabilities		1,666,225	1	1,891,249	1
2250	Provisions-current		797,244	1	1,011,266	1
2280	Lease liabilities – current		54,885	-	63,209	-
2365	Refund liabilities – current		2,644,086	2	2,781,608	2
2399	Other current liabilities	_	27,030		276,737	
	Total current liabilities	_	59,581,742	39	56,177,452	41
	Non-current liabilities:					
2530	Bonds payable		10,000,000	7	10,000,000	7
2540	Long-term debt		1,500,000	1	-	-
2570	Deferred income tax liabilities		5,227,538	4	4,530,059	4
2580	Lease liabilities – non-current		27,436	-	57,923	-
2600	Other non-current liabilities		612,332	-	624,079	-
2622	Long-term payable to related parties	_	13,353		13,134	
	Total non-current liabilities	_	17,380,659	12	15,225,195	11
	Total liabilities	_	76,962,401	51	71,402,647	52
	Equity :					
3110	Common stock		30,478,538	20	30,478,538	22
3200	Capital surplus		27,805,176	18	27,795,883	20
3300	Retained earnings		18,490,986	12	14,897,145	11
3400	Other equity		664,598	1	(4,309,253)	(3)
3500	Treasury stock	_	(2,712,774)	(2)	(2,914,856)	(2)
	Total equity	_	74,726,524	49	65,947,457	48
	Total liabilities and equity	\$	151,688,925	<u>100</u>	137,350,104	<u>100</u>

See accompanying notes to parent-company-only financial statements.

ACER INCORPORATED

Parent-Company-Only Statements of Comprehensive Income

For the years ended December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Common Share)

4000 Net revenue \$ 150,992,01 100 169,284,774 10 5000 Cost of revenue $(143,493,770)$ (25) (150,192,798) (9 6700 Realized (uncalized) gross profit on sales to subsidiaries, associates and joint 7,499,140 5 10,091,096 5920 Realized gross profit $(37,423)$ - 40,330 - 6100 Selling expenses $(1,40,0,78)$ (1) $(2,772,572)$ (6100 General and administrative expenses $(1,612,880)$ (1) $(1,273,252)$ (6300 Research and development expenses $(1,612,880)$ (1) $(1,272,572)$ (6400 Other operating income and expenses, net $3,523,710$ 2 $4,217,143$ - 0 Other income $400,382$ 519,988 - $130,615$ - $130,615$ - $132,651$ - $132,651$ - $132,651$ - $132,621$ 1 $7,4621$ - $1,774,621$ - $1,774,621$ - $1,721,078$ - $1,721,078$ - $1,62,88,572$ 4 </th <th></th> <th></th> <th>2023</th> <th></th> <th>2022</th> <th></th>			2023		2022	
5000 Cost of revenue $(143,493,770)$ (95) $(159,192,798)$ (95) 5920 Realized (unrealized) gross profit on sales to subsidiaries, associates and joint ventures $(37,423)$ - $40,330$ - 6100 Selling expenses: $(143,493,770)$ (95) $(159,2798)$ (96) 6100 Selling expenses: $(140,978)$ $(10,01,664)$ $(10,272,572)$ $(152,3169)$ 6200 General and administrative expenses $(1.612,880)$ (1) $(1.23,169)$ $(1.23,169)$ 6300 Research and development expenses $(1.612,880)$ (1) $(1.23,169)$ $(1.23,169)$ 6500 Other operating income and loss: $3.523,710$ 2 $4.217,143$ 7100 Interest income $822,112$ 1 $74,621$ 7010 Other income $400,382$ $519,988$ $519,988$ 7020 Other gains and losses $1.574,350$ 1 $(59,477)$ 7050 Finance costs $62,288,572$ 4 $6.359,850$ 7050 Finance taxe $62,288,572$ 4 $6.359,850$ <				%		%
Gross profit 7,499,140 5 10,091,966 5920 Realized (unrealized) gross profit on sales to subsidiaries, associates and joint ventures - 40,330 - 6100 Selling expenses: - - 40,030 - 6100 Selling expenses: (1,400,978) (1) (2,772,572) (0 6200 General and administrative expenses (1,612,880) (1) (1,272,572) (1,991,463) 6300 Research and development expenses (1,612,880) (1) (1,291,463) (- 6400 Other operating income and expenses, net 132,051 - 132,051 - 7100 Interest income 822,112 1 74,621 - 7010 Other operating income and loss: - 10,3515 - 132,051 - 7010 Interest income 822,112 1 74,621 - 7010 Other income 400,382 - 519,988 - (113,533) - 7050 Finance costs <t< td=""><td>4000</td><td>Net revenue</td><td>\$ 150,992,910</td><td>100</td><td>169,284,764</td><td>100</td></t<>	4000	Net revenue	\$ 150,992,910	100	169,284,764	100
5920 Realized (unrealized) gross profit on sales to subsidiaries, associates and joint ventures $(37,423)$ - $(4,0,330)$ - $(37,423)$ - $(0,132,296)$ 6100 Selling expenses: $(1,400,978)$ (1) $(2,772,572)$ ($(1,272,572)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,127,252)$ ($(1,12$	5000	Cost of revenue	(143,493,770)) <u>(95</u>)	(159,192,798)	(94)
ventures $(37,423)$ - $40,330$ - Realized gross profit $7,461,171$ 5 $10,132,296$ Operating expenses: (1400,978) (1) $(2,772,572)$ (600) General and administrative expenses (1,612,880) (1) $(1,293,169)$ (1) G300 Research and development expenses (1,612,880) (1) $(1,293,169)$ (1) G500 Other operating income and expenses, net $130,515$ $132,051$ (1) (1,291,463) G7010 Interest income $3223,710$ 2 $4,217,143$ (1) Non-operating income $3223,710$ 2 $4,217,143$ (1) T010 Interest income $400,382$ $519,988$ (1) 7010 Other gains and losses $(1,37,45,01)$ $(59,447)$ (1) 7050 Finance costs $(92,086)$ (1) $(1,356,162)$ (1) 7060 Share of profits of subsidiaries, associates and joint ventures $6.288,572$ $46,359,850$ (1) $(1,356,162)$ (1) 7950 Income tax expenses $(1,356,628)$		Gross profit	7,499,140	5	10,091,966	6
Realized gross profit $7,461,717$ 5 $10,132,296$ Operating expenses: $1,400,978$) (1) $(2,772,572)$ $(2,772,572)$ 6200 General and administrative expenses $(1,612,880)$ (1) $(1,238,169)$ 6300 Research and development expenses $(1,612,880)$ (1) $(1,291,463)$ 6500 Other operating income and expenses, net $130,515$ $132,051$ $3223,710$ 2 $4,217,143$ 7100 Interest income $822,112$ 1 $74,621$ $74,621$ 7010 Other income $400,382$ $519,988$ $519,988$ 7020 Other gins and loses $1,574,350$ 1 $(59,447)$ 7050 Finance costs $(92,086)$ $(113,533)$ 7060 7050 Finance of profits of subsidiaries, associates and joint ventures $60,104$ $-1,721,078$ 7050 Income tax expenses $(1,325,628)$ (1) $(1,356,162)$ (1) 8110 Income tax expenses $(1,356,628)$ (1) $(1,27,72,4$	5920	Realized (unrealized) gross profit on sales to subsidiaries, associates and joint				
Operating expenses: (1,400,978) (1) (2,772,572) 6100 Selling expenses (1,040,978) (1) (2,772,572) (1) 6200 General and administrative expenses (1,046,664) (1) (1,283,169) (1) 6300 Rescarch and development expenses (1,042,880) (1) (1,291,463) (1) 6500 Other operating income and expenses, net (130,515) - (132,015) - 0perating income 3,322,710 2 4,217,143 - Non-operating income 400,382 - 519,988 - 7010 Other gains and losses 1 74,621 - 7020 Other gains and losses 1,574,350 1 (59,447) - 7050 Finance costs 60,104 - 1,721,078 - - 7050 Finance costs 6,288,572 4 6,398,500 - (11,356,162) (1) 7050 Income tax expenses (1,356,628) (1) (1,1356,162)		ventures	(37,423)			
6100 Selling expenses (1,400,978) (1) (2,772,572) (1) 6200 General and administrative expenses (1,612,880) (1) (1,283,169) (1) 6300 Research and development expenses (1,612,880) (1) (1,212,810) (1) 6500 Other operating income and expenses, net (1,30,515) - (1,32,163) - 0 Operating income (1,30,515) - (1,32,163) - - 7000 Interest income (1,30,312) - (1,32,614) - - 7010 Other income 400,382 - 519,988 - (113,533) - (13,56,23) - (113,533) - - 74,621 - - 74,621 - - (1,356,628) (1) (1,356,162) (1) (1,356,162) (1) (1,356,162) (1) (1,356,162) (1) (1,356,162) (1) (1,356,162) (1) (1,356,162) (1) (1,127,724) (1,127,724) (1,127,724) (1,127,724) (1,127,724) (1,127,724) (1,127,724) (1,127,724)		÷ .	7,461,717	5	10,132,296	6
6200 General and administrative expenses (1,054,664) (1) (1,283,169) (1) 6300 Research and development expenses (4,068,522) (3) (6,047,204) (1) 6500 Other operating expenses (4,068,522) (3) (6,047,204) (1) 6500 Other operating income and expenses, net 130,515 - 132,051 - 7010 Interest income 822,112 1 74,621 - 7010 Other gains and losses 1,574,350 1 (59,447) - 7020 Other gains and losses (92,086) - (113,533) - 7050 Finance costs (92,086) - (113,533) - 7060 Share of profits of subsidiaries, associates and joint ventures 60,104 - 1,721,078 7050 Income before taxes 6,238,572 4 6,359,850 - 7950 Income tax expenses (1,356,628) (1) (1,356,162) (1 8311 Remeasurements of defined benefit plans 4,508 - 89,278 - 8311						
6300 Research and development expenses (1,612,880) (1) (1,991,463) (1) 6500 Other operating income and expenses, net (130,515) - (132,051) - 00 Operating income and loss: 3,523,710 2 4,217,143 - 7100 Interest income 822,112 1 74,621 - 7010 Other income 400,382 - 519,988 - 7020 Other gains and losses 1,574,350 1 (59,447) - 7050 Finance costs (92,086) - (113,533) - 7060 Share of profits of subsidiaries, associates and joint ventures 60,104 - 1,721,078 7050 Income tax expenses (1,356,628) (1) (1,356,162) (1) 7050 Income tax expenses (1,356,628) (1) (1,1356,162) (1) 7050 Income tax expenses (1,62,914 3 5,003,688 - 7050 Income tax expenses (1,62,914 3 5,003,688 - 7050 Income tax expenses <td< td=""><td>6100</td><td></td><td></td><td></td><td></td><td>(1)</td></td<>	6100					(1)
Total operating expenses (4,068,522) (3) (6,047,204) (6500 Other operating income and expenses, net 130,515 - 132,051 - 00perating income and loss: 3,523,710 2 4,217,143 - 7100 Interest income 822,112 1 74,621 - 7010 Other income 400,382 - 519,988 - 7020 Other gains and loses 1,774,520 1 (59,447) - 7050 Finance costs (92,086) - (113,533) - 7040 non-operating income and loss 2,764,862 2 2,142,707 - 7050 Finance taxes 6,288,572 4 6,359,850 - 7950 Income tax expenses (1,356,628) (1) (1,356,162) (1 8310 Items that will not be reclassified subsequently to profit or loss 8317 4 500,3688 - 8310 Items that will not be reclassified subsequently to profit or loss 7,165,914 5	6200	General and administrative expenses	(1,054,664)) (1)		(1)
6500 Other operating income and expenses, net $130,515$ $ 132,051$ $-$ 7100 Interest income $3,523,710$ 2 $4,217,143$ 7100 Other income $400,382$ $ 519,988$ 7020 Other gains and losses $1,574,350$ 1 $(59,447)$ 7050 Finance costs $(92,086)$ $ 1,721,078$ 7060 Share of profits of subsidiaries, associates and joint ventures $60,104$ $ 1,721,078$ 7060 Encome before taxes $62,88,572$ 4 $63,598,500$ $(113,556,52)$ (1) 7950 Income tax expenses $(1,356,628)$ (1) $(1,356,162)$ (1) 8310 Items that will not be reclassified subsequently to profit or loss 8311 Remeasurements of defined benefit plans $4,508$ $89,278$ $-$ 8310 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income $7,165,914$ 5 $(1,127,724)$ $(1,128,56)$ 8349 Income tax related to items that will not be reclassified subsequently to profit or loss $7,788,071$ 5	6300	Research and development expenses	(1,612,880)) (1)	(1,991,463)	<u>(1</u>)
Operating income $3.523.710$ 2 $4.217.143$ 7100Interest income 822.112 1 74.621 7010Other income 400.382 $ 519.988$ 7020Other gains and losses $1.574.350$ 1 (59.447) 7050Finance costs (92.086) $ (113.533)$ 7060Share of profits of subsidiaries, associates and joint ventures 60.104 $ 1.721.078$ 7050Total non-operating income and loss $2.764.862$ 2 $2.142.707$ 7050Income before taxes $6.288.572$ 4 $6.359.850$ 7950Income tax expenses $(1.356.628)$ (1) $(1.356.162)$ (1) 7950Income tax expenses $(1.356.628)$ (1) $(1.127.724)$ $(1.127.724)$ 8310Items that will not be reclassified subsequently to profit or loss 8330 Share of other comprehensive income $7.165.914$ 5 $(1.127.724)$ $(1.127.724)$ 8330Share of other comprehensive income of subsidiaries and associates 618.551 $ 386.990$ $-$ 8360Items that will not be reclassified subsequently to profit or loss $7.788.071$ 5 (669.312) (1) 8361Exchange differences on translation of foreign operations 421.565 $4.595.828$ $-$ 8361Exchange differences on translation of foreign operations 421.565 $ 4.595.828$ 8360Items that may be reclassified subsequently to profit or loss $8.209.636$ 5 3.926		Total operating expenses	(4,068,522)) (3)	(6,047,204)	(3)
Non-operating income and loss: $ -$ 7100Interest income $822,112$ 1 $74,621$ 7010Other income $400,382$ - $519,988$ 7020Other gains and losses $1574,350$ 1 $(59,447)$ 7050Finance costs $(92,086)$ - $(113,533)$ 7060Share of profits of subsidiaries, associates and joint ventures $60,104$ - $1,721,078$ Total non-operating income and loss $2,764,862$ 2 $2,142,707$ Income before taxes $6,288,572$ 4 $6,359,850$ 7950Income tax expenses $(1,356,628)$ (1) $(1,356,162)$ (1) Net Income $4931,944$ 3 $5,003,688$ (1) $(1,356,162)$ (1) 8310Items that will not be reclassified subsequently to profit or loss8311Remeasurements of defined benefit plans $4,508$ $ 89,278$ $-$ 8316Unrealized gains (losses)from investments in equity instruments measured at fair value through other comprehensive income $7,165,914$ 5 $(1,127,724)$ $(1,836)$ 8349Income tax related to items that will not be reclassified subsequently to profit or loss $7,788,071$ 5 $(669,312)$ $(669,312)$ $(669,312)$ $(669,312)$ $(669,312)$ $(117,856)$ 8360Items that may be reclassified subsequently to profit or loss $ -$ 8361Exchange differences on translation of foreign operations $421,565$ $-$ <	6500	Other operating income and expenses, net	130,515	-	132,051	
7100 Interest income $822,112$ 1 $74,621$ 7010 Other income $400,382$ $519,988$ 7020 Other gains and losses $1,574,350$ 1 $(59,447)$ 7050 Finance costs $(92,986)$ $(113,533)$ 7060 Share of profits of subsidiaries, associates and joint ventures $60,104$ $ 1,721,078$ 7070 Total non-operating income and loss $2,764,862$ 2 $2,142,707$ 7070 Income tax expenses $(1,356,628)$ (1) $(1,356,162)$ (1) 7080 Net Income $4,931,944$ 3 $5,003,688$ 0 7090 Income tax expenses $(1,356,628)$ (1) $(1,1356,162)$ (1) 8310 Items that will not be reclassified subsequently to profit or loss 8311 Remeasurements of defined benefit plans $4,508$ $4,508$ $89,278$ $-$ 8310 Unrealized gains (losses) from investments in equity instruments measured af air value through other comprehensive income $7,165,914$ 5 $(1,127,724)$ $(1,256,16)$ 8349 Income tax related to items that will not be recla		Operating income	3,523,710	2	4,217,143	3
7010Other income $400,382$ - $519,988$ -7020Other gains and losses $1,574,350$ 1 $(59,447)$ -7050Finance costs $(92,086)$ - $(113,533)$ -7060Share of profits of subsidiaries, associates and joint ventures $(92,086)$ - $(113,533)$ -7060Share of profits of subsidiaries, associates and joint ventures $(92,086)$ - $(113,533)$ -7060Share of profits of subsidiaries, associates and joint ventures $(92,086)$ - $(113,533)$ -7070Income tax expenses $(1,356,628)$ (1) $(1,1356,162)$ (1) 7070Income tax expenses $(1,356,628)$ (1) $(1,1356,162)$ (1) 7071Other comprehensive income (loss) :1 $(1,356,628)$ (1) $(1,1256,162)$ (1) 8310Items that will not be reclassified subsequently to profit or loss8889,278-8310Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income $7,165,914$ 5 $(1,127,724)$ (1) 8330Share of other comprehensive income of subsidiaries and associates $618,551$ $ 386,990$ -8361Exchange differences on translation of foreign operations $421,565$ $ 4,595,828$ 8361Exchange differences on translation of foreign operations $421,565$ $ 4,595,828$ 8361Exchange differences on translation of foreign operati		Non-operating income and loss:				
7020Other gains and losses $1,574,350$ 1 $(59,447)$.7050Finance costs $(92,086)$ $(113,533)$.7060Share of profits of subsidiaries, associates and joint ventures $60,104$. $1,721,078$ Total non-operating income and loss $2,764,862$ 2 $2,142,707$ Income before taxes $6,288,572$ 4 $6,359,850$ 7950Income tax expenses $(1,356,628)$ (1) $(1,356,162)$ (0) Net Income $4,931,944$ 3 $5,003,688$.00ther comprehensive income (loss) :8310Items that will not be reclassified subsequently to profit or loss88310Income tax repressive income $7,165,914$ 5 $(1,127,724)$ $(1,127,724)$ 8330Share of other comprehensive income of subsidiaries and associates $618,551$ $ 386,990$ $-$ 8349Income tax related to items that will not be reclassified subsequently to profit or loss $7,788,071$ 5 $(669,312)$ $(669,312)$ (68361) 8360Items that may be reclassified subsequently to profit or loss $421,565$ $ 4,595,828$ 399 8361Exchange differences on translation of foreign operations $421,565$ $ 4,595,828$ 8361Exchange differences on translation of foreign operations $421,565$ $ 4,595,828$ 8399Income tax related to items that may be reclassified subsequently to profit or loss $ 7041$ items that may be reclassified subs	7100	Interest income	822,112	1	74,621	-
7050Finance costs $(92,086)$ - $(113,533)$ -7060Share of profits of subsidiaries, associates and joint ventures $60,104$ - $1,721,078$ -Total non-operating income and loss $2,764,862$ 2 $2,142,707$ -Income before taxes $6,288,572$ 4 $6,359,850$ (1)7950Income tax expenses $(1,356,628)$ (1) $(1,356,162)$ (Net Income $4,931,944$ 3 $5,003,688$ -0 Other comprehensive income (loss) :8310Items that will not be reclassified subsequently to profit or loss4,508- $89,278$ 8316Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income $7,165,914$ 5 $(1,127,724)$ (8330Share of other comprehensive income of subsidiaries and associates $618,551$ - $386,990$ -8349Income tax related to items that will not be reclassified subsequently to profit or loss $7,788,071$ 5 $(669,312)$ (8360Items that may be reclassified subsequently to profit or loss $32,565$ - $4,595,828$ 8399Income tax related to items that may be reclassified subsequently to profit or loss $421,565$ - $4,595,828$ 8399Income tax related to items that may be reclassified subsequently to profit or loss $ 7041$ items that may be reclassified subsequently to profit or loss $421,565$ - $4,595,828$ 8399 Income tax related to items that	7010	Other income	400,382	-	519,988	-
7060Share of profits of subsidiaries, associates and joint ventures $60,104$ - $1,721,078$ Total non-operating income and loss $2,764,862$ 2 $2,142,707$ Income before taxes $6,288,572$ 4 $6,359,850$ 7950Income tax expenses $(1,356,628)$ (1) $(1,356,162)$ (0) Net Income $4,931,944$ 3 $5,003,688$ 8310Items that will not be reclassified subsequently to profit or loss88311Remeasurements of defined benefit plans $4,508$ $ 89,278$ 8316Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income $7,165,914$ 5 $(1,127,724)$ (1) 8330Share of other comprehensive income of subsidiaries and associates $618,551$ $ 386,990$ $-$ 8349Income tax related to items that will not be reclassified subsequently to profit or loss (902) $ (17,856)$ $ 7,788,071$ 5 $(669,312)$ (0) 8361 Exchange differences on translation of foreign operations $421,565$ $ 4,595,828$ 8360 Items that may be reclassified subsequently to profit or loss $ 7041$ items that may be reclassified subsequently to profit or loss $ 7041$ items that may be reclassified subsequently to profit or loss $ 7041$ items that may be reclassified subsequently to profit or loss $-$ <t< td=""><td>7020</td><td>Other gains and losses</td><td>1,574,350</td><td>1</td><td>(59,447)</td><td>-</td></t<>	7020	Other gains and losses	1,574,350	1	(59,447)	-
Total non-operating income and loss $2,764,862$ 2 $2,142,707$ Income before taxes $6,288,572$ 4 $6,359,850$ 7950Income tax expenses $(1,356,628)$ (1) $(1,356,162)$ (0) Net Income $4,931,944$ 3 $5,003,688$ (1) 8310Items that will not be reclassified subsequently to profit or loss $4,508$ $89,278$ (1) 8311Remeasurements of defined benefit plans $4,508$ $89,278$ (1) $(1,127,724)$ (1) 8330Share of other comprehensive income of subsidiaries and associates $618,551$ $(1,127,724)$ (1) 8349Income tax related to items that will not be reclassified subsequently to profit or loss (902) $(-(17,856))$ $(-(17,856))$ 8360Items that will not be reclassified subsequently to profit or loss $7,788,071$ 5 $(669,312)$ $(-(17,856))$ 8361Exchange differences on translation of foreign operations $421,565$ $4,595,828$ 399 8361Exchange differences on translation of foreign operations $421,565$ $4,595,828$ 8399Income tax related to items that may be reclassified subsequently to profit or loss $3,920,516$ $3,920,516$ 8361Exchange differences (loss), net of taxes $8,209,636$ 5 $3,926,516$ 9750Basic earnings per share $$$ $11,64$ 1.64 1.64	7050	Finance costs	(92,086) -	(113,533)	-
Income before taxes $6,288,572$ 4 $6,359,850$ 7950Income tax expenses $(1,356,628)$ (1) $(1,356,162)$ (1) Net Income $4,931,944$ 3 $5,003,688$ (1) $(1,356,162)$ (1) 8310Items that will not be reclassified subsequently to profit or loss $4,931,944$ 3 $5,003,688$ 8311Remeasurements of defined benefit plans $4,508$ $89,278$ $-$ 8316Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income $7,165,914$ 5 $(1,127,724)$ (1) 8330Share of other comprehensive income of subsidiaries and associates $618,551$ $ 386,990$ $-$ 8349Income tax related to items that will not be reclassified subsequently to profit or loss (902) $ (17,856)$ $-$ 8360Items that may be reclassified subsequently to profit or loss $7,788,071$ 5 $(669,312)$ (1) 8361Exchange differences on translation of foreign operations $421,565$ $ 4,595,828$ 8399Income tax related to items that may be reclassified subsequently to profit or loss $ -$ Total items that may be reclassified subsequently to profit or loss $ -$ Total items that may be reclassified subsequently to profit or loss $ -$ Total items that may be reclassified subsequently to profit or loss $ -$ <td< td=""><td>7060</td><td>Share of profits of subsidiaries, associates and joint ventures</td><td>60,104</td><td>-</td><td>1,721,078</td><td>1</td></td<>	7060	Share of profits of subsidiaries, associates and joint ventures	60,104	-	1,721,078	1
Income before taxes $6,288,572$ 4 $6,359,850$ 7950Income tax expenses $(1,356,628)$ (1) $(1,356,162)$ (1) Net Income $4,931,944$ 3 $5,003,688$ (1) $(1,356,162)$ (1) 8310Items that will not be reclassified subsequently to profit or loss $4,931,944$ 3 $5,003,688$ 8311Remeasurements of defined benefit plans $4,508$ $89,278$ $-$ 8316Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income $7,165,914$ 5 $(1,127,724)$ (1) 8330Share of other comprehensive income of subsidiaries and associates $618,551$ $ 386,990$ $-$ 8349Income tax related to items that will not be reclassified subsequently to profit or loss (902) $ (17,856)$ $-$ 8360Items that may be reclassified subsequently to profit or loss $7,788,071$ 5 $(669,312)$ (1) 8361Exchange differences on translation of foreign operations $421,565$ $ 4,595,828$ 8399Income tax related to items that may be reclassified subsequently to profit or loss $ -$ Total items that may be reclassified subsequently to profit or loss $ -$ Total items that may be reclassified subsequently to profit or loss $ -$ Total items that may be reclassified subsequently to profit or loss $ -$ <td< td=""><td></td><td>Total non-operating income and loss</td><td>2,764,862</td><td>2</td><td>2,142,707</td><td>1</td></td<>		Total non-operating income and loss	2,764,862	2	2,142,707	1
7950Income tax expenses(1,356,628)(1)(1,356,162)(1)Net Income4,931,94435,003,6885,003,688Other comprehensive income (loss) :14,931,94435,003,6888310Items that will not be reclassified subsequently to profit or loss4,50889,278-8316Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income7,165,9145(1,127,724)(1,127,724)8330Share of other comprehensive income of subsidiaries and associates618,551-386,990-8349Income tax related to items that will not be reclassified subsequently to profit or loss(902)-(17,856)-Total items that will not be reclassified subsequently to profit or loss7,788,0715(669,312)(1)8360Items that may be reclassified subsequently to profit or loss421,565-4,595,8288399Income tax related to items that may be reclassified subsequently to profit or lossTotal items that may be reclassified subsequently to profit or loss421,565-4,595,8288399Income tax related to items that may be reclassified subsequently to profit or lossTotal items that may be reclassified subsequently to profit or loss10ssTotal items that may be reclassified subsequently to profit or loss8,209,63653,926,516 <td< td=""><td></td><td>Income before taxes</td><td>6,288,572</td><td></td><td>6,359,850</td><td>4</td></td<>		Income before taxes	6,288,572		6,359,850	4
Other comprehensive income (loss) :8310Items that will not be reclassified subsequently to profit or loss8311Remeasurements of defined benefit plans4,50889,2788316Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income7,165,9145(1,127,724)8330Share of other comprehensive income of subsidiaries and associates618,551-386,990-8349Income tax related to items that will not be reclassified subsequently to profit or loss(902)-(17,856)-70tal items that will not be reclassified subsequently to profit or loss7,788,0715(669,312)(8360Items that may be reclassified subsequently to profit or loss421,565-4,595,8288361Exchange differences on translation of foreign operations421,565-4,595,8288399Income tax related to items that may be reclassified subsequently to profit or loss421,565-4,595,8288399Income tax related to items that may be reclassified subsequently to profit or loss421,565-4,595,8288399Income tax related to items that may be reclassified subsequently to profit or loss421,565-4,595,8288399Total items that may be reclassified subsequently to profit or loss421,565-4,595,828849Total items that may be reclassified subsequently to profit or loss421,565-4,595,8288399Income tax related to items that may be reclassified subs	7950	Income tax expenses) <u>(1</u>)	(1,356,162)	(1)
8310 Items that will not be reclassified subsequently to profit or loss 8311 Remeasurements of defined benefit plans 4,508 89,278 8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income 7,165,914 5 (1,127,724) (8330 Share of other comprehensive income of subsidiaries and associates 618,551 - 386,990 - 8349 Income tax related to items that will not be reclassified subsequently to profit or loss (902) - (17,856) - 8360 Items that may be reclassified subsequently to profit or loss 7,788,071 5 (669,312) (8361 Exchange differences on translation of foreign operations 421,565 - 4,595,828 8399 Income tax related to items that may be reclassified subsequently to profit or loss - - - 8399 Income tax related to items that may be reclassified subsequently to profit or loss 421,565 - 4,595,828 8399 Income tax related to items that may be reclassified subsequently to profit or loss - - - - 8399 Income tax related to items that may be reclassified subsequently to profit		Net Income	4,931,944	3	5,003,688	3
8311 Remeasurements of defined benefit plans 4,508 - 89,278 - 8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income 7,165,914 5 (1,127,724) (8330 Share of other comprehensive income of subsidiaries and associates 618,551 - 386,990 - 8349 Income tax related to items that will not be reclassified subsequently to profit or loss (902) - (17,856) - 8360 Items that may be reclassified subsequently to profit or loss 7,788,071 5 (669,312) (8361 Exchange differences on translation of foreign operations 421,565 - 4,595,828 8399 Income tax related to items that may be reclassified subsequently to profit or loss - - - 8399 Income tax related to items that may be reclassified subsequently to profit or loss 421,565 - 4,595,828 8399 Income tax related to items that may be reclassified subsequently to profit or loss - - - - 8399 Income tax related to items that may be reclassified subsequently to profit or loss 421,565 - 4,595,828 <td< td=""><td></td><td>Other comprehensive income (loss) :</td><td></td><td></td><td></td><td></td></td<>		Other comprehensive income (loss) :				
8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income 7,165,914 5 (1,127,724) () 8330 Share of other comprehensive income of subsidiaries and associates 618,551 - 386,990 - 8349 Income tax related to items that will not be reclassified subsequently to profit or loss (902) - (17,856) - 8360 Items that will not be reclassified subsequently to profit or loss 7,788,071 5 (669,312) () 8361 Exchange differences on translation of foreign operations 421,565 - 4,595,828 8399 Income tax related to items that may be reclassified subsequently to profit or loss - - - 8399 Income tax related to items that may be reclassified subsequently to profit or loss 421,565 - 4,595,828 8399 Income tax related to items that may be reclassified subsequently to profit or loss - - - 8399 Income tax related to items that may be reclassified subsequently to profit or loss 421,565 - 4,595,828 8399 Income tax related to items that may be reclassified subsequently to profit or loss - - -	8310	Items that will not be reclassified subsequently to profit or loss				
at fair value through other comprehensive income7,165,9145(1,127,724)(8330Share of other comprehensive income of subsidiaries and associates618,551-386,990-8349Income tax related to items that will not be reclassified subsequently to profit or loss(902)-(17,856)-8360Items that will not be reclassified subsequently to profit or loss(902)-(17,856)-8361Exchange differences on translation of foreign operations421,565-4,595,8288399Income tax related to items that may be reclassified subsequently to profit or lossTotal items that may be reclassified subsequently to profit or loss421,565-4,595,8288399Income tax related to items that may be reclassified subsequently to profit or lossTotal items that may be reclassified subsequently to profit or loss421,565-4,595,8280ther comprehensive income (loss), net of taxes8,209,63653,926,516Total comprehensive income for the year\$13,141,58088,930,20429750Basic earnings per share\$1.641.6	8311	Remeasurements of defined benefit plans	4,508	-	89,278	-
8330Share of other comprehensive income of subsidiaries and associates618,551-386,990-8349Income tax related to items that will not be reclassified subsequently to profit or loss(902)-(17,856)-Total items that will not be reclassified subsequently to profit or loss7,788,0715(669,312)(8360Items that may be reclassified subsequently to profit or loss421,565-4,595,8288361Exchange differences on translation of foreign operations421,565-4,595,8288399Income tax related to items that may be reclassified subsequently to profit or lossTotal items that may be reclassified subsequently to profit or loss421,565-4,595,8288399Income tax related to items that may be reclassified subsequently to profit or lossTotal items that may be reclassified subsequently to profit or loss421,565-4,595,828Total items that may be reclassified subsequently to profit or lossIncome tax related to items that may be reclassified subsequently to profit or loss421,565-4,595,828Other comprehensive income (loss), net of taxes8,209,63653,926,516-Total comprehensive income for the year\$13,141,58088,930,204-Earnings per share (in New Taiwan dollars) :9750Basic earnings per share\$1.641.64-	8316	Unrealized gains (losses) from investments in equity instruments measured				
8349Income tax related to items that will not be reclassified subsequently to profit or loss(902)-(17,856)-Total items that will not be reclassified subsequently to profit or loss7,788,0715(669,312)(8360Items that may be reclassified subsequently to profit or loss421,565-4,595,8288361Exchange differences on translation of foreign operations421,565-4,595,8288399Income tax related to items that may be reclassified subsequently to profit or lossTotal items that may be reclassified subsequently to profit or loss421,565-4,595,8288399Income tax related to items that may be reclassified subsequently to profit or lossTotal items that may be reclassified subsequently to profit or loss421,565-4,595,828800Earnings per share income (loss), net of taxes Earnings per share (in New Taiwan dollars) :88,930,204-9750Basic earnings per share\$1.641.64		at fair value through other comprehensive income	7,165,914	5	(1,127,724)	(1)
profit or loss(902)-(17,856)-Total items that will not be reclassified subsequently to profit or loss7,788,0715(669,312)(8360Items that may be reclassified subsequently to profit or loss421,565-4,595,8288399Income tax related to items that may be reclassified subsequently to profit or loss421,565-4,595,8288399Income tax related to items that may be reclassified subsequently to profit or lossTotal items that may be reclassified subsequently to profit or loss421,565-4,595,828Other comprehensive income (loss), net of taxes8,209,63653,926,516Total comprehensive income for the year\$13,141,58088,930,204Earnings per share (in New Taiwan dollars) :9750Basic earnings per share\$1.641.64	8330	Share of other comprehensive income of subsidiaries and associates	618,551	-	386,990	-
Total items that will not be reclassified subsequently to profit or loss7,788,0715(669,312)(8360Items that may be reclassified subsequently to profit or loss8361Exchange differences on translation of foreign operations421,565-4,595,8288399Income tax related to items that may be reclassified subsequently to profit or lossTotal items that may be reclassified subsequently to profit or lossTotal items that may be reclassified subsequently to profit or loss421,565-4,595,828Other comprehensive income (loss), net of taxes8,209,63653,926,516Total comprehensive income for the year\$13,141,58088,930,204Earnings per share (in New Taiwan dollars) :-1.641.64	8349	Income tax related to items that will not be reclassified subsequently to				
8360 Items that may be reclassified subsequently to profit or loss 8361 Exchange differences on translation of foreign operations 8399 Income tax related to items that may be reclassified subsequently to profit or loss Total items that may be reclassified subsequently to profit or loss Other comprehensive income (loss), net of taxes Total comprehensive income for the year Earnings per share (in New Taiwan dollars) : 9750 Basic earnings per share		profit or loss	(902))	(17,856)	
8361 Exchange differences on translation of foreign operations 421,565 4,595,828 8399 Income tax related to items that may be reclassified subsequently to profit or loss -<		Total items that will not be reclassified subsequently to profit or loss	7,788,071	5	(669,312)	<u>(1</u>)
8399 Income tax related to items that may be reclassified subsequently to profit or loss Total items that may be reclassified subsequently to profit or loss 421,565 4,595,828 Other comprehensive income (loss), net of taxes 8,209,636 5 3,926,516 Total comprehensive income for the year \$ 13,141,580 8 8,930,204 Basic earnings per share \$ 1.64 1.64	8360	Items that may be reclassified subsequently to profit or loss				
lossTotal items that may be reclassified subsequently to profit or lossOther comprehensive income (loss), net of taxes421,5654,595,828Total comprehensive income for the year8,209,63653,926,516Earnings per share (in New Taiwan dollars) :88,930,2041649750Basic earnings per share1.641.64	8361	Exchange differences on translation of foreign operations	421,565	-	4,595,828	3
Total items that may be reclassified subsequently to profit or loss421,565-4,595,828Other comprehensive income (loss), net of taxes8,209,63653,926,516Total comprehensive income for the year\$13,141,5808Earnings per share (in New Taiwan dollars) :81.641.64	8399		•			
Other comprehensive income (loss), net of taxesTotal comprehensive income for the year8,209,63653,926,516Earnings per share (in New Taiwan dollars) :88,930,20449750Basic earnings per share1.641.64			-		-	-
Total comprehensive income for the year Earnings per share (in New Taiwan dollars) :\$ 13,141,58088,930,2049750Basic earnings per share\$ 1.641.64						3
Earnings per share (in New Taiwan dollars) : 9750 Basic earnings per share \$1.64 1.64						
9750 Basic earnings per share \$1.64 1.64			\$ <u>13,141,580</u>	8	8,930,204	5
9850 Diluted earnings per share \$ 1.64			\$			1.67
	9850	Diluted earnings per share	\$	1.64		1.65

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ACER INCORPORATED

Parent-Company-Only Statements of Changes in Equity

For the years ended December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

				Retain	ed earnings			Other	• equity			
	Common	Capital	Legal	Special	Unappropriated retained	T	Foreign currency translation	Unrealized gain (loss) from financial assets measured at fair value through other comprehensive	Remeasurements of defined	Table	Treasury	The fail and the
Balance at January 1, 2022	stock 30,478,538	surplus 27,514,269	reserve 1,456,427	4,833,750	<u>earnings</u> 10,596,212	<u>Total</u> 16,886,389	differences (8,805,597)	<u>income</u> 746,183	benefit plans (228,210)	<u>Total</u> (8,287,624)	<u>stock</u> (2,914,856)	Total equity 63,676,716
Net income for the year	\$	27,314,209	1,430,427	4,035,750	5,003,688	5,003,688	(0,003,397)	/40,165	(220,210)	(0,207,024)	- (2,914,030)	5,003,688
Other comprehensive income (loss) for the year	-	-	-	-	5,005,088	5,005,088	4,595,828	(1,204,929)	535,617	3,926,516		3,926,516
Total comprehensive income (loss) for the year					5,003,688	5,003,688	4,595,828	(1,204,929)	535,617	3,926,516	-	8,930,204
Appropriation approved by the stockholders:					5,005,088	5,005,088	4,393,828	(1,204,929)		5,920,510		6,930,204
Legal reserve			1,058,914		(1,058,914)							
Special reserve	-	-	1,036,914	- 2,564,442	(2,564,442)	-	-	-	-	-	-	-
Cash dividends	-	-	-	2,304,442	(2,304,442) (6,949,107)	(6,949,107)	-	-	-	-	-	- (6,949,107)
	-	107,298	-	-	(0,949,107)	(0,949,107)	-	-	-	-	-	107,298
Adjustments of capital surplus for the cash dividends distributed to subsidiaries Share of changes in equity of associates	-	(2,746)	-	-	-	-	-	-	-	-	-	(2,746)
Changes in ownership interests in subsidiaries	-		-	-	-	-	-	- 5,195	- 7 196	- 12,394	-	
Difference between consideration and carrying amount of subsidiaries acquired or	-	154,065	-	-	-	-	(287)	5,195	7,486	12,394	-	166,459
disposed		12 245										12,345
Organizational restructuring under common control	-	12,345 8,302	-	-	-	-	(11,702)	-	- 5,483	(6,219)	-	2,083
	-	8,302 2,350	-	-	-	-	(11,702)	-	5,465	(0,219)	-	
Stock option compensation cost of subsidiaries	-	2,550	-	-	-	-	-	-	-	-	-	2,350
Disposal of financial assets measured at fair value through other comprehensive income by subsidiaries					(12 925)	(12 925)		42 925		42 925		
	-	-	-	-	(43,825)	(43,825)	-	43,825	-	43,825	-	-
Liquidation of subsidiaries	30,478,538	27,795,883	2,515,341	7,398,192	4,983,612	- 14,897,145	1,855 (4,219,903)	(409,726)	320,376	1,855	(2,914,856)	<u>1,855</u> 65,947,457
Balance at December 31, 2022	30,478,338	27,795,885	2,313,341	/,398,192			(4,219,903)	(409,720)	320,370	(4,309,253)	(2,914,830)	
Net income for the year	-	-	-	-	4,931,944	4,931,944	-	-	-	-	-	4,931,944
Other comprehensive income (loss) for the year $T + 1$	-				4,931,944	-	421,565	7,813,884	(25,813)	8,209,636		8,209,636
Total comprehensive income (loss) for the year			-		4,931,944	4,931,944	421,565	7,813,884	(25,813)	8,209,636	-	13,141,580
Appropriation approved by the stockholders:			105.000		(405.09()							
Legal reserve	-	-	495,986	-	(495,986)	-	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(84,251)	84,251	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(4,571,781)	(4,571,781)	-	-	-	-	-	(4,571,781)
Adjustments of capital surplus for the cash dividends distributed to subsidiaries	-	70,119	-	-	-	-	-	-	-	-	-	70,119
Disposal of the company's share by subsidiaries recognized as treasury share transactions		72 115									202.092	275 107
	-	73,115	-	-	-	-	-	-	-	-	202,082	275,197
Share of changes in equity of associates	-	1,640	-	-	-	-	-	-	-	-	-	1,640
Changes in ownership interests in subsidiaries	-	(117,115)	-	-	-	-	(1,364)	(431)	(312)	(2,107)	-	(119,222)
Difference between consideration and carrying amount of subsidiaries aquired or		(10.520)										(10.520)
disposed	-	(19,538)	-	-	-	-	-	-	-	-	-	(19,538)
Organizational restructuring under common control	-	252	-	-	-	-	-	-	-	-	-	252
Stock option compensation cost of subsidiaries	-	820	-	-	-	-	-	-	-	-	-	820
Disposal of financial assets measured at fair value through other comprehensive					2 212 026	2 212 026		(2 212 020)		(2 212 020		
income by the Company	-	-	-	-	3,212,026	3,212,026	-	(3,212,026)	-	(3,212,026)	-	-
Disposal of financial assets measured at fair value through other comprehensive					01 (50	21 (52		(01.(70)		(21 (52)		
income by subsidiaries Balance at December 31, 2023	- • 20 470 520	-	-	- 7 212 041	21,652	21,652	-	(21,652)		(21,652)	-	-
Datance at December 51, 2025	\$ <u>30,478,538</u>	27,805,176	3,011,327	7,313,941	8,165,718	18,490,986	(3,799,702)	4,170,049	294,251	664,598	(2,712,774)	74,726,524

ACER INCORPORATED

Parent-Company-Only Statements of Cash Flows

(Expressed in Thousands of New Taiwan Dollars)

	2023	2022
ash flows from operating activities:		
Income before income tax \$\$_	6,288,572	6,359,850
Adjustments for:		
Adjustments to reconcile profit or loss:	150 504	144.01
Depreciation	150,584	144,017
Amortization	44,723	23,271
Net loss (gain) on financial assets measured at fair value through		(0.0-
profit or loss	1,844	(907
Effects of exchange rate changes in financial assets measured at	(2,440)	(55.015
amortized cost	(2,449)	(57,817
Interest expense	92,086	113,533
Interest income	(822,112)	(74,621
Dividend income	(400,382)	(519,988
Share of profits of subsidiaries, associates and joint ventures	(60,104)	(1,721,078
Gain on disposal of equipment and intangible assets	(418)	(670
Gain on disposal of investments	(3,967)	-
Loss on liquidation of subsidiaries	-	2,301
Gain on bargain purchase	(2,216)	-
Property, Plant and equipment reclassified to cost	323	-
Unrealized (realized) profit from sales to subsidiaries, associates and		
joint ventures	37,423	(40,330
Total adjustments for profit or loss	(964,665)	(2,132,289
Changes in operating assets and liabilities:		
Changes in operating assets:		
Derivative financial instruments measured at fair value through profit		
or loss	(159,164)	887,025
Notes and accounts receivable	(467,043)	2,765,789
Notes and accounts from related parties	(274,958)	24,775,065
Inventories	(1,269,222)	3,687,416
Other receivables and other current assets	(447,761)	112,354
Other non-current assets	10,596	(7,369
 Changes in operating assets	(2,607,552)	32,220,280
Changes in operating liabilities:	<u>(_,)</u>)	
Accounts payable	9,856,766	(26,878,442
Payables to related parties	(2,146,537)	2,732,230
Refund liabilities	(137,522)	(854,679
Other payables and other current liabilities	(3,662,347)	(2,041,977
Provisions	(214,022)	176,541
Contract liabilities	2,046	(703
Other non-current liabilities and long-term payables to related parties	(7,020)	(33,488
Cash provided by operating	3,691,364	<u>(26,900,518</u> 9,547,323
Cash provided by operations	6,407,719	
Interest received	752,829	66,508
Income taxes paid	(929,570)	(2,716,260
Net cash provided by operating activities	6,230,978	6,897,571

(Continued)

See accompanying notes to parent-company-only financial statements.

For the years ended December 31, 2023 and 2022

ACER INCORPORATED

Parent-Company-Only Statements of Cash Flows (Continued) For the years ended December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

	2023	2022
Cash flows from investing activities:		
Acquisition of financial assets measured at fair value through other comprehensive income	(766,817)	(902,926)
Proceeds from disposal of financial assets measured at fair value through other comprehensive income	4,285,821	-
Acquisition of financial assets measured at amortized cost	(3,859,633)	(739,775)
Additions to investments accounted for using the equity method	(826,182)	(3,001,210)
Proceeds from disposal of investments accounted for using the equity method	100,946	509,697
Proceeds from capital reduction or liquidation of investments accounted for using the equity method	397,320	11,044
Acquisition of property, plant and equipment and investment property	(120,096)	(76,739)
Proceeds from disposal of equipment and intangible assets	627	670
Increase in receivables from related parties	(157,327)	(423,010)
Acquisition of intangible assets	(28,544)	(25,960)
Decrease (increase) in other financial assets	(1,233,716)	1,601
Increase in assets recognized from costs to fulfill contracts with customers	(14,891)	-
Dividends received	1,011,609	980,389
Net cash flows used in investing activities	(1,210,883)	(3,666,219)
Cash flows from financing activities:		
Increase in short-term borrowings	-	5,077,804
Decrease in short-term borrowings	-	(5,077,804)
Increase in long-term debt	1,500,000	-
Payment of lease liabilities	(80,780)	(83,477)
Increase (decrease) in loans from related parties	160,000	(225,000)
Cash dividends	(4,571,781)	(6,949,107)
Interest paid	(89,259)	(113,533)
Net cash flows used in financing activities	(3,081,820)	(7,371,117)
Net increase (decrease) in cash and cash equivalents	1,938,275	(4,139,765)
Cash and cash equivalents at beginning of period	16,424,913	20,564,678
Cash and cash equivalents at end of period	\$ <u>18,363,188</u>	16,424,913