ALPHA NETWORKS INC. AND SUBSIDIARIES Consolidated Balance Sheet March 31, 2023, December 31 and March 31, 2022 (Expressed in thousands of New Taiwan dollars)

	2023/3/31		2022/12/31		2022/3/31		
Assets	Amount	%	Amount	%	Amount	%	
Current assets :							
Cash and cash equivalents Current financial assets at fair	\$ 4,006,913	15	\$ 4,084,284	15	\$ 3,776,520	14	
value through profit or loss Current financial assets at	39,981	-	61,084	-	67,724	-	
amortised cost	220,000	1	-	-	399,940	1	
Notes and accounts receivable,	,						
net(including related parties)	4,941,288	19	5,598,816	21	4,794,577	18	
Inventories	9,438,255	35	9,424,252	35	11,507,229	42	
Other current assets	1.037.076	4	1.074.308	4	494,444	2	
	19,683,513	74	20,242,744	75	21,040,434	77	
Non-current assets : Non-current financial assets at fair value through other							
comprehensive income Non-current financial assets at	171,994	-	171,994	-	19,094	-	
amortised cost	128,112	-	144,873	-	132,986	-	
Property, plant and equipment	4,431,108	17	4,222,057	16	3,876,034	14	
Right-of-use assets	518,016	2	427,860	2	440,085	2	
Intangible assets	1,273,049	5	1,304,437	5	1,328,711	5	
Deferred tax assets	199.650	1	222,151	1	253.821	1	
Other non-current assets	202,101	1	396,898	1	305,524	1	
	6,924,030	26	6,890,270	25	6,356,255	23	

Liabilities and Equity Amount % Amount % Amount % Current borrowings \$ 3,200,755 12 \$ 3,936,093 14 \$ 5,182,573 19 Current Inancial liabilities at fair value through profit or loss 6,399 - 9,836 - 12,452 - Accounts payable(including related parties) 5,199,669 20 5,031,113 19 5,288,171 20 Accounts payable(including related parties) 5,199,669 20 5,031,113 19 5,288,171 20 Accounts payable, non-cash assets distributions 1,208,651 5 - - 622,396 2 Current tax liabilities 533,298 2 475,146 2 321,302 1 Bonds payable, current portion - - 260,000 - - 421,310 2 Long-term borrowings, current portion - 2,238,091 9 1,719,604 6 Non-current liabilities 102,92,742 49 13,047,095		2023/3/31 2022/12/31			2022/3/31				
Current borrowings \$ 3,200,755 12 \$ 3,936,093 14 \$ 5,182,573 19 Current financial liabilities at fair Value through profit or loss Accounts payable(including related parties) 6,399 9,836 12,452 - Accrued expenses 51199,869 20 5,031,113 19 5,288,171 20 Accrued expenses 511,831 2 845,618 3 547,599 2 Dividends payable, non-cash assets distributions 1,208,651 5 - - 622,396 2 Current tai bilities 533,298 2 475,146 2 241,310 2 Long-term borrowings, current portion - - 26,000 - - Non-current liabilities : 1924,341 7 2,338,091 9 1,719,604 6 12,982,742 49 13,047,095 48 14,398,230 53 Non-current liabilities 1924,341 7 2,380,91 9 1,719,604 6 current taibilities : 1924,341 7	Liabilities and Equity	Amount		%	Amount		%	Amount	%
Current financial liabilities at fair 6,399 9,836 12,452 - Accounts payable (including related parties) 5,199,869 20 5,031,113 19 5,288,171 20 Accounts payable (including related parties) 5,199,869 20 5,031,113 19 5,288,171 20 Accured expenses 511,831 2 845,618 3 547,599 2 Dividends payable (non-cash assets distributions 1,208,651 5 - - 622,396 2 Current tax liabilities 533,298 2 475,146 2 321,302 1 Current provisions 397,598 1 385,198 1282,823 1 Bonds payable (, current portion - - 26,000 - - Non-current liabilities : 1,924,341 7 2,338,091 9 1,719,604 6 Non-current loborowings - - - 26,000 - - - Non-current loborowings - - -	Current liabilities :								
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related parties) 5,199,869 20 5,031,113 19 5,288,171 20 Accrued expenses 511,831 2 845,618 3 547,599 2 Dividends payable, non-cash assets distributions 1,208,651 5 - - 622,396 2 Current tax liabilities 533,298 2 475,146 2 321,302 1 Bonds payable, current portion - - - 421,310 2 Long-term borrowings, current portion - - 26,000 - - Other current liabilities : 1924,341 7 2,338,091 9 1,719,604 6 12,982,742 49 13,047,095 48 14,398,230 63 Non-current liabilities : 570,126 3 - - - Non-current portion of non-current 103,860 - 145,642 - 194,630 1 Other non-current liabilities 135,605 - 166,207 1 180,034 - - Total liabilities 14,017,601 53 13,576,395 <td></td> <td></td> <td>6,399</td> <td>-</td> <td></td> <td>9,836</td> <td>-</td> <td>12,452</td> <td>-</td>			6,399	-		9,836	-	12,452	-
Dividends payable, non-cash assets distributions 1,208,651 5 - - 622,396 2 Current tax liabilities 533,298 2 475,146 2 321,302 1 Current tox liabilities 533,298 2 475,146 2 321,302 1 Bonds payable, current portion - - 421,310 2 2 Long-term borrowings, current portion - - 26,000 - - Other current liabilities : 1,924,341 7 2,338,091 9 1,719,604 6 12,982,742 49 13,047,095 48 14,398,230 53 Non-current liabilities : 570,126 3 - - - 26,000 - Non-current lease liabilities 225,268 1 217,451 1 229,513 1 current 1038,60 - 145,642 - 194,630 1 Other non-current liabilities 13,5605 - 166,207 1 80,0			5,199,869	20		5,031,113	19	5,288,171	20
assets distributions 1,208,651 5 - - 622,396 2 Current tax liabilities 533,298 2 475,146 2 321,302 1 Current provisions 397,598 1 385,198 1 282,823 1 Bonds payable, current portion - - - 421,310 2 Long-term borrowings, current portion - - 26,000 - - Other current liabilities is 1,924,341 7 2,338,091 9 1,719,604 6 Mon-current liabilities : 12,982,742 49 13,047,095 48 14,398,230 53 Non-current portion of non-current bortowings - - - 26,000 - - Non-current lease liabilities 225,268 1 217,451 1 229,513 1 current 103,860 - 145,642 - 194,630 1 Other non-current liabilities 135,605 - 166,207 1 <t< td=""><td>Accrued expenses</td><td></td><td>511,831</td><td>2</td><td></td><td>845,618</td><td>3</td><td>547,599</td><td>2</td></t<>	Accrued expenses		511,831	2		845,618	3	547,599	2
Current tax liabilities 533,298 2 475,146 2 321,302 1 Current provisions 397,598 1 385,198 1 282,823 1 Bonds payable, current portion - - - 421,310 2 Long-term borrowings, current portion - - - 421,310 2 Long-term borrowings, current portion - - - 421,310 2 Long-term borrowings, current portion - - - 421,310 2 Mon-current liabilities, others 1,924,341 7 2,338,091 9 1,719,604 6 Mon-current liabilities 12,982,742 49 13,047,095 48 14,398,230 53 Non-current liabilities 570,126 3 - - - 26,000 - Non-current liabilities 103,860 - 145,642 - 194,630 1 Other non-current liabilities 13,576,395 50 15,028,407 55	Dividends payable, non-cash								
Current provisions 397,598 1 385,198 1 282,823 1 Bonds payable, current portion - - - - 421,310 2 Long-term borrowings, current portion - - - 421,310 2 Other current liabilities, others 1,924,341 7 2,338,091 9 1,719,604 6 12,982,742 49 13,047,095 48 14,398,230 53 Non-current liabilities 12,982,742 49 13,047,095 48 14,398,230 53 Non-current portion of non-current borrowings - - - - 26,000 - Non-current lease liabilities 225,268 1 217,451 1 229,513 1 Current 103,860 - 145,642 - 194,630 1 Other non-current liabilities 135,605 - 166,207 1 180,034 - Total liabilities 1,03,4859 4 529,300 2 6	assets distributions		1,208,651	5		-	-	622,396	2
Bonds payable, current portion - - - - 421,310 2 Long-term borrowings, current portion - - - - 421,310 2 Long-term borrowings, current portion - - - - 421,310 2 Other current liabilities, others 1,924,341 7 2,338,091 9 1,719,604 6 12,982,742 49 13,047,095 48 14,398,230 53 Non-current liabilities 570,126 3 - - - - Non-current portion of non-current borrowings - - - 26,000 - Non-current liabilities 225,268 1 217,451 1 229,513 1 current 103,860 - 145,642 - 194,630 1 Other non-current liabilities 135,605 - 166,207 1 180,034 - Total liabilities 1,034,859 4 529,300 2 630,177 <td< td=""><td>Current tax liabilities</td><td></td><td>533,298</td><td>2</td><td></td><td>475,146</td><td>2</td><td>321,302</td><td>1</td></td<>	Current tax liabilities		533,298	2		475,146	2	321,302	1
Bonds payable, current portion - - - 421,310 2 Long-term borrowings, current portion - - - - 421,310 2 Other current liabilities, others 1,924,341 7 2,338,091 9 1,719,604 6 Mon-current liabilities 12,982,742 49 13,047,095 48 14,398,230 53 Non-current portion of non-current borrowings 570,126 3 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -<	Current provisions		397,598	1		385,198	1	282,823	1
portion - - 26,000 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <t< td=""><td>•</td><td></td><td>-</td><td>-</td><td></td><td>-</td><td>-</td><td></td><td>2</td></t<>	•		-	-		-	-		2
Other current liabilities, others 1,924,341 7 2,338,091 9 1,719,604 6 Non-current liabilities : Bonds payable 570,126 3 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	Long-term borrowings, current								
Image: Non-current liabilities : Image:	portion		-	-		26,000	-	-	-
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Other current liabilities, others		1,924,341	7		2,338,091	9	1,719,604	6
Bonds payable 570,126 3 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -			12,982,742	49		13,047,095	48	14,398,230	53
Non-current portion of non-current borrowings - - - 26,000 - Non-current portion of non-current borrowings 225,268 1 217,451 1 229,513 1 current 103,860 - 145,642 - 194,630 1 Other non-current liabilities 135,605 - 166,207 1 180,034 - Total liabilities 11,034,859 4 529,300 2 630,177 2 Total liabilities 14,017,601 53 13,576,395 50 15,028,407 55 Equity: Ordinary share 5,417,185 20 5,417,185 20 5,417,185 20 Capital surplus 2,564,934 10 2,544,401 9 2,536,428 9 Retained earnings : Legal reserve 1,169,989 4 1,169,989 4 1,27,420 4 Special reserve 1,169,989 1,019,195 4 227,291 1 Unappropriated retained earnings 277,590	Non-current liabilities :								
borrowings - - - 26,000 - Non-current lease liabilities 225,268 1 217,451 1 229,513 1 current 103,860 - 145,642 - 194,630 1 Other non-current liabilities 135,605 - 166,207 1 180,034 - Total liabilities 14,017,601 53 13,576,395 50 15,028,407 55 Equity: Ordinary share 5,417,185 20 5,417,185 20 5,417,185 20 Capital surplus 2,564,934 10 2,544,401 9 2,536,428 9 Retained earnings : Legal reserve 1,169,989 4 1,127,420 4 Special reserve 1,169,989 4 1,169,989 4 1,127,420 4 Unappropriated retained earnings 277,590 1 1,019,195 4 227,291 1 1,894,670 7 2,636,275 10 1,803,515 7			570,126	3		-	-	-	-
Non-current lease liabilities 225,268 1 217,451 1 229,513 1 current 103,860 - 145,642 - 194,630 1 Other non-current liabilities 135,605 - 166,207 1 180,034 - Total liabilities 1,034,859 4 529,300 2 630,177 2 Total liabilities 14,017,601 53 13,576,395 50 15,028,407 55 Equity: Crdinary share 5,417,185 20 5,417,185 20 5,417,185 20 Capital surplus 2,564,934 10 2,544,401 9 2,536,428 9 Retained earnings : Legal reserve 1,169,989 4 1,127,420 4 Special reserve 1,169,989 4 1,169,989 4 1,27,420 4 Unappropriated retained earnings 277,590 1 1,019,195 4 227,291 1 Other equity interest (215,114) (1) <td< td=""><td></td><td></td><td>_</td><td>_</td><td></td><td>_</td><td>_</td><td>26,000</td><td>_</td></td<>			_	_		_	_	26,000	_
$\begin{array}{c} \mbox{current} & 103,860 & - & 145,642 & - & 194,630 & 1 \\ \mbox{Other non-current liabilities} & 135,605 & - & 166,207 & 1 & 180,034 & - \\ \hline 1,034,859 & 4 & 529,300 & 2 & 630,177 & 2 \\ \hline {\bf Total liabilities} & 14,017,601 & 53 & 13,576,395 & 50 & 15,028,407 & 55 \\ \hline {\bf Equity:} & & & & & & & & & & & & \\ \mbox{Ordinary share} & 5,417,185 & 20 & 5,417,185 & 20 & 5,417,185 & 20 \\ \mbox{Capital surplus} & 2,564,934 & 10 & 2,544,401 & 9 & 2,536,428 & 9 \\ \mbox{Retained earnings:} & & & & & & & \\ \mbox{Legal reserve} & 1,169,989 & 4 & 1,169,989 & 4 & 1,127,420 & 4 \\ \mbox{Special reserve} & 1,169,989 & 4 & 1,169,989 & 4 & 1,127,420 & 4 \\ \mbox{Special reserve} & 447,091 & 2 & 447,091 & 2 & 448,804 & 2 \\ \mbox{Unappropriated retained earnings} & 277,590 & 1 & 1,019,195 & 4 & 227,291 & 1 \\ \mbox{1, 1, 894,670 } & 7 & 2,636,275 & 10 & 1,803,515 & 7 \\ \mbox{Other equity interest} & (215,114) & (11) & (226,549) & (11) & (233,788) & (1) \\ \mbox{Total equity attributable to} \\ \mbox{owners of parent} & 9,661,675 & 36 & 10,371,312 & 38 & 9,523,340 & 35 \\ \mbox{Non-controlling interests} & 2,928,267 & 11 & 3,185,307 & 12 & 2,844,942 & 10 \\ \mbox{Total equity} & 112,589,942 & 47 & 13,556,619 & 50 & 12,368,282 & 45 \\ \end{tabular}$			225 260	1		217 451	-		- 1
Other non-current liabilities 135,605 - 166,207 1 180,034 - Total liabilities 1,034,859 4 529,300 2 630,177 2 Total liabilities 14,017,601 53 13,576,395 50 15,028,407 55 Equity : Ordinary share 5,417,185 20 5,417,185 20 5,417,185 20 Capital surplus 2,564,934 10 2,544,401 9 2,536,428 9 Retained earnings : Legal reserve 1,169,989 4 1,169,989 4 1,127,420 4 Unappropriated retained earnings 277,590 1 1,019,195 4 227,291 1 1,894,670 7 2,636,275 10 1,803,515 7 Other equity interest (215,114) (1) (226,549) (1) (233,788) (1) Total equity attributable to owners of parent 9,661,675 36 10,371,312 38 9,523,340 35 Non-controlling in									
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Total liabilities 14,017,601 53 13,576,395 50 15,028,407 55 Equity : Ordinary share 5,417,185 20 5,417,185 20 5,417,185 20 Capital surplus Retained earnings : Legal reserve 2,564,934 10 2,544,401 9 2,536,428 9 Nappropriated retained earnings Unappropriated retained earnings 277,590 1 1,019,195 4 227,291 1 Other equity interest (215,114) (1) (226,549) (1) (233,788) (1) Total equity attributable to owners of parent 9,661,675 36 10,371,312 38 9,523,340 35 Non-controlling interests 2,928,267 11 3,185,307 12 2,844,942 10 Total equity 12,589,942 47 13,556,619 50 12,368,282 45	Other non-current liabilities								
Equity : 5,417,185 20 5,417,185 20 5,417,185 20 Capital surplus 2,564,934 10 2,544,401 9 2,536,428 9 Retained earnings : 1,169,989 4 1,169,989 4 1,127,420 4 Special reserve 1,169,989 4 1,169,989 4 1,127,420 4 Unappropriated retained earnings 277,590 1 1,019,195 4 227,291 1 1,894,670 7 2,636,275 10 1,803,515 7 Other equity interest (215,114) (1) (226,549) (1) (233,788) (1) Total equity attributable to owners of parent 9,661,675 36 10,371,312 38 9,523,340 35 Non-controlling interests 2,928,267 11 3,185,307 12 2,844,942 10 Total equity 12,589,942 47 13,556,619 50 12,368,282 45									
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Capital surplus 2,564,934 10 2,544,401 9 2,536,428 9 Retained earnings : Legal reserve 1,169,989 4 1,169,989 4 1,127,420 4 Special reserve 447,091 2 447,091 2 448,804 2 Unappropriated retained earnings 277,590 1 1,019,195 4 227,291 1 Other equity interest (215,114) (1) (226,549) (1) (233,788) (1) Total equity attributable to owners of parent 9,661,675 36 10,371,312 38 9,523,340 35 Non-controlling interests 2,928,267 11 3,185,307 12 2,844,942 10 Total equity 12,589,942 47 13,556,619 50 12,368,282 45	Equity :								
Retained earnings : 1,169,989 4 1,169,989 4 1,169,989 4 1,127,420 4 Special reserve 1,169,989 4 1,169,989 4 1,127,420 4 Special reserve 447,091 2 447,091 2 448,804 2 Unappropriated retained earnings 277,590 1 1,019,195 4 227,291 1 1.894,670 7 2,636,275 10 1,803,515 7 Other equity interest (215,114) (1) (226,549) (1) (233,788) (1) Total equity attributable to owners of parent 9,661,675 36 10,371,312 38 9,523,340 35 Non-controlling interests 2,928,267 11 3,185,307 12 2,844,942 10 Total equity 12,589,942 47 13,556,619 50 12,368,282 45	Ordinary share		5,417,185	20		5,417,185	20	5,417,185	20
Legal reserve 1,169,989 4 1,169,989 4 1,127,420 4 Special reserve 447,091 2 447,091 2 448,804 2 Unappropriated retained earnings 277,590 1 1,019,195 4 227,291 1 Other equity interest (215,114) (1) (226,549) (1) (233,788) (1) Total equity attributable to owners of parent 9,661,675 36 10,371,312 38 9,523,340 35 Non-controlling interests 2,928,267 11 3,185,307 12 2,844,942 10 Total equity 12,589,942 47 13,556,619 50 12,368,282 45	Capital surplus		2,564,934	10		2,544,401	9	2,536,428	9
Special reserve 447,091 2 447,091 2 448,804 2 Unappropriated retained earnings 277,590 1 1,019,195 4 227,291 1 1,894,670 7 2,636,275 10 1,803,515 7 Other equity interest (215,114) (1) (226,549) (1) (233,788) (1) Total equity attributable to owners of parent 9,661,675 36 10,371,312 38 9,523,340 35 Non-controlling interests 2,928,267 11 3,185,307 12 2,844,942 10 Total equity 12,589,942 47 13,556,619 50 12,368,282 45	Retained earnings :								
Unappropriated retained earnings 277,590 1 1,019,195 4 227,291 1 0ther equity interest 1,894,670 7 2,636,275 10 1,803,515 7 Other equity interest (215,114) (1) (226,549) (1) (233,788) (1) Total equity attributable to owners of parent 9,661,675 36 10,371,312 38 9,523,340 35 Non-controlling interests 2,928,267 11 3,185,307 12 2,844,942 10 Total equity 12,589,942 47 13,556,619 50 12,368,282 45	Legal reserve		1,169,989	4		1,169,989	4	1,127,420	4
1,894,670 7 2,636,275 10 1,803,515 7 Other equity interest (215,114) (1) (226,549) (1) (233,788) (1) Total equity attributable to owners of parent 9,661,675 36 10,371,312 38 9,523,340 35 Non-controlling interests 2,928,267 11 3,185,307 12 2,844,942 10 Total equity 12,589,942 47 13,556,619 50 12,368,282 45	Special reserve		447,091	2		447,091	2	448,804	2
Other equity interest (215,114) (1) (226,549) (1) (233,788) (1) Total equity attributable to owners of parent 9,661,675 36 10,371,312 38 9,523,340 35 Non-controlling interests 2,928,267 11 3,185,307 12 2,844,942 10 Total equity 12,589,942 47 13,556,619 50 12,368,282 45	Unappropriated retained earnings		277,590	1		1,019,195	4	227,291	1
Other equity interest (215,114) (1) (226,549) (1) (233,788) (1) Total equity attributable to owners of parent 9,661,675 36 10,371,312 38 9,523,340 35 Non-controlling interests 2,928,267 11 3,185,307 12 2,844,942 10 Total equity 12,589,942 47 13,556,619 50 12,368,282 45			1.894.670	7		2.636.275	10	1.803.515	7
owners of parent 9,661,675 36 10,371,312 38 9,523,340 35 Non-controlling interests 2,928,267 11 3,185,307 12 2,844,942 10 Total equity 12,589,942 47 13,556,619 50 12,368,282 45	Other equity interest			(1)	_		(1)		(1)
owners of parent 9,661,675 36 10,371,312 38 9,523,340 35 Non-controlling interests 2,928,267 11 3,185,307 12 2,844,942 10 Total equity 12,589,942 47 13,556,619 50 12,368,282 45	Total equity attributable to								
Non-controlling interests 2,928,267 11 3,185,307 12 2,844,942 10 Total equity 12,589,942 47 13,556,619 50 12,368,282 45			9.661.675	36		10.371.312	38	9.523.340	35
Total equity 12,589,942 47 13,556,619 50 12,368,282 45									
		\$			\$				

Total assets

\$ 26,607,543 100 \$ 27,133,014 100 \$ 27,396,689 100

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ALPHA NETWORKS INC. AND SUBSIDIARIES Consolidated Statements of Comprehensive Income

For the three-month periods from January 1 to March 31, 2023 and 2022 (Expressed in thousands of New Taiwan dollars, except for earnings per share)

		2023/1/1~2023/3/31		2022/1/1~2022/3/31		
		Amount	%	Amount	%	
Operating revenue	\$	7,869,340	####	6,874,890	100.0	
Operating costs		6,469,569	82.0	5,573,621	81.0	
Gross profit from operations		1,399,771	18.0	1,301,269	19.0	
Operating expenses :						
Selling expenses		298,966	4.0	304,821	4.0	
Administrative expenses		315,152	4.0	311,652	5.0	
Research and development expenses		463,188	6.0	417,408	6.0	
Impairment loss (impairment gain and reversal of impairment						
loss) determined in accordance with IFRS 9		9,155		(2,461)	-	
Total operating expenses		1,086,461	14.0	1,031,420	15.0	
Net operating income (loss)		313,310	4.0	269,849	4.0	
Non-operating income and expenses :						
Other income		19,836	-	7,459	-	
Other gains and losses		(45,409)	(1.0)	(2,055)	-	
Finance costs		(31,541)	-	(12,896)	-	
Interest income		17,061		4,130	-	
Total non-operating income and expenses		(40,053)	(1.0)	(3,362)	-	
Profit (loss) before tax		273,257	3.0	266,487	4.0	
Tax expenses		86,403	1.0	105,436	2.0	
Profit (loss)		186,854	2.0	161,051	2	
Other comprehensive income:						
Components of other comprehensive income that will not						
be reclassified to profit or loss						
Gains (losses) on remeasurements of defined benefit plans		-	-	545	-	
Unrealised gains (losses) from investments in equity						
instruments measured at fair value through other						
comprehensive income		-		(241)	-	
Components of other comprehensive income that will						
not be reclassified to profit or loss		-		304	-	
Components of other comprehensive income that will be						
reclassified to profit or loss						
Exchange differences on translation		4,210		244,843	4	
Other comprehensive income, net		4,210		245,147	4	
Total comprehensive income	\$	191,064	2	406,198	6	
Profit (loss), attributable to:						
Profit (loss), attributable to where of parent	\$	173,899	2	133,825	2	
Profit (loss), attributable to non-controlling interests	Ψ	12,955	-	27,226	-	
	\$	186,854	2	161,051	2	
	—	100,004				

ALPHA NETWORKS INC. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the three-month periods from January 1 to March 31, 2023 and 2022 (Expressed in thousands of New Taiwan dollars)

		1/1~2023/3/31	2022/1/1~2022/3/31	
Cash flows from (used in) operating activities: Profit before tax	\$	273,257	266,487	
Adjustments	Ψ	210,201	200,401	
Adjustments to reconcile profit (loss)				
Depreciation expenses		140,964	117,524	
Amortization expenses		55,264	49,972	
Expected credit (gain) loss		9,155	(2,461)	
Net gain on financial assets or liabilities at fair value through profit or loss		6,055	11,944	
Interest expense		31,541	12,896	
Interest income		(17,061)	(4,130)	
Loss on disposal of property, plant and equipment		0	50	
Provision for inventory obsolescence and devaluation loss		84,592	31,940	
,		(1,775)	-	
Total adjustments to reconcile profit (loss)		308,735	217,735	
Changes in operating assets and liabilities:				
Notes and accounts receivable (including related parties)		643.069	(739,004)	
Financial assets at fair value through profit or loss, mandatorily measured at fair value		(604)	(739,004) 349	
Inventories		(76,699)	(2,300,347)	
Other current assets		48,959	(25,384)	
Financial liabilities held for trading		(9,836)	(2,927)	
Accounts payable (including related parties)		160,785	1,094,258	
Other payable to related parties		(2,968)	(1,427)	
Other current liabilities		(832,949)	(107,042)	
Net defined benefit liability Other operating liabilities		(41,782) (12,597)	(9,609)	
Total changes in operating assets and liabilities		(124,622)	(2,091,133)	
Total adjustments		184,113	(1,873,398)	
Cash outflow generated from operations		457,370	(1,606,911)	
Interest received		16,653	(1,000,911) 1,819	
		-		
Interest paid		(27,436)	(12,501)	
Income taxes paid		(34,370)	(31,289)	
Cash flows from (used in) operating activities Cash flows from (used in) investing activities		412,217	(1,648,882)	
Proceeds from disposal of financial assets at fair value through profit or loss		23,766	_	
		-	(300.040)	
Acquisition of financial assets at amortised cost		(220,000)	(399,940)	
Proceeds from repayments of financial assets at amortised cost		2,730	375,007	
Acquisition of property, plant and equipment		(356,967)	(270,662)	
Proceeds from disposal of property, plant and equipment		20,835	680	
Decrease in refundable deposits		13,981	3,791	
Acquisition of intangible assets		(23,956)	(32,915)	
Decrease (increase) in other non-current assets		191,755	(81,652)	
Net cash flows from (used in) investing activities		(347,856)	(405,691)	
Cash flows from (used in) financing activities:				
Increase in short-term loans		2,813,046	8,584,604	
Decrease in short-term loans		(3,445,699)	(7,446,983)	
Proceeds from issuing bonds		631,884	-	
Proceeds from long-term debt		0	26,000	
Repayments of long-term debt		(26,000)	-	
(Decrease) increase in guarantee deposits received		(443)	330	
Payments of lease liabilities		(11,341)	(7,709)	
Proceeds from endowments received by the company		16	13	
Net cash flows from (used in) financing activities		(38,537)	1,156,255	
Effect of exchange rate changes on cash and cash equivalents		(103,195)	176,788	
Net decrease in cash and cash equivalents		(77,371)	(721,530)	
Cash and cash equivalents at beginning of period		4,084,284	4,498,050	
	-		. ,	