## FAR EASTERN DEPARTMENT STORES, LTD. AND SUBSIDIARIES

#### CONSOLIDATED BALANCE SHEETS

#### Mar. 31, 2023, Dec. 31, 2022 and Mar. 31, 2022

### (In thousands of New Taiwan Dollars, Expect Par Value)

Optimum         Autom         N         Autom         N         Autom         N           Classification scale scale and scale scal			2023/3/31		2022/12/31		2022/3/31	
1100         Considerability of the second property of the	Code		·					
THU         Fundamentation at a set of a part of the instruction control         200,451         -         24,742         -         45,781         -           113         Control states at the instruction comparison interm         24,74,84         1         51,784         -         22,284         1         52,784         1         51,784         -         22,284         1         22,284	1100		¢ 10 401 110	10	¢ 17 254 680	14	¢ 12 406 719	11
1120       Control functionation of number branch of comprehense range       347,256       1       480,457       2       5       6       5 <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		•						
1310       Uncer finance acuts duration control and the parts       2,2007,88       2       2,2007,88       1       1,2007,77       2       2,2007,88       1       1,131,14       1       4,007,77       1         1310       Theorematube       7,200,70       1       1,131,143       1       4,007,77       1         1310       Theorematube       7,200,70       1       1,131,143       1       4,007,77       1         1320       Theorematube       2,200,70       2       2,202,76       2       2,444,60       2         1320       Theorematube       2,200,70       2       2,202,76       2       2,444,60       2         1320       Theorematube       2,200,70       2       2,200,70       2       4,442,77       1       1,542,76       1       1,542,76       1       1,542,77       4       1,542,77       4       1,202,77       7       1,203,77       7       7       1,442,77       4       1,202,77       7       1,212,70       1       1,212,77       7       1,212,77       7       1,212,77       7       1,212,77       7       1,212,77       7       1,212,77       7       1,212,77       7       1,212,77       7       7								_
1150       Note: recensive       1,891       -       4,74       -       2,226       -         1150       The fore consiste       12,571       -       112,412       -       1,410,472       -         1150       The fore consiste       12,571       -       12,572       -       1,313       -       7,728       -       1,313       -         1150       The fore consiste       2,583       -       2,52,53       -       1,433       -       1,523       -       1,433       -       1,533       -								1
1180       Index cancels during the function of the large in the second s	1150	Notes receivable		-		-		-
1000         Other reconsist         446,36         .         700,17         .         490,77         .           123         Generations         2,70,60         .         2,70,60         .         2,70,60         .         2,70,60         .         2,70,60         .         2,70,60         .         2,70,70         .         1,00         .         2,70,70         .         1,00         .         2,70,70         .         1,00         .         2,70,70         .         1,00         1,00,90,70         .         5,00         .         1,00,90,70         .         5,00         .         1,00,90,70         .         1,00,90,70         .         1,00,90,70         .         1,00,90,70         .         1,00,90,70         .         1,00,90,70         .         1,00,90,70         .         1,00,90,70         .         1,00,90,70         .         1,00,90,70         .         1,00,90,70         .         1,00,90,70         .         1,00,90,70         .         1,00,90,70         .         1,00,90,70         .         1,00,90,70         .         1,00,90,70,70         .         1,00,90,70,70         .         1,00,90,70,70         .         1,00,90,70,70,90,70,70,70         .         1,00,70,70,70,70,70,70,70,70,70,70,70,70,		Trade receivable		1	1,162,412	1		1
1200       Lower taxasti       3,888       -       3,289       -       1,143       -         120       Preservint       33,228       -       2,372,868       2       2,046,013       2         120       Preservint       33,228       -       2,072,868       2       2,046,013       2         120       Preservint       13,228       -       2,073,028       -       14,000       -         1313       Def Cubic Nacks       start in the interbrack where comprehensive income       172,300       -       126,000       - <t< td=""><td>1180</td><td>Trade receivable due from related parties</td><td>81,794</td><td>-</td><td>152,611</td><td>-</td><td>77,526</td><td>-</td></t<>	1180	Trade receivable due from related parties	81,794	-	152,611	-	77,526	-
INN         Investmine         2,447,055         2         2,257,02         2         2,447,065         2           1207         Other current sectors         132,224         -         22,539,02         -         44,440         -           1207         Other current sectors         132,224         -         22,539,02         -         44,440         -           1207         Other current sectors         132,224         -         4,657,477         -         44,457,477         -         5,156,098         -         120,357         -         120,357         -         120,357         -         120,357         -         120,357         -         120,357         -         120,357         -         120,357         -         120,357         -         120,357         -         120,357         -         120,357         -         120,357         -         120,357         -         120,357,357         -         120,357,357         -         120,357,357         -         120,373,357         -         120,373,357         -         20,373,357         -         20,373,357         -         20,373,357         -         20,373,357         -         20,373,357         -         20,373,357         -         20,373,357		Other receivables	,	-		-		1
142       Programments       131,226       -       0.27,22       -       414,010       -         1133       This current starts       10,256,047       -       6       2,310,017       20       10,400,017         1135       This current formal assis for in use brough oner comprehensies name       4,770,491       4       442,727       4       5,156,096       4         1350       Terrent method assis for in use brough oner comprehensies name       4,770,491       4       442,727       4       5,156,096       4         1350       Terrent formal assis for in use brough oner comprehensies name       4,770,491       8       8,792,921       8       102,0277       8         1350       Terrent formal assis for in use brough oner comprehensies name       4,770,491       8       8,792,921       8       120,2077       8         1350       Terrent assistion       5,562,00       1       3,541,012       2       2,227,002       2       2,227,02       2       2,227,02       2       2,227,02       2       1,232,01       1       1,252,562,562       1,100,000       1,125,563,562       1,100,000       1,125,564,98       1,112,553,562       1,100,000       1,125,564,98       1,112,553,562       1,100,000       1,125,564,98       1,112,553,562				-				-
14/10       Other (urrent sets)       52.048       -       56.39       -       68.39       -         14/10       Other (urrent sets)       197.2028       16       35.302.07       2       19.402.01         15/7       Other (urrent sets)       197.202.01       1       19.402.01				2				2
LIXX         Total current starts         1927C/12         16         2.5.900.07         20         1928/272         15           DNC-DREAT Code 13         Montaneous atteriate interview on approxame to comprehensive access         477,1484         4         44.27,200         -         15,200         -         12,200,20         2         2,200,200         2         2,200,200         2         2,200,200         2         2,200,200         2         2,200,200         2         2,200,200         2         2,200,200         2         2,200,200         2         2,200,200         2         2,200,200         2         2,200,200         2         2,200,200         2         2,200,200         2         2,200,200         2				-				-
DWO-UNRENT ASSTS         Construct function in the foreign frequely method interme         C270, D1         C270, D2								-
1517       Non-current financial starts at far value through other componenties licenes       4.272,141       4       4.322,147       4       5.156,069         1558       Non-current financial starts at far value through other componenties licenes       9.810,248       8       9.722,031       123,03       1         1561       Increating financial starts at far value through other componenties licenes       9.810,248       8       9.724,243       8       19.220,013       1       14.126,016       31       14.126,016       31       14.126,016       31       14.126,016       31       14.126,016       31       14.126,016       31       14.126,016       31       14.126,016       31       14.126,016       31       14.126,016       31       14.126,016       31       14.126,016       31       14.126,016       31       14.126,016       31       14.126,016       31       14.126,016       31       14.126,016       31       14.126,016       31       14.126,016       10       10.266,026       10       10.266,026       10       10.126,026       10       10.126,026       10       10.126,026       10       10.126,026       10       10.126,026       10       10.126,026       10       10.126,026       10       10.126,026       10       10.126,026 <t< td=""><td>Πλλ</td><td>lotal current assets</td><td>19,787,047</td><td></td><td>25,309,057</td><td></td><td>19,499,712</td><td>16</td></t<>	Πλλ	lotal current assets	19,787,047		25,309,057		19,499,712	16
1355         Non-currer functional saves at amonitational s	1 - 1 - 7		4 550 404		4 (05 405	4	F 154 404	
1550         investments accurates for using the equity method         9,810,249         8         9,742,244         8         10,200,777         33           1750         register of use acts:         38,000,04         32         33,250,062         30         11,173,582         27           1750         register of use acts:         38,000,04         32         33,250,062         30         14,990,007         34           1750         register of use acts:         30,000,02         1         32,073,07         -         25,074,03         1           1790         register of use acts:         30,000,02         2         12,072,044         -         2         12,802,76         -           1700         the inservice acts:         100,000,027         84         100,000,027         84         100         512,522,144         1         100,027,022         100         \$125,252,162         100           1700         the inservice acts:         110,000,027         84         110,000,027         84         110,000,027         84         110,000,027         84         110,000,000         110,000,000         110,000,000         110,000,000         110,000,000         110,000,000         110,000,000         110,000,000         110,000,000         110,000,000		5						4
1600         Property plant and colument         33,099,062         27         33,223,076         76         34,125,382         27           1756         Right-former association         8,991,544         8         39,71,146         7         5,777,458         7           1760         Integration and the control association         2,113,007         2         2,113,007         3         2,113,007         1         2,115,007         3         3,114,007         3         3,114,007         3         3,114,007         3         3,114,007         3         3,114,007								-
Bigle of low and the second second specifies         Togethy and the second								
17:00         Investment protecties         59:09,144         8         59:71,146         7         59:73,88         7           17:00         Intragebia sets         24,11398         2         24,11398         2         24,11398         2         24,11398         2         24,11398         2         24,11398         2         31,012         2         22,22,929         2         300,716         -         000,753         1         31,012         3         31,012         3         31,012         3         31,012         3         31,012         3         31,012         3         31,012         3         31,012         3         31,012         3         31,012         3         31,012 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
1780       Interplete sizeti       2413,882       2       2413,602       2       2427,920       2         1840       Defender sizets       306,707       -       255,329       -       206,716       -         1973       The indefined hereit sizets       2016,235       2       120,2034       1       120,7484       1       120,7484       1       120,7484       1       120,7484       1       120,7484       1       120,7484       1       120,7484       1       120,7484       1       120,7484       1       120,7484       1       120,7484       1       120,7484       1       120,7484       1       120,7484       1       120,7484       1       120,7484       1       120,148 </td <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		-						
1540         Deferred tax states         556,620         1         584,173         -         668,333         1           1957         Met effed beeff assets         307,597         -         325,39         -         326,716         -           1950         Other non-current assets         2016,283         2         1,200,204         2         1,280,226         100           1000,989,225         100         \$125,291,2943         100         \$125,253,29         100         \$125,253,29         100         \$125,253,29         100         \$125,253,29         100         \$125,253,182         100           1000,989,225         100         \$11,250,210,913         100         \$125,253,182         100           1010         Stort-term deta         141,010,15         \$11,450,015         9         \$1,372,2144         11         \$1,0556,357         8           2130         Contrast inbilites/current         9,810,217         8         9,051,994         8         9,51,994         8         9,21,994         8         9,21,994         8         9,21,994         8         9,21,994         8         9,21,994         8         9,372,2144         11         10,279,999         8         9,51,994         8         1,21,21,214								
19/5         Note addined benefit axies         307,97         -         285,239         -         200,716         -           15XX         total non-current sizes         2010,282         44         101,233,886         28         102,754,252         44           15XX         total non-current sizes         100,999,927         44         101,233,886         28         102,754,252         44           15XX         total non-current sizes         100,979,072         100         \$122,612,013         100         \$122,523,162         100           Coress W1 LakeLITIS         LakeLITIS AND EQUITY          100,974,80         2         100,974,80         2           Coress W1 LakeLITIS         1,970,480         1         1,970,480         2         3,894         1         1,970,480         2           100         Short term notes and bills payables         1,850,91         10         1,070,480         2         2,000         -         3,894         1         1,070,480         2         2,000         -         2,000         -         3,894         1         2,000,483         1,010,413         1         1,020,116         3,030,246         3         3,030,246         3         3,030,254         3         3,030,246		-						
1990       Other non-current assets $\frac{100,6283}{100,808,65}$ $\frac{1}{84}$ $\frac{100,703,286}{100,808,65}$ $\frac{1}{80}$ 100XX       Tork       S120,756,922       Ju0       S126,942,943       Ju0       S125,255,162       Ju0         Code       LabelLTIS       Description       S       S11,480,715       S       S11,722,144       S       S10,553,757       S         Code for current labella parate       1437,132       S       S11,722,144       S       S10,553,757       S         100       Statistic Current       S11,480,716       S       S11,722,144       S       S10,553,758       S         210       Statistic Current       S10,553,758       S       S10,723,758       S       S10,753,758				-		-		-
J3X         total non-current sasets         100,498,873         84         101,433,86         80         105,755,420         84           1XXX         TOM.         512,0275,022         100         512,042,043         100         512,555,162         100           Cores         Labilities AND Edutive         511,458,005         9         \$13,722,144         11         \$10,976,400         2           Cores and static payable         511,458,005         9         \$13,722,144         11         \$10,976,400         2           2100         Correst tableties Current         942,0171         8         110,209,959         8         9,855,194         8           2130         Correst tableties Current         942,0171         8         10,209,959         8         9,855,194         8           2130         Mores payable to related parties         6,7378         -         116,859,31         3,303,234         3         3,303,234         3         3,303,234         3         3,303,234         3         3,303,234         3         3,303,234         3         3,303,234         3         3,303,234         3         3,303,234         3         3,303,234         3         3,303,234         3         3,303,234         3         3,304,34		Other non-current assets		2		2		1
Code         LUBLITIS AND EQUITY           CURRENT LIABLITIES         0         Short-term data         1         5         11,458,035         9         5         13,722,144         1         5         10,556,357         8           2110         Short-term data         1         1,907,480         2         1         1,907,480         2           2120         Contract habitities-corrent         9,802,247         8         10,279,99         8         9,602,994         2           2130         Notes papable         15,505,647         3         40,693,61         3         3,302         -         3,300         -         3,200         -         <		Total non-current assets			101,633,886			84
CURRENT LIABLITIES           2110         Subscritem nets         \$ 11,458,035         9         \$ 13,722,144         11         \$ 10,556,357         8           2110         Subscritem nets and bils papable         1,437,182         1         1,509,845         1         1,907,480         2           2130         Contrast liabilities current         9,802,817         8         102,70,990         8         9,651,994         8           2130         Contrast liabilities current         9,051,994         10         17,050,555         13         11,720,176         9           2180         Motes papable         3,550         -         52,909         -         52,909         -         22,909         -         52,909         -         22,909         -         52,909         -         3,992,264         3         3,992,264         3         3,992,264         3         3,992,264         3         3,992,264         3         3,992,264         3         3,992,264         3         3,992,264         3         3,992,264         3         3,992,264         3         3,992,264         3         3,992,264         3         3,992,264         3         3,992,264         3         3,992,264         3         3,992,264	1XXX	TOTAL	<u>\$120,776,922</u>	100	<u>\$126,942,943</u>	100	<u>\$125,265,162</u>	100
1100       Short-tern dots and bits proble       14,38,035       9       \$ 11,282,144       11       \$ 10,56,037       8         1210       Short-tern dots and bits proble       1,437,182       1       1,500,045       1       1,907,480       2         2130       Contract liabilities-current       9,802,817       8       10,279,939       8       9,661,994       8         2130       Tode payables       11,553,054       10       17,750,545       13       11,720,76       9         2130       Other payables       3,585,867       3       4,089,361       3       3,955,246       3         2230       Current tax liabilities       012,982       1       626,356       1       701,942       1         2230       Develops payable       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000	Code							
110       Shortsern motes and bils papable       1,437,182       1       1,907,480       2         1210       Control Habilities Current       9,817,217       8       10,279,99       8       9,61,994       8         1210       Totale papable       3,500       -       3,500       -       3,594       -         1210       Totale papable       11,559,394       10       17,050,545       13       11,720,176       9         2180       Notes and acounts payable to related parties       3,657,678       -       116,859       -       3,935,246       3         2200       Provision-current       3,000       -								
110         Contract labilities-Current         9,802,817         8         10,279,979         8         9,651,994         8           2150         Notes payable         3,500         -         3,500         -         3,894         -           2150         Notes payable         11,550,504         10         17,050,545         13         11,720,176         9           2180         Notes and accounts payable to related parties         3,558,567         3         4,069,361         3         3,3352,46         3           2230         Current taxitabilities:         3,2000         -         3,000         -         3,000         -         3,000         -         3,000         -         3,000         -         3,000         -         3,000         -         3,000         -         3,000         -         3,000         -         3,000         -         3,000         -         3,000         -         3,000         -         3,000         -         3,000         -         3,000         -         3,0178,378         -         2,0000         1,960,000         2         2,039         -         2,033,00         -         2,033,00         -         2,033,00         -         2,033,00         - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
1210       Note: payable       3,500       -       3,500       -       3,894       -         1210       Totale payables       11,505,394       10       17,405,455       13       117,207,76       9         2180       Note: and scounts payable to related parties       3,658,567       3       4,408,361       3       3,393,264       3         2230       Provisions current       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,023       -       -       -       2320       -       238,335       -       -       398,935       -       23,929       -       235,929       -       235,929       -       239,929       -       236,923       -       239,929       -       235,929       -       239,929       -       235,929       -       235,929       -       235,929       -       239,929,923       <								
2170       Tode payables:       11,550,54       10       17,050,645       13       11,720,176       9         2180       Notes and accounts payables related parties       3,865,867       3       4,069,361       3       3,935,246       3         2230       Current tax labilities:       3,265,867       3       4,069,361       3       3,935,246       3         2230       Event tax labilities:       3,114,856       3       3,1010       -       3,000       -         2240       Lake labilities:       0,000       -       9,00000       1       1,960,000       2         2230       Current tax labilities:       0,000       -       9,900,000       1       1,960,000       2         2310       Advance receipts       3,023,00       -       3,982,33       -       9,900,000       2       39,982,33       -       2,398,851       -       3,299,730       11         2540       Long term borrowing:       20,1278,537       1       \$ 9,900,000       8       \$ 13,919,730       11         2550       Provision-concurrent       2,1278,537       1       \$ 9,900,000       8       \$ 13,919,730       11         2540       Long term borrowing:       20,048,				8			, ,	8
1219       Notes and accuruts payable to related parties       67,578       -       116,859       -       52,909       -         1219       Other payables       3,385,867       3       4,489,361       3       3,392,246       3         2230       Provisions current       912,982       1       626,356       1       701,942       1         2230       Provisions current       3,114,856       3       3,100       -       3,000       -       3,000       -       16,859       -       92,000       1       1,960,000       2       2       -       2,861,011       -       -       99,000       1       1,960,000       2       -       3,053,216       -       3,059,327       -       3,853,56       -       99,000       1       1,960,000       2       -       3,055,229       -       2,52,99       -       3,32,226,271       4       4,454,543       3,660,000       -       5,12,785,373       1       5       9,900,000       8       5,13,919,730       11       -       2,52,99       -       2,52,99       -       2,52,92       -       2,52,92       -       2,52,92       -       2,52,92       -       2,52,92       -       2,52,92       -				-				-
229       Other payables       3.385.867       3       4.089.361       3       3.395.246       3         2290       Current ta liabilities       9.12,982       1       626,356       1       701,942       1         2280       Liver ta liabilities       3.000       -       3.000       -       3.000       -         2280       Liver ta liabilities       0.000       -       3.000       -       3.000       -         2280       Liver transfinities       3.314.856       3       3.191,599       3.378.832       3         2392       Ling-term borrowings - current portion       -       -       950,000       1       1.960,000       2         21XX       Total current liabilities       3.383.35       -       352,228,674       44       44.054.854       36         2540       Ling-term borrowings       5       1.2785.373       1       \$       9.900,000       8       \$ 13.919.730       11         2550       Provision-on-current       2.5575.7       -       25.500       -       25.328,724       46       2.2,044,987       2       2.30,158       2         2500       Lase liabilities - non-current       2.557,59       -       58,020				10				
2230       Current tailabilities       12,982       1       62,536       1       701,942       1         2250       Provisions-current       3,000       -       3,000       -       3,000       -         2280       Lesse liabilities - current       3,114,856       3       3,191,959       3       3,178,832       3         2392       Long-term borrowings - current portion       -       -       950,000       1       1,960,000       2         2392       Other current liabilities       -       383,353       -       395,209       -       -       395,209       -       -       395,209       -       -       395,209       -       -       395,209       -       -       395,209       -       -       395,209       -       -       395,209       -       -       395,209       -       -       395,209       -       -       25,557       -       25,557       -       25,557       -       25,557       -       25,557       -       25,500       -       25,529       -       -       2,500       -       25,529       -       2,500       -       2,500       -       2,500       -       2,50,502       -       3,604,6				3				
2230       Provisions-current       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       3,000       -       509,000       1       1,960,000       2       2       2       -       508,020       -       508,020       -       508,020       -       508,000       2       2       -       508,000       2       1       44,654,854       40       40       -       509,000       8       513,919,730       11       1       25,00       -       25,329       -       25,00       -       25,329       -       25,00       -       25,329       -       25,00       12,045,995       12       20,01,00       8       \$13,919,730       11       20,01,00       10,01,01,00       10,01,01,00       10,01,01,00       10,01,01,00       10,01,01,00       10,01,01,01,01       10,01,01,01,01       10,01,01,01,01       10,01,01,01,01       10,01,01,01,0					(0 ( 0 5 (			
2280       Lease labilities - current       3,11,4356       3       3,19,599       3       3,178,832       3         2310       Advance receipts       503,843       -       500,317       -       554,101       -         2322       Long-term borrowings - current portion       -       -       950,000       1       1,960,000       2         2399       Other current labilities       388,335       -       335,220       -       395,923       -         2540       Long-term borrowings       \$12,785,373       11       \$9,900,000       8       \$13,919,730       111         2550       Provision-non-current       22,557       -       22,500       -       25,527       -       25,228,644       41       44,654,5454       36         2550       Provision-non-current       19,792,387       16       20,449,572       16       22,044,966       18         2640       Not defined benefit labilities       36,064,020       30       33,0221       -       530,327       -         2550       Lease labilities - non-current labilities       36,064,020       30       33,047,005       22       39,625,624       31         250x       Total incourirent labilities       78,892,609			-	-		-		-
2310       Advance receipts       509,317       -       554,011       -         2322       Logstern borrwings - current portion       -       -       950,000       1       1,960,000       2         21XX       Total current liabilities       388,335       -       395,209       -       395,923       -         21XX       Total current liabilities       42,282,539       35       52,222,674       41       44,654,854       36         NON-CURRENT LABILITIES         Colspan="4">Colspan="4"Colspan="4">Colspan="4"Colspan="4">Colspan="4"Colspan=				3		3		3
2222         Long-term borrowings-current portion         -         -         950,000         1         1,960,000         2           2399         Other current liabilities         388,333         -         335         252,528,674         41         44,654,854         -           2540         Long-term borrowings         \$ 12,785,373         11         \$ 9,90,000         8         \$ 13,919,730         11           2540         Long-term borrowings         \$ 12,785,373         11         \$ 9,90,000         8         \$ 13,919,730         11           2540         Long-term borrowings         \$ 13,919,730         11         25,729         -         25,729         -         25,729         -         25,729         -         25,729         -         25,729         -         25,729         -         25,729         -         25,729         -         25,729         -         25,729         -         25,729         -         25,729         -         25,729         -         25,729         -         25,729         -         25,729         2         2,90,158         2         2,30,158         2         2,30,158         2         2,30,158         2         2,30,158         2         2,30,158         2		Advance receipts		-				-
21XX         Total current liabilities         42,828,589         35         52,528,674         41         44,654,854         36           NON-CURRENT LIABILITIES           2540         Long-term borrowings         \$12,785,373         11         \$9,900,000         8         \$13,919,730         11           2550         Provision-non-current         25,557         -         25,000         -         25,329         -           2570         Deferred taxilabilities         23,43,886         2         2,349,887         2         2,390,158         2           2580         Lease liabilities         0.00-current         19,792,387         16         20,489,572         16         22,064,996         18           2670         Other non-current liabilities         36,064,020         30         33,867,005         27         39,625,624         31           25XX         Total liabilities         78,892,600         65         86,395,679         68         84,280,478         67           EQUITY ATTRIBUTABLE TO WNERS OF THE COMPANY           Share capital           3100         Ordinary share         3,729,018         3,729,018         3,611,319         3           3200         Special reserve <td>2322</td> <td>Long-term borrowings – current portion</td> <td>-</td> <td>-</td> <td></td> <td>1</td> <td>1,960,000</td> <td>2</td>	2322	Long-term borrowings – current portion	-	-		1	1,960,000	2
NON-CURRENT LIABILITIES           2540         Long-term borrowings         \$ 12,785,373         11         \$ 9,900,000         8         \$ 13,919,730         11           2550         Provision-non-current         25,557         -         25,500         -         25,329         -           2570         Deferred tax liabilities         2,343,886         2,2439,887         2         2,300,158         2           2580         Lease liabilities         .00,439,857         16         20,449,966         18           2640         Net defined benefit liability         555,769         -         531,832         1         695,064         -           2670         Other non-current liabilities         360,040,020         30         33,867,005         27         39,625,624         31           20XX         Total liabilities         78,892,609         65         86,395,679         68         84,280,478         67           EQUITY ATTIBUTABLE TO OWNERS OF THE COMPANY           5310         Capital surplus         3,341,051         3         3,410,24         3         3,3410,24         3           3310         Legal reserve         2,657,978         2,2679,978         2,2619,569         2         2,619,569	2399	Other current liabilities	388,335		395,209		398,923	
2540       Long-term borrowings       \$ 12,785,373       11       \$ 9,900,000       8       \$ 13,919,730       11         2550       Provision-non-current       25,557       -       25,500       -       25,329       -         2570       Deferred tax liabilities       2,343,886       2       2,349,887       2       2,300,4957       16       22,064,996       18         2640       Net defined banefit liability       555,769       -       581,832       16       22,064,996       18         2670       Other non-current liabilities       -       50,044       -       503,0327       -         25XX       Total noncurrent liabilities       -       56,064,020       30       33,867,005       27       39,625,624       31         2XXX       Total liabilities       78,892,609       65       86,395,679       68       84,280,478       67         CUUTY ATTRIBUTABLE TO OWNERS OF THE COMPANY         Stare Capital         3110       Ordnary share       -14,169,406       12       -14,169,406       11       14,169,406       11         3200       Capital surplus	21XX	Total current liabilities	42,828,589	35	52,528,674	41	44,654,854	36
2550       Provision-non-current       25,557       -       25,00       -       25,329       -         2570       Deferred tax liabilities       2,343,886       2       2,349,887       2       2,390,158       2         2580       Lease liabilities       19,792,387       16       20,489,572       16       22,044,996       18         2640       Net defined benefit liabilities       555,769       -       581,832       1       695,084       -         25XX       Total non-current liabilities       36,064,020       30       33,867,005       27       39,625,624       31         2XXX       Total liabilities       78,892,609       65       86,395,679       68       84,280,478       67         EQUITY ATRIBUTABLE TO OWNERS OF THE COMPANY         Share Capital         3110       Ordinary share       14,169,406       12       14,169,406       11       14,169,406       11         3200       Capital surplus       3,341,021       3       3,341,024       3       3,341,024       3         3310       Legal reserve       3,729,018       3       3,729,018       3       3,611,319       3         33200       Special reserve		NON-CURRENT LIABILITIES						
2570       Deferred tax labilities       2,343,886       2       2,349,887       2       2,390,158       2         2580       Lease liabilities - non-current       19,792,387       16       20,489,572       16       22,064,996       18         2640       Net defined benefit liability       555,769       -       581,832       1       695,084       -         2670       Other non-current liabilities       36,064,020       30       33,867,005       27       39,625,624       31         2XXX       Total noncurrent liabilities       78,892,609       65       86,395,679       68       84,280,478       67         EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY         Stare Capital         3110       Ordinary share       14,169,406       12       14,169,406       11       14,169,406       11         3200       Capital surplus       3,341,021       3       3,341,024       3       3,341,024       3         3310       Legal reserve       3,729,018       3       3,729,018       3       3,611,319       3         3320       Special reserve       3,556,879       3       2,795,677       2       2,657,978       2,2,657,978       2,2,627,9767       2	2540	Long-term borrowings		11		8		11
2580       Lease liabilities - non-current       19,792,387       16       20,489,572       16       22,064,996       18         2640       Net defined benefit liability       555,769       -       581,832       1       695,084       -         2570       Other non-current liabilities       36,064,020       30       33,867,005       27       39,625,624       31         2XXX       Total inabilities       78,892,609       65       86,395,679       68       84,280,478       67         EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY         Share Capital         3110       Ordinary share       14,169,406       12       14,169,406       11       14,169,406       11         3200       Capital surplus       3,341,024       3       3,341,024       3       3,341,024       3         3310       Legal reserve       3,729,018       3       3,729,018       3       3,611,319       3         3320       Special reserve       3,578,679       2       2,657,978       2       2,657,978       2       2,657,978       2       2,657,978       2       2,652,677       2         3300       Total retained earnings       9,973,875       8       9,185,55	2550	Provision-non-current	25,557	-	25,500	-	25,329	-
2640       Net defined benefit liability       555,769       -       581,832       1       695,084       -         2670       Other non-current liabilities       36,064,020       30       33,867,005       27       39,625,624       31         2XXX       Total induities       78,892,609       65       86,395,679       68       84,280,478       67         EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY         Share Capital         3110       Ordinary share       14,169,406       12       14,169,406       11       14,169,406       11         3200       Capital surplus       3,341,021       3       3,341,024       3       3,341,024       3         3310       Legal reserve       3,729,018       3       3,729,018       3       3,611,319       3         33200       Special reserve       2,657,978       2       2,657,978       2       2,619,569       2         3350       Unappropriated earnings       3,586,879       3       2,798,561       2       2,752,677       2         3400       Other equity       5,102,282       4       4,940,666       4       5,554,645       5         3500       Treasury shares       (		Deferred tax liabilities						
2670       Other non-current liabilities       561,048       1       520,214       -       530,327       -         25XX       Total noncurrent liabilities       36,064,020       30       33,867,005       27       39,625,624       31         2XXX       Total liabilities       78,892,609       65       86,395,679       68       84,280,478       67         EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY Share Capital         3110       Ordinary share       14,169,406       12       14,169,406       11       14,169,406       11         3200       Capital surplus       3,341,024       3       3,341,024       3       3,341,024       3         3310       Legal reserve       2,657,978       2       2,613,519       3       3       3       3       3       3       3,611,319       3       3       3,611,319       3       3       3       3       3       3,611,319       3       3       3       3       3,611,319       3       3       3,611,319       3       3       3,611,319       3       3       3,611,319       3       3       3,611,319       3       3       3,611,319       3       3       3,611,319       3       3       <				16				18
25XX       Total noncurrent liabilities       36,064,020       30       33,867,005       27       39,625,624       31         2XXX       Total liabilities       78,892,609       65       86,395,679       68       84,280,478       67         EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY Share Capital         3110       Ordinary share       14,169,406       12       14,169,406       11       14,169,406       11         3200       Capital surplus       3,341,021       3       3,341,024       3       3,341,024       3         310       Ordinary share       14,169,406       12       14,169,406       11       14,169,406       11         3200       Capital surplus       3,341,021       3       3,341,024       3       3         310       Legal reserve       3,729,018       3       3,729,018       3       3,729,018       3       3,611,319       3         3200       Special reserve       2,657,978       2       2,657,978       2       2,728,561       2       2,752,677       2         3300       Total retained earnings       3,5107,282       4       4,940,666       4       5,564,645       5         3500       Treasury shares				-		1		-
2XXX       Total liabilities       78,892,609       65       86,395,679       68       84,280,478       67         EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY Share Capital         3110       Ordinary share       14,169,406       12       14,169,406       11       14,169,406       11         3200       Capital surplus Retained earnings       3,341,021       3       3,341,024       3       3,611,319       3         3310       Legal reserve       3,729,018       3       3,729,018       3       3,611,319       3         3320       Special reserve       2,657,978       2       2,278,561       2       2,275,2677       2         3300       Total retained earnings       3,586,879       3       2,798,561       7       8,983,565       7         3400       Other equity       5,107,282       4       4,940,666       4       5,564,645       5         3500       Treasury shares       (9,71,10)       -       (9,71,10)       -       (9,71,10)       -       8,983,565       7         3100       Other equity       5,107,282       4       4,940,666       4       5,564,645       5         3100       Total equity attributable to owners of the Company </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY Share Capital           3110         Ordinary share         14,169,406         12         14,169,406         11         14,169,406         11           3200         Capital surplus         3,341,024         3         3,341,024         3         3,341,024         3           3310         Legal reserve         3,729,018         3         3,729,018         3         3,611,319         3           3320         Special reserve         2,657,978         2         2,657,978         2         2,619,569         2           3300         Total retained earnings         3,586,879         3         2,798,561         2         2,752,677         2           3300         Total retained earnings         9,973,875         8         9,185,557         7         8,983,565         7           3400         Other equity         5,107,282         4         4,940,666         4         5,564,645         5           3500         Treasury shares         (         9,7110         -         (         9,7110         -           31XX         Total equity attributable to owners of the Company         32,494,504         27         31,539,543         25         31,961,530         26 </td <td>25XX</td> <td>Total noncurrent liabilities</td> <td>36,064,020</td> <td>30</td> <td>33,867,005</td> <td>27</td> <td>39,625,624</td> <td>31</td>	25XX	Total noncurrent liabilities	36,064,020	30	33,867,005	27	39,625,624	31
Share Capital         3110       Ordinary share       14,169,406       12       14,169,406       11       14,169,406       11         3200       Capital surplus       3,341,051       3       3,341,024       3       3,341,024       3         3200       Capital surplus       3,341,051       3       3,341,024       3       3,341,024       3         3200       Capital surplus       3,341,051       3       3,729,018       3       3,341,024       3         3200       Special reserve       3,729,018       3       3,729,018       3       3,611,319       3         3320       Special reserve       2,657,978       2       2,657,978       2       2,619,569       2         3500       Unappropriated earnings       3,586,879       3       2,798,561       2       2,752,677       2         3500       Total retained earnings       9,973,875       8       9,185,557       7       8,983,565       7         3400       Other equity       5,107,282       4       4,940,666       4       5,564,645       7         310X       Total equity attributable to owners of the Company       32,494,504       27       31,539,543       25 <td< td=""><td>2XXX</td><td>Total liabilities</td><td>78,892,609</td><td>65</td><td>86,395,679</td><td>68</td><td>84,280,478</td><td>67</td></td<>	2XXX	Total liabilities	78,892,609	65	86,395,679	68	84,280,478	67
3110       Ordinary share       14,169,406       12       14,169,406       11       14,169,406       11         3200       Capital surplus       3,341,051       3       3,341,024       3       3,341,024       3         310       Legal reserve       3,729,018       3       3,729,018       3       3,729,018       3       3,611,319       3         3200       Special reserve       2,657,978       2       2,619,569       2       2       2,752,677       2       2,752,677       2       2,752,677       2       3,800       0       Total retained earnings       9,973,875       8       9,185,557       7       8,983,565       7         3400       Other equity       5,107,282       4       4,940,666       4       5,564,645       5         3500       Treasury shares       (       97,110       -       (       97,110       -       (       97,110       -       (       97,110       -       31,961,530       26         36XX       NON-CONTROLLING INTERESTS       9,389,809       8       9,007,721       7       9,023,154       7         3XXX       Total equity       41,884,313       35       40,547,264       32       40,984,684								
Retained earnings         3310       Legal reserve       3,729,018       3       3,729,018       3       3,611,319       3         3320       Special reserve       2,657,978       2       2,657,978       2       2,619,569       2         3350       Unappropriated earnings       3,586,879       3       2,798,561       2       2,752,677       2         300       Total retained earnings       9,973,875       8       9,185,557       7       8,983,565       7         3400       Other equity       5,107,282       4       4,940,666       4       5,564,645       5         3500       Treasury shares       (       97,110       -       (       97,110       -         31XX       Total equity attributable to owners of the Company       32,494,504       27       31,539,543       25       31,961,530       26         36XX       NON-CONTROLLING INTERESTS       9,389,809       8       9,007,721       7       9,023,154       7         3XXX       Total equity       41,884,313       35       40,547,264       32       40,984,684       33	0110		1/ 1/0 /0/	10	14 170 407	44	14 170 407	44
Retained earnings         3310       Legal reserve       3,729,018       3       3,729,018       3       3,611,319       3         3320       Special reserve       2,657,978       2       2,657,978       2       2,619,569       2         3350       Unappropriated earnings       3,586,879       3       2,798,561       2       2,752,677       2         300       Total retained earnings       9,973,875       8       9,185,557       7       8,983,565       7         3400       Other equity       5,107,282       4       4,940,666       4       5,564,645       5         3500       Treasury shares       (       97,110       -       (       97,110       -         31XX       Total equity attributable to owners of the Company       32,494,504       27       31,539,543       25       31,961,530       26         36XX       NON-CONTROLLING INTERESTS       9,389,809       8       9,007,721       7       9,023,154       7         3XXX       Total equity       41,884,313       35       40,547,264       32       40,984,684       33				2				
3310       Legal reserve       3,729,018       3       3,729,018       3       3,729,018       3       3,611,319       3         3320       Special reserve       2,657,978       2       2,657,978       2       2,619,569       2         3350       Unappropriated earnings       3,586,879       3       2,798,561       2       2,752,677       2         300       Total retained earnings       9,973,875       8       9,185,557       7       8,983,565       7         3400       Other equity       5,107,282       4       4,940,666       4       5,564,645       5         3500       Treasury shares       (       97,110)       -       (       97,110)       -       (       97,110)       -       (       97,110)       -       (       97,110)       -       (       97,110)       -       (       97,110)       -       (       97,110)       -       (       97,110)       -       (       97,110)       -       (       97,110)       -       (       97,110)       -       (       97,110)       -       31,539,543       25       31,961,530       26         36XX       NON-CONTROLLING INTERESTS       9,389,809 <t< td=""><td>3200</td><td></td><td>3,341,051</td><td>3</td><td>3,341,024</td><td>3</td><td>3,341,024</td><td>3</td></t<>	3200		3,341,051	3	3,341,024	3	3,341,024	3
3320       Special reserve       2,657,978       2       2,657,978       2       2,619,569       2         3350       Unappropriated earnings       3,586,879       3       2,798,561       2       2,752,677       2         3300       Total retained earnings       9,973,875       8       9,185,557       7       8,983,565       7         3400       Other equity       5,107,282       4       4,940,666       4       5,564,645       5         3500       Treasury shares       (       97,110       -       (       97,110       -         31XX       Total equity attributable to owners of the Company       32,494,504       27       31,539,543       25       31,961,530       26         36XX       NON-CONTROLLING INTERESTS       9,389,809       8       9,007,721       7       9,023,154       7         3XXX       Total equity       41,884,313       35       40,547,264       32       40,984,684       33	2210		2 720 018	2	2 720 019	2	2 611 210	2
3350       Unappropriated earnings       3,586,879       3       2,798,561       2       2,752,677       2         3300       Total retained earnings       9,973,875       8       9,185,557       7       8,983,565       7         3400       Other equity       5,107,282       4       4,940,666       4       5,564,645       5         3500       Treasury shares       (97,110)       -       (97,110)       -       (97,110)       -       (97,110)       -       (97,110)       -       (97,110)       -       (97,110)       -       (197,110)       (								
3500 31XXTreasury shares Total equity attributable to owners of the Company $(-97,110)$ $32,494,504$ $-$ $27$ $(-97,110)$ $31,539,543$ $-$ $25$ $(-97,110)$ $31,961,530$ $-$ $26$ 36XXNON-CONTROLLING INTERESTS $-9,389,809$ $41,884,313$ $-8$ $35$ $-9,007,721$ $40,547,264$ $-7$ $32$ $-9,023,154$ $40,984,684$ $-7$ $33$		•				2		2
3500 31XXTreasury shares Total equity attributable to owners of the Company $(-97,110)$ $32,494,504$ $-$ $27$ $(-97,110)$ $31,539,543$ $-$ $25$ $(-97,110)$ $31,961,530$ $-$ $26$ 36XXNON-CONTROLLING INTERESTS $-9,389,809$ $41,884,313$ $-8$ $35$ $-9,007,721$ $40,547,264$ $-7$ $32$ $-9,023,154$ $40,984,684$ $-7$ $33$				8				<u> </u>
3500 31XXTreasury shares Total equity attributable to owners of the Company $(-97,110)$ $32,494,504$ $-$ $27$ $(-97,110)$ $31,539,543$ $-$ $25$ $(-97,110)$ $31,961,530$ $-$ $26$ 36XXNON-CONTROLLING INTERESTS $-9,389,809$ $41,884,313$ $-8$ $35$ $-9,007,721$ $40,547,264$ $-7$ $32$ $-9,023,154$ $40,984,684$ $-7$ $33$				4		4		5
31XX       Total equity attributable to owners of the Company       32,494,504       27       31,539,543       25       31,961,530       26         36XX       NON-CONTROLLING INTERESTS       9,389,809       8       9,007,721       7       9,023,154       7         3XXX       Total equity       41,884,313       35       40,547,264       32       40,984,684       33				<u> </u>		<u> </u>		
3XXX     Total equity     41,884,313     35     40,547,264     32     40,984,684     33		•		27				26
	36XX	NON-CONTROLLING INTERESTS	9,389,809	8	9,007,721	7	9,023,154	7
TOTAL <u>\$120,776,922</u> <u>100</u> <u>\$126,942,943</u> <u>100</u> <u>\$125,265,162</u> <u>100</u>	3XXX	Total equity	41,884,313	35	40,547,264	32	40,984,684	33
		TOTAL	<u>\$120,776,922</u>	_100	<u>\$126,942,943</u>	_100	<u>\$125,265,162</u>	100

(Concluded)

## FAR EASTERN DEPARTMENT STORES, LTD. AND SUBSIDIARIES

#### CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

#### Year ended Mar. 31, 2023 and 2022

#### (In thousands of New Taiwan Dollars, Expect Par Value)

		2023 Year ended Mar. 31		2022 Year ended Mar. 31		
Code		Amount	%	Amount	%	
4000	REVENUE	\$ 9,285,620	100	\$ 9,062,173	100	
5000	COSTS	4,121,446	44	4,260,709	47	
5900	GROSS PROFIT	5,164,174	56	4,801,464	53	
	OPERATING EXPENSES					
6100	Selling	196,596	2	212,433	2	
6200	General and administrative	3,309,006	36	3,348,367	37	
6450	Expected credit loss (Gain)	6,348		11		
6000	Total operating expenses	3,511,950	38	3,560,811	39	
6900	OPERATING INCOME	1,652,224	18	1,240,653	14	
	NON-OPERATING INCOME AND EXPENSES					
7100	Interest income	42,693	-	16,781	-	
7020	Other gains and losses	271	-	32,007	-	
7050	Finance costs	( 227,141)	( 2)	( 208,127)	( 2)	
7060	Share of profit (loss) of associates accounted for					
7000	using equity method Total Non-operating	33,984	<u> </u>	( <u>47,309</u> )	<u> </u>	
7000	income and expenses	( <u>150,193</u> )	( <u>2</u> )	( <u>206,648</u> )	( <u>2</u> )	
7900	Profit BEFORE INCOME TAX	1,502,031	16	1,034,005	12	
7950	INCOME TAX EXPENSE	330,188	<u>     4</u>	246,871	3	
8200	NET Profit	1,171,843	12	787,134	9	

(Continued)

(Continued)

		2023 Year ended Ma	ar. 31	2022 Year ended Mar. 31		
Code		Amount	%	Amount	<u>%</u>	
	OTHER COMPREHENSIVE INCOME (LOSS) Items that will not be reclassified subsequently to profit or loss:					
8316	Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income	\$ 149,892	2	\$ 376,375	4	
8320	Share of other comprehensive income of associates accounted for using the equity method	9,319		(3,614)	<u> </u>	
8310	Items that may be reclassified subsequently to profit or loss:	159,211	2	372,761	<u>4</u>	
8361	Exchange differences on translating the financial statements of foreign	( 2.0/0)		( 10 700)		
8370	operations Share of other comprehensive (loss) income of associates accounted for using the	( 3,069)	-	( 49,790)	-	
	equity method	9,033		39,368		
8360		5,964		( <u>10,422</u> )		
8300	Other comprehensive					
	income , net of income tax	165,175	2	362,339	4	
8500	COMPREHENSIVE INCOME	<u>\$ 1,337,018</u>	<u>    14    </u>	<u>\$ 1,149,473</u>	<u>13</u>	
8600	NET PROFIT ATTRIBUTED TO:					
8610	Owners of the Company	\$ 788,174	9	\$ 536,127	6	
8620	Non-controlling interests	<u>383,669</u> <u>\$1,171,843</u>	<u>4</u> <u>13</u>	<u>251,007</u> <u>\$787,134</u>	<u>3</u> 9	
8700	CONPREHENSIVE INCOME ATTRIBUTABLE TO:					
8710	Owners of the Company	\$ 954,934	10	\$ 912,858	10	
8720	Non-controlling interests	<u>382,084</u> <u>\$ 1,337,018</u>	$\frac{4}{14}$	<u>236,615</u> <u>\$ 1,149,473</u>	$\frac{3}{13}$	
	EARNINGS PER SHARE	• • - •		<b>L</b>		
9750 9850	Basic Diluted	<u>\$ 0.56</u> <u>\$ 0.56</u>		<u>\$ 0.38</u> <u>\$ 0.38</u>		

(Concluded)

# FAR EASTERN DEPARTMENT STORES, LTD. AND SUBSIDIARIES

#### CONSOLIDATED STATEMENTS OF CASH FLOWS

#### Year ended Mar. 31, 2023 and 2022

#### (In thousands of New Taiwan Dollars)

Code		Year	2023 ended Mar. 31	Year	2022 ended Mar. 31
	CASH FLOWS FROM (USED IN) OPERATING				
	ACTIVITIES				
A00010	Profit before income tax	\$	1,502,031	\$	1,034,005
A20010	Adjustments to reconcile profit(loss)				
A20100	Depreciation expense		1,277,836		1,364,053
A20200	Amortization expense		14,960		19,222
A20300	Expected credit loss (gain) recognized on receivables		6,348		11
A20400	Net loss (gain) on financial assets and liabilities at fair value through profit		`		
	or loss	(	2,805)		3,408
A20900	Finance costs		227,141		208,127
A24600	Loss (gain) on fair value adjustment of investment property		12,537		5,277
A29900	Amortization of prepayments		1,473		13,351
A21200	Interest income	(	42,693)	(	16,781)
A22300	Share of loss (profit) of associates accounted for using equity method	(	33,984)		47,309
A22500	Loss (gain) on disposal of property, plant and equipment		804		1,209
A23100	Loss (gain) on disposal of investments		529		-
A23800	Unrealized loss (gain) on physical and slow-moving inventories	(	12,006)	(	2,574)
A29900	Lease liabilities concessions		-	(	10,652)
A30000	Net changes in operating assets and liabilities				
A31115	Decrease (increase) in financial assets at fair value through profit or loss, measured at fair value		6,393	(	4,049)
A31130	Notes receivable	(	1,333)	(	1,555)
A31150	Accounts receivable	(	433,299	(	537,395
A31160	Notes and accounts receivable due from related parties		70,817		92,298
A31180	Other receivables		252,677		38,903
A31200	Inventories	(	106,123)	(	202,774)
A31230	Prepayments	(	83,357)	(	161,109)
A31240	Other current assets	(	3,549	(	7,823)
				`	/

 $(\ {\tt Continued}\ )$ 

## (Continued)

		2023			2022	
Code		Year	r ended Mar. 31	Yea	r ended Mar. 31	
A32125	Contract liability- current	(\$	477,122)	(\$	7,990)	
A32130	Notes payable		-	(	1,936)	
A32150	Accounts payable	(	5,499,951)	(	5,086,628)	
A32160	Notes and accounts payable to related parties	(	49,281)	(	43,488)	
A32180	Other payables	(	355,990)	(	534,915)	
A32210	Advance receipts	,	35,547	,	108,946	
A32230	Other current liabilities	(	6,874)		3,838	
A32240	Net defined benefit assets	Ì	22,268)	(	9,947)	
A32240	Net defined benefit liabilities	Ì	26,063)	Ì	23,357)	
A33000	Cash inflow (outflow) generated from operations	(	2,873,909)	(	2,638,226)	
A33100	Interest received	``	40,381	(	20,730	
A33300	Interest paid	(	214,952)	(	177,670)	
A33500	Income tax paid	í	2,889)	(	1,127)	
AAAA	Net cash flows from (used in) operating	(	<u> </u>	(	)	
1 11 11 11 1	activities	(	3,051,369)	(_	2,796,293)	
	CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES					
B00010 B00020	Purchase of financial assets at fair value through other comprehensive income Proceeds from sale of financial assets at fair	(	1,768)	(	14,974)	
	value through other comprehensive income		1,755		2,683	
B00040	Purchase of financial assets at amortized cost	(	1,311,675)	(	1,613,641)	
B00050	Proceeds from disposal of financial assets at	,		,	,	
	amortized cost	,	1,453,843	,	2,249,882	
B02700	Acquisition of property, plant and equipment	(	551,705)	(	468,244)	
B02800	Proceeds from disposal of property, plant and equipment		3		20	
B04500	Acquisition of intangible assets	(	15,340)	(	18,554)	
B05350	Acquisition of Right-of-use assets	í	1,118)	(	45,565)	
B05400	Acquisition of investment properties	(	585)	(	602)	
B06700	Increase (decrease) in other non-current	(	000)	(		
BBBB	assets Net cash flows from (used in) investing	(	2,239)	(_	1,084)	
עעעע	activities Cash flows from (used in) financing activities	(	428,829)	-	<u>89,921</u>	
C00100	Proceeds from short-term borrowings				10 ( ( ( 040	
C00100	<b>-</b>		24,302,569		19,666,948	
C00200	Repayments of short-term borrowings	(	26,583,152)	(	19,150,390)	
C00500	Proceeds from short-term bills payable	,	3,112,451	,	4,714,242	
C00600	Repayments of short-term bills payable	(	3,266,114)	(	5,997,468)	
C01600	Proceeds from long-term borrowings		26,885,373	,	27,890,009	
C01700	Repayments of long-term borrowings	(	24,950,000)	(	29,600,000)	
( Contin	ued)					

(Contir	nued)		
C04020	Repayment of the principal portion of lease liabilities	( 837,037)	( 915,991)
C04400	Decrease in other non-current liabilities	\$ 39,872	\$ 2,672
CCCC	Net cash flows from (used in) financing activities	(	(3,389,978)
DDDD	Effect of exchange rate changes on cash and cash equivalents	2,674	60,978
EEEE	Net decrease in cash and cash equivalents	( 4,773,562)	( 6,035,372)
E00100	Cash and cash equivalents at beginning of period	17,254,680	19,532,090
E00200	Cash and cash equivalents at end of period	<u>\$12,481,118</u>	<u>\$13,496,718</u>

(Concluded)