

FAR EASTERN DEPARTMENT STORES, LTD. AND SUBSIDIARIES  
CONSOLIDATED BALANCE SHEETS

Sep. 30, 2022, Dec. 31, 2021 and Sep. 30, 2021

(In thousands of New Taiwan Dollars, Except Par Value)

| Code  | Assets  | 2022/9/30 (Reviewed)  |            | 2021/12/31 (Audited)  |            | 2021/9/30 (Reviewed)  |            |
|---|---|-----------------------|------------|-----------------------|------------|-----------------------|------------|
|   |   | Amount                | %          | Amount                | %          | Amount                | %          |
| <b>CURRENT ASSETS</b>                               |   |                       |            |                       |            |                       |            |
| 1100  | Cash and cash equivalents   | \$ 11,600,005         | 10         | \$ 19,532,090         | 15         | \$ 10,499,005         | 9          |
| 1110  | Financial assets at fair value through profit or loss - current                 | 431,676               | -          | 434,650               | -          | 432,518               | -          |
| 1120  | Financial assets at fair value through other comprehensive income - current     | 293,468               | -          | 262,709               | -          | 254,157               | -          |
| 1136  | Financial assets at amortized cost - current                                    | 577,610               | 1          | 1,184,222             | 1          | 1,237,266             | 1          |
| 1150  | Notes receivable  | 777                   | -          | 671                   | -          | 7,681                 | -          |
| 1170  | Trade receivables   | 716,946               | 1          | 1,178,651             | 1          | 649,703               | 1          |
| 1180  | Trade receivables from related parties  | 87,363                | -          | 169,643               | -          | 83,718                | -          |
| 1200  | Other receivables   | 779,542               | 1          | 904,572               | 1          | 569,221               | 1          |
| 1220  | Current tax assets  | 4,315                 | -          | 991                   | -          | 31,995                | -          |
| 130X  | Inventories   | 2,691,861             | 2          | 2,441,255             | 2          | 2,938,652             | 2          |
| 1429  | Prepayments   | 349,601               | -          | 265,776               | -          | 343,450               | -          |
| 1470  | Other current assets  | 51,095                | -          | 60,485                | -          | 58,776                | -          |
| 11XX  | Total current assets  | <u>17,584,259</u>     | <u>15</u>  | <u>26,435,715</u>     | <u>20</u>  | <u>17,106,142</u>     | <u>14</u>  |
| <b>NONCURRENT ASSETS</b>                            |   |                       |            |                       |            |                       |            |
| 1517  | Financial assets at fair value through other comprehensive income - non-current | 4,577,294             | 4          | 4,815,595             | 4          | 4,866,064             | 4          |
| 1535  | Financial assets at amortized cost - non-current                                | 123,200               | -          | 123,000               | -          | 123,000               | -          |
| 1550  | Investments accounted for using the equity method                               | 9,848,283             | 8          | 10,151,421            | 8          | 10,157,201            | 8          |
| 1600  | Property, plant and equipment   | 33,500,067            | 28         | 33,782,868            | 26         | 33,647,086            | 27         |
| 1755  | Right-of-use assets   | 40,765,001            | 34         | 39,551,296            | 30         | 40,604,473            | 33         |
| 1760  | Investment properties   | 8,954,580             | 7          | 8,978,133             | 7          | 8,949,056             | 7          |
| 1780  | Intangible assets   | 2,406,281             | 2          | 2,428,534             | 2          | 2,877,299             | 2          |
| 1840  | Deferred tax assets   | 551,340               | -          | 597,004               | 1          | 514,270               | 1          |
| 1975  | Net defined benefit assets  | 224,367               | -          | 196,769               | -          | 221,365               | -          |
| 1985  | Long-term prepayments for lease   | -                     | -          | 1,844,391             | 1          | 1,809,100             | 2          |
| 1990  | Other non-current assets  | 2,047,626             | 2          | 1,822,585             | 1          | 1,842,297             | 2          |
| 15XX  | Total noncurrent assets   | <u>102,998,039</u>    | <u>85</u>  | <u>104,291,596</u>    | <u>80</u>  | <u>105,611,211</u>    | <u>86</u>  |
| 1XXX  | TOTAL   | <u>\$ 120,582,298</u> | <u>100</u> | <u>\$ 130,727,311</u> | <u>100</u> | <u>\$ 122,717,353</u> | <u>100</u> |
| <b>LIABILITIES AND EQUITY</b>                       |   |                       |            |                       |            |                       |            |
| <b>CURRENT LIABILITIES</b>                          |   |                       |            |                       |            |                       |            |
| 2100  | Short-term borrowings   | \$ 12,002,835         | 10         | \$ 9,868,799          | 8          | \$ 12,845,369         | 11         |
| 2110  | Short-term bills payable  | 2,294,281             | 2          | 3,190,706             | 3          | 2,642,701             | 2          |
| 2130  | Contract liabilities - current  | 9,453,563             | 8          | 9,659,984             | 7          | 8,698,380             | 7          |
| 2150  | Notes payable   | 3,770                 | -          | 5,830                 | -          | 5,900                 | -          |
| 2170  | Trade payables  | 11,837,725            | 10         | 16,806,804            | 13         | 10,111,788            | 8          |
| 2180  | Trade payables to related parties   | 66,249                | -          | 96,397                | -          | 21,998                | -          |
| 2219  | Other payables  | 3,583,231             | 3          | 3,768,878             | 3          | 3,351,881             | 3          |
| 2230  | Current tax liabilities   | 364,674               | -          | 470,027               | -          | 131,938               | -          |
| 2250  | Provisions - current  | 3,000                 | -          | 3,000                 | -          | 3,000                 | -          |
| 2280  | Lease liabilities - current   | 3,193,935             | 3          | 3,189,336             | 3          | 3,285,007             | 3          |
| 2310  | Advance receipts  | 532,492               | -          | 517,771               | -          | 467,734               | -          |
| 2322  | Current portion of long-term borrowings   | 5,360,000             | 5          | -                     | -          | 299,881               | -          |
| 2399  | Other current liabilities   | 391,673               | -          | 395,085               | -          | 410,179               | -          |
| 21XX  | Total current liabilities   | <u>49,087,428</u>     | <u>41</u>  | <u>47,972,617</u>     | <u>37</u>  | <u>42,275,756</u>     | <u>34</u>  |
| <b>NONCURRENT LIABILITIES</b>                       |   |                       |            |                       |            |                       |            |
| 2540  | Long-term borrowings  | 7,540,000             | 6          | 17,589,721            | 13         | 15,219,604            | 12         |
| 2550  | Provisions - non-current  | 25,443                | -          | 25,272                | -          | 25,216                | -          |
| 2570  | Deferred tax liabilities  | 2,307,755             | 2          | 2,295,710             | 2          | 2,366,133             | 2          |
| 2580  | Lease liabilities - non-current   | 20,992,453            | 17         | 21,763,708            | 17         | 22,372,239            | 18         |
| 2640  | Net defined benefit liabilities   | 671,103               | 1          | 718,441               | 1          | 704,118               | 1          |
| 2670  | Other non-current liabilities   | 512,096               | -          | 526,684               | -          | 544,576               | 1          |
| 25XX  | Total non-current liabilities   | <u>32,048,850</u>     | <u>26</u>  | <u>42,919,536</u>     | <u>33</u>  | <u>41,231,886</u>     | <u>34</u>  |
| 2XXX  | Total liabilities   | <u>81,136,278</u>     | <u>67</u>  | <u>90,892,153</u>     | <u>70</u>  | <u>83,507,642</u>     | <u>68</u>  |
| <b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY</b> |   |                       |            |                       |            |                       |            |
| Share Capital                                       |   |                       |            |                       |            |                       |            |
| 3110  | Ordinary share  | 14,169,406            | 12         | 14,169,406            | 11         | 14,169,406            | 11         |
| 3200  | Capital surplus   | 3,341,024             | 3          | 3,340,982             | 3          | 3,340,982             | 3          |
| Retained earnings                                   |   |                       |            |                       |            |                       |            |
| 3310  | Legal reserve   | 3,729,018             | 3          | 3,611,319             | 3          | 3,611,319             | 3          |
| 3320  | Special reserve   | 2,657,978             | 2          | 2,619,569             | 2          | 2,619,569             | 2          |
| 3350  | Unappropriated earnings   | 2,086,090             | 2          | 2,216,433             | 1          | 1,943,733             | 2          |
| 3300  | Total retained earnings   | 8,473,086             | 7          | 8,447,321             | 6          | 8,174,621             | 7          |
| 3400  | Other equity  | 4,843,036             | 4          | 5,188,031             | 4          | 5,148,521             | 4          |
| 3500  | Treasury stock  | (97,110)              | -          | (97,110)              | -          | (97,110)              | -          |
| 31XX  | Total equity attributable to owners of the Company                              | <u>30,729,442</u>     | <u>26</u>  | <u>31,048,630</u>     | <u>24</u>  | <u>30,736,420</u>     | <u>25</u>  |
| 36XX  | NON-CONTROLLING INTERESTS   | <u>8,716,578</u>      | <u>7</u>   | <u>8,786,528</u>      | <u>6</u>   | <u>8,473,291</u>      | <u>7</u>   |
| 3XXX  | Total equity  | <u>39,446,020</u>     | <u>33</u>  | <u>39,835,158</u>     | <u>30</u>  | <u>39,209,711</u>     | <u>32</u>  |
| TOTAL   |   | <u>\$ 120,582,298</u> | <u>100</u> | <u>\$ 130,727,311</u> | <u>100</u> | <u>\$ 122,717,353</u> | <u>100</u> |

**FAR EASTERN DEPARTMENT STORES, LTD. AND SUBSIDIARIES**

**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**

From Jul. 1 to Sep 30, 2022 and 2021, and Year ended Sep 30, 2022 and 2021

(In thousands of New Taiwan Dollars, Except Par Value)

| Code |  | From Jul. 1 to Sep 30,<br>2022 |             | From Jul. 1 to Sep 30,<br>2021 |             | Year ended Sep 30,<br>2022 |             | Year ended Sep 30,<br>2021 |           |
|------|--|--------------------------------|-------------|--------------------------------|-------------|----------------------------|-------------|----------------------------|-----------|
|      |  | Amount                         | %           | Amount                         | %           | Amount                     | %           | Amount                     | %         |
| 4000 | OPERATING REVENUE  | \$ 8,226,357                   | 100         | \$ 7,035,653                   | 100         | \$ 24,433,296              | 100         | \$ 23,461,177              | 100       |
| 5000 | OPERATING COSTS  | <u>3,579,457</u>               | <u>44</u>   | <u>3,581,182</u>               | <u>51</u>   | <u>11,059,624</u>          | <u>45</u>   | <u>11,844,179</u>          | <u>51</u> |
| 5900 | GROSS PROFIT   | <u>4,646,900</u>               | <u>56</u>   | <u>3,454,471</u>               | <u>49</u>   | <u>13,373,672</u>          | <u>55</u>   | <u>11,616,998</u>          | <u>49</u> |
|      | OPERATING EXPENSES   |                                |             |                                |             |                            |             |                            |           |
| 6100 | Selling and marketing expenses   | 158,543                        | 2           | 130,901                        | 2           | 530,534                    | 3           | 467,162                    | 2         |
| 6200 | General and administrative expenses  | 3,475,216                      | 42          | 2,998,726                      | 42          | 10,298,924                 | 42          | 9,451,402                  | 40        |
| 6450 | Expected credit loss (gain)  | <u>5,802</u>                   | <u>-</u>    | <u>( 80)</u>                   | <u>-</u>    | <u>5,874</u>               | <u>-</u>    | <u>1,230</u>               | <u>-</u>  |
| 6000 | Total operating expenses   | <u>3,639,561</u>               | <u>44</u>   | <u>3,129,547</u>               | <u>44</u>   | <u>10,835,332</u>          | <u>45</u>   | <u>9,919,794</u>           | <u>42</u> |
| 6900 | OPERATING PROFIT   | <u>1,007,339</u>               | <u>12</u>   | <u>324,924</u>                 | <u>5</u>    | <u>2,538,340</u>           | <u>10</u>   | <u>1,697,204</u>           | <u>7</u>  |
|      | NONOPERATING INCOME AND EXPENSES   |                                |             |                                |             |                            |             |                            |           |
| 7100 | Interest income  | 23,172                         | -           | 11,825                         | -           | 57,885                     | -           | 41,402                     | -         |
| 7010 | Other income   | 356,193                        | 4           | 318,747                        | 4           | 357,003                    | 1           | 318,747                    | 2         |
| 7020 | Other gains and losses   | 37,696                         | 1           | ( 7,817)                       | -           | 164,978                    | 1           | 34,476                     | -         |
| 7050 | Finance costs  | ( 217,004)                     | ( 2)        | ( 201,207)                     | ( 3)        | ( 637,013)                 | ( 3)        | ( 598,808)                 | ( 2)      |
| 7060 | Share of profit (loss) of associates<br>accounted for using equity method  | <u>17,553</u>                  | <u>-</u>    | <u>( 22,560)</u>               | <u>-</u>    | <u>( 115,238)</u>          | <u>-</u>    | <u>82,945</u>              | <u>-</u>  |
| 7000 | NONOPERATING INCOME AND EXPENSES   | <u>217,610</u>                 | <u>3</u>    | <u>98,988</u>                  | <u>1</u>    | <u>( 172,385)</u>          | <u>( 1)</u> | <u>( 121,238)</u>          | <u>-</u>  |
| 7900 | INCOME BEFORE INCOME TAX   | 1,224,949                      | 15          | 423,912                        | 6           | 2,365,955                  | 9           | 1,575,966                  | 7         |
| 7950 | INCOME TAX EXPENSE   | <u>208,363</u>                 | <u>3</u>    | <u>42,950</u>                  | <u>1</u>    | <u>550,098</u>             | <u>2</u>    | <u>307,498</u>             | <u>2</u>  |
| 8200 | NET INCOME   | <u>1,016,586</u>               | <u>12</u>   | <u>380,962</u>                 | <u>5</u>    | <u>1,815,857</u>           | <u>7</u>    | <u>1,268,468</u>           | <u>5</u>  |
|      | OTHER COMPREHENSIVE INCOME   |                                |             |                                |             |                            |             |                            |           |
|      | Components of other comprehensive<br>income that will not be reclassified to<br>profit or loss   |                                |             |                                |             |                            |             |                            |           |
| 8316 | Unrealized gains (losses) from<br>investments in equity<br>instruments measured at fair<br>value through other<br>comprehensive income | ( 290,731)                     | ( 3)        | ( 442,460)                     | ( 6)        | ( 230,143)                 | ( 1)        | 207,193                    | 1         |
| 8320 | Share of other comprehensive<br>income of associates and joint<br>ventures accounted for using<br>equity method                        | <u>( 27,112)</u>               | <u>-</u>    | <u>963</u>                     | <u>-</u>    | <u>( 91,572)</u>           | <u>-</u>    | <u>9,596</u>               | <u>-</u>  |
| 8310 |  | <u>( 317,843)</u>              | <u>( 3)</u> | <u>( 441,497)</u>              | <u>( 6)</u> | <u>( 321,715)</u>          | <u>( 1)</u> | <u>216,789</u>             | <u>1</u>  |
|      | Components of other comprehensive<br>income that will be reclassified to<br>profit or loss   |                                |             |                                |             |                            |             |                            |           |
| 8361 | Other comprehensive income,<br>before tax, exchange differences<br>on translation  | ( 1,038)                       | -           | 6,001                          | -           | ( 52,032)                  | -           | 23,936                     | -         |
| 8370 | Share of other comprehensive<br>income of associates accounted<br>for using equity method  | <u>8,647</u>                   | <u>-</u>    | <u>( 6,873)</u>                | <u>-</u>    | <u>5,515</u>               | <u>-</u>    | <u>( 21,064)</u>           | <u>-</u>  |
| 8360 |  | <u>7,609</u>                   | <u>-</u>    | <u>( 872)</u>                  | <u>-</u>    | <u>( 46,517)</u>           | <u>-</u>    | <u>2,872</u>               | <u>-</u>  |
| 8300 | Total other comprehensive income,<br>net   | <u>( 310,234)</u>              | <u>( 3)</u> | <u>( 442,369)</u>              | <u>( 6)</u> | <u>( 368,232)</u>          | <u>( 1)</u> | <u>219,661</u>             | <u>1</u>  |
| 8500 | COMPREHENSIVE INCOME   | <u>\$ 706,352</u>              | <u>9</u>    | <u>( \$ 61,407)</u>            | <u>( 1)</u> | <u>\$ 1,447,625</u>        | <u>6</u>    | <u>\$ 1,488,129</u>        | <u>6</u>  |
| 8600 | NET INCOME ATTRIBUTED TO :   |                                |             |                                |             |                            |             |                            |           |
| 8610 | Owners of parent   | \$ 794,160                     | 9           | \$ 319,356                     | 4           | \$ 1,304,443               | 5           | \$ 896,364                 | 4         |
| 8620 | Non-controlling interests  | <u>222,426</u>                 | <u>3</u>    | <u>61,606</u>                  | <u>1</u>    | <u>511,414</u>             | <u>2</u>    | <u>372,104</u>             | <u>1</u>  |
|      |  | <u>\$ 1,016,586</u>            | <u>12</u>   | <u>\$ 380,962</u>              | <u>5</u>    | <u>\$ 1,815,857</u>        | <u>7</u>    | <u>\$ 1,268,468</u>        | <u>5</u>  |
| 8700 | COMPREHENSIVE INCOME CONTRIBUTED TO :  |                                |             |                                |             |                            |             |                            |           |
| 8710 | Owners of parent   | \$ 483,756                     | 6           | ( \$ 124,772)                  | ( 2)        | \$ 956,017                 | 4           | \$ 1,098,944               | 5         |
| 8720 | Non-controlling interests  | <u>222,596</u>                 | <u>3</u>    | <u>63,365</u>                  | <u>1</u>    | <u>491,608</u>             | <u>2</u>    | <u>389,185</u>             | <u>1</u>  |
|      |  | <u>\$ 706,352</u>              | <u>9</u>    | <u>( \$ 61,407)</u>            | <u>( 1)</u> | <u>\$ 1,447,625</u>        | <u>6</u>    | <u>\$ 1,488,129</u>        | <u>6</u>  |
|      | EARNINGS PER SHARE   |                                |             |                                |             |                            |             |                            |           |
| 9750 | Basic  | <u>\$ 0.56</u>                 |             | <u>\$ 0.23</u>                 |             | <u>\$ 0.93</u>             |             | <u>\$ 0.64</u>             |           |
| 9850 | Diluted  | <u>\$ 0.56</u>                 |             | <u>\$ 0.23</u>                 |             | <u>\$ 0.92</u>             |             | <u>\$ 0.64</u>             |           |

(Conclude)

FAR EASTERN DEPARTMENT STORES, LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

Year ended Sep. 30, 2022 and 2021

(In thousands of New Taiwan Dollars)

| Code   |  | Year ended Sep 30,<br>2022 | Year ended Sep 30,<br>2021 |
|--------|--|----------------------------|----------------------------|
|        | CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES   |                            |                            |
| A00010 | INCOME BEFORE INCOME TAX   | \$ 2,365,955               | \$ 1,575,966               |
| A20010 | Adjustments to reconcile profit(loss)  |                            |                            |
| A20100 | Depreciation expense   | 4,115,379                  | 3,927,273                  |
| A20200 | Amortization expense   | 54,662                     | 60,032                     |
| A20300 | Expected credit loss (gain)  | 5,874                      | 1,230                      |
| A20400 | Net loss (gain) on financial assets or liabilities at fair value through profit or loss              | 1,918                      | 2,296                      |
| A20900 | Finance costs  | 637,013                    | 598,808                    |
| A22800 | Loss (gain) on disposal of Intangible assets   | -                          | 28                         |
| A22900 | Gain (loss) on modifications of lease  | -                          | ( 45 )                     |
| A24600 | Loss (gain) on change in fair value of investment properties   | 24,501                     | 73,175                     |
| A29900 | Amortization of prepayments  | 31,485                     | 47,150                     |
| A21200 | Interest income  | ( 57,885 )                 | ( 41,402 )                 |
| A21300 | Dividend income  | ( 357,003 )                | ( 318,747 )                |
| A22300 | Share of loss (profit) of associates accounted for using equity method                               | 115,238                    | ( 82,945 )                 |
| A22500 | Loss (gain) on disposal of property, plant and equipment, net  | 7,429                      | 4,226                      |
| A23100 | Loss (gain) on disposal of investments   | 802                        | ( 4,330 )                  |
| A23800 | Loss for market price decline and obsolete and slow-moving inventories                               | 10,235                     | 16,238                     |
| A29900 | Lease liabilities concessions  | ( 43,665 )                 | ( 131,914 )                |
| 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 | 254                        | 19,562                     |
| A31130 | Notes receivable   | ( 106 )                    | ( 5,817 )                  |
| A31150 | Accounts receivable  | 461,111                    | ( 53,589 )                 |
| A31160 | Notes and accounts receivable due from related parties   | 82,896                     | 42,533                     |
| A31180 | Other receivable   | 152,931                    | 444,392                    |
| A31200 | Inventories  | ( 260,841 )                | ( 580,431 )                |

( Continued )

( Continued )

| C o d e  |   | Year ended Sep 30,<br>2022 | Year ended Sep 30,<br>2021 |
|--|---|----------------------------|----------------------------|
| A31230   | Prepayments   | ( \$ 110,973 )             | ( \$ 130,422 )             |
| A31240   | Other current assets  | 9,390                      | 45,111                     |
| A32125   | Contract liability-current  | ( 206,421 )                | 576,646                    |
| A32130   | Notes payable   | ( 2,060 )                  | ( 726 )                    |
| A32150   | Accounts payable  | ( 4,969,079 )              | ( 5,732,684 )              |
| A32160   | Notes and accounts payable to related parties   | ( 30,148 )                 | ( 46,103 )                 |
| A32180   | Other payables  | ( 439,300 )                | ( 344,098 )                |
| A32210   | Advance receipts  | 147,456                    | 72,275                     |
| A32230   | Other current liabilities   | ( 3,412 )                  | 30,781                     |
| A32240   | Net defined benefit assets  | ( 27,598 )                 | ( 15,502 )                 |
| A32240   | Net defined benefit liability   | ( <u>47,338</u> )          | ( <u>33,336</u> )          |
| A33000   | Cash inflow (outflow) generated from operations   | 1,668,700                  | 15,631                     |
| A33100   | Interests received  | 66,591                     | 41,891                     |
| A33200   | Dividend received   | 458,693                    | 413,123                    |
| A33300   | Interests paid  | ( 572,291 )                | ( 556,490 )                |
| A33500   | Income tax returned   | 214                        | 287                        |
| A33500   | Income tax paid   | ( <u>608,032</u> )         | ( <u>616,209</u> )         |
| AAAA   | Cash inflow (outflow) generated from operations   | <u>1,013,875</u>           | ( <u>701,767</u> )         |
| CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES |   |                            |                            |
| B00010   | Acquisition of financial assets at fair value through other comprehensive income            | ( 39,603 )                 | ( 21,612 )                 |
| B00020   | Proceeds from disposal of financial assets at fair value through other comprehensive income | 18,199                     | 46,241                     |
| B00040   | Acquisition of financial assets at amortized cost   | ( 2,755,186 )              | ( 2,074,049 )              |
| B00050   | Proceeds from disposal of financial assets at amortized cost                                | 3,368,288                  | 1,907,176                  |
| B01800   | Acquisition of investments accounted for using equity method                                | -                          | ( 42,358 )                 |
| B02700   | Acquisition of property, plant and equipment  | ( 1,182,589 )              | ( 1,285,369 )              |
| B02800   | Proceeds from disposal of property, plant and equipment                                     | 148                        | 118                        |
| B04500   | Acquisition of intangible assets  | ( 32,379 )                 | ( 148,663 )                |
| B05350   | Acquisition of Right-of-use assets  | ( 382,041 )                | ( 118,305 )                |
| B05400   | Acquisition of investment properties  | ( 948 )                    | ( 624 )                    |
| B06700   | Increase (decrease) in other non-current assets   | ( <u>147,239</u> )         | ( <u>239,470</u> )         |
| BBBB   | Net cash flows from (used in) investing activities  | ( <u>1,153,350</u> )       | ( <u>1,976,915</u> )       |
| Cash flows from (used in) financing activities |   |                            |                            |
| C00100   | Increase in short-term loans  | 91,664,538                 | 77,571,795                 |
| C00200   | Decrease in short-term loans  | ( 89,690,275 )             | ( 73,705,473 )             |

( Continued )

(Continued)

| <u>C o d e</u> |  | <u>Year ended Sep 30,<br/>2022</u> | <u>Year ended Sep 30,<br/>2021</u> |
|----------------|--|------------------------------------|------------------------------------|
| C00500         | Increase in short-term notes and bills payable               | \$ 16,770,228                      | \$ 16,980,270                      |
| C00600         | Decrease in short-term notes and bills payable               | ( 17,666,653 )                     | ( 18,066,572 )                     |
| C01600         | Proceeds from long-term debt                                 | 81,860,279                         | 95,879,724                         |
| C01700         | Repayment of long-term debt                                  | ( 86,550,000 )                     | ( 95,800,000 )                     |
| C04020         | Repayment of the principal portion of lease liabilities      | ( 2,394,912 )                      | ( 2,375,090 )                      |
| C04400         | Decrease in other non-current liabilities                    | ( 17,510 )                         | ( 24,064 )                         |
| C04500         | Dividends paid by parent company                             | ( 1,272,739 )                      | ( 1,556,227 )                      |
| C05800         | Dividends paid to non-controlling interests                  | ( <u>554,934</u> )                 | ( <u>495,016</u> )                 |
| CCCC           | Net cash flows from (used in) financing activities           | ( <u>7,851,978</u> )               | ( <u>1,590,653</u> )               |
| DDDD           | Effect of exchange rate changes on cash and cash equivalents | <u>59,368</u>                      | ( <u>23,094</u> )                  |
| EEEE           | Net increase (decrease) in cash and cash equivalents         | ( 7,932,085 )                      | ( 4,292,429 )                      |
| E00100         | Cash and cash equivalents at beginning of period             | <u>19,532,090</u>                  | <u>14,791,434</u>                  |
| E00200         | Cash and cash equivalents at end of period                   | <u>\$ 11,600,005</u>               | <u>\$ 10,499,005</u>               |

(Concluded)