

2478 TA-I TECHNOLOGY CO.,LTD  
2023Q4 Consolidated Financial Report

Unit: NT\$ thousands

Balance Sheet			
Code	Accounting Title	2023/12/31	2022/12/31
	Assets		
	Current assets		
1100	Cash and cash equivalents	1,721,069	1,570,200
1101	Cash on hand	445	344
1103	Cash in banks	1,720,624	1,569,856
1110	Current financial assets at fair value through profit or loss	43,409	43,098
1136	Current financial assets at amortised cost	39,446	92,718
1150	Notes receivable, net	1,656	7,505
1170	Accounts receivable, net	1,216,913	1,214,614
1180	Accounts receivable due from related parties, net	18,015	14,012
1200	Other receivables	42,068	25,732
1220	Current tax assets	22,542	5,316
130X	Current inventories	1,940,803	2,138,878
1300	Inventories, merchandising business	60,152	54,687
1301	Merchandise inventory	9,738	6,481
1308	Goods in transit	51,183	48,743
1309	Allowance for inventory valuation losses	(769)	(537)
1310	Inventories, manufacturing business	1,880,651	2,084,191
1311	Current finished goods	473,600	570,320
1314	Current work in progress	959,559	1,042,115
1315	Current raw materials	525,253	536,772
1316	Supplies	49,275	50,685
1319	Allowance for inventory valuation losses	(127,036)	(115,701)
1410	Prepayments	89,487	94,695
1470	Other current assets	10,019	10,722
1476	Other current financial assets	10,000	10,000
1479	Other current assets, others	19	722
11XX	Total current assets	5,145,427	5,217,490
	Non-current assets		
1510	Non-current financial assets at fair value through profit or loss	0	0
1517	Non-current financial assets at fair value through other comprehensive income	0	0
1518	Non-current investments in equity instruments designated at fair value through other comprehensive income	115,500	115,500
1519	Adjustments for change in value of non-current investments in equity instruments designated at fair value through other comprehensive income	(115,500)	(115,500)
1535	Non-current financial assets at amortised cost	418,125	232,369
1537	Loss allowance, non-current financial assets at amortised cost	418,125	232,369
1600	Property, plant and equipment	3,755,165	3,496,870
1601	Land, net	1,343,414	624,507
1602	Land, cost	1,343,414	624,507
1610	Buildings and structures, net	1,213,933	1,262,789
1611	Buildings and structures, cost	1,803,236	1,800,822
1613	Accumulated depreciation, buildings and structures	(589,303)	(538,033)
1615	Machinery and equipment, net	988,080	1,247,939
1616	Machinery and equipment, cost	4,930,553	4,823,044
1618	Accumulated depreciation, machinery and equipment	(3,940,113)	(3,572,745)

1619	Accumulated impairment, machinery and equipment	(2,360)	(2,360)
1670	Transportation equipment, net	3,161	3,175
1671	Transportation equipment, cost	11,953	11,635
1673	Accumulated depreciation, transportation equipment	(8,792)	(8,460)
1690	Office equipment, net	9,619	8,767
1691	Office equipment, cost	55,512	52,019
1693	Accumulated depreciation, office equipment	(45,893)	(43,252)
1730	Leasehold improvements, net	0	0
1731	Leasehold improvements, cost	178	181
1733	Accumulated depreciation, leasehold improvements	(178)	(181)
1735	Other facilities, net	107,988	158,153
1736	Other facilities, cost	638,709	684,927
1738	Accumulated depreciation, other facilities	(530,086)	(526,139)
1739	Accumulated impairment, other facilities	(635)	(635)
1740	Unfinished construction and equipment under acceptance	88,970	191,540
1755	Right-of-use assets	72,652	61,339
175A	Right-of-use assets, land, net	71,718	58,656
175E	Right-of-use assets, transportation equipment, net	934	2,683
1780	Intangible assets	21,477	22,109
1805	Goodwill	19,563	19,563
1821	Other intangible assets, net	1,914	2,546
1822	Other intangible assets	1,914	2,546
1840	Deferred tax assets	66,501	60,484
1900	Other non-current assets	53,933	48,312
1915	Prepayments for business facilities	35,854	27,587
1920	Guarantee deposits paid	10,004	10,641
1975	Net defined benefit asset, non-current	6,291	7,321
1990	Other non-current assets, others	1,784	2,763
15XX	Total non-current assets	4,387,853	3,921,483
1XXX	Total assets	9,533,280	9,138,973
	Liabilities and equity		
	Liabilities		
	Current liabilities		
2100	Current borrowings	600,000	400,000
2130	Current contract liabilities	4,600	11,438
2170	Accounts payable	525,148	375,394
2200	Other payables	608,358	636,324
2220	Other payables to related parties	811	1,483
2230	Current tax liabilities	164,288	113,424
2280	Current lease liabilities	1,062	1,398
2300	Other current liabilities	333,180	253,745
2320	Long-term liabilities, current portion	299,580	220,879
2322	Long-term borrowings, current portion	299,580	220,879
2399	Other current liabilities, others	33,600	32,866
21XX	Total current liabilities	2,237,447	1,793,206
	Non-current liabilities		
2540	Non-current portion of non-current borrowings	680,096	751,791
2541	Long-term bank loans	680,096	751,791

2580	Non-current lease liabilities	224	1,286
25XX	Total non-current liabilities	680,320	753,077
2XXX	Total liabilities	2,917,767	2,546,283
	Equity		
	Equity attributable to owners of parent		
	Share capital		
3110	Ordinary share	1,447,313	1,447,313
3100	Total Share Capital	1,447,313	1,447,313
	Capital surplus		
3280	Capital surplus, others	1,525,472	1,525,472
3200	Total capital surplus	1,525,472	1,525,472
	Retained earnings		
3310	Legal reserve	890,500	828,302
3320	Special reserve	357,507	410,437
3350	Unappropriated retained earnings (accumulated deficit)	2,708,005	2,638,358
3351	Accumulated profit and loss	2,338,070	2,014,895
3353	Current profit and loss	369,935	623,463
3300	Total retained earnings	3,956,012	3,877,097
	Other equity interest		
3410	Exchange differences on translation of foreign financial statements	(298,277)	(242,007)
3412	Exchange differences on translation of foreign financial statements, subsidiaries accounted for using equity method	(298,277)	(242,007)
3420	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	(115,500)	(115,500)
3490	Other equity, others	0	0
3491	Other equity, unearned compensation	0	0
3400	Total other equity interest	(413,777)	(357,507)
3500	Treasury shares	(0)	(0)
31XX	Total equity attributable to owners of parent	6,515,020	6,492,375
36XX	Non-controlling interests	100,493	100,315
3XXX	Total equity	6,615,513	6,592,690
3X2X	Total liabilities and equity	9,533,280	9,138,973
3998	Equivalent issue shares of advance receipts for ordinary share	0	0
3999	Number of shares in entity held by entity and by its subsidiaries	0	0

2478 TA-I TECHNOLOGY CO.,LTD  
2023Q4 Consolidated Financial Report

Unit: NT\$ thousands    EPS Unit: NT\$

Statement of Comprehensive Income			
Code	Accounting Title	2023/1/1To12/31	2022/1/1To12/31
	Operating revenue		
	Net sales revenue		
4110	Sales revenue	4,594,781	5,022,594
4111	Sales revenue	4,594,781	5,022,594
4100	Net sales revenue	4,594,781	5,022,594
4000	Total operating revenue	4,594,781	5,022,594
	Operating costs		
	Cost of sales		
5111	Cost of sales	3,642,024	3,875,939
5110	Total cost of sales	3,642,024	3,875,939
5000	Total operating costs	3,642,024	3,875,939
5900	Gross profit (loss) from operations	952,757	1,146,655
5950	Gross profit (loss) from operations	952,757	1,146,655
	Operating expenses		
6100	Selling expenses	165,144	199,070
6200	Administrative expenses	239,693	332,160
6300	Research and development expenses	70,540	56,359
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	0
6000	Total operating expenses	475,377	587,589
6900	Net operating income (loss)	477,380	559,066
	Non-operating income and expenses		
	Interest income		
7101	Interest income from bank deposits	32,487	20,122
7102	Interest income from financial assets measured at amortised cost	19,181	9,132
7100	Total interest income	51,668	29,254
	Other income		
7190	Other income, others	27,197	27,958
7010	Total other income	27,197	27,958
	Other gains and losses		
7210	Gains on disposals of property, plant and equipment	0	1,335
7228	Profit from lease modification	3,996	0
7230	Foreign exchange gains	13,230	162,722
7235	Gains on financial assets (liabilities) at fair value through profit or loss	1,991	0
7270	Reversal of impairment loss recognised in profit or loss	0	1,352
7273	Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	1,352
7590	Miscellaneous disbursements	14,263	27,636
7610	Losses on disposals of property, plant and equipment	234	0
7625	Losses on disposals of investments	8,161	0
7630	Foreign exchange losses	0	0
7635	Losses on financial assets (liabilities) at fair value through profit or loss	0	2,056
7670	Impairment loss	0	0
7673	Impairment loss recognised in profit or loss, property, plant and equipment	0	0
7020	Other gains and losses, net	(3,441)	135,717
	Finance costs		
7510	Interest expense	20,730	11,686

7050	Finance costs, net	20,730	11,686
7000	Total non-operating income and expenses	54,694	181,243
7900	Profit (loss) from continuing operations before tax	532,074	740,309
	Tax expense (income)		
7951	Current tax expense (income)	157,951	110,643
7950	Total tax expense (income)	157,951	110,643
8000	Profit (loss) from continuing operations	374,123	629,666
8200	Profit (loss)	374,123	629,666
	Other comprehensive income		
	Components of other comprehensive income that will not be reclassified to profit or loss		
8311	Gains (losses) on remeasurements of defined benefit plans	(1,946)	(1,851)
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(389)	(371)
8310	Components of other comprehensive income that will not be reclassified to profit or loss	(1,557)	(1,480)
	Components of other comprehensive income that will be reclassified to profit or loss		
8361	Exchange differences on translation	(60,280)	57,822
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	0	0
8360	Components of other comprehensive income that will be reclassified to profit or loss	(60,280)	57,822
8300	Total other comprehensive income	(61,837)	56,342
8500	Total comprehensive income	312,286	686,008
	Profit (loss), attributable to:		
8610	Profit (loss), attributable to owners of parent	369,935	623,463
8620	Profit (loss), attributable to non-controlling interests	4,188	6,203
	Comprehensive income attributable to:		
8710	Comprehensive income, attributable to owners of parent	312,108	674,913
8720	Comprehensive income, attributable to non-controlling interests	178	11,095
	Basic earnings per share		
9750	Total basic earnings per share	2.56	4.31
	Diluted earnings per share		
9850	Total diluted earnings per share	2.54	4.27

2478 TA-I TECHNOLOGY CO.,LTD  
2023Q4 Consolidated Financial Report

Unit: NT\$ thousands

Statements of Cash Flows			
Code	Accounting Title	2023/1/1To12/31	2022/1/1To12/31
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	532,074	740,309
A10000	Profit (loss) before tax	532,074	740,309
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	572,182	566,598
A20200	Amortization expense	3,516	6,123
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(1,991)	2,056
A20900	Interest expense	20,730	11,686
A21200	Interest income	(51,668)	(29,254)
A21300	Dividend income	(23)	(29)
A21900	Share-based payments	0	1,387
A22500	Loss (gain) on disposal of property, plan and equipment	234	(1,335)
A23000	Loss (gain) on disposal of non-current assets classified as held for sale	0	0
A23100	Loss (gain) on disposal of investments	8,161	0
A23700	Impairment loss on non-financial assets	0	0
A23800	Reversal of impairment loss on non-financial assets	0	(1,352)
A24100	Unrealized foreign exchange loss (gain)	15,795	23,551
A29900	Other adjustments to reconcile profit (loss)	(3,996)	28,551
A20010	Total adjustments to reconcile profit (loss)	562,940	607,982
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31115	Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	124	6
A31130	Decrease (increase) in notes receivable	5,849	8,767
A31150	Decrease (increase) in accounts receivable	(18,947)	485,728
A31160	Decrease (increase) in accounts receivable due from related parties	(4,003)	10,149
A31180	Decrease (increase) in other receivable	(10,584)	28,682
A31200	Adjustments for decrease (increase) in inventories	198,075	121,462
A31230	Decrease (increase) in prepayments	5,208	43,785
A31240	Adjustments for decrease (increase) in other current assets	703	1,711
A31990	Decrease (increase) in other operating assets	(916)	(891)
A31000	Total changes in operating assets	175,509	699,399
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	(6,838)	(3,101)
A32150	Increase (decrease) in accounts payable	162,507	(513,350)
A32180	Increase (decrease) in other payable	(19,424)	(282,655)
A32190	Increase (decrease) in other payable to related parties	(672)	91
A32230	Adjustments for increase (decrease) in other current liabilities	734	6,705
A32240	Increase (decrease) in net defined benefit liability	0	0
A32000	Total changes in operating liabilities	136,307	(792,310)
A30000	Total changes in operating assets and liabilities	311,816	(92,911)
A20000	Total adjustments	874,756	515,071
A33000	Cash inflow (outflow) generated from operations	1,406,830	1,255,380
A33100	Interest received	45,916	19,919
A33200	Dividends received	23	29

A33300	Interest paid	(19,651)	(11,380)
A33500	Income taxes refund (paid)	(129,941)	(174,979)
AAAA	Net cash flows from (used in) operating activities	1,303,177	1,088,969
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(132,484)	(194,917)
B02700	Acquisition of property, plant and equipment	(818,190)	(524,398)
B02800	Proceeds from disposal of property, plant and equipment	909	2,462
B03700	Increase in refundable deposits	637	4,971
B04500	Acquisition of intangible assets	(1,919)	(436)
B05350	Acquisition of use-of-right assets	(58,745)	(6,549)
B06700	Increase in other non-current assets	0	(711)
B07100	Increase in prepayments for business facilities	(31,388)	(17,268)
B09900	Other investing activities	40,914	0
BBBB	Net cash flows from (used in) investing activities	(1,000,266)	(736,846)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	3,400,000	2,903,600
C00200	Decrease in short-term loans	(3,200,000)	(3,004,800)
C01600	Proceeds from long-term debt	700,000	500,000
C01700	Repayments of long-term debt	(692,994)	(400,000)
C04020	Payments of lease liabilities	(1,398)	(3,447)
C04500	Cash dividends paid	(289,463)	(578,925)
C05100	Treasury shares sold to employees	0	19,569
C05800	Change in non-controlling interests	0	(3,113)
CCCC	Net cash flows from (used in) financing activities	(83,855)	(567,116)
DDDD	Effect of exchange rate changes on cash and cash equivalents	(68,187)	38,767
EEEE	Net increase (decrease) in cash and cash equivalents	150,869	(176,226)
E00100	Cash and cash equivalents at beginning of period	1,570,200	1,746,426
E00200	Cash and cash equivalents at end of period	1,721,069	1,570,200
E00210	Cash and cash equivalents reported in the statement of financial position	1,721,069	1,570,200

2478 TA-I TECHNOLOGY CO.,LTD  
2023Q4 Consolidated Financial Report

Unit: NT\$ thousands

Statements of Change in Equity		3110	3100	3200	3310	3320	3350	3300	3410	3420	3400	31XX	36XX	3XXX
		Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
A1	Equity at beginning of period	1,447,313	1,447,313	1,525,472	828,302	410,437	2,638,358	3,877,097	(242,007)	(115,500)	(357,507)	6,492,375	100,315	6,592,690
B1	Legal reserve appropriated				62,198		(62,198)	0				0		0
B3	Special reserve appropriated					(52,930)	52,930	0				0		0
B5	Cash dividends of ordinary share				0	0	(289,463)	(289,463)				(289,463)		(289,463)
D1	Profit (loss)						369,935	369,935				369,935	4,188	374,123
D3	Other comprehensive income						(1,557)	(1,557)	(56,270)	0	(56,270)	(57,827)	(4,010)	(61,837)
D5	Total comprehensive income						368,378	368,378	(56,270)	0	(56,270)	312,108	178	312,286
Y1	Total increase (decrease) in equity	0	0	0	62,198	(52,930)	69,647	78,915	(56,270)	0	(56,270)	22,645	178	22,823
Z1	Equity at end of period	1,447,313	1,447,313	1,525,472	890,500	357,507	2,708,005	3,956,012	(298,277)	(115,500)	(413,777)	6,515,020	100,493	6,615,513



Unit: NT\$ thousands

Last year's Statements of Change in Equity		3110	3100	3200	3310	3320	3350	3300	3410	3420	3490	3400	3500	31XX	36XX	3XXX
		Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Others	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
A1	Equity at beginning of period	1,447,376	1,447,376	1,656,961	735,642	409,368	2,544,298	3,689,308	(294,937)	(115,500)	(1,841)	(412,278)	(34,487)	6,346,880	92,333	6,439,213
B1	Legal reserve appropriated				92,660		(92,660)	0						0		0
B3	Special reserve appropriated					1,069	(1,069)	0						0		0
B5	Cash dividends of ordinary share				0	0	(434,194)	(434,194)						(434,194)		(434,194)
C15	Cash dividends from capital surplus			(144,731)										(144,731)		(144,731)
D1	Profit (loss)						623,463	623,463						623,463	6,203	629,666
D3	Other comprehensive income						(1,480)	(1,480)	52,930	0	0	52,930		51,450	4,892	56,342
D5	Total comprehensive income						621,983	621,983	52,930	0	0	52,930		674,913	11,095	686,008
N1	Share-based payments	(63)	(63)	(391)							1,841	1,841	0	1,387	0	1,387
O1	Changes in non-controlling interests			0			0	0						0	(3,113)	(3,113)
T1	Others	0	0	13,633	0	0	0	0	0	0	0	0	34,487	48,120	0	48,120
Y1	Total increase (decrease) in equity	(63)	(63)	(131,489)	92,660	1,069	94,060	187,789	52,930	0	1,841	54,771	34,487	145,495	7,982	153,477
Z1	Equity at end of period	1,447,313	1,447,313	1,525,472	828,302	410,437	2,638,358	3,877,097	(242,007)	(115,500)	0	(357,507)	0	6,492,375	100,315	6,592,690