

2478 TA-I TECHNOLOGY CO.,LTD  
2024Q3 Consolidated Financial Report

Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2024/9/30	2023/12/31	2023/9/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	1,583,309	1,721,069	1,660,209
1101	Cash on hand	371	445	348
1103	Cash in banks	1,582,938	1,720,624	1,659,861
1110	Current financial assets at fair value through profit or loss	51,901	43,409	43,767
1136	Current financial assets at amortised cost	117,759	39,446	48,572
1137	Current financial assets at amortised cost	117,759	39,446	48,572
1150	Notes receivable, net	6,317	1,656	2,738
1170	Accounts receivable, net	1,466,817	1,216,913	1,321,006
1180	Accounts receivable due from related parties, net	15,404	18,015	15,342
1200	Other receivables	60,847	42,068	56,486
1220	Current tax assets	9,978	22,542	510
130X	Current inventories	1,767,612	1,940,803	1,963,489
1300	Inventories, merchandising business	31,686	60,152	56,122
1301	Merchandise inventory	6,090	9,738	11,844
1308	Goods in transit	26,510	51,183	44,535
1309	Allowance for inventory valuation losses	(914)	(769)	(257)
1310	Inventories, manufacturing business	1,735,926	1,880,651	1,907,367
1311	Current finished goods	483,581	473,600	489,085
1314	Current work in progress	833,717	959,559	968,478
1315	Current raw materials	517,460	525,253	524,773
1316	Supplies	41,034	49,275	44,786
1319	Allowance for inventory valuation losses	(139,866)	(127,036)	(119,755)
1410	Prepayments	97,389	89,487	96,596
1470	Other current assets	11,686	10,019	12,168
1476	Other current financial assets	10,000	10,000	10,000
1479	Other current assets, others	1,686	19	2,168
11XX	Total current assets	5,189,019	5,145,427	5,220,883
	Non-current assets			
1510	Non-current financial assets at fair value through profit or loss	0	0	0
1517	Non-current financial assets at fair value through other comprehensive income	0	0	0
1518	Non-current investments in equity instruments designated at fair value through other comprehensive income	115,500	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)	(115,500)
1535	Non-current financial assets at amortised cost	381,132	418,125	418,160
1536	Non-current financial assets at amortised cost	381,132	418,125	418,160
1600	Property, plant and equipment	3,697,524	3,755,165	3,436,494
1601	Land, net	1,355,000	1,343,414	938,735
1602	Land, cost	1,355,000	1,343,414	938,735
1610	Buildings and structures, net	1,182,957	1,213,933	1,226,749
1611	Buildings and structures, cost	1,823,090	1,803,236	1,806,972
1613	Accumulated depreciation, buildings and structures	(640,133)	(589,303)	(580,223)
1615	Machinery and equipment, net	836,579	988,080	1,077,590
1616	Machinery and equipment, cost	5,027,359	4,930,553	4,948,896

1618	Accumulated depreciation, machinery and equipment	(4,189,359)	(3,940,113)	(3,868,946)
1619	Accumulated impairment, machinery and equipment	(1,421)	(2,360)	(2,360)
1670	Transportation equipment, net	3,182	3,161	3,446
1671	Transportation equipment, cost	12,858	11,953	12,195
1673	Accumulated depreciation, transportation equipment	(9,676)	(8,792)	(8,749)
1690	Office equipment, net	8,526	9,619	9,032
1691	Office equipment, cost	56,659	55,512	54,543
1693	Accumulated depreciation, office equipment	(48,133)	(45,893)	(45,511)
1730	Leasehold improvements, net	0	0	0
1731	Leasehold improvements, cost	185	178	181
1733	Accumulated depreciation, leasehold improvements	(185)	(178)	(181)
1735	Other facilities, net	102,323	107,988	120,868
1736	Other facilities, cost	691,638	638,709	670,557
1738	Accumulated depreciation, other facilities	(588,680)	(530,086)	(549,054)
1739	Accumulated impairment, other facilities	(635)	(635)	(635)
1740	Unfinished construction and equipment under acceptance	208,957	88,970	60,074
1755	Right-of-use assets	71,752	72,652	124,120
175A	Right-of-use assets, land, net	71,659	71,718	122,791
175E	Right-of-use assets, transportation equipment, net	93	934	1,329
1780	Intangible assets	20,722	21,477	20,625
1805	Goodwill	19,563	19,563	19,563
1821	Other intangible assets, net	1,159	1,914	1,062
1822	Other intangible assets	1,159	1,914	1,062
1840	Deferred tax assets	56,334	66,501	62,530
1900	Other non-current assets	65,015	53,933	40,711
1915	Prepayments for business facilities	48,958	35,854	19,501
1920	Guarantee deposits paid	7,592	10,004	11,250
1975	Net defined benefit asset, non-current	6,938	6,291	8,021
1990	Other non-current assets, others	1,527	1,784	1,939
15XX	Total non-current assets	4,292,479	4,387,853	4,102,640
1XXX	Total assets	9,481,498	9,533,280	9,323,523
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	600,000	600,000	600,000
2130	Current contract liabilities	3,744	4,600	3,454
2170	Accounts payable	577,965	525,148	538,842
2200	Other payables	651,179	608,358	623,484
2220	Other payables to related parties	670	811	0
2230	Current tax liabilities	0	164,288	109,410
2280	Current lease liabilities	225	1,062	4,981
2300	Other current liabilities	226,107	333,180	257,268
2320	Long-term liabilities, current portion	199,951	299,580	235,413
2322	Long-term borrowings, current portion	199,951	299,580	235,413
2399	Other current liabilities, others	26,156	33,600	21,855
21XX	Total current liabilities	2,059,890	2,237,447	2,137,439
	Non-current liabilities			
2540	Non-current portion of non-current borrowings	564,415	680,096	502,144

2541	Long-term bank loans	564,415	680,096	502,144
2570	Deferred tax liabilities	0	0	3,417
2580	Non-current lease liabilities	142	224	38,219
25XX	Total non-current liabilities	564,557	680,320	543,780
2XXX	Total liabilities	2,624,447	2,917,767	2,681,219
	Equity			
	Equity attributable to owners of parent			
	Share capital			
3110	Ordinary share	1,447,313	1,447,313	1,447,313
3100	Total Share Capital	1,447,313	1,447,313	1,447,313
	Capital surplus			
3280	Capital surplus, others	1,525,472	1,525,472	1,525,472
3200	Total capital surplus	1,525,472	1,525,472	1,525,472
	Retained earnings			
3310	Legal reserve	927,338	890,500	890,500
3320	Special reserve	413,777	357,507	357,507
3350	Unappropriated retained earnings (accumulated deficit)	2,717,724	2,708,005	2,677,648
3351	Accumulated profit and loss	2,397,800	2,338,070	2,339,627
3353	Current profit and loss	319,924	369,935	338,021
3300	Total retained earnings	4,058,839	3,956,012	3,925,655
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	(174,294)	(298,277)	(243,344)
3412	Exchange differences on translation of foreign financial statements, subsidiaries accounted for using equity method	(174,294)	(298,277)	(243,344)
3420	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	(115,500)	(115,500)	(115,500)
3400	Total other equity interest	(289,794)	(413,777)	(358,844)
3500	Treasury shares	(0)	(0)	(0)
31XX	Total equity attributable to owners of parent	6,741,830	6,515,020	6,539,596
36XX	Non-controlling interests	115,221	100,493	102,708
3XXX	Total equity	6,857,051	6,615,513	6,642,304
3X2X	Total liabilities and equity	9,481,498	9,533,280	9,323,523
3998	Equivalent issue shares of advance receipts for ordinary share	0	0	0
3999	Number of shares in entity held by entity and by its subsidiaries	0	0	0

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Statement of Comprehensive Income					
Code	Accounting Title	2024/7/1To9/30	2023/7/1To9/30	2024/1/1To9/30	2023/1/1To9/30
	Operating revenue				
	Net sales revenue				
4110	Sales revenue	1,323,193	1,192,987	3,663,460	3,451,726
4111	Sales revenue	1,323,193	1,192,987	3,663,460	3,451,726
4100	Net sales revenue	1,323,193	1,192,987	3,663,460	3,451,726
4000	Total operating revenue	1,323,193	1,192,987	3,663,460	3,451,726
	Operating costs				
	Cost of sales				
5111	Cost of sales	1,086,004	960,429	2,969,922	2,749,211
5110	Total cost of sales	1,086,004	960,429	2,969,922	2,749,211
5000	Total operating costs	1,086,004	960,429	2,969,922	2,749,211
5900	Gross profit (loss) from operations	237,189	232,558	693,538	702,515
5950	Gross profit (loss) from operations	237,189	232,558	693,538	702,515
	Operating expenses				
6100	Selling expenses	46,164	40,792	133,147	124,422
6200	Administrative expenses	64,060	61,506	195,516	183,252
6300	Research and development expenses	20,960	18,233	62,914	52,375
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	0	0	0
6000	Total operating expenses	131,184	120,531	391,577	360,049
6900	Net operating income (loss)	106,005	112,027	301,961	342,466
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	14,761	10,528	48,906	35,641
	Other income				
7190	Other income, others	6,127	5,766	22,683	23,160
7010	Total other income	6,127	5,766	22,683	23,160
	Other gains and losses				
7210	Gains on disposals of property, plant and equipment	1	1	412	0
7230	Foreign exchange gains	0	36,631	39,308	81,683
7235	Gains on financial assets (liabilities) at fair value through profit or loss	449	2,039	2,098	1,372
7270	Reversal of impairment loss recognised in profit or loss	0	0	0	0
7590	Miscellaneous disbursements	29	(596)	1,072	13,207
7610	Losses on disposals of property, plant and equipment	0	0	0	385
7630	Foreign exchange losses	45,792	0	0	0
7635	Losses on financial assets (liabilities) at fair value through profit or loss	0	0	0	0
7020	Other gains and losses, net	(45,371)	39,267	40,746	69,463
	Finance costs				
7510	Interest expense	3,769	5,427	15,712	15,391
7050	Finance costs, net	3,769	5,427	15,712	15,391
7000	Total non-operating income and expenses	(28,252)	50,134	96,623	112,873
7900	Profit (loss) from continuing operations before tax	77,753	162,161	398,584	455,339
	Tax expense (income)				
7951	Current tax expense (income)	20,490	37,778	78,727	113,249
7950	Total tax expense (income)	20,490	37,778	78,727	113,249

8000	Profit (loss) from continuing operations	57,263	124,383	319,857	342,090
8200	Profit (loss)	57,263	124,383	319,857	342,090
	Other comprehensive income				
	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	52,987	92,031	138,778	(3,013)
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	0	0	0	0
8360	Components of other comprehensive income that will be reclassified to profit or loss	52,987	92,031	138,778	(3,013)
8300	Total other comprehensive income	52,987	92,031	138,778	(3,013)
8500	Total comprehensive income	110,250	216,414	458,635	339,077
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	57,790	121,837	319,924	338,021
8620	Profit (loss), attributable to non-controlling interests	(527)	2,546	(67)	4,069
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	98,708	211,084	443,907	336,684
8720	Comprehensive income, attributable to non-controlling interests	11,542	5,330	14,728	2,393
	Basic earnings per share				
9750	Total basic earnings per share	0.40	0.84	2.21	2.34
	Diluted earnings per share				
9850	Total diluted earnings per share	0.40	0.84	2.20	2.32

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Statements of Cash Flows			
Code	Accounting Title	2024/1/1To9/30	2023/1/1To9/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	398,584	455,339
A10000	Profit (loss) before tax	398,584	455,339
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	406,565	431,249
A20200	Amortization expense	1,175	3,106
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(2,098)	(1,372)
A20900	Interest expense	15,712	15,391
A21200	Interest income	(48,906)	(35,641)
A21300	Dividend income	(45)	(23)
A21900	Share-based payments	0	0
A22500	Loss (gain) on disposal of property, plan and equipment	(412)	385
A23700	Impairment loss on non-financial assets	0	0
A23800	Reversal of impairment loss on non-financial assets	0	0
A24100	Unrealized foreign exchange loss (gain)	20,954	(20,800)
A24200	Loss (gain) on bond redemption	0	0
A29900	Other adjustments to reconcile profit (loss)	0	0
A20010	Total adjustments to reconcile profit (loss)	392,945	392,295
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	(4,661)	4,767
A31150	Decrease (increase) in accounts receivable	(267,123)	(95,003)
A31160	Decrease (increase) in accounts receivable due from related parties	2,611	(1,330)
A31180	Decrease (increase) in other receivable	(7,799)	(23,771)
A31200	Adjustments for decrease (increase) in inventories	173,191	175,389
A31230	Decrease (increase) in prepayments	(7,902)	(1,901)
A31240	Adjustments for decrease (increase) in other current assets	(1,667)	(1,446)
A31990	Decrease (increase) in other operating assets	(647)	(700)
A31000	Total changes in operating assets	(113,997)	56,005
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	(856)	(7,984)
A32130	Increase (decrease) in notes payable	0	0
A32150	Increase (decrease) in accounts payable	61,746	153,607
A32180	Increase (decrease) in other payable	28,076	(9,787)
A32190	Increase (decrease) in other payable to related parties	(141)	(1,483)
A32230	Adjustments for increase (decrease) in other current liabilities	(7,444)	(11,011)
A32240	Increase (decrease) in net defined benefit liability	0	0
A32000	Total changes in operating liabilities	81,381	123,342
A30000	Total changes in operating assets and liabilities	(32,616)	179,347
A20000	Total adjustments	360,329	571,642
A33000	Cash inflow (outflow) generated from operations	758,913	1,026,981
A33100	Interest received	37,926	30,063
A33200	Dividends received	45	23
A33300	Interest paid	(15,968)	(14,931)

A33500	Income taxes refund (paid)	(220,284)	(111,086)
AAAA	Net cash flows from (used in) operating activities	560,632	931,050
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(41,320)	(141,645)
B02700	Acquisition of property, plant and equipment	(288,516)	(353,998)
B02800	Proceeds from disposal of property, plant and equipment	1,234	48
B03700	Increase in refundable deposits	2,412	(609)
B04500	Acquisition of intangible assets	0	(800)
B05350	Acquisition of use-of-right assets	0	(19,792)
B06700	Increase in other non-current assets	(136)	0
B07100	Increase in prepayments for business facilities	(40,732)	(12,336)
BBBB	Net cash flows from (used in) investing activities	(367,058)	(529,132)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	3,300,000	2,000,000
C00200	Decrease in short-term loans	(3,300,000)	(1,800,000)
C01600	Proceeds from long-term debt	100,000	100,000
C01700	Repayments of long-term debt	(315,310)	(335,113)
C04000	Decrease in lease payable	0	0
C04020	Payments of lease liabilities	(943)	(3,846)
C04500	Cash dividends paid	(217,097)	(289,463)
CCCC	Net cash flows from (used in) financing activities	(433,350)	(328,422)
DDDD	Effect of exchange rate changes on cash and cash equivalents	102,016	16,513
EEEE	Net increase (decrease) in cash and cash equivalents	(137,760)	90,009
E00100	Cash and cash equivalents at beginning of period	1,721,069	1,570,200
E00200	Cash and cash equivalents at end of period	1,583,309	1,660,209
E00210	Cash and cash equivalents reported in the statement of financial position	1,583,309	1,660,209

Unit: NT\$ thousands

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	1,447,313	1,447,313	1,525,472	890,500	357,507	2,708,005	3,956,012	(298,277)	(115,500)	0	(413,777)	0	6,515,020	100,493	6,615,513
B1	Legal reserve appropriated				36,838		(36,838)	0						0		0
B3	Special reserve appropriated					56,270	(56,270)	0						0		0
B5	Cash dividends of ordinary share				0	0	(217,097)	(217,097)						(217,097)		(217,097)
D1	Profit (loss)						319,924	319,924						319,924	(67)	319,857
D3	Other comprehensive income						0	0	123,983	0	0	123,983		123,983	14,795	138,778
D5	Total comprehensive income						319,924	319,924	123,983	0	0	123,983		443,907	14,728	458,635
Y1	Total increase (decrease) in equity	0	0	0	36,838	56,270	9,719	102,827	123,983	0	0	123,983	0	226,810	14,728	241,538
Z1	Equity at end of period	1,447,313	1,447,313	1,525,472	927,338	413,777	2,717,724	4,058,839	(174,294)	(115,500)	0	(289,794)	0	6,741,830	115,221	6,857,051



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Last year's 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
B5	Cash dividends of ordinary share					0	(289,463)	(289,463)				(289,463)		(289,463)
B17	Reversal of special reserve					(52,930)	52,930	0				0		0
D1	Profit (loss)						338,021	338,021				338,021	4,069	342,090
D3	Other comprehensive income						0	0	(1,337)	0	(1,337)	(1,337)	(1,676)	(3,013)
D5	Total comprehensive income						338,021	338,021	(1,337)	0	(1,337)	336,684	2,393	339,077
Y1	Total increase (decrease) in equity	0	0	0	62,198	(52,930)	39,290	48,558	(1,337)	0	(1,337)	47,221	2,393	49,614
Z1	Equity at end of period	1,447,313	1,447,313	1,525,472	890,500	357,507	2,677,648	3,925,655	(243,344)	(115,500)	(358,844)	6,539,596	102,708	6,642,304