

2478 TA-I TECHNOLOGY CO.,LTD
2025Q1 Consolidated Financial Report

Unit: NT\$ thousands

Balance Sheet

Code	Accounting Title	2025/3/31	2024/12/31	2024/3/31
	Assets			
	Current assets			
1100	Cash and cash equivalents	1,826,049	1,736,389	1,963,229
1110	Current financial assets at fair value through profit or loss	48,367	49,070	45,108
1136	Current financial assets at amortised cost	393,519	206,600	40,311
1150	Notes receivable, net	13,587	6,828	3,486
1170	Accounts receivable, net	1,454,413	1,562,832	1,221,689
1180	Accounts receivable due from related parties, net	6,809	8,256	12,698
1200	Other receivables	68,925	63,386	42,106
1220	Current tax assets	1,860	2,000	323
130X	Current inventories	1,749,548	1,683,283	1,959,010
1410	Prepayments	88,891	101,547	82,538
1470	Other current assets	19,209	17,142	11,480
1476	Other current financial assets	17,120	17,120	10,000
1479	Other current assets, others	2,089	22	1,480
11XX	Total current assets	5,671,177	5,437,333	5,381,978
	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	121,167	276,125	427,291
1600	Property, plant and equipment	3,920,830	3,800,273	3,685,412
1755	Right-of-use assets	82,892	83,003	73,084
1780	Intangible assets	20,651	20,563	21,196
1840	Deferred tax assets	60,277	58,143	54,922
1900	Other non-current assets	54,961	72,247	39,935
1915	Prepayments for business facilities	35,147	52,314	21,770
1920	Guarantee deposits paid	6,291	6,289	10,005
1975	Net defined benefit asset, non-current	12,044	11,731	6,502
1990	Other non-current assets, others	1,479	1,913	1,658
15XX	Total non-current assets	4,260,778	4,310,354	4,301,840
1XXX	Total assets	9,931,955	9,747,687	9,683,818
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	600,000	600,000	600,000
2130	Current contract liabilities	10,043	8,596	3,179
2170	Accounts payable	732,961	680,026	550,539
2200	Other payables	747,370	744,326	590,499
2220	Other payables to related parties	0	0	598
2230	Current tax liabilities	35,966	7,210	181,633
2280	Current lease liabilities	2,472	2,408	781
2300	Other current liabilities	133,762	165,853	335,016
2320	Long-term liabilities, current portion	105,811	137,967	307,252
2322	Long-term borrowings, current portion	105,811	137,967	307,252
2325	Current preference share liabilities	7,245	0	0
2399	Other current liabilities, others	20,706	27,886	27,764
21XX	Total current liabilities	2,262,574	2,208,419	2,262,245
	Non-current liabilities			
2540	Non-current portion of non-current borrowings	511,509	537,962	608,987
2570	Deferred tax liabilities	11,242	11,814	0
2580	Non-current lease liabilities	9,421	9,863	194
2600	Other non-current liabilities	6,565	6,573	0
2630	Long-term deferred revenue	6,565	6,573	0
25XX	Total non-current liabilities	538,737	566,212	609,181
2XXX	Total liabilities	2,801,311	2,774,631	2,871,426
	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	927,338	890,500
3320	Special reserve	413,777	413,777	357,507
3350	Unappropriated retained earnings (accumulated deficit)	2,982,411	2,855,052	2,841,364
3351	Accumulated profit and loss	2,855,052	2,401,418	2,708,005
3353	Current profit and loss	127,359	453,634	133,359
3300	Total retained earnings	4,323,526	4,196,167	4,089,371
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	(135,721)	(191,378)	(236,545)
3412	Exchange differences on translation of foreign financial statements, subsidiaries accounted for using equity method	(135,721)	(191,378)	(236,545)
3420	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	(115,500)	(115,500)	(115,500)
3490	Other equity, others	0	0	0
3491	Other equity, unearned compensation	0	0	0
3400	Total other equity interest	(251,221)	(306,878)	(352,045)
3500	Treasury shares	(27,015)	(0)	(0)
31XX	Total equity attributable to owners of parent	7,018,075	6,862,074	6,710,111
36XX	Non-controlling interests	112,569	110,982	102,281
3XXX	Total equity	7,130,644	6,973,056	6,812,392
3X2X	Total liabilities and equity	9,931,955	9,747,687	9,683,818
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	566,000	0	0

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Statement of Comprehensive Income

Code	Accounting Title	2025/1/1To3/31	2024/1/1To3/31
	Operating revenue		
	Net sales revenue		
4110	Sales revenue	1,295,253	1,075,006
4100	Net sales revenue	1,295,253	1,075,006
4000	Total operating revenue	1,295,253	1,075,006
	Operating costs		
	Cost of sales		
5111	Cost of sales	1,009,325	862,502
5110	Total cost of sales	1,009,325	862,502
5000	Total operating costs	1,009,325	862,502
5900	Gross profit (loss) from operations	285,928	212,504
5950	Gross profit (loss) from operations	285,928	212,504
	Operating expenses		
6100	Selling expenses	43,536	40,834
6200	Administrative expenses	79,303	63,540
6300	Research and development expenses	25,223	19,513
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	0
6000	Total operating expenses	148,062	123,887
6900	Net operating income (loss)	137,866	88,617
	Non-operating income and expenses		
	Interest income		
7100	Total interest income	11,108	15,683
	Other income		
7010	Total other income	3,395	12,342
	Other gains and losses		
7210	Gains on disposals of property, plant and equipment	0	284
7230	Foreign exchange gains	8,559	60,335
7235	Gains on financial assets (liabilities) at fair value through profit or loss	0	1,197
7590	Miscellaneous disbursements	856	547
7635	Losses on financial assets (liabilities) at fair value through profit or loss	1,659	0
7020	Other gains and losses, net	6,044	61,269
	Finance costs		
7510	Interest expense	4,567	5,923
7050	Finance costs, net	4,567	5,923
7000	Total non-operating income and expenses	15,980	83,371
7900	Profit (loss) from continuing operations before tax	153,846	171,988
	Tax expense (income)		
7951	Current tax expense (income)	27,161	38,000
7950	Total tax expense (income)	27,161	38,000
8000	Profit (loss) from continuing operations	126,685	133,988
8200	Profit (loss)	126,685	133,988
	Other comprehensive income		
	Components of other comprehensive income that will be reclassified to profit or loss		
8361	Exchange differences on translation	57,918	62,891
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	57,918	62,891
8300	Total other comprehensive income	57,918	62,891
8500	Total comprehensive income	184,603	196,879
	Profit (loss), attributable to:		
8610	Profit (loss), attributable to owners of parent	127,359	133,359
8620	Profit (loss), attributable to non-controlling interests	(674)	629
	Comprehensive income attributable to:		
8710	Comprehensive income, attributable to owners of parent	183,016	195,091
8720	Comprehensive income, attributable to non-controlling interests	1,587	1,788
	Basic earnings per share		
9750	Total basic earnings per share	0.88	0.92
	Diluted earnings per share		
9850	Total diluted earnings per share	0.87	0.92

Unit: NT\$ thousands

Statements of Change in Equity		3110	3100	3200	3310	3320	3350	3300	3410	3420	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	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	927,338	413,777	2,855,052	4,196,167	(191,378)	(115,500)	(306,878)	0	6,862,074	110,982	6,973,056
D1	Profit (loss)						127,359	127,359					127,359	(674)	126,685
D3	Other comprehensive income						0	0	55,657	0	55,657		55,657	2,261	57,918
D5	Total comprehensive income						127,359	127,359	55,657	0	55,657		183,016	1,587	184,603
L1	Purchase of treasury shares											(27,015)	(27,015)		(27,015)
Y1	Total increase (decrease) in equity	0	0	0	0	0	127,359	127,359	55,657	0	55,657	(27,015)	156,001	1,587	157,588
Z1	Equity at end of period	1,447,313	1,447,313	1,525,472	927,338	413,777	2,982,411	4,323,526	(135,721)	(115,500)	(251,221)	(27,015)	7,018,075	112,569	7,130,644

Unit: NT\$ thousands

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	890,500	357,507	2,708,005	3,956,012	(298,277)	(115,500)	(413,777)	6,515,020	100,493	6,615,513
D1	Profit (loss)						133,359	133,359				133,359	629	133,988
D3	Other comprehensive income						0	0	61,732	0	61,732	61,732	1,159	62,891
D5	Total comprehensive income						133,359	133,359	61,732	0	61,732	195,091	1,788	196,879
Y1	Total increase (decrease) in equity	0	0	0	0	0	133,359	133,359	61,732	0	61,732	195,091	1,788	196,879
Z1	Equity at end of period	1,447,313	1,447,313	1,525,472	890,500	357,507	2,841,364	4,089,371	(236,545)	(115,500)	(352,045)	6,710,111	102,281	6,812,392

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Statements of Cash Flows

Code	Accounting Title	2025/1/1To3/31	2024/1/1To3/31
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	153,846	171,988
A10000	Profit (loss) before tax	153,846	171,988
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	127,156	137,876
A20200	Amortization expense	367	421
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	1,659	(1,197)
A20900	Interest expense	4,567	5,923
A21200	Interest income	(11,108)	(15,683)
A22500	Loss (gain) on disposal of property, plan and equipment	0	(284)
A24100	Unrealized foreign exchange loss (gain)	(5,388)	36,027
A29900	Other adjustments to reconcile profit (loss)	(8)	0
A20010	Total adjustments to reconcile profit (loss)	117,245	163,083
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	(6,759)	(1,830)
A31150	Decrease (increase) in accounts receivable	110,837	(19,249)
A31160	Decrease (increase) in accounts receivable due from related parties	1,447	5,317
A31180	Decrease (increase) in other receivable	(1,097)	3,810
A31200	Adjustments for decrease (increase) in inventories	(66,265)	(18,207)
A31230	Decrease (increase) in prepayments	12,656	6,949
A31240	Adjustments for decrease (increase) in other current assets	(2,067)	(1,461)
A31990	Decrease (increase) in other operating assets	(313)	(211)
A31000	Total changes in operating assets	48,439	(24,882)
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	1,447	(1,421)
A32150	Increase (decrease) in accounts payable	45,187	21,683
A32180	Increase (decrease) in other payable	(24,232)	(7,831)
A32190	Increase (decrease) in other payable to related parties	0	(213)
A32230	Adjustments for increase (decrease) in other current liabilities	(7,180)	(5,836)
A32000	Total changes in operating liabilities	15,222	6,382
A30000	Total changes in operating assets and liabilities	63,661	(18,500)
A20000	Total adjustments	180,906	144,583
A33000	Cash inflow (outflow) generated from operations	334,752	316,571
A33100	Interest received	6,756	11,835
A33300	Interest paid	(4,582)	(6,051)
A33500	Income taxes refund (paid)	(971)	13,143
AAAA	Net cash flows from (used in) operating activities	335,955	335,498
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(31,961)	(10,031)
B02700	Acquisition of property, plant and equipment	(220,270)	(49,617)
B02800	Proceeds from disposal of property, plant and equipment	18,650	482
B03800	Decrease in refundable deposits	(2)	(1)
B07100	Increase in prepayments for business facilities	(3,226)	(6,568)
BBBB	Net cash flows from (used in) investing activities	(236,809)	(65,735)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	500,000	1,200,000
C00200	Decrease in short-term loans	(500,000)	(1,200,000)
C01600	Proceeds from long-term debt	0	0
C01700	Repayments of long-term debt	(58,609)	(63,437)
C04020	Payments of lease liabilities	(597)	(311)
C04900	Payments to acquire treasury shares	(18,210)	0
C05100	Treasury shares sold to employees	0	0
C05200	Issuance of preference shares by subsidiaries	7,245	0
CCCC	Net cash flows from (used in) financing activities	(70,171)	(63,748)
DDDD	Effect of exchange rate changes on cash and cash equivalents	60,685	36,145
EEEE	Net increase (decrease) in cash and cash equivalents	89,660	242,160
E00100	Cash and cash equivalents at beginning of period	1,736,389	1,721,069
E00200	Cash and cash equivalents at end of period	1,826,049	1,963,229
E00210	Cash and cash equivalents reported in the statement of financial position	1,826,049	1,963,229