

2478 TA-I TECHNOLOGY CO.,LTD
2025Q2 Consolidated Financial Report

Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2025/6/30	2024/12/31	2024/6/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	1,524,800	1,736,389	1,810,327
1110	Current financial assets at fair value through profit or loss	46,352	49,070	46,222
1136	Current financial assets at amortised cost	379,743	206,600	40,650
1150	Notes receivable, net	9,892	6,828	1,766
1170	Accounts receivable, net	1,464,262	1,562,832	1,401,907
1180	Accounts receivable due from related parties, net	7,266	8,256	16,982
1200	Other receivables	71,944	63,386	44,732
1220	Current tax assets	16,372	2,000	5
130X	Current inventories	1,691,299	1,683,283	1,855,610
1410	Prepayments	81,168	101,547	88,651
1470	Other current assets	19,051	17,142	12,102
1476	Other current financial assets	17,120	17,120	10,000
1479	Other current assets, others	1,931	22	2,102
11XX	Total current assets	5,312,149	5,437,333	5,318,954
	Non-current assets			
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	89,636	276,125	453,220
1600	Property, plant and equipment	3,932,535	3,800,273	3,688,290
1755	Right-of-use assets	72,846	83,003	71,739
1780	Intangible assets	20,749	20,563	20,937
1840	Deferred tax assets	59,132	58,143	54,146
1900	Other non-current assets	68,370	72,247	62,043
1915	Prepayments for business facilities	48,106	52,314	43,803
1920	Guarantee deposits paid	6,347	6,289	10,005
1975	Net defined benefit asset, non-current	12,373	11,731	6,714
1990	Other non-current assets, others	1,544	1,913	1,521
15XX	Total non-current assets	4,243,268	4,310,354	4,350,375
1XXX	Total assets	9,555,417	9,747,687	9,669,329
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	400,000	600,000	600,000
2130	Current contract liabilities	4,739	8,596	3,827
2150	Notes payable	0	0	5,750
2170	Accounts payable	713,381	680,026	548,961
2180	Accounts payable to related parties	0	0	725
2200	Other payables	968,471	744,326	831,889
2220	Other payables to related parties	0	0	1,701
2230	Current tax liabilities	43,247	7,210	48,928
2280	Current lease liabilities	2,286	2,408	507
2300	Other current liabilities	133,116	165,853	322,530
2320	Long-term liabilities, current portion	105,178	137,967	295,268
2322	Long-term borrowings, current portion	105,178	137,967	295,268
2325	Current preference share liabilities	7,245	0	0
2399	Other current liabilities, others	20,693	27,886	27,262
21XX	Total current liabilities	2,265,240	2,208,419	2,364,818
	Non-current liabilities			
2540	Non-current portion of non-current borrowings	651,190	537,962	557,535
2570	Deferred tax liabilities	6,551	11,814	0
2580	Non-current lease liabilities	8,019	9,863	175
2600	Other non-current liabilities	6,300	6,573	0
2630	Long-term deferred revenue	6,300	6,573	0
25XX	Total non-current liabilities	672,060	566,212	557,710
2XXX	Total liabilities	2,937,300	2,774,631	2,922,528
	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	973,063	927,338	927,338
3320	Special reserve	306,878	413,777	413,777
3350	Unappropriated retained earnings (accumulated deficit)	2,871,443	2,855,052	2,659,934
3351	Accumulated profit and loss	2,656,728	2,401,418	2,397,800
3353	Current profit and loss	214,715	453,634	262,134
3300	Total retained earnings	4,151,384	4,196,167	4,001,049
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	(410,792)	(191,378)	(215,212)
3412	Exchange differences on translation of foreign financial statements, subsidiaries accounted for using equity method	(410,792)	(191,378)	(215,212)
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	(526,292)	(306,878)	(330,712)
3500	Treasury shares	(87,880)	(0)	(0)
31XX	Total equity attributable to owners of parent	6,509,997	6,862,074	6,643,122
36XX	Non-controlling interests	108,120	110,982	103,679
3XXX	Total equity	6,618,117	6,973,056	6,746,801
3X2X	Total liabilities and equity	9,555,417	9,747,687	9,669,329
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	2,000,000	0	0

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Statement of Comprehensive Income					
Code	Accounting Title	2025/4/1To6/30	2024/4/1To6/30	2025/1/1To6/30	2024/1/1To6/30
	Operating revenue				
	Net sales revenue				
4110	Sales revenue	1,419,845	1,265,261	2,715,098	2,340,267
4100	Net sales revenue	1,419,845	1,265,261	2,715,098	2,340,267
4000	Total operating revenue	1,419,845	1,265,261	2,715,098	2,340,267
	Operating costs				
	Cost of sales				
5111	Cost of sales	1,110,828	1,021,416	2,120,153	1,883,918
5110	Total cost of sales	1,110,828	1,021,416	2,120,153	1,883,918
5000	Total operating costs	1,110,828	1,021,416	2,120,153	1,883,918
5900	Gross profit (loss) from operations	309,017	243,845	594,945	456,349
5950	Gross profit (loss) from operations	309,017	243,845	594,945	456,349
	Operating expenses				
6100	Selling expenses	50,116	46,149	93,652	86,983
6200	Administrative expenses	72,308	67,916	151,611	131,456
6300	Research and development expenses	23,235	22,441	48,458	41,954
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	0	0	0
6000	Total operating expenses	145,659	136,506	293,721	260,393
6900	Net operating income (loss)	163,358	107,339	301,224	195,956
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	12,340	18,462	23,448	34,145
	Other income				
7010	Total other income	5,702	4,214	9,097	16,556
	Other gains and losses				
7210	Gains on disposals of property, plant and equipment	0	127	0	411
7230	Foreign exchange gains	0	24,765	0	85,100
7235	Gains on financial assets (liabilities) at fair value through profit or loss	427	452	0	1,649
7590	Miscellaneous disbursements	2,501	496	3,357	1,043
7610	Losses on disposals of property, plant and equipment	649	0	649	0
7630	Foreign exchange losses	97,415	0	88,856	0
7635	Losses on financial assets (liabilities) at fair value through profit or loss	0	0	1,232	0
7020	Other gains and losses, net	(100,138)	24,848	(94,094)	86,117
	Finance costs				
7510	Interest expense	3,782	6,020	8,349	11,943
7050	Finance costs, net	3,782	6,020	8,349	11,943
7000	Total non-operating income and expenses	(85,878)	41,504	(69,898)	124,875
7900	Profit (loss) from continuing operations before tax	77,480	148,843	231,326	320,831
	Tax expense (income)				
7951	Current tax expense (income)	(11,230)	20,237	15,931	58,237
7950	Total tax expense (income)	(11,230)	20,237	15,931	58,237
8000	Profit (loss) from continuing operations	88,710	128,606	215,395	262,594
8200	Profit (loss)	88,710	128,606	215,395	262,594
	Other comprehensive income				
	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	(280,874)	22,900	(222,956)	85,791
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	(280,874)	22,900	(222,956)	85,791
8300	Total other comprehensive income	(280,874)	22,900	(222,956)	85,791
8500	Total comprehensive income	(192,164)	151,506	(7,561)	348,385
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	87,356	128,775	214,715	262,134
8620	Profit (loss), attributable to non-controlling interests	1,354	(169)	680	460
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	(187,715)	150,108	(4,699)	345,199
8720	Comprehensive income, attributable to non-controlling interests	(4,449)	1,398	(2,862)	3,186
	Basic earnings per share				
9750	Total basic earnings per share	0.61	0.89	1.49	1.81
	Diluted earnings per share				
9850	Total diluted earnings per share	0.61	0.89	1.48	1.80

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
B1	Legal reserve appropriated				45,725		(45,725)	0					0		0
B5	Cash dividends of ordinary share				0	0	(259,498)	(259,498)					(259,498)		(259,498)
B17	Reversal of special reserve					(106,899)	106,899	0					0		0
D1	Profit (loss)						214,715	214,715					214,715	680	215,395
D3	Other comprehensive income						0	0	(219,414)	0	(219,414)		(219,414)	(3,542)	(222,956)
D5	Total comprehensive income						214,715	214,715	(219,414)	0	(219,414)		(4,699)	(2,862)	(7,561)
L1	Purchase of treasury shares											(87,880)	(87,880)		(87,880)
Y1	Total increase (decrease) in equity	0	0	0	45,725	(106,899)	16,391	(44,783)	(219,414)	0	(219,414)	(87,880)	(352,077)	(2,862)	(354,939)
Z1	Equity at end of period	1,447,313	1,447,313	1,525,472	973,063	306,878	2,871,443	4,151,384	(410,792)	(115,500)	(526,292)	(87,880)	6,509,997	108,120	6,618,117

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
B1	Legal reserve appropriated				36,838	0	(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)						262,134	262,134				262,134	460	262,594
D3	Other comprehensive income						0	0	83,065	0	83,065	83,065	2,726	85,791
D5	Total comprehensive income						262,134	262,134	83,065	0	83,065	345,199	3,186	348,385
Y1	Total increase (decrease) in equity	0	0	0	36,838	56,270	(48,071)	45,037	83,065	0	83,065	128,102	3,186	131,288
Z1	Equity at end of period	1,447,313	1,447,313	1,525,472	927,338	413,777	2,659,934	4,001,049	(215,212)	(115,500)	(330,712)	6,643,122	103,679	6,746,801

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Statements of Cash Flows

Code	Accounting Title	2025/1/1To6/30	2024/1/1To6/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	231,326	320,831
A10000	Profit (loss) before tax	231,326	320,831
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	250,591	275,421
A20200	Amortization expense	774	822
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	0	0
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	1,232	(1,649)
A20900	Interest expense	8,349	11,943
A21200	Interest income	(23,448)	(34,145)
A21900	Share-based payments	0	0
A22500	Loss (gain) on disposal of property, plan and equipment	649	(411)
A23100	Loss (gain) on disposal of investments	0	0
A23500	Impairment loss on financial assets	0	0
A23800	Reversal of impairment loss on non-financial assets	0	0
A24100	Unrealized foreign exchange loss (gain)	(4,611)	3,199
A29900	Other adjustments to reconcile profit (loss)	(273)	0
A20010	Total adjustments to reconcile profit (loss)	233,263	255,180
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	(3,064)	(110)
A31150	Decrease (increase) in accounts receivable	76,683	(179,357)
A31160	Decrease (increase) in accounts receivable due from related parties	990	1,033
A31180	Decrease (increase) in other receivable	(3,726)	5,002
A31200	Adjustments for decrease (increase) in inventories	(8,016)	85,193
A31230	Decrease (increase) in prepayments	20,379	836
A31240	Adjustments for decrease (increase) in other current assets	(1,909)	(2,083)
A31990	Decrease (increase) in other operating assets	(642)	(423)
A31000	Total changes in operating assets	80,695	(89,909)
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	(3,857)	(773)
A32130	Increase (decrease) in notes payable	0	5,750
A32150	Increase (decrease) in accounts payable	59,672	20,410
A32160	Increase (decrease) in accounts payable to related parties	0	725
A32180	Increase (decrease) in other payable	(51,317)	(6,949)
A32190	Increase (decrease) in other payable to related parties	0	890
A32230	Adjustments for increase (decrease) in other current liabilities	(7,193)	(6,338)
A32000	Total changes in operating liabilities	(2,695)	13,715
A30000	Total changes in operating assets and liabilities	78,000	(76,194)
A20000	Total adjustments	311,263	178,986
A33000	Cash inflow (outflow) generated from operations	542,589	499,817
A33100	Interest received	18,616	26,479
A33300	Interest paid	(8,642)	(12,054)
A33500	Income taxes refund (paid)	(518)	(138,705)
AAAA	Net cash flows from (used in) operating activities	552,045	375,537
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(20,865)	(36,299)
B02700	Acquisition of property, plant and equipment	(401,393)	(158,426)
B02800	Proceeds from disposal of property, plant and equipment	20,525	1,228
B03700	Increase in refundable deposits	(58)	(1)
B04500	Acquisition of intangible assets	(349)	0
B05350	Acquisition of use-of-right assets	0	0
B06700	Increase in other non-current assets	(330)	0
B07100	Increase in prepayments for business facilities	(18,263)	(34,653)
BBBB	Net cash flows from (used in) investing activities	(420,733)	(228,151)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	1,600,000	2,200,000
C00200	Decrease in short-term loans	(1,800,000)	(2,200,000)
C01600	Proceeds from long-term debt	178,000	0
C01700	Repayments of long-term debt	(97,561)	(126,873)
C04020	Payments of lease liabilities	(965)	(628)
C04900	Payments to acquire treasury shares	(87,880)	0
C05200	Issuance of preference shares by subsidiaries	7,245	0

CCCC	Net cash flows from (used in) financing activities	(201,161)	(127,501)
DDDD	Effect of exchange rate changes on cash and cash equivalents	(141,740)	69,373
EEEE	Net increase (decrease) in cash and cash equivalents	(211,589)	89,258
E00100	Cash and cash equivalents at beginning of period	1,736,389	1,721,069
E00200	Cash and cash equivalents at end of period	1,524,800	1,810,327
E00210	Cash and cash equivalents reported in the statement of financial position	1,524,800	1,810,327