

2478 TA-I TECHNOLOGY CO.,LTD
2025Q3 Consolidated Financial Report

Unit: NT\$ thousands

Balance Sheet

Code	Accounting Title	2025/9/30	2024/12/31	2024/9/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	1,566,523	1,736,389	1,583,309
1110	Current financial assets at fair value through profit or loss	49,621	49,070	51,901
1136	Current financial assets at amortised cost	316,735	206,600	117,759
1150	Notes receivable, net	12,357	6,828	6,317
1170	Accounts receivable, net	1,498,025	1,562,832	1,466,817
1180	Accounts receivable due from related parties, net	7,138	8,256	15,404
1200	Other receivables	72,439	63,386	60,847
1220	Current tax assets	16,733	2,000	9,978
130X	Current inventories	1,809,556	1,683,283	1,767,612
1410	Prepayments	102,182	101,547	97,389
1470	Other current assets	18,174	17,142	11,686
1476	Other current financial assets	17,120	17,120	10,000
1479	Other current assets, others	1,054	22	1,686
11XX	Total current assets	5,469,483	5,437,333	5,189,019
	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	121,900	276,125	381,132
1600	Property, plant and equipment	4,007,668	3,800,273	3,697,524
1755	Right-of-use assets	72,600	83,003	71,752
1780	Intangible assets	20,505	20,563	20,722
1840	Deferred tax assets	58,879	58,143	56,334
1900	Other non-current assets	51,258	72,247	65,015
1915	Prepayments for business facilities	30,119	52,314	48,958
1920	Guarantee deposits paid	6,493	6,289	7,592
1975	Net defined benefit asset, non-current	12,746	11,731	6,938
1990	Other non-current assets, others	1,900	1,913	1,527
15XX	Total non-current assets	4,332,810	4,310,354	4,292,479
1XXX	Total assets	9,802,293	9,747,687	9,481,498
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	300,000	600,000	600,000
2130	Current contract liabilities	12,291	8,596	3,744
2170	Accounts payable	740,053	680,026	577,965
2200	Other payables	768,656	744,326	651,179
2220	Other payables to related parties	0	0	670
2230	Current tax liabilities	26,441	7,210	0
2280	Current lease liabilities	2,361	2,408	225
2300	Other current liabilities	173,950	165,853	226,107
2320	Long-term liabilities, current portion	138,878	137,967	199,951
2322	Long-term borrowings, current portion	138,878	137,967	199,951
2325	Current preference share liabilities	7,245	0	0
2399	Other current liabilities, others	27,827	27,886	26,156
21XX	Total current liabilities	2,023,752	2,208,419	2,059,890
	Non-current liabilities			
2540	Non-current portion of non-current borrowings	916,804	537,962	564,415
2570	Deferred tax liabilities	6,871	11,814	0
2580	Non-current lease liabilities	7,626	9,863	142
2600	Other non-current liabilities	6,109	6,573	0
2630	Long-term deferred revenue	6,109	6,573	0
25XX	Total non-current liabilities	937,410	566,212	564,557
2XXX	Total liabilities	2,961,162	2,774,631	2,624,447
	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)	3,019,843	2,855,052	2,717,724
3351	Accumulated profit and loss	2,656,728	2,401,418	2,397,800
3353	Current profit and loss	363,115	453,634	319,924
3300	Total retained earnings	4,299,784	4,196,167	4,058,839
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	(339,638)	(191,378)	(174,294)
3412	Exchange differences on translation of foreign financial statements, subsidiaries accounted for using equity method	(339,638)	(191,378)	(174,294)
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	(455,138)	(306,878)	(289,794)
3500	Treasury shares	(87,880)	(0)	(0)
31XX	Total equity attributable to owners of parent	6,729,551	6,862,074	6,741,830
36XX	Non-controlling interests	111,580	110,982	115,221
3XXX	Total equity	6,841,131	6,973,056	6,857,051
3X2X	Total liabilities and equity	9,802,293	9,747,687	9,481,498
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	2025/7/1To9/30	2024/7/1To9/30	2025/1/1To9/30	2024/1/1To9/30
	Operating revenue				
	Net sales revenue				
4110	Sales revenue	1,337,670	1,323,193	4,052,768	3,663,460
4100	Net sales revenue	1,337,670	1,323,193	4,052,768	3,663,460
4000	Total operating revenue	1,337,670	1,323,193	4,052,768	3,663,460
	Operating costs				
	Cost of sales				
5111	Cost of sales	1,027,607	1,086,004	3,147,760	2,969,922
5110	Total cost of sales	1,027,607	1,086,004	3,147,760	2,969,922
5000	Total operating costs	1,027,607	1,086,004	3,147,760	2,969,922
5900	Gross profit (loss) from operations	310,063	237,189	905,008	693,538
5950	Gross profit (loss) from operations	310,063	237,189	905,008	693,538
	Operating expenses				
6100	Selling expenses	46,186	46,164	139,838	133,147
6200	Administrative expenses	85,694	64,060	237,305	195,516
6300	Research and development expenses	21,589	20,960	70,047	62,914
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	0	0	0
6000	Total operating expenses	153,469	131,184	447,190	391,577
6900	Net operating income (loss)	156,594	106,005	457,818	301,961
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	9,190	14,761	32,638	48,906
	Other income				
7010	Total other income	8,480	6,127	17,577	22,683
	Other gains and losses				
7210	Gains on disposals of property, plant and equipment	0	1	0	412
7230	Foreign exchange gains	6,789	0	0	39,308
7235	Gains on financial assets (liabilities) at fair value through profit or loss	2,375	449	1,143	2,098
7590	Miscellaneous disbursements	(47)	29	3,310	1,072
7610	Losses on disposals of property, plant and equipment	359	0	1,008	0
7630	Foreign exchange losses	0	45,792	82,067	0
7635	Losses on financial assets (liabilities) at fair value through profit or loss	0	0	0	0
7020	Other gains and losses, net	8,852	(45,371)	(85,242)	40,746
	Finance costs				
7510	Interest expense	3,806	3,769	12,155	15,712
7050	Finance costs, net	3,806	3,769	12,155	15,712
7000	Total non-operating income and expenses	22,716	(28,252)	(47,182)	96,623
7900	Profit (loss) from continuing operations before tax	179,310	77,753	410,636	398,584
	Tax expense (income)				
7951	Current tax expense (income)	29,613	20,490	45,544	78,727
7950	Total tax expense (income)	29,613	20,490	45,544	78,727
8000	Profit (loss) from continuing operations	149,697	57,263	365,092	319,857
8200	Profit (loss)	149,697	57,263	365,092	319,857
	Other comprehensive income				
	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	73,317	52,987	(149,639)	138,778
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	73,317	52,987	(149,639)	138,778
8300	Total other comprehensive income	73,317	52,987	(149,639)	138,778
8500	Total comprehensive income	223,014	110,250	215,453	458,635
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	148,400	57,790	363,115	319,924
8620	Profit (loss), attributable to non-controlling interests	1,297	(527)	1,977	(67)
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	219,554	98,708	214,855	443,907
8720	Comprehensive income, attributable to non-controlling interests	3,460	11,542	598	14,728
	Basic earnings per share				
9750	Total basic earnings per share	1.04	0.40	2.53	2.21
	Diluted earnings per share				
9850	Total diluted earnings per share	1.04	0.40	2.51	2.20

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)						363,115	363,115					363,115	1,977	365,092
D3	Other comprehensive income						0	0	(148,260)	0	(148,260)		(148,260)	(1,379)	(149,639)
D5	Total comprehensive income						363,115	363,115	(148,260)	0	(148,260)		214,855	598	215,453
L1	Purchase of treasury shares											87,880	87,880		87,880
Y1	Total increase (decrease) in equity	0	0	0	45,725	(106,899)	164,791	103,617	(148,260)	0	(148,260)	(87,880)	(132,523)	598	(131,925)
Z1	Equity at end of period	1,447,313	1,447,313	1,525,472	973,063	306,878	3,019,843	4,299,784	(339,638)	(115,500)	(455,138)	(87,880)	6,729,551	111,580	6,841,131

Unit: NT\$ thousands

Last year's 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	890,500	357,507	2,708,005	3,956,012	(298,277)	(115,500)	(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	(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	123,983		123,983	14,795	138,778
D5	Total comprehensive income						319,924	319,924	123,983	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	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)	(289,794)	0	6,741,830	115,221	6,857,051

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Statements of Cash Flows			
Code	Accounting Title	2025/1/1To9/30	2024/1/1To9/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	410,636	398,584
A10000	Profit (loss) before tax	410,636	398,584
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	369,334	406,565
A20200	Amortization expense	1,236	1,175
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(1,143)	(2,098)
A20900	Interest expense	12,155	15,712
A21200	Interest income	(32,638)	(48,906)
A21300	Dividend income	(54)	(45)
A21900	Share-based payments	0	0
A22500	Loss (gain) on disposal of property, plan and equipment	1,008	(412)
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)	1,913	20,954
A24200	Loss (gain) on bond redemption	0	0
A29900	Other adjustments to reconcile profit (loss)	(464)	0
A20010	Total adjustments to reconcile profit (loss)	351,347	392,945
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	(5,529)	(4,661)
A31150	Decrease (increase) in accounts receivable	74,109	(267,123)
A31160	Decrease (increase) in accounts receivable due from related parties	1,118	2,611
A31180	Decrease (increase) in other receivable	(8,636)	(7,799)
A31200	Adjustments for decrease (increase) in inventories	(126,273)	173,191
A31230	Decrease (increase) in prepayments	(635)	(7,902)
A31240	Adjustments for decrease (increase) in other current assets	(1,032)	(1,667)
A31990	Decrease (increase) in other operating assets	(1,015)	(647)
A31000	Total changes in operating assets	(67,893)	(113,997)
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	3,695	(856)
A32150	Increase (decrease) in accounts payable	52,831	61,746
A32180	Increase (decrease) in other payable	44,633	28,076
A32190	Increase (decrease) in other payable to related parties	0	(141)
A32230	Adjustments for increase (decrease) in other current liabilities	(59)	(7,444)
A32000	Total changes in operating liabilities	101,100	81,381
A30000	Total changes in operating assets and liabilities	33,207	(32,616)
A20000	Total adjustments	384,554	360,329
A33000	Cash inflow (outflow) generated from operations	795,190	758,913
A33100	Interest received	32,221	37,926
A33200	Dividends received	54	45
A33300	Interest paid	(12,109)	(15,968)
A33500	Income taxes refund (paid)	(46,725)	(220,284)
AAAA	Net cash flows from (used in) operating activities	768,631	560,632
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(21,401)	(41,320)
B00060	Proceeds from repayments of financial assets at amortised cost	42,802	0
B02700	Acquisition of property, plant and equipment	(607,750)	(288,516)
B02800	Proceeds from disposal of property, plant and equipment	21,311	1,234
B03700	Increase in refundable deposits	(204)	0
B03800	Decrease in refundable deposits	0	2,412
B04500	Acquisition of intangible assets	(349)	0
B06700	Increase in other non-current assets	(876)	(136)
B07100	Increase in prepayments for business facilities	(18,315)	(40,732)
BBBB	Net cash flows from (used in) investing activities	(584,782)	(367,058)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	2,100,000	3,300,000
C00200	Decrease in short-term loans	(2,400,000)	(3,300,000)
C01600	Proceeds from long-term debt	496,000	100,000
C01700	Repayments of long-term debt	(116,247)	(315,310)
C04020	Payments of lease liabilities	(1,524)	(943)
C04500	Cash dividends paid	(259,498)	(217,097)
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	(261,904)	(433,350)
DDDD	Effect of exchange rate changes on cash and cash equivalents	(91,811)	102,016
EEEE	Net increase (decrease) in cash and cash equivalents	(169,866)	(137,760)
E00100	Cash and cash equivalents at beginning of period	1,736,389	1,721,069
E00200	Cash and cash equivalents at end of period	1,566,523	1,583,309
E00210	Cash and cash equivalents reported in the statement of financial position	1,566,523	1,583,309