

2478 TA-I TECHNOLOGY CO.,LTD
2025Q4 Consolidated Financial Report

Unit: NT\$ thousands

Balance Sheet

Code	Accounting Title	2025/12/31	2024/12/31
	Assets		
	Current assets		
1100	Cash and cash equivalents	1,788,429	1,736,389
1110	Current financial assets at fair value through profit or loss	54,118	49,070
1136	Current financial assets at amortised cost	240,564	206,600
1150	Notes receivable, net	11,933	6,828
1170	Accounts receivable, net	1,518,398	1,562,832
1180	Accounts receivable due from related parties, net	6,346	8,256
1200	Other receivables	71,150	63,386
1220	Current tax assets	16,695	2,000
130X	Current inventories	1,950,136	1,683,283
1410	Prepayments	90,025	101,547
1470	Other current assets	17,163	17,142
1476	Other current financial assets	17,120	17,120
1479	Other current assets, others	43	22
11XX	Total current assets	5,764,957	5,437,333
	Non-current assets		
1517	Non-current financial assets at fair value through other comprehensive income	0	0
1535	Non-current financial assets at amortised cost	168,683	276,125
1600	Property, plant and equipment	4,022,804	3,800,273
1755	Right-of-use assets	95,143	83,003
1780	Intangible assets	22,061	20,563
1840	Deferred tax assets	65,765	58,143
1900	Other non-current assets	52,036	72,247
1915	Prepayments for business facilities	34,227	52,314
1920	Guarantee deposits paid	7,311	6,289
1975	Net defined benefit asset, non-current	8,792	11,731
1990	Other non-current assets, others	1,706	1,913
15XX	Total non-current assets	4,426,492	4,310,354
1XXX	Total assets	10,191,449	9,747,687
	Liabilities and equity		
	Liabilities		
	Current liabilities		
2100	Current borrowings	300,000	600,000
2130	Current contract liabilities	6,309	8,596
2170	Accounts payable	716,732	680,026
2200	Other payables	874,577	744,326
2230	Current tax liabilities	71,164	7,210
2280	Current lease liabilities	4,886	2,408
2300	Other current liabilities	167,833	165,853
2320	Long-term liabilities, current portion	138,878	137,967
2322	Long-term borrowings, current portion	138,878	137,967
2325	Current preference share liabilities	7,245	0
2399	Other current liabilities, others	21,710	27,886
21XX	Total current liabilities	2,141,501	2,208,419
	Non-current liabilities		
2540	Non-current portion of non-current borrowings	882,084	537,962
2570	Deferred tax liabilities	2,200	11,814
2580	Non-current lease liabilities	25,835	9,863
2600	Other non-current liabilities	5,917	6,573
2630	Long-term deferred revenue	5,917	6,573
25XX	Total non-current liabilities	916,036	566,212
2XXX	Total liabilities	3,057,537	2,774,631
	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	973,063	927,338
3320	Special reserve	306,878	413,777

3350	Unappropriated retained earnings (accumulated deficit)	3,146,908	2,855,052
3351	Accumulated profit and loss	2,653,202	2,401,418
3353	Current profit and loss	493,706	453,634
3300	Total retained earnings	4,426,849	4,196,167
	Other equity interest		
3410	Exchange differences on translation of foreign financial statements	(182,867)	(191,378)
3412	Exchange differences on translation of foreign financial statements, subsidiaries accounted for using equity method	(182,867)	(191,378)
3420	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	(115,500)	(115,500)
3400	Total other equity interest	(298,367)	(306,878)
3500	Treasury shares	(87,880)	(0)
31XX	Total equity attributable to owners of parent	7,013,387	6,862,074
36XX	Non-controlling interests	120,525	110,982
3XXX	Total equity	7,133,912	6,973,056
3X2X	Total liabilities and equity	10,191,449	9,747,687
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	2,000,000	0

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Statement of Comprehensive Income

Code	Accounting Title	2025/1/1To12/31	2024/1/1To12/31
	Operating revenue		
	Net sales revenue		
4110	Sales revenue	5,423,977	5,031,284
4100	Net sales revenue	5,423,977	5,031,284
4000	Total operating revenue	5,423,977	5,031,284
	Operating costs		
	Cost of sales		
5111	Cost of sales	4,186,135	4,094,531
5110	Total cost of sales	4,186,135	4,094,531
5000	Total operating costs	4,186,135	4,094,531
5900	Gross profit (loss) from operations	1,237,842	936,753
5950	Gross profit (loss) from operations	1,237,842	936,753
	Operating expenses		
6100	Selling expenses	185,972	183,255
6200	Administrative expenses	337,291	280,148
6300	Research and development expenses	90,394	87,057
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	0
6000	Total operating expenses	613,657	550,460
6900	Net operating income (loss)	624,185	386,293
	Non-operating income and expenses		
	Interest income		
7100	Total interest income	42,286	64,405
	Other income		
7010	Total other income	25,477	29,129
	Other gains and losses		
7228	Profit from lease modification	0	0
7230	Foreign exchange gains	(74,081)	101,210
7235	Gains on financial assets (liabilities) at fair value through profit or loss	(18,563)	923
7590	Miscellaneous disbursements	0	0
7610	Losses on disposals of property, plant and equipment	0	0
7625	Losses on disposals of investments	0	0
7020	Other gains and losses, net	(92,644)	102,133
	Finance costs		
7510	Interest expense	16,288	23,218
7050	Finance costs, net	16,288	23,218
7000	Total non-operating income and expenses	(41,169)	172,449
7900	Profit (loss) from continuing operations before tax	583,016	558,742
	Tax expense (income)		
7951	Current tax expense (income)	86,284	104,120
7950	Total tax expense (income)	86,284	104,120
8000	Profit (loss) from continuing operations	496,732	454,622
8200	Profit (loss)	496,732	454,622
	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	(4,408)	4,523
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(882)	905
8310	Components of other comprehensive income that will not be reclassified to profit or loss	(3,526)	3,618
	Components of other comprehensive income that will be reclassified to profit or loss		
8361	Exchange differences on translation	15,028	116,400
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	15,028	116,400
8300	Total other comprehensive income	11,502	120,018
8500	Total comprehensive income	508,234	574,640
	Profit (loss), attributable to:		
8610	Profit (loss), attributable to owners of parent	493,706	453,634
8620	Profit (loss), attributable to non-controlling interests	3,026	988
	Comprehensive income attributable to:		
8710	Comprehensive income, attributable to owners of parent	498,691	564,151
8720	Comprehensive income, attributable to non-controlling interests	9,543	10,489
	Basic earnings per share		
9750	Total basic earnings per share	3.45	3.13
	Diluted earnings per share		
9850	Total diluted earnings per share	3.42	3.11

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
B3	Special reserve appropriated					0	0	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)						493,706	493,706					493,706	3,026	496,732
D3	Other comprehensive income						(3,526)	(3,526)	8,511	0	8,511		4,985	6,517	11,502
D5	Total comprehensive income						490,180	490,180	8,511	0	8,511		498,691	9,543	508,234
L1	Purchase of treasury shares											87,880	87,880		87,880
Y1	Total increase (decrease) in equity	0	0	0	45,725	(106,899)	291,856	230,682	8,511	0	8,511	(87,880)	151,313	9,543	160,856
Z1	Equity at end of period	1,447,313	1,447,313	1,525,472	973,063	306,878	3,146,908	4,426,849	(182,867)	(115,500)	(298,367)	(87,880)	7,013,387	120,525	7,133,912

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		(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)						453,634	453,634				453,634	988	454,622
D3	Other comprehensive income						3,618	3,618	106,899	0	106,899	110,517	9,501	120,018
D5	Total comprehensive income						457,252	457,252	106,899	0	106,899	564,151	10,489	574,640
Y1	Total increase (decrease) in equity	0	0	0	36,838	56,270	147,047	240,155	106,899	0	106,899	347,054	10,489	357,543
Z1	Equity at end 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)	6,862,074	110,982	6,973,056

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Statements of Cash Flows

Code	Accounting Title	2025/1/1To12/31	2024/1/1To12/31
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	583,016	558,742
A10000	Profit (loss) before tax	583,016	558,742
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	487,416	534,831
A20200	Amortization expense	1,907	1,502
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(2,257)	(1,634)
A20900	Interest expense	16,288	23,218
A21200	Interest income	(42,286)	(64,405)
A21300	Dividend income	(54)	(45)
A21900	Share-based payments	0	0
A22500	Loss (gain) on disposal of property, plan and equipment	390	(413)
A23000	Loss (gain) on disposal of non-current assets classified as held for sale	0	0
A23100	Loss (gain) on disposal of investments	0	0
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)	6,626	(15,188)
A29900	Other adjustments to reconcile profit (loss)	(656)	(11)
A20010	Total adjustments to reconcile profit (loss)	467,374	477,855
	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	0	0
A31130	Decrease (increase) in notes receivable	(5,105)	(5,172)
A31150	Decrease (increase) in accounts receivable	47,384	(333,091)
A31160	Decrease (increase) in accounts receivable due from related parties	1,908	9,759
A31180	Decrease (increase) in other receivable	(13,038)	(7,970)
A31200	Adjustments for decrease (increase) in inventories	(266,853)	257,520
A31230	Decrease (increase) in prepayments	11,522	(12,060)
A31240	Adjustments for decrease (increase) in other current assets	(21)	(3)
A31990	Decrease (increase) in other operating assets	(1,469)	(917)
A31000	Total changes in operating assets	(225,672)	(91,934)
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	(2,287)	3,996
A32150	Increase (decrease) in accounts payable	27,128	148,303
A32180	Increase (decrease) in other payable	112,717	84,841
A32190	Increase (decrease) in other payable to related parties	0	(811)
A32230	Adjustments for increase (decrease) in other current liabilities	(6,176)	(5,714)
A32240	Increase (decrease) in net defined benefit liability	0	0
A32000	Total changes in operating liabilities	131,382	230,615
A30000	Total changes in operating assets and liabilities	(94,290)	138,681
A20000	Total adjustments	373,084	616,536
A33000	Cash inflow (outflow) generated from operations	956,100	1,175,278
A33100	Interest received	47,560	51,057
A33200	Dividends received	54	45
A33300	Interest paid	(16,194)	(23,480)
A33500	Income taxes refund (paid)	(53,379)	(221,389)
AAAA	Net cash flows from (used in) operating activities	934,141	981,511
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(132,697)	(49,404)
B00060	Proceeds from repayments of financial assets at amortised cost	206,917	40,880
B02700	Acquisition of property, plant and equipment	(690,559)	(479,997)
B02800	Proceeds from disposal of property, plant and equipment	28,384	3,022
B03700	Increase in refundable deposits	(1,022)	0
B03800	Decrease in refundable deposits	0	3,715
B04500	Acquisition of intangible assets	(2,300)	0
B05350	Acquisition of use-of-right assets	0	0
B06500	Increase in other financial assets	0	(7,120)
B06700	Increase in other non-current assets	(878)	(690)
B07100	Increase in prepayments for business facilities	(22,793)	(45,104)
B09900	Other investing activities	0	0
BBBB	Net cash flows from (used in) investing activities	(614,948)	(534,698)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	2,400,000	4,300,000

C00200	Decrease in short-term loans	(2,700,000)	(4,300,000)
C01600	Proceeds from long-term debt	496,000	100,000
C01700	Repayments of long-term debt	(150,967)	(403,747)
C04020	Payments of lease liabilities	(2,642)	(1,255)
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
C05800	Change in non-controlling interests	0	0
CCCC	Net cash flows from (used in) financing activities	(297,742)	(522,099)
DDDD	Effect of exchange rate changes on cash and cash equivalents	30,589	90,606
EEEE	Net increase (decrease) in cash and cash equivalents	52,040	15,320
E00100	Cash and cash equivalents at beginning of period	1,736,389	1,721,069
E00200	Cash and cash equivalents at end of period	1,788,429	1,736,389
E00210	Cash and cash equivalents reported in the statement of financial position	1,788,429	1,736,389