

2478 TA-I TECHNOLOGY CO.,LTD
2026Q1 Consolidated Financial Report

Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2026/3/31	2025/12/31	2025/3/31
	Assets			
	Current assets			
1100	Cash and cash equivalents	1,968,411	1,788,429	1,826,049
1110	Current financial assets at fair value through profit or loss	53,315	54,118	48,367
1136	Current financial assets at amortised cost	62,391	240,564	393,519
1150	Notes receivable, net	10,885	11,933	13,587
1170	Accounts receivable, net	1,572,720	1,518,398	1,454,413
1180	Accounts receivable due from related parties, net	2,990	6,346	6,809
1200	Other receivables	50,508	71,150	68,925
1220	Current tax assets	16,733	16,695	1,860
130X	Current inventories	2,070,747	1,950,136	1,749,548
1410	Prepayments	89,926	90,025	88,891
1470	Other current assets	18,322	17,163	19,209
1476	Other current financial assets	17,120	17,120	17,120
1479	Other current assets, others	1,202	43	2,089
11XX	Total current assets	5,916,948	5,764,957	5,671,177
	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	219,849	168,683	121,167
1600	Property, plant and equipment	4,037,368	4,022,804	3,920,830
1755	Right-of-use assets	95,513	95,143	82,892
1780	Intangible assets	22,471	22,061	20,651
1840	Deferred tax assets	69,244	65,765	60,277
1900	Other non-current assets	56,116	52,036	54,961
1915	Prepayments for business facilities	38,258	34,227	35,147
1920	Guarantee deposits paid	7,313	7,311	6,291
1975	Net defined benefit asset, non-current	9,073	8,792	12,044
1990	Other non-current assets, others	1,472	1,706	1,479
15XX	Total non-current assets	4,500,561	4,426,492	4,260,778
1XXX	Total assets	10,417,509	10,191,449	9,931,955
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	300,000	300,000	600,000
2130	Current contract liabilities	4,606	6,309	10,043
2150	Notes payable	820	0	0
2170	Accounts payable	728,253	716,732	732,961
2180	Accounts payable to related parties	883	0	0
2200	Other payables	831,149	874,577	747,370
2230	Current tax liabilities	108,181	71,164	35,966
2280	Current lease liabilities	5,298	4,886	2,472
2300	Other current liabilities	163,794	167,833	133,762
2320	Long-term liabilities, current portion	135,132	138,878	105,811
2322	Long-term borrowings, current portion	135,132	138,878	105,811
2325	Current preference share liabilities	7,245	7,245	7,245
2399	Other current liabilities, others	21,417	21,710	20,706
21XX	Total current liabilities	2,142,984	2,141,501	2,262,574
	Non-current liabilities			
2540	Non-current portion of non-current borrowings	851,111	882,084	511,509
2570	Deferred tax liabilities	2,548	2,200	11,242
2580	Non-current lease liabilities	24,957	25,835	9,421
2600	Other non-current liabilities	5,725	5,917	6,565
2630	Long-term deferred revenue	5,725	5,917	6,565
25XX	Total non-current liabilities	884,341	916,036	538,737
2XXX	Total liabilities	3,027,325	3,057,537	2,801,311
	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	973,063	927,338
3320	Special reserve	306,878	306,878	413,777
3350	Unappropriated retained earnings (accumulated deficit)	3,309,881	3,146,908	2,982,411
3351	Accumulated profit and loss	3,146,908	2,653,202	2,855,052
3353	Current profit and loss	162,973	493,706	127,359
3300	Total retained earnings	4,589,822	4,426,849	4,323,526
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	(92,105)	(182,867)	(135,721)
3412	Exchange differences on translation of foreign financial statements, subsidiaries accounted for using equity method	(92,105)	(182,867)	(135,721)
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	(207,605)	(298,367)	(251,221)
3500	Treasury shares	(87,880)	(87,880)	(27,015)
31XX	Total equity attributable to owners of parent	7,267,122	7,013,387	7,018,075
36XX	Non-controlling interests	123,062	120,525	112,569
3XXX	Total equity	7,390,184	7,133,912	7,130,644
3X2X	Total liabilities and equity	10,417,509	10,191,449	9,931,955
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	2,000,000	566,000

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Statement of Comprehensive Income

Code	Accounting Title	2026/1/1To3/31	2025/1/1To3/31
	Operating revenue		
	Net sales revenue		
4110	Sales revenue	1,419,768	1,295,253
4100	Net sales revenue	1,419,768	1,295,253
4000	Total operating revenue	1,419,768	1,295,253
	Operating costs		
	Cost of sales		
5111	Cost of sales	1,064,670	1,009,325
5110	Total cost of sales	1,064,670	1,009,325
5000	Total operating costs	1,064,670	1,009,325
5900	Gross profit (loss) from operations	355,098	285,928
5950	Gross profit (loss) from operations	355,098	285,928
	Operating expenses		
6100	Selling expenses	44,713	43,536
6200	Administrative expenses	100,203	79,303
6300	Research and development expenses	24,146	25,223
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	0
6000	Total operating expenses	169,062	148,062
6900	Net operating income (loss)	186,036	137,866
	Non-operating income and expenses		
	Interest income		
7100	Total interest income	7,685	11,108
	Other income		
7010	Total other income	5,952	3,395
	Other gains and losses		
7210	Gains on disposals of property, plant and equipment	1,934	0
7230	Foreign exchange gains	4,014	8,559
7235	Gains on financial assets (liabilities) at fair value through profit or loss	0	0
7590	Miscellaneous disbursements	0	856
7635	Losses on financial assets (liabilities) at fair value through profit or loss	2,095	1,659
7020	Other gains and losses, net	3,853	6,044
	Finance costs		
7510	Interest expense	3,384	4,567
7050	Finance costs, net	3,384	4,567
7000	Total non-operating income and expenses	14,106	15,980
7900	Profit (loss) from continuing operations before tax	200,142	153,846
	Tax expense (income)		
7951	Current tax expense (income)	37,625	27,161
7950	Total tax expense (income)	37,625	27,161
8000	Profit (loss) from continuing operations	162,517	126,685
8200	Profit (loss)	162,517	126,685
	Other comprehensive income		
	Components of other comprehensive income that will be reclassified to profit or loss		
8361	Exchange differences on translation	93,755	57,918
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	93,755	57,918
8300	Total other comprehensive income	93,755	57,918
8500	Total comprehensive income	256,272	184,603
	Profit (loss), attributable to:		
8610	Profit (loss), attributable to owners of parent	162,973	127,359
8620	Profit (loss), attributable to non-controlling interests	(456)	(674)
	Comprehensive income attributable to:		
8710	Comprehensive income, attributable to owners of parent	253,735	183,016
8720	Comprehensive income, attributable to non-controlling interests	2,537	1,587
	Basic earnings per share		
9750	Total basic earnings per share	1.14	0.88
	Diluted earnings per share		
9850	Total diluted earnings per share	1.13	0.87

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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	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
D1	Profit (loss)						162,973	162,973					162,973	(456)	162,517
D3	Other comprehensive income						0	0	90,762	0	90,762		90,762	2,993	93,755
D5	Total comprehensive income						162,973	162,973	90,762	0	90,762		253,735	2,537	256,272
L1	Purchase of treasury shares											0	0		0
Y1	Total increase (decrease) in equity	0	0	0	0	0	162,973	162,973	90,762	0	90,762	0	253,735	2,537	256,272
Z1	Equity at end of period	1,447,313	1,447,313	1,525,472	973,063	306,878	3,309,881	4,589,822	(92,105)	(115,500)	(207,605)	(87,880)	7,267,122	123,062	7,390,184

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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	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

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Statements of Cash Flows			
Code	Accounting Title	2026/1/1To3/31	2025/1/1To3/31
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	200,142	153,846
A10000	Profit (loss) before tax	200,142	153,846
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	113,003	127,156
A20200	Amortization expense	744	367
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	2,095	1,659
A20900	Interest expense	3,384	4,567
A21200	Interest income	(7,685)	(11,108)
A22500	Loss (gain) on disposal of property, plan and equipment	(1,934)	0
A24100	Unrealized foreign exchange loss (gain)	(34,259)	(5,388)
A29900	Other adjustments to reconcile profit (loss)	(192)	(8)
A20010	Total adjustments to reconcile profit (loss)	75,156	117,245
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	1,048	(6,759)
A31150	Decrease (increase) in accounts receivable	(35,368)	110,837
A31160	Decrease (increase) in accounts receivable due from related parties	3,356	1,447
A31180	Decrease (increase) in other receivable	5,561	(1,097)
A31200	Decrease (increase) in inventories	(120,611)	(66,265)
A31230	Decrease (increase) in prepayments	99	12,656
A31240	Decrease (increase) in other current assets	(1,159)	(2,067)
A31990	Decrease (increase) in other operating assets	(281)	(313)
A31000	Total changes in operating assets	(147,355)	48,439
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	(1,703)	1,447
A32130	Increase (decrease) in notes payable	820	0
A32150	Increase (decrease) in accounts payable	4,414	45,187
A32160	Increase (decrease) in accounts payable to related parties	883	0
A32180	Increase (decrease) in other payable	(29,008)	(24,232)
A32190	Increase (decrease) in other payable to related parties	0	0
A32230	Increase (decrease) in other current liabilities	(293)	(7,180)
A32000	Total changes in operating liabilities	(24,887)	15,222
A30000	Total changes in operating assets and liabilities	(172,242)	63,661
A20000	Total adjustments	(97,086)	180,906
A33000	Cash inflow (outflow) generated from operations	103,056	334,752
A33100	Interest received	22,766	6,756
A33300	Interest paid	(3,446)	(4,582)
A33500	Income taxes refund (paid)	(3,777)	(971)
AAAA	Net cash flows from (used in) operating activities	118,599	335,955
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(46,284)	(31,961)
B00060	Proceeds from repayments of financial assets at amortised cost	185,136	0
B02700	Acquisition of property, plant and equipment	(109,787)	(220,270)
B02800	Proceeds from disposal of property, plant and equipment	1,983	18,650
B03800	Decrease in refundable deposits	(2)	(2)
B04500	Acquisition of intangible assets	(867)	0
B07100	Increase in prepayments for business facilities	(26,610)	(3,226)
BBBB	Net cash flows from (used in) investing activities	3,569	(236,809)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	400,000	500,000
C00200	Decrease in short-term loans	(400,000)	(500,000)
C01600	Proceeds from long-term debt	0	0
C01700	Repayments of long-term debt	(34,719)	(58,609)
C04020	Payments of lease liabilities	(1,172)	(597)
C04900	Payments to acquire treasury shares	0	(18,210)
C05100	Treasury shares sold to employees	0	0
C05200	Issuance of preference shares by subsidiaries	0	7,245
CCCC	Net cash flows from (used in) financing activities	(35,891)	(70,171)
DDDD	Effect of exchange rate changes on cash and cash equivalents	93,705	60,685
EEEE	Net increase (decrease) in cash and cash equivalents	179,982	89,660
E00100	Cash and cash equivalents at beginning of period	1,788,429	1,736,389
E00200	Cash and cash equivalents at end of period	1,968,411	1,826,049
E00210	Cash and cash equivalents reported in the statement of financial position	1,968,411	1,826,049