

2478 TA-I TECHNOLOGY CO.,LTD
2026Q2 Consolidated Financial Report

Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2026/6/30	2025/12/31	2025/6/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	1,822,198	1,788,429	1,524,800
1110	Current financial assets at fair value through profit or loss	65,031	54,118	46,352
1136	Current financial assets at amortised cost	63,250	240,564	379,743
1150	Notes receivable, net	9,157	11,933	9,892
1170	Accounts receivable, net	1,810,189	1,518,398	1,464,262
1180	Accounts receivable due from related parties, net	1,328	6,346	7,266
1200	Other receivables	51,911	71,150	71,944
1220	Current tax assets	1,884	16,695	16,372
130X	Current inventories	2,026,130	1,950,136	1,691,299
1410	Prepayments	100,794	90,025	81,168
1470	Other current assets	11,447	17,163	19,051
1476	Other current financial assets	10,000	17,120	17,120
1479	Other current assets, others	1,447	43	1,931
11XX	Total current assets	5,963,319	5,764,957	5,312,149
	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	199,414	168,683	89,636
1600	Property, plant and equipment	4,105,806	4,022,804	3,932,535
1755	Right-of-use assets	94,112	95,143	72,846
1780	Intangible assets	23,138	22,061	20,749
1840	Deferred tax assets	72,699	65,765	59,132
1900	Other non-current assets	97,880	52,036	68,370
1915	Prepayments for business facilities	78,503	34,227	48,106
1920	Guarantee deposits paid	8,698	7,311	6,347
1975	Net defined benefit asset, non-current	9,359	8,792	12,373
1990	Other non-current assets, others	1,320	1,706	1,544
15XX	Total non-current assets	4,593,049	4,426,492	4,243,268
1XXX	Total assets	10,556,368	10,191,449	9,555,417
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	200,000	300,000	400,000
2130	Current contract liabilities	4,254	6,309	4,739
2150	Notes payable	2,231	0	0
2170	Accounts payable	676,776	716,732	713,381
2200	Other payables	1,164,997	874,577	968,471
2220	Other payables to related parties	0	0	0
2230	Current tax liabilities	82,457	71,164	43,247
2280	Current lease liabilities	5,378	4,886	2,286
2300	Other current liabilities	165,748	167,833	133,116
2320	Long-term liabilities, current portion	129,512	138,878	105,178
2322	Long-term borrowings, current portion	129,512	138,878	105,178
2325	Current preference share liabilities	7,245	7,245	7,245
2399	Other current liabilities, others	28,991	21,710	20,693
21XX	Total current liabilities	2,301,841	2,141,501	2,265,240
	Non-current liabilities			
2540	Non-current portion of non-current borrowings	822,011	882,084	651,190
2570	Deferred tax liabilities	6,050	2,200	6,551
2580	Non-current lease liabilities	23,951	25,835	8,019
2600	Other non-current liabilities	5,533	5,917	6,300
2630	Long-term deferred revenue	5,533	5,917	6,300
25XX	Total non-current liabilities	857,545	916,036	672,060
2XXX	Total liabilities	3,159,386	3,057,537	2,937,300
	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	1,022,081	973,063	973,063
3320	Special reserve	298,367	306,878	306,878
3350	Unappropriated retained earnings (accumulated deficit)	3,236,336	3,146,908	2,871,443
3351	Accumulated profit and loss	2,820,938	2,653,202	2,656,728
3353	Current profit and loss	415,398	493,706	214,715
3300	Total retained earnings	4,556,784	4,426,849	4,151,384
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	(53,864)	(182,867)	(410,792)
3412	Exchange differences on translation of foreign financial statements, subsidiaries accounted for using equity method	(53,864)	(182,867)	(410,792)
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	(169,364)	(298,367)	(526,292)
3500	Treasury shares	(87,880)	(87,880)	(87,880)
31XX	Total equity attributable to owners of parent	7,272,325	7,013,387	6,509,997
36XX	Non-controlling interests	124,657	120,525	108,120
3XXX	Total equity	7,396,982	7,133,912	6,618,117
3X2X	Total liabilities and equity	10,556,368	10,191,449	9,555,417
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	2,000,000

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Statement of Comprehensive Income

Code	Accounting Title	2026/4/1To6/30	2025/4/1To6/30	2026/1/1To6/30	2025/1/1To6/30
	Operating revenue				
	Net sales revenue				
4110	Sales revenue	1,709,822	1,419,845	3,129,590	2,715,098
4100	Net sales revenue	1,709,822	1,419,845	3,129,590	2,715,098
4000	Total operating revenue	1,709,822	1,419,845	3,129,590	2,715,098
	Operating costs				
	Cost of sales				
5111	Cost of sales	1,219,316	1,110,828	2,283,986	2,120,153
5110	Total cost of sales	1,219,316	1,110,828	2,283,986	2,120,153
5000	Total operating costs	1,219,316	1,110,828	2,283,986	2,120,153
5900	Gross profit (loss) from operations	490,506	309,017	845,604	594,945
5950	Gross profit (loss) from operations	490,506	309,017	845,604	594,945
	Operating expenses				
6100	Selling expenses	47,978	50,116	92,691	93,652
6200	Administrative expenses	111,017	72,308	211,220	151,611
6300	Research and development expenses	18,957	23,235	43,103	48,458
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	0	0	0
6000	Total operating expenses	177,952	145,659	347,014	293,721
6900	Net operating income (loss)	312,554	163,358	498,590	301,224
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	11,107	12,340	18,792	23,448
	Other income				
7010	Total other income	5,515	5,702	11,467	9,097
	Other gains and losses				
7210	Gains on disposals of property, plant and equipment	0	0	527	0
7230	Foreign exchange gains	0	0	0	0
7235	Gains on financial assets (liabilities) at fair value through profit or loss	12,543	427	10,448	0
7590	Miscellaneous disbursements	35,408	2,501	35,408	3,357
7610	Losses on disposals of property, plant and equipment	1,407	649	0	649
7630	Foreign exchange losses	16,029	97,415	12,015	88,856
7635	Losses on financial assets (liabilities) at fair value through profit or loss	0	0	0	1,232
7020	Other gains and losses, net	(40,301)	(100,138)	(36,448)	(94,094)
	Finance costs				
7510	Interest expense	2,786	3,782	6,170	8,349
7050	Finance costs, net	2,786	3,782	6,170	8,349
7000	Total non-operating income and expenses	(26,465)	(85,878)	(12,359)	(69,898)
7900	Profit (loss) from continuing operations before tax	286,089	77,480	486,231	231,326
	Tax expense (income)				
7951	Current tax expense (income)	30,138	(11,230)	67,763	15,931
7950	Total tax expense (income)	30,138	(11,230)	67,763	15,931
8000	Profit (loss) from continuing operations	255,951	88,710	418,468	215,395
8200	Profit (loss)	255,951	88,710	418,468	215,395
	Other comprehensive income				
	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	36,310	(280,874)	130,065	(222,956)
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	36,310	(280,874)	130,065	(222,956)
8300	Total other comprehensive income	36,310	(280,874)	130,065	(222,956)
8500	Total comprehensive income	292,261	(192,164)	548,533	(7,561)
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	252,425	87,356	415,398	214,715
8620	Profit (loss), attributable to non-controlling interests	3,526	1,354	3,070	680
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	290,666	(187,715)	544,401	(4,699)
8720	Comprehensive income, attributable to non-controlling interests	1,595	(4,449)	4,132	(2,862)
	Basic earnings per share				
9750	Total basic earnings per share	1.77	0.61	2.91	1.49
	Diluted earnings per share				
9850	Total diluted earnings per share	1.77	0.61	2.90	1.48

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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
B1	Legal reserve appropriated				49,018		(49,018)	0					0		0
B5	Cash dividends of ordinary share				0	0	(285,463)	(285,463)					(285,463)		(285,463)
B17	Reversal of special reserve					(8,511)	8,511	0					0		0
D1	Profit (loss)						415,398	415,398					415,398	3,070	418,468
D3	Other comprehensive income						0	0	129,003	0	129,003		129,003	1,062	130,065
D5	Total comprehensive income						415,398	415,398	129,003	0	129,003		544,401	4,132	548,533
Y1	Total increase (decrease) in equity	0	0	0	49,018	(8,511)	89,428	129,935	129,003	0	129,003	0	258,938	4,132	263,070
Z1	Equity at end of period	1,447,313	1,447,313	1,525,472	1,022,081	298,367	3,236,336	4,556,784	(53,864)	(115,500)	(169,364)	(87,880)	7,272,325	124,657	7,396,982

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Statements of Cash Flows

Code	Accounting Title	2026/1/1To6/30	2025/1/1To6/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	486,231	231,326
A10000	Profit (loss) before tax	486,231	231,326
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	216,811	250,591
A20200	Amortization expense	1,510	774
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	(10,448)	1,232
A20900	Interest expense	6,170	8,349
A21200	Interest income	(18,792)	(23,448)
A21900	Share-based payments	0	0
A22500	Loss (gain) on disposal of property, plan and equipment	(527)	649
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)	(20,099)	(4,611)
A29900	Other adjustments to reconcile profit (loss)	(384)	(273)
A20010	Total adjustments to reconcile profit (loss)	174,241	233,263
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	2,776	(3,064)
A31150	Decrease (increase) in accounts receivable	(282,585)	76,683
A31160	Decrease (increase) in accounts receivable due from related parties	5,018	990
A31180	Decrease (increase) in other receivable	4,473	(3,726)
A31200	Adjustments for decrease (increase) in inventories	(75,994)	(8,016)
A31230	Decrease (increase) in prepayments	(10,769)	20,379
A31240	Adjustments for decrease (increase) in other current assets	(1,404)	(1,909)
A31990	Decrease (increase) in other operating assets	(567)	(642)
A31000	Total changes in operating assets	(359,052)	80,695
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	(2,055)	(3,857)
A32130	Increase (decrease) in notes payable	2,231	0
A32150	Increase (decrease) in accounts payable	(41,752)	59,672
A32160	Increase (decrease) in accounts payable to related parties	0	0
A32180	Increase (decrease) in other payable	20,075	(51,317)
A32190	Increase (decrease) in other payable to related parties	0	0
A32230	Adjustments for increase (decrease) in other current liabilities	7,281	(7,193)
A32000	Total changes in operating liabilities	(14,220)	(2,695)
A30000	Total changes in operating assets and liabilities	(373,272)	78,000
A20000	Total adjustments	(199,031)	311,263
A33000	Cash inflow (outflow) generated from operations	287,200	542,589
A33100	Interest received	33,558	18,616
A33300	Interest paid	(6,384)	(8,642)
A33500	Income taxes refund (paid)	(44,743)	(518)
AAAA	Net cash flows from (used in) operating activities	269,631	552,045
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(46,921)	(20,865)
B00060	Proceeds from repayments of financial assets at amortised cost	211,145	0
B02700	Acquisition of property, plant and equipment	(280,637)	(401,393)
B02800	Proceeds from disposal of property, plant and equipment	5,517	20,525
B03700	Increase in refundable deposits	(1,387)	(58)
B04500	Acquisition of intangible assets	(2,002)	(349)
B05350	Acquisition of use-of-right assets	0	0
B06600	Decrease in other financial assets	7,120	0
B06700	Increase in other non-current assets	(120)	(330)
B07100	Increase in prepayments for business facilities	(70,877)	(18,263)
BBBB	Net cash flows from (used in) investing activities	(178,162)	(420,733)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	700,000	1,600,000
C00200	Decrease in short-term loans	(800,000)	(1,800,000)
C01600	Proceeds from long-term debt	0	178,000
C01700	Repayments of long-term debt	(69,439)	(97,561)
C04020	Payments of lease liabilities	(2,329)	(965)

C04900	Payments to acquire treasury shares	0	(87,880)
C05200	Issuance of preference shares by subsidiaries	0	7,245
CCCC	Net cash flows from (used in) financing activities	(171,768)	(201,161)
DDDD	Effect of exchange rate changes on cash and cash equivalents	114,068	(141,740)
EEEE	Net increase (decrease) in cash and cash equivalents	33,769	(211,589)
E00100	Cash and cash equivalents at beginning of period	1,788,429	1,736,389
E00200	Cash and cash equivalents at end of period	1,822,198	1,524,800
E00210	Cash and cash equivalents reported in the statement of financial position	1,822,198	1,524,800