

2024Q3 K Laser Consolidated Financial Statement — Balance Sheet

Provided by: K LASER TECHNOLOGY INC.

Finacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/09/30	2023/12/31	2023/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,135,027	1,503,335	1,548,876
Current financial assets at fair value through profit or loss	148	407	478
Current financial assets at amortised cost	10,438	4,267	47,548
Notes receivable, net	153,449	158,679	196,385
Accounts receivable, net	1,179,086	1,425,439	1,350,624
Other receivables	20,973	27,917	31,930
Current tax assets	26,490	16,736	24,150
Current inventories	1,139,867	1,385,619	1,377,509
Other current assets	313,106	455,520	421,089
Total current assets	3,978,584	4,977,919	4,998,589
Non-current assets			
Non-current financial assets at fair value through profit or loss	64,905	62,117	6,284
Non-current financial assets at fair value through other comprehensive income	21,619	87,631	83,232
Non-current financial assets at amortised cost	0	7,183	0
Investments accounted for using equity method	387,824	409,409	445,787
Property, plant and equipment	1,760,360	1,699,619	1,648,072
Right-of-use assets	331,488	407,842	368,001
Investment property, net	21,681	0	0
Intangible assets	76,642	78,503	78,830
Deferred tax assets	50,256	47,382	47,140
Other non-current assets	637,679	212,413	240,574
Total non-current assets	3,352,454	3,012,099	2,917,920
Total assets	7,331,038	7,990,018	7,916,509
Current liabilities			
Current borrowings	186,472	655,775	585,056
Short-term notes and bills payable	189,820	49,992	99,965
Notes payable	158,944	307,421	258,721
Accounts payable	642,739	651,515	620,206
Accounts payable to related parties	0	40	22
Other payables	412,684	560,090	542,340
Other payables to related parties	10,910	0	4,077
Current tax liabilities	48,431	32,627	40,749
Current lease liabilities	35,946	61,906	49,762
Other current liabilities	113,379	443,705	635,400
Total current liabilities	1,799,325	2,763,071	2,836,298
Non-current liabilities			
Bonds payable	291,817	0	0
Non-current portion of non-current borrowings	906,469	891,952	611,202
Deferred tax liabilities	20,133	21,844	20,888
Non-current lease liabilities	170,700	210,396	178,426
Other non-current liabilities	54,117	13,767	14,889
Total non-current liabilities	1,443,236	1,137,959	825,405
Total liabilities	3,242,561	3,901,030	3,661,703
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,722,334	1,694,613	1,693,030
Total Share Capital	1,722,334	1,694,613	1,693,030
Capital surplus			
Total capital surplus	768,909	733,926	729,775
Retained earnings			
Legal reserve	326,156	290,349	290,349
Special reserve	253,762	298,529	298,554
Unappropriated retained earnings (accumulated deficit)	431,030	275,960	300,055
Total retained earnings	1,010,948	864,838	888,958
Other equity interest			
Exchange differences on translation of foreign financial statements	-170,725	-328,068	-255,770
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-15,206	-13,761	-18,190
Other equity, others	-11,734	-21,855	-25,572
Total other equity interest	-197,665	-363,684	-299,532
Treasury shares	0	0	0
Total equity attributable to owners of parent	3,304,526	2,929,693	3,012,231
Non-controlling interests	783,951	1,159,295	1,242,575
Total equity	4,088,477	4,088,988	4,254,806
Total liabilities and equity	7,331,038	7,990,018	7,916,509
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0

2024Q3 K Laser Consolidated Financial Statement — Income Statement

Provided by: K LASER TECHNOLOGY INC.
Finacial year: Yearly
Unit: NT\$ thousand

Unit: NT\$ thousand

Accounting Title	2024/3rd	2023/3rd	2024/01/01 To 2024/09/30	2023/01/01 To 2023/09/30
Income Statement				
Total operating revenue	1,371,577	1,436,805	4,154,551	4,199,780
Total cost of sales	1,040,894	1,117,240	3,206,799	3,277,736
Total operating costs	1,040,894	1,117,240	3,206,799	3,277,736
Gross profit (loss) from operations	330,683	319,565	947,752	922,044
Gross profit (loss) from operations	330,683	319,565	947,752	922,044
Operating expenses				
Selling expenses	100,504	108,169	306,822	314,852
Administrative expenses	119,882	114,113	353,976	321,612
Research and development expenses	69,713	80,226	213,737	238,494
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-837	-1,036	33,963	690
Total operating expenses	289,262	301,472	908,498	875,648
Net operating income (loss)	41,421	18,093	39,254	46,396
Non-operating income and expenses				
Total interest income	6,844	5,401	22,646	22,338
Total other income	35,747	8,860	70,615	22,685
Other gains and losses, net	-2,577	8,188	216,351	-11,078
Finance costs, net	7,772	10,513	27,547	31,484
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-15,152	827	-27,082	-1,454
Total non-operating income and expenses	17,090	12,763	254,983	1,007
Profit (loss) from continuing operations before tax	58,511	30,856	294,237	47,403
Total tax expense (income)	21,877	14,997	51,327	39,894
Profit (loss) from continuing operations	36,634	15,859	242,910	7,509
Profit (loss)	36,634	15,859	242,910	7,509
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-7,273	-15,682	-9,385	9,963
Components of other comprehensive income that will not be reclassified to profit or loss	-7,273	-15,682	-9,385	9,963
Exchange differences on translation	85,310	116,591	183,147	18,447
Components of other comprehensive income that will be reclassified to profit or loss	85,310	116,591	183,147	18,447
Other comprehensive income, net	78,037	100,909	173,762	28,410
Total comprehensive income	114,671	116,768	416,672	35,919
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	36,972	41,916	298,883	129,243
Profit (loss), attributable to non-controlling interests	-338	-26,057	-55,973	-121,734
Comprehensive income, attributable to owners of parent	104,804	128,841	444,163	154,186
Comprehensive income, attributable to non-controlling interests	9,867	-12,073	-27,491	-118,267
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.22	0.26	1.79	0.83
Total basic earnings per share	0.22	0.26	1.79	0.83
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.19	0.22	1.57	0.70
Total diluted earnings per share	0.19	0.22	1.57	0.70

2024/09/30 Statement of Stockholders' Equity

Provided by: K LASER TECHNOLOGY INC.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	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	Others	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	1,694,613	1,694,613	733,926	290,349	298,529	275,960	864,838	-328,068	-13,761	-21,855	-363,684	0	2,929,693	1,159,295	4,088,988
Legal reserve appropriated	0	0	0	35,807	0	-35,807	0	0	0	0	0	0	0	0	0
Reversal of special reserve	0	0	0	0	-45,157	45,157	0	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-143,779	-143,779	0	0	0	0	0	-143,779	0	-143,779
Profit (loss)	0	0	0	0	0	298,883	298,883	0	0	0	0	0	298,883	-55,973	242,910
Other comprehensive income	0	0	0	0	0	0	0	155,719	-10,439	0	145,280	0	145,280	28,482	173,762
Total comprehensive income	0	0	0	0	0	298,883	298,883	155,719	-10,439	0	145,280	0	444,163	-27,491	416,672
Conversion of convertible bonds	27,721	27,721	15,349	0	0	0	0	0	0	0	0	0	43,070	0	43,070
Disposal of subsidiaries or investments accounted for using equity method	0	0	0	0	407	-9,325	-8,918	1,597	8,918	0	10,515	0	1,597	-328,347	-326,750
Difference between consideration and carrying amount of subsidiaries acquired or disposed	0	0	2,311	0	-17	-59	-76	27	76	0	103	0	2,338	2,202	4,540
Changes in ownership interests in subsidiaries	0	0	17,323	0	0	0	0	0	0	0	0	0	17,323	0	17,323
Share-based payments	0	0	0	0	0	0	0	0	0	10,121	10,121	0	10,121	0	10,121
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	0	-21,708	-21,708
Total increase (decrease) in equity	27,721	27,721	34,983	35,807	-44,767	155,070	146,110	157,343	-1,445	10,121	166,019	0	374,833	-375,344	-511
Equity at end of period	1,722,334	1,722,334	768,909	326,156	253,762	431,030	1,010,948	-170,725	-15,206	-11,734	-197,665	0	3,304,526	783,951	4,088,477

2023/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	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	Others	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	1,638,061	1,638,061	689,968	277,305	332,865	379,209	989,379	-272,403	-26,184	-41,098	-339,685	-77,812	2,899,911	1,329,159	4,229,070
Legal reserve appropriated	0	0	0	13,044	0	-13,044	0	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	-34,278	34,278	0	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-230,030	-230,030	0	0	0	0	0	-230,030	0	-230,030
Profit (loss)	0	0	0	0	0	129,243	129,243	0	0	0	0	0	129,243	-121,734	7,509
Other comprehensive income	0	0	0	0	0	0	0	16,583	8,360	0	24,943	0	24,943	3,467	28,410
Total comprehensive income	0	0	0	0	0	129,243	129,243	16,583	8,360	0	24,943	0	154,186	-118,267	35,919
Conversion of convertible bonds	114,969	114,969	65,476	0	0	0	0	0	0	0	0	0	180,445	0	180,445
Retirement of treasury share	-60,000	-60,000	-17,812	0	0	0	0	0	0	0	0	77,812	0	0	0
Difference between consideration and carrying amount of subsidiaries acquired or disposed	0	0	3,904	0	-33	-27	-60	50	60	0	110	0	3,954	5,255	9,209
Changes in ownership interests in subsidiaries	0	0	-11,761	0	0	0	0	0	0	0	0	0	-11,761	0	-11,761
Share-based payments	0	0	0	0	0	0	0	0	0	15,526	15,526	0	15,526	0	15,526
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	0	26,428	26,428
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	0	426	426	0	-426	0	-426	0	0	0	0
Total increase (decrease) in equity	54,969	54,969	39,807	13,044	-34,311	-79,154	-100,421	16,633	7,994	15,526	40,153	77,812	112,320	-86,584	25,736
Equity at end of period	1,693,030	1,693,030	729,775	290,349	298,554	300,055	888,958	-255,770	-18,190	-25,572	-299,532	0	3,012,231	1,242,575	4,254,806

2024Q3 K Laser Consolidated Financial Statement — Statements of Cash Flows

Provided by: K LASER TECHNOLOGY INC.

Finacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/09/30	2023/01/01To2023/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	294,237	47,403
Profit (loss) before tax	294,237	47,403
Depreciation expense	165,100	188,054
Amortization expense	3,624	3,555
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	33,963	690
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-20	-1,651
Interest expense	27,547	31,484
Interest income	-22,646	-22,338
Dividend income	0	-978
Share-based payments	10,121	15,526
Share of loss (profit) of associates and joint ventures accounted for using equity method	27,082	1,454
Loss (gain) on disposal of property, plan and equipment	-4,632	3,065
Loss (gain) on disposal of investments	-198,686	-2,964
Impairment loss on non-financial assets	0	37,162
Reversal of impairment loss on non-financial assets	-20,030	-32,032
Total adjustments to reconcile profit (loss)	21,423	221,027
Decrease (increase) in notes receivable	-12,446	-59,408
Decrease (increase) in accounts receivable	-26,067	-99,037
Decrease (increase) in other receivable	1,571	-1,871
Decrease (increase) in inventories	116,151	127,697
Decrease (increase) in other current assets	-38,172	117,935
Decrease (increase) in other operating assets	-17,524	6,740
Total changes in operating assets	23,513	92,056
Increase (decrease) in notes payable	-148,477	-69,055
Increase (decrease) in accounts payable	33,336	-88,866
Increase (decrease) in accounts payable to related parties	-40	8
Increase (decrease) in other payable	-108,564	-20,235
Increase (decrease) in other payable to related parties	10,910	3,934
Increase (decrease) in other current liabilities	-6,689	1,615
Increase (decrease) in net defined benefit liability	-1,299	77
Increase (decrease) in other operating liabilities	41,649	0
Total changes in operating liabilities	-179,174	-172,522
Total changes in operating assets and liabilities	-155,661	-80,466
Total adjustments	-134,238	140,561
Cash inflow (outflow) generated from operations	159,999	187,964
Interest received	22,646	22,338
Interest paid	-26,627	-28,605
Income taxes refund (paid)	-50,591	-82,828
Net cash flows from (used in) operating activities	105,427	98,869
Cash flows from (used in) investing activities		
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	0	11,229
Acquisition of financial assets at amortised cost	0	-47,548
Proceeds from disposal of financial assets at amortised cost	1,382	0
Acquisition of financial assets at fair value through profit or loss	-443	0
Proceeds from disposal of financial assets at fair value through profit or loss	443	7,364
Proceeds from disposal of subsidiaries	370,010	0
Proceeds from disposal of non-current assets classified as held for sale	0	9,665
Acquisition of property, plant and equipment	-561,405	-171,497
Proceeds from disposal of property, plant and equipment	33,384	19,013
Increase in refundable deposits	-3,783	-1,812
Increase in other receivables	649	661
Acquisition of intangible assets	-3,064	-1,472
Acquisition of use-of-right assets	0	-51,432
Decrease in other financial assets	-5,083	127,717
Increase in prepayments for business facilities	-253,735	-78,319
Dividends received	5,439	7,625
Net cash flows from (used in) investing activities	-416,206	-168,806
Cash flows from (used in) financing activities		
Decrease in short-term loans	-183,805	71,119
Increase in short-term notes and bills payable	140,000	0
Proceeds from long-term debt	307,647	400,000
Repayments of long-term debt	-284,002	-364,000
Payments of lease liabilities	-30,048	-34,648
Cash dividends paid	-110,131	-230,030
Exercise of employee share options	357	226
Disposal of ownership interests in subsidiaries (without losing control)	4,539	9,209
Change in non-controlling interests	-5,596	27,626
Net cash flows from (used in) financing activities	-161,039	-120,498
Effect of exchange rate changes on cash and cash equivalents	103,510	18,957
Net increase (decrease) in cash and cash equivalents	-368,308	-171,478
Cash and cash equivalents at beginning of period	1,503,335	1,720,354
Cash and cash equivalents at end of period	1,135,027	1,548,876
Cash and cash equivalents reported in the statement of financial position	1,135,027	1,548,876