

2024Q2 K Laser Consolidated Financial Statement — Balance Sheet

Provided by: K LASER TECHNOLOGY INC.

Finacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/06/30	2023/12/31	2023/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,260,546	1,503,335	1,840,795
Current financial assets at fair value through profit or loss	236	407	439
Current financial assets at amortised cost	10,726	4,267	46,411
Notes receivable, net	170,539	158,679	202,667
Accounts receivable, net	1,191,350	1,425,439	1,278,961
Accounts receivable due from related parties, net	0	0	54
Other receivables	29,971	27,917	23,608
Current tax assets	23,938	16,736	22,062
Current inventories	1,162,591	1,385,619	1,233,567
Other current assets	320,065	455,520	460,024
Total current assets	4,169,962	4,977,919	5,108,588
Non-current assets			
Non-current financial assets at fair value through profit or loss	63,837	62,117	6,512
Non-current financial assets at fair value through other comprehensive income	28,893	87,631	100,271
Non-current financial assets at amortised cost	0	7,183	0
Investments accounted for using equity method	399,346	409,409	436,034
Property, plant and equipment	1,534,907	1,699,619	1,601,450
Right-of-use assets	334,539	407,842	299,174
Investment property, net	21,891	0	0
Intangible assets	77,778	78,503	79,487
Deferred tax assets	46,452	47,382	48,047
Other non-current assets	489,194	212,413	230,397
Total non-current assets	2,996,837	3,012,099	2,801,372
Total assets	7,166,799	7,990,018	7,909,960
Current liabilities			
Current borrowings	307,977	655,775	673,341
Short-term notes and bills payable	29,971	49,992	69,967
Notes payable	254,810	307,421	336,221
Accounts payable	550,772	651,515	502,459
Accounts payable to related parties	0	40	1
Other payables	447,160	560,090	713,096
Other payables to related parties	4,178	0	4,344
Current tax liabilities	32,277	32,627	32,911
Current lease liabilities	36,141	61,906	36,028
Other current liabilities	122,738	443,705	489,472
Total current liabilities	1,786,024	2,763,071	2,857,840
Non-current liabilities			
Bonds payable	291,264	0	0
Non-current portion of non-current borrowings	885,625	891,952	886,074
Deferred tax liabilities	19,898	21,844	22,252
Non-current lease liabilities	173,218	210,396	149,508
Other non-current liabilities	13,464	13,767	14,876
Total non-current liabilities	1,383,469	1,137,959	1,072,710
Total liabilities	3,169,493	3,901,030	3,930,550
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,722,334	1,694,613	1,600,309
Total Share Capital	1,722,334	1,694,613	1,600,309
Capital surplus			
Total capital surplus	764,544	733,926	675,455
Retained earnings			
Legal reserve	300,904	290,349	290,349
Special reserve	342,219	298,529	298,586
Unappropriated retained earnings (accumulated deficit)	364,501	275,960	258,130
Total retained earnings	1,007,624	864,838	847,065
Other equity interest			
Exchange differences on translation of foreign financial statements	-245,830	-328,068	-350,578
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-7,933	-13,761	-10,378
Other equity, others	-14,422	-21,855	-29,913
Total other equity interest	-268,185	-363,684	-390,869
Treasury shares	0	0	0
Total equity attributable to owners of parent	3,226,317	2,929,693	2,731,960
Non-controlling interests	770,989	1,159,295	1,247,450
Total equity	3,997,306	4,088,988	3,979,410
Total liabilities and equity	7,166,799	7,990,018	7,909,960
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

2024Q2 K Laser Consolidated Financial Statement — Income Statement

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

Accounting Title	2024/2nd	2023/2nd	2024/01/01 To 2024/06/30	2023/01/01 To 2023/06/30
Income Statement				
Total operating revenue	1,356,597	1,379,720	2,782,974	2,762,975
Total cost of sales	1,038,867	1,081,427	2,165,905	2,160,496
Total operating costs	1,038,867	1,081,427	2,165,905	2,160,496
Gross profit (loss) from operations	317,730	298,293	617,069	602,479
Gross profit (loss) from operations	317,730	298,293	617,069	602,479
Operating expenses				
Selling expenses	93,302	105,253	206,318	206,683
Administrative expenses	111,140	107,685	234,094	207,499
Research and development expenses	72,480	84,702	144,024	158,268
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	2,340	8,157	34,800	1,726
Total operating expenses	279,262	305,797	619,236	574,176
Net operating income (loss)	38,468	-7,504	-2,167	28,303
Non-operating income and expenses				
Total interest income	9,166	11,265	15,802	16,937
Total other income	20,198	5,017	34,868	13,825
Other gains and losses, net	199,478	-6,146	218,928	-19,266
Finance costs, net	8,890	11,224	19,775	20,971
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	786	-208	-11,930	-2,281
Total non-operating income and expenses	220,738	-1,296	237,893	-11,756
Profit (loss) from continuing operations before tax	259,206	-8,800	235,726	16,547
Total tax expense (income)	11,314	17,558	29,450	24,897
Profit (loss) from continuing operations	247,892	-26,358	206,276	-8,350
Profit (loss)	247,892	-26,358	206,276	-8,350
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-10,228	138	-2,112	25,645
Components of other comprehensive income that will not be reclassified to profit or loss	-10,228	138	-2,112	25,645
Exchange differences on translation	24,017	-105,975	97,837	-98,144
Components of other comprehensive income that will be reclassified to profit or loss	24,017	-105,975	97,837	-98,144
Other comprehensive income, net	13,789	-105,837	95,725	-72,499
Total comprehensive income	261,681	-132,195	302,001	-80,849
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	245,770	35,190	261,911	87,327
Profit (loss), attributable to non-controlling interests	2,122	-61,548	-55,635	-95,677
Comprehensive income, attributable to owners of parent	255,753	-49,998	339,359	25,345
Comprehensive income, attributable to non-controlling interests	5,928	-82,197	-37,358	-106,194
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	1.47	0.23	1.57	0.57
Total basic earnings per share	1.47	0.23	1.57	0.57
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	1.29	0.19	1.38	0.47
Total diluted earnings per share	1.29	0.19	1.38	0.47

2024/06/30 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		2,929,693	1,159,295	4,088,988
Legal reserve appropriated	0	0	0	10,555	0	-10,555	0	0	0	0	0		0	0	0
Special reserve appropriated	0	0	0	0	43,300	-43,300	0	0	0	0	0		0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-110,131	-110,131	0	0	0	0		-110,131	0	-110,131
Profit (loss)	0	0	0	0	0	261,911	261,911	0	0	0	0		261,911	-55,635	206,276
Other comprehensive income	0	0	0	0	0	0	0	80,614	-3,166	0	77,448		77,448	18,277	95,725
Total comprehensive income	0	0	0	0	0	261,911	261,911	80,614	-3,166	0	77,448		339,359	-37,358	302,001
Conversion of convertible bonds	27,721	27,721	15,349	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		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		2,338	2,202	4,540
Changes in ownership interests in subsidiaries	0	0	12,958	0	0	0	0	0	0	0	0		12,958	0	12,958
Share-based payments	0	0	0	0	0	0	0	0	0	7,433	7,433		7,433	0	7,433
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0		0	-24,803	-24,803
Total increase (decrease) in equity	27,721	27,721	30,618	10,555	43,690	88,541	142,786	82,238	5,828	7,433	95,499		296,624	-388,306	-91,682
Equity at end of period	1,722,334	1,722,334	764,544	300,904	342,219	364,501	1,007,624	-245,830	-7,933	-14,422	-268,185		3,226,317	770,989	3,997,306

2023/06/30 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	1,694,613	1,694,613	733,926	290,349	298,529	275,960	864,838	-328,068	-13,761	-21,855	-363,684		2,929,693	1,159,295	4,088,988
Legal reserve appropriated	0	0	0	10,555	0	-10,555	0	0	0	0	0		0	0	0
Special reserve appropriated	0	0	0	0	43,300	-43,300	0	0	0	0	0		0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-110,131	-110,131	0	0	0	0		-110,131	0	-110,131
Profit (loss)	0	0	0	0	0	261,911	261,911	0	0	0	0		261,911	-55,635	206,276
Other comprehensive income	0	0	0	0	0	0	0	80,614	-3,166	0	77,448		77,448	18,277	95,725
Total comprehensive income	0	0	0	0	0	261,911	261,911	80,614	-3,166	0	77,448		339,359	-37,358	302,001
Conversion of convertible bonds	27,721	27,721	15,349	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		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		2,338	2,202	4,540
Changes in ownership interests in subsidiaries	0	0	12,958	0	0	0	0	0	0	0	0		12,958	0	12,958
Share-based payments	0	0	0	0	0	0	0	0	0	7,433	7,433		7,433	0	7,433
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0		0	-24,803	-24,803
Total increase (decrease) in equity	27,721	27,721	30,618	10,555	43,690	88,541	142,786	82,238	5,828	7,433	95,499		296,624	-388,306	-91,682
Equity at end of period	1,722,334	1,722,334	764,544	300,904	342,219	364,501	1,007,624	-245,830	-7,933	-14,422	-268,185		3,226,317	770,989	3,997,306

**2024Q2 K Laser Consolidated Financial Statement — Statements of Cash Flows**

**Provided by: K LASER TECHNOLOGY INC.**

**Finacial year: Yearly**

**Unit: NT\$ thousand**

Accounting Title	2024/01/01To2024/06/30	2023/01/01To2023/06/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	235,726	16,547
Profit (loss) before tax	235,726	16,547
Depreciation expense	115,015	127,338
Amortization expense	2,544	2,350
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	34,800	1,726
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-39	-1,840
Interest expense	19,775	20,971
Interest income	-15,802	-16,937
Dividend income	0	-978
Share-based payments	7,433	11,185
Share of loss (profit) of associates and joint ventures accounted for using equity method	11,930	2,281
Loss (gain) on disposal of property, plan and equipment	700	148
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	-7,266	4,745
Total adjustments to reconcile profit (loss)	-29,596	185,187
Decrease (increase) in notes receivable	-29,536	-65,690
Decrease (increase) in accounts receivable	-38,069	-26,538
Decrease (increase) in accounts receivable due from related parties	0	-54
Decrease (increase) in other receivable	-7,423	6,267
Decrease (increase) in inventories	80,663	234,862
Decrease (increase) in other current assets	-51,230	109,211
Decrease (increase) in other operating assets	-12,977	-50,176
Total changes in operating assets	-58,572	207,882
Increase (decrease) in notes payable	-52,611	8,445
Increase (decrease) in accounts payable	-58,631	-206,613
Increase (decrease) in accounts payable to related parties	-40	-13
Increase (decrease) in other payable	-153,956	-80,505
Increase (decrease) in other payable to related parties	4,178	4,201
Increase (decrease) in other current liabilities	4,426	-6,316
Increase (decrease) in net defined benefit liability	-1,245	64
Increase (decrease) in other operating liabilities	942	0
Total changes in operating liabilities	-256,937	-280,737
Total changes in operating assets and liabilities	-315,509	-72,855
Total adjustments	-345,105	112,332
Cash inflow (outflow) generated from operations	-109,379	128,879
Interest received	15,802	16,937
Interest paid	-19,278	-18,836
Income taxes refund (paid)	-38,747	-73,124
Net cash flows from (used in) operating activities	-151,602	53,856
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at fair value through other comprehensive income	0	6,007
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	-46,411
Proceeds from disposal of financial assets at amortised cost	1,352	0
Acquisition of financial assets at fair value through profit or loss	-441	0
Proceeds from disposal of financial assets at fair value through profit or loss	441	0
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	-318,042	-92,171
Proceeds from disposal of property, plant and equipment	2,426	12,366
Increase in refundable deposits	3,000	-2,692
Increase in other receivables	433	441
Acquisition of intangible assets	-3,064	-923
Acquisition of use-of-right assets	0	-25,735
Decrease in other financial assets	-4,996	97,506
Increase in prepayments for business facilities	-110,572	-10,458
Dividends received	5,439	7,625
Net cash flows from (used in) investing activities	-54,014	-33,551
Cash flows from (used in) financing activities		
Decrease in short-term loans	-62,300	159,404
Decrease in short-term notes and bills payable	-20,000	-30,000
Proceeds from long-term debt	266,690	180,000
Repayments of long-term debt	-264,320	-150,000
Payments of lease liabilities	-19,657	-22,193
Exercise of employee share options	357	33
Disposal of ownership interests in subsidiaries (without losing control)	4,539	363
Change in non-controlling interests	-9,111	26,075
Net cash flows from (used in) financing activities	-103,802	163,682
Effect of exchange rate changes on cash and cash equivalents	66,629	-63,546
Net increase (decrease) in cash and cash equivalents	-242,789	120,441
Cash and cash equivalents at beginning of period	1,503,335	1,720,354
Cash and cash equivalents at end of period	1,260,546	1,840,795
Cash and cash equivalents reported in the statement of financial position	1,260,546	1,840,795
(Non-current) assets (or disposal groups) classified as held for sale, net	0	0