

2025Q1 K Laser Consolidated Financial Statement — Balance Sheet

Provided by: K LASER TECHNOLOGY INC.

Finacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/03/31	2024/12/31	2024/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	1,059,223	1,086,973	1,215,518
Current financial assets at fair value through profit or loss	27	113	746
Current financial assets at amortised cost	16,092	21,052	3,315
Notes receivable, net	142,697	234,921	222,193
Accounts receivable, net	1,264,883	1,143,267	1,151,329
Other receivables	39,903	26,722	20,261
Current tax assets	19,199	8,012	20,012
Current inventories	1,259,813	1,167,527	1,249,911
Non-current assets or disposal groups classified as held for sale, net	0	0	1,025,270
Other current assets	678,846	424,118	545,830
Total current assets	4,480,683	4,112,705	5,454,385
Non-current assets			
Non-current financial assets at fair value through profit or loss	65,592	64,203	63,226
Non-current financial assets at fair value through other comprehensive income	16,936	17,433	39,121
Non-current financial assets at amortised cost	0	0	7,399
Investments accounted for using equity method	397,398	393,847	401,789
Property, plant and equipment	2,459,675	2,077,244	1,410,596
Right-of-use assets	360,531	351,093	340,432
Investment property, net	21,262	21,472	0
Intangible assets	31,852	32,913	78,822
Deferred tax assets	70,243	56,222	46,143
Other non-current assets	317,941	570,367	239,626
Total non-current assets	3,741,430	3,584,794	2,627,154
Total assets	8,222,113	7,697,499	8,081,539
Current liabilities			
Current borrowings	482,726	371,601	425,334
Short-term notes and bills payable	189,928	149,887	39,997
Notes payable	379,176	300,139	381,295
Accounts payable	827,934	691,163	647,163
Other payables	506,066	438,326	490,021
Other payables to related parties	4,282	4,193	4,143
Current tax liabilities	57,141	33,862	42,723
Liabilities related to non-current assets or disposal groups classified as held for sale	0	0	447,386
Current lease liabilities	40,210	41,154	36,352
Other current liabilities	357,272	111,991	393,051
Total current liabilities	2,844,735	2,142,316	2,907,465
Non-current liabilities			
Bonds payable	0	280,007	0
Non-current portion of non-current borrowings	1,004,937	934,110	926,742
Deferred tax liabilities	35,784	25,896	20,106
Non-current lease liabilities	191,599	181,646	174,660
Other non-current liabilities	94,836	93,057	13,711
Total non-current liabilities	1,327,156	1,514,716	1,135,219
Total liabilities	4,171,891	3,657,032	4,042,684
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,740,173	1,729,520	1,715,942
Total Share Capital	1,740,173	1,729,520	1,715,942
Capital surplus			
Total capital surplus	771,418	766,326	750,680
Retained earnings			
Legal reserve	326,156	326,156	290,349
Special reserve	253,762	253,762	298,512
Unappropriated retained earnings (accumulated deficit)	293,537	407,253	181,911
Total retained earnings	873,455	987,171	770,772
Other equity interest			
Exchange differences on translation of foreign financial statements	-110,037	-190,137	-266,041
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-19,889	-19,392	2,295
Equity related to non-current assets or disposal groups classified as held for sale	0	0	-10,515
Other equity, others	-7,165	-9,274	-18,139
Total other equity interest	-137,091	-218,803	-292,400
Total equity attributable to owners of parent	3,247,955	3,264,214	2,944,994
Non-controlling interests	802,267	776,253	1,093,861
Total equity	4,050,222	4,040,467	4,038,855
Total liabilities and equity	8,222,113	7,697,499	8,081,539
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

2025Q1 K Laser Consolidated Financial Statement — Income Statement

Provided by: K LASER TECHNOLOGY INC.

Finacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/03/31	2024/01/01To2024/03/31
Income Statement		
Total operating revenue	1,339,386	1,426,377
Total cost of sales	1,019,789	1,127,038
Total operating costs	1,019,789	1,127,038
Gross profit (loss) from operations	319,597	299,339
Gross profit (loss) from operations	319,597	299,339
Operating expenses		
Selling expenses	100,035	113,016
Administrative expenses	122,312	122,954
Research and development expenses	58,052	71,544
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	1,221	32,460
Total operating expenses	281,620	339,974
Net operating income (loss)	37,977	-40,635
Non-operating income and expenses		
Total interest income	5,271	6,636
Total other income	10,665	14,670
Other gains and losses, net	-5,543	19,450
Finance costs, net	9,480	10,885
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-984	-12,716
Total non-operating income and expenses	-71	17,155
Profit (loss) from continuing operations before tax	37,906	-23,480
Total tax expense (income)	12,190	18,136
Profit (loss) from continuing operations	25,716	-41,616
Profit (loss)	25,716	-41,616
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-497	8,116
Components of other comprehensive income that will not be reclassified to profit or loss	-497	8,116
Exchange differences on translation	95,876	73,820
Components of other comprehensive income that will be reclassified to profit or loss	95,876	73,820
Other comprehensive income, net	95,379	81,936
Total comprehensive income	121,095	40,320
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	22,631	16,141
Profit (loss), attributable to non-controlling interests	3,085	-57,757
Comprehensive income, attributable to owners of parent	102,234	83,606
Comprehensive income, attributable to non-controlling interests	18,861	-43,286
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	0.13	0.10
Total basic earnings per share	0.13	0.10
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	0.12	0.09
Total diluted earnings per share	0.12	0.09

2025/03/31 Statement of Stockholders' Equity

Provided by: K LASER TECHNOLOGY INC.

Finacial 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	1,729,520	1,729,520	766,326	326,156	253,762	407,253	987,171	-190,137	-19,392	-9,274	-218,803		3,264,214	776,253	4,040,467
Cash dividends of ordinary share	0	0	0	0	0	-136,347	-136,347	0	0	0	0		-136,347	0	-136,347
Profit (loss)	0	0	0	0	0	22,631	22,631	0	0	0	0		22,631	3,085	25,716
Other comprehensive income	0	0	0	0	0	0	0	80,100	-497	0	79,603		79,603	15,776	95,379
Total comprehensive income	0	0	0	0	0	22,631	22,631	80,100	-497	0	79,603		102,234	18,861	121,095
Conversion of convertible bonds	10,653	10,653	5,321	0	0	0	0	0	0	0	0		15,974	0	15,974
Changes in ownership interests in subsidiaries	0	0	-229	0	0	0	0	0	0	0	0		-229	0	-229
Share-based payments	0	0	0	0	0	0	0	0	0	2,109	2,109		2,109	0	2,109
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0		0	7,153	7,153
Total increase (decrease) in equity	10,653	10,653	5,092	0	0	-113,716	-113,716	80,100	-497	2,109	81,712		-16,259	26,014	9,755
Equity at end of period	1,740,173	1,740,173	771,418	326,156	253,762	293,537	873,455	-110,037	-19,889	-7,165	-137,091		3,247,955	802,267	4,050,222

2024/03/31 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	Equity related to non-current assets (or disposal groups) classified as held for sale	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	0	-21,855	-363,684		2,929,693	1,159,295	4,088,988
Cash dividends of ordinary share	0	0	0	0	0	-110,131	-110,131	0	0	0	0	0		-110,131	0	-110,131
Profit (loss)	0	0	0	0	0	16,141	16,141	0	0	0	0	0		16,141	-57,757	-41,616
Other comprehensive income	0	0	0	0	0	0	0	60,403	7,062	0	0	67,465		67,465	14,471	81,936
Total comprehensive income	0	0	0	0	0	16,141	16,141	60,403	7,062	0	0	67,465		83,606	-43,286	40,320
Conversion of convertible bonds	21,329	21,329	11,849	0	0	0	0	0	0	0	0	0		33,178	0	33,178
Difference between consideration and carrying amount of subsidiaries acquired or disposed	0	0	2,311	0	-17	-59	-76	27	76	0	0	103		2,338	2,202	4,540
Changes in ownership interests in subsidiaries	0	0	2,594	0	0	0	0	0	0	0	0	0		2,594	0	2,594
Share-based payments	0	0	0	0	0	0	0	0	0	0	3,716	3,716		3,716	0	3,716
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0		0	-24,350	-24,350
Others	0	0	0	0	0	0	0	1,597	8,918	-10,515	0	0		0	0	0
Total increase (decrease) in equity	21,329	21,329	16,754	0	-17	-94,049	-94,066	62,027	16,056	-10,515	3,716	71,284		15,301	-65,434	-50,133
Equity at end of period	1,715,942	1,715,942	750,680	290,349	298,512	181,911	770,772	-266,041	2,295	-10,515	-18,139	-292,400		2,944,994	1,093,861	4,038,855

2025Q1 K Laser Consolidated Financial Statement — Statements of Cash Flows

Provided by: K LASER TECHNOLOGY INC.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/03/31	2024/01/01To2024/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	37,906	-23,480
Profit (loss) before tax	37,906	-23,480
Depreciation expense	51,219	64,799
Amortization expense	1,085	1,463
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	1,221	32,460
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-86	29
Interest expense	9,480	10,885
Interest income	-5,271	-6,636
Share-based payments	2,109	3,716
Share of loss (profit) of associates and joint ventures accounted for using equity method	984	12,716
Loss (gain) on disposal of property, plan and equipment	9,288	114
Loss (gain) on disposal of investments	-2,063	0
Reversal of impairment loss on non-financial assets	13,501	-519
Other adjustments to reconcile profit (loss)	-2,523	0
Total adjustments to reconcile profit (loss)	78,944	119,027
Decrease (increase) in notes receivable	92,224	-81,190
Decrease (increase) in accounts receivable	-124,084	4,815
Decrease (increase) in other receivable	-12,920	2,622
Decrease (increase) in inventories	-105,787	-13,404
Decrease (increase) in other current assets	-111,858	-113,463
Decrease (increase) in other operating assets	-3,518	-13,339
Total changes in operating assets	-265,943	-213,959
Increase (decrease) in notes payable	79,037	73,874
Increase (decrease) in accounts payable	136,771	37,760
Increase (decrease) in accounts payable to related parties	0	-40
Increase (decrease) in other payable	-73,916	-114,252
Increase (decrease) in other payable to related parties	89	4,143
Increase (decrease) in other current liabilities	-27,641	-18,303
Increase (decrease) in net defined benefit liability	-92	-56
Total changes in operating liabilities	114,248	-16,874
Total changes in operating assets and liabilities	-151,695	-230,833
Total adjustments	-72,751	-111,806
Cash inflow (outflow) generated from operations	-34,845	-135,286
Interest received	5,271	6,636
Interest paid	-8,788	-10,514
Income taxes refund (paid)	-4,229	-12,544
Net cash flows from (used in) operating activities	-42,591	-151,708
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	5,181	0
Proceeds from disposal of financial assets at amortised cost	0	1,198
Acquisition of financial assets at fair value through profit or loss	0	-437
Acquisition of property, plant and equipment	-245,409	-140,603
Proceeds from disposal of property, plant and equipment	16,234	1,703
Increase in refundable deposits	-1,656	0
Decrease in refundable deposits	0	4,354
Acquisition of intangible assets	0	-3,064
Decrease in other financial assets	7,737	0
Increase in other non-current assets	0	-5,059
Increase in prepayments for business facilities	-48,342	-24,102
Net cash flows from (used in) investing activities	-266,255	-166,010
Cash flows from (used in) financing activities		
Increase in short-term loans	111,125	55,057
Increase in short-term notes and bills payable	40,000	0
Decrease in short-term notes and bills payable	0	-10,000
Proceeds from long-term debt	116,228	76,029
Repayments of long-term debt	-42,730	-42,732
Payments of lease liabilities	-7,645	-11,739
Exercise of employee share options	0	357
Disposal of ownership interests in subsidiaries (without losing control)	0	4,539
Change in non-controlling interests	6,891	-18,975
Net cash flows from (used in) financing activities	223,869	52,536
Effect of exchange rate changes on cash and cash equivalents	57,227	56,000
Net increase (decrease) in cash and cash equivalents	-27,750	-209,182
Cash and cash equivalents at beginning of period	1,086,973	1,503,335
Cash and cash equivalents at end of period	1,059,223	1,294,153
Cash and cash equivalents reported in the statement of financial position	1,059,223	1,215,518
(Non-current) assets (or disposal groups) classified as held for sale, net	0	78,635