

2025Q2 K Laser Consolidated Financial Statement – Balance Sheet

Provided by: K LASER TECHNOLOGY INC.

Finacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/06/30	2024/12/31	2024/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	887,958	1,086,973	1,260,546
Current financial assets at fair value through profit or loss	27	113	236
Current financial assets at amortised cost	1,029	21,052	10,726
Notes receivable, net	127,600	234,921	170,539
Accounts receivable, net	1,111,569	1,143,267	1,191,350
Other receivables	36,487	26,722	29,971
Current tax assets	9,102	8,012	23,938
Current inventories	1,029,286	1,167,527	1,162,591
Other current assets	657,974	424,118	320,065
Total current assets	3,861,032	4,112,705	4,169,962
Non-current assets			
Non-current financial assets at fair value through profit or loss	58,713	64,203	63,837
Non-current financial assets at fair value through other comprehensive income	17,628	17,433	28,893
Investments accounted for using equity method	362,787	393,847	399,346
Property, plant and equipment	2,409,789	2,077,244	1,534,907
Right-of-use assets	317,991	351,093	334,539
Investment property, net	20,597	21,472	21,891
Intangible assets	30,584	32,913	77,778
Deferred tax assets	61,806	56,222	46,452
Other non-current assets	171,985	570,367	489,194
Total non-current assets	3,451,880	3,584,794	2,996,837
Total assets	7,312,912	7,697,499	7,166,799
Current liabilities			
Current borrowings	550,289	371,601	307,977
Short-term notes and bills payable	189,839	149,887	29,971
Notes payable	347,603	300,139	254,810
Accounts payable	576,117	691,163	550,772
Other payables	464,123	438,326	447,160
Other payables to related parties	3,722	4,193	4,178
Current tax liabilities	29,348	33,862	32,277
Current lease liabilities	36,884	41,154	36,141
Other current liabilities	374,670	111,991	122,738
Total current liabilities	2,572,595	2,142,316	1,786,024
Non-current liabilities			
Bonds payable	0	280,007	291,264
Non-current portion of non-current borrowings	1,028,181	934,110	885,625
Deferred tax liabilities	30,883	25,896	19,898
Non-current lease liabilities	170,729	181,646	173,218
Other non-current liabilities	84,430	93,057	13,464
Total non-current liabilities	1,314,223	1,514,716	1,383,469
Total liabilities	3,886,818	3,657,032	3,169,493
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,740,173	1,729,520	1,722,334
Total Share Capital	1,740,173	1,729,520	1,722,334
Capital surplus			
Total capital surplus	785,331	766,326	764,544
Retained earnings			
Legal reserve	327,476	326,156	300,904
Special reserve	209,529	253,762	342,219
Unappropriated retained earnings (accumulated deficit)	242,689	407,253	364,501
Total retained earnings	779,694	987,171	1,007,624
Other equity interest			
Exchange differences on translation of foreign financial statements	-539,209	-190,137	-245,830
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-19,197	-19,392	-7,933
Other equity, others	-5,056	-9,274	-14,422
Total other equity interest	-563,462	-218,803	-268,185
Treasury shares	-49,568	0	0
Total equity attributable to owners of parent	2,692,168	3,264,214	3,226,317
Non-controlling interests	733,926	776,253	770,989
Total equity	3,426,094	4,040,467	3,997,306
Total liabilities and equity	7,312,912	7,697,499	7,166,799
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	2,864,000	0	0

2025Q2 K Laser Consolidated Financial Statement — Income Statement

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

Accounting Title	2025/2nd	2024/2nd	2025/01/01 To 2025/06/30	2024/01/01 To 2024/06/30
Income Statement				
Total operating revenue	1,241,811	1,356,597	2,581,197	2,782,974
Total cost of sales	996,361	1,038,867	2,016,150	2,165,905
Total operating costs	996,361	1,038,867	2,016,150	2,165,905
Gross profit (loss) from operations	245,450	317,730	565,047	617,069
Gross profit (loss) from operations	245,450	317,730	565,047	617,069
Operating expenses				
Selling expenses	98,224	93,302	198,259	206,318
Administrative expenses	116,192	111,140	238,504	234,094
Research and development expenses	64,749	72,480	122,801	144,024
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	6,336	2,340	7,557	34,800
Total operating expenses	285,501	279,262	567,121	619,236
Net operating income (loss)	-40,051	38,468	-2,074	-2,167
Non-operating income and expenses				
Total interest income	6,114	9,166	11,385	15,802
Total other income	7,092	20,198	17,757	34,868
Other gains and losses, net	-34,674	199,478	-40,217	218,928
Finance costs, net	10,180	8,890	19,660	19,775
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-6,380	786	-7,364	-11,930
Total non-operating income and expenses	-38,028	220,738	-38,099	237,893
Profit (loss) from continuing operations before tax	-78,079	259,206	-40,173	235,726
Total tax expense (income)	27,943	11,314	40,133	29,450
Profit (loss) from continuing operations	-106,022	247,892	-80,306	206,276
Profit (loss)	-106,022	247,892	-80,306	206,276
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	692	-10,228	195	-2,112
Components of other comprehensive income that will not be reclassified to profit or loss	692	-10,228	195	-2,112
Exchange differences on translation	-509,198	24,017	-413,322	97,837
Components of other comprehensive income that will be reclassified to profit or loss	-509,198	24,017	-413,322	97,837
Other comprehensive income, net	-508,506	13,789	-413,127	95,725
Total comprehensive income	-614,528	261,681	-493,433	302,001
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-93,761	245,770	-71,130	261,911
Profit (loss), attributable to non-controlling interests	-12,261	2,122	-9,176	-55,635
Comprehensive income, attributable to owners of parent	-522,241	255,753	-420,007	339,359
Comprehensive income, attributable to non-controlling interests	-92,287	5,928	-73,426	-37,358
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	-0.55	1.47	-0.42	1.57
Total basic earnings per share	-0.55	1.47	-0.42	1.57
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.00	1.29	0.00	1.38
Total diluted earnings per share	0.00	1.29	0.00	1.38

2025/06/30 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	0	3,264,214	776,253	4,040,467
Legal reserve appropriated	0	0	0	1,320	0	-1,320	0	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	-44,233	44,233	0	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-136,347	-136,347	0	0	0	0	0	-136,347	0	-136,347
Profit (loss)	0	0	0	0	0	-71,130	-71,130	0	0	0	0	0	-71,130	-9,176	-80,306
Other comprehensive income	0	0	0	0	0	0	0	-349,072	195	0	-348,877	0	-348,877	-64,250	-413,127
Total comprehensive income	0	0	0	0	0	-71,130	-71,130	-349,072	195	0	-348,877	0	-420,007	-73,426	-493,433
Conversion of convertible bonds	10,653	10,653	5,321	0	0	0	0	0	0	0	0	0	15,974	0	15,974
Purchase of treasury shares	0	0	0	0	0	0	0	0	0	0	0	-49,568	-49,568	0	-49,568
Changes in ownership interests in subsidiaries	0	0	13,684	0	0	0	0	0	0	0	0	0	13,684	17,615	31,299
Share-based payments	0	0	0	0	0	0	0	0	0	4,218	4,218	0	4,218	0	4,218
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	0	13,484	13,484
Total increase (decrease) in equity	10,653	10,653	19,005	1,320	-44,233	-164,564	-207,477	-349,072	195	4,218	-344,659	-49,568	-572,046	-42,327	-614,373
Equity at end of period	1,740,173	1,740,173	785,331	327,476	209,529	242,689	779,694	-539,209	-19,197	-5,056	-563,462	-49,568	2,692,168	733,926	3,426,094

2024/06/30 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

2025Q2 K Laser Consolidated Financial Statement — Statements of Cash Flows

Provided by: K LASER TECHNOLOGY INC.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/06/30	2024/01/01To2024/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-40,173	235,726
Profit (loss) before tax	-40,173	235,726
Depreciation expense	111,266	115,015
Amortization expense	2,153	2,544
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	7,557	34,800
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	623	-39
Interest expense	19,660	19,775
Interest income	-11,385	-15,802
Share-based payments	4,218	7,433
Share of loss (profit) of associates and joint ventures accounted for using equity method	7,364	11,930
Loss (gain) on disposal of property, plan and equipment	9,782	700
Loss (gain) on disposal of investments	-2,063	-198,686
Reversal of impairment loss on non-financial assets	20,265	-7,266
Other adjustments to reconcile profit (loss)	-2,523	0
Total adjustments to reconcile profit (loss)	166,917	-29,596
Decrease (increase) in notes receivable	107,321	-29,536
Decrease (increase) in accounts receivable	29,502	-38,069
Decrease (increase) in other receivable	-10,810	-7,423
Decrease (increase) in inventories	117,976	80,663
Decrease (increase) in other current assets	-90,986	-51,230
Decrease (increase) in other operating assets	2,768	-12,977
Total changes in operating assets	155,771	-58,572
Increase (decrease) in notes payable	47,464	-52,611
Increase (decrease) in accounts payable	-115,046	-58,631
Increase (decrease) in accounts payable to related parties	0	-40
Increase (decrease) in other payable	-122,073	-153,956
Increase (decrease) in other payable to related parties	-471	4,178
Increase (decrease) in other current liabilities	-38,251	4,426
Increase (decrease) in net defined benefit liability	-185	-1,245
Increase (decrease) in other operating liabilities	-901	942
Total changes in operating liabilities	-229,463	-256,937
Total changes in operating assets and liabilities	-73,692	-315,509
Total adjustments	93,225	-345,105
Cash inflow (outflow) generated from operations	53,052	-109,379
Interest received	11,385	15,802
Interest paid	-18,791	-19,278
Income taxes refund (paid)	-46,334	-38,747
Net cash flows from (used in) operating activities	-688	-151,602
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at amortised cost	19,339	1,352
Acquisition of financial assets at fair value through profit or loss	0	-441
Proceeds from disposal of financial assets at fair value through profit or loss	0	441
Proceeds from disposal of subsidiaries	0	370,010
Acquisition of property, plant and equipment	-339,564	-318,042
Proceeds from disposal of property, plant and equipment	32,000	2,426
Increase in refundable deposits	-5,782	0
Decrease in refundable deposits	0	3,000
Increase in other receivables	0	433
Acquisition of intangible assets	0	-3,064
Increase in other financial assets	0	-4,996
Decrease in other financial assets	8,279	0
Increase in prepayments for business facilities	-60,364	-110,572
Dividends received	5,439	5,439
Net cash flows from (used in) investing activities	-340,653	-54,014
Cash flows from (used in) financing activities		
Increase in short-term loans	178,688	0
Decrease in short-term loans	0	-62,300
Increase in short-term notes and bills payable	40,000	0
Decrease in short-term notes and bills payable	0	-20,000
Proceeds from long-term debt	196,196	266,690
Repayments of long-term debt	-79,349	-264,320
Payments of lease liabilities	-15,043	-19,657
Exercise of employee share options	0	357
Payments to acquire treasury shares	-49,568	0
Disposal of ownership interests in subsidiaries (without losing control)	0	4,539
Change in non-controlling interests	44,718	-9,111
Net cash flows from (used in) financing activities	315,642	-103,802
Effect of exchange rate changes on cash and cash equivalents	-173,316	66,629
Net increase (decrease) in cash and cash equivalents	-199,015	-242,789
Cash and cash equivalents at beginning of period	1,086,973	1,503,335
Cash and cash equivalents at end of period	887,958	1,260,546
Cash and cash equivalents reported in the statement of financial position	887,958	1,260,546