

2025Q3 K Laser Consolidated Financial Statement — Balance Sheet

Provided by: K LASER TECHNOLOGY INC.

Finacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/09/30	2024/12/31	2024/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	986,657	1,086,973	1,135,027
Current financial assets at fair value through profit or loss	0	113	148
Current financial assets at amortised cost	13,504	21,052	10,438
Notes receivable, net	121,642	234,921	153,449
Accounts receivable, net	1,241,241	1,143,267	1,179,086
Other receivables	32,385	26,722	20,973
Current tax assets	22,849	8,012	26,490
Current inventories	1,036,961	1,167,527	1,139,867
Other current assets	642,213	424,118	313,106
Total current assets	4,097,452	4,112,705	3,978,584
Non-current assets			
Non-current financial assets at fair value through profit or loss	61,320	64,203	64,905
Non-current financial assets at fair value through other comprehensive income	28,192	17,433	21,619
Investments accounted for using equity method	363,003	393,847	387,824
Property, plant and equipment	2,598,955	2,077,244	1,760,360
Right-of-use assets	315,213	351,093	331,488
Investment property, net	20,392	21,472	21,681
Intangible assets	29,572	32,913	76,642
Deferred tax assets	61,194	56,222	50,256
Other non-current assets	182,006	570,367	637,679
Total non-current assets	3,659,847	3,584,794	3,352,454
Total assets	7,757,299	7,697,499	7,331,038
Current liabilities			
Current borrowings	671,352	371,601	186,472
Short-term notes and bills payable	249,862	149,887	189,820
Notes payable	267,241	300,139	158,944
Accounts payable	680,634	691,163	642,739
Other payables	295,661	438,326	412,684
Other payables to related parties	7,792	4,193	10,910
Current tax liabilities	49,118	33,862	48,431
Current lease liabilities	37,682	41,154	35,946
Other current liabilities	385,936	111,991	113,379
Total current liabilities	2,645,278	2,142,316	1,799,325
Non-current liabilities			
Bonds payable	0	280,007	291,817
Non-current portion of non-current borrowings	1,161,756	934,110	906,469
Deferred tax liabilities	29,342	25,896	20,133
Non-current lease liabilities	164,460	181,646	170,700
Other non-current liabilities	106,978	93,057	54,117
Total non-current liabilities	1,462,536	1,514,716	1,443,236
Total liabilities	4,107,814	3,657,032	3,242,561
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,743,070	1,729,520	1,722,334
Total Share Capital	1,743,070	1,729,520	1,722,334
Capital surplus			
Total capital surplus	786,189	766,326	768,909
Retained earnings			
Legal reserve	327,476	326,156	326,156
Special reserve	209,529	253,762	253,762
Unappropriated retained earnings (accumulated deficit)	259,863	407,253	431,030
Total retained earnings	796,868	987,171	1,010,948
Other equity interest			
Exchange differences on translation of foreign financial statements	-389,254	-190,137	-170,725
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-8,633	-19,392	-15,206
Other equity, others	-3,216	-9,274	-11,734
Total other equity interest	-401,103	-218,803	-197,665
Treasury shares	-49,556	0	0
Total equity attributable to owners of parent	2,875,468	3,264,214	3,304,526
Non-controlling interests	774,017	776,253	783,951
Total equity	3,649,485	4,040,467	4,088,477
Total liabilities and equity	7,757,299	7,697,499	7,331,038
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

2025Q3K Laser Consolidated Financial Statement — Income Statement

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

Accounting Title	2025/3rd	2024/3rd	2025/01/01To 2025/09/30	2024/01/01To 2024/09/30
Income Statement				
Total operating revenue	1,344,076	1,371,577	3,925,273	4,154,551
Total cost of sales	1,073,815	1,040,894	3,089,965	3,206,799
Total operating costs	1,073,815	1,040,894	3,089,965	3,206,799
Gross profit (loss) from operations	270,261	330,683	835,308	947,752
Gross profit (loss) from operations	270,261	330,683	835,308	947,752
Operating expenses				
Selling expenses	89,859	100,504	288,118	306,822
Administrative expenses	96,329	119,882	334,833	353,976
Research and development expenses	58,835	69,713	181,636	213,737
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	15,504	-837	23,061	33,963
Total operating expenses	260,527	289,262	827,648	908,498
Net operating income (loss)	9,734	41,421	7,660	39,254
Non-operating income and expenses				
Total interest income	4,332	6,844	15,717	22,646
Total other income	38,917	35,747	56,674	70,615
Other gains and losses, net	-6,213	-2,577	-46,430	216,351
Finance costs, net	12,407	7,772	32,067	27,547
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-7,121	-15,152	-14,485	-27,082
Total non-operating income and expenses	17,508	17,090	-20,591	254,983
Profit (loss) from continuing operations before tax	27,242	58,511	-12,931	294,237
Total tax expense (income)	17,641	21,877	57,774	51,327
Profit (loss) from continuing operations	9,601	36,634	-70,705	242,910
Profit (loss)	9,601	36,634	-70,705	242,910
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	10,564	-7,273	10,759	-9,385
Components of other comprehensive income that will not be reclassified to profit or loss	10,564	-7,273	10,759	-9,385
Exchange differences on translation	180,130	85,310	-233,192	183,147
Components of other comprehensive income that will be reclassified to profit or loss	180,130	85,310	-233,192	183,147
Other comprehensive income, net	190,694	78,037	-222,433	173,762
Total comprehensive income	200,295	114,671	-293,138	416,672
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	17,174	36,972	-53,956	298,883
Profit (loss), attributable to non-controlling interests	-7,573	-338	-16,749	-55,973
Comprehensive income, attributable to owners of parent	177,693	104,804	-242,314	444,163
Comprehensive income, attributable to non-controlling interests	22,602	9,867	-50,824	-27,491
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.10	0.22	-0.32	1.79
Total basic earnings per share	0.10	0.22	-0.32	1.79
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.09	0.19	0.00	1.57
Total diluted earnings per share	0.09	0.19	0.00	1.57

2025/09/30 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	Unappropriat ed 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
Reversal of special reserve	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	-53,956	-53,956	0	0	0	0	0	-53,956	-16,749	-70,705
Other comprehensive income	0	0	0	0	0	0	0	-199,117	10,759	0	-188,358	0	-188,358	-34,075	-222,433
Total comprehensive income	0	0	0	0	0	-53,956	-53,956	-199,117	10,759	0	-188,358	0	-242,314	-50,824	-293,138
Conversion of convertible bonds	17,550	17,550	8,270	0	0	0	0	0	0	0	0	0	25,820	0	25,820
Purchase of treasury shares	0	0	0	0	0	0	0	0	0	0	0	-49,556	-49,556	0	-49,556
Difference between consideration and carrying amount of subsidiaries acquired or disposed	0	0	963	0	0	0	0	0	0	0	0	0	963	-963	0
Changes in ownership interests in subsidiaries	0	0	13,533	0	0	0	0	0	0	0	0	0	13,533	17,615	31,148
Share-based payments	-4,000	-4,000	-2,903	0	0	0	0	0	0	6,058	6,058	0	-845	0	-845
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	0	31,936	31,936
Total increase (decrease) in equity	13,550	13,550	19,863	1,320	-44,233	-147,390	-190,303	-199,117	10,759	6,058	-182,300	-49,556	-388,746	-2,236	-390,982
Equity at end of period	1,743,070	1,743,070	786,189	327,476	209,529	259,863	796,868	-389,254	-8,633	-3,216	-401,103	-49,556	2,875,468	774,017	3,649,485

2024/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriat ed 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	35,807	0	-35,807	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
Cash dividends of ordinary share	0	0	0	0	0	-143,779	-143,779	0	0	0	0		-143,779	0	-143,779
Profit (loss)	0	0	0	0	0	298,883	298,883	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		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		444,163	-27,491	416,672
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	17,323	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		10,121	0	10,121
Changes in non-controlling interests	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		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		3,304,526	783,951	4,088,477

**2025Q3 K Laser Consolidated Financial Statement — Statements of Cash Flows**

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

**Financial year: Yearly**

**Unit: NT\$ thousand**

Accounting Title	2025/01/01To2025/09/30	2024/01/01To2024/09/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-12,931	294,237
Profit (loss) before tax	-12,931	294,237
Depreciation expense	183,620	165,100
Amortization expense	3,215	3,624
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	23,061	33,963
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	347	-20
Interest expense	32,067	27,547
Interest income	-15,717	-22,646
Share-based payments	-845	10,121
Share of loss (profit) of associates and joint ventures accounted for using equity method	14,485	27,082
Loss (gain) on disposal of property, plan and equipment	10,455	-4,632
Loss (gain) on disposal of investments	-3,694	-198,686
Impairment loss on non-financial assets	1,375	0
Reversal of impairment loss on non-financial assets	0	-20,030
Other adjustments to reconcile profit (loss)	-4,465	0
Total adjustments to reconcile profit (loss)	243,904	21,423
Decrease (increase) in notes receivable	113,279	-12,446
Decrease (increase) in accounts receivable	-118,172	-26,067
Decrease (increase) in other receivable	-6,222	1,571
Decrease (increase) in inventories	129,191	116,151
Decrease (increase) in other current assets	-75,225	-38,172
Decrease (increase) in other operating assets	-11,469	-17,524
Total changes in operating assets	31,382	23,513
Increase (decrease) in notes payable	-32,898	-148,477
Increase (decrease) in accounts payable	-10,529	33,336
Increase (decrease) in accounts payable to related parties	0	-40
Increase (decrease) in other payable	-163,381	-108,564
Increase (decrease) in other payable to related parties	3,599	10,910
Increase (decrease) in other current liabilities	-29,924	-6,689
Increase (decrease) in net defined benefit liability	-5,367	-1,299
Increase (decrease) in other operating liabilities	23,893	41,649
Total changes in operating liabilities	-214,607	-179,174
Total changes in operating assets and liabilities	-183,225	-155,661
Total adjustments	60,679	-134,238
Cash inflow (outflow) generated from operations	47,748	159,999
Interest received	15,717	22,646
Interest paid	-30,554	-26,627
Income taxes refund (paid)	-58,881	-50,591
Net cash flows from (used in) operating activities	-25,970	105,427
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at amortised cost	6,200	1,382
Acquisition of financial assets at fair value through profit or loss	0	-443
Proceeds from disposal of financial assets at fair value through profit or loss	0	443
Proceeds from disposal of subsidiaries	0	370,010
Acquisition of property, plant and equipment	-542,561	-561,405
Proceeds from disposal of property, plant and equipment	33,143	33,384
Increase in refundable deposits	-10,887	-3,783
Decrease in other receivables	0	649
Acquisition of intangible assets	0	-3,064
Increase in other financial assets	0	-5,083
Decrease in other financial assets	8,077	0
Increase in prepayments for business facilities	0	-253,735
Decrease in prepayments for business facilities	9,202	0
Dividends received	5,439	5,439
Other investing activities	732	0
Net cash flows from (used in) investing activities	-490,655	-416,206
Cash flows from (used in) financing activities		
Increase in short-term loans	299,751	0
Decrease in short-term loans	0	-183,805
Increase in short-term notes and bills payable	100,000	140,000
Proceeds from long-term debt	353,924	307,647
Repayments of long-term debt	-114,140	-284,002
Payments of lease liabilities	-24,110	-30,048
Cash dividends paid	-136,347	-110,131
Exercise of employee share options	0	357
Payments to acquire treasury shares	-49,556	0
Disposal of ownership interests in subsidiaries (without losing control)	0	4,539
Change in non-controlling interests	62,997	-5,596
Net cash flows from (used in) financing activities	492,519	-161,039
Effect of exchange rate changes on cash and cash equivalents	-76,210	103,510
Net increase (decrease) in cash and cash equivalents	-100,316	-368,308
Cash and cash equivalents at beginning of period	1,086,973	1,503,335
Cash and cash equivalents at end of period	986,657	1,135,027
Cash and cash equivalents reported in the statement of financial position	986,657	1,135,027