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Top the Perfection. Point to the Future.

Topoint Technology Co., Ltd.

TWSE : 8021.TW

Investor Relations Presentation 2025 Q1

Date: 2024/5/13

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Consolidated Income Statement - by Quarterly



NT\$ million	1Q-24	2Q-24	3Q-24	4Q-24	1Q-25	QoQ	YoY
Net Revenue	736	890	962	953	887	-6.9%	20.5%
Gross Profit	167	236	266	259	229	-11.4%	37.2%
Operating Expenses	147	162	163	174	160	-8.2%	9.3%
Operating Income	14	81	104	80	72	-9.2%	401.3%
Pretax Income	21	84	109	79	75	-4.2%	262.7%
Net Profit	21	68	68	49	52	6.4%	143.9%
EPS (dollars)	0.15	0.48	0.48	0.34	0.36	5.9%	140.0%
Gross Margin %	22.7%	26.5%	27.6%	27.1%	25.8%	-1.3 ppt	+3.1 ppt
OP Margin %	2.0%	9.1%	10.8%	8.4%	8.2%	-0.2 ppt	+6.2 ppt
Net Margin %	2.9%	7.6%	7.1%	5.1%	5.8%	+0.7 ppt	+3.0 ppt

* Net Profit attributable to Shareholders of the Parent

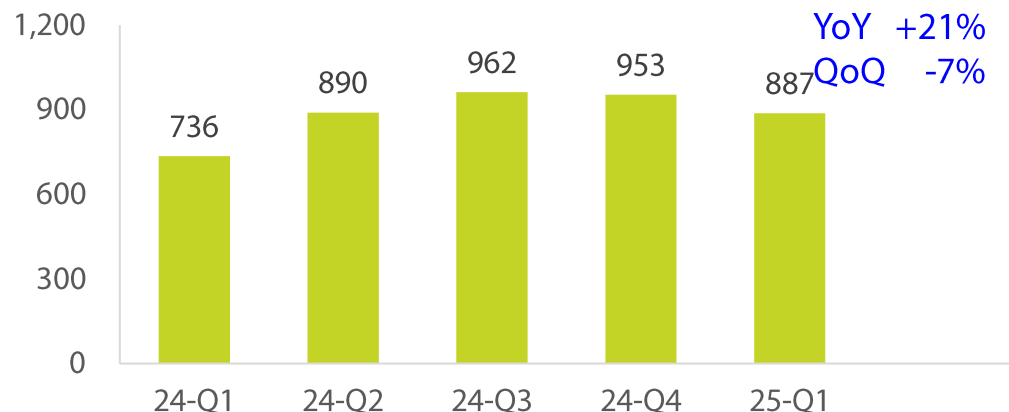
Financial statements were prepared in accordance with TIFRS on a consolidated basis.

25-Q1 Consolidated Revenue

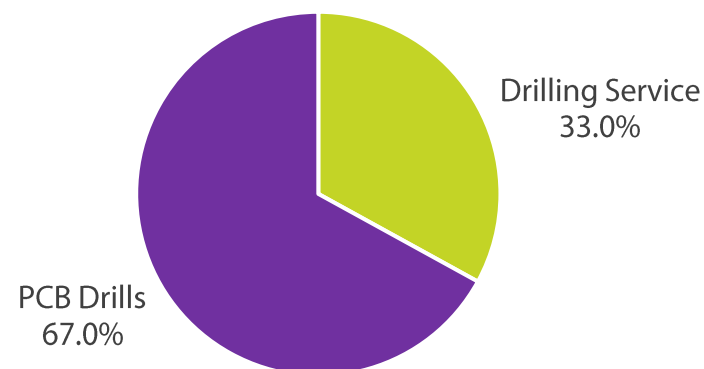


NT\$ M

Consolidated Revenue



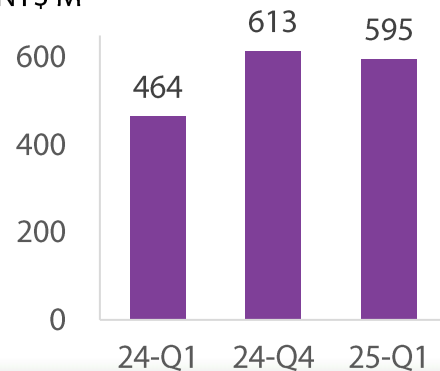
Revenue Breakdown by Product



Revenue Breakdown by Product

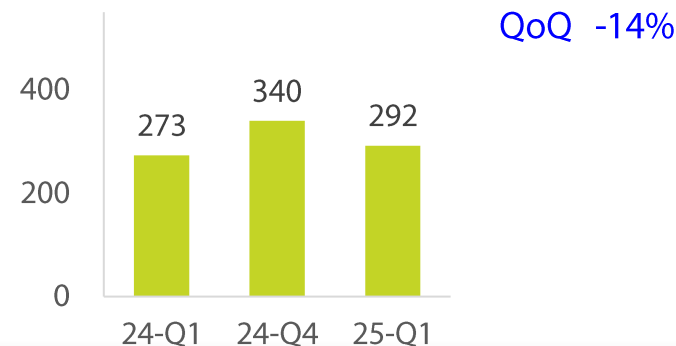
PCB Drills

NT\$ M

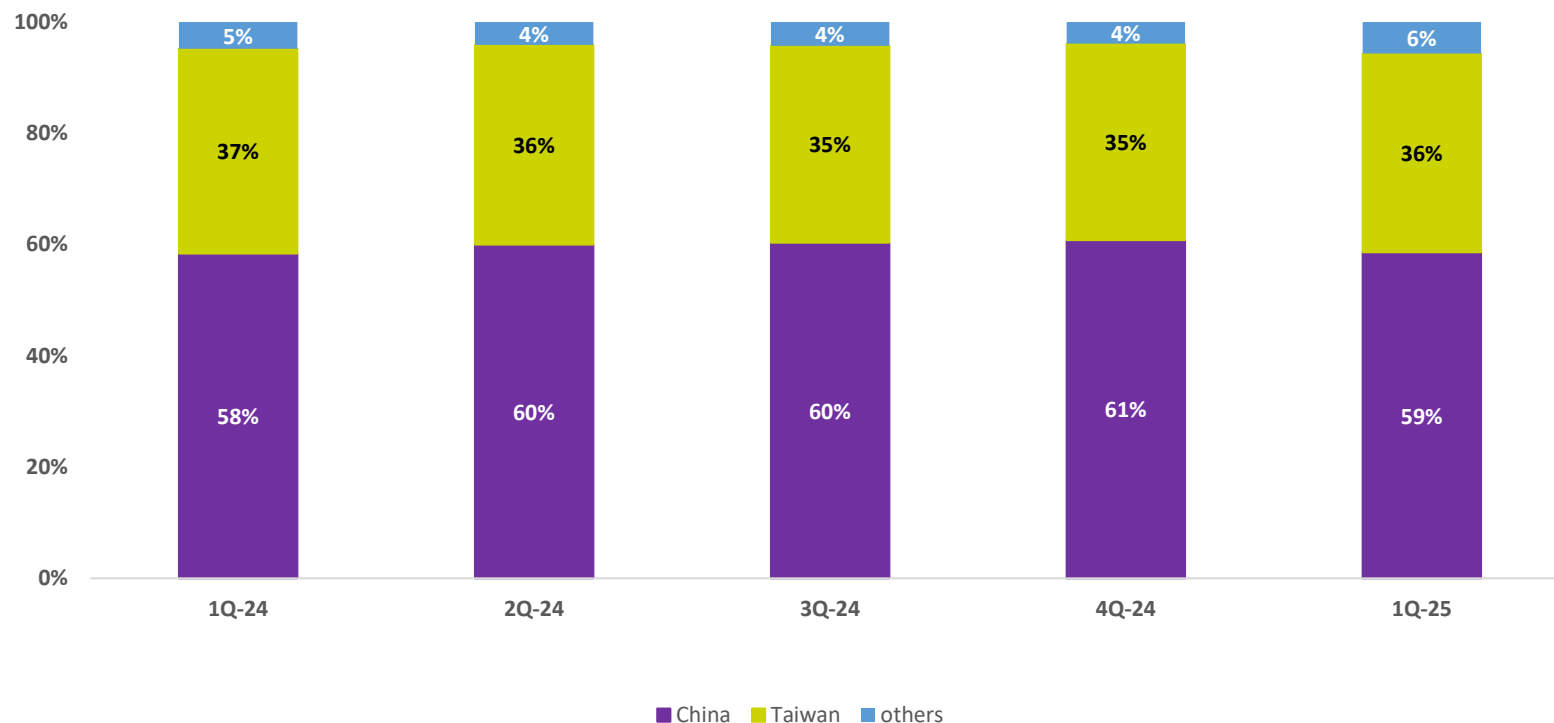


Drilling Service

NT\$ M

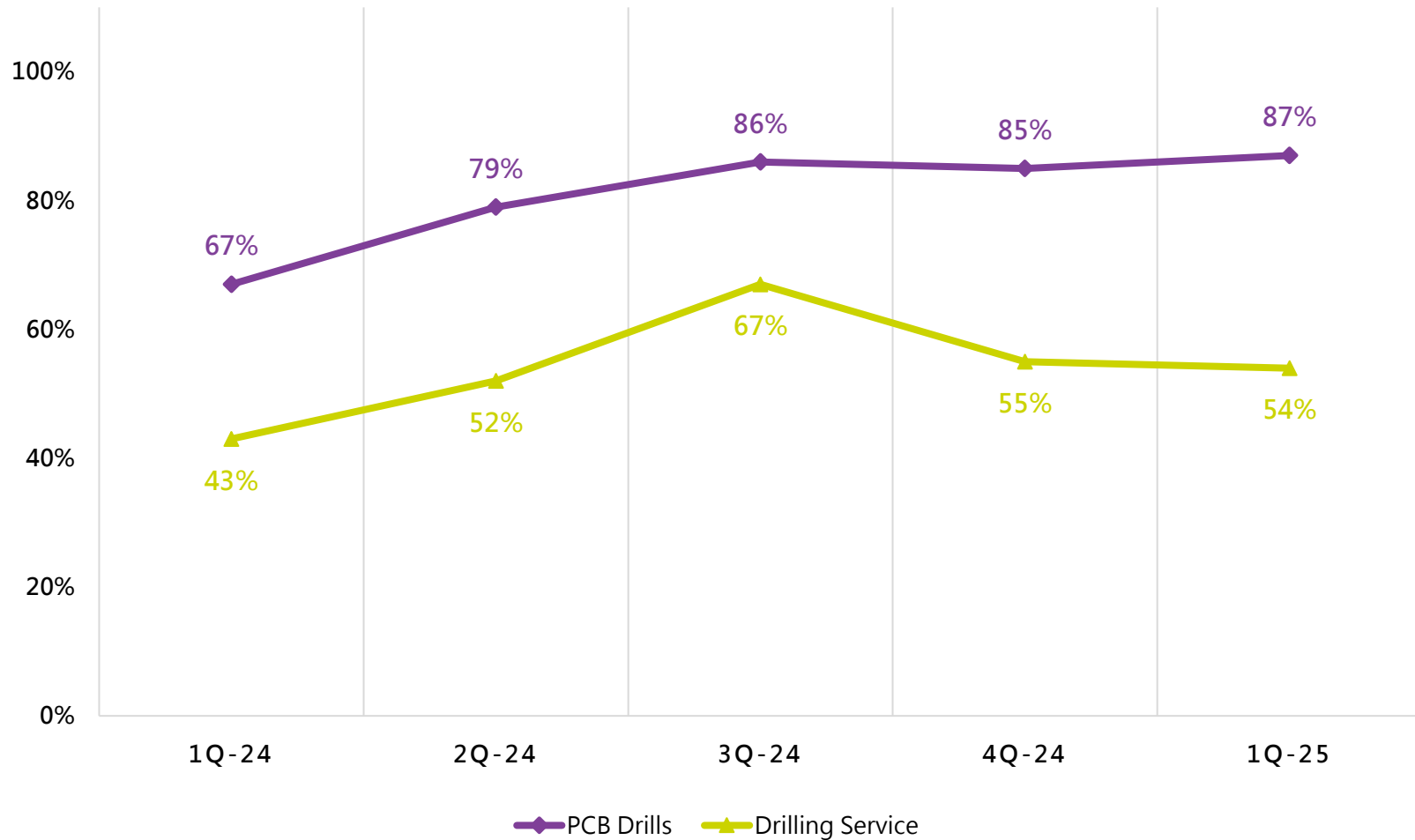


Sales Breakdown – by Region



- Others includes Korea, Japan, Southeast Asia, Europe and US.
- Sales attributed to a country or region reflects the value of sales there, regardless of where the companies are headquartered.
- Totals may vary slightly from the actual sums of the numbers due to rounding.

Capacity Utilization



Consolidated Balance Sheet



NT\$ million	1Q-24	2Q-24	3Q-24	4Q-24	1Q-25	QoQ	YoY
Cash	2,159	1,767	1,796	2,013	1,838	-8.7%	-14.9%
Current financial assets at amortised cost	486	490	439	342	446	30.4%	-8.2%
Notes & Accounts Receivable	998	1,166	1,257	1,286	1,236	-3.8%	23.9%
Inventories	653	682	724	747	815	9.2%	25.0%
Total Assets	6,875	6,920	7,005	7,276	7,334	0.8%	6.7%
Short-term Loans	498	391	486	447	474	5.9%	-4.8%
Total Liabilities	1,926	1,885	1,875	2,090	2,219	6.2%	15.2%
Total Equity	4,376	4,458	4,551	4,621	4,553	-1.5%	4.0%
ROA %	1.0%	2.8%	3.4%	3.3%	3.3%	+0.0 ppt	+2.3 ppt
ROE %	1.0%	3.5%	4.3%	4.2%	4.3%	+0.1 ppt	+3.3 ppt

Financial statements were prepared in accordance with TIFRS on a consolidated basis.

Consolidated Cash Flows



NT\$ million	1Q-24	2Q-24	3Q-24	4Q-24	1Q-25
Beginning Cash Balance	1,597	2,159	1,767	1,796	2,013
Pretax Income	21	84	109	79	75
Depreciation & Amortization	95	93	91	90	94
Net Increase in Inventories	-5	-29	-42	-23	-68
Net Increase in Receivables	-40	-168	-90	-41	50
Cash from Operating Activities	49	8	-3	136	37
Capital Expenditures	-87	-141	-271	-89	-112
Cash from Investing Activities	433	-283	31	10	-261
Cash from Financing Activities	-14	-112	-32	60	10
Ending Cash Balance	2,159	1,767	1,796	2,013	1,838
Free Cash Flow	-38	-132	-274	47	-75

Financial statements were prepared in accordance with TIFRS on a consolidated basis.

* Free Cash Flow = Cash from Operating Activities - Capital Expenditures



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