

Topoint Technology Co., Ltd.

TWSE : 8021.TW

Investor Relations Presentation 2025 Q2

Date: 2025/08/08

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Consolidated Income Statement - by Quarterly



NT\$ million	2Q-24	3Q-24	4Q-24	1Q-25	2Q-25	QoQ	YoY
Net Revenue	890	962	953	887	1,013	14.1%	13.8%
Gross Profit	236	266	259	229	298	30.2%	26.4%
Operating Expenses	162	163	174	160	166	3.9%	2.8%
Operating Income	81	104	80	72	141	94.7%	74.7%
Pretax Income	84	109	79	75	137	81.7%	63.1%
Net Profit	68	68	49	52	78	51.0%	15.7%
EPS (dollars)	0.48	0.48	0.34	0.36	0.55	52.8%	14.6%
Gross Margin %	26.5%	27.6%	27.1%	25.8%	29.4%	+3.6 ppt	+2.9 ppt
OP Margin %	9.1%	10.8%	8.4%	8.2%	13.9%	+5.7 ppt	+4.8 ppt
Net Margin %	7.6%	7.1%	5.1%	5.8%	7.7%	+1.9 ppt	+0.1 ppt

* Net Profit attributable to Shareholders of the Parent
Financial statements were prepared in accordance with TIFRS on a consolidated basis.

Consolidated Income Statement



NT\$ million	2022	2023	2024	YoY	2024 1H	2025 1H	YoY
Net Revenue	3,510	2,748	3,541	28.8%	1,626	1,900	16.8%
Gross Profit	1,062	617	927	50.4%	403	527	30.8%
Operating Expenses	602	541	646	19.3%	308	327	5.9%
Operating Income	506	82	278	240.3%	95	213	124.3%
Pretax Income	544	137	292	113.1%	105	212	102.7%
Net Profit	332	-36	206	671.9%	89	130	46.4%
EPS (dollars)	2.34	-0.25	1.45	680.0%	0.63	0.92	46.0%
Gross Margin %	30.3%	22.4%	26.2%	+3.8 ppt	24.8%	27.7%	+2.9 ppt
OP Margin %	14.4%	3.0%	7.9%	+4.9 ppt	5.8%	11.2%	+5.4 ppt
Net Margin %	9.5%	-1.3%	5.8%	+7.1 ppt	5.5%	6.9%	+1.4 ppt

* Net Profit attributable to Shareholders of the Parent

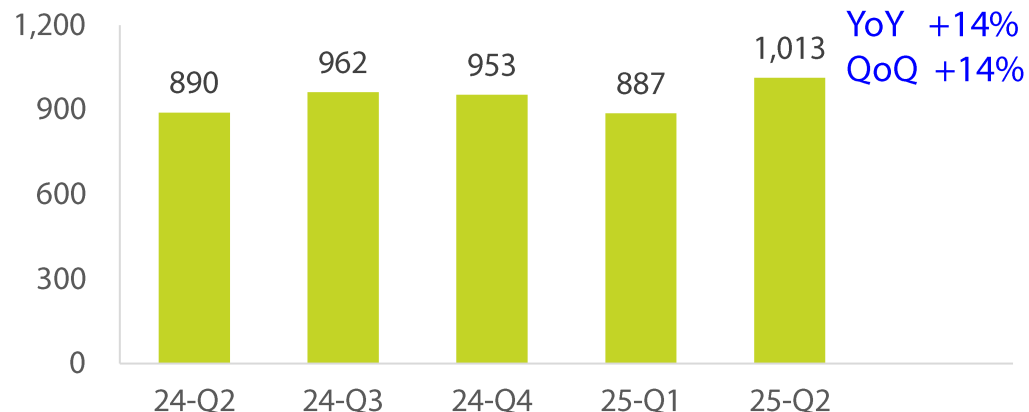
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25Q2 Consolidated Revenue

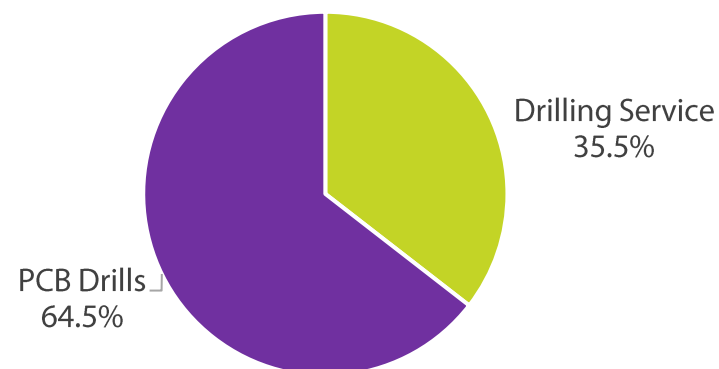


NT\$ M

Consolidated Revenue

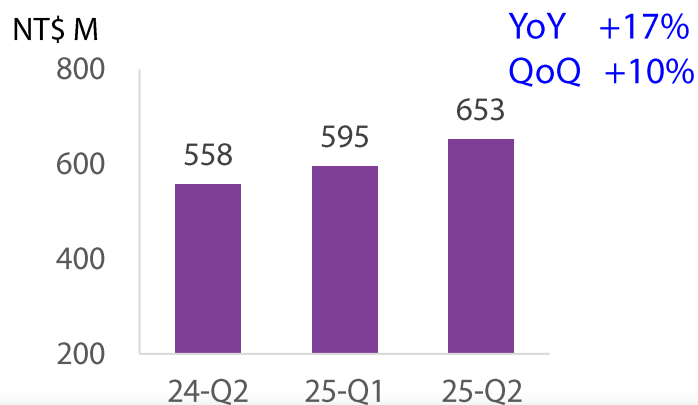


Revenue Breakdown by Product

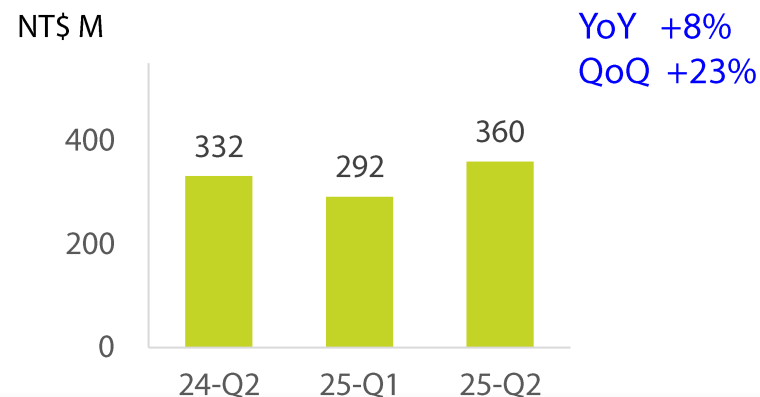


Revenue Breakdown by Product

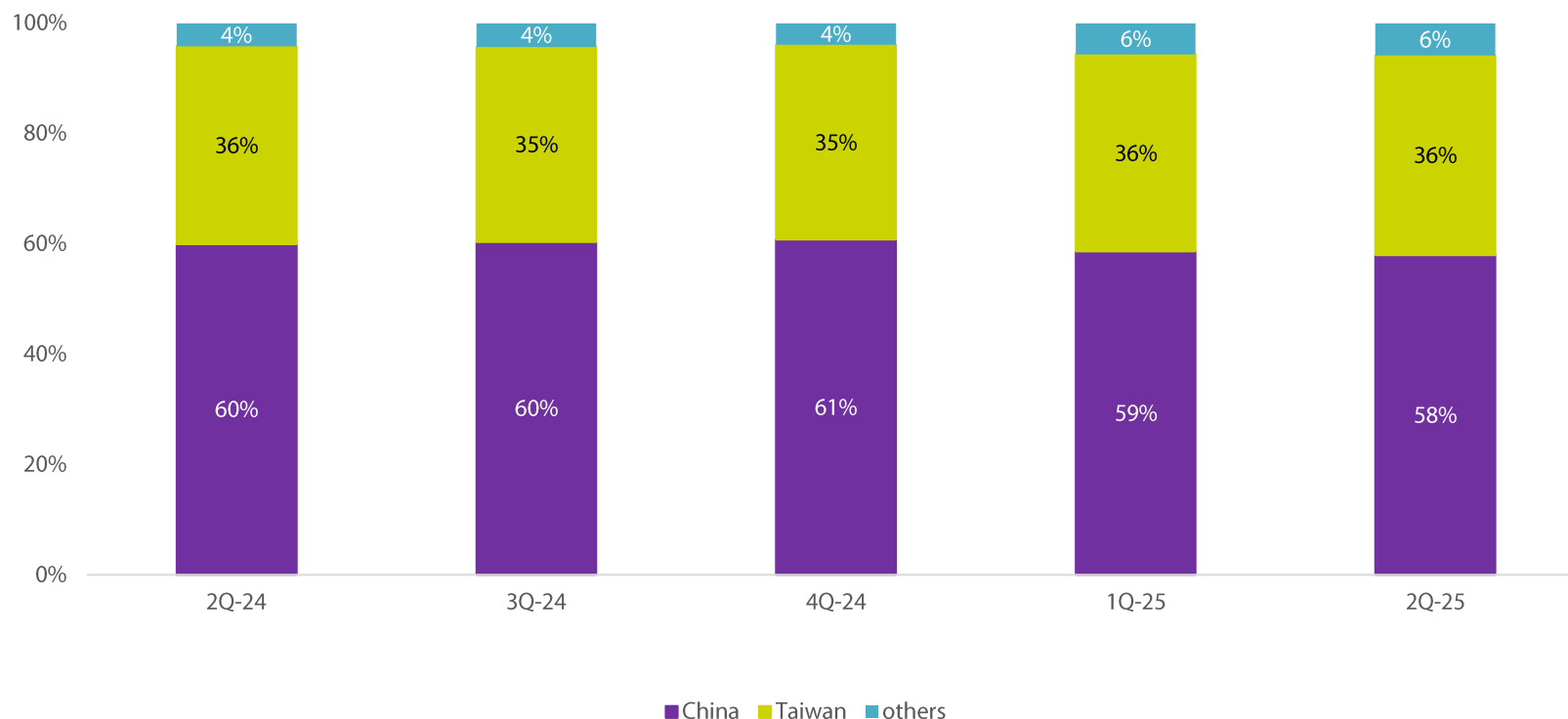
PCB Drills



Drilling Service

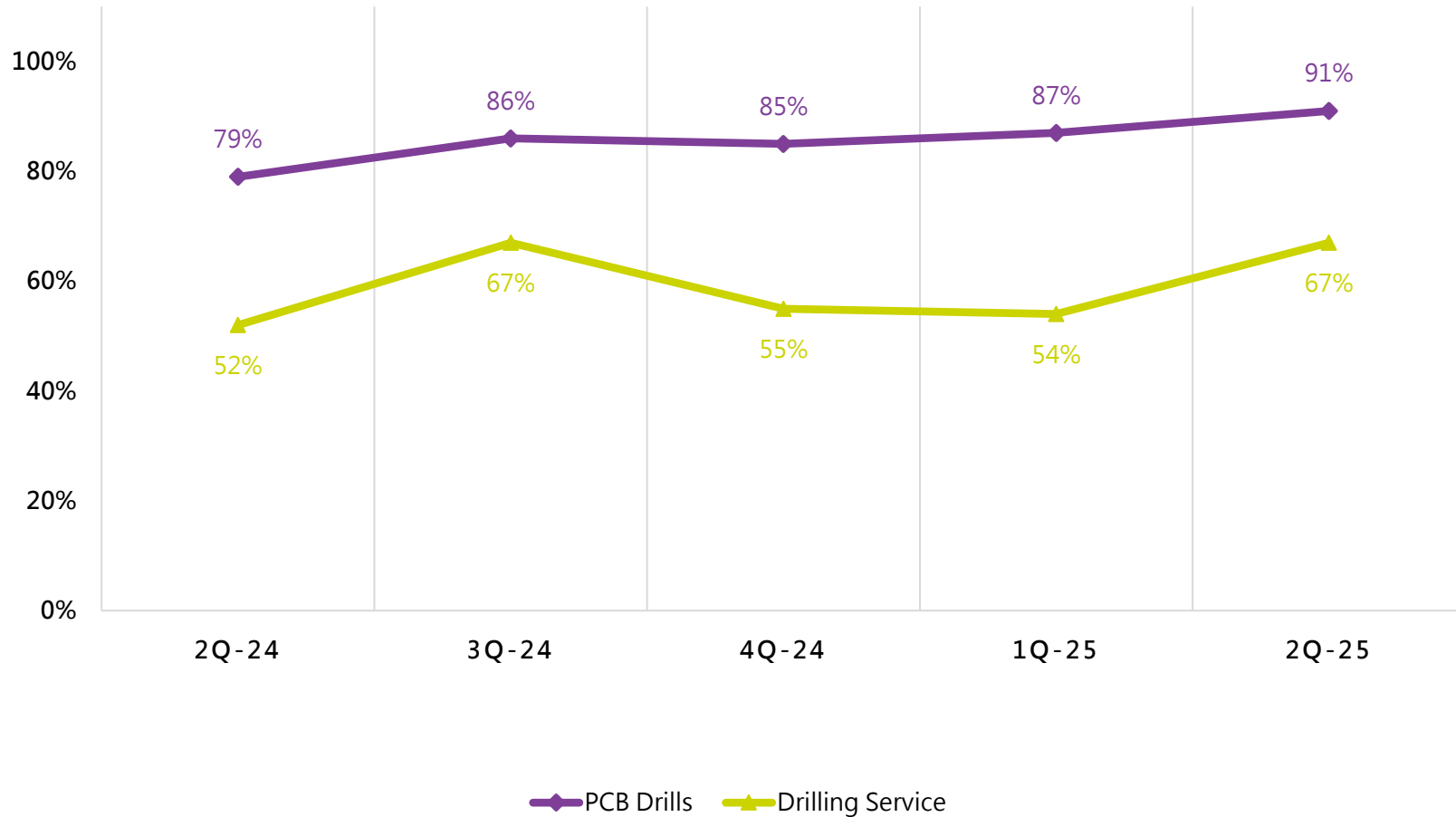


Sales Breakdown – by Region



- 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	2Q-24	3Q-24	4Q-24	1Q-25	2Q-25	QoQ	YoY
Cash	1,767	1,796	2,013	1,838	1,792	-2.5%	1.4%
Current financial assets at amortised cost	490	439	342	446	562	26.0%	14.8%
Notes & Accounts Receivable	1,166	1,257	1,286	1,236	1,226	-0.8%	5.1%
Inventories	682	724	747	815	772	-5.4%	13.1%
Total Assets	6,920	7,005	7,276	7,334	7,051	-3.9%	1.9%
Short-term Loans	391	486	447	474	524	10.6%	33.8%
Total Liabilities	1,885	1,875	2,090	2,219	2,284	2.9%	21.2%
Total Equity	4,458	4,551	4,621	4,553	4,216	-7.4%	-5.4%
ROA %	2.8%	3.4%	3.3%	3.3%	4.4%	+1.1 ppt	+1.6 ppt
ROE %	3.5%	4.3%	4.2%	4.3%	6.0%	+1.7 ppt	+2.5 ppt

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

Consolidated Cash Flows



NT\$ million	2Q-24	3Q-24	4Q-24	1Q-25	2Q-25
Beginning Cash Balance	2,159	1,767	1,796	2,013	1,838
Pretax Income	84	109	79	75	137
Depreciation & Amortization	93	91	90	94	87
Net Increase in Inventories	-29	-42	-23	-68	41
Net Increase in Receivables	-168	-90	-41	50	9
Cash from Operating Activities	8	-3	136	37	264
Capital Expenditures	-141	-271	-89	-112	-57
Cash from Investing Activities	-283	31	10	-261	-92
Cash from Financing Activities	-112	-32	60	10	63
Ending Cash Balance	1,767	1,796	2,013	1,838	1,792
Free Cash Flow	-132	-274	47	-75	207

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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