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Topoint Technology Co., Ltd.

TWSE : 8021.TW

Investor Relations Presentation 2024 Q2

Date: 2024/8/13

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Consolidated Income Statement - by Quarterly



NT\$ million	2Q-23	3Q-23	4Q-23	1Q-24	2Q-24	QoQ	YoY
Net Revenue	613	737	782	736	890	20.9%	45.3%
Gross Profit	113	183	190	167	236	41.3%	109.6%
Operating Expenses	127	143	144	147	162	10.3%	26.9%
Operating Income	-10	41	46	14	81	458.8%	--
Pretax Income	6	56	58	21	84	304.0%	1253.8%
Net Profit	-123	35	37	21	68	218.3%	--
EPS (dollars)	-0.87	0.24	0.26	0.15	0.48	220.0%	--
Gross Margin %	18.4%	24.9%	24.3%	22.7%	26.5%	+3.8 ppt	+8.1 ppt
OP Margin %	-1.6%	5.6%	5.9%	2.0%	9.1%	+7.1 ppt	+10.7 ppt
Net Margin %	-20.1%	4.7%	4.7%	2.9%	7.6%	+4.7 ppt	+27.7ppt

* 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	2021	2022	2023	YoY	1H 23	1H 24	YoY
Net Revenue	3,774	3,510	2,748	-21.7%	1,229	1,626	32.3%
Gross Profit	1,235	1,062	617	-41.9%	244	403	65.4%
Operating Expenses	609	602	541	-10.2%	255	308	21.2%
Operating Income	644	506	82	-83.8%	-6	95	--
Pretax Income	667	544	137	-74.8%	23	105	351.4%
Net Profit	447	332	-36	-110.8%	-107	89	--
EPS (dollars)	3.15	2.34	-0.25	-110.7%	-0.75	0.63	--
Gross Margin %	32.7%	30.3%	22.4%		19.8%	24.8%	+5.0 ppt
OP Margin %	17.1%	14.4%	3.0%		-0.5%	5.8%	+6.3 ppt
Net Margin %	11.8%	9.5%	-1.3%		-8.7%	5.5%	+14.2ppt

* Net Profit attributable to Shareholders of the Parent

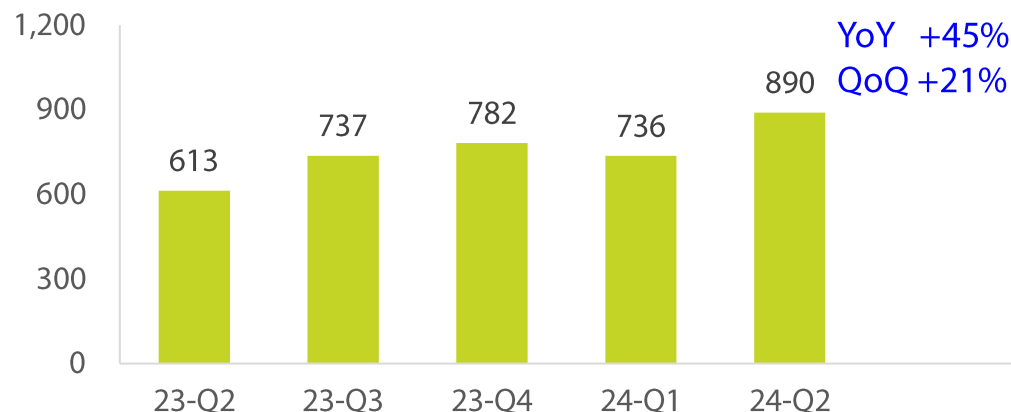
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24-Q2 Consolidated Revenue

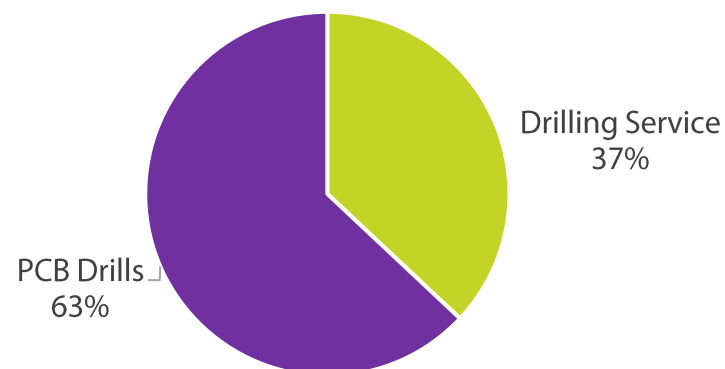


NT\$ M

Consolidated Revenue

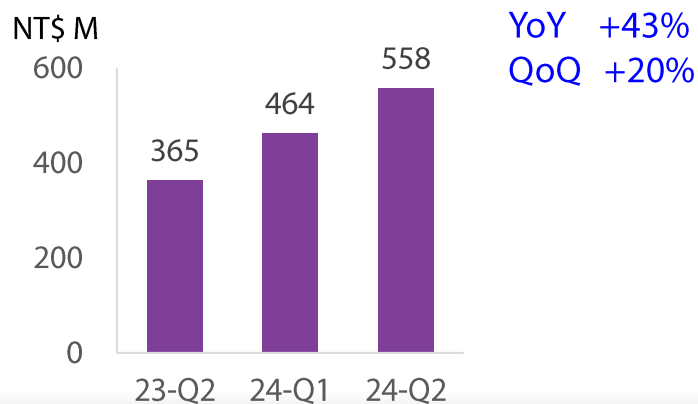


Revenue Breakdown by Product

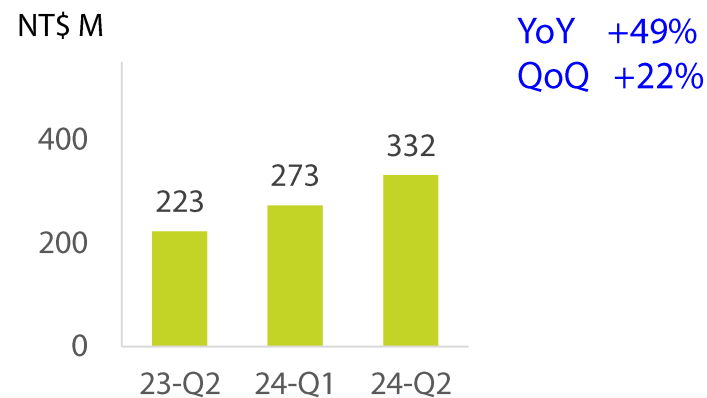


Revenue Breakdown by Product

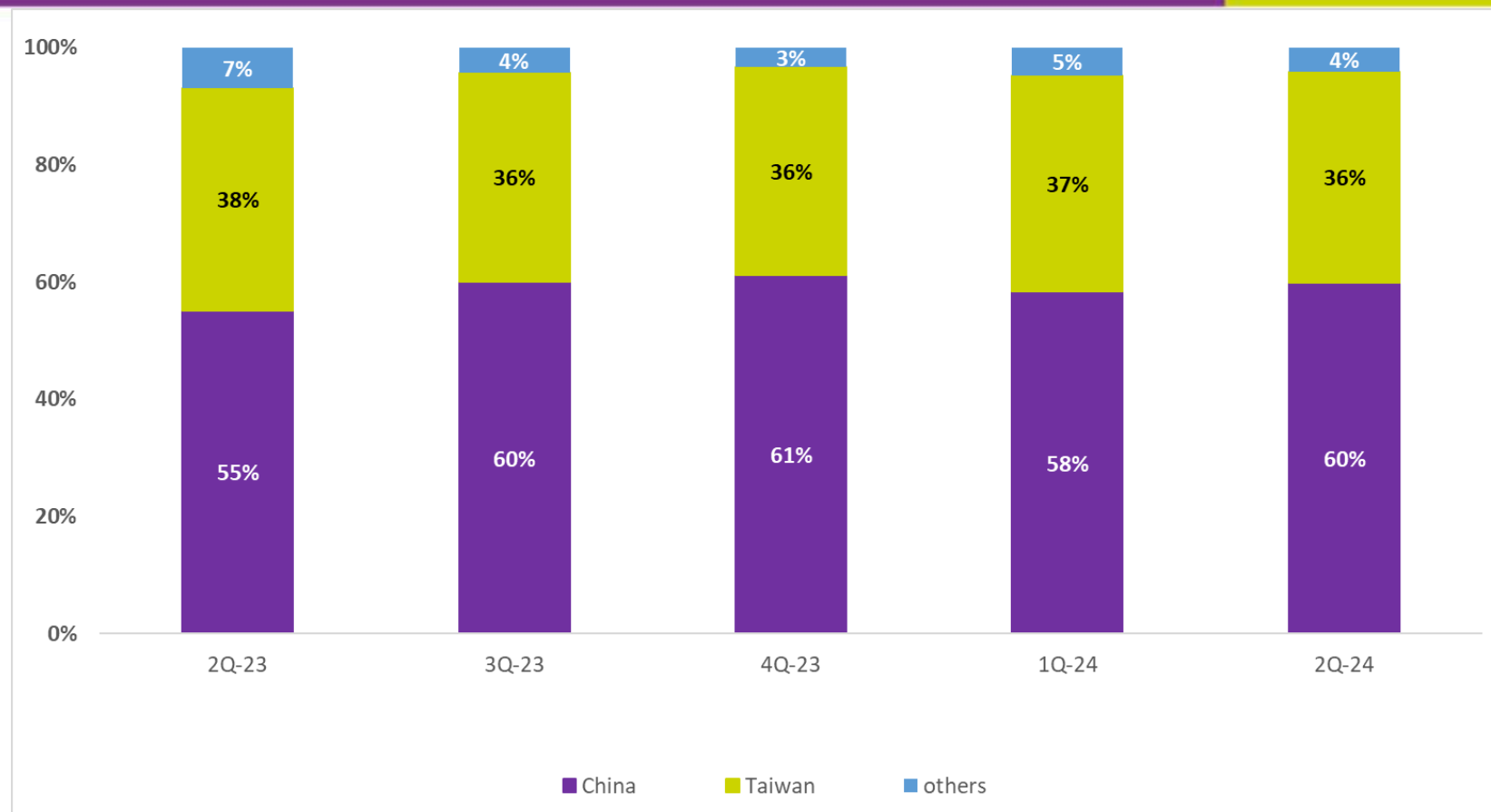
PCB Drills



Drilling Service

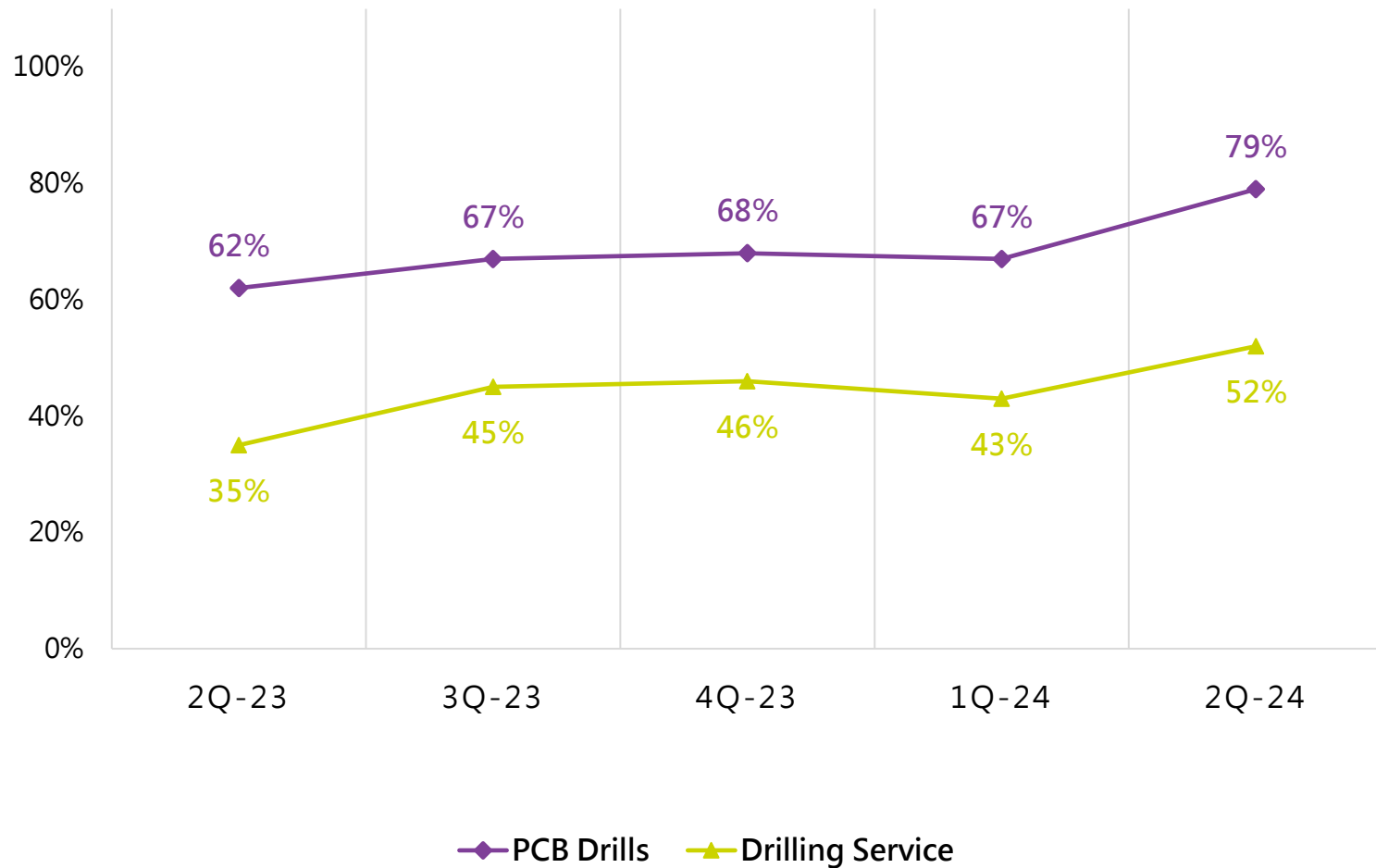


Sales Breakdown – by Region



- 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-23	3Q-23	4Q-23	1Q-24	2Q-24	QoQ	YoY
Cash	2,653	2,358	1,597	2,159	1,767	-18.2%	-33.4%
Current financial assets at amortised cost			882	486	490	0.8%	-
Notes & Accounts Receivable	796	957	959	998	1,166	16.9%	46.4%
Inventories	660	701	647	653	682	4.5%	3.3%
Total Assets	6,861	6,727	6,736	6,875	6,920	0.6%	0.9%
Short-term Loans	108	111	104	498	391	-21.4%	263.4%
Total Liabilities	2,060	1,740	1,830	1,926	1,885	-2.2%	-8.5%
Total Equity	4,228	4,411	4,331	4,376	4,458	1.9%	5.4%
ROA %	-3.1%	-1.3%	-0.4%	0.2%	1.4%		
ROE %	-4.5%	-2.0%	-0.8%	0.2%	1.7%		

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

Consolidated Cash Flows



NT\$ million	2Q-23	3Q-23	4Q-23	1Q-24	2Q-24	QoQ	YoY
Beginning Cash Balance	2,716	2,653	2,358	1,597	2,159	563	-557
Pretax Income	6	56	58	21	84	63	78
Depreciation & Amortization	96	95	98	95	93	-2	-3
Net Increase in Inventories	70	-40	54	-5	-29	-24	-99
Net Increase in Receivables	27	-160	-2	-40	-168	-129	-196
Cash from Operating Activities	72	-70	262	49	8	-40	-64
Capital Expenditures	-126	-50	-86	-87	-141	-54	-15
Cash from Investing Activities	-60	20	-1,015	433	-283	-716	-223
Cash from Financing Activities	-2	-357	85	-14	-112	-98	-110
Ending Cash Balance	2,653	2,358	1,597	2,159	1,767	-393	-886
Free Cash Flow	-54	-121	176	-38	-132	-94	-79

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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