

Topoint Technology Co., Ltd.

TWSE : 8021.TW

Investor Relations Presentation 2024 Q3

Date: 2024/11/08

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Consolidated Income Statement - by Quarterly



NT\$ million	3Q-23	4Q-23	1Q-24	2Q-24	3Q-24	QoQ	YoY
Net Revenue	737	782	736	890	962	8.1%	30.5%
Gross Profit	183	190	167	236	266	12.7%	45.0%
Operating Expenses	143	144	147	162	163	0.7%	14.3%
Operating Income	41	46	14	81	104	28.5%	149.7%
Pretax Income	56	58	21	84	109	29.2%	94.0%
Net Profit	35	37	21	68	68	0.8%	97.3%
EPS (dollars)	0.24	0.26	0.15	0.48	0.48	0.0%	100.0%
Gross Margin %	24.9%	24.3%	22.7%	26.5%	27.6%	+1.1 ppt	+2.8 ppt
OP Margin %	5.6%	5.9%	2.0%	9.1%	10.8%	+1.7 ppt	+5.1 ppt
Net Margin %	4.7%	4.7%	2.9%	7.6%	7.1%	-0.5 ppt	+2.4 ppt

* Net Profit attributable to Shareholders of the Parent

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

Consolidated Income Statement

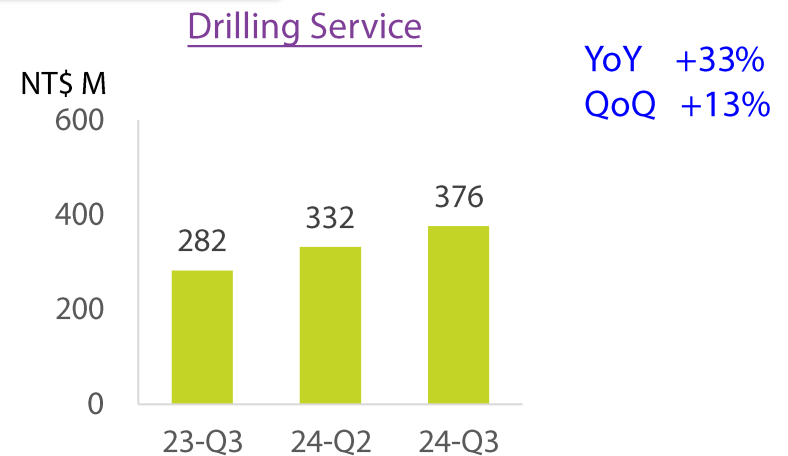
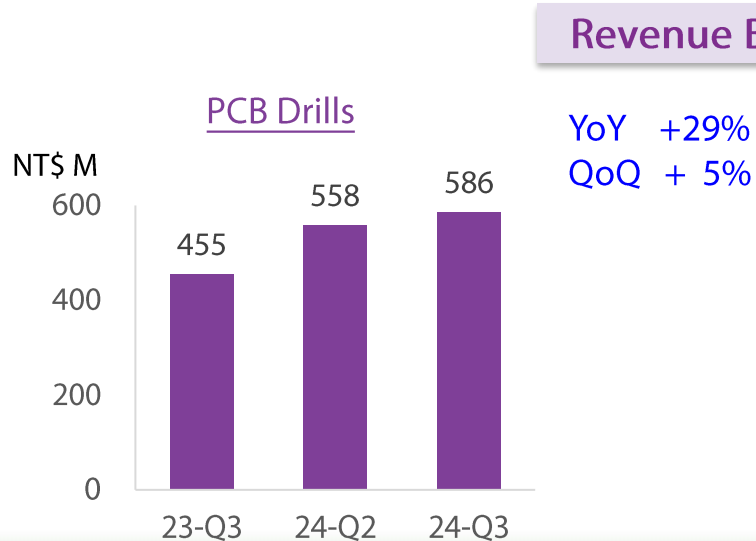
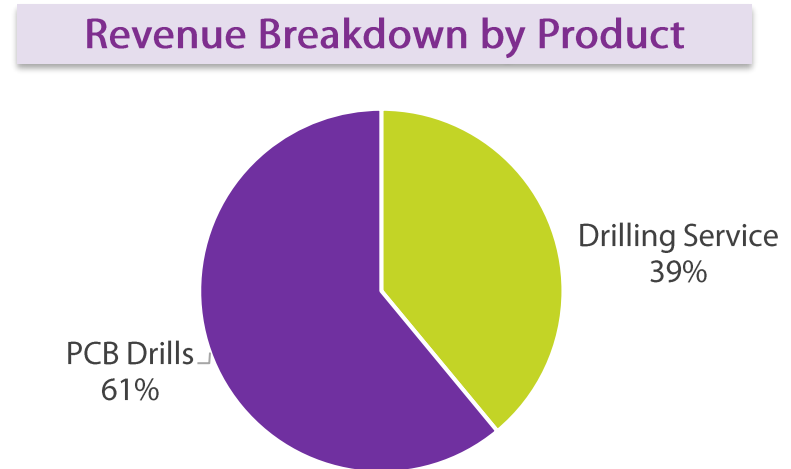
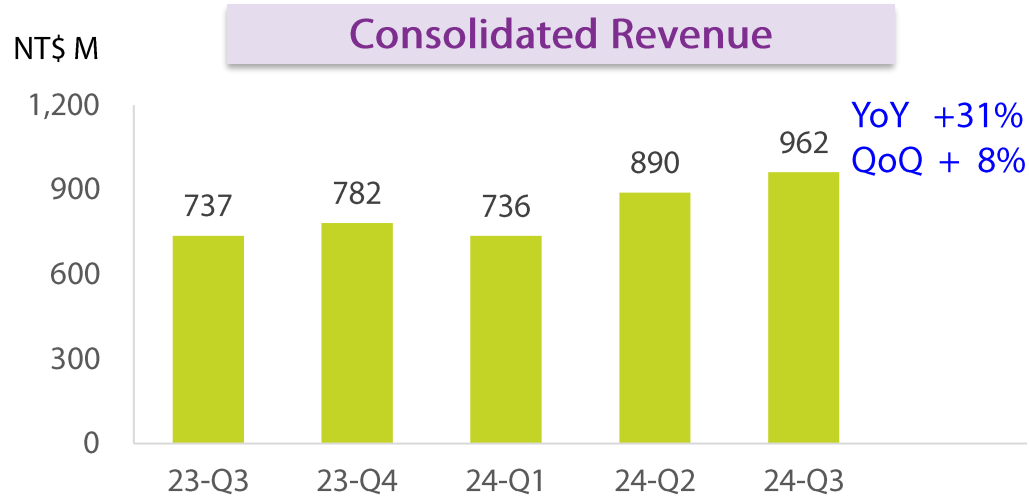


NT\$ million	2020	2021	2022	2023	2024 Q1~Q3	YoY
Net Revenue	2,973	3,774	3,510	2,748	2,588	31.6%
Gross Profit	969	1,235	1,062	617	669	56.6%
Operating Expenses	497	609	602	541	471	18.7%
Operating Income	467	644	506	82	199	455.2%
Pretax Income	466	667	544	137	213	169.5%
Net Profit	282	447	332	-36	157	316.7%
EPS (dollars)	1.98	3.15	2.34	-0.25	1.11	317.6%
Gross Margin %	32.6%	32.7%	30.3%	22.4%	25.8%	+4.1 ppt
OP Margin %	15.7%	17.1%	14.4%	3.0%	7.7%	+5.9 ppt
Net Margin %	9.5%	11.8%	9.5%	-1.3%	6.1%	+9.8 ppt

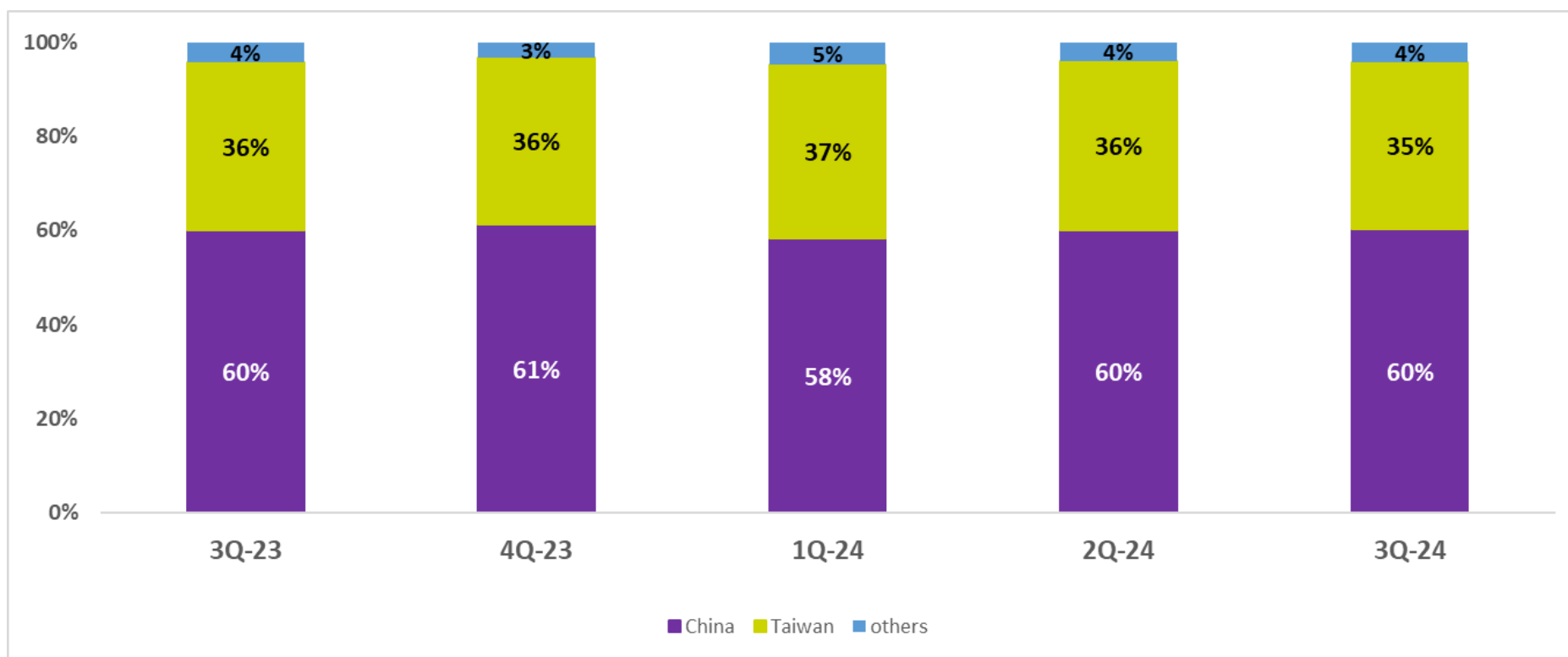
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24 Q3 Consolidated Revenue

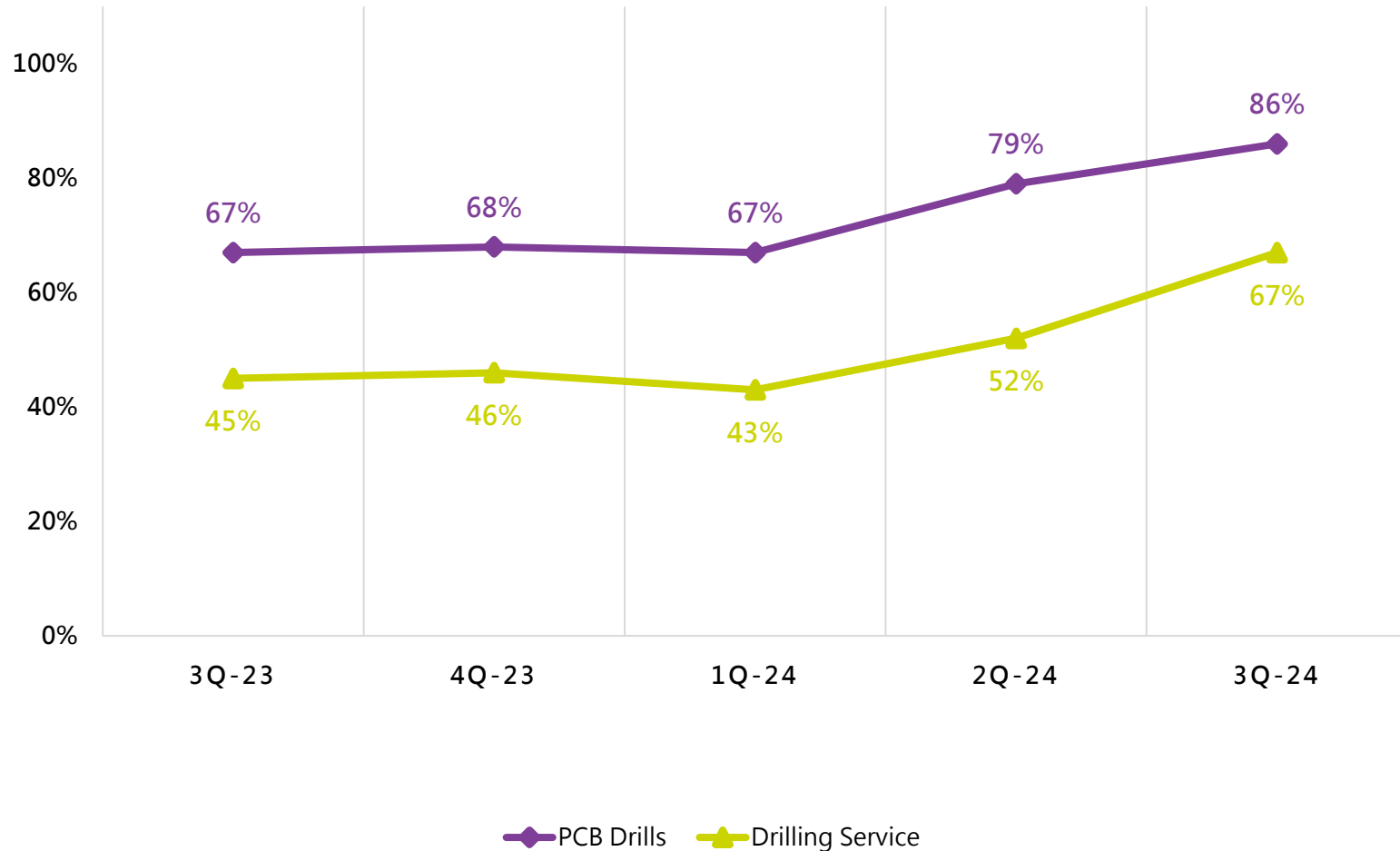


Sales Breakdown – by Region



- 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	2020	2021	2022	2023	3Q-24
Cash	2,076	2,578	2,769	1,597	1,796
Current financial assets at amortised cost	-	-	-	882	439
Notes & Accounts Receivable	1,094	1,375	1,033	959	1,257
Inventories	482	688	747	647	724
Total Assets	6,367	7,554	7,353	6,736	7,005
Short-term Loans	118	147	105	104	486
Total Liabilities	1,580	2,321	2,044	1,830	1,875
Total Equity	4,787	5,233	4,713	4,331	4,551
ROA %	5.0%	7.2%	5.1%	-0.4%	2.5%
ROE %	6.5%	9.8%	7.0%	-0.8%	3.2%

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

Consolidated Cash Flows



NT\$ million	2020	2021	2022	2023	2024Q1~Q3
Beginning Cash Balance	1,763	2,076	2,578	2,769	1,597
Pretax Income	466	667	544	137	213
Depreciation & Amortization	312	326	350	380	280
Net Increase in Inventories	-42	-61	-59	101	-76
Net Increase in Receivables	159	-136	339	74	-298
Cash from Operating Activities	896	810	790	418	54
Capital Expenditures	-216	-468	-638	-375	-499
Cash from Investing Activities	-380	-313	-24	-1,219	181
Cash from Financing Activities	-238	27	-616	-330	-157
Ending Cash Balance	2,076	2,578	2,769	1,597	1,796
Free Cash Flow	680	342	152	43	-444

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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