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Topoint Technology Co., Ltd.

TWSE : 8021.TW

Investor Relations Presentation 2024 Q4

Date: 2025/2/26

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Consolidated Income Statement - by Quarterly



NT\$ million	4Q-23	1Q-24	2Q-24	3Q-24	4Q-24	QoQ	YoY
Net Revenue	782	736	890	962	953	-0.9%	21.8%
Gross Profit	190	167	236	266	259	-2.7%	36.3%
Operating Expenses	144	147	162	163	174	7.1%	21.1%
Operating Income	46	14	81	104	80	-23.1%	73.1%
Pretax Income	58	21	84	109	79	-27.5%	36.0%
Net Profit	37	21	68	68	49	-28.5%	33.5%
EPS (dollars)	0.26	0.15	0.48	0.48	0.34	-29.2%	30.8%
Gross Margin %	24.3%	22.7%	26.5%	27.6%	27.1%	-0.5 ppt	+2.9 ppt
OP Margin %	5.9%	2.0%	9.1%	10.8%	8.4%	-2.4 ppt	+2.5 ppt
Net Margin %	4.7%	2.9%	7.6%	7.1%	5.1%	-2.0 ppt	+0.4 ppt

* Net Profit attributable to Shareholders of the Parent

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

Consolidated Income Statement

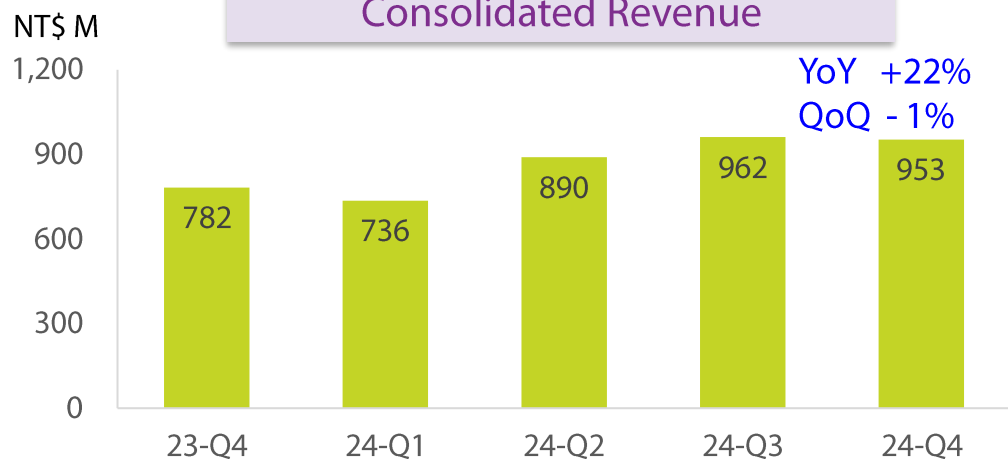


NT\$ million	2020	2021	2022	2023	2024	YoY
Net Revenue	2,973	3,774	3,510	2,748	3,541	28.8%
Gross Profit	969	1,235	1,062	617	927	50.4%
Operating Expenses	497	609	602	541	646	19.3%
Operating Income	467	644	506	82	278	240.3%
Pretax Income	466	667	544	137	292	113.1%
Net Profit	282	447	332	-36	206	-
EPS (dollars)	1.98	3.15	2.34	-0.25	1.45	-
Gross Margin %	32.6%	32.7%	30.3%	22.4%	26.2%	+3.8 ppt
OP Margin %	15.7%	17.1%	14.4%	3.0%	7.9%	+4.9 ppt
Net Margin %	9.5%	11.8%	9.5%	-1.3%	5.8%	+7.1 ppt

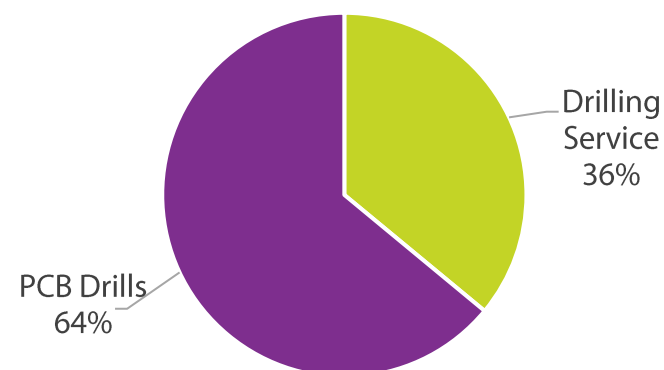
* Net Profit attributable to Shareholders of the Parent

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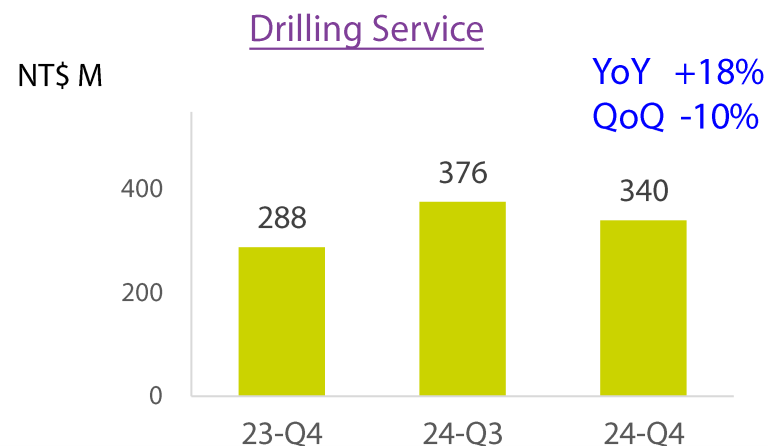
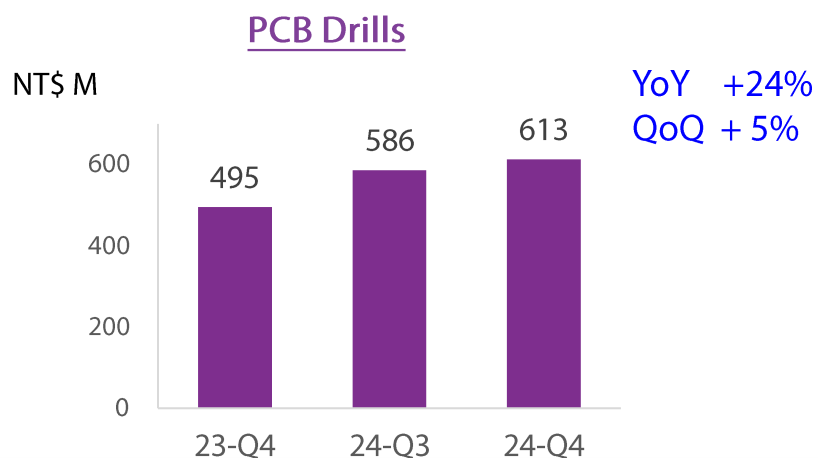
24-Q4 Consolidated Revenue



Revenue Breakdown by Product



Revenue Breakdown by Product

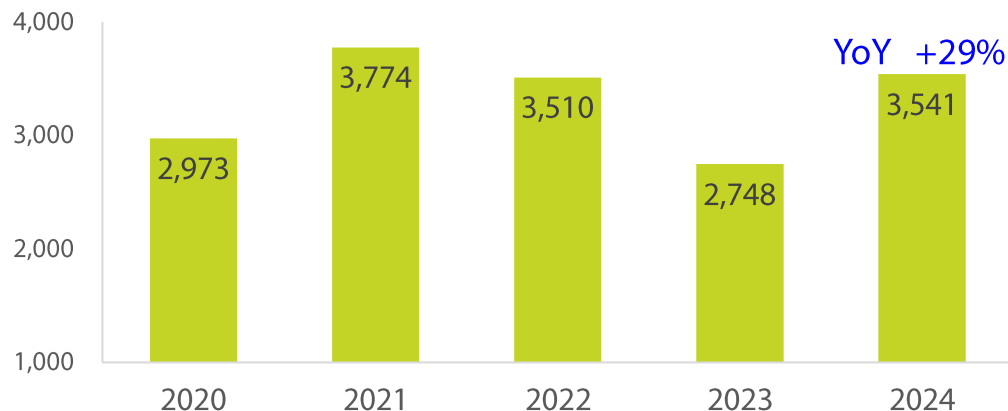


Consolidated Revenue

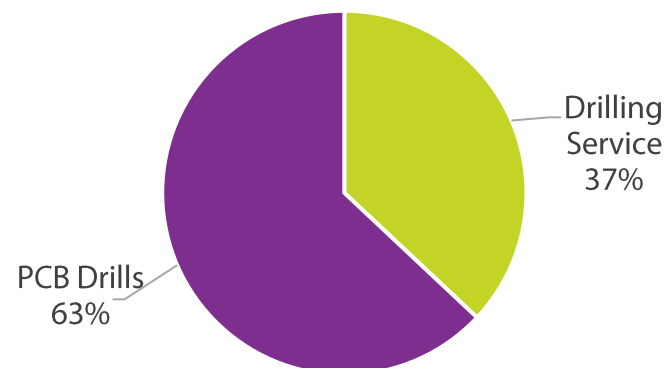


NT\$ M

Consolidated Revenue



Revenue Breakdown by Product

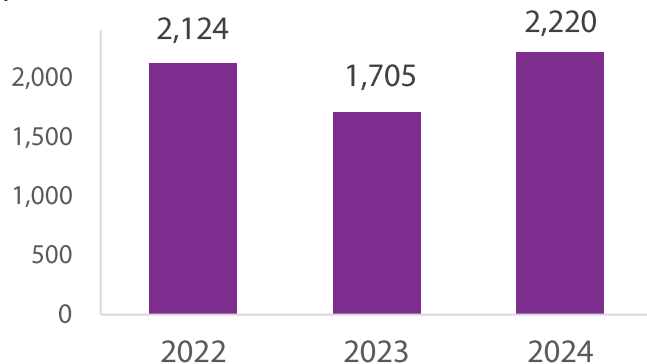


Revenue Breakdown by Product

PCB Drills

NT\$ M

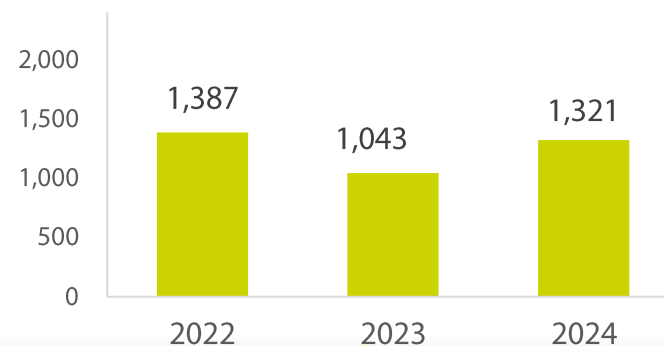
YoY +30%



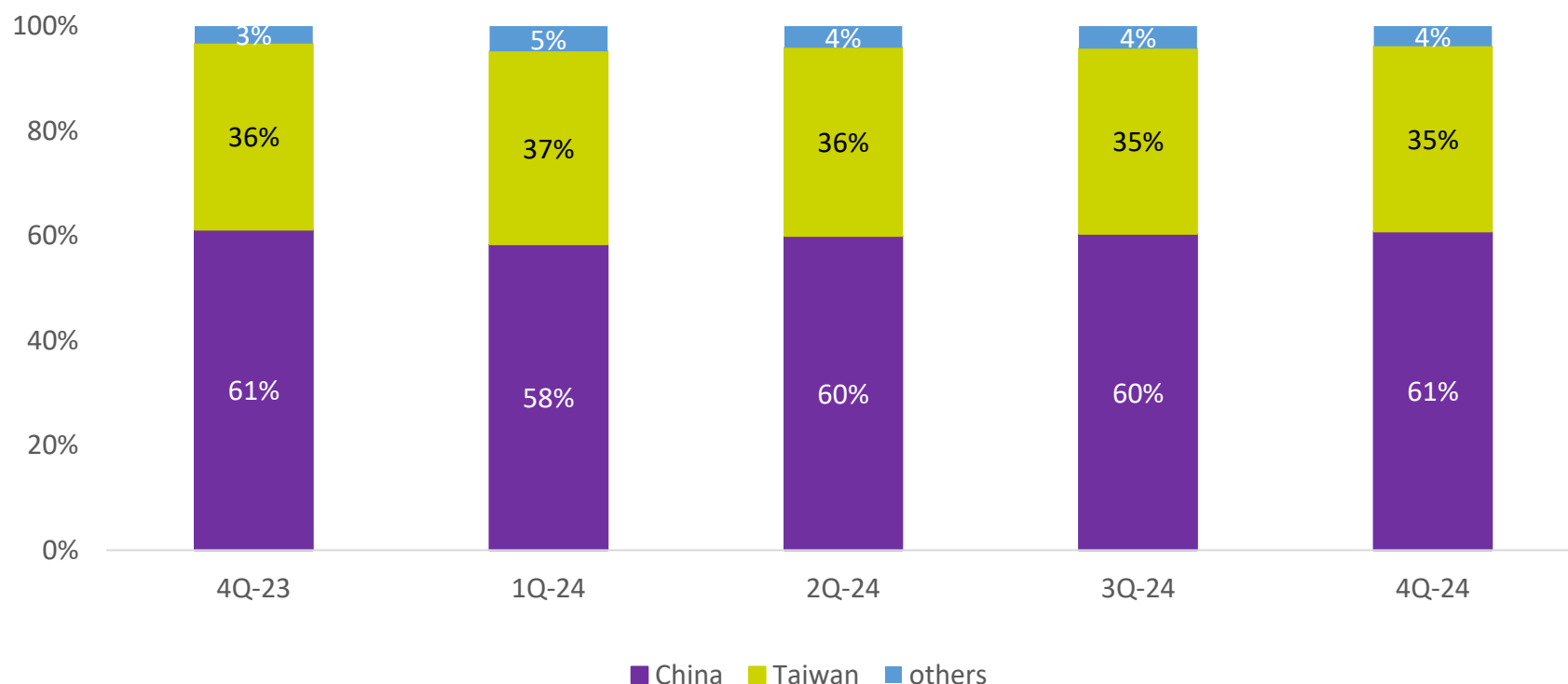
Drilling Service

NT\$ M

YoY +27%

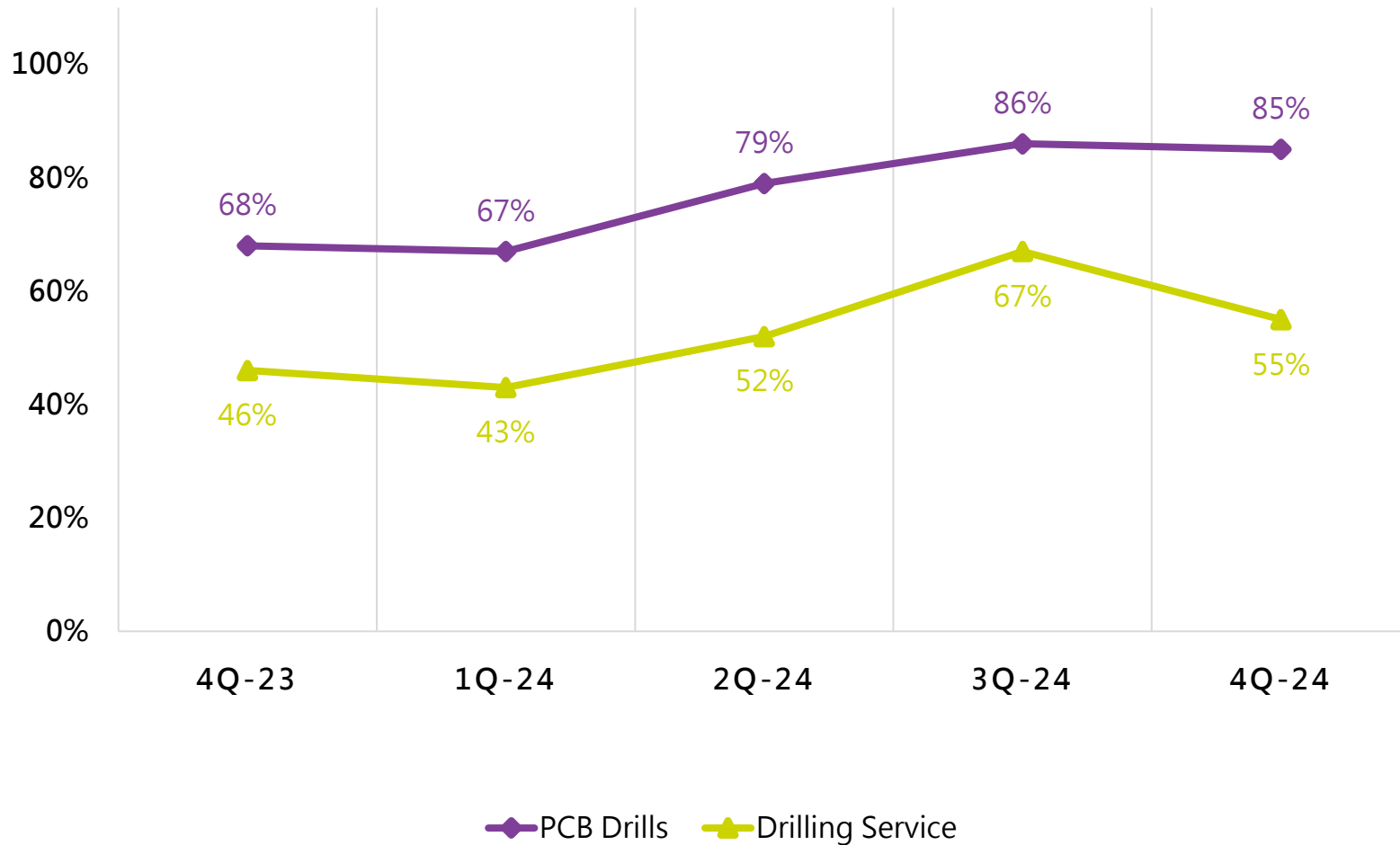


Sales Breakdown – by Region



- 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	2024	YoY
Cash	2,076	2,578	2,769	1,597	2,013	26.1%
Current financial assets at amortised cost	-	-	-	882	342	-61.2%
Notes & Accounts Receivable	1,094	1,375	1,033	959	1,286	34.0%
Inventories	482	688	747	647	747	15.5%
Total Assets	6,367	7,554	7,353	6,736	7,276	8.0%
Short-term Loans	118	147	105	104	447	328.5%
Total Liabilities	1,580	2,321	2,044	1,830	2,090	14.2%
Total Equity	4,787	5,233	4,713	4,331	4,621	6.7%
ROA %	5.0%	7.2%	5.1%	-0.4%	3.3%	+3.6 ppt
ROE %	6.5%	9.8%	7.0%	-0.8%	4.2%	+5.0 ppt

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

Consolidated Cash Flows



NT\$ million	2020	2021	2022	2023	2024
Beginning Cash Balance	1,763	2,076	2,578	2,769	1,597
Pretax Income	466	667	544	137	292
Depreciation & Amortization	312	326	350	380	369
Net Increase in Inventories	-42	-61	-59	101	-99
Net Increase in Receivables	159	-136	339	74	-339
Cash from Operating Activities	896	810	790	418	190
Capital Expenditures	-216	-468	-638	-375	-588
Cash from Investing Activities	-380	-313	-24	-1,219	191
Cash from Financing Activities	-238	27	-616	-330	-97
Ending Cash Balance	2,076	2,578	2,769	1,597	2,013
Free Cash Flow	680	342	152	43	-398

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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