

Topoint Technology Co., Ltd.

TWSE : 8021.TW

Investor Relations Presentation 2025 Q3

Date: 2025/11/07

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Consolidated Income Statement - by Quarterly



NT\$ million	3Q-24	4Q-24	1Q-25	2Q-25	3Q-25	QoQ	YoY
Net Revenue	962	953	887	1,013	1,169	15.4%	21.5%
Gross Profit	266	259	229	298	366	22.8%	37.7%
Operating Expenses	163	174	160	166	183	9.8%	12.1%
Operating Income	104	80	72	141	186	32.2%	79.6%
Pretax Income	109	79	75	137	193	40.7%	77.7%
Net Profit	68	49	52	78	109	39.6%	60.2%
EBITDA	205	174	176	230	287	24.6%	40.3%
EPS (dollars)	0.48	0.34	0.37	0.55	0.77	40.0%	61.1%
Gross Margin %	27.6%	27.1%	25.8%	29.4%	31.3%	+1.9 ppt	+3.7 ppt
OP Margin %	10.8%	8.4%	8.2%	13.9%	15.9%	+2.0 ppt	+5.1 ppt
Net Margin %	7.1%	5.1%	5.8%	7.7%	9.4%	+1.7 ppt	+2.3 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	2024/1/1~ 2024/9/30	2025/1/1~ 2025/9/30	YoY
Net Revenue	3,510	2,748	3,541	28.8%	2,588	3,069	18.6%
Gross Profit	1,062	617	927	50.4%	669	893	33.6%
Operating Expenses	602	541	646	19.3%	471	509	8.0%
Operating Income	506	82	278	240.3%	199	399	101.0%
Pretax Income	544	137	292	113.1%	213	405	90.0%
Net Profit	332	-36	206	671.9%	157	240	52.4%
EBITDA	909	534	682	27.8%	508	693	36.5%
EPS (dollars)	2.34	-0.25	1.45	679.6%	1.11	1.69	52.8%
Gross Margin %	30.3%	22.4%	26.2%	+3.8 ppt	25.8%	29.1%	+3.3 ppt
OP Margin %	14.4%	3.0%	7.9%	+4.9 ppt	7.7%	13.0%	+5.3 ppt
Net Margin %	9.5%	-1.3%	5.8%	+7.1 ppt	6.1%	7.8%	+1.7 ppt

* Net Profit attributable to Shareholders of the Parent

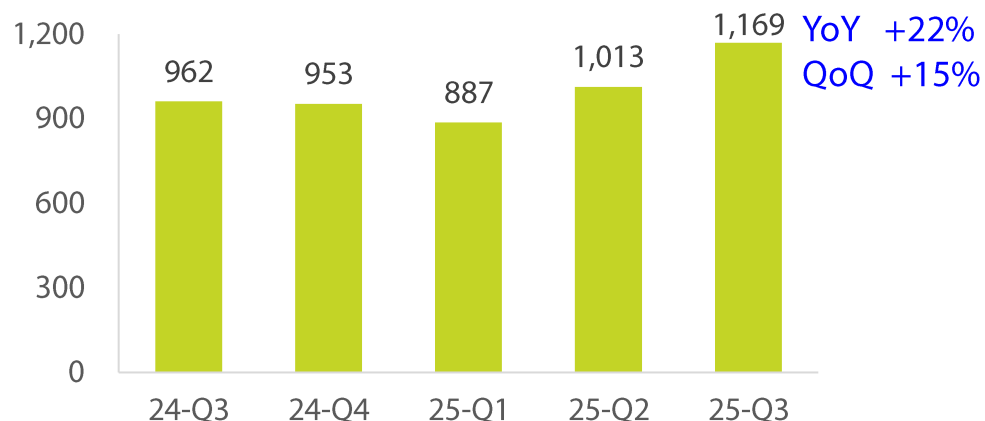
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25Q3 Consolidated Revenue

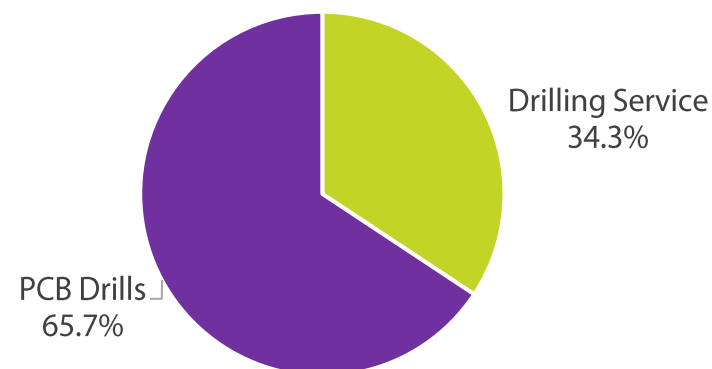


NT\$ M

Consolidated Revenue

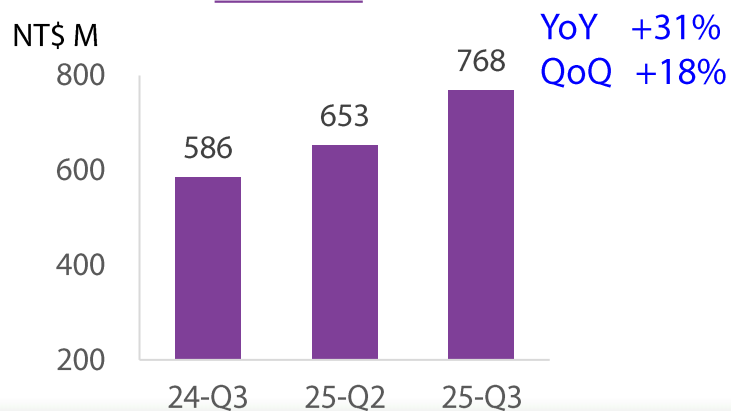


Revenue Breakdown by Product

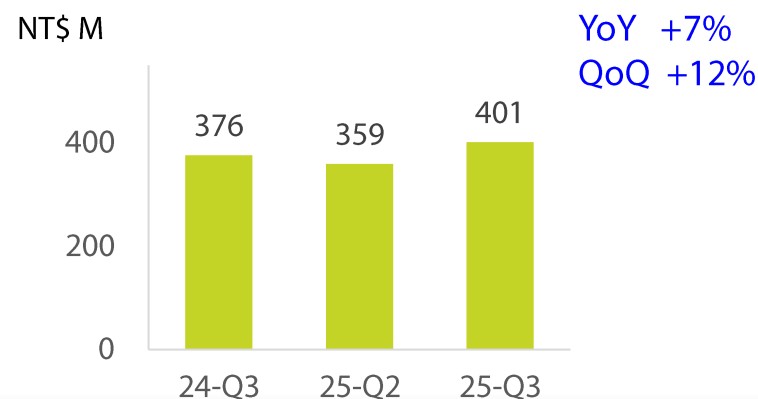


Revenue Breakdown by Product

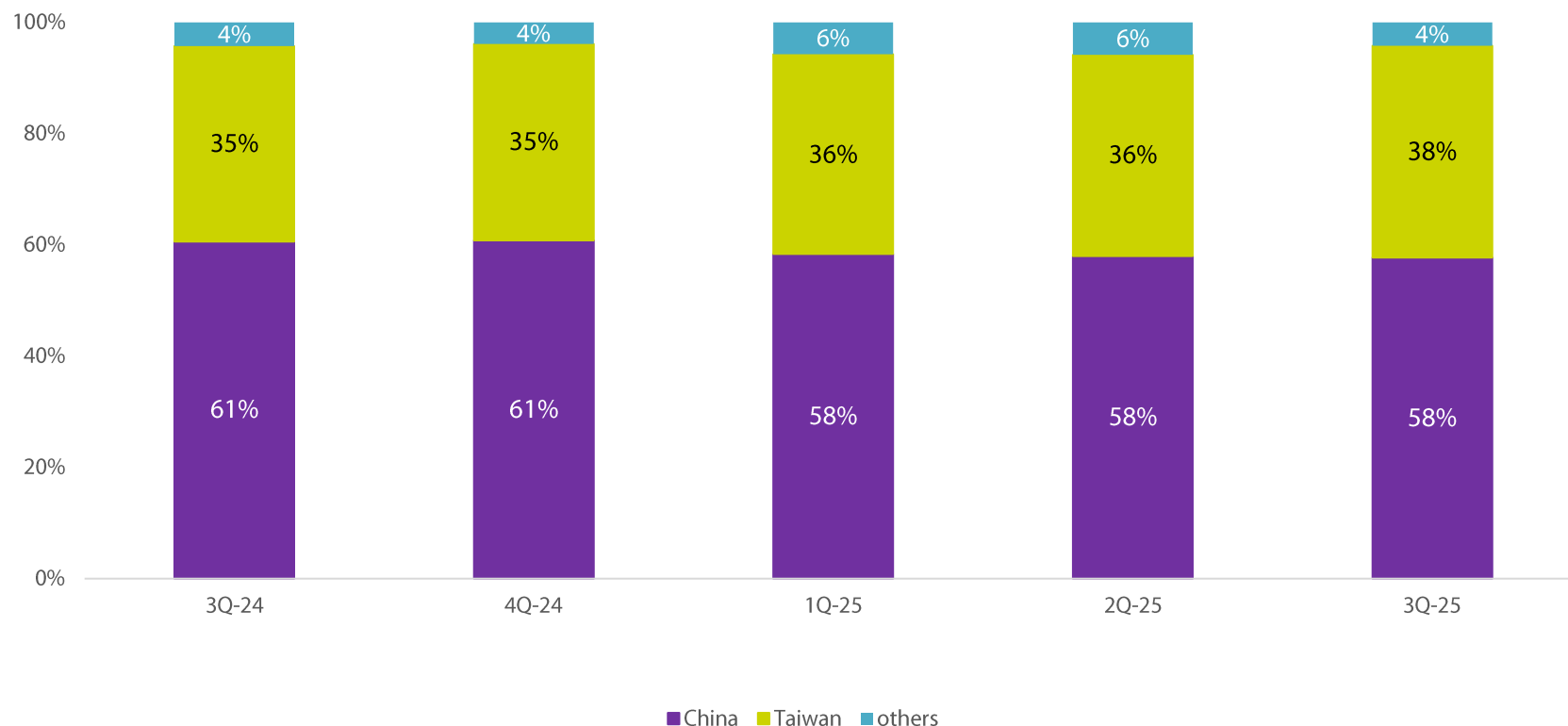
PCB Drills



Drilling Service

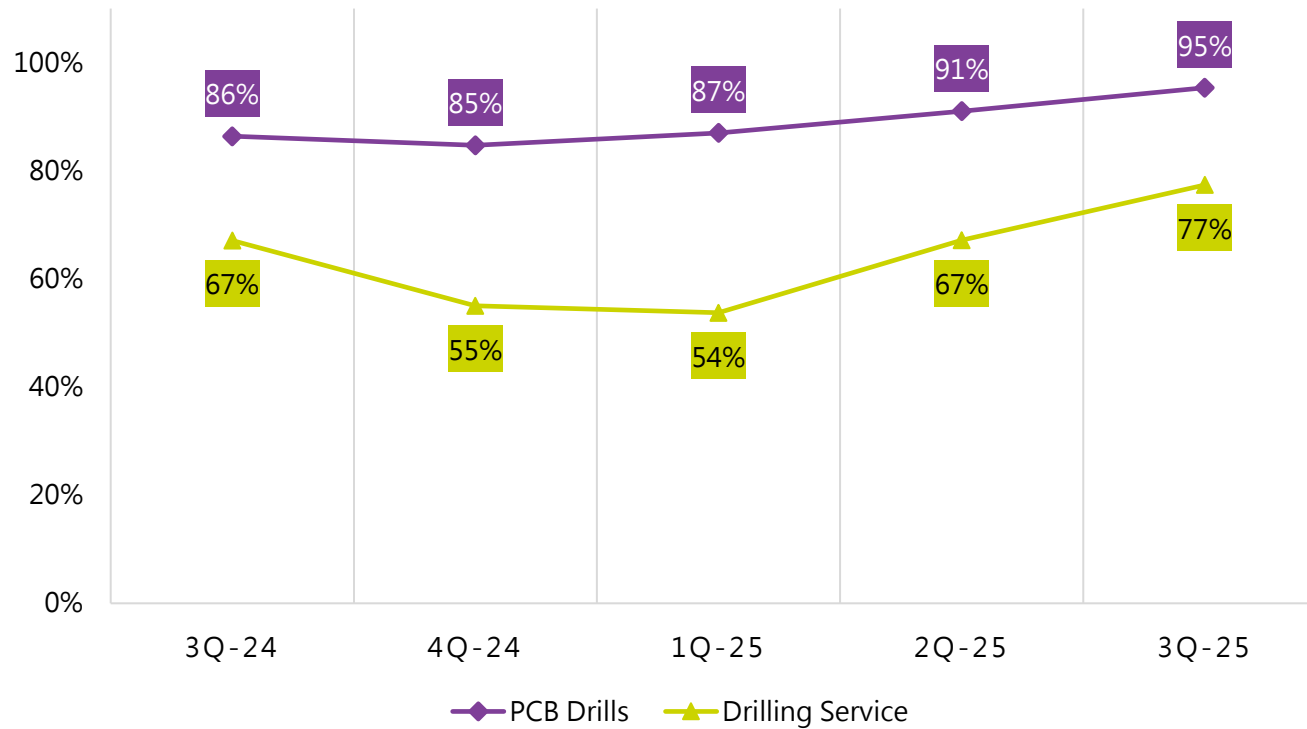


Sales Breakdown – by Region



- 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	3Q-24	4Q-24	1Q-25	2Q-25	3Q-25	QoQ	YoY
Cash	1,796	2,013	1,838	1,792	1,767	-1.4%	-1.6%
Current financial assets at amortised cost	439	342	446	562	581	3.4%	32.4%
Notes & Accounts Receivable	1,257	1,286	1,236	1,226	1,425	16.2%	13.4%
Inventories	724	747	815	772	830	7.5%	14.6%
Total Assets	7,005	7,276	7,334	7,051	7,355	4.3%	5.0%
Short-term Loans	486	447	474	524	540	3.0%	11.0%
Total Liabilities	1,875	2,090	2,219	2,284	2,281	-0.1%	21.7%
Total Equity	4,551	4,621	4,553	4,216	4,499	6.7%	-1.1%
ROA %	3.4%	3.3%	3.3%	4.4%	5.4%	+1.0 ppt	+2.0 ppt
ROE %	4.3%	4.2%	4.3%	6.0%	7.2%	+1.2 ppt	+2.9 ppt

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

Consolidated Cash Flows



NT\$ million	3Q-24	4Q-24	1Q-25	2Q-25	3Q-25
Beginning Cash Balance	1,767	1,796	2,013	1,838	1,792
Pretax Income	109	79	75	137	193
Depreciation & Amortization	91	90	94	87	87
Net Increase in Inventories	-42	-23	-68	41	-57
Net Increase in Receivables	-90	-41	50	9	-199
Cash from Operating Activities	-3	136	37	264	116
Capital Expenditures	-271	-89	-112	-57	-88
Cash from Investing Activities	31	10	-261	-92	-88
Cash from Financing Activities	-32	60	10	63	-162
Ending Cash Balance	1,796	2,013	1,838	1,792	1,767
Free Cash Flow	-274	47	-75	207	27

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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