

**Lingsen Precision Industries, LTD.**

# **Third Quarter 2024 Results Investor Conference**

*NOV.25,2024*

# Safe Harbor Statement

- The presentation contains certain forward-looking statements that are based on current expectations and are subject to known and unknown risks and uncertainties that could cause actual results to differ materially from those expressed or implied by such statements.
- Except as required by law, we undertake no obligation to update any forward-looking statements, whether as a result of new information, future events or otherwise.



# Agenda

- Financial Results
- Business Outlook
- Q & A



# Financial Results



# CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

( YoY Comparison)

(Unit: NT\$M)

Accounting Title	2024/Q1~Q3	2023/Q1~Q3	YoY
Net Revenues	4,096	4,129	(33)
Gross Margin	34	178	(144)
Gross Margin %	1%	4%	-3ppts
OP Expenses	297	296	1
OP Loss	(263)	(118)	(145)
Operating Net Loss %	-6%	-3%	-3ppts
Non-OP Income & Exp.	52	51	1
Income Tax Benefit	5	30	(25)
Net Loss from Operations of Continued Segments	(206)	(37)	(169)
Profit (Loss) from discontinued operations	96	(73)	169
Net Loss	(110)	(110)	0
EPS(NT\$)	(0.23)	(0.29)	

(The financial statement was Reviewed, Not Audited.)

# CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

(QoQ Comparison)

(Unit: NT\$M)

Accounting Title	2024/Q3	2024/Q2	QOQ
Net Revenues	1,371	1,370	1
Gross Margin	(12)	15	(27)
Gross Margin %	-1%	1%	-2ppts
OP Expenses	97	101	(4)
OP Loss	(109)	(86)	(23)
Operating Net Loss %	-8%	-6%	-2ppts
Non-OP Income & Exp.	12	17	(5)
Income Tax Benefit	1	5	(4)
Net Loss from Operations of Continued Segments	(96)	(64)	(32)
Profit (Loss) from discontinued operations	0	155	(155)
Net Income (Loss)	(96)	91	(187)
EPS(NT\$)	(0.25)	0.27	

(The financial statement was Reviewed, Not Audited.)



# Q3 2024 CONSOLIDATED BALANCE SHEETS / Cash Flows Highlights

(Unit: NT\$M)

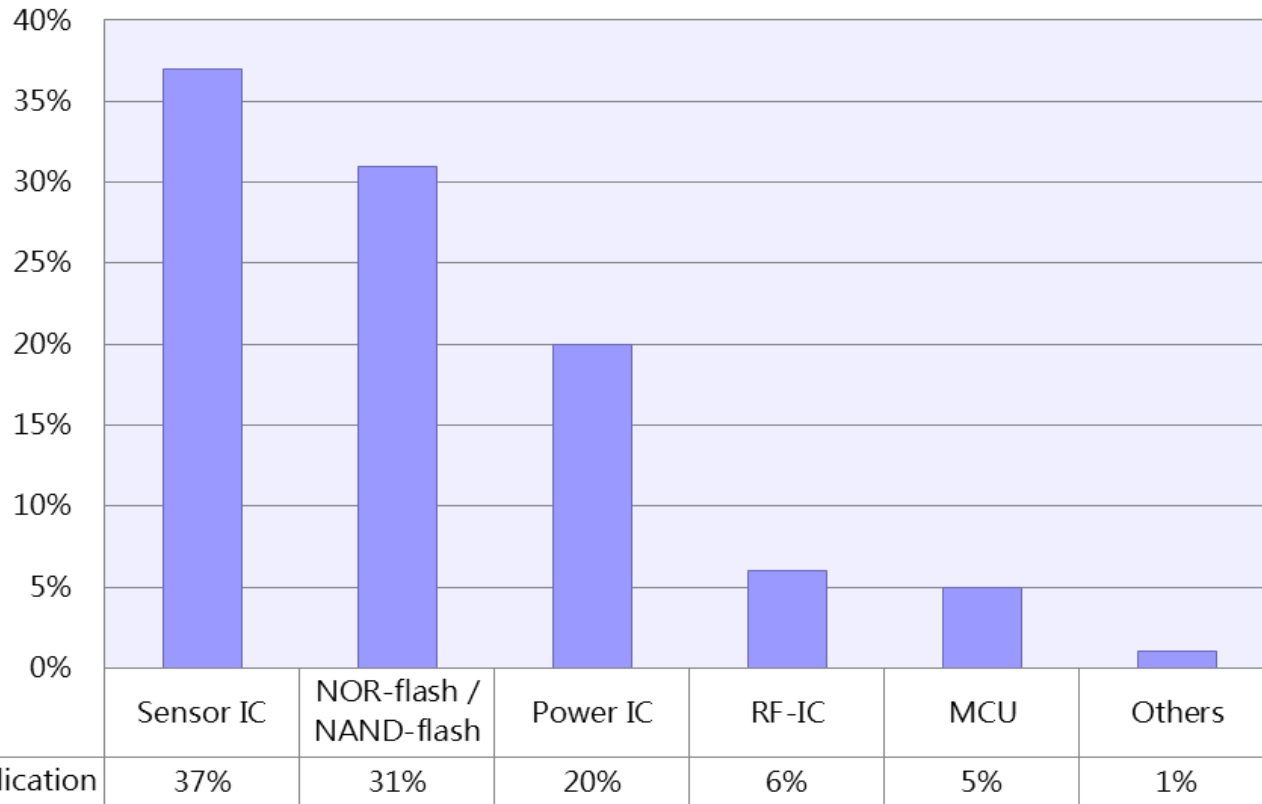
Accounting Title	2024/9/30		2023/12/31	
	\$	%	\$	%
Cash & Cash Equivalents	1,459	19	1,217	15
Accounts Receivable(Net)	1,187	16	1,193	15
Inventories(Net)	277	4	293	4
Property, Plant & Equipment	3,469	46	3,996	50
Total Assets	7,539	100	7,944	100
Short-term debts	485	7	566	7
Long-term debts	507	7	641	8
Total Liabilities	2,051	27	2,263	28
Total Equity	5,488	73	5,681	72
Book Value(NT\$)	14.10		14.55	
	2024/Q3		2023/Q3	
Depreciation & Amortization		585		605
Capital Expenditures		172		319
Cash Flow from Operating		437		411

(Q324 financial statement was Reviewed, Not Audited.)



# Sales Breakdown by Application (Parent Company)

Application%





# Business Outlook



# Business Outlook

## ■ Market Outlook

- Slower-than-expected recovery in economic, short-term demand remains conservative in end-market.
- Customers adopt conservative policies to keep inventory with a proper level.

## ■ Operation Outlook

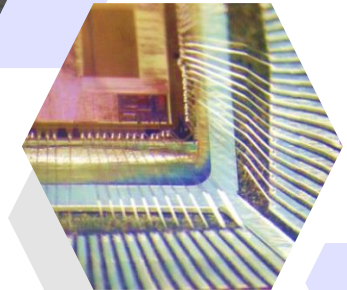
- Positive market outlook for consumer demand, continuously focus in the development of assembly technology for Sensor IC used in mobile devices.
- With a significant enhancement of vehicle electronics applications, focus in the development of automotive devices.



# Q & A



# Thank you



▼ **LINGSEN Company Website**

<https://www.lingsen.com.tw>

