



菱光科技股份有限公司  
Creative Sensor Inc.

# 3Q 2023 Investor Conference

December 13 , 2023

# Safe Harbor Notice

- ❑ This 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.

# 1Q~3Q 2023 Income Statement

Amount : NT\$ Thousand

	1Q~3Q 2023		1Q~3Q 2022		Growth
<b>Net Revenue</b>	<b>2,540,018</b>	<b>100%</b>	<b>3,138,960</b>	<b>100%</b>	<b>-19%</b>
Cost of Revenue	(2,058,975)	(81%)	(2,621,062)	(84%)	-21%
<b>Gross Profit</b>	<b>481,043</b>	<b>19%</b>	<b>517,898</b>	<b>16%</b>	<b>-7%</b>
Operating Expenses	(261,896)	(10%)	(260,469)	(8%)	1%
<b>Income from Operations</b>	<b>219,147</b>	<b>9%</b>	<b>257,429</b>	<b>8%</b>	<b>-15%</b>
Non-Operating Income & Expense	107,384	4%	209,738	7	-49%
<b>Profit before Income Tax</b>	<b>326,531</b>	<b>13%</b>	<b>467,167</b>	<b>15%</b>	<b>-30%</b>
<b>Net Income</b>	<b>245,772</b>	<b>10%</b>	<b>349,131</b>	<b>11%</b>	<b>-30%</b>
<b>EPS(NT\$) - Basic (*)</b>	<b>2.17</b>		<b>3.13</b>		<b>-0.96</b>

# Balance Sheet

Amount : NT\$ Thousand

	2023.9.30		2022.12.31		2022.9.30	
Cash & Financial Assets	2,696,174	36%	1,966,577	30%	1,676,952	26%
Accounts Receivable	542,536	7%	602,419	10%	770,793	12%
Inventory	296,870	4%	369,312	6%	407,144	6%
Long-term Investments	3,849,265	50%	3,160,229	49%	3,253,904	50%
Property, Plant and Equipment	165,007	2%	190,114	3%	199,714	3%
<b>Total Assets</b>	<b>7,674,411</b>	<b>100%</b>	<b>6,414,246</b>	<b>100%</b>	<b>6,450,338</b>	<b>100%</b>
Current Liabilities	2,171,544	28%	2,471,247	39%	2,499,704	39%
Non-current Liabilities	36,993	1	65,235	1%	51,466	1
<b>Total Liabilities</b>	<b>2,208,537</b>	<b>29%</b>	<b>2,536,482</b>	<b>40%</b>	<b>2,551,170</b>	<b>40%</b>
<b>Total Equity</b>	<b>5,465,874</b>	<b>71%</b>	<b>3,877,764</b>	<b>60%</b>	<b>3,899,168</b>	<b>60%</b>

# Key Financial Indices

	2023.9.30	2022.12.31	2022.9.30
AR Turnover (Days)	62	45	53
Inventory Turnover (Days)	44	47	49
AP Turnover (Days)	85	75	75
<b>Cash Conversion Cycle (Days)</b>	<b>21</b>	<b>17</b>	<b>27</b>
<b>Current Ratio</b>	<b>164%</b>	<b>120%</b>	<b>116%</b>
<b>Debt Ratio</b>	<b>29%</b>	<b>39%</b>	<b>40%</b>

# End

*<http://www.csi-sensor.com.tw/>*