



菱光科技股份有限公司
Creative Sensor Inc.

4Q 2023 Investor Conference

March 28 , 2024

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.

2023 Income Statement

Amount : NT\$ Thousand

	2023		2022		Growth
Net Revenue	3,056,224	100%	4,256,952	100%	-28%
Cost of Revenue	(2,482,393)	(81%)	(3,498,165)	(82%)	-29%
Gross Profit	573,831	19%	758,787	18%	-24%
Operating Expenses	(336,640)	(11%)	(345,510)	(8%)	-3%
Income from Operations	237,191	8%	413,277	10%	-43%
Non-Operating Income & Expense	92,060	3%	104,503	2%	-12%
Profit before Income Tax	329,251	11%	517,780	12%	-36%
Net Income	246,790	8%	359,682	8%	-31%
EPS(NT\$) - Basic (*)	2.18		3.22		-1.04

Balance Sheet

Amount : NT\$ Thousand

	2023.12.31		2022.12.31		2021.12.31	
Cash & Financial Assets	2,693,800	37%	1,966,577	30%	1,660,380	24%
Accounts Receivable	336,833	5%	602,419	10%	444,862	7%
Inventory	346,477	5%	369,312	6%	527,208	8%
Long-term Investments	3,583,273	50%	3,160,229	49%	3,715,669	55%
Property, Plant and Equipment	150,450	2%	190,114	3%	227,987	3%
Total Assets	7,221,712	100%	6,414,246	100%	6,732,521	100%
Current Liabilities	1,993,466	27%	2,471,247	39%	2,725,410	40%
Non-current Liabilities	56,006	1%	65,235	1%	36,342	1%
Total Liabilities	2,058,472	28%	2,536,482	40%	2,761,752	41%
Total Equity	5,163,240	72%	3,877,764	60%	3,970,769	59%

Key Financial Indices

	2023.12.31	2022.12.31	2021.12.31
AR Turnover (Days)	56	45	46
Inventory Turnover (Days)	53	47	49
AP Turnover (Days)	85	75	75
Cash Conversion Cycle (Days)	24	17	20
Current Ratio	171%	120%	98%
Debt Ratio	27%	39%	40%

End

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