佳能企業股份有限公司
ABILITY ENTERPRISE CO.,LTD.

Investor Conference 2025Q3

2025/11/12

ABILITY

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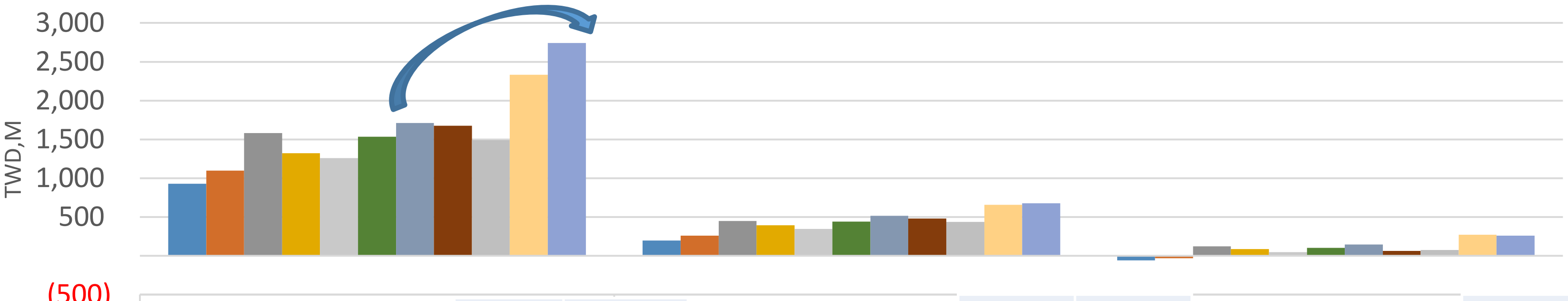
2025 Q3 Financial Result

Consolidated IS

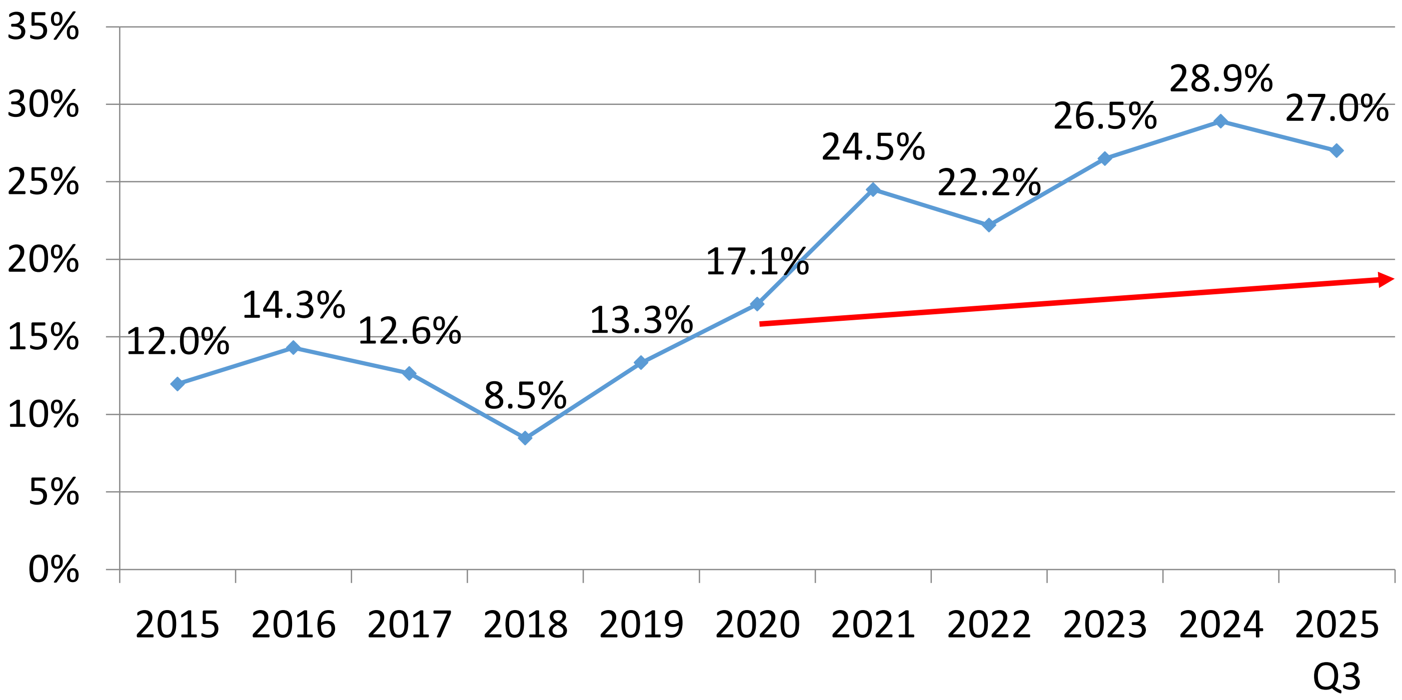
(Expressed in millions of TWD, except for EPS)	Jan ~ Sep '2025		Jan ~ Sep '2024		YOY		2025 Q3		2025 Q2		QOQ	
	amt	%	amt	%	amt	%	amt	%	amt	%	amt	%
Net Sales	6,570	100.0	4,506	100.0	2,064	45.8%	2,744	100.0	2,334	100.0	410	17.6%
COGS	4,797	73.0	3,199	71.0	1,598	50.0%	2,065	75.3	1,677	71.9	388	23.1%
Gross Margin	1,773	27.0	1,307	29.0	466	35.7%	679	24.7	657	28.1	22	3.3%
OP Exp	1,166	17.7	1,008	22.4	158	15.7%	420	15.3	386	16.5	34	8.8%
OP Income	607	9.3	299	6.6	308	103.0%	259	9.4	271	11.6	(12)	-4.4%
Net Non-OP	(19)	(0.3)	217	4.8	(236)	-108.8%	77	2.8	(140)	(6.0)	217	155.0%
PBT	588	9.0	516	11.4	72	14.0%	336	12.2	131	5.6	205	156.5%
Tax	137	2.1	89	2.0	48	53.9%	56	2.0	48	2.1	8	16.7%
Net Income	451	6.9	427	9.4	24	5.6%	280	10.2	83	3.5	197	237.3%
NI, attributable to Non-controlling interest	(37)	(0.6)	(8)	(0.2)	(29)	-362.5%	(5)	(0.2)	(33)	(1.4)	28	84.8%
NI, attributable to the parent	488	7.5	435	9.6	53	12.2%	285	10.4	116	4.9	169	145.7%
After-Tax EPS	1.52		1.35		0.17		0.89		0.36		0.53	

Operating Trend



	Net Sales	QOQ	YOY	Gross Margin	QOQ	YOY	OP Income (Loss)	QOQ	YOY
23 Q1	929	-28%	-11%	199	-30%	-21%	(59)	885%	-79%
23 Q2	1,099	18%	-25%	262	32%	-13%	(29)	50%	1075%
23 Q3	1,580	44%	6%	451	72%	35%	123	520%	846%
23 Q4	1,324	-16%	3%	395	-12%	38%	88	-28%	1567%
24 Q1	1,260	-5%	36%	349	-12%	75%	48	-45%	181%
24 Q2	1,535	22%	40%	440	26%	68%	104	117%	455%
24 Q3	1,711	11%	8%	518	18%	15%	147	41%	19%
24 Q4	1,677	-2%	27%	480	-7%	22%	63	-57%	-28%
25 Q1	1,492	-11%	18%	437	-9%	25%	77	22%	60%
25 Q2	2,334	56%	52%	657	50%	49%	271	252%	161%
25 Q3	2,744	18%	60%	679	3%	31%	259	-4%	76%

Gross Margin Trend



2025/9/30 Important Financial Ratio

Important Financial Ratio

- Debt Ratio：31%
- Current Ratio： 1.57x
- Quick Ratio： 1.02x
- A/P-days： 90 Days
- A/R-days： 56 Days
- Inventory-days： 83 Days
- Cash Conversion Cycle： -49 Days

2026 Outlook

Increasing Capacity：Fulfill New Product Shipment

85%

China Factory

To meet the production needs of EMS and OEM models, monthly production capacity will increase from 700,000 units to 1.08 million units from the end of 2025 to the second quarter of 2026.

10%

Vietnam Factory

The North Vietnam plant will help customers maintain the best competitiveness and continue to ship to the US region. It has now adjusted to its optimal state and maintained a monthly production capacity of 120,000 units.

5%

Taiwan Factory

In response to the challenges posed by US-China trade and tariffs, in addition to upgrading and updating the SMT assembly line equipment and improving the automation of the entire production and testing process, a new factory is being sought to prepare for the production of future new products. By the end of 2026, monthly production capacity will grow from 15,000 units to 20,000 units per month.

Between 2022 and 2025, the construction of the North Vietnam factory and the equipment upgrade of the Liaobu factory have accumulated an investment of US$45 million. In addition, in response to the increased demand for existing products, the launch of new products, and the future development of robotic arms, drones, and robot vision modules, the total investment in the production unit will reach US$15 million next year.

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2026年的研發方向與重點

Hybrid OIS/EIS Algorism Developing

Developing (Android / Linux)

Enhancing Imaging Calibration in Machine Vision Application with ISP

Multiple Camera Combination
Thermal + IR + Laser

New SOC Platform

Utilizing NN Engine to Improve Camera Performance & Enhance Imaging/Video Quality.

AI Function Enhancement

Noise Cancellation from Motor
Human Voice Enhancement
Imaging/Video Denoise

New ME Material

Special leather and micro-conductive materials

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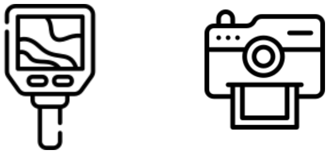
Sound/Video/Imaging Application：Product & Customer Developing Status

Sport/Action Cam
- Structure Formation by Module.
- Easy Detached Design
- Coupled with Intelligent Accessories

AI Hybrid System
- Hi-Def. Imaging System
- Crime Preventing Application
- Thru-Sound Positioning.

Hybrid Camera/Instant Printing
- Instant Print-Sharing
- AI Imaging Filter Enhancement



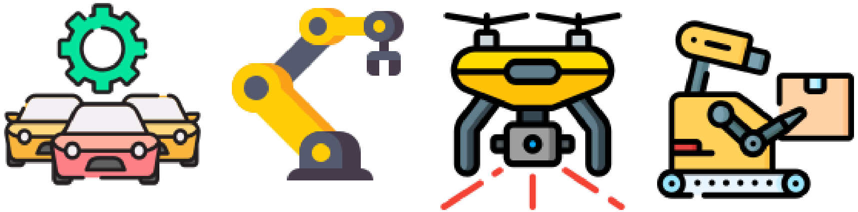
Machine Vision Module
- Thermal-RBG Hybrid Module
- mm-Wave-RBG Hybrid Module
- IR- Large FOV RGB Hybrid Module
- Active Stereo 3D Cam Module

Shipment and Project Continuously Grow：
We continue to deepen our presence in Japan, expanding our existing ODM and EMS production and shipments, while major clients in the US and EU continue to implement projects in 2026-2027.

Focus what Customer’s need in Technology：
Focusing on optical imaging, voice recognition, and machine vision and robotic arm sensing technologies, we are accelerating project implementation.

Sustainable Competitiveness：
Accelerating supply chain management and energy-saving and carbon-reducing design strengthens market advantages.

Status Update：
The map image stitching project design has been completed, the fleet management project will be shipped in Q3 next year, and the robotic arm collaborative sensing module has been shipped in Q4 this year. It is expected to enter the production schedule of the complete robotic arm next year. Drone accessories will start to ship by next Q2.



Safe Harbor Notice

We have made forward-looking statements in the presentation. Our forward-looking statements contain information regarding, among other things, our financial conditions, future expansion plans and business strategies. We have based these forward-looking statements on our current expectations and projections about future events. Although we believe that these expectations and projections are reasonable, such forward-looking statements are inherently subject to risks, uncertainties, and assumptions about us.

We undertake no obligation to publicly update or revise any forward-looking statements whether as a result of new information, future events or otherwise. In light of these risks, uncertainties and assumptions, the forward-looking events in the conference might not occur and our actual results could differ materially from those anticipated in these forward-looking statements.

Q&A
THANK YOU

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