



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

Investor Conference 2026Q1

2026/5/12

Agenda

01



2026 Q1
Financial
Result

02



Outlook

03



Q&A





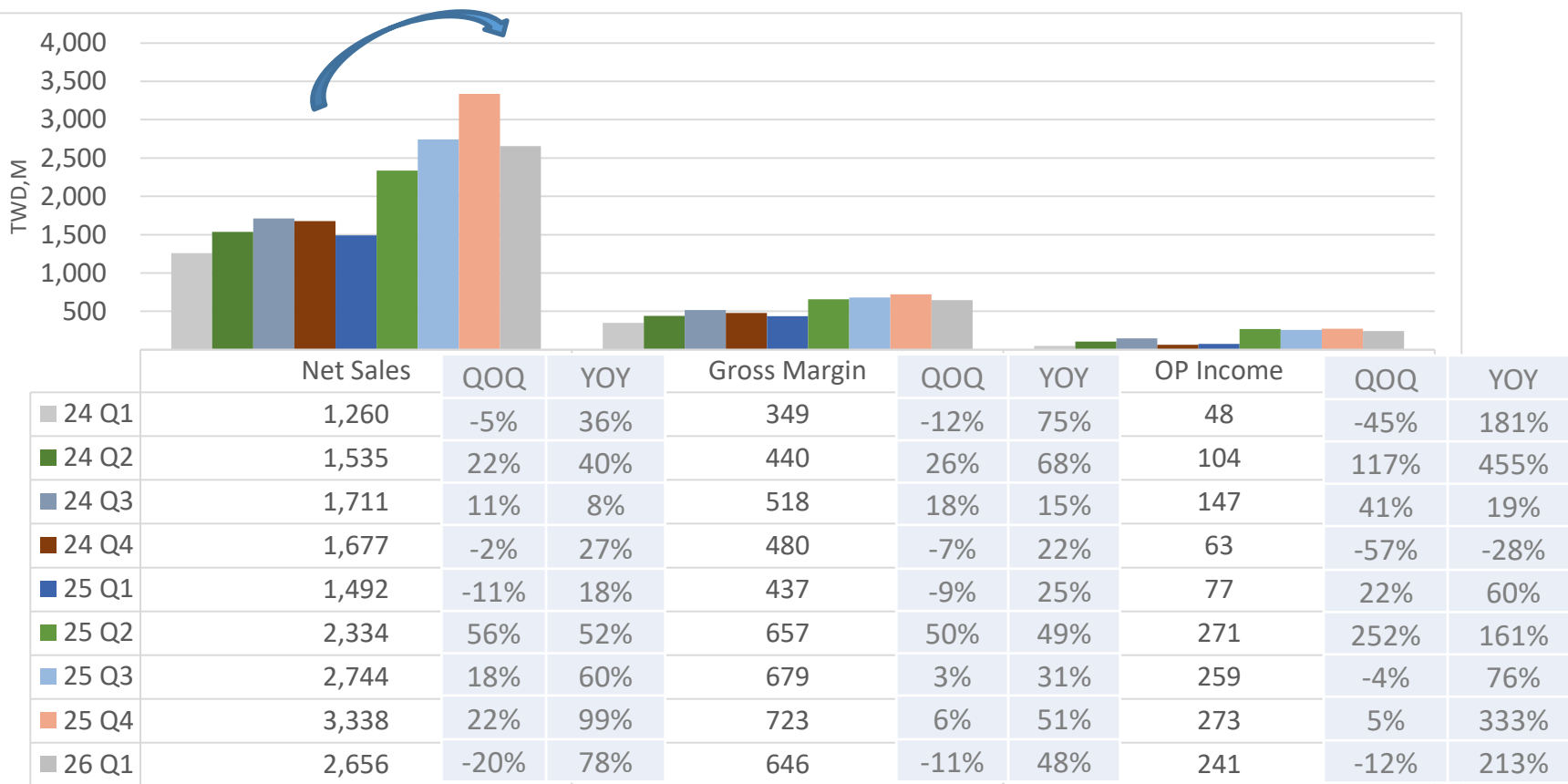
2026 Q1 Financial Result

Consolidated IS

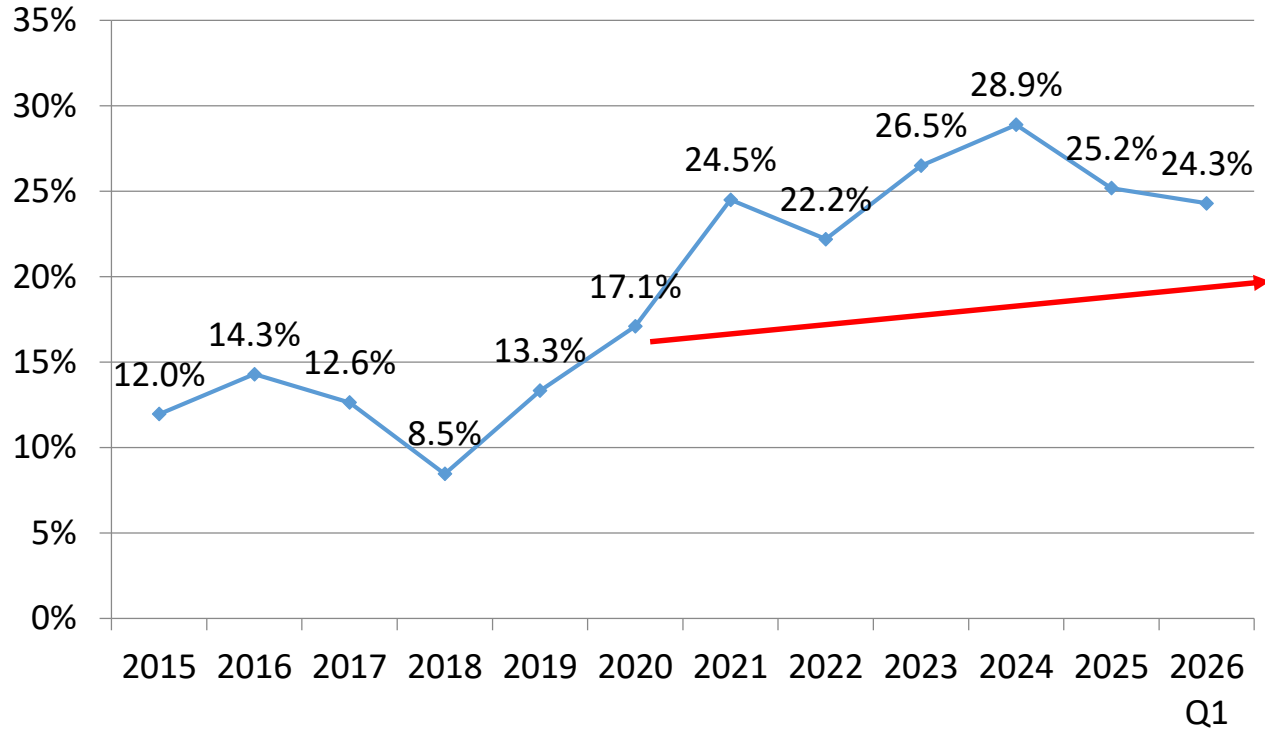
(Expressed in millions of TWD, except for EPS)

	2026 Q1		2025 Q1		YOY		2025 Q4		QOQ	
	amt	%	amt	%	amt	diff %	amt	%	amt	diff %
Net Sales	2,656	100.0	1,492	100.0	1,164	78.0%	3,338	100.0	(682)	-20.4%
COGS	2,010	75.7	1,055	70.7	955	90.5%	2,615	78.3	(605)	-23.1%
Gross Margin	646	24.3	437	29.3	209	47.8%	723	21.7	(77)	-10.7%
OP Exp	405	15.2	360	24.1	45	12.5%	450	13.5	(45)	-10.0%
OP Income	241	9.1	77	5.2	164	213.0%	273	8.2	(32)	-11.7%
Net Non-OP	33	1.2	44	2.9	(11)	-25.0%	92	2.8	(59)	-64.1%
PBT	274	10.3	121	8.1	153	126.4%	365	10.9	(91)	-24.9%
Tax	36	1.4	33	2.2	3	9.1%	63	1.9	(27)	-42.9%
Net Income	238	8.9	88	5.9	150	170.5%	302	9.0	(64)	-21.2%
NI (Non-Controlling interests)	2	0.1	1	0.1	1	100.0%	2	0.1	0	0.0%
NI (attributable to the parent)	236	8.8	87	5.8	149	171.3%	300	9.0	(64)	-21.3%
After-Tax EPS	0.73		0.27		0.46		0.92		(0.19)	

Operating Trend



Gross Margin Trend

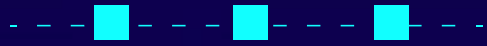
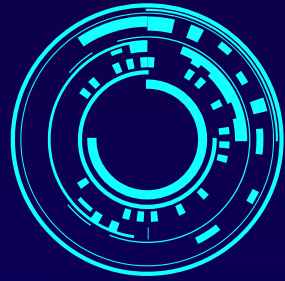


2026/3/31 Important Financial Ratio

Important Financial Ratio

- Debt Ratio : 31%
- Current Ratio : 1.90x
- Quick Ratio : 1.18x
- A/P-days : 103 Days
- A/R-days : 64 Days
- Inventory-days : 107 Days
- Cash Conversion Cycle : -68 Days

2026 Outlook



Capacity vs Product Shipment ratio



85%

China Factory



10%

Vietnam Factory



5%

Taiwan Factory



Hybrid Camera/Instant Printing

- Instant Print-Sharing
- AI Imaging Filter Enhancement



Sport/Action Cam

- Structure Formation by Module.
- Easy Detached Design
- Coupled with Intelligent Accessories

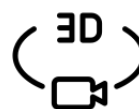
80%



AI Hybrid System

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

10%



Machine Vision Module

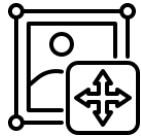
- Thermal-RBG Hybrid Module
- mm-Wave-RBG Hybrid Module
- IR- Large FOV RGB Hybrid Module
- Active Stereo 3D Cam Module

10%

Research and development direction and priorities



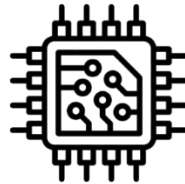
Developing (Android / Linux)



OIS/EIS
Algorithm Developing



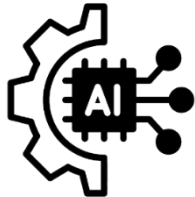
Enhancing Imaging Calibration in
Machine Vision Application with ISP



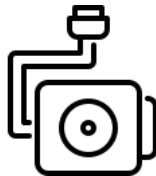
New SOC Platform
Utilizing NN Engine to Improve Camera Performance &
Enhance Imaging/Video Quality.



Multiple Camera Combination
Thermal + IR + Laser



AI Function Enhancement
Noise Cancellation from Motor
Human Voice Enhancement
Imaging/Video Denoise



Gimbal development
Voice coil motor
/Silent /High speed



Interchangeable Lens
Mirrorless Camera
High-End Digital Camera System



New ME Material
Special leather and micro-
conductive materials

Customer, Technology, Sustainability and Project

Shipment and Project Continuously Grow :

New Japanese brand clients and existing client projects continue to be implemented. Existing production capacity and shipments are expanding, and new large clients are being added. Projects with EU and US clients are expected to continue to be implemented from 2026 to 2028.

Focus what Customer' s need in Technology :

New technologies include thermal imaging optical imaging technology, interchangeable lens mirrorless cameras, robotics and robotic arm technology, and composite image stabilization technology.

Sustainable Competitiveness :

We are dynamically improving supply chain management and energy-saving and carbon-reducing designs to enhance product shipment advantages

New Products and Projects status Update :

The smart sports glasses project is in detailed discussions. The fleet management project is expected to ship in the third quarter, and the robotic arm will begin assembly in the second half of the year. Production of drone-related accessories will begin in Q2, and client projects for precision medicine have also begun.



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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