2024年預算報告

合併損益表 (2022 ,2023 Actual vs. 2024 Budget)

Unit: NTD M	2022		2023		YoY g% , ±%		2024 Budget		YoY g% , ±%	
Net Sales	**949**	100	**894**	100	**(55)**	-6	**1,001**	100	**107**	12
COGS	684	72	641	72	(43)		709	71	68	
Gross Margin	**265**	28	**253**	28	**(12)**	0	**292**	29	**39**	1
S & M	49	5	44	5	(5)	0	45	4	1	0
G & A	49	5	48	5	(1)	0	54	5	6	0
R & D	83	9	69	8	(14)	-1	88	9	19	1
Operating Exp.	181	19	161	18	(20)	-1	187	19	26	1
Operating Inc.	**84**	9	**92**	10	**8**	1	**105**	10	**13**	0
Non-Operating Inc.	(16)	-2	(4)	0	12	1	(8)	-1	(4)	0
Profit before tax	**68**	7	**88**	10	**20**	3	**97**	10	**9**	0
Income Tax	(18)	-2	(14)	-2	4	0	(23)	-2	(9)	-1
Net Earnings	**50**	5	**74**	8	**24**	3	**74**	7	**-**	-1

EPS (NT$)	**0.85**	**1.25**	**0.40**	**1.26**	**0.01**
EPS-業內	1.43	1.57	0.14	1.79	0.22
EPS-業外	(0.58)	(0.32)	0.26	(0.53)	(0.21)
流通在外加權平均股數(M)	58.67	58.67		58.67	

1. 2024年度預估營業額1001M較2023年+107M。

2.客戶訂單Lead Time變短，持續改善材料之達交率；另需讓新機種H2順利量產及銷售，以確保營收。

CF & Financial Ratios & CCC

DIVA Labs.

Unit : NTD M

Item	YR 2023	YR 2024
Beginning Cash	**346**	**537**
From Operation activities：		
Profit(Loss) before tax	88	97
Decrease (increase) in accounts receivable	70	(85)
Decrease (increase) in inventories	89	(76)
Increase (decrease) in notes & accounts payable	(24)	68
Others	30	(15)
Net of O.A.	**253**	**(11)**
From investment activities：		
Additions to property, plant and equipment	(7)	(16)
Others	4	0
Net of I.A.	**(3)**	**(16)**
From financing activities：		
Cash dividends paid	(59)	(74)
Others	0	0
Net of F.A.	**(59)**	**(74)**
Net cash increase / decrease	**191**	**(101)**
Effect of exchange rate	0	0
Ending Cash	**537**	**436**

Financial Ratios	2022	2023	2024
Debt Ratio	0%	0%	0%
Liability Ratio	19%	17%	21%
Current Ratio	416%	470%	377%
Quick Ratio	277%	372%	274%
Debt Amount(NTD M)	0	0	0
Net Cash Amount(NTD M)	346	537	436

Items	2022		2023		YoY		2024(預算)	
	Days	Amount (NTD M)	Days	Amount (NTD M)	Days	Amount (NTD M)	Days	Amount (NTD M)
AR	91	282	99	203	8	(79)	90	288
INV	179	319	147	196	(32)	(123)	120	272
AP	50	85	42	61	(8)	(24)	55	129
CCC	220	516	204	338	(16)	(178)	155	431

THANK YOU

