

Acula Technology Corp.

Stock Code : 3434

INVESTOR CONFERENCE

By Aries Chu / Director, R&D & Sales/Marketing

2025-05-20

Disclaimer

The content of this briefing may contain, but not limited to, future prospects, forecasts, estimates and other anticipatory descriptions. These statements are made based on the Company's operating beliefs and its current view of the future. These opinions may be affected by internal and external risks and uncertainties, which may cause the actual results to be significantly different from the stated contents.

Any explanations made in this briefing are only applicable on the date of statement. Investors should have their own judgment and should not rely too much on the explanations. For these instructions, except for the regulations, if there are any changes or adjustments in the future, the company is not responsible for reminding or updating them at any time. The cautionary statement stated on this page applies to all related statements contained in this presentation.

1. Company Overview

- **Established:** May 05, 1993
- **Company Listed:** Jan 28, 2008
- **Chairman and General Manager:** Louis Jean
- **Capital:** 280.3 Million NTD
- **Main Products:** Surveillance Application Series, Industrial Application Series, and Healthcare Application Series
- **Quality Certified:** ISO 9001 / 14001 / 13485 / QMS
- **Address:** 11, Alley 21, Lane 20, Dashing Rd., Luchu Dist.,
Taoyuan City 338024, Taiwan
- **Employees :** 120 persons

2. Recap of Recent Milestones

- **2016. 12 – ISO 13485 : 2003 Certified**
 - Mass-produced healthcare application series – clinical use
- **2018. 11 – Pharmacist Manufacturing License**
 - Medical Device License (Class 1)
- **2019. 02 – ISO 13485 : 2016 Certified**
 - 2019. 09 – Medical Device License (Class 2)
 - 2019. 11 – Medical Device GMP Certificate
- **2022. 09 – QMS Certified**
- **2024. 06 – FDA 510(k) Premarket Notification of PGY (Display, Diagnostic Radiology)**

3. Business Philosophy

- ◆ Create value for customers, shareholders, employees and suppliers
- ◆ Specialize in ODM/ OEM business
- ◆ Integrity, Enthusiasm, Professionalism, Innovation

4. Operational Overview (1): Income Statement

Unit: NTD K

Items	2024 Q1	%	2025 Q1	%	YoY	%
4110 Net Revenue	202,050	100%	228,048	100%	25,998	13%
5110 Operating costs	165,316	82%	177,715	78%	12,399	8%
5900 Gross Profit	36,734	18%	50,333	22%	13,599	37%
6000 Operating expenses	(25,896)	-13%	(30,002)	-13%	(4,106)	16%
6900 Operating income	10,838	5%	20,331	9%	9,493	88%
7000 Non-operating items	7,997	4%	3,561	2%	(4,436)	-55%
7900 Net income before tax	18,835	9%	23,892	10%	5,057	27%
7951 Tax expense	(3,759)	-2%	(4,778)	-2%	(1,019)	27%
Net income	15,076	7%	19,114	8%	4,038	27%
EPS	0.54		0.68			

4. Operational Overview (1): Income Statement

Unit: NTD K

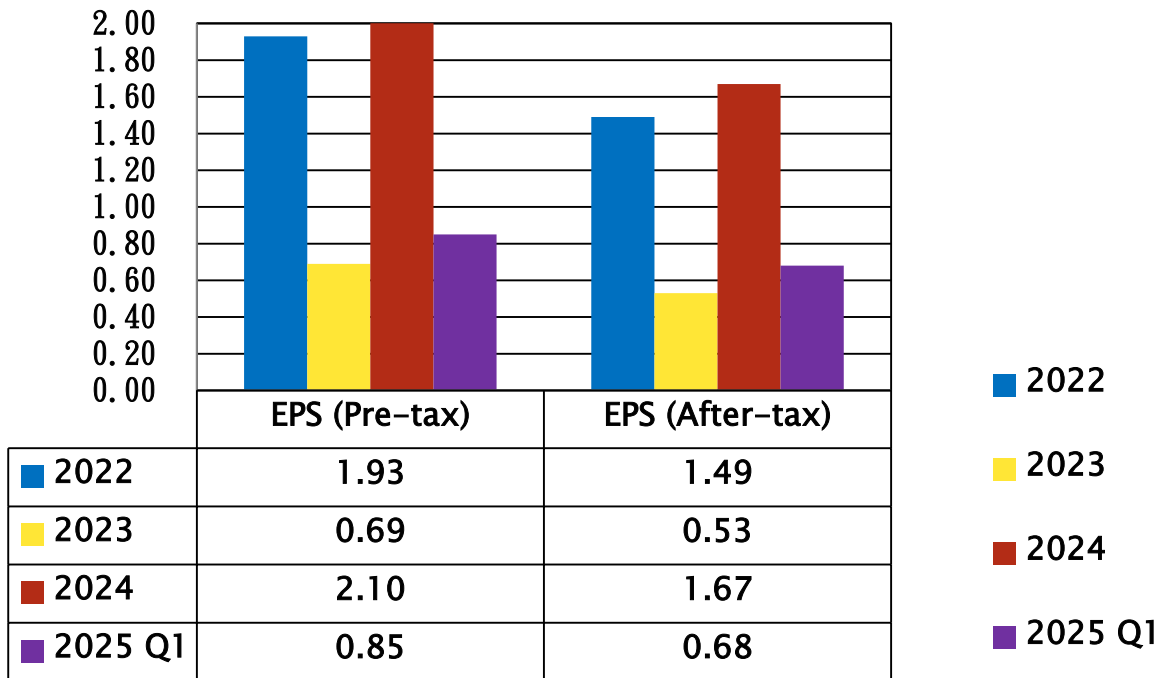
Items	2023	%	2024	%	YoY	%
4110 Net Revenue	627,808	100%	728,091	100%	100,283	16%
5110 Operating costs	520,003	83%	579,952	80%	59,949	12%
5900 Gross Profit	107,805	17%	148,139	20%	40,334	37%
6000 Operating expenses	(91,794)	-14%	(105,964)	-14%	(14,170)	15%
6900 Operating income	16,011	3%	42,175	6%	26,164	163%
7000 Non-operating items	3,195	0%	16,760	2%	13,565	425%
7900 Net income before tax	19,206	3%	58,935	8%	39,729	207%
7951 Tax expense	(4,309)	-1%	(12,201)	-2%	(7,892)	183%
Net income	14,897	2%	46,734	6%	31,837	214%

EPS

0.53

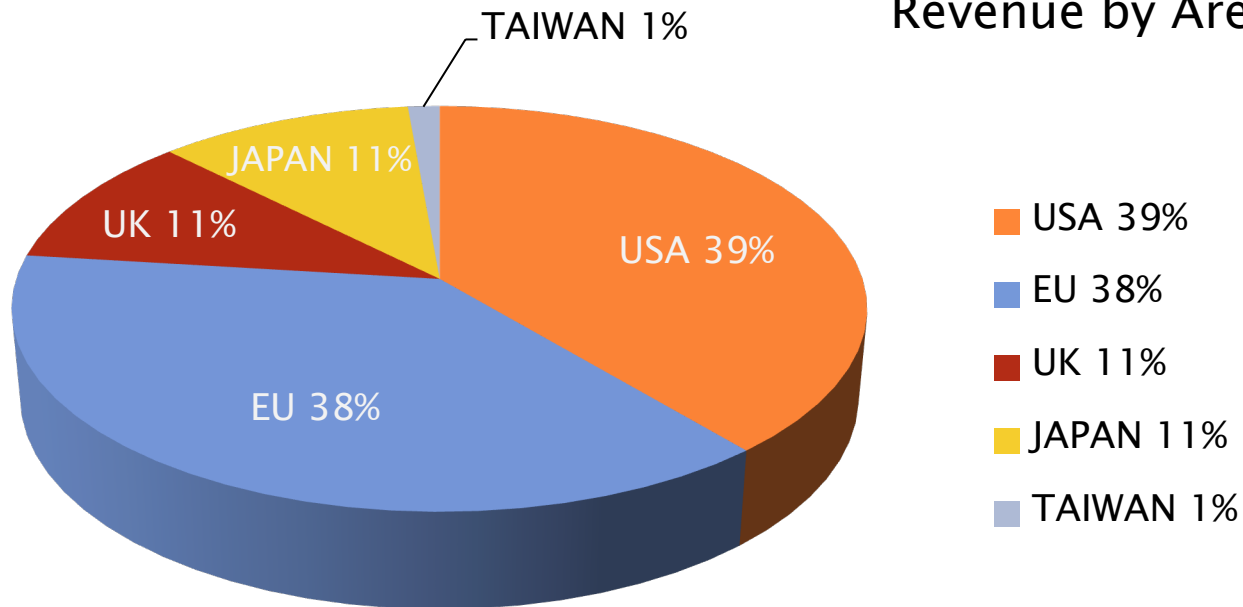
1.67

四、4. Operational Overview (2): EPS since 2022



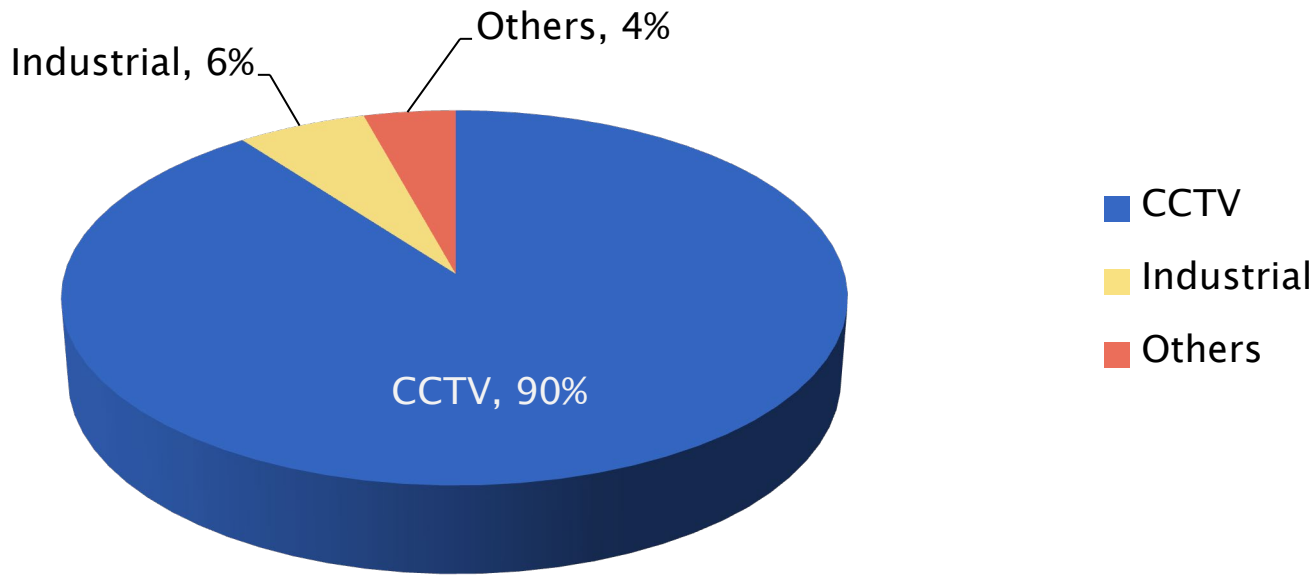
5. Revenue 2025.Q1(1) by Area

Revenue by Area



5. Revenue 2025.Q1(2) by Application

Revenue by Application



6. Q2 Guidance

■ R&D

- 2 CCTV models for low vision application enter mass production
- Medical grade 27" surgical display development completed
- 23.8" high contrast ratio ultrasonic medical display development
- New generation CCTV for low vision application development
- Next generation CCTV AHD camera development
- AI network camera development

■ Business

- Expect Q2 revenue to be almost equivalent compared with Q2.2024

■ Challenge

- Currency & tariff

7. Recap of Recent Major Events

- The issuance of CB (Convertible Bond) on 2/27
- QMS certificate going to renewal on 6/20
- New purchased facility remodeling plan to complete and move-in at Q4

8. Company Vision

* ACULA Vision *

SECURE LIFE

IMPROVE LIFE

ENJOY LIFE

* ACULA Goal *

A Leading Video Solution Provider



Company website: <http://www.acula.com>

<http://www.acula.com.tw>

Spokesperson: S.S. Jian / Vice President

ssjian@acula.com.tw

Acting Spokesperson: Michelle Chen/ Vice President

michellechen@acula.com.tw

Stock Affairs Contact: Sunny Chung/ Manager

sunnychung@acula.com.tw