

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

In NT\$ Thousands

Items	1Q 2025 (Reviewed)		2Q 2025 (Reviewed)		3Q 2025 (Reviewed)		4Q 2025 (Reviewed)		QoQ		2025Y (Audited)		2024Y (Audited)		YoY		4Q 2024 (Reviewed)		4Q2025 vs 4Q2024	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
NET REVENUE	1,152,374	100	1,215,735	100	1,242,034	100	1,195,870	100	(46,164)	(4)	4,806,013	100	3,604,674	100	1,201,339	33	1,289,248	100	(93,378)	(7)
OPERATING COSTS	(532,619)	(46)	(536,794)	(44)	(542,335)	(44)	(526,140)	(44)	16,195	(3)	(2,137,888)	(44)	(1,677,791)	(46)	(460,097)	27	(570,810)	(44)	44,670	(8)
<b>GROSS PROFIT</b>	619,755	54	678,941	56	699,699	56	669,730	56	(29,969)	-0.3ppt	2,668,125	56	1,926,883	54	741,242	+2.0ppts	718,438	56	(48,708)	+0.3ppt
<b>Gross Margin</b>	53.8%		55.8%		56.3%		56.0%		-0.3ppt		55.5%		53.5%		+2.0ppts		55.7%		+0.3ppt	
OPERATING EXPENSES																				
Marketing	(78,092)	(7)	(66,462)	(5)	(76,891)	(6)	(71,696)	(6)	5,195	(7)	(293,141)	(6)	(276,600)	(8)	(16,541)	6	(74,369)	(6)	2,673	(4)
General and administrative	(77,973)	(7)	(80,632)	(7)	(79,646)	(6)	(78,418)	(6)	1,228	(2)	(316,669)	(7)	(287,792)	(8)	(28,877)	10	(78,187)	(6)	(231)	-
Research and development	(213,640)	(18)	(217,953)	(18)	(236,059)	(20)	(200,183)	(17)	35,876	(15)	(867,835)	(18)	(872,934)	(24)	5,099	(1)	(211,944)	(16)	11,761	(6)
Total operating expenses	(369,705)	(32)	(365,047)	(30)	(392,596)	(32)	(350,297)	(29)	42,299	(11)	(1,477,645)	(31)	(1,437,326)	(40)	(40,319)	3	(364,500)	(28)	14,203	(4)
OTHER INCOME AND EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	(706)	-	706	(100)	(500)	-	500	(100)
<b>INCOME FROM OPERATIONS</b>	250,050	22	313,894	26	307,103	24	319,433	27	12,330	+3ppts	1,190,480	25	488,851	14	701,629	+11ppts	353,438	28	(34,005)	-1ppt
Foreign currency exchange gain (loss) . net	9,689	1	(67,727)	(5)	22,802	3	19,125	2	(3,677)	(16)	(16,111)	-	32,548	1	(48,659)	(150)	13,831	1	5,294	38
Interest income	7,110	-	13,254	1	8,717	-	15,529	1	6,812	78	44,610	-	28,375	-	16,235	57	10,404	1	5,125	49
Other income	851	-	2,392	-	1,069	-	1,581	-	512	48	5,893	-	3,024	-	2,869	95	951	-	630	66
Total non-operating income and expenses	17,650	1	(52,081)	(4)	32,588	3	36,235	3	3,647	11	34,392	-	63,947	1	(29,555)	(46)	25,186	2	11,049	44
<b>INCOME BEFORE INCOME TAX</b>	267,700	23	261,813	22	339,691	27	355,668	30	15,977	5	1,224,872	25	552,798	15	672,074	122	378,624	30	(22,956)	(6)
INCOME TAX EXPENSE	(49,796)	(4)	(48,694)	(4)	(67,547)	(5)	(72,444)	(6)	(4,897)	7	(238,481)	(4)	(67,927)	(2)	(170,554)	251	(57,375)	(5)	(15,069)	26
<b>NET INCOME</b>	217,904	19	213,119	18	272,144	22	283,224	24	11,080	+2ppts	986,391	21	484,871	13	501,520	+8ppts	321,249	25	(38,025)	-1ppt
<b>NET INCOME (LOSS) ATTRIBUTABLE TO:</b>																				
Shareholders of the parent	221,173	19	215,613	18	275,599	22	284,796	24	9,197	+2ppts	997,181	21	509,712	14	487,469	+7ppts	322,040	25	(37,244)	-1ppt
Non-controlling interests	(3,269)	-	(2,494)	-	(3,455)	-	(1,572)	-	1,883	-	(10,790)	-	(24,841)	(1)	14,051	+1ppt	(791)	-	(781)	-
<b>Basic EPS after income tax (NT\$)</b>	6.75		6.57		8.41		8.68		0.27		30.41		15.55		14.86		9.83		(1.15)	

CONSOLIDATED BALANCE SHEETS

In NT\$ Thousands

Assets	Dec 31,2025 (Audited)		Sep 30,2025 (Reviewed)		QoQ		Liabilities and Equity	Dec 31,2025 (Audited)		Sep 30,2025 (Reviewed)		QoQ	
	Amount	%	Amount	%	Amount	%		Amount	%	Amount	%	Amount	%
<b>Current Assets</b>							<b>Current Liabilities</b>						
Cash and cash equivalents & Other current financial assets	4,400,768	45	3,978,407	42	422,361	11	Financial liabilities at fair value through profit or loss - current	-	-	68	-	(68)	(100)
Trade notes and accounts receivable, net	688,043	7	746,486	8	(58,443)	(8)	Accounts payable	263,369	3	181,102	2	82,267	45
Inventories	787,130	8	628,444	7	158,686	25	Salary and bonus payable	294,395	3	274,432	3	19,963	7
Prepayments & Other current assets	53,707	-	76,631	-	(22,924)	(30)	Accrued employees' profit sharing and directors' remuneration	144,350	2	129,386	1	14,964	12
<b>Total current assets</b>	5,929,648	60	5,429,968	57	499,680	9	Other payables, Other payables to related parties, Provisions & Other current liabilities	251,007	2	266,120	3	(15,113)	(6)
							Current tax liabilities	189,213	2	106,741	1	82,472	77
							Lease liabilities - current	15,249	-	11,701	-	3,548	30
							<b>Total current liabilities</b>	1,157,583	12	969,550	10	188,033	19
<b>Non-Current Assets - PP&amp;E</b>							<b>Non-Current Liabilities</b>						
Land & Buildings (including Construction in Progress)	4,128,179	42	4,118,888	43	9,291	-	Deferred income tax liabilities	1,230	-	1,748	-	(518)	(30)
Equipment (including Equipment to Be Accepted)	2,415,127	24	2,409,354	25	5,773	-	Lease liabilities - non-current	10,114	-	9,882	-	232	2
Miscellaneous Equipment & Leasehold Improvements	268,009	3	264,275	3	3,734	1	Guarantee deposits received	1,229	-	1,423	-	(194)	(14)
Accumulated depreciation	(2,953,931)	(30)	(2,882,900)	(30)	(71,031)	3	<b>Total non-current liabilities</b>	12,573	-	13,053	-	(480)	(4)
<b>Net PP&amp;E</b>	3,857,384	39	3,909,617	41	(52,233)	(1)	<b>Total Liabilities</b>	1,170,156	12	982,603	10	187,553	19
Financial assets at fair value through other comprehensive income - non-current	23,431	-	-	-	23,431	100	Ordinary shares	327,890	3	327,890	3	-	-
Right-of-use assets	25,549	-	21,441	-	4,108	19	Additional paid-in capital	3,928,298	40	3,928,286	41	12	-
Intangible assets	17,579	-	17,882	-	(303)	(2)	Legal reserve	656,414	7	656,414	7	-	-
Deferred income tax assets & Other non-current assets	96,993	1	90,888	2	6,105	7	Unappropriated earnings	3,850,130	38	3,565,334	39	284,796	8
<b>Total non-current assets</b>	163,552	1	130,211	2	33,341	26	Other equity	7,700	-	(2,299)	-	9,999	(435)
							Non-controlling interests	9,996	-	11,568	-	(1,572)	(14)
							<b>Total Equity</b>	8,780,428	88	8,487,193	90	293,235	4
<b>Total Assets</b>	<b>9,950,584</b>	<b>100</b>	<b>9,469,796</b>	<b>100</b>	<b>480,788</b>	<b>5</b>	<b>Total Liabilities and Equity</b>	<b>9,950,584</b>	<b>100</b>	<b>9,469,796</b>	<b>100</b>	<b>480,788</b>	<b>5</b>

**CONSOLIDATED STATEMENTS OF CASH FLOWS**

In NT\$ Thousands

Item	4Q2025 (Unaudited)	3Q2025 (Unaudited)	2025 (Audited)
<b>Cash Flows from Operating Activities</b>			
Income before income tax	\$ 355,668	\$ 339,691	\$ 1,224,872
Adjustments for:			
Depreciation expense	90,657	91,662	371,191
Depreciation expense (Right-of-use assets)	8,017	4,060	29,147
(Reversal of) write-downs of inventories	1,517	7,341	(8,934)
Trade notes and accounts receivable	58,478	(47,806)	359,846
Inventories	(160,203)	53,246	(207,592)
Accounts payable	82,267	(112,548)	(116,483)
Salary and bonus payable	19,963	27,979	68,972
Accrued employees' profit sharing and directors' remuneration	14,964	(698)	76,522
Income tax paid	(1,799)	(69,842)	(178,933)
Others	(2,544)	(18,010)	(44,373)
<b>Net cash generated from operating activities</b>	<b>466,985</b>	<b>275,075</b>	<b>1,574,235</b>
<b>Cash Flows from Investing Activities</b>			
Acquisition of financial assets at fair value through other comprehensive income	(22,845)	-	(22,845)
Acquisition of time deposits with original maturities of more than three months	(359,315)	(28,575)	(388,067)
Proceeds from disposal of time deposits with original maturities of more than three months	143,816	8,940	152,756
Acquisition of property, plant and equipment	(41,541)	(37,038)	(145,012)
Decrease(Increase) in prepayment for	7,492	(3,894)	(5,831)
Acquisition of intangible assets	(1,240)	(2,257)	(6,866)
Others	15,203	8,525	43,845
<b>Net cash used in investing activities</b>	<b>(258,430)</b>	<b>(54,299)</b>	<b>(372,020)</b>
<b>Cash Flows from Financing Activities</b>			
Cash dividends paid	-	(255,754)	(255,754)
Others	(8,472)	(4,184)	(29,352)
<b>Net cash used in financing activities</b>	<b>(8,472)</b>	<b>(259,938)</b>	<b>(285,106)</b>
Effect of exchange rate changes on Cash and cash equivalents	6,002	13,498	(6,259)
<b>Net Increase(Decrease) in Cash and Cash Equivalents</b>	<b>206,085</b>	<b>(25,664)</b>	<b>910,850</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>3,797,739</b>	<b>3,823,403</b>	<b>3,092,974</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>4,003,824</b>	<b>3,797,739</b>	<b>4,003,824</b>
<b>Free Cash Flow</b>	<b>432,936</b>	<b>234,143</b>	<b>1,423,392</b>