2025.3Q Earnings Conference Call

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Agenda

- Financial Review
- Operation Highlights
- Q&A

FINANCIAL REVIEW

Year 2025.3Q Condensed Consolidated Income Statement

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Condensed Consolidated P&L (In Million NTD, except for EPS in NTD)	2025.3Q	%	2025.2Q	%	QoQ %	2024.3Q	%	YoY %
Net Sales	**6,410**	**100%**	**6,455**	**100%**	**(1%)**	**5,632**	**100%**	**14%**
Consolidated Sales of Testing Equipment Business	6,155	96%	6,292	97%	**(2%)**	5,170	92%	**19%**
Consolidated Sales of MAS	187	3%	94	2%	**99%**	384	7%	**(51%)**
Others	68	1%	69	1%	**(1%)**	78	1%	**(13%)**
Cost of Goods Sold	(2,575)	(40%)	(2,231)	(35%)	**15%**	(2,326)	(41%)	**11%**
Gross Profit	**3,835**	**60%**	**4,224**	**65%**	**(9%)**	**3,306**	**59%**	**16%**
Operating Expenses:								
General & Administration	(1,336)	(21%)	(1,395)	(22%)	**(4%)**	(1,290)	(23%)	**4%**
Research & Development	(651)	(10%)	(632)	(9%)	**3%**	(508)	(9%)	**28%**
Operating Income	**1,848**	**29%**	**2,197**	**34%**	**(16%)**	**1,508**	**27%**	**23%**
Non-Operating Income (Expenses), net ●	3,626	56%	241	4%	**n/a**	237	4%	**n/a**
Income (Loss) Before Tax	5,474	85%	2,438	38%	**125%**	1,745	31%	**214%**
Income Tax	(360)	(5%)	(431)	(7%)	**(16%)**	(295)	(5%)	**22%**
Net Income	**5,114**	**80%**	**2,007**	**31%**	**155%**	**1,450**	**26%**	**253%**
Net Income (Losses) Attributable To:								
Shareholders of the Parent	5,066	79%	1,953	30%	**159%**	1,426	25%	**255%**
Noncontrolling Interests	48	1%	54	1%	**(11%)**	24	1%	**100%**
	$ 5,114	**80%**	**$ 2,007**	**31%**	**155%**	**$ 1,450**	**26%**	**253%**
EPS (Basic)	**$ 11.99**		**$ 4.64**		**158%**	**$ 3.39**		**254%**
EPS (Diluted)	**$ 11.92**		**$ 4.60**		**159%**	**$ 3.36**		**255%**

● Gain from disposal of residential apartment held for sale (to employees) of NTD 3,185 million.

Year 2025.1~3Q Condensed Consolidated Income Statement

Condensed Consolidated P&L (In Million NTD, except for EPS in NTD)	2025.1~3Q	%	2024.1~3Q	%	YoY %
Net Sales	**19,730**	**100%**	**15,565**	**100%**	**27%**
Consolidated Sales of Testing Equipment Business	18,903	96%	14,664	94%	**29%**
Consolidated Sales of MAS	629	3%	661	4%	**(5%)**
Others	198	1%	240	2%	**(18%)**
Cost of Goods Sold	(7,522)	(38%)	(6,426)	(41%)	**17%**
Gross Profit	**12,208**	**62%**	**9,139**	**59%**	**34%**
Operating Expenses:					
General & Administration	(4,110)	(21%)	(3,701)	(24%)	**11%**
Research & Development	(1,888)	(10%)	(1,515)	(10%)	**25%**
Operating Income	**6,210**	**31%**	**3,923**	**25%**	**58%**
Non-Operating Income (Expenses), net	4,300	22%	847	5%	**408%**
Income (Loss) Before Tax	10,510	53%	4,770	30%	**120%**
Income Tax	(1,233)	(6%)	(906)	(5%)	**36%**
Net Income	**9,277**	**47%**	**3,864**	**25%**	**140%**
Net Income (Losses) Attributable To:					
Shareholders of the Parent	9,142	46%	3,788	25%	**141%**
Noncontrolling Interests	135	1%	76	-	**178%**
	$ 9,277	**47%**	**$ 3,864**	**25%**	**140%**
EPS (Basic)	**$ 21.67**		**$ 9.00**		**141%**
EPS (Diluted)	**$ 21.52**		**$ 8.93**		**141%**

Balance Sheet Highlights & Financial Ratio

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Consolidated (In Million NTD)	2025. Sept	2024. Dec	+ / - %
Balance Sheet Highlights			
Cash & Short Term Investments	7,171	5,040	42%
Inventory	6,982	5,827	20%
Short Term Debt	836	1,417	- 41%
Long Term Debt	3,168	2,108	50%
Shareholders Equity	30,059	25,450	18%
Total Assets	**43,160**	**37,308**	**16%**
Inventory Turnover (Day)	230	209	
AR Turnover (Day)	85	87	
AP Turnover (Day)	120	118	
Net Debt to Equity (%)	Net Cash	Net Cash	
ROE (%) ●	**29%**	**22%**	
ROA (%) ●	**20%**	**15%**	

Cash Position	2025.1~3Q	2024.1~3Q	YoY
EBITDA	11,155	5,378	107%
Cash Flow from Operation	2,864	2,951	(3%)
Free Cash Flow ●●	**5,055**	**1,903**	**166%**

● All ROE + ROA has been annualized and without capital gain from disposal of residential held for sale.

●● Free Cash Flow = Net Cash Provided by Operating Activities + (Net Cash used by Investing Activities)

OPERATION HIGHLIGHT

2025.3Q & 1~3Q Product Mix and Consolidated Sales Breakdown

(Unit: Million NTD)	2025.3Q	%	QoQ	YoY	2025.1~3Q	%	YoY	2024	%
Test Instruments & Automatic Testing System (ATS)	3,011	55%	12%	74%	7,913	49%	54%	6,825	44%
Semiconductor / Photonics Test Solutions	2,092	38%	(5%)	15%	6,896	43%	41%	6,974	45%
Turnkey Solutions	55	1%	(55%)	(48%)	328	2%	(39%)	685	4%
Service & Others	334	6%	6%	3%	932	6%	4%	1,168	7%
Total of Parent Company Sales	**5,492**	**100%**	**3%**	**38%**	**16,069**	**100%**	**40%**	**15,652**	**100%**
+ Sales from Overseas Operations & Related Subsidiaries	**663**		**(31%)**	**(44%)**	**2,834**		**(12%)**	**4,767**	
Chroma Consolidated Testing Equipment Business	**6,155**	**96%**	**(2%)**	**19%**	**18,903**	**96%**	**29%**	**20,419**	**95%**
MAS	**187**	**3%**	**99%**	**(51%)**	**629**	**3%**	**(5%)**	**872**	**4%**
Other Subsidiaries	**68**	**1%**	**(1%)**	**(13%)**	**198**	**1%**	**(18%)**	**313**	**1%**
Consolidated Sales	**6,410**	**100%**	**(1%)**	**14%**	**19,730**	**100%**	**27%**	**21,604**	**97%**

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