Elite Material Co., Ltd.

Global Leader of High-end Eco-friendly Laminates

Innovation
Globalization
Diversification

Presentation
July 2026

Disclaimer

This presentation may contain "forward-looking statements" which may include projections on future results of operations, financial condition, and business prospects based on our own information and other sources.

The actual results of operations, financial condition, and business prospects may differ from those explicitly or implicitly indicated in those forward-looking statements for a variety of reasons, including but not limited to market demand, price fluctuations, competition, supply chain issues, global economic conditions, exchange rate fluctuation and other risks and factors beyond EMC's controls.

The forward-looking statements in this presentation, if any, only reflect the current view of EMC as of the date of its release. EMC undertakes no obligation to update those forward-looking statements for events or circumstances that occur subsequently.

Agenda

2Q Results -- Statement of Comprehensive Income

Selected Items from Statements of Comprehensive Income
(In NT$ millions)

	2Q26	1Q26	2Q25	QoQ	YoY
Revenue	47,275	33,067	22,508	43.0%	110.0%
Gross Profit	16,003	9,729	6,829	64.5%	134.3%
Operating Profit	12,734	7,128	4,644	78.6%	174.2%
Income Before Tax	12,785	7,194	4,467	77.7%	186.2%
Tax Expenses	2,913	1,855	989	57.0%	194.5%
Net Income	9,872	5,339	3,478	84.9%	183.8%
EPS (NT$) - Basic	27.55	14.90	10.02	84.9%	175.0%
Gross Margin (%)	**33.9%**	**29.4%**	**30.3%**	**4.5%**	**3.6%**
Operating Margin (%)	**26.9%**	**21.6%**	**20.6%**	**5.3%**	**6.3%**
Net Margin (%)	**20.9%**	**16.2%**	**15.5%**	**4.7%**	**5.4%**
Return on Equity	**74.3%**	**43.4%**	**39.9%**		

2Q Results -- Balance Sheets & Key Indices

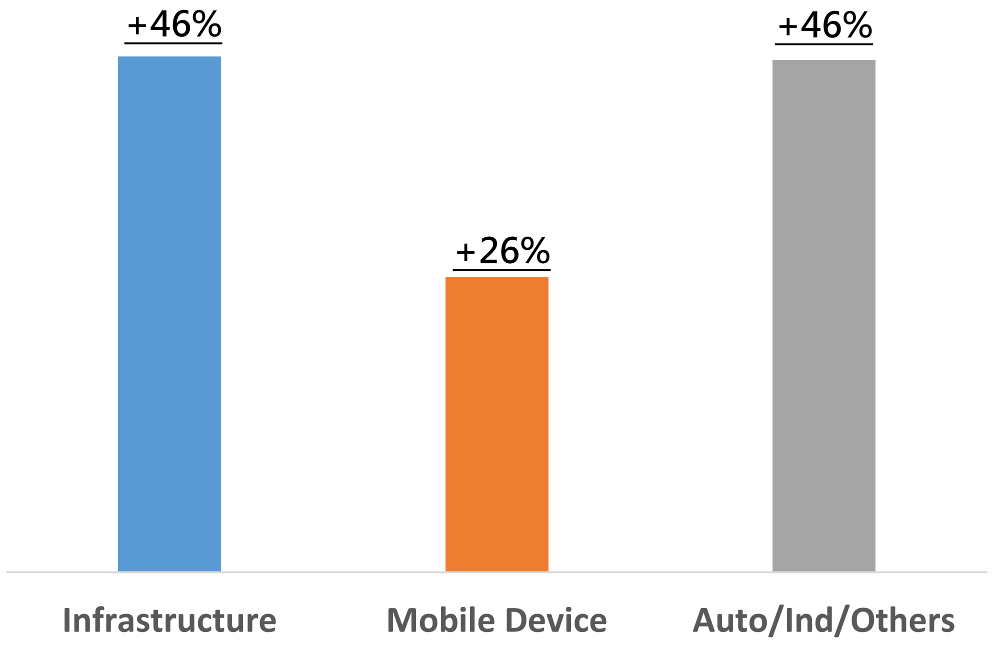
Selected Items from Balance Sheets
(In NT$ millions)

	2Q26		1Q26		2Q25	
	Amount	%	Amount	%	Amount	%
Cash & Equivalent	22,568	14.2%	22,135	16.9%	17,620	20.1%
A/R+N/R	65,354	41.2%	46,480	35.5%	30,564	34.9%
Inv	23,664	14.9%	21,016	16.1%	10,936	12.5%
PPE	42,066	26.5%	37,110	28.3%	24,137	27.6%
Total Assets	**158,577**	**100.0%**	**130,977**	**100.0%**	**87,611**	**100.0%**
Short-term Debt	15,776	10.0%	13,572	10.4%	8,957	10.2%
A/P	40,399	25.5%	31,382	24.0%	17,014	19.4%
Long-term Debt	12,089	7.6%	10,979	8.4%	9,114	10.4%
Shareholders' Equity	**58,312**	**36.8%**	**47,921**	**36.6%**	**36,391**	**41.5%**
Total Debt and Equity	**158,577**	**100.0%**	**130,977**	**100.0%**	**87,611**	**100.0%**
Key Indices						
A/R Turnover Days	**108**		**114**		**117**	
Inventory Turnover Days	**65**		**74**		**60**	
Current Ratio (X)	**1.4**		**1.3**		**1.5**	

2Q Results -- Revenue by Segment
Strong growth in Infra reflects share gains in high-end materials

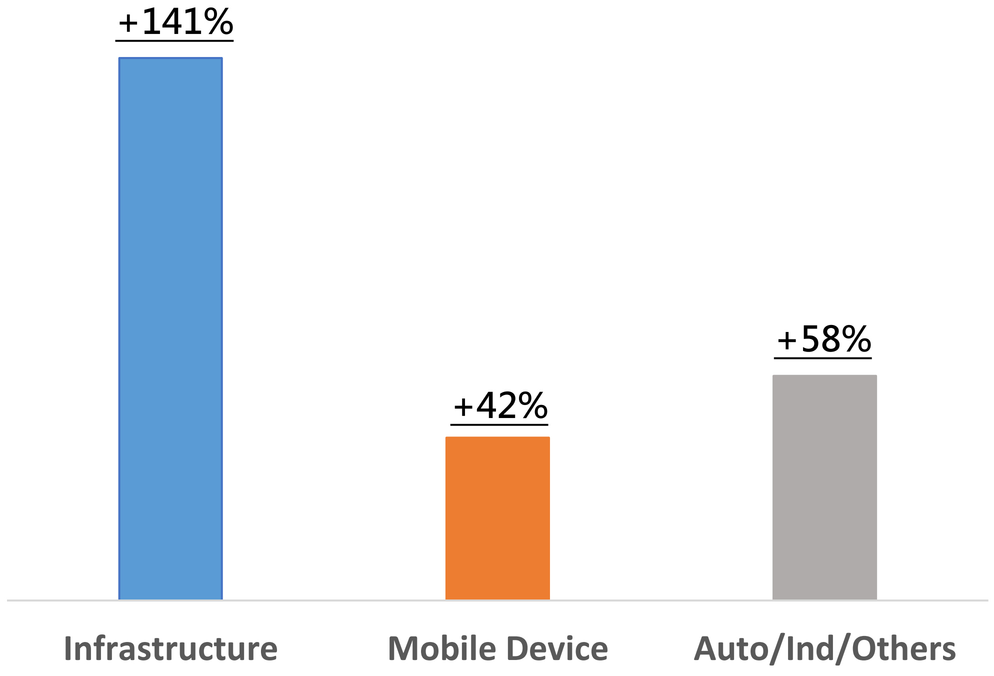
2Q Revenue Growth: 43% QoQ

Growth Rate by Segment (QoQ)



2Q Revenue Growth: 110% YoY

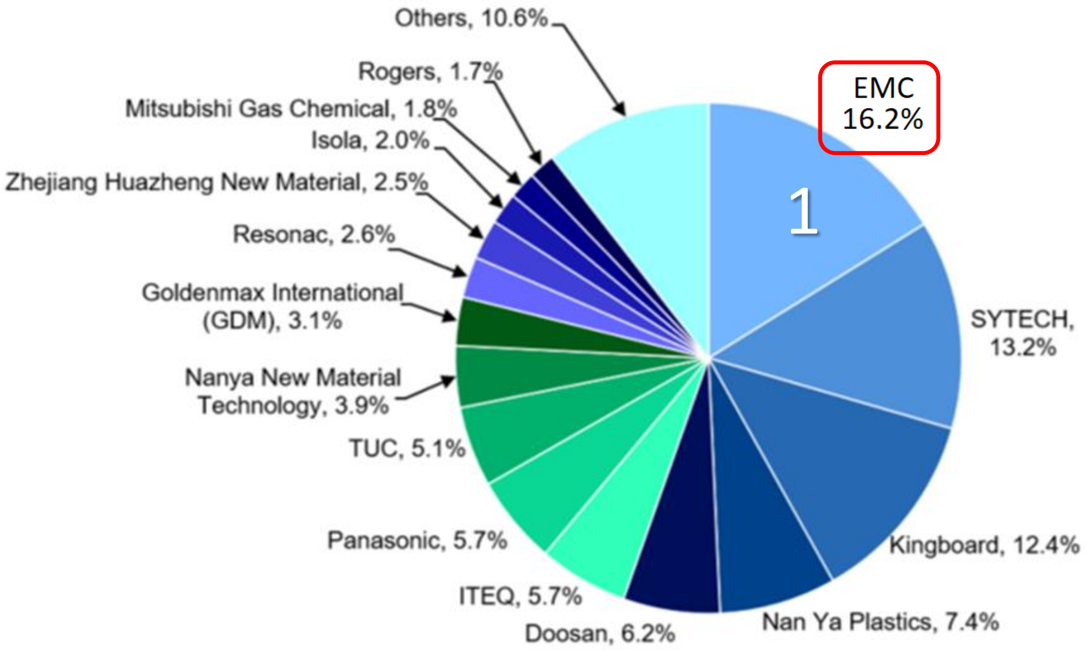
Growth Rate by Segment (YoY)



Lead over Competition Expanding

EMC reached global No. 1 in 2025 with a 16% market share

Laminate Market



TOTAL: $18,676M

- By Revenue
- Mass Lam sales is excluded.

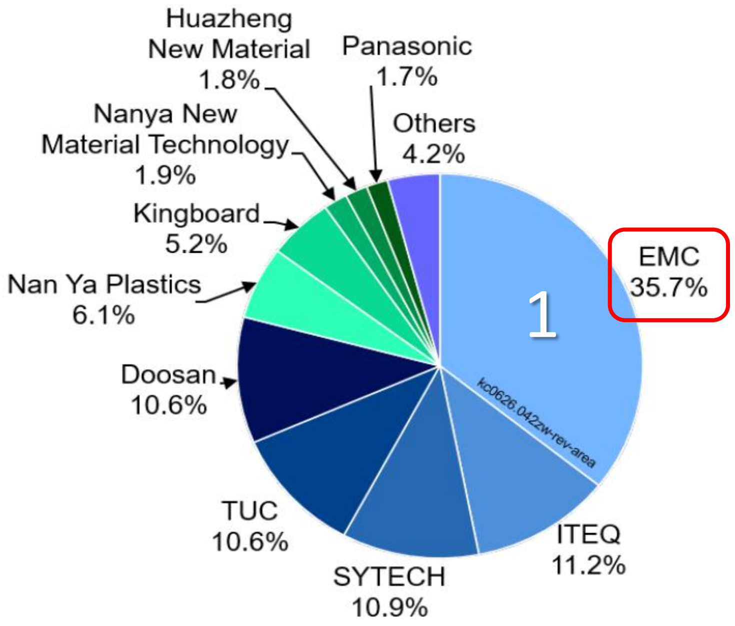
PRISMARK

July 2026

Lead over Competition Expanding

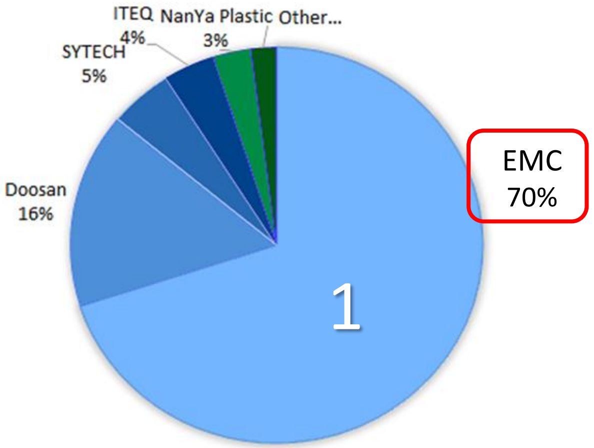
- Global **No. 1** – Green Laminate provider
- Global **No. 1** – mSAP, HDI Laminate provider

Green Laminate Market



TOTAL: $7,061M

HDI Laminate Market



- By Revenue
- Green: Halogen-Free

PRISMARK

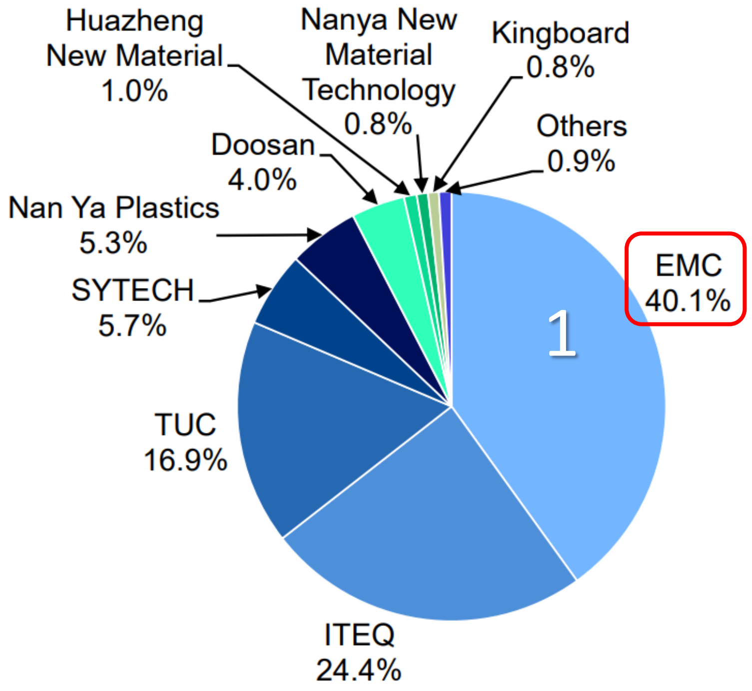
July 2026

HSD Lead over Competition Expanding

EMC reached #1 in 2023 and has maintained its lead through 2025

- **Global No. 1 – High-Speed Green Laminate provider**

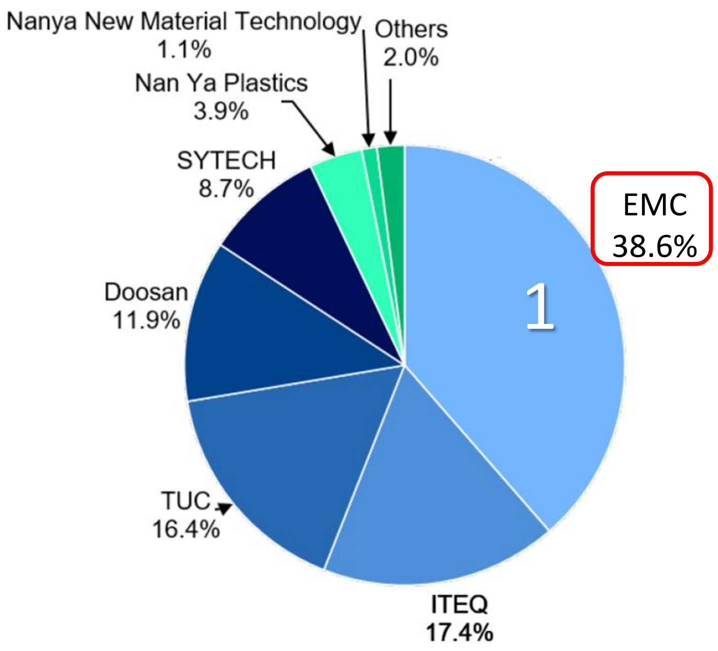
2024



(Halogen-Free) High-Speed Laminate Only

TOTAL: $2,656M

2025



(Halogen-Free) High-Speed Laminate Only

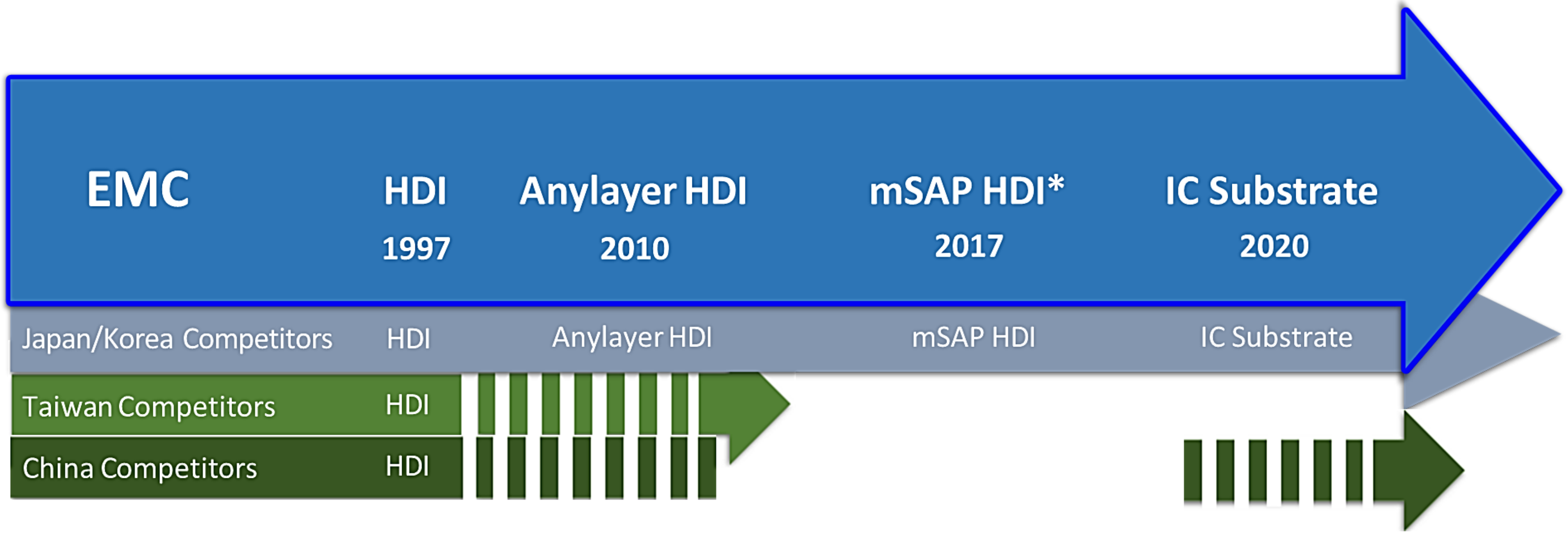
TOTAL: $4,523M

PRISMARK
July 2026

EMC Advantages

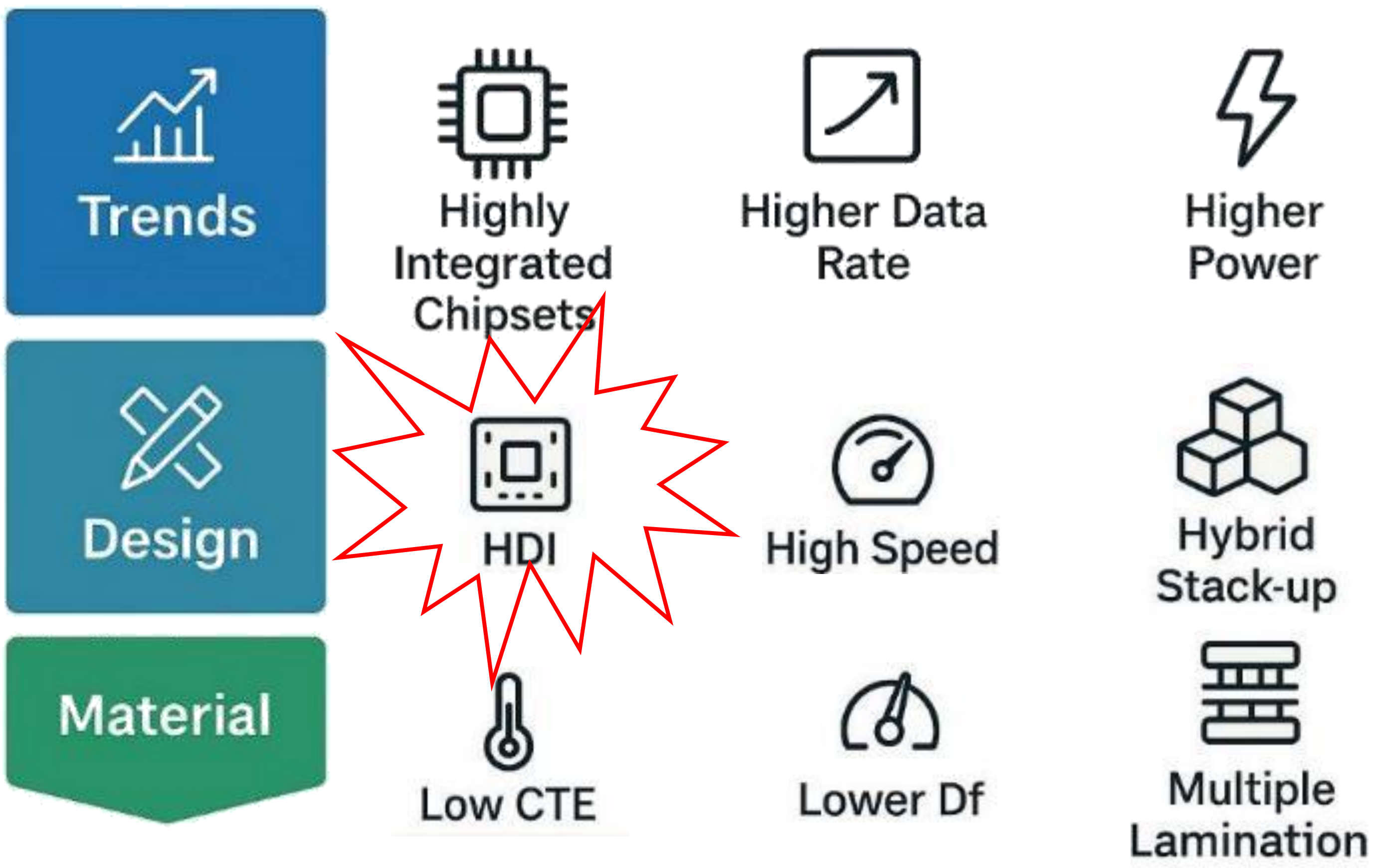
Technology Differentiator – HDI

The only mSAP and substrate maker outside Japan/Korea with 100% proprietary technology



EMC Advantages

AI Infrastructures favor HDI Technology



EMC Advantages

Scale & Geo-Diversity

California, US

EMC: the only Asian CCL Supplier with US Sales & Production Presence

ARLON ELECTRONIC MATERIALS

Site Capacity		Laminate (SHTs/month)
Total (2024)		**4.35 M**
Total (2025)		**5.85 M**
Guanyin	(TW)	0.30 M
Total (2026)		**6.15 M**
Kunshan	(CN)	0.60 M
Zhongshan	(CN)	0.60 M
Kunshan	(CN)	0.60 M
Zhongshan	(CN)	0.60 M
Guanyin	(TW)	0.60 M
Penang	(MY)	0.15 M
Total (2027)		**9.30 M**
Kunshan	(CN)	1.20 M
Zhongshan	(CN)	0.60 M
Total (2028)		**11.10 M**

EMC: Dominant CCL Capacity in Southeast Asia
(Competitors provide less capacities or incomplete production capabilities)

Sustainability Report

Maintained a top 6%–20% ranking in the Corporate Governance Evaluation

Using 2023 as the base year, EMC aims to achieve a 30% carbon reduction by 2030

Q & A