

Financial analysis - based on IFRS (Consolidated)

| Analysis item / Year | | 2015 | 2016 | 2017 | 2018 | 2019 |
|-------------------------|---|----------|----------|----------|----------|----------|
| Financial structure (%) | Debt Ratio | 36.62 | 40.43 | 35.35 | 32.26 | 34.05 |
| | Ratio of long-term capital to property, plant and equipment | 198.46 | 240.66 | 224.95 | 201.71 | 218.70 |
| Solvency | Current ratio (%) | 267.22 | 239.80 | 279.63 | 229.01 | 257.15 |
| | Quick ratio (%) | 234.52 | 199.50 | 221.35 | 182.32 | 205.44 |
| | Times interest earned ratio | 1,176.62 | 1,184.73 | 1,725.09 | 2,540.34 | 1,865.42 |
| Operational capability | Accounts receivable turnover (times) | 3.63 | 3.48 | 4.08 | 4.01 | 3.83 |
| | Average collection days | 100.55 | 104.88 | 89.46 | 91.02 | 95.30 |
| | Inventory turnover (times) | 6.88 | 6.21 | 4.53 | 4.21 | 4.38 |
| | Accounts payable turnover (times) | 5.24 | 4.52 | 4.42 | 5.90 | 6.25 |
| | Average days in sales | 53.05 | 58.77 | 80.57 | 86.69 | 83.33 |
| | Property, plant and equipment turnover (times) | 1.70 | 2.11 | 2.14 | 1.88 | 1.69 |
| | Total assets turnover (times) | 0.67 | 0.67 | 0.67 | 0.67 | 0.61 |
| Profitability | Return on total assets (%) | 2.70 | 2.46 | 3.50 | 4.09 | 3.47 |
| | Return on stockholders' equity (%) | 3.87 | 3.67 | 5.28 | 5.90 | 4.90 |
| | Operation net profit to paid-in capital (%) | 11.38 | 17.26 | 19.74 | 20.93 | 16.11 |
| | Pre-tax net profit to paid-in capital (%) | 13.59 | 13.44 | 17.23 | 21.85 | 17.81 |
| | Profit margin (%) | 3.68 | 3.27 | 4.90 | 5.83 | 5.33 |
| | EPS (NT\$) | 0.97 | 0.90 | 1.30 | 1.49 | 1.30 |
| Cash flow | Cash flow ratio (%) | 46.33 | 17.39 | 32.18 | 40.87 | 32.44 |
| | Cash flow adequacy ratio (%) | 133.09 | 160.18 | 120.87 | 101.58 | 89.74 |
| | Cash reinvestment ratio (%) | 6.73 | 2.90 | 4.53 | 6.61 | 3.61 |
| Leverage | Operating leverage | 5.42 | 3.73 | 3.33 | 3.18 | 3.97 |
| | Financial leverage | 1.12 | 1.08 | 1.06 | 1.04 | 1.07 |