

Financial analysis - based on IFRS(Consolidated)

Analysis item		Financial data in the past five years				
		2021	2022	2023	2024	2025
Financial structure (%)	Debt Ratio	39.98	42.32	41.73	37.54	37.15
	Ratio of long-term capital to property, plant and equipment	192.58	183.16	187.85	197.99	207.96
Solvency	Current ratio (%)	197.40	227.10	205.23	216.80	239.78
	Quick ratio (%)	140.58	166.76	173.06	176.78	170.08
	Times interest earned ratio	5,212.49	1,774.31	581.61	1,193.16	412.48
Operational capability	Accounts receivable turnover (times)	4.39	3.69	3.57	3.90	3.84
	Average collection days	83.14	98.92	97.33	93.58	95.05
	Inventory turnover (times)	3.41	2.79	3.22	3.67	3.12
	Accounts payable turnover (times)	6.09	7.17	7.58	5.80	6.06
	Average days in sales	107.04	130.82	113.35	99.45	116.98
	Property, plant and equipment turnover (times)	1.76	1.19	1.08	1.23	1.28
	Total assets turnover (times)	0.67	0.49	0.45	0.48	0.48
Profitability	Return on total assets (%)	9.67	4.83	2.56	4.70	1.17
	Return on stockholders' equity (%)	15.49	7.72	3.56	7.05	1.25
	Pre-tax net profit to paid-in capital (%) (Note 7)	61.41	32.76	16.87	35.01	8.32
	Profit margin (%)	14.21	9.29	4.60	8.93	1.63
	EPS (NT\$)	4.76	2.50	1.16	2.44	0.44
Cash flow	Cash flow ratio (%)	44.44	33.80	54.55	37.33	-0.98
	Cash flow adequacy ratio (%)	64.29	63.77	82.76	226.91	77.99
	Cash reinvestment ratio (%)	8.06	1.39	10.73	5.48	-2.82
Leverage	Operating leverage	1.86	3.26	4.88	2.75	8.61
	Financial leverage	1.02	1.09	1.32	1.11	1.57