

Financial analysis - based on IFRS(Individual)

Analysis item		Year	Financial data in the past five years				
			2021	2022	2023	2024	2025
Financial structure (%)	Debt Ratio		38.72	42.41	41.31	36.39	36.29
	Ratio of long-term capital to property, plant and equipment		341.79	357.06	367.03	426.51	501.65
Solvency	Current ratio (%)		142.84	174.39	159.50	156.58	164.86
	Quick ratio (%)		105.18	134.44	136.20	130.75	117.13
	Times interest earned ratio		5,862.96	1,761.64	529.35	1,122.75	424.79
Operational capability	Accounts receivable turnover (times)		4.42	3.68	3.76	3.87	3.78
	Average collection days		82.58	99.18	97.07	94.32	96.56
	Inventory turnover (times)		6.46	4.46	4.81	5.78	4.72
	Accounts payable turnover (times)		5.79	6.05	6.65	5.69	5.55
	Average days in sales		56.48	81.77	75.93	63.15	77.33
	Property, plant and equipment turnover (times)		3.27	2.23	2.13	2.51	2.88
	Total assets turnover (times)		0.62	0.49	0.44	0.48	0.49
Profitability	Return on total assets (%)		9.90	4.86	2.56	4.74	1.16
	Return on stockholders' equity (%)		15.49	7.73	3.56	7.05	1.26
	Pre-tax net profit to paid-in capital (%) (Note 7)		58.88	30.51	14.81	31.19	8.03
	Profit margin (%)		14.19	9.32	4.59	9.02	1.67
	EPS (NT\$)		4.76	2.50	1.16	2.44	0.44
Cash flow	Cash flow ratio (%)		23.91	17.61	40.20	28.55	-8.03
	Cash flow adequacy ratio (%)		51.11	54.29	70.54	84.04	71.49
	Cash reinvestment ratio (%)		3.73	-1.95	10.03	5.06	-5.49
Leverage	Operating leverage		1.25	2.98	6.33	3.64	8.90
	Financial leverage		1.02	1.09	1.79	1.21	1.95