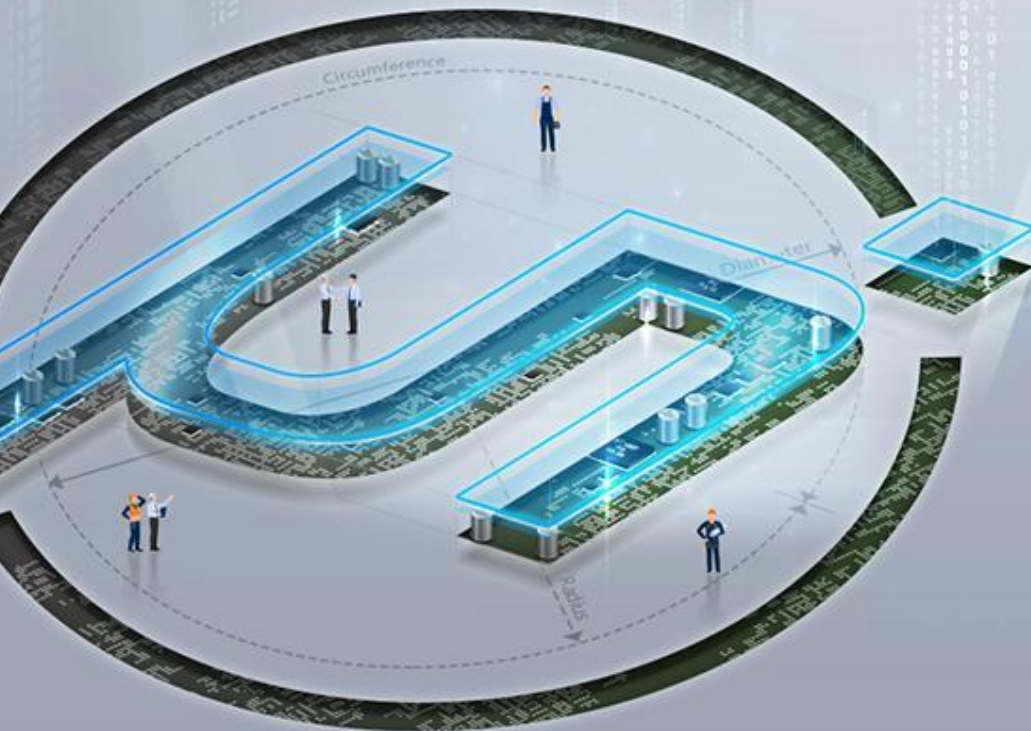


uPI Semiconductor Corp.

2025 First Quarter Earnings Conference



Daniel Huang CEO
Benny Chiu CFO

Disclaimer

- The forward-looking information mentioned in this presentation, including operating outlook, financial condition and business forecast, is based on information obtained by the Company from internal and external data.
- The company's actual future financial position and operating results may differ from these express or implied forecast information. The reasons may come from various factors, including but not limited to market risks, supply chain, market demand.
- This report released the Company's vision is towards the future up to now. If there is any change to these views in the future, the Company is not liable for timely updating the information or sending reminder.

Agenda

1. 2025 Q1 Financial results

Benny Chiu, CFO

2. Operating outlook

Daniel Huang, CEO

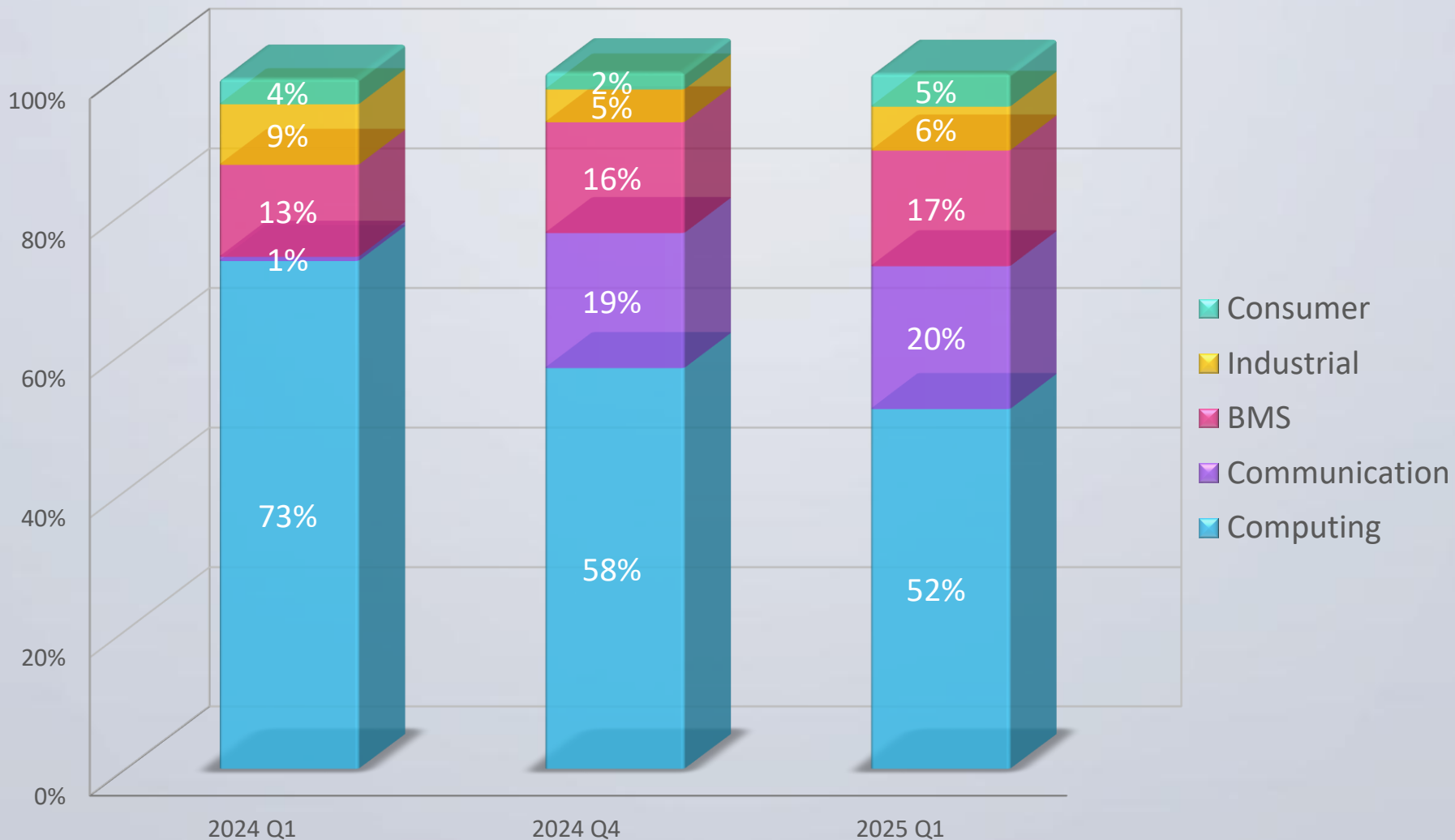
3. Q & A

ALL

2025 Q1 Statement of comprehensive income

Unit:NT\$M	2025 Q1	2024 Q4	2024 Q1	QoQ	YoY
Revenue	979	935	846	5%	16%
Gross Profit	334	316	280	6%	15%
Gross Margin (%)	34.2%	33.8%	33.1%	0.4 ppts	1.1 ppts
Operating Expense	(220)	(305)	(233)	-28%	-6%
Operating Expense (%)	22.5%	32.6%	27.6%	-10.2 ppts	-5.1 ppts
Operating Income (Loss)	114	11	47	978%	145%
Operating Margin (%)	11.7%	1.1%	5.5%	10.6 ppts	6.2 ppts
Non-operating Items	75	(18)	102	n/a	-26%
Net Income Before Tax	189	(7)	148	n/a	28%
Net Income	156	(3)	116	n/a	35%
Net Profit Margin (%)	15.9%	-0.4%	13.7%	16.3 ppts	2.3 ppts
EPS	1.48	(0.03)	1.41	n/a	5%

Percentage of quarterly revenue by application



Balance sheets and key indices

Unit:NT\$M	Mar 31, 2025		Dec 31, 2024		Mar 31, 2024	
	Amount	%	Amount	%	Amount	%
Cash & equivalents	1,517	9%	1,347	8%	1,491	16%
Financial assets at amortized cost -current	11,000	67%	10,900	68%	4,084	45%
Accounts receivable	406	2%	424	3%	437	5%
Inventories	638	4%	635	4%	1,214	13%
Other current assets	135	1%	131	1%	150	2%
Non-current assets	2,606	16%	2,631	16%	1,703	19%
Total Assets	16,302	100%	16,068	100%	9,079	100%
Current liabilities	832	5%	775	5%	751	8%
Non-current liabilities	1,769	11%	1,758	11%	37	0%
Total Liabilities	2,601	16%	2,533	16%	788	9%
Stockholders' Equity	13,701	84%	13,535	84%	8,291	91%
Key Indices						
<i>Current ratio</i>		1646%		1734%		982%
<i>Return on equity</i>		4.58%		-0.10%		5.63%
<i>A/R turnover days</i>		39		43		49
<i>Inventory turnover days</i>		90		101		201

2025 Q1 Statement of cash flows

Unit: NT\$M	2025 Q1	2024 Q4	2024 Q1
Beginning balance	1,347	2,345	1,215
Cash flows from operating activities	292	428	252
Time deposits with original maturity period of more than three months	(100)	(400)	36
Investment in financial assets	(12)	(971)	-
Refundable deposits	(10)	(46)	(28)
Capital expenditures	(17)	(33)	(22)
Other	17	24	38
Ending balance	1,517	1,347	1,491

Q & A

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Thank You!