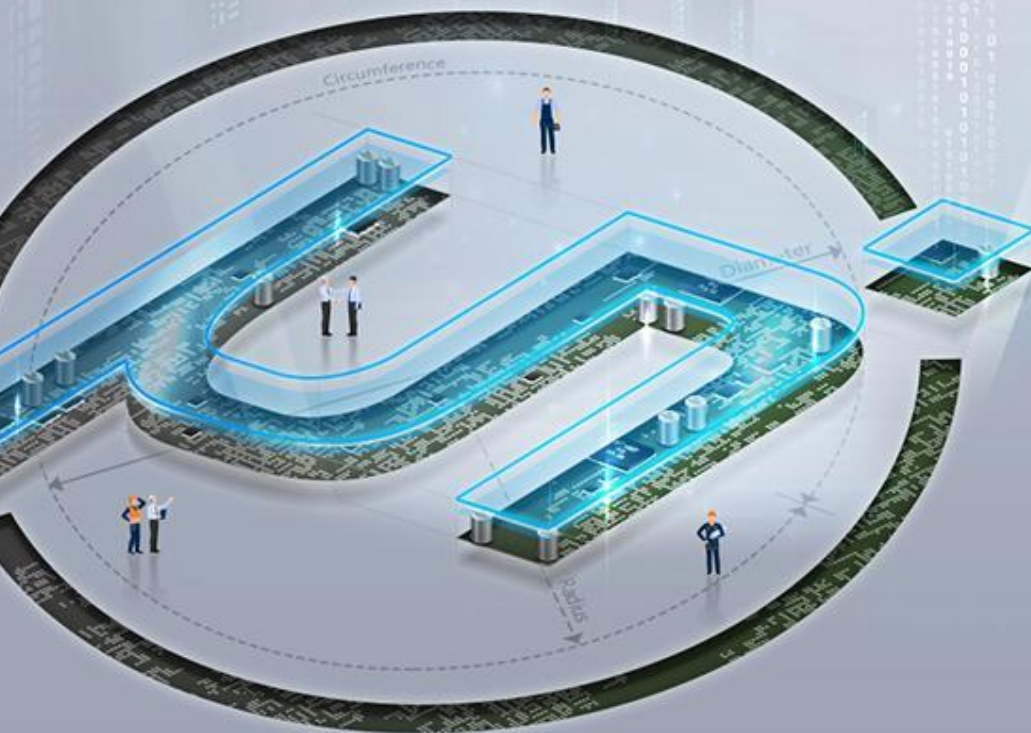


# uPI Semiconductor Corp.

## 2025 Second 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 Q2 Financial results

Benny Chiu, CFO

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2. Operating outlook

Daniel Huang, CEO

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3. Q & A

ALL

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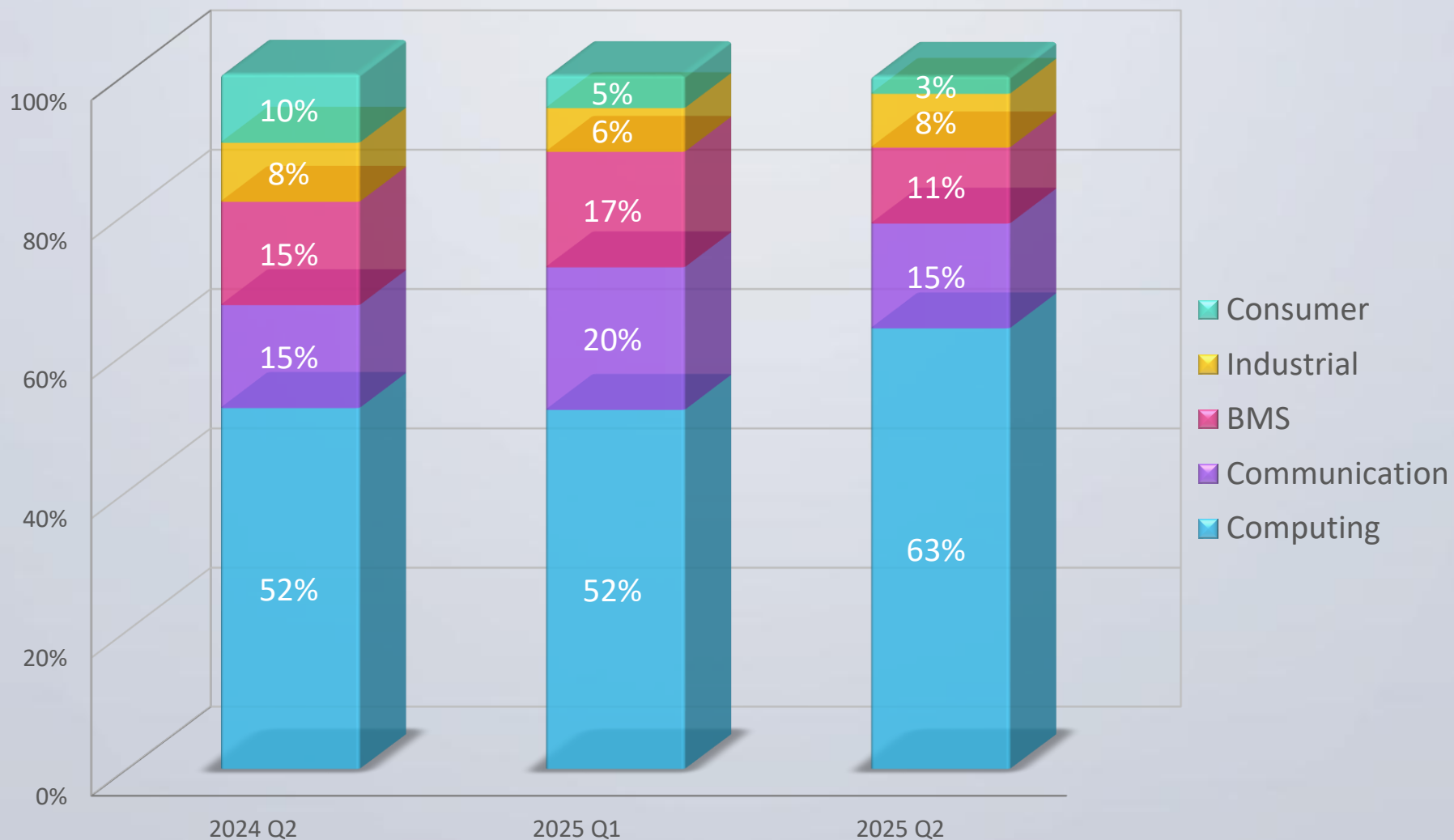
# 2025 Q2 Statement of comprehensive income

Unit:NT\$M	2025 Q2	2025 Q1	2024 Q2	QoQ	YoY
Revenue	1,227	979	922	25%	33%
Gross Profit	434	334	280	30%	55%
<b>Gross Margin (%)</b>	<b>35.3%</b>	<b>34.2%</b>	<b>30.3%</b>	<b>1.2 ppts</b>	<b>5 ppts</b>
Operating Expense	(234)	(220)	(232)	7%	1%
<b>Operating Expense (%)</b>	<b>19.1%</b>	<b>22.5%</b>	<b>25.2%</b>	<b>-3.4 ppts</b>	<b>-6.1 ppts</b>
Operating Income (Loss)	199	114	47	74%	322%
<b>Operating Margin (%)</b>	<b>16.2%</b>	<b>11.7%</b>	<b>5.1%</b>	<b>4.6 ppts</b>	<b>11.1 ppts</b>
Non-operating Items	(147)	75	63	n/a	n/a
Net Income Before Tax	52	189	110	-73%	-53%
Net Income	43	156	97	-73%	-56%
<b>Net Profit Margin (%)</b>	<b>3.5%</b>	<b>15.9%</b>	<b>10.5%</b>	<b>-12.4 ppts</b>	<b>-7 ppts</b>
<b>EPS</b>	<b>0.41</b>	<b>1.48</b>	<b>1.07</b>	<b>-72%</b>	<b>-62%</b>

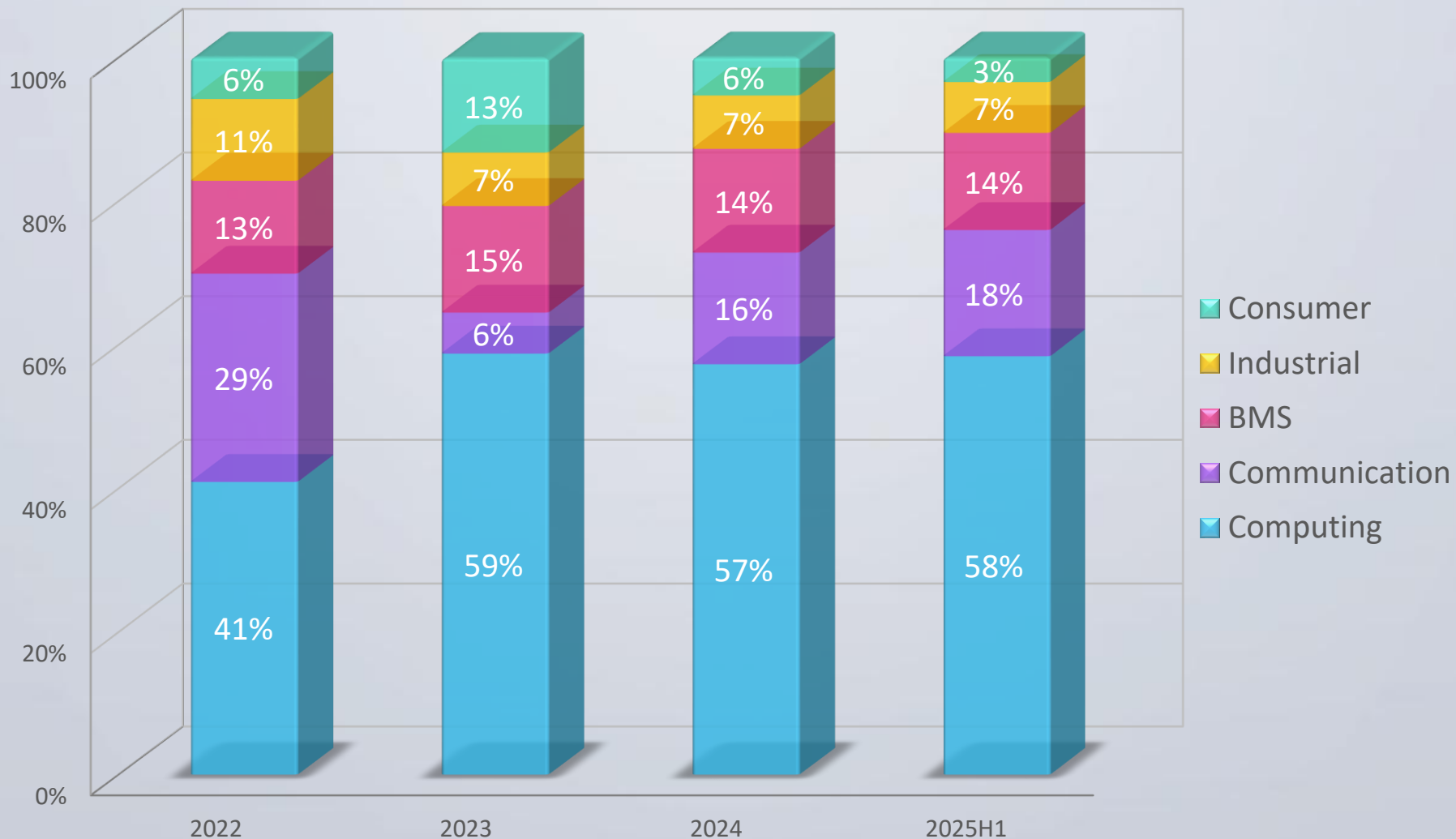
# 2025 H1 Statement of comprehensive income

Unit:NT\$M	2025 H1	2024 H1	YoY
Revenue	2,206	1,768	25%
Gross Profit	768	560	37%
<b>Gross Margin (%)</b>	<b>34.8%</b>	<b>31.6%</b>	<b>3.2 ppts</b>
Operating Expense	(454)	(466)	-2%
<b>Operating Expense (%)</b>	<b>20.6%</b>	<b>26.3%</b>	<b>-5.7 ppts</b>
Operating Income (Loss)	314	94	234%
<b>Operating Margin (%)</b>	<b>14.2%</b>	<b>5.3%</b>	<b>8.9 ppts</b>
Non-operating Items	(72)	164	n/a
Net Income Before Tax	241	258	-7%
Net Income	199	213	-7%
<b>Net Profit Margin (%)</b>	<b>9.0%</b>	<b>12.0%</b>	<b>-3 ppts</b>
<b>EPS</b>	<b>1.89</b>	<b>2.47</b>	<b>-24%</b>

# Percentage of quarterly revenue by application



# Percentage of revenue by application



# Balance sheets and key indices

Unit:NT\$M	Jun 30, 2025		Mar 31, 2025		Jun 30, 2024	
	Amount	%	Amount	%	Amount	%
Cash & equivalents	1,624	10%	1,517	9%	1,857	12%
Financial assets at amortized cost -current	11,100	68%	11,000	67%	10,900	68%
Accounts receivable	481	3%	406	2%	421	3%
Inventories	661	4%	638	4%	1,020	6%
Other current assets	120	1%	135	1%	151	1%
Non-current assets	2,349	14%	2,606	16%	1,654	10%
<b>Total Assets</b>	<b>16,335</b>	<b>100%</b>	<b>16,302</b>	<b>100%</b>	<b>16,002</b>	<b>100%</b>
Current liabilities	1,126	7%	832	5%	899	6%
Non-current liabilities	1,666	10%	1,769	11%	1,600	10%
<b>Total Liabilities</b>	<b>2,792</b>	<b>17%</b>	<b>2,601</b>	<b>16%</b>	<b>2,499</b>	<b>16%</b>
<b>Stockholders' Equity</b>	<b>13,542</b>	<b>83%</b>	<b>13,701</b>	<b>84%</b>	<b>13,504</b>	<b>84%</b>
<b>Key Indices</b>						
<i>Current ratio</i>		1242%		1646%		1596%
<i>Return on equity</i>		1.26%		4.58%		3.56%
<i>A/R turnover days</i>		33		39		43
<i>Inventory turnover days</i>		75		90		159



# 2025 Q2 Statement of cash flows

Unit: NT\$M	2025 Q2	2025 Q1	2024 Q2
<b>Beginning balance</b>	<b>1,517</b>	<b>1,347</b>	<b>1,491</b>
Cash flows from operating activities	36	292	300
Investment in financial assets	116	(12)	(0)
Refundable deposits	95	(10)	0
Time deposits with original maturity period of more than three months	(100)	(100)	(6,816)
Issue the private placement of common shares	-	-	5,180
Issue the private placement of unsecured convertible corporate bonds	-	-	1,698
Capital expenditures	(19)	(17)	(7)
Other	(21)	17	11
<b>Ending balance</b>	<b>1,624</b>	<b>1,517</b>	<b>1,857</b>

# Q & A

# uPI : Your Power IC



Thank You!