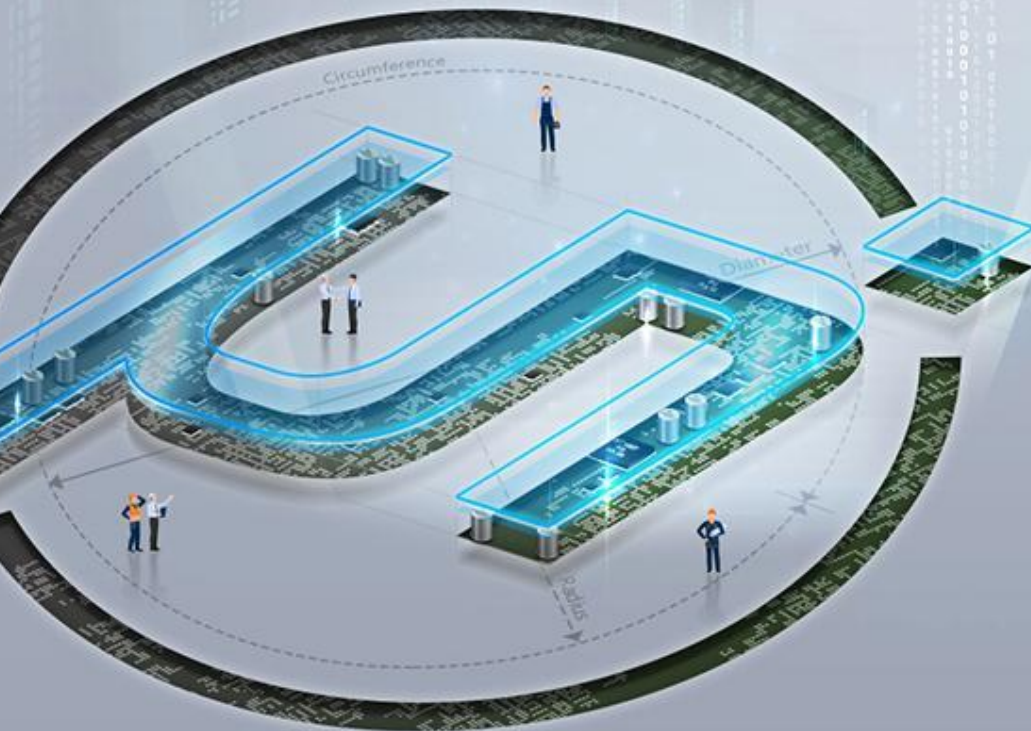


uPI Semiconductor Corp.

2026 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. 2026 Q1 Financial results

Benny Chiu, CFO

2. Operating outlook

Daniel Huang, CEO

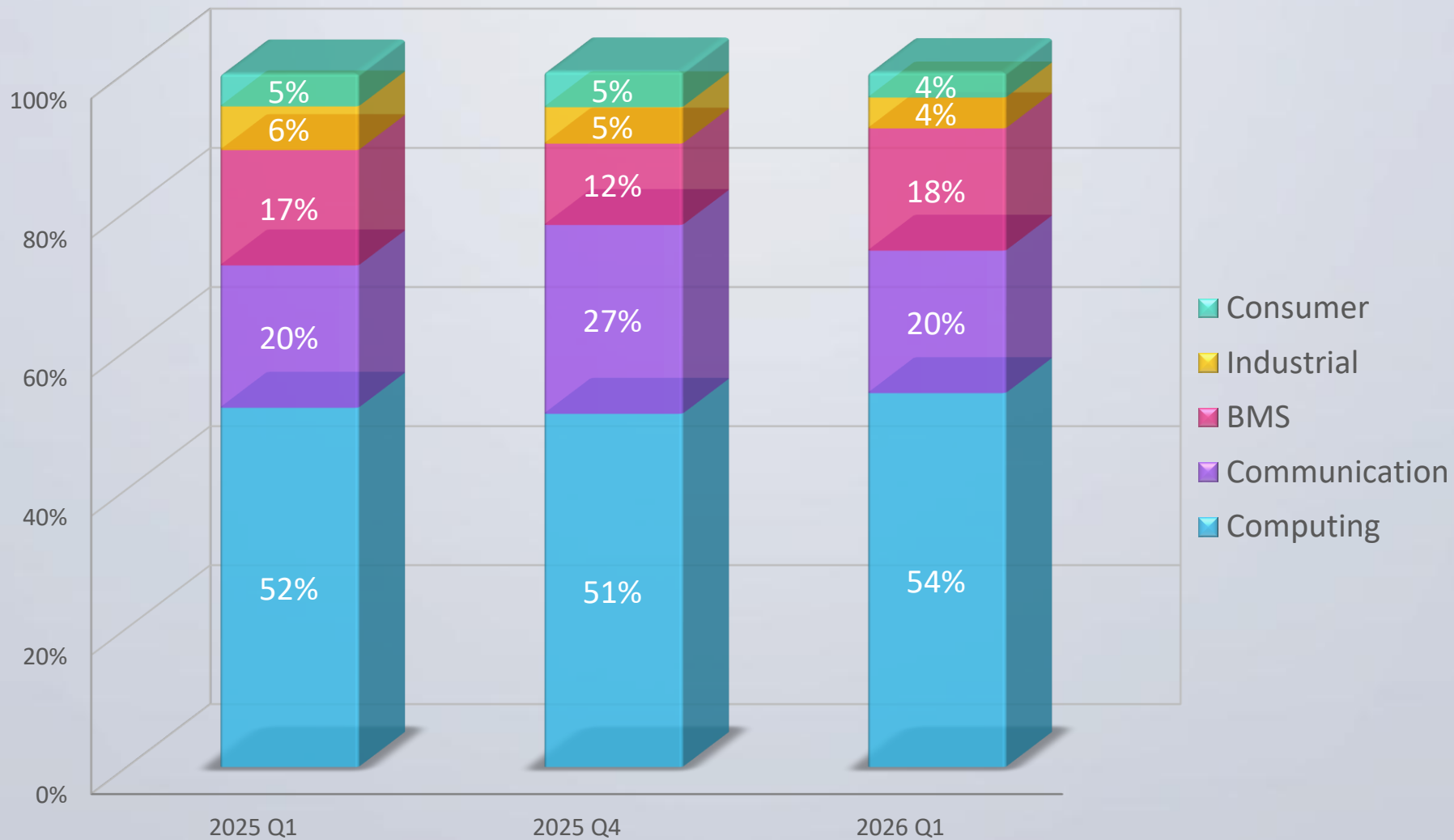
3. Q & A

ALL

2026 Q1 Statement of comprehensive income

Unit:NT\$M	2026 Q1	2025 Q4	2025 Q1	QoQ	YoY
Revenue	979	1,190	979	-18%	0%
Gross Profit	408	416	334	-2%	22%
Gross Margin (%)	41.7%	35.0%	34.2%	6.7 ppts	7.5 ppts
Operating Expense	(227)	(236)	(220)	-4%	-3%
Operating Expense (%)	23.2%	19.9%	22.5%	-3.4 ppts	-0.8 ppts
Operating Income (Loss)	181	180	114	0%	58%
Operating Margin (%)	18.4%	15.1%	11.7%	3.3 ppts	6.8 ppts
Non-operating Items	88	111	75	-21%	17%
Net Income Before Tax	268	291	189	-8%	42%
Net Income	221	245	156	-10%	42%
Net Profit Margin (%)	22.6%	20.6%	15.9%	2.0 ppts	6.6 ppts
EPS	2.10	2.33	1.48	-10%	42%

Percentage of quarterly revenue by application



Balance sheets and key indices

Unit:NT\$M	Mar 31, 2026		Dec 31, 2025		Mar 31, 2025	
	Amount	%	Amount	%	Amount	%
Cash & equivalents	1,260	7%	1,435	9%	1,517	9%
Financial assets at amortized cost -current	12,050	71%	11,750	70%	11,000	67%
Accounts receivable	389	2%	402	2%	406	2%
Inventories	1,005	6%	807	5%	638	4%
Other current assets	206	1%	199	1%	135	1%
Non-current assets	2,129	12%	2,237	13%	2,606	16%
Total Assets	17,038	100%	16,830	100%	16,302	100%
Current liabilities	1,017	6%	1,041	6%	832	5%
Non-current liabilities	1,699	10%	1,696	10%	1,769	11%
Total Liabilities	2,716	16%	2,737	16%	2,601	16%
Stockholders' Equity	14,322	84%	14,092	84%	13,701	84%
Key Indices						
<i>Current ratio</i>		1466%		1401%		1646%
<i>Return on equity</i>		6.22%		7.02%		4.58%
<i>A/R turnover days</i>		37		36		39
<i>Inventory turnover days</i>		145		92		90

2026 Q1 Statement of cash flows

Unit: NT\$M	2026 Q1	2025 Q4	2025 Q1
Beginning balance	1,435	1,506	1,347
Cash flows from operating activities	45	373	292
Refundable deposits	109	(19)	(10)
Time deposits with original maturity period of more than three months	(300)	(350)	(100)
Investment in financial assets	(17)	(29)	(12)
Capital expenditures	(19)	(27)	(17)
Other	6	(20)	17
Ending balance	1,260	1,435	1,517

Q & A

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Thank You!