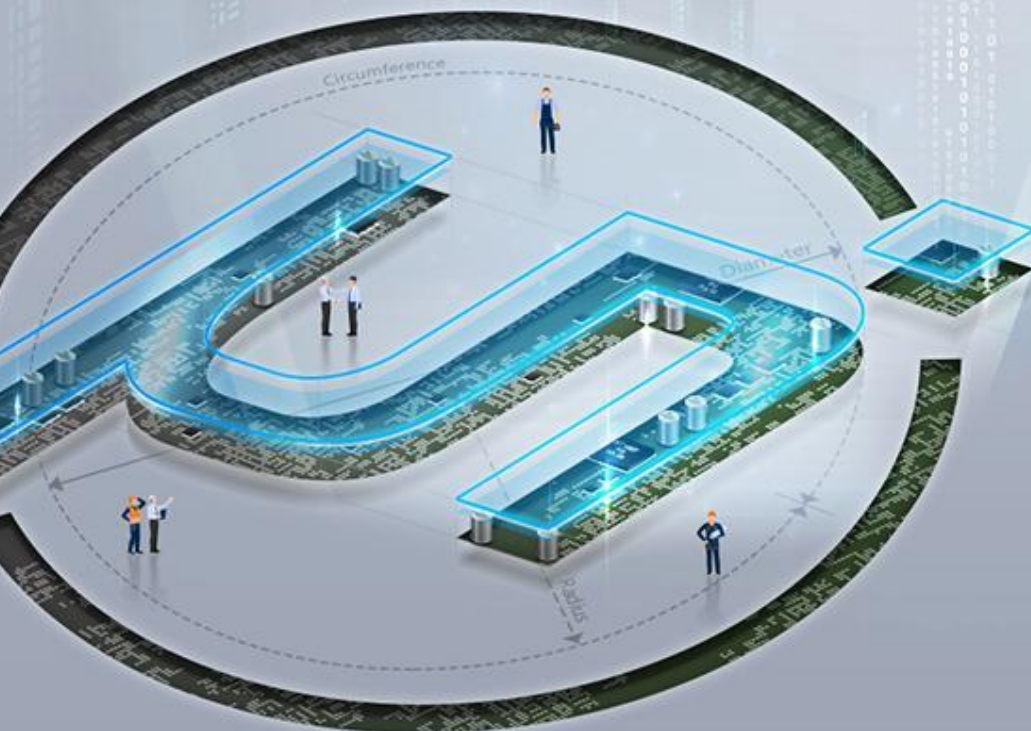


# uPI Semiconductor Corp.

## 2026 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. 2026 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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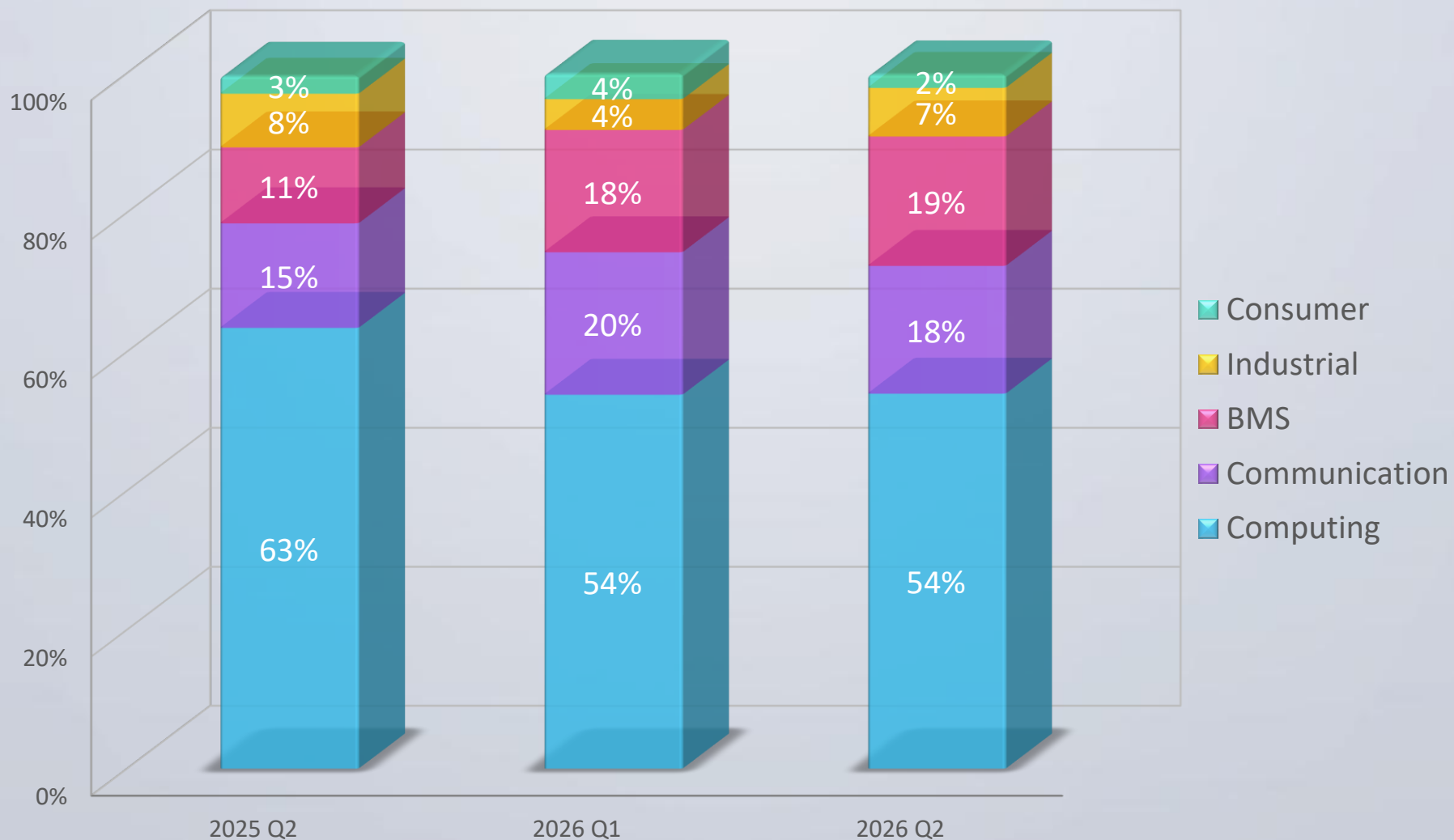
# 2026 Q2 Statement of comprehensive income

| Unit:NT\$M                   | 2026 Q2      | 2026 Q1      | 2025 Q2      | QoQ              | YoY              |
|------------------------------|--------------|--------------|--------------|------------------|------------------|
| Revenue                      | 1,122        | 979          | 1,227        | 15%              | -9%              |
| Gross Profit                 | 435          | 408          | 434          | 7%               | 0%               |
| <b>Gross Margin (%)</b>      | <b>38.8%</b> | <b>41.7%</b> | <b>35.3%</b> | <b>-2.8 ppts</b> | <b>3.5 ppts</b>  |
| Operating Expense            | (241)        | (227)        | (234)        | 6%               | 3%               |
| <b>Operating Expense (%)</b> | <b>21.5%</b> | <b>23.2%</b> | <b>19.1%</b> | <b>-1.7 ppts</b> | <b>2.4 ppts</b>  |
| Operating Income (Loss)      | 194          | 181          | 199          | 8%               | -2%              |
| <b>Operating Margin (%)</b>  | <b>17.3%</b> | <b>18.4%</b> | <b>16.2%</b> | <b>-1.1 ppts</b> | <b>1.1 ppts</b>  |
| Non-operating Items          | 73           | 88           | (147)        | -17%             | n/a              |
| Net Income Before Tax        | 267          | 268          | 52           | 0%               | 415%             |
| Net Income                   | 222          | 221          | 43           | 0%               | 524%             |
| <b>Net Profit Margin (%)</b> | <b>19.8%</b> | <b>22.6%</b> | <b>3.5%</b>  | <b>-2.8 ppts</b> | <b>16.3 ppts</b> |
| <b>EPS</b>                   | <b>2.10</b>  | <b>2.10</b>  | <b>0.41</b>  | <b>0%</b>        | <b>412%</b>      |

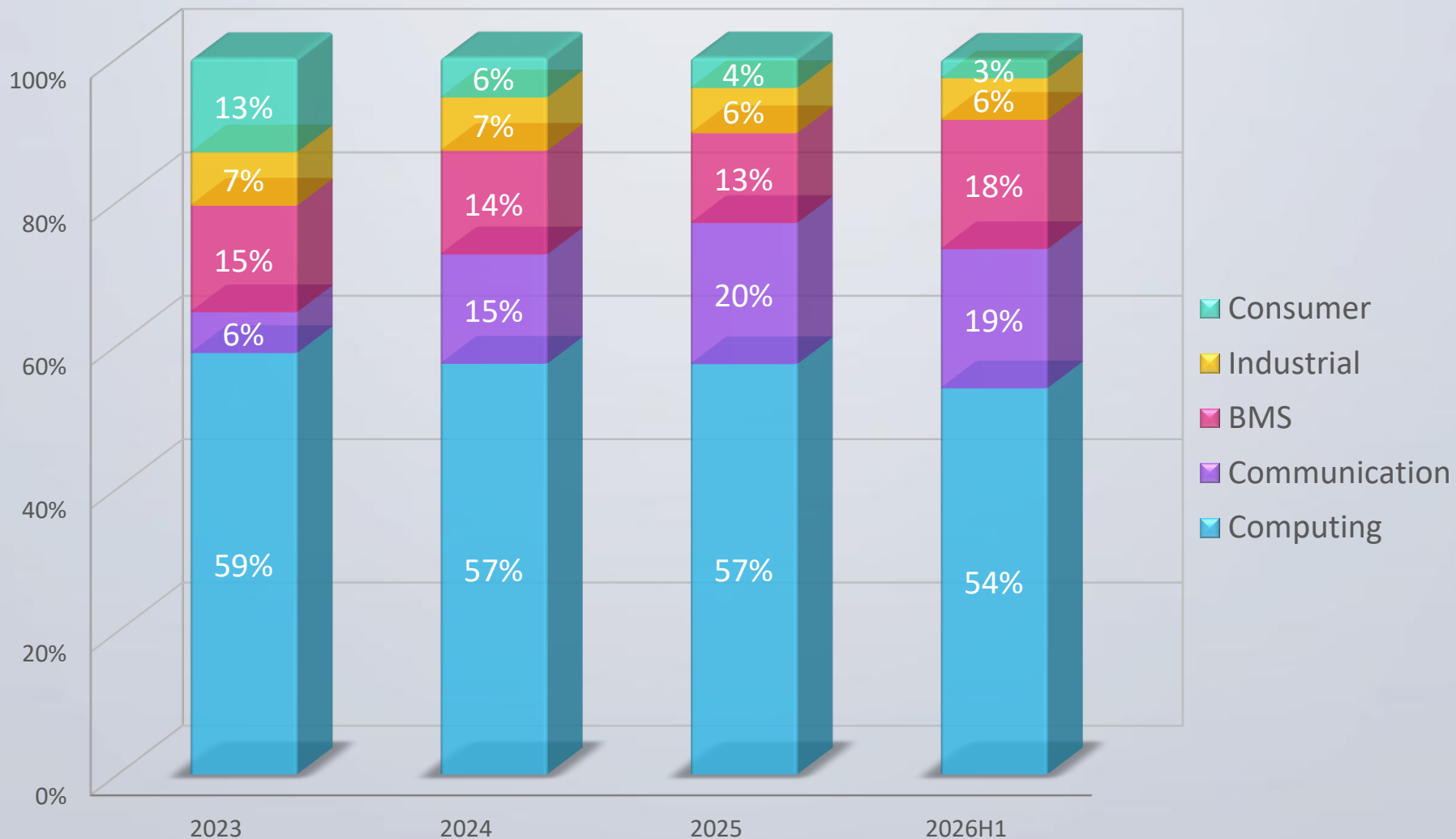
# 2026 H1 Statement of comprehensive income

| Unit:NT\$M                   | 2026 H1      | 2025 H1      | YoY              |
|------------------------------|--------------|--------------|------------------|
| Revenue                      | 2,101        | 2,206        | -5%              |
| Gross Profit                 | 843          | 768          | 10%              |
| <b>Gross Margin (%)</b>      | <b>40.1%</b> | <b>34.8%</b> | <b>5.3 ppts</b>  |
| Operating Expense            | (468)        | (454)        | 3%               |
| <b>Operating Expense (%)</b> | <b>22.3%</b> | <b>20.6%</b> | <b>1.7 ppts</b>  |
| Operating Income (Loss)      | 375          | 314          | 20%              |
| <b>Operating Margin (%)</b>  | <b>17.9%</b> | <b>14.2%</b> | <b>3.6 ppts</b>  |
| Non-operating Items          | 161          | (72)         | n/a              |
| Net Income Before Tax        | 536          | 241          | 122%             |
| Net Income                   | 443          | 199          | 123%             |
| <b>Net Profit Margin (%)</b> | <b>21.1%</b> | <b>9.0%</b>  | <b>12.1 ppts</b> |
| <b>EPS</b>                   | <b>4.20</b>  | <b>1.89</b>  | <b>122%</b>      |

# Percentage of quarterly revenue by application



# Percentage of revenue by application



# Balance sheets and key indices

Unit:NT\$M

|                                                                    | Jun 30, 2026  |             | Mar 31, 2026  |             | Jun 30, 2025  |             |
|--------------------------------------------------------------------|---------------|-------------|---------------|-------------|---------------|-------------|
|                                                                    | Amount        | %           | Amount        | %           | Amount        | %           |
| Cash & equivalents                                                 | 958           | 6%          | 1,260         | 7%          | 1,624         | 10%         |
| Financial assets at fair value through profit or Loss-cost-current | 1,402         | 8%          | -             | 0%          | 1             | 0%          |
| Financial assets at amortized cost-current                         | 11,050        | 64%         | 12,050        | 71%         | 11,100        | 68%         |
| Accounts receivable                                                | 475           | 3%          | 389           | 2%          | 481           | 3%          |
| Inventories                                                        | 1,104         | 6%          | 1,005         | 6%          | 661           | 4%          |
| Other current assets                                               | 199           | 1%          | 206           | 1%          | 119           | 1%          |
| Non-current assets                                                 | 2,136         | 12%         | 2,129         | 12%         | 2,349         | 14%         |
| <b>Total Assets</b>                                                | <b>17,325</b> | <b>100%</b> | <b>17,038</b> | <b>100%</b> | <b>16,335</b> | <b>100%</b> |
| Current liabilities                                                | 1,538         | 9%          | 1,017         | 6%          | 1,126         | 7%          |
| Non-current liabilities                                            | 1,680         | 10%         | 1,699         | 10%         | 1,666         | 10%         |
| <b>Total Liabilities</b>                                           | <b>3,217</b>  | <b>19%</b>  | <b>2,716</b>  | <b>16%</b>  | <b>2,792</b>  | <b>17%</b>  |
| <b>Stockholders' Equity</b>                                        | <b>14,108</b> | <b>81%</b>  | <b>14,322</b> | <b>84%</b>  | <b>13,542</b> | <b>83%</b>  |
| <b>Key Indices</b>                                                 |               |             |               |             |               |             |
| Current ratio                                                      |               | 988%        |               | 1466%       |               | 1242%       |
| Return on equity                                                   |               | 6.24%       |               | 6.22%       |               | 1.26%       |
| A/R turnover days                                                  |               | 35          |               | 37          |               | 33          |
| Inventory turnover days                                            |               | 140         |               | 145         |               | 75          |



# 2026 Q2 Statement of cash flows

| Unit: NT\$M                                                           | 2026 Q2      | 2026 Q1      | 2025 Q2      |
|-----------------------------------------------------------------------|--------------|--------------|--------------|
| <b>Beginning balance</b>                                              | <b>1,260</b> | <b>1,435</b> | <b>1,517</b> |
| Cash flows from operating activities                                  | 103          | 45           | 36           |
| Refundable deposits                                                   | 2            | 109          | 95           |
| Time deposits with original maturity period of more than three months | 1,000        | (300)        | (100)        |
| Investment in financial assets                                        | (1,396)      | (17)         | 116          |
| Capital expenditures                                                  | (12)         | (19)         | (19)         |
| Other                                                                 | 1            | 6            | (21)         |
| <b>Ending balance</b>                                                 | <b>958</b>   | <b>1,260</b> | <b>1,624</b> |

# Q & A

# uPI : Your Power IC



Thank You!