

ChipMOS

**Industry Leading Provider of Outsourced Semiconductor
Assembly, Test & Bumping Services**

4Q25 & Full Year Results Conference

February 2026

Safe Harbor Notice

- This presentation contains certain forward-looking statements. These forward-looking statements may be identified by words such as ‘believes,’ ‘expects,’ ‘anticipates,’ ‘projects,’ ‘intends,’ ‘should,’ ‘seeks,’ ‘estimates,’ ‘future’ or similar expressions or by discussion of, among other things, strategies, goals, plans or intentions. These statements may include financial projections and estimates and their underlying assumptions, statements regarding current macroeconomic conditions, including the impacts of high inflation, foreign exchange rates and risk of recession, on demand for our products, consumer confidence and financial markets generally; changes in trade regulations, policies, and agreements and the imposition of tariffs that affect our products or operations, including potential new tariffs that may be imposed and our ability to mitigate with respect to future operations, products and services, and statements regarding future performance. Actual results may differ materially in the future from those reflected in forward-looking statements contained in this document, based on a number of important factors and risks, which are more specifically identified in the Company’s most recent U.S. Securities and Exchange Commission (the “SEC”) filings. Further information regarding these risks, uncertainties and other factors are included in the Company’s most recent Annual Report on Form 20-F filed with the SEC and in its other filings with the SEC.

Agenda

- Welcome
- 4Q25/FY2025 Operating Results S.J. Cheng
- 4Q25/FY2025 Financial Results Silvia Su
- Business Outlook S.J. Cheng
- Q&A



4Q25/FY2025 Operating Results

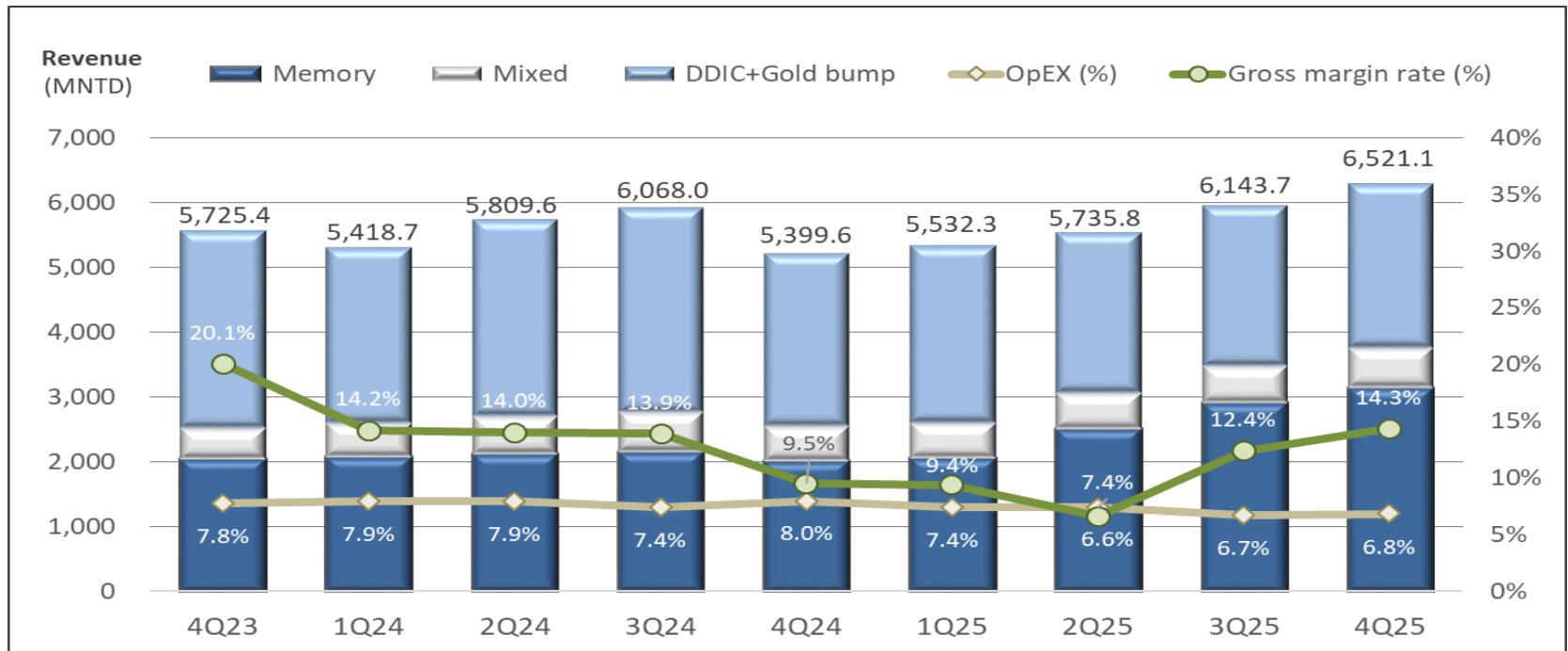
Revenue & Gross Margin

□ 4Q25

- Revenue: NT\$6,521.1M (QoQ: +6.1%, YoY: +20.8%)
- Gross Margin: 14.3% (QoQ: +1.9ppts, YoY: +4.8ppts)

□ FY2025

- Revenue: NT\$23,932.9M (YoY: +5.5%)
- Gross Margin: 10.8% (YoY: -2.2ppts)



Utilization Rate

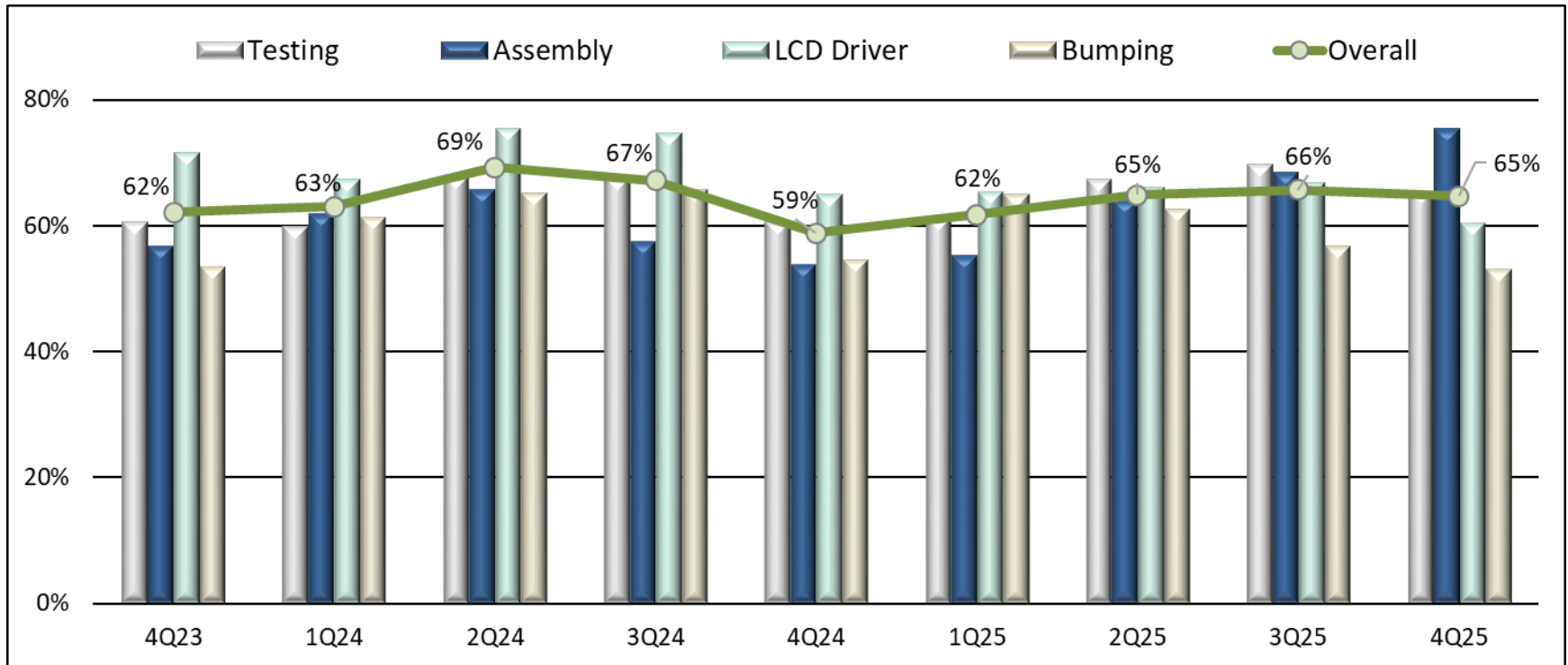
4Q25: 65%
3Q25: 70%
4Q24: 61%

4Q25: 75%
3Q25: 68%
4Q24: 54%

4Q25: 60%
3Q25: 67%
4Q24: 65%

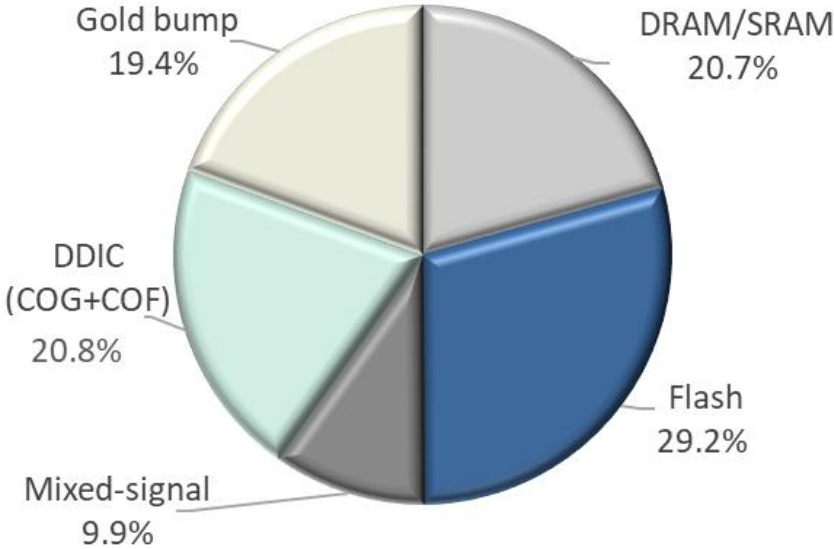
4Q25: 53%
3Q25: 57%
4Q24: 54%

4Q25: 65%
3Q25: 66%
4Q24: 59%

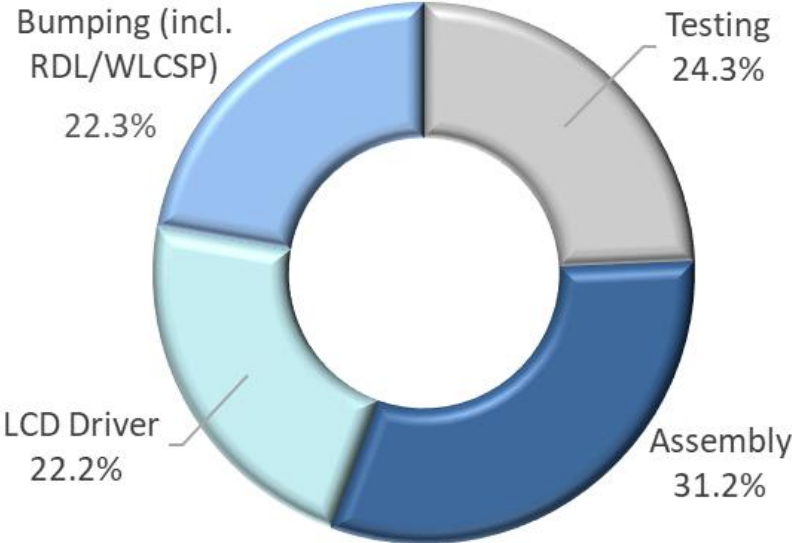


4Q25 Revenue Breakdown

Product

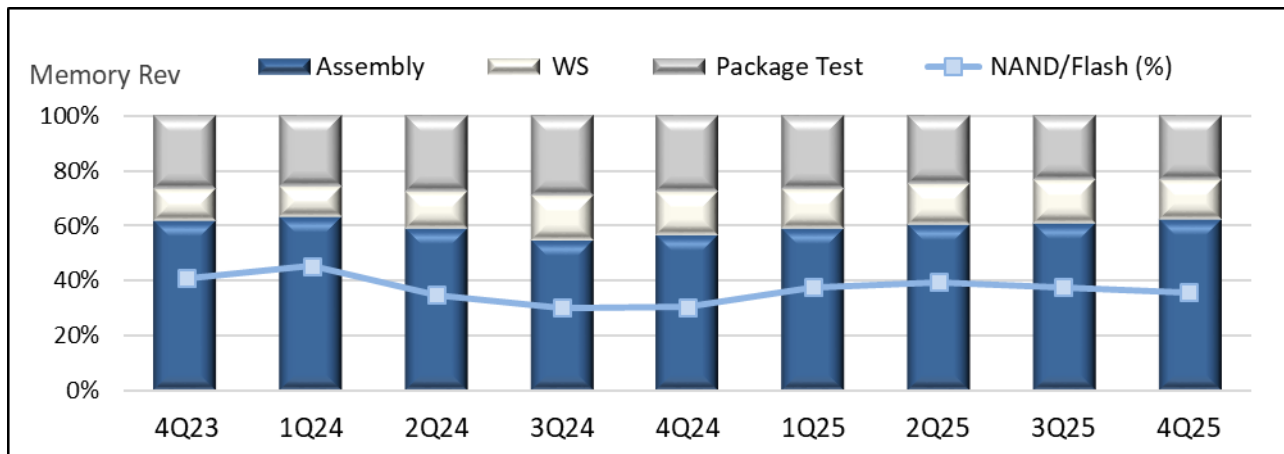
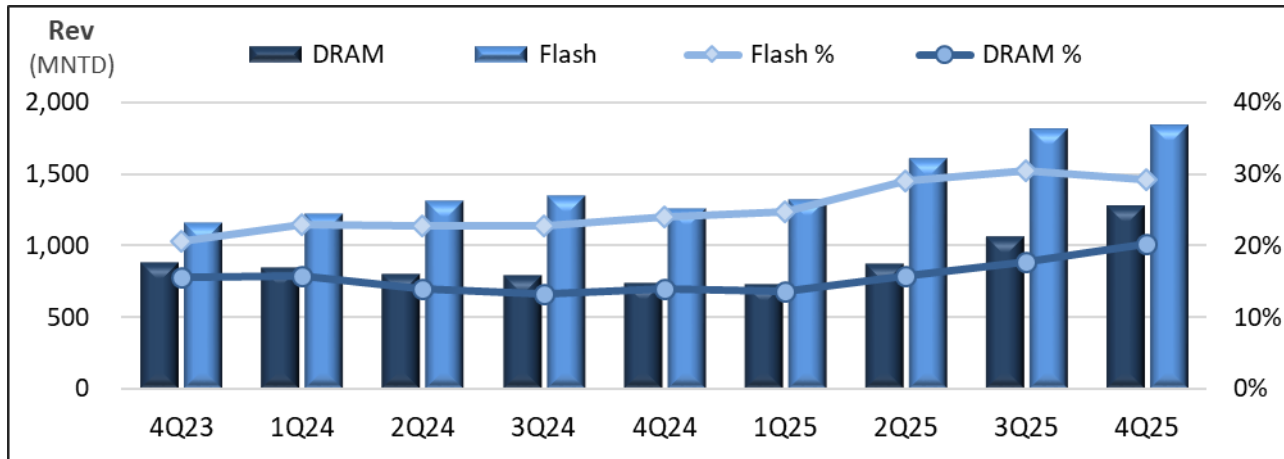


Manufacturing Site



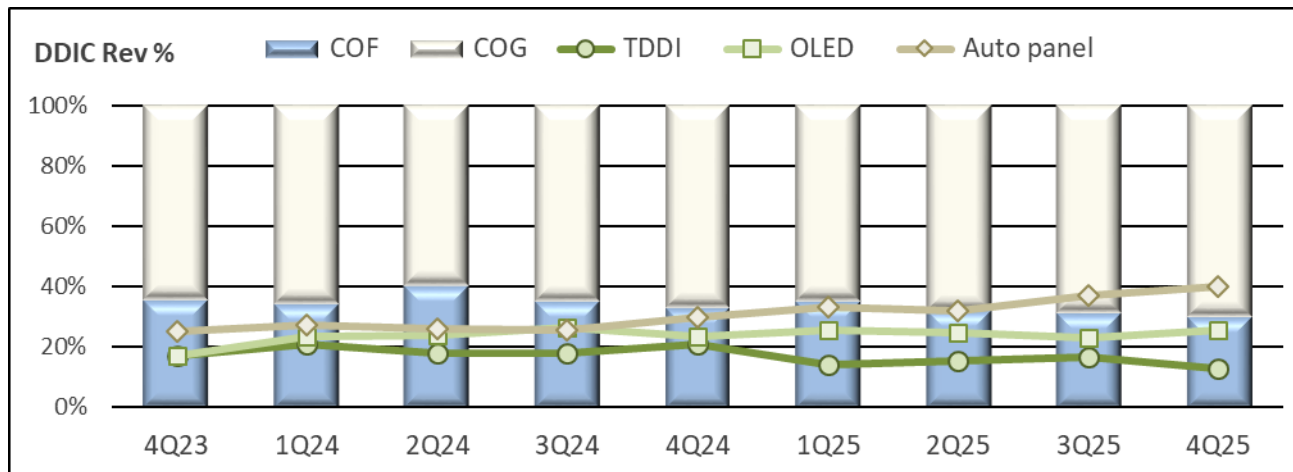
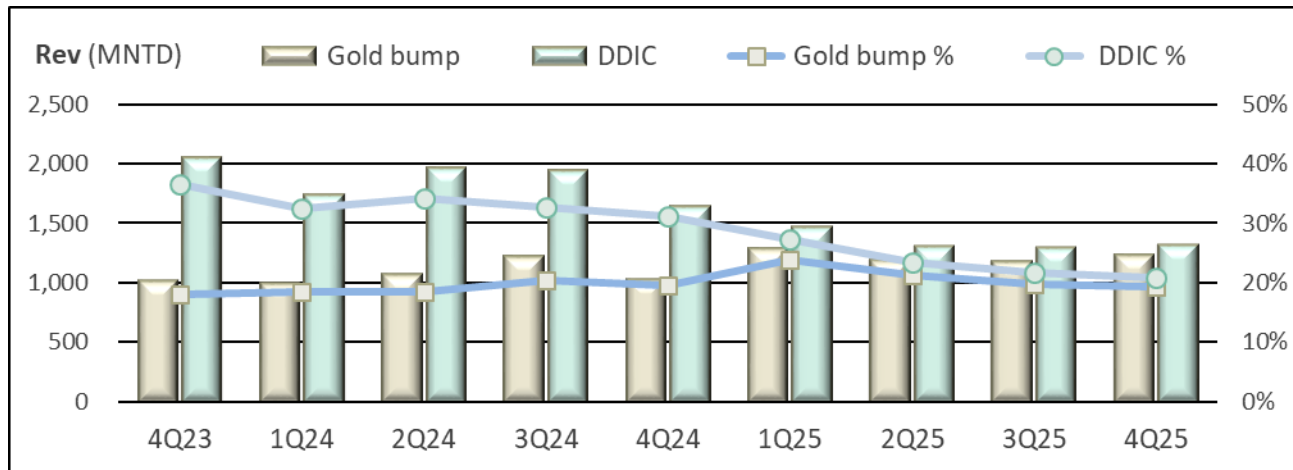
Revenue Breakdown - Memory

□ 4Q25: 49.9% (QoQ: +7.9%, YoY: +55.3%)



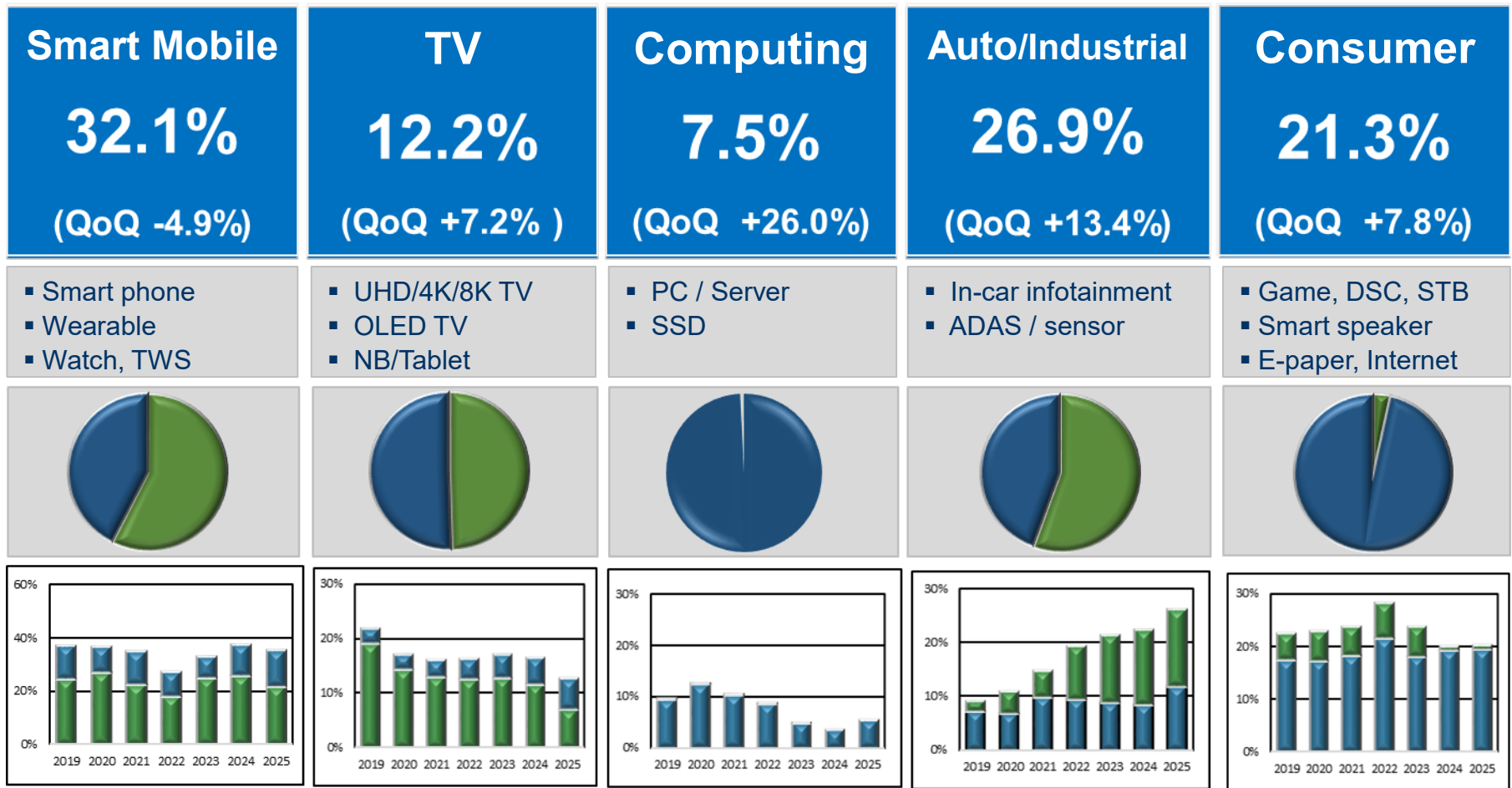
Revenue Breakdown - DDIC + Gold Bump

□ 4Q25: 40.2% (QoQ: +2.6%, YoY: -4.9%)



Revenue Breakdown - End Market

Content Performance of 4Q25



Note: Move "Watch" & "TWS" to "Smart Mobile" from "Consumer" since 1Q24

 DDIC & Gold bump
  Memory & Mixed-signal 10



4Q25/FY2025 Financial Results

Consolidated Operating Results Summary

(NT\$ Millions)	4Q25	3Q25	4Q24
Revenue	6,521.1	6,143.7	5,399.6
Profit Attributable to the Company	499.7	352.2	232.2
EPS Attributable to the Company - Basic (NT\$)	0.72	0.50	0.32
Earnings per ADS equivalent - Basic (US\$) ⁽¹⁾	0.46	0.32	0.20
Depreciation & Amortization	1,244.3	1,266.5	1,271.1
CapEx	1,710.8	796.7	1,871.5
Return on Equity (%) ⁽²⁾	8.4%	6.0%	3.7%

Notes:

(1) The exchange rate was NT\$31.37 against to US\$1.00

(2) Annualized return on equity to the Company for the quarter

Consolidated Statements of Comprehensive Income

Selected Items from Consolidated Statements of Comprehensive Income

(NT\$ Millions)	4Q25	3Q25	QoQ	4Q24	YoY
Revenue	6,521.1	6,143.7	6.1%	5,399.6	20.8%
Gross Profit	935.5	759.7	23.1%	514.8	81.7%
Gross Margin	14.3%	12.4%	1.9ppts	9.5%	4.8ppts
Operating Expenses	(442.7)	(410.2)	7.9%	(431.6)	2.6%
Operating Profit	635.6	369.9	71.8%	116.7	444.6%
Operating Profit Margin	9.7%	6.0%	3.7ppts	2.2%	7.5ppts
Non-operating Income (Expenses) ⁽¹⁾	(23.8)	68.5	-134.7%	154.6	-115.4%
Profit Attributable to the Company	499.7	352.2	41.9%	232.2	115.2%
EPS Attributable to the Company - Basic (NT\$)	0.72	0.50	44.0%	0.32	125.0%
Weighted Average Shares Outstanding (in thousands) - Basic	697,740	706,736	-1.3%	727,240	-4.1%
EPS Attributable to the Company - Diluted (NT\$)	0.71	0.50	42.0%	0.32	121.9%
Weighted Average Shares Outstanding (in thousands) - Diluted	699,120	706,736	-1.1%	728,200	-4.0%

Note (1) :

QoQ: Difference mainly due to the increase of share of loss of associates accounted for using equity method of NT\$99M.

YoY: Difference mainly due to the increase of share of loss of associates accounted for using equity method of NT\$110M, the decrease of foreign exchange gains of NT\$53M and the increase of interest expense of NT\$11M.

Consolidated Statements of Comprehensive Income

Selected Items from Consolidated Statements of Comprehensive Income

(NT\$ Millions)

	FY25	FY24	YoY
Revenue	23,932.9	22,695.9	5.5%
Gross Profit	2,592.4	2,944.1	-11.9%
Gross Margin	10.8%	13.0%	-2.2ppts
Operating Expenses	(1,688.5)	(1,770.1)	-4.6%
Operating Profit	1,142.7	1,273.9	-10.3%
Operating Profit Margin	4.8%	5.6%	-0.8ppts
Non-operating (Expenses) Income ⁽¹⁾	(555.4)	373.1	-248.9%
Profit Attributable to the Company	495.1	1,420.0	-65.1%
EPS Attributable to the Company - Basic (NT\$)	0.70	1.95	-64.1%
Earnings per ADS equivalent - Basic (US\$)	0.44	1.24	-64.5%
Weighted Average Shares Outstanding (in thousands) - Basic	710,445	727,240	-2.3%
EPS Attributable to the Company - Diluted (NT\$)	0.69	1.93	-64.2%
Earnings per ADS equivalent - Diluted (US\$)	0.44	1.23	-64.2%
Weighted Average Shares Outstanding (in thousands) - Diluted	712,647	734,012	-2.9%

Note (1):

Difference mainly due to the adverse impact on the foreign exchange of NT\$703M from the foreign exchange gains of NT\$243M in 2024 to the foreign exchange losses of NT\$460M in 2025, the adverse impact on share of associates accounted for using equity method of NT\$146M from the share of profit of associates accounted for using equity method of NT\$3M in 2024 to the share of loss of associates accounted for using equity method NT\$143M in 2025 and the gain on disposal of non-current assets held for sale of NT\$72M in 2024.

Consolidated Statements of Financial Position & Key Indices

Selected Items from Consolidated Statements of Financial Position

(NT\$ Millions)	4Q25		3Q25		4Q24	
	Amount	%	Amount	%	Amount	%
Current Assets	25,147.3	55.4%	23,067.2	53.7%	23,643.5	52.1%
Non-current Assets	20,205.1	44.6%	19,878.4	46.3%	21,736.3	47.9%
Total Assets	45,352.4	100.0%	42,945.6	100.0%	45,379.8	100.0%
Current Liabilities	10,467.1	23.1%	9,324.2	21.7%	8,673.4	19.1%
Non-current Liabilities	10,876.9	24.0%	10,250.2	23.9%	11,632.2	25.6%
Total Liabilities	21,344.0	47.1%	19,574.4	45.6%	20,305.6	44.7%
Total Equity	24,008.4	52.9%	23,371.2	54.4%	25,074.2	55.3%
Total Liabilities and Equity	45,352.4	100.0%	42,945.6	100.0%	45,379.8	100.0%
Key Indices						
A/R Turnover Days	85		88		88	
Inventory Turnover Days	54		55		51	

Consolidated Statements of Cash Flows

(NT\$ Millions)	FY25	FY24
Cash and Cash Equivalents at Beginning of Period	15,219.0	12,354.0
Net Cash Generated from (used in) Operating Activities	3,996.4	5,940.6
Net Cash Generated from (used in) Investing Activities	(3,739.4)	(615.1)
Net Cash Generated from (used in) Financing Activities	(607.2)	(2,475.4)
Effect of Exchange Rate Change on Cash	(9.9)	14.9
Cash and Cash Equivalents at End of Period	14,858.9	15,219.0
Free Cash Flow ⁽¹⁾⁽²⁾	1,554.8	(938.3)

Notes :

- (1) Free cash flow was calculated by adding depreciation, amortization, interest income together with operating profit and then subtracting CapEx, interest expense, income tax expense and dividend from the sum.
- (2) Difference mainly due to a reduction in CapEx of NT\$1,785M, a cash dividend paid of NT\$436M and the increase of depreciation expenses of NT\$245M.

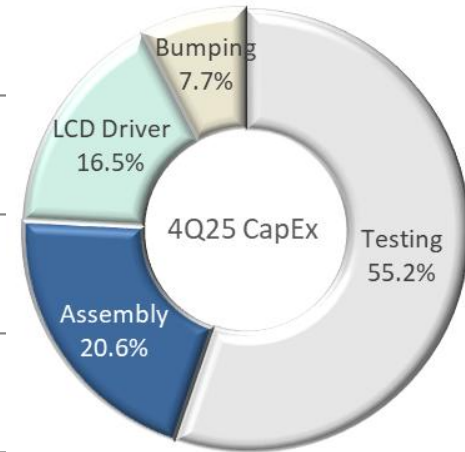
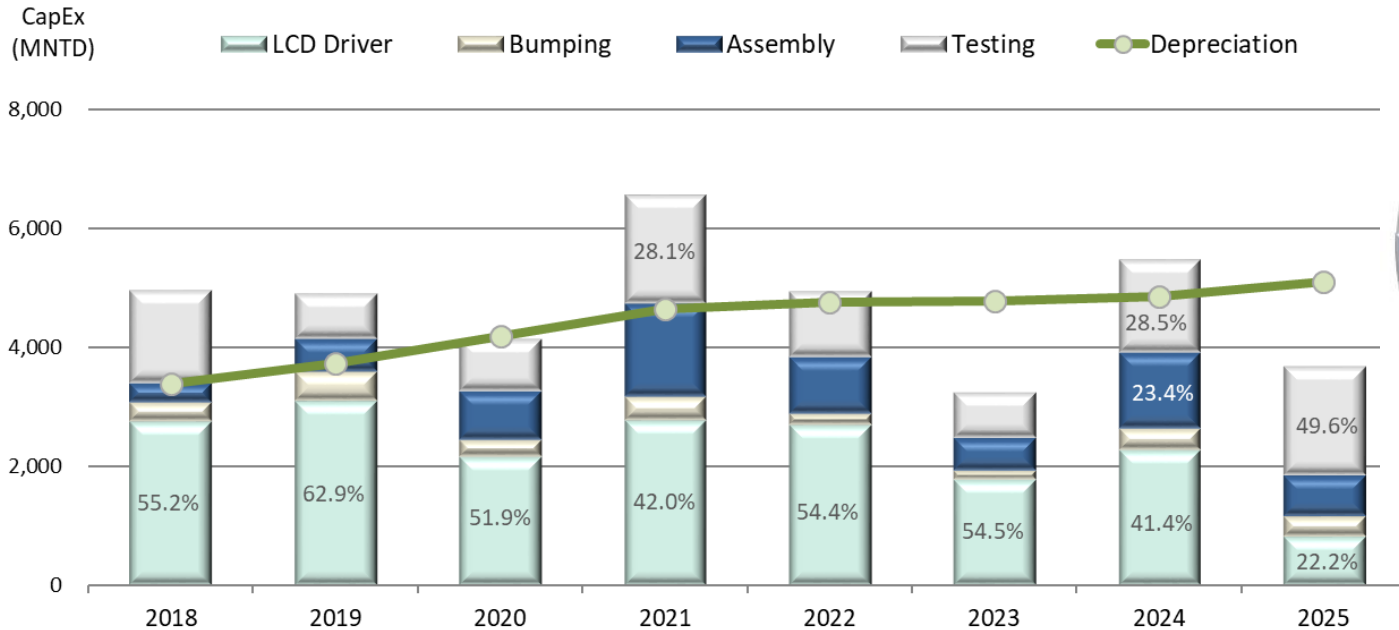
Capital Expenditures & Depreciation

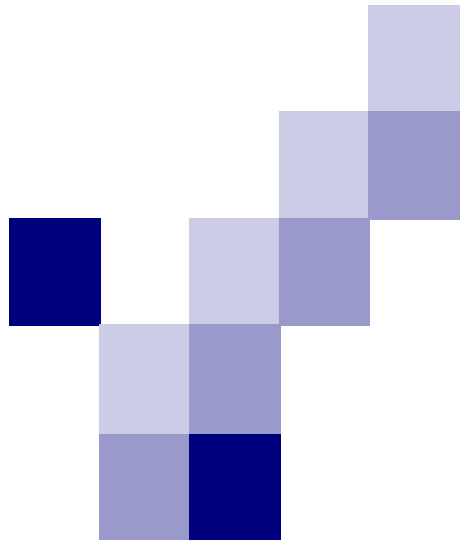
□ 4Q25

- CapEx: NT\$1,710.8M
- Depreciation: NT\$1,244.3M

□ FY2025

- CapEx: NT\$3,666.1M
- Depreciation: NT\$5,100.7M





Business Outlook

Market & Business Outlook

- ❑ Surging demand for memory solutions from Datacenter and AI-related applications continues to drive sustained long-term growth
- ❑ Expect normal seasonal patterns in 2026, with Q1 impacted by fewer working days, and 2H26 stronger than 1H26
- ❑ Maintain highly disciplined approach to capital spending
 - Memory: Momentum expected to be better than DDIC led by customers' re-stocking and solid demand
 - ✓ DRAM demand continues to rebound
 - ✓ Flash momentum slightly slow down
 - ✓ Planned OSAT price increase
 - DDIC: Ongoing consumer end-demand softness industry-wide
 - ✓ Auto panel and wearable product momentum is stable compared with other DDIC products but still in recovery phase
 - Mixed-signal: Product diversification drives growth momentum

Q&A

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