

Elite Semiconductor Microelectronics Technology Inc.

Operating Updates

2026/03

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Safe Harbor

The information herein and the presentation made during the conference contain forward-looking statements.

Neither ESMT nor any other person assumes responsibility for the accuracy and completeness of the forward-looking statements or undertakes duty to update the statements.

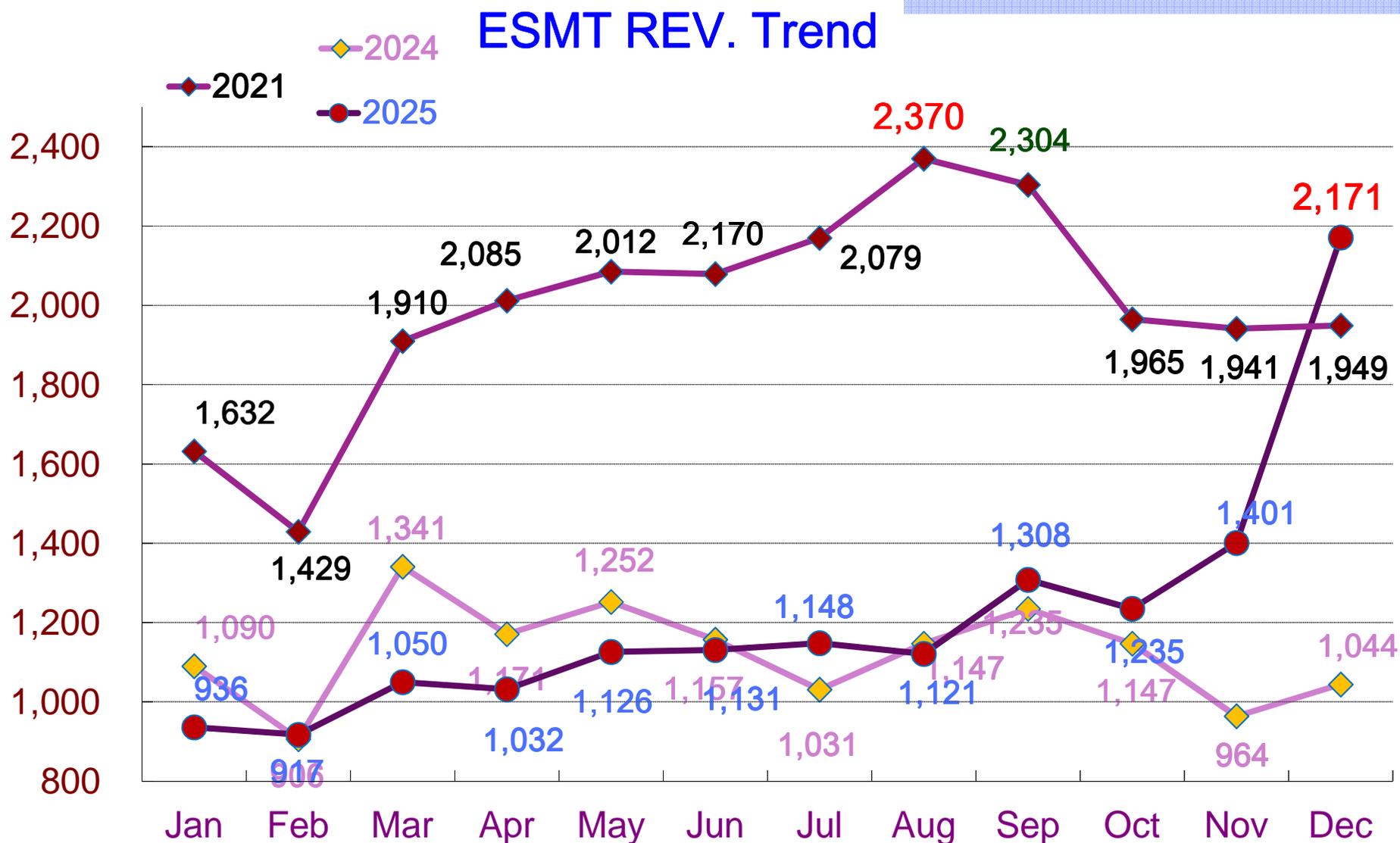
Company Profile

- Established in Jun, 1998
- Public Listed in TWSE : March 2002
- Merger: Advanic (2005/12), EON (2016/06)
- Location : Hsinchu Science Park, Taiwan
- Major Products :
 - Memory IC (DRAM/Flash/MCP/eMCP/eMMC)
 - Analog/Mixed Mode IC (Audio/Power/Motor Driver)
 - Wireless Solution for IoT
 - Sensor IC (Thermo/Photo)
- IC Design/Development, Manufacturing, Sales and related service

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Consolidated Revenue

2025 Rev:
NT\$ 14.575M (YoY 8.08%)



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Consolidated Income Statement

2025Q1~2025Q4

Unit : K \$NTD

Item	2025Q1	2025Q2	2025Q3	2025Q4	Q1'25~Q4'25 Total
Net Sales	2,902,935	3,288,429	3,577,106	4,806,802	14,575,272
Gross Margin(%)	11.82%	3.85%	12.92%	32.33%	17.05%
Operation Income	(155,886)	(390,709)	(82,382)	973,544	344,567
Rate(%)	(5.37%)	(11.88%)	(2.30%)	20.25%	2.36%
Non-operating income and expenses	78,412	(363,499)	104,290	106,279	(74,518)
Income before tax	(77,474)	(754,208)	21,908	1,079,823	270,049
Rate(%)	(2.67%)	(22.94%)	0.61%	22.46%	1.85%
Income after tax	(76,176)	(726,929)	13,541	1,033,914	244,350
EPS	(0.27)	(2.59)	0.05	3.68	0.87

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Consolidated Income Statement

2025Q4

Unit : K \$NTD

Item	2025Q4	2025Q3	QoQ	2024Q4	YoY
Net Sales	4,806,802	3,577,106	34.38%	3,154,849	52.36%
Gross Margin(%)	32.33%	12.92%		10.36%	
Operation Income	973,544	(82,382)	1,281.74%	(165,169)	689.42%
Rate(%)	20.25%	(2.30%)		(5.24%)	
Non-operating income and expenses	106,279	104,290	1.91%	277,398	(61.69%)
Income before tax	1,079,823	21,908	4,828.90%	112,229	862.16%
Rate(%)	22.46%	0.61%		3.56%	
Income after tax	1,033,914	13,541	7,535.43%	208,976	394.75%
EPS	3.68	0.05		0.39	

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2025Q4 Income Statement

OP Income (QoQ)

Q → P+ >> Rev.↑ , G.M.↑ ,OP Income ↑

Non-OP Income(QoQ) Unit:K \$NTD

	<u>Three-month periods ended Sep 30,</u> <u>2025</u>		<u>Three-month periods ended Dec 31,</u> <u>2025</u>
Gains on disposals of property, plant and equipment	\$ -	Gains on disposals of property, plant and equipment	\$ -
Foreign exchange gains or loss	93,688	Foreign exchange gains or loss	96,183
Losses on financial assets at fair value through profit or loss	481	Losses on financial assets at fair value through profit or loss	3,825
Gain on reversal of onerous contracts	-	Gain on reversal of onerous contracts	-
Miscellaneous disbursements	(245)	Miscellaneous disbursements	(245)
	<u>\$ 93,924</u>		<u>\$ 100,253</u>

Operating Updates

Consolidated Balance Sheet

2025Q4

Unit : K \$NTD

Assets	2025/12/31	2025/9/30	2025/6/30	2024/12/31
Cash and cash equivalents	\$4,526,863	\$4,611,635	\$4,436,602	\$4,485,019
Accounts receivable, net	2,211,845	1,608,187	1,453,967	1,432,658
Inventories	7,081,820	7,510,151	7,772,952	7,936,970
Total current assets	14,293,602	14,346,224	14,449,061	14,882,136
Total non-current assets	2,503,350	2,615,721	2,586,787	2,789,529
Total assets	16,796,952	16,961,945	17,035,848	17,671,665

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Consolidated Balance Sheet

2025Q4

Unit : K \$NTD

Liab.& Equity.	2025/12/31	2025/9/30	2025/6/30	2024/12/31
Short-term borrowings	\$1,270,000	\$2,100,000	\$2,000,000	\$1,600,000
Accounts payable	2,342,220	2,524,352	2,233,380	2,385,536
Other payables	600,806	741,159	1,050,668	772,953
Long-term liabilities, current portion	1,267,795	271,413	258,088	231,200
Total current liabilities	5,541,652	5,699,812	5,706,089	5,041,643
Bonds payable	-	977,832	972,713	962,721
Long-term borrowings	764,883	836,087	907,292	1,049,700
Total non-current liabilities	1,091,764	2,119,178	2,175,652	2,342,545
Total liabilities	6,633,416	7,818,990	7,881,741	7,384,188
Total equity	10,163,536	9,142,955	9,154,107	10,287,477
Total liabilities and equity	16,796,952	16,961,945	17,035,848	17,671,665

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Review & Outlook

1. Supply Gap in Conventional Memory Capacity.

- >> Strong AI Demand: Sustained robust demand for AI is causing HBM (High Bandwidth Memory) to continuously crowd out legacy DRAM production capacity.
- >> Capacity Constraints: Limited production of legacy memory has caused shortages to spread from DDR5/DDR4 to DDR3, DDR2, and Flash memory.

2. Growth in Conventional DRAM Demand

- >> Device Upgrades: PC, Notebook, and Smartphone segments are increasing memory capacity to support AI solutions.
- >> Peripheral Growth: Growth in peripheral demand for AI applications (e.g., networking) is driving the need for non-HBM memory.
- >> Market Expansion: AI applications are expected to gradually expand into non-cloud markets, such as Edge computing.
- >> Consumer Electronics: Consumer products continue to maintain steady demand.

Review & Outlook

3. Significant Price Recovery in Q4; 2026 Trend to Continue.

- >> Profitability: Operations turned profitable in Q4; the full year of 2025 is expected to see a return to profitability.
- >> 2026 Outlook: The outlook for 2026 remains highly optimistic; however, securing production capacity will require efforts in wafer supply and backend processing..

Thank you