

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

2Q25 Results Conference

August 2025

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, due to various factors. 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 U.S. Securities and Exchange Commission (the “SEC”) and in the Company’s other filings with the SEC.

Agenda

□ Welcome

□ 2Q25 Operating Results

S.J. Cheng

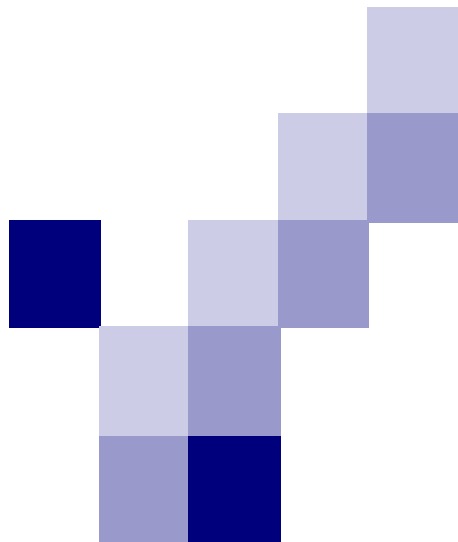
□ 2Q25 Financial Results

Silvia Su

□ Business Outlook

S.J. Cheng

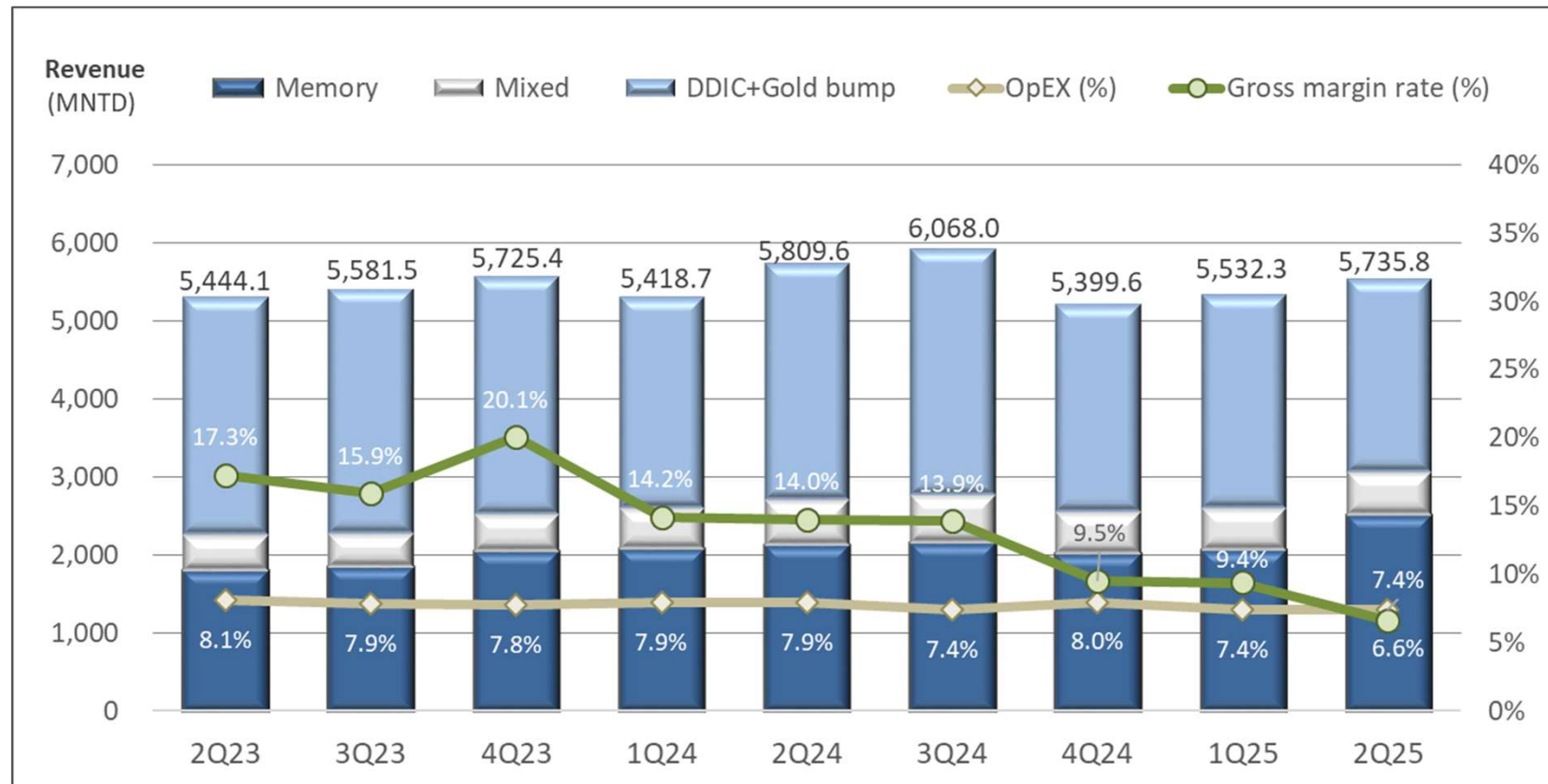
□ Q&A



2Q25 Operating Results

Revenue & Gross Margin

- Revenue: NT\$5,735.8M (QoQ: +3.7%, YoY: -1.3%)
- Gross Margin: 6.6% (QoQ: -2.8ppts, YoY: -7.4ppts)



Utilization Rate

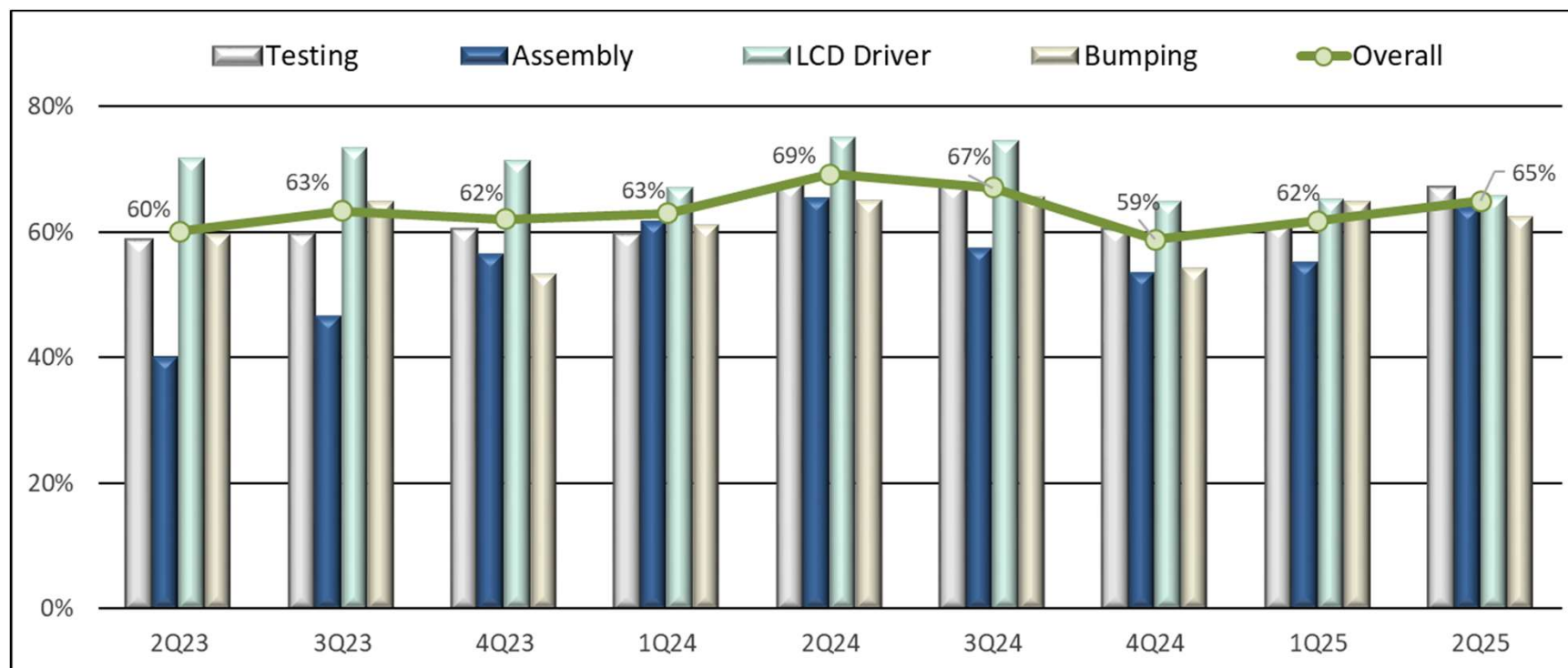
2Q25: 67%
1Q25: 61%
2Q24: 67%

2Q25: 64%
1Q25: 55%
2Q24: 65%

2Q25: 66%
1Q25: 65%
2Q24: 75%

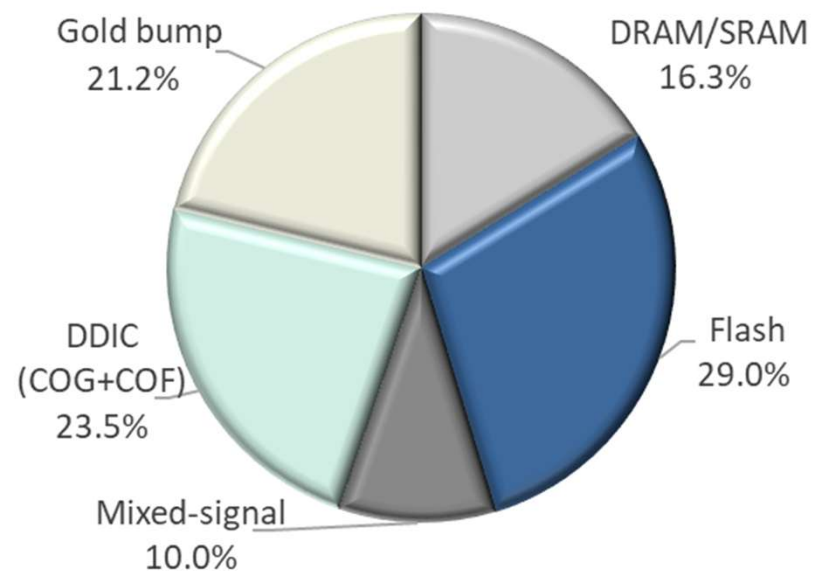
2Q25: 63%
1Q25: 65%
2Q24: 65%

2Q25: 65%
1Q25: 62%
2Q24: 69%

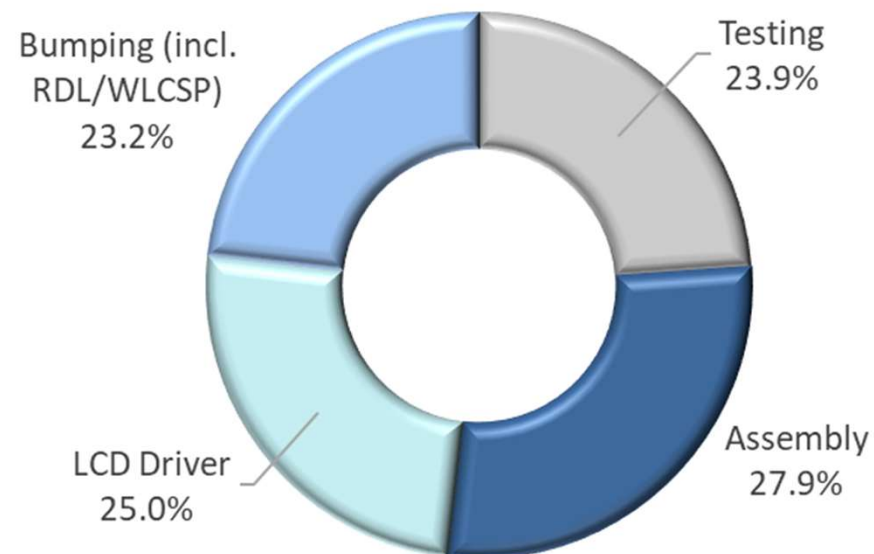


2Q25 Revenue Breakdown

Product

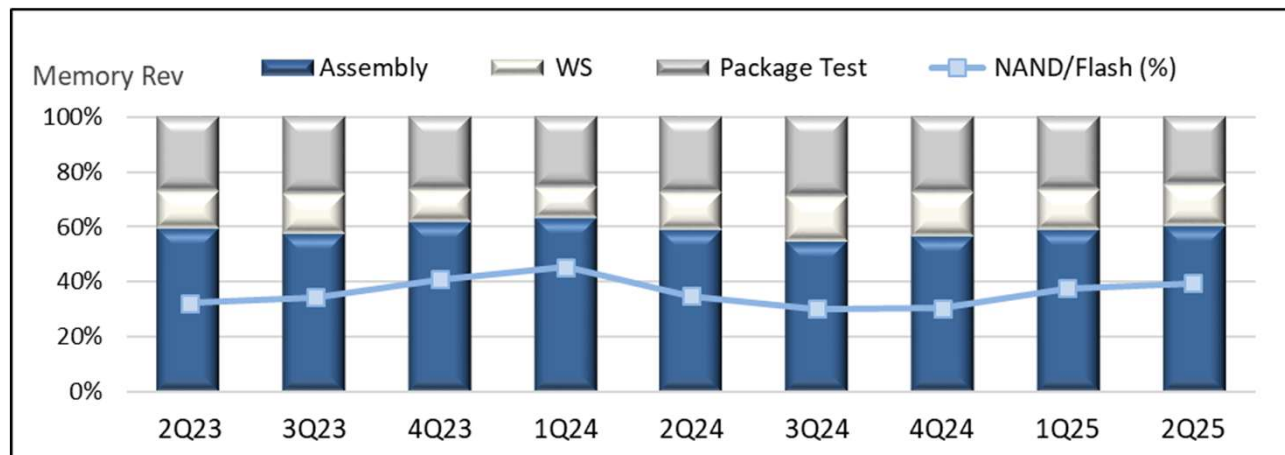
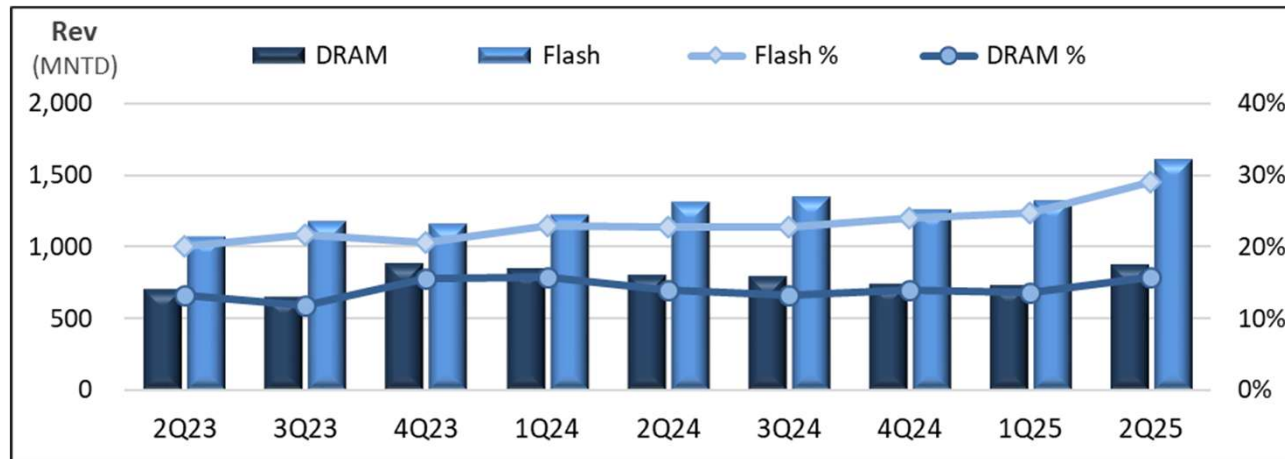


Manufacturing Site



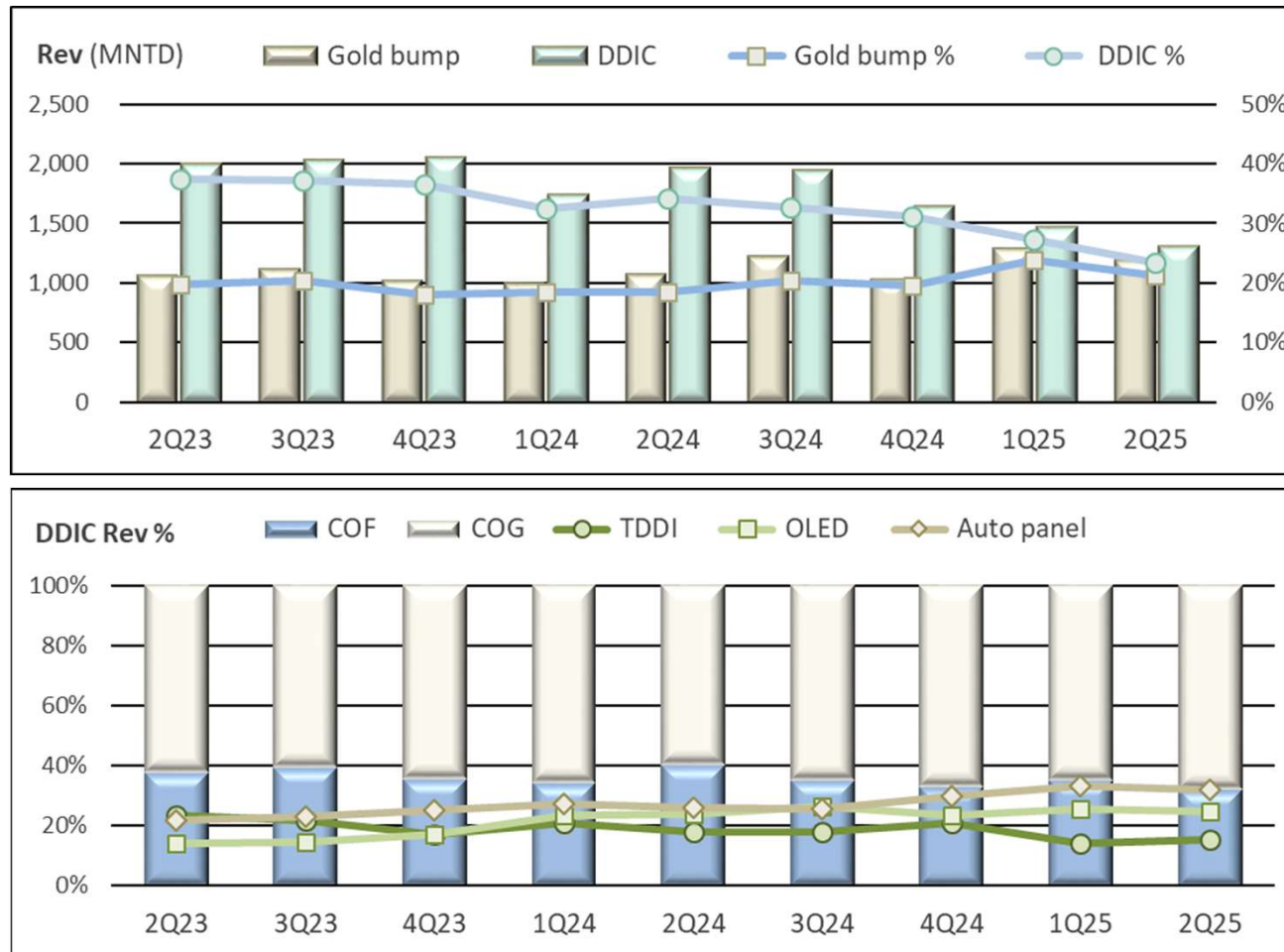
Revenue Breakdown – Memory

□ 2Q25: 45.3% (QoQ: +21.2%, YoY: +17.6%)

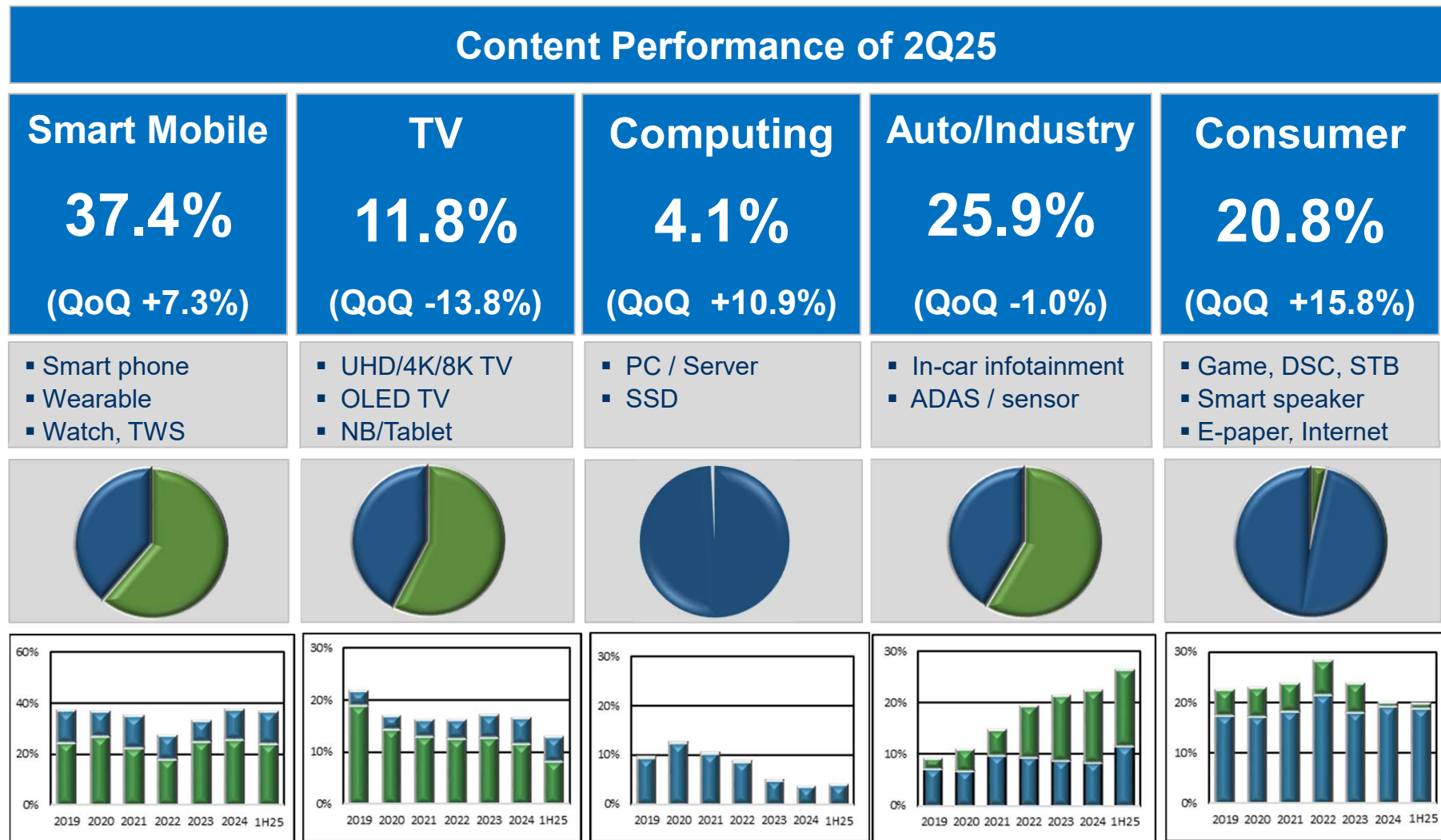


Revenue Breakdown — DDIC + Gold Bump

□ 2Q25: 44.7% (QoQ: -9.4%, YoY: -17.9%)



Revenue Breakdown — End Market



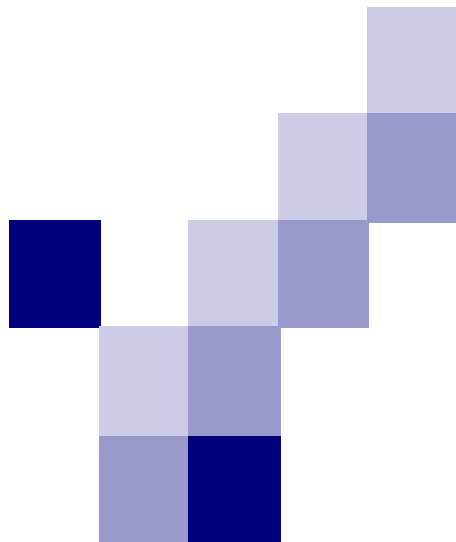
Note: Move “Watch” & “TWS” to “ Smart Mobile” from “Consumer” since 1Q24



DDIC & Gold bump



Memory & Mixed-signal 10



2Q25 Financial Results

Consolidated Operating Results Summary

(NT\$ Millions)	2Q25	1Q25	2Q24
Revenue	5,735.8	5,532.3	5,809.6
(Loss) Profit Attributable to the Company	(533.1)	176.3	450.6
EPS Attributable to the Company - Basic (NT\$)	(0.75)	0.24	0.62
(Losses) Earnings per ADS equivalent - Basic (US\$) ⁽¹⁾	(0.51)	0.17	0.42
Depreciation & Amortization	1,281.2	1,308.7	1,184.4
CapEx	588.7	569.8	858.2
EBITDA ⁽²⁾	1,302.4	1,424.7	1,558.3
Return on Equity (%) ⁽³⁾	-8.8%	2.8%	7.2%

Notes:

(1) The exchange rate was NT\$29.18 against to US\$1.00

(2) EBITDA = Operating Profit + Depreciation & Amortization

(3) 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)	2Q25	1Q25	QoQ	2Q24	YoY
Revenue	5,735.8	5,532.3	3.7%	5,809.6	-1.3%
Gross Profit	378.8	518.4	-26.9%	815.3	-53.5%
Gross Margin	6.6%	9.4%	-2.8ppts	14.0%	-7.4ppts
Operating Expenses	(424.3)	(411.3)	3.2%	(460.1)	-7.8%
Operating Profit	21.2	116.0	-81.7%	373.9	-94.3%
Operating Profit Margin	0.4%	2.1%	-1.7ppts	6.4%	-6.0ppts
Non-operating (Expenses) Income ⁽¹⁾	(682.2)	82.1	-930.9%	127.6	-634.6%
(Loss) Profit Attributable to the Company	(533.1)	176.3	-402.4%	450.6	-218.3%
EPS Attributable to the Company - Basic (NT\$)	(0.75)	0.24	-412.5%	0.62	-221.0%
Weighted Average Shares Outstanding (in thousands) - Basic	714,522	723,102	-1.2%	727,240	-1.7%
EPS Attributable to the Company - Diluted (NT\$)	(0.75)	0.24	-412.5%	0.62	-221.0%
Weighted Average Shares Outstanding (in thousands) - Diluted	714,522	727,192	-1.7%	728,620	-1.9%

Note (1) :

QoQ: Difference mainly due to the negative impact on the foreign exchange of NT\$752M from the foreign exchange gains of NT\$62M in 1Q25 to the foreign exchange losses of NT\$690M in 2Q25.

YoY: Difference mainly due to the negative impact on the foreign exchange of NT\$715M from the foreign exchange gains of NT\$25M in 2Q24 to the foreign exchange losses of NT\$690M in 2Q25 and the gain on disposal of non-current assets held for sale of NT\$72M in 2Q24.

Consolidated Statements of Financial Position & Key Indices

Selected Items from Consolidated Statements of Financial Position

(NT\$ Millions)	2Q25		1Q25		2Q24	
	Amount	%	Amount	%	Amount	%
Current Assets	23,149.8	53.2%	22,229.4	51.4%	25,110.3	55.3%
Non-current Assets	20,371.3	46.8%	20,984.2	48.6%	20,324.9	44.7%
Total Assets	43,521.1	100.0%	43,213.6	100.0%	45,435.2	100.0%
Current Liabilities	10,131.1	23.3%	7,118.8	16.5%	8,538.8	18.8%
Non-current Liabilities	10,134.0	23.3%	11,151.3	25.8%	12,380.2	27.2%
Total Liabilities	20,265.1	46.6%	18,270.1	42.3%	20,919.0	46.0%
Total Equity	23,256.0	53.4%	24,943.5	57.7%	24,516.2	54.0%
Total Liabilities and Equity	43,521.1	100.0%	43,213.6	100.0%	45,435.2	100.0%
Key Indices						
A/R Turnover Days	87		85		85	
Inventory Turnover Days	50		49		49	

Consolidated Statements of Cash Flows

(NT\$ Millions)	1H25	1H24
Cash and Cash Equivalents at Beginning of Period	15,219.0	12,354.0
Net Cash Generated from (used in) Operating Activities	936.0	2,324.1
Net Cash Generated from (used in) Investing Activities	(2,165.1)	973.1
Net Cash Generated from (used in) Financing Activities	(302.6)	(1,011.8)
Effect of Exchange Rate Change on Cash	(25.5)	12.5
Cash and Cash Equivalents at End of Period	13,661.8	14,651.9
Free Cash Flow ⁽¹⁾	1,667.2	1,433.4

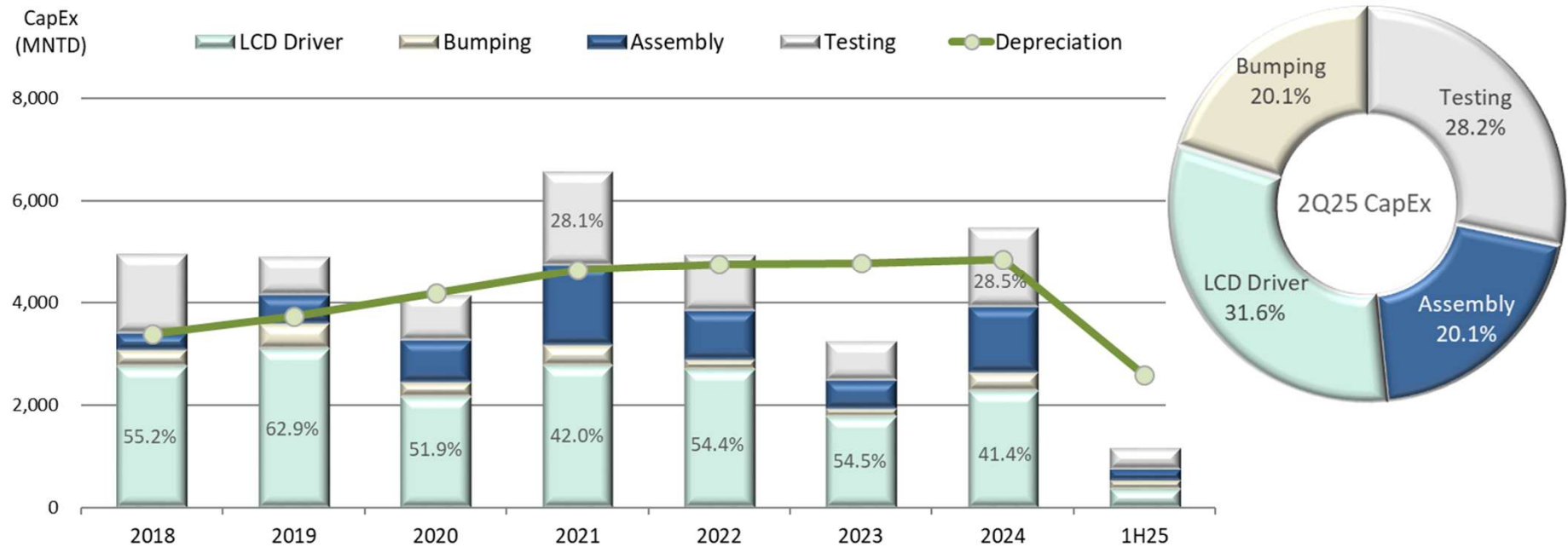
Notes :

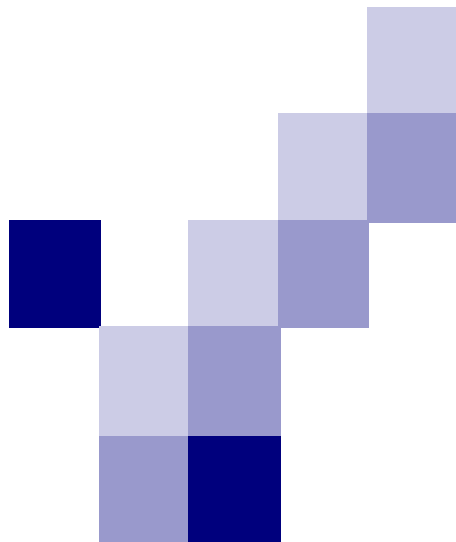
- (1) Free cash flow was calculated by adding depreciation, amortization, interest income together with operating profit and then subtracting CapEx, interest expense, income tax expense and dividend from the sum.
- (2) Difference mainly due to the decrease of CapEx of NT\$332M, the income tax change of NT\$238M from the income tax expense of NT\$132M in 1H24 to income tax benefit of NT\$106M in 1H25, the increase of the depreciation expenses of NT\$224M and partially offset by the decrease of operating profit of NT\$600M.

Capital Expenditures & Depreciation

□ CapEx: NT\$588.7M

□ Depreciation: NT\$1,281.2M





Business Outlook

Market & Business Outlook

- ❑ Conservative end consumer demand
- ❑ Solid memory momentum
- ❑ Continue to focus on higher margin mix improvement, cost controls and remain cautious in CapEx spending
 - Memory: Momentum expected to be better than DDIC for customers' re-stocking and solid demand
 - ✓ DRAM and NAND demand is rebounding
 - ✓ Upside to memory OSAT prices
 - DDIC: Customers' re-stocking for smartphone product
 - ✓ OLED momentum is improving for seasonal re-stocking
 - ✓ Auto panel momentum is stable compare with other DDIC products

Q&A

www.chipmos.com