

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

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 tariffs and the imposition of potential new tariffs that affect our products or operations, government policies, global trade environments, pricing, plans, objectives and expectations 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.

Company Snapshot

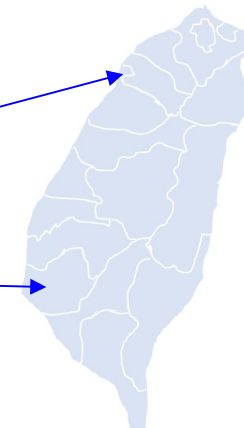
Overview

- ❑ Founded : 1997
- ❑ Headquarters : Hsinchu, Taiwan
- ❑ Ticker Symbol : TWSE : 8150.TW
NASDAQ : IMOS (ADS)
- ❑ Market Cap.¹: 19,329.6MNTD
(662.4MUSD²)
- ❑ Employee¹: 5,592

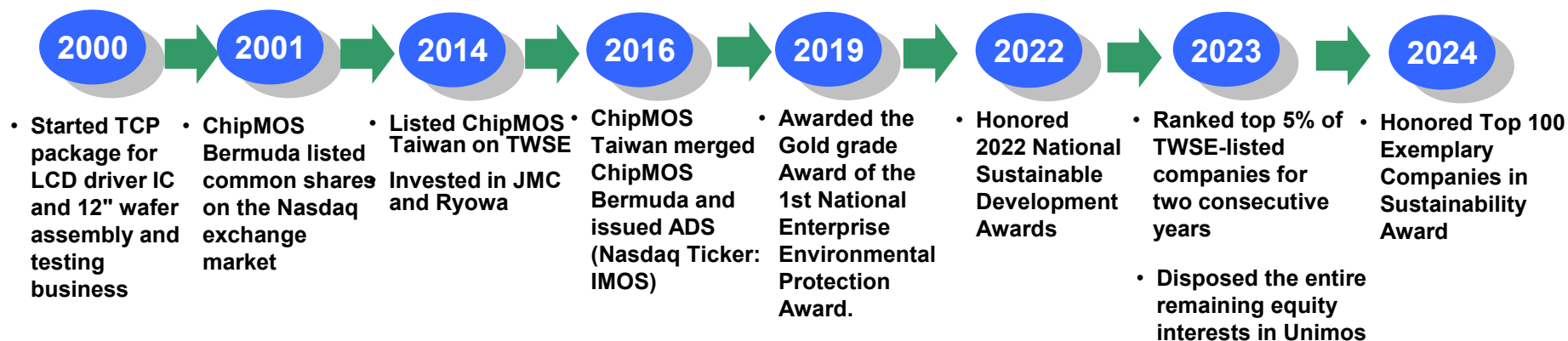
Footprint

Hsinchu: Memory /Mixed-signal test and Bumping

Tainan: Assembly and DDIC assembly & test



Key milestones



(1) As of June 30, 2025

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

ChipMOS Footprints

Headquarter

Hsinchu Science Park, Hsinchu City



Hukou, Hsinchu County



Chupei II, Hsinchu County



Chupei I, Hsinchu County



Southern Science Park, Tainan City

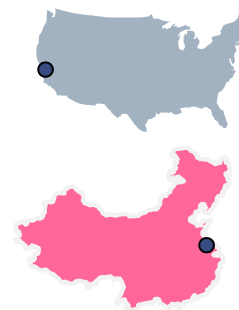


Assembly

Final Test

Wafer Test

Wafer Bumping

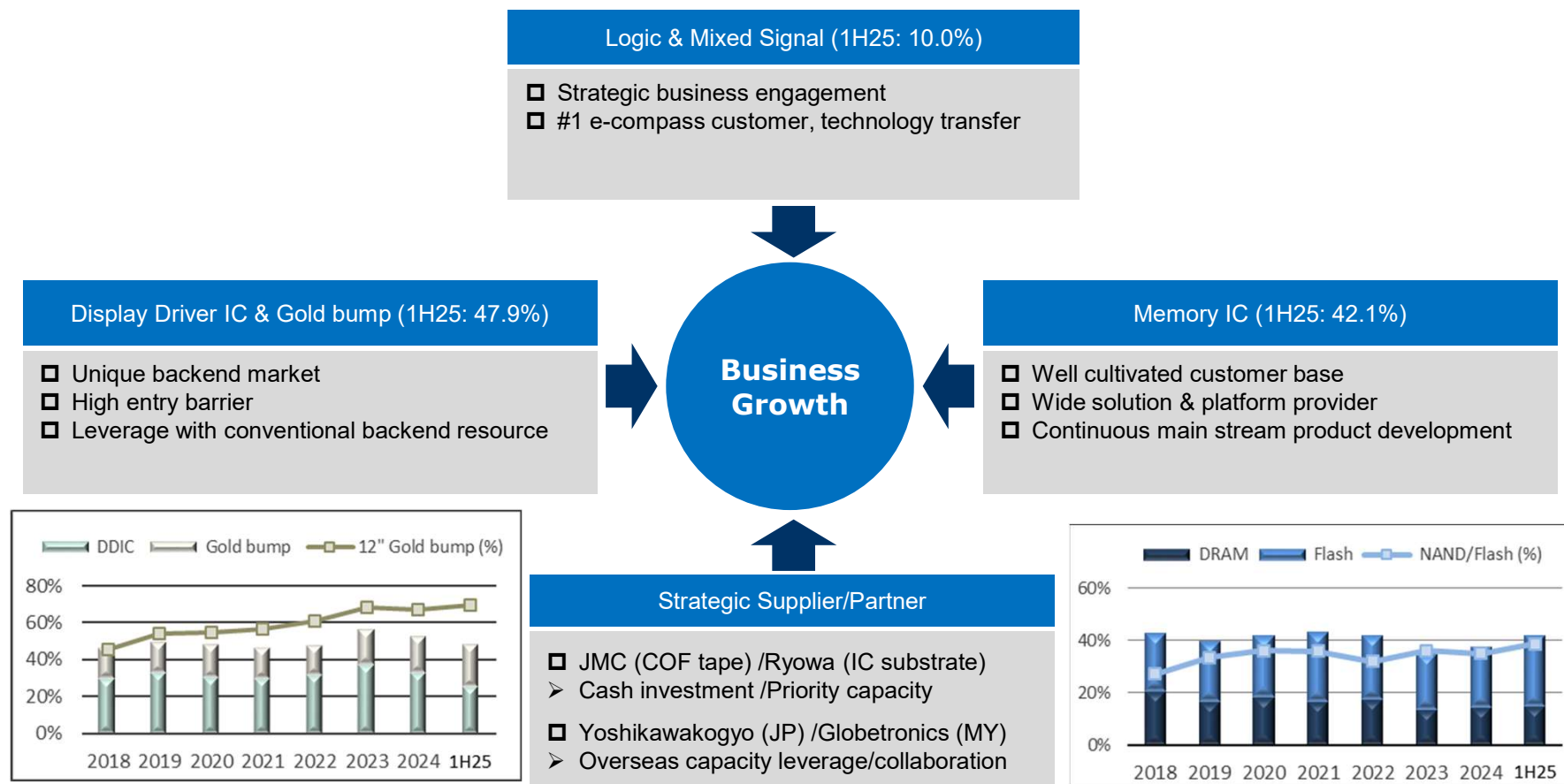


San Jose (Sale office)
ChipMOS U.S.A., Inc.

Shanghai (Sale office)
ChipMOS Semiconductors (Shanghai) LTD.

Positioned in Specialized OSAT Markets

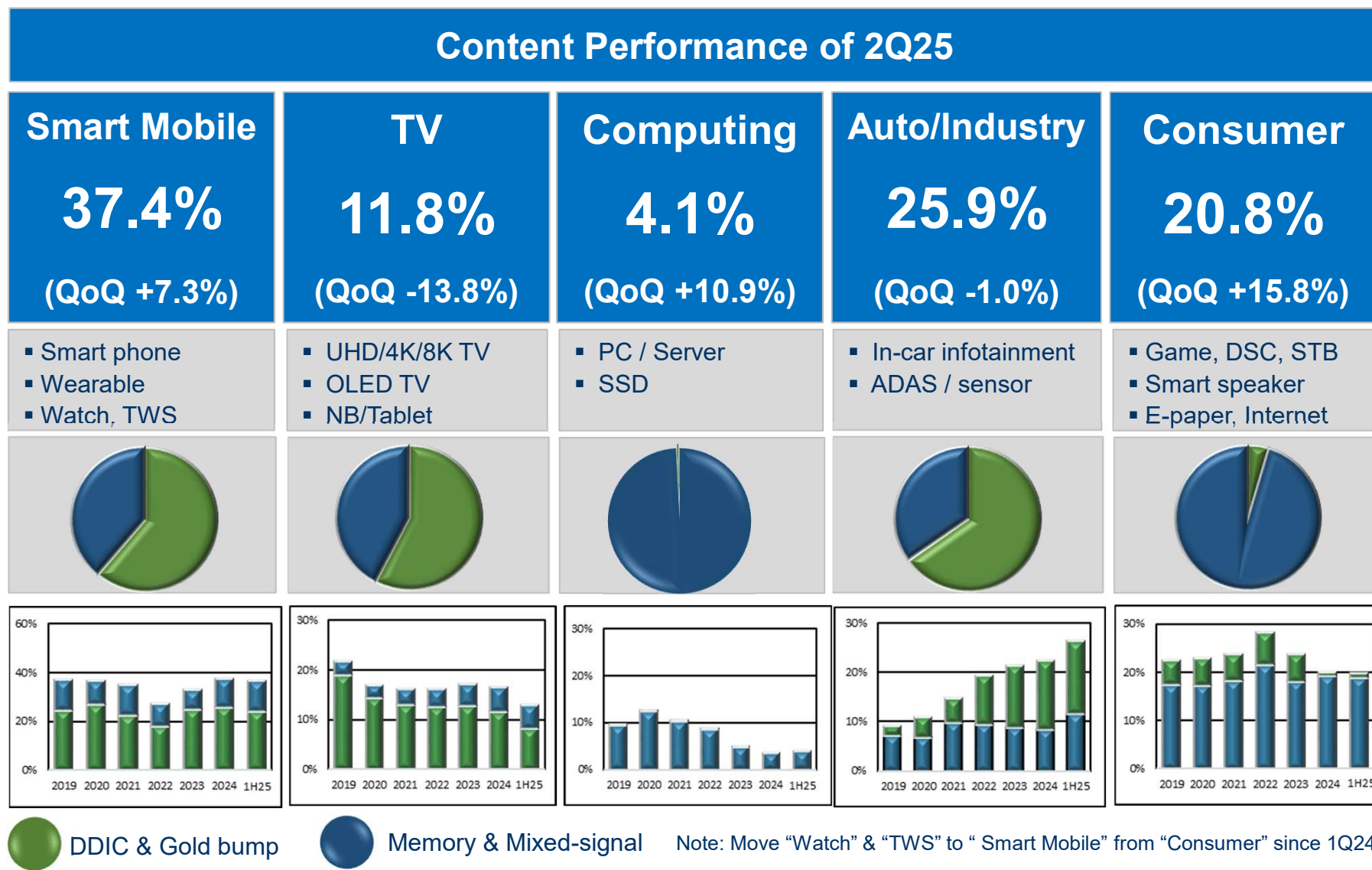
- ❑ Providing turnkey solutions for niche OSAT markets
- ❑ Owning specialized teams and resources to support customer in the fields
- ❑ Growing with operation performance and strategic alliance including customers and suppliers



Business Operation Solutions for Customers



Diversified Product Application



Utilization

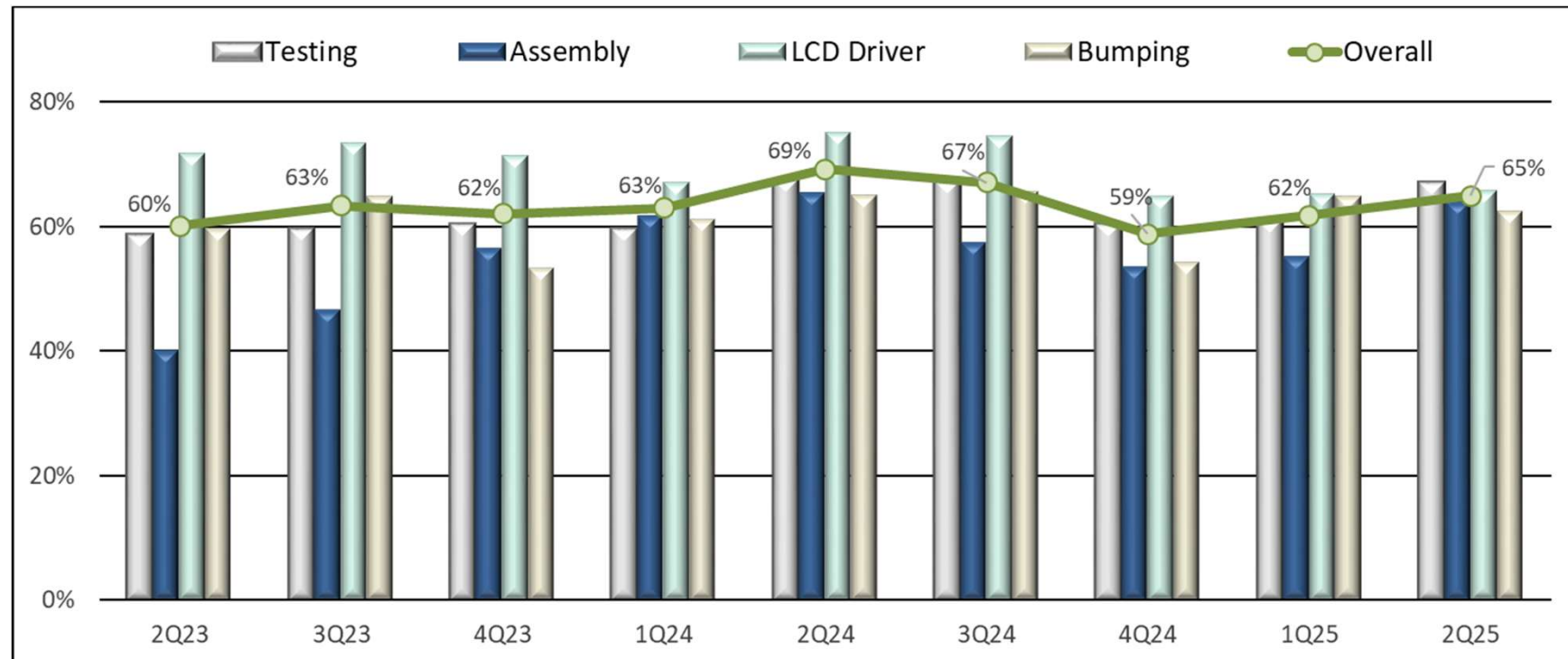
2Q25: 67%
1Q25: 61%
2Q24: 67%

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

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

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

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



Quarterly Revenue & Gross Margin

□ Revenue: NT\$5,735.8M (QoQ: +3.7%, YoY: -1.3%)

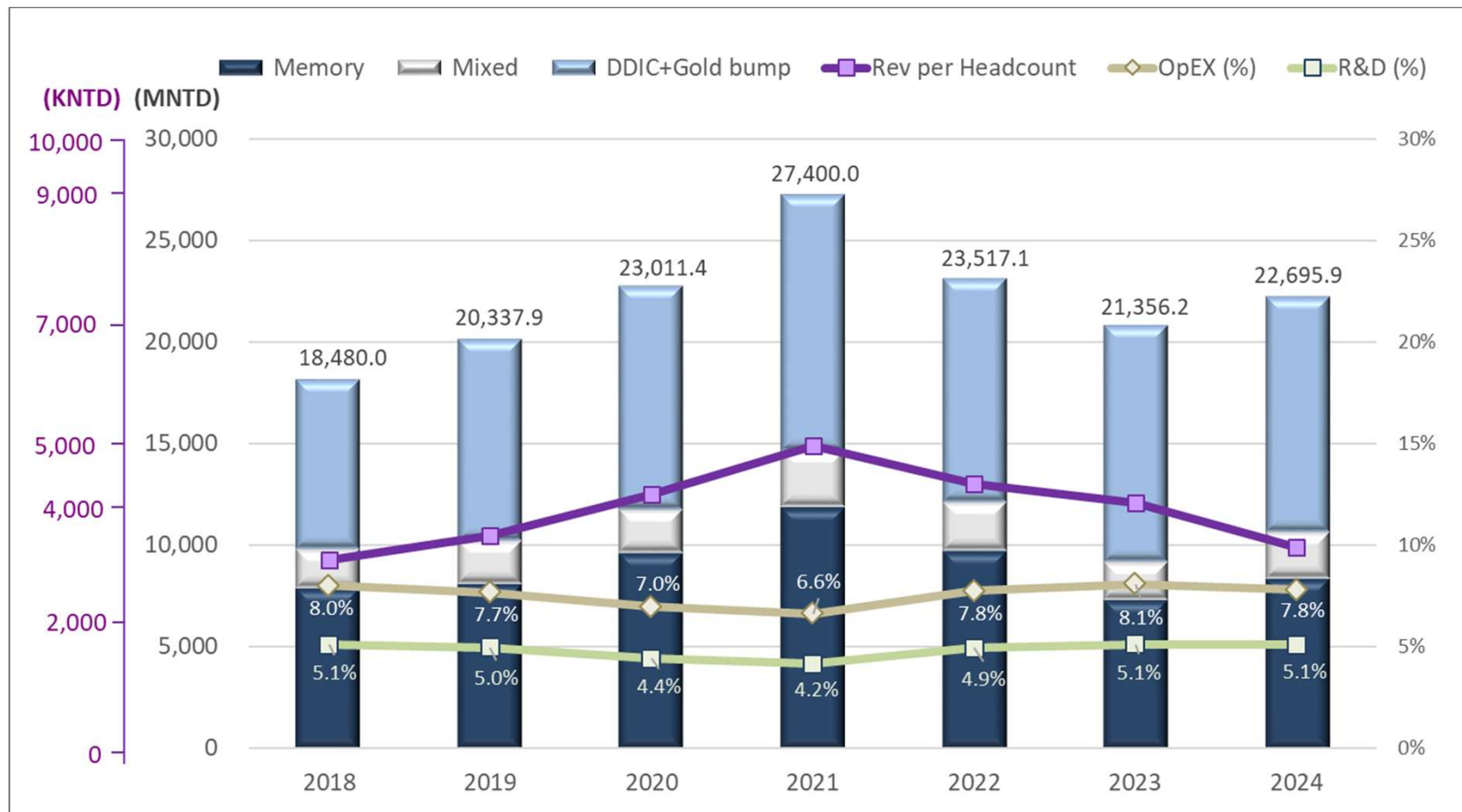
□ Gross Margin: 6.6% (QoQ: -2.8ppts, YoY: -7.4ppts)



Reduce OpEx & Maintain R&D

□ OpEx: Reduce from 9.4% (2016) to 7.4% (2Q25)

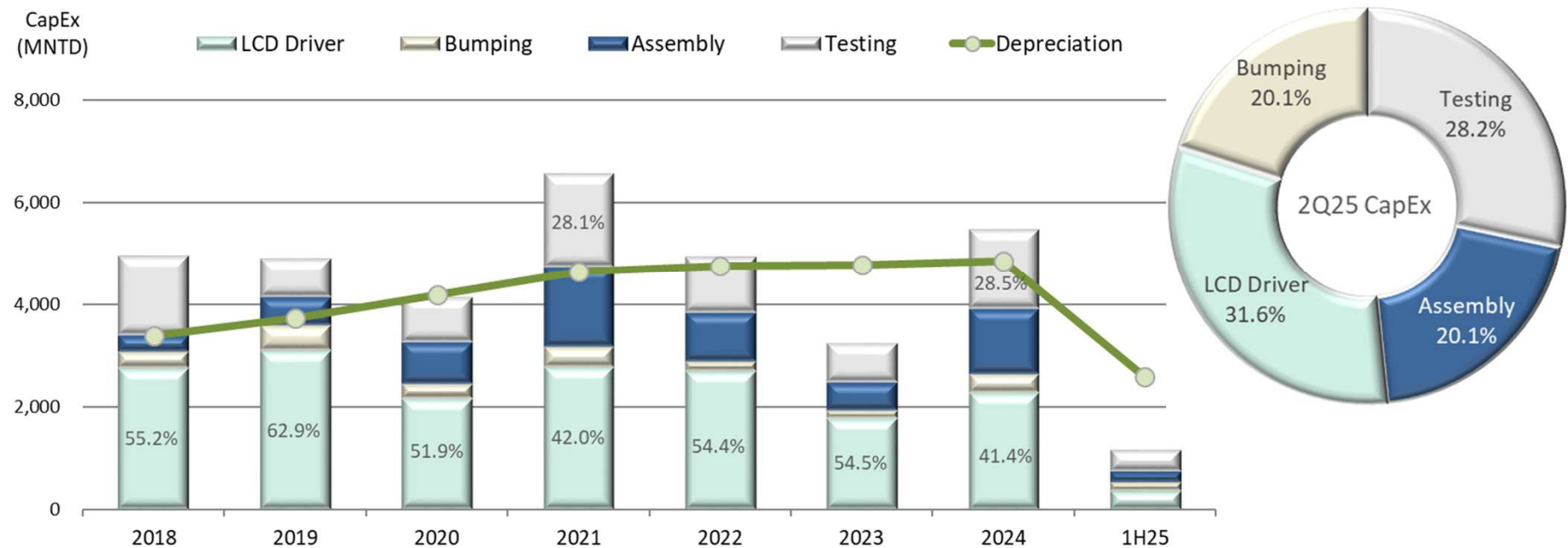
□ R&D: Maintain 4.2~5.1%



CapEx & Depreciation

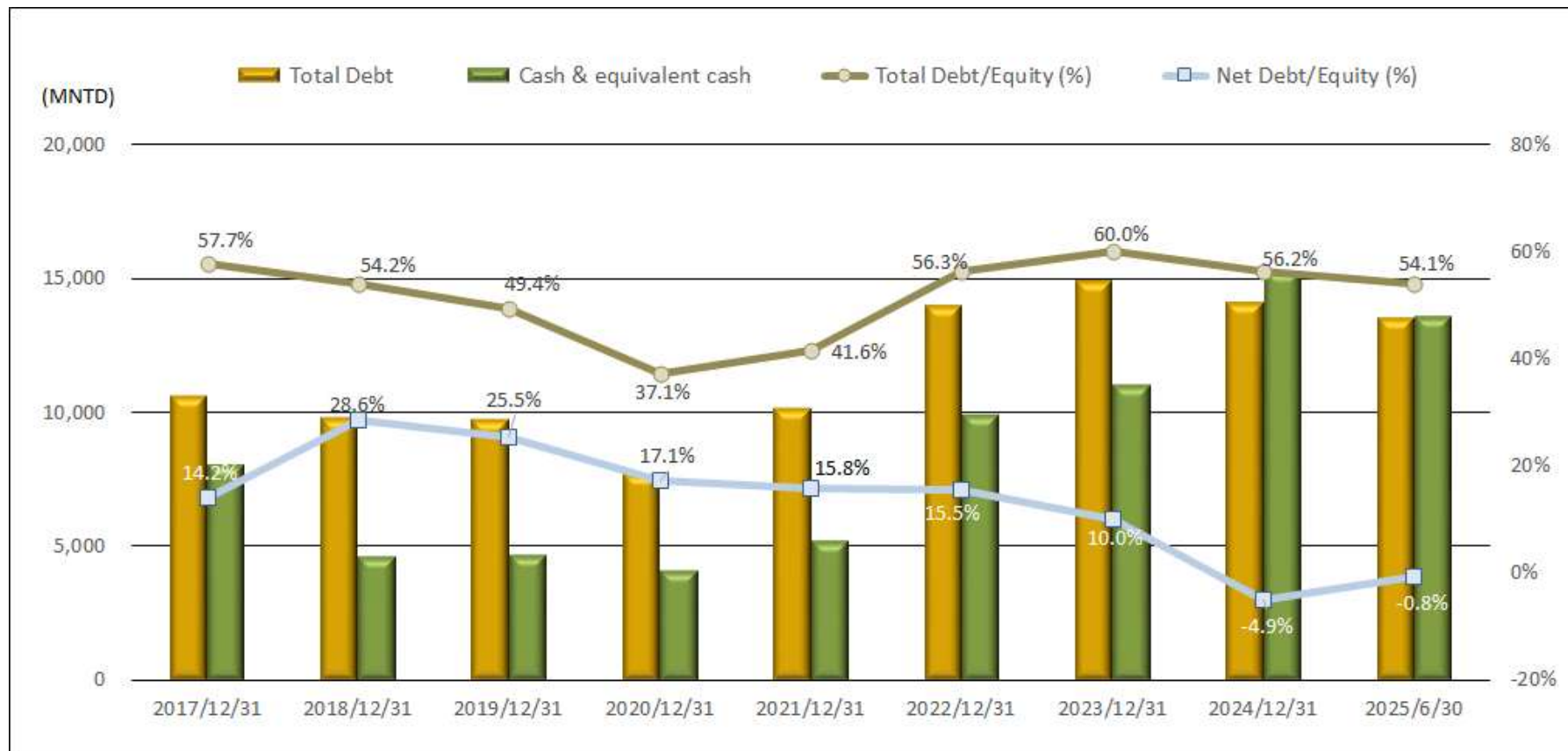
□ CapEx: NT\$588.7M

□ Depreciation: NT\$1,281.2M



Healthy Debt and Cash Level

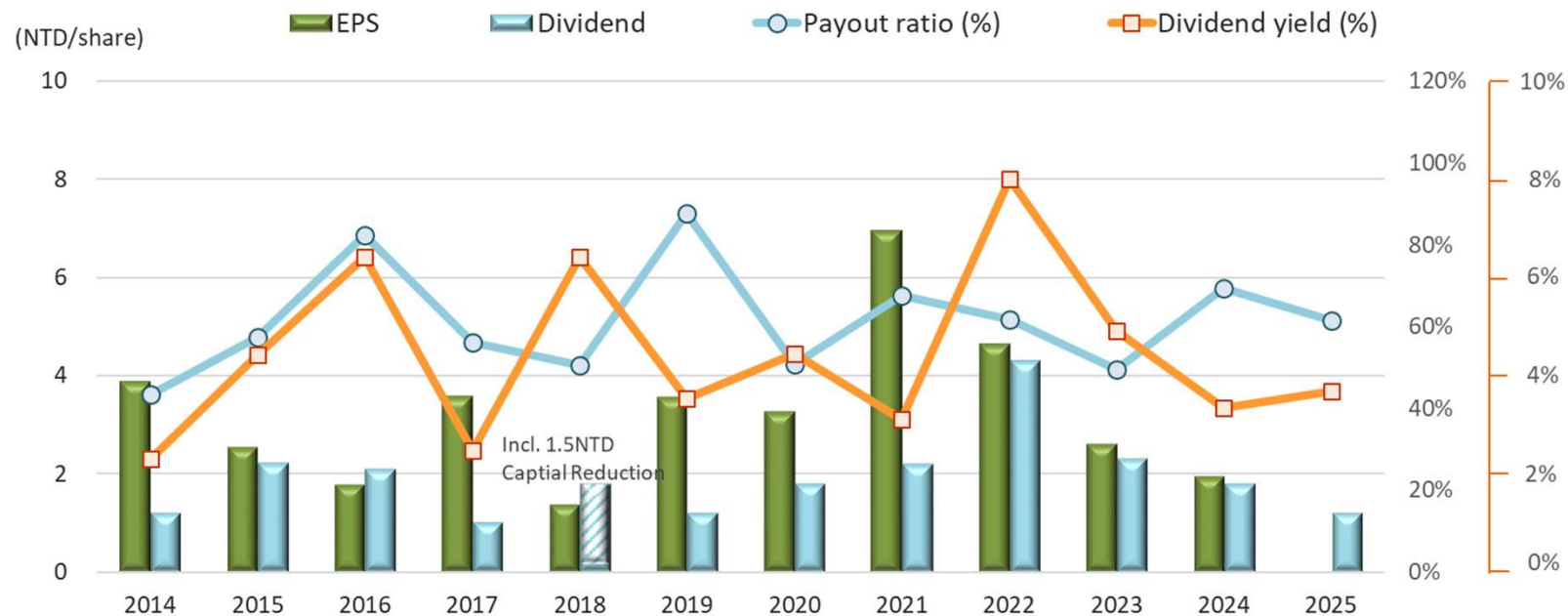
□ ~25.9BNTD of Cash & equivalent cash and Unused credit lines up to June/30'25



Note: Total debt to Equity = (ST loan + LT loan)/ Equity

Stable Payout and High Dividend Yield

- EPS: -0.75NTD (2Q25)
- Payout ratio (2014~2024): average: > 60%
 - 2025 dividend: 1.23NTD; payout ratio 63.1%
- Dividend yield (2014~2025): average: ~5.3%
- ~7BNTD of unappropriated retained earnings up to June/30'25

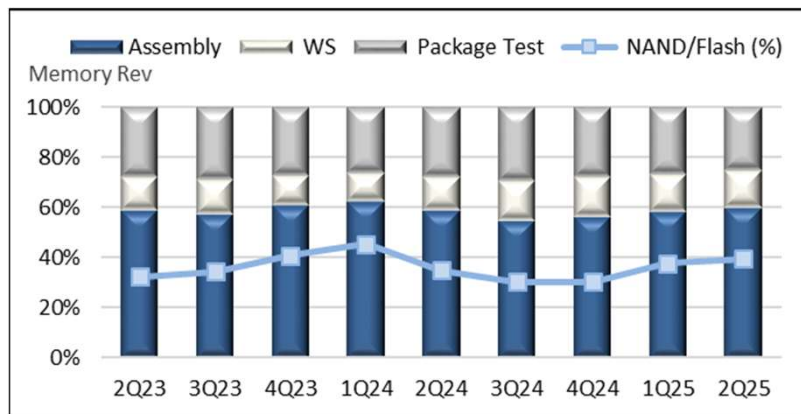
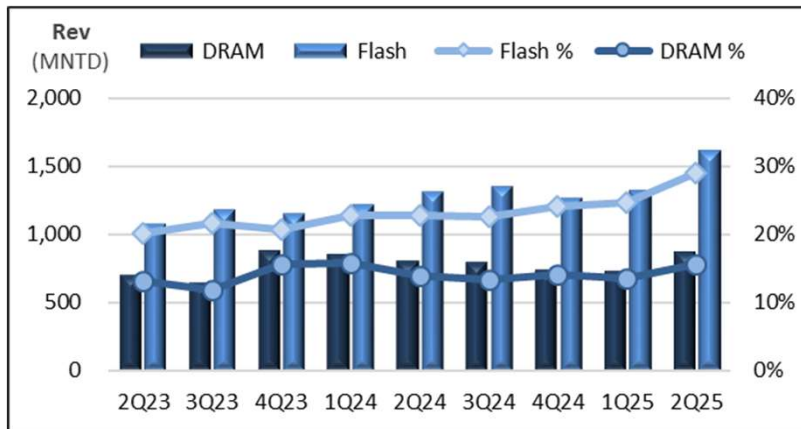


Note: 2019 Payout ratio = 2019 Dividend / 2018 EPS

Operation Performance

Memory IC

2Q25: 45.3%



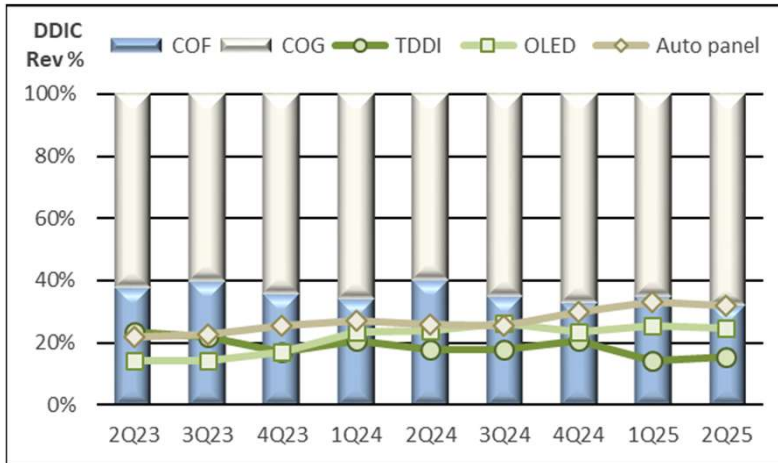
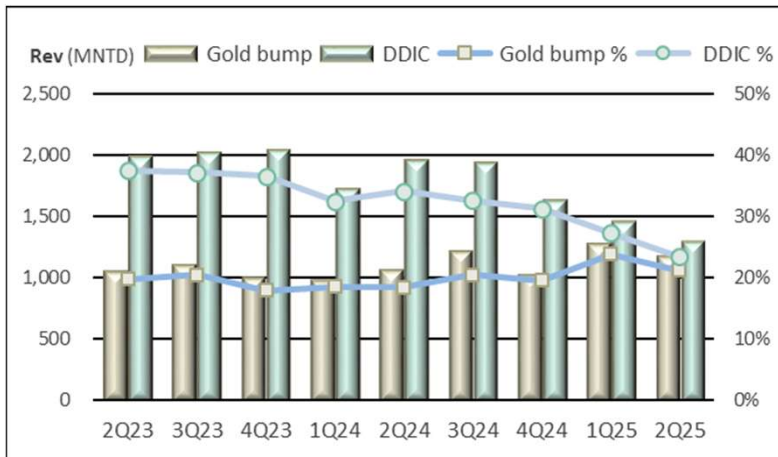
Key Message

- ❑ QoQ +21.2%, YoY +17.6%
 - DRAM: 15.7% (QoQ +19.8%)
 - ✓ Niche DRAM QoQ +29.3%
 - Flash: 29.0% (QoQ +21.7%)
 - ✓ NAND represented about 39.6% of 2Q Flash revenue, (QoQ +27.6%)
 - ✓ NOR QoQ +25.3%
- ❑ Solid demand and customers' re-stocking
Momentum expected better than DDIC
 - DRAM and NAND demand is rebounding
 - Upside to memory OSAT prices

Operation Performance (Cont'd)

DDIC & Gold bump

2Q25: 44.7%

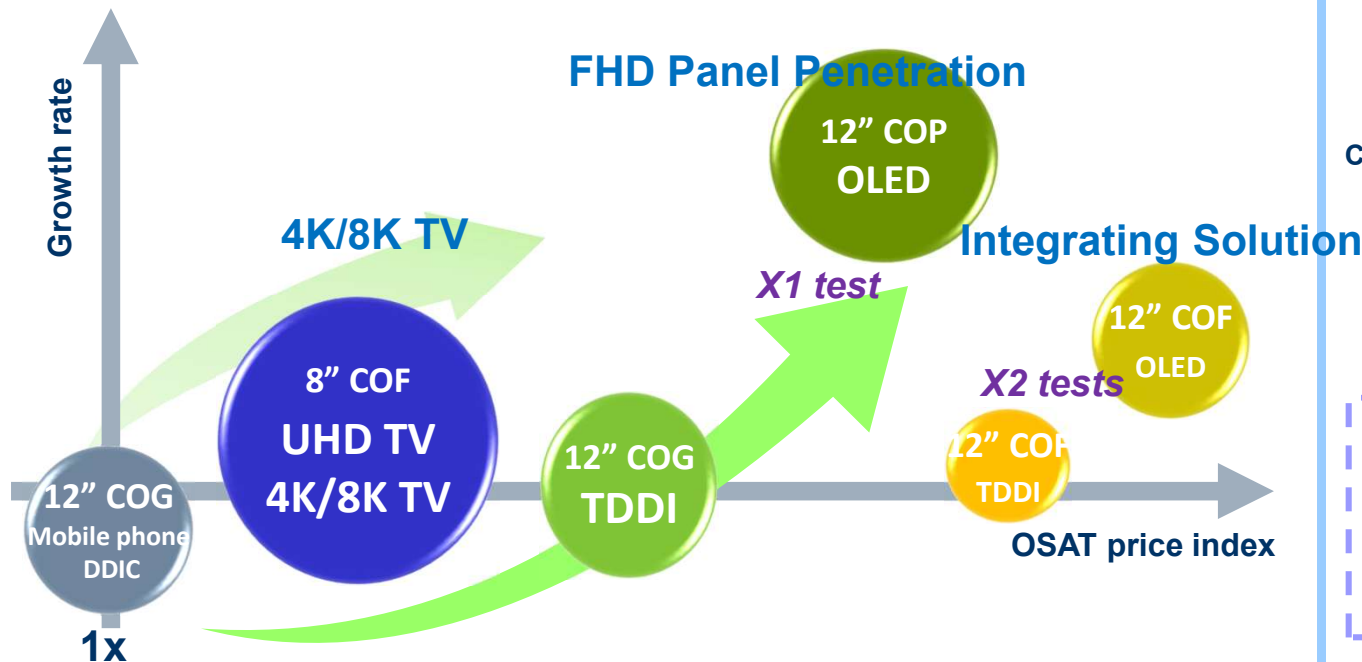


Key Message

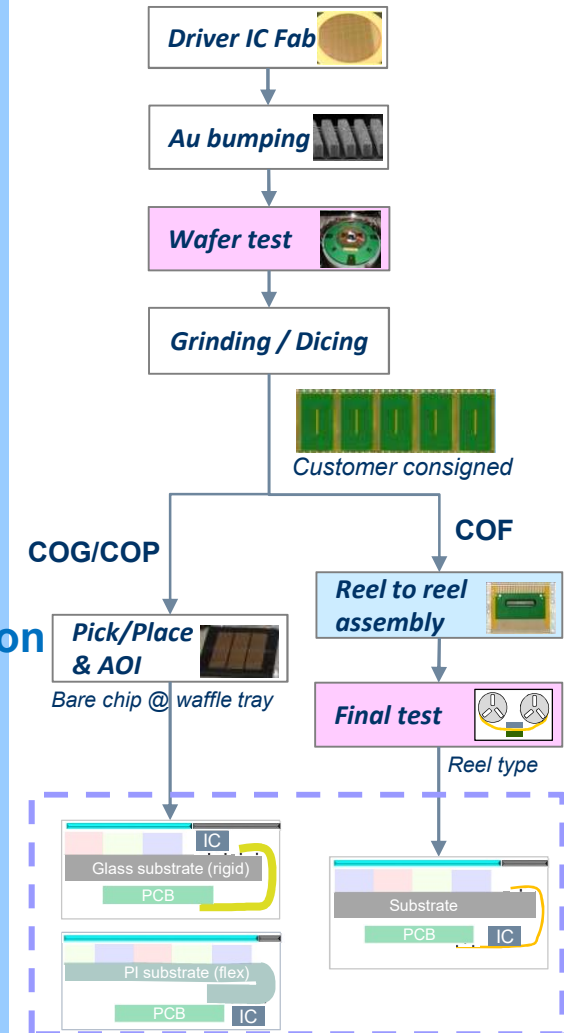
- ❑ QoQ -9.4%, YoY -17.9%
 - Around 32.1% DDIC revenue is coming from Automotive application in 2Q (QoQ -13.9%)
 - OLED: Represented about 24.5% of 2Q DDIC revenue (QoQ -14.7%)
- ❑ Customers' re-stocking for smartphone product
 - OLED momentum is improving for seasonal re-stocking
 - Auto panel momentum is stable compare with other DDIC products

Leverage DDIC Growth by Higher ASP Product Penetration

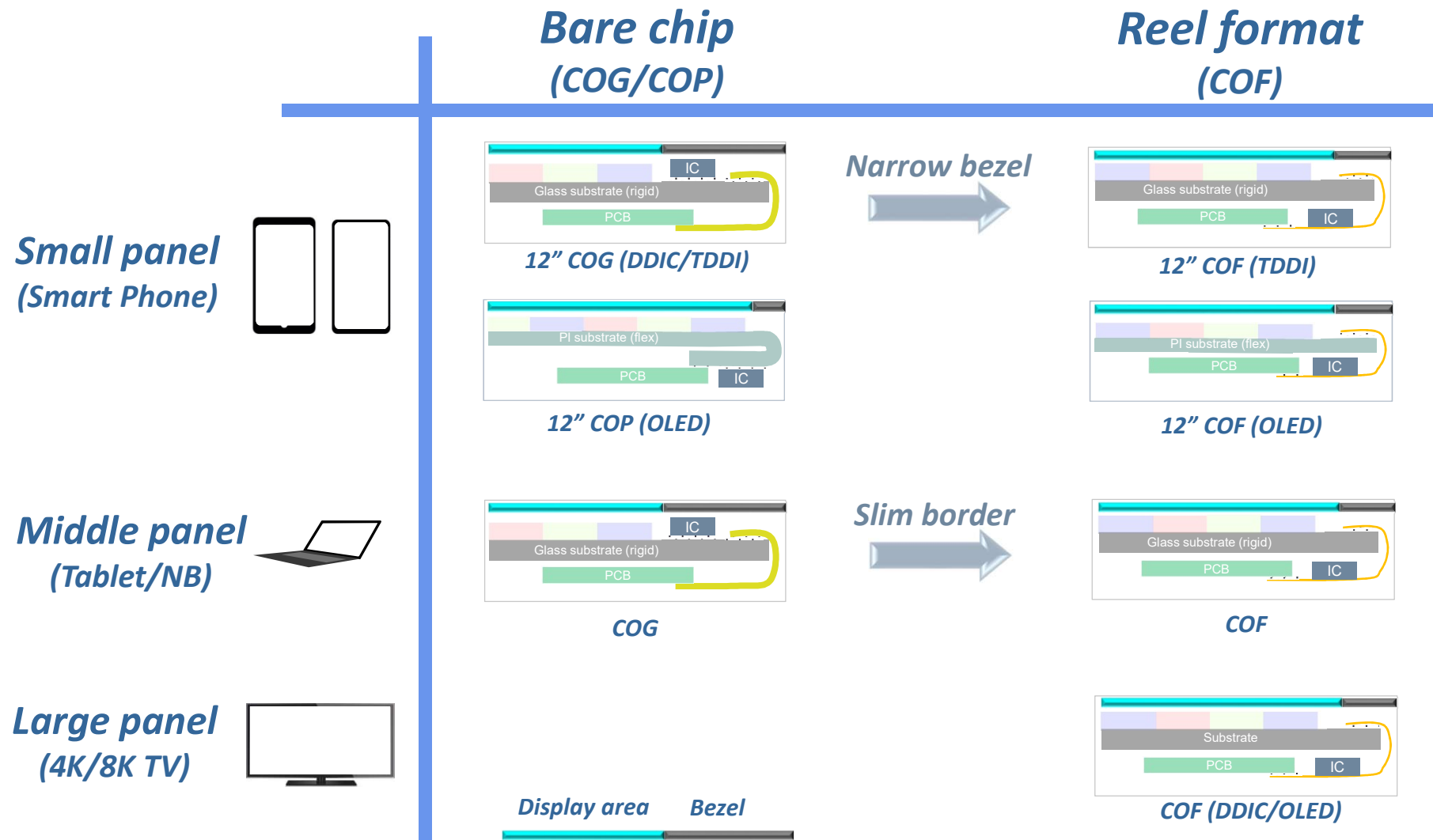
- ❑ Quantity increase
 - TV: 8K TV emerging; more DDIC quantity consumption
- ❑ Longer test time
 - TDDI: ~3x wafer testing time
 - OLED: Longer testing time + high end test platform
 - Automotive panel: + negative temp test procedure
- ❑ COF: X2 test procedure (wafer sort + Final test)
Integrating more functions solution



DDIC OSAT Flow

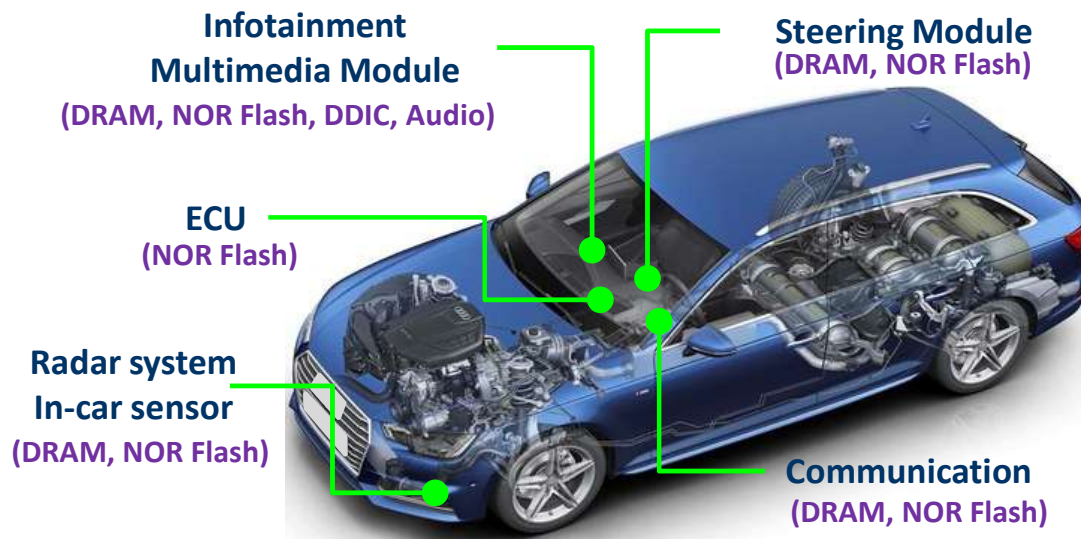


Display Driver IC vs Panel Comparison



Recognized Capability in Automotive Application

- ✓ Qualified by **10 of top 15 Tier 1** automotive electronic component suppliers
- ✓ More than **900Mea** Auto panel DDIC since 2019



Qualified 10 of Top 15 Tier 1



Other qualified automotive electronic component suppliers

ChipMOS ESG Performance

■ Environmental 環境面

國家企業環保獎金級獎
暨 榮譽環保企業獎座

Gold grade of National Enterprise
Environmental Protection Award
& Honorary Environmental
Protection Enterprise Award

✓ **Renewable energy**
(Solar energy generation)

23,371戶家庭每月用電量
112年再生能源(太陽能)累計發電數

✓ **Water resource recycle**
(Process recycling water)

5,019座國際標準泳池
16年來製程回收水成果

✓ **CDP**

Climate Change: A⁻

■ Social 社會面

人才發展品質管理系統
銀牌(TTQS)

Silver grade of Talent Quality-
Management System (TTQS)

✓ **Excellent Gender Equality
in Employment**

推動職場工作平權優等
108/110年榮獲竹科/南科園區管理局肯定

✓ **100% 遵循RBA人權規範**

100% follow RBA

✓ **社區參與 Social Engagement**

22,352人次 2023年投入志工
22,352 attendees for Volunteer Works

■ Governance 治理面

111年國家永續發展獎
2022 National Sustainable
Development Awards

第八、九屆公司治理評鑑 上市
公司前5%

Ranked top 5% of TWSE-listed
companies for two consecutive years

✓ **Board of Directors**
Independent Director 56%
Female Director 2 seats
獨立董事過半；女性董事 2席

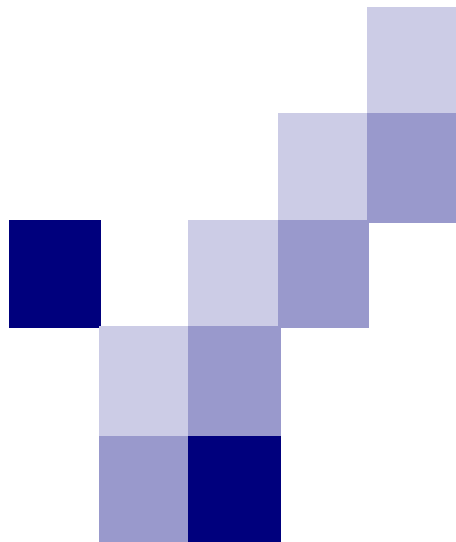
✓ **Sustainable Value Creation**
5年 連續5年榮獲TCSA台灣永續獎

Awarded TCSA Corporate Sustainability
for 5 consecutive years

Please visit ChipMOS web site to get more ESG results information, <https://www.chipmos.com/english/csr/report.aspx>

Sustainability (SDGs) Approach

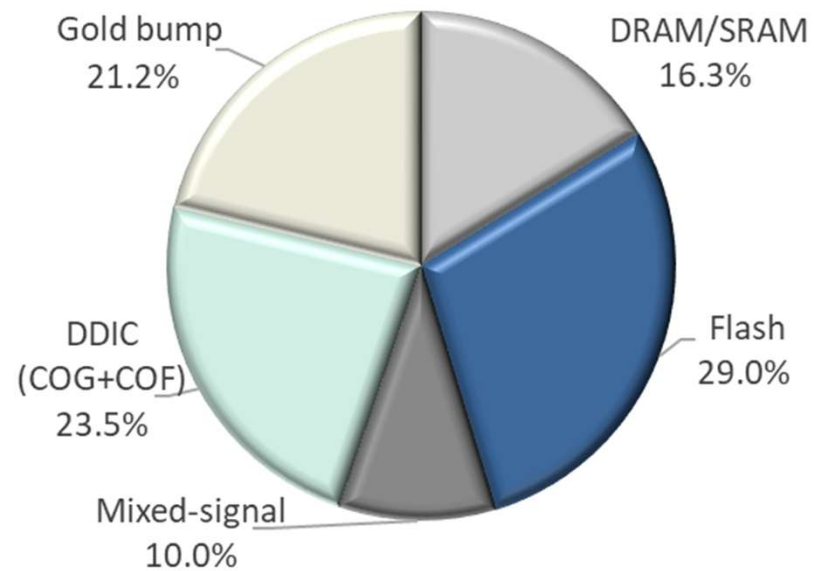




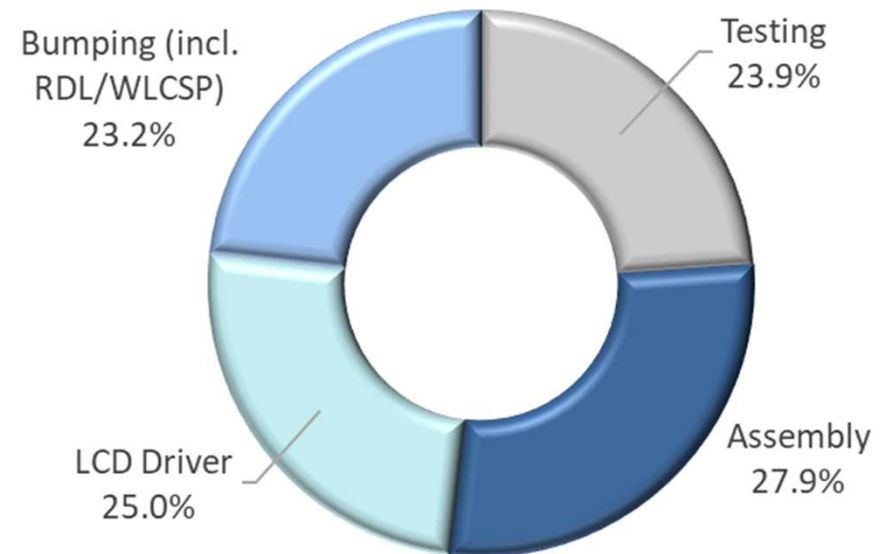
2Q25 Financial Results

2Q25 Revenue Breakdown

Product



Manufacturing Site



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.

Company Website

www.chipmos.com