

Elite Semiconductor Microelectronics Technology Inc.

Operating Updates

2025/12

ESMT 晶豪科技

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

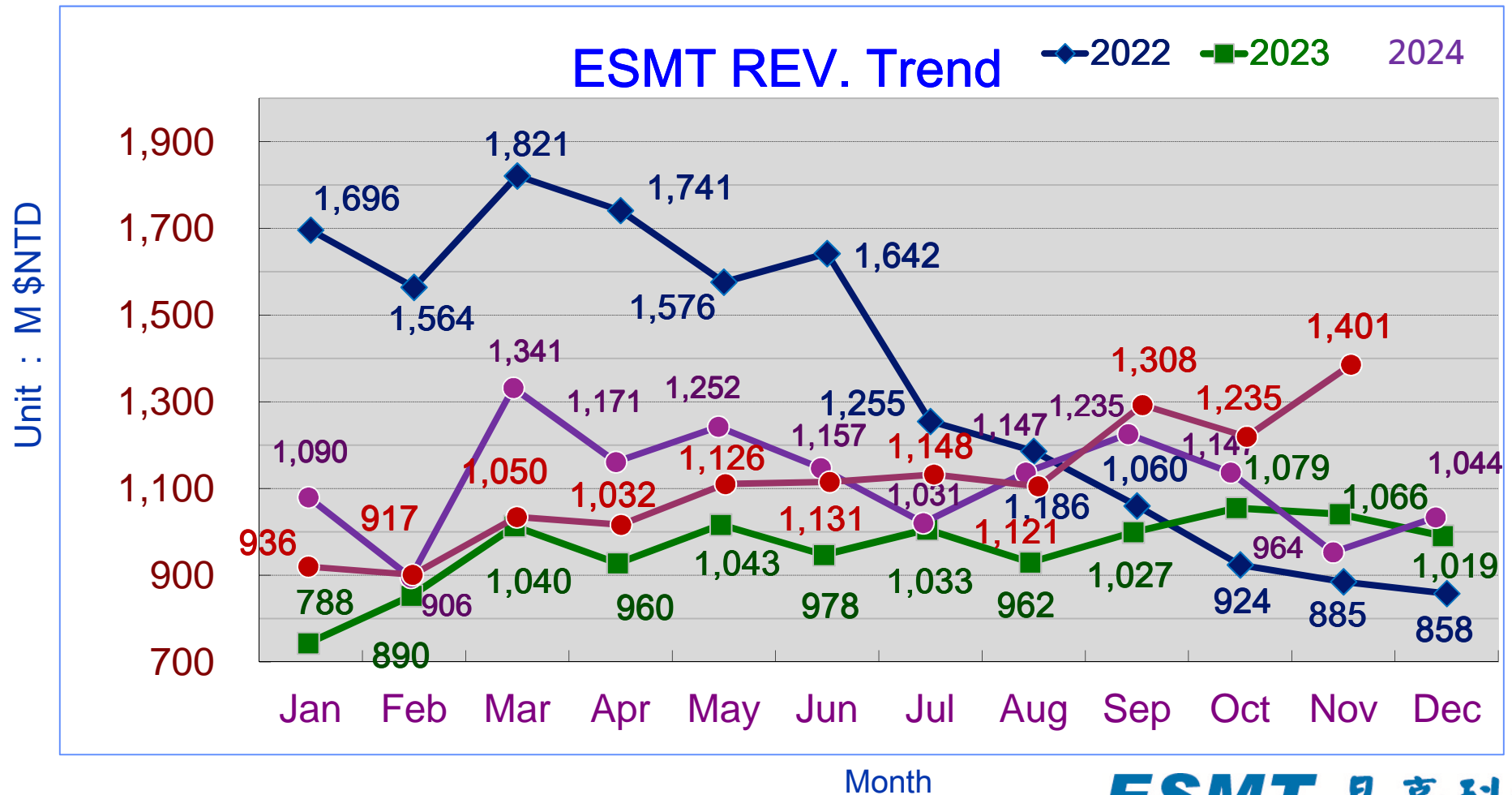
- Established in Jun, 1998
- Public Listed in TWSE : March 2002
- Merger: Advanic (2005/12), EON (2016/06)
- Location : Hsinchu Science Park, Taiwan
- Major Products :
 - Memory IC (DRAM/Flash/MCP/eMCP/eMMC)
 - Analog/Mixed Mode IC (Audio/Power/Motor Driver)
 - Wireless Solution for IoT
 - Sensor IC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

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Consolidated Revenue

2025~Sep. acc. Rev:
NT\$ 3,577 M (YoY 4.82% ↑)

●-2025



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Consolidated Income Statement

2024Q4~2025Q3

Unit : K \$NTD

Item	2024Q4	2025Q1	2025Q2	2025Q3	Q4'24~Q3'25 Total
Net Sales	3,154,849	2,902,935	3,288,429	3,577,106	12,923,319
Gross Margin(%)	10.36%	11.82%	3.85%	12.92%	10.58%
Operation Income	(165,169)	(155,886)	(390,709)	(82,382)	(794,146)
Rate(%)	(5.24%)	(5.37%)	(11.88%)	(2.30%)	(6.15%)
Non-operating income and expenses	277,398	78,412	(363,499)	104,290	96,601
Income before tax	112,229	(77,474)	(754,208)	21,908	(697,545)
Rate(%)	3.56%	(2.67%)	(22.94%)	0.61%	(5.40%)
Income after tax	108,976	(76,176)	(726,929)	13,541	(680,588)
EPS	0.39	(0.27)	(2.59)	0.05	(2.42)

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Consolidated Income Statement

2025Q3

Unit : K \$NTD

Item	2025Q3	2025Q2	QoQ	2024Q3	YoY
Net Sales	3,577,106	3,288,429	8.78%	3,412,509	4.82%
Gross Margin(%)	12.92%	3.85%		16.23%	
Operation Income	(82,382)	(390,709)	78.91%	40,909	(301.38%)
Rate(%)	(2.30%)	(11.88%)		1.20%	
Non-operating income and expenses	104,290	(363,499)	128.69%	187,145	(44.27%)
Income before tax	21,908	(754,208)	102.90%	228,054	(90.39%)
Rate(%)	0.61%	(22.94%)		6.68%	
Income after tax	13,541	(726,929)	101.86%	208,108	(93.49%)
EPS	0.05	(2.59)		0.74	

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2025Q3 Income Statement

OP Income (QoQ)

Q+ P+ >> Rev. ↑ , G.M. ↑ ,OP Income ↑

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

	Three-month periods ended June 30, 2025		Three-month periods ended Sep 30, 2025
Gains on disposals of property, plant and equipment	\$ -	Gains on disposals of property, plant and equipment	\$ -
Foreign exchange gains or loss	(359,436)	Foreign exchange gains or loss	93,688
Losses on financial assets at fair value through profit or loss	486	Losses on financial assets at fair value through profit or loss	481
Gain on reversal of onerous contracts		Gain on reversal of onerous contracts	-
Miscellaneous disbursements	(243)	Miscellaneous disbursements	(245)
	<u>\$ 359,193)</u>		<u>\$ 93,924</u>

Operating Updates

Consolidated Balance Sheet

2025Q3

Unit : K \$NTD

Assets	2025/9/30	2025/6/30	2024/12/31	2024/9/30
Cash and cash equivalents	\$4,611,635	\$4,436,602	\$4,485,019	\$4,217,822
Accounts receivable, net	1,608,187	1,453,967	1,432,658	1,599,588
Inventories	7,510,151	7,772,952	7,936,970	7,708,232
Total current assets	14,346,224	14,449,061	14,882,136	14,546,644
Total non-current assets	2,615,721	2,586,787	2,789,529	3,786,831
Total assets	16,961,945	17,035,848	17,671,665	18,333,475

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Consolidated Balance Sheet		2025Q3		Unit : K \$NTD
Liab.& Equity.	2025/9/30	2025/6/30	2024/12/31	2024/9/30
Short-term borrowings	\$2,100,000	\$2,000,000	\$1,600,000	\$1,780,000
Accounts payable	2,524,352	2,233,380	2,385,536	2,860,455
Other payables	741,159	1,050,668	772,953	754,187
Total current liabilities	5,699,812	5,706,089	5,041,643	5,788,479
Bonds payable	977,832	972,713	962,721	957,682
Long-term borrowings	836,087	907,292	1,049,700	973,400
Total non-current liabilities	2,119,178	2,175,652	2,342,545	2,370,724
Total liabilities	7,818,990	7,881,741	7,384,188	8,159,203
Total equity	9,142,955	9,154,107	10,287,477	10,174,272
Total liabilities and equity	16,961,945	17,035,848	17,671,665	18,333,475

Review & Outlook

1. **Inventory and supply of conventional DRAM returns to healthy levels.**
 - > > AI demand remains strong, where HBM continuing to squeeze capacity of conventional DRAM capacity.
 - > > Major suppliers reduce DDR4/LPDDR4 output, with capacity continuing to shift to HBM and D5/LPD5.
 - > > Significant capacity expansion of Non-HBM not occurred in recent years.
2. **Demand of conventional DRAM growing**
 - > > Peripherals of AI applications (such as networking) growing, driving demand for non-HBM memory.
 - > > AI applications are expected to gradually spread to non-cloud markets (such as Edge AI solutions).
 - > > Consumer products show signs of recovery.

Review & Outlook

3. Both Price and Quantity increasing in Q3; Q4 is expected to maintain this trend.
 - >> Q4 operation is expected to turn to being profitable in a single quarter.
 - >> 2026-1H remains optimistic.
4. aiPIM >> entered the R&D and design stage. °

Thank you