



2025 2H Results Investor Conference

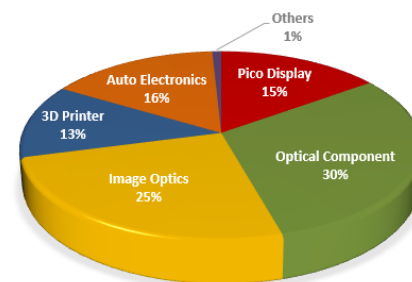
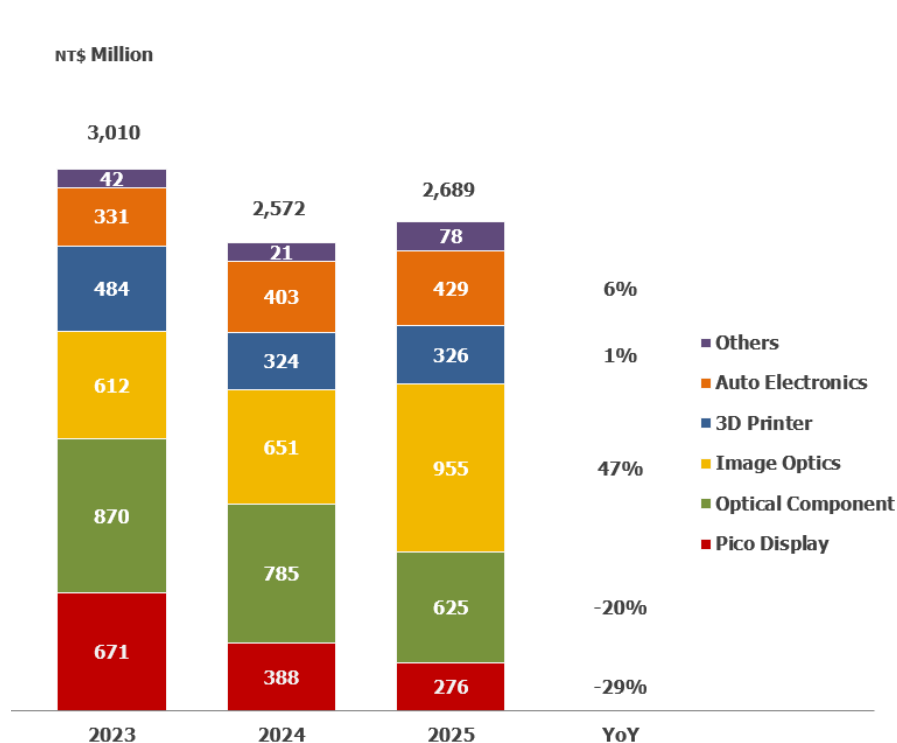
Feb 06, 2026

Disclaimer

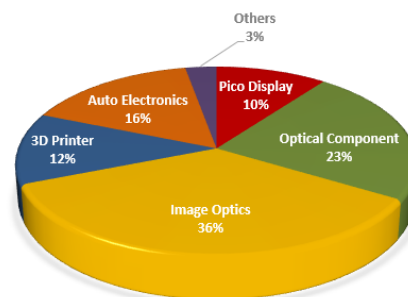
Except for historical information contained herein, the matters set forth in this presentation are forward-looking statements that are subject to significant risks and uncertainties and actual results may differ materially from those contained in any forward-looking statements.

The forward-looking statements in this release reflect the current belief of Young Optics as of the date of this release and Young Optics undertakes no obligation to update these forward-looking statements for events or circumstances that occur subsequent to such date.

Consolidated Sales Breakdown (By Revenue)



2024 Consolidated sales : NT\$2,572 Million



2025 Consolidated sales : NT\$2,689 Million

Income Statement(Consolidated)_2H 2025

Amount: NT\$ Million Except Per Share Data

	2H 2025		1H 2025		HoH	2H 2024		YoY
Net Sales	1,334	100.0%	1,355	100.0%	(2%)	1,374	100.0%	(3%)
Cost of Goods Sold	(1,086)	(81.4%)	(1,141)	(84.2%)	(5%)	(1,159)	(84.4%)	(6%)
Gross Profit	248	18.6%	214	15.8%	16%	215	15.6%	15%
Operating Expenses	(271)	(20.3%)	(265)	(19.6%)	2%	(273)	(19.9%)	(1%)
Operating Loss	(23)	(1.7%)	(51)	(3.8%)	(55%)	(58)	(4.3%)	(60%)
Non-operating Income, Net	7	0.5%	61	4.5%	(89%)	100	7.3%	(93%)
Income (Loss) Before Tax	(16)	(1.2%)	10	0.7%		42	3.0%	
Net Income (Loss)	(17)	(1.3%)	8	0.6%		39	2.9%	
Shareholders of the Parent Company	(17)		8			39		
Basic EPS (NT\$)^(a)	(0.15)		0.07			0.35		
Operating Cash Flow	139		193			78		
EBITDA	138		170			206		
EBITDA(Exclude Casualty Impacts)	138		69			118		

Prepared by YoungOptics on a consolidated basis

(a) Basic EPS was calculated based on the total weighted average outstanding shares(114,059,785 shares in 2H 2025 , 1H 2025 and 2H 2024)

Income Statement(Consolidated)_2025

Amount: NT\$ Million Except Per Share Data

	2025		2024		YoY
Net Sales	2,689	100.0%	2,572	100.0%	4.5%
Cost of Goods Sold	(2,227)	(82.8%)	(2,270)	(88.3%)	(1.9%)
Gross Profit	462	17.2%	302	11.7%	53.0%
Operating Expenses	(536)	(19.9%)	(569)	(22.1%)	(5.8%)
Operating Loss	(74)	(2.7%)	(267)	(10.4%)	72.3%
Non-operating Income, Net	68	2.5%	23	0.9%	195.7%
Loss Before Tax	(6)	(0.2%)	(244)	(9.5%)	97.5%
Net Loss	(9)	(0.3%)	(248)	(9.6%)	96.4%
Shareholders of the Parent Company	(9)		(248)		
Basic EPS (NT\$)^(a)	(0.08)		(2.17)		
Operating Cash Flow	332		142		
EBITDA	308		87		
EBITDA(Exclude Casualty Impacts)	207		115		

Prepared by YoungOptics on a consolidated basis

(a) Basic EPS was calculated based on the total weighted average outstanding shares(114,059,785 shares in 2025 and 2024)

Balance Sheet Highlight(Consolidated)

Amount: NT\$ Million Except Net Worth Per Share

	2025/12/31	2024/12/31
Cash and Cash Equivalents	1,229	1,019
Notes & Accounts Receivable, Net (including related)	462	529
Inventory	367	406
Property, plant and equipment	1,448	1,708
Short Term Debt ^(a)	179	57
Long Term Debt	164	343
Equity	2,795	2,810
Total Assets	4,231	4,436
Net Worth Per Share (NT\$) ^(b)	25	25

	2025	2024
Inventory Turnover (Days)	63	68
AR Turnover Days	67	72
Cash Conversion Cycle	79	92
Debt to Assets	34%	37%
Return on Equity	(0.3%)	(8.5%)

Prepared by YoungOptics on a consolidated basis

(a) Short term debt = short term bank loan + current portion of long term loan

(b) Based on the outstanding shares of the balance sheet date: (114,059,785 shares in 2025.12.31 and 2024.12.31)

THANK YOU

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