



**YOUNG** Optics

# 2025 2H Results Investor Conference

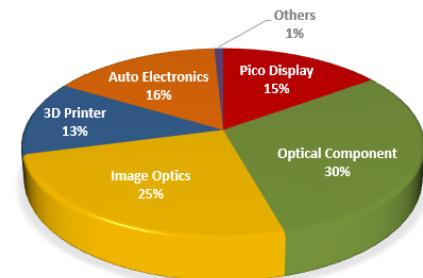
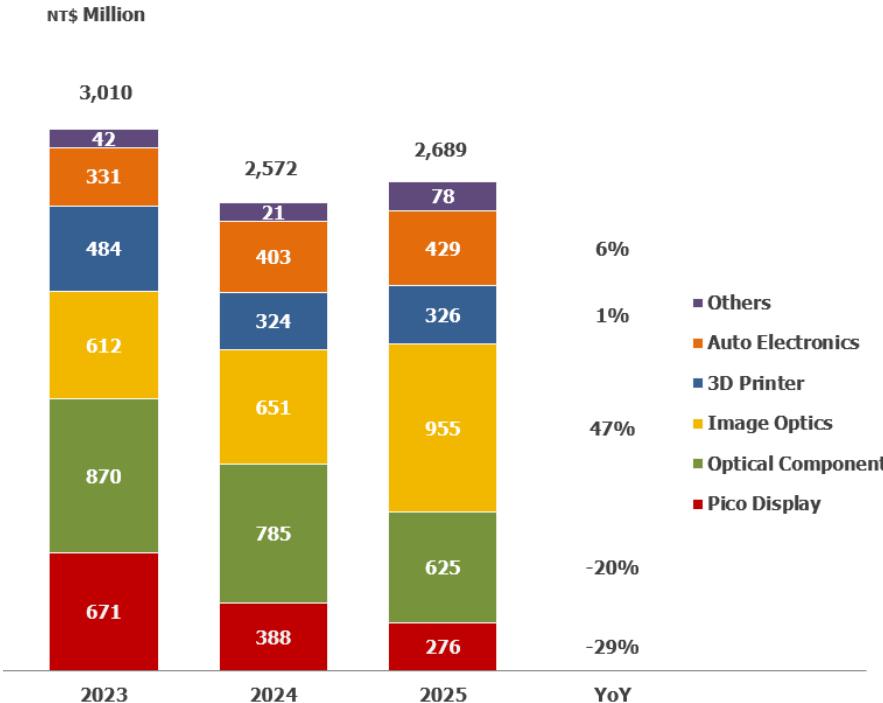
Feb 06, 2026

# Disclaimer

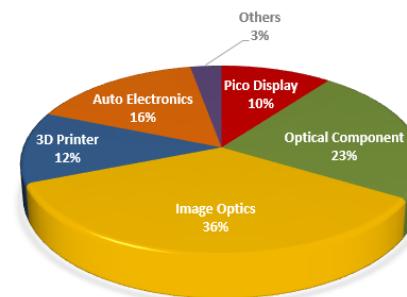
Except for historical information contained herein, the matters set forth in this presentation are forward-looking statements that are subject to significant risks and uncertainties and actual results may differ materially from those contained in any forward-looking statements.

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

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

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

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

Your Aspiration Our Commitment

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