先益電子工業股份有限公司
SHIAN YIH ELECTRONIC INDUSTRY CO., LTD

INVESTOR CONFERENCE

Shian Yih Electronic Industry Co., Ltd.

SHIAN YIH ELECTRONIC INDUSTRY CO., LTD.

2026 Q2 Investor Conference

2026.10.16

Disclaimer

DISCLAIMER

Basis of Preparation

The contents of this presentation are prepared based on financial reports audited and certified by independent accountants. Complete information and figures are subject to the official financial reports.

Forward-Looking Statements

This presentation may contain forward-looking statements. Actual results may differ materially from these forward-looking statements. Information provided herein does not expressly or implicitly represent its accuracy or completeness, nor does it constitute a complete statement by Shian Yih Electronic Industry Co., Ltd. (the "Company") regarding industry conditions or future material developments.

Usage Restrictions

This presentation and its contents may not be used by any third party without the Company’ s prior written consent.

Agenda

AGENDA

01

Company Profile

COMPANY PROFILE

Company overview and global production footprint

02

2026 H1 Business Review

H1 2026 BUSINESS REVIEW

Revenue structure, financial performance, and dividend policy

01

Company Profile

COMPANY PROFILE

SHIAN YIH
先益電子工業股份有限公司
SHIAN YIH ELECTRONIC INDUSTRY CO., LTD

Company Overview

COMPANY OVERVIEW

SHIAN YIH
先益電子工業股份有限公司
SHIAN YIH ELECTRONIC INDUSTRY CO., LTD

- Founded
  October 11, 1979
- Chairman
  Wang Hui-Min
- President
  Huang Kung-Lung
- Headquarters
  No. 22, Gongye 24th Rd., Industrial Park, Taichung City, Taiwan
- Main Products
  Small- and medium-size LED backlight modules
- Paid-in Capital
  NT$611,750,110
- Manufacturing Sites
  China: Dongkeng, Dongguan, Guangdong; Taiwan: Taichung Industrial Park, Taichung
- Workforce
  Approx. 110 in Taiwan; approx. 900 in China

Production Footprint

PRODUCTION FOOTPRINT



Cross-strait manufacturing footprint in Taiwan and China



Taiwan HQ — Corporate Headquarters

Taiwan HQ



Taiwan Manufacturing Plant

Taiwan Factory



Dongguan Shian Yih Electronics Co., Ltd.

Dong Guan · Shian Yih



Dongguan Co-Sheng Optoelectronics Co., Ltd.

Dong Guan · Co-Sheng

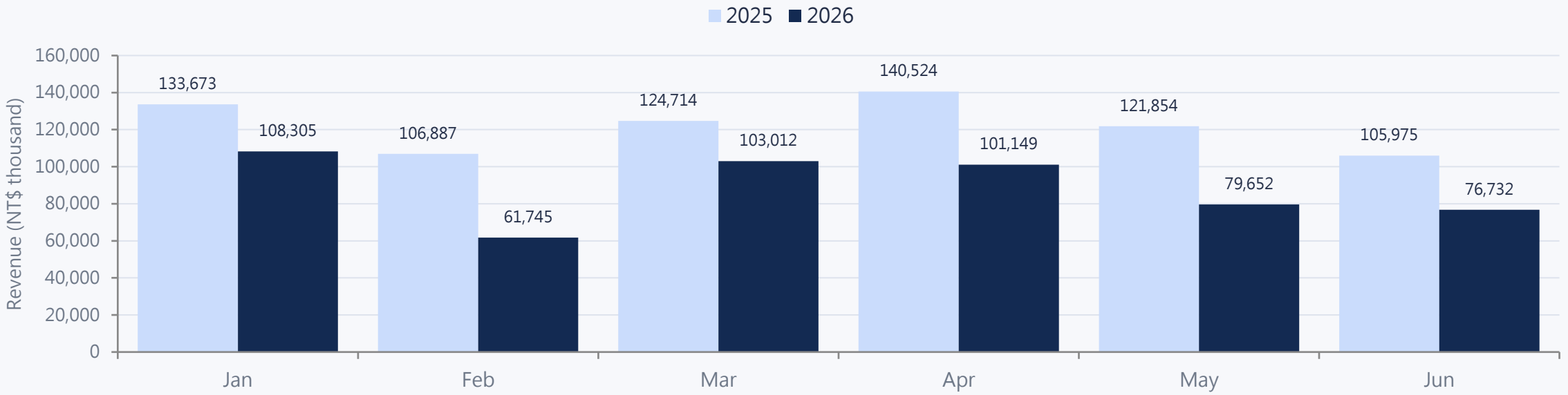
02

2026 H1 Business Review

H1 2026 BUSINESS REVIEW

2025 / 2026 H1 Monthly Revenue Trend

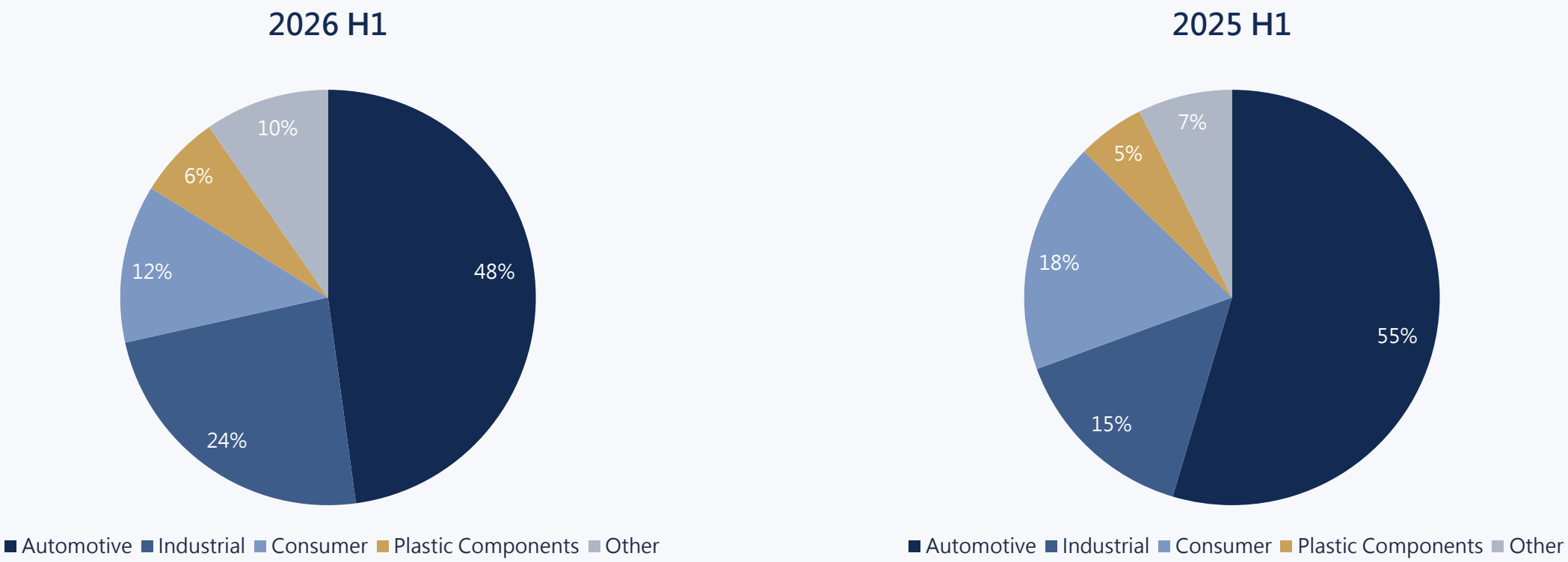
MONTHLY REVENUE TREND (H1)



Year / Metric	Jan	Feb	Mar	Apr	May	Jun	Total / Avg
2025	133,673	106,887	124,714	140,524	121,854	105,975	733,627
2026	108,305	61,745	103,012	101,149	79,652	76,732	530,595
MoM%	7.65%	-42.99%	66.83%	-1.81%	-21.25%	-3.67%	—
YoY%	-19%	-42%	-17%	-28%	-35%	-28%	-28%

Revenue Mix by Segment

REVENUE MIX BY SEGMENT



Note: "Other" includes automotive lighting, consumer, commercial, Mini LED, and other minor items.

Consolidated Income Statement — 2026 Q2

CONSOLIDATED INCOME STATEMENT · 2Q

Consolidated Revenue (2Q'26)
530,995
-27% YoY

Consolidated Net Income (2Q'26)
8,636
Swung to Profit

Earnings Per Share (EPS)
NT$ 0.17
2Q'25: (0.86)

Unit: NT$ thousand	2Q'26	2Q'25	YoY
Consolidated Revenue	530,995	731,981	-27%
Consolidated Gross Profit	91,502	146,489	-38%
Consolidated Operating Expenses	112,210	116,262	-3%
Consolidated Operating Income	(20,708)	30,227	-169%
Consolidated Net Income	8,636	(52,569)	-116%
EPS (NT$)	0.17	(0.86)	-120%
Gross Margin	17%	20%	-14%
Operating Margin	-4%	4%	-194%
Net Margin	2%	-7%	-123%

Consolidated Balance Sheet — June 30, 2026

CONSOLIDATED BALANCE SHEET

Assets	2026.6.30	%	2025.6.30	%
Cash and Cash Equivalents	1,232,117	54%	1,105,333	50%
Accounts Receivable	279,126	12%	352,121	16%
Inventory	192,397	8%	164,233	7%
Other Current Assets	296,983	13%	291,908	13%
Property, Plant and Equipment	204,231	9%	211,621	10%
Other Non-Current Assets	80,189	3%	101,257	4%
Total Assets	**2,285,043**	**99%**	**2,226,473**	**100%**

Liabilities and Equity	2026.6.30	%	2025.6.30	%
Short-term Borrowings	80,000	4%	0	0%
Accounts Payable	140,763	6%	197,542	9%
Other Payables	105,629	5%	140,518	6%
Other Current Liabilities	41,607	2%	89,991	4%
Long-term Borrowings	9,086	1%	31,520	2%
Other Non-Current Liabilities	21,995	1%	24,967	1%
Total Liabilities	**399,080**	**19%**	**484,538**	**22%**
Total Equity	1,885,963	83%	1,741,935	78%

Key Metrics

Days Sales Outstanding

104 days

97 days last year

Days Inventory Outstanding

81 days

64 days last year

PP&E Turnover Ratio

5.20x

6.92x last year

Consolidated Cash Flow Statement — June 30, 2026

CONSOLIDATED CASH FLOW STATEMENT

Beginning Cash Balance (2026)
1,121,572
NT$ thousand

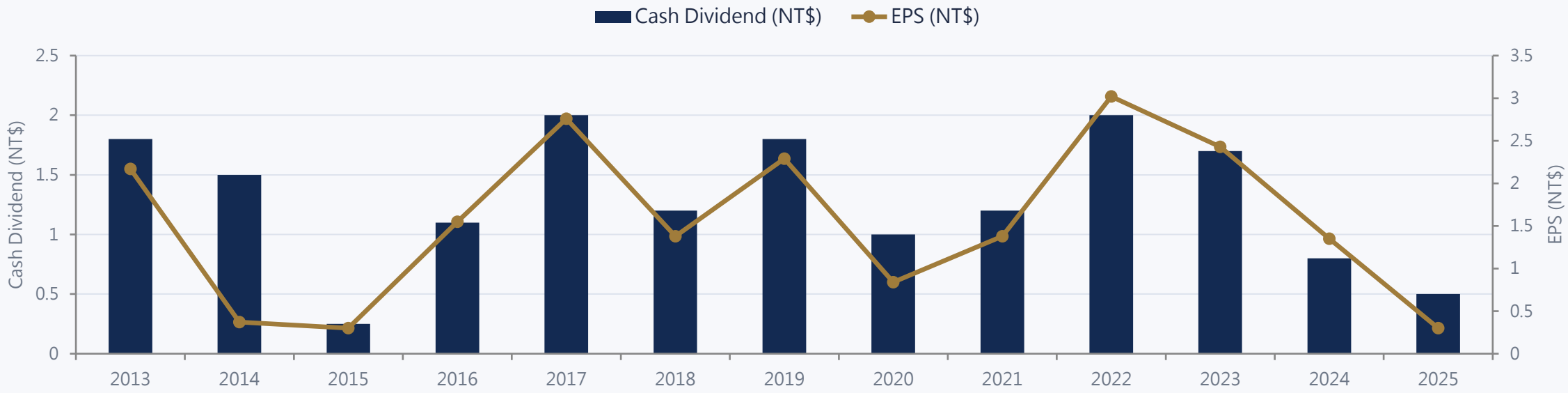
Ending Cash Balance (2026)
1,232,117
NT$ thousand

Net Operating Cash Inflow
24,056
NT$ thousand

Unit: NT$ thousand	Jan–Jun 2026	Jan–Jun 2025
Beginning Cash Balance	**1,121,572**	**1,396,693**
Net Cash Inflow from Operating Activities	24,056	60,439
Acquisition of Property, Plant and Equipment	(17,869)	(46,976)
Decrease (Increase) in Other Financial Assets	104,033	(209,467)
Increase (Decrease) in Borrowings	(12,308)	(35,376)
Cash Dividends Paid	0	0
Other Net Cash Inflow (Outflow)	(7,786)	1,029
Effect of Exchange Rate Changes on Cash	20,419	(61,009)
Ending Cash Balance	**1,232,117**	**1,105,333**

Dividend History

DIVIDEND HISTORY



Unit: NT$

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
EPS (NT$)	2.17	0.37	0.30	1.55	2.76	1.38	2.29	0.84	1.38	3.02	2.43	1.35	0.30
Cash Dividend (NT$)	1.80	1.50	0.25	1.10	2.00	1.20	1.80	1.00	1.20	2.00	1.70	0.80	0.50
Payout Ratio	82.95%	405.41 %	83.33%	70.97%	72.46%	86.96%	78.60%	119.05 %	86.96%	66.23%	69.96%	59.26%	166.67 %

Q & A

Thank You for Your Attention

SHIAN YIH
先益電子工業股份有限公司
SHIAN YIH ELECTRONIC INDUSTRY CO., LTD