

Item	Year	Financial Analysis				
		2020	2021	2022	2023	2024
Capital structure analysis						
Debt ratio (%)		42.45	42.74	37.58	36.01	33.79
Long-term funds to property, plant and equipment (%)		233.46	204.26	180.51	184.95	200.37
Liquidity analysis						
Current ratio (%)		302.24	308.10	275.44	245.71	301.16
Quick ratio (%)		222.52	217.57	209.04	187.50	218.82
Times interest earned		95.89	49.44	13.84	8.68	9.52
Operating performance analysis						
Accounts receivable turnover		3.60	4.30	4.14	3.74	4.31
Days to collect accounts receivable		101	85	88	98	85
Average inventory turnover		2.97	3.43	3.54	3.73	3.94
Accounts payable turnover		6.70	8.91	9.70	8.36	8.76
Days to sale goods		123	106	103	98	93
Property, plant and equipment turnover		1.87	1.83	1.41	1.21	1.52
Total asset turnover		0.59	0.69	0.61	0.54	0.65
Return on investment analysis						
Rate of return on asset (%)		13.55	8.24	4.87	4.12	4.94
Rate of return equity (%)		23.70	14.06	7.57	5.77	6.78
Profit before tax to capital (%)		91.82	56.02	35.25	32.77	33.17
Net profit to net sales (%)		22.86	11.75	7.46	6.75	6.83
Earnings per share (NTD)		6.58	4.02	2.28	1.76	2.05
Cash flow						
Cash flow ratio (%)		28.80	45.24	81.60	28.25	29.84
Cash flow adequacy ratio (%)		53.82	47.06	58.29	57.19	62.01
Cash flow reinvestment ratio (%)		1.63	5.45	10.32	2.75	2.76
Balance						
Operation balance		2.78	2.53	3.39	4.99	3.58
Financial balance		1.03	1.02	1.09	1.29	1.14

Remark : 2020~2024 consolidated financial statements(IFRS) was audited by independent accountants.