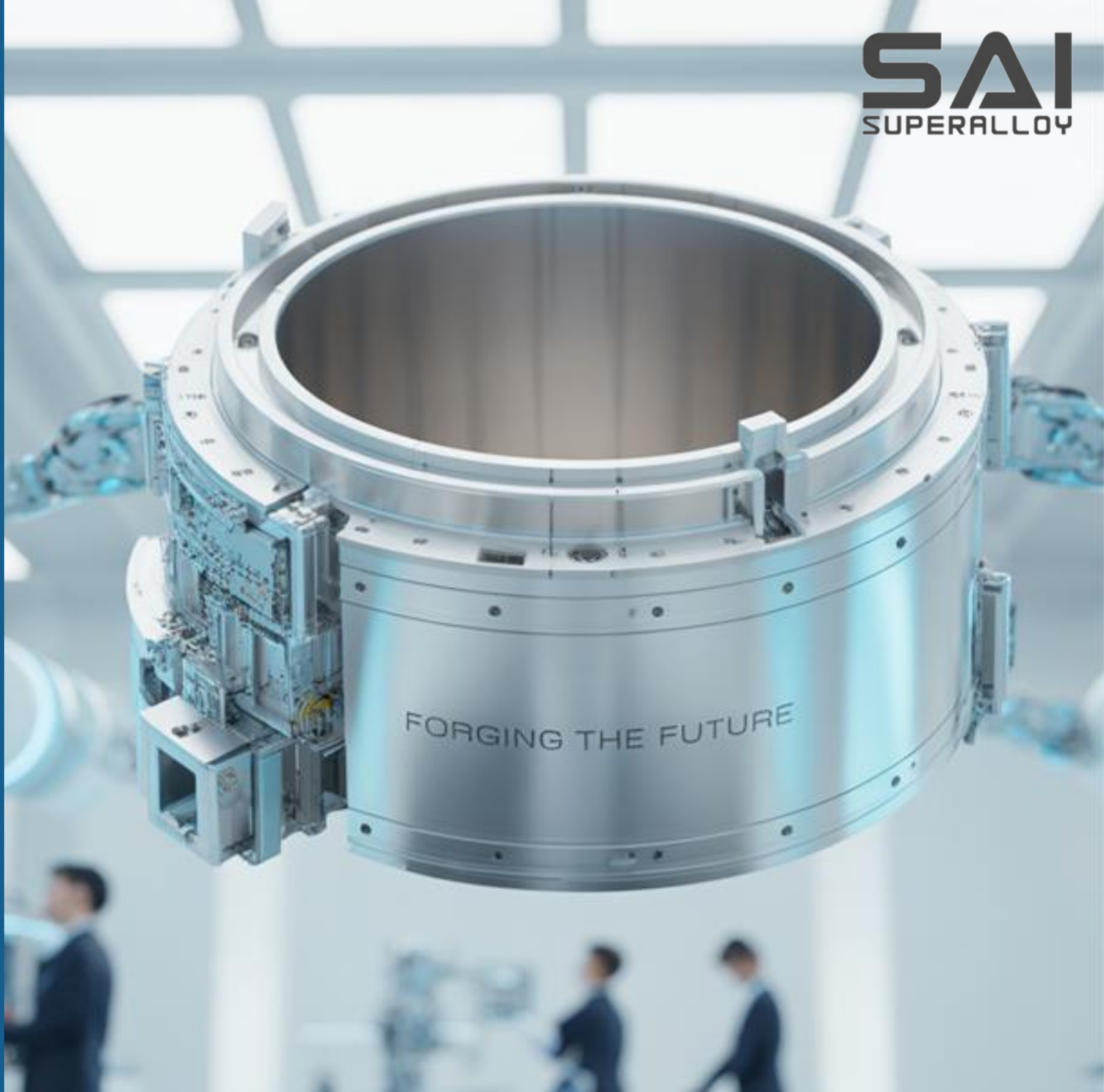
SuperAlloy Industrial Co. (1563 TT)

Investor Presentation



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Agenda

- 2Q26 Results And Guidance
- SAI's Growth Strategy And Goals
- Q&A

2Q26 Results And Guidance

2Q26 Income Statement

NT$ million	2Q26	1Q26	2Q25	QoQ %	YoY %
Net Revenue	1,980	1,872	1,715	5.76	15.45
Gross Profit	482	412	340	16.90	41.83
Gross Margin	**24.32%**	**22.01%**	**19.80%**	10.53	
Operating Expenses	287	249	196	15.34	46.12
SG&A percent of Sales	**14.49%**	**13.29%**	**11.45%**	9.05	
Operating Income	195	163	143	19.28	35.95
Operating Margin	**9.83%**	**8.72%**	**8.35%**	12.78	
Net Non-Operating Income (Loss)	-106	0.32	-229	(33,062.73)	(53.66)
Pre-Tax Income	88	163	-86	(45.88)	(203.02)
Income Tax Expense	17	33	-21	(47.46)	(182.07)
Non-controlling interest	0.07	0.04	0.00	102.78	
Net Income to Parent	71	131	-65	(45.47)	(209.78)
Net Margin	**3.60%**	**6.98%**	**-3.79%**	(48.44)	
EPS (NT$)	**0.33**	**0.60**	**-0.29**	(45.00)	(213.79)

1H26 Income Statement

NT$ Million	2Q26	2Q25	Yoy%
Net Sales	3,852	3,633	6.02
Gross Profit	893	885	0.98
GP Margin	**23.20%**	**24.35%**	-
Operating Expenses	536	443	21.04
Operating Expense Ratio	**13.91%**	**12.18%**	-
Operating Profit	358	442	(19.09)
OP Margin	**9.29%**	**12.17%**	-
Non-operating Income (Loss)	-106	-85	23.80
Profit Before Tax	252	357	(29.37)
Income Tax Expense	50	68	(26.08)
Non-controlling Interests	0.1	0.0	0.00
Net Income Attributable to Owners of the Parent	202	289	(30.15)
NPM	**5.24%**	**7.96%**	-
EPS (NT$)	**0.93**	**1.28**	(27.31)

2Q26 Balance Sheet

SAI

NT$ million	2Q26		1Q26		2Q25		QoQ (%)	YoY (%)
	$	%	$	%	$	%		
Cash and Cash Equivalents	3,498	18	2,765	14	2,452	13	26.5	42.7
Notes & Accounts Receivable, Net	1,067	5	953	5	992	5	11.9	7.6
Inventories	5,946	30	6,240	31	6,372	35	(4.7)	(6.7)
Other Current Assets	246	1	931	5	415	2	(73.6)	(40.7)
Long-term Investments	44	0	44	0	41	0	(0.4)	6.6
Fixed Assets	8,549	43	8,640	43	7,620	42	(1.0)	12.2
Other Long-term Assets	400	2	367	2	319	2	9.2	25.4
Total Assets	**19,750**	**100**	**19,939**	**100**	**18,211**	**100**	**(0.9)**	**8.4**
Current Liabilities	5,646	29	5,754	29	5,292	29	(1.9)	6.7
LT Debt	5,694	29	5,834	29	4,111	23	(2.4)	38.5
Other Non-Current Liabilities	85	0	96	0	24	0	(11.5)	249.9
Total Liabilities	**11,424**	**58**	**11,684**	**59**	**9,427**	**52**	**(2.2)**	**21.2**
Common Stock	2,256	11	2,256	11	2,308	13	0.0	(2.2)
Total Equity	**8,326**	**42**	**8,255**	**41**	**8,784**	**48**	**0.9**	**(5.2)**

2026 Outlook

SAI

CAPITAL STRUCTURE

Optimizing Capital Structure Driving Sustainable Aluminum Circularity

-25%	2024/10	2026/01
Capital Reduction	Strategic Subsidiary Investment	Strategic Land Acquisition

- Continuous capacity expansion at Pingtung and Chiayi new plants
- Sustained Recycled Aluminum sales → Inventory optimization → Robust cash flow

OPERATING MARGIN

2026 Return to Growth Trajectory Target Long-term Double-digit Margins

15–20%
Operating Margin Target

- Focus on high-value clients within forging and recycled aluminum services
- Product ASP trending upward via international price indexing

SEMICONDUCTOR EQUIPMENT

2028 Non-Mobile Expansion Target 40% of Consolidated Revenue

2026 H2	40%
Revenue Contribution from Semi	Non-Mobile Revenue Mix Target

- Materials for front-end advanced process components nearing validation
- Aggressively scaling non-mobile applications to reach 40% revenue share

RECYCLED ALUMINUM

Recycled Aluminum Breakthrough Diversifying Multi-market Applications

40%	>50%	Nearly 70%
Current Adoption Rate	2026 Target (Mobile only)	2026 YE Target (Aggregate across All Segments)

- Accelerating RESAICAL® adoption (Semiconductors, Forging, Extrusion)
- 2nd 100k-ton melting plant completion by year-end to fuel 2027 momentum

SAI’s Growth Strategy And Goals

Entering Advanced Nodes: From Wheels to Semiconductors

SAI began developing raw materials and optimizing processes for key components and consumables used in front-end equipment for advanced semiconductor processes three years ago. Backed by four core strengths, the company aims to become a vital force in the semiconductor supply chain, providing Taiwan's semiconductor ecosystem with top-tier, locally rooted support.

Four Core Strengths in Entering the Semiconductor Industry

Over 30 Years of Expertise in Aluminum Development

With over three decades of forging wheel experience, SAI possesses unique know-how in aluminum alloy R&D and manufacturing — from material selection and forging techniques to surface treatment.

Key Role in Import Substitution

By producing ultra-pure forged aluminum parts, SAI offers local alternatives to imported aluminum raw materials, which could support semiconductor manufacturing equipment supply chain in Taiwan and reduce the reliance on foreign aluminum raw material suppliers.

Enabler of Supply Chain Decentralization

As global semiconductor supply chains decentralize, SAI provides trusted, locally rooted support for international equipment makers seeking regional partners in Taiwan.

Advantages in Efficiency and Cost

Through efficient production line setups, SAI ensures shorter lead times, stable quality, and stronger cost competitiveness basing on more near net shape compared to imported products.

Market Dynamics & Industry Challenges

Pain Point 1: High Machining Costs & Substantial Material Waste

Critical semiconductor chamber components traditionally rely on CNC machining of imported rolled aluminum plates. Over 70% of raw material is removed during processing, driving up production costs and resulting in substantial material inefficiency..

Pain Point 2: Aggressive Net-Zero Mandates & Decarbonization

Leading semiconductor foundries and equipment OEMs have announced 2030/2050 net-zero targets, putting immense pressure on supply chains to meet urgent Scope 3 carbon reduction goals.

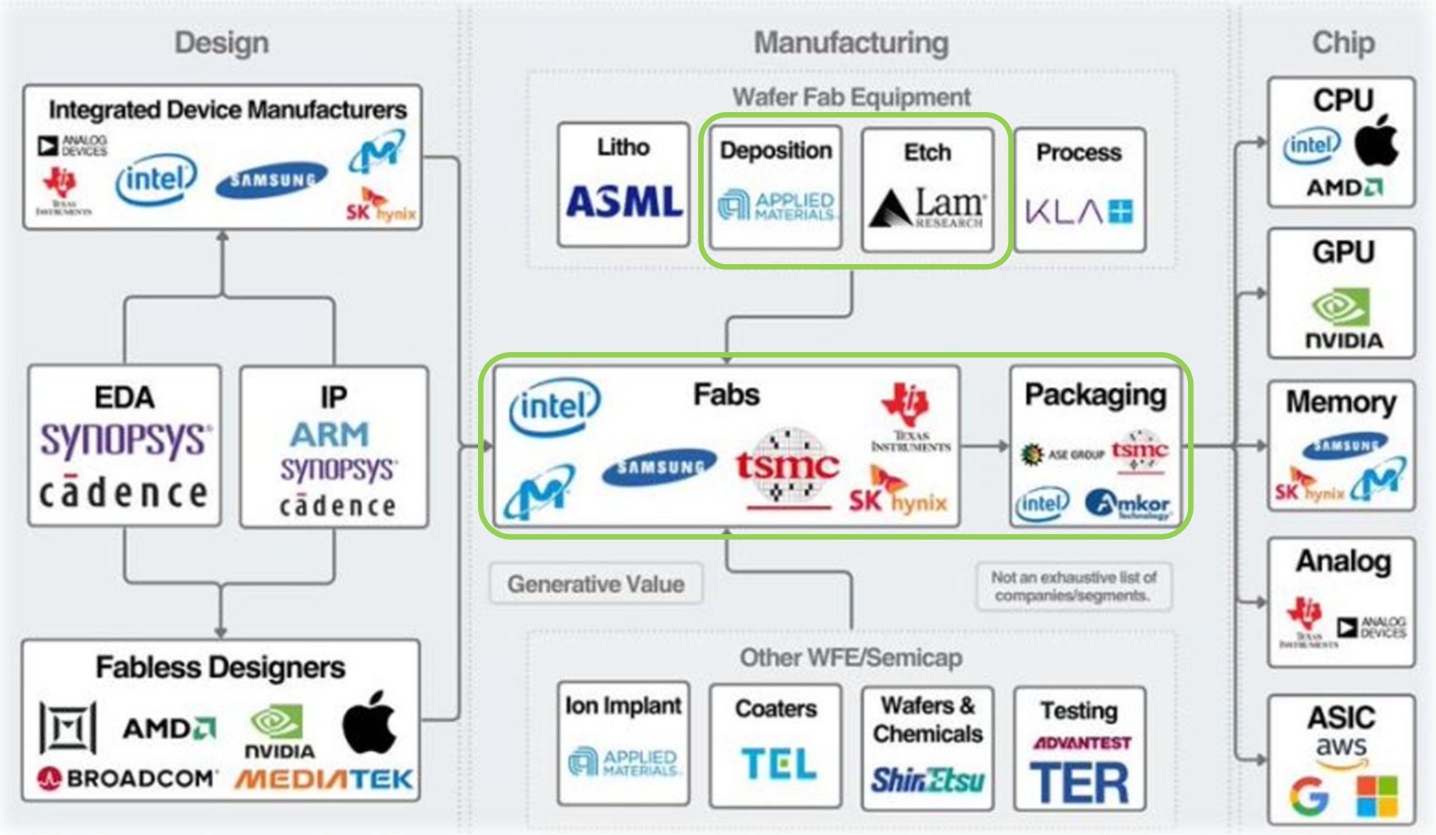
Pain Point 3: Supply Chain Vulnerability & High Transit Costs

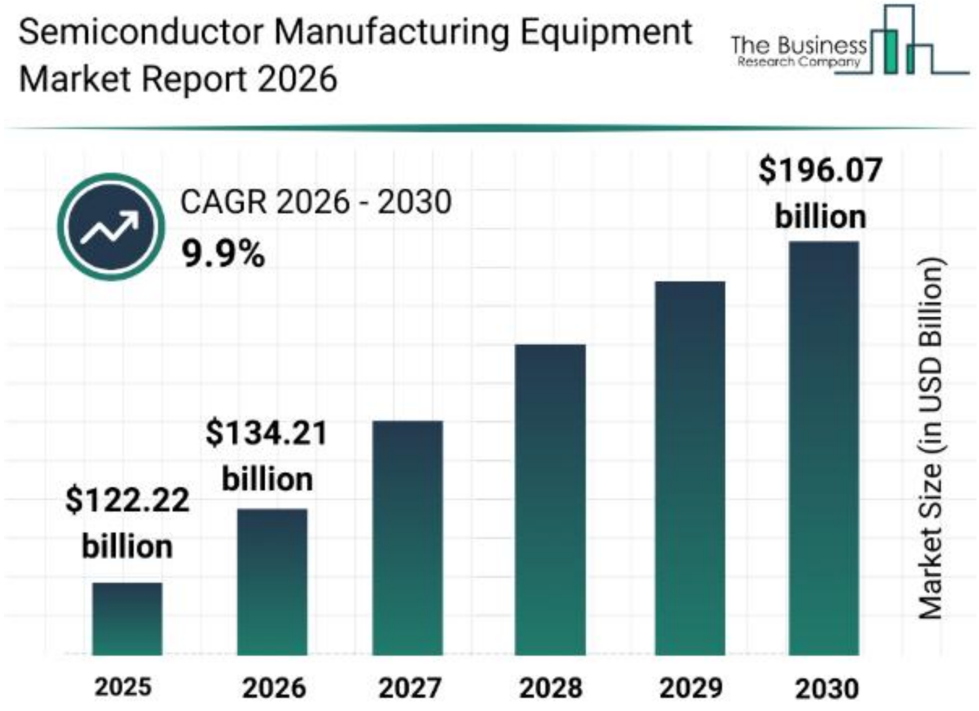
Cross-border ocean shipping entails long lead times (7–8 weeks from US/Europe), while air freight incurs prohibitively high costs and heavy carbon emissions—severely compromising global supply chain agility.

Key Market Drivers

Escalating costs, strict decarbonization policies, and supply chain localization are driving the industry toward next-generation manufacturing solutions that deliver higher material utilization, lower carbon intensity, and localized supply.

Semiconductor Industry – Target Customers

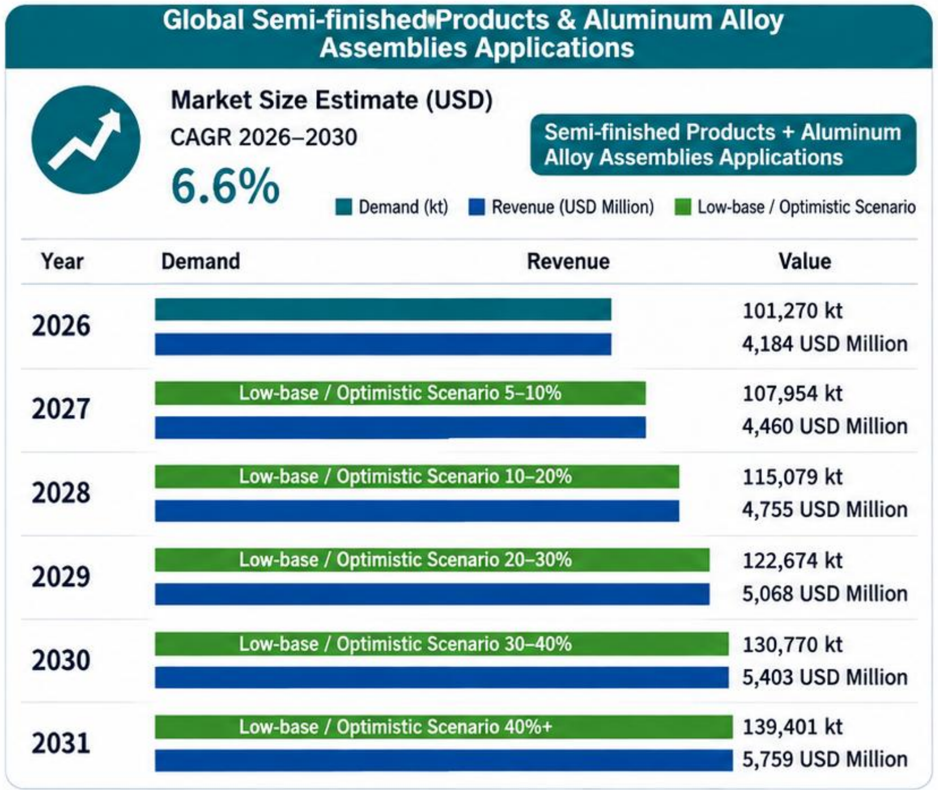


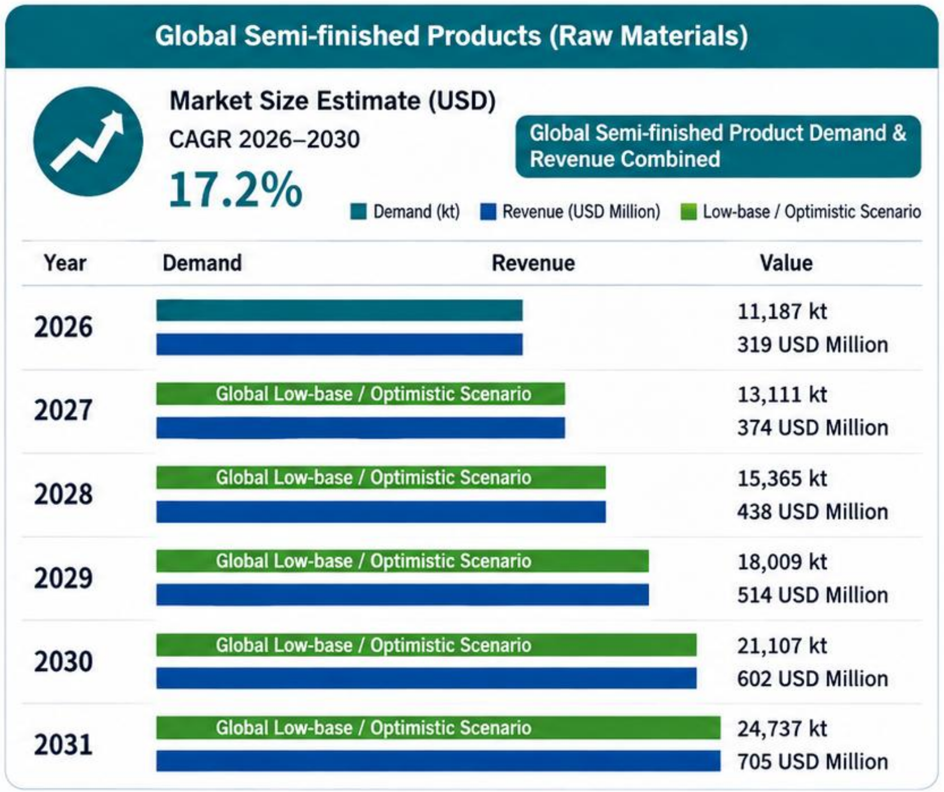


Long-term Strategic Objectives for Semi Applications

Global semiconductor aluminum market size estimation

In response to the growing demand for integrated assemblies / aluminum alloy applications and the increasing importance of semi-finished products, based on our 2026 baseline assessment, we project steady growth by 2031 under a low-base scenario / optimistic market conditions.



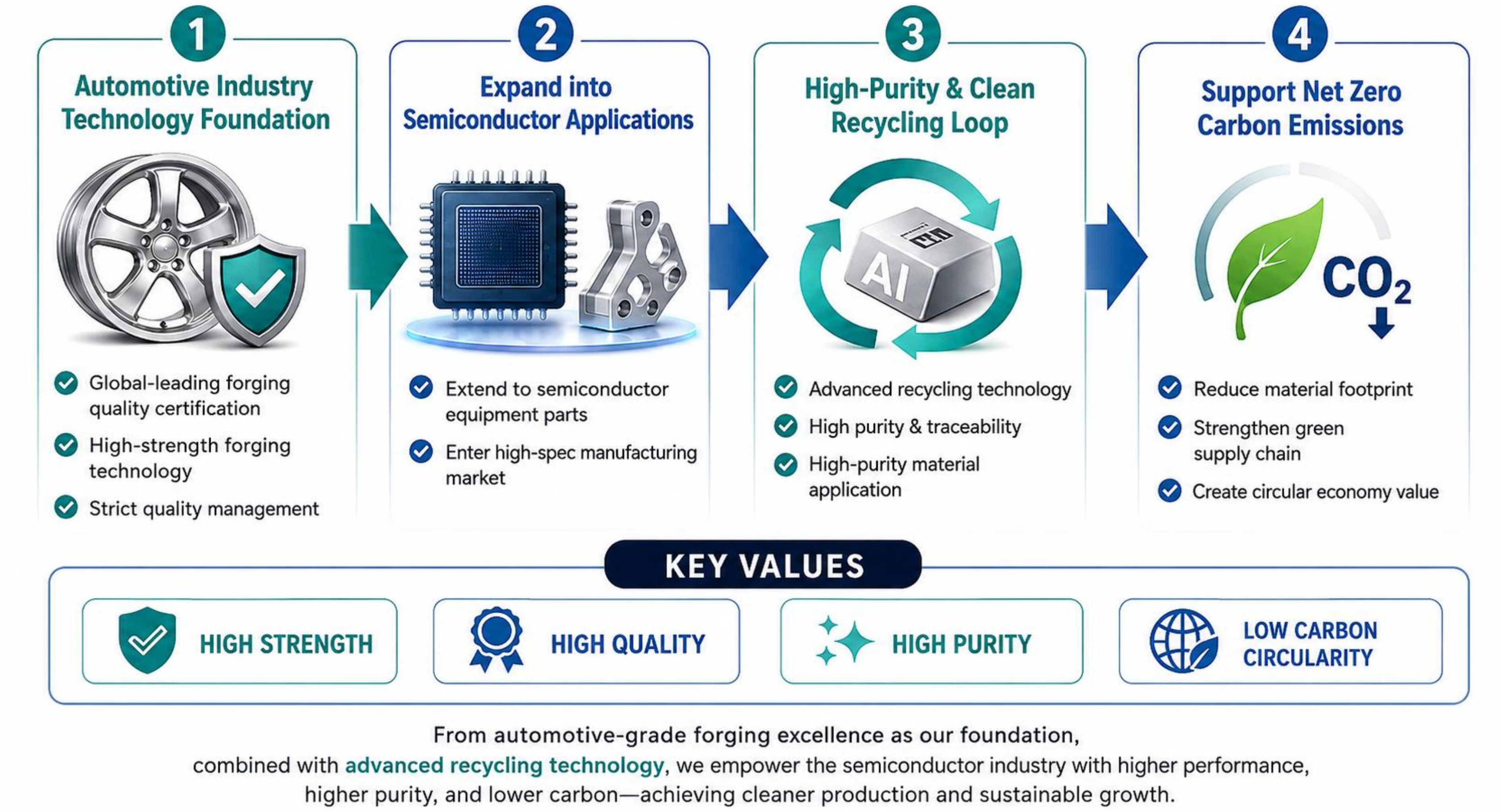


Source: Based on multiple market research reports and industry data.
Combined with our internal estimates, the base year is 2025, with projections through 2031.

Note: Under the low-base scenario, the CAGR from 2026–2030 is 6.6%;
Global semi-finished product demand and revenue are shown in the chart on the right.

Note: The CAGR of 17.2% for global semi-finished products is based on low-base scenario projections;
2027 and beyond reflect the low-base / optimistic scenario.

SAI’s Core Value Proposition and Growth Strategy



Q&A