Material Information (2408 NTC)

SEQ_NO	2	Date of announcement	2026/11/04	Time of announcement	15:13:25
Subject	Change in Accounting Estimates Effective October 1, 2026				
Date of events	2026/11/04	To which item it meets	paragraph 9		

Statement

1.Date of the board of directors' resolution:2026/11/04
2.Nature of the change:Change in accounting estimates
3.Reason for the change:In accordance with Article 6 of the ”Regulations Governing the Preparation of Financial Reports by Securities Issuers” and International Accounting Standard 16, enterprises shall regularly review the useful lives of assets to reasonably reflect their future economic benefits. Following a reassessment conducted by China Credit Information Service, Ltd. regarding the service life of some of the Company's 20nm process machinery and equipment, the useful lives of the said machinery and equipment have been adjusted to 6 years effective from October 1, 2026. A review opinion has also been issued by the attesting CPAs.
4.Changed period for retrospective application of the new accounting policy:NA
5.The line items affected and the actual effect for the year before accounting change:None
6.Actual effect on the opening balance of retained earnings for the past accounting year:None
7.The reasonableness and necessity for the change in accounting policy or accounting estimate after the beginning of the accounting year: Based on the actual operational conditions of certain machinery and equipment in the 20nm process and industry experience, the Company assesses that due to rapid technological advancements and shortened product life cycles, the economic useful lives of the equipment are expected to be shorter than originally estimated. This would result in a reduction in the economic benefits generated, thereby requiring a re-evaluation.
8.If the decided effect is impracticable, specify the reasons why retrospective application is impracticable, and how and from when the accounting policy change will be applied:NA
9.If the decided effect is impracticable, the opinion provided by the CPA about the effect of the audit opinion for the accounting year preceding the accounting change:NA
10.Opinion expressed by the CPA regarding itemized analysis of reasonableness:According to the review opinion issued by the accountants, no material unreasonableness has been found.
11.Objection or reservation opinion from the independent directors:NA
12.Countermeasures:None
13.Any other matters that need to be specified:This change in estimate will increase depreciation expenses for 2026 by approximately NT$2,438 million.