昭輝實業股份有限公司

Y.C.C. PARTS MFG. CO., LTD.

1339.TW

法人說明會

2026/08/06

Presenter: Yi-Hong Lin, General Manager

Disclaimer

A. This briefing and related information released contain predictive information from the company's internal and external sources

B. The actual operating results, financial status and business prospects of the company in the future may differ from the estimates expressed or implied by these predictive information. The reason may come from various risks that the company cannot control.

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Index

1 Corporate Introduction

1. Infos

2. Main Products

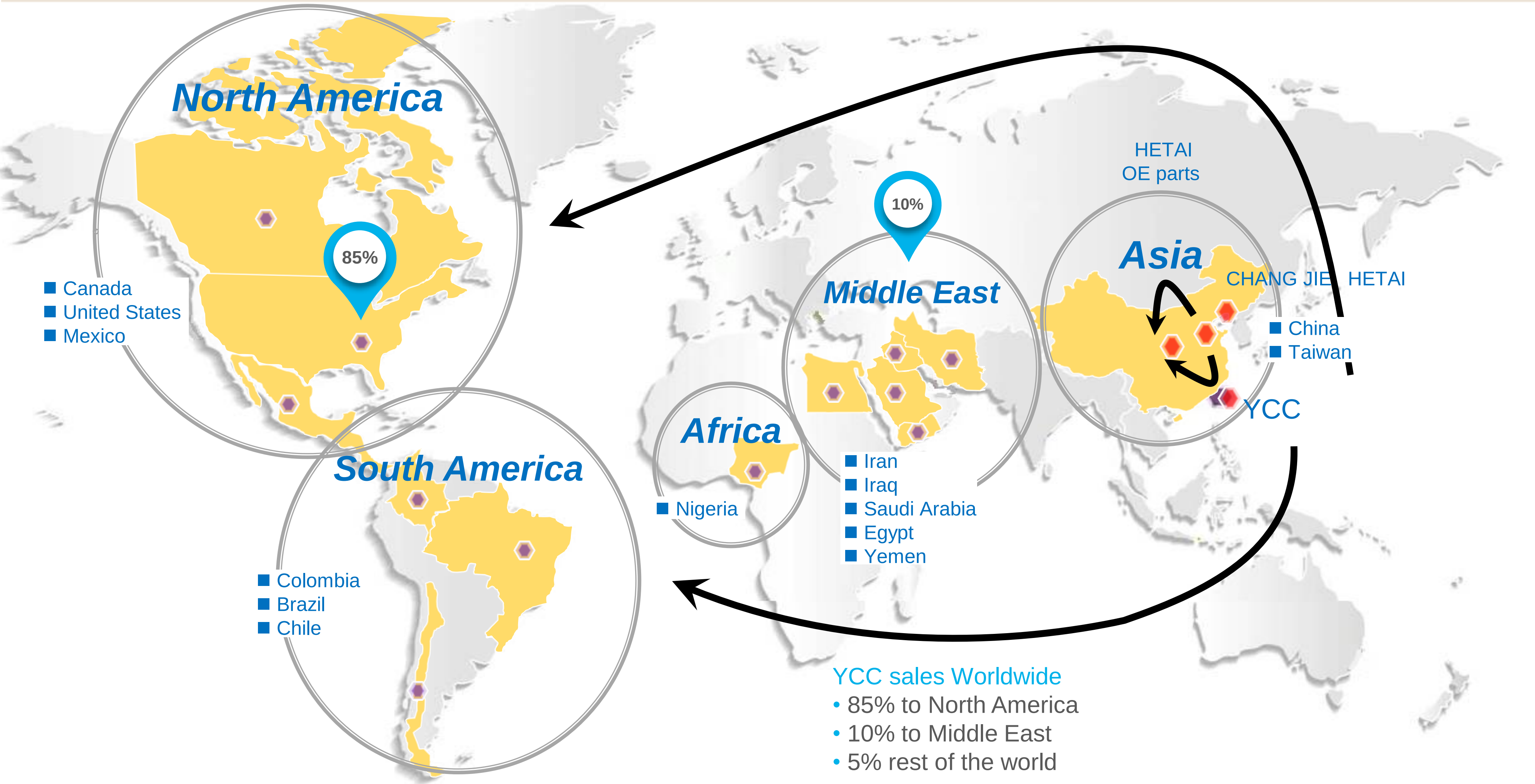
1.Corporate Introduction – Production Sites

Headquarters–
Y.C.C. Parts Mfg. Co., Ltd.
Area: 116,265 meter^2
Production: AM collision parts

LIAONING HETAI AUTOMOTIVE PARTS CO.,LTD
Area: 40,000 meter^2
Production: OE interior trims

Chang Jie Technology Co., Ltd
Area: 54,598 meter^2
Production: Tooling development

1.Corporate Introduction – Sales Territories Worldwide



YCC sales Worldwide
- 85% to North America
- 10% to Middle East
- 5% rest of the world

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Y.C.C.(AM)-Main Products

FR/RR Bumper

Grille

Air Deflector

Head Lamp Mounting Panel

HETAI (OE)- Main Products

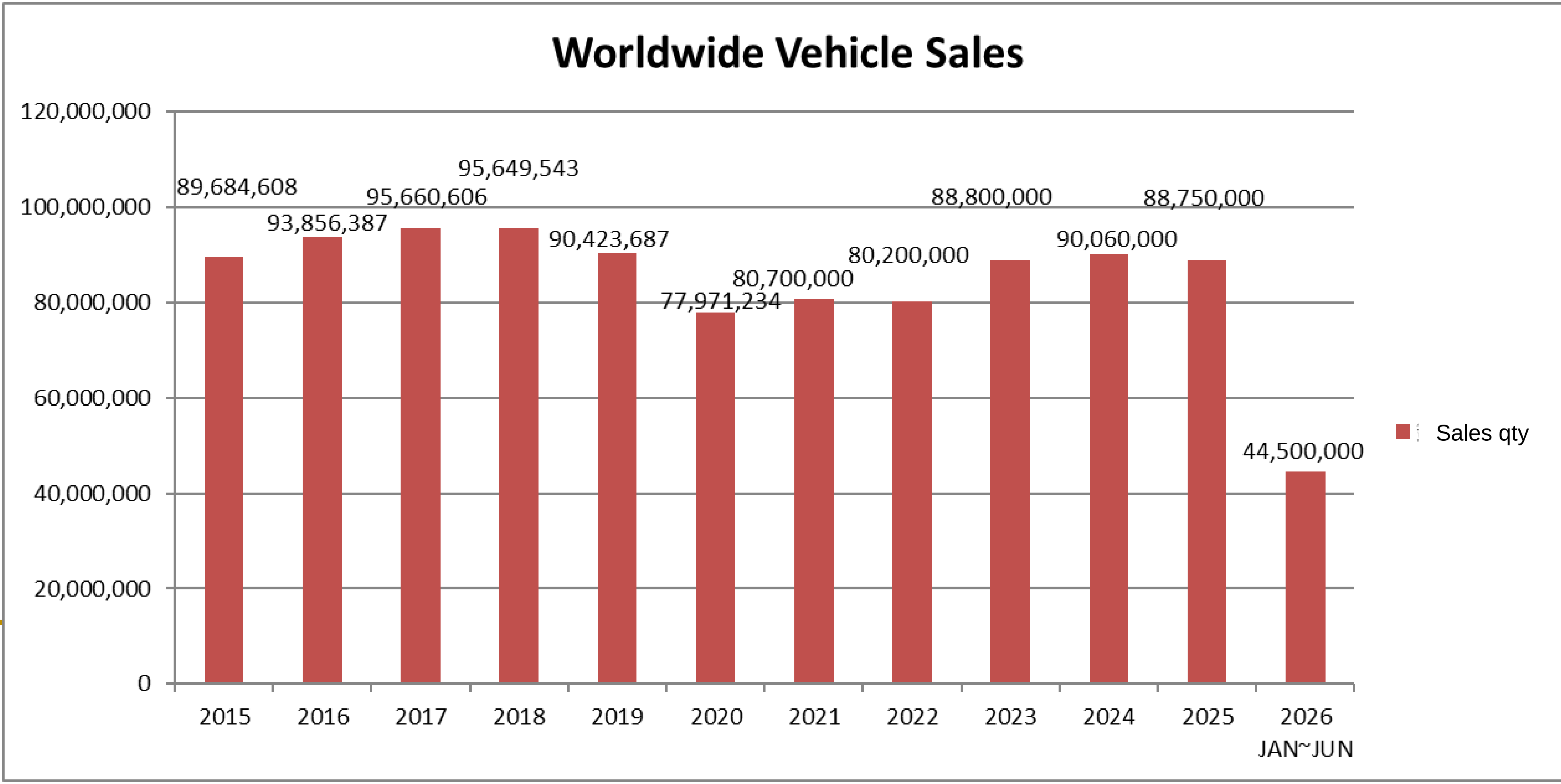
1.Corporate Introduction – OE Customers

2 Industry Overview

1. Market Status

2. After market

2.Industry Overview - 2015-2026 worldwide Vehicle Sales



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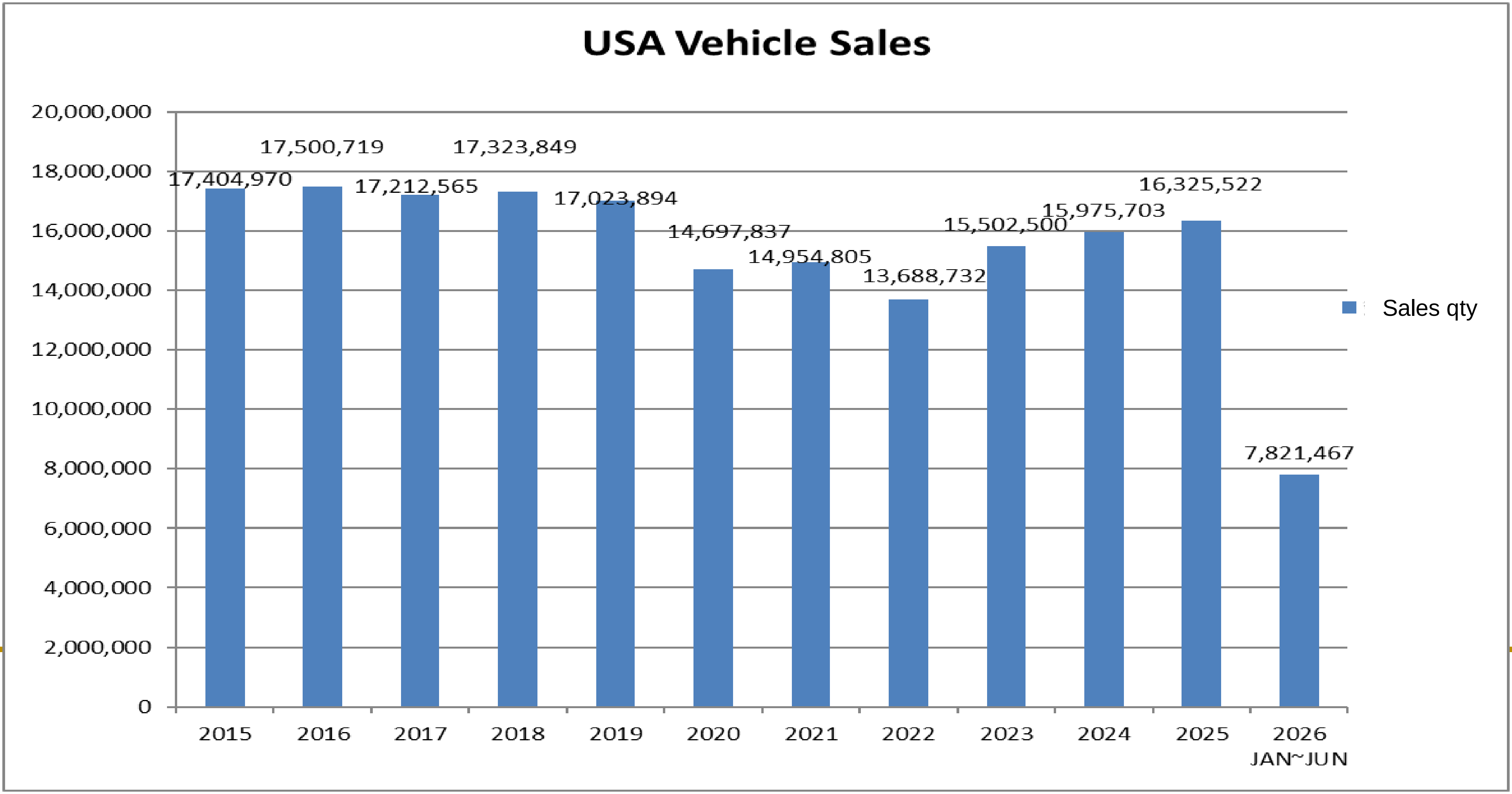
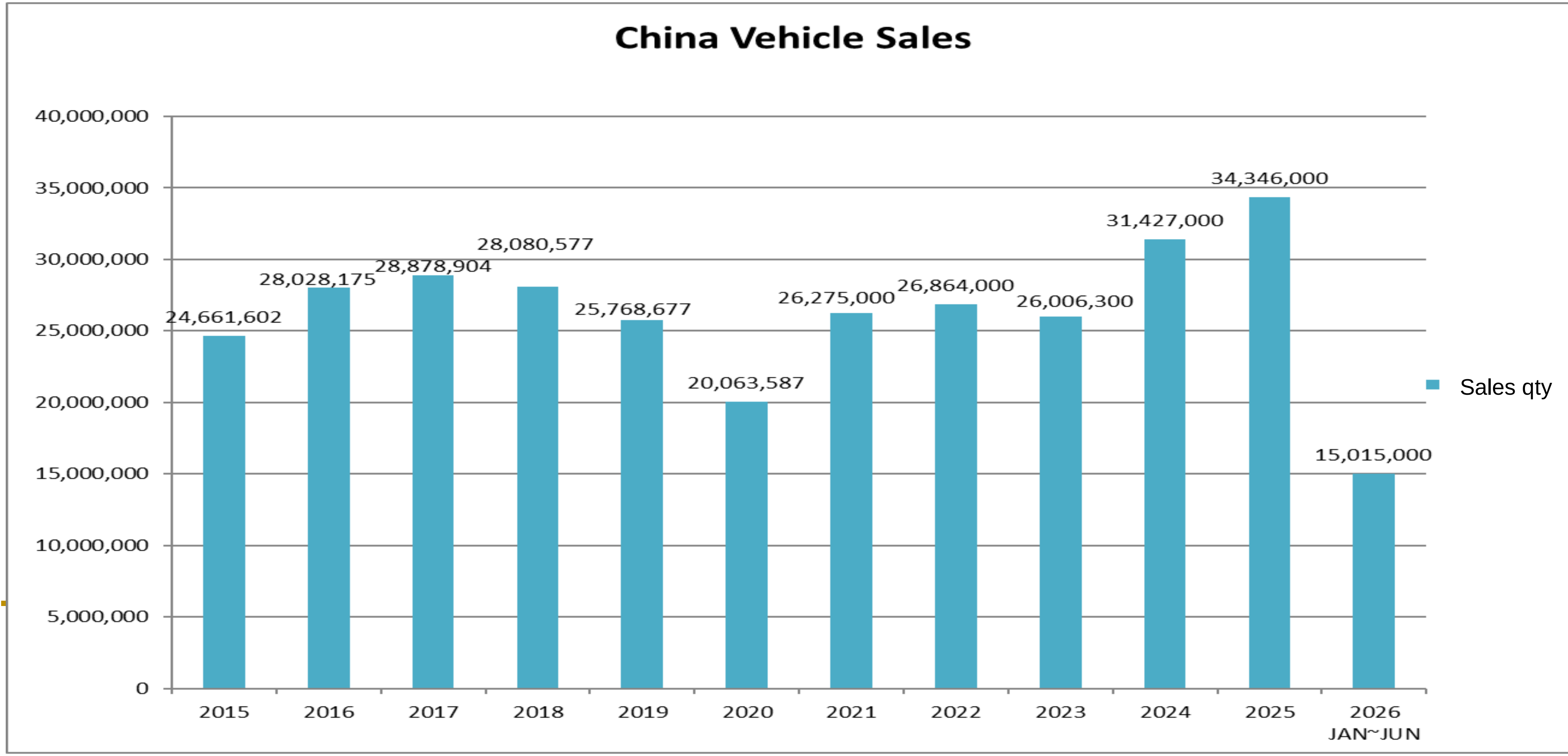
2.Industry Overview - 2015-2026 USA Vehicle Sales



2.Industry Overview - 2015-2026 China Vehicle Sales



2.Industry Overview – VIO Increasing

NUMBER OF REGISTERED VEHICLES IN US	CAR OWNERSHIP STATISTIC	INCREASE
Number of registered vehicles in US 2026(proj.)	300.0 million	+2.5 million
Number of registered vehicles in US 2025	297.5 million	+0.9 million
Number of registered vehicles in US 2024	296.6 million	+4.3 million
Number of registered vehicles in US 2023	292.3 million	+1.5 million
Number of registered vehicles in US 2021	289.5 million	+2.6 million
Number of registered vehicles in US 2020	286.9 million	+2.4 million
Number of registered vehicles in US 2019	284.5 million	+5.2 million
Number of registered vehicles in US 2018	279.1 million	+5.7 million
Number of registered vehicles in US 2017	270.4 million	+6.4 million
Number of registered vehicles in US 2016	264.0 million	+6.1 million
Number of registered vehicles in US 2015	257.9 million	+5.3 million
Number of registered vehicles in US 2014	252.6 million	+3.7 million
Number of registered vehicles in US 2013	248.9 million	+0.2 million
Number of registered vehicles in US 2012	248.7 million	***

There will be more opportunities for services and maintenance in the future.

2.Industry Overview – Increasing Vehicle Ownership Duration

According to the latest industry data from S&P Global Mobility, the average age of light vehicles (including passenger cars and light trucks) in the United States reached a record high of approximately **13 years** in 2026. Among them, the average age for passenger cars is about **14.5 years**, while light trucks stand at around **11.9 years**. This represents an increase of two months compared to 2025, highlighting the continued aging of the U.S. vehicle fleet.

Thanks to significant advancements in modern automotive technology—such as improved rust prevention, engine durability, and electronic component quality—the old belief that a car should be scrapped after "10 years" or "100,000 kilometers" is now obsolete. For the mobility and aftermarket sectors, this trend presents both major challenges and immense opportunities.

It is estimated that the number of vehicles in the "golden age" for aftermarket services (**6 to 14 years old**) has surpassed **110 million**, accounting for nearly **38%** of all vehicles on the road, with this proportion expected to continuously rise to **40% by 2028**.

Over the past decade, the average vehicle age in the U.S. has been on an upward trend. The COVID-19 pandemic further impacted new car sales, accelerating this aging process. This rising average age creates significant opportunities for the automotive aftermarket service industry, as the growing pool of 6-to-14-year-old vehicles drives continuous demand for maintenance and repairs.

Furthermore, the U.S. reduction of Section 232 tariffs on Taiwanese auto parts from **27.5% to 15%**—retroactive to May 1 of this year—provides a substantial boost to the competitiveness and market development of Taiwan's automotive components industry.

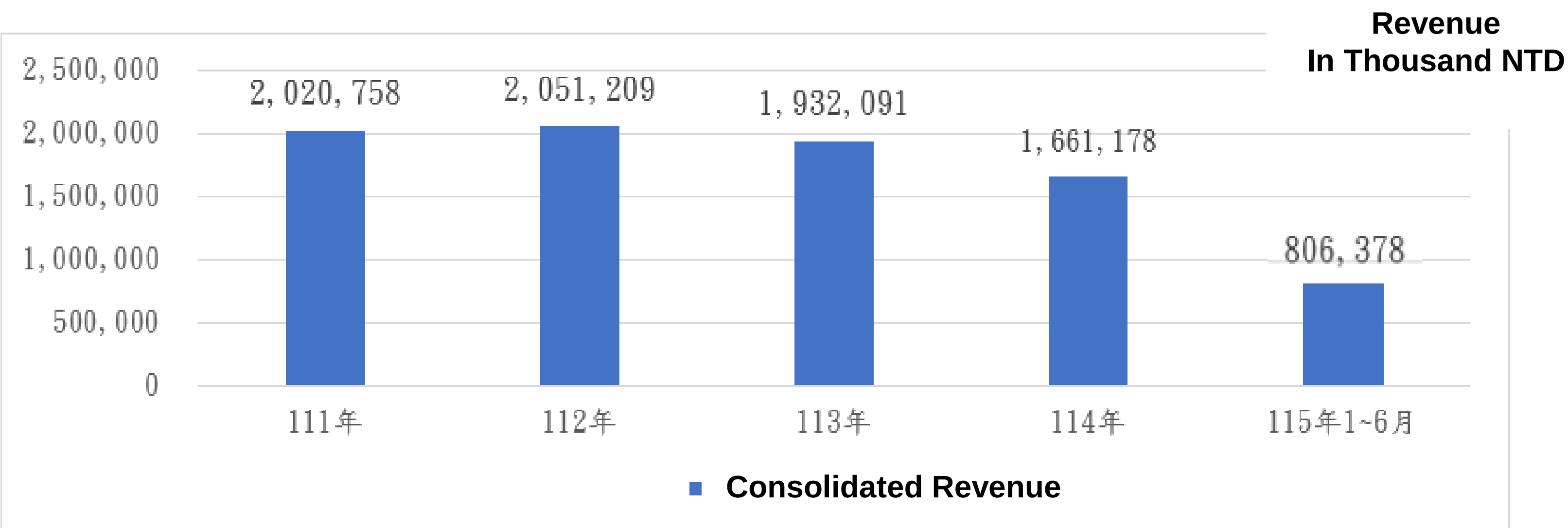
3 Corporate Performance

1. Revenue History
2. Operating Performance
3. Dividend Policy

3.Corporate Performance – Revenue History

Consolidated Revenue Over The Years

Consolidated Revenue	2,020,758	2,051,209	1,932,091	1,661,178	806,378



Consolidated Balance Sheet

Unit: New Taiwan Dollars (NTD) in thousands

	2022	2023	2024	2025	First Half of 2025	First Half of 2026
Current Assets	2,081,014	1,749,753	1,518,914	1,464,571	1,505,606	1,803,240
Non-current Assets	3,456,456	3,668,947	3,593,976	3,539,973	3,466,544	3,381,849
Total Assets	5,537,470	5,418,700	5,112,890	5,004,544	4,972,150	5,185,089
Current Liabilities	1,111,276	849,847	590,038	683,649	805,299	758,596
Non-current Liabilities	610,645	526,892	329,726	215,231	251,512	202,421
Total Liabilities	1,721,921	1,376,739	919,764	898,880	1,056,811	961,017
Total Shareholders' Equity	3,815,549	4,041,961	4,193,126	4,105,664	3,915,339	4,224,072
Common Share Capital	741,239	741,239	741,239	741,239	741,239	741,239
Total Liabilities and Shareholders' Equity	5,537,470	5,418,700	5,112,890	5,004,544	4,972,150	5,185,089

Statement of Comprehensive Income

Unit: New Taiwan Dollars (NTD) in thousands
Unit for EPS: New Taiwan Dollars (NTD)

	2022	2023	2024	2025	First Half of 2025	First Half of 2026
Operating Revenue	2,020,758	2,051,209	1,932,091	1,661,178	907,210	806,378
Gross Profit	(1,490,296)	(1,361,742)	(1,241,874)	(1,085,818)	(560,096)	(603,226)
Gross Profit Margin	26%	34%	35%	34%	38%	25%
Operating Expenses	(350,460)	(287,604)	(327,592)	(303,560)	(153,543)	(167,879)
Net Operating Income	180,002	401,863	362,625	271,800	193,571	35,273
Non-operating Income and Expenses	347,221	142,346	113,596	(30,833)	(156,968)	273,295
Income Before Tax	527,223	544,209	476,221	240,967	36,603	308,568
Income Tax Expense	(126,230)	(111,746)	(121,186)	(70,620)	(27,854)	(24,283)
Net Income	400,993	432,464	355,035	170,347	8,749	284,395
Earnings per Share (EPS)	5.51	5.88	5.01	2.41	0.21	3.61

3. Dividend Policy

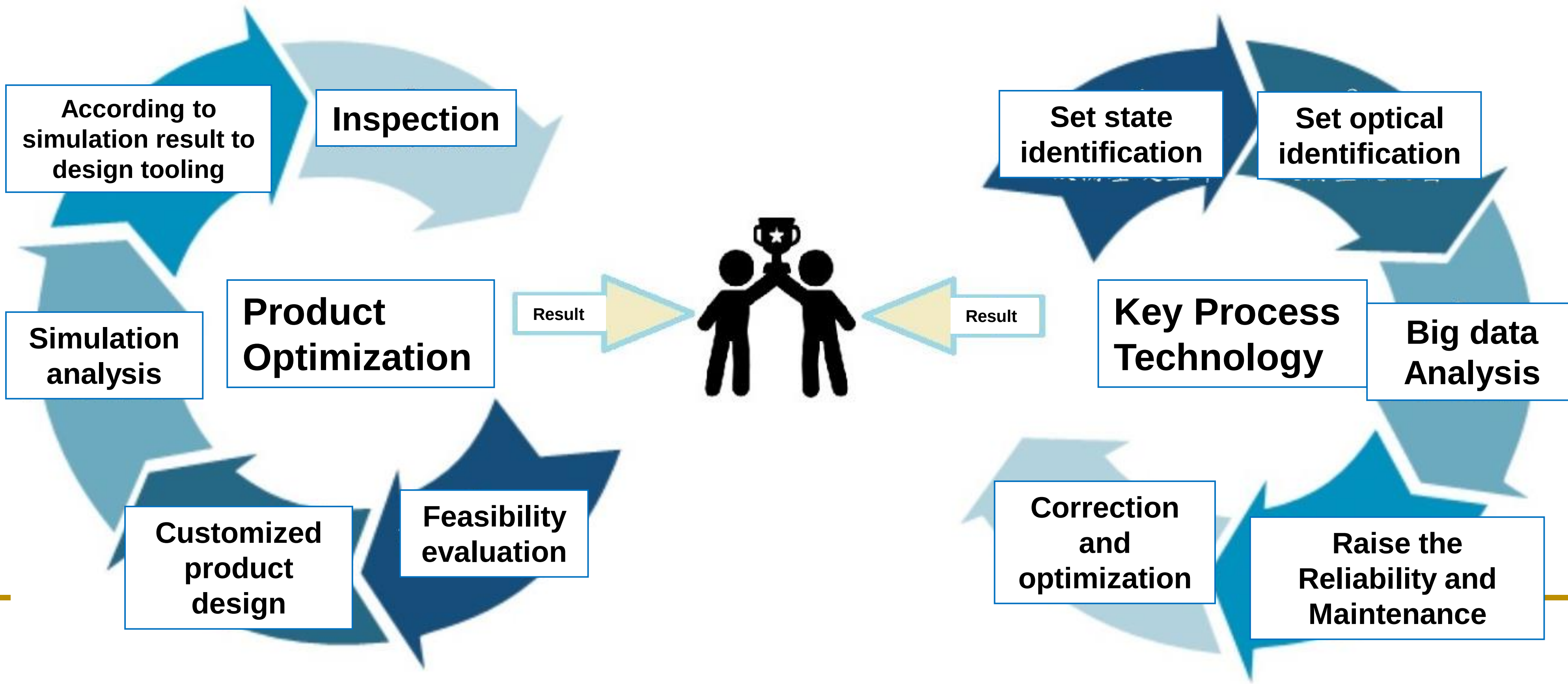
Year	EPS	Cash Dividend	Retained Earnings	Capital Reserve Dividend	Total Dividend
Year 2022 (Distributed in Year 2023)	5.51	3	X	X	3
Year 2023 (Distributed in Year 2024)	5.88	3	X	X	3
Year 2024 (Distributed in Year 2025)	5.01	3	X	X	3
Year 2025 (Distributed in Year 2026)	2.41	2.5	X	X	2.5

4 Research & Development

R&D Result

4. R&D center profile

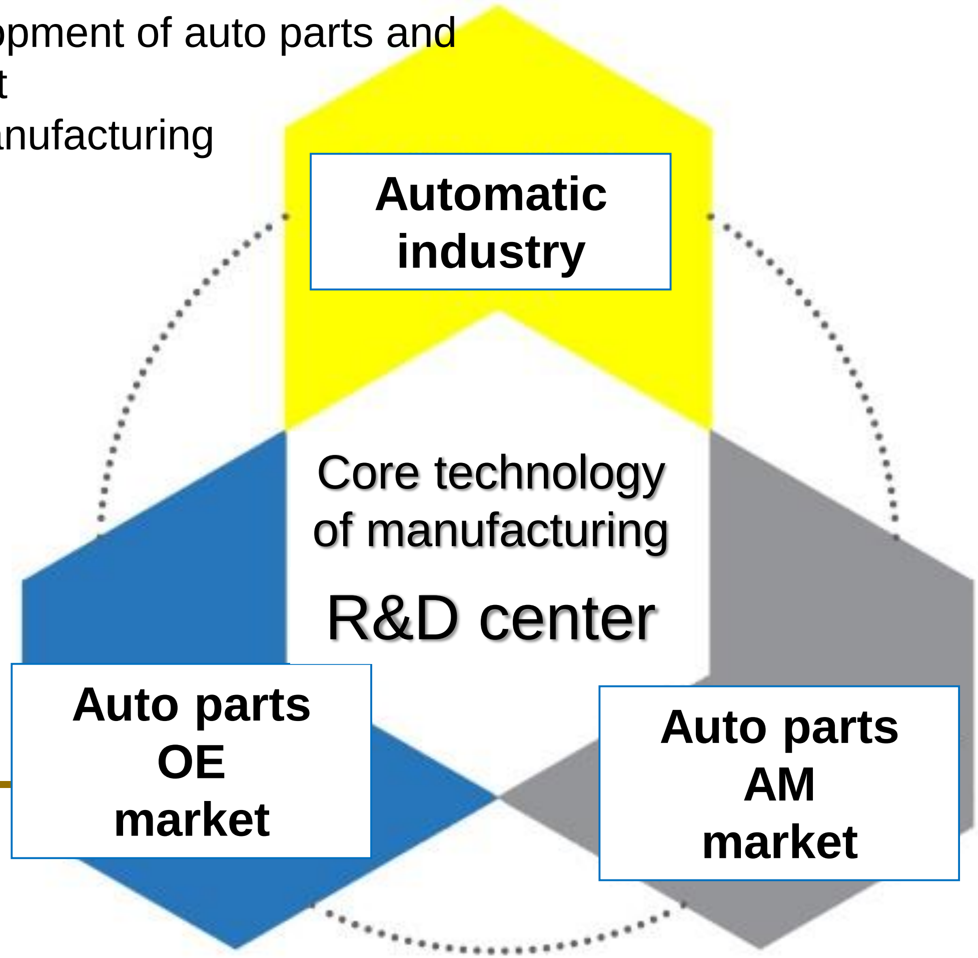
Target of Medium-term, short-term



4. R&D center profile

R&D area layout and position

Independent research and development of auto parts and automation / intelligent equipment
Master the core technology of manufacturing



5 Competitive Advantages

5. Competitive Advantages

1. Capable of developing plastic materials.
2. Automation of key processes.
3. Have the ability to develop mold and design automatic facility
4. Adequate product types to meet customer needs.
5. The cumulative number of mold developments has been scaled, and the industry has a high barrier to entry.
6. Diversification of operations and expanding market presence

5. Competitive Advantages

Production technology:

1. Injection technology
2. Coating technology
3. Chroming technology
4. Mold technology
5. Automated design technology

Management technology:

1. Production management
2. Fast delivery management
3. Supply chain management

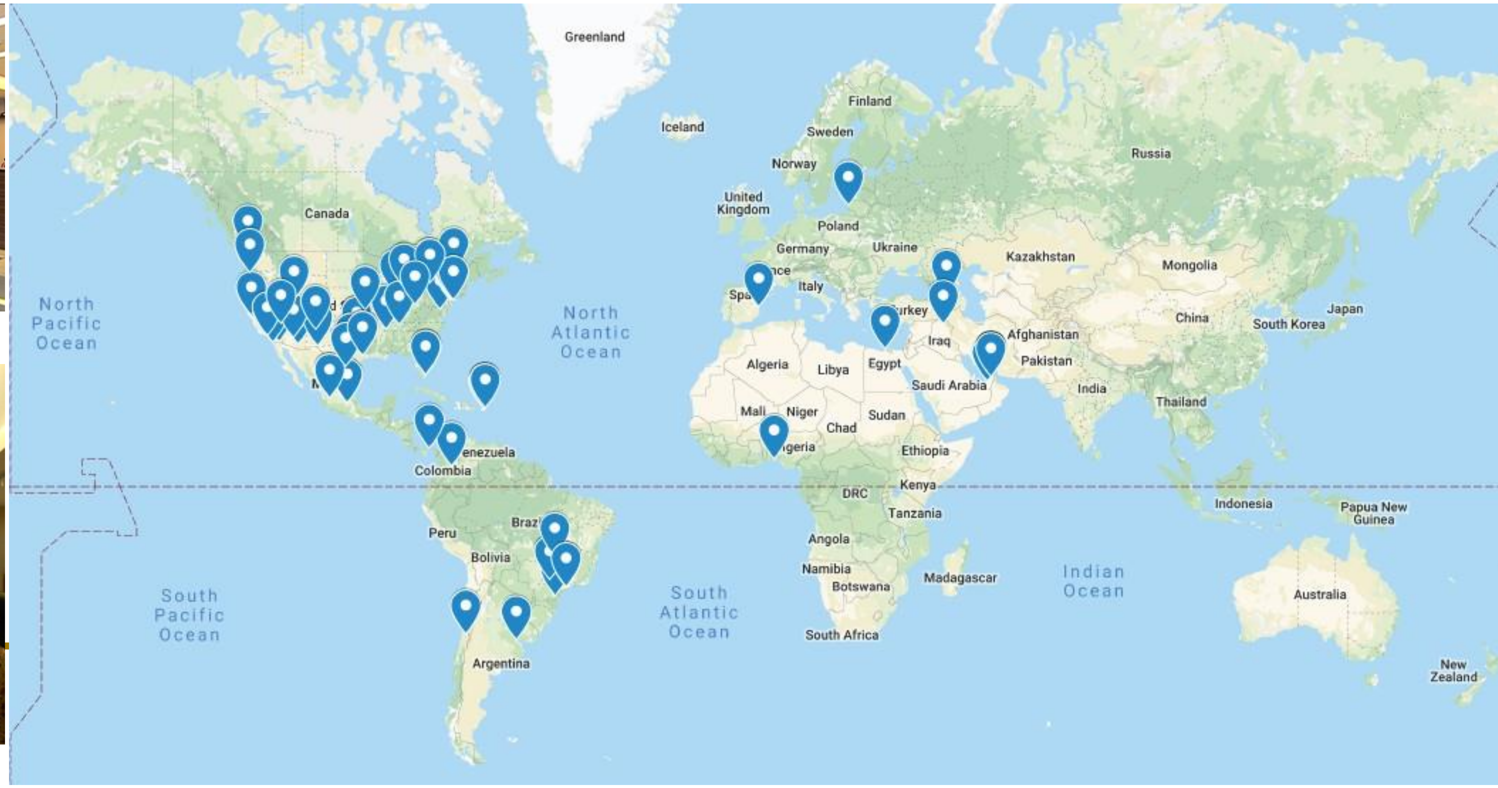
Marketing:

1. Customer development
2. Shipping management
3. Customer relationship management

5. Competitive Advantages

Global marketing team & import partners

CAPA CERTIFIED AUTO PARTS



6 Expanding Strategies

1. Optimize Producing Process

2. Reduce Transport Manpower

3. Environment Maintenance Meets Global Trends.

4.Improve Packaging Efficiency

5.Established development center - develop manufacture core technologies

6.Expanding strategies

1.Optimize Producing Process

➢ laser cutting & automatic packing machine & Rivet Nut Tool

2. Reduce manpower

➢ Automated warehousing, saving labor and improving efficiency

3.Global environmental trends

➢ waterborne painting process

➢ Build sewage treatment plant

4.Saving Cost

➢ Self made high strength woven bag

➢ Process optimization.

5.Automation Production & intelligence equipment

➢ Master the core technology of manufacturing

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7.Future Plan – Goal and Vision

1. **Y.C.C.** Become one of the major suppliers in global automotive parts (AM & OE) market.

2. **Y.C.C.** Being the best choice of every customer.

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Q & A

Thank you