

劍麟股份有限公司法人說明會 (2228)

**INSTITUTIONAL INVESTORS CONFERENCE**

# 115 年第二季財務成果及未來展望

2026Q2 FINANCIAL RESULTS AND OUTLOOK

民國 115 年 8 月 19 日

August 19, 2026

# AGENDA

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- 115 年第二季財務成果

2026Q2 Financial Results

陳立儂 財務長

Chen Li-Nung CFO

- 未來營運展望

Future Outlook

- 問與答

Q & A

# 免責聲明

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# 115 年第二季財務成果

2026Q2 Financial Results

# 合併綜合損益表摘要

## CONSOLIDATED INCOME STATEMENT

|                               | 2026 1H | 2025 1H | DIFF.   | DIFF. %  |
|-------------------------------|---------|---------|---------|----------|
| 營業收入 Revenue                  | 24.41   | 25.16   | (0.75)  | (2.98%)  |
| 營業成本 COGS                     | (19.10) | (19.05) | (0.05)  | (0.26%)  |
| 營業毛利 Gross Profit             | 5.31    | 6.11    | (0.80)  | (13.09%) |
| 毛利率 Margin                    | 21.75%  | 24.28%  | (2.53%) | (10.42%) |
| 營業費用 Operating Exp.           | (3.41)  | (3.48)  | 0.07    | 2.01%    |
| 營業費用率 Operating Exp. %        | 13.97%  | 13.83%  | (0.14%) | (1.00%)  |
| 營業利益 Operating Profit         | 1.90    | 2.63    | (0.73)  | (27.76%) |
| 業外收支 Non-Operating Gain/Loss  | 0.04    | 0.70    | (0.66)  | (94.29%) |
| 稅前淨利 Profit Before Income Tax | 1.94    | 3.33    | (1.39)  | (41.74%) |
| 所得稅利益(費用) Income Tax          | (0.55)  | (1.00)  | 0.45    | 45.00%   |
| 稅後淨利 Net Profit               | 1.39    | 2.33    | (0.94)  | (40.34%) |
| 基本每股盈餘 BASIC EPS              | 1.75    | 2.93    | (1.18)  | (40.27%) |

單位：新台幣億元

# 合併綜合損益表摘要-季度別

## QUARTERLY CONSOLIDATED INCOME STATEMENTS

單位：新台幣億元

|                               | 26Q2   | 26Q1   | 25Q4   | 25Q3   |
|-------------------------------|--------|--------|--------|--------|
| 營業收入 Revenue                  | 12.14  | 12.27  | 11.89  | 12.49  |
| 營業成本 COGS                     | (9.58) | (9.52) | (9.31) | (9.48) |
| 營業毛利 Gross Profit             | 2.56   | 2.75   | 2.58   | 3.01   |
| 毛利率 Margin                    | 21.09% | 22.41% | 21.70% | 24.10% |
| 營業費用 Operating Exp.           | (1.70) | (1.72) | (1.77) | (1.90) |
| 營業費用率 Operating Exp. %        | 14.00% | 14.02% | 14.89% | 15.21% |
| 營業利益 Operating Profit         | 0.86   | 1.03   | 0.81   | 1.11   |
| 業外收支 Non-Operating Gain/Loss  | 0.07   | (0.02) | 0.54   | 0.22   |
| 稅前淨利 Profit Before Income Tax | 0.93   | 1.01   | 1.35   | 1.33   |
| 所得稅利益(費用) Income Tax          | (0.23) | (0.32) | (0.39) | (0.44) |
| 稅後淨利 Net Profit               | 0.70   | 0.69   | 0.96   | 0.89   |
| 基本每股盈餘 BASIC EPS              | 0.88   | 0.87   | 1.20   | 1.12   |

# 合併資產負債表摘要

單位：新台幣億元

|                                         | 2026.6.30    | 2025.6.30    | DIFF.         | DIFF. %        |
|-----------------------------------------|--------------|--------------|---------------|----------------|
| 現金及約當現金 Cash & Equivalent               | 5.03         | 6.05         | (1.02)        | (16.86%)       |
| 金融資產 Financial Assets                   | 13.25        | 10.01        | 3.24          | 32.37%         |
| 應收款項淨額 Receivables                      | 13.72        | 12.37        | 1.35          | 10.91%         |
| 存貨 Inventories                          | 11.76        | 11.81        | (0.05)        | (0.42%)        |
| 其他流動資產 Other Current Assets             | 0.76         | 0.57         | 0.19          | 33.33%         |
| <b>流動資產合計 Total Current Assets</b>      | <b>44.52</b> | <b>40.81</b> | <b>3.71</b>   | <b>9.09%</b>   |
| 金融資產                                    | 3.75         | 6.95         | (3.20)        | (46.04%)       |
| 不動產、廠房及設備 Plant, Property & Equipments  | 18.52        | 17.13        | 1.39          | 8.11%          |
| 使用權資產 Right-of-use Asset                | 1.55         | 0.55         | 1.00          | 181.82%        |
| 其他非流動資產 Other Non-Current Assets        | 1.08         | 2.68         | (1.60)        | (59.70%)       |
| <b>非流動資產合計 Total Non-Current Assets</b> | <b>24.90</b> | <b>27.31</b> | <b>(2.41)</b> | <b>(8.82%)</b> |
| <b>資產總計 Total Assets</b>                | <b>69.42</b> | <b>68.12</b> | <b>1.30</b>   | <b>1.91%</b>   |

# 合併資產負債表摘要 (續)

單位：新台幣億元

|                                              | 2026.6.30    | 2025.6.30    | DIFF.         | DIFF. %         |
|----------------------------------------------|--------------|--------------|---------------|-----------------|
| 短期借款 Short-Term Borrowings                   | 2.66         | 3.06         | (0.40)        | (13.07%)        |
| 應付款項 Payables                                | 6.49         | 9.84         | (3.35)        | (34.04%)        |
| 其他流動負債 Other Current Liabilities             | 0.57         | 1.38         | (0.81)        | (58.70%)        |
| <b>流動負債合計 Total Current Liabilities</b>      | <b>9.72</b>  | <b>14.28</b> | <b>(4.56)</b> | <b>(31.93%)</b> |
|                                              |              |              |               |                 |
| 應付公司債 Bonds Payable                          | 2.71         | 2.84         | (0.13)        | (4.58%)         |
| 遞延所得稅負債 Deferred Tax Liabilities             | 6.07         | 5.97         | 0.10          | 1.68%           |
| 租賃負債 Leasing Liabilities                     | 0.92         | 0.05         | 0.87          | 1740.00%        |
| 其他非流動負債 Other Non-Current Liabilities        | 0.50         | 0.57         | (0.07)        | (12.28%)        |
| <b>非流動負債合計 Total Non-Current Liabilities</b> | <b>10.20</b> | <b>9.43</b>  | <b>0.77</b>   | <b>8.17%</b>    |
|                                              |              |              |               |                 |
| <b>負債總計 Total Liabilities</b>                | <b>19.92</b> | <b>23.71</b> | <b>(3.79)</b> | <b>(15.98%)</b> |
|                                              |              |              |               |                 |
| <b>股東權益總計 Shareholders' Equity</b>           | <b>49.50</b> | <b>44.41</b> | <b>5.09</b>   | <b>11.46%</b>   |

# 合併重要財務比率

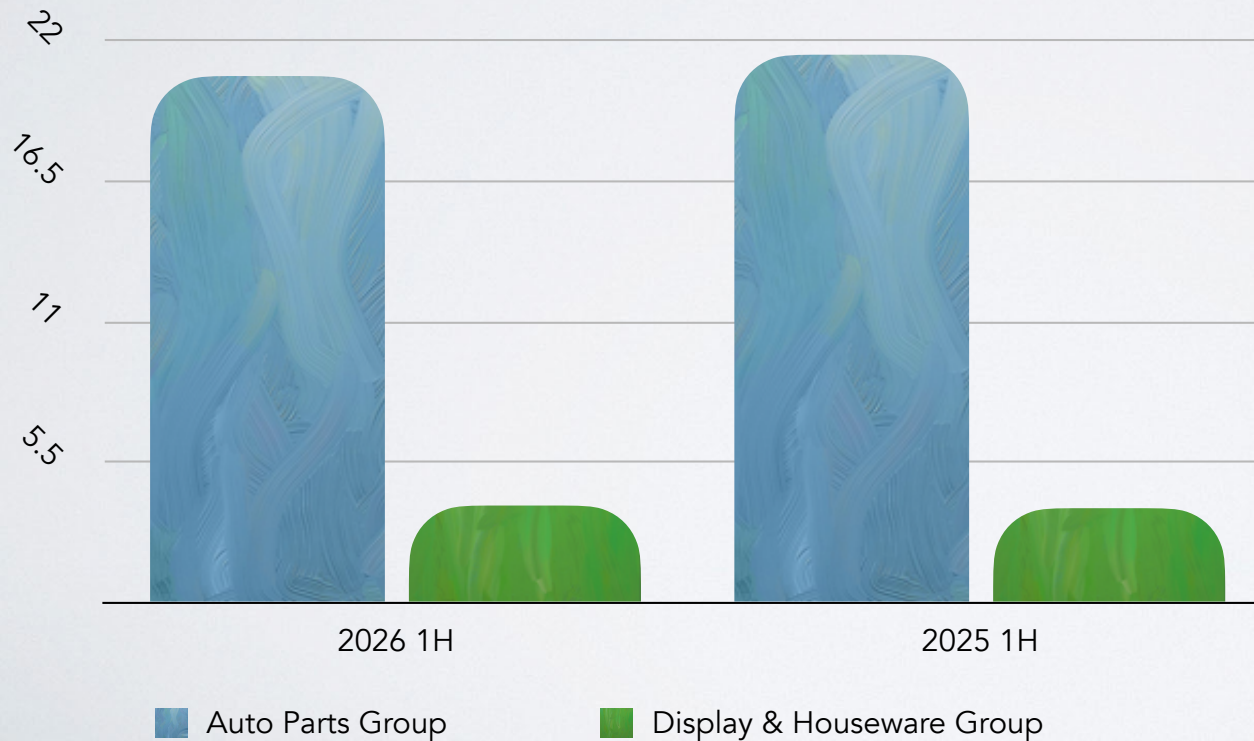
## CONSOLIDATED FINANCIAL RATIOS

| 類別 Category                 | 比率 Ratio                       | 26Q2    | 25Q2    | 24Q2    |
|-----------------------------|--------------------------------|---------|---------|---------|
| 財務結構<br>Financial Structure | 負債佔資產比率 Debt Ratio             | 28.69%  | 34.80%  | 30.38%  |
| 償債能力<br>Solvency Ratios     | 流動比率 Current Ratio             | 458.25% | 285.74% | 305.76% |
|                             | 速動比率 Quick Ratio               | 329.89% | 199.73% | 224.5%  |
| 經營能力<br>Operating Ability   | 存貨週轉天數 Inventory Turnover Days | 121.67  | 119.67  | 109.28  |
|                             | 應收款項週轉天數 AR Turnover Days      | 95.30   | 89.68   | 92.17   |
|                             | 營運週轉天數 Operating Cycle         | 216.97  | 209.35  | 201.45  |
|                             | 應付帳款週轉天數 AP Turnover Days      | 27.33   | 27.74   | 29.57   |
|                             | 現金轉換天數 Cash Conversion Days    | 189.64  | 181.61  | 171.88  |
| 獲利能力<br>Profitability       | 股東權益報酬率 Return on Equity       | 5.58%   | 9.64%   | 17.06%  |
|                             | 每股盈餘 EPS                       | 1.75    | 2.93    | 4.97    |

# 集團事業群營業收入分析

單位：新台幣億元

|                           | 2026 1H | 2025 1H | Diff.  | Diff. % | 2026 1H | 2025 1H |
|---------------------------|---------|---------|--------|---------|---------|---------|
| Auto Parts Group          | 20.56   | 21.41   | (0.85) | (3.97%) | 84.23%  | 85.10%  |
| Display & Houseware Group | 3.85    | 3.75    | 0.10   | 2.67%   | 15.77%  | 14.90%  |
| Total                     | 24.41   | 25.16   | (0.75) | (2.98%) |         |         |

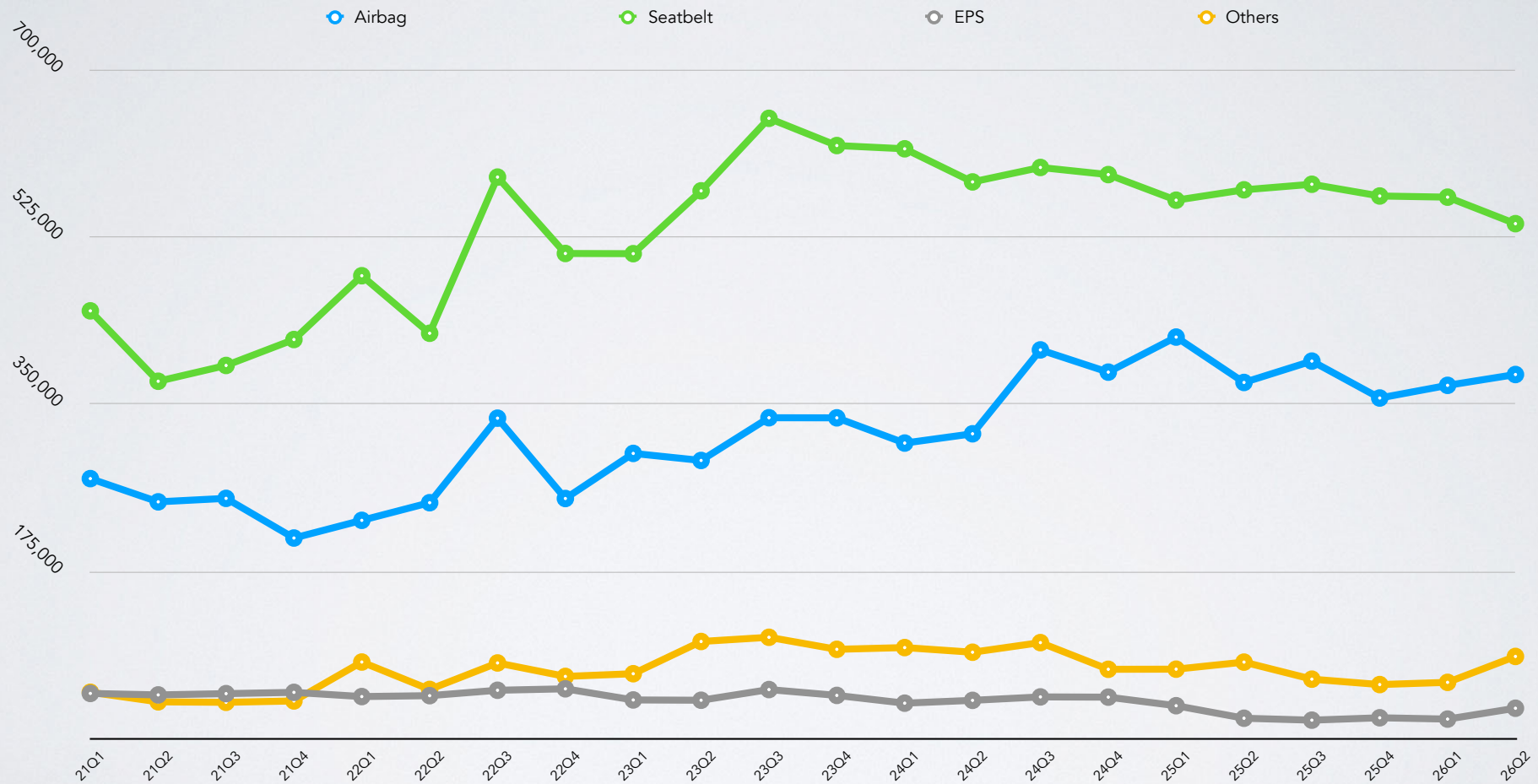


- 26 1H 集團營收同比減少 0.75 億元 (2.98%)，汽車事業群營收減少 0.85 億元、展示架增加 0.1 億元。
- 本期汽車零件事業群佔集團營收約 84%、展家事業群約 16%。

# 汽車零件產品別分析

## AUTO PARTS ANALYSIS BY PRODUCT CATEGORIES

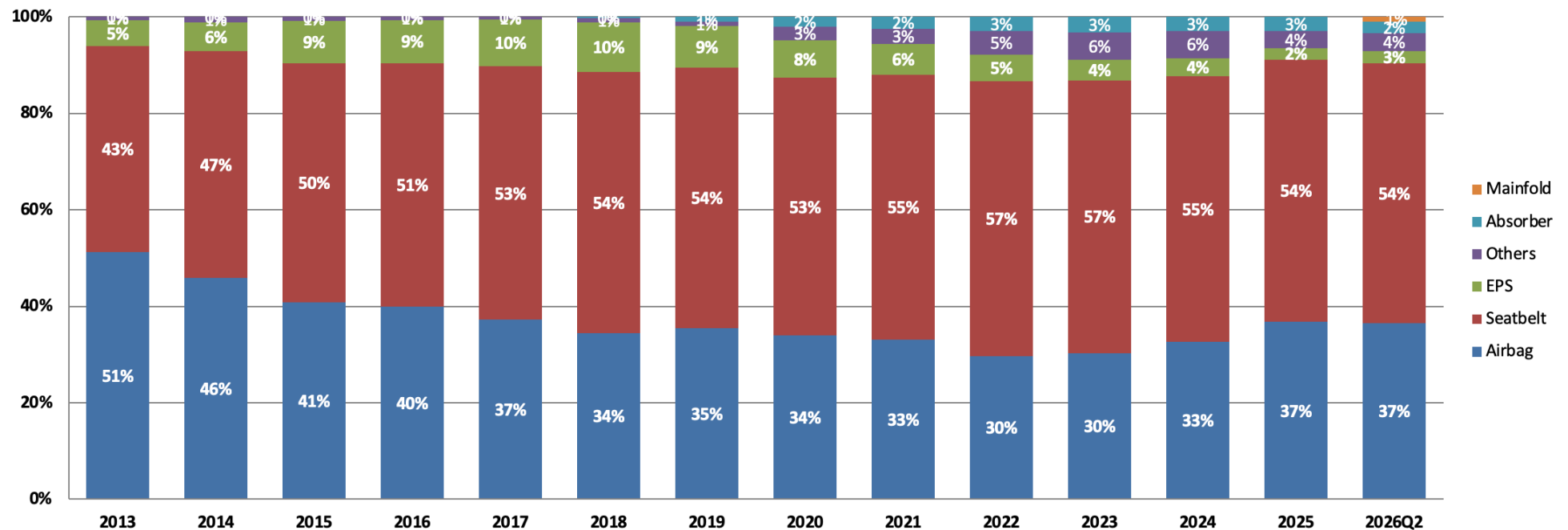
單位：新台幣千元



# 汽車零件產品別分析

## AUTO PARTS ANALYSIS BY PRODUCT CATEGORIES

Revenue break down (%), Autoparts



# 未來營運展望

FUTURE OUTLOOK

# 未來營運展望

FUTURE OUTLOOK

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- 汽車零件及展示架事業群營運展望
- AI 伺服器零件進度更新

# 問與答

Q & A

**Thank you for your time.**