

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

- 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%
流動資產合計 Total Current Assets	44.52	40.81	3.71	9.09%
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%)
非流動資產合計 Total Non-Current Assets	24.90	27.31	(2.41)	(8.82%)
資產總計 Total Assets	69.42	68.12	1.30	1.91%

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%)
流動負債合計 Total Current Liabilities	9.72	14.28	(4.56)	(31.93%)
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%)
非流動負債合計 Total Non-Current Liabilities	10.20	9.43	0.77	8.17%
負債總計 Total Liabilities	19.92	23.71	(3.79)	(15.98%)
股東權益總計 Shareholders' Equity	49.50	44.41	5.09	11.46%

合併重要財務比率

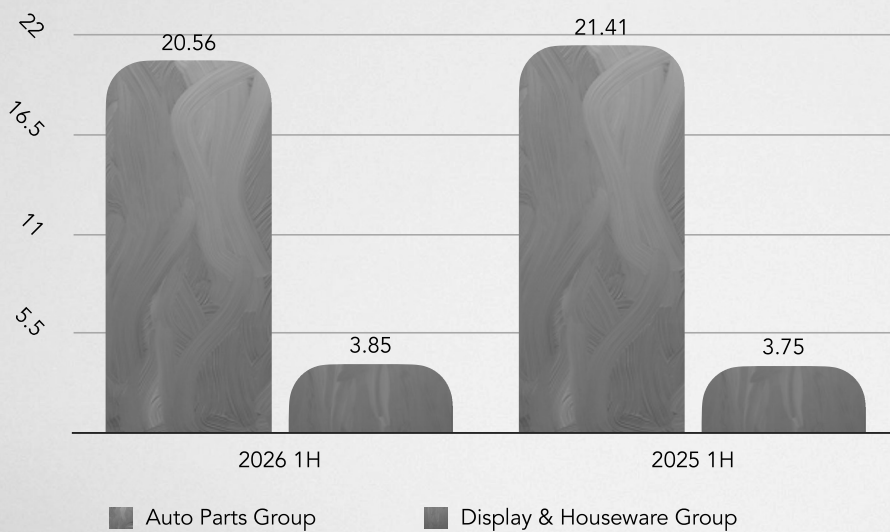
CONSOLIDATED FINANCIAL RATIOS

類別 Category	比率 Ratio	26Q2	25Q2	24Q2
財務結構 Financial Structure	負債佔資產比率 Debt Ratio	28.69%	34.80%	30.38%
償債能力 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 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 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%)		

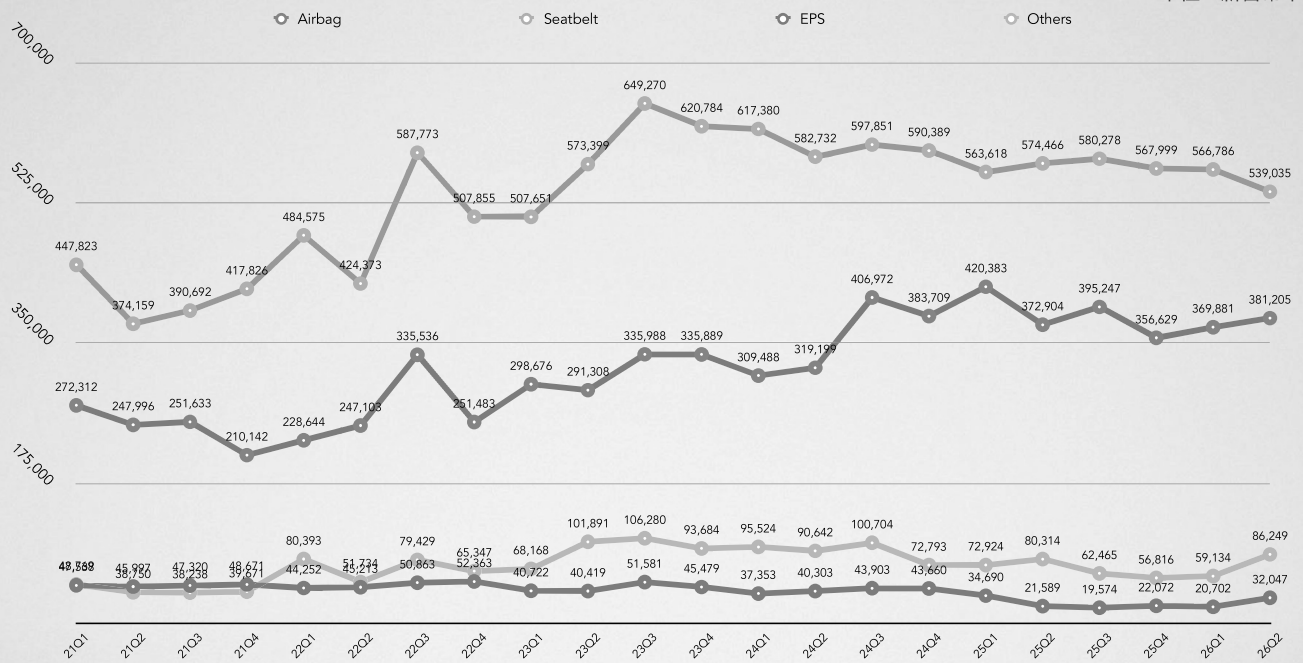


- 26 1H 集團營收同比減少 0.75 億元 (2.98%)，汽車事業群營收減少 0.85 億元、展示架增加 0.1 億元。
- 本期汽車零件事業群佔集團營收約 84%、展家事業群約 16%。

汽車零件產品別分析

AUTO PARTS ANALYSIS BY PRODUCT CATEGORIES

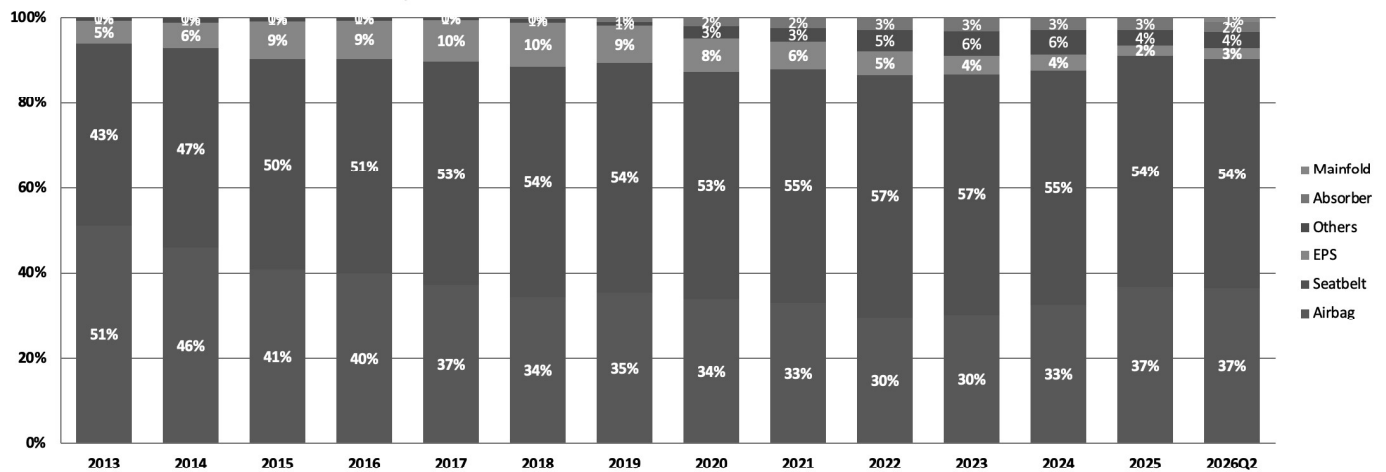
單位：新台幣千元



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

13/16

未來營運展望

FUTURE OUTLOOK

- 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

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Thank you for your time.