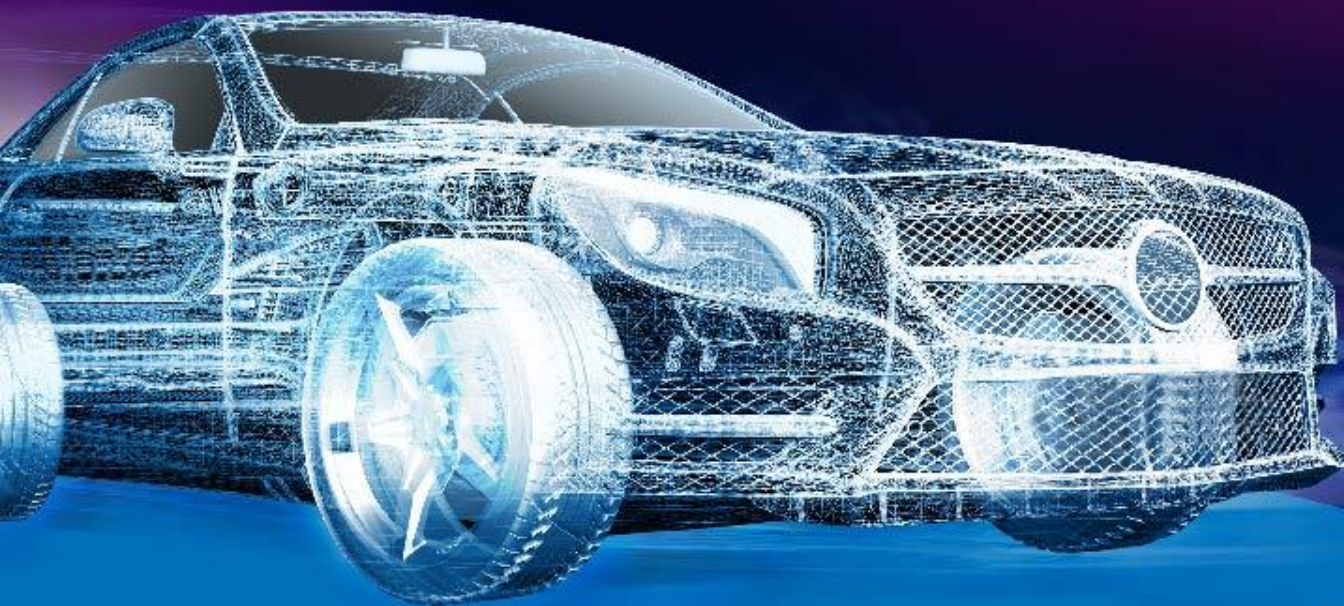




宜特科技(iST)

2025Q2

Investor Conference



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免責聲明

SAFE HARBOR NOTICE



本簡報及同時發佈之相關訊息包含財務、市場暨產品業務等預測性資訊。本公司未來實際發生的營運結果及財務狀況可能與這些預測性資訊所明示或暗示的預估有所差異，其原因可能來自於各種本公司所不能掌控的風險。這些預估及展望的訊息，反應本公司截至目前為止對於未來的看法，本公司並不負責隨時提醒或更新。

- **iST's statements of its current expectations are forward-looking statements subject to significant risks and uncertainties and actual results may differ materially from those contained in the forward-looking statements.**
- **Information as to those factors that could cause actual results to vary can be found in iST's Annual Report and such other documents as iST may file with, or submit to, the Taipei Exchange from time on time.**
- **Except as required by law, we undertake no obligation to update any forward-looking statement, whether as a result of new information, future events, or otherwise.**

2025年H1財務結果

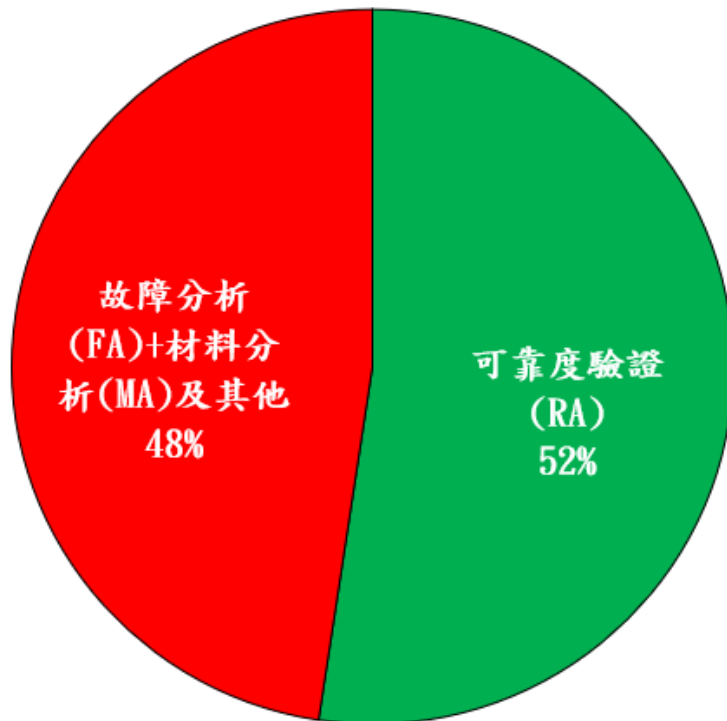
2025H1 Financial Results

營收比重 iST 2025 Q2 Revenue Breakdown

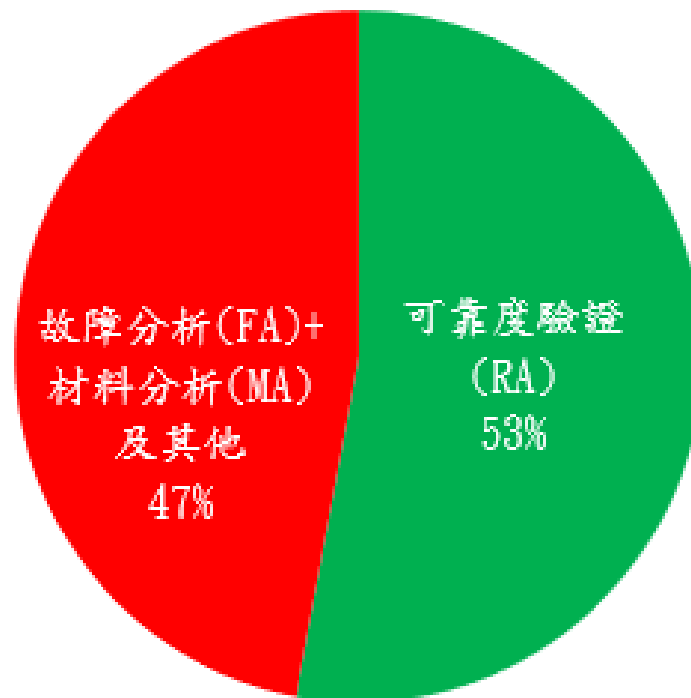
2024年 – 2025Q2



2024年



2025年H1



綜合損益表摘要(季度)

iST 2024 Q3 SUMMARY OF INCOME STATEMENT



單位：新台幣百萬元
Unit : In Millions of
New Taiwan
Dollars

2025Q2

2025Q1

QoQ

2024Q2

YoY

amt

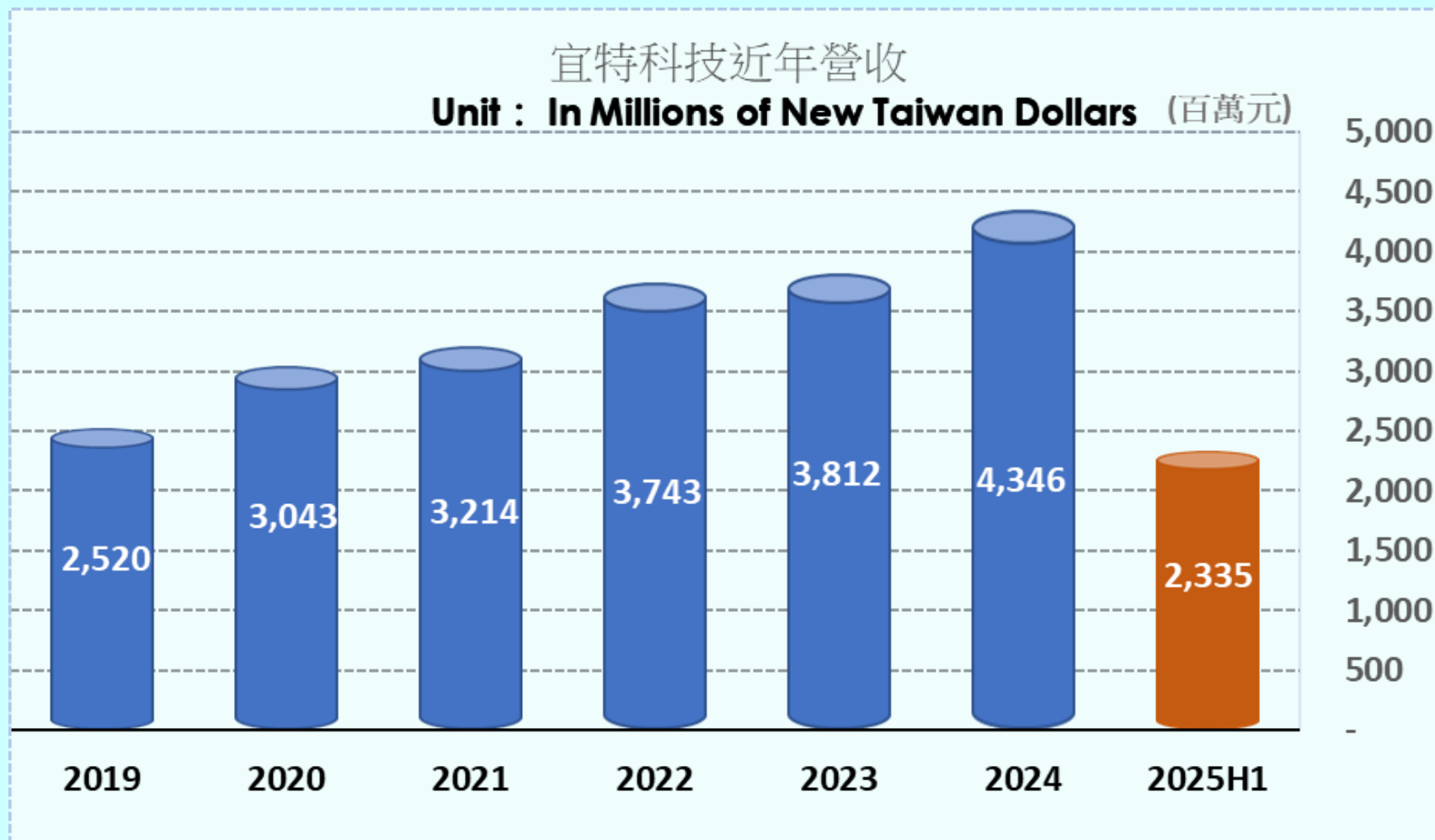
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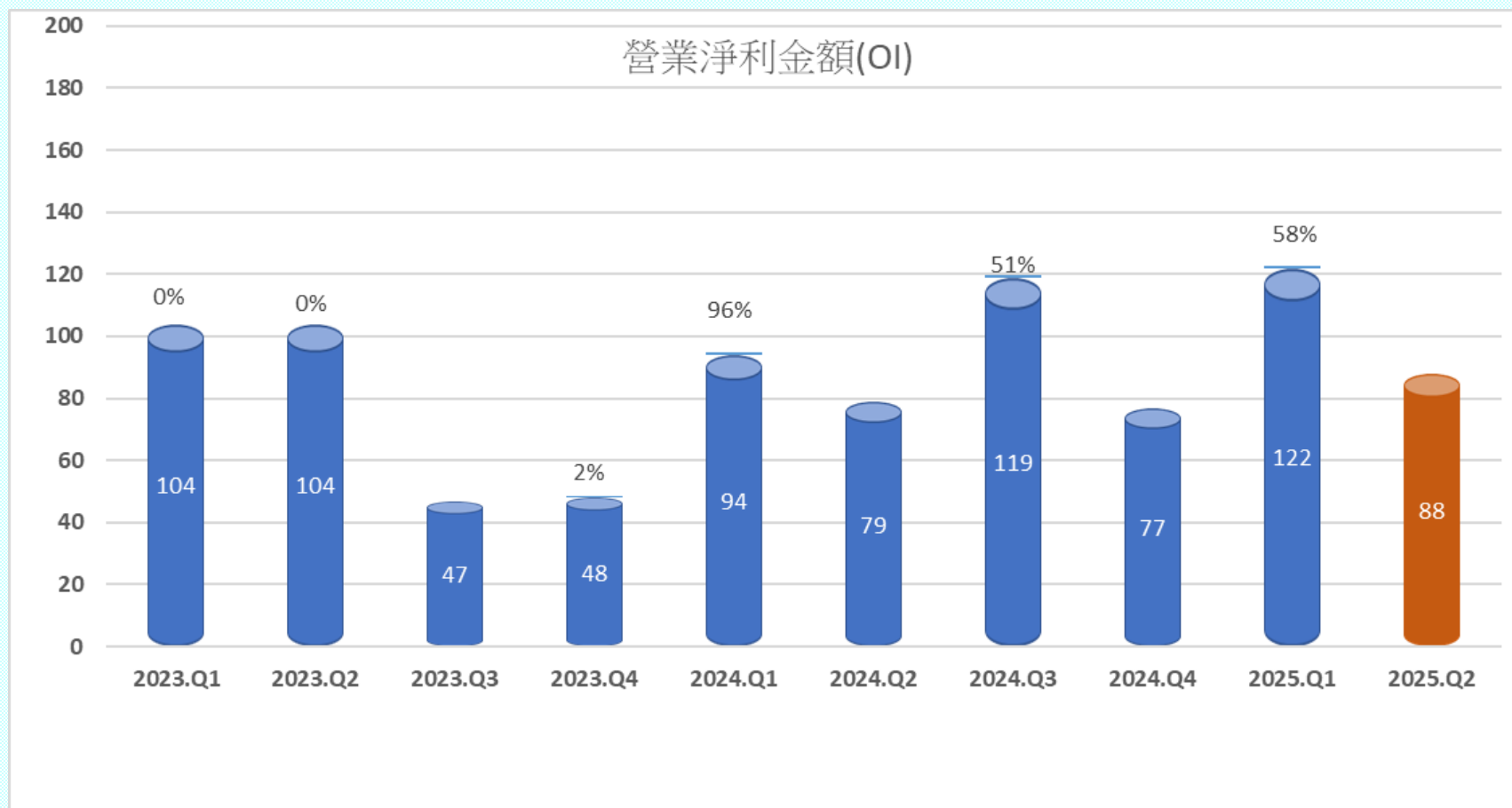
	2025Q2		2025Q1		QoQ		2024Q2		YoY	
					amt	g%			amt	g%
銷貨淨額Operating revenue	1,204	100%	1,131	100%	73	6%	1,053	100%	151	14%
營業成本Operating Costs	878	73%	778	69%	100	13%	760	72%	118	16%
營業毛利Gross profit from operations	326	27%	353	31%	-27	-8%	293	28%	33	11%
營業費用Operation expenses	238	20%	231	20%	7	3%	214	20%	24	11%
營業淨利Net operating income	88	7%	122	11%	-34	-28%	79	8%	9	11%
營業外收(支)Total non-operating income and wxperses	32	3%	5	0%	27	540%	118	11%	-86	-73%
本期淨利(歸屬於母公司本期淨利(損)Profit(loss)attributable to:Owners of patent	111	9%	126	11%	-15	-12%	172	16%	-61	-35%
基本每股盈餘(新台幣元) EPS(NT Dollar)	1.50		1.70		-0.2	-12%	2.33		-0.83	-36%

宜特科技年營收 iST REVENUE IN RECENT YEARS



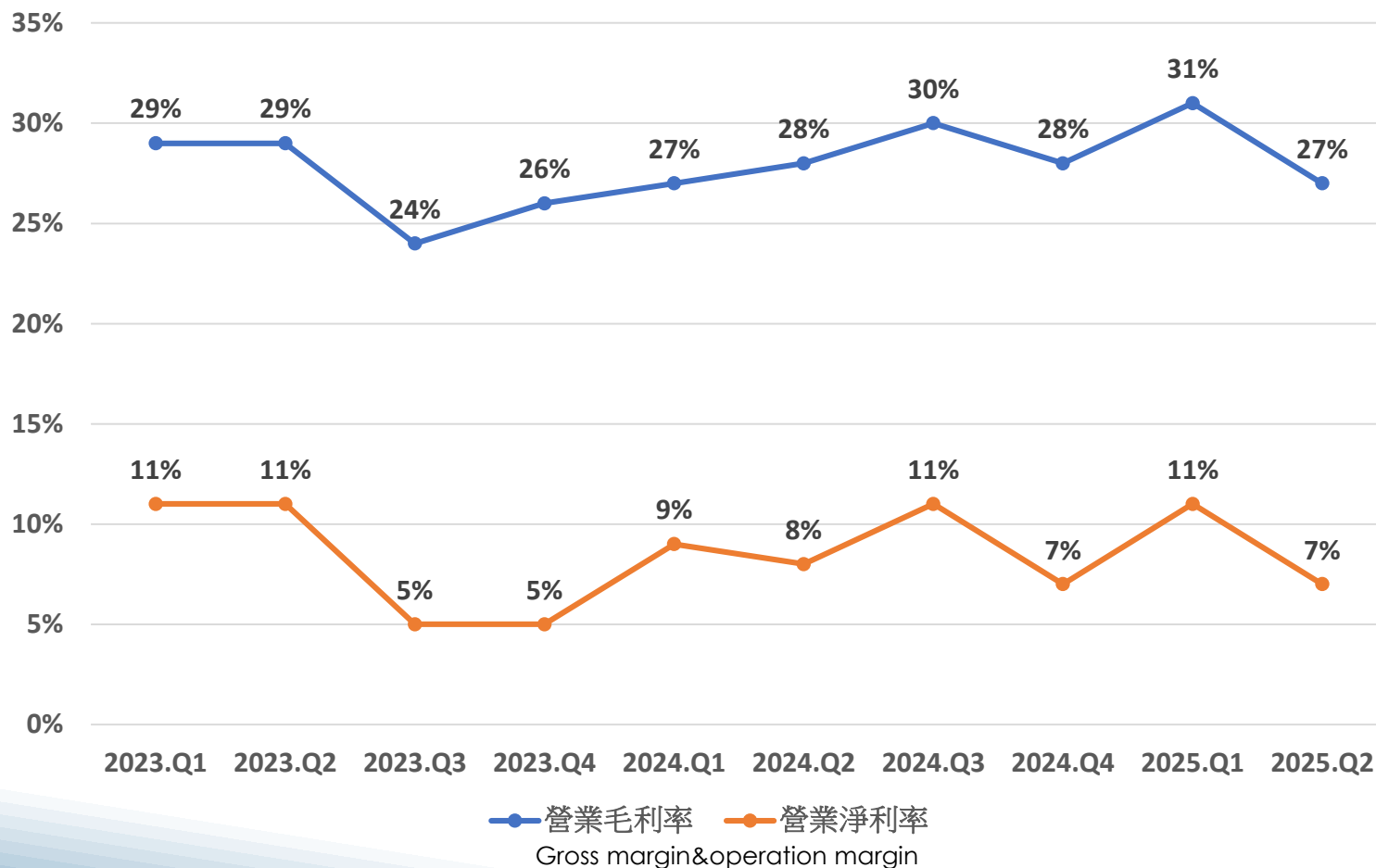
財務趨勢-營業淨利 Operating Margin

Million/NTD Unit : In Millions of New Taiwan Dollars



財務趨勢-營業毛利率&營業淨利率

GROSS MARGIN & OPERATING MARGIN



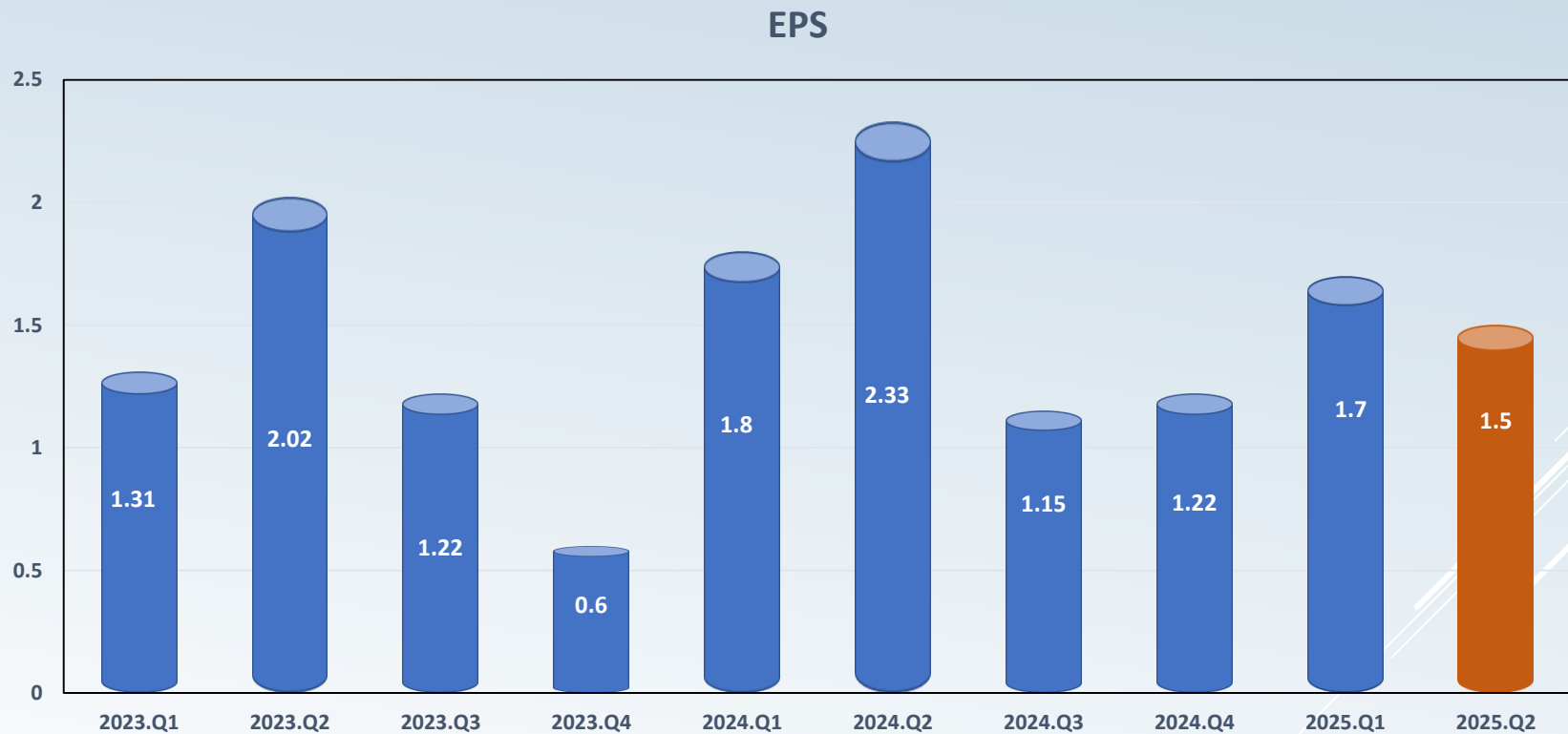
宜特 EPS

iST 's EPS

2023Q1 – 2025 Q2



單位：元
Unit：Dollar



資產負債表重要科目摘要

Statement of Comprehensive Income Summary



單位：新台幣百萬元
Unit : In Millions of
New Taiwan Dollars

	2025Q2		2025Q1		QoQ		2024Q2		YoY	
	amt	g%	amt	g%	amt	g%	amt	g%	amt	g%
現金及約當現金 Cash and Equivalents	793	9%	698	8%	95	14%	753	10%	40	5%
應收帳款(含關係人) Notes and accounts receivable.net	1,792	21%	1,622	20%	170	10%	1,625	21%	167	10%
採用權益法之投資 Investments accounted for using equity method	739	9%	743	9%	-4	-1%	729	10%	10	1%
不動產、廠房及設備 Property, plant and equipment	4,477	52%	4,389	53%	88	2%	3,951	50%	526	13%
資產總計 Total Assets	8,597	100%	8,276	100%	321	4%	7,908	100%	689	9%
短期借款Short-term borrowings	671	8%	704	9%	-33	-5%	733	8%	-62	-8%
長期借款Long-term borrowings	2,445	28%	2,043	25%	402	20%	1,822	24%	623	34%
負債總計Total Liabilities	5,146	60%	4,750	57%	396	8%	4,390	56%	756	17%
權益總計Total Equity	3,451	40%	3,526	43%	-75	-2%	3,518	44%	-67	-2%

註：資產負債表中各別科目金額未達總資產之8%不予表達。

財務指標 Financial Benchmark



	2025.06.30	2025.3.31	QoQ	2024.06.30	YoY
應收帳款週轉天數 Days Sales Outstanding(DSO)	130	128	2	135	(5)
應付帳款週轉天數 Days Payable Outstanding(DPO)	35	37	(2)	26	9
流動比率 Current Ratio	116%	105%	11%	109%	7%

SIGNIFICANT SUBSIDIARY PROSPECTS FOR Merge Explanation



旗下子公司宜錦科技股份有限公司(以下簡稱宜錦科技)與創量科技股份有限公司(以下簡稱創量科技)於2023年12月8日經雙方股東臨時會決議通過合併經營，創量科技為消滅公司，宜錦科技為存續公司，說明如下：

1、合併基準日：2024年3月31日

2、換股比例：宜錦科技比創量科技為1:3.7921

3、合併後股本：合併後宜錦科技之實收資本額為新台幣459,822,530元，另為了提升整體營運及強化競爭力，宜錦於2025年6月13日經股東會決議辦理減資，減資基準日為2025年6月22日，減資後股本為新台幣300,000,000元

Subsidiary companies Prosperity Power Technology Inc. (hereinafter referred to as PPT Company) and Innovative Turnkey Solution (hereinafter referred to as ITS Company) merged and operated on December 8, 2023, as approved by the extraordinary shareholders' meeting of both parties. ITS Company is the dissolved company, while PPT Company is the surviving company. The following explanation is given:

1. Merger reference date: March 31, 2024

2. Conversion ratio: PPT Company is 1:3.7921 compared to ITS Company

3. After the merger, the total paid up capital of PPT Company will increase to NT \$459,822,530 , To enhance overall operations and strengthen competitiveness, PPT decided to reduce its capital at the shareholders' meeting on June 13, 2025, with the reduction benchmark date set for June 22, 2025, resulting in a capital reduction of NT \$300,000,000.

SIGNIFICANT SUBSIDIARY FINANCIAL PERFORMANCE



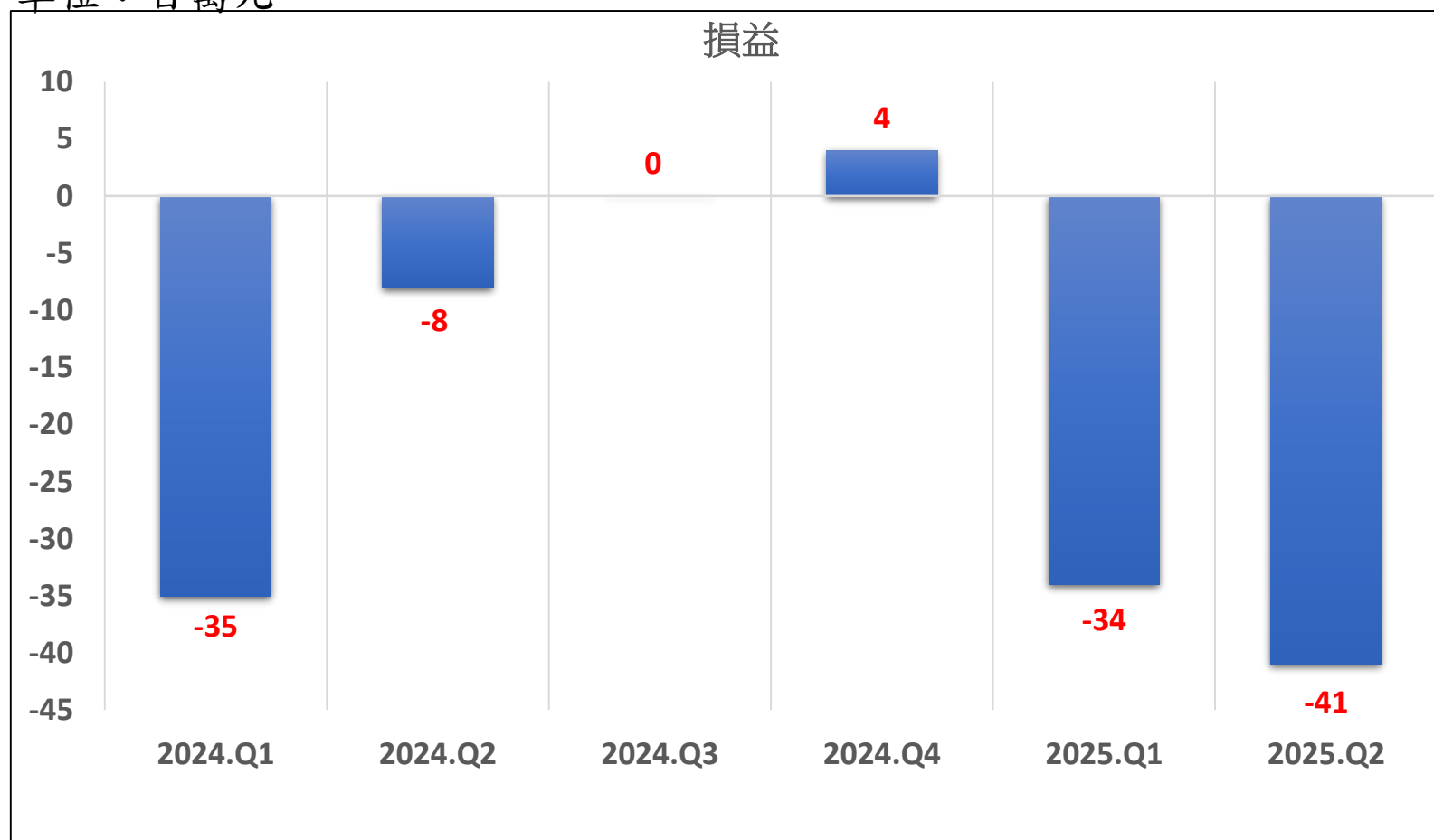
產品別Product	公司別 Companies	2025上半年		2024全年度	
		合併持股比 2025/6/30 comprehensive shareholding ratio (note)	認列損益 Recognized as profit and loss	合併持股比 2024/12/31 comprehensive shareholding ratio (note)	認列損益 Recognized as profit and loss
電子產品測試業務 Electronic product testing business	創量(IKS)	-	-	-	(11)
製造及銷售各型積體電 路(晶片)薄化及金屬沉 積等業務Manufacturing and selling various types of integrated circuits (chips) thinning and metal deposition businesses	宜錦(PPT)	77%	(75)	77%	(28)

(Note): ITS Company and PPT Company will merge through absorption. ITS Company is the dissolved company, and the merger reference date is March 31, 2024,
The company holds a total of 77% of PPT Company

宜特認列宜錦/創量損益分析 Recognized Comprehensive Analysis 2024Q1-2025Q2



單位：百萬元



未來營運展望Future Operations Overview and Prospects



1、聚焦半導體產業

Focusing on the semiconductor industry

-AI

-先進封裝Advanced Package

-車用電子Automotive Electrical

2、提升毛利率

Increasing gross profit margin

3、聚焦turn-key Solution 驗證服務

Focusing on turn-key solution verification services

宜特2.0

iST 2.0 Total Solution



四大服務項目

故障分析

Failure Analysis

可靠度驗證

Reliability Assurance

材料分析

Material Analysis

訊號測試

Signal Integrity



五大解決方案

太空環境測試

Space Environment Testing

AI高速驗證

AI High-Speed Verification

汽車電子驗證

Automotive Electrical Reliability

智慧即時全球

可靠度

Smart Global Reliability

先進製程/先進封裝

Advanced Process /Advanced Package

Q & A