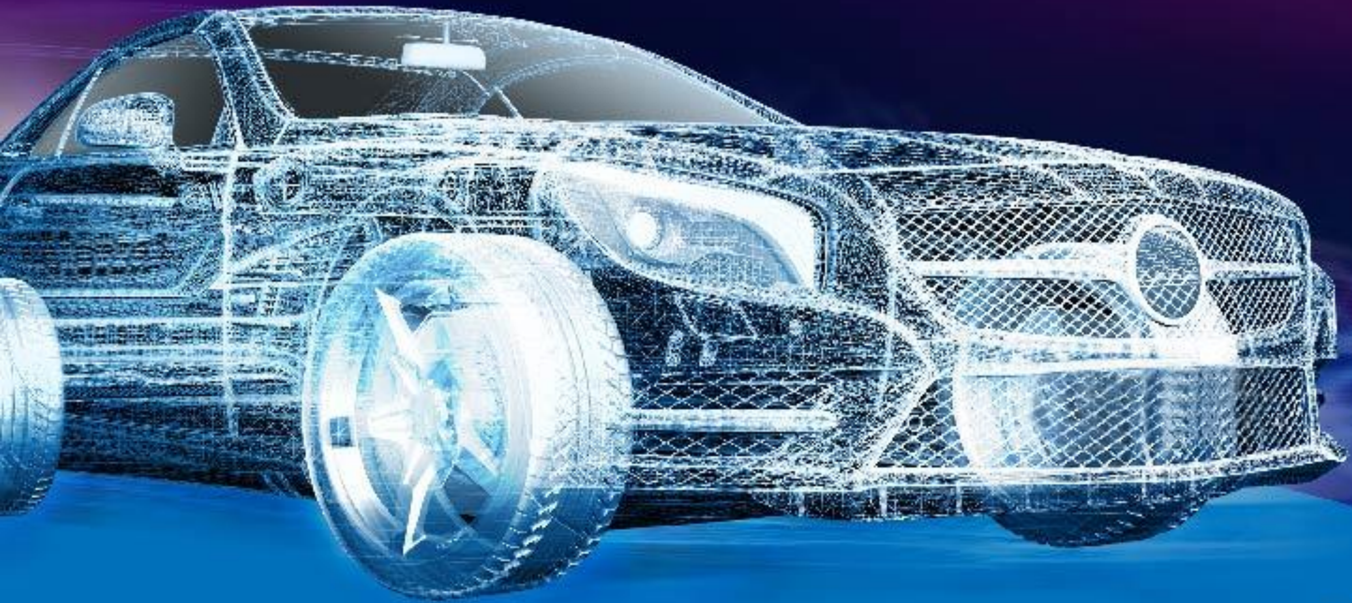
INTEGRATED SERVICE TECHNOLOGY

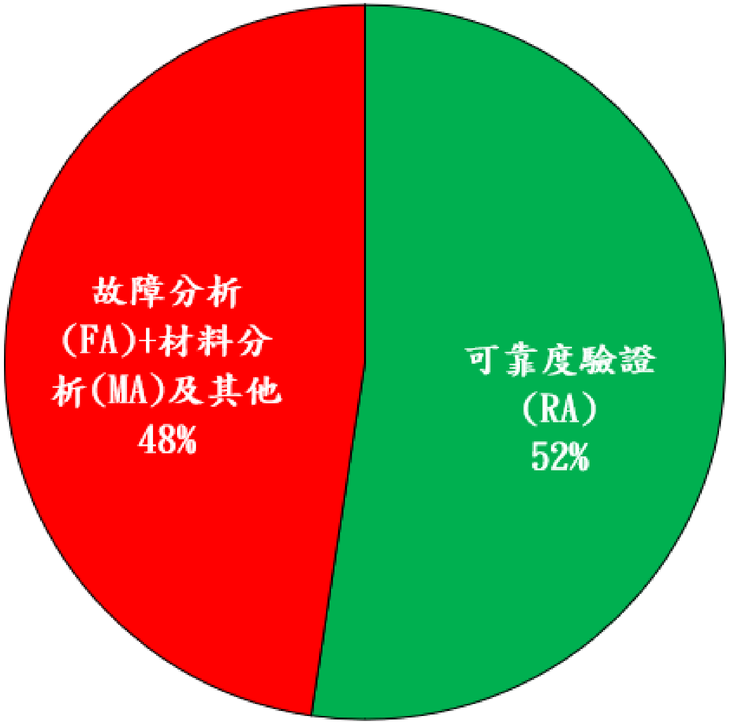
宜特科技(iST)
2026H1



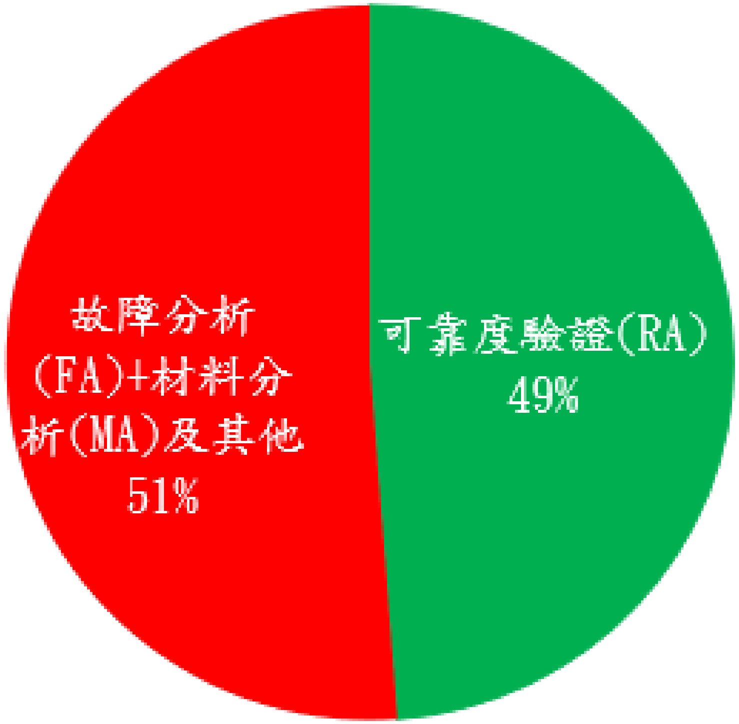
2026年H1財務結果

營收比重
2025年 – 2026H1

2025年



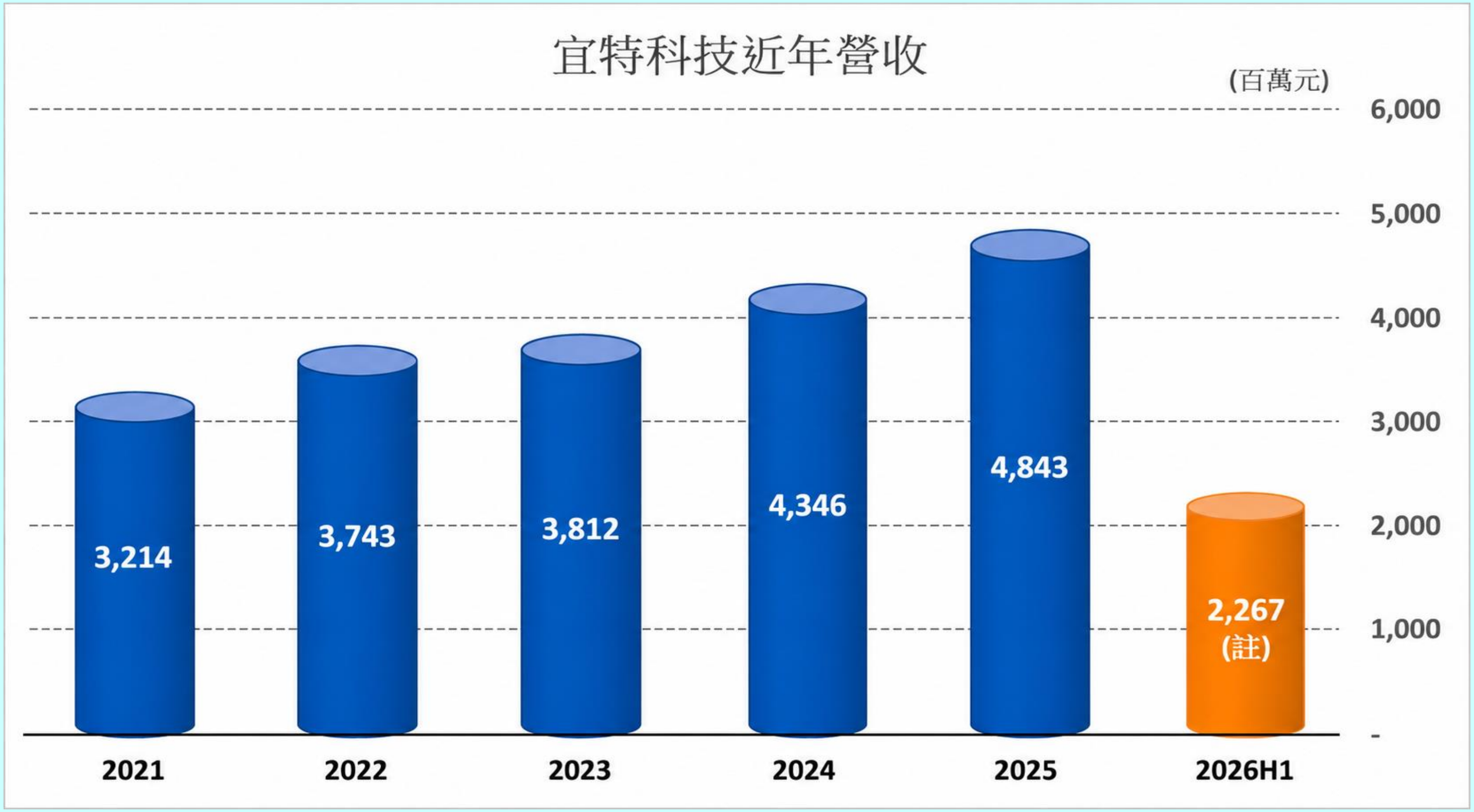
2026H1



綜合損益表摘要(季度)

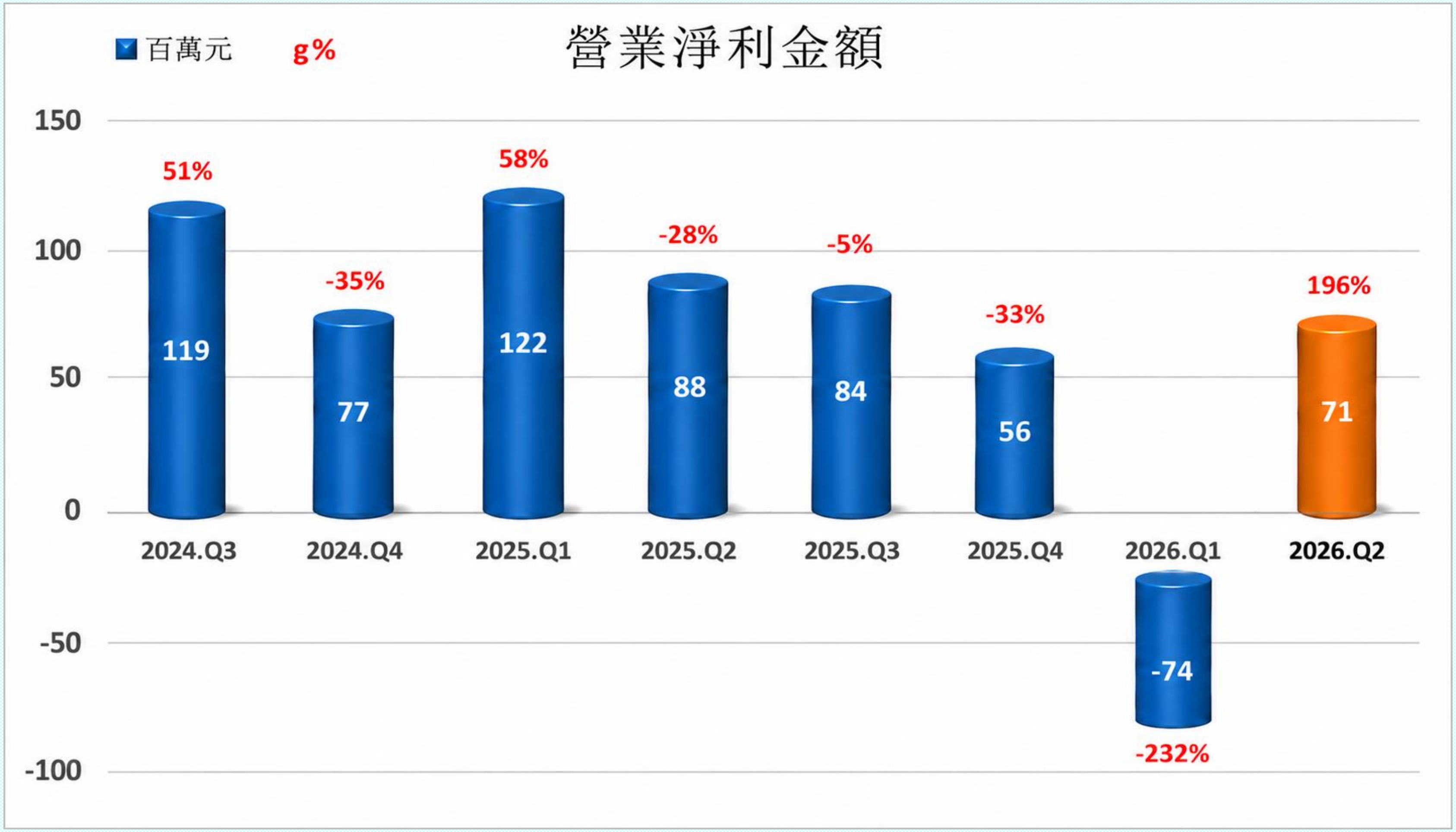
單位：新台幣百萬元 Unit： In Millions of New Taiwan Dollars	2026Q2		2026Q1		QoQ		2025Q2		YoY	
					amt	g%			amt	g%
銷貨淨額Operating revenue	1,183	100%	1,083	100%	100	9%	1,204	100%	-21	-2%
營業成本Operating Costs	874	74%	896	83%	-22	-2%	878	73%	-4	0%
營業毛利Gross profit from operations	309	26%	187	17%	122	65%	326	27%	-17	-5%
營業費用Operation expenses	238	20%	261	24%	-23	-9%	238	20%	0	0%
營業淨利Net operating income	71	6%	-74	-7%	145	196%	88	7%	-17	-19%
營業外收(支)Total non-operating income and wxperses	-2	0%	254	24%	-256	-101%	32	3%	-34	-106%
本期淨利(歸屬於母公司本期淨利(損)Profit(loss)attributable to:Owners of patent	89	8%	177	17%	-88	-50%	111	9%	-22	-20%
基本每股盈餘(新台幣元) EPS(NT Dollar)	1.03		2.05		-1.02	-50%	1.50		-0.47	-31%

宜特科技年營收



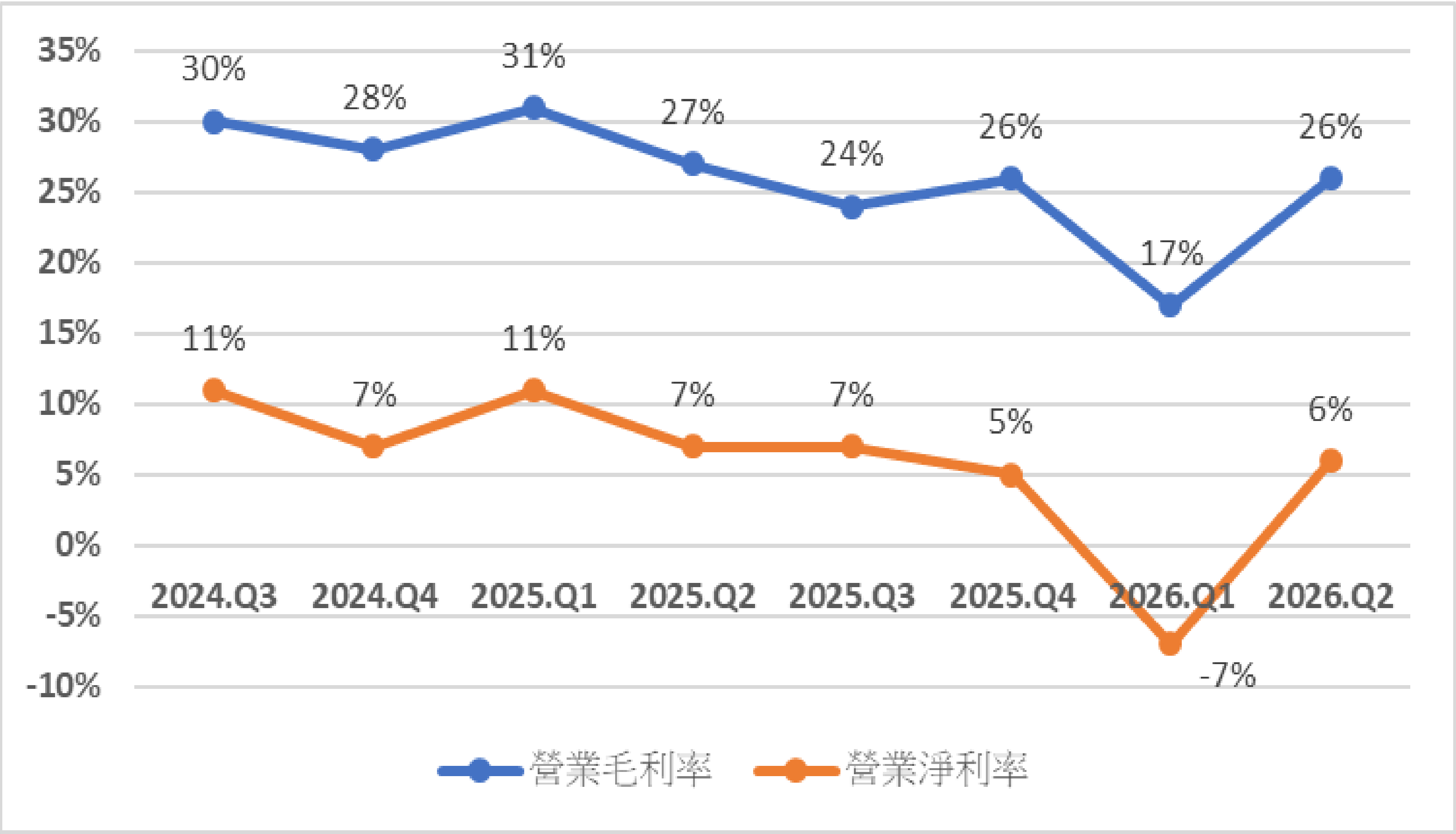
註：宜錦在2026年3月17日後不併入合併營收

財務趨勢–營業淨利



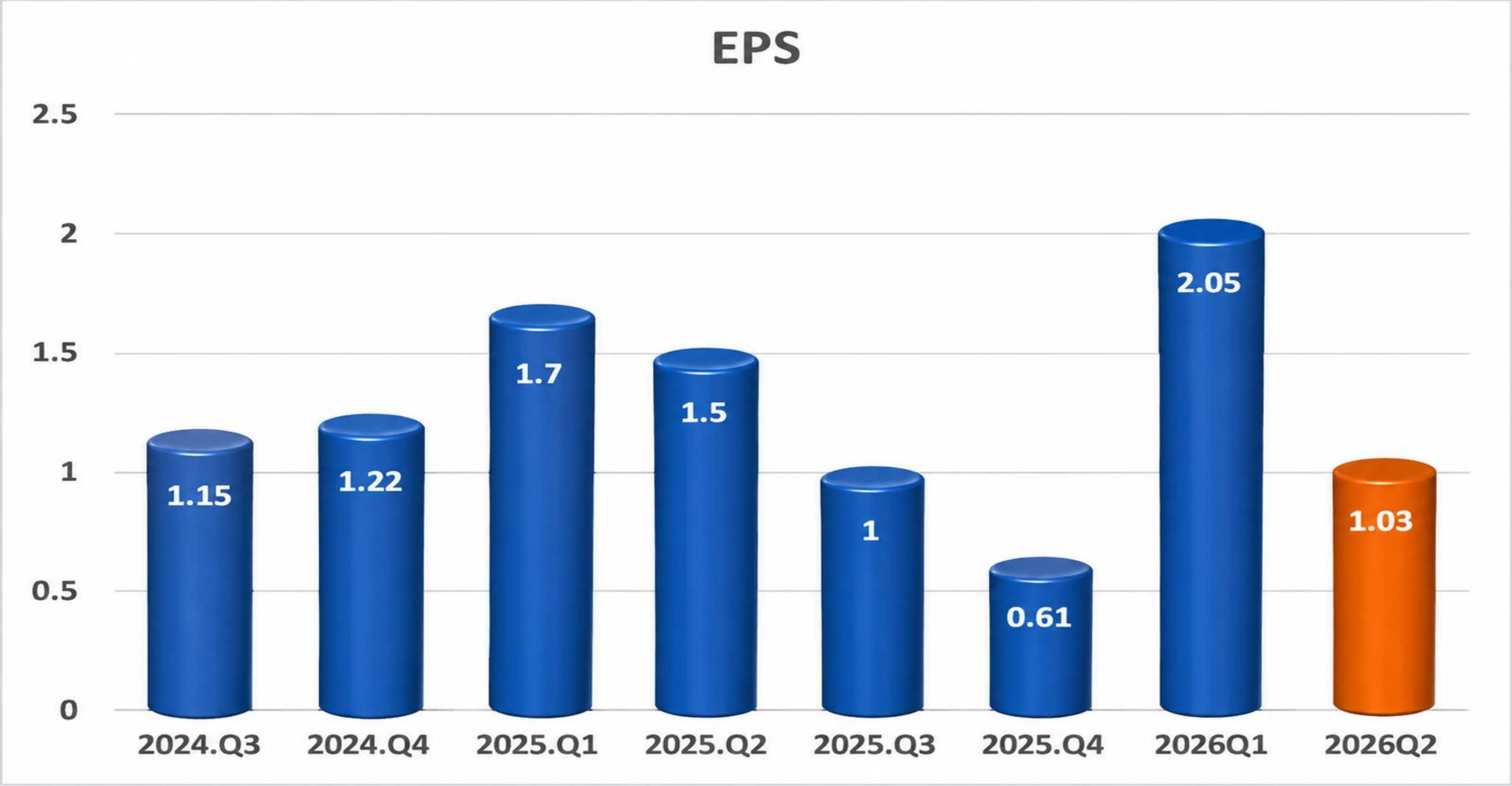
營業淨利金額
百萬元
g%
150
100
50
0
-50
-100
51%
119
2024.Q3
-35%
77
2024.Q4
58%
122
2025.Q1
-28%
88
2025.Q2
-5%
84
2025.Q3
-33%
56
2025.Q4
-74
-232%
2026.Q1
196%
71
2026.Q2

財務趨勢–營業毛利率&營業淨利率



宜特 EPS
2024Q3 – 2026 Q2

單位：元



資產負債表重要科目摘要

單位：新台幣百萬元 Unit： In Millions of New Taiwan Dollars	2026Q2		2026Q1		QoQ		2025Q2		YoY	
					amt	g%			Amt	g%
現金及約當現金Cash and Equivalents	658	8%	616	7%	42	7%	778	9%	-120	-15%
應收帳款(含關係人)Notes and account receivable net	2,227	26%	1,978	23%	249	13%	1,792	21%	435	24%
採用權益法之投資Inverstments accounted for using equity method	1,082	13%	1,077	13%	5	0%	739	9%	343	46%
不動產、廠房及設備Property,plant and equipment	3,990	46%	4,119	48%	-129	-3%	4,477	52	-487	-11%
資產總計Total Assets	8,639	100%	8,514	100%	125	1%	8,597	100%	42	0%
短期借款Short-term borrwings	35	1%	65	1%	-30	-46%	671	8%	-636	-95%
長期借款Long-term borrowings	1,579	18%	1,492	18%	87	6%	2,445	29%	-866	-35%
負債總計Tatal Liabilities	3,892	45%	3,722	44%	170	5%	5,146	60%	-1,254	-24%
權益總計Total Equity	4,747	55%	4,792	56%	-45	-1%	3,451	40%	1,296	38%

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

	2026.6.30	2025.12.31	QoQ	2025.6.30	YoY
應收帳款週轉天數 Days Sales Outstanding(DSO)	178	139	36	130	48
應付帳款週轉天數 Days Payable Outstanding(DPO)	31	34	-4	35	-4
流動比率 **Current Ratio**	150%	120%	24%	116%	34%

Q & A