

Provided by: AVerMedia Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/9/30	2018/12/31	2018/9/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,457,999	1,520,178	1,516,925
Current financial assets at fair value through profit or loss	159,384	119,507	137,086
Notes receivable, net	2,119	2,393	958
Accounts receivable, net	409,286	364,740	461,814
Other receivables	9,736	10,718	13,474
Current inventories	481,923	525,597	502,046
Other current assets	106,200	171,084	114,544
Total current assets	2,626,647	2,714,217	2,746,847
Non-current assets			
Property, plant and equipment	1,529,781	1,532,489	1,545,636
Right-of-use assets	87,282	0	0
Investment property, net	365,044	367,659	368,531
Intangible assets	7,208	6,367	6,646
Deferred tax assets	115,414	109,847	109,702
Other non-current assets	25,129	28,193	28,875
Total non-current assets	2,129,858	2,044,555	2,059,390
Total assets	4,756,505	4,758,772	4,806,237
Current liabilities			
Current financial liabilities at fair value through profit or loss	666	951	860
Accounts payable	197,387	281,923	344,340
Other payables	317,042	310,448	371,748
Current tax liabilities	1,044	12,997	6,047
Current provisions	3,861	3,200	3,330
Current lease liabilities	32,926	0	0
Other current liabilities	106,879	63,257	59,456
Total current liabilities	659,805	672,776	785,781
Non-current liabilities			
Bonds payable	0	0	0
Non-current portion of non-current borrowings	0	0	0
Non-current provisions	39,952	25,933	25,923
Deferred tax liabilities	1,946	3,785	2,550
Non-current lease liabilities	79,237	0	0
Other non-current liabilities	18,988	15,297	15,473
Total non-current liabilities	140,123	45,015	43,946
Total liabilities	799,928	717,791	829,727
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,928,923	1,928,923	1,928,923

Total share capital	1,928,923	1,928,923	1,928,923
Capital surplus			
Total capital surplus	525,234	544,523	544,523
Retained earnings			
Legal reserve	359,499	359,499	359,499
Special reserve	0	0	0
Unappropriated retained earnings (accumulated deficit)	-35,644	12,651	-37,484
Total retained earnings	323,855	372,150	322,015
Other equity interest			
Total other equity interest	11,847	9,940	8,383
Treasury shares	0	0	0
Total equity attributable to owners of parent	2,789,859	2,855,536	2,803,844
Equity attributable to former owner of business combination under common control	0	0	0
Non-controlling interests	1,166,718	1,185,445	1,172,666
Total equity	3,956,577	4,040,981	3,976,510
Total liabilities and equity	4,756,505	4,758,772	4,806,237
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0

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Accounting Title	2019/3rd	2018/3rd	2019/01/01To 2019/09/30	2018/01/01To 2018/09/30
Income Statement				
Net sales revenue	755,222	796,833	2,166,218	2,063,318
Total operating revenue	755,222	796,833	2,166,218	2,063,318
Total cost of sales	372,003	430,973	1,121,865	1,085,947
Total operating costs	372,003	430,973	1,121,865	1,085,947
Gross profit (loss) from operations	383,219	365,860	1,044,353	977,371
Gross profit (loss) from operations	383,219	365,860	1,044,353	977,371
Operating expenses				
Selling expenses	227,532	201,907	670,228	617,089
Administrative expenses	31,991	33,404	95,098	98,474
Research and development expenses	109,204	116,847	328,433	319,691
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	-61	175	-1,463
Total operating expenses	368,727	352,097	1,093,934	1,033,791
Net operating income (loss)	14,492	13,763	-49,581	-56,420
Non-operating income and expenses				
Total other income	12,316	11,416	36,833	31,880
Other gains and losses, net	-6,112	-2,084	-3,245	-3,009
Gains (losses) arising from derecognition of financial assets measured at amortised cost	0	0	0	0
Finance costs, net	1,454	20	4,390	38
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	0	0	0	0
Total non-operating income and expenses	4,750	9,312	29,198	28,833
Profit (loss) from continuing operations before tax	19,242	23,075	-20,383	-27,587
Total tax expense (income)	3,741	9,404	5,533	7,209
Profit (loss) from continuing operations	15,501	13,671	-25,916	-34,796
Profit (loss) from discontinued operations				
Total profit (loss) from discontinued operations	0	0	0	0
Profit (loss)	15,501	13,671	-25,916	-34,796
Other comprehensive income				
Gains (losses) on remeasurements of defined benefit plans	0	0	0	0
Gains (losses) on revaluation	0	0	0	0
Change in fair value of financial liability attributable to change in credit risk of liability	0	0	0	0
Equity related to non-current assets or disposal groups classified as held for sale that will not be reclassified to profit or loss	0	0	0	0
Equity related to non-current assets or disposal groups classified as held for distribution to owners that will not be reclassified to profit or loss	0	0	0	0

Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	0
Other components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	0
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	0
Components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	0
Exchange differences on translation	818	-313	2,815	4,569
Components of other comprehensive income that will be reclassified to profit or loss	818	-313	2,815	4,569
Other comprehensive income, net	818	-313	2,815	4,569
Total comprehensive income	16,319	13,358	-23,101	-30,227
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-545	4,400	-35,869	-45,016
Profit (loss), attributable to non-controlling interests	16,046	9,271	9,953	10,220
Comprehensive income, attributable to owners of parent	78	4,155	-33,962	-42,326
Comprehensive income, attributable to former owner of business combination under common control	0	0	0	0
Comprehensive income, attributable to non-controlling interests	16,241	9,203	10,861	12,099
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0	0.02	-0.19	-0.23
Total basic earnings per share	0	0.02	-0.19	-0.23
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0	0.02	-0.19	-0.23
Total diluted earnings per share	0	0.02	-0.19	-0.23

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Accounting Title	2019/01/01To 2019/09/30	2018/01/01To 2018/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-20,383	-27,587
Profit (loss) before tax	-20,383	-27,587
Depreciation expense	91,875	71,014
Amortization expense	2,107	1,344
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	175	-1,463
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-757	0
Interest expense	4,390	38
Interest income	-5,062	-5,334
Loss (gain) on disposal of property, plan and equipment	-925	787
Property, plan and equipment transferred to expenses	2,957	2,708
Loss (gain) on disposal of investments	0	0
Impairment loss on non-financial assets	23,126	19,124
Unrealized foreign exchange loss (gain)	-2,565	1,132
Total adjustments to reconcile profit (loss)	115,321	89,350
Decrease (increase) in notes receivable	274	2,818
Decrease (increase) in accounts receivable	-42,509	-116,516
Decrease (increase) in other receivable	754	-6,748
Decrease (increase) in inventories	22,430	-122,802
Decrease (increase) in other current assets	55,449	-59,234
Decrease (increase) in other operating assets	0	3,450
Total changes in operating assets	36,398	-299,032
Increase (decrease) in financial liabilities held for trading	0	0
Increase (decrease) in contract liabilities	40,421	16,963
Increase (decrease) in accounts payable	-84,263	100,674
Increase (decrease) in other payable	6,673	34,777
Increase (decrease) in provisions	14,679	5,185
Increase (decrease) in other current liabilities	2,651	-774
Increase (decrease) in other operating liabilities	2,631	3,121
Total changes in operating liabilities	-17,208	159,946
Total changes in operating assets and liabilities	19,190	-139,086
Total adjustments	134,511	-49,736
Cash inflow (outflow) generated from operations	114,128	-77,323
Interest paid	-4,390	0
Income taxes refund (paid)	-29,706	-14,138
Net cash flows from (used in) operating activities	80,032	-91,461
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss	-153,080	0

Proceeds from disposal of financial assets at fair value through profit or loss	113,675	139,337
Acquisition of property, plant and equipment	-51,456	-27,320
Proceeds from disposal of property, plant and equipment	935	190
Decrease in refundable deposits	269	4,391
Acquisition of intangible assets	-19	-136
Proceeds from disposal of intangible assets	0	0
Interest received	5,268	7,537
Net cash flows from (used in) investing activities	-84,408	123,999
Cash flows from (used in) financing activities		
Increase in guarantee deposits received	0	992
Decrease in guarantee deposits received	-7	0
Payments of lease liabilities	-22,384	0
Cash dividends paid	-19,289	-19,289
Payments to acquire treasury shares	0	0
Interest paid	0	0
Change in non-controlling interests	-17,973	-15,387
Net cash flows from (used in) financing activities	-59,653	-33,684
Effect of exchange rate changes on cash and cash equivalents	1,850	2,673
Net increase (decrease) in cash and cash equivalents	-62,179	1,527
Cash and cash equivalents at beginning of period	1,520,178	1,515,398
Cash and cash equivalents at end of period	1,457,999	1,516,925
Cash and cash equivalents reported in the statement of financial position	1,457,999	1,516,925
(Non-current) assets (or disposal groups) classified as held for sale, net	0	0
(Non-current) assets (or disposal groups) classified as held for distribution to owners, net	0	0
Other items qualifying for cash and cash equivalents under the definition of IAS 7	0	0