

Provided by: AVerMedia Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/3/31	2020/12/31	2020/3/31
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	2,519,404	2,916,988	1,477,025
Current financial assets at fair value through profit or loss	131,311	81,673	124,235
Current financial assets at amortised cost	120,000	0	0
Notes receivable, net	570	1,204	2,705
Accounts receivable, net	798,067	1,241,397	439,818
Other receivables	40,688	38,300	5,986
Current tax assets	9,408	8,569	11,300
Current inventories	1,598,480	1,349,573	444,902
Other current assets	167,216	197,652	94,589
Total current assets	5,385,144	5,835,356	2,600,560
Non-current assets			
Property, plant and equipment	1,597,251	1,536,241	1,524,552
Right-of-use assets	56,312	53,846	70,254
Investment property, net	359,814	360,686	363,301
Intangible assets	15,915	10,037	8,329
Deferred tax assets	182,680	180,038	127,063
Other non-current assets	20,626	21,922	22,996
Total non-current assets	2,232,598	2,162,770	2,116,495
Total assets	7,617,742	7,998,126	4,717,055
Current liabilities			
Current borrowings	200,000	200,000	0
Current financial liabilities at fair value through profit or loss	874	13,954	1,006
Accounts payable	566,540	607,584	166,953
Other payables	627,816	774,187	261,056
Current tax liabilities	297,568	268,619	2,840
Current provisions	12,538	12,308	4,037
Current lease liabilities	29,126	25,932	32,548
Other current liabilities	167,526	233,281	94,591
Total current liabilities	1,901,988	2,135,865	563,031
Non-current liabilities			
Non-current portion of non-current borrowings	28,210	28,156	0
Non-current provisions	36,095	37,847	35,504
Deferred tax liabilities	5,210	7,222	5,655
Non-current lease liabilities	46,818	48,392	62,186
Other non-current liabilities	20,407	21,467	20,495
Total non-current liabilities	136,740	143,084	123,840
Total liabilities	2,038,728	2,278,949	686,871
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	631,273	611,123	525,343
Retained earnings			
Legal reserve	360,340	360,340	360,011
Unappropriated retained earnings (accumulated deficit)	1,320,589	1,233,097	9,653
Total retained earnings	1,680,929	1,593,437	369,664
Other equity interest			
Total other equity interest	-1,351	540	9,764
Treasury shares	-181,041	0	-958
Total equity attributable to owners of parent	4,058,733	4,134,023	2,832,736
Equity attributable to former owner of business combination under common control	0	0	0
Non-controlling interests	1,520,281	1,585,154	1,197,448
Total equity	5,579,014	5,719,177	4,030,184
Total liabilities and equity	7,617,742	7,998,126	4,717,055
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	7,575,000	0	100,000

Provided by: AVerMedia Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01T o 2021/03/31	2020/01/01T o 2020/03/31
<b>Income Statement</b>		
Sales revenue	1,280,843	663,179
Net sales revenue	1,280,843	663,179
Total operating revenue	1,280,843	663,179
Total cost of sales	600,174	314,323
Total operating costs	600,174	314,323
Gross profit (loss) from operations	680,669	348,856
Gross profit (loss) from operations	680,669	348,856
Operating expenses		
Selling expenses	254,201	212,866
Administrative expenses	46,827	31,257
Research and development expenses	148,386	103,425
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	11	82
Total operating expenses	449,425	347,630
Net operating income (loss)	231,244	1,226
Non-operating income and expenses		
Total interest income	1,480	1,718
Total other income	12,073	8,390
Other gains and losses, net	-25,184	259
Gains (losses) arising from derecognition of financial assets measured at amortised cost	0	0
Finance costs, net	1,528	1,238
Total non-operating income and expenses	-13,159	9,129
Profit (loss) from continuing operations before tax	218,085	10,355
Total tax expense (income)	29,054	56
Profit (loss) from continuing operations	189,031	10,299
Profit (loss)	189,031	10,299
Other comprehensive income		
Exchange differences on translation	-4,102	707
Components of other comprehensive income that will be reclassified to profit or loss	-4,102	707
Other comprehensive income, net	-4,102	707
Total comprehensive income	184,929	11,006
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	87,492	6,362
Profit (loss), attributable to non-controlling interests	101,539	3,937
Comprehensive income, attributable to owners of parent	85,601	6,976
Comprehensive income, attributable to non-controlling interests	99,328	4,030
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	0.46	0.03

Total basic earnings per share	0.46	0.03
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	0.46	0.03
Total diluted earnings per share	0.46	0.03

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Accounting Title	2021/01/01To 2021/03/31	2020/01/01To 2020/03/31
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	218,085	10,355
Profit (loss) before tax	218,085	10,355
Depreciation expense	34,697	33,199
Amortization expense	1,298	900
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	11	82
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-20,143	251
Interest expense	1,528	1,238
Interest income	-1,480	-1,718
Loss (gain) on disposal of property, plan and equipment	-3,280	-40
Property, plan and equipment transferred to expenses	1,013	816
Reversal of impairment loss on non-financial assets	-6,093	-4,233
Unrealized foreign exchange loss (gain)	26,938	647
Other adjustments to reconcile profit (loss)	-931	209
Total adjustments to reconcile profit (loss)	33,558	31,351
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	-37,913	23,528
Decrease (increase) in notes receivable	634	-1,142
Decrease (increase) in accounts receivable	426,627	-33,879
Decrease (increase) in other receivable	-2,316	3,573
Decrease (increase) in inventories	-254,582	65,878
Decrease (increase) in other current assets	30,619	-22,734
Decrease (increase) in other operating assets	0	15
Total changes in operating assets	163,069	35,239
Increase (decrease) in financial liabilities held for trading	-4,662	-2,177
Increase (decrease) in contract liabilities	-75,369	571
Increase (decrease) in accounts payable	-25,237	-80,964
Increase (decrease) in other payable	-184,865	-67,798
Increase (decrease) in provisions	-502	-958
Increase (decrease) in other current liabilities	9,953	4,424
Increase (decrease) in other operating liabilities	-248	336
Total changes in operating liabilities	-280,930	-146,566
Total changes in operating assets and liabilities	-117,861	-111,327
Total adjustments	-84,303	-79,976
Cash inflow (outflow) generated from operations	133,782	-69,621
Interest paid	-918	-1,229
Income taxes refund (paid)	-5,568	-3,754
Net cash flows from (used in) operating activities	127,296	-74,604
Cash flows from (used in) investing activities		

Acquisition of financial assets at amortised cost	-120,000	0
Proceeds from disposal of subsidiaries	37,549	2,715
Acquisition of property, plant and equipment	-91,459	-19,969
Proceeds from disposal of property, plant and equipment	3,300	182
Decrease in refundable deposits	20	295
Acquisition of intangible assets	-2,870	-108
Interest received	1,375	1,708
Net cash flows from (used in) investing activities	-172,085	-15,177
Cash flows from (used in) financing activities		
Decrease in guarantee deposits received	-10	-10
Payments of lease liabilities	-8,752	-7,918
Payments to acquire treasury shares	-322,322	-958
Interest paid	-610	-9
Net cash flows from (used in) financing activities	-331,694	-8,895
Effect of exchange rate changes on cash and cash equivalents	-21,101	1,002
Net increase (decrease) in cash and cash equivalents	-397,584	-97,674
Cash and cash equivalents at beginning of period	2,916,988	1,574,699
Cash and cash equivalents at end of period	2,519,404	1,477,025
Cash and cash equivalents reported in the statement of financial position	2,519,404	1,477,025