

Provided by: AVerMedia Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/6/30	2020/12/31	2020/6/30
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	2,106,313	2,916,988	1,686,768
Current financial assets at fair value through profit or loss	4,415	81,673	100,382
Notes receivable, net	3,550	1,204	1,118
Accounts receivable, net	699,623	1,241,397	681,392
Other receivables	32,217	38,300	20,471
Current tax assets	14,960	8,569	11,305
Current inventories	1,575,952	1,349,573	605,954
Other current assets	150,909	197,652	145,699
Total current assets	4,587,939	5,835,356	3,253,089
Non-current assets			
Property, plant and equipment	1,600,044	1,536,241	1,512,354
Right-of-use assets	49,072	53,846	60,977
Investment property, net	358,943	360,686	362,429
Intangible assets	16,387	10,037	8,304
Deferred tax assets	204,406	180,038	127,576
Other non-current assets	19,655	21,922	21,916
Total non-current assets	2,248,507	2,162,770	2,093,556
Total assets	6,836,446	7,998,126	5,346,645
Current liabilities			
Current borrowings	200,000	200,000	37,352
Current financial liabilities at fair value through profit or loss	0	13,954	514
Accounts payable	441,693	607,584	469,505
Other payables	656,566	774,187	407,596
Current tax liabilities	98,047	268,619	12,856
Current provisions	11,550	12,308	9,499
Current lease liabilities	27,860	25,932	28,589
Other current liabilities	202,820	233,281	99,028
Total current liabilities	1,638,536	2,135,865	1,064,939
Non-current liabilities			
Non-current portion of non-current borrowings	0	28,156	29,293
Non-current provisions	35,889	37,847	34,154
Deferred tax liabilities	5,970	7,222	5,544
Non-current lease liabilities	39,056	48,392	55,524
Other non-current liabilities	19,836	21,467	20,771
Total non-current liabilities	100,751	143,084	145,286
Total liabilities	1,739,287	2,278,949	1,210,225
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	509,015
Retained earnings			
Legal reserve	360,340	360,340	360,340
Unappropriated retained earnings (accumulated deficit)	1,356,656	1,233,097	161,167
Total retained earnings	1,716,996	1,593,437	521,507
Other equity interest			
Total other equity interest	-6,339	540	7,798
Treasury shares	-484,620	0	-38,889
Total equity attributable to owners of parent	3,786,233	4,134,023	2,928,354
Non-controlling interests	1,310,926	1,585,154	1,208,066
Total equity	5,097,159	5,719,177	4,136,420
Total liabilities and equity	6,836,446	7,998,126	5,346,645
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	20,982,000	0	3,002,000

Income Statement  
 Provided by: AVerMedia  
 Technologies, Inc.

Finacial year: Yearly

Accounting Title	2021/2nd	2020/2nd	2021/01/01To 2021/06/30	Unit: NT\$ thousand
<b>Income Statement</b>				
Sales revenue	1,282,959	1,109,470	2,563,802	1,772,649
Net sales revenue	1,282,959	1,109,470	2,563,802	1,772,649
Total operating revenue	1,282,959	1,109,470	2,563,802	1,772,649
Total cost of sales	660,351	526,241	1,260,525	840,564
Total operating costs	660,351	526,241	1,260,525	840,564
Gross profit (loss) from operations	622,608	583,229	1,303,277	932,085
Gross profit (loss) from operations	622,608	583,229	1,303,277	932,085
Operating expenses				
Selling expenses	253,977	228,584	508,178	441,450
Administrative expenses	47,960	43,891	94,787	75,148
Research and development expenses	156,568	113,215	304,954	216,640
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-15	12	-4	94
Total operating expenses	458,490	385,702	907,915	733,332
Net operating income (loss)	164,118	197,527	395,362	198,753
Non-operating income and expenses				
Total interest income	1,440	1,262	2,920	2,980
Total other income	16,816	9,682	28,889	18,072
Other gains and losses, net	-23,247	-5,263	-48,431	-5,004
Finance costs, net	1,449	1,171	2,977	2,409
Total non-operating income and expenses	-6,440	4,510	-19,599	13,639
Profit (loss) from continuing operations before tax	157,678	202,037	375,763	212,392
Total tax expense (income)	23,607	13,535	52,661	13,591
Profit (loss) from continuing operations	134,071	188,502	323,102	198,801
Profit (loss)	134,071	188,502	323,102	198,801
Other comprehensive income				
Exchange differences on translation	-7,833	-2,531	-11,935	-1,824
Components of other comprehensive income that will be reclassified to profit or loss	-7,833	-2,531	-11,935	-1,824
Other comprehensive income, net	-7,833	-2,531	-11,935	-1,824
Total comprehensive income	126,238	185,971	311,167	196,977
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	36,067	154,804	123,559	161,166
Profit (loss), attributable to non-controlling interests	98,004	33,698	199,543	37,635
Comprehensive income, attributable to owners of parent	31,079	152,838	116,680	159,814
Comprehensive income, attributable to non-controlling interests	95,159	33,133	194,487	37,163

Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.21	0.81	0.68	0.84
Total basic earnings per share	0.21	0.81	0.68	0.84
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.21	0.81	0.67	0.84
Total diluted earnings per share	0.21	0.81	0.67	0.84

# Cash Flows

Provided by: AVerMedia Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To 2021/06/30	2020/01/01To 2020/06/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	375,763	212,392
Profit (loss) before tax	375,763	212,392
Depreciation expense	72,380	66,987
Amortization expense	2,751	1,896
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-4	94
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-28,836	-2,305
Interest expense	2,977	2,409
Interest income	-2,920	-2,980
Loss (gain) on disposal of property, plan and equipment	-3,280	-40
Property, plan and equipment transferred to expenses	1,829	1,632
Impairment loss on non-financial assets	4,442	465
Unrealized foreign exchange loss (gain)	28,009	3,040
Other adjustments to reconcile profit (loss)	-735	4,576
Total adjustments to reconcile profit (loss)	76,613	75,774
Decrease (increase) in financial assets at fair value through profit or loss, measured at amortized cost	45,943	50,005
Decrease (increase) in notes receivable	-2,346	445
Decrease (increase) in accounts receivable	521,574	-278,288
Decrease (increase) in other receivable	6,034	-11,154
Decrease (increase) in inventories	-254,767	-101,722
Decrease (increase) in other current assets	46,750	-73,838
Decrease (increase) in other operating assets	0	30
Total changes in operating assets	363,188	-414,522
Increase (decrease) in financial liabilities held for trading	-5,090	-2,737
Increase (decrease) in contract liabilities	-53,559	1,596
Increase (decrease) in accounts payable	-132,693	221,889
Increase (decrease) in other payable	-100,233	37,308
Increase (decrease) in provisions	-1,884	-1,207
Increase (decrease) in other current liabilities	-924	9,380
Increase (decrease) in other operating liabilities	-471	1,702
Total changes in operating liabilities	-294,854	267,931
Total changes in operating assets and liabilities	68,334	-146,591
Total adjustments	144,947	-70,817
Cash inflow (outflow) generated from operations	520,710	141,575
Interest paid	-1,737	-2,363
Income taxes refund (paid)	-256,298	-8,855
Net cash flows from (used in) operating activities	262,675	130,357
Cash flows from (used in) investing activities		

Acquisition of financial assets at amortised cost	-120,000	0
Proceeds from disposal of financial assets at amortised cost	120,000	0
Proceeds from disposal of financial assets at fair value through profit or loss	51,287	0
Proceeds from disposal of subsidiaries	37,549	2,715
Acquisition of property, plant and equipment	-146,196	-33,836
Proceeds from disposal of property, plant and equipment	3,300	593
Increase in refundable deposits	-33	0
Decrease in refundable deposits	0	545
Acquisition of intangible assets	-3,657	-108
Interest received	2,940	3,194
Net cash flows from (used in) investing activities	-54,810	-26,897
Cash flows from (used in) financing activities		
Increase in short-term loans	0	37,352
Proceeds from long-term debt	0	29,660
Increase in guarantee deposits received	-18	0
Decrease in guarantee deposits received	0	50
Payments of lease liabilities	-16,919	-16,847
Payments to acquire treasury shares	-963,153	-38,889
Interest paid	-1,240	-46
Net cash flows from (used in) financing activities	-981,330	11,280
Effect of exchange rate changes on cash and cash equivalents	-37,210	-2,671
Net increase (decrease) in cash and cash equivalents	-810,675	112,069
Cash and cash equivalents at beginning of period	2,916,988	1,574,699
Cash and cash equivalents at end of period	2,106,313	1,686,768
Cash and cash equivalents reported in the statement of financial position	2,106,313	1,686,768

## Financial Statement – Statements of Changes in Stockholders' Equity

Provided by: AVerMedia Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

### 2021/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	1,928,923	1,928,923	611,123	360,340	1,233,097	1,593,437	540	540	0	4,134,023	1,585,154	5,719,177
Equity at beginning of period after adjustments	1,928,923	1,928,923	611,123	360,340	1,233,097	1,593,437	540	540	0	4,134,023	1,585,154	5,719,177
Profit (loss)	0	0	0	0	123,559	123,559	0	0	0	123,559	199,543	323,102
Other comprehensive income	0	0	0	0	0	0	-6,879	-6,879	0	-6,879	-5,056	-11,935
Total comprehensive income	0	0	0	0	123,559	123,559	-6,879	-6,879	0	116,680	194,487	311,167
Acquisition of company's share by subsidiaries recognized as treasury share	0	0	0	0	0	0	0	0	-484,620	-484,620	-486,114	-970,734
Difference between consideration and carrying amount of subsidiaries acquired or disposed	0	0	20,150	0	0	0	0	0	0	20,150	17,399	37,549
Total increase (decrease) in equity	0	0	20,150	0	123,559	123,559	-6,879	-6,879	-484,620	-347,790	-274,228	-622,018
Equity at end of period	1,928,923	1,928,923	631,273	360,340	1,356,656	1,716,996	-6,339	-6,339	-484,620	3,786,233	1,310,926	5,097,159

## 2020/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	1,928,923	1,928,923	525,234	360,011	3,291	363,302	9,150	9,150	0	2,826,609	1,190,812	4,017,421
Equity at beginning of period after adjustments	1,928,923	1,928,923	525,234	360,011	3,291	363,302	9,150	9,150	0	2,826,609	1,190,812	4,017,421
Legal reserve appropriated	0	0	0	329	-329	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	-2,961	-2,961	0	0	0	-2,961	0	-2,961
Cash dividends from capital surplus	0	0	-16,328	0	0	0	0	0	0	-16,328	0	-16,328
Profit (loss)	0	0	0	0	161,166	161,166	0	0	0	161,166	37,635	198,801
Other comprehensive income	0	0	0	0	0	0	-1,352	-1,352	0	-1,352	-472	-1,824
Total comprehensive income	0	0	0	0	161,166	161,166	-1,352	-1,352	0	159,814	37,163	196,977
Purchase of treasury shares	0	0	0	0	0	0	0	0	-38,889	-38,889	0	-38,889
Difference between consideration and carrying amount of subsidiaries acquired or disposed	0	0	109	0	0	0	0	0	0	109	2,606	2,715
Changes in prepaid preferred stock construction dividends	0	0	0	0	0	0	0	0	0	0	-22,515	-22,515
Total increase (decrease) in equity	0	0	-16,219	329	157,876	158,205	-1,352	-1,352	-38,889	101,745	17,254	118,999
Equity at end of period	1,928,923	1,928,923	509,015	360,340	161,167	521,507	7,798	7,798	-38,889	2,928,354	1,208,066	4,136,420