

Provided by: AVerMedia Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/9/30	2020/12/31	2020/9/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,882,919	2,916,988	2,417,316
Current financial assets at fair value through profit or loss	3,619	81,673	114,732
Current financial assets at amortised cost	206,193	0	0
Notes receivable, net	3,243	1,204	1,273
Accounts receivable, net	639,907	1,241,397	1,830,759
Other receivables	24,612	38,300	59,176
Current tax assets	41,575	8,569	11,272
Current inventories	1,481,136	1,349,573	1,330,000
Other current assets	164,543	197,652	254,958
Total current assets	4,447,747	5,835,356	6,019,486
Non-current assets			
Property, plant and equipment	1,606,834	1,536,241	1,511,738
Right-of-use assets	50,796	53,846	54,899
Investment property, net	358,071	360,686	361,557
Intangible assets	22,696	10,037	9,324
Deferred tax assets	215,805	180,038	136,853
Other non-current assets	18,551	21,922	23,039
Total non-current assets	2,272,753	2,162,770	2,097,410
Total assets	6,720,500	7,998,126	8,116,896
Current liabilities			
Current borrowings	900,000	200,000	354,226
Current financial liabilities at fair value through profit or loss	0	13,954	380
Accounts payable	331,367	607,584	1,372,787
Other payables	938,574	774,187	703,946
Current tax liabilities	45,273	268,619	110,731
Current provisions	10,441	12,308	12,279
Current lease liabilities	28,994	25,932	25,952
Other current liabilities	184,600	233,281	192,959
Total current liabilities	2,439,249	2,135,865	2,773,260
Non-current liabilities			
Non-current portion of non-current borrowings	0	28,156	28,769
Non-current provisions	37,884	37,847	35,354
Deferred tax liabilities	5,809	7,222	6,197
Non-current lease liabilities	38,477	48,392	50,741
Other non-current liabilities	19,097	21,467	20,820
Total non-current liabilities	101,267	143,084	141,881
Total liabilities	2,540,516	2,278,949	2,915,141
Equity attributable to owners of parent			
Share capital			

Ordinary share	1,543,139	1,928,923	1,928,923
Total Share Capital	1,543,139	1,928,923	1,928,923
Capital surplus			
Total capital surplus	674,687	611,123	548,299
Retained earnings			
Legal reserve	483,650	360,340	360,340
Unappropriated retained earnings (accumulated deficit)	790,294	1,233,097	929,377
Total retained earnings	1,273,944	1,593,437	1,289,717
Other equity interest			
Total other equity interest	-6,835	540	974
Treasury shares	-477,544	0	0
Total equity attributable to owners of parent	3,007,391	4,134,023	3,767,913
Non-controlling interests	1,172,593	1,585,154	1,433,842
Total equity	4,179,984	5,719,177	5,201,755
Total liabilities and equity	6,720,500	7,998,126	8,116,896
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	17,366,000	0	3,002,000

provided by: AVerMedia Technologies,
Inc.

Financial year: Yearly

Accounting Title	2021/3rd	2020/3rd	2021/01/01To 2021/09/30	2020/01/01To 2020/09/30
Income Statement				
Net sales revenue	1,138,870	3,082,805	3,702,672	4,855,454
Total operating revenue	1,138,870	3,082,805	3,702,672	4,855,454
Total cost of sales	633,467	1,364,023	1,893,992	2,204,587
Total operating costs	633,467	1,364,023	1,893,992	2,204,587
Gross profit (loss) from operations	505,403	1,718,782	1,808,680	2,650,867
Gross profit (loss) from operations	505,403	1,718,782	1,808,680	2,650,867
Operating expenses				
Selling expenses	251,723	342,360	759,901	783,810
Administrative expenses	58,861	72,363	153,648	147,511
Research and development expenses	143,515	173,487	448,469	390,127
Impairment loss (impairment gain and reversal of)	-16	-71	-20	23
Total operating expenses	454,083	588,139	1,361,998	1,321,471
Net operating income (loss)	51,320	1,130,643	446,682	1,329,396
Non-operating income and expenses				
Total interest income	481	741	3,401	3,721
Total other income	37,129	8,658	66,018	26,730
Other gains and losses, net	-12,775	-5,421	-61,206	-10,425
Finance costs, net	1,964	1,719	4,941	4,128
Total non-operating income and expenses	22,871	2,259	3,272	15,898
Profit (loss) from continuing operations before tax	74,191	1,132,902	449,954	1,345,294
Total tax expense (income)	43,006	137,607	95,667	151,198
Profit (loss) from continuing operations	31,185	995,295	354,287	1,194,096
Profit (loss)	31,185	995,295	354,287	1,194,096
Other comprehensive income				
Exchange differences on translation	-1,722	-8,133	-13,657	-9,957
Components of other comprehensive income	-1,722	-8,133	-13,657	-9,957
Other comprehensive income, net	-1,722	-8,133	-13,657	-9,957
Total comprehensive income	29,463	987,162	340,630	1,184,139
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-57,267	768,210	66,292	929,376
Profit (loss), attributable to non-controlling interest	88,452	227,085	287,995	264,720
Comprehensive income, attributable to owners of parent	-57,763	761,386	58,917	921,200
Comprehensive income, attributable to non-controlling interest	87,226	225,776	281,713	262,939
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	-0.38	4.01	0.39	4.84
Total basic earnings per share	-0.38	4.01	0.39	4.84
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	-0.38	3.99	0.38	4.81
Total diluted earnings per share	-0.38	3.99	0.38	4.81

Provided by: AVerMedia Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To 2021/09/30	2020/01/01To 2020/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	449,954	1,345,294
Profit (loss) before tax	449,954	1,345,294
Depreciation expense	109,227	100,422
Amortization expense	4,406	2,955
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-20	23
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-32,155	-7,567
Interest expense	4,941	4,128
Interest income	-3,401	-3,721
Share-based payments	0	39,264
Loss (gain) on disposal of property, plan and equipment	-3,280	-43
Property, plan and equipment transferred to expenses	2,101	3,394
Impairment loss on non-financial assets	62,110	55,096
Unrealized foreign exchange loss (gain)	39,430	-11,812
Other adjustments to reconcile profit (loss)	-29,879	8,221
Total adjustments to reconcile profit (loss)	153,480	190,360
Decrease (increase) in financial assets at fair value through profit or loss, measured at amortized cost	54,176	0
Decrease (increase) in notes receivable	-2,039	290
Decrease (increase) in accounts receivable	574,578	-1,421,616
Decrease (increase) in other receivable	13,662	-49,981
Decrease (increase) in inventories	-221,138	-884,721
Decrease (increase) in other current assets	33,154	-183,434
Decrease (increase) in other operating assets	2,543	51
Total changes in operating assets	454,936	-2,539,411
Increase (decrease) in financial liabilities held for trading	-9,208	0
Increase (decrease) in contract liabilities	-38,237	92,003
Increase (decrease) in accounts payable	-236,244	1,139,555
Increase (decrease) in other payable	-207,504	377,021
Increase (decrease) in provisions	409	-884
Increase (decrease) in other current liabilities	-6,488	16,129
Increase (decrease) in other operating liabilities	-866	1,266
Total changes in operating liabilities	-498,138	1,625,090
Total changes in operating assets and liabilities	-43,202	-914,321
Total adjustments	110,278	-723,961
Cash inflow (outflow) generated from operations	560,232	621,333
Interest paid	-2,525	-3,398
Income taxes refund (paid)	-390,741	-57,411
Net cash flows from (used in) operating activities	166,966	560,524
Cash flows from (used in) investing activities		

Accounting Title	2021/01/01 To 2021/09/30	2020/01/01 To 2020/09/30
Acquisition of financial assets at amortised cost	-326,193	0
Proceeds from disposal of financial assets at amortised cost	120,000	0
Acquisition of financial assets at fair value through profit or loss	0	-64,101
Proceeds from disposal of financial assets at fair value through profit or loss	51,287	102,147
Proceeds from disposal of subsidiaries	37,549	2,715
Acquisition of property, plant and equipment	-175,186	-59,967
Proceeds from disposal of property, plant and equipment	3,300	639
Increase in refundable deposits	-1,803	-2,614
Acquisition of intangible assets	-9,512	-108
Interest received	3,396	4,056
Net cash flows from (used in) investing activities	-297,162	-17,233
Cash flows from (used in) financing activities		
Increase in short-term loans	700,000	354,226
Proceeds from long-term debt	0	29,478
Increase in guarantee deposits received	-230	44
Payments of lease liabilities	-24,087	-25,803
Cash dividends paid	-342,371	-19,289
Payments to acquire treasury shares	-956,560	-38,889
Proceeds from sale of treasury shares	0	38,909
Interest paid	-2,416	-730
Change in non-controlling interests	-232,657	-22,515
Net cash flows from (used in) financing activities	-858,321	315,431
Effect of exchange rate changes on cash and cash equivalents	-45,552	-16,105
Net increase (decrease) in cash and cash equivalents	-1,034,069	842,617
Cash and cash equivalents at beginning of period	2,916,988	1,574,699
Cash and cash equivalents at end of period	1,882,919	2,417,316
Cash and cash equivalents reported in the statement of financial position	1,882,919	2,417,316

Financial Statement – Statements of Changes in Stockholders' Equity

Provided by: AVerMedia Technologies, Inc. Financial year: Yearly

2021/09/30

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
Legal reserve appropriated	0	0	0	123,310	-123,310	0	0	0	0	0	0	0
Cash dividends or ordinary share	0	0	0	0	-385,785	-385,785	0	0	0	-385,785	0	-385,785
Profit (loss)	0	0	0	0	66,292	66,292	0	0	0	66,292	287,995	354,287
Other comprehensive income	0	0	0	0	0	0	-7,375	-7,375	0	-7,375	-6,282	-13,657
Total comprehensive income	0	0	0	0	66,292	66,292	-7,375	-7,375	0	58,917	281,713	340,630
Capital reduction	-385,784	-385,784	0	0	0	0	0	0	0	-385,784	0	-385,784
Acquisition of company's share by subsidiaries recognized as treasury share	0	0	0	0	0	0	0	0	-477,544	-477,544	-479,016	-956,560
Adjustments of capital surplus for company's cash dividends received by subsidiaries	0	0	43,414	0	0	0	0	0	0	43,414	0	43,414
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
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	-232,657	-232,657
Total increase (decrease) in equity	-385,784	-385,784	63,564	123,310	-442,803	-319,493	-7,375	-7,375	-477,544	-1,126,632	-412,561	-1,539,193
Equity at end of period	1,543,139	1,543,139	674,687	483,650	790,294	1,273,944	-6,835	-6,835	-477,544	3,007,391	1,172,593	4,179,984

2020/09/30 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	929,376	929,376	0	0	0	929,376	264,720	1,194,096
Other comprehensive income	0	0	0	0	0	0	-8,176	-8,176	0	-8,176	-1,781	-9,957
Total comprehensive income	0	0	0	0	929,376	929,376	-8,176	-8,176	0	921,200	262,939	1,184,139
Purchase of treasury shares	0	0	0	0	0	0	0	0	-38,889	-38,889	0	-38,889
Retirement of treasury share	0	0	20	0	0	0	0	0	38,889	38,909	0	38,909
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
Share-based payments	0	0	39,264	0	0	0	0	0	0	39,264	0	39,264
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	-22,515	-22,515
Total increase (decrease) in equity	0	0	23,065	329	926,086	926,415	-8,176	-8,176	0	941,304	243,030	1,184,334
Equity at end of period	1,928,923	1,928,923	548,299	360,340	929,377	1,289,717	974	974	0	3,767,913	1,433,842	5,201,755