

Provided by: AVerMedia Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/3/31	2021/12/31	2021/3/31
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	1,985,330	1,853,663	2,519,404
Current financial assets at fair value through profit or loss	205	445	131,311
Current financial assets at amortised cost	206,193	206,193	120,000
Notes receivable, net	1,701	3,413	570
Accounts receivable, net	512,082	497,351	798,067
Other receivables	11,595	14,273	40,688
Current tax assets	24,819	23,818	9,408
Current inventories	1,234,975	1,304,614	1,598,480
Other current assets	149,122	170,281	167,216
Total current assets	4,126,022	4,074,051	5,385,144
Non-current assets			
Property, plant and equipment	1,591,747	1,596,807	1,597,251
Right-of-use assets	46,634	52,447	56,312
Investment property, net	356,327	357,199	359,814
Intangible assets	38,894	39,329	15,915
Deferred tax assets	178,720	169,630	182,680
Other non-current assets	17,410	16,827	20,626
Total non-current assets	2,229,732	2,232,239	2,232,598
Total assets	6,355,754	6,306,290	7,617,742
Current liabilities			
Current borrowings	1,100,000	1,010,000	200,000
Current financial liabilities at fair value through profit or loss	4,122	0	874
Accounts payable	219,241	187,882	566,540
Other payables	431,301	588,998	627,816
Current tax liabilities	33,765	32,875	297,568
Current provisions	9,129	9,740	12,538
Current lease liabilities	29,361	30,618	29,126
Other current liabilities	169,846	153,562	167,526
Total current liabilities	1,996,765	2,013,675	1,901,988
Non-current liabilities			
Non-current portion of non-current borrowings	0	0	28,210
Non-current provisions	38,619	38,879	36,095
Deferred tax liabilities	5,335	4,319	5,210
Non-current lease liabilities	31,862	37,199	46,818
Other non-current liabilities	19,147	18,522	20,407
Total non-current liabilities	94,963	98,919	136,740
Total liabilities	2,091,728	2,112,594	2,038,728
Equity attributable to owners of parent			
Share capital			

Ordinary share	1,543,139	1,543,139	1,928,923
Total Share Capital	1,543,139	1,543,139	1,928,923
Capital surplus			
Total capital surplus	674,687	674,687	631,273
Retained earnings			
Legal reserve	483,650	483,650	360,340
Unappropriated retained earnings (accumulated deficit)	784,744	766,589	1,320,589
Total retained earnings	1,268,394	1,250,239	1,680,929
Other equity interest			
Total other equity interest	-1,658	-7,496	-1,351
Treasury shares	-477,543	-477,543	-181,041
Total equity attributable to owners of parent	3,007,019	2,983,026	4,058,733
Equity attributable to former owner of business combination under common contro	0	0	0
Non-controlling interests	1,257,007	1,210,670	1,520,281
Total equity	4,264,026	4,193,696	5,579,014
Total liabilities and equity	6,355,754	6,306,290	7,617,742
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	17,365,600	17,365,600	7,575,000

Provided by: AVerMedia Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01To2022/03/31	2021/01/01To2021/03/31
<b>Income Statement</b>		
Sales revenue	941,567	1,280,843
Net sales revenue	941,567	1,280,843
Total operating revenue	941,567	1,280,843
Total cost of sales	488,284	600,174
Total operating costs	488,284	600,174
Gross profit (loss) from operations	453,283	680,669
Gross profit (loss) from operations	453,283	680,669
Operating expenses		
Selling expenses	254,371	254,201
Administrative expenses	45,628	46,827
Research and development expenses	147,375	148,386
Impairment loss (impairment gain and reversal of impairment loss) determined	39	11
Total operating expenses	447,413	449,425
Net operating income (loss)	5,870	231,244
Non-operating income and expenses		
Total interest income	368	1,480
Total other income	9,217	12,073
Other gains and losses, net	40,479	-25,184
Finance costs, net	2,936	1,528
Total non-operating income and expenses	47,128	-13,159
Profit (loss) from continuing operations before tax	52,998	218,085
Total tax expense (income)	-5,977	29,054
Profit (loss) from continuing operations	58,975	189,031
Profit (loss)	58,975	189,031
Other comprehensive income		
Exchange differences on translation	11,355	-4,102
Components of other comprehensive income that will be reclassified to profit or loss	11,355	-4,102
Other comprehensive income, net	11,355	-4,102
Total comprehensive income	70,330	184,929
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	18,155	87,492
Profit (loss), attributable to non-controlling interests	40,820	101,539
Comprehensive income, attributable to owners of parent	23,993	85,601
Comprehensive income, attributable to non-controlling interests	46,337	99,328
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	0.13	0.46
Total basic earnings per share	0.13	0.46
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	0.13	0.46
Total diluted earnings per share	0.13	0.46

Provided by: AVerMedia Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01 To 2022/03/31	2021/01/01 To 2021/03/31
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	52,998	218,085
Profit (loss) before tax	52,998	218,085
Depreciation expense	41,626	34,697
Amortization expense	4,263	1,298
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	39	11
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	4,066	-20,143
Interest expense	2,936	1,528
Interest income	-368	-1,480
Loss (gain) on disposal of property, plan and equipment	22	-3,280
Property, plan and equipment transferred to expenses	0	1,013
Reversal of impairment loss on non-financial assets	15,874	-6,093
Unrealized foreign exchange loss (gain)	-4,621	26,938
Other adjustments to reconcile profit (loss)	19	-931
Total adjustments to reconcile profit (loss)	63,856	33,558
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	1,775	-37,913
Decrease (increase) in notes receivable	1,712	634
Decrease (increase) in accounts receivable	-9,979	426,627
Decrease (increase) in other receivable	2,690	-2,316
Decrease (increase) in inventories	63,547	-254,582
Decrease (increase) in other current assets	21,867	30,619
Total changes in operating assets	81,612	163,069
Increase (decrease) in financial liabilities held for trading	-1,479	-4,662
Increase (decrease) in contract liabilities	14,979	-75,369
Increase (decrease) in accounts payable	21,001	-25,237
Increase (decrease) in other payable	-143,949	-184,865
Increase (decrease) in provisions	-888	-502
Increase (decrease) in other current liabilities	-2,551	9,953
Increase (decrease) in other operating liabilities	399	-248
Total changes in operating liabilities	-112,488	-280,930
Total changes in operating assets and liabilities	-30,876	-117,861
Total adjustments	32,980	-84,303
Cash inflow (outflow) generated from operations	85,978	133,782
Interest paid	-647	-918
Income taxes refund (paid)	-387	-5,568
Net cash flows from (used in) operating activities	84,944	127,296
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	0	-120,000
Proceeds from disposal of subsidiaries	0	37,549
Acquisition of property, plant and equipment	-45,785	-91,459

Proceeds from disposal of property, plant and equipment	0	3,300
Decrease in refundable deposits	-441	20
Acquisition of intangible assets	-2,107	-2,870
Interest received	371	1,375
Net cash flows from (used in) investing activities	-47,962	-172,085
Cash flows from (used in) financing activities		
Increase in short-term loans	90,000	0
Increase in guarantee deposits received	288	0
Decrease in guarantee deposits received	0	-10
Payments of lease liabilities	-8,004	-8,752
Payments to acquire treasury shares	0	-322,322
Interest paid	-2,826	-610
Net cash flows from (used in) financing activities	79,458	-331,694
Effect of exchange rate changes on cash and cash equivalents	15,227	-21,101
Net increase (decrease) in cash and cash equivalents	131,667	-397,584
Cash and cash equivalents at beginning of period	1,853,663	2,916,988
Cash and cash equivalents at end of period	1,985,330	2,519,404
Cash and cash equivalents reported in the statement of financial position	1,985,330	2,519,404

Provided by: AVerMedia Technologies,  
Inc.

Financial year: Yearly

Unit: NT\$ thousand

## 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
Equity at beginning of period	1,543,139	1,543,139	674,687	483,650	766,589	1,250,239	-7,496	-7,496	-477,543	2,983,026	1,210,670
Equity at beginning of period after adjustments	1,543,139	1,543,139	674,687	483,650	766,589	1,250,239	-7,496	-7,496	-477,543	2,983,026	1,210,670
Profit (loss)	0	0	0	0	18,155	18,155	0	0	0	18,155	40,820
Other comprehensive income	0	0	0	0	0	0	5,838	5,838	0	5,838	5,517
Total comprehensive income	0	0	0	0	18,155	18,155	5,838	5,838	0	23,993	46,337
Total increase (decrease) in equity	0	0	0	0	18,155	18,155	5,838	5,838	0	23,993	46,337
Equity at end of period	1,543,139	1,543,139	674,687	483,650	784,744	1,268,394	-1,658	-1,658	-477,543	3,007,019	1,257,007

## 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
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
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
Profit (loss)	0	0	0	0	87,492	87,492	0	0	0	87,492	101,539
Other comprehensive income	0	0	0	0	0	0	-1,891	-1,891	0	-1,891	-2,211
Total comprehensive income	0	0	0	0	87,492	87,492	-1,891	-1,891	0	85,601	99,328

Acquisition of company's share by subsidiaries recognized as treasury share	0	0	0	0	0	0	0	0	-181,041	-181,041	-181,600
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
Total increase (decrease) in equity	0	0	20,150	0	87,492	87,492	-1,891	-1,891	-181,041	-75,290	-64,873
Equity at end of period	1,928,923	1,928,923	631,273	360,340	1,320,589	1,680,929	-1,351	-1,351	-181,041	4,058,733	1,520,281

Total equity

4,193,696

4,193,696

58,975

11,355

70,330

70,330

4,264,026

Total equity

5,719,177

5,719,177

189,031

-4,102

184,929



-362,641
37,549
-140,163
5,579,014