

Provided by: AVerMedia Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/9/30	2021/12/31	2021/9/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,686,904	1,853,663	1,882,919
Current financial assets at fair value through profit or loss	29,749	445	3,619
Current financial assets at amortised cost	238,949	206,193	206,193
Notes receivable, net	2,050	3,413	3,243
Accounts receivable, net	750,118	497,351	639,907
Other receivables	14,635	14,273	24,612
Current tax assets	65,848	23,818	41,575
Current inventories	1,186,229	1,304,614	1,481,136
Other current assets	170,244	166,823	159,081
Total current assets	4,144,726	4,070,593	4,442,285
Non-current assets			
Property, plant and equipment	1,565,316	1,571,238	1,570,140
Right-of-use assets	37,991	52,447	50,796
Investment property, net	354,583	357,199	358,071
Intangible assets	34,988	39,929	31,786
Deferred tax assets	182,979	169,630	215,805
Other non-current assets	49,614	45,254	51,617
Total non-current assets	2,225,471	2,235,697	2,278,215
Total assets	6,370,197	6,306,290	6,720,500
Current liabilities			
Current borrowings	1,030,000	1,010,000	900,000
Current financial liabilities at fair value through profit or loss	15	0	0
Accounts payable	230,913	187,882	331,367
Other payables	520,357	588,998	938,574
Current tax liabilities	20,811	32,875	45,273
Current provisions	10,543	9,740	10,441
Current lease liabilities	29,138	30,618	28,994
Other current liabilities	158,168	153,562	184,600
Total current liabilities	1,999,945	2,013,675	2,439,249
Non-current liabilities			
Non-current provisions	40,431	38,879	37,884
Deferred tax liabilities	17,760	4,319	5,809
Non-current lease liabilities	21,447	37,199	38,477
Other non-current liabilities	17,625	18,522	19,097
Total non-current liabilities	97,263	98,919	101,267
Total liabilities	2,097,208	2,112,594	2,540,516
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,584,289	1,543,139	1,543,139

Total Share Capital	1,584,289	1,543,139	1,543,139
Capital surplus			
Total capital surplus	748,475	674,687	674,687
Retained earnings			
Legal reserve	487,909	483,650	483,650
Special reserve	207,605	0	0
Unappropriated retained earnings (accumulated deficit)	595,250	766,589	790,294
Total retained earnings	1,290,764	1,250,239	1,273,944
Other equity interest			
Total other equity interest	-86,125	-7,496	-6,835
Treasury shares	-477,543	-477,543	-477,544
Total equity attributable to owners of parent	3,059,860	2,983,026	3,007,391
Non-controlling interests	1,213,129	1,210,670	1,172,593
Total equity	4,272,989	4,193,696	4,179,984
Total liabilities and equity	6,370,197	6,306,290	6,720,500
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	17,365,600
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	2022/3rd	2021/3rd	2022/01/01To 2022/09/30	2021/01/01To 2021/09/30
Income Statement				
Net sales revenue	995,290	1,138,870	3,088,490	3,702,672
Total operating revenue	995,290	1,138,870	3,088,490	3,702,672
Total cost of sales	514,002	633,467	1,559,954	1,893,992
Total operating costs	514,002	633,467	1,559,954	1,893,992
Gross profit (loss) from operations	481,288	505,403	1,528,536	1,808,680
Gross profit (loss) from operations	481,288	505,403	1,528,536	1,808,680
Operating expenses				
Selling expenses	276,759	251,723	798,419	759,901
Administrative expenses	49,453	58,861	146,817	153,648
Research and development expenses	154,812	143,515	470,874	448,469
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	2,920	-16	3,740	-20
Total operating expenses	483,944	454,083	1,419,850	1,361,998
Net operating income (loss)	-2,656	51,320	108,686	446,682
Non-operating income and expenses				
Total interest income	1,571	481	3,388	3,401
Total other income	9,266	37,129	30,223	66,018
Other gains and losses, net	78,914	-12,775	127,599	-61,206
Finance costs, net	3,621	1,964	9,913	4,941
Total non-operating income and expenses	86,130	22,871	151,297	3,272
Profit (loss) from continuing operations before tax	83,474	74,191	259,983	449,954
Total tax expense (income)	24,830	43,006	39,118	95,667
Profit (loss) from continuing operations	58,644	31,185	220,865	354,287
Profit (loss)	58,644	31,185	220,865	354,287
Other comprehensive income				
Exchange differences on translation	22,070	-1,722	44,278	-13,657
Components of other comprehensive income that will be reclassified to profit or loss	22,070	-1,722	44,278	-13,657
Other comprehensive income, net	22,070	-1,722	44,278	-13,657
Total comprehensive income	80,714	29,463	265,143	340,630
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	9,969	-57,267	63,672	66,292
Profit (loss), attributable to non-controlling interests	48,675	88,452	157,193	287,995
Comprehensive income, attributable to owners of parent	20,524	-57,763	85,865	58,917
Comprehensive income, attributable to non-controlling interests	60,190	87,226	179,278	281,713
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.07	-0.38	0.46	0.39
Total basic earnings per share	0.07	-0.38	0.46	0.39
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.07	-0.38	0.46	0.38
Total diluted earnings per share	0.07	-0.38	0.46	0.38
Total diluted earnings per share	0.26	0.21	0.39	0.67

Provided by: AVerMedia Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01To2022/09/30	2021/01/01To2021/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	259,983	449,954
Profit (loss) before tax	259,983	449,954
Depreciation expense	128,485	111,510
Amortization expense	13,392	4,406
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	3,740	-20
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	1,760	-32,155
Interest expense	9,913	4,941
Interest income	-3,388	-3,401
Share-based payments	11,579	0
Loss (gain) on disposal of property, plan and equipment	7	-3,280
Property, plan and equipment transferred to expenses	0	2,101
Impairment loss on non-financial assets	8,230	62,110
Unrealized foreign exchange loss (gain)	-47,305	37,147
Other adjustments to reconcile profit (loss)	4,760	-29,879
Total adjustments to reconcile profit (loss)	131,173	153,480
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	-22,026	54,176
Decrease (increase) in notes receivable	1,363	-2,039
Decrease (increase) in accounts receivable	-242,906	574,578
Decrease (increase) in other receivable	174	13,662
Decrease (increase) in inventories	149,216	-221,138
Decrease (increase) in other current assets	-3,278	28,007
Decrease (increase) in other operating assets	0	2,543
Total changes in operating assets	-117,457	449,789
Increase (decrease) in financial liabilities held for trading	-9,023	-9,208
Increase (decrease) in contract liabilities	-14,237	-38,237
Increase (decrease) in accounts payable	14,915	-236,244
Increase (decrease) in other payable	-67,967	-207,503
Increase (decrease) in provisions	-2,397	409
Increase (decrease) in other current liabilities	5,376	-6,488
Increase (decrease) in other operating liabilities	-1,050	-866
Total changes in operating liabilities	-74,383	-498,137
Total changes in operating assets and liabilities	-191,840	-48,348
Total adjustments	-60,667	105,132
Cash inflow (outflow) generated from operations	199,316	555,086
Interest paid	-1,804	-2,525
Income taxes refund (paid)	-84,932	-390,741
Net cash flows from (used in) operating activities	112,580	161,820
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-23,355	-326,193

Proceeds from disposal of financial assets at amortised cost	0	120,000
Proceeds from disposal of financial assets at fair value through profit or loss	0	51,287
Proceeds from disposal of subsidiaries	0	37,549
Acquisition of property, plant and equipment	-105,760	-161,698
Proceeds from disposal of property, plant and equipment	28	3,300
Increase in refundable deposits	-1,407	-1,803
Acquisition of intangible assets	-7,808	-17,854
Interest received	2,964	3,396
Net cash flows from (used in) investing activities	-135,338	-292,016
Cash flows from (used in) financing activities		
Increase in short-term loans	20,000	700,000
Increase in guarantee deposits received	357	0
Decrease in guarantee deposits received	0	-230
Payments of lease liabilities	-24,923	-24,087
Cash dividends paid	-20,610	-342,371
Payments to acquire treasury shares	0	-956,560
Interest paid	-9,841	-2,416
Change in non-controlling interests	-176,819	-232,657
Net cash flows from (used in) financing activities	-211,836	-858,321
Effect of exchange rate changes on cash and cash equivalents	67,835	-45,552
Net increase (decrease) in cash and cash equivalents	-166,759	-1,034,069
Cash and cash equivalents at beginning of period	1,853,663	2,916,988
Cash and cash equivalents at end of period	1,686,904	1,882,919
Cash and cash equivalents reported in the statement of financial position	1,686,904	1,882,919

Provided by: AVerMedia
Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

2022/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Others	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	1,543,139	1,543,139	674,687	483,650	0	766,589	1,250,239	-7,496	0	-7,496	-477,543	2,983,026	1,210,670	4,193,696
Equity at beginning of period after adjustments	1,543,139	1,543,139	674,687	483,650	0	766,589	1,250,239	-7,496	0	-7,496	-477,543	2,983,026	1,210,670	4,193,696
Legal reserve appropriated	0	0	0	4,259	0	-4,259	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	207,605	-207,605	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-23,147	-23,147	0	0	0	0	-23,147	0	-23,147
Profit (loss)	0	0	0	0	0	63,672	63,672	0	0	0	0	63,672	157,193	220,865
Other comprehensive income	0	0	0	0	0	0	0	22,193	0	22,193	0	22,193	22,085	44,278
Total comprehensive income	0	0	0	0	0	63,672	63,672	22,193	0	22,193	0	85,865	179,278	265,143
Adjustments of capital surplus for company's cash dividends received by subsidiaries	0	0	2,537	0	0	0	0	0	0	0	0	2,537	0	2,537
Share-based payments	41,150	41,150	71,251	0	0	0	0	0	-100,822	-100,822	0	11,579	0	11,579
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	-176,819	-176,819
Total increase (decrease) in equity	41,150	41,150	73,788	4,259	207,605	-171,339	40,525	22,193	-100,822	-78,629	0	76,834	2,459	79,293
Equity at end of period	1,584,289	1,584,289	748,475	487,909	207,605	595,250	1,290,764	14,697	-100,822	-86,125	-477,543	3,059,860	1,213,129	4,272,989

2021/09/30 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	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	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 appropriation	0	0	0	123,310	-123,310	0	0	0	0	0	0	0
Cash dividends of ordinary shares	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 shares	0	0	0	0	0	0	0	0	-477,544	-477,544	-479,016	-956,560
Adjustments of capital structure	0	0	43,414	0	0	0	0	0	0	43,414	0	43,414
Disposal of subsidiaries	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)	-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