

Provided by: AVerMedia Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/12/31	2021/12/31
Balance Sheet		
Current assets		
Cash and cash equivalents	2,089,438	1,853,663
Current financial assets at fair value through profit or loss	0	445
Current financial assets at amortised cost	275,536	206,193
Notes receivable, net	3,523	3,413
Accounts receivable, net	411,436	497,351
Other receivables	59,066	14,273
Current tax assets	84,799	23,818
Current inventories	1,008,788	1,304,614
Other current assets	117,689	166,823
Total current assets	4,050,275	4,070,593
Non-current assets		
Property, plant and equipment	1,667,799	1,571,238
Right-of-use assets	45,567	52,447
Investment property, net	353,712	357,199
Intangible assets	35,112	39,929
Deferred tax assets	164,899	169,630
Other non-current assets	21,475	45,254
Total non-current assets	2,288,564	2,235,697
Total assets	6,338,839	6,306,290
Current liabilities		
Current borrowings	1,030,000	1,010,000
Current financial liabilities at fair value through profit or loss	804	0
Accounts payable	171,990	187,882
Other payables	551,014	588,998
Current tax liabilities	6,938	32,875
Current provisions	8,650	9,740
Current lease liabilities	34,679	30,618
Other current liabilities	118,203	153,562
Total current liabilities	1,922,278	2,013,675
Non-current liabilities		
Non-current portion of non-current borrowings	65,837	0
Non-current provisions	48,531	38,879
Deferred tax liabilities	12,554	4,319
Non-current lease liabilities	21,247	37,199
Other non-current liabilities	19,476	18,522
Total non-current liabilities	167,645	98,919
Total liabilities	2,089,923	2,112,594
Equity attributable to owners of parent		
Share capital		

Ordinary share	1,582,389	1,543,139
Total Share Capital	1,582,389	1,543,139
Capital surplus		
Total capital surplus	750,375	674,687
Retained earnings		
Legal reserve	487,909	483,650
Special reserve	207,605	0
Unappropriated retained earnings (accumulated deficit)	562,652	766,589
Total retained earnings	1,258,166	1,250,239
Other equity interest		
Total other equity interest	-82,739	-7,496
Treasury shares	-477,543	-477,543
Total equity attributable to owners of parent	3,030,648	2,983,026
Equity attributable to former owner of business combination under common control	0	0
Non-controlling interests	1,218,268	1,210,670
Total equity	4,248,916	4,193,696
Total liabilities and equity	6,338,839	6,306,290
Number of share capital awaiting retirement	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	17,365,600	17,365,600

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Accounting Title	2022/4th	2021/4th
Income Statement		
Sales revenue	3,973,899	4,714,618
Net sales revenue	3,973,899	4,714,618
Total operating revenue	3,973,899	4,714,618
Total cost of sales	1,994,024	2,385,814
Total operating costs	1,994,024	2,385,814
Gross profit (loss) from operations	1,979,875	2,328,804
Gross profit (loss) from operations	1,979,875	2,328,804
Operating expenses		
Selling expenses	1,082,066	1,025,029
Administrative expenses	193,887	194,518
Research and development expenses	626,306	572,722
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	4,073	127
Total operating expenses	1,906,332	1,792,396
Net operating income (loss)	73,543	536,408
Non-operating income and expenses		
Total interest income	13,249	4,084
Total other income	39,046	72,139
Other gains and losses, net	110,672	-88,365
Finance costs, net	14,185	7,942
Total non-operating income and expenses	148,782	-20,084
Profit (loss) from continuing operations before tax	222,325	516,324
Total tax expense (income)	24,616	147,428
Profit (loss) from continuing operations	197,709	368,896
Profit (loss)	197,709	368,896
Other comprehensive income		
Exchange differences on translation	36,415	-14,555
Components of other comprehensive income that will be reclassified to profit or loss	36,415	-14,555
Other comprehensive income, net	36,415	-14,555
Total comprehensive income	234,124	354,341
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	31,074	42,587
Profit (loss), attributable to non-controlling interests	166,635	326,309
Comprehensive income, attributable to owners of parent	49,707	34,551
Comprehensive income, attributable to non-controlling interests	184,417	319,790
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	0.23	0.27
Total basic earnings per share	0.23	0.27
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	0.23	0.27

Total diluted earnings per share	0.23	0.27
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Accounting Title	2022/4th	2021/4th
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	222,325	516,324
Profit (loss) before tax	222,325	516,324
Depreciation expense	172,004	151,799
Amortization expense	18,111	7,882
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	4,073	127
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	1,197	-31,230
Interest expense	14,185	7,942
Interest income	-13,249	-4,084
Share-based payments	18,525	0
Loss (gain) on disposal of property, plan and equipment	24	-2,909
Property, plan and equipment transferred to expenses	0	2,101
Impairment loss on non-financial assets	-8,292	20,564
Unrealized foreign exchange loss (gain)	-54,162	17,743
Other adjustments to reconcile profit (loss)	12,678	-23,810
Total adjustments to reconcile profit (loss)	165,094	146,125
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	11,369	59,987
Decrease (increase) in notes receivable	-110	-2,209
Decrease (increase) in accounts receivable	88,289	724,807
Decrease (increase) in other receivable	-43,705	23,924
Decrease (increase) in inventories	337,076	-11,059
Decrease (increase) in other current assets	49,836	34,055
Decrease (increase) in other operating assets	0	2,543
Total changes in operating assets	442,755	832,048
Increase (decrease) in financial liabilities held for trading	-11,317	-12,770
Increase (decrease) in accounts payable	-33,075	-371,319
Increase (decrease) in other payable	-33,326	-179,434
Increase (decrease) in provisions	-4,123	-5,295
Increase (decrease) in other current liabilities	-102	-669
Increase (decrease) in other operating liabilities	-47,589	-74,756
Total changes in operating liabilities	-129,532	-644,243
Total changes in operating assets and liabilities	313,223	187,805
Total adjustments	478,317	333,930
Cash inflow (outflow) generated from operations	700,642	850,254
Interest paid	-2,326	-3,242
Income taxes refund (paid)	-92,393	-392,617
Net cash flows from (used in) operating activities	605,923	454,395
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-209,840	-326,193
Proceeds from disposal of financial assets at amortised cost	136,219	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	-221,840	-216,843
Proceeds from disposal of property, plant and equipment	41	3,300
Increase in refundable deposits	-1,281	-247
Acquisition of intangible assets	-12,025	-15,607
Interest received	12,217	4,161
Net cash flows from (used in) investing activities	-296,509	-342,593
Cash flows from (used in) financing activities		
Increase in short-term loans	20,000	810,000
Proceeds from long-term debt	69,000	0
Repayments of long-term debt	-223	0
Increase in guarantee deposits received	266	0
Decrease in guarantee deposits received	0	-232
Payments of lease liabilities	-34,181	-31,978
Cash dividends paid	-20,610	-342,371
Capital reduction payments to shareholders	0	-342,370
Payments to acquire treasury shares	0	-999,973
Interest paid	-10,512	-4,521
Change in non-controlling interests	-176,819	-232,657
Net cash flows from (used in) financing activities	-153,079	-1,144,102
Effect of exchange rate changes on cash and cash equivalents	79,440	-31,025
Net increase (decrease) in cash and cash equivalents	235,775	-1,063,325
Cash and cash equivalents at beginning of period	1,853,663	2,916,988

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2022/12/31 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
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	31,074	31,074	0	0	0	0	31,074	166,635	197,709
Other comprehensive income	0	0	0	0	0	0	0	18,633	0	18,633	0	18,633	17,782	36,415
Total comprehensive income	0	0	0	0	0	31,074	31,074	18,633	0	18,633	0	49,707	184,417	234,124
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	-93,876	-93,876	0	18,525	0	18,525
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	-176,819	-176,819
Others	-1,900	-1,900	1,900	0	0	0	0	0	0	0	0	0	0	0
Total increase (decrease) in equity	39,250	39,250	75,688	4,259	207,605	-203,937	7,927	18,633	-93,876	-75,243	0	47,622	7,598	55,220
Equity at end of period	1,582,389	1,582,389	750,375	487,909	207,605	562,652	1,258,166	11,137	-93,876	-82,739	-477,543	3,030,648	1,218,268	4,248,916

2021/12/31 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
Legal reserve appropriated	0	0	0	123,310	-123,310	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	-385,785	-385,785	0	0	0	-385,785	0	-385,785
Profit (loss)	0	0	0	0	42,587	42,587	0	0	0	42,587	326,309	368,896
Other comprehensive income	0	0	0	0	0	0	-8,036	-8,036	0	-8,036	-6,519	-14,555
Total comprehensive income	0	0	0	0	42,587	42,587	-8,036	-8,036	0	34,551	319,790	354,341
Capital reduction	-385,784	-385,784	0	0	0	0	0	0	21,674	-364,110	21,740	-342,370
Acquisition of company's share by subsidiaries recognized as treasury share	0	0	0	0	0	0	0	0	-499,217	-499,217	-500,756	-999,973
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	-466,508	-343,198	-8,036	-8,036	-477,543	-1,150,997	-374,484	-1,525,481
Equity at end 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	4,193,696
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