

Provided by: AVerMedia Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/3/31	2022/12/31	2022/3/31
Balance Sheet			
Current assets			
Cash and cash equivalents	2,056,818	2,089,438	1,985,330
Current financial assets at fair value through profit or loss	0	0	205
Current financial assets at amortised cost	274,620	275,536	206,193
Notes receivable, net	1,487	3,523	1,701
Accounts receivable, net	377,565	411,436	512,082
Other receivables	8,303	59,066	11,595
Current tax assets	75,973	84,799	24,819
Current inventories	904,790	1,008,788	1,234,975
Non-current assets or disposal groups classified as held for sale, net	66,187	0	0
Other current assets	112,959	117,689	143,697
Total current assets	3,878,702	4,050,275	4,120,597
Non-current assets			
Property, plant and equipment	1,625,800	1,667,799	1,569,851
Right-of-use assets	49,215	45,567	46,634
Investment property, net	307,245	353,712	356,327
Intangible assets	38,346	35,112	38,894
Deferred tax assets	174,182	164,899	178,720
Other non-current assets	22,878	21,475	44,731
Total non-current assets	2,217,666	2,288,564	2,235,157
Total assets	6,096,368	6,338,839	6,355,754
Current liabilities			
Current borrowings	1,030,000	1,030,000	1,100,000
Current financial liabilities at fair value through profit or loss	0	804	4,122
Accounts payable	158,997	171,990	219,241
Other payables	401,239	551,014	431,301
Current tax liabilities	6,674	6,938	33,765
Current provisions	8,413	8,650	9,129
Current lease liabilities	39,410	34,679	29,361
Other current liabilities	130,781	118,203	169,846
Total current liabilities	1,775,514	1,922,278	1,996,765
Non-current liabilities			
Non-current portion of non-current borrowings	65,146	65,837	0
Non-current provisions	49,280	48,531	38,619
Deferred tax liabilities	10,943	12,554	5,335
Non-current lease liabilities	18,245	21,247	31,862
Other non-current liabilities	20,943	19,476	19,147
Total non-current liabilities	164,557	167,645	94,963
Total liabilities	1,940,071	2,089,923	2,091,728
Equity attributable to owners of parent			

Share capital			
Ordinary share	1,582,389	1,582,389	1,543,139
Total Share Capital	1,582,389	1,582,389	1,543,139
Capital surplus			
Total capital surplus	750,375	750,375	674,687
Retained earnings			
Legal reserve	487,909	487,909	483,650
Special reserve	207,605	207,605	0
Unappropriated retained earnings (accumulated deficit)	512,857	562,652	784,744
Total retained earnings	1,208,371	1,258,166	1,268,394
Other equity interest			
Total other equity interest	-77,156	-82,739	-1,658
Treasury shares	-496,108	-477,543	-477,543
Total equity attributable to owners of parent	2,967,871	3,030,648	3,007,019
Equity attributable to former owner of business combination under common control	0	0	0
Non-controlling interests	1,188,426	1,218,268	1,257,007
Total equity	4,156,297	4,248,916	4,264,026
Total liabilities and equity	6,096,368	6,338,839	6,355,754
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	18,961,600	17,365,600	17,365,600

Provided by: AVerMedia Technologies,
Inc.
Financial year: Yearly
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Accounting Title	2023/01/01To2023/03/31	2022/01/01To2022/03/31
Income Statement		
Sales revenue	703,755	941,567
Net sales revenue	703,755	941,567
Total operating revenue	703,755	941,567
Total cost of sales	336,382	488,284
Total operating costs	336,382	488,284
Gross profit (loss) from operations	367,373	453,283
Gross profit (loss) from operations	367,373	453,283
Operating expenses		
Selling expenses	248,793	254,371
Administrative expenses	45,954	45,628
Research and development expenses	149,800	147,375
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-2,958	39
Total operating expenses	441,589	447,413
Net operating income (loss)	-74,216	5,870
Non-operating income and expenses		
Total interest income	5,014	368
Total other income	11,103	9,217
Other gains and losses, net	-9,409	40,479
Finance costs, net	4,638	2,936
Total non-operating income and expenses	2,070	47,128
Profit (loss) from continuing operations before tax	-72,146	52,998
Total tax expense (income)	-11,932	-5,977
Profit (loss) from continuing operations	-60,214	58,975
Profit (loss)	-60,214	58,975
Other comprehensive income		
Exchange differences on translation	-1,822	11,355
Components of other comprehensive income that will be reclassified to profit or loss	-1,822	11,355
Other comprehensive income, net	-1,822	11,355
Total comprehensive income	-62,036	70,330
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	-49,795	18,155
Profit (loss), attributable to non-controlling interests	-10,419	40,820
Comprehensive income, attributable to owners of parent	-50,816	23,993
Comprehensive income, attributable to non-controlling interests	-11,220	46,337
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	-0.37	0.13
Total basic earnings per share	-0.37	0.13

Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	-0.37	0.13
Total diluted earnings per share	-0.37	0.13

Provided by: AVerMedia Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/01/01To2023/03/31	2022/01/01To2022/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-72,146	52,998
Profit (loss) before tax	-72,146	52,998
Depreciation expense	43,241	41,626
Amortization expense	4,871	4,263
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-2,958	39
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-1,989	4,066
Interest expense	4,638	2,936
Interest income	-5,014	-368
Share-based payments	6,604	0
Loss (gain) on disposal of property, plan and equipment	32	22
Reversal of impairment loss on non-financial assets	12,829	15,874
Unrealized foreign exchange loss (gain)	6,018	-4,621
Other adjustments to reconcile profit (loss)	1,602	19
Total adjustments to reconcile profit (loss)	69,874	63,856
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	1,303	1,775
Decrease (increase) in notes receivable	2,036	1,712
Decrease (increase) in accounts receivable	38,319	-9,979
Decrease (increase) in other receivable	50,700	2,690
Decrease (increase) in inventories	89,972	63,547
Decrease (increase) in other current assets	4,728	21,867
Total changes in operating assets	187,058	81,612
Increase (decrease) in financial liabilities held for trading	-118	-1,479
Increase (decrease) in contract liabilities	-7,125	14,979
Increase (decrease) in accounts payable	-10,549	21,001
Increase (decrease) in other payable	-154,205	-143,949
Increase (decrease) in provisions	-1,093	-888
Increase (decrease) in other current liabilities	-1,135	-2,551
Increase (decrease) in other operating liabilities	1,106	399
Total changes in operating liabilities	-173,119	-112,488
Total changes in operating assets and liabilities	13,939	-30,876
Total adjustments	83,813	32,980
Cash inflow (outflow) generated from operations	11,667	85,978
Interest paid	-5,156	-3,473
Income taxes refund (paid)	8,945	-387
Net cash flows from (used in) operating activities	15,456	82,118
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-230	0
Proceeds from disposal of non-current assets classified as held for sale	21,500	0
Acquisition of property, plant and equipment	-8,382	-45,785

Increase in refundable deposits	-673	-441
Acquisition of intangible assets	-8,801	-2,107
Interest received	5,100	371
Net cash flows from (used in) investing activities	8,514	-47,962
Cash flows from (used in) financing activities		
Increase in short-term loans	0	90,000
Repayments of long-term debt	-711	0
Increase in guarantee deposits received	529	288
Payments of lease liabilities	-9,785	-8,004
Payments to acquire treasury shares	-37,187	0
Net cash flows from (used in) financing activities	-47,154	82,284
Effect of exchange rate changes on cash and cash equivalents	-9,436	15,227
Net increase (decrease) in cash and cash equivalents	-32,620	131,667
Cash and cash equivalents at beginning of period	2,089,438	1,853,663
Cash and cash equivalents at end of period	2,056,818	1,985,330
Cash and cash equivalents reported in the statement of financial position	2,056,818	1,985,330

Provided by: AVerMedia
Technologies, Inc.

Financial year: Yearly

Unit: NT\$ thousand

2023/03/31 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	1,582,389	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
Profit (loss)	0	0	0	0	0	-49,795	-49,795	0	0	0	0	-49,795	-10,419	-60,214
Other comprehensive income	0	0	0	0	0	0	0	-1,021	0	-1,021	0	-1,021	-801	-1,822
Total comprehensive income	0	0	0	0	0	-49,795	-49,795	-1,021	0	-1,021	0	-50,816	-11,220	-62,036
Acquisition of company's share by subsidiaries recognized as treasury share	0	0	0	0	0	0	0	0	0	0	-18,565	-18,565	-18,622	-37,187
Share-based payments	0	0	0	0	0	0	0	0	6,604	6,604	0	6,604	0	6,604
Total increase (decrease) in equity	0	0	0	0	0	-49,795	-49,795	-1,021	6,604	5,583	-18,565	-62,777	-29,842	-92,619
Equity at end of period	1,582,389	1,582,389	750,375	487,909	207,605	512,857	1,208,371	10,116	-87,272	-77,156	-496,108	2,967,871	1,188,426	4,156,297

2022/03/31 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	1,543,139	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
Profit (loss)	0	0	0	0	18,155	18,155	0	0	0	18,155	40,820	58,975
Other comprehensive income	0	0	0	0	0	0	5,838	5,838	0	5,838	5,517	11,355
Total comprehensive income	0	0	0	0	18,155	18,155	5,838	5,838	0	23,993	46,337	70,330

Total increase (decrease) in equity	0	0	0	0	18,155	18,155	5,838	5,838	0	23,993	46,337	70,330
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	4,264,026