

8450 霹靂國際多媒體股份有限公司
2021年第3季合併財務報告 8450 PILI INTERNATIONAL MULTIMEDIA CO., LTD.
2021Q3 Consolidated Financial Report

單位：新臺幣仟元Unit: NTS thousands

資產負債表Balance Sheet				
代號 Code	會計項目Accounting Title	2021年9月30日 2021/9/30	2020年12月31日 2020/12/31	2020年9月30日 2020/9/30
	資產Assets			
	流動資產 Current assets			
1100	現金及約當現金 Cash and cash equivalents	532,250	453,188	608,009
1136	按攤銷後成本衡量之金融資產 - 流動 Current financial assets at amortised cost	213,145	417,211	464,898
1150	應收票據淨額 Notes receivable, net	14,763	14,798	16,239
1170	應收帳款淨額 Accounts receivable, net	49,644	51,298	56,988
1200	其他應收款 Other receivables	12,775	6,184	7,697
130X	存貨 Current inventories	231,555	240,619	278,910
1410	預付款項 Prepayments	39,602	34,253	36,464
1470	其他流動資產 Other current assets	8,731	8,731	0
11XX	流動資產合計 Total current assets	1,102,465	1,226,282	1,469,205
	非流動資產 Non-current assets			
1517	透過其他綜合損益按公允價值衡量之金融資產 - 非流動 Non-current financial assets at fair value through other comprehensive income	39,305	32,182	30,491
1550	採用權益法之投資 Investments accounted for using equity method	0	0	1,300
1600	不動產、廠房及設備 Property, plant and equipment	696,784	219,930	226,540
1755	使用權資產 Right-of-use assets	30,306	47,988	51,987
1780	無形資產 Intangible assets	5,148	8,061	8,654
1840	遞延所得稅資產 Deferred tax assets	30,146	30,341	29,233
1900	其他非流動資產 Other non-current assets	9,215	54,823	29,060
1990	其他非流動資產 - 其他 Other non-current assets, others	9,215	54,823	29,060
15XX	非流動資產合計 Total non-current assets	810,904	393,325	377,265
1XXX	資產總計 Total assets	1,913,369	1,619,607	1,846,470
	負債及權益Liabilities and equity			
	負債 Liabilities			
	流動負債 Current liabilities			
2100	短期借款 Current borrowings	50,000	0	140,000
2120	透過損益按公允價值衡量之金融負債 - 流動 Current financial liabilities at fair value through profit or loss	4,324	1,679	0

2130	合約負債 - 流動	Current contract liabilities	37,454	45,235	53,345
2150	應付票據	Notes payable	2,735	3,157	1,800
2170	應付帳款	Accounts payable	20,939	18,585	17,788
2200	其他應付款	Other payables	61,595	63,103	57,828
2280	租賃負債 - 流動	Current lease liabilities	11,327	16,439	14,902
2300	其他流動負債	Other current liabilities	13,200	6,000	6,000
2320	一年或一營業週期內到期長期負債	Long-term liabilities, current portion	6,000	6,000	6,000
2399	其他流動負債 - 其他	Other current liabilities, others	7,200	0	0
21XX	流動負債合計	Total current liabilities	201,574	154,198	291,663
	非流動負債	Non-current liabilities			
2540	長期借款	Non-current portion of non-current borrowings	387,690	14,000	15,500
2580	租賃負債 - 非流動	Non-current lease liabilities	21,032	32,724	37,463
2600	其他非流動負債	Other non-current liabilities	43,862	43,437	42,601
2640	淨確定福利負債-非流動	Net defined benefit liability, non-current	43,862	43,437	42,601
25XX	非流動負債合計	Total non-current liabilities	452,584	90,161	95,564
2XXX	負債總計	Total liabilities	654,158	244,359	387,227
	權益	Equity			
	歸屬於母公司業主之權益	Equity attributable to owners of parent			
	股本	Share capital			
3110	普通股股本	Ordinary share	513,099	513,099	513,099
3100	股本合計	Total Share Capital	513,099	513,099	513,099
	資本公積	Capital surplus			
3210	資本公積 - 發行溢價	Capital surplus, additional paid-in capital	915,394	915,394	915,394
3272	資本公積 - 認股權	Capital surplus, share options	13,465	13,465	13,465
3280	資本公積 - 其他	Capital surplus, others	19,276	19,276	19,276
3200	資本公積合計	Total capital surplus	948,135	948,135	948,135
	保留盈餘	Retained earnings			
3310	法定盈餘公積	Legal reserve	0	177,424	177,424
3320	特別盈餘公積	Special reserve	57,878	120,167	120,167
3350	未分配盈餘 (或待彌補虧損)	Unappropriated retained earnings (accumulated deficit)	(113,400)	(239,713)	(149,365)
3300	保留盈餘合計	Total retained earnings	(55,522)	57,878	148,226
	其他權益	Other equity interest			
3410	國外營運機構財務報表換算之兌換差額	Exchange differences on translation of foreign financial statements	(110,572)	(106,046)	(113,208)

3420	透過其他綜合損益按公允價值衡量之金融資產未實現評價損益 through other comprehensive income	Unrealised gains (losses) from financial assets measured at fair value	(40,215)	(37,818)	(37,009)
3400	其他權益合計 Total other equity interest		(150,787)	(143,864)	(150,217)
31XX	歸屬於母公司業主之權益合計 Total equity attributable to owners of parent		1,254,925	1,375,248	1,459,243
36XX	非控制權益 Non-controlling interests		4,286	0	0
3XXX	權益總額 Total equity		1,259,211	1,375,248	1,459,243
3X2X	負債及權益總計 Total liabilities and equity		1,913,369	1,619,607	1,846,470
3997	待註銷股本股數 Number of share capital awaiting retirement		0	0	0
3998	預收股款(權益項下)之約當發行股數 Equivalent issue shares of advance receipts for ordinary share		0	0	0
3999	母公司暨子公司所持有之母公司庫藏股股數(單位:股) Number of shares in entity held by entity and by its subsidiaries		0	0	0

單位：新臺幣仟元 每股盈餘單位：新台幣元Unit: NT\$ thousands EPS Unit: NT\$

綜合損益表Statement of Comprehensive Income					
代號 Code	會計項目Accounting Title	2021年7月1日至9月30 日2021/7/1To9/30	2020年7月1日至9月30 日2020/7/1To9/30	2021年1月1日至9月30 日2021/1/1To9/30	2020年1月1日至9月30 日2020/1/1To9/30
	營業收入Operating revenue				
4000	營業收入合計 Total operating revenue	97,862	110,586	312,607	349,249
	營業成本Operating costs				
5000	營業成本合計 Total operating costs	75,555	96,754	236,388	214,428
5900	營業毛利(毛損) Gross profit (loss) from operations	22,307	13,832	76,219	134,821
5950	營業毛利(毛損)淨額Gross profit (loss) from operations	22,307	13,832	76,219	134,821
	營業費用Operating expenses				
6100	推銷費用 Selling expenses	46,075	46,198	142,614	145,843
6200	管理費用 Administrative expenses	16,353	14,109	51,430	51,118
6450	預期信用減損損失(利益) Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	6	(210)	(1,534)	(241)
6000	營業費用合計 Total operating expenses	62,434	60,097	192,510	196,720
6900	營業利益(損失) Net operating income (loss)	(40,127)	(46,265)	(116,291)	(61,899)
	營業外收入及支出Non-operating income and expenses				
	利息收入 Interest income				
7100	利息收入合計 Total interest income	1,686	3,000	5,610	11,620
	其他收入 Other income				
7010	其他收入合計 Total other income	1,251	589	9,444	10,638
	其他利益及損失 Other gains and losses				
7020	其他利益及損失淨額 Other gains and losses, net	(1,232)	(14,374)	(9,851)	(16,607)
	財務成本 Finance costs				

7050	財務成本淨額 Finance costs, net	1,562	564	4,033	1,532
	採用權益法認列之關聯企業及合資損益之份額 Share of profit (loss) of associates and joint ventures accounted for using equity method				
7060	採用權益法認列之關聯企業及合資損益之份額淨額 Share of profit (loss) of associates and joint ventures accounted for using equity method, net	0	(1)	0	(85)
7000	營業外收入及支出合計 Total non-operating income and expenses	143	(11,350)	1,170	4,034
7900	繼續營業單位稅前淨利 (淨損) Profit (loss) from continuing operations before tax	(39,984)	(57,615)	(115,121)	(57,865)
	所得稅費用 (利益) Tax expense (income)				
7950	所得稅費用 (利益) 合計 Total tax expense (income)	0	(5,367)	(7)	398
8000	繼續營業單位本期淨利 (淨損) Profit (loss) from continuing operations	(39,984)	(52,248)	(115,114)	(58,263)
8200	本期淨利 (淨損) Profit (loss)	(39,984)	(52,248)	(115,114)	(58,263)
	其他綜合損益(淨額)Other comprehensive income				
	不重分類至損益之項目 Components of other comprehensive income that will not be reclassified to profit or loss				
8316	透過其他綜合損益按公允價值衡量之權益工具投資未實現評價損益 Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(1,116)	1,138	(2,397)	(4,160)
8310	不重分類至損益???項目總額 Components of other comprehensive income that will not be reclassified to profit or loss	(1,116)	1,138	(2,397)	(4,160)
	後續可能重分類至損益之項目 Components of other comprehensive income that will be reclassified to profit or loss				
8361	國外營運機構財務報表換算之兌換差額 Exchange differences on translation	(934)	10,885	(4,526)	(2,748)
8360	後續可能重分類至損益之項目總額 Components of other comprehensive income that will be reclassified to profit or loss	(934)	10,885	(4,526)	(2,748)
8300	其他綜合損益 (淨額) Total other comprehensive income	(2,050)	12,023	(6,923)	(6,908)
8500	本期綜合損益總額Total comprehensive income	(42,034)	(40,225)	(122,037)	(65,171)
	淨利 (損) 歸屬於: Profit (loss), attributable to:				
8610	母公司業主 (淨利 / 損) Profit (loss), attributable to owners of parent	(38,704)	(52,248)	(113,400)	(58,263)
8620	非控制權益 (淨??? / 損) Profit (loss), attributable to non-controlling interests	(1,280)	0	(1,714)	0
	綜合損益總額歸屬於: Comprehensive income attributable to:				
8710	母公司業主 (綜合損益) Comprehensive income, attributable to owners of parent	(40,754)	(40,225)	(120,323)	(65,171)
8720	非控制權益 (綜合損益) Comprehensive income, attributable to non-controlling interests	(1,280)	0	(1,714)	0
	基本每股盈餘Basic earnings per share				
9710	繼續營業單位淨利 (淨損) Basic earnings (loss) per share from continuing operations	(0.75)	(1.02)	(2.21)	(1.14)
9750	基本每股盈餘合計 Total basic earnings per share	(0.75)	(1.02)	(2.21)	(1.14)
	稀釋每股盈餘Diluted earnings per share				
9810	繼續營業單位淨利 (淨損) Diluted earnings (loss) per share from continuing operations	(0.75)	(1.02)	(2.21)	(1.14)
9850	稀釋每股盈餘合計 Total diluted earnings per share	(0.75)	(1.02)	(2.21)	(1.14)

單位：新臺幣仟元Unit: NTS thousands

現金流量表Statements of Cash Flows			
代號 Code	會計項目Accounting Title	2021年1月1日至9月30日 2021/1/1To9/30	2020年1月1日至9月30日 2020/1/1To9/30
	營業活動之現金流量 - 間接法Cash flows from (used in) operating activities, indirect method		
A00010	繼續營業單位稅前淨利 (淨損) Profit (loss) from continuing operations before tax	(115,121)	(57,865)
A10000	本期稅前淨利 (淨損) Profit (loss) before tax	(115,121)	(57,865)
	調整項目 Adjustments		
	收益費損??目 Adjustments to reconcile profit (loss)		
A20100	折舊費用 Depreciation expense	35,403	27,270
A20200	攤銷費用 Amortization expense	7,234	3,632
A20300	預期信用減損損失 (利益) 數 / 呆帳費用提列 (轉列收入) 數 Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(1,534)	(241)
A20400	透過損益按公允價值衡量金融資產及負債之淨損失 (利益) Net loss (gain) on financial assets or liabilities at fair value through profit or loss	2,645	0
A20900	利息費用 Interest expense	4,033	1,532
A21200	利息收入 Interest income	(5,610)	(11,620)
A22300	採用權益法認列之關聯企業及合資損失 (利益) 之份額 Share of loss (profit) of associates and joint ventures accounted for using equity method	0	85
A22500	處分及報廢不動產、廠房及設備損失 (利益) Loss (gain) on disposal of property, plant and equipment	(95)	0
A29900	其他項目 Other adjustments to reconcile profit (loss)	964	0
A20010	收益費損項目合計 Total adjustments to reconcile profit (loss)	43,040	20,658
	與營業活動相關之資產 / 負債變動數 Changes in operating assets and liabilities		
	與營業活動相關之資產之淨變動 Changes in operating assets		
A31130	應收票據 (增加) 減少 ??? Decrease (increase) in notes receivable	35	(1,657)
A31150	應收帳款 (增加) 減少 Decrease (increase) in accounts receivable	3,247	18,067
A31180	其他應收款 (增加) 減少 Decrease (increase) in other receivable	(9,022)	7,943
A31200	??? 存貨 (增加) 減少 Adjustments for decrease (increase) in inventories	9,064	(35,509)
A31230	預付款項 (增加) 減少 Decrease (increase) in prepayments	(5,349)	831
A31000	與營業活動相關之資產之淨變動合計 Total changes in operating assets	(2,025)	(10,325)
	與營業活動相關之負債之淨變動 Changes in operating liabilities		
A32125	合約負債增加 (減少) Increase (decrease) in contract liabilities	(7,781)	(6,459)
A32130	應付票據增加 (減少) Increase (decrease) in notes payable	(422)	0
A32150	應付帳款增加 (減少) Increase (decrease) in accounts payable	2,354	(76)
A32180	其他應付款增加 (減少) Increase (decrease) in other payable	(3,083)	(6,075)
A32230		7,200	0

	其他流動負債增加(減少)	Adjustments for increase (decrease) in other current liabilities		
A32240	淨確定福利負債增加(減少)	Increase (decrease) in net defined benefit liability	425	548
A32000	與營業活動相關之負債之淨變動合計	Total changes in operating liabilities	(1,307)	(12,062)
A30000	與營業活動相關之資產及負債之淨變動合計	Total changes in operating assets and liabilities	(3,332)	(22,387)
A20000	調整項目合計	Total adjustments	39,708	(1,729)
A33000	營運產生之現金流入(流出)	Cash inflow (outflow) generated from operations	(75,413)	(59,594)
A33100	收取之利息	Interest received	7,441	10,476
A33300	支付之利息	Interest paid	(3,623)	(1,542)
A33500	退還(支付)之所得稅	Income taxes refund (paid)	579	7,095
AAAA	營業活動之淨現金流入(流出)	Net cash flows from (used in) operating activities	(71,016)	(43,565)
	投資活動之現金流量	Cash flows from (used in) investing activities		
B00010	取得透過其他綜合損益按公允價值衡量之金融資產	Acquisition of financial assets at fair value through other comprehensive income	(9,520)	0
B00020	處分透過其他綜合損益按公允價值衡量之金融資產	Proceeds from disposal of financial assets at fair value through other comprehensive income	0	996
B00050	處分按攤銷後成本衡量之金融資產	Proceeds from disposal of financial assets at amortised cost	204,066	263,011
B02700	取得不動產、廠房及設備	Acquisition of property, plant and equipment	(452,657)	(6,815)
B02800	處分不動產、廠房及設備	Proceeds from disposal of property, plant and equipment	752	0
B04500	取得無形資產	Acquisition of intangible assets	(4,334)	(6,008)
B06700	其他非流動資產增加	Increase in other non-current assets	(448)	(25,306)
BBBB	投資活動之淨現金流入(流出)	Net cash flows from (used in) investing activities	(262,141)	225,878
	籌資活動之現金流量	Cash flows from (used in) financing activities		
C00100	短期借款增加	Increase in short-term loans	50,000	110,000
C01600	舉借長期借款	Proceeds from long-term debt	378,190	0
C01700	償還長期借款	Repayments of long-term debt	(4,500)	(4,500)
C04020	租賃本金償還	Payments of lease liabilities	(13,303)	(13,145)
C05800	非控制權益變動	Change in non-controlling interests	6,000	0
CCCC	籌資活動之淨現金流入(流出)	Net cash flows from (used in) financing activities	416,387	92,355
DDDD	匯率變動對現金及約當現金之影響	Effect of exchange rate changes on cash and cash equivalents	(4,168)	(2,441)
EEEE	本期現金及約當現金增加(減少)數	Net increase (decrease) in cash and cash equivalents	79,062	272,227
E00100	期初現金及約當現金餘額	Cash and cash equivalents at beginning of period	453,188	335,782
E00200	期末現金及約當現金餘額	Cash and cash equivalents at end of period	532,250	608,009
E00210	資產負債表帳列之現金及約當現金	Cash and cash equivalents reported in the statement of financial position	532,250	608,009

單位：新臺幣仟元Unit: NT\$ thousands

當期權益變動表Statements of Change in Equity

		3110	3100	3200	3310	3320	3350	3300	3410	3420	3400	31XX	36XX	3XXX
		普通股股本 Ordinary share	股本合計 Total share capital	資本公積 Capital surplus	法定盈餘??積 Legal reserve	特別盈餘公積 Special reserve	未分配盈餘 (或待彌補虧損) Unappropriated retained earnings (accumulated deficit)	保留盈餘合計 Total retained earnings	國外營運機構財務報表換算之兌換差額 Exchange differences on translation of foreign financial statements	透過其他綜合損益按公允價值衡量之金融資產未實現評價(損)益 Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	其他權益項目合計 Total other equity interest	歸屬於母公司業主之權益總計 Total equity attributable to owners of parent	非控制權益 Non-controlling interests	權益總額 Total equity
A1	期初餘額 Equity at beginning of period	513,099	513,099	948,135	177,424	120,167	(239,713)	57,878	(106,046)	(37,818)	(143,864)	1,375,248	0	1,375,248
B13	法定盈餘公積彌補虧損 Legal reserve used to offset accumulated deficits	0	0	0	(177,424)	0	177,424	0	0	0	0	0	0	0
B15	特別盈餘公積彌補虧損 Special reserve used to offset accumulated deficits	0	0	0	0	(62,289)	62,289	0	0	0	0	0	0	0
D1	本期淨利 (淨損) Profit (loss)	0	0	0	0	0	(113,400)	(113,400)	0	0	0	(113,400)	(1,714)	(115,114)
D3	本期其他綜合損益 Other comprehensive income	0	0	0	0	0	0	0	(4,526)	(2,397)	(6,923)	(6,923)	0	(6,923)
D5	本期綜合損??總額 Total comprehensive income	0	0	0	0	0	(113,400)	(113,400)	(4,526)	(2,397)	(6,923)	(120,323)	(1,714)	(122,037)
O1	非控制權益增減 Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	6,000	6,000
Y1	權益增加(減少)總額 Total increase (decrease) in equity	0	0	0	(177,424)	(62,289)	126,313	(113,400)	(4,526)	(2,397)	(6,923)	(120,323)	4,286	(116,037)
Z1	期末餘額 Equity at end of period	513,099	513,099	948,135	0	57,878	(113,400)	(55,522)	(110,572)	(40,215)	(150,787)	1,254,925	4,286	1,259,211

單位：新臺幣仟元Unit: NT\$ thousands

去年同期權益變動表 Last year's Statements of Change in Equity

		3110	3100	3200	3310	3320	3350	3300	3410	3420	3400	31XX	36XX	3XXX
		普通股股本 Ordinary share	股本合計 Total share capital	資本公積 Capital surplus	法定盈餘公積 Legal reserve	特別盈餘公積 Special reserve	未分配盈餘(或待彌補虧損) Unappropriated retained earnings (accumulated deficit)	保留盈餘合計 Total retained earnings	國外營運機構財務報表換算之兌換差額 Exchange differences on translation of foreign financial statements	透過其他綜合損益按公允價值衡量之金融資產未實現評價(損)益 Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	其他權益項目合計 Total other equity interest	歸屬於母公司業主之權益總計 Total equity attributable to owners of parent	非控制權益 Non-controlling interests	權益總額 Total equity
A1	期初餘額 Equity at beginning of period	513,099	513,099	948,135	177,424	120,167	(57,372)	240,219	(110,460)	(66,579)	(177,039)	1,524,414	0	1,524,414
D1	本期淨利(淨損) Profit (loss)	0	0	0	0	0	(58,263)	(58,263)	0	0	0	(58,263)	0	(58,263)
D3	本期其他綜合損益 Other comprehensive income	0	0	0	0	0	0	0	(2,748)	(4,160)	(6,908)	(6,908)	0	(6,908)
D5	本期綜合損益總額 Total comprehensive income	0	0	0	0	0	(58,263)	(58,263)	(2,748)	(4,160)	(6,908)	(65,171)	0	(65,171)
Q1	處分透過其他綜合損益按公允價值衡量之權益工具 Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	0	(33,730)	(33,730)	0	33,730	33,730	0	0	0
Y1	權益增加(減少)總額 Total increase (decrease) in equity	0	0	0	0	0	(91,993)	(91,993)	(2,748)	29,570	26,822	(65,171)	0	(65,171)
Z1	期末餘額 Equity at end of period	513,099	513,099	948,135	177,424	120,167	(149,365)	148,226	(113,208)					