

8450 Pili International Multimedia Co.,Ltd.

2024Q2 Consolidated Financial Report

Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2024/6/30	2023/12/31	2023/6/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	322,302	456,244	412,555
1110	Current financial assets at fair value through profit or loss	5,748	0	7,559
1136	Current financial assets at amortised cost	230,927	162,740	216,466
1150	Notes receivable, net	14,400	16,196	16,056
1170	Accounts receivable, net	27,600	23,073	32,068
1200	Other receivables	4,156	2,218	7,800
1220	Current tax assets	650	0	0
130X	Current inventories	126,178	83,229	119,576
1410	Prepayments	18,005	23,074	27,822
11XX	Total current assets	749,966	766,774	839,902
	Non-current assets			
1510	Non-current financial assets at fair value through profit or loss	19,044	17,065	20,324
1517	Non-current financial assets at fair value through other comprehensive income	73,189	80,565	88,365
1550	Investments accounted for using equity method	0	0	0
1600	Property, plant and equipment	666,488	675,553	683,003
1755	Right-of-use assets	13,105	21,751	18,445
1780	Intangible assets	5,214	4,564	5,128
1840	???Deferred tax assets	22,324	22,091	18,984

1900	Other non-current assets	13,771	16,862	18,391
15XX	Total non-current assets	813,135	838,451	852,640
1XXX	Total assets	1,563,101	1,605,225	1,692,542
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	200,000	200,000	150,000
2120	Current financial liabilities at fair value through profit or loss	0	5,523	0
2130	Current contract liabilities	57,182	64,518	62,117
2150	Notes payable	1,800	1,800	1,800
2170	Accounts payable	15,146	14,740	17,967
2200	Other payables	44,957	53,857	69,232
2280	Current lease liabilities	4,722	7,490	8,135
2300	Other current liabilities	26,619	23,979	11,071
2320	Long-term liabilities, current portion	18,871	17,765	6,000
2399	Other current liabilities, others	7,748	6,214	5,071
21XX	Total current liabilities	350,426	371,907	320,322
	Non-current liabilities			
2540	Non-current portion of non-current borrowings	353,095	362,425	377,190
2570	Deferred tax liabilities	4,250	4,096	4,096
2580	Non-current lease liabilities	8,404	14,574	10,629
2600	Other non-current liabilities	48,729	48,152	38,396
2640	Net defined benefit liability, non-current	48,729	48,152	38,396
25XX	Total non-current liabilities	414,478	429,247	430,311
2XXX	Total liabilities	764,904	801,154	750,633

	Equity			
	Equity attributable to owners of parent			
	Share capital			
3110	?? Ordinary share	513,099	513,099	513,099
3100	Total Share Capital	513,099	513,099	513,099
	Capital surplus			
3200	Total capital surplus	653,301	653,301	653,301
	Retained earnings			
3350	Unappropriated retained earnings (accumulated deficit)	(204,993)	(202,461)	(68,773)
3300	Total retained earnings	(204,993)	(202,461)	(68,773)
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	(102,843)	(107,475)	(108,197)
3420	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	(61,408)	(54,032)	(50,232)
3400	Total other equity interest	(164,251)	(161,507)	(158,429)
31XX	Total equity attributable to owners of parent	797,156	802,432	939,198
36XX	Non-controlling interests	1,041	1,639	2,711
3XXX	Total equity	798,197	804,071	941,909
3X2X	Total liabilities and equity	1,563,101	1,605,225	1,692,542
3998	Equivalent issue shares of advance receipts for ordinary share	0	0	0
3999	Number of shares in entity held by entity and by its subsidiaries	0	0	0

Unit: NT\$ thousands EPS Unit: NT\$

Statement of Comprehensive Income					
Code	Accounting Title	2024/4/1To6/30	2023/4/1To6/30	2024/1/1To6/30	2023/1/1To6/30
	Operating revenue				
4000	Total operating revenue	64,037	76,378	135,538	169,348

	Operating costs				
5000	Total operating costs	23,160	62,720	72,029	136,387
5900	Gross profit (loss) from operations	40,877	13,658	63,509	32,961
5950	Gross profit (loss) from operations	40,877	13,658	63,509	32,961
	Operating expenses				
6100	Selling expenses	31,020	49,299	64,839	90,355
6200	Administrative expenses	22,269	21,974	41,918	42,282
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	(6)	(6)	(12)	41
6000	Total operating expenses	53,283	71,267	106,745	132,678
6900	Net operating income (loss)	(12,406)	(57,609)	(43,236)	(99,717)
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	4,542	5,662	8,645	9,109
	Other income				
7010	Total other income	911	10,331	1,055	10,888
	Other gains and losses				
7020	Other gains and losses, net	10,520	17,577	36,845	15,730
	Finance costs				
7050	Finance costs, net	3,099	2,723	6,116	5,314
7000	Total non-operating income and expenses	12,874	30,847	40,429	30,413
7900	Profit (loss) from continuing operations before tax	468	(26,762)	(2,807)	(69,304)
	Tax expense (income)				
7950	Total tax expense (income)	323	0	323	0
8000	Profit (loss) from continuing operations	145	(26,762)	(3,130)	(69,304)
8200	Profit (loss)	145	(26,762)	(3,130)	(69,304)

	Other comprehensive income				
	Components of other comprehensive income that will not be reclassified to profit or loss				
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(1,296)	483	(7,376)	(3,690)
8310	Components of other comprehensive income that will not be reclassified to profit or loss	(1,296)	483	(7,376)	(3,690)
	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	1,493	(4,448)	4,632	(3,568)
8360	Components of other comprehensive income that will be reclassified to profit or loss	1,493	(4,448)	4,632	(3,568)
8300	Total other comprehensive income	197	(3,965)	(2,744)	(7,258)
8500	Total comprehensive income	342	(30,727)	(5,874)	(76,562)
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	905	(26,433)	(1,966)	(68,773)
8620	Profit (loss), attributable to non-controlling interests	(760)	(329)	(1,164)	(531)
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	1,102	(30,398)	(4,710)	(76,031)
8720	Comprehensive income, attributable to non-controlling interests	(760)	(329)	(1,164)	(531)
	Basic earnings per share				
9750	Total basic earnings per share	0.02	(0.52)	(0.04)	(1.34)
	Diluted earnings per share				
9850	Total diluted earnings per share	0.02	(0.52)	(0.04)	(1.34)

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Statements of Cash Flows				
Code	Accounting Title	2024/1/1To6/30	2023/1/1To6/30	
	Cash flows from (used in) operating activities, indirect method			
A00010	Profit (loss) from continuing operations before tax		(2,807)	(69,304)

A10000	Profit (loss) before tax	(2,807)	(69,304)
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	17,685	18,993
A20200	Amortization expense	2,964	2,356
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(12)	41
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(17,266)	(10,860)
A20900	Interest expense	6,116	5,314
A21200	Interest income	(8,645)	(9,109)
A22500	Loss (gain) on disposal of property, plan and equipment	3,927	726
A22800	Loss (gain) on disposal of intangible assets	17	0
A29900	Other adjustments to reconcile profit (loss)	(320)	(26)
A20010	Total adjustments to reconcile profit (loss)	4,466	7,435
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	1,796	(1,656)
A31150	Decrease (increase) in accounts receivable	(4,515)	10,848
A31180	Decrease (increase) in other receivable	(1,938)	(2,276)
A31200	Adjustments for decrease (increase) in inventories	(42,949)	(14,472)
A31230	Decrease (increase) in prepayments	5,069	2,797
A31000	Total changes in operating assets	(42,537)	(4,759)
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	(7,336)	2,735
A32150	Increase (decrease) in accounts payable	406	(13,920)
A32180	Increase (decrease) in other payable	(8,900)	3,408

A32230	Adjustments for increase (decrease) in other current liabilities	1,534	(10,573)
A32240	Increase (decrease) in net defined benefit liability	577	413
A32000	Total changes in operating liabilities	(13,719)	(17,937)
A30000	Total changes in operating assets and liabilities	(56,256)	(22,696)
A20000	Total adjustments	(51,790)	(15,261)
A33000	Cash inflow (outflow) generated from operations	(54,597)	(84,565)
A33100	Interest received	8,645	7,579
A33300	Interest paid	(6,116)	(5,212)
A33500	Income taxes refund (paid)	(1,052)	82
AAAA	Net cash flows from (used in) operating activities	(53,120)	(82,116)
	Cash flows from (used in) investing activities		
B00010	Acquisition of financial assets at fair value through other comprehensive income	0	(16,275)
B00020	Proceeds from disposal of financial assets at fair value through other comprehensive income	0	1,520
B00030	Proceeds from capital reduction of financial assets at fair value through other comprehensive income	0	5,000
B00040	Acquisition of financial assets at amortised cost	(65,046)	0
B00050	Proceeds from disposal of financial assets at amortised cost	0	9,211
B00100	Acquisition of financial assets at fair value through profit or loss	(2,905)	(8,500)
B00200	Proceeds from disposal of financial assets at fair value through profit or loss	6,921	5,480
B02700	Acquisition of property, plant and equipment	(6,935)	(10,231)
B02800	Proceeds from disposal of property, plant and equipment	805	520
B04600	Proceeds from disposal of intangible assets	(3,619)	(989)
B06700	Increase in other non-current assets	991	(1,534)
BBBB	Net cash flows from (used in) investing activities	(69,788)	(15,798)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	0	50,000

C01700	Repayments of long-term debt	(8,224)	(3,000)
C04020	Payments of lease liabilities	(4,279)	(4,701)
CCCC	Net cash flows from (used in) financing activities	(12,503)	42,299
DDDD	Effect of exchange rate changes on cash and cash equivalents	1,469	(3,246)
EEEE	Net increase (decrease) in cash and cash equivalents	(133,942)	(58,861)
E00100	Cash and cash equivalents at beginning of period	456,244	471,416
E00200	Cash and cash equivalents at end of period	322,302	412,555
E00210	Cash and cash equivalents reported in the statement of financial position	322,302	412,555

Unit: NT\$ thousands

Statements of Change in Equity												
		3110	3100	3200	3350	3300	3410	3420	3400	31XX	36XX	3XXX
		Ordinary share	Total share capital	Capital surplus	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
A1	Equity at beginning of period	513,099	513,099	653,301	(202,461)	(202,461)	(107,475)	(54,032)	(161,507)	802,432	1,639	804,071
D1	Profit (loss)				(1,966)	(1,966)				(1,966)	(1,164)	(3,130)
D3	Other comprehensive income						4,632	(7,376)	(2,744)	(2,744)		(2,744)
D5	Total comprehensive income				(1,966)	(1,966)	4,632	(7,376)	(2,744)	(4,710)	(1,164)	(5,874)
M5	Difference between				(566)	(566)				(566)	566	0

	consideration and carrying amount of subsidiaries acquired or disposed											
Y1	Total increase (decrease) in equity				(2,532)	(2,532)	4,632	(7,376)	(2,744)	(5,276)	(598)	(5,874)
Z1	Equity at end of period	513,099	513,099	653,301	(204,993)	(204,993)	(102,843)	(61,408)	(164,251)	797,156	1,041	798,197

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Last year's Statements of Change in Equity

		3110	3100	3200	3350	3300	3410	3420	3400	31XX	36XX	3XXX
		Ordinary share	Total share capital	Capital surplus	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
A1	Equity at beginning of period	513,099	513,099	948,135	(294,834)	(294,834)	(104,629)	(46,542)	(151,171)	1,015,229	3,242	1,018,471
C11	Capital surplus used to offset accumulated deficits			(294,834)	294,834	294,834				0		0
D1	Profit (loss)				(68,773)	(68,773)				(68,773)	(531)	(69,304)
D3	Other comprehensive income						(3,568)	(3,690)	(7,258)	(7,258)		(7,258)

D5	Total comprehensive income				(68,773)	(68,773)	(3,568)	(3,690)	(7,258)	(76,031)	(531)	(76,562)
Y1	Total increase (decrease) in equity			(294,834)	226,061	226,061	(3,568)	(3,690)	(7,258)	(76,031)	(531)	(76,562)
Z1	Equity at end of period	513,099	513,099	653,301	(68,773)	(68,773)	(108,197)	(50,232)	(158,429)	939,198	2,711	941,909