

8450 Pili International Multimedia Co.,Ltd.  
2024Q3 Consolidated Financial Report

Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2024/9/30	2023/12/31	2023/9/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	509,712	456,244	487,823
1110	Current financial assets at fair value through profit or loss	0	0	22,860
1136	Current financial assets at amortised cost	38,595	162,740	168,238
1150	Notes receivable, net	14,400	16,196	15,015
1170	Accounts receivable, net	17,501	23,073	26,527
1200	Other receivables	4,402	2,218	2,658
1220	Current tax assets	878	0	0
130X	Current inventories	131,579	83,229	117,729
1410	Prepayments	20,761	23,074	28,819
11XX	Total current assets	737,828	766,774	869,669
	Non-current assets			
1510	Non-current financial assets at fair value through profit or loss	15,941	17,065	20,411
1517	Non-current financial assets at fair value through other comprehensive income	62,534	80,565	83,767
1550	Investments accounted for using equity method	0	0	0
1600	Property, plant and equipment	663,692	675,553	678,996
1755	Right-of-use assets	11,810	21,751	27,561
1780	Intangible assets	3,878	4,564	4,831
1840	Deferred tax assets	22,488	22,091	19,373
1900	Other non-current assets	12,926	16,862	17,145
15XX	Total non-current assets	793,269	838,451	852,084
1XXX	Total assets	1,531,097	1,605,225	1,721,753
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	200,000	200,000	200,000
2120	Current financial liabilities at fair value through profit or loss	2,891	5,523	0
2130	Current contract liabilities	48,972	64,518	63,315
2150	Notes payable	2,250	1,800	1,800
2170	Accounts payable	13,753	14,740	15,672
2200	Other payables	44,648	53,857	57,793
2280	Current lease liabilities	4,000	7,490	9,307
2300	Other current liabilities	26,554	23,979	20,723
2320	Long-term liabilities, current portion	18,969	17,765	14,509
2399	Other current liabilities, others	7,585	6,214	6,214
21XX	Total current liabilities	343,068	371,907	368,610
	Non-current liabilities			
2500	Non-current financial liabilities at fair value through profit or loss	27,300	0	0
2540	Non-current portion of non-current borrowings	348,316	362,425	367,181
2570	Deferred tax liabilities	4,184	4,096	4,096
2580	Non-current lease liabilities	7,863	14,574	18,568
2600	Other non-current liabilities	49,414	48,152	38,607
2640	Net defined benefit liability, non-current	49,414	48,152	38,607
25XX	Total non-current liabilities	437,077	429,247	428,452
2XXX	Total liabilities	780,145	801,154	797,062
	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)	(243,219)	(202,461)	(91,549)
3300	Total retained earnings	(243,219)	(202,461)	(91,549)
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	(100,626)	(107,475)	(101,308)
3420	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	(72,514)	(54,032)	(50,830)
3400	Total other equity interest	(173,140)	(161,507)	(152,138)
31XX	Total equity attributable to owners of parent	750,041	802,432	922,713
36XX	Non-controlling interests	911	1,639	1,978
3XXX	Total equity	750,952	804,071	924,691
3X2X	Total liabilities and equity	1,531,097	1,605,225	1,721,753
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	2024/7/1To9/30	2023/7/1To9/30	2024/1/1To9/30	2023/1/1To9/30
	Operating revenue				
4000	Total operating revenue	62,649	67,418	198,187	236,766
	Operating costs				
5000	Total operating costs	46,368	68,019	118,397	204,406
5900	Gross profit (loss) from operations	16,281	(601)	79,790	32,360
5950	Gross profit (loss) from operations	16,281	(601)	79,790	32,360
	Operating expenses				
6100	Selling expenses	30,110	42,713	94,949	133,068
6200	Administrative expenses	18,433	18,962	60,351	61,244
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	(6)	94	(18)	135
6000	Total operating expenses	48,537	61,769	155,282	194,447
6900	Net operating income (loss)	(32,256)	(62,370)	(75,492)	(162,087)
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	3,479	5,171	12,124	14,280
	Other income				
7010	Total other income	3,532	345	4,587	11,233
	Other gains and losses				
7020	Other gains and losses, net	(10,059)	36,349	26,786	52,079
	Finance costs				
7050	Finance costs, net	3,118	3,004	9,234	8,318
7000	Total non-operating income and expenses	(6,166)	38,861	34,263	69,274
7900	Profit (loss) from continuing operations before tax	(38,422)	(23,509)	(41,229)	(92,813)
	Tax expense (income)				
7950	Total tax expense (income)	(66)	0	257	0
8000	Profit (loss) from continuing operations	(38,356)	(23,509)	(41,486)	(92,813)
8200	Profit (loss)	(38,356)	(23,509)	(41,486)	(92,813)
	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	(11,106)	(598)	(18,482)	(4,288)
8310	Components of other comprehensive income that will not be reclassified to profit or loss	(11,106)	(598)	(18,482)	(4,288)
	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	2,217	6,889	6,849	3,321
8360	Components of other comprehensive income that will be reclassified to profit or loss	2,217	6,889	6,849	3,321
8300	Total other comprehensive income	(8,889)	6,291	(11,633)	(967)
8500	Total comprehensive income	(47,245)	(17,218)	(53,119)	(93,780)
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	(38,226)	(22,776)	(40,192)	(91,549)
8620	Profit (loss), attributable to non-controlling interests	(130)	(733)	(1,294)	(1,264)
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	(47,115)	(16,485)	(51,825)	(92,516)
8720	Comprehensive income, attributable to non-controlling interests	(130)	(733)	(1,294)	(1,264)
	Basic earnings per share				
9750	Total basic earnings per share	(0.74)	(0.44)	(0.78)	(1.78)

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Statements of Cash Flows				
Code	Accounting Title	2024/1/1To9/30	2023/1/1To9/30	
	Cash flows from (used in) operating activities, indirect method			
A00010	Profit (loss) from continuing operations before tax	(41,229)	(92,813)	
A10000	Profit (loss) before tax	(41,229)	(92,813)	
	Adjustments			
	Adjustments to reconcile profit (loss)			
A20100	Depreciation expense	24,979	27,792	
A20200	Amortization expense	4,647	3,634	
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(18)	135	
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(13,603)	(26,248)	
A20900	Interest expense	9,234	8,318	
A21200	Interest income	(12,124)	(14,280)	
A21300	Dividend income	0	(195)	
A22500	Loss (gain) on disposal of property, plan and equipment	3,927	747	
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)	16,739	(123)	
	Changes in operating assets and liabilities			
	Changes in operating assets			
A31130	Decrease (increase) in notes receivable	1,796	(615)	
A31150	Decrease (increase) in accounts receivable	5,590	16,295	
A31180	Decrease (increase) in other receivable	(2,184)	334	
A31200	Adjustments for decrease (increase) in inventories	(48,350)	(12,625)	
A31230	Decrease (increase) in prepayments	2,313	1,800	
A31990	Decrease (increase) in other operating assets	0	(61)	
A31000	Total changes in operating assets	(40,835)	5,128	
	Changes in operating liabilities			
A32125	Increase (decrease) in contract liabilities	(15,546)	3,933	
A32130	Increase (decrease) in notes payable	450	0	
A32150	Increase (decrease) in accounts payable	(987)	(16,215)	
A32180	Increase (decrease) in other payable	(9,209)	(7,124)	
A32230	Adjustments for increase (decrease) in other current liabilities	1,371	(9,430)	
A32240	Increase (decrease) in net defined benefit liability	1,262	624	

A32000	Total changes in operating liabilities	(22,659)	(28,212)
A30000	Total changes in operating assets and liabilities	(63,494)	(23,084)
A20000	Total adjustments	(46,755)	(23,207)
A33000	Cash inflow (outflow) generated from operations	(87,984)	(116,020)
A33100	Interest received	12,124	15,338
A33200	Dividends received	0	195
A33300	Interest paid	(9,234)	(8,045)
A33500	Income taxes refund (paid)	(1,444)	82
AAAA	Net cash flows from (used in) operating activities	(86,538)	(108,450)
	Cash flows from (used in) investing activities		
B00010	Acquisition of financial assets at fair value through other comprehensive income	(451)	(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	9,000
B00050	Proceeds from disposal of financial assets at amortised cost	127,304	57,439
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	15,000	5,480
B02700	Acquisition of property, plant and equipment	(10,115)	(13,876)
B02800	Proceeds from disposal of property, plant and equipment	818	520
B04500	Acquisition of intangible assets	(3,959)	(2,043)
B06700	Increase in other non-current assets	1,836	(227)
BBBB	Net cash flows from (used in) investing activities	127,528	33,038
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	0	100,000
C01700	Repayments of long-term debt	(12,905)	(4,500)
C02200	Increase in financial liabilities designated at fair value through profit or loss	27,300	0
C04020	Payments of lease liabilities	(5,571)	(6,748)
CCCC	Net cash flows from (used in) financing activities	8,824	88,752
DDDD	Effect of exchange rate changes on cash and cash equivalents	3,654	3,067
EEEE	Net increase (decrease) in cash and cash equivalents	53,468	16,407
E00100	Cash and cash equivalents at beginning of period	456,244	471,416
E00200	Cash and cash equivalents at end of period	509,712	487,823
E00210	Cash and cash equivalents reported in the statement of financial position	509,712	487,823

Unit: NT\$ thousands

Statements of Change in Equity												
		3110	3100	3200	3350	3300	3410	3420	3400	31XX	36XX	3XX
		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)				(40,192)	(40,192)				(40,192)	(1,294)	(41,486)
D3	Other comprehensive income						6,849	(18,482)	(11,633)	(11,633)		(11,633)
D5	Total comprehensive income				(40,192)	(40,192)	6,849	(18,482)	(11,633)	(51,825)	(1,294)	(53,122)
M5	Difference between consideration and carrying amount of subsidiaries				(566)	(566)				(566)	566	

	acquired or disposed											
Y1	Total increase (decrease) in equity				(40,758)	(40,758)	6,849	(18,482)	(11,633)	(52,391)	(728)	(53,1
Z1	Equity at end of period	513,099	513,099	653,301	(243,219)	(243,219)	(100,626)	(72,514)	(173,140)	750,041	911	750,0

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Last year's Statements of Change in Equity												
		3110	3100	3200	3350	3300	3410	3420	3400	31XX	36XX	3)
		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	eq
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	1,01
C11	Capital surplus used to offset accumulated deficits			(294,834)	294,834	294,834				0		
D1	Profit (loss)				(91,549)	(91,549)				(91,549)	(1,264)	(9)
D3	Other comprehensive income						3,321	(4,288)	(967)	(967)		
D5	Total comprehensive income				(91,549)	(91,549)	3,321	(4,288)	(967)	(92,516)	(1,264)	(9)
Y1	Total increase (decrease) in equity			(294,834)	203,285	203,285	3,321	(4,288)	(967)	(92,516)	(1,264)	(9)
Z1	Equity at end of period	513,099	513,099	653,301	(91,549)	(91,549)	(101,308)	(50,830)	(152,138)	922,713	1,978	92