

8450 Pili International Multimedia Co.,Ltd.

2026Q2 Consolidated Financial Report

Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2026/6/30	2025/12/31	2025/6/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	199,227	232,961	315,568
1110	Current financial assets at fair value through profit or loss	0	0	0
1136	Current financial assets at amortised cost	41,530	49,164	65,391
1150	Notes receivable, net	15,132	14,693	14,787
1170	Accounts receivable, net	11,914	17,324	14,792
1200	Other receivables	5,200	50,109	701
1220	Current tax assets	53	1,631	1,552
130X	Current inventories	46,680	76,772	125,701
1410	Prepayments	33,364	28,862	21,026
11XX	Total current assets	353,100	471,516	559,518
	Non-current assets			
1510	Non-current financial assets at fair value through profit or loss	0	3,811	3,906
1517	Non-current financial assets at fair value through other comprehensive income	27,649	28,757	43,489
1550	Investments accounted for using equity method	0	0	0
1600	Property, plant and equipment	546,825	552,346	650,465
1755	Right-of-use assets	2,009	4,478	13,005
1780	Intangible assets	3,227	4,011	3,258
1900	Other non-current assets	11,463	18,892	12,896
15XX	Total non-current assets	591,173	612,295	727,019
1XXX	Total assets	944,273	1,083,811	1,286,537
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	115,000	145,000	165,000
2120	Current financial liabilities at fair value through profit or loss	0	0	7,583
2130	Current contract liabilities	57,151	105,814	52,788
2150	Notes payable	1,800	1,800	1,800
2170	Accounts payable	8,740	7,444	10,756
2200	Other payables	30,585	47,448	36,925
2220	Other payables to related parties	0	157	0
2230	Current tax liabilities	0	1,322	0
2280	Current lease liabilities	1,055	3,784	4,876
2300	Other current liabilities	28,199	28,016	30,319
2320	Long-term liabilities, current portion	15,936	15,753	19,267
2399	Other current liabilities, others	12,263	12,263	11,052
21XX	Total current liabilities	242,530	340,785	310,047
	Non-current liabilities			
2500	Non-current financial liabilities at fair value through profit or loss	5,478	27,300	27,300
2540	Non-current portion of non-current borrowings	254,519	262,529	333,828
2580	Non-current lease liabilities	977	1,507	8,594
2600	Other non-current liabilities	28,813	37,168	34,708
2640	Net defined benefit liability, non-current	28,813	37,168	34,708
25XX	Total non-current liabilities	289,787	328,504	404,430
2XXX	Total liabilities	532,317	669,289	714,477
	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	93,231	653,301	653,301
	Retained earnings			
3350	Unappropriated retained earnings (accumulated deficit)	(14,431)	(560,070)	(409,334)
3300	Total retained earnings	(14,431)	(560,070)	(409,334)
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	(89,219)	(92,316)	(102,222)
3420	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	(94,589)	(99,481)	(84,749)
3400	Total other equity interest	(183,808)	(191,797)	(186,971)
31XX	Total equity attributable to owners of parent	408,091	414,533	570,095
36XX	Non-controlling interests	3,865	(11)	1,965
3XXX	Total equity	411,956	414,522	572,060
3X2X	Total liabilities and equity	944,273	1,083,811	1,286,537
3997	Number of share capital awaiting retirement	0	0	0
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	2026/4/1To6/30	2025/4/1To6/30	2026/1/1To6/30	2025/1/1To6/30
	Operating revenue				
4000	Total operating revenue	48,237	56,673	181,502	115,447
	Operating costs				
5000	Total operating costs	25,545	45,122	112,546	98,067
5900	Gross profit (loss) from operations	22,692	11,551	68,956	17,380
5950	Gross profit (loss) from operations	22,692	11,551	68,956	17,380
	Operating expenses				
6100	Selling expenses	25,753	32,583	52,033	60,864
6200	Administrative expenses	21,471	25,143	41,392	46,612
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	(56)	(37)	(568)	(691)
6000	Total operating expenses	47,168	57,689	92,857	106,785
6900	Net operating income (loss)	(24,476)	(46,138)	(23,901)	(89,405)
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	953	2,673	1,588	3,969
	Other income				
7010	Total other income	1,333	866	1,347	909
	Other gains and losses				
7020	Other gains and losses, net	(1,320)	(33,882)	16,119	(36,130)
	Finance costs				
7050	Finance costs, net	2,110	2,829	4,358	5,815
7000	Total non-operating income and expenses	(1,144)	(33,172)	14,696	(37,067)
7900	Profit (loss) from continuing operations before tax	(25,620)	(79,310)	(9,205)	(126,472)
	Tax expense (income)				
7950	Total tax expense (income)	0	(1)	0	(1)
8000	Profit (loss) from continuing operations	(25,620)	(79,309)	(9,205)	(126,471)
8200	Profit (loss)	(25,620)	(79,309)	(9,205)	(126,471)
	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	147	50	(508)	(2,018)

8310	Components of other comprehensive income that will not be reclassified to profit or loss	147	50	(508)	(2,018)
	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	1,272	(9,374)	3,099	(771)
8360	Components of other comprehensive income that will be reclassified to profit or loss	1,272	(9,374)	3,099	(771)
8300	Total other comprehensive income	1,419	(9,324)	2,591	(2,789)
8500	Total comprehensive income	(24,201)	(88,633)	(6,614)	(129,260)
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	(25,620)	(78,669)	(9,031)	(125,351)
8620	Profit (loss), attributable to non-controlling interests	0	(640)	(174)	(1,120)
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	(24,201)	(87,778)	(6,442)	(127,975)
8720	Comprehensive income, attributable to non-controlling interests	0	(855)	(172)	(1,285)
	Basic earnings per share				
9750	Total basic earnings per share	(0.50)	(1.53)	(0.18)	(2.44)
	Diluted earnings per share				
9850	Total diluted earnings per share	(0.50)	(1.53)	(0.18)	(2.44)

Unit: NT\$ thousands

Statements of Cash Flows			
Code	Accounting Title	2026/1/1To6/30	2025/1/1To6/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	(9,205)	(126,472)
A10000	Profit (loss) before tax	(9,205)	(126,472)
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	9,936	14,668
A20200	Amortization expense	1,224	1,054
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(568)	(691)
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(16,894)	6,464
A20900	Interest expense	4,358	5,815
A21200	Interest income	(1,588)	(3,969)
A22500	Loss (gain) on disposal of property, plan and equipment	(93)	479
A23100	Loss (gain) on disposal of investments	(497)	0
A29900	Other adjustments to reconcile profit (loss)	0	11
A20010	Total adjustments to reconcile profit (loss)	(4,122)	23,831
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	(439)	333
A31150	Decrease (increase) in accounts receivable	5,149	135
A31180	Decrease (increase) in other receivable	44,856	2,498
A31200	Adjustments for decrease (increase) in inventories	26,485	6,080
A31230	Decrease (increase) in prepayments	(6,264)	(11)
A31000	Total changes in operating assets	69,787	9,035
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	(48,526)	9,284
A32150	Increase (decrease) in accounts payable	1,529	(715)
A32180	Increase (decrease) in other payable	(8,825)	(6,222)
A32190	Increase (decrease) in other payable to related parties	(157)	0
A32230	Adjustments for increase (decrease) in other current liabilities	0	(984)
A32240	Increase (decrease) in net defined benefit liability	(8,355)	(3,737)
A32000	Total changes in operating liabilities	(64,334)	(2,374)
A30000	Total changes in operating assets and liabilities	5,453	6,661
A20000	Total adjustments	1,331	30,492

A33000	Cash inflow (outflow) generated from operations	(7,874)	(95,980)
A33100	Interest received	1,588	3,969
A33300	Interest paid	(4,358)	(5,815)
A33500	Income taxes refund (paid)	256	(296)
AAAA	Net cash flows from (used in) operating activities	(10,388)	(98,122)
	Cash flows from (used in) investing activities		
B00020	Proceeds from disposal of financial assets at fair value through other comprehensive income	600	5,387
B00040	Acquisition of financial assets at amortised cost	(40,940)	(59,844)
B00050	Proceeds from disposal of financial assets at amortised cost	50,151	150,249
B00200	Proceeds from disposal of financial assets at fair value through profit or loss	1,202	6,256
B02100	Decrease in prepayments for investments	6,000	0
B02300	Proceeds from disposal of subsidiaries	(1,872)	0
B02700	Acquisition of property, plant and equipment	(3,730)	(1,321)
B02800	Proceeds from disposal of property, plant and equipment	190	44
B04500	Acquisition of intangible assets	(429)	(657)
B06700	Increase in other non-current assets	0	(548)
B06800	Decrease in other non-current assets	627	0
BBBB	Net cash flows from (used in) investing activities	11,799	99,566
	Cash flows from (used in) financing activities		
C00200	Decrease in short-term loans	(30,000)	(30,000)
C01700	Repayments of long-term debt	(7,827)	(9,485)
C02200	Increase in financial liabilities designated at fair value through profit or loss	0	226
C02300	Decrease in financial liabilities designated at fair value through profit or loss	(2,319)	0
C04020	Payments of lease liabilities	(514)	(2,841)
C05800	Change in non-controlling interests	4,000	0
CCCC	Net cash flows from (used in) financing activities	(36,660)	(42,100)
DDDD	Effect of exchange rate changes on cash and cash equivalents	1,515	4,646
EEEE	Net increase (decrease) in cash and cash equivalents	(33,734)	(36,010)
E00100	Cash and cash equivalents at beginning of period	232,961	351,578
E00200	Cash and cash equivalents at end of period	199,227	315,568
E00210	Cash and cash equivalents reported in the statement of financial position	199,227	315,568

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	(560,070)	(560,070)	(92,316)	(99,481)	(191,797)	414,533	(11)	414,522
C11	Capital surplus used to offset accumulated deficits			(560,070)	560,070	560,070				0		0
D1	Profit (loss)				(9,031)	(9,031)				(9,031)	(174)	(9,205)
D3	Other comprehensive income						3,097	(508)	2,589	2,589	2	2,591
D5	Total comprehensive income				(9,031)	(9,031)	3,097	(508)	2,589	(6,442)	(172)	(6,614)
M5	Difference between consideration and carrying										48	48

	amount of subsidiaries acquired or disposed											
O1	Changes in non-controlling interests										4,000	4,000
Q1	Disposal of investments in equity instruments designated at fair value through other comprehensive income				(5,400)	(5,400)		5,400	5,400	0		0
Y1	Total increase (decrease) in equity			(560,070)	545,639	545,639	3,097	4,892	7,989	(6,442)	3,876	(2,566)
Z1	Equity at end of period	513,099	513,099	93,231	(14,431)	(14,431)	(89,219)	(94,589)	(183,808)	408,091	3,865	411,956

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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	653,301	(283,559)	(283,559)	(101,616)	(83,155)	(184,771)	698,070	3,250	701,320
D1	Profit (loss)				(125,351)	(125,351)				(125,351)	(1,120)	(126,471)
D3	Other comprehensive income						(606)	(2,018)	(2,624)	(2,624)	(165)	(2,789)
D5	Total comprehensive income				(125,351)	(125,351)	(606)	(2,018)	(2,624)	(127,975)	(1,285)	(129,260)
Q1	Disposal of investments in equity instruments designated at fair value through other comprehensive income				(424)	(424)		424	424	0		0
Y1	Total increase (decrease) in equity				(125,775)	(125,775)	(606)	(1,594)	(2,200)	(127,975)	(1,285)	(129,260)
Z1	Equity at end of period	513,099	513,099	653,301	(409,334)	(409,334)	(102,222)	(84,749)	(186,971)	570,095	1,965	572,060

