8450 Pili International Multimedia Co.,Ltd.
2026Q3 Consolidated Financial Report

Unit: NT$ thousands

Balance Sheet

Code	Accounting Title	2026/9/30	2025/12/31	2025/9/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	167,727	232,961	252,567
1110	Current financial assets at fair value through profit or loss	0	0	0
1136	Current financial assets at amortised cost	41,936	49,164	67,859
1150	Notes receivable, net	14,400	14,693	14,738
1170	Accounts receivable, net	15,436	17,324	15,423
1180	Accounts receivable due from related parties, net	0	0	120
1200	Other receivables	10,836	50,109	704
1220	Current tax assets	50	1,631	1,585
130X	Current inventories	51,022	76,772	141,218
1410	Prepayments	35,380	28,862	28,188
11XX	Total current assets	336,787	471,516	522,402
	Non-current assets			
1510	Non-current financial assets at fair value through profit or loss	0	3,811	3,811
1517	Non-current financial assets at fair value through other comprehensive income	26,657	28,757	42,252
1550	Investments accounted for using equity method	0	0	0
1600	Property, plant and equipment	477,254	552,346	646,539
1755	Right-of-use assets	1,749	4,478	13,534
1780	Intangible assets	2,919	4,011	2,970
1900	Other non-current assets	11,814	18,892	13,618
15XX	Total non-current assets	520,393	612,295	722,724
1XXX	Total assets	857,180	1,083,811	1,245,126
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	100,000	145,000	150,000
2130	Current contract liabilities	56,338	105,814	62,929
2150	Notes payable	1,800	1,800	1,800
2170	Accounts payable	10,179	7,444	10,010
2200	Other payables	34,581	47,448	41,339
2219	Other payables, others	34,581	47,448	41,339
2220	Other payables to related parties	0	157	0
2230	Current tax liabilities	1,451	1,322	0
2280	Current lease liabilities	1,061	3,784	5,443
2300	Other current liabilities	25,473	28,016	30,794
2320	Long-term liabilities, current portion	13,124	15,753	19,368
2399	Other current liabilities, others	12,349	12,263	11,426
21XX	Total current liabilities	230,883	340,785	302,315
	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	206,043	262,529	328,948
2580	Non-current lease liabilities	710	1,507	8,528
2600	Other non-current liabilities	28,666	37,168	34,972

2640	Net defined benefit liability, non-current	28,666	37,168	34,972
25XX	Total non-current liabilities	240,897	328,504	399,748
2XXX	Total liabilities	471,780	669,289	702,063
	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)	(36,769)	(560,070)	(439,359)
3300	Total retained earnings	(36,769)	(560,070)	(439,359)
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	(88,479)	(92,316)	(99,305)
3420	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	(95,581)	(99,481)	(85,986)
3400	Total other equity interest	(184,060)	(191,797)	(185,291)
31XX	Total equity attributable to owners of parent	385,501	414,533	541,750
36XX	Non-controlling interests	(101)	(11)	1,313
3XXX	Total equity	385,400	414,522	543,063
3X2X	Total liabilities and equity	857,180	1,083,811	1,245,126
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	2026/7/1To9/30	2025/7/1To9/30	2026/1/1To9/30	2025/1/1To9/30
	Operating revenue				
4000	Total operating revenue	51,140	59,105	232,642	174,552
	Operating costs				
5000	Total operating costs	33,137	39,043	145,683	137,110
5900	Gross profit (loss) from operations	18,003	20,062	86,959	37,442
5950	Gross profit (loss) from operations	18,003	20,062	86,959	37,442
	Operating expenses				
6100	Selling expenses	27,561	28,385	79,594	89,249
6200	Administrative expenses	18,252	26,600	59,644	73,212
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	1,603	108	1,035	(583)
6000	Total operating expenses	47,416	55,093	140,273	161,878
6900	Net operating income (loss)	(29,413)	(35,031)	(53,314)	(124,436)
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	323	936	1,911	4,905
	Other income				
7010	Total other income	732	1,023	2,079	1,931
	Other gains and losses				
7020	Other gains and losses, net	9,394	5,124	25,513	(31,005)
	Finance costs				
7050	Finance costs, net	1,950	2,790	6,308	8,605
7000	Total non-operating income and expenses	8,499	4,293	23,195	(32,774)

7900	Profit (loss) from continuing operations before tax	(20,914)	(30,738)	(30,119)	(157,210)
	Tax expense (income)				
7950	Total tax expense (income)	1,451	0	1,451	(1)
8000	Profit (loss) from continuing operations	(22,365)	(30,738)	(31,570)	(157,209)
8200	Profit (loss)	(22,365)	(30,738)	(31,570)	(157,209)
	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	(992)	(1,237)	(1,500)	(3,255)
8310	Components of other comprehensive income that will not be reclassified to profit or loss	(992)	(1,237)	(1,500)	(3,255)
	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	741	2,978	3,840	2,207
8360	Components of other comprehensive income that will be reclassified to profit or loss	741	2,978	3,840	2,207
8300	Total other comprehensive income	(251)	1,741	2,340	(1,048)
8500	Total comprehensive income	(22,616)	(28,997)	(29,230)	(158,257)
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	(22,338)	(30,025)	(31,369)	(155,376)
8620	Profit (loss), attributable to non-controlling interests	(27)	(713)	(201)	(1,833)
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	(22,590)	(28,345)	(29,032)	(156,320)
8720	Comprehensive income, attributable to non-controlling interests	(26)	(652)	(198)	(1,937)
	Basic earnings per share				
9750	Total basic earnings per share	(0.43)	(0.59)	(0.61)	(3.03)
	Diluted earnings per share				
9850	Total diluted earnings per share	(0.43)	(0.59)	(0.61)	(3.03)

Unit: NT$ thousands

Statements of Cash Flows			
Code	Accounting Title	2026/1/1To9/30	2025/1/1To9/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	(30,119)	(157,210)
A10000	Profit (loss) before tax	(30,119)	(157,210)
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	14,442	21,653
A20200	Amortization expense	1,989	1,770
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	1,035	(583)
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(16,894)	2,822
A20900	Interest expense	6,308	8,605
A21200	Interest income	(1,911)	(4,905)
A22500	Loss (gain) on disposal of property, plan and equipment	(8,900)	539
A23100	Loss (gain) on disposal of investments	92	0
A29900	Other adjustments to reconcile profit (loss)	(5)	10
A20010	Total adjustments to reconcile profit (loss)	(3,844)	29,911
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	293	382
A31150	Decrease (increase) in accounts receivable	24	(604)
A31160	Decrease (increase) in accounts receivable due from related parties	0	(120)

A31180	Decrease (increase) in other receivable	39,220	2,495
A31200	Adjustments for decrease (increase) in inventories	22,143	(9,437)
A31230	Decrease (increase) in prepayments	(8,280)	(7,173)
A31000	Total changes in operating assets	53,400	(14,457)
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	(49,339)	19,425
A32150	Increase (decrease) in accounts payable	2,968	(1,461)
A32180	Increase (decrease) in other payable	(4,647)	(1,808)
A32190	Increase (decrease) in other payable to related parties	(157)	0
A32230	Adjustments for increase (decrease) in other current liabilities	86	(610)
A32240	Increase (decrease) in net defined benefit liability	(8,502)	(3,473)
A32000	Total changes in operating liabilities	(59,591)	12,073
A30000	Total changes in operating assets and liabilities	(6,191)	(2,384)
A20000	Total adjustments	(10,035)	27,527
A33000	Cash inflow (outflow) generated from operations	(40,154)	(129,683)
A33100	Interest received	1,911	4,905
A33300	Interest paid	(6,308)	(8,605)
A33500	Income taxes refund (paid)	257	(329)
AAAA	Net cash flows from (used in) operating activities	(44,294)	(133,712)
	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	(41,264)	(70,846)
B00050	Proceeds from disposal of financial assets at amortised cost	50,568	159,979
B00100	Acquisition of financial assets at fair value through profit or loss	0	(87,561)
B00200	Proceeds from disposal of financial assets at fair value through profit or loss	1,202	89,971
B02100	Decrease in prepayments for investments	6,000	0
B02300	Proceeds from disposal of subsidiaries	(6,092)	0
B02700	Acquisition of property, plant and equipment	(3,730)	(2,928)
B02800	Proceeds from disposal of property, plant and equipment	74,329	44
B04500	Acquisition of intangible assets	(882)	(1,071)
B06700	Increase in other non-current assets	0	(1,270)
B06800	Decrease in other non-current assets	276	0
BBBB	Net cash flows from (used in) investing activities	81,007	91,705
	Cash flows from (used in) financing activities		
C00200	Decrease in short-term loans	(45,000)	(45,000)
C01700	Repayments of long-term debt	(59,115)	(14,264)
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	(776)	(4,337)
C05800	Change in non-controlling interests	4,000	0
CCCC	Net cash flows from (used in) financing activities	(103,210)	(63,375)
DDDD	Effect of exchange rate changes on cash and cash equivalents	1,263	6,371
EEEE	Net increase (decrease) in cash and cash equivalents	(65,234)	(99,011)
E00100	Cash and cash equivalents at beginning of period	232,961	351,578
E00200	Cash and cash equivalents at end of period	167,727	252,567
E00210	Cash and cash equivalents reported in the statement of financial position	167,727	252,567

Unit: NT$ thousands

Statements of Change in Equity										
	3110	3100	3200	3350	3300	3410	3420	3400	31XX	36XX

		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-controlli interest
A1	Equity at beginning of period	513,099	513,099	653,301	(560,070)	(560,070)	(92,316)	(99,481)	(191,797)	414,533	(
C11	Capital surplus used to offset accumulated deficits			(560,070)	560,070	560,070				0	
D1	Profit (loss)				(31,369)	(31,369)				(31,369)	(20
D3	Other comprehensive income						3,837	(1,500)	2,337	2,337	
D5	Total comprehensive income				(31,369)	(31,369)	3,837	(1,500)	2,337	(29,032)	(19
M3	Disposal of subsidiaries or investments accounted for using equity method										(3,89
O1	Changes in non-controlling interests										4,00
Q1	Disposal of investments in equity instruments designated at fair value through other comprehensive income				(5,400)	(5,400)		5,400	5,400	0	
Y1	Total increase (decrease) in equity			(560,070)	523,301	523,301	3,837	3,900	7,737	(29,032)	(9
Z1	Equity at end of period	513,099	513,099	93,231	(36,769)	(36,769)	(88,479)	(95,581)	(184,060)	385,501	(10

Unit: NT$ thousands

Last year's Statements of Change in Equity

		3110	3100	3200	3350	3300	3410	3420	3400	31XX	36XX
		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-controllin interests
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
D1	Profit (loss)				(155,376)	(155,376)				(155,376)	(1,833
D3	Other comprehensive income						2,311	(3,255)	(944)	(944)	(104
D5	Total comprehensive income				(155,376)	(155,376)	2,311	(3,255)	(944)	(156,320)	(1,937

Q1	Disposal of investments in equity instruments designated at fair value through other comprehensive income				(424)	(424)		424	424	0	
Y1	Total increase (decrease) in equity				(155,800)	(155,800)	2,311	(2,831)	(520)	(156,320)	(1,93
Z1	Equity at end of period	513,099	513,099	653,301	(439,359)	(439,359)	(99,305)	(85,986)	(185,291)	541,750	1,31