

8450 PILI INTERNATIONAL MULTIMEDIA CO., LTD.
2021Q1 Consolidated Financial Report

Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2021/3/31	2020/12/31	2020/3/31
	Assets			
	Current assets			
1100	Cash and cash equivalents	305,425	453,188	285,855
1110	Current financial assets at fair value through profit or loss	1,901	0	0
1136	Current financial assets at amortised cost	472,417	417,211	765,929
1150	Notes receivable, net	14,620	14,798	14,978
1170	Accounts receivable, net	51,271	51,298	67,532
1200	Other receivables	15,650	6,184	20,979
130X	Current inventories	249,950	240,619	250,369
1410	Prepayments	36,518	34,253	36,656
1470	Other current assets	8,731	8,731	0
11XX	Total current assets	1,156,483	1,226,282	1,442,298
	Non-current assets			
1517	Non-current financial assets at fair value through other comprehensive income	30,052	32,182	30,991
1550	Investments accounted for using equity method	0	0	1,308
1600	Property, plant and equipment	680,223	219,930	237,631
1755	Right-of-use assets	45,287	47,988	60,375
1780	Intangible assets	6,990	8,061	4,072
1840	Deferred tax assets	30,279	30,341	28,981
1900	Other non-current assets	11,072	54,823	8,617
1990	Other non-current assets, others	11,072	54,823	8,617
15XX	Total non-current assets	803,903	393,325	371,975
1XXX	Total assets	1,960,386	1,619,607	1,814,273
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	0	0	30,000
2120	Current financial liabilities at fair value through profit or loss	0	1,679	0
2130	Current contract liabilities	48,358	45,235	44,976
2150	Notes payable	1,800	3,157	1,800
2170	Accounts payable	17,154	18,585	15,836
2200	Other payables	50,810	63,103	68,907
2230	Current tax liabilities	0	0	2,107
2280	Current lease liabilities	16,580	16,439	14,439
2300	Other current liabilities	6,000	6,000	6,000
2320	Long-term liabilities, current portion	6,000	6,000	6,000
21XX	Total current liabilities	140,702	154,198	184,065
	Non-current liabilities			
2540	Non-current portion of non-current borrowings	390,690	14,000	18,500
2580	Non-current lease liabilities	29,350	32,724	45,872
2600	Other non-current liabilities	43,579	43,437	42,235
2640	Net defined benefit liability, non-current	43,579	43,437	42,235
25XX	Total non-current liabilities	463,619	90,161	106,607
2XXX	Total liabilities	604,321	244,359	290,672
	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			
3210	Capital surplus, additional paid-in capital	915,394	915,394	915,394
3271	Capital surplus, employee share options	0	0	17,254
3272	Capital surplus, share options	13,465	13,465	13,465
3280	Capital surplus, others	19,276	19,276	2,022
3200	Total capital surplus	948,135	948,135	948,135
	Retained earnings			
3310	Legal reserve	177,424	177,424	177,424
3320	Special reserve	120,167	120,167	120,167
3350	Unappropriated retained earnings (accumulated deficit)	(257,468)	(239,713)	(49,768)
3300	Total retained earnings	40,123	57,878	247,823

	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	(107,725)	(106,046)	(114,221)
3420	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	(39,948)	(37,818)	(71,235)
3400	Total other equity interest	(147,673)	(143,864)	(185,456)
31XX	Total equity attributable to owners of parent	1,353,684	1,375,248	1,523,601
36XX	Non-controlling interests	2,381	0	0
3XXX	Total equity	1,356,065	1,375,248	1,523,601
3X2X	Total liabilities and equity	1,960,386	1,619,607	1,814,273
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	2021/1/1To3/31	2020/1/1To3/31	
	Operating revenue			
4000	Total operating revenue	107,357	129,538	
	Operating costs			
5000	Total operating costs	67,288	59,297	
5900	Gross profit (loss) from operations	40,069	70,241	
5950	Gross profit (loss) from operations	40,069	70,241	
	Operating expenses			
6100	Selling expenses	49,316	54,540	
6200	Administrative expenses	15,800	17,015	
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	708	0	
6000	Total operating expenses	65,824	71,555	
6900	Net operating income (loss)	(25,755)	(1,314)	
	Non-operating income and expenses			
	Interest income			
7100	Total interest income	1,923	4,220	
	Other income			
7010	Total other income	4,269	3,448	
	Other gains and losses			
7020	Other gains and losses, net	2,747	4,621	
	Finance costs			
7050	Finance costs, net	1,058	475	
	Share of profit (loss) of associates and joint ventures accounted for using equity method			
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method, net	0	(75)	
7000	Total non-operating income and expenses	7,881	11,739	
7900	Profit (loss) from continuing operations before tax	(17,874)	10,425	
	Tax expense (income)			
7950	Total tax expense (income)	0	2,821	
8000	Profit (loss) from continuing operations	(17,874)	7,604	
8200	Profit (loss)	(17,874)	7,604	
	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	(2,130)	(4,656)	
8310	Components of other comprehensive income that will not be reclassified to profit or loss	(2,130)	(4,656)	
	Components of other comprehensive income that will be reclassified to profit or loss			
8361	Exchange differences on translation	(1,679)	(3,761)	
8360	Components of other comprehensive income that will be reclassified to profit or loss	(1,679)	(3,761)	
8300	Total other comprehensive income	(3,809)	(8,417)	
8500	Total comprehensive income	(21,683)	(813)	
	Profit (loss), attributable to:			
8610	Profit (loss), attributable to owners of parent	(17,755)	7,604	
8620	Profit (loss), attributable to non-controlling interests	(119)	0	
	Comprehensive income attributable to:			
8710	Comprehensive income, attributable to owners of parent	(21,564)	(813)	
8720	Comprehensive income, attributable to non-controlling interests	(119)	0	
	Basic earnings per share			
9710	Basic earnings (loss) per share from continuing operations	(0.35)	0.15	
9750	Total basic earnings per share	(0.35)	0.15	
	Diluted earnings per share			
9810	Diluted earnings (loss) per share from continuing operations	(0.35)	0.15	
9850	Total diluted earnings per share	(0.35)	0.15	

Unit: NT\$ thousands

A1	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
D1	Profit (loss)	0	0	0	0	0	(17,755)	(17,755)	0	0	0	(17,755)	(119)	(17,874)
D3	Other comprehensive income	0	0	0	0	0	0	0	(1,679)	(2,130)	(3,809)	(3,809)	0	(3,809)
D5	Total comprehensive income	0	0	0	0	0	(17,755)	(17,755)	(1,679)	(2,130)	(3,809)	(21,564)	(119)	(21,683)
O1	Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	2,500	2,500
Y1	Total increase (decrease) in equity	0	0	0	0	0	(17,755)	(17,755)	(1,679)	(2,130)	(3,809)	(21,564)	2,381	(19,183)
Z1	Equity at end of period	513,099	513,099	948,135	177,424	120,167	(257,468)	40,123	(107,725)	(39,948)	(147,673)	1,353,684	2,381	1,356,065

Unit: NT\$ thousands

Last year's Statements of Change in Equity														
		3110	3100	3200	3310	3320	3350	3300	3410	3420	3400	31XX	36XX	3XXX
		Ordinary share	Total share capital	??? Capital surplus	Legal reserve	Special reserve	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	177,424	120,167	(57,372)	240,219	(110,460)	(66,579)	(177,039)	1,524,414	0	1,524,414
D1	Profit (loss)	0	0	0	0	0	7,604	7,604	0	0	0	7,604	0	7,604
D3	Other comprehensive income	0	0	0	0	0	0	0	(3,761)	(4,656)	(8,417)	(8,417)	0	(8,417)
D5	Total comprehensive income	0	0	0	0	0	7,604	7,604	(3,761)	(4,656)	(8,417)	(813)	0	(813)
Y1	Total increase (decrease) in equity	0	0	0	0	0	7,604	7,604	(3,761)	(4,656)	(8,417)	(813)	0	(813)
Z1	Equity at end of period	513,099	513,099	948,135	177,424	120,167	(49,768)	247,823	(114,221)	(71,235)	(185,456)	1,523,601	0	1,523,601