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

Unit: NT\$ thousands

Code Assets Current assets 1100 Cash and cash equivalents 1110 Current financial assets at fair value through profit or loss 11136 Current financial assets at amortised cost 1150 Notes receivable, net 1170 Accounts receivable, net 1170 Accounts receivable, net 1170 Accounts receivables 1180 Other receivables 11810 Prepayments 11810 Prepayments 11811 Total current assets 1811 Non-current assets 1812 Non-current assets 1817 Non-current financial assets at fair value through other comprehensive income 1850 Investments accounted for using equity method 1850 Investments accounted for using equity method 1850 Intangible assets 1860 Deferred tax assets 1890 Other non-current assets 1890 Other non-current assets 1890 Other non-current assets 181XX Total assets 18XX Total non-current assets 18XX Total non-current assets 18XX Total assets 18XX Total assets 18XX Total sessets 18XX Total current ilabilities 18XX Total ilabilities 18XXX Total ilabilities	2021/3/31 305,425 1,901 472,417 14,620 51,271 15,650 249,950 36,518 8,731 1,156,483 30,052 0 680,223 45,287 6,990 30,279 11,072 11,072 803,903 1,960,386	2020/12/31 453,188 0 417,211 14,798 51,298 6,184 240,619 34,253 8,731 1,226,282 0 219,930 47,988 8,061 30,341 54,823 54,823 393,325 1,619,607	2020/3/31 285,855 0 765,929 14,978 67,532 20,979 250,369 36,656 0 1,442,298 30,991 1,308 237,631 60,375 4,072 28,981 8,617
Current assets Current financial assets at fair value through profit or loss Current financial assets at amortised cost 1170 Notes receivable, net Accounts receivable, net 1170 Other receivables Current inventories 1170 Other current assets Non-current assets Non-current financial assets at fair value through other comprehensive income Investments accounted for using equity method Property, plant and equipment 1755 Right-of-use assets Intangible assets Intangible assets Intangible assets 1900 Other non-current assets 1900 Other non-current assets 1900 Other non-current assets 1900 Other non-current assets Liabilities Liabilities Current financial liabilities at fair value through profit or loss 2130 Current contract liabilities 2200 Other non-current assets 230 Current lease liabilities 240 Other current liabilities 250 Other current liabilities Long-term liabilities 250 Other current liabilities 260 Other current liabilities 2710 Non-current liabilities 2710 Other current liabilities 2720 Other current liabilities 2720 Other current liabilities Non-current liabilities	1,901 472,417 14,620 51,271 15,650 249,950 36,518 8,731 1,156,483 30,052 0 680,223 45,287 6,990 30,279 11,072 11,072 803,903	0 417,211 14,798 51,298 6,184 240,619 34,253 8,731 1,226,282 32,182 0 219,930 47,988 8,061 30,341 54,823 54,823 393,325	0 765,929 14,978 67,532 20,979 250,369 36,656 0 1,442,298 30,991 1,308 237,631 60,375 4,072
1100 Cash and cash equivalents 1110 Current financial assets at fair value through profit or loss 1136 Current financial assets at amortised cost 1150 Notes receivable, net 1170 Accounts receivable, net 1170 Accounts receivable, net 1170 Accounts receivables 130X Current inventories 130X Current inventories 1410 Prepayments 1417 Other current assets 1417 Non-current assets 1517 Non-current assets 1517 Non-current financial assets at fair value through other comprehensive income 1550 Investments accounted for using equity method 1600 Property, plant and equipment 1755 Right-of-use assets 1840 Deferred tax assets 1840 Deferred tax assets 1840 Deferred tax assets 1850 Other non-current assets 1850 Liabilities and equity 1850 Liabilities 1850 Current liabilities 1850 Current financial liabilities at fair value through profit or loss 1850 Notes payable 1870 Current tornoract liabilities 1870 Current tornoract liabilities 1870 Current teas ilabilities 1870 Non-current ilabilities 1870 Non-current ilabilities 1870 Non-current ilabilities 1870 Non-current liabilities	1,901 472,417 14,620 51,271 15,650 249,950 36,518 8,731 1,156,483 30,052 0 680,223 45,287 6,990 30,279 11,072 11,072 803,903	0 417,211 14,798 51,298 6,184 240,619 34,253 8,731 1,226,282 32,182 0 219,930 47,988 8,061 30,341 54,823 54,823 393,325	0 765,929 14,978 67,532 20,979 250,369 36,656 0 1,442,298 30,991 1,308 237,631 60,375 4,072 28,981
1110 Current financial assets at fair value through profit or loss 1150 Notes receivable, net 1170 Accounts receivable, net 1200 Other receivables 1300 Current inventories 1410 Prepayments 1410 Prepayments 1410 Other current assets 1410 Other current assets 1410 Non-current assets 1410 Non-current financial assets at fair value through other comprehensive income 1550 Investments accounted for using equity method 1600 Property, plant and equipment 1756 Right-of-use assets 1440 Deferred tax assets 1450 Other non-current assets, others 1450 Intangible assets 1450 Other non-current assets 1450 Current financial liabilities 1450 Current financial fibilities at fair value through profit or loss 1450 Current fasilities 1450 Current tax it fair value through profit or loss 1450 Current fasilities 1450 Current fasilities 1450 Current contract liabilities 1450 Other payable 1470 Accounts payable 1471 Accounts payable 1472 Accounts payable 1473 Accounts payable 1474 Accounts payable 1475 Non-current liabilities 1476 Non-current liabilities 1477 Accounts payable 1478 Accounts payable 1479 Accounts payable 1470 Accounts payable 1470 Accounts payable 1471 Accounts payable 1472 Accounts payable 1473 Accounts payable 1474 Accounts payable 1475 Accounts payable 1476 Accounts payable 1477 Accounts payable 1478 Accounts payable 1479 Accounts payable 1470 Accounts payable 1470 Accounts payable	1,901 472,417 14,620 51,271 15,650 249,950 36,518 8,731 1,156,483 30,052 0 680,223 45,287 6,990 30,279 11,072 11,072 803,903	0 417,211 14,798 51,298 6,184 240,619 34,253 8,731 1,226,282 32,182 0 219,930 47,988 8,061 30,341 54,823 54,823 393,325	0 765,929 14,978 67,532 20,979 250,369 36,656 0 1,442,298 30,991 1,308 237,631 60,375 4,072 28,981
1136 Current financial assets at amortised cost 1150 Notes receivable, net 1170 Accounts receivable, net 1170 Accounts receivables 1300 Current inventories 1301 Other current assets 1410 Prepayments 1417 Other current assets 1417 Non-current assets 1517 Non-current assets Intimute through other comprehensive income 1550 Investments accounted for using equity method 1550 Investments accounted for using equity method 1600 Property, plant and equipment 1755 Right-of-use assets 1780 Intangible assets 1840 Deferred tax assets 1840 Deferred tax assets 1890 Other non-current assets, others 15XX Total anno-current assets, others 1XXX Total assets 1Liabilities Total non-current assets 1XXX Total assets 1Liabilities 1 Current financial liabilities at fair value through profit or loss 1210 Current fornacial liabilities 1210 Current financial liabilities 1210 Current ontract liabilities 1210 Current financial liabilities 1210 Current financial liabilities 1210 Current financial liabilities 1220 Current financial liabilities 1230 Current financial liabilities 1250 Notes payable 1270 Accounts payable 1270 Accounts payable 1270 Current tax liabilities 1280 Current liabilities 1290 Other current liabilities 1290 Other current liabilities 1290 Other current liabilities 1290 Current liabilities 1290 Current liabilities 1290 Other current liabilities 1290 Other current liabilities 1290 Other non-current liabilities 1290 Non-current liabilities 1290 Non-current liabilities 1290 Non-current liabilities 1290 Other non-current liabilities 1290 Non-current liabilities 1290 Non-current liabilities 1290 Non-current liabilities 1290 Non-current liabilities	472,417 14,620 51,271 15,650 249,950 36,518 8,731 1,156,483 30,052 0 680,223 45,287 6,990 30,279 11,072 11,072 803,903	417,211 14,798 51,298 6,184 240,619 34,253 8,731 1,226,282 32,182 0 219,930 47,988 8,061 30,341 54,823 54,823 393,325	765,929 14,978 67,532 20,979 250,369 36,656 0 1,442,298 30,991 1,308 237,631 60,375 4,072 28,981
1150 Notes receivable, net 1170 Accounts receivable, net 1200 Other receivables 130X Current inventories 1410 Prepayments 1470 Other current assets 11XX Total current assets 15XY Non-current financial assets at fair value through other comprehensive income 1550 Investments accounted for using equity method 1600 Property, plant and equipment 1755 Right-of-use assets 1780 Intangible assets 1840 Deferred tax assets 1990 Other non-current assets, others 15XX Total non-current assets 15XX Total non-current assets 15XX Total assets Liabilities and equity Liabilities and equity 2100 Current liabilities 2110 Current porrowings 2120 Current financial iliabilities at fair value through profit or loss 2130 Current payable 2130 Other payables 2230 Current liabilities <td>14,620 51,271 15,650 249,950 36,518 8,731 1,156,483 30,052 0 680,223 45,287 6,990 30,279 11,072 11,072 803,903</td> <td>14,798 51,298 6,184 240,619 34,253 8,731 1,226,282 32,182 0 219,930 47,988 8,061 30,341 54,823 54,823 393,325</td> <td>14,978 67,532 20,979 250,369 36,656 0 1,442,298 30,991 1,308 237,631 60,375 4,072 28,981</td>	14,620 51,271 15,650 249,950 36,518 8,731 1,156,483 30,052 0 680,223 45,287 6,990 30,279 11,072 11,072 803,903	14,798 51,298 6,184 240,619 34,253 8,731 1,226,282 32,182 0 219,930 47,988 8,061 30,341 54,823 54,823 393,325	14,978 67,532 20,979 250,369 36,656 0 1,442,298 30,991 1,308 237,631 60,375 4,072 28,981
1170 Accounts receivable, net 1200 Other receivables 130X Current inventories 1410 Prepayments 1470 Other current assets 1470 Other current assets 1470 Other current assets 1517 Non-current assets 1517 Non-current financial assets at fair value through other comprehensive income 1550 Investments accounted for using equity method 1600 Property, plant and equipment 1755 Right-of-use assets 1780 Intangible assets 1890 Other non-current assets 1990 Other non-current assets 1990 Other non-current assets 1990 Other non-current assets 1900 Other non-current assets 151XX Total assets 1280 Liabilities 1280 Current liabilities 1290 Current financial liabilities at fair value through profit or loss 1490 Current financial liabilities 1490 Current financial liabilities 1590 Current financial liabilities 1590 Current financial liabilities 1690 Current financial liabilities 1790 Accounts payable 1790 Accounts payable 1790 Accounts payable 1790 Other payables 1790 Accounts payable 1790 Other payables 1790 Other payables 1790 Other payables 1790 Accounts payable 1790 Other payables 1790 Other payab	51,271 15,650 249,950 36,518 8,731 1,156,483 30,052 0 680,223 45,287 6,990 30,279 11,072 11,072 803,903	51,298 6,184 240,619 34,253 8,731 1,226,282 32,182 0 219,930 47,988 8,061 30,341 54,823 54,823 393,325	67,532 20,979 250,369 36,656 0 1,442,298 30,991 1,308 237,631 60,375 4,072 28,981
1200 Other receivables 130X Current inventories 1410 Prepayments 1470 Other current assets 1470 Other current assets 1470 Non-current assets 1517 Non-current financial assets at fair value through other comprehensive income 1550 Investments accounted for using equity method 1600 Property, plant and equipment 1755 Right-of-use assets 1780 Intangible assets 1780 Intangible assets 1840 Deferred tax assets 1990 Other non-current assets 1990 Other non-current assets 1510 Itabilities and equity 155X Total non-current assets 178X Total assets 1640 Liabilities 1650 Current liabilities 1770 Current liabilities 1780 Current liabilities 1780 Current financial liabilities at fair value through profit or loss 1780 Current financial liabilities 1790 Current liabilities 1790 Current financial liabilities 1790 Other payable 1790 Accounts payable 1790 Current liabilities 1790 Current liabilities 1790 Current liabilities 1790 Other current liabilities 1790 Current financial liabilities 1790 Other current liabilities	15,650 249,950 36,518 8,731 1,156,483 30,052 0 680,223 45,287 6,990 30,279 11,072 11,072 803,903	6,184 240,619 34,253 8,731 1,226,282 32,182 0 219,930 47,988 8,061 30,341 54,823 54,823 393,325	20,979 250,369 36,656 0 1,442,298 30,991 1,308 237,631 60,375 4,072 28,981
130X Current inventories 1410 Prepayments 1470 Other current assets 1571 Non-current financial assets at fair value through other comprehensive income 1580 Investments accounted for using equity method 1600 Property, plant and equipment 1755 Right-of-use assets 1780 Intangible assets 1840 Deferred tax assets 1840 Deferred tax assets 1900 Other non-current assets 1900 Other non-current assets 1500 Total ann-current assets 1500 Liabilities 1500 Current iniabilities 1500 Current iniabilities 1500 Current current assets 1840 Current iniabilities 1850 Curre	249,950 36,518 8,731 1,156,483 30,052 0 680,223 45,287 6,990 30,279 11,072 11,072 803,903	240,619 34,253 8,731 1,226,282 32,182 0 219,930 47,988 8,061 30,341 54,823 54,823 393,325	250,369 36,656 0 1,442,298 30,991 1,308 237,631 60,375 4,072 28,981
1410 Prepayments 1470 Other current assets 11XX Total current assets 1577 Non-current financial assets at fair value through other comprehensive income 1580 Investments accounted for using equity method 1600 Property, plant and equipment 1785 Right-of-use assets 1780 Intangible assets 1780 Intangible assets 1780 Other non-current assets 1990 Other non-current assets 1990 Other non-current assets 1990 Current financial liabilities 1200 Current financial liabilities at fair value through profit or loss 1210 Current financial liabilities 1210 Current financial liabilities 1210 Current financial liabilities 1210 Current ontract liabilities 1210 Current provings 1210 Current provings 1210 Current financial liabilities 1210 Current provings provings 1210 Current proving pro	36,518 8,731 1,156,483 30,052 0 680,223 45,287 6,990 30,279 11,072 11,072 803,903	34,253 8,731 1,226,282 32,182 0 219,930 47,988 8,061 30,341 54,823 54,823 393,325	36,656 0 1,442,298 30,991 1,308 237,631 60,375 4,072 28,981
1470 Other current assets Non-current assets Non-current financial assets at fair value through other comprehensive income 1577 Non-current financial assets at fair value through other comprehensive income 1680 Property, plant and equipment 1755 Right-of-use assets 1780 Intangible assets 1780 Deferred tax assets 1840 Deferred tax assets 1840 Other non-current assets 1850 Other non-current assets 1850 Courrent in assets 1850 Total non-current assets 1850 Current in an interest in a fair value through profit or loss 1850 Current in an interest in a fair value through profit or loss 1850 Current in an interest in a fair value through profit or loss 1850 Current in a country in a fair value through profit or loss 1850 Current in a country in a fair value through profit or loss 1850 Current in a country in a fair value through profit or loss 1850 Current in a country in a fair value through profit or loss 1850 Current in a country in a fair value through profit or loss 1850 Current in a country in a fair value through profit or loss 1850 Current in a country in a fair value through profit or loss 1850 Current in a fair value through profit or loss 1850 Current in a fair value through profit or loss 1850 Current in a fair value through profit or loss 1850 Current in a fair value through profit or loss 1850 Current in a fair value through profit or loss 1850 Current in a fair value through profit or loss 1850 Current in a fair value through profit or loss 1850 Current in a fair value through profit or loss 1850 Current in a fair value through profit or loss 1850 Current in a fair value through profit or loss 1850 Current in a fair value through profit or loss 1850 Current in a fair value through profit or loss 1850 Current in a fair value through profit or loss 1850 Current in a fair value through profit or loss 1850 Current in a fair value through profit or loss 1850 Current in a fair value through profit or loss 1850 Current in a fair value through profit or loss 1850 Current	8,731 1,156,483 30,052 0 680,223 45,287 6,990 30,279 11,072 11,072 803,903	8,731 1,226,282 32,182 0 219,930 47,988 8,061 30,341 54,823 54,823 393,325	0 1,442,298 30,991 1,308 237,631 60,375 4,072 28,981
11XX Total current assets Non-current financial assets at fair value through other comprehensive income 1550 Investments accounted for using equity method 1600 Property, plant and equipment 1755 Right-of-use assets 1780 Intangible assets 1840 Deferred tax assets 1990 Other non-current assets 1990 Other non-current assets 1990 Other non-current assets 15XX Total ansets Liabilities and equity Liabilities Current liabilities Current financial liabilities at fair value through profit or loss 2130 Current financial liabilities 2150 Notes payable 2270 Other payables 2270 Current valiabilities 2280 Current tax liabilities 2300 Other current liabilities 2300 Other current liabilities 2310 Current liabilities 2320 Long-term liabilities 2320 Long-term liabilities 2320 Current liabilities 2320 Other current liabilities 2320 Non-current liabilities 2320 Other current liabilities 2320 Other current liabilities 2320 Other current liabilities 2320 Other current liabilities 2320 Non-current liabilities 2320 Other non-current liabilities 2320 Other non-current liabilities 2320 Non-current liabilities 2320 Other non-current liabilities 2320 Other non-current liabilities	1,156,483 30,052 0 680,223 45,287 6,990 30,279 11,072 11,072 803,903	1,226,282 32,182 0 219,930 47,988 8,061 30,341 54,823 54,823 393,325	1,442,298 30,991 1,308 237,631 60,375 4,072 28,981
Non-current assets 1517 Non-current financial assets at fair value through other comprehensive income 1550 Investments accounted for using equity method 1600 Property, plant and equipment 1755 Right-of-use assets 1780 Intangible assets 1840 Deferred tax assets 1990 Other non-current assets 1990 Other non-current assets 1990 Other non-current assets 15XX Total non-current assets 15XX Total anon-current assets 12xx Itabilities and equity 12xibilities Current liabilities 12xibilities Current financial liabilities at fair value through profit or loss 12xibilities 12xibilities Current contract liabilities 12xibilities 12xibil	30,052 0 680,223 45,287 6,990 30,279 11,072 11,072 803,903	32,182 0 219,930 47,988 8,061 30,341 54,823 54,823 393,325	30,991 1,308 237,631 60,375 4,072 28,981
1517 Non-current financial assets at fair value through other comprehensive income 1550 Investments accounted for using equity method 1600 Property, plant and equipment 1755 Right-of-use assets 1780 Intangible assets 1780 Other non-current assets 1990 Other non-current assets 1990 Other non-current assets 1990 Intal assets 15XX Total non-current assets 15XX Total assets 15XX Intal assets 15XX Total non-current liabilities 15XX Non-current liabilities 15XX Non-current liabilities 15XX Total non-current liabilities 15XX Total non-current liabilities	0 680,223 45,287 6,990 30,279 11,072 11,072 803,903	0 219,930 47,988 8,061 30,341 54,823 54,823 393,325	1,308 237,631 60,375 4,072 28,981
1550 Investments accounted for using equity method 1600 Property, plant and equipment 1755 Right-of-use assets 1780 Intangible assets 1840 Deferred tax assets 1900 Other non-current assets 1900 Other non-current assets 1500 Other non-current assets 1500 Other non-current assets 1500 Use asset	0 680,223 45,287 6,990 30,279 11,072 11,072 803,903	0 219,930 47,988 8,061 30,341 54,823 54,823 393,325	1,308 237,631 60,375 4,072 28,981
1600 Property, plant and equipment 1755 Right-of-use assets 1780 Intangible assets 1840 Deferred tax assets 1990 Other non-current assets 1990 Other non-current assets 1990 Other non-current assets 1990 Under non-current assets 1000 Current liabilities 1000 Liabilities and equity 1000 Liabilities 1000 Current borrowings 1000 Current borrowings 1000 Current financial liabilities at fair value through profit or loss 1000 Current contract liabilities 1000 Current liabilities	680,223 45,287 6,990 30,279 11,072 11,072 803,903	219,930 47,988 8,061 30,341 54,823 54,823 393,325	237,631 60,375 4,072 28,981
1755 Right-of-use assets 1780 Intangible assets 1840 Deferred tax assets 1990 Other non-current assets 1990 Other non-current assets 15XX Total non-current assets 15XX Total assets 1230 Liabilities and equity 1330 Current iabilities 1430 Current financial liabilities at fair value through profit or loss 1430 Current contract liabilities 1440 Current liabilities 1450 Notes payable 1470 Accounts payable 1470 Accounts payable 1470 Accounts liabilities 1480 Current liabilities 1580 Non-current liabilities 1580 Non-current liabilities 1580 Non-current liabilities 1580 Non-current lease liabilities 1580 Non-current lease liabilities 1580 Non-current lease liabilities 1580 Non-current liabilities	45,287 6,990 30,279 11,072 11,072 803,903	47,988 8,061 30,341 54,823 54,823 393,325	60,375 4,072 28,981
1780 Intangible assets 1840 Deferred tax assets 1900 Other non-current assets 1990 Other non-current assets 15XX Total non-current assets 15XX Total ann-current liabilities 15XX Total non-current liabilities 15XX Total non-current liabilities 15XX Total non-current liabilities	6,990 30,279 11,072 11,072 803,903	8,061 30,341 54,823 54,823 393,325	4,072 28,981
1840 Deferred tax assets 1900 Other non-current assets 1990 Other non-current assets 15XX Total non-current assets 15XX Total assets 1XXX Total assets 1 Liabilities and equity 1 Liabilities 2 Current liabilities 2 Current borrowings 2 Current financial liabilities at fair value through profit or loss 2 Current contract liabilities 2 Current lease liabilities 2 Current lease liabilities 2 Current liabilities 2 Current liabilities 2 Current liabilities 2 Current liabilities 3 Non-current liabilities 4 Non-current liabilities 5 Non-current liabilities 5 Non-current liabilities 5 Non-current liabilities 6 Non-current liabilities 7 Non-current liabilities 7 Non-current liabilities 7 Non-current liabilities 8 Non-current liabilities 9 Non-current liabilities	30,279 11,072 11,072 803,903	30,341 54,823 54,823 393,325	28,981
1840 Deferred tax assets 1900 Other non-current assets 1990 Other non-current assets, others 15XX Total non-current assets 1XXX Total assets 1XXX Total assets 1 Liabilities and equity 1 Liabilities 1 Current liabilities 2100 Current borrowings 2120 Current financial liabilities at fair value through profit or loss 2130 Current contract liabilities 2150 Notes payable 2170 Accounts payable 2170 Accounts payable 2200 Other payables 2230 Current tax liabilities 2230 Current liabilities 2230 Current liabilities 2300 Other current liabilities 2300 Other current liabilities 2310 Long-term liabilities 2320 Long-term liabilities 2320 Long-term liabilities 2320 Non-current liabilities 2430 Non-current liabilities 2540 Non-current portion of non-current borrowings 2580 Non-current lease liabilities 2600 Other non-current liabilities 2600 Other non-current liabilities 2600 Other non-current liabilities 2600 Net defined benefit liability, non-current 25XX Total non-current liabilities 26XX Total non-current liabilities	11,072 11,072 803,903	54,823 54,823 393,325	
1990 Other non-current assets, others 15XX Total non-current assets 1XXX Total assets Liabilities and equity Liabilities Current liabilities 2100 Current borrowings 2120 Current financial liabilities at fair value through profit or loss 2130 Current contract liabilities 2150 Notes payable 2170 Accounts payable 2200 Other payables 2230 Current tax liabilities 2280 Current lease liabilities 2300 Other current liabilities 2300 Other current liabilities 2310 Current lease liabilities 2320 Long-term liabilities 2320 Long-term liabilities 2320 Long-term liabilities 2320 Ann-current liabilities 2540 Non-current liabilities 2540 Non-current lease liabilities 2540 Non-current lease liabilities 2540 Non-current lease liabilities 2600 Other non-current liabilities 2600 Other non-current liabilities 2600 Other non-current liabilities 2601 Net defined benefit liability, non-current 2602 Total non-current liabilities	11,072 803,903	54,823 393,325	8,617
15XX Total non-current assets 1XXX Total assets Liabilities and equity Liabilities Current liabilities 2100 Current borrowings 2120 Current financial liabilities at fair value through profit or loss 2130 Current contract liabilities 2150 Notes payable 2170 Accounts payable 2200 Other payables 2200 Current tax liabilities 2200 Current tax liabilities 2200 Current lease liabilities 2200 Other current liabilities 2300 Current lease liabilities 2300 Other current liabilities 2301 Long-term liabilities 2302 Long-term liabilities 2403 Non-current liabilities Non-current liabilities 2500 Non-current portion of non-current borrowings 2500 Other non-current liabilities 2600 Other non-current liabilities 2600 Other non-current liabilities 2600 Total non-current liabilities 2600 Total non-current liabilities Total non-current liabilities	803,903	393,325	
1XXX Total assets Liabilities and equity 2100 Current liabilities 2100 Current borrowings 2120 Current financial liabilities at fair value through profit or loss 2130 Current contract liabilities 2150 Notes payable 2170 Accounts payable 2200 Other payables 2230 Current tax liabilities 2800 Current lease liabilities 2300 Other current liabilities 2320 Long-term liabilities, current portion 21XX Total current liabilities Non-current liabilities Non-current liabilities 2540 Non-current portion of non-current borrowings 2580 Non-current lease liabilities 2600 Other non-current liabilities 2640 Net defined benefit liability, non-current 25XX Total non-current liabilities			8,617
Liabilities Current liabilities Current borrowings 2100 Current financial liabilities at fair value through profit or loss 2130 Current contract liabilities 2150 Notes payable 2170 Accounts payable 2200 Other payables 2230 Current tax liabilities 2280 Current lease liabilities 2300 Other current liabilities 2300 Other current liabilities 2310 Other current liabilities 2320 Long-term liabilities 2320 Long-term liabilities 2320 Non-current liabilities 2320 Non-current liabilities 2320 Non-current liabilities 2440 Non-current liabilities 2540 Non-current lease liabilities 2540 Other non-current liabilities 2540 Total non-current liabilities	1,960,386	1,619,607	371,975
Liabilities Current liabilities Current borrowings 120 Current financial liabilities at fair value through profit or loss 130 Current contract liabilities 150 Notes payable 170 Accounts payable 2200 Other payables 2230 Current tax liabilities 2280 Current lease liabilities 2300 Other current liabilities 2300 Other current liabilities 1320 Long-term liabilities 2320 Long-term liabilities 1320 Non-current liabilities 2540 Non-current labilities 2540 Non-current lease liabilities 1550 Non-current lease liabilities 1550 Non-current lease liabilities 1550 Non-current lease liabilities 1550 Non-current liabilities 1550 Other non-current liabilities 1550 Note defined benefit liability, non-current			1,814,273
Current liabilities 2100 Current borrowings 2120 Current financial liabilities at fair value through profit or loss 2130 Current contract liabilities 2150 Notes payable 2170 Accounts payable 2200 Other payables 2230 Current tax liabilities 2280 Current lease liabilities 2300 Other current liabilities 2310 Current liabilities 2320 Long-term liabilities, current portion 211XX Total current liabilities Non-current liabilities 2540 Non-current portion of non-current borrowings 2580 Non-current lease liabilities 2600 Other non-current liabilities 2600 Other non-current liabilities 2600 Net defined benefit liability, non-current 25XX Total non-current liabilities			
2100 Current borrowings 2120 Current financial liabilities at fair value through profit or loss 2130 Current contract liabilities 2150 Notes payable 2170 Accounts payable 2200 Other payables 2230 Current tax liabilities 2280 Current lease liabilities 2300 Other current liabilities 2300 Other current liabilities 2310 Long-term liabilities, current portion 21XX Total current liabilities Non-current liabilities 2540 Non-current portion of non-current borrowings 2580 Non-current lease liabilities 2600 Other non-current liabilities 2600 Other non-current liabilities 2600 Net defined benefit liability, non-current 25XX Total non-current liabilities			
Current financial liabilities at fair value through profit or loss Current contract liabilities Notes payable Current counts payable Current payables Current tax liabilities Current lease liabilities Current lease liabilities Current liabilities Current liabilities Total current liabilities Non-current liabilities Non-current portion of non-current borrowings Non-current lease liabilities Other non-current liabilities Non-current lease liabilities Non-current lease liabilities Non-current lease liabilities Non-current lease liabilities Total non-current liabilities Council liabilities Non-current liabilities Non-current lease liabilities Total non-current liabilities Total non-current liabilities			
2130 Current contract liabilities 2150 Notes payable 2170 Accounts payable 2200 Other payables 2230 Current tax liabilities 2280 Current lease liabilities 2300 Other current liabilities 2310 Long-term liabilities 2320 Non-current liabilities 2320 Long-term liabilities 2320 Long-term liabilities 2320 Non-current liabilities 2330 Non-current liabilities 2340 Net defined benefit liability, non-current 2450 Total non-current liabilities	0	0	30,000
2150 Notes payable 2170 Accounts payable 2200 Other payables 2230 Current tax liabilities 2280 Current lease liabilities 2300 Other current liabilities 2310 Long-term liabilities 2320 Long-term liabilities 2320 Long-term liabilities 2320 Non-current liabilities 2320 Long-term liabilities 2320 Non-current liabilities 2320 Non-current liabilities 2330 Non-current lease liabilities 2440 Net defined benefit liability, non-current 2450 Total non-current liabilities	0	1,679	0
2170 Accounts payable 2200 Other payables 2230 Current tax liabilities 2280 Current lease liabilities 2300 Other current liabilities 2310 Long-term liabilities 2320 Long-term liabilities 2320 Long-term liabilities 2320 Non-current liabilities 2320 Long-term liabilities 2320 Non-current liabilities 2320 Non-current liabilities 2330 Non-current lease liabilities 2440 Other non-current liabilities 2450 Net defined benefit liability, non-current 2520 Total non-current liabilities	48,358	45,235	44,976
2170 Accounts payable 2200 Other payables 2230 Current tax liabilities 2280 Current lease liabilities 2300 Other current liabilities 2310 Long-term liabilities 2320 Long-term liabilities 2320 Long-term liabilities 2320 Non-current liabilities 2320 Long-term liabilities 2320 Long-term liabilities 2320 Long-term liabilities 2320 Long-term liabilities 2320 Non-current liabilities 2320 Non-current liabilities 2330 Non-current lease liabilities 2440 Non-current liabilities 2450 Other non-current liabilities 2550 Non-current liabilities 2550 Total non-current liabilities	1,800	3,157	1,800
2200 Other payables 2230 Current tax liabilities 2280 Current lease liabilities 2300 Other current liabilities 2320 Long-term liabilities 21XX Total current liabilities Non-current liabilities 2540 Non-current portion of non-current borrowings 2580 Non-current lease liabilities 2600 Other non-current liabilities 2640 Net defined benefit liability, non-current 25XX Total non-current liabilities	17,154	18,585	15,836
2230 Current lease liabilities 2300 Other current liabilities 2320 Long-term liabilities 21XX Total current liabilities Non-current liabilities 2540 Non-current portion of non-current borrowings 2580 Non-current lease liabilities 2600 Other non-current liabilities 2640 Net defined benefit liability, non-current 25XX Total non-current liabilities	50,810	63,103	68,907
2300 Other current liabilities 2320 Long-term liabilities, current portion 21XX Total current liabilities Non-current liabilities 2540 Non-current portion of non-current borrowings 2580 Non-current lease liabilities 2600 Other non-current liabilities 2640 Net defined benefit liability, non-current 25XX Total non-current liabilities	0	0	2,107
2320 Long-term liabilities, current portion 21XX Total current liabilities Non-current liabilities 2540 Non-current portion of non-current borrowings 2580 Non-current lease liabilities 2600 Other non-current liabilities 2640 Net defined benefit liability, non-current 25XX Total non-current liabilities	16,580	16,439	14,439
21XX Total current liabilities Non-current liabilities 2540 Non-current portion of non-current borrowings 2580 Non-current lease liabilities 2600 Other non-current liabilities 2640 Net defined benefit liability, non-current 25XX Total non-current liabilities	6,000	6,000	6,000
21XX Total current liabilities Non-current liabilities 2540 Non-current portion of non-current borrowings 2580 Non-current lease liabilities 2600 Other non-current liabilities 2640 Net defined benefit liability, non-current 25XX Total non-current liabilities	6,000	6,000	6,000
Non-current liabilities 2540 Non-current portion of non-current borrowings 2580 Non-current lease liabilities 2600 Other non-current liabilities 2640 Net defined benefit liability, non-current 25XX Total non-current liabilities	140,702	154,198	184,065
2540 Non-current portion of non-current borrowings 2580 Non-current lease liabilities 2600 Other non-current liabilities 2640 Net defined benefit liability, non-current 25XX Total non-current liabilities	-, -	. ,	,,,,,,
2580 Non-current lease liabilities 2600 Other non-current liabilities 2640 Net defined benefit liability, non-current 25XX Total non-current liabilities	390,690	14,000	18,500
2600 Other non-current liabilities 2640 Net defined benefit liability, non-current 25XX Total non-current liabilities	29,350	32,724	45,872
2640 Net defined benefit liability, non-current 25XX Total non-current liabilities	43,579	43,437	42,235
25XX Total non-current liabilities	43,579	43,437	42,235
	463,619	90,161	106,607
	604,321	244,359	290,672
Equity	001,021	211,000	200,012
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	313,099	313,099	313,099
3210 Capital surplus, additional paid-in capital	915,394	915,394	915,394
3271 Capital surplus, additional palu-in capital Capital surplus, employee share options	915,394	915,394	17,254
3272 Capital surplus, employee share options Capital surplus, share options		13,465	13,465
			2,022
	13,465	19,276	
3200 Total capital surplus	13,465 19,276	948,135	948,135
Retained earnings	13,465	.==	477 404
3310 Legal reserve	13,465 19,276 948,135		177,424
3320 Special reserve	13,465 19,276 948,135 177,424	177,424	1 211 76 7
3350 Unappropriated retained earnings (accumulated deficit) 2300 Total retained earnings	13,465 19,276 948,135 177,424 120,167	120,167	120,167
3300 Total retained earnings	13,465 19,276 948,135 177,424		(49,768) 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

Code	nent of Comprehensive Income Accounting Title	2021/1/1To3/31	2020/1/1To3/3
Coue	Operating revenue	2021/1/1103/31	2020/1/1103/3
4000		107 257	120.52
4000	Total operating revenue	107,357	129,53
5000	Operating costs Total operating costs	67 200	50.20
5900	Total operating costs	67,288	59,29 70,24
5950	Gross profit (loss) from operations	40,069 40,069	70,24
3930	Gross profit (loss) from operations Operating expenses	40,009	70,24
6100	Selling expenses	49,316	54,54
6200		15,800	17,01
6450	Administrative expenses	708	17,01
6000	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 Total operating expenses	65,824	71,55
6900			· ·
0900	, ,	(25,755)	(1,31
	Non-operating income and expenses Interest income		
7100		4.000	4.00
7100	Total interest income Other income	1,923	4,22
7010		4 260	2.44
7010	Total other income	4,269	3,44
7020	Other gains and losses	2,747	4,62
7020	Other gains and losses, net Finance costs	2,141	4,02
7050	Finance costs, net	1,058	47
7030		1,036	41
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	(7
7000	Share of profit (loss) of associates and joint ventures accounted for using equity method, net	7,881	(7
7900	Total non-operating income and expenses Profit (loss) from continuing operations before tax		11,73
7900	Profit (loss) from continuing operations before tax	(17,874)	10,42
7050	Tax expense (income)	0	2.02
7950	Total tax expense (income)		2,82
8000	Profit (loss) from continuing operations	(17,874)	7,60
8200	Profit (loss) Other comprehensive income	(17,874)	7,60
	Other comprehensive income		
0046	Components of other comprehensive income that will not be reclassified to profit or loss	(0.420)	(4.05
8316 8310	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(2,130)	(4,65
0310	Components of other comprehensive income that will not be reclassified to profit or loss Components of other comprehensive income that will be reclassified to profit or loss	(2,130)	(4,65
0261		(1.670)	(2.76
8361 8360	Exchange differences on translation	(1,679)	(3,76
8300	Components of other comprehensive income that will be reclassified to profit or loss Total other comprehensive income	(1,679)	(3,76
8500	Total other comprehensive income	(3,809)	(8,41
6300	Total comprehensive income Profit (loss), attributable to:	(21,683)	(81
9610		(47.755)	7.60
8610	Profit (loss), attributable to owners of parent	(17,755)	7,60
8620	Profit (loss), attributable to non-controlling interests	(119)	
0740	Comprehensive income attributable to:	(04.504)	/04
8710	Comprehensive income, attributable to owners of parent	(21,564)	(81
8720	Comprehensive income, attributable to non-controlling interests	(119)	
0740	Basic earnings per share	(0.65)	
9710	Basic earnings (loss) per share from continuing operations	(0.35)	0.1
9750	Total basic earnings per share	(0.35)	0.1
0040	Diluted earnings per share	/a	
9810	Diluted earnings (loss) per share from continuing operations	(0.35)	0.1

Code	Accounting Title	2021/1/1To3/31	2020/1/1To3/31
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	(17,874)	10,425
A10000	Profit (loss) before tax	(17,874)	10,425
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	11,032	9,449
A20200	Amortization expense	1,353	888
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	708	0
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(3,581)	0
A20900	Interest expense	1,058	475
A21200	Interest income	(1,923)	(4,220)
A22300	Share of loss (profit) of associates and joint ventures accounted for using equity method	0	75
A22500	Loss (gain) on disposal of property, plan and equipment	(95)	0
A20010	Total adjustments to reconcile profit (loss)	8,552	6,667
7.200.0	Changes in operating assets and liabilities	0,002	0,001
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	178	(396)
A31150	Decrease (increase) in accounts receivable	(669)	7,282
A31180	Decrease (increase) in accounts receivable Decrease (increase) in other receivable	(7,912)	1,615
A31200	Adjustments for decrease (increase) in inventories	(9,331)	(12,385)
A31200	Decrease (increase) in prepayments	(2,265)	639
A31000		(19,999)	
A3 1000	Total changes in operating assets	(19,999)	(3,245)
A2212E	Changes in operating liabilities	2 402	(44.929)
A32125	Increase (decrease) in contract liabilities	3,123	(14,828)
A32130	Increase (decrease) in notes payable	(1,357)	0 (2.000)
A32150	Increase (decrease) in accounts payable	(1,431)	(2,028)
A32180	Increase (decrease) in other payable	(13,904)	2,597
A32240	Increase (decrease) in net defined benefit liability	142	182
A32000	Total changes in operating liabilities	(13,427)	(14,077)
A30000	Total changes in operating assets and liabilities	(33,426)	(17,322)
A20000	Total adjustments	(24,874)	(10,655)
A33000	Cash inflow (outflow) generated from operations	(42,748)	(230)
A33100	Interest received	348	3,228
A33300	Interest paid	(688)	(483)
AAAA	Net cash flows from (used in) operating activities	(43,088)	2,515
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(55,206)	(38,020)
B02700	Acquisition of property, plant and equipment	(420,091)	(1,045)
B02800	Proceeds from disposal of property, plant and equipment	462	0
B04500	Acquisition of intangible assets	(285)	(1,406)
B06700	Increase in other non-current assets	(2,305)	(1,743)
BBBB	Net cash flows from (used in) investing activities	(477,425)	(42,214)
	Cash flows from (used in) financing activities		
C01600	Proceeds from long-term debt	378,190	0
C01700	Repayments of long-term debt	(1,500)	(1,500)
C04020	Payments of lease liabilities	(4,900)	(5,199)
C05800	Change in non-controlling interests	2,500	0
CCCC	Net cash flows from (used in) financing activities	374,290	(6,699)
DDDD	Effect of exchange rate changes on cash and cash equivalents	(1,540)	(3,529)
EEEE	Net increase (decrease) in cash and cash equivalents	(147,763)	(49,927)
E00100	Cash and cash equivalents at beginning of period	453,188	335,782
E00200	Cash and cash equivalents at end of period	305,425	285,855
E00210	Cash and cash equivalents reported in the statement of financial position	305,425	285,855

Unit:	NT\$	thousands

Ordinary Total Capital Local Special Unappropriated retained Total on assets Other attributable Non- Total	Statements of Chang		,											
Ordinary share Total share capital share cap		3110	3100	3200	3310	3320	3350	3300	3410	3420	3400	31XX	36XX	3XXX
			share			Special	retained earnings (accumulated	Total retained	differences on translation of foreign financial	gains (losses) on financial assets measured at fair value through other comprehensive	other equity	equity attributable to owners	controlling	Total equity

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)
01	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													
Las	it year's Staterner	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