

8450 Pili International Multimedia Co.,Ltd.
2025Q2 Consolidated Financial Report

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Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2025/6/30	2024/12/31	2024/6/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	315,568	351,578	322,302
1110	Current financial assets at fair value through profit or loss	0	910	5,748
1136	Current financial assets at amortised cost	65,391	161,122	230,927
1150	Notes receivable, net	14,787	15,120	14,400
1170	Accounts receivable, net	14,792	14,236	27,600
1200	Other receivables	701	3,199	4,156
1220	Current tax assets	1,552	1,255	650
130X	Current inventories	125,701	131,781	126,178
1410	Prepayments	21,026	21,015	18,005
11XX	Total current assets	559,518	700,216	749,966
	Non-current assets			
1510	Non-current financial assets at fair value through profit or loss	3,906	8,359	19,044
1517	Non-current financial assets at fair value through other comprehensive income	43,489	50,894	73,189
1550	Investments accounted for using equity method	0	0	0
1600	Property, plant and equipment	650,465	661,179	666,488
1755	Right-of-use assets	13,005	10,478	13,105
1780	Intangible assets	3,258	3,687	5,214
1840	Deferred tax assets	0	0	22,324
1900	Other non-current assets	12,896	12,348	13,771
15XX	Total non-current assets	727,019	746,945	813,135
1XXX	Total assets	1,286,537	1,447,161	1,563,101
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	165,000	195,000	200,000
2120	Current financial liabilities at fair value through profit or loss	7,583	0	0
2130	Current contract liabilities	52,788	43,504	57,182
2150	Notes payable	1,800	1,800	1,800
2170	Accounts payable	10,756	11,471	15,146
2200	Other payables	36,925	43,147	44,957
2280	Current lease liabilities	4,876	3,137	4,722
2300	Other current liabilities	30,319	31,104	26,619
2320	Long-term liabilities, current portion	19,267	19,068	18,871
2399	Other current liabilities, others	11,052	12,036	7,748
21XX	Total current liabilities	310,047	329,163	350,426
	Non-current liabilities			
2500	Non-current financial liabilities at fair value through profit or loss	27,300	27,300	0
2540	Non-current portion of non-current borrowings	333,828	343,512	353,095
2570	Deferred tax liabilities	0	0	4,250
2580	Non-current lease liabilities	8,594	7,421	8,404
2600	Other non-current liabilities	34,708	38,445	48,729
2640	Net defined benefit liability, non-current	34,708	38,445	48,729
25XX	Total non-current liabilities	404,430	416,678	414,478
2XXX	Total liabilities	714,477	745,841	764,904
	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)	(409,334)	(283,559)	(204,993)
3300	Total retained earnings	(409,334)	(283,559)	(204,993)
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	(102,222)	(101,616)	(102,843)
3420	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	(84,749)	(83,155)	(61,408)
3400	Total other equity interest	(186,971)	(184,771)	(164,251)
31XX	Total equity attributable to owners of parent	570,095	698,070	797,156
36XX	Non-controlling interests	1,965	3,250	1,041
3XXX	Total equity	572,060	701,320	798,197
3X2X	Total liabilities and equity	1,286,537	1,447,161	1,563,101
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	2025/4/1To6/30	2024/4/1To6/30	2025/1/1To6/30	2024/1/1To6/30
	Operating revenue				
4000	Total operating revenue	56,673	64,037	115,447	135,538
	Operating costs				
5000	Total operating costs	45,122	23,160	98,067	72,029
5900	Gross profit (loss) from operations	11,551	40,877	17,380	63,509
5950	Gross profit (loss) from operations	11,551	40,877	17,380	63,509
	Operating expenses				
6100	Selling expenses	32,583	31,020	60,864	64,839
6200	Administrative expenses	25,143	22,269	46,612	41,918
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	(37)	(6)	(691)	(12)
6000	Total operating expenses	57,689	53,283	106,785	106,745
6900	Net operating income (loss)	(46,138)	(12,406)	(89,405)	(43,236)
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	2,673	4,542	3,969	8,645
	Other income				
7010	Total other income	865	911	2,002	1,055
	Other gains and losses				
7020	Other gains and losses, net	(33,881)	10,520	(37,223)	36,845
	Finance costs				
7050	Finance costs, net	2,829	3,099	5,815	6,116
7000	Total non-operating income and expenses	(33,172)	12,874	(37,067)	40,429
7900	Profit (loss) from continuing operations before tax	(79,310)	468	(126,472)	(2,807)
	Tax expense (income)				
7950	Total tax expense (income)	(1)	323	(1)	323
8000	Profit (loss) from continuing operations	(79,309)	145	(126,471)	(3,130)
8200	Profit (loss)	(79,309)	145	(126,471)	(3,130)
	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	50	(1,296)	(2,018)	(7,376)
8310	Components of other comprehensive income that will not be reclassified to profit or loss	50	(1,296)	(2,018)	(7,376)

	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	(9,374)	1,493	(771)	4,632
8360	Components of other comprehensive income that will be reclassified to profit or loss	(9,374)	1,493	(771)	4,632
8300	Total other comprehensive income	(9,324)	197	(2,789)	(2,744)
8500	Total comprehensive income	(88,633)	342	(129,260)	(5,874)
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	(78,669)	905	(125,351)	(1,966)
8620	Profit (loss), attributable to non-controlling interests	(640)	(760)	(1,120)	(1,164)
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	(87,778)	1,102	(127,975)	(4,710)
8720	Comprehensive income, attributable to non-controlling interests	(855)	(760)	(1,285)	(1,164)
	Basic earnings per share				
9750	Total basic earnings per share	(1.53)	0.02	(2.44)	(0.04)
	Diluted earnings per share				
9850	Total diluted earnings per share	(1.53)	0.02	(2.44)	(0.04)

Unit: NT\$ thousands

Statements of Cash Flows				
Code	Accounting Title	2025/1/1To6/30	2024/1/1To6/30	
	Cash flows from (used in) operating activities, indirect method			
A00010	Profit (loss) from continuing operations before tax	(126,472)	(2,807)	
A10000	Profit (loss) before tax	(126,472)	(2,807)	
	Adjustments			
	Adjustments to reconcile profit (loss)			
A20100	Depreciation expense	14,668	17,685	
A20200	Amortization expense	1,054	2,964	
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(691)	(12)	
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	6,464	(17,266)	
A20900	Interest expense	5,815	6,116	
A21200	Interest income	(3,969)	(8,645)	
A22500	Loss (gain) on disposal of property, plan and equipment	479	3,927	
A22800	Loss (gain) on disposal of intangible assets	0	17	
A29900	Other adjustments to reconcile profit (loss)	11	(320)	
A20010	Total adjustments to reconcile profit (loss)	23,831	4,466	
	Changes in operating assets and liabilities			
	Changes in operating assets			
A31130	Decrease (increase) in notes receivable	333	1,796	
A31150	Decrease (increase) in accounts receivable	135	(4,515)	
A31180	Decrease (increase) in other receivable	2,498	(1,938)	
A31200	Adjustments for decrease (increase) in inventories	6,080	(42,949)	
A31230	Decrease (increase) in prepayments	(11)	5,069	
A31000	Total changes in operating assets	9,035	(42,537)	
	Changes in operating liabilities			
A32125	Increase (decrease) in contract liabilities	9,284	(7,336)	
A32150	Increase (decrease) in accounts payable	(715)	406	
A32180	Increase (decrease) in other payable	(6,222)	(8,900)	
A32230	Adjustments for increase (decrease) in other current liabilities	(984)	1,534	
A32240	Increase (decrease) in net defined benefit liability	(3,737)	577	
A32000	Total changes in operating liabilities	(2,374)	(13,719)	
A30000	Total changes in operating assets and liabilities	6,661	(56,256)	
A20000	Total adjustments	30,492	(51,790)	
A33000	Cash inflow (outflow) generated from operations	(95,980)	(54,597)	
A33100	Interest received	3,969	8,645	
A33300	Interest paid	(5,815)	(6,116)	

		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	(202,461)	(202,461)	(107,475)	(54,032)	(161,507)	802,432	1,639	804,071
D1	Profit (loss)				(1,966)	(1,966)				(1,966)	(1,164)	(3,130)
D3	Other comprehensive income						4,632	(7,376)	(2,744)	(2,744)		(2,744)
D5	Total comprehensive income				(1,966)	(1,966)	4,632	(7,376)	(2,744)	(4,710)	(1,164)	(5,874)
M5	Difference between consideration and carrying amount of subsidiaries acquired or disposed				(566)	(566)				(566)	566	0
Y1	Total increase (decrease) in equity				(2,532)	(2,532)	4,632	(7,376)	(2,744)	(5,276)	(598)	(5,874)
Z1	Equity at end of period	513,099	513,099	653,301	(204,993)	(204,993)	(102,843)	(61,408)	(164,251)	797,156	1,041	798,197