

## Financial Statement – Balance Sheet

Provided by: ASIA POLYMER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/06/30	2019/12/31	2019/06/30
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	345,945	938,616	778,660
Current financial assets at fair value through profit or loss	1,020,069	2,646,378	2,715,535
Current financial assets at fair value through other comprehensive income	67,399	73,352	71,334
Current financial assets at amortised cost	387,693	0	0
Notes receivable, net	0	0	1,408
Accounts receivable, net	524,581	591,523	566,957
Accounts receivable due from related parties, net	83,936	156,784	140,974
Other receivables	5,125	1,196	1,181
Other receivables due from related parties	84,256	4,015	98,774
Current inventories	338,563	386,670	602,006
Prepayments	120,069	141,794	130,676
Other current assets	733	110	110
<b>Total current assets</b>	<b>2,978,369</b>	<b>4,940,438</b>	<b>5,107,615</b>
<b>Non-current assets</b>			
Non-current financial assets at fair value through other comprehensive income	2,192,799	2,357,879	2,254,408
Investments accounted for using equity method	6,126,713	5,683,009	5,245,281
Property, plant and equipment	3,252,145	3,277,233	3,390,739
Right-of-use assets	636	0	211
Investment property, net	530,755	536,565	544,333
Deferred tax assets	118,001	92,420	50,179
Other non-current assets	32,200	35,547	3,948
<b>Total non-current assets</b>	<b>12,253,249</b>	<b>11,982,653</b>	<b>11,489,099</b>
<b>Total assets</b>	<b>15,231,618</b>	<b>16,923,091</b>	<b>16,596,714</b>
<b>Current liabilities</b>			
Current borrowings	850,000	1,100,000	1,300,000
Short-term notes and bills payable	199,996	649,944	749,883
Accounts payable	201,841	134,772	214,089
Accounts payable to related parties	29,351	52,003	32,931
Other payables	370,122	183,427	255,572
Other payables to related parties	159,694	166,588	199,332
Current tax liabilities	71,928	146,341	60,952
Current lease liabilities	5,949	5,496	5,681
Other current liabilities	34,493	31,257	21,325
<b>Total current liabilities</b>	<b>1,923,374</b>	<b>2,469,828</b>	<b>2,839,765</b>
<b>Non-current liabilities</b>			
Non-current portion of non-current borrowings	3,050,000	3,950,000	3,650,000
Deferred tax liabilities	50,473	52,720	56,395
Non-current lease liabilities	21,944	24,501	27,256
Other non-current liabilities	189,658	196,222	204,803
<b>Total non-current liabilities</b>	<b>3,312,075</b>	<b>4,223,443</b>	<b>3,938,454</b>
<b>Total liabilities</b>	<b>5,235,449</b>	<b>6,693,271</b>	<b>6,778,219</b>
<b>Equity attributable to owners of parent</b>			
<b>Share capital</b>			
Ordinary share	5,543,827	5,543,827	5,543,827
Stock dividend to be distributed	277,191	0	0
<b>Total Share Capital</b>	<b>5,821,018</b>	<b>5,543,827</b>	<b>5,543,827</b>
<b>Capital surplus</b>			
Total capital surplus	37,330	24,400	20,997
<b>Retained earnings</b>			
Legal reserve	1,798,210	1,713,152	1,713,152
Special reserve	565,379	565,379	565,379
Unappropriated retained earnings (accumulated deficit)	2,179,466	2,507,082	2,024,467
<b>Total retained earnings</b>	<b>4,543,055</b>	<b>4,785,613</b>	<b>4,302,998</b>
<b>Other equity interest</b>			
Total other equity interest	-405,234	-124,020	-49,327
<b>Total equity attributable to owners of parent</b>	<b>9,996,169</b>	<b>10,229,820</b>	<b>9,818,495</b>
<b>Total equity</b>	<b>9,996,169</b>	<b>10,229,820</b>	<b>9,818,495</b>
<b>Total liabilities and equity</b>	<b>15,231,618</b>	<b>16,923,091</b>	<b>16,596,714</b>
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0