

## Financial Statement – Balance Sheet

Provided by: ASIA POLYMER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/06/30	2020/12/31	2020/06/30
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	575,127	605,644	733,638
Current financial assets at fair value through profit or loss	933,258	1,085,851	1,020,069
Current financial assets at fair value through other comprehensive income	123,297	86,368	67,399
Accounts receivable, net	702,507	545,372	524,581
Accounts receivable due from related parties, net	250,656	197,413	83,936
Other receivables	580	3,806	5,125
Other receivables due from related parties	281,005	2,025	84,256
Current inventories	381,625	312,124	338,563
Prepayments	178,173	124,759	120,069
Other current assets	110	907	733
<b>Total current assets</b>	<b>3,426,338</b>	<b>2,964,269</b>	<b>2,978,369</b>
<b>Non-current assets</b>			
Non-current financial assets at fair value through other comprehensive income	4,811,330	3,327,544	2,192,799
Non-current financial assets at amortised cost	36,035	42,648	0
Investments accounted for using equity method	6,657,271	6,663,686	6,126,713
Property, plant and equipment	3,310,070	3,257,676	3,252,145
Right-of-use assets	773	424	636
Investment property, net	516,534	522,939	530,755
Deferred tax assets	94,213	82,118	118,001
Other non-current assets	18,853	22,199	32,200
<b>Total non-current assets</b>	<b>15,445,079</b>	<b>13,919,234</b>	<b>12,253,249</b>
<b>Total assets</b>	<b>18,871,417</b>	<b>16,883,503</b>	<b>15,231,618</b>
<b>Current liabilities</b>			
Current borrowings	970,000	700,000	850,000
Short-term notes and bills payable	0	0	199,996
Current financial liabilities at fair value through profit or loss	333	3,912	0
Accounts payable	291,928	238,923	201,841
Accounts payable to related parties	42,186	48,833	29,351
Other payables	374,878	194,948	370,122
Other payables to related parties	11,193	49,886	159,694
Current tax liabilities	265,878	189,737	71,928
Current lease liabilities	6,000	5,981	5,949
Other current liabilities	86,997	46,976	34,493
<b>Total current liabilities</b>	<b>2,049,393</b>	<b>1,479,196</b>	<b>1,923,374</b>
<b>Non-current liabilities</b>			
Non-current portion of non-current borrowings	1,500,000	3,050,000	3,050,000
Deferred tax liabilities	44,516	42,108	50,473
Non-current lease liabilities	16,489	18,946	21,944
Other non-current liabilities	168,615	183,708	189,658
<b>Total non-current liabilities</b>	<b>1,729,620</b>	<b>3,294,762</b>	<b>3,312,075</b>
<b>Total liabilities</b>	<b>3,779,013</b>	<b>4,773,958</b>	<b>5,235,449</b>
<b>Equity attributable to owners of parent</b>			
<b>Share capital</b>			
Ordinary share	5,821,018	5,821,018	5,543,827
Stock dividend to be distributed	0	0	277,191
<b>Total Share Capital</b>	<b>5,821,018</b>	<b>5,821,018</b>	<b>5,821,018</b>
<b>Capital surplus</b>			
Total capital surplus	33,291	33,272	37,330
<b>Retained earnings</b>			
Legal reserve	1,798,210	1,798,210	1,798,210
Special reserve	565,379	565,379	565,379
Unappropriated retained earnings (accumulated deficit)	4,368,148	2,890,180	2,179,466
<b>Total retained earnings</b>	<b>6,731,737</b>	<b>5,253,769</b>	<b>4,543,055</b>
<b>Other equity interest</b>			
Total other equity interest	2,506,358	1,001,486	-405,234
<b>Total equity attributable to owners of parent</b>	<b>15,092,404</b>	<b>12,109,545</b>	<b>9,996,169</b>
<b>Total equity</b>	<b>15,092,404</b>	<b>12,109,545</b>	<b>9,996,169</b>
<b>Total liabilities and equity</b>	<b>18,871,417</b>	<b>16,883,503</b>	<b>15,231,618</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