

## Financial Statement – Balance Sheet

Provided by: ASIA POLYMER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/06/30	2021/12/31	2021/06/30
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	1,156,868	763,936	575,127
Current financial assets at fair value through profit or loss	1,033,122	1,118,714	933,258
Current financial assets at fair value through other comprehensive income	24,922	44,346	123,297
Accounts receivable, net	501,395	990,914	702,507
Accounts receivable due from related parties, net	384,600	428,395	250,656
Other receivables	11,140	17,867	580
Other receivables due from related parties	349,572	1,829	281,005
Current inventories	710,820	584,086	381,625
Prepayments	142,626	148,731	178,173
Other current assets	110	110	110
<b>Total current assets</b>	<b>4,315,175</b>	<b>4,098,928</b>	<b>3,426,338</b>
<b>Non-current assets</b>			
Non-current financial assets at fair value through other comprehensive income	3,331,844	4,206,995	4,811,330
Non-current financial assets at amortised cost	9,816	21,786	36,035
Investments accounted for using equity method	6,007,658	6,634,522	6,657,271
Property, plant and equipment	3,371,671	3,376,590	3,310,070
Right-of-use assets	7,855	8,143	773
Investment property, net	513,594	511,258	516,534
Deferred tax assets	203,485	104,798	94,213
Other non-current assets	10,507	15,526	18,853
<b>Total non-current assets</b>	<b>13,456,430</b>	<b>14,879,618</b>	<b>15,445,079</b>
<b>Total assets</b>	<b>17,771,605</b>	<b>18,978,546</b>	<b>18,871,417</b>
<b>Current liabilities</b>			
Current borrowings	0	500,000	970,000
Current financial liabilities at fair value through profit or loss	1,212	860	333
Accounts payable	379,565	218,770	291,928
Accounts payable to related parties	77,861	79,397	42,186
Other payables	1,294,462	230,736	374,878
Other payables to related parties	732,844	207,259	11,193
Current tax liabilities	299,015	665,205	265,878
Current lease liabilities	6,092	5,765	6,000
Other current liabilities	61,584	34,085	86,997
<b>Total current liabilities</b>	<b>2,852,635</b>	<b>1,942,077</b>	<b>2,049,393</b>
<b>Non-current liabilities</b>			
Non-current portion of non-current borrowings	1,170,672	1,369,746	1,500,000
Deferred tax liabilities	32,912	30,601	44,516
Non-current lease liabilities	18,235	21,530	16,489
Other non-current liabilities	139,935	152,543	168,615
<b>Total non-current liabilities</b>	<b>1,361,754</b>	<b>1,574,420</b>	<b>1,729,620</b>
<b>Total liabilities</b>	<b>4,214,389</b>	<b>3,516,497</b>	<b>3,779,013</b>
<b>Equity attributable to owners of parent</b>			
Share capital			
Ordinary share	5,937,438	5,937,438	5,821,018
<b>Total Share Capital</b>	<b>5,937,438</b>	<b>5,937,438</b>	<b>5,821,018</b>
Capital surplus			
<b>Total capital surplus</b>	<b>35,318</b>	<b>35,319</b>	<b>33,291</b>
Retained earnings			
Legal reserve	2,223,200	1,906,008	1,798,210
Special reserve	565,379	565,379	565,379
Unappropriated retained earnings (accumulated deficit)	3,732,973	5,139,359	4,368,148
<b>Total retained earnings</b>	<b>6,521,552</b>	<b>7,610,746</b>	<b>6,731,737</b>
Other equity interest			
<b>Total other equity interest</b>	<b>1,062,908</b>	<b>1,878,546</b>	<b>2,506,358</b>
<b>Total equity attributable to owners of parent</b>	<b>13,557,216</b>	<b>15,462,049</b>	<b>15,092,404</b>
<b>Total equity</b>	<b>13,557,216</b>	<b>15,462,049</b>	<b>15,092,404</b>
<b>Total liabilities and equity</b>	<b>17,771,605</b>	<b>18,978,546</b>	<b>18,871,417</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