

## Financial Statement – Balance Sheet

Provided by: ASIA POLYMER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/03/31	2022/12/31	2022/03/31
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	1,405,462	1,481,970	808,865
Current financial assets at fair value through profit or loss	1,050,675	499,776	1,353,830
Current financial assets at fair value through other comprehensive income	25,156	21,162	35,736
Accounts receivable, net	406,231	868,078	763,806
Accounts receivable due from related parties, net	152,226	202,757	220,203
Other receivables	1,516	950	5,209
Other receivables due from related parties	2,150	3,602	1,489
Current inventories	549,081	540,844	457,066
Prepayments	199,318	165,484	157,538
Other current assets	110	110	110
<b>Total current assets</b>	<b>3,791,925</b>	<b>3,784,733</b>	<b>3,803,852</b>
<b>Non-current assets</b>			
Non-current financial assets at fair value through other comprehensive income	3,663,300	3,189,863	4,149,106
Non-current financial assets at amortised cost	3,845	8,350	14,577
Investments accounted for using equity method	4,906,003	5,158,490	6,609,197
Property, plant and equipment	3,385,996	3,363,478	3,381,079
Right-of-use assets	10,231	10,451	7,999
Investment property, net	507,783	510,955	512,497
Deferred tax assets	415,633	356,127	116,729
Other non-current assets	5,960	7,622	12,174
<b>Total non-current assets</b>	<b>12,898,751</b>	<b>12,605,336</b>	<b>14,803,358</b>
<b>Total assets</b>	<b>16,690,676</b>	<b>16,390,069</b>	<b>18,607,210</b>
<b>Current liabilities</b>			
Current borrowings	120,000	120,000	0
Current financial liabilities at fair value through profit or loss	949	3,012	7,308
Accounts payable	235,650	257,607	272,937
Accounts payable to related parties	47,457	53,653	30,690
Other payables	173,115	219,889	135,378
Other payables to related parties	6,336	178,903	99,539
Current tax liabilities	705,588	656,238	758,368
Current lease liabilities	6,524	6,524	6,022
Other current liabilities	34,659	54,283	133,916
<b>Total current liabilities</b>	<b>1,330,278</b>	<b>1,550,109</b>	<b>1,444,158</b>
<b>Non-current liabilities</b>			
Non-current portion of non-current borrowings	520,370	450,636	1,170,215
Deferred tax liabilities	30,629	29,667	35,339
Non-current lease liabilities	15,900	17,709	19,791
Other non-current liabilities	121,289	124,990	141,118
<b>Total non-current liabilities</b>	<b>688,188</b>	<b>623,002</b>	<b>1,366,463</b>
<b>Total liabilities</b>	<b>2,018,466</b>	<b>2,173,111</b>	<b>2,810,621</b>
Equity attributable to owners of parent			
Share capital			
Ordinary share	5,937,438	5,937,438	5,937,438
<b>Total Share Capital</b>	<b>5,937,438</b>	<b>5,937,438</b>	<b>5,937,438</b>
Capital surplus			
<b>Total capital surplus</b>	<b>36,271</b>	<b>37,142</b>	<b>35,319</b>
Retained earnings			
Legal reserve	2,223,200	2,223,200	1,906,008
Special reserve	565,379	565,379	565,379
Unappropriated retained earnings (accumulated deficit)	4,479,541	4,511,018	5,370,179
<b>Total retained earnings</b>	<b>7,268,120</b>	<b>7,299,597</b>	<b>7,841,566</b>
Other equity interest			
<b>Total other equity interest</b>	<b>1,430,381</b>	<b>942,781</b>	<b>1,982,266</b>
<b>Total equity attributable to owners of parent</b>	<b>14,672,210</b>	<b>14,216,958</b>	<b>15,796,589</b>
<b>Total equity</b>	<b>14,672,210</b>	<b>14,216,958</b>	<b>15,796,589</b>
<b>Total liabilities and equity</b>	<b>16,690,676</b>	<b>16,390,069</b>	<b>18,607,210</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