

Financial Statement – Balance Sheet

Provided by: ASIA POLYMER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/09/30	2022/12/31	2022/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	909,738	1,481,970	830,482
Current financial assets at fair value through profit or loss	775,553	499,776	463,308
Current financial assets at fair value through other comprehensive income	22,821	21,162	20,461
Accounts receivable, net	534,655	868,078	855,754
Accounts receivable due from related parties, net	158,586	202,757	231,155
Other receivables	828	950	3,927
Other receivables due from related parties	2,126	3,602	2,095
Current tax assets	21	0	0
Current inventories	596,525	540,844	638,839
Prepayments	268,641	165,484	189,884
Other current assets	110	110	110
Total current assets	3,269,604	3,784,733	3,236,015
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	3,026,063	3,189,863	3,125,366
Non-current financial assets at amortised cost	4,026	8,350	8,638
Investments accounted for using equity method	4,593,412	5,158,490	5,599,438
Property, plant and equipment	3,392,450	3,363,478	3,357,887
Right-of-use assets	9,619	10,451	10,670
Investment property, net	507,022	510,955	516,052
Deferred tax assets	465,564	356,127	279,312
Other non-current assets	2,968	7,622	9,156
Total non-current assets	12,001,124	12,605,336	12,906,519
Total assets	15,270,728	16,390,069	16,142,534
Current liabilities			
Current borrowings	0	120,000	0
Current financial liabilities at fair value through profit or loss	1,442	3,012	5,240
Accounts payable	166,899	257,607	158,985
Accounts payable to related parties	32,441	53,653	47,657
Other payables	251,982	219,889	202,242
Other payables to related parties	153,133	178,903	113,432
Current tax liabilities	195,265	656,238	510,349
Current lease liabilities	6,402	6,524	6,453
Other current liabilities	78,012	54,283	39,308
Total current liabilities	885,576	1,550,109	1,083,666
Non-current liabilities			
Non-current portion of non-current borrowings	545,415	450,636	1,000,077
Deferred tax liabilities	33,788	29,667	34,670
Non-current lease liabilities	12,849	17,709	19,266
Other non-current liabilities	123,139	124,990	138,293
Total non-current liabilities	715,191	623,002	1,192,306
Total liabilities	1,600,767	2,173,111	2,275,972
Equity attributable to owners of parent			
Share capital			
Ordinary share	5,937,438	5,937,438	5,937,438
Total Share Capital	5,937,438	5,937,438	5,937,438
Capital surplus			
Total capital surplus	36,898	37,142	35,333
Retained earnings			
Legal reserve	2,370,208	2,223,200	2,223,200
Special reserve	554,981	565,379	565,379
Unappropriated retained earnings (accumulated deficit)	3,922,680	4,511,018	4,186,681
Total retained earnings	6,847,869	7,299,597	6,975,260
Other equity interest			
Total other equity interest	847,756	942,781	918,531
Total equity attributable to owners of parent	13,669,961	14,216,958	13,866,562
Total equity	13,669,961	14,216,958	13,866,562
Total liabilities and equity	15,270,728	16,390,069	16,142,534
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