

**Financial Statement – Balance Sheet**

Provided by: ASIA POLYMER CORPORATION  
Financial year: Yearly  
Unit : NT\$ thousand

Accounting Title	2008/06/30		2007/06/30	
	Amount	%	Amount	%
<b>Assets</b>				
<b>Current Assets</b>				
Cash and cash equivalents	994,352.00	13.20	993,324.00	15.39
Financial assets measured at fair value through profit or loss - current	1,004,485.00	13.33	589,661.00	9.13
Available-for-sale financial assets - current	258,736.00	3.43	318,645.00	4.93
Held-to-maturity financial assets - current	29,905.00	0.39	0.00	0.00
Notes receivable - net	5,208.00	0.06	5,608.00	0.08
Notes receivable - related parties - net	0.00	0.00	1,571.00	0.02
Accounts receivable - net	280,998.00	3.73	243,054.00	3.76
Accounts receivable - related parties - net	133,227.00	1.76	96,656.00	1.49
Other financial assets - current	67,322.00	0.89	33,653.00	0.52
Inventories	436,968.00	5.80	386,807.00	5.99
	0.00	0.00	62,717.00	0.97
Other current assets	31,809.00	0.42	18,781.00	0.29
Current assets	3,243,010.00	43.05	2,750,477.00	42.62
<b>Funds and Investments</b>				
Financial assets measured at fair value through profit or loss - non current	25,011.00	0.33	0.00	0.00
Available-for-sale financial assets - non current	1,333,140.00	17.70	1,318,660.00	20.43
Financial assets carried at cost - non current	44,000.00	0.58	44,000.00	0.68
Debt investments without active market - non current	50,000.00	0.66	50,000.00	0.77
Equity investments under equity method	1,805,522.00	23.97	1,196,834.00	18.54
Investments	1,805,522.00	23.97	1,196,834.00	18.54
Funds and long-term investments	3,257,673.00	43.25	2,609,494.00	40.43
<b>Fixed Assets</b>				
<b>Cost</b>				
Land	97,502.00	1.29	98,056.00	1.51
Buildings and structures	212,148.00	2.81	202,871.00	3.14
Machinery and equipment	2,640,118.00	35.05	2,587,281.00	40.09
Other facilities	68,431.00	0.90	65,288.00	1.01
Revaluation increment	554,848.00	7.36	556,285.00	8.62
Accumulated depreciation	-3,047,035.00	-40.45	-2,994,647.00	-46.40
Construction in process and prepayment for equipments	6,047.00	0.08	12,245.00	0.18
Fixed assets	532,059.00	7.06	527,379.00	8.17
<b>Intangible Assets</b>				
Deferred pension cost	17,116.00	0.22	20,538.00	0.31
Intangible assets	17,116.00	0.22	20,538.00	0.31
<b>Other Assets</b>				
Rental assets	450,371.00	5.97	456,797.00	7.07
Idled assets	28,995.00	0.38	28,995.00	0.44
Guarantee deposits paid	2,293.00	0.03	2,285.00	0.03
Deferred income tax assets - non current	0.00	0.00	57,224.00	0.88
Other assets	481,659.00	6.39	545,301.00	8.45
Assets	7,531,517.00	100.00	6,453,189.00	100.00
<b>Liabilities and Stockholders' Equity</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts payable	154,680.00	2.05	307,350.00	4.76
Accounts payable - related parties	273,982.00	3.63	86,070.00	1.33
Income tax payable	157,894.00	2.09	84,846.00	1.31

Accrued expenses	119,898.00	1.59	81,721.00	1.26
Other payables	526,113.00	6.98	264,050.00	4.09
	0.00	0.00	43,699.00	0.67
Other current liabilities	11,025.00	0.14	21,906.00	0.33
Current liabilities	1,243,592.00	16.51	889,642.00	13.78
Long term Liabilities				
Reserves				
Reserve for land revaluation increment tax	21,469.00	0.28	21,469.00	0.33
Reserves	21,469.00	0.28	21,469.00	0.33
Other Liabilities				
Pension reserve / accrued pension liability	283,113.00	3.75	271,894.00	4.21
Deferred income tax liabilities	57,697.00	0.76	0.00	0.00
Other liabilities	340,810.00	4.52	271,894.00	4.21
Liabilities	1,605,871.00	21.32	1,183,005.00	18.33
Stockholders' Equity				
Capital				
Common stock	2,609,316.00	34.64	2,609,316.00	40.43
Capital Surplus				
Capital surplus - long-term equity investments	10,184.00	0.13	13,132.00	0.20
Capital surplus - other	13,189.00	0.17	13,189.00	0.20
Capital surplus	23,373.00	0.31	26,321.00	0.40
Retained Earnings				
Legal reserve	903,295.00	11.99	824,745.00	12.78
Special reserve	0.00	0.00	0.00	0.00
Unappropriated retained earnings	1,105,845.00	14.68	677,665.00	10.50
Retained earnings	2,009,140.00	26.67	1,502,410.00	23.28
Stockholders' Equity and Other adjustmen				
Cumulative translation adjustments	11,339.00	0.15	37,767.00	0.58
Net loss not recognized as pension cost	-52,630.00	-0.69	-62,749.00	-0.97
Unrealized gains (losses) on financial instruments	779,325.00	10.34	610,947.00	9.46
Unrealized Revaluation Increment	545,783.00	7.24	546,172.00	8.46
Equity adjustments	1,283,817.00	17.04	1,132,137.00	17.54
Stockholders' equity	5,925,646.00	78.67	5,270,184.00	81.66
Number of treasury stock acquired by the company and subsidiaries (unit: share)	0.00	0.00	0.00	0.00