

**Financial Statement – Balance Sheet**

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

Accounting Title	2009/06/30		2008/06/30	
	Amount	%	Amount	%
<b>Assets</b>				
<b>Current Assets</b>				
Cash and cash equivalents	282,986.00	4.12	994,352.00	13.20
Financial assets measured at fair value through profit or loss - current	1,683,036.00	24.55	1,004,485.00	13.33
Available-for-sale financial assets - current	143,944.00	2.10	258,736.00	3.43
Held-to-maturity financial assets - current	49,765.00	0.72	29,905.00	0.39
Notes receivable - net	4,721.00	0.06	5,208.00	0.06
Accounts receivable - net	171,058.00	2.49	280,998.00	3.73
Accounts receivable - related parties - net	45,451.00	0.66	133,227.00	1.76
Other receivables - related parties	2,618.00	0.03	63,379.00	0.84
Other financial assets - current	274.00	0.00	3,444.00	0.04
Inventories	261,570.00	3.81	419,641.00	5.57
Other current assets	57,715.00	0.84	49,635.00	0.65
<b>Current assets</b>	<b>2,703,138.00</b>	<b>39.44</b>	<b>3,243,010.00</b>	<b>43.05</b>
<b>Funds and Investments</b>				
Financial assets measured at fair value through profit or loss - non current	25,007.00	0.36	25,011.00	0.33
Available-for-sale financial assets - non current	1,285,792.00	18.76	1,333,140.00	17.70
Financial assets carried at cost - non current	39,800.00	0.58	44,000.00	0.58
Debt investments without active market - non current	50,000.00	0.72	50,000.00	0.66
Equity investments under equity method	1,695,853.00	24.74	1,805,522.00	23.97
Investments	1,695,853.00	24.74	1,805,522.00	23.97
Funds and long-term investments	3,096,452.00	45.18	3,257,673.00	43.25
<b>Fixed Assets</b>				
<b>Cost</b>				
Land	97,502.00	1.42	97,502.00	1.29
Buildings and structures	213,228.00	3.11	212,148.00	2.81
Machinery and equipment	2,699,547.00	39.39	2,640,118.00	35.05
Other facilities	66,803.00	0.97	68,431.00	0.90
Revaluation increment	554,848.00	8.09	554,848.00	7.36
Accumulated depreciation	-3,112,424.00	-45.41	-3,047,035.00	-40.45
Construction in process and prepayment for equipments	45,459.00	0.66	6,047.00	0.08
<b>Fixed assets</b>	<b>564,963.00</b>	<b>8.24</b>	<b>532,059.00</b>	<b>7.06</b>
<b>Intangible Assets</b>				
Deferred pension cost	13,694.00	0.19	17,116.00	0.22
Intangible assets	13,694.00	0.19	17,116.00	0.22
<b>Other Assets</b>				
Rental assets	442,694.00	6.45	450,371.00	5.97
Idled assets	29,061.00	0.42	28,995.00	0.38
Guarantee deposits paid	2,982.00	0.04	2,293.00	0.03
Other assets	474,737.00	6.92	481,659.00	6.39
<b>Assets</b>	<b>6,852,984.00</b>	<b>100.00</b>	<b>7,531,517.00</b>	<b>100.00</b>
<b>Liabilities and Stockholders' Equity</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts payable	211,009.00	3.07	154,680.00	2.05
Accounts payable - related parties	3,750.00	0.05	5,697.00	0.07
Income tax payable	95,650.00	1.39	157,894.00	2.09
Accrued expenses	116,473.00	1.69	119,898.00	1.59
Other payables - related parties	69,437.00	1.01	269,399.00	3.57

Other payables	265,303.00	3.87	526,113.00	6.98
Other current liabilities	17,395.00	0.25	7,236.00	0.09
Current liabilities	779,017.00	11.36	1,240,917.00	16.47
Long term Liabilities				
Reserves				
Reserve for land revaluation increment tax	21,469.00	0.31	21,469.00	0.28
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Other Liabilities				
Pension reserve / accrued pension liability	295,988.00	4.31	283,113.00	3.75
Guarantee deposits received	2,297.00	0.03	2,675.00	0.03
Deferred income tax liabilities	24,624.00	0.35	57,697.00	0.76
Other liabilities	322,909.00	4.71	343,485.00	4.56
Liabilities	1,123,395.00	16.39	1,605,871.00	21.32
Stockholders' Equity				
Capital				
Common stock	2,609,316.00	38.07	2,609,316.00	34.64
Capital Surplus				
Capital surplus - long-term equity investments	11,867.00	0.17	10,184.00	0.13
Capital surplus - other	13,189.00	0.19	13,189.00	0.17
Capital surplus	25,056.00	0.36	23,373.00	0.31
Retained Earnings				
Legal reserve	936,931.00	13.67	903,295.00	11.99
Unappropriated retained earnings	1,100,464.00	16.05	1,105,845.00	14.68
Retained earnings	2,037,395.00	29.73	2,009,140.00	26.67
Stockholders' Equity and Other adjustmen				
Cumulative translation adjustments	54,830.00	0.80	11,339.00	0.15
Net loss not recognized as pension cost	-59,468.00	-0.86	-52,630.00	-0.69
Unrealized gains (losses) on financial instruments	516,677.00	7.53	779,325.00	10.34
Unrealized Revaluation Increment	545,783.00	7.96	545,783.00	7.24
Equity adjustments	1,057,822.00	15.43	1,283,817.00	17.04
Stockholders' equity	5,729,589.00	83.60	5,925,646.00	78.67
Number of treasury stock acquired by the company and subsidiaries (unit: share)	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00