

**Financial Statement – Balance Sheet**

Provided by: ASIA POLYMER CORPORATION  
 Financial year: Yearly  
 Unit: NTS thousand

Accounting Title	2015/09/30	2014/12/31	2014/09/30
<b>Balance Sheet</b>			
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents			
Total cash and cash equivalents	334,548	914,090	857,810
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	468,713	868,131	1,375,136
Current available-for-sale financial assets			
Current available-for-sale financial assets, net	29,013	43,520	38,172
Current bond investment without active market			
Total Current investments in debt instrument without active market	2,756	0	0
Notes receivable, net			
Notes receivable, net	673	188	591
Accounts receivable, net			
Accounts receivable, net	288,757	150,169	290,543
Accounts receivable due from related parties, net			
Accounts receivable due from related parties, net	174,459	181,085	228,678
Other receivables			
Other receivables, net	1,313	27,258	715
Other receivables due from related parties			
Other receivables due from related parties, net	26,036	48,423	62,973
Inventories			
Inventories, manufacturing business			
Inventories, manufacturing business, net	833,410	870,128	666,119
Total inventories	833,410	870,128	666,119
Prepayments			
Total prepayments	90,820	115,326	93,730
Other current assets			
Total other current assets	110	2,410	2,410
Total current assets	2,250,608	3,220,728	3,616,877
<b>Non-current assets</b>			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	2,018,969	2,643,224	2,336,584
Non-current financial assets at cost			
Non-current financial assets at cost, net	291,840	290,476	290,747
Investments accounted for using equity method			
Investments accounted for using equity method, net	1,361,604	1,390,351	1,307,433
Property, plant and equipment			
Total property, plant and equipment	3,344,134	1,937,007	1,541,211
Investment property, net			
Investment property, net	535,548	536,741	534,545
Intangible assets			
Total intangible assets	3,503	1,660	1,868
Deferred tax assets	63,023	63,101	63,874
Other non-current assets			
Total other non-current assets	2,210	3,002	67,388
Total non-current assets	7,620,831	6,865,562	6,143,650
<b>Total assets</b>	<b>9,871,439</b>	<b>10,086,290</b>	<b>9,760,527</b>
<b>Liabilities and equity</b>			
<b>Liabilities</b>			
<b>Current liabilities</b>			
Short-term notes and bills payable			
Total short-term notes and bills payable	349,924	0	0
Accounts payable			
Total accounts payable	208,067	262,880	304,334
Accounts payable to related parties			
Total accounts payable to related parties	13,981	5,398	29,121
Other payables			
Total other payables	163,937	224,336	218,094
Other payables to related parties	70,045	122,519	124,687
Current tax liabilities	20,886	52,050	34,389
Current provisions			
Total current provisions	5,899	5,899	7,298
Other current liabilities			
Total other current liabilities	21,250	8,531	11,649
Total current liabilities	853,989	681,613	729,572
<b>Non-current liabilities</b>			
Deferred tax liabilities			
Total deferred tax liabilities	46,037	42,385	39,729
Other non-current liabilities			
Net defined benefit liability, non-current	299,103	302,291	308,357
Other non-current liabilities, others	9,284	5,980	5,451
Total other non-current liabilities	308,387	308,271	313,808
Total non-current liabilities	354,424	350,656	353,537
<b>Total liabilities</b>	<b>1,208,413</b>	<b>1,032,269</b>	<b>1,083,109</b>
<b>Equity</b>			
Equity attributable to owners of parent			
Share capital			
Ordinary share	4,931,607	4,696,769	4,696,769
Total capital stock	4,931,607	4,696,769	4,696,769
Capital surplus			
Total capital surplus	14,116	14,135	14,135
Retained earnings			
Legal reserve	1,508,197	1,458,204	1,458,204
Special reserve	566,027	566,027	566,027
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	1,711,547	1,731,836	1,647,649
Total retained earnings	3,785,771	3,756,067	3,671,880
Other equity interest			
Total other equity interest	-68,468	587,050	294,634

Treasury shares	0	0	0
Total equity attributable to owners of parent	8,663,026	9,054,021	8,677,418
Non-controlling interests	0	0	0
Total equity	8,663,026	9,054,021	8,677,418
Total liabilities and equity	9,871,439	10,086,290	9,760,527
Number of share capital awaiting retirement	0	0	0
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