

## Financial Statement – Balance Sheet

Provided by: ASIA POLYMER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/12/31	2015/12/31
<b>Balance Sheet</b>		
<b>Assets</b>		
Current assets		
Cash and cash equivalents		
Total cash and cash equivalents	2,812,999	507,965
Current financial assets at fair value through profit or loss		
Total current financial assets at fair value through profit or loss	1,548,462	515,410
Current available-for-sale financial assets		
Current available-for-sale financial assets, net	40,569	36,056
Notes receivable, net		
Notes receivable, net	1,789	730
Accounts receivable, net		
Accounts receivable, net	727,801	215,815
Accounts receivable due from related parties, net		
Accounts receivable due from related parties, net	190,532	240,734
Other receivables		
Other receivables, net	2,345	2,492
Other receivables due from related parties		
Other receivables due from related parties, net	59,070	53,816
Inventories		
Inventories, manufacturing business		
Inventories, manufacturing business, net	673,642	794,231
Total inventories	673,642	794,231
Prepayments		
Total prepayments	163,093	88,175
Other current assets		
Total other current assets	110	110
Total current assets	6,220,412	2,455,534
Non-current assets		
Non-current available-for-sale financial assets		
Non-current available-for-sale financial assets, net	2,392,067	1,919,856
Non-current financial assets at cost		
Non-current financial assets at cost, net	282,866	291,740
Investments accounted for using equity method		
Investments accounted for using equity method, net	1,395,172	1,372,035

Property, plant and equipment		
Total property, plant and equipment	3,795,553	3,637,771
Investment property, net		
Investment property, net	526,445	533,901
Intangible assets		
Total intangible assets	1,272	3,057
Deferred tax assets	53,997	63,708
Other non-current assets		
Total other non-current assets	2,245	2,168
Total non-current assets	8,449,617	7,824,236
Total assets	14,670,029	10,279,770
Liabilities and equity		
Liabilities		
Current liabilities		
Short-term borrowings		
Total short-term borrowings	950,000	210,000
Short-term notes and bills payable		
Total short-term notes and bills payable	699,791	249,955
Current financial liabilities at fair value through profit or loss		
Total current financial liabilities at fair value through profit or loss	1,732	0
Accounts payable		
Total accounts payable	242,765	280,197
Accounts payable to related parties		
Total accounts payable to related parties	71,847	34,387
Other payables		
Total other payables	271,475	170,550
Other payables to related parties	118,301	83,585
Current tax liabilities	48,520	44,862
Current provisions		
Total current provisions	5,899	5,899
Other current liabilities		
Total other current liabilities	15,633	9,465
Total current liabilities	2,425,963	1,088,900
Non-current liabilities		
Long-term borrowings		
Total long-term borrowings	2,450,000	0
Deferred tax liabilities		
Total deferred tax liabilities	43,307	44,370
Other non-current liabilities		
Net defined benefit liability, non-current	239,127	299,876
Credit balance of investments accounted for using equity method	6,171	1,208
Other non-current liabilities, others	8,256	9,281
Total other non-current liabilities	253,554	310,365

Total non-current liabilities	2,746,861	354,735
Total liabilities	5,172,824	1,443,635
Equity		
Equity attributable to owners of parent		
Share capital		
Ordinary share	5,030,240	4,931,607
Total capital stock	5,030,240	4,931,607
Capital surplus		
Total capital surplus	14,046	14,046
Retained earnings		
Legal reserve	1,561,352	1,508,197
Special reserve	565,379	565,379
Unappropriated retained earnings (accumulated deficit)		
Total unappropriated retained earnings (accumulated deficit)	2,026,291	1,836,956
Total retained earnings	4,153,022	3,910,532
Other equity interest		
Total other equity interest	299,897	-160,479
Total equity attributable to owners of parent	9,497,205	8,695,706
Equity attributable to former owner of business combination under common control	0	140,429
Non-controlling interests	0	0
Total equity	9,497,205	8,836,135
Total liabilities and equity	14,670,029	10,279,770
Number of share capital awaiting retirement	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0