

Financial Statement – Balance Sheet

Provided by: ASIA POLYMER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/03/31	2016/12/31	2016/03/31
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	1,811,658	2,812,999	576,618
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	2,075,514	1,548,462	663,691
Current available-for-sale financial assets			
Current available-for-sale financial assets, net	60,712	40,569	30,567
Notes receivable, net			
Notes receivable, net	67	1,789	0
Accounts receivable, net			
Accounts receivable, net	417,290	727,801	368,456
Accounts receivable due from related parties, net			
Accounts receivable due from related parties, net	150,058	190,532	193,757
Other receivables			
Other receivables, net	2,373	2,345	1,516
Other receivables due from related parties			
Other receivables due from related parties, net	4,738	59,070	101,561
Inventories			
Inventories, manufacturing business			
Inventories, manufacturing business, net	788,651	673,642	651,629
Total inventories	788,651	673,642	651,629
Prepayments			
Total prepayments	159,552	163,093	85,907
Other current assets			
Total other current assets	110	110	89
Total current assets	5,470,723	6,220,412	2,673,791
Non-current assets			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	2,448,059	2,392,067	1,986,493
Non-current financial assets at cost			
Non-current financial assets at cost, net	278,812	282,866	290,316
Investments accounted for using equity method			
Investments accounted for using equity method, net	2,099,683	1,395,172	1,387,517
Property, plant and equipment			
Total property, plant and equipment	3,744,908	3,795,553	3,646,329
Investment property, net			
Investment property, net	519,635	526,445	530,514
Intangible assets			
Total intangible assets	1,034	1,272	2,611
Deferred tax assets	65,833	53,997	64,289
Other non-current assets			
Total other non-current assets	2,184	2,245	2,228
Total non-current assets	9,160,148	8,449,617	7,910,297
Total assets	14,630,871	14,670,029	10,584,088
Liabilities and equity			
Liabilities			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	950,000	950,000	210,000
Short-term notes and bills payable			
Total short-term notes and bills payable	699,827	699,791	0
Current financial liabilities at fair value through profit or loss			
Total current financial liabilities at fair value through profit or loss	1,287	1,732	0
Accounts payable			
Total accounts payable	112,491	242,765	318,737
Accounts payable to related parties			
Total accounts payable to related parties	26,180	71,847	28,875
Other payables			
Total other payables	121,792	271,475	107,687
Other payables to related parties	241,080	118,301	73,509
Current tax liabilities	74,129	48,520	64,682
Current provisions			
Total current provisions	5,899	5,899	5,899
Other current liabilities			
Total other current liabilities	15,018	15,633	14,132
Total current liabilities	2,247,703	2,425,963	823,521
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	2,450,000	2,450,000	400,000
Deferred tax liabilities			
Total deferred tax liabilities	40,531	43,307	43,188
Other non-current liabilities			
Net defined benefit liability, non-current	232,839	239,127	298,291
Credit balance of investments accounted for using equity method	7,043	6,171	2,446
Other non-current liabilities, others	7,749	8,256	8,739
Total other non-current liabilities	247,631	253,554	309,476

Total non-current liabilities	2,738,162	2,746,861	752,664
Total liabilities	4,985,865	5,172,824	1,576,185
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	5,030,240	5,030,240	4,931,607
Total capital stock	5,030,240	5,030,240	4,931,607
Capital surplus			
Total capital surplus	14,461	14,046	14,046
Retained earnings			
Legal reserve	1,561,352	1,561,352	1,508,197
Special reserve	565,379	565,379	565,379
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	2,175,694	2,026,291	1,932,970
Total retained earnings	4,302,425	4,153,022	4,006,546
Other equity interest			
Total other equity interest	297,880	299,897	-84,025
Treasury shares	0	0	0
Total equity attributable to owners of parent	9,645,006	9,497,205	8,868,174
Equity attributable to former owner of business combination under common control	0	0	139,729
Total equity	9,645,006	9,497,205	9,007,903
Total liabilities and equity	14,630,871	14,670,029	10,584,088
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