

## Financial Statement – Balance Sheet

Provided by: ASIA POLYMER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/09/30	2016/12/31	2016/09/30
<b>Balance Sheet</b>			
<b>Assets</b>			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	1,510,692	2,812,999	2,530,126
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	1,851,676	1,548,462	1,847,213
Current available-for-sale financial assets			
Current available-for-sale financial assets, net	55,273	40,569	24,369
Notes receivable, net			
Notes receivable, net	532	1,789	761
Accounts receivable, net			
Accounts receivable, net	506,888	727,801	307,992
Accounts receivable due from related parties, net			
Accounts receivable due from related parties, net	148,394	190,532	162,616
Other receivables			
Other receivables, net	15,424	2,345	1,707
Other receivables due from related parties			
Other receivables due from related parties, net	69,989	59,070	26,953
Inventories			
Inventories, manufacturing business			
Inventories, manufacturing business, net	606,268	673,642	788,256
Total inventories	606,268	673,642	788,256
Prepayments			
Total prepayments	116,444	163,093	184,136
Other current assets			
Total other current assets	242	110	110
Total current assets	4,881,822	6,220,412	5,874,239
Non-current assets			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	2,338,492	2,392,067	2,178,584
Non-current financial assets at cost			
Non-current financial assets at cost, net	257,671	282,866	280,986
Investments accounted for using equity method			
Investments accounted for using equity method, net	2,840,150	1,395,172	1,367,507
Property, plant and equipment			
Total property, plant and equipment	3,686,404	3,795,553	3,846,776
Investment property, net			
Investment property, net	516,844	526,445	525,263
Intangible assets			
Total intangible assets	557	1,272	1,719
Deferred tax assets	53,023	53,997	63,599
Other non-current assets			
Total other non-current assets	2,186	2,245	97,424
Total non-current assets	9,695,327	8,449,617	8,361,858
Total assets	14,577,149	14,670,029	14,236,097
<b>Liabilities and equity</b>			
<b>Liabilities</b>			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	500,000	950,000	950,000
Short-term notes and bills payable			
Total short-term notes and bills payable	699,743	699,791	699,754
Current financial liabilities at fair value through profit or loss			
Total current financial liabilities at fair value through profit or loss	420	1,732	0
Accounts payable			
Total accounts payable	241,120	242,765	281,143
Accounts payable to related parties			
Total accounts payable to related parties	33,009	71,847	41,968
Other payables			
Total other payables	168,384	271,475	175,276
Other payables to related parties	105,699	118,301	86,256
Current tax liabilities	23,817	48,520	25,166
Current provisions			
Total current provisions	5,899	5,899	5,899
Other current liabilities			
Long-term liabilities, current portion			
Total long-term liabilities, current portion	400,000	0	0
Other current liabilities, others	30,120	15,633	9,213
Total other current liabilities	430,120	15,633	9,213
Total current liabilities	2,208,211	2,425,963	2,274,675
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	2,500,000	2,450,000	2,450,000
Deferred tax liabilities			
Total deferred tax liabilities	43,760	43,307	40,809
Other non-current liabilities			
Net defined benefit liability, non-current	200,144	239,127	298,830

Credit balance of investments accounted for using equity method	8,588	6,171	5,101
Other non-current liabilities, others	9,485	8,256	8,213
Total other non-current liabilities	218,217	253,554	312,144
Total non-current liabilities	2,761,977	2,746,861	2,802,953
Total liabilities	4,970,188	5,172,824	5,077,628
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	5,181,147	5,030,240	5,030,240
Stock dividend to be distributed	0	0	0
Total capital stock	5,181,147	5,030,240	5,030,240
Capital surplus			
Total capital surplus	14,369	14,046	14,046
Retained earnings			
Legal reserve	1,627,934	1,561,352	1,561,352
Special reserve	565,379	565,379	565,379
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	1,981,772	2,026,291	1,834,009
Total retained earnings	4,175,085	4,153,022	3,960,740
Other equity interest			
Total other equity interest	236,360	299,897	57,810
Treasury shares	0	0	0
Total equity attributable to owners of parent	9,606,961	9,497,205	9,062,836
Equity attributable to former owner of business combination under common control	0	0	95,633
Total equity	9,606,961	9,497,205	9,158,469
Total liabilities and equity	14,577,149	14,670,029	14,236,097
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