

Financial Statement – Balance Sheet

Provided by: ASIA POLYMER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2018/03/31 | 2017/12/31 | 2017/03/31 |
|--|------------|------------|------------|
| Balance Sheet | | | |
| Assets | | | |
| Current assets | | | |
| Description of type of hedge | 2,107,565 | 2,112,375 | 1,811,658 |
| Current financial assets at fair value through profit or loss | 1,444,116 | 1,440,940 | 2,075,514 |
| Current financial assets at fair value through other comprehensive income | 88,760 | 0 | 0 |
| Current available-for-sale financial assets | 0 | 85,936 | 60,712 |
| Notes receivable, net | 0 | 1,627 | 67 |
| Accounts receivable, net | 396,774 | 489,782 | 417,290 |
| Accounts receivable due from related parties, net | 98,424 | 112,935 | 150,058 |
| Other receivables | 1,733 | 1,583 | 2,373 |
| Other receivables due from related parties | 1,945 | 6,529 | 4,738 |
| Disclosure of detailed information about hedges [table] | 937,273 | 761,705 | 788,651 |
| Inventories, manufacturing business | 937,273 | 761,705 | 788,651 |
| Prepayments | 117,521 | 122,914 | 159,552 |
| Other current assets | 110 | 110 | 110 |
| Total current assets | 5,194,221 | 5,136,436 | 5,470,723 |
| Non-current assets | | | |
| Non-current financial assets at fair value through other comprehensive income | 2,592,742 | 0 | 0 |
| Non-current available-for-sale financial assets | 0 | 2,436,185 | 2,448,059 |
| Non-current financial assets at cost | 0 | 248,801 | 278,812 |
| Hedges [member] | 2,916,291 | 2,848,526 | 2,099,683 |
| Information about how fair was determined if not on basis of observable market, other equity instruments granted | 3,578,341 | 3,630,950 | 3,744,908 |
| Investment property, net | 513,036 | 516,026 | 519,635 |
| Intangible assets | 79 | 318 | 1,034 |
| Gains (losses) on fair value adjustment, biological assets | 63,190 | 56,574 | 65,833 |
| Other non-current assets | 2,385 | 2,185 | 2,184 |
| Total non-current assets | 9,666,064 | 9,739,565 | 9,160,148 |
| Total assets | 14,860,285 | 14,876,001 | 14,630,871 |
| Liabilities and equity | | | |
| Liabilities | | | |
| Current liabilities | | | |
| Asset recognised for expected reimbursement, other provisions | 600,000 | 500,000 | 950,000 |
| Short-term notes and bills payable | 599,758 | 699,834 | 699,827 |
| Current financial liabilities at fair value through profit or loss | 2,671 | 666 | 1,287 |
| Accounts payable | 310,440 | 109,809 | 112,491 |
| Accounts payable to related parties | 49,175 | 67,724 | 26,180 |
| Other payables | 120,064 | 151,492 | 121,792 |
| Other payables to related parties | 104,104 | 302,533 | 241,080 |
| Explanation of why fair value cannot be reliably measured for investment property, cost model | 45,858 | 41,078 | 74,129 |
| Weighted average cost of capital, significant unobservable inputs, assets | 0 | 5,899 | 5,899 |
| Other current liabilities | 478,352 | 459,528 | 15,018 |
| Long-term liabilities, current portion | 450,000 | 450,000 | 0 |
| Current refund liabilities | 5,899 | 0 | 0 |
| Other current liabilities, others | 22,453 | 9,528 | 15,018 |
| Total current liabilities | 2,310,422 | 2,338,563 | 2,247,703 |
| Non-current liabilities | | | |
| Expected reimbursement, other provisions | 2,450,000 | 2,450,000 | 2,450,000 |
| Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss | 48,144 | 39,968 | 40,531 |
| Other non-current liabilities | 228,813 | 231,000 | 247,631 |
| Net defined benefit liability, non-current | 209,472 | 212,209 | 232,839 |
| Credit balance of investments accounted for using equity method | 9,962 | 9,397 | 7,043 |
| Other non-current liabilities, others | 9,379 | 9,394 | 7,749 |
| Total non-current liabilities | 2,726,957 | 2,720,968 | 2,738,162 |
| Total liabilities | 5,037,379 | 5,059,531 | 4,985,865 |
| Equity | | | |
| Equity attributable to owners of parent | | | |
| Share capital | | | |
| Ordinary share | 5,181,147 | 5,181,147 | 5,030,240 |
| Total capital stock | 5,181,147 | 5,181,147 | 5,030,240 |
| Capital surplus | | | |
| Total capital surplus | 16,434 | 16,434 | 14,461 |
| Retained earnings | | | |
| Legal reserve | 1,627,934 | 1,627,934 | 1,561,352 |
| Special reserve | 565,379 | 565,379 | 565,379 |
| Unappropriated retained earnings (accumulated deficit) | 2,167,343 | 2,061,039 | 2,175,694 |
| Total retained earnings | 4,360,656 | 4,254,352 | 4,302,425 |
| Other equity interest | | | |
| Total other equity interest | 264,669 | 364,537 | 297,880 |
| Disclosure of maturity analysis for financial assets held for managing liquidity risk [table] | 0 | 0 | 0 |
| Total equity attributable to owners of parent | 9,822,906 | 9,816,470 | 9,645,006 |
| Equity attributable to former owner of business combination under common control | 0 | 0 | 0 |
| Total equity | 9,822,906 | 9,816,470 | 9,645,006 |
| Total liabilities and equity | 14,860,285 | 14,876,001 | 14,630,871 |
| 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 |

