

## Financial Statement — Balance Sheet

Provided by: ASIA POLYMER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/03/31	2018/12/31	2018/03/31
<b>Balance Sheet</b>			
<b>Assets</b>			
Current assets			
Cash and cash equivalents	876,295	1,134,203	2,107,565
Current financial assets at fair value through profit or loss	2,921,822	1,612,711	1,444,116
Current financial assets at fair value through other comprehensive income	74,462	67,601	88,760
Notes receivable, net	635	471	0
Accounts receivable, net	707,710	712,941	396,774
Accounts receivable due from related parties, net	150,091	166,356	98,424
Other receivables	4,103	1,467	1,733
Other receivables due from related parties	1,832	2,470	1,945
Current inventories	649,398	779,278	937,273
Inventories, manufacturing business	649,398	779,278	937,273
Prepayments	129,314	128,982	117,521
Other current assets	110	110	110
Total current assets	5,515,772	4,606,590	5,194,221
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	2,357,342	2,310,993	2,592,742
Investments accounted for using equity method	4,699,170	4,597,548	2,916,291
Property, plant and equipment	3,442,161	3,502,692	3,578,341
Right-of-use assets	316	0	0
Investment property, net	546,167	513,840	513,036
Intangible assets	79	88	79
Deferred tax assets	51,278	62,114	63,190
Other non-current assets	3,983	3,878	2,385
Total non-current assets	11,100,496	10,991,153	9,666,064
Total assets	16,616,268	15,597,743	14,860,285
<b>Liabilities and equity</b>			
Liabilities			
Current liabilities			
Current borrowings	1,300,000	1,350,000	600,000
Short-term notes and bills payable	749,772	599,914	599,758
Current financial liabilities at fair value through profit or loss	4,357	2,074	2,671
Accounts payable	262,947	258,271	310,440
Accounts payable to related parties	66,194	83,207	49,175
Other payables	130,353	138,909	120,064
Other payables to related parties	94,051	129,404	104,104
Current tax liabilities	29,590	10,309	45,858
Current lease liabilities	5,773	0	0
Current lease liabilities, non related parties	5,773	0	0
Other current liabilities	42,458	31,567	478,352
Long-term liabilities, current portion	0	0	450,000
Current refund liabilities	5,899	5,899	5,899
Other current liabilities, others	36,559	25,668	22,453
Total current liabilities	2,685,495	2,603,655	2,310,422
Non-current liabilities			
Non-current portion of non-current borrowings	3,750,000	3,100,000	2,450,000
Deferred tax liabilities	64,428	54,057	48,144
Non-current lease liabilities	28,628	0	0
Other non-current liabilities	214,323	235,595	228,813
Net defined benefit liability, non-current	186,743	208,670	209,472
Credit balance of investments accounted for using equity method	12,330	11,869	9,962
Other non-current liabilities, others	15,250	15,056	9,379
Total non-current liabilities	4,057,379	3,389,652	2,726,957
Total liabilities	6,742,874	5,993,307	5,037,379
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	5,543,827	5,543,827	5,181,147
Total capital stock	5,543,827	5,543,827	5,181,147
Capital surplus			
Total capital surplus	19,631	19,619	16,434
Retained earnings			
Legal reserve	1,684,469	1,684,469	1,627,934
Special reserve	565,379	565,379	565,379
Unappropriated retained earnings (accumulated deficit)	1,986,397	1,851,499	2,167,343
Total retained earnings	4,236,245	4,101,347	4,360,656
Other equity interest			
Total other equity interest	73,691	-60,357	264,669

Treasury shares	0	0	0
Total equity attributable to owners of parent	9,873,394	9,604,436	9,822,906
Equity attributable to former owner of business combination under common control	0	0	0
Total equity	9,873,394	9,604,436	9,822,906
Total liabilities and equity	16,616,268	15,597,743	14,860,285
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