

Acme Electronics Corporation 8121

2021.3.31

IFRS Consolidated Financial Balance Sheet

Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2021/3/31	2020/12/31	2020/3/31
	Assets			
	Current assets			
1100	Cash and cash equivalents	624,828	682,422	517,385
1101	Cash on hand	2,404	910	1,644
1103	Cash in banks	293,849	323,378	229,635
1107	Cash equivalents	328,575	358,134	286,106
1110	Current financial assets at fair value through profit or loss	365	1,430	266
1136	Current financial assets at amortised cost	15,028	15,333	153,109
1150	Notes receivable, net	26,990	41,881	33,827
1151	Notes receivable	26,990	41,881	33,827
1170	Accounts receivable, net	639,887	534,092	481,235
1172	Accounts receivable	650,301	544,590	490,811
1179	Allowance for uncollectible accounts, accounts, installment, and lease	(10,414)	(10,498)	(9,576)

	payments receivable			
1200	Other receivables	11,625	3,424	6,074
1206	Other non-operating receivables, others	11,625	3,424	6,074
1220	Current tax assets	2,954	5,069	4,004
130X	Current inventories	593,553	582,171	536,087
1310	Inventories, manufacturing business	593,553	582,171	536,087
1311	Current finished goods	252,112	275,525	227,722
1314	Current work in progress	194,130	186,642	199,777
1315	Current raw materials	147,311	120,004	108,588
1470	Other current assets	24,639	21,090	31,277
1479	Other current assets, others	24,639	21,090	31,277
11XX	Total current assets	1,939,869	1,886,912	1,763,264
	Non-current assets			
1550	Investments accounted for using equity method	42,758	46,469	63,082
1600	Property, plant and equipment	1,320,011	1,336,853	1,318,747
1601	Land, net	82,657	82,657	82,657
1602	Land, cost	82,657	82,657	82,657
1605	Land improvements, net	924	966	1,092
1606	Land improvements, cost	9,329	9,329	9,329

1608	Accumulated depreciation, land improvements	(8,405)	(8,363)	(8,237)
1610	Buildings and structures, net	489,762	501,854	519,279
1611	Buildings and structures, cost	1,169,255	1,171,686	1,142,814
1613	Accumulated depreciation, buildings and structures	(679,493)	(669,832)	(623,535)
1615	Machinery and equipment, net	681,943	684,779	659,372
1616	Machinery and equipment, cost	2,552,213	2,544,134	2,407,468
1618	Accumulated depreciation, machinery and equipment	(1,870,270)	(1,859,355)	(1,748,096)
1670	Transportation equipment, net	3,677	4,119	3,884
1671	Transportation equipment, cost	15,824	16,142	15,607
1673	Accumulated depreciation, transportation equipment	(12,147)	(12,023)	(11,723)
1735	Other facilities, net	61,048	62,478	52,463
1736	Other facilities, cost	374,910	374,038	357,582
1738	Accumulated depreciation, other facilities	(313,862)	(311,560)	(305,119)
1755	Right-of-use assets	150,405	154,229	157,636
1780	Intangible assets	7,590	7,901	7,497
1801	Computer software, net	7,590	7,901	7,497
1802	Computer software	7,590	7,901	7,497
1840	Deferred tax assets	73,709	65,804	85,936
1900	Other non-current assets	88,760	68,150	62,997

1915	Prepayments for business facilities	82,893	62,263	57,166
1920	Guarantee deposits paid	5,867	5,887	5,831
15XX	Total non-current assets	1,683,233	1,679,406	1,695,895
1XXX	Total assets	3,623,102	3,566,318	3,459,159
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	674,917	627,420	630,788
2110	Short-term notes and bills payable	229,763	229,774	179,699
2120	Current financial liabilities at fair value through profit or loss	1,283	0	1,149
2170	Accounts payable	127,866	76,465	65,063
2200	Other payables	171,209	204,633	142,130
2230	Current tax liabilities	2,843	3,815	6,937
2280	Current lease liabilities	9,052	8,530	8,116
2300	Other current liabilities	13,657	11,300	8,793
2399	Other current liabilities, others	13,657	11,300	8,793
21XX	Total current liabilities	1,230,590	1,161,937	1,042,675
	Non-current liabilities			
2540	Non-current portion of non-current borrowings	340,000	340,000	459,870

2570	Deferred tax liabilities	83,632	74,404	56,280
2580	Non-current lease liabilities	45,205	47,843	51,381
2600	Other non-current liabilities	55,076	57,059	58,123
2630	Long-term deferred revenue	35,739	36,502	37,371
2640	Net defined benefit liability, non-current	19,313	20,533	20,728
2645	Guarantee deposits received	24	24	24
25XX	Total non-current liabilities	523,913	519,306	625,654
2XXX	Total liabilities	1,754,503	1,681,243	1,668,329
	Equity			
	Equity attributable to owners of parent			
	Share capital			
3110	Ordinary share	1,829,937	1,829,937	1,829,937
3100	Total Share Capital	1,829,937	1,829,937	1,829,937
	Capital surplus			
3200	Total capital surplus	0	0	2,371
	Retained earnings			
3350	Unappropriated retained earnings (accumulated deficit)	(372,901)	(380,877)	(421,370)
3300	Total retained earnings	(372,901)	(380,877)	(421,370)
	Other equity interest			

3410	Exchange differences on translation of foreign financial statements	(165,532)	(151,696)	(182,406)
3400	Total other equity interest	(165,532)	(151,696)	(182,406)
31XX	Total equity attributable to owners of parent	1,291,504	1,297,364	1,228,532
36XX	Non-controlling interests	577,095	587,711	562,298
3XXX	Total equity	1,868,599	1,885,075	1,790,830
3X2X	Total liabilities and equity	3,623,102	3,566,318	3,459,159
3997	Number of share capital awaiting retirement	0	0	0
3998	Equivalent issue shares of advance receipts for ordinary share	0	0	0
3999	Number of shares in entity held by entity and by its subsidiaries	0	0	0