

Acme Electronics Corporation 8121

2021.9.30

IFRS Consolidated Financial Balance Sheet

Unit: NT\$ thousands

資產負債表 Balance Sheet				
代號 Code	會計項目 Accounting Title	2021/9/30	2020/12/31	2020/9/30
	資產 Assets			
	流動資產 Current assets			
1100	現金及約當現金 Cash and cash equivalents	650,900	682,422	625,380
1101	庫存現金 Cash on hand	2,092	910	1,810
1103	銀行存款 Cash in banks	348,719	323,378	271,320
1107	約當現金 Cash equivalents	300,089	358,134	352,250
1110	透過損益按公允價值衡量之金融資產－流動 through profit or loss Current financial assets at fair value	478	1,430	1,415
1136	按攤銷後成本衡量之金融資產－流動 Current financial assets at amortised cost	14,921	15,333	92,983
1150	應收票據淨額 Notes receivable, net	50,548	41,881	22,264
1151	應收票據 Notes receivable	50,548	41,881	22,264
1170	應收帳款淨額 Accounts receivable, net	809,212	534,092	494,287

1172	應收帳款	Accounts receivable	818,660	544,590	504,748
1179	備抵損失－應收帳款、分期帳款及租賃款	Allowance for uncollectible accounts, accounts, installment, and lease payments receivable	(9,448)	(10,498)	(10,461)
1200	其他應收款	Other receivables	14,530	3,424	7,028
1206	其他應收款－其他	Other non-operating receivables, others	14,530	3,424	7,028
1220	本期所得稅資產	Current tax assets	249	5,069	1,850
130X	存貨	Current inventories	595,425	582,171	590,253
1310	存貨－製造業	Inventories, manufacturing business	595,425	582,171	590,253
1311	製成品	Current finished goods	199,796	275,525	280,850
1314	在製品	Current work in progress	220,161	186,642	175,197
1315	原料	Current raw materials	175,468	120,004	134,206
1470	其他流動資產	Other current assets	33,929	21,090	15,986
1479	其他流動資產－其他	Other current assets, others	33,929	21,090	15,986
11XX	流動資產合計	Total current assets	2,170,192	1,886,912	1,851,446
	非流動資產	Non-current assets			
1550	採用權益法之投資	Investments accounted for using equity method	35,427	46,469	53,812
1600	不動產、廠房及設備	Property, plant and equipment	1,331,442	1,336,853	1,293,183
1601	土地淨額	Land, net	82,657	82,657	82,657
1602	土地成本	Land, cost	82,657	82,657	82,657
1605	土地改良物淨額	Land improvements, net	840	966	1,008

1606	土地改良物成本	Land improvements, cost	9,329	9,329	9,329
1608	累計折舊－土地改良物	Accumulated depreciation, land improvements	(8,489)	(8,363)	(8,321)
1610	房屋及建築淨額	Buildings and structures, net	496,579	501,854	497,393
1611	房屋及建築成本	Buildings and structures, cost	1,195,983	1,171,686	1,145,495
1613	累計折舊－房屋及建築	Accumulated depreciation, buildings and structures	(699,404)	(669,832)	(648,102)
1615	機器設備淨額	Machinery and equipment, net	684,076	684,779	649,684
1616	機器設備成本	Machinery and equipment, cost	2,513,970	2,544,134	2,456,377
1618	累計折舊－機器設備	Accumulated depreciation, machinery and equipment	(1,829,894)	(1,859,355)	(1,806,693)
1670	運輸設備淨額	Transportation equipment, net	2,925	4,119	4,497
1671	運輸設備成本	Transportation equipment, cost	14,380	16,142	15,890
1673	累計折舊－運輸設備	Accumulated depreciation, transportation equipment	(11,455)	(12,023)	(11,393)
1735	其他設備淨額	Other facilities, net	64,365	62,478	57,944
1736	其他設備成本	Other facilities, cost	362,396	374,038	361,492
1738	累計折舊－其他設備	Accumulated depreciation, other facilities	(298,031)	(311,560)	(303,548)
1755	使用權資產	Right-of-use assets	142,735	154,229	154,032
1780	無形資產	Intangible assets	6,725	7,901	7,989
1840	遞延所得稅資產	Deferred tax assets	76,864	65,804	74,100
1900	其他非流動資產	Other non-current assets	273,050	68,150	81,872
1915	預付設備款	Prepayments for business facilities	264,231	62,263	76,041

1920	存出保證金	Guarantee deposits paid	8,819	5,887	5,831
15XX	非流動資產合計	Total non-current assets	1,866,243	1,679,406	1,664,988
1XXX	資產總計	Total assets	4,036,435	3,566,318	3,516,434
	負債及權益	Liabilities and equity			
	負債	Liabilities			
	流動負債	Current liabilities			
2100	短期借款	Current borrowings	548,176	627,420	655,401
2110	應付短期票券	Short-term notes and bills payable	304,736	229,774	229,606
2120	透過損益按公允價值衡量之金融負債－流動	Current financial liabilities at fair value through profit or loss	171	0	9
2170	應付帳款	Accounts payable	135,731	76,465	57,254
2200	其他應付款	Other payables	289,249	204,633	148,147
2230	本期所得稅負債	Current tax liabilities	6,215	3,815	11,948
2280	租賃負債－流動	Current lease liabilities	7,203	8,530	8,366
2300	其他流動負債	Other current liabilities	14,110	11,300	8,345
2399	其他流動負債－其他	Other current liabilities, others	14,110	11,300	8,345
21XX	流動負債合計	Total current liabilities	1,305,591	1,161,937	1,119,076
	非流動負債	Non-current liabilities			
2540	長期借款	Non-current portion of non-current borrowings	639,964	340,000	379,969
2570	遞延所得稅負債	Deferred tax liabilities	97,780	74,404	69,017

2580	租賃負債－非流動	Non-current lease liabilities	42,224	47,843	48,957
2600	其他非流動負債	Other non-current liabilities	53,257	57,059	56,788
2630	長期遞延收入	Long-term deferred revenue	34,205	36,502	36,301
2640	淨確定福利負債-非流動	Net defined benefit liability, non-current	19,028	20,533	20,463
2645	存入保證金	Guarantee deposits received	24	24	24
25XX	非流動負債合計	Total non-current liabilities	833,225	519,306	554,731
2XXX	負債總計	Total liabilities	2,138,816	1,681,243	1,673,807
	權益	Equity			
	歸屬於母公司業主之權益	Equity attributable to owners of parent			
	股本	Share capital			
3110	普通股股本	Ordinary share	1,829,937	1,829,937	1,829,937
3100	股本合計	Total Share Capital	1,829,937	1,829,937	1,829,937
	資本公積	Capital surplus			
3200	資本公積合計	Total capital surplus	0	0	0
	保留盈餘	Retained earnings			
3350	未分配盈餘（或待彌補虧損） (accumulated deficit)	Unappropriated retained earnings	(337,205)	(380,877)	(377,131)
3300	保留盈餘合計	Total retained earnings	(337,205)	(380,877)	(377,131)
	其他權益	Other equity interest			
3410	國外營運機構財務報表換算之兌換差額	Exchange differences on	(182,838)	(151,696)	(178,075)

	translation of foreign financial statements			
3400	其他權益合計 Total other equity interest	(182,838)	(151,696)	(178,075)
31XX	歸屬於母公司業主之權益合計 Total equity attributable to owners of parent	1,309,894	1,297,364	1,274,731
36XX	非控制權益 Non-controlling interests	587,725	587,711	567,896
3XXX	權益總額 Total equity	1,897,619	1,885,075	1,842,627
3X2X	負債及權益總計 Total liabilities and equity	4,036,435	3,566,318	3,516,434