

# Acme Electronics Corporation 8121

2021.12.31

## IFRS Consolidated Financial Balance Sheet

Unit: NT\$ thousands

Balance Sheet			
Code	Accounting Title	2021/12/31	2020/12/31
	Assets		
	Current assets		
1100	Cash and cash equivalents	676,837	682,422
1101	Cash on hand	2,153	910
1103	Cash in banks	416,602	323,378
1107	Cash equivalents	258,082	358,134
1110	Current financial assets at fair value through profit or loss	1,025	1,430
1136	Current financial assets at amortised cost	14,888	15,333
1150	Notes receivable, net	36,108	41,881
1151	Notes receivable	36,108	41,881
1170	Accounts receivable, net	819,201	534,092
1172	Accounts receivable	829,735	544,590
1179	Allowance for uncollectible accounts, accounts, installment, and lease payments receivable	(10,534)	(10,498)
1200	Other receivables	12,067	3,424
1206	Other non-operating receivables, others	12,067	3,424
1220	Current tax assets	261	5,069
130X	Current inventories	733,582	582,171
1310	Inventories, manufacturing business	733,582	582,171
1311	Current finished goods	275,348	275,525
1314	Current work in progress	236,071	186,642
1315	Current raw materials	222,163	120,004

1470	Other current assets	41,157	21,090
1479	Other current assets, others	41,157	21,090
11XX	Total current assets	2,335,126	1,886,912
	Non-current assets		
1550	Investments accounted for using equity method	32,206	46,469
1600	Property, plant and equipment	1,415,891	1,336,853
1601	Land, net	82,657	82,657
1602	Land, cost	82,657	82,657
1605	Land improvements, net	798	966
1606	Land improvements, cost	9,329	9,329
1608	Accumulated depreciation, land improvements	(8,531)	(8,363)
1610	Buildings and structures, net	490,601	501,854
1611	Buildings and structures, cost	1,206,896	1,171,686
1613	Accumulated depreciation, buildings and structures	(716,295)	(669,832)
1615	Machinery and equipment, net	767,649	684,779
1616	Machinery and equipment, cost	2,598,796	2,544,134
1618	Accumulated depreciation, machinery and equipment	(1,831,147)	(1,859,355)
1670	Transportation equipment, net	2,650	4,119
1671	Transportation equipment, cost	14,255	16,142
1673	Accumulated depreciation, transportation equipment	(11,605)	(12,023)
1735	Other facilities, net	71,536	62,478
1736	Other facilities, cost	372,833	374,038
1738	Accumulated depreciation, other facilities	(301,297)	(311,560)
1755	Right-of-use assets	192,880	154,229
1780	Intangible assets	6,345	7,901
1840	Deferred tax assets	74,830	65,804
1900	Other non-current assets	283,320	68,150

1915	Prepayments for business facilities	274,465	62,263
1920	Guarantee deposits paid	8,855	5,887
15XX	Total non-current assets	2,005,472	1,679,406
1XXX	Total assets	4,340,598	3,566,318
	Liabilities and equity		
	Liabilities		
	Current liabilities		
2100	Current borrowings	729,041	627,420
2110	Short-term notes and bills payable	279,635	229,774
2120	Current financial liabilities at fair value through profit or loss	28	0
2170	Accounts payable	161,957	76,465
2200	Other payables	340,225	204,633
2230	Current tax liabilities	3,279	3,815
2280	Current lease liabilities	11,539	8,530
2300	Other current liabilities	75,054	11,300
2320	Long-term liabilities, current portion	59,917	0
2322	Long-term borrowings, current portion	59,917	0
2399	Other current liabilities, others	15,137	11,300
21XX	Total current liabilities	1,600,758	1,161,937
	Non-current liabilities		
2540	Non-current portion of non-current borrowings	579,830	340,000
2570	Deferred tax liabilities	106,655	74,404
2580	Non-current lease liabilities	62,694	47,843
2600	Other non-current liabilities	55,519	57,059
2630	Long-term deferred revenue	34,005	36,502
2640	Net defined benefit liability, non-current	21,490	20,533
2645	Guarantee deposits received	24	24
25XX	Total non-current liabilities	804,698	519,306

2XXX	Total liabilities	2,405,456	1,681,243
	Equity		
	Equity attributable to owners of parent		
	Share capital		
3110	Ordinary share	1,829,937	1,829,937
3100	Total Share Capital	1,829,937	1,829,937
	Capital surplus		
3200	Total capital surplus	0	0
	Retained earnings		
3350	Unappropriated retained earnings (accumulated deficit)	(323,658)	(380,877)
3300	Total retained earnings	(323,658)	(380,877)
	Other equity interest		
3410	Exchange differences on translation of foreign financial statements	(171,238)	(151,696)
3400	Total other equity interest	(171,238)	(151,696)
31XX	Total equity attributable to owners of parent	1,335,041	1,297,364
36XX	Non-controlling interests	600,101	587,711
3XXX	Total equity	1,935,142	1,885,075
3X2X	Total liabilities and equity	4,340,598	3,566,318
3997	Number of share capital awaiting retirement	0	0
3998	Equivalent issue shares of advance receipts for ordinary share	0	0
3999	Number of shares in entity held by entity and by its subsidiaries	0	0