

Acme Electronics Corporation 8121

2022.3.31

IFRS Consolidated Financial Balance Sheet

Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2022/3/31	2021/12/31	2021/3/31
	Assets			
	Current assets			
1100	Cash and cash equivalents	556,084	676,837	624,828
1101	Cash on hand	2,915	2,153	2,404
1103	Cash in banks	372,308	416,602	293,849
1107	Cash equivalents	180,861	258,082	328,575
1110	Current financial assets at fair value through profit or loss	294	1,025	365
1136	Current financial assets at amortised cost	15,147	14,888	15,028
1150	Notes receivable, net	13,667	36,108	26,990
1151	Notes receivable	13,667	36,108	26,990
1170	Accounts receivable, net	810,630	819,201	639,887
1172	Accounts receivable	821,464	829,735	650,301
1179	Allowance for uncollectible accounts, accounts, installment, and	(10,834)	(10,534)	(10,414)

	lease payments receivable			
1200	Other receivables	14,198	12,067	11,625
1206	Other non-operating receivables, others	14,198	12,067	11,625
1220	Current tax assets	293	261	2,954
130X	Current inventories	927,309	733,582	593,553
1310	Inventories, manufacturing business	927,309	733,582	593,553
1311	Current finished goods	359,559	275,348	252,112
1314	Current work in progress	318,010	236,071	194,130
1315	Current raw materials	249,740	222,163	147,311
1470	Other current assets	46,941	41,157	24,639
1479	Other current assets, others	46,941	41,157	24,639
11XX	Total current assets	2,384,563	2,335,126	1,939,869
	Non-current assets			
1550	Investments accounted for using equity method	27,578	32,206	42,758
1600	Property, plant and equipment	1,437,528	1,415,891	1,320,011
1601	Land, net	82,657	82,657	82,657
1602	Land, cost	82,657	82,657	82,657
1605	Land improvements, net	756	798	924
1606	Land improvements, cost	9,329	9,329	9,329

1608	Accumulated depreciation, land improvements	(8,573)	(8,531)	(8,405)
1610	Buildings and structures, net	493,386	490,601	489,762
1611	Buildings and structures, cost	1,241,418	1,206,896	1,169,255
1613	Accumulated depreciation, buildings and structures	(748,032)	(716,295)	(679,493)
1615	Machinery and equipment, net	786,578	767,649	681,943
1616	Machinery and equipment, cost	2,644,931	2,598,796	2,552,213
1618	Accumulated depreciation, machinery and equipment	(1,858,353)	(1,831,147)	(1,870,270)
1670	Transportation equipment, net	3,054	2,650	3,677
1671	Transportation equipment, cost	15,299	14,255	15,824
1673	Accumulated depreciation, transportation equipment	(12,245)	(11,605)	(12,147)
1735	Other facilities, net	71,097	71,536	61,048
1736	Other facilities, cost	388,656	372,833	374,910
1738	Accumulated depreciation, other facilities	(317,559)	(301,297)	(313,862)
1755	Right-of-use assets	207,818	192,880	150,405
1780	Intangible assets	6,098	6,345	7,590
1840	Deferred tax assets	66,845	74,830	73,709
1900	Other non-current assets	369,362	283,320	88,760
1915	Prepayments for business facilities	360,396	274,465	82,893
1920	Guarantee deposits paid	8,966	8,855	5,867

15XX	Total non-current assets	2,115,229	2,005,472	1,683,233
1XXX	Total assets	4,499,792	4,340,598	3,623,102
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	743,690	729,041	674,917
2110	Short-term notes and bills payable	149,956	279,635	229,763
2120	Current financial liabilities at fair value through profit or loss	1,493	28	1,283
2170	Accounts payable	182,328	161,957	127,866
2200	Other payables	261,799	340,225	171,209
2230	Current tax liabilities	2,867	3,279	2,843
2280	Current lease liabilities	14,476	11,539	9,052
2300	Other current liabilities	150,590	75,054	13,657
2320	Long-term liabilities, current portion	139,803	59,917	0
2399	Other current liabilities, others	10,787	15,137	13,657
21XX	Total current liabilities	1,507,199	1,600,758	1,230,590
	Non-current liabilities			
2540	Non-current portion of non-current borrowings	727,000	579,830	340,000
2570	Deferred tax liabilities	118,121	106,655	83,632

2580	Non-current lease liabilities	71,595	62,694	45,205
2600	Other non-current liabilities	54,140	55,519	55,076
2630	Long-term deferred revenue	34,722	34,005	35,739
2640	Net defined benefit liability, non-current	19,394	21,490	19,313
2645	Guarantee deposits received	24	24	24
25XX	Total non-current liabilities	970,856	804,698	523,913
2XXX	Total liabilities	2,478,055	2,405,456	1,754,503
	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	0
	Retained earnings			
3350	Unappropriated retained earnings (accumulated deficit)	(311,515)	(323,658)	(372,901)
3300	Total retained earnings	(311,515)	(323,658)	(372,901)
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	(123,427)	(171,238)	(165,532)

3400	Total other equity interest	(123,427)	(171,238)	(165,532)
31XX	Total equity attributable to owners of parent	1,394,995	1,335,041	1,291,504
36XX	Non-controlling interests	626,742	600,101	577,095
3XXX	Total equity	2,021,737	1,935,142	1,868,599
3X2X	Total liabilities and equity	4,499,792	4,340,598	3,623,102
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