

Acme Electronics Corporation 8121

2022.6.30

IFRS Consolidated Financial Balance Sheet

Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2022/6/30	2021/12/31	2021/6/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	559,690	676,837	651,126
1101	Cash on hand	1,495	2,153	2,062
1103	Cash in banks	345,928	416,602	377,909
1107	Cash equivalents	212,267	258,082	271,155
1110	Current financial assets at fair value through profit or loss	165	1,025	853
1136	Current financial assets at amortised cost	15,057	14,888	14,842
1150	Notes receivable, net	33,206	36,108	38,370
1151	Notes receivable	33,206	36,108	38,370
1170	Accounts receivable, net	859,813	819,201	749,832
1172	Accounts receivable	870,626	829,735	759,314
1179	Allowance for uncollectible accounts, accounts, installment, and lease payments	(10,813)	(10,534)	(9,482)

	receivable			
1200	Other receivables	12,048	12,067	6,296
1206	Other non-operating receivables, others	12,048	12,067	6,296
1220	Current tax assets	169	261	1,445
130X	Current inventories	1,029,532	733,582	605,937
1310	Inventories, manufacturing business	1,029,532	733,582	605,937
1311	Current finished goods	429,660	275,348	217,624
1314	Current work in progress	292,548	236,071	213,565
1315	Current raw materials	307,324	222,163	174,748
1470	Other current assets	63,207	41,157	28,766
1479	Other current assets, others	63,207	41,157	28,766
11XX	Total current assets	2,572,887	2,335,126	2,097,467
	Non-current assets			
1550	Investments accounted for using equity method	26,326	32,206	37,906
1600	Property, plant and equipment	1,624,441	1,415,891	1,294,703
1601	Land, net	82,657	82,657	82,657
1602	Land, cost	82,657	82,657	82,657
1605	Land improvements, net	714	798	882
1606	Land improvements, cost	9,329	9,329	9,329

1608	Accumulated depreciation, land improvements	(8,615)	(8,531)	(8,447)
1610	Buildings and structures, net	528,458	490,601	478,418
1611	Buildings and structures, cost	1,279,426	1,206,896	1,167,112
1613	Accumulated depreciation, buildings and structures	(750,968)	(716,295)	(688,694)
1615	Machinery and equipment, net	943,157	767,649	666,685
1616	Machinery and equipment, cost	2,785,530	2,598,796	2,515,345
1618	Accumulated depreciation, machinery and equipment	(1,842,373)	(1,831,147)	(1,848,660)
1670	Transportation equipment, net	2,756	2,650	3,274
1671	Transportation equipment, cost	15,100	14,255	15,605
1673	Accumulated depreciation, transportation equipment	(12,344)	(11,605)	(12,331)
1735	Other facilities, net	66,699	71,536	62,787
1736	Other facilities, cost	387,228	372,833	379,685
1738	Accumulated depreciation, other facilities	(320,529)	(301,297)	(316,898)
1755	Right-of-use assets	199,872	192,880	146,294
1780	Intangible assets	5,560	6,345	7,105
1840	Deferred tax assets	78,423	74,830	75,104
1900	Other non-current assets	304,262	283,320	213,818
1915	Prepayments for business facilities	295,351	274,465	204,976
1920	Guarantee deposits paid	8,911	8,855	8,842

15XX	Total non-current assets	2,238,884	2,005,472	1,774,930
1XXX	Total assets	4,811,771	4,340,598	3,872,397
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	988,241	729,041	536,229
2110	Short-term notes and bills payable	0	279,635	329,701
2120	Current financial liabilities at fair value through profit or loss	557	28	154
2170	Accounts payable	129,745	161,957	142,493
2200	Other payables	337,512	340,225	235,583
2230	Current tax liabilities	6,685	3,279	5,217
2280	Current lease liabilities	14,265	11,539	7,841
2300	Other current liabilities	10,487	75,054	14,178
2320	Long-term liabilities, current portion	0	59,917	0
2399	Other current liabilities, others	10,487	15,137	14,178
21XX	Total current liabilities	1,487,492	1,600,758	1,271,396
	Non-current liabilities			
2540	Non-current portion of non-current borrowings	1,095,000	579,830	540,000
2570	Deferred tax liabilities	128,103	106,655	90,332

2580	Non-current lease liabilities	66,747	62,694	43,923
2600	Other non-current liabilities	52,789	55,519	54,092
2630	Long-term deferred revenue	33,512	34,005	34,922
2640	Net defined benefit liability, non-current	19,253	21,490	19,146
2645	Guarantee deposits received	24	24	24
25XX	Total non-current liabilities	1,342,639	804,698	728,347
2XXX	Total liabilities	2,830,131	2,405,456	1,999,743
	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	17	0	0
	Retained earnings			
3350	Unappropriated retained earnings (accumulated deficit)	(302,591)	(323,658)	(361,128)
3300	Total retained earnings	(302,591)	(323,658)	(361,128)
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	(150,811)	(171,238)	(175,872)

3400	Total other equity interest	(150,811)	(171,238)	(175,872)
31XX	Total equity attributable to owners of parent	1,376,552	1,335,041	1,292,937
36XX	Non-controlling interests	605,088	600,101	579,717
3XXX	Total equity	1,981,640	1,935,142	1,872,654
3X2X	Total liabilities and equity	4,811,771	4,340,598	3,872,397
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