

Acme Electronics Corporation 8121

2022.12.31

IFRS Consolidated Financial Balance Sheet

Unit: NT\$ thousands

Balance Sheet			
Code	Accounting Title	2022/12/31	2021/12/31
	Assets		
	Current assets		
1100	Cash and cash equivalents	490,219	676,837
1101	Cash on hand	2,210	2,153
1103	Cash in banks	311,490	416,602
1107	Cash equivalents	176,519	258,082
1110	Current financial assets at fair value through profit or loss	450	1,025
1136	Current financial assets at amortised cost	15,557	14,888
1150	Notes receivable, net	46,749	36,108
1151	Notes receivable	46,749	36,108
1170	Accounts receivable, net	747,391	819,201
1172	Accounts receivable	758,002	829,735
1179	Allowance for uncollectible accounts, accounts, installment, and lease payments receivable	(10,611)	(10,534)
1200	Other receivables	7,867	12,067
1206	Other non-operating receivables, others	7,867	12,067
1220	Current tax assets	2,473	261
130X	Current inventories	981,880	733,582
1310	Inventories, manufacturing business	981,880	733,582
1311	Current finished goods	421,399	275,348
1314	Current work in progress	335,637	236,071
1315	Current raw materials	224,844	222,163

1470	Other current assets	62,415	41,157
1479	Other current assets, others	62,415	41,157
11XX	Total current assets	2,355,001	2,335,126
	Non-current assets		
1550	Investments accounted for using equity method	22,739	32,206
1600	Property, plant and equipment	1,815,758	1,415,891
1601	Land, net	82,657	82,657
1602	Land, cost	82,657	82,657
1605	Land improvements, net	630	798
1606	Land improvements, cost	9,329	9,329
1608	Accumulated depreciation, land improvements	(8,699)	(8,531)
1610	Buildings and structures, net	526,361	490,601
1611	Buildings and structures, cost	1,288,837	1,206,896
1613	Accumulated depreciation, buildings and structures	(762,476)	(716,295)
1615	Machinery and equipment, net	1,127,194	767,649
1616	Machinery and equipment, cost	2,985,032	2,598,796
1618	Accumulated depreciation, machinery and equipment	(1,857,838)	(1,831,147)
1670	Transportation equipment, net	2,301	2,650
1671	Transportation equipment, cost	15,343	14,255
1673	Accumulated depreciation, transportation equipment	(13,042)	(11,605)
1735	Other facilities, net	76,615	71,536
1736	Other facilities, cost	402,189	372,833
1738	Accumulated depreciation, other facilities	(325,574)	(301,297)
1755	Right-of-use assets	191,452	192,880
1780	Intangible assets	6,010	6,345
1840	Deferred tax assets	72,522	74,830
1900	Other non-current assets	315,410	283,320
1915	Prepayments for business facilities	306,477	274,465
1920	Guarantee deposits paid	8,933	8,855

15XX	Total non-current assets	2,423,891	2,005,472
1XXX	Total assets	4,778,892	4,340,598
	Liabilities and equity		
	Liabilities		
	Current liabilities		
2100	Current borrowings	731,926	729,041
2110	Short-term notes and bills payable	79,951	279,635
2120	Current financial liabilities at fair value through profit or loss	0	28
2170	Accounts payable	79,524	161,957
2200	Other payables	266,430	340,225
2230	Current tax liabilities	2,575	3,279
2280	Current lease liabilities	14,285	11,539
2300	Other current liabilities	8,217	75,054
2320	Long-term liabilities, current portion	0	59,917
2322	Long-term borrowings, current portion	0	59,917
2399	Other current liabilities, others	8,217	15,137
21XX	Total current liabilities	1,182,908	1,600,758
	Non-current liabilities		
2540	Non-current portion of non-current borrowings	1,369,000	579,830
2570	Deferred tax liabilities	131,223	106,655
2580	Non-current lease liabilities	59,304	62,694
2600	Other non-current liabilities	48,378	55,519
2630	Long-term deferred revenue	32,201	34,005
2640	Net defined benefit liability, non-current	16,153	21,490
2645	Guarantee deposits received	24	24
25XX	Total non-current liabilities	1,607,905	804,698
2XXX	Total liabilities	2,790,813	2,405,456
	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		
3280	Capital surplus, others	2,139	0
3200	Total capital surplus	2,139	0
	Retained earnings		
3350	Unappropriated retained earnings (accumulated deficit)	(305,019)	(323,658)
3300	Total retained earnings	(305,019)	(323,658)
	Other equity interest		
3410	Exchange differences on translation of foreign financial statements	(149,354)	(171,238)
3400	Total other equity interest	(149,354)	(171,238)
31XX	Total equity attributable to owners of parent	1,377,703	1,335,041
36XX	Non-controlling interests	610,376	600,101
3XXX	Total equity	1,988,079	1,935,142
3X2X	Total liabilities and equity	4,778,892	4,340,598
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