

Acme Electronics Corporation 8121

2021.6.30

IFRS Consolidated Financial Balance Sheet

Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2021/6/30	2020/12/31	2020/6/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	651,126	682,422	568,820
1101	Cash on hand	2,062	910	1,405
1103	Cash in banks	377,909	323,378	166,859
1107	Cash equivalents	271,155	358,134	400,556
1110	Current financial assets at fair value through profit or loss	853	1,430	1,046
1136	Current financial assets at amortised cost	14,842	15,333	90,931
1150	Notes receivable, net	38,370	41,881	9,914
1151	Notes receivable	38,370	41,881	9,914
1170	Accounts receivable, net	749,832	534,092	567,778
1172	Accounts receivable	759,314	544,590	578,115
1179	Allowance for uncollectible accounts, accounts, installment, and lease	(9,482)	(10,498)	(10,337)

	payments receivable			
1200	Other receivables	6,296	3,424	3,096
1206	Other non-operating receivables, others	6,296	3,424	3,096
1220	Current tax assets	1,445	5,069	3,885
130X	Current inventories	605,937	582,171	584,259
1310	Inventories, manufacturing business	605,937	582,171	584,259
1311	Current finished goods	217,624	275,525	274,105
1314	Current work in progress	213,565	186,642	189,752
1315	Current raw materials	174,748	120,004	120,402
1470	Other current assets	28,766	21,090	23,462
1479	Other current assets, others	28,766	21,090	23,462
11XX	Total current assets	2,097,467	1,886,912	1,853,191
	Non-current assets			
1550	Investments accounted for using equity method	37,906	46,469	58,466
1600	Property, plant and equipment	1,294,703	1,336,853	1,283,750
1601	Land, net	82,657	82,657	82,657
1602	Land, cost	82,657	82,657	82,657
1605	Land improvements, net	882	966	1,050
1606	Land improvements, cost	9,329	9,329	9,329

1608	Accumulated depreciation, land improvements	(8,447)	(8,363)	(8,279)
1610	Buildings and structures, net	478,418	501,854	500,642
1611	Buildings and structures, cost	1,167,112	1,171,686	1,127,791
1613	Accumulated depreciation, buildings and structures	(688,694)	(669,832)	(627,149)
1615	Machinery and equipment, net	666,685	684,779	642,707
1616	Machinery and equipment, cost	2,515,345	2,544,134	2,395,835
1618	Accumulated depreciation, machinery and equipment	(1,848,660)	(1,859,355)	(1,753,128)
1670	Transportation equipment, net	3,274	4,119	3,790
1671	Transportation equipment, cost	15,605	16,142	15,379
1673	Accumulated depreciation, transportation equipment	(12,331)	(12,023)	(11,589)
1735	Other facilities, net	62,787	62,478	52,904
1736	Other facilities, cost	379,685	374,038	347,962
1738	Accumulated depreciation, other facilities	(316,898)	(311,560)	(295,058)
1755	Right-of-use assets	146,294	154,229	151,937
1780	Intangible assets	7,105	7,901	6,860
1840	Deferred tax assets	75,104	65,804	85,100
1900	Other non-current assets	213,818	68,150	73,341
1915	Prepayments for business facilities	204,976	62,263	67,565
1920	Guarantee deposits paid	8,842	5,887	5,776

15XX	Total non-current assets	1,774,930	1,679,406	1,659,454
1XXX	Total assets	3,872,397	3,566,318	3,512,645
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	536,229	627,420	642,519
2110	Short-term notes and bills payable	329,701	229,774	229,917
2120	Current financial liabilities at fair value through profit or loss	154	0	91
2170	Accounts payable	142,493	76,465	67,751
2200	Other payables	235,583	204,633	159,070
2230	Current tax liabilities	5,217	3,815	8,841
2280	Current lease liabilities	7,841	8,530	7,874
2300	Other current liabilities	14,178	11,300	8,739
2399	Other current liabilities, others	14,178	11,300	8,739
21XX	Total current liabilities	1,271,396	1,161,937	1,124,802
	Non-current liabilities			
2540	Non-current portion of non-current borrowings	540,000	340,000	419,828
2570	Deferred tax liabilities	90,332	74,404	65,494
2580	Non-current lease liabilities	43,923	47,843	48,455

2600	Other non-current liabilities	54,092	57,059	56,709
2630	Long-term deferred revenue	34,922	36,502	36,109
2640	Net defined benefit liability, non-current	19,146	20,533	20,576
2645	Guarantee deposits received	24	24	24
25XX	Total non-current liabilities	728,347	519,306	590,486
2XXX	Total liabilities	1,999,743	1,681,243	1,715,288
	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)	(361,128)	(380,877)	(383,985)
3300	Total retained earnings	(361,128)	(380,877)	(383,985)
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	(175,872)	(151,696)	(202,653)
3400	Total other equity interest	(175,872)	(151,696)	(202,653)

31XX	Total equity attributable to owners of parent	1,292,937	1,297,364	1,243,299
36XX	Non-controlling interests	579,717	587,711	554,058
3XXX	Total equity	1,872,654	1,885,075	1,797,357
3X2X	Total liabilities and equity	3,872,397	3,566,318	3,512,645
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