

# Acme Electronics Corporation 8121

2022.9.30

## IFRS Consolidated Financial Balance Sheet

Unit: NT\$ thousands

Balance Sheet				
Code	Accounting Title	2022/9/30	2021/12/31	2021/9/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	462,505	676,837	650,900
1101	Cash on hand	1,774	2,153	2,092
1103	Cash in banks	258,913	416,602	348,719
1107	Cash equivalents	201,818	258,082	300,089
1110	Current financial assets at fair value through profit or loss	1	1,025	478
1136	Current financial assets at amortised cost	15,407	14,888	14,921
1150	Notes receivable, net	72,949	36,108	50,548
1151	Notes receivable	72,949	36,108	50,548
1170	Accounts receivable, net	809,115	819,201	809,212
1172	Accounts receivable	820,612	829,735	818,660

1179	Allowance for uncollectible accounts, accounts, installment, and lease payments receivable	(11,497)	(10,534)	(9,448)
1200	Other receivables	12,203	12,067	14,530
1206	Other non-operating receivables, others	12,203	12,067	14,530
1220	Current tax assets	1,715	261	249
130X	Current inventories	1,083,689	733,582	595,425
1310	Inventories, manufacturing business	1,083,689	733,582	595,425
1311	Current finished goods	441,900	275,348	199,796
1314	Current work in progress	372,484	236,071	220,161
1315	Current raw materials	269,305	222,163	175,468
1470	Other current assets	57,861	41,157	33,929
1479	Other current assets, others	57,861	41,157	33,929
11XX	Total current assets	2,515,445	2,335,126	2,170,192
	Non-current assets			
1550	Investments accounted for using equity method	24,494	32,206	35,427
1600	Property, plant and equipment	1,678,742	1,415,891	1,331,442
1601	Land, net	82,657	82,657	82,657
1602	Land, cost	82,657	82,657	82,657
1605	Land improvements, net	672	798	840
1606	Land improvements, cost	9,329	9,329	9,329

1608	Accumulated depreciation, land improvements	(8,657)	(8,531)	(8,489)
1610	Buildings and structures, net	522,619	490,601	496,579
1611	Buildings and structures, cost	1,290,975	1,206,896	1,195,983
1613	Accumulated depreciation, buildings and structures	(768,356)	(716,295)	(699,404)
1615	Machinery and equipment, net	991,452	767,649	684,076
1616	Machinery and equipment, cost	2,830,659	2,598,796	2,513,970
1618	Accumulated depreciation, machinery and equipment	(1,839,207)	(1,831,147)	(1,829,894)
1670	Transportation equipment, net	2,545	2,650	2,925
1671	Transportation equipment, cost	15,314	14,255	14,380
1673	Accumulated depreciation, transportation equipment	(12,769)	(11,605)	(11,455)
1735	Other facilities, net	78,797	71,536	64,365
1736	Other facilities, cost	402,398	372,833	362,396
1738	Accumulated depreciation, other facilities	(323,601)	(301,297)	(298,031)
1755	Right-of-use assets	197,568	192,880	142,735
1780	Intangible assets	5,322	6,345	6,725
1840	Deferred tax assets	71,632	74,830	76,864
1900	Other non-current assets	375,106	283,320	273,050
1915	Prepayments for business facilities	366,165	274,465	264,231
1920	Guarantee deposits paid	8,941	8,855	8,819

15XX	Total non-current assets	2,352,864	2,005,472	1,866,243
1XXX	Total assets	4,868,309	4,340,598	4,036,435
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	951,253	729,041	548,176
2110	Short-term notes and bills payable	205,822	279,635	304,736
2120	Current financial liabilities at fair value through profit or loss	735	28	171
2170	Accounts payable	133,587	161,957	135,731
2200	Other payables	304,532	340,225	289,249
2230	Current tax liabilities	4,987	3,279	6,215
2280	Current lease liabilities	14,441	11,539	7,203
2300	Other current liabilities	8,135	75,054	14,110
2320	Long-term liabilities, current portion	0	59,917	0
2322	Long-term borrowings, current portion	0	59,917	0
2399	Other current liabilities, others	8,135	15,137	14,110
21XX	Total current liabilities	1,623,492	1,600,758	1,305,591
	Non-current liabilities			
2540	Non-current portion of non-current borrowings	1,000,000	579,830	639,964

2570	Deferred tax liabilities	133,706	106,655	97,780
2580	Non-current lease liabilities	63,772	62,694	42,224
2600	Other non-current liabilities	52,437	55,519	53,257
2630	Long-term deferred revenue	33,250	34,005	34,205
2640	Net defined benefit liability, non-current	19,163	21,490	19,028
2645	Guarantee deposits received	24	24	24
25XX	Total non-current liabilities	1,249,915	804,698	833,225
2XXX	Total liabilities	2,873,407	2,405,456	2,138,816
	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			
3280	Capital surplus, others	17	0	0
3200	Total capital surplus	17	0	0
	Retained earnings			
3350	Unappropriated retained earnings (accumulated deficit)	(293,527)	(323,658)	(337,205)
3300	Total retained earnings	(293,527)	(323,658)	(337,205)

	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	(140,804)	(171,238)	(182,838)
3400	Total other equity interest	(140,804)	(171,238)	(182,838)
31XX	Total equity attributable to owners of parent	1,395,623	1,335,041	1,309,894
36XX	Non-controlling interests	599,279	600,101	587,725
3XXX	Total equity	1,994,902	1,935,142	1,897,619
3X2X	Total liabilities and equity	4,868,309	4,340,598	4,036,435
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