

Financial Statement – Balance Sheet

Provided by: CHINA GENERAL PLASTICS CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/03/31	2017/12/31	2017/03/31
Balance Sheet			
Assets			
Current assets			
Description of type of hedge	833,610	663,145	1,405,616
Current financial assets at fair value through profit or loss	1,703,888	1,395,898	1,802,766
Current available-for-sale financial assets	0	0	4,597
Current financial assets at amortised cost	268,854	0	0
Current investments in debt instrument without active market	0	268,805	268,705
Notes receivable, net	159,302	179,929	154,977
Accounts receivable, net	1,345,321	1,498,990	1,375,378
Other receivables	100,617	70,802	109,255
Other receivables due from related parties	43,245	5,472	18,918
Explanation of why fair value cannot be reliably measured for biological assets, at cost	42	42	178
Disclosure of detailed information about hedges [table]	1,631,589	1,856,456	2,046,404
Inventories, manufacturing business	1,631,589	1,856,456	2,046,404
Prepayments	43,323	53,598	101,872
Other current assets	3,033	494	2,127
Total current assets	6,132,824	5,993,631	7,290,793
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	104,683	0	0
Non-current available-for-sale financial assets	0	2,194	2,036
Non-current financial assets at cost	0	91,000	103,057
Hedges [member]	301,911	298,744	274,570
Information about how fair was determined if not on basis of observable market, other equity instruments granted	5,739,122	5,729,861	5,237,975
Investment property, net	139,014	140,260	27,715
Intangible assets	7,856	10,238	17,205
Gains (losses) on fair value adjustment, biological assets	275,090	270,525	313,724
Other non-current assets	133,162	136,768	130,352
Long-term Lease Prepayments	101,074	100,318	99,326
Other non-current assets, others	32,088	36,450	31,026
Total non-current assets	6,700,838	6,679,590	6,106,634
Total assets	12,833,662	12,673,221	13,397,427
Liabilities and equity			
Liabilities			
Current liabilities			
Asset recognised for expected reimbursement, other provisions	0	0	137,000
Short-term notes and bills payable	0	0	349,917
Current financial liabilities at fair value through profit or loss	96	1,701	1,755
Notes payable	91	183	183
Accounts payable	587,199	620,443	609,604
Accounts payable to related parties	171,962	232,011	283,231
Other payables	589,775	681,231	530,328
Other payables to related parties	14,552	22,605	18,052
Explanation of why fair value cannot be reliably measured for investment property, cost model	237,083	141,996	298,036
Weighted average cost of capital, significant unobservable inputs, assets	15,966	25,127	26,034
Other current liabilities	46,754	60,650	44,700
Total current liabilities	1,663,478	1,785,947	2,298,840
Non-current liabilities			
Expected reimbursement, other provisions	1,050,000	1,050,000	1,050,000
Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	594,394	594,162	594,805
Other non-current liabilities	730,493	1,042,264	1,308,988
Net defined benefit liability, non-current	727,267	1,039,875	1,302,980
Other non-current liabilities, others	3,226	2,389	6,008
Total non-current liabilities	2,374,887	2,686,426	2,953,793
Total liabilities	4,038,365	4,472,373	5,252,633
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	4,919,996	4,919,996	4,776,695
Total capital stock	4,919,996	4,919,996	4,776,695
Capital surplus			
Total capital surplus	8,234	8,236	8,220
Retained earnings			
Legal reserve	385,973	385,973	241,661
Special reserve	408,223	408,223	408,223
Unappropriated retained earnings (accumulated deficit)	2,613,184	2,063,146	2,277,657
Total retained earnings	3,407,380	2,857,342	2,927,541
Other equity interest			
Total other equity interest	23,064	20,767	10,037
Total equity attributable to owners of parent	8,358,674	7,806,341	7,722,493
Unused tax losses [member]	436,623	394,507	422,301
Total equity	8,795,297	8,200,848	8,144,794
Total liabilities and equity	12,833,662	12,673,221	13,397,427
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0