

Financial Statement — Balance Sheet

Provided by: CHINA GENERAL PLASTICS CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2020/3/31 | 2019/12/31 | 2019/3/31 |
|---|------------|------------|------------|
| Balance Sheet | | | |
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | 688,163 | 653,347 | 763,955 |
| Current financial assets at fair value through profit or loss | 710,352 | 776,077 | 631,074 |
| Current financial assets at amortised cost | 269,152 | 269,103 | 269,003 |
| Notes receivable, net | 197,466 | 209,990 | 199,270 |
| Accounts receivable, net | 1,411,060 | 1,268,810 | 1,440,572 |
| Other receivables | 116,160 | 73,501 | 104,620 |
| Other receivables due from related parties | 2,077 | 14,315 | 48,037 |
| Current tax assets | 6,223 | 6,223 | 0 |
| Current inventories | 1,679,172 | 1,469,212 | 2,572,845 |
| Inventories, manufacturing business | 1,679,172 | 1,469,212 | 2,572,845 |
| Prepayments | 56,347 | 133,470 | 63,552 |
| Other current assets | 932 | 2,818 | 1,251 |
| Total current assets | 5,137,104 | 4,876,866 | 6,094,179 |
| Non-current assets | | | |
| Non-current financial assets at fair value through other comprehensive income | 127,779 | 119,803 | 118,501 |
| Investments accounted for using equity method | 274,553 | 280,769 | 264,806 |
| Property, plant and equipment | 6,199,321 | 6,157,575 | 5,983,294 |
| Right-of-use assets | 295,033 | 305,108 | 340,113 |
| Investment property, net | 281,763 | 285,298 | 134,032 |
| Intangible assets | 153 | 183 | 1,166 |
| Deferred tax assets | 221,996 | 230,996 | 250,575 |
| Other non-current assets | 65,161 | 74,635 | 56,516 |
| Other non-current assets, others | 65,161 | 74,635 | 56,516 |
| Total non-current assets | 7,465,759 | 7,454,367 | 7,149,003 |
| Total assets | 12,602,863 | 12,331,233 | 13,243,182 |
| Liabilities and equity | | | |
| Liabilities | | | |
| Current liabilities | | | |
| Current borrowings | 70,000 | 0 | 50,000 |
| Current financial liabilities at fair value through profit or loss | 2,072 | 1,227 | 1,384 |
| Notes payable | 0 | 0 | 91 |
| Accounts payable | 492,398 | 681,973 | 990,562 |
| Accounts payable to related parties | 157,868 | 156,339 | 126,596 |
| Other payables | 576,780 | 630,440 | 558,889 |
| Other payables to related parties | 19,386 | 15,084 | 18,692 |
| Current tax liabilities | 188,120 | 99,734 | 207,200 |
| Current lease liabilities | 36,157 | 36,082 | 36,215 |
| Other current liabilities | 95,173 | 74,220 | 74,350 |
| Total current liabilities | 1,637,954 | 1,695,099 | 2,063,979 |
| Non-current liabilities | | | |
| Non-current portion of non-current borrowings | 500,000 | 500,000 | 700,000 |
| Deferred tax liabilities | 595,350 | 595,310 | 593,890 |
| Non-current lease liabilities | 173,002 | 181,459 | 207,233 |
| Other non-current liabilities | 638,209 | 646,799 | 676,069 |
| Net defined benefit liability, non-current | 618,609 | 642,215 | 672,304 |
| Other non-current liabilities, others | 19,600 | 4,584 | 3,765 |
| Total non-current liabilities | 1,906,561 | 1,923,568 | 2,177,192 |
| Total liabilities | 3,544,515 | 3,618,667 | 4,241,171 |
| Equity | | | |
| Equity attributable to owners of parent | | | |

| | | | |
|---|------------|------------|------------|
| Share capital | | | |
| Ordinary share | 5,270,299 | 5,270,299 | 5,067,596 |
| Total capital stock | 5,270,299 | 5,270,299 | 5,067,596 |
| Capital surplus | | | |
| Total capital surplus | 10,054 | 10,060 | 8,931 |
| Retained earnings | | | |
| Legal reserve | 640,570 | 640,570 | 512,954 |
| Special reserve | 408,223 | 408,223 | 408,223 |
| Unappropriated retained earnings (accumulated deficit) | 2,199,471 | 1,888,394 | 2,514,424 |
| Total retained earnings | 3,248,264 | 2,937,187 | 3,435,601 |
| Other equity interest | | | |
| Total other equity interest | 30,379 | 33,266 | 46,975 |
| Total equity attributable to owners of parent | 8,558,996 | 8,250,812 | 8,559,103 |
| Non-controlling interests | 499,352 | 461,754 | 442,908 |
| Total equity | 9,058,348 | 8,712,566 | 9,002,011 |
| Total liabilities and equity | 12,602,863 | 12,331,233 | 13,243,182 |
| 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 |