Article 19

Dimensions: length × width

(386 × 272) mm

XXX Co., Ltd.
BALANCE SHEET (ANNUAL)

Expressed in thousands of New Taiwan dollars

(Form 1)

For the Years Ending ______________________

	Assets	YYYY-MM-DD (e.g.: 2013-12-31)		YYYY-MM-DD (e.g.: 2012-12-31)			Liabilities and Equity	YYYY-MM-DD (e.g.: 2013-12-31)		YYYY-MM-DD (e.g.: 2012-12-31)	
Code	Account title	Amt	%	Amt	%	Code	Account title	Amt	%	Amt	%
	Current assets						**Current liabilities**				
	Cash and cash equivalents						Short-term borrowings				
	Financial assets at fair value through profit or loss—current						Short-term bills payable				
	Financial assets at fair value through other comprehensive income—current						Financial liabilities at fair value through profit or loss—current				
	Financial assets measured at amortized cost—current						Financial liabilities for hedging—current				
	Financial assets for hedging—current						Contract liabilities—current				
	Contract assets—current						Notes payable				
	Notes receivable						Trade payable				
	Trade receivable						Other payables				
	Other receivables						Current tax liabilities				
	Current tax assets						Provisions—current				
	Inventories						Liabilities directly associated with non-current assets held for sale				
							Lease liabilities—current				
	Biological assets—current						XXXX				
	Prepayments						Other current liabilities				
	Non-current assets held for sale										
	Non-current assets held for distribution to owners										
	XXXX						**Non-current liabilities**				
	Other current assets						Financial liabilities at fair value through profit or loss—non-current				
							Financial liabilities for hedging—non-current				
	Non-current assets						Contract liabilities—non-current				
	Financial assets at fair value through profit or loss—non-current						Bonds payable				
	Financial assets at fair value through other comprehensive income—non-current						Long-term borrowings				
	Financial assets at amortized cost—non-current						Provisions—non-current				
	Financial assets for hedging—non-current						Deferred tax liabilities				
							Lease liabilities—non-current				
	Contract assets—non-current						XXXX				
	Investments accounted for using equity method						Other non-current liabilities				
	Property, plant and equipment						**Total liabilities**				
	Right-of-use assets										
	Investment property										
	Goodwill						**Equity attributable to owners of the parent**				
	Intangible assets						Share capital				
	Biological assets—non-current						Ordinary shares				
	Deferred tax assets						Preferred shares				
	XXXX						Capital surplus				
	Other non-current assets						Retained earnings				
							Legal reserve				
							Special reserve				
							Undistributed earnings (or deficit to be offset)				

	Total assets						Other equity				
							Treasury shares				
							Non-controlling interests				
							Total Equity				
							Total Liabilities and Equity				

Chairperson: Managerial officer: Accounting officer:

Note 1: When an issuer applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements, it shall include a third statement of financial position as at the beginning of the preceding comparative period (three statements of financial position).

Note 2: The details of the allowance for losses shall be disclosed in the notes.

Note 3: Account codes shall be presented in accordance with the account codes for the general industry.

Note 4: In accordance with IFRS 18 Presentation and Disclosure in Financial Statements, if any single line item required to be presented in this form is not necessary for providing useful structured summaries, the issuer is not required to present that item separately.