

XXX Co., Ltd.
BALANCE SHEET (ANNUAL)

(Form 1) For the Years Ending _____ Expressed in thousands of New Taiwan dollars

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						Non-current liabilities				
	XXXX						Financial liabilities at fair value through profit or loss—non-current				
	Other current assets						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										
	Financial assets at amortized cost—non-current						Long-term borrowings				
	Financial assets for hedging—non-current						Provisions—non-current				
	Contract assets—non-current						Deferred tax liabilities				
	Investments accounted for using equity method						Lease liabilities—non-current				
	Property, plant and equipment						XXXX				
	Right-of-use assets						Other non-current liabilities				
	Investment property						Total liabilities				
	Goodwill										
	Intangible assets						Equity attributable to owners of the parent				
	Biological assets—non-current						Share capital				
	Deferred tax assets						Ordinary shares				
	XXXX						Preferred shares				
	Other non-current assets						Capital surplus				
							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.