

泰金寶科技股份有限公司及子公司

民國 109 年度合併財務報告暨  
會計師複核報告

(上市之台灣存託憑證用外國公司財務報告)

泰金寶科技股份有限公司及子公司  
民國 109 年度財務報告暨會計師複核報告  
(上市之台灣存託憑證用外國公司財務報告)  
目 錄

內 容	附件編號
目錄	
本國會計師複核報告	一
最近一年度按新台幣換算之主要財務報表	二
一、合併資產負債表	
二、合併損益表	
三、合併綜合損益表	
四、合併權益變動表	
五、合併現金流量表	
依金管會認可之 IFRSs 會計原則重編後之主要財務報表	三
一、重編後合併資產負債表	
二、重編後合併綜合損益表	
三、重編後合併現金流量表	
四、合併財務報表重編說明(含合併財務報表重編原則及中華民國及泰國所採用之會計原則差異彙總說明)	
外國會計師查核報告(中譯本)	四
財務報表及其相關附註或附表(中譯本)	四
外國會計師查核報告(原文)	五
財務報表及其相關附註或附表(原文)	五

# 附 件 一

## 會計師複核報告

泰金寶科技股份有限公司 公鑒：

泰金寶科技股份有限公司及子公司按泰國一般公認會計原則編製之民國 109 年 12 月 31 日之合併財務狀況表，暨民國 109 年 1 月 1 日至 12 月 31 日之合併損益表、合併綜合損益表、合併股東權益變動表及合併現金流量表暨相關資訊(金額以美金元及泰銖元為單位)，業經泰國 Ernst & Young 會計師事務所查核完竣，並於民國 110 年 2 月 26 日出具無保留結論加強調事項段及其他事項段之查核報告(詳附件五)。隨附泰金寶科技股份有限公司及子公司民國 109 年度按新臺幣換算之合併資產負債表、合併損益表、合併綜合損益表、合併權益變動表及合併現金流量表暨其相關資訊(詳附件二)、上述合併財務報告之中譯本(詳附件四)及依金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告暨相關法令予以重編之民國 109 年度合併資產負債表、合併綜合損益表及合併現金流量表(詳附件三)，業經本會計師予以複核竣事。上開合併財務報表(附件二及四)之編製責任係公司管理階層，本會計師之責任則為根據複核結果出具報告。

本會計師係依照「第二上市(櫃)公司財務報告複核要點」，採行必要之複核程序進行複核工作。由於本會計師並未依照一般公認審計準則查核，故無法對上開合併財務報表之整體是否允當表達表示意見。

如附件三所述，泰金寶科技股份有限公司及子公司因依泰國一般公認會計原則編製之主要合併財務報表格式與中華民國規定部分不同，是以泰金寶科技股份有限公司及子公司業已



資誠

依據金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告暨相關法令予以重編其民國 109 年度合併資產負債表、合併綜合損益表及合併現金流量表。

依本會計師之複核結果，第一段所述泰金寶科技股份有限公司及子公司民國 109 年度按新臺幣換算之合併資產負債表、合併損益表、合併綜合損益表、合併權益變動表及合併現金流量表暨其相關資訊，及依金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告暨相關法令重編後之合併資產負債表、合併綜合損益表及合併現金流量表，並未發現有違反「第二上市（櫃）公司財務報告複核要點」規定而須作重大修正、調整或再補充揭露之情事。

資 誠 聯 合 會 計 師 事 務 所

徐明釗

徐明釗



會計師：

李秀玲

李秀玲



金融監督管理委員會

核准簽證文號：金管證審字第 1050029449 號

前行政院金融監督管理委員會證券期貨局

核准簽證文號：金管證六字第 0960038033 號

中 華 民 國 110 年 2 月 26 日

## 附 件 二

本公司及子公司原以美金編製之合併財務報表，謹依規定匯率編製按新台幣換算之主要財務報表：

- 一、 合併資產負債表。
- 二、 合併損益表。
- 三、 合併綜合損益表。
- 四、 合併權益變動表。
- 五、 合併現金流量表。

民國 109 年及 108 年度比較報表之所有科目金額，係分別以民國 109 年 12 月 31 日之美金對新台幣匯率(USD\$1：NT\$28.48)及民國 108 年 12 月 31 日之美金對新台幣匯率(USD\$1：NT\$29.98)換算。

最近三年度美金對新台幣匯率最高、最低及平均匯率如下：

	收盤最高	收盤最低	收盤平均
民國 109 年度	USD\$1：NT\$30.44	USD\$1：NT\$28.41	USD\$1：NT\$29.55
民國 108 年度	USD\$1：NT\$31.62	USD\$1：NT\$29.98	USD\$1：NT\$30.91
民國 107 年度	USD\$1：NT\$31.10	USD\$1：NT\$29.05	USD\$1：NT\$30.15

泰金寶科技股份有限公司及子公司

合併資產負債表

(單位:元)

	合 併 財 務		報 表	
	109 年 12 月 31 日		108 年 12 月 31 日	
	美 金	新 台 幣	美 金	新 台 幣
資產				
流動資產				
現金及約當現金	\$ 166,595,793	\$ 4,744,648,185	\$ 138,221,053	\$ 4,143,867,169
短期投資	-	-	9,666,249	289,794,145
應收帳款與其他應收款	736,873,807	20,986,166,023	605,314,905	18,147,340,852
存貨淨額	513,882,921	14,635,385,590	438,275,894	13,139,511,302
預付貨款	6,638,687	189,069,806	2,136,723	64,058,956
其他金融資產-流動	6,177,143	175,925,033	-	-
其他流動資產	101,396,395	2,887,769,330	44,210,226	1,325,422,575
待出售非流動資產	13,336,302	379,817,880	-	-
流動資產小計	1,544,901,048	43,998,781,847	1,237,825,050	37,109,994,999
非流動資產				
受限制銀行存款	363,494	10,352,309	501,246	15,027,355
其他金融資產-非流動	6,784,260	193,215,725	-	-
投資關聯企業淨額	46,742,247	1,331,219,195	40,586,778	1,216,791,604
其他長期投資淨額	-	-	16,689,893	500,362,992
長期資金融通款-關係人	6,896,657	196,416,791	6,450,503	193,386,080
不動產、廠房及設備淨額	469,716,068	13,377,513,617	473,476,422	14,194,823,132
使用權資產	20,019,380	570,151,942	-	-
商譽	1,511,448	43,046,039	1,511,448	45,313,211
其他無形資產	19,118,144	544,484,741	10,401,111	311,825,308
遞延所得稅資產	4,227,077	120,387,153	3,645,541	109,293,319
淨確定福利資產-非流動	2,063,121	58,757,686	1,333,463	39,977,221
其他非流動資產				
土地使用權淨額	-	-	1,913,679	57,372,096
其他	10,726,117	305,479,812	11,784,795	353,308,154
非流動資產小計	588,168,013	16,751,025,010	568,294,879	17,037,480,472
資產總計	\$ 2,133,069,061	\$ 60,749,806,857	\$ 1,806,119,929	\$ 54,147,475,471

註：上列民國109年度財務報表之所有資產、負債及股東權益科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。

上列民國108年度財務報表之所有資產、負債及股東權益科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

泰金寶科技股份有限公司及子公司

合併資產負債表(續)

(單位:元)

	合 併 財 務 報 表		合 併 財 務 報 表	
	109 年 12 月 31 日		108 年 12 月 31 日	
	美 金	新 台 幣	美 金	新 台 幣
負債				
流動負債				
短期借款	\$ 471,887,490	\$ 13,439,355,715	\$ 356,909,221	\$ 10,700,138,446
應付帳款及其他應付款	868,047,563	24,721,994,594	649,287,179	19,465,629,626
一年內到期之長期借款	86,400,000	2,460,672,000	43,200,000	1,295,136,000
一年內到期之租賃負債	5,558,620	158,309,498	-	-
應付所得稅	4,704,353	133,979,973	1,059,762	31,771,665
其他金融負債-流動	1,833,292	52,212,156	-	-
其他流動負債	24,023,200	684,180,737	14,179,086	425,088,998
流動負債小計	1,462,454,518	41,650,704,673	1,064,635,248	31,917,764,735
非流動負債				
長期借款	86,400,000	2,460,672,000	177,800,000	5,330,444,000
租賃負債-非流動	13,761,471	391,926,694	-	-
長期員工福利準備	12,528,820	356,820,794	12,208,699	366,016,796
遞延所得稅負債	581,613	16,564,338	351,627	10,541,777
其他非流動負債	5,153,199	146,763,108	5,182,327	155,366,164
備抵權益法投資關聯企業	17,287,794	492,356,373	11,050,613	331,297,378
非流動負債小計	135,712,897	3,865,103,307	206,593,266	6,193,666,115
負債總計	1,598,167,415	45,515,807,980	1,271,228,514	38,111,430,850
股東權益				
股本				
核准股數為普通股4,979,068,075股，每股面值泰銖1元	140,359,681	3,997,443,715	140,359,681	4,207,983,236
發行股數為普通股4,554,643,575股，每股面值泰銖1元				
普通股發行溢價	104,358,133	2,972,119,628	104,358,133	3,128,656,827
資本公積-股份基礎給付	7,109,733	202,485,196	5,569,161	166,963,447
資本公積-認列對子公司所有權權益變動數	2,431,391	69,246,016	2,431,391	72,893,102
保留盈餘				
法定盈餘公積	15,750,839	448,583,895	15,750,839	472,210,153
未分配盈餘	319,684,165	9,104,605,019	320,240,784	9,600,818,704
其他股東權益合計數	(61,743,574)	(1,758,456,988)	(55,885,327)	(1,675,442,102)
歸屬於母公司業主之權益合計	527,950,368	15,036,026,481	532,824,662	15,974,083,367
非控制權益	6,951,278	197,972,396	2,066,753	61,961,254
股東權益總計	534,901,646	15,233,998,877	534,891,415	16,036,044,621
負債及股東權益合計	\$ 2,133,069,061	\$ 60,749,806,857	\$ 1,806,119,929	\$ 54,147,475,471

註：上列民國109年度財務報表之所有資產、負債及股東權益科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。

上列民國108年度財務報表之所有資產、負債及股東權益科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

泰金寶科技股份有限公司

個體資產負債表

(單位:元)

	個 體 財 務 報 表		108 年 12 月 31 日		109 年 12 月 31 日			
			美 金	新 台 幣	美 金	新 台 幣		
資產								
流動資產								
現金及約當現金	\$	10,735,188	\$	305,738,154	\$	8,729,189	\$	261,701,086
應收帳款與其他應收款		616,277,915		17,551,595,019		473,785,814		14,204,098,704
存貨淨額		322,769,948		9,192,488,119		278,549,184		8,350,904,536
預付貨款		1,325,109		37,739,104		2,007,571		60,186,979
其他流動資產		18,845,791		536,728,128		18,124,886		543,384,082
流動資產小計		969,953,951		27,624,288,524		781,196,644		23,420,275,387
非流動資產								
其他金融資產-非流動		5,799,148		165,159,735		-		-
投資關聯企業淨額		44,430,707		1,265,386,535		38,298,585		1,148,191,578
投資子公司淨額		447,048,825		12,731,950,536		407,327,094		12,211,666,278
其他長期投資淨額		-		-		12,756,537		382,440,979
其他長期應收款		18,387,825		523,685,256		23,488,659		704,189,997
長期資金融通款-關係人		7,461,864		212,513,887		27,360,169		820,257,867
不動產、廠房及設備淨額		279,981,831		7,973,882,547		270,795,897		8,118,460,992
使用權資產		144,883		4,126,268		-		-
遞延所得稅資產		619,488		17,643,018		286,614		8,592,688
其他非流動資產		3,942,001		112,268,189		40,373		1,210,383
非流動資產小計		807,816,572		23,006,615,971		780,353,928		23,395,010,762
資產總計	\$	1,777,770,523	\$	50,630,904,495	\$	1,561,550,572	\$	46,815,286,149

註：上列民國109年度財務報表之所有資產、負債及股東權益科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。

上列民國108年度財務報表之所有資產、負債及股東權益科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

泰金寶科技股份有限公司

個體資產負債表(續)

(單位:元)

	個 體 財		務 報 表	
	109 年 12 月 31 日		108 年 12 月 31 日	
	美 金	新 台 幣	美 金	新 台 幣
負債				
流動負債				
短期借款	\$ 322,512,208	\$ 9,185,147,684	\$ 296,839,745	\$ 8,899,255,555
應付帳款及其他應付款	519,386,146	14,792,117,438	391,316,362	11,731,664,533
一年內到期之租賃負債	93,134	2,652,456	-	-
應付所得稅	131,305	3,739,566	91,849	2,753,633
其他流動負債	1,741,912	49,609,654	2,898,459	86,895,801
流動負債小計	843,864,705	24,033,266,798	691,146,415	20,720,569,522
非流動負債				
租賃負債-非流動	56,422	1,606,899	-	-
長期員工福利準備	10,473,803	298,293,909	10,616,786	318,291,244
備抵權益法投資關聯企業	17,287,794	492,356,373	11,050,613	331,297,378
備抵權益法投資子公司	378,137,431	10,769,354,035	315,912,096	9,471,044,638
非流動負債小計	405,955,450	11,561,611,216	337,579,495	10,120,633,260
負債總計	1,249,820,155	35,594,878,014	1,028,725,910	30,841,202,782
股東權益				
股本				
核准股數為普通股4,979,068,075股，每股面值泰銖1元	140,359,681	3,997,443,715	140,359,681	4,207,983,236
發行股數為普通股4,554,643,575股，每股面值泰銖1元				
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資本公積-股份基礎給付	7,109,733	202,485,196	5,569,161	166,963,447
資本公積-認列對子公司所有權權益變動數	2,431,391	69,246,016	2,431,391	72,893,102
保留盈餘				
法定盈餘公積	15,750,839	448,583,895	15,750,839	472,210,153
未分配盈餘	319,684,165	9,104,605,019	320,240,784	9,600,818,704
其他股東權益合計數	(61,743,574)	(1,758,456,988)	(55,885,327)	(1,675,442,102)
股東權益總計	527,950,368	15,036,026,481	532,824,662	15,974,083,367
負債及股東權益合計	\$ 1,777,770,523	\$ 50,630,904,495	\$ 1,561,550,572	\$ 46,815,286,149

註：上列民國109年度財務報表之所有資產、負債及股東權益科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。

上列民國108年度財務報表之所有資產、負債及股東權益科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

泰金寶科技股份有限公司及子公司  
合併損益表  
民國109年及108年1月1日至12月31日

(單位:元)

	合 併 財 務 報 表		合 併 財 務 報 表	
	109 年 度		108 年 度	
	美 金	新 台 幣	美 金	新 台 幣
收益				
銷貨收入	\$ 3,336,675,067	\$ 95,028,505,908	\$ 3,309,022,745	\$ 99,204,501,895
服務收入	4,370,976	124,485,396	4,033,687	120,929,936
衍生性金融商品評價利益	19,864,781	565,748,963	8,111,100	243,170,778
其他收入	11,734,690	334,203,972	8,494,699	254,671,076
收益小計	3,372,645,514	96,052,944,239	3,329,662,231	99,823,273,685
費用				
銷貨成本	( 3,177,090,755)	( 90,483,544,702)	( 3,132,952,448)	( 93,925,914,391)
服務成本	( 1,629,240)	( 46,400,755)	( 1,330,309)	( 39,882,664)
推銷費用	( 13,418,637)	( 382,162,782)	( 13,670,050)	( 409,828,099)
管理費用	( 130,496,587)	( 3,716,542,798)	( 129,857,613)	( 3,893,131,238)
兌換損失	( 14,482,720)	( 412,467,866)	( 7,039,975)	( 211,058,450)
費用小計	( 3,337,117,939)	( 95,041,118,903)	( 3,284,850,395)	( 98,479,814,842)
營業淨利	35,527,575	1,011,825,336	44,811,836	1,343,458,843
投資關聯企業損失	( 919,353)	( 26,183,173)	( 615,780)	( 18,461,084)
財務收入	1,912,467	54,467,060	-	-
財務費用	( 20,509,371)	( 584,106,886)	( 29,266,457)	( 877,408,381)
稅前淨利	16,011,318	456,002,337	14,929,599	447,589,378
所得稅費用	( 8,754,900)	( 249,339,552)	( 3,960,932)	( 118,748,741)
本期淨利	\$ 7,256,418	\$ 206,662,785	\$ 10,968,667	\$ 328,840,637
淨利(損)歸屬於：				
母公司業主	\$ 6,621,164	\$ 188,570,751	\$ 12,432,578	\$ 372,728,688
非控制權益	635,254	18,092,034	( 1,463,911)	( 43,888,051)
	\$ 7,256,418	\$ 206,662,785	\$ 10,968,667	\$ 328,840,637
基本每股盈餘				
本期淨利	\$ 0.0015	\$ 0.04	\$ 0.0027	\$ 0.08
稀釋每股盈餘				
本期淨利	\$ 0.0015	\$ 0.04	\$ 0.0027	\$ 0.08

註：上列民國109年度財務報表之所有科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。

上列民國108年度財務報表之所有科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

**泰金寶科技股份有限公司及子公司**  
**合併綜合損益表**  
**民國109年及108年1月1日至12月31日**

(單位:元)

	合 併 財 務 報 表		合 併 財 務 報 表	
	109 年 度		108 年 度	
	美 金	新 台 幣	美 金	新 台 幣
本期淨利	\$ 7,256,418	\$ 206,662,785	\$ 10,968,667	\$ 328,840,637
本期其他綜合損益				
後續可能重分類至損益之項目				
國外營運機構財務報表換算之				
兌換差額	( 3,752,579)	( 106,873,450)	( 6,973,215)	( 209,056,986)
採用權益法認列關聯企業之				
其他綜合損益之份額	( 235,588)	( 6,709,546)	( 839,250)	( 25,160,715)
備供出售金融商品未實現評價損益	-	-	16,025	480,430
所得稅影響數	-	-	( 3,205)	( 96,086)
後續可能重分類至損益之項目合計	( 3,988,167)	( 113,582,996)	( 7,799,645)	( 233,833,357)
不重分類至損益之項目				
透過其他綜合損益按公允價值衡量之				
權益工具投資未實現評價損益	( 4,002,880)	( 114,002,022)	-	-
精算損益	2,241,047	63,825,018	( 857,834)	( 25,717,863)
所得稅影響數	( 135,697)	( 3,864,651)	125,070	3,749,599
不重分類至損益之項目合計	( 1,897,530)	( 54,041,655)	( 732,764)	( 21,968,264)
本期其他綜合損益	( 5,885,697)	( 167,624,651)	( 8,532,409)	( 255,801,621)
本期綜合損益	\$ 1,370,721	\$ 39,038,134	\$ 2,436,258	\$ 73,039,016
綜合損益總額歸屬於：				
母公司業主	\$ 735,467	\$ 20,946,100	\$ 3,900,169	\$ 116,927,067
非控制權益	635,254	18,092,034	( 1,463,911)	( 43,888,051)
	\$ 1,370,721	\$ 39,038,134	\$ 2,436,258	\$ 73,039,016

註：上列民國109年度財務報表之所有科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。

上列民國108年度財務報表之所有科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

泰金寶科技股份有限公司  
個體損益表  
民國109年及108年1月1日至12月31日

(單位:元)

	個 體 財		務 報 表	
	109 年 度		108 年 度	
	美 金	新 台 幣	美 金	新 台 幣
收益				
銷貨收入	\$ 2,279,187,214	\$ 64,911,251,855	\$ 2,504,698,770	\$ 75,090,869,125
衍生性金融商品評價利益	32,185	916,629	1,727,253	51,783,045
其他收入	10,916,988	310,915,818	6,304,348	189,004,353
收益小計	<u>2,290,136,387</u>	<u>65,223,084,302</u>	<u>2,512,730,371</u>	<u>75,331,656,523</u>
費用				
銷貨成本	( 2,230,165,453)	( 63,515,112,101)	( 2,440,874,445)	( 73,177,415,861)
推銷費用	( 2,416,194)	( 68,813,205)	( 2,230,854)	( 66,881,003)
管理費用	( 21,792,577)	( 620,652,593)	( 13,680,826)	( 410,151,163)
兌換損失	( 225,519)	( 6,422,782)	( 6,859,036)	( 205,633,900)
費用小計	<u>( 2,254,599,743)</u>	<u>( 64,211,000,681)</u>	<u>( 2,463,645,161)</u>	<u>( 73,860,081,927)</u>
營業淨利	35,536,644	1,012,083,621	49,085,210	1,471,574,596
投資關聯企業損失	( 925,463)	( 26,357,186)	( 743,441)	( 22,288,361)
投資子公司損失	( 18,712,447)	( 532,930,491)	( 22,882,213)	( 686,008,746)
財務收入	474,008	13,499,748	-	-
財務費用	( 8,834,744)	( 251,613,509)	( 12,426,626)	( 372,550,248)
稅前淨利	7,537,998	214,682,183	13,032,930	390,727,241
所得稅費用	( 916,834)	( 26,111,432)	( 600,352)	( 17,998,553)
本期淨利	<u>\$ 6,621,164</u>	<u>\$ 188,570,751</u>	<u>\$ 12,432,578</u>	<u>\$ 372,728,688</u>
基本每股盈餘				
本期淨利	<u>\$ 0.0015</u>	<u>\$ 0.04</u>	<u>\$ 0.0027</u>	<u>\$ 0.08</u>
稀釋每股盈餘				
本期淨利	<u>\$ 0.0015</u>	<u>\$ 0.04</u>	<u>\$ 0.0027</u>	<u>\$ 0.08</u>

註：上列民國109年度財務報表之所有科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。

上列民國108年度財務報表之所有科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

泰金寶科技股份有限公司  
個體綜合損益表  
民國109年及108年1月1日至12月31日

(單位:元)

	個 體 財 務 報 表		個 體 財 務 報 表	
	109 年 度		108 年 度	
	美 金	新 台 幣	美 金	新 台 幣
本期淨利	\$ 6,621,164	\$ 188,570,751	\$ 12,432,578	\$ 372,728,688
本期其他綜合損益				
後續可能重分類至損益之項目				
採用權益法認列關聯企業之				
其他綜合損益之份額	( 252,824)	( 7,200,428)	( 142,922)	( 4,284,802)
採用權益法認列子公司之				
其他綜合損益之份額	( 3,735,342)	( 106,382,540)	( 7,669,543)	( 229,932,899)
備供出售金融商品未實現評價損益	-	-	16,025	480,430
所得稅影響數	-	-	( 3,205)	( 96,086)
後續可能重分類至損益之項目合計	( 3,988,166)	( 113,582,968)	( 7,799,645)	( 233,833,357)
不重分類至損益之項目				
投資子公司之其他綜合損益之份額	( 1,489,420)	( 42,418,682)	1,119,753	33,570,195
透過其他綜合損益按公允價值衡量之				
權益工具投資未實現評價損益	( 2,002,880)	( 57,042,022)	-	-
精算損益	1,730,466	49,283,672	( 1,977,587)	( 59,288,058)
所得稅影響數	( 135,697)	( 3,864,651)	125,070	3,749,599
不重分類至損益之項目合計	( 1,897,531)	( 54,041,683)	( 732,764)	( 21,968,264)
本期其他綜合損益	( 5,885,697)	( 167,624,651)	( 8,532,409)	( 255,801,621)
本期綜合損益	\$ 735,467	\$ 20,946,100	\$ 3,900,169	\$ 116,927,067

註：上列民國109年度財務報表之所有科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。

上列民國108年度財務報表之所有科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

泰金寶科技股份有限公司及子公司

合併權益變動表

民國109年及108年1月1日至12月31日

(單位:美金元)

	合併財務報表													
	其他股東權益													合計
	其他綜合損益													
	透過其他綜合損益													
股本	普通股 發行溢價	資本公積- 股份基礎給付	資本公積- 認列對子公司所 有權益變動數	保留盈餘 法定盈餘公積	未分配盈餘	國外營運機構 財務報表換算 之兌換差額	採用權益法認列 關聯企業之其他 綜合損益之份額	備供出售 金融商品未實現 評價損益	按公允價值衡量之 金融資產未實現 評價(損)益	其他股東 權益組成 項目合計	歸屬於母公司 業主之權益合計	非控制權益	合計	
108年1月1日餘額	\$ 140,359,681	\$ 104,358,133	\$ 4,864,337	\$ 2,431,391	\$ 15,750,839	\$ 321,693,491	(\$ 47,985,885)	\$ 114,952	(\$ 214,749)	\$ -	(\$ 48,085,682)	\$ 541,372,190	\$ 3,472,355	\$ 544,844,545
本期淨利	-	-	-	-	-	12,432,578	-	-	-	-	-	12,432,578	( 1,463,911)	10,968,667
本期其他綜合損益	-	-	-	-	-	( 732,764)	( 6,973,215)	( 839,250)	12,820	-	( 7,799,645)	( 8,532,409)	-	( 8,532,409)
本期綜合損益總額	-	-	-	-	-	11,699,814	( 6,973,215)	( 839,250)	12,820	-	( 7,799,645)	3,900,169	( 1,463,911)	2,436,258
發放現金股利	-	-	-	-	-	( 13,152,521)	-	-	-	-	-	( 13,152,521)	-	( 13,152,521)
股份基礎給付交易	-	-	713,984	-	-	-	-	-	-	-	-	713,984	-	713,984
執行認股權	-	-	( 9,160)	-	-	-	-	-	-	-	-	( 9,160)	-	49,149
108年12月31日餘額	\$ 140,359,681	\$ 104,358,133	\$ 5,569,161	\$ 2,431,391	\$ 15,750,839	\$ 320,240,784	(\$ 54,959,100)	(\$ 724,298)	(\$ 201,929)	\$ -	(\$ 55,885,327)	\$ 532,824,662	\$ 2,066,753	\$ 534,891,415
109年1月1日餘額	\$ 140,359,681	\$ 104,358,133	\$ 5,569,161	\$ 2,431,391	\$ 15,750,839	\$ 320,240,784	(\$ 54,959,100)	(\$ 724,298)	(\$ 201,929)	\$ -	(\$ 55,885,327)	\$ 532,824,662	\$ 2,066,753	\$ 534,891,415
追溯適用之影響數	-	-	-	-	-	-	-	-	201,929	( 201,929)	-	-	-	-
109年1月1日重編後餘額	140,359,681	104,358,133	5,569,161	2,431,391	15,750,839	320,240,784	( 54,959,100)	( 724,298)	-	( 201,929)	( 55,885,327)	532,824,662	2,066,753	534,891,415
本期淨利	-	-	-	-	-	6,621,164	-	-	-	-	-	6,621,164	635,254	7,256,418
本期其他綜合損益	-	-	-	-	-	2,137,828	( 3,752,579)	( 235,588)	-	( 4,035,358)	( 8,023,525)	( 5,885,697)	-	( 5,885,697)
本期綜合損益總額	-	-	-	-	-	8,758,992	( 3,752,579)	( 235,588)	-	( 4,035,358)	( 8,023,525)	735,467	635,254	1,370,721
發放現金股利	-	-	-	-	-	( 7,150,333)	-	-	-	-	-	( 7,150,333)	-	( 7,150,333)
股份基礎給付交易	-	-	1,540,572	-	-	-	-	-	-	-	-	1,540,572	-	1,540,572
處分透過其他綜合損益按 公允價值衡量之權益工具	-	-	-	-	-	( 2,165,278)	-	-	-	2,165,278	2,165,278	-	-	-
非控制權益變動數	-	-	-	-	-	-	-	-	-	-	-	-	-	-
認列對子公司所有權益變動數	-	-	-	-	-	-	-	-	-	-	-	-	4,249,271	4,249,271
109年12月31日餘額	\$ 140,359,681	\$ 104,358,133	\$ 7,109,733	\$ 2,431,391	\$ 15,750,839	\$ 319,684,165	(\$ 58,711,679)	(\$ 959,886)	\$ -	(\$ 2,072,009)	(\$ 61,743,574)	\$ 527,950,368	\$ 6,951,278	\$ 534,901,646

泰金寶科技股份有限公司及子公司

合併權益變動表(續)

民國109年及108年1月1日至12月31日

(單位: 泰銖元)

	合併財務報表													
	其他股東權益													合計
	其他綜合損益													
	透過其他綜合損益													
股本	普通股 發行溢價	資本公積- 股份基礎給付	資本公積- 認列對子公司所 有權益變動數	保留盈餘 法定盈餘公積	未分配盈餘	國外營運機構 財務報表換算 之兌換差額	採用權益法認列 關聯企業之其他 綜合損益之份額	備供出售 金融商品未實現 評價損益	按公允價值衡量之 金融資產未實現 評價(損)益	其他股東 權益組成 項目合計	歸屬於母公司 業主之權益合計	非控制權益	合計	
108年1月1日餘額	\$ 4,554,643,575	\$ 3,386,400,546	\$ 157,846,775	\$ 78,898,143	\$ 511,111,587	\$ 10,438,889,451	(\$ 1,557,132,360)	\$ 3,730,180	(\$ 6,968,546)	\$ -	(\$ 1,560,370,726)	\$ 17,567,419,351	\$ 112,677,216	\$17,680,096,567
本期淨利	-	-	-	-	-	392,798,927	-	-	-	-	-	392,798,927	( 45,273,238)	347,525,689
本期其他綜合損益	-	-	-	-	-	( 22,157,209)	( 1,457,832,752)	( 25,680,443)	474,062	-	( 1,483,039,133)	( 1,505,196,342)	( 6,841,388)	( 1,512,037,730)
本期綜合損益總額	-	-	-	-	-	370,641,718	( 1,457,832,752)	( 25,680,443)	474,062	-	( 1,483,039,133)	( 1,112,397,415)	( 52,114,626)	( 1,164,512,041)
發放現金股利	-	-	-	-	-	( 409,917,922)	-	-	-	-	-	( 409,917,922)	-	( 409,917,922)
股份基礎給付交易	-	-	21,971,850	-	-	-	-	-	-	-	-	21,971,850	-	21,971,850
執行認股權	-	-	( 281,006)	-	-	-	-	-	-	-	-	( 281,006)	-	( 281,006)
108年12月31日餘額	\$ 4,554,643,575	\$ 3,386,400,546	\$ 179,537,619	\$ 78,898,143	\$ 511,111,587	\$ 10,399,613,247	(\$ 3,014,965,112)	(\$ 21,950,263)	(\$ 6,494,484)	\$ -	(\$ 3,043,409,859)	\$ 16,066,794,858	\$ 62,320,870	\$16,129,115,728
109年1月1日餘額	\$ 4,554,643,575	\$ 3,386,400,546	\$ 179,537,619	\$ 78,898,143	\$ 511,111,587	\$ 10,399,613,247	(\$ 3,014,965,112)	(\$ 21,950,263)	(\$ 6,494,484)	\$ -	(\$ 3,043,409,859)	\$ 16,066,794,858	\$ 62,320,870	\$16,129,115,728
追溯適用之影響數	-	-	-	-	-	-	-	-	6,494,484	( 6,494,484)	-	-	-	-
109年1月1日重編後餘額	4,554,643,575	3,386,400,546	179,537,619	78,898,143	511,111,587	10,399,613,247	( 3,014,965,112)	( 21,950,263)	-	( 6,494,484)	( 3,043,409,859)	16,066,794,858	62,320,870	16,129,115,728
本期淨利	-	-	-	-	-	209,606,760	-	-	-	-	-	209,606,760	19,030,063	228,636,823
本期其他綜合損益	-	-	-	-	-	65,204,959	( 169,060,597)	( 7,303,118)	-	( 127,693,880)	( 304,057,595)	( 238,852,636)	( 7,715,938)	( 246,568,574)
本期綜合損益總額	-	-	-	-	-	274,811,719	( 169,060,597)	( 7,303,118)	-	( 127,693,880)	( 304,057,595)	( 29,245,876)	11,314,125	( 17,931,751)
發放現金股利	-	-	-	-	-	( 227,732,179)	-	-	-	-	-	( 227,732,179)	-	( 227,732,179)
股份基礎給付交易	-	-	48,281,136	-	-	-	-	-	-	-	-	48,281,136	-	48,281,136
處分透過其他綜合損益按 公允價值衡量之權益工具	-	-	-	-	-	( 67,848,916)	-	-	-	67,848,916	67,848,916	-	-	-
非控制權益變動數	-	-	-	-	-	-	-	-	-	-	-	-	-	-
認列對子公司所有權益變動數	-	-	-	-	-	-	-	-	-	-	-	-	135,161,300	135,161,300
109年12月31日餘額	\$ 4,554,643,575	\$ 3,386,400,546	\$ 227,818,755	\$ 78,898,143	\$ 511,111,587	\$ 10,378,843,871	(\$ 3,184,025,709)	(\$ 29,253,381)	\$ -	(\$ 66,339,448)	(\$ 3,279,618,538)	\$ 15,858,097,939	\$ 208,796,295	\$16,066,894,234

**泰金寶科技股份有限公司及子公司**  
**合併權益變動表(續)**  
**民國109年及108年1月1日至12月31日**

(單位:新台幣元)

	合 併 財 務 報 表																
	其 他 股 東 權 益																
	其 他 綜 合 損 益																
	股 本	普 通 股 發 行 溢 價	資 本 公 積 - 股 份 基 礎 給 付	資 本 公 積 - 認 列 對 子 公 司 所 有 權 權 益 變 動 數	保 留 盈 餘 法 定 盈 餘 公 積	未 分 配 盈 餘	國 外 導 運 機 構		採 用 權 益 法 認 列		備 供 出 售		透 過 其 他 綜 合 損 益		其 他 股 東 權 益 組 成	歸 屬 於 母 公 司 業 主 之 權 益 合 計	非 控 制 權 益
財 務 報 表 換 算 之 兌 換 差 額							綜 合 損 益 之 份 額	金 融 商 品 未 實 現 評 價 損 益	金 融 資 產 未 實 現 評 價 (損) 益	按 公 允 價 值 衡 量 之	其 他 股 東 權 益 組 成						
108年1月1日餘額	\$ 4,207,983,236	\$ 3,128,656,827	\$ 145,832,824	\$ 72,893,102	\$ 472,210,153	\$ 9,644,370,860	(\$ 1,438,616,832)	\$ 3,446,261	(\$ 6,438,174)	\$ -	(\$ 1,441,608,745)	\$ 16,230,338,257	\$ 104,101,203	\$ 16,334,439,460		\$ 16,334,439,460	
本期淨利	-	-	-	-	-	372,728,688	-	-	-	-	-	372,728,688	(43,888,051)	328,840,637		328,840,637	
本期其他綜合損益	-	-	-	-	-	(21,968,264)	(209,056,986)	(25,160,715)	384,344	-	(233,833,357)	(255,801,621)	-	(255,801,621)		(255,801,621)	
本期綜合損益總額	-	-	-	-	-	350,760,424	(209,056,986)	(25,160,715)	384,344	-	(233,833,357)	116,927,067	(43,888,051)	73,039,016		73,039,016	
發放現金股利	-	-	-	-	-	(394,312,580)	-	-	-	-	-	(394,312,580)	-	(394,312,580)		(394,312,580)	
股份基礎給付交易	-	-	21,405,240	-	-	-	-	-	-	-	-	21,405,240	-	21,405,240		21,405,240	
執行認股權	-	-	(274,617)	-	-	-	-	-	-	-	-	(274,617)	-	(274,617)		(274,617)	
108年12月31日餘額	\$ 4,207,983,236	\$ 3,128,656,827	\$ 166,963,447	\$ 72,893,102	\$ 472,210,153	\$ 9,600,818,704	(\$ 1,647,673,818)	(\$ 21,714,454)	(\$ 6,053,830)	\$ -	(\$ 1,675,442,102)	\$ 15,974,083,367	\$ 61,961,254	\$ 16,036,044,621		\$ 16,036,044,621	
109年1月1日餘額	\$ 3,997,443,715	\$ 2,972,119,628	\$ 158,609,705	\$ 69,246,016	\$ 448,583,895	\$ 9,120,457,528	(\$ 1,565,235,168)	(\$ 20,628,007)	(\$ 5,750,938)	\$ -	(\$ 1,591,614,113)	\$ 15,174,846,374	\$ 58,861,125	\$ 15,233,707,499		\$ 15,233,707,499	
追溯適用之影響數	-	-	-	-	-	-	-	-	5,750,938	(5,750,938)	-	-	-	-		-	
109年1月1日重編後餘額	3,997,443,715	2,972,119,628	158,609,705	69,246,016	448,583,895	9,120,457,528	(1,565,235,168)	(20,628,007)	-	(5,750,938)	(1,591,614,113)	15,174,846,374	58,861,125	15,233,707,499		15,233,707,499	
本期淨利	-	-	-	-	-	188,570,751	-	-	-	-	-	188,570,751	18,092,034	206,662,785		206,662,785	
本期其他綜合損益	-	-	-	-	-	60,885,341	(106,873,450)	(6,709,546)	-	(114,926,996)	(228,509,992)	(167,624,651)	-	(167,624,651)		(167,624,651)	
本期綜合損益總額	-	-	-	-	-	249,456,092	(106,873,450)	(6,709,546)	-	(114,926,996)	(228,509,992)	20,946,100	18,092,034	39,038,134		39,038,134	
發放現金股利	-	-	-	-	-	(203,641,484)	-	-	-	-	-	(203,641,484)	-	(203,641,484)		(203,641,484)	
股份基礎給付交易	-	-	43,875,491	-	-	-	-	-	-	-	-	43,875,491	-	43,875,491		43,875,491	
處分透過其他綜合損益按 公允價值衡量之權益工具	-	-	-	-	-	(61,667,117)	-	-	-	61,667,117	61,667,117	-	-	-		-	
非控制權益變動數	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
認列對子公司所有權權益變動數	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
109年12月31日餘額	\$ 3,997,443,715	\$ 2,972,119,628	\$ 202,485,196	\$ 69,246,016	\$ 448,583,895	\$ 9,104,605,019	(\$ 1,672,108,618)	(\$ 27,337,553)	\$ -	(\$ 59,010,817)	(\$ 1,758,456,988)	\$ 15,036,026,481	\$ 197,972,396	\$ 15,233,998,877		\$ 15,233,998,877	

註：上列民國109年度財務報表之所有科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。

上列民國108年度財務報表之所有科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

泰金寶科技股份有限公司  
 個體權益變動表  
 民國109年及108年1月1日至12月31日

(單位:美金元)

	個 體 財 務 報 表										
	其 他 股 東 權 益										
	其 他 綜 合 損 益										
	股 本	普 通 股 發 行 溢 價	資 本 公 積 - 股 份 基 礎 給 付	資 本 公 積 - 認 列 對 子 公 司 所 有 權 權 益 變 動 數	保 留 盈 餘		採 用 權 益 法 認 列 關 聯 企 業 及 子 公 司 之 其 他 綜 合 損 益 之 份 額	備 供 出 售 金 融 商 品 未 實 現 評 價 損 益	透 過 其 他 綜 合 損 益 按 公 允 價 值 衡 量 之 金 融 資 產 未 實 現 評 價 (損) 益	其 他 股 東 權 益 組 成 項 目 合 計	合 計
法 定 盈 餘 公 積					未 分 配 盈 餘						
108年1月1日餘額	\$ 140,359,681	\$ 104,358,133	\$ 4,864,337	\$ 2,431,391	\$ 15,750,839	\$ 321,693,491	(\$ 47,870,933)	(\$ 214,749)	\$ -	(\$ 48,085,682)	\$ 541,372,190
本期淨利	-	-	-	-	-	12,432,578	-	-	-	-	12,432,578
本期其他綜合損益	-	-	-	-	-	(732,764)	(7,812,465)	12,820	-	(7,799,645)	(8,532,409)
本期綜合損益總額	-	-	-	-	-	11,699,814	(7,812,465)	12,820	-	(7,799,645)	3,900,169
發放現金股利	-	-	-	-	-	(13,152,521)	-	-	-	-	(13,152,521)
股份基礎給付交易	-	-	713,984	-	-	-	-	-	-	-	713,984
執行認股權	-	-	(9,160)	-	-	-	-	-	-	-	(9,160)
108年12月31日餘額	\$ 140,359,681	\$ 104,358,133	\$ 5,569,161	\$ 2,431,391	\$ 15,750,839	\$ 320,240,784	(\$ 55,683,398)	(\$ 201,929)	\$ -	(\$ 55,885,327)	\$ 532,824,662
109年1月1日餘額	\$ 140,359,681	\$ 104,358,133	\$ 5,569,161	\$ 2,431,391	\$ 15,750,839	\$ 320,240,784	(\$ 55,683,398)	(\$ 201,929)	\$ -	(\$ 55,885,327)	\$ 532,824,662
追溯適用之影響數	-	-	-	-	-	-	-	201,929	(201,929)	-	-
109年1月1日重編後餘額	140,359,681	104,358,133	5,569,161	2,431,391	15,750,839	320,240,784	(55,683,398)	-	(201,929)	(55,885,327)	532,824,662
本期淨利	-	-	-	-	-	6,621,164	-	-	-	-	6,621,164
本期其他綜合損益	-	-	-	-	-	2,137,828	(5,988,167)	-	(2,035,358)	(8,023,525)	(5,885,697)
本期綜合損益總額	-	-	-	-	-	8,758,992	(5,988,167)	-	(2,035,358)	(8,023,525)	735,467
發放現金股利	-	-	-	-	-	(7,150,333)	-	-	-	-	(7,150,333)
股份基礎給付交易	-	-	1,540,572	-	-	-	-	-	-	-	1,540,572
處分透過其他綜合損益按 公允價值衡量之權益工具	-	-	-	-	-	(2,165,278)	-	-	2,165,278	2,165,278	-
109年12月31日餘額	\$ 140,359,681	\$ 104,358,133	\$ 7,109,733	\$ 2,431,391	\$ 15,750,839	\$ 319,684,165	(\$ 61,671,565)	\$ -	(\$ 72,009)	(\$ 61,743,574)	\$ 527,950,368

**泰金寶科技股份有限公司**  
**個體權益變動表(續)**  
 民國109年及108年1月1日至12月31日

(單位:泰銖元)

	個 體 財 務 報 表											
	其 他 股 東 權 益											合 計
	其 他 綜 合 損 益											
	股 本	普 通 股 發 行 溢 價	資 本 公 積 - 股 份 基 礎 給 付	資 本 公 積 - 認 列 對 子 公 司 所 有 權 權 益 變 動 數	保 留 盈 餘		國 外 營 運 機 構 財 務 報 表 換 算 之 兌 換 差 額	採 用 權 益 法 認 列 關 聯 企 業 及 子 公 司 之 其 他 綜 合 損 益 之 份 額	備 供 出 售 金 融 商 品 未 實 現 評 價 損 益	透 過 其 他 綜 合 損 益 按 公 允 價 值 衡 量 之 金 融 資 產 未 實 現 評 價 (損) 益	其 他 股 東 權 益 組 成	
法 定 盈 餘 公 積					未 分 配 盈 餘	金 融 資 產 未 實 現 評 價 (損) 益					其 他 股 東 權 益 組 成 項 目 合 計	
108年1月1日餘額	\$ 4,554,643,575	\$ 3,386,400,546	\$ 157,846,775	\$ 78,898,143	\$ 511,111,587	\$ 10,438,889,451	\$ -	(\$ 1,553,402,180)	(\$ 6,968,546)	\$ -	(\$ 1,560,370,726)	\$ 17,567,419,351
本期淨利	-	-	-	-	-	392,798,927	-	-	-	-	-	392,798,927
本期其他綜合損益	-	-	-	-	-	(22,157,209)	(1,242,239,474)	(241,273,721)	474,062	-	(1,483,039,133)	(1,505,196,342)
本期綜合損益總額	-	-	-	-	-	370,641,718	(1,242,239,474)	(241,273,721)	474,062	-	(1,483,039,133)	(1,112,397,415)
發放現金股利	-	-	-	-	-	(409,917,922)	-	-	-	-	-	(409,917,922)
股份基礎給付交易	-	-	21,971,850	-	-	-	-	-	-	-	-	21,971,850
執行認股權	-	-	(281,006)	-	-	-	-	-	-	-	-	(281,006)
108年12月31日餘額	\$ 4,554,643,575	\$ 3,386,400,546	\$ 179,537,619	\$ 78,898,143	\$ 511,111,587	\$ 10,399,613,247	(\$ 1,242,239,474)	(\$ 1,794,675,901)	(\$ 6,494,484)	\$ -	(\$ 3,043,409,859)	\$ 16,066,794,858
109年1月1日餘額	\$ 4,554,643,575	\$ 3,386,400,546	\$ 179,537,619	\$ 78,898,143	\$ 511,111,587	\$ 10,399,613,247	(\$ 1,242,239,474)	(\$ 1,794,675,901)	(\$ 6,494,484)	\$ -	(\$ 3,043,409,859)	\$ 16,066,794,858
追溯適用之影響數	-	-	-	-	-	-	-	-	6,494,484	(6,494,484)	-	-
109年1月1日重編後餘額	4,554,643,575	3,386,400,546	179,537,619	78,898,143	511,111,587	10,399,613,247	(1,242,239,474)	(1,794,675,901)	-	(6,494,484)	(3,043,409,859)	16,066,794,858
本期淨利	-	-	-	-	-	209,606,760	-	-	-	-	-	209,606,760
本期其他綜合損益	-	-	-	-	-	65,204,959	(24,421,261)	(215,558,654)	-	(64,077,680)	(304,057,595)	(238,852,636)
本期綜合損益總額	-	-	-	-	-	274,811,719	(24,421,261)	(215,558,654)	-	(64,077,680)	(304,057,595)	(29,245,876)
發放現金股利	-	-	-	-	-	(227,732,179)	-	-	-	-	-	(227,732,179)
股份基礎給付交易	-	-	48,281,136	-	-	-	-	-	-	-	-	48,281,136
處分透過其他綜合損益按 公允價值衡量之權益工具	-	-	-	-	-	(67,848,916)	-	-	-	67,848,916	67,848,916	-
109年12月31日餘額	\$ 4,554,643,575	\$ 3,386,400,546	\$ 227,818,755	\$ 78,898,143	\$ 511,111,587	\$ 10,378,843,871	(\$ 1,266,660,735)	(\$ 2,010,234,555)	\$ -	(\$ 2,723,248)	(\$ 3,279,618,538)	\$ 15,858,097,939

泰金寶科技股份有限公司  
個體權益變動表(續)  
民國109年及108年1月1日至12月31日

(單位:新台幣元)

	個 體 財 務 報 表										
	其 他 股 東 權 益										
	其 他 綜 合 損 益										
	股 本	普 通 股 發 行 溢 價	資 本 公 積 - 股 份 基 礎 給 付	資 本 公 積 - 認 列 對 子 公 司 所 有 權 權 益 變 動 數	保 留 盈 餘		採 用 權 益 法 認 列 關 聯 企 業 及 子 公 司 之 其 他 綜 合 損 益 之 份 額	備 供 出 售 金 融 商 品 未 實 現 評 價 損 益	透 過 其 他 綜 合 損 益 按 公 允 價 值 衡 量 之 金 融 資 產 未 實 現 評 價 (損) 益	其 他 股 東 權 益 組 成 項 目 合 計	合 計
法 定 盈 餘 公 積					未 分 配 盈 餘						
108年1月1日餘額	\$ 4,207,983,236	\$ 3,128,656,827	\$ 145,832,824	\$ 72,893,102	\$ 472,210,153	\$ 9,644,370,860	(\$ 1,435,170,571)	(\$ 6,438,174)	\$ -	(\$ 1,441,608,745)	\$ 16,230,338,257
本期淨利	-	-	-	-	-	372,728,688	-	-	-	-	372,728,688
本期其他綜合損益	-	-	-	-	-	(21,968,264)	(234,217,701)	384,344	-	(233,833,357)	(255,801,621)
本期綜合損益總額	-	-	-	-	-	350,760,424	(234,217,701)	384,344	-	(233,833,357)	116,927,067
發放現金股利	-	-	-	-	-	(394,312,580)	-	-	-	-	(394,312,580)
股份基礎給付交易	-	-	21,405,240	-	-	-	-	-	-	-	21,405,240
執行認股權	-	-	(274,617)	-	-	-	-	-	-	-	(274,617)
108年12月31日餘額	\$ 4,207,983,236	\$ 3,128,656,827	\$ 166,963,447	\$ 72,893,102	\$ 472,210,153	\$ 9,600,818,704	(\$ 1,669,388,272)	(\$ 6,053,830)	\$ -	(\$ 1,675,442,102)	\$ 15,974,083,367
109年1月1日餘額	\$ 3,997,443,715	\$ 2,972,119,628	\$ 158,609,705	\$ 69,246,016	\$ 448,583,895	\$ 9,120,457,528	(\$ 1,585,863,175)	(\$ 5,750,938)	\$ -	(\$ 1,591,614,113)	\$ 15,174,846,374
追溯適用之影響數	-	-	-	-	-	-	-	5,750,938	(5,750,938)	-	-
109年1月1日重編後餘額	3,997,443,715	2,972,119,628	158,609,705	69,246,016	448,583,895	9,120,457,528	(1,585,863,175)	-	(5,750,938)	(1,591,614,113)	15,174,846,374
本期淨利	-	-	-	-	-	188,570,751	-	-	-	-	188,570,751
本期其他綜合損益	-	-	-	-	-	60,885,341	(170,542,996)	-	(57,966,996)	(228,509,992)	(167,624,651)
本期綜合損益總額	-	-	-	-	-	249,456,092	(170,542,996)	-	(57,966,996)	(228,509,992)	20,946,100
發放現金股利	-	-	-	-	-	(203,641,484)	-	-	-	-	(203,641,484)
股份基礎給付交易	-	-	43,875,491	-	-	-	-	-	-	-	43,875,491
處分透過其他綜合損益按 公允價值衡量之權益工具	-	-	-	-	-	(61,667,117)	-	-	61,667,117	61,667,117	-
109年12月31日餘額	\$ 3,997,443,715	\$ 2,972,119,628	\$ 202,485,196	\$ 69,246,016	\$ 448,583,895	\$ 9,104,605,019	(\$ 1,756,406,171)	\$ -	(\$ 2,050,817)	(\$ 1,758,456,988)	\$ 15,036,026,481

註：上列民國109年度財務報表之所有科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。

上列民國108年度財務報表之所有科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

泰金寶科技股份有限公司及子公司

合併現金流量表

民國109年及108年1月1日至12月31日

(單位:元)

	合 併 財 務 報 表			
	109 年 度		108 年 度	
	美 金	新 台 幣	美 金	新 台 幣
營業活動之現金流量				
稅前淨利	\$ 16,011,318	\$ 456,002,337	\$ 14,929,599	\$ 447,589,378
稅前調整項目				
折舊費用及各項攤提	79,110,426	2,253,064,932	72,674,406	2,178,778,692
呆帳損失	4,377,095	124,659,666	303,501	9,098,960
存貨跌價損失	13,716,660	390,650,477	2,698,239	80,893,205
透過損益按公允價值衡量之債務工具損失	950,000	27,056,000	-	-
資產減損損失	362,141	10,313,776	-	-
處分不動產、廠房及設備利益	( 5,709,994)	( 162,620,629)	( 148,688)	( 4,457,666)
處分結構性存款利益	( 110,810)	( 3,155,869)	( 353,259)	( 10,590,705)
投資關聯企業損失	919,353	26,183,173	615,780	18,461,084
員工福利費用	2,390,629	68,085,114	3,541,551	106,175,699
股份基礎給付交易	1,494,872	42,573,955	713,984	21,405,240
結構性存款未實現利益	( 14,843)	( 422,729)	( 12,786)	( 383,324)
衍生性金融商品評價損失(利益)	1,170,718	33,342,049	( 1,269,877)	( 38,070,912)
未實現兌換損失(利益)	1,080,699	30,778,308	( 2,688,351)	( 80,596,763)
利息收入	( 1,912,467)	( 54,467,060)	( 4,292,297)	( 128,683,064)
利息費用	16,774,110	477,726,651	21,997,978	659,499,380
小計	130,609,907	3,719,770,151	108,709,780	3,259,119,204
營業資產(增加)減少				
應收帳款及其他應收款	( 135,944,222)	( 3,871,691,443)	159,018,618	4,767,378,168
存貨淨額	( 89,357,874)	( 2,544,912,252)	84,559,448	2,535,092,251
預付貸款	( 4,500,517)	( 128,174,724)	285,589	8,561,958
其他流動資產	( 107,944,626)	( 3,074,262,948)	( 20,552,374)	( 616,160,173)
營業負債增加(減少)				
應付帳款及其他應付款	222,792,334	6,345,125,672	( 133,288,644)	( 3,995,993,547)
其他流動負債	8,635,816	245,948,040	( 3,264,527)	( 97,870,519)
提列員工福利費用	( 480,946)	( 13,697,342)	( 512,794)	( 15,373,564)
其他非流動負債	( 29,128)	( 829,565)	( 549,820)	( 16,483,604)
營業活動之現金流入	23,780,744	677,275,589	194,405,276	5,828,270,174
收取之利息	1,156,973	32,950,591	3,376,614	101,230,888
本期支付所得稅	( 5,486,138)	( 156,245,210)	( 6,231,133)	( 186,809,367)
營業活動之淨現金流入	19,451,579	553,980,970	191,550,757	5,742,691,695

註：上列民國109年度財務報表之所有科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。

上列民國108年度財務報表之所有科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

**泰金寶科技股份有限公司及子公司**  
**合併現金流量表(續)**  
**民國109年及108年1月1日至12月31日**

(單位:元)

	合 併 財 務 報 表			
	109 年 度		108 年 度	
	美 金	新 台 幣	美 金	新 台 幣
投資活動之現金流量				
定期存款減少(增加)	\$ 2,870,000	\$ 81,737,600	(\$ 6,070,000)	(\$ 181,978,600)
結構性存款減少	1,570,995	44,741,938	22,908,943	686,810,111
受限制存款減少(增加)	92,273	2,627,935	( 1,420)	( 42,572)
長期資金融通款-關係人增加	-	-	( 2,849,098)	( 85,415,958)
投資關聯企業增加	( 1,073,229)	( 30,565,562)	-	-
其他長期投資增加	-	-	( 150,000)	( 4,497,000)
購置不動產、廠房及設備	( 210,894,109)	( 6,006,264,224)	( 182,940,868)	( 5,484,567,223)
購置其他無形資產	( 7,869,898)	( 224,134,695)	( 1,593,044)	( 47,759,459)
出售權益工具投資價款	4,940,079	140,693,450	-	-
出售子公司投資價款	4,249,273	121,019,295	-	-
利息收入收現數	755,494	21,516,469	915,683	27,452,176
自關聯企業股利收入收現數	-	-	1,560,307	46,778,004
出售不動產、廠房及設備價款	8,089,420	230,386,682	1,799,307	53,943,224
政府補助款收入收現數	151,349,648	4,310,437,975	93,355,961	2,798,811,711
其他非流動資產減少(增加)	1,058,679	30,151,177	( 2,633,585)	( 78,954,878)
投資活動之淨現金流出	( 44,861,375)	( 1,277,651,960)	( 75,697,814)	( 2,269,420,464)
融資活動之現金流量				
短期借款增加(減少)	114,982,551	3,274,703,052	( 96,510,930)	( 2,893,397,681)
長期借款償還	( 48,200,000)	( 1,372,736,000)	-	-
租賃本金償還	( 6,394,052)	( 182,102,601)	-	-
長期借款舉借數	-	-	28,000,000	839,440,000
執行認股權收現數	45,700	1,301,536	49,150	1,473,517
利息費用	( 16,481,361)	( 469,389,161)	( 21,574,795)	( 646,812,354)
發放現金股利	( 7,150,333)	( 203,641,484)	( 13,152,521)	( 394,312,580)
融資活動之淨現金流入(流出)	36,802,505	1,048,135,342	( 103,189,096)	( 3,093,609,098)
匯率影響數	16,982,031	483,648,243	488,946	14,658,601
本期現金及約當現金增加	28,374,740	808,112,595	13,152,793	394,320,734
期初現金及約當現金餘額	138,221,053	3,936,535,589	125,068,260	3,749,546,435
期末現金及約當現金餘額	\$ 166,595,793	\$ 4,744,648,185	\$ 138,221,053	\$ 4,143,867,169
現金流量資訊之補充揭露				
未動用現金支付項目				
購置不動產、廠房及設備尚未支付數	\$ 4,643,906	\$ 132,258,443	8,533,050	\$ 255,820,839
購置無形資產尚未支付數	4,890,000	139,267,200	5,700,000	170,886,000
使用權資產增加數	7,834,592	223,129,180	-	-
出售不動產、廠房及設備尚未收現數	739,299	21,055,236	1,286,794	38,578,084
使用權資產及建築物轉列待出售非流動資產	13,336,302	379,817,881	-	-

註：上列民國109年度財務報表之所有科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。  
上列民國108年度財務報表之所有科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

泰金寶科技股份有限公司  
個體現金流量表  
民國109年及108年1月1日至12月31日

(單位:元)

	個 體 財		務 報 表	
	109 年 度		108 年 度	
	美 金	新 台 幣	美 金	新 台 幣
營業活動之現金流量				
稅前淨利	\$ 7,537,998	\$ 214,682,183	\$ 13,032,930	\$ 390,727,241
稅前調整項目			-	
折舊費用	43,845,551	1,248,721,292	41,636,782	1,248,270,724
呆帳費用	672,616	19,156,104	-	-
存貨跌價損失	8,814,950	251,049,776	646,679	19,387,436
處分不動產、廠房及設備利益	( 5,974,777)	( 170,161,649)	( 197,355)	( 5,916,703)
投資關聯企業損失	925,463	26,357,186	743,441	22,288,361
投資子公司損失	18,712,447	532,930,491	22,882,213	686,008,746
員工福利費用	1,587,483	45,211,516	3,009,038	90,210,959
股份基礎給付交易	117,602	3,349,305	134,945	4,045,651
衍生性金融商品評價損失	-	-	31,505	944,520
未實現兌換損失(利益)	1,622,293	46,202,905	( 271,433)	( 8,137,561)
利息收入	( 474,008)	( 13,499,748)	( 950,671)	( 28,501,117)
利息費用	7,836,964	223,196,735	11,366,815	340,777,115
小計	85,224,582	2,427,196,096	92,064,889	2,760,105,372
營業資產(增加)減少				
應收帳款及其他應收款	( 137,388,908)	( 3,912,836,100)	37,760,901	1,132,071,812
存貨淨額	( 53,035,714)	( 1,510,457,135)	57,621,203	1,727,483,666
預付貸款	683,909	19,477,728	( 308,340)	( 9,244,033)
其他流動資產	( 622,752)	( 17,735,977)	( 5,636,536)	( 168,983,349)
其他長期應收款	5,130,780	146,124,614	60,914,477	1,826,216,020
營業負債增加(減少)			-	
應付帳款及其他應付款	126,833,396	3,612,215,118	( 59,363,778)	( 1,779,726,064)
其他流動負債	( 1,511,403)	( 43,044,757)	1,782,614	53,442,768
提列員工福利費用	-	-	( 3,065)	( 91,889)
營業活動之現金流入	25,313,890	720,939,587	184,832,365	5,541,274,303
收取之利息	472,624	13,460,332	950,625	28,499,738
本期支付所得稅	( 1,269,567)	( 36,157,268)	( 679,942)	( 20,384,662)
營業活動之淨現金流入	24,516,947	698,242,651	185,103,048	5,549,389,379

註：上列民國109年度財務報表之所有科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。

上列民國108年度財務報表之所有科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

**泰金寶科技股份有限公司**  
**個體現金流量表(續)**  
**民國109年及108年1月1日至12月31日**

(單位:元)

	個 體 財		務 報 表	
	109 年 度		108 年 度	
	美 金	新 台 幣	美 金	新 台 幣
<b>投資活動之現金流量</b>				
長期資金融通款-關係人減少	\$ 19,898,305	\$ 566,703,726	\$ -	\$ -
投資關聯企業增加	( 1,073,229)	( 30,565,562)	-	-
投資子公司增加	( 4,500,000)	( 128,160,000)	( 138,000,000)	( 4,137,240,000)
購置不動產、廠房及設備	( 54,387,469)	( 1,548,955,117)	( 63,250,646)	( 1,896,254,367)
出售子公司投資價款	4,249,273	121,019,295	72,198,527	2,164,511,839
子公司減資退回股款	163,714	4,662,575	-	-
利息收入收現數	1,384	39,416	46	1,379
自關聯企業股利收入收現數	-	-	1,560,307	46,778,004
自子公司股利收入收現數	-	-	39,376,497	1,180,507,380
出售不動產、廠房及設備價款	6,579,473	187,383,391	1,723,337	51,665,643
其他非流動資產增加	( 3,901,626)	( 111,118,308)	( 4,001)	( 119,949)
投資活動之淨現金流出	( 32,970,175)	( 938,990,584)	( 86,395,933)	( 2,590,150,071)
<b>融資活動之現金流量</b>				
短期借款增加(減少)	25,672,463	731,151,746	( 90,922,712)	( 2,725,862,906)
租賃本金償還	( 88,124)	( 2,509,772)	-	-
利息費用	( 7,974,779)	( 227,121,706)	( 11,209,771)	( 336,068,935)
發放現金股利	( 7,150,333)	( 203,641,484)	( 13,152,521)	( 394,312,579)
融資活動之淨現金流入(流出)	10,459,227	297,878,784	( 115,285,004)	( 3,456,244,420)
本期現金及約當現金增加(減少)	2,005,999	57,130,851	( 16,577,889)	( 497,005,112)
期初現金及約當現金餘額	8,729,189	248,607,303	25,307,078	758,706,198
期末現金及約當現金餘額	\$ 10,735,188	\$ 305,738,154	\$ 8,729,189	\$ 261,701,086
<b>現金流量資訊之補充揭露</b>				
未動用現金支付項目				
購置不動產、廠房及設備尚未支付數	\$ 2,461,773	\$ 70,111,295	\$ 3,004,341	\$ 90,070,143
使用權資產增加數	41,587	1,184,398	-	-
出售其他長期投資尚未收現數	4,940,079	140,693,450	-	-
出售不動產、廠房及設備尚未收現數	626,102	17,831,385	329,644	9,882,727

註：上列民國109年度財務報表之所有科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。  
上列民國108年度財務報表之所有科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

# 附 件 三

泰金寶科技股份有限公司及子公司

合併資產負債表

(依中華民國金管會認可之IFRSs重編)

(單位：新台幣仟元)

	109年12月31日				108年12月31日					
	依所屬國法令 及會計原則規 定編製之金額		依我國法令及 會計原則規定 調節之金額		依所屬國法令 及會計原則規 定編製之金額		依我國法令及 會計原則規定 調節之金額			
		%		%		%		%		
<b>資 產</b>										
<b>流動資產</b>										
1100 現金及約當現金	\$ 4,744,648	8	\$ -	\$ 4,744,648	8	\$ 4,143,867	8	\$ -	\$ 4,143,867	8
1110 透過損益按公允價值衡量之 金融資產-流動	-	-	84,789	84,789	-	-	289,794	289,794	1	
1136 按攤銷後成本衡量之金融資產-流動	-	-	91,136	91,136	-	-	-	-	-	
1165 應收帳款及其他應收款	20,986,166	35	(20,986,166)	-	-	18,147,341	34	(18,147,341)	-	
1170 應收帳款淨額	-	-	18,149,165	18,149,165	30	-	14,197,179	14,197,179	26	
1180 應收帳款-關係人淨額	-	-	1,824,343	1,824,343	3	-	2,629,426	2,629,426	5	
1200 其他應收款	-	-	937,870	937,870	2	-	1,226,539	1,226,539	2	
1210 其他應收款-關係人	-	-	74,788	74,788	-	-	94,197	94,197	-	
130X 存貨(含在途)	14,635,386	24	-	14,635,386	24	13,139,511	24	-	13,139,511	24
1410 預付款項	189,070	-	-	189,070	-	64,059	-	-	64,059	-
1460 待出售非流動資產淨額	379,818	-	-	379,818	-	-	-	-	-	-
1476 其他金融資產-流動	175,925	-	(175,925)	-	-	-	-	-	-	-
1479 其他流動資產-其他	2,887,769	5	-	2,887,769	5	1,615,217	3	(289,794)	1,325,423	2
11XX 流動資產合計	43,998,782	72	-	43,998,782	72	37,109,995	69	-	37,109,995	68
<b>非流動資產</b>										
1510 透過損益按公允價值衡量之 金融資產-非流動	-	-	27,056	27,056	-	-	-	-	-	
1517 透過其他綜合損益按公允價值 衡量之金融資產-非流動	-	-	166,160	166,160	-	-	443,401	443,401	1	
1535 按攤銷後成本衡量之金融資產 -非流動	-	-	-	-	-	-	56,962	56,962	-	
1543 以成本衡量之金融資產-非流動	-	-	-	-	-	500,363	1	(500,363)	-	
1550 採用權益法之投資	1,331,219	2	-	1,331,219	2	1,216,792	2	-	1,216,792	2
1600 不動產、廠房及設備	13,377,514	23	-	13,377,514	23	14,194,823	26	-	14,194,823	26
1755 使用權資產	570,152	1	-	570,152	1	-	-	651,415	651,415	1
1780 無形資產	587,531	1	-	587,531	1	357,139	1	-	357,139	1
1840 遞延所得稅資產	120,387	-	-	120,387	-	109,293	-	-	109,293	-
1980 其他金融資產-非流動	193,216	-	(193,216)	-	-	-	-	-	-	-
1995 其他非流動資產-其他	571,006	1	-	571,006	1	659,070	1	(58,282)	600,788	1
15XX 非流動資產合計	16,751,025	28	-	16,751,025	28	17,037,480	31	593,133	17,630,613	32
1XXX 資產總計	\$ 60,749,807	100	-	\$ 60,749,807	100	\$ 54,147,475	100	\$ 593,133	\$ 54,740,608	100
<b>負債及股東權益</b>										
<b>流動負債</b>										
2100 短期借款	\$ 13,439,356	22	\$ -	\$ 13,439,356	22	\$ 10,700,138	20	\$ -	\$ 10,700,138	20
2130 合約負債-流動	-	-	112,097	112,097	-	-	-	174,574	174,574	-
2165 應付帳款及其他應付款	24,721,995	41	(24,721,995)	-	-	19,465,630	36	(19,465,630)	-	
2170 應付帳款	-	-	21,093,285	21,093,285	35	-	-	16,799,233	16,799,233	32
2180 應付帳款-關係人	-	-	340,763	340,763	1	-	-	123,697	123,697	-
2200 其他應付款	-	-	3,128,459	3,128,459	5	-	-	2,447,297	2,447,297	4
2220 其他應付款項-關係人	-	-	159,488	159,488	-	-	-	95,403	95,403	-
2230 本期所得稅負債	133,980	-	-	133,980	-	31,772	-	-	31,772	-
2280 租賃負債-流動	158,309	-	-	158,309	-	-	-	178,608	178,608	-
2305 其他金融負債-流動	52,212	-	-	52,212	-	-	-	-	-	-
2399 其他流動負債-其他	3,144,853	6	(112,097)	3,032,756	6	1,720,225	3	(196,250)	1,523,975	3
21XX 流動負債合計	41,650,705	69	-	41,650,705	69	31,917,765	59	156,932	32,074,697	59
<b>非流動負債</b>										
2540 長期借款	2,460,672	5	-	2,460,672	5	5,330,444	10	-	5,330,444	10
2550 負債準備-非流動	356,821	-	-	356,821	-	366,017	-	-	366,017	-
2570 遞延所得稅負債	16,564	-	-	16,564	-	10,542	-	-	10,542	-
2580 租賃負債-非流動	391,927	-	-	391,927	-	-	-	436,201	436,201	1
2600 其他非流動負債	639,119	1	-	639,119	1	486,663	1	-	486,663	1
25XX 非流動負債合計	3,865,103	6	-	3,865,103	6	6,193,666	11	436,201	6,629,867	12
2XXX 負債總計	45,515,808	75	-	45,515,808	75	38,111,431	70	593,133	38,704,564	71
<b>權益</b>										
<b>股本</b>										
3110 普通股股本	3,997,444	7	-	3,997,444	7	4,207,983	8	-	4,207,983	8
3200 資本公積	3,243,851	5	-	3,243,851	5	3,368,513	6	-	3,368,513	6
<b>保留盈餘</b>										
3310 法定盈餘公積	448,584	1	-	448,584	1	472,210	1	-	472,210	1
3350 未分配盈餘	9,104,605	15	-	9,104,605	15	9,600,819	18	270,000	9,870,819	18
3400 其他權益	(1,758,457)	(3)	-	(1,758,457)	(3)	(1,675,442)	(3)	(270,000)	(1,945,442)	(4)
31XX 歸屬於母公司業主之權益合計	15,036,027	25	-	15,036,027	25	15,974,083	30	-	15,974,083	29
36XX 非控制權益	197,972	-	-	197,972	-	61,961	-	-	61,961	-
3XXX 權益總計	15,233,999	25	-	15,233,999	25	16,036,044	30	-	16,036,044	29
3XXZ 負債及股東權益合計	\$ 60,749,807	100	-	\$ 60,749,807	100	\$ 54,147,475	100	\$ 593,133	\$ 54,740,608	100

註：上列民國109年度財務報表之所有資產、負債及股東權益科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。

上列民國108年度財務報表之所有資產、負債及股東權益科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

董事長：許勝雄

經理人：鄒孔訓

會計主管：羅家珠

泰金寶科技股份有限公司及子公司  
 合併綜合損益表  
 (依中華民國金管會認可之IFRSs重編)

(單位：新台幣仟元)  
 (除每股盈餘為元外)

	109年1月1日至12月31日					108年1月1日至12月31日						
	依所屬國法令 及會計原則規 定編製之金額		依我國法令及 會計原則規定 調節之金額		依我國規定 編製之金額		依所屬國法令 及會計原則規 定編製之金額		依我國法令及 會計原則規定 調節之金額		依我國規定 編製之金額	
		%		%		%		%		%		%
4000 營業收入	\$ 95,152,991	100	\$ -	-	\$ 95,152,991	100	\$ 99,325,432	100	\$ -	-	\$ 99,325,432	100
5000 營業成本	( 90,529,945)	( 95)	-	-	( 90,529,945)	( 95)	( 93,965,797)	( 95)	13,635	( 93,952,162)	( 95)	
5900 營業毛利	4,623,046	5	-	-	4,623,046	5	5,359,635	5	13,635	5,373,270	5	
營業費用												
6100 推銷費用	( 382,163)	-	-	-	( 382,163)	-	( 409,828)	-	-	( 409,828)	-	
6200 管理費用	( 3,716,543)	( 4)	124,660	( 4)	( 3,591,883)	( 4)	( 3,893,131)	( 4)	9,623	( 3,883,508)	( 4)	
6450 預期信用減損損失	-	-	( 124,660)	-	( 124,660)	-	-	-	( 9,099)	( 9,099)	-	
6000 營業費用合計	( 4,098,706)	( 4)	-	-	( 4,098,706)	( 4)	( 4,302,959)	( 4)	524	( 4,302,435)	( 4)	
6900 營業利益	524,340	1	-	-	524,340	1	1,056,676	1	14,159	1,070,835	1	
營業外收入及支出												
7100 利息收入	54,467	-	-	-	54,467	-	-	-	-	-	-	
7010 其他收入	334,204	-	-	-	334,204	-	254,671	-	-	254,671	-	
7020 其他利益及損失	153,281	-	-	-	153,281	-	32,112	-	-	32,112	-	
7050 財務成本	( 584,107)	( 1)	-	-	( 584,107)	( 1)	( 877,408)	( 1)	( 14,159)	( 891,567)	( 1)	
7060 採用權益法認列之關聯企業及合資損益之份額	( 26,183)	-	-	-	( 26,183)	-	( 18,461)	-	-	( 18,461)	-	
7000 營業外收入及支出合計	( 68,338)	( 1)	-	-	( 68,338)	( 1)	( 609,086)	( 1)	( 14,159)	( 623,245)	( 1)	
7900 稅前淨利	456,002	-	-	-	456,002	-	447,590	-	-	447,590	-	
7950 所得稅費用	( 249,339)	-	-	-	( 249,339)	-	( 118,749)	-	-	( 118,749)	-	
8200 本期淨利	\$ 206,663	-	\$ -	-	\$ 206,663	-	\$ 328,841	-	\$ -	\$ 328,841	-	
其他綜合損益												
不重分類至損益之項目												
8316 透過其他綜合損益按公允價值衡量之權益工具 投資未實現評價損益	( 114,002)	-	-	-	( 114,002)	-	-	-	480	480	-	
8341 不重分類至損益之其他項目	63,825	-	-	-	63,825	-	( 25,718)	-	-	( 25,718)	-	
8349 與不重分類之項目相關之所得稅	( 3,865)	-	-	-	( 3,865)	-	3,750	-	-	3,750	-	
不重分類至損益之項目總額	( 54,042)	-	-	-	( 54,042)	-	( 21,968)	-	480	( 21,488)	-	
後續可能重分類至損益之項目												
8361 國外營運機構財務報表換算之兌換差額	( 106,873)	-	-	-	( 106,873)	-	( 209,057)	-	-	( 209,057)	-	
8362 備供出售金融資產未實現評價損益	-	-	-	-	-	-	480	( 480)	-	-	-	
8300 採用權益法認列之關聯企業及合資之其他綜合 損益之份額-可能重分類至損益之項目	( 6,710)	-	-	-	( 6,710)	-	( 25,161)	-	-	( 25,161)	-	
8399 與可能重分類之項目相關之所得稅	-	-	-	-	-	-	96	-	-	96	-	
後續可能重分類至損益之項目總額	( 113,583)	-	-	-	( 113,583)	-	( 233,834)	-	( 480)	( 234,314)	-	
其他綜合損益淨額	( 167,625)	-	-	-	( 167,625)	-	( 255,802)	-	-	( 255,802)	-	
8500 本期綜合損益總額	\$ 39,038	-	\$ -	-	\$ 39,038	-	\$ 73,039	-	\$ -	\$ 73,039	-	
淨利(損)歸屬於：												
8610 母公司業主	\$ 188,571	-	\$ -	-	\$ 188,571	-	\$ 372,729	-	\$ -	\$ 372,729	-	
8620 非控制權益	\$ 18,092	-	\$ -	-	\$ 18,092	-	( \$ 43,888)	-	\$ -	( \$ 43,888)	-	
綜合損益總額歸屬於：												
8710 母公司業主	\$ 20,946	-	\$ -	-	\$ 20,946	-	\$ 116,927	-	\$ -	\$ 116,927	-	
8720 非控制權益	\$ 18,092	-	\$ -	-	\$ 18,092	-	( \$ 43,888)	-	\$ -	( \$ 43,888)	-	
每股盈餘												
9750 基本每股盈餘	\$ 0.04		\$ 0.04		\$ 0.04		\$ 0.08		\$ -	\$ 0.08		
9850 稀釋每股盈餘	\$ 0.04		\$ 0.04		\$ 0.04		\$ 0.08		\$ -	\$ 0.08		

註：上列民國109年度財務報表之所有科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。  
 上列民國108年度財務報表之所有科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

董事長：許勝雄



經理人：鄒孔訓



會計主管：羅家珠



泰金寶科技股份有限公司及子公司  
合併現金流量表  
(依中華民國金管會認可之IFRSs重編)

(單位：新台幣仟元)

	109年1月1日至12月31日			108年1月1日至12月31日		
	依所屬國法令 及會計原則規 定編製之金額	依我國法令及 會計原則規定 調節之金額	依我國規定 編製之金額	依所屬國法令 及會計原則規 定編製之金額	依我國法令及 會計原則規定 調節之金額	依我國規定 編製之金額
<b>營業活動之現金流量</b>						
本期稅前淨利	\$ 456,002	\$ -	\$ 456,002	\$ 447,589	\$ -	\$ 447,589
調整項目						
收益費損項目						
折舊費用及各項攤提	2,253,065	-	2,253,065	2,178,779	132,886	2,311,665
預期信用減損損失	-	124,660	124,660	-	9,099	9,099
呆帳損失	124,660	(124,660)	-	9,099	(9,099)	-
利息費用	477,727	-	477,727	659,499	14,159	673,658
利息收入	(54,467)	-	(54,467)	(128,683)	-	(128,683)
透過損益按公允價值衡量之金融資產 淨損失(利益)	59,975	-	59,975	(38,454)	-	(38,454)
採用權益法認列之關聯企業損失之份額	26,183	-	26,183	18,461	-	18,461
存貨跌價損失	390,650	-	390,650	80,893	(80,893)	-
股份基礎給付酬勞成本	42,574	-	42,574	21,405	-	21,405
處分不動產、廠房及設備利益	(162,621)	-	(162,621)	(4,458)	-	(4,458)
處分投資利益	(3,156)	-	(3,156)	(10,591)	-	(10,591)
資產減損損失	10,314	-	10,314	-	-	-
未實現外幣兌換(利益)損失	30,778	-	30,778	(80,597)	-	(80,597)
長期員工福利費用	68,085	-	68,085	106,176	-	106,176
與營業活動相關之資產/負債變動數						
與營業活動相關之資產之淨變動						
應收帳款及其他應收款	(3,871,691)	-	(3,871,691)	4,767,378	-	4,767,378
存貨	(2,544,912)	-	(2,544,912)	2,535,092	80,893	2,615,985
預付款項	(128,175)	-	(128,175)	8,562	-	8,562
其他流動資產	(3,074,263)	-	(3,074,263)	(616,160)	-	(616,160)
與營業活動相關之負債之淨變動						
應付帳款及其他應付款	6,345,126	-	6,345,126	(3,995,994)	-	(3,995,994)
合約負債-流動	-	(62,477)	(62,477)	-	15,103	15,103
其他流動負債	245,948	62,477	308,425	(97,871)	(15,103)	(112,974)
長期應付員工福利	(13,697)	-	(13,697)	(15,374)	-	(15,374)
其他非流動負債	(830)	-	(830)	(16,481)	-	(16,481)
營運產生之現金流入	677,275	-	677,275	5,828,270	147,045	5,975,315
收取之利息	32,951	-	32,951	101,231	-	101,231
支付之所得稅	(156,245)	-	(156,245)	(186,809)	-	(186,809)
營業活動之淨現金流入	553,981	-	553,981	5,742,692	147,045	5,889,737

註：上列民國109年度財務報表之所有科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。

上列民國108年度財務報表之所有科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

( 續次頁 )

泰金寶科技股份有限公司及子公司  
合併現金流量表  
(依中華民國金管會認可之IFRSs重編)

(單位：新台幣千元)

	109年1月1日至12月31日			108年1月1日至12月31日		
	依所屬國法令 及會計原則規 定編製之金額	依我國法令及 會計原則規定 調節之金額	依我國規定 編製之金額	依所屬國法令 及會計原則規 定編製之金額	依我國法令及 會計原則規定 調節之金額	依我國規定 編製之金額
<b>投資活動之現金流量</b>						
指定為透過損益按公允價值衡量之 金融資產減少	\$ 44,742	\$ -	\$ 44,742	\$ 686,810	\$ -	\$ 686,810
透過其他綜合損益按公允價值衡量之 金融資產減少	140,693	-	140,693	-	-	-
按攤銷後成本衡量之金融資產增加	81,738	-	81,738	( 181,979)	( 4,497)	( 186,476)
取得以成本衡量之金融資產	-	-	-	( 4,497)	4,497	-
取得採用權益法之投資	( 30,566)	-	( 30,566)	-	-	-
處分子公司投資價款	121,019	-	121,019	-	-	-
取得不動產、廠房及設備	( 6,006,264)	-	( 6,006,264)	( 5,484,567)	-	( 5,484,567)
處分不動產、廠房及設備	230,387	-	230,387	53,943	-	53,943
取得無形資產	( 224,135)	-	( 224,135)	( 47,759)	-	( 47,759)
其他非流動資產減少(增加)	32,779	-	32,779	( 164,413)	-	( 164,413)
政府補助款收入收現數	4,310,438	-	4,310,438	2,798,812	-	2,798,812
收取之利息	21,517	-	21,517	27,452	-	27,452
收取之股利	-	-	-	46,778	-	46,778
投資活動之淨現金流出	( 1,277,652)	-	( 1,277,652)	( 2,269,420)	-	( 2,269,420)
<b>籌資活動之現金流量</b>						
短期借款增加(減少)	3,274,703	-	3,274,703	( 2,893,398)	-	( 2,893,398)
舉借長期借款	-	-	-	839,440	-	839,440
償還長期借款	( 1,372,736)	-	( 1,372,736)	-	-	-
租賃本金償還	( 182,103)	-	( 182,103)	-	( 147,045)	( 147,045)
執行認股權收現數	1,302	-	1,302	1,474	-	1,474
發放現金股利	( 203,641)	-	( 203,641)	( 394,313)	-	( 394,313)
支付之利息	( 469,389)	-	( 469,389)	( 646,812)	-	( 646,812)
籌資活動之淨現金流入(流出)	1,048,136	-	1,048,136	( 3,093,609)	( 147,045)	( 3,240,654)
匯率影響數	483,648	-	483,648	14,658	-	14,658
本期現金及約當現金增加數	808,113	-	808,113	394,321	-	394,321
期初現金及約當現金餘額	3,936,535	-	3,936,535	3,749,546	-	3,749,546
期末現金及約當現金餘額	\$ 4,744,648	\$ -	\$ 4,744,648	\$ 4,143,867	\$ -	\$ 4,143,867
<b>現金流量資訊之補充揭露</b>						
未動用現金支付項目						
購置不動產、廠房及設備尚未支付數	\$ 132,258	\$ -	\$ 132,258	\$ 255,821	\$ -	\$ 255,821
購置無形資產尚未支付數	139,267	-	139,267	170,886	-	170,886
使用權資產增加數	223,129	-	223,129	-	-	-
出售不動產、廠房及設備尚未收現數	21,055	-	21,055	38,578	-	38,578
使用權資產及建築物轉列待出售 非流動資產	379,818	-	379,818	-	-	-

註：上列民國109年度財務報表之所有科目金額，係以民國109年12月31日之匯率 USD 1=NTD 28.48換算。

上列民國108年度財務報表之所有科目金額，係以民國108年12月31日之匯率 USD 1=NTD 29.98換算。

董事長：許勝雄

經理人：鄧孔訓

會計主管：羅家珠





泰金寶科技股份有限公司及子公司

合併財務報告重編說明

民國 109 年 12 月 31 日

(除另予註明者外，金額係以新台幣仟元為單位)

一、合併財務報告重編原則

泰金寶科技股份有限公司及子公司(以下簡稱本集團)如附件四所列之民國 109 年度財務報告，係包括泰金寶科技股份有限公司(以下簡稱本公司)及持股達 50% 之被投資公司之合併財務資訊及本公司個別之財務資訊。

依其所屬國暨泰國之法令及該國所採用之會計原則編製之主要報表格式與中華民國之規定不符，爰依「第二上市(櫃)公司財務報告複核要點」規定，將合併資產負債表、合併綜合損益表及合併現金流量表予以重編。

二、中華民國金管會認可之 IFRSs 與泰國一般公認會計原則差異彙總說明

除中華民國與泰國對主要報表之格式規定差異外，所適用會計原則之差異彙總說明如下：

	中華民國所採用之會計原則	泰國所採用之會計原則	資產影響數						負債影響數	
			透過損益按公允價值衡量之金融資產－流動	按攤銷後成本衡量之金融資產－流動	其他金融資產－流動	透過損益按公允價值衡量之金融資產－非流動	透過其他綜合損益按公允價值衡量之金融資產－非流動	其他金融資產－非流動	合約負債－流動	其他流動負債
應收帳款及其他應收款	依我國證券發行人財務報表編製準則規定，金額重大之應收關係人款項應單獨列示。	可合併列示於資產負債表。	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
應付帳款及其他應付款	依我國證券發行人財務報表編製準則規定，金額重大之應付關係人款項應單獨列示。	可合併列示於資產負債表。	-	-	-	-	-	-	-	-
金融工具	依 IFRS 9 分類規定揭露表達。	依 IFRS 9 分類規定揭露表達。								
	1. 轉入透過損益按公允價值衡量之金融資產－流動 / 按攤銷後成本衡量之金融資產－流動		84,789	91,136	(175,925)	-	-	-	-	-
	2. 轉入透過損益按公允價值衡量之金融資產－非流動 / 透過其他綜合損益按公允價值衡量之金融資產－非流動		-	-	-	27,056	166,160	(193,216)	-	-
客戶合約之收入	合約負債－流動依 IFRS 15 之規定揭露表達。	合併列示於其他流動負債。	-	-	-	-	-	-	112,097	(112,097)
總計			\$ 84,789	\$ 91,136	(\$ 175,925)	\$ 27,056	\$ 166,160	(\$ 193,216)	\$ 112,097	(\$ 112,097)

## 附 件 四

泰金寶科技股份有限公司及子公司

會計師查核報告暨財務報表

西元 2020 年度

(中譯本)

## 會計師查核報告

泰金寶科技股份有限公司 公鑒：

### 查核意見

泰金寶科技股份有限公司及子公司(以下簡稱「泰金寶科技集團」)以美金及泰銖表達之西元 2020 年 12 月 31 日之合併財務狀況表，暨西元 2020 年 1 月 1 日至 12 月 31 日之合併損益表、合併綜合損益表、合併股東權益變動表、合併現金流量表，合併財報附註(包括重大會計政策彙總)以及泰金寶科技股份有限公司同期間之個體財務報表，業經本會計師查核竣事。

依本會計師之意見，上開財務報表在所有重大方面係依照泰國財務報導準則編製，足以允當表達泰金寶科技集團及泰金寶科技股份有限公司以美金及泰銖表達之西元 2020 年 12 月 31 日之財務狀況，暨西元 2020 年 1 月 1 日至 12 月 31 日之財務績效及現金流量。

### 查核意見之基礎

本會計師係依照泰國審計準則執行查核工作。本會計師於該等準則下之責任將於「會計師查核財務報表之責任」段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依泰國政府會計師協會發佈之會計師職業道德規範，與泰金寶科技集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

### 強調事項

本會計師已針對下列事項盡應有注意：

財務報表附註九所述，泰金寶科技股份有限公司與子公司及關聯企業間之重大進銷貨交易。本會計師未因此強調事項而修正查核意見。

### 關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對泰金寶科技集團西元 2020 年度財務報表之查核最為重要之事項。該等事項已於查核財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

本會計師已依照會計師查核準則之規定履行責任。本會計師之查核工作，係為回應本會計師所辨識之財務報表重大不實表達風險所設計之程序。依據執行查核程序之結果，包括針對下列關鍵查核事項所執行之程序，提供對整體財務報表表示查核意見之基礎。

泰金寶科技集團西元 2020 年度財務報表之關鍵查核事項如下：

## 收入認列

### 事項說明

由於銷貨收入金額重大，且亦為財報使用者用於衡量企業經營績效之關鍵因子。再者，該公司及子公司銷貨對象眾多且銷貨條件各異，因此本會計師將銷貨收入認列列為關鍵查核事項，並著重於銷貨收入之發生及認列時點之查核。

### 因應之查核程序

1. 評估及測試與收入認列相關之資訊系統，並透過詢問權責主管銷貨循環之內部控制，瞭解控制並抽核具代表性之樣本以測試該控制之有效性。
2. 以抽樣之方式，抽核當年度銷貨交易之相關文件，確認收入認列是否與銷售條件一致，並與該公司政策相符。
3. 以抽樣之方式，抽核當年度及會計年度終了日前後，實際發生銷售交易之相關文件。
4. 覆核該公司於期後發生之銷貨退回單據。
5. 執行分析性程序，以確認本期銷售交易可能出現之異常情形。

## 備抵存貨跌價損失評估

### 事項說明

如合併財務報表附註十一所述，評估存貨之淨變現價值時，備抵跌價損失評估較仰賴管理階層之專業判斷，且需詳細分析產品生命週期及競爭環境。因此有備抵存貨跌價損失提列不足之風險。

### 因應之查核程序

1. 透過詢問權責主管與備抵存貨跌價損失有關之內部控制，瞭解該控制並抽核具代表性之樣本測試該控制之有效性。
2. 瞭解及測試評估備抵存貨跌價損失之假設及提列基礎，並覆核採用之假設及提列基礎之一致性。
3. 比較存貨庫齡及存貨變動，以辨認存貨週轉率低於正常水準之生產線。
4. 比較資產負債表日後每一生產線自銷貨交易產生之存貨成本。

## 其他事項

提供其他資訊係管理階層之責任。其他資訊係包括泰金寶科技集團年報但不包括財務報表及本會計師之查核報告。泰金寶科技集團年報預計將於查核報告日後提供予本會計師。

本會計師對財務報表表示之意見不包括其他資訊且不對其提供任何確信。

基於財務報表之查核，本會計師之責任係閱讀其他資訊，並考量其他資訊是否與財務報表、本會計師於查核過程中獲得之資訊或其他任何資訊存有重大不實表達。

本會計師於閱讀泰金寶科技集團年報時，如發現存有重大不實表達，本會計師應將該事項告知相關治理單位。

## 管理階層與治理單位對財務報表之責任

管理階層之責任係依照泰國財務報導準則編製允當表達之財務報表，且維持與財務報表編製有關之必要內部控制，以確保財務報表未存有導因於舞弊或錯誤之重大不實表達。

於編製財務報表時，管理階層之責任亦包括評估泰金寶科技集團繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算泰金寶科技集團或停止營業，或除清算或停業外別無實際可行之其他方案。

泰金寶科技集團之治理單位負有監督財務報導流程之責任。

## 會計師查核財務報表之責任

本會計師查核財務報表之目的，係對財務報表整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照泰國審計準則執行之查核工作無法保證必能偵出財務報表存有之重大不實表達。不實表達可能導因於錯誤或舞弊。如不實表達之個別金額或彙總數可合理預期將影響財務報表使用者所作之經濟決策，則被認為具有重大性。

本會計師依照泰國審計準則查核時，運用專業判斷並保持專業上之懷疑。本會計師亦執行下列工作：

1. 辨認並評估財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
2. 對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對泰金寶科技集團內部控制之有效性表示意見。
3. 評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
4. 依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使泰金寶科技集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒財務報表使用者注意財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致泰金寶科技集團不再具有繼續經營之能力。
5. 評估財務報表（包括相關附註）之整體表達、結構及內容，以及財務報表是否允當表達相關交易及事件。
6. 對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報表表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。

本會計師與治理單位溝通之事項，包括所規劃之查核範圍及時間，以及重大查核發現（包括於查核過程中所辨認之內部控制顯著缺失）。

本會計師亦向治理單位提供本會計師所隸屬事務所受獨立性規範之人員已遵循會計師職業道德規範中有關獨立性之聲明，並與治理單位溝通所有可能被認為會影響會計師獨立性之關係及其他事項（包括相關防護措施）。

本會計師從與治理單位溝通之事項中，決定對本年度財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

本會計師對本查核報告之查核結果負責。

Rungnapa Lertsuwankul

Certified Public Accountant (Thailand) No. 3516

安永會計師事務所

曼谷：西元 2021 年 2 月 26 日

泰金寶科技股份有限公司及子公司

財務狀況表

(單位:美金元)

(單位:泰銖元)

附註	合 併 財 務 報 表		合 併 財 務 報 表		
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日	
<b>資產</b>					
<b>流動資產</b>					
現金及約當現金	七	\$ 166,595,793	\$ 138,221,053	\$ 5,004,054,494	\$ 4,167,917,632
短期投資	八	-	9,666,249	-	291,476,072
應收帳款與其他應收款	九、十	736,873,807	605,314,905	22,133,552,228	18,252,665,645
存貨淨額	十一	513,882,921	438,275,894	15,435,552,686	13,215,771,308
預付貸款		6,638,687	2,136,723	199,406,905	64,430,745
其他金融資產-流動	八	6,177,143	-	185,543,462	-
其他流動資產	十二	101,396,395	44,210,226	3,045,653,656	1,333,115,155
待出售非流動資產	十三	13,336,302	-	400,583,851	-
流動資產小計		<u>1,544,901,048</u>	<u>1,237,825,050</u>	<u>46,404,347,282</u>	<u>37,325,376,557</u>
<b>非流動資產</b>					
受限制銀行存款		363,494	501,246	10,918,306	15,114,572
其他金融資產-非流動	十四	6,784,260	-	203,779,496	-
投資關聯企業淨額	十五	46,742,247	40,586,778	1,404,001,547	1,223,853,704
其他長期投資淨額	十四	-	16,689,893	-	503,267,034
長期資金融通款-關係人	九	6,896,657	6,450,503	207,155,576	194,508,467
不動產、廠房及設備淨額	十七	469,716,068	473,476,422	14,108,908,506	14,277,208,029
使用權資產	十八(一)	20,019,380	-	601,324,119	-
商譽		1,511,448	1,511,448	45,399,515	45,576,203
其他無形資產	十九	19,118,144	10,401,111	574,253,603	313,635,101
遞延所得稅資產	三十一	4,227,077	3,645,541	126,969,135	109,927,643
淨確定福利資產-非流動	二十五	2,063,121	1,333,463	61,970,172	40,209,243
其他非流動資產		-	-	-	-
土地使用權淨額	二十	-	1,913,679	-	57,705,077
其他		10,726,117	11,784,795	322,181,438	355,358,709
非流動資產小計		<u>588,168,013</u>	<u>568,294,879</u>	<u>17,666,861,413</u>	<u>17,136,363,782</u>
資產總計		<u>\$ 2,133,069,061</u>	<u>\$ 1,806,119,929</u>	<u>\$ 64,071,208,695</u>	<u>\$ 54,461,740,339</u>

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司

財務狀況表(續)

附註	(單位:美金元)		(單位:泰銖元)		
	合 併 財 務 報 表		合 併 財 務 報 表		
	2 0 2 0 年 12 月 31 日	2 0 1 9 年 12 月 31 日	2 0 2 0 年 12 月 31 日	2 0 1 9 年 12 月 31 日	
負債及股東權益					
流動負債					
短期借款	二十一	\$ 471,887,490	\$ 356,909,221	\$ 14,174,131,726	\$ 10,762,240,650
應付帳款及其他應付款	九、二十二	868,047,563	649,287,179	26,073,631,454	19,578,605,596
一年內到期之長期借款	二十四	86,400,000	43,200,000	2,595,205,440	1,302,652,800
一年內到期之租賃負債	十八(二)	5,558,620	-	166,964,825	-
應付所得稅		4,704,353	1,059,762	141,305,121	31,956,063
其他金融負債-流動		1,833,292	-	55,066,775	-
其他流動負債	二十三	24,023,200	14,179,086	721,587,261	427,556,159
流動負債小計		1,462,454,518	1,064,635,248	43,927,892,602	32,103,011,268
非流動負債					
長期借款	二十四	86,400,000	177,800,000	2,595,205,440	5,361,381,200
租賃負債-非流動	十八(二)	13,761,471	-	413,354,681	-
長期員工福利準備	二十五	12,528,820	12,208,699	376,329,419	368,141,110
遞延所得稅負債	三十一	581,613	351,627	17,469,968	10,602,961
其他非流動負債		5,153,199	5,182,327	154,787,154	156,267,888
備抵權益法投資關聯企業	十五	17,287,794	11,050,613	519,275,197	333,220,184
非流動負債小計		135,712,897	206,593,266	4,076,421,859	6,229,613,343
負債總計		1,598,167,415	1,271,228,514	48,004,314,461	38,332,624,611
股東權益					
股本					
核准股數為普通股4,979,068,075股,每股面值泰銖1元		140,359,681	140,359,681	4,554,643,575	4,554,643,575
發行股數為普通股4,554,643,575股,每股面值泰銖1元					
普通股發行溢價		104,358,133	104,358,133	3,386,400,546	3,386,400,546
資本公積-股份基礎給付	二十六	7,109,733	5,569,161	227,818,755	179,537,619
資本公積-認列對子公司所有權權益變動數		2,431,391	2,431,391	78,898,143	78,898,143
保留盈餘					
法定盈餘公積	二十七	15,750,839	15,750,839	511,111,587	511,111,587
未分配盈餘		319,684,165	320,240,784	10,378,843,871	10,399,613,247
其他股東權益合計數		(61,743,574)	(55,885,327)	(3,279,618,538)	(3,043,409,859)
歸屬於母公司業主之權益合計		527,950,368	532,824,662	15,858,097,939	16,066,794,858
非控制權益		6,951,278	2,066,753	208,796,295	62,320,870
股東權益總計		534,901,646	534,891,415	16,066,894,234	16,129,115,728
負債及股東權益合計		\$ 2,133,069,061	\$ 1,806,119,929	\$ 64,071,208,695	\$ 54,461,740,339

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司

財務狀況表

(單位: 美金元)

(單位: 泰銖元)

	附註	個體財務報表		個體財務報表	
		2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
<b>資產</b>					
<b>流動資產</b>					
現金及約當現金	七	\$ 10,735,188	\$ 8,729,189	\$ 322,453,915	\$ 263,219,965
應收帳款與其他應收款	九、十	616,277,915	473,785,814	18,511,201,361	14,286,537,435
存貨淨額	十一	322,769,948	278,549,184	9,695,073,205	8,399,372,094
預付貨款		1,325,109	2,007,571	39,802,432	60,536,296
其他流動資產	十二	18,845,791	18,124,886	566,072,909	546,537,813
流動資產小計		969,953,951	781,196,644	29,134,603,822	23,556,203,603
<b>非流動資產</b>					
其他金融資產-非流動	十四	5,799,148	-	174,189,588	-
投資關聯企業淨額	十五	44,430,707	38,298,585	1,334,569,589	1,154,855,532
投資子公司淨額	十六	447,048,825	407,327,094	13,428,050,261	12,282,541,192
其他長期投資淨額	十四	-	12,756,537	-	384,660,617
其他長期應收款	九	18,387,825	23,488,659	552,316,938	708,277,024
長期資金融通款-關係人	九	7,461,864	27,360,169	224,132,755	825,018,536
不動產、廠房及設備淨額	十七	279,981,831	270,795,897	8,409,842,256	8,165,579,478
使用權資產	十八(一)	144,883	-	4,351,865	-
遞延所得稅資產	三十一	619,488	286,614	18,607,623	8,642,559
其他非流動資產		3,942,001	40,373	118,406,219	1,217,407
非流動資產小計		807,816,572	780,353,928	24,264,467,094	23,530,792,345
資產總計		\$ 1,777,770,523	\$ 1,561,550,572	\$ 53,399,070,916	\$ 47,086,995,948

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司

財務狀況表(續)

	附註	(單位:美金元)		(單位:泰銖元)	
		個體財務報表		個體財務報表	
		2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
負債及股東權益					
流動負債					
短期借款	二十一	\$ 322,512,208	\$ 296,839,745	\$ 9,687,331,443	\$ 8,950,905,671
應付帳款及其他應付款	九、二十二	519,386,146	391,316,362	15,600,853,606	11,799,753,580
一年內到期之租賃負債	十八(二)	93,134	-	2,797,475	-
應付所得稅		131,305	91,849	3,944,021	2,769,615
其他流動負債	二十三	1,741,912	2,898,459	52,321,985	87,400,132
流動負債小計		843,864,705	691,146,415	25,347,248,530	20,840,828,998
非流動負債					
租賃負債-非流動	十八(二)	56,422	-	1,694,753	-
長期員工福利準備	二十五	10,473,803	10,616,786	314,602,668	320,138,565
備抵權益法投資關聯企業	十五	17,287,794	11,050,613	519,275,197	333,220,184
備抵權益法投資子公司	十六	378,137,431	315,912,096	11,358,151,829	9,526,013,343
非流動負債小計		405,955,450	337,579,495	12,193,724,447	10,179,372,092
負債總計		1,249,820,155	1,028,725,910	37,540,972,977	31,020,201,090
股東權益					
股本					
核准股數為普通股4,979,068,075 股,每股面值泰銖1元		140,359,681	140,359,681	4,554,643,575	4,554,643,575
發行股數為普通股4,554,643,575 股,每股面值泰銖1元					
普通股發行溢價		104,358,133	104,358,133	3,386,400,546	3,386,400,546
資本公積-股份基礎給付	二十六	7,109,733	5,569,161	227,818,755	179,537,619
資本公積-認列對子公司所有權 權益變動數		2,431,391	2,431,391	78,898,143	78,898,143
保留盈餘					
法定盈餘公積	二十七	15,750,839	15,750,839	511,111,587	511,111,587
未分配盈餘		319,684,165	320,240,784	10,378,843,871	10,399,613,247
其他股東權益合計數		(61,743,574)	(55,885,327)	(3,279,618,538)	(3,043,409,859)
股東權益總計		527,950,368	532,824,662	15,858,097,939	16,066,794,858
負債及股東權益合計		\$ 1,777,770,523	\$ 1,561,550,572	\$ 53,399,070,916	\$ 47,086,995,948

後附財務報表附註係本財務報告之一部分

**泰金寶科技股份有限公司及子公司**  
**損 益 表**  
**西元2020年及2019年1月1日至12月31日**

附註	(單位:美金元)		(單位:泰銖元)		
	合 併 財 務 報 表	合 併 財 務 報 表	合 併 財 務 報 表	合 併 財 務 報 表	
	2020	2019	2020	2019	
<b>收 益</b>					
銷貨收入	九	\$ 3,336,675,067	\$ 3,309,022,745	\$ 104,307,299,854	\$ 102,493,848,246
服務收入		4,370,976	4,033,687	138,480,865	124,981,759
衍生性金融商品評價利益		19,864,781	8,111,100	633,912,953	250,882,762
其他收入	九	11,734,690	8,494,699	374,680,964	265,080,891
收益小計		<u>3,372,645,514</u>	<u>3,329,662,231</u>	<u>105,454,374,636</u>	<u>103,134,793,658</u>
<b>費 用</b>					
銷貨成本	九	( 3,177,090,755)	( 3,132,952,448)	( 99,320,469,296)	( 97,040,462,896)
服務成本		( 1,629,240)	( 1,330,309)	( 50,873,425)	( 40,530,999)
推銷費用		( 13,418,637)	( 13,670,050)	( 420,843,749)	( 422,875,633)
管理費用	九	( 130,496,587)	( 129,857,613)	( 4,087,966,343)	( 4,018,207,334)
兌換損失		( 14,482,720)	( 7,039,975)	( 462,153,255)	( 216,252,804)
費用小計		<u>( 3,337,117,939)</u>	<u>( 3,284,850,395)</u>	<u>( 104,342,306,068)</u>	<u>( 101,738,329,666)</u>
營業淨利		35,527,575	44,811,836	1,112,068,568	1,396,463,992
投資關聯企業損失	十五(二)	( 919,353)	( 615,780)	( 28,848,586)	( 17,872,185)
財務收入		1,912,467	-	60,193,085	-
財務費用	二十九	( 20,509,371)	( 29,266,457)	( 643,348,616)	( 907,191,170)
稅前淨利		16,011,318	14,929,599	500,064,451	471,400,637
所得稅費用	三十一	( 8,754,900)	( 3,960,932)	( 271,427,628)	( 123,874,948)
本期淨利		<u>\$ 7,256,418</u>	<u>\$ 10,968,667</u>	<u>\$ 228,636,823</u>	<u>\$ 347,525,689</u>
<b>淨利(損)歸屬於：</b>					
母公司業主		\$ 6,621,164	\$ 12,432,578	\$ 209,606,760	\$ 392,798,927
非控制權益		635,254	( 1,463,911)	19,030,063	( 45,273,238)
		<u>\$ 7,256,418</u>	<u>\$ 10,968,667</u>	<u>\$ 228,636,823</u>	<u>\$ 347,525,689</u>
<b>每股盈餘</b>					
基本每股盈餘	三十三				
本期淨利		<u>\$ 0.0015</u>	<u>\$ 0.0027</u>	<u>\$ 0.05</u>	<u>\$ 0.09</u>
稀釋每股盈餘					
本期淨利		<u>\$ 0.0015</u>	<u>\$ 0.0027</u>	<u>\$ 0.05</u>	<u>\$ 0.09</u>

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司

綜合損益表

西元2020年及2019年1月1日至12月31日

附註	(單位:美金元)		(單位:泰銖元)	
	合併財 務報表 2020	2019	合併財 務報表 2020	2019
本期淨利	\$ 7,256,418	\$ 10,968,667	\$ 228,636,823	\$ 347,525,689
本期其他綜合損益				
後續可能重分類至損益之項目				
國外營運機構財務報表換算之兌換差額	( 3,752,579)	( 6,973,215)	( 144,639,336)	( 215,593,278)
採用權益法認列關聯企業之其他綜合損益之份額	十五(二) ( 235,588)	( 839,250)	( 7,303,118)	( 25,680,443)
備供出售金融商品未實現評價損益	-	16,025	-	529,601
所得稅影響數	三十一 -	( 3,205)	-	( 55,539)
後續可能重分類至損益之項目合計	( 3,988,167)	( 7,799,645)	( 151,942,454)	( 240,799,659)
不重分類至損益之項目				
財務報表功能性貨幣轉換為表達貨幣之匯率影響數	-	-	( 32,137,199)	( 1,249,080,862)
透過其他綜合損益按公允價值衡量之權益工具投資未實現評價損益	( 4,002,880)	-	( 126,751,132)	-
精算損益	二十五 2,241,047	( 857,834)	68,363,347	( 25,896,042)
所得稅影響數	三十一 ( 135,697)	125,070	( 4,101,136)	3,738,833
不重分類至損益之項目合計	( 1,897,530)	( 732,764)	( 94,626,120)	( 1,271,238,071)
本期其他綜合損益	( 5,885,697)	( 8,532,409)	( 246,568,574)	( 1,512,037,730)
本期綜合損益	\$ 1,370,721	\$ 2,436,258	(\$ 17,931,751)	(\$ 1,164,512,041)
綜合損益總額歸屬於：				
母公司業主	\$ 735,467	\$ 3,900,169	(\$ 29,245,876)	(\$ 1,112,397,415)
非控制權益	635,254	( 1,463,911)	11,314,125	( 52,114,626)
	\$ 1,370,721	\$ 2,436,258	(\$ 17,931,751)	(\$ 1,164,512,041)

後附財務報表附註係本財務報告之一部分

**泰金寶科技股份有限公司**  
**損 益 表**  
**西元2020年及2019年1月1日至12月31日**

	附註	(單位:美金元)		(單位:泰銖元)	
		個 體 財 務 報 表	個 體 財 務 報 表	個 體 財 務 報 表	個 體 財 務 報 表
		2020	2019	2020	2019
<b>收益</b>					
銷貨收入	九	\$ 2,279,187,214	\$ 2,504,698,770	\$ 71,288,863,167	\$ 77,557,740,768
衍生性金融商品評價利益		32,185	1,727,253	1,023,744	54,474,232
其他收入	九	10,916,988	6,304,348	344,422,941	195,206,828
收益小計		<u>2,290,136,387</u>	<u>2,512,730,371</u>	<u>71,634,309,852</u>	<u>77,807,421,828</u>
<b>費用</b>					
銷貨成本	九	( 2,230,165,453)	( 2,440,874,445)	( 69,754,666,105)	( 75,580,442,543)
推銷費用		( 2,416,194)	( 2,230,854)	( 75,706,966)	( 69,025,829)
管理費用	九	( 21,792,577)	( 13,680,826)	( 681,926,626)	( 422,306,923)
兌換損失		( 225,519)	( 6,859,036)	( 4,857,936)	( 213,409,943)
費用小計		<u>( 2,254,599,743)</u>	<u>( 2,463,645,161)</u>	<u>( 70,517,157,633)</u>	<u>( 76,285,185,238)</u>
營業淨利		35,536,644	49,085,210	1,117,152,219	1,522,236,590
投資關聯企業損失	十五(二)	( 925,463)	( 743,441)	( 29,007,494)	( 21,792,243)
投資子公司損失	十六(二)	( 18,712,447)	( 22,882,213)	( 586,858,314)	( 703,522,482)
財務收入		474,008	-	14,897,586	-
財務費用	二十九	( 8,834,744)	( 12,426,626)	( 277,111,631)	( 385,330,752)
稅前淨利		7,537,998	13,032,930	239,072,366	411,591,113
所得稅費用	三十一	( 916,834)	( 600,352)	( 29,465,606)	( 18,792,186)
本期淨利		<u>\$ 6,621,164</u>	<u>\$ 12,432,578</u>	<u>\$ 209,606,760</u>	<u>\$ 392,798,927</u>
<b>每股盈餘</b>					
每股盈餘	三十三		-		-
基本每股盈餘					
本期淨利		<u>\$ 0.0015</u>	<u>\$ 0.0027</u>	<u>\$ 0.05</u>	<u>\$ 0.09</u>
稀釋每股盈餘					
本期淨利		<u>\$ 0.0015</u>	<u>\$ 0.0027</u>	<u>\$ 0.05</u>	<u>\$ 0.09</u>

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司

綜合損益表

西元2020年及2019年1月1日至12月31日

附註	(單位:美金元)		(單位:泰銖元)	
	個體財務報表 2020	個體財務報表 2019	個體財務報表 2020	個體財務報表 2019
本期淨利	\$ 6,621,164	\$ 12,432,578	\$ 209,606,760	\$ 392,798,927
本期其他綜合損益				
後續可能重分類至損益之項目				
採用權益法認列關聯企業之 其他綜合損益之份額	十五(二) ( 252,824)	( 142,922)	( 7,810,646)	( 4,279,774)
採用權益法認列子公司之 其他綜合損益之份額	十六(二) ( 3,735,342)	( 7,669,543)	( 144,131,808)	( 236,993,947)
備供出售金融商品未實現評價損益	-	16,025	-	529,601
所得稅影響數	三十一 -	( 3,205)	-	( 55,539)
後續可能重分類至損益之項目合計	( 3,988,166)	( 7,799,645)	( 151,942,454)	( 240,799,659)
不重分類至損益之項目				
財務報表功能性貨幣轉換				
為表達貨幣之匯率影響數	-	-	( 24,421,261)	( 1,242,239,474)
投資子公司之其他綜合損益之份額	十六(二) ( 1,489,420)	1,119,753	( 48,040,907)	33,802,761
透過其他綜合損益按公允價值衡量之 權益工具投資未實現評價損益	( 2,002,880)	-	( 63,134,932)	-
精算損益	二十五 1,730,466	( 1,977,587)	52,788,054	( 59,698,803)
所得稅影響數	三十一 ( 135,697)	125,070	( 4,101,136)	3,738,833
不重分類至損益之項目合計	( 1,897,531)	( 732,764)	( 86,910,182)	( 1,264,396,683)
本期其他綜合損益	( 5,885,697)	( 8,532,409)	( 238,852,636)	( 1,505,196,342)
本期綜合損益	\$ 735,467	\$ 3,900,169	\$ 29,245,876	\$ 1,112,397,415

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司

股東權益變動表

西元2020年及2019年1月1日至12月31日

(單位:美金元)

附註	合 併 財 務 報 表														
	其 他 股 東 權 益														
	其 他 綜 合 損 益														
	透過其他綜合損益														
	股 本	普通股 發行溢價	資本公積- 股份基礎給付	資本公積- 認列對子公司所 有權益變動數	保 留 盈 餘 法定盈餘公積	未分配盈餘	國外營運機構 財務報表換算 之兌換差額	採用權益法認列 關聯企業之其他 綜合損益之份額	備 供 出 售 金融商品未實現 評價損益	按公允價值衡量之 金融資產未實現 評價(損)益	其 他 股 東 權 益 組 成 項 目 合 計	歸屬於母公司 業主之權益合計	非控制權益	合 計	
2019年1月1日餘額	\$ 140,359,681	\$ 104,358,133	\$ 4,864,337	\$ 2,431,391	\$ 15,750,839	\$ 321,693,491	(\$ 47,985,885)	\$ 114,952	(\$ 214,749)	\$ -	(\$ 48,085,682)	\$ 541,372,190	\$ 3,472,355	\$ 544,844,545	
本期淨利	-	-	-	-	-	12,432,578	-	-	-	-	-	12,432,578	( 1,463,911)	10,968,667	
本期其他綜合損益	-	-	-	-	-	( 732,764)	( 6,973,215)	( 839,250)	12,820	-	( 7,799,645)	( 8,532,409)	-	( 8,532,409)	
本期綜合損益總額	-	-	-	-	-	11,699,814	( 6,973,215)	( 839,250)	12,820	-	( 7,799,645)	3,900,169	( 1,463,911)	2,436,258	
發放現金股利	三十六	-	-	-	-	( 13,152,521)	-	-	-	-	-	( 13,152,521)	-	( 13,152,521)	
股份基礎給付交易	二十六	-	-	713,984	-	-	-	-	-	-	-	713,984	-	713,984	
執行認股權	-	-	( 9,160)	-	-	-	-	-	-	-	-	( 9,160)	58,309	49,149	
2019年12月31日餘額	\$ 140,359,681	\$ 104,358,133	\$ 5,569,161	\$ 2,431,391	\$ 15,750,839	\$ 320,240,784	(\$ 54,959,100)	(\$ 724,298)	(\$ 201,929)	\$ -	(\$ 55,885,327)	\$ 532,824,662	\$ 2,066,753	\$ 534,891,415	
2020年1月1日餘額	\$ 140,359,681	\$ 104,358,133	\$ 5,569,161	\$ 2,431,391	\$ 15,750,839	\$ 320,240,784	(\$ 54,959,100)	(\$ 724,298)	(\$ 201,929)	\$ -	(\$ 55,885,327)	\$ 532,824,662	\$ 2,066,753	\$ 534,891,415	
追溯適用之影響數	四	-	-	-	-	-	-	-	201,929	( 201,929)	-	-	-	-	
2020年1月1日重編後餘額	140,359,681	104,358,133	5,569,161	2,431,391	15,750,839	320,240,784	( 54,959,100)	( 724,298)	-	( 201,929)	( 55,885,327)	532,824,662	2,066,753	534,891,415	
本期淨利	-	-	-	-	-	6,621,164	-	-	-	-	-	6,621,164	635,254	7,256,418	
本期其他綜合損益	-	-	-	-	-	2,137,828	( 3,752,579)	( 235,588)	-	( 4,035,358)	( 8,023,525)	( 5,885,697)	-	( 5,885,697)	
本期綜合損益總額	-	-	-	-	-	8,758,992	( 3,752,579)	( 235,588)	-	( 4,035,358)	( 8,023,525)	735,467	635,254	1,370,721	
發放現金股利	三十六	-	-	-	-	( 7,150,333)	-	-	-	-	-	( 7,150,333)	-	( 7,150,333)	
股份基礎給付交易	二十六	-	-	1,540,572	-	-	-	-	-	-	-	1,540,572	-	1,540,572	
處分透過其他綜合損益按 公允價值衡量之權益工具	十四	-	-	-	-	( 2,165,278)	-	-	-	2,165,278	2,165,278	-	-	-	
非控制權益變動數	-	-	-	-	-	-	-	-	-	-	-	-	4,249,271	4,249,271	
認列對子公司所有權益變動數	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2020年12月31日餘額	\$ 140,359,681	\$ 104,358,133	\$ 7,109,733	\$ 2,431,391	\$ 15,750,839	\$ 319,684,165	(\$ 58,711,679)	(\$ 959,886)	\$ -	(\$ 2,072,009)	(\$ 61,743,574)	\$ 527,950,368	\$ 6,951,278	\$ 534,901,646	

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司及子公司

股東權益變動表

西元2020年及2019年1月1日至12月31日

(單位: 泰銖元)

		合 併 財 務 報 表													
		其 他 股 東 權 益												其 他 綜 合 損 益	
		透過其他綜合損益													
		國外營運機構 採用權益法認列 備供出售 按公允價值衡量之 其他股東												歸屬於母公司	
		財務報表換算 關聯企業之其他 金融商品未實現 金融資產未實現 權益組成												業主之權益合計	
		之兌換差額 綜合損益之份額 評價損益 評價(損)益												項目合計	
		資本公積-												非控制權益	
		認列對子公司所												合 計	
		保 留 盈 餘													
		未分配盈餘													
		法定盈餘公積													
		有權權益變動數													
		資本公積-													
		股份基礎給付													
		普通股													
		發行溢價													
附註	股 本	發 行 溢 價	資 本 公 積 - 股份基礎給付	認 列 對 子 公 司 所 有 權 益 變 動 數	法 定 盈 餘 公 積	未 分 配 盈 餘	之 兌 換 差 額	綜 合 損 益 之 份 額	評 價 損 益	評 價 (損) 益	項 目 合 計	業 主 之 權 益 合 計	非 控 制 權 益	合 計	
2019年1月1日餘額	\$ 4,554,643,575	\$ 3,386,400,546	\$ 157,846,775	\$ 78,898,143	\$ 511,111,587	\$10,438,889,451	(\$ 1,557,132,360)	\$ 3,730,180	(\$ 6,968,546)	\$ -	(\$ 1,560,370,726)	\$17,567,419,351	\$ 112,677,216	\$17,680,096,567	
本期淨利	-	-	-	-	-	392,798,927	-	-	-	-	-	392,798,927	( 45,273,238)	347,525,689	
本期其他綜合損益	-	-	-	-	-	( 22,157,209)	( 1,457,832,752)	( 25,680,443)	474,062	-	( 1,483,039,133)	( 1,505,196,342)	( 6,841,388)	( 1,512,037,730)	
本期綜合損益總額	-	-	-	-	-	370,641,718	( 1,457,832,752)	( 25,680,443)	474,062	-	( 1,483,039,133)	( 1,112,397,415)	( 52,114,626)	( 1,164,512,041)	
發放現金股利	三十六	-	-	-	-	( 409,917,922)	-	-	-	-	-	( 409,917,922)	-	( 409,917,922)	
股份基礎給付交易	二十六	-	21,971,850	-	-	-	-	-	-	-	-	21,971,850	-	21,971,850	
執行認股權	-	-	( 281,006)	-	-	-	-	-	-	-	-	( 281,006)	1,758,280	1,477,274	
2019年12月31日餘額	\$ 4,554,643,575	\$ 3,386,400,546	\$ 179,537,619	\$ 78,898,143	\$ 511,111,587	\$10,399,613,247	(\$ 3,014,965,112)	(\$ 21,950,263)	(\$ 6,494,484)	\$ -	(\$ 3,043,409,859)	\$16,066,794,858	\$ 62,320,870	\$16,129,115,728	
2020年1月1日餘額	\$ 4,554,643,575	\$ 3,386,400,546	\$ 179,537,619	\$ 78,898,143	\$ 511,111,587	\$10,399,613,247	(\$ 3,014,965,112)	(\$ 21,950,263)	(\$ 6,494,484)	\$ -	(\$ 3,043,409,859)	\$16,066,794,858	\$ 62,320,870	\$16,129,115,728	
追溯適用之影響數	四	-	-	-	-	-	-	-	6,494,484	( 6,494,484)	-	-	-	-	
2020年1月1日重編後餘額	4,554,643,575	3,386,400,546	179,537,619	78,898,143	511,111,587	10,399,613,247	( 3,014,965,112)	( 21,950,263)	-	( 6,494,484)	( 3,043,409,859)	16,066,794,858	62,320,870	16,129,115,728	
本期淨利	-	-	-	-	-	209,606,760	-	-	-	-	-	209,606,760	19,030,063	228,636,823	
本期其他綜合損益	-	-	-	-	-	65,204,959	( 169,060,597)	( 7,303,118)	-	( 127,693,880)	( 304,057,595)	( 238,852,636)	( 7,715,938)	( 246,568,574)	
本期綜合損益總額	-	-	-	-	-	274,811,719	( 169,060,597)	( 7,303,118)	-	( 127,693,880)	( 304,057,595)	( 29,245,876)	11,314,125	( 17,931,751)	
發放現金股利	三十六	-	-	-	-	( 227,732,179)	-	-	-	-	-	( 227,732,179)	-	( 227,732,179)	
股份基礎給付交易	二十六	-	48,281,136	-	-	-	-	-	-	-	-	48,281,136	-	48,281,136	
處分透過其他綜合損益按公允價值衡量之權益工具	十四	-	-	-	-	( 67,848,916)	-	-	-	67,848,916	67,848,916	-	-	-	
非控制權益變動數	-	-	-	-	-	-	-	-	-	-	-	-	135,161,300	135,161,300	
認列對子公司所有權權益變動數	-	-	-	-	-	-	-	-	-	-	-	-	208,796,295	208,796,295	
2020年12月31日餘額	\$ 4,554,643,575	\$ 3,386,400,546	\$ 227,818,755	\$ 78,898,143	\$ 511,111,587	\$10,378,843,871	(\$ 3,184,025,709)	(\$ 29,253,381)	\$ -	(\$ 66,339,448)	(\$ 3,279,618,538)	\$15,858,097,939	\$ 208,796,295	\$16,066,894,234	

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司  
股東權益變動表  
西元2020年及2019年1月1日至12月31日

(單位:美金元)

	個 體 財 務 報 表										
	其 他 股 東 權 益										合 計
	其 他 綜 合 損 益										
	資 本 公 積 -					採 用 權 益 法		透 過 其 他 綜 合 損 益			
附 註	股 本	普 通 股 發 行 溢 價	資 本 公 積 - 股 份 基 礎 給 付	認 列 對 子 公 司 所 有 權 權 益 變 動 數	保 留 盈 餘 法 定 盈 餘 公 積	未 分 配 盈 餘 未 分 配 盈 餘	認 列 關 聯 企 業 及 子 公 司 之 其 他	備 供 出 售 金 融 商 品 未 實 現	按 公 允 價 值 衡 量 之 金 融 資 產 未 實 現	其 他 股 東 權 益 組 成	
2019年1月1日餘額	\$ 140,359,681	\$ 104,358,133	\$ 4,864,337	\$ 2,431,391	\$ 15,750,839	\$ 321,693,491	(\$ 47,870,933)	(\$ 214,749)	\$ -	(\$ 48,085,682)	\$ 541,372,190
本期淨利	-	-	-	-	-	12,432,578	-	-	-	-	12,432,578
本期其他綜合損益	-	-	-	-	-	(732,764)	(7,812,465)	12,820	-	(7,799,645)	(8,532,409)
本期綜合損益總額	-	-	-	-	-	11,699,814	(7,812,465)	12,820	-	(7,799,645)	3,900,169
發放現金股利	三十六	-	-	-	-	(13,152,521)	-	-	-	-	(13,152,521)
股份基礎給付交易	二十六	-	-	713,984	-	-	-	-	-	-	713,984
執行認股權	-	-	(9,160)	-	-	-	-	-	-	-	(9,160)
2019年12月31日餘額	<u>\$ 140,359,681</u>	<u>\$ 104,358,133</u>	<u>\$ 5,569,161</u>	<u>\$ 2,431,391</u>	<u>\$ 15,750,839</u>	<u>\$ 320,240,784</u>	<u>(\$ 55,683,398)</u>	<u>(\$ 201,929)</u>	<u>\$ -</u>	<u>(\$ 55,885,327)</u>	<u>\$ 532,824,662</u>
2020年1月1日餘額	\$ 140,359,681	\$ 104,358,133	\$ 5,569,161	\$ 2,431,391	\$ 15,750,839	\$ 320,240,784	(\$ 55,683,398)	(\$ 201,929)	\$ -	(\$ 55,885,327)	\$ 532,824,662
追溯適用之影響數	四	-	-	-	-	-	-	201,929	(201,929)	-	-
2020年1月1日重編後餘額		140,359,681	104,358,133	5,569,161	2,431,391	320,240,784	(55,683,398)	-	(201,929)	(55,885,327)	532,824,662
本期淨利	-	-	-	-	-	6,621,164	-	-	-	-	6,621,164
本期其他綜合損益	-	-	-	-	-	2,137,828	(5,988,167)	-	(2,035,358)	(8,023,525)	(5,885,697)
本期綜合損益總額	-	-	-	-	-	8,758,992	(5,988,167)	-	(2,035,358)	(8,023,525)	735,467
發放現金股利	三十六	-	-	-	-	(7,150,333)	-	-	-	-	(7,150,333)
股份基礎給付交易	二十六	-	-	1,540,572	-	-	-	-	-	-	1,540,572
處分透過其他綜合損益按 公允價值衡量之權益工具	十四	-	-	-	-	(2,165,278)	-	-	2,165,278	2,165,278	-
2020年12月31日餘額	<u>\$ 140,359,681</u>	<u>\$ 104,358,133</u>	<u>\$ 7,109,733</u>	<u>\$ 2,431,391</u>	<u>\$ 15,750,839</u>	<u>\$ 319,684,165</u>	<u>(\$ 61,671,565)</u>	<u>\$ -</u>	<u>(\$ 72,009)</u>	<u>(\$ 61,743,574)</u>	<u>\$ 527,950,368</u>

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司  
股東權益變動表  
西元2020年及2019年1月1日至12月31日

(單位: 泰銖元)

附註	個體財務報表											
	其他股東權益											合計
	其他綜合損益											
	股本	普通股 發行溢價	資本公積- 股份基礎給付	資本公積- 認列對子公司所 有權益變動數	保留盈餘 法定盈餘公積	未分配盈餘	採用權益法		透過其他綜合損益		其他股東 權益組成 項目合計	
國外營運機構 財務報表換算 之兌換差額							認列關聯企業 及子公司之其他 綜合損益之份額	備供出售 金融商品未實現 評價損益	按公允價值衡量之 金融資產未實現 評價(損)益			
2019年1月1日餘額	\$ 4,554,643,575	\$ 3,386,400,546	\$ 157,846,775	\$ 78,898,143	\$ 511,111,587	\$ 10,438,889,451	\$ -	(\$ 1,553,402,180)	(\$ 6,968,546)	\$ -	(\$ 1,560,370,726)	\$ 17,567,419,351
本期淨利	-	-	-	-	-	392,798,927	-	-	-	-	-	392,798,927
本期其他綜合損益	-	-	-	-	-	(22,157,209)	(1,242,239,474)	(241,273,721)	474,062	-	(1,483,039,133)	(1,505,196,342)
本期綜合損益總額	-	-	-	-	-	370,641,718	(1,242,239,474)	(241,273,721)	474,062	-	(1,483,039,133)	(1,112,397,415)
發放現金股利	三十六	-	-	-	-	(409,917,922)	-	-	-	-	-	(409,917,922)
股份基礎給付交易	二十六	-	-	21,971,850	-	-	-	-	-	-	-	21,971,850
執行認股權	-	-	(281,006)	-	-	-	-	-	-	-	-	(281,006)
2019年12月31日餘額	\$ 4,554,643,575	\$ 3,386,400,546	\$ 179,537,619	\$ 78,898,143	\$ 511,111,587	\$ 10,399,613,247	(\$ 1,242,239,474)	(\$ 1,794,675,901)	(\$ 6,494,484)	\$ -	(\$ 3,043,409,859)	\$ 16,066,794,858
2020年1月1日餘額	\$ 4,554,643,575	\$ 3,386,400,546	\$ 179,537,619	\$ 78,898,143	\$ 511,111,587	\$ 10,399,613,247	(\$ 1,242,239,474)	(\$ 1,794,675,901)	(\$ 6,494,484)	\$ -	(\$ 3,043,409,859)	\$ 16,066,794,858
追溯適用之影響數	四	-	-	-	-	-	-	-	6,494,484	(6,494,484)	-	-
2020年1月1日重編後餘額	4,554,643,575	3,386,400,546	179,537,619	78,898,143	511,111,587	10,399,613,247	(1,242,239,474)	(1,794,675,901)	-	(6,494,484)	(3,043,409,859)	16,066,794,858
本期淨利	-	-	-	-	-	209,606,760	-	-	-	-	-	209,606,760
本期其他綜合損益	-	-	-	-	-	65,204,959	(24,421,261)	(215,558,654)	-	(64,077,680)	(304,057,595)	(238,852,636)
本期綜合損益總額	-	-	-	-	-	274,811,719	(24,421,261)	(215,558,654)	-	(64,077,680)	(304,057,595)	(29,245,876)
發放現金股利	三十六	-	-	-	-	(227,732,179)	-	-	-	-	-	(227,732,179)
股份基礎給付交易	二十六	-	-	48,281,136	-	-	-	-	-	-	-	48,281,136
處分透過其他綜合損益按 公允價值衡量之權益工具	十四	-	-	-	-	(67,848,916)	-	-	-	67,848,916	67,848,916	-
2020年12月31日餘額	\$ 4,554,643,575	\$ 3,386,400,546	\$ 227,818,755	\$ 78,898,143	\$ 511,111,587	\$ 10,378,843,871	(\$ 1,266,660,735)	(\$ 2,010,234,555)	\$ -	(\$ 2,723,248)	(\$ 3,279,618,538)	\$ 15,858,097,939

後附財務報表附註係本財務報告之一部分

**泰金寶科技股份有限公司及子公司**  
**現金流量表**  
**西元2020年及2019年1月1日至12月31日**

	(單位:美金元)		(單位:泰銖元)	
	合併財務報表		合併財務報表	
	2020	2019	2020	2019
<b>營業活動之現金流量</b>				
稅前淨利	\$ 16,011,318	\$ 14,929,599	\$ 500,064,451	\$ 471,400,637
稅前調整項目				
折舊費用及各項攤提	79,110,426	72,674,406	2,478,434,662	2,250,201,446
呆帳損失	4,377,095	303,501	136,362,678	9,277,115
存貨跌價損失	13,716,660	2,698,239	423,312,595	81,657,572
透過損益按公允價值衡量之債務工具損失	950,000	-	28,979,829	-
資產減損損失	362,141	-	11,476,497	-
處分不動產、廠房及設備利益	( 5,709,994)	( 148,688)	( 181,364,947)	( 4,489,777)
處分結構性存款利益	( 110,810)	( 353,259)	( 3,426,348)	( 11,057,838)
投資關聯企業損失	919,353	615,780	28,848,576	17,872,185
員工福利費用	2,390,629	3,541,551	75,215,922	110,562,699
股份基礎給付交易	1,494,872	713,984	46,887,054	21,971,850
結構性存款未實現利益	( 14,843)	( 12,786)	( 484,014)	( 402,883)
衍生性金融商品評價損失(利益)	1,170,718	( 1,269,877)	32,765,715	( 41,965,023)
未實現兌換損失(利益)	1,080,699	( 2,688,351)	32,839,071	( 77,894,073)
利息收入	( 1,912,467)	( 4,292,297)	( 60,193,084)	( 133,357,974)
利息費用	16,774,110	21,997,978	525,726,893	681,520,758
小計	130,609,907	108,709,780	4,075,445,550	3,375,296,694
<b>營業資產(增加)減少</b>				
應收帳款及其他應收款	( 135,944,222)	159,018,618	( 4,170,336,412)	4,860,442,827
存貨淨額	( 89,357,874)	84,559,448	( 2,814,869,232)	2,653,987,741
預付貨款	( 4,500,517)	285,589	( 140,967,242)	6,818,550
其他流動資產	( 107,944,626)	( 20,552,374)	( 3,330,983,135)	( 630,674,297)
<b>營業負債增加(減少)</b>				
應付帳款及其他應付款	222,792,334	( 133,288,644)	6,963,676,661	( 4,078,471,995)
其他流動負債	8,635,816	( 3,264,527)	264,747,144	( 97,137,918)
提列員工福利費用	( 480,946)	( 512,794)	( 15,437,112)	( 15,869,518)
其他非流動負債	( 29,128)	( 549,820)	3,196,999	( 16,885,023)
<b>營業活動之現金流入</b>	23,780,744	194,405,276	834,473,221	6,057,507,061
收取之利息	1,156,973	3,376,614	36,350,284	104,851,628
本期支付所得稅	( 5,486,138)	( 6,231,133)	( 170,793,891)	( 193,330,662)
<b>營業活動之淨現金流入</b>	19,451,579	191,550,757	700,029,614	5,969,028,027

後附財務報表附註係本財務報告之一部分

**泰金寶科技股份有限公司及子公司**  
**現金流量表(續)**  
西元2020年及2019年1月1日至12月31日

	(單位:美金元)		(單位:泰銖元)	
	合 併 財 務 報 表	合 併 財 務 報 表	合 併 財 務 報 表	合 併 財 務 報 表
	2020	2019	2020	2019
<b>投資活動之現金流量</b>				
定期存款減少(增加)	\$ 2,870,000	(\$ 6,070,000)	\$ 86,024,962	(\$ 189,574,858)
結構性存款減少	1,570,995	22,908,943	43,625,228	716,013,167
受限制存款減少(增加)	92,273	( 1,420)	2,933,910	( 52,855)
長期資金融通款-關係人增加		( 2,849,098)	-	( 86,007,798)
投資關聯企業增加	( 1,073,229)	-	( 34,011,351)	-
其他長期投資增加	-	( 150,000)	-	( 4,721,671)
購置不動產、廠房及設備	( 210,894,109)	( 182,940,868)	( 6,635,913,428)	( 5,652,649,482)
購置其他無形資產	( 7,869,898)	( 1,593,044)	( 246,989,919)	( 49,261,380)
出售權益工具投資價款	4,940,079	-	153,292,797	-
出售子公司投資價款	4,249,273	-	135,161,300	-
利息收入收現數	755,494	915,683	23,842,800	28,506,346
自關聯企業股利收入收現數	-	1,560,307	-	49,115,019
出售不動產、廠房及設備價款	8,089,420	1,799,307	254,285,913	55,918,036
政府補助款收入收現數	151,349,648	93,355,961	4,710,113,985	2,883,919,567
其他非流動資產減少(增加)	1,058,679	( 2,633,585)	19,086,123	( 68,345,848)
投資活動之淨現金流出	( 44,861,375)	( 75,697,814)	( 1,488,547,680)	( 2,317,141,757)
<b>融資活動之現金流量</b>				
短期借款增加(減少)	114,982,551	( 96,510,930)	3,590,325,809	( 3,007,677,727)
長期借款償還	( 48,200,000)	-	( 1,476,860,100)	-
租賃本金償還	( 6,394,052)	-	( 200,503,140)	-
長期借款舉借數	-	28,000,000	-	858,970,934
執行認股權收現數	45,700	49,150	-	1,503,590
利息費用	( 16,481,361)	( 21,574,795)	( 516,700,775)	( 668,455,454)
發放現金股利	( 7,150,333)	( 13,152,521)	( 227,732,179)	( 409,917,922)
融資活動之淨現金流入(流出)	36,802,505	( 103,189,096)	1,168,529,615	( 3,225,576,579)
匯率影響數	16,982,031	488,946	454,769,244	( 316,832,086)
本期現金及約當現金增加	28,374,740	13,152,793	836,136,862	109,477,605
期初現金及約當現金餘額	138,221,053	125,068,260	4,167,917,632	4,058,440,027
期末現金及約當現金餘額(附註七)	\$ 166,595,793	\$ 138,221,053	\$ 5,004,054,494	\$ 4,167,917,632
<b>現金流量資訊之補充揭露</b>				
未動用現金支付項目				
購置不動產、廠房及設備尚未支付數	\$ 4,643,906	\$ 8,533,050	\$ 139,489,475	\$ 261,041,795
購置無形資產尚未支付數	4,890,000	5,700,000	146,881,419	174,373,545
使用權資產增加數	7,834,592	-	242,421,324	-
出售不動產、廠房及設備尚未收現數	739,299	1,286,794	22,206,411	39,365,406
使用權資產及建築物轉列待出售非流動資產	13,336,302	-	400,583,851	-

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司  
現金流量表  
西元2020年及2019年1月1日至12月31日

	(單位:美金元)		(單位:泰銖元)	
	個體財務報表		個體財務報表	
	2020	2019	2020	2019
營業活動之現金流量				
稅前淨利	\$ 7,537,998	\$ 13,032,930	\$ 239,072,366	\$ 411,591,113
稅前調整項目				
折舊費用	43,845,551	41,636,782	1,373,673,221	1,289,239,501
呆帳損失	672,616	-	20,518,213	-
存貨跌價損失	8,814,950	646,679	273,050,206	19,521,777
處分不動產、廠房及設備利益	( 5,974,777)	( 197,355)	( 189,711,261)	( 6,041,605)
投資關聯企業損失	925,463	743,441	29,007,494	21,792,243
投資子公司損失	18,712,447	22,882,213	586,858,315	703,522,482
員工福利費用	1,587,483	3,009,038	49,735,902	94,119,622
股份基礎給付交易	117,602	134,945	3,694,213	4,163,145
衍生性金融商品評價損失	-	31,505	-	951,065
未實現兌換損失(利益)	1,622,293	( 271,433)	50,065,786	( 4,386,687)
利息收入	( 474,008)	( 950,671)	( 14,897,586)	( 29,463,333)
利息費用	7,836,964	11,366,815	245,891,123	352,520,484
小計	85,224,582	92,064,889	2,666,957,992	2,857,529,807
營業資產(增加)減少				
應收帳款及其他應收款	( 137,388,908)	37,760,901	( 4,210,512,756)	1,079,521,297
存貨淨額	( 53,035,714)	57,621,203	( 1,684,197,897)	1,776,644,924
預付貨款	683,909	( 308,340)	21,815,989	( 10,402,645)
其他流動資產	( 622,752)	( 5,636,536)	( 21,646,821)	( 177,977,539)
其他長期應收款	5,130,780	60,914,477	162,747,108	1,886,052,282
營業負債增加(減少)				
應付帳款及其他應付款	126,833,396	( 59,363,778)	3,970,524,221	( 1,751,192,198)
其他流動負債	( 1,511,403)	1,782,614	( 48,261,867)	56,750,839
提列員工福利費用	-	( 3,065)	-	( 96,477)
營業活動之現金流入	25,313,890	184,832,365	857,425,969	5,716,830,290
收取之利息	472,624	950,625	14,854,655	29,461,955
本期支付所得稅	( 1,269,567)	( 679,942)	( 39,843,210)	( 20,951,658)
營業活動之淨現金流入	24,516,947	185,103,048	832,437,414	5,725,340,587

後附財務報表附註係本財務報告之一部分

**泰金寶科技股份有限公司**  
**現金流量表(續)**  
西元2020年及2019年1月1日至12月31日

	(單位:美金元)		(單位:泰銖元)	
	個體財務報表	務報表	個體財務報表	務報表
	2020	2019	2020	2019
<b>投資活動之現金流量</b>				
長期資金融通款-關係人減少	\$ 19,898,305	\$ -	\$ 632,927,275	\$ -
投資關聯企業增加	( 1,073,229)	-	( 34,011,352)	-
投資子公司增加	( 4,500,000)	( 138,000,000)	( 142,670,325)	( 4,202,705,316)
購置不動產、廠房及設備	( 54,387,469)	( 63,250,646)	( 1,708,454,261)	( 1,951,472,367)
出售子公司投資價款	4,249,273	72,198,527	135,161,300	2,179,509,880
子公司減資退回股款	163,714	-	5,129,969	-
利息收入收現數	1,384	46	42,932	1,377
自關聯企業股利收入收現數	-	1,560,307	-	49,115,019
自子公司股利收入收現數	-	39,376,497	-	1,220,617,233
出售不動產、廠房及設備價款	6,579,473	1,723,337	208,425,387	52,855,920
其他非流動資產增加	( 3,901,626)	( 4,001)	( 121,362,180)	( 124,405)
投資活動之淨現金流出	( 32,970,175)	( 86,395,933)	( 1,024,811,255)	( 2,652,202,659)
<b>融資活動之現金流量</b>				
短期借款增加(減少)	25,672,463	( 90,922,712)	736,135,250	( 2,844,236,624)
租賃本金償還	( 88,124)	-	( 2,759,887)	-
利息費用	( 7,974,779)	( 11,209,771)	( 250,113,747)	( 347,764,291)
發放現金股利	( 7,150,333)	( 13,152,521)	( 227,732,179)	( 409,917,922)
融資活動之淨現金流入(流出)	10,459,227	( 115,285,004)	255,529,437	( 3,601,918,837)
匯率影響數	-	-	( 3,921,646)	( 29,208,746)
本期現金及約當現金增加(減少)	2,005,999	( 16,577,889)	59,233,950	( 557,989,655)
期初現金及約當現金餘額	8,729,189	25,307,078	263,219,965	821,209,620
期末現金及約當現金餘額(附註七)	<u>\$ 10,735,188</u>	<u>\$ 8,729,189</u>	<u>\$ 322,453,915</u>	<u>\$ 263,219,965</u>
<b>現金流量資訊之補充揭露</b>				
<b>未動用現金支付項目</b>				
購置不動產、廠房及設備尚未支付數	\$ 2,461,773	\$ 3,004,341	\$ 73,944,514	\$ 91,908,335
使用權資產增加數	41,587	-	5,760,419	-
出售其他長期投資尚未收現數	4,940,079	-	148,385,633	-
出售不動產、廠房及設備尚未收現數	626,102	329,644	18,806,296	10,084,408

後附財務報表附註係本財務報告之一部分

泰金寶科技股份有限公司  
合併財務報表附註  
西元 2020 年及 2019 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元  
(除特別註明者外)

一、公司概況

(一) 公司簡介

泰金寶科技股份有限公司(以下簡稱本公司)係設立於泰國之公開發行公司。本公司之母公司為設立於台灣之金寶電子工業股份有限公司。主要經營業務係從事電腦及週邊設備、通訊設備及自動化設備之製造。公司地址為 191/54, 191/57 18th Floor, CTI Tower, Rachadapisek Road, Kwang Klongtoey, Khet Klongtoey, Bangkok 10110, 並分別於泰國 Samut Sakorn、Petchaburi 及 Nakhonratchasima 省設立四家分公司。

(二) 2019 年新型冠狀流行病毒

由於 2019 年新型冠狀病毒疫情對大多數企業及產業造成不利影響，並可能帶來不確定性且影響本集團營運之經營環境。本集團的管理階層已持續監控後續的發展，評估資產、負債準備及或有負債之影響，並隨著情勢發展做出各種估計及判斷。

二、財務報表編製基礎

(一) 本財務報表係依據佛曆 2547 年所制訂之泰國財務報告編製準則所編製，財務報表之表達並遵循商業發展委員會根據佛曆 2543 年會計法案所發布之規定。

本集團之管理階層係以美金作為功能性貨幣並編製財務報表，然依泰國監管單位規定需以泰銖為財務報表表達貨幣，故本集團以美金換算泰銖為財務報表之表達。

功能性貨幣美金換算為表達貨幣泰銖所使用之匯率，資產負債科目係以財務報表結束日之匯率換算，損益科目則以實際交易日期之匯率換算，匯率轉換所產生之外幣兌換差額列於股東權益項下之累積換算調整數科目。

本公司係以泰文編製官方法定財務報表，英文財務報表係依泰文財務報表翻譯而成。

除了會計準則所要求之特殊揭露外，本財務報表係以歷史成本為編製基礎。

## (二) 合併財務報表編製原則

### 1. 合併財務報表合併個體包括本公司及下列子公司(以下簡稱本集團)：

公司名稱	營業性質	設立所在地	投資比例	
			2020年	2019年
			%	%
<u>本公司持有</u>				
Logistar International Holding Co., Ltd.	公司經銷商	英屬維京群島	100	100
泰金寶光電(蘇州)有限公司	製造	中華人民共和國	100	100
泰金寶電通股份有限公司	採購原物料、 研究及發展	台灣	100	100
泰金寶科技(蘇州)有限公司	製造	中華人民共和國	100	100
泰金寶電通(蘇州)有限公司	製造	中華人民共和國	100	100
Cal Comp (Malaysia) SDN. BHD.	製造	馬來西亞	100	100
Cal-Comp Electronics (USA) Co., Ltd.	製造	美國	100	100
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda. *	製造	巴西	1	1
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	製造	墨西哥	100	100
Cal-Comp Holding (Brasil) S.A.	控股	巴西	100	100
Cal-Comp (India) Private Limited	研究及發展產品	印度	100	100
Cal-Comp Automotion and Industrial 4.0 Service (Thailand) Co., Ltd.	工廠自動化系統設 計服務	泰國	100	100
泰金寶精密控股股份有限公司	控股	開曼群島	95	100
Qbit Semiconductor Holding Ltd.	控股	開曼群島	92	94
<u>子公司持有</u>				
Cal-Comp Precision (Singapore) Limited (100%由泰金寶精密控股股份有限公司持有)	精密塑膠製模工程	新加坡	100	100
Cal-Comp Precision (Thailand) Limited (100%由Cal-Comp Precision (Singapore) Limited持有)	精密塑膠製模工程	泰國	100	100
Cal-Comp Precision (Malaysia) Sdn.Bnd. (100%由Cal-Comp Precision (Singapore) Limited持有)	精密塑膠製模工程	馬來西亞	100	100
泰金寶精密(東莞)有限公司 (100%由Cal-Comp Precision (Singapore) Limited持有)	精密塑膠製模工程	中華人民共和國	100	100

公司名稱	營業性質	設立所在地	投資比例	
			2020年 %	2019年 %
泰金寶精密(吳江)有限公司 (100%由Cal -Comp Precision (Thailand) Limited持有)	精密塑膠製模工程	中華人民共和國	100	100
Cal -Comp Precision (Philippines), Inc.  (2020年：100%由Cal -Comp Precision (Singapore) Limited持有；2019年：100%由Cal -Comp Precision (Thailand) Limited持有)	精密塑膠製模工程	菲律賓	100	100
泰金寶精密(岳陽)有限公司 (100%由Cal -Comp Precision (Singapore) Limited持有)	精密塑膠製模工程	中華人民共和國	100	100
Cal -Comp USA (Indiana), Inc. (100%由Cal -Comp Electronics (USA) Co., Ltd. 持有)	製造	美國	100	100
Cal -Comp USA (San Diego), Inc. (100%由Cal -Comp Electronics (USA) Co., Ltd. 持有)	製造	美國	100	100
Cal -Comp Industria e Comercio de Electronicos e Informatica Ltda. (99%由Cal -Comp Holding (Brasil) S.A. 持有)	製造	巴西	99	99
Cal -Comp Industria de Semicondutores, S.A. (58%由Cal -Comp Holding (Brasil) S.A. 持有)	製造	巴西	58	58
通寶半導體設計有限公司 (100%由Qbit Semiconductor Holding Ltd. 持有)	製造	台灣	100	100
工信智寶(北京)科技發展有限公司 (80%由泰金寶光電(蘇州)有限公司持有)	製造	中華人民共和國	80	80
泰金寶光電(岳陽)有限公司 (100%由泰金寶光電(蘇州)有限公司持有)	製造	中華人民共和國	100	100
新金寶高端智能科技研發(岳陽)有限公司 (100%由泰金寶光電(蘇州)有限公司持有)	研發	中華人民共和國	100	100

\*本公司透過 Cal -Comp Holding (Brasil) S.A. 間接持有 99%之 Cal -Comp Industria e Comercio de Electronicos e Informatica Ltda.，故將其分類為採用權益法投資之子公司，且對該公司有控制權。

除 Cal -Comp(India) Private Limited 及 Cal -Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd. 財務報表係由公司管理階層編製，對財務報表無重大影響外，子公司之財務報表係由各公司管理階層編製，並由其所委任之會計師查核簽證。

- 當本公司暴露於來自對該個體之參與之變動報酬或對該等變動報酬享有權利，且透過對該個體之權力有能力影響該等報酬時，本公司即控制該個體。
- 對於期中取得子公司之控制能力者，自取得控制力之日起，開始將子公司之收益及費損編入合併損益表；對於期中喪失對子公司控制力之日起，終止將子公司之收益及費損編入合併損益表。
- 子公司之財務報表與母公司採用相同之重要會計政策。

5. 所有子公司及關聯企業之財務報表均以其功能性貨幣表達。當其功能性貨幣非為美金時，資產負債科目以資產負債表日匯率換算為美金，損益科目則以每月平均匯率換算，匯率轉換所產生之外幣兌換差額列於股東權益項下之累積換算調整數科目。
  6. 集團間之重大交易事項及其餘額，均於合併時加以銷除。
  7. 非控制權益係表達非屬本公司所持有部分之子公司其損益與淨資產，並單獨列示於合併損益及合併財務狀況表之權益。
- (三) 本公司之個體財務報表，其中對投資子公司及關聯企業均以權益法列示其金額。

### 三、新發布及修訂之財務報導準則

#### 1. 本期適用之財務報導準則

本集團於本期採用會計準則委員會發布之一系列修訂(西元 2019 年修訂)及新發布且於西元 2020 年 1 月 1 日起適用之財務報導準則，上述修改主係整合相對之國際財務報導準則，大部分變動主係闡明會計處理及為準則使用者提供會計指引之修訂，本集團管理階層認為上述修改對於本集團財務報表並無重大影響。財務報導準則之重要會計原則變動彙整如下：

#### **關於金融工具之財務報導準則**

一系列 TFRSs 關於金融工具包含五項會計準則及解釋如下：

財務報導準則：

TFRS 7「金融工具：揭露」

TFRS 9「金融工具」

會計準則：

TAS 32「金融工具：表達」

財務報導準則解釋：

TFRIC 16「國外營運機構淨投資避險」

TFRIC 19「以權益工具消滅金融負債」

上述準則及解釋規定金融工具應按企業之經營模式及合約現金流量特性判斷，並可分類為透過損益按公允價值衡量之金融資產、透過其他綜合損益按公允價值衡量之金融資產及按攤銷後成本衡量之金融資產，且金融工具之減損評估應採預期信用損失模式，此準則及解釋包含金融工具表達與揭露之規定。

本集團之管理階層預計該財務報導準則適用後相關財務報表影響如下：

- 重分類並衡量非公開發行公司之權益工具投資及備供出售證券投資-本集團決定按公允價值衡量非公開發行公司之權益工具投資及備供出售證券投資，並將其分類為透過其他綜合損益按公允價值衡量之金融資產。
- 重分類並衡量非公開發行公司之債務工具投資-本集團決定按公允價值衡量非公開發行公司之債務工具投資，並將其分類為透過損益按公允價值衡量之金融資產。

- 認列預期信用損失-本集團針對按攤銷後成本衡量之債務工具認列備抵預期信用損失，不再依信用減損已實際發生才認列。

本集團認列採用修正式追溯調整之累計影響數，作為西元 2020 年 1 月 1 日保留盈餘之調整數，且不重編前期財務報表。上述財務報導準則對本集團財務報表並無重大影響。

採用新財務報導準則之累計影響數說明請詳註四。

#### **TFRS 16「租賃」**

TFRS 16 取代 TAS 17 租賃及相關解釋。該準則規定租賃辨認、衡量及表達與揭露之原則，並要求承租人辨別所有租賃期限超過 12 個月之資產及負債，除非該資產屬低價值。

出租人於 TFRS 16 之會計處理，基本上與 TAS 17 並無改變，將租賃分類為營業租賃或融資租賃。

本集團認列採用修正式追溯調整之累積影響數，作為西元 2020 年 1 月 1 日保留盈餘之調整數，且不重編比較資訊。

採用新財務報導準則之累計影響數說明詳註四。

#### **關於因應新型冠狀病毒影響暫時紓困會計處理替代方案之會計指引**

泰國政府之會計師協會發布因應新型冠狀病毒影響暫時紓困會計處理替代方案之會計指引，該會計處理指引之目的係減輕部分適用特定會計報導準則之影響，並於疫情影響不確定之期間提供會計處理說明。

會計處理指引於西元 2020 年 4 月 22 日泰國政府皇家公報上發布，適用於報導期間結束日在西元 2020 年 1 月 1 日至西元 2020 年 12 月 31 日之財務報表。

於西元 2020 年 1 月 1 日至 9 月 30 日，本集團採用暫時紓困會計處理替代方案以簡化作法衡量預期信用損失、以公允價值衡量之債務工具及權益工具以及資產減損。

本集團於本年度第四季評估因新型冠狀病毒疫情對資產、準備金及或有負債不確定性之財務影響。因此，在編製西元 2020 年度之財務報表時，本集團決定不繼續採用暫時紓困會計處理替代方案，且對財務報表並無重大影響。

#### **2. 自西元 2021 年 1 月 1 日起適用之財務報導準則**

泰國政府之會計師協會發布修訂後之財務報導準則及解釋，並將於西元 2021 年 1 月 1 日起適用，前述修訂主係整合相應之國際財務報導準則，而準則之變動主係闡明會計處理及為準則使用者提供會計指引。

本集團管理階層正在評估未來採用上述準則對本集團財務報表之影響。

#### **四、採用新財務報導準則之會計政策變動累積影響數**

如附註三所述，本集團於本年度採用與金融工具及 TFRS 16 相關之財務報導準則，並將初次適用產生之累積影響數認列並調整於西元 2020 年 1 月 1 日之保留盈餘，而不重編比較資訊。

採用新財務報導準則之會計政策變動對西元 2020 年財務狀況表期初餘額之影響如下：

(單位：美金仟元)

## 合併財務報表

	2019年 12月31日	影響數		2020年 1月1日
		與金融工具相關 之財務報導準則	IFRS 16	
資產負債表				
資產				
流動資產				
短期投資	\$ 9,666	(\$ 9,666)	\$ -	\$ -
其他金融資產-流動	-	11,052	-	11,052
其他流動資產	44,210	( 1,386)	-	42,824
非流動資產				
其他金融資產-非流動	-	16,690	-	16,690
其他長期投資淨額	16,690	( 16,690)	-	-
使用權資產	-	-	20,470	20,470
土地使用權淨額	1,914	-	( 1,914)	-
負債				
流動負債				
一年內到期租賃負債	-	-	6,091	6,091
其他金融負債-流動	-	59	-	59
其他流動負債	14,179	( 59)	-	14,120
非流動負債				
租賃負債-非流動	-	-	12,465	12,465

(單位：泰銖仟元)

## 合併財務報表

	2019年 12月31日	影響數		2020年 1月1日
		與金融工具相關 之財務報導準則	IFRS 16	
資產負債表				
資產				
流動資產				
短期投資	\$ 291,476	(\$ 291,476)	\$ -	\$ -
其他金融資產-流動	-	333,281	-	333,281
其他流動資產	1,333,115	( 41,805)	-	1,291,310
非流動資產				
其他金融資產-非流動	-	503,267	-	503,267
其他長期投資淨額	503,267	( 503,267)	-	-
使用權資產	-	-	617,258	617,258
土地使用權淨額	57,705	-	( 57,705)	-
負債				
流動負債				
一年內到期租賃負債	-	-	183,677	183,677
其他金融負債-流動	-	1,787	-	1,787
其他流動負債	427,556	( 1,787)	-	425,769
非流動負債				
租賃負債-非流動	-	-	375,876	375,876

(單位：美金仟元)

## 個體財務報表

	2019年 12月31日	影響數		2020年 1月1日
		與金融工具相關 之財務報導準則	IFRS 16	
資產負債表				
資產				
非流動資產				
其他金融資產-非流動	\$ -	\$ 12,757	\$ -	\$ 12,757
其他長期投資淨額	12,757	(12,757)	-	-
使用權資產	-	-	191	191
負債				
流動負債				
一年內到期租賃負債	-	-	76	76
其他金融負債-流動	-	32	-	32
其他流動負債	2,898	( 32)	-	2,866
非流動負債				
租賃負債-非流動	-	-	115	115

(單位：泰銖仟元)

## 個體財務報表

	2019年 12月31日	影響數		2020年 1月1日
		與金融工具相關 之財務報導準則	IFRS 16	
資產負債表				
資產				
非流動資產				
其他金融資產-非流動	\$ -	\$ 384,661	\$ -	\$ 384,661
其他長期投資淨額	384,661	(384,661)	-	-
使用權資產	-	-	5,760	5,760
負債				
流動負債				
一年內到期租賃負債	-	-	2,295	2,295
其他金融負債-流動	-	950	-	950
其他流動負債	87,400	(950)	-	86,450
非流動負債				
租賃負債-非流動	-	-	3,465	3,465

## (一) 金融工具

本集團於西元 2020 年 1 月 1 日，因應 TFRS9 規定將金融資產分類及衡量，並與前期帳面金額比較調節如下：

(單位：美金仟元)

	合併財務報表				
	按 TFRS 9 之分類及衡量				
	前期基礎下 之帳面金額	透過損益 按公允 價值衡量	透過其他綜合 損益按公允 價值衡量	攤銷後成本	合計
西元2020年1月1日 之金融資產					
現金及約當現金	\$ 138,221	\$ -	\$ -	\$ 138,221	\$ 138,221
應收帳款及其他應收款	605,315	-	-	605,315	605,315
其他金融資產-流動					
-定期存款	6,070	-	-	6,070	6,070
-結構性存款	3,596	3,596	-	-	3,596
-衍生性金融資產	1,386	1,386	-	-	1,386
應收模具款	4,910	-	-	4,910	4,910
應收政府補助款	13,121	-	-	13,121	13,121
受限制銀行存款	501	-	-	501	501
其他金融資產-非流動					
-債務工具投資	1,900	1,900	-	-	1,900
-權益工具投資	14,790	-	14,790	-	14,790
長期資金融通款					
-關係人	6,451	-	-	6,451	6,451
金融資產合計	\$ 796,261	\$ 6,882	\$ 14,790	\$ 774,589	\$ 796,261

(單位：泰銖仟元)

	合併財務報表				
	按 TFRS 9 之分類及衡量				
	前期基礎下 之帳面金額	透過損益 按公允 價值衡量	透過其他綜合 損益按公允 價值衡量	攤銷後成本	合計
西元2020年1月1日 之金融資產					
現金及約當現金	\$ 4,167,918	\$ -	\$ -	\$ 4,167,918	\$ 4,167,918
應收帳款及其他應收款	18,252,666	-	-	18,252,666	18,252,666
其他金融資產-流動					
-定期存款	183,035	-	-	183,035	183,035
-結構性存款	108,441	108,441	-	-	108,441
-衍生性金融資產	41,805	41,805	-	-	41,805
應收模具款	148,064	-	-	148,064	148,064
應收政府補助款	395,639	-	-	395,639	395,639
受限制銀行存款	15,115	-	-	15,115	15,115
其他金融資產-非流動					
-債務工具投資	57,292	57,292	-	-	57,292
-權益工具投資	445,975	-	445,975	-	445,975
長期資金融通款					
-關係人	194,508	-	-	194,508	194,508
金融資產合計	<u>\$ 24,010,458</u>	<u>\$ 207,538</u>	<u>\$ 445,975</u>	<u>\$ 23,356,945</u>	<u>\$ 24,010,458</u>

(單位：美金仟元)

	個體財務報表				
	按 TFRS 9 之分類及衡量				
	前期基礎下 之帳面金額	透過損益 按公允 價值衡量	透過其他綜合 損益按公允 價值衡量	攤銷後成本	合計
西元2020年1月1日 之金融資產					
現金及約當現金	\$ 8,729	\$ -	\$ -	\$ 8,729	\$ 8,729
應收帳款及其他應收款	476,786	-	-	476,786	476,786
應收模具款	4,850	-	-	4,850	4,850
權益工具投資	12,757	-	12,757	-	12,757
長期資金融通款					
-關係人	27,360	-	-	27,360	27,360
金融資產合計	<u>\$ 530,482</u>	<u>\$ -</u>	<u>\$ 12,757</u>	<u>\$ 517,725</u>	<u>\$ 530,482</u>

(單位：泰銖仟元)

	個體財務報表				
	按 TFRS 9 之分類及衡量				
	前期基礎下 之帳面金額	透過損益 按公允 價值衡量	透過其他綜合 損益按公允 價值衡量	攤銷後成本	合計
西元2020年1月1日 之金融資產					
現金及約當現金	\$ 263,220	\$ -	\$ -	\$ 263,220	\$ 263,220
應收帳款及其他應收款	14,286,537	-	-	14,286,537	14,286,537
應收模具款	146,238	-	-	146,238	146,238
權益工具投資	384,661	-	384,661	-	384,661
長期資金融通款 -關係人	825,019	-	-	825,019	825,019
金融資產合計	<u>\$ 15,905,675</u>	<u>\$ -</u>	<u>\$ 384,661</u>	<u>\$ 15,521,014</u>	<u>\$ 15,905,675</u>

於西元 2020 年 1 月 1 日，除衍生性金融負債外，本集團未指定任何透過損益按公允價值衡量之金融負債，衍生性金融負債之公允價值為泰銖 1.8 百萬元（美金 0.06 百萬）（個體財務報表：泰銖 1 百萬元（美金 0.03 百萬））。

## (二) 租賃

本集團於適用 TFRS16 時，將先前分類為營業租賃之租賃負債，其剩餘尚未支付之租賃給付按本集團於西元 2020 年 1 月 1 日增額借款利率折現後之現值認列，調節如下：

	(單位：美金仟元)	(單位：泰銖仟元)
	合併財務報表	合併財務報表
西元2019年12月31日營業租賃承諾	\$ 12,760	\$ 384,773
減：短期租賃及低價值資產租賃	( 2)	( 74)
加：租賃期間延長選擇權	7,812	235,580
減：其他	( 378)	( 11,408)
減：遞延利息費用	( 1,636)	( 49,318)
西元2020年1月1日租賃負債	<u>\$ 18,556</u>	<u>\$ 559,553</u>
加權平均增額借款利率 (每年百分比)	1.35% - 4.30%	1.35% - 4.30%
包括：		
租賃負債-流動	\$ 6,091	\$ 183,677
租賃負債-非流動	12,465	375,876
	<u>\$ 18,556</u>	<u>\$ 559,553</u>

	(單位：美金仟元)	(單位：泰銖仟元)
	個體財務報表	個體財務報表
西元2019年12月31日營業租賃承諾	\$ 200	\$ 6,042
減：短期租賃及低價值資產租賃	( 2)	( 74)
減：其他	( 2)	( 48)
減：遞延利息費用	( 5)	( 160)
西元2020年1月1日租賃負債	<u>\$ 191</u>	<u>\$ 5,760</u>
加權平均增額借款利率 (每年百分比)	2.16%	2.16%
包括：		
租賃負債-流動	\$ 76	\$ 2,295
租賃負債-非流動	115	3,465
	<u>\$ 191</u>	<u>\$ 5,760</u>

## 五、重要會計政策

### (一) 收入及費用之認列

商品銷售：銷售商品之收入通常於交付商品控制權移轉予客戶之時間點認列。收入按扣除退貨、折扣、免稅額及向客戶報價後所提供商品之已收或應收對價（不包括增值稅）之金額計價。

服務收入：服務收入於提供服務完成時認列。

利息收入：利息收入採用有效利率法，並以應計基礎衡量。有效利率適用於衡量金融資產之帳面價值總額，除非當金融資產帳面價值淨額（扣除備抵預期信用損失）於後續發生信用減損。

股利：股利於收款之權利確立時認列。

費用：費用係依應計基礎認列。

財務成本：按攤銷後成本衡量之金融負債之利息支出，係採用有效利率法，並以應計基礎衡量。

### (二) 現金及約當現金

現金及約當現金包含庫存現金及三個月內到期、具高度流動性或未受限制之銀行存款。

### (三) 存貨

製成品及在製品於期末按成本（加權平均）與淨變現價值孰低評價。成本包含所有製造成本及可歸屬之製造費用。

原物料、備料及生產用物料於期末按加權平均成本與淨變現價值孰低評價，並於耗用時認列為生產成本。

### (四) 投資子公司及關聯企業

投資子公司及關聯企業係採用權益法認列於合併及個體財務報表。

#### (五) 不動產、廠房及設備與折舊

土地係以成本表達。房屋、房屋附屬設備及設備以成本減累計折舊及累計減損之淨額表達。房屋、房屋附屬設備及設備係依成本於估計耐用期間內以直線法計提折舊，耐用年限如下：

房屋及房屋附屬設備	3-51 年
機器設備	1-15 年
模具及耗材	1-10 年
辦公設備	2-20 年
運輸設備	3-11 年
雜項設備及研發設備	1-20 年

折舊已包含於本期損益中。

土地、土地改良物、未完工程、正在安裝之固定資產不提列折舊。

不動產、廠房及設備於處分時或於預期未來不會產生任何經濟效益時除列。除列產生之損益，於除列時列入當期損益項下。

#### (六) 借款成本

為了需要耗費長期間以取得、建造或生產資產而使資產達到可銷售或可供使用狀態而產生之借款成本，皆應資本化為該相關資產之入帳成本。除此情況外之借款成本皆於發生期間費用化，借款成本包含利息與為達成借款所發生之一切相關必要費用。

#### (七) 政府補助

政府補助於可合理確信企業將遵循政府補助所附加之條件，且將可收到該項補助時認列。與資產有關之政府補助，做為該資產帳面價值之減項，於資產耐用年限內透過折舊費用之減少將補助認列於損益。若政府補助之性質係補償發生之費用，則在相關費用發生期間將政府補助認列為當期損益。

#### (八) 無形資產

經由企業併購取得之無形資產以取得當日之公允價值作為原始成本，以其他方式取得之無形資產則以其成本入帳。取得後無形資產係以成本減累計攤提及累計減損之淨額表達。

有限耐用年限之無形資產係依經濟耐用年限以有系統之方式攤銷，並於可能產生減損跡象時評估無形資產減損。管理階層於每個財務報導期間評估攤銷期間及攤銷方式，攤銷費用列入當期損益項下。

各項無形資產耐用年限如下：

電腦軟體	1-3 年
特許權	2-10 年

本期發展成本並未提列攤銷費用

#### (九) 商譽

投資成本與股權淨值之差額，如屬投資成本超過所取得可辨認淨資產公允價值則列為商譽；若所取得可辨認淨資產公允價值超過投資成本，則該差額於損益表下立即認列利益。

商譽係以成本減去累積減損，當經營環境有減損跡象時，商譽將每年進行減損測試。

商譽為減損測試之目的，分攤至現金產生單位。此項分攤是依據營運部門辨認，將商譽分攤至預期可從產生商譽之企業合併而受益之現金產生單位或現金產生單位群組。本集團評估與商譽相關現金產生單位可回收金額，當可回收金額小於帳面價值時立即認列損失，商譽減損之減損損失於以後年度不予迴轉。

#### (十) 租賃

本集團於簽訂合約初期評估合約是否為租賃或包含租賃。合約為租賃或包含租賃係合約訂定於一段時間內移轉可識別資產使用之控制，作為權利換取之對價。

##### 自西元 2020 年 1 月 1 日起採用之會計政策

本集團除短期租賃和低價值資產租賃外，對所有租賃採用單一認列和衡量方法。本集團於租賃開始日期（即標的資產可供使用之日）認列使用權資產，表示有權使用該標的資產，並依據租金給付額認列租賃負債。

##### 使用權資產

使用權資產按成本減去累計折舊及累計減損衡量，並調整租賃負債重評估之任何再衡量數。使用權資產成本包括租賃負債之原始衡量金額、發生之任何原始直接成本及於租賃開始日或之前已減去可收取任何租賃誘因之租賃給付額。

使用權資產折舊係參考原始衡量成本，按直線法以估計使用年限或租賃期限較短者計算折舊費用。

土地	49 年
房屋及建築	2-22 年
其他設備	3 年

## 租賃負債

租賃負債係於租賃期間之租金給付額按現值折現後認列。租賃負債包含固定給付，減除可收取之任何租賃誘因。變動租賃給付於事件或情況導致租金給付發生之期間認列為費用，且非取決於某項指數或費率。

本集團於租賃開始日將尚未支付之租賃給付按以出租人之租賃隱含利率或本集團增額借款利率折現後之現值認列。租賃負債將於租賃開始日後增加，以反映利息增加及租金給付額之減少。

## 短期租賃或低價值標的資產之租賃

當租賃期間為 12 個月以下之短期租賃或低價值標的資產之租賃，將租賃給付採直線法於租賃期間認列為費用。

## 西元 2020 年 1 月 1 日前採用之會計政策

當租賃所有權之所有風險與報酬未實質上移轉，則不動產、廠房或設備之租賃資產分類為營業租賃。營業租賃給付額於租賃期間按直線法攤銷，且於當期損益認列費用。

### (十一) 關係人交易

關係人包含企業與其他個體之間，不論是直接或間接具有控制力或被控制者，即互為關係人。

關係人也包含直接或間接對該公司具有投票權之關聯企業、個人或企業，或因具有投票權而對公司及對規劃公司經營之經理人及董事有影響力者。

### (十二) 外幣交易

本集團內每一個體之財務報告所列之項目，均係以該個體營運之功能性貨幣衡量。本合併財務報告係以本集團之功能性貨幣美金衡量。

#### 外幣交易及餘額

外幣交易係以本集團內每一個體之功能性貨幣入帳，並依交易時前一個月份之平均匯率換算為功能性貨幣。

外幣貨幣性資產及負債餘額，按資產負債表日之即期匯率評價調整，因調整而產生之換算差額認列為當期損益計入損益表。

外幣非貨幣性資產及負債餘額以實際交易日期之匯率換算為功能性貨幣。

#### 集團個體

功能性貨幣非為美金之集團內個體，其資產及負債餘額按資產負債表日之即期匯率換算，損益及其他綜合損益項目按每月平均匯率換算。

所有因換算而產生之兌換差額認列為其他綜合損益。當處分國外營運機構，將於其他綜合損益項下之兌換損益重分類於當期損益。

為遵循泰國監管單位規定，本集團以美金轉換泰銖為合併財務報表之表達。資產及負債餘額按資產負債表日之即期匯率換算，損益及其他綜合損益項目按實際交易日匯率換算，匯率轉換所產生之外幣兌換差額列於股東權益項下之累積換算調整數科目。

### (十三) 非金融資產減損

本集團於資產負債表日針對有減損跡象之資產，進行減損測試，商譽每年進行減損測試。當可回收金額低於其帳面價值時，則認列減損損失。可回收金額係指一項資產之公允價值減出售成本或其使用價值，兩者較高者。判斷使用價值時，預估未來現金流量需以稅前折現率折現，該折現率須能反映特定資產風險及當時市場風險狀況，判斷公允價值減出售成本時，需採用適當評價模式。在評價模型計算中，所反映的金額為該資產在常規交易下出售，所能獲得的金額減除處分成本的金額。

減損損失認列於當期損益。

### (十四) 職工福利

#### 短期員工福利

薪資、紅利及社會保險金於發生時認列為費用。

#### 離職後給付

##### 確定提撥辦法

本集團與員工已共同設立退休基金。該基金每月由員工與公司及子公司共同提撥，此項基金資產係由獨立之信託基金保管，公司及子公司之提撥係於提撥當期認列為費用。

##### 確定給付辦法

本集團於員工退休時有義務依勞工法規支付一定之退職給付，本集團係採確定給付辦法認列相關義務。

確定給付辦法下之給付義務係依照精算師認可之預計單位給付法精算。

確定給付辦法下之淨負債是以確定給付義務現值減除計畫資產之公允價值。

確定給付義務產生之利息成本與計畫資產產生之利息收入係依相同退職給付義務折現率折現後淨額表達之淨利息收益或損失。

確定福利計畫產生之再衡量數於發生當期認列於其他綜合損益。

前期服務成本係依計畫修改或縮短日與集團確認重組相關成本日孰早之日期，認列於當期損益。

### (十五) 負債準備

當本集團因過去事項而產生現存的義務關係，且預期未來須以經濟利益償還且債務金額可合理衡量時，應認列為負債準備。

### (十六) 所得稅

所得稅費用包含了當期所得稅及遞延所得稅。本公司及泰國子公司之應納稅額係依照泰國當地之稅務法規計算，海外子公司之應納稅額則係參照當地稅法規定之方式及稅率計算。

#### 當期所得稅

當期所得稅係課稅所得依照稅法規定計算，當期應繳納予當地稅局之金額。

## 遞延所得稅

遞延所得稅係指財務報表資產及負債金額與稅法認列基礎不同產生之暫時性差異，並使用資產負債表日當期之稅率進行計算。

本集團於產生未來應課稅之暫時性差異時認列遞延所得稅負債；於產生未來可減除之暫時性差異及虧損扣抵時，尚需考量其可實現之可能性後始認列為遞延所得稅資產。

本集團於財務報告日評估遞延所得稅資產，當未來遞延所得稅資產實現之可能性不大時，減少當期遞延所得稅資產之金額。

本集團與股東權益相關之遞延所得稅資產及負債，認列於股東權益項下。

## (十七) 金融工具

自西元 2020 年 1 月 1 日起採用之會計政策

### 金融資產之分類及衡量

本集團於原始認列時按公允價值衡量金融資產，而對非透過損益按公允價值衡量之金融資產，則以交易成本衡量。惟不包含重大融資成分之應收帳款係依照與收入認列相關之會計政策中揭露之交易價格衡量。

金融資產於原始認列時分類為透過其他綜合損益按公允價值衡量之金融資產("FVOCI")或透過損益按公允價值衡量之金融資產("FVTPL")，且後續按攤銷後成本衡量。金融資產於原始認列之分類係依據本集團收取合約現金流量為目的之經營模式及金融資產之合約條款產生特定日期之現金流量。

### 按攤銷後成本衡量之金融資產

本集團持有金融資產符合在以收取合約現金流量為目的之經營模式下持有該金融資產，以及該金融資產之合約條款產生特定日期之現金流量，完全為支付本金及流通在外本金金額之利息，則認列為按攤銷後成本衡量之金融資產。

按攤銷後成本衡量之金融資產後續採有效利息法("EIR")認列及認列減損損失，並於除列、修改或損失時，將利益或損失認列於損益。

### 透過其他綜合損益按公允價值衡量之金融資產

本集團於原始認列時作一不可撤銷之選擇，將非持有供交易之權益工具投資認列為FVOCI。分類係以各別工具法判斷。

金融資產之公允價值變動認列於其他綜合損益，且不得重分類至損益。

收取之股利係於損益認列股利收入，惟當股利能明確代表為金融資產部分成本之回收時，則該利益認列於其他綜合損益。

分類為FVOCI之權益工具無需進行減損評估。

### 透過損益按公允價值衡量之金融資產

分類為FVTPL之金融資產按公允價值認列於財務狀況表，相關交易成本認列於損益。

上述金融資產包含衍生性、本集團未作一不可撤銷之選擇分類為 FVOCI 之債務工具投資，以及非以完全支付本金及流通在外本金金額之利息為目的之金融資產。

### **金融負債之分類及衡量**

除衍生性負債外，本集團於原始認列時按公允價值衡量金融負債，並扣除交易成本，後續以有效利率法按攤銷後成本衡量。金融負債除列之利益或損失以及依有效利息法按攤銷程序認列於損益。本集團決定攤銷後成本係考量有效利率法必要組成部分之任何費用及成本。有效利率攤銷法包含認列於損益之財務成本。

### **金融工具除列**

當資產到期收取現金流量之權利行使、資產移轉、本集團實質上將所有風險及報酬移轉或本集團既不移轉也不實質上保留該資產所有風險及報酬，惟移轉資產控制權時，除列金融資產。

當負債之義務履行、取消或到期時，除列金融負債。對於現有金融負債來同樣放款人而實質上不同條款之重新協商或修改，將重新按協商或修改後金融負債視為除列原認列金融負債，認列新的金融負債，與原帳面價值之差額認列失於損益。

### **金融資產減損**

本集團對所有非持有按公允價值衡量金融資產之債務工具認列備抵預期信用損失（“ECLs”）。預期信用損失係依據合約之現金流量與本集團預期收取所有現金流量之間的差額，並按原始估計之有效利率進行折現。

考量所有合理且可佐證之資訊後，對自原始認列後信用風險並未顯著增加者，按 12 個月預期信用損失金額衡量備抵損失；對自原始認列後信用風險已顯著增加者，按存續期間預期信用損失金額衡量備抵損失。

當合約付款期間逾期超過 30 天時，本集團視為信用風險大幅增加；當合約付款期間逾期超過 365 天時，視為金融資產違約。而在特定情況下，本集團亦會評估金融資產信用風險大幅增加之情況，且會使用其他內部或外部資訊評估金融資產違約情況。

本集團對於應收帳款採用簡化方式計算 ECLs，因此，本集團未追蹤信用風險之變化，而於每一財務報導日依據預期信用損失存續期間認列備抵損失，備抵損失依據歷史預期損失經驗、對債務人特定之前瞻性資訊及經濟環境當無法合理預期收回合約現金流量時，沖銷金融資產。

### **金融工具互抵**

當有法律上可執行之權利將所認列之金融資產及負債金額抵銷，且意圖以淨額基礎交割或同時實現資產及清償負債時，始可將金融資產及金融負債互抵，並於資產負債表中以淨額表達。

## 西元 2020 年 1 月 1 日前採用之會計政策

### 應收帳款

應收帳款以扣除備抵呆帳後之淨額表達，當帳款收現有疑慮時即估列壞帳。提列壞帳通常係依過去之收款經驗及帳齡評估。

### 投資

1. 投資於備供出售之有價證券以公允價值入帳，公允價值之變動列入其他綜合損益項下，並於證券出售時將其利益或損失認列於損益。
2. 投資於無明確市價之權益證券列為其他投資，以成本減除備抵減損之淨額表達。

有價證券之公允價值以年度結束日買進價格為評價基礎。

投資成本係以加權平均法計算。

處分投資時，其淨處分價格與帳面價值之差異將列入損益項下。

### (十八) 衍生性金融商品

本集團持有衍生性金融商品以針對外幣風險進行避險，例如遠期外匯合約。

衍生性金融商品原始認列時按簽訂合約當日之公允價值衡量，後續按公允價值衡量，後續變動認列於損益。當公允價值為正數時，衍生性金融商品認列為金融資產；當公允價值為負數時，衍生性金融商品認列為金融負債。

衍生性金融商品之剩餘期間超過 12 個月，且未在 12 個月內到期實現或結清時，衍生性金融商品表達為非流動資產或非流動負債。其餘衍生性金融商品表達為流動資產或負債。

### (十九) 公允價值衡量

公允價值定義為：於衡量日，市場參與者之間在有秩序之交易中出售資產所能收取或移轉負債所須支付之價格。本集團依相關財務報導準則規定均使用活絡市場報價於衡量日衡量其資產及負債公允價值。若無存在相同資產或負債之活絡市場或無可參考之報價，本集團透過適當條件之評價技術或使用相似特性之資產及負債之可觀察輸入值進行公允價值衡量。

為衡量財務報表上資產及負債之公允價值所採用評價技術的各等級定義依輸入值分類如下：

第一等級：於衡量日可取得之相同資產或負債於活絡市場之報價。

第二等級：資產或負債直接或間接之可觀察輸入值。

第三等級：資產或負債之不可觀察輸入值如未來現金流量評估。

本集團於報導期間結束日考量是否有依公允價值衡量之資產及負債所採用之公允價值等級轉換之事件發生。

## 六、重大會計判斷及估計

管理階層於編製財務報導時，為符合財務報告準則要求，有時須對某些足以影響相關財務報表與附註表達之會計交易作若干估計及假設，惟該等假設及估計與實際結果可能存有差異。

### 應收帳款之備抵預期信用損失

管理階層依據過去收款條件、流通在外債務帳齡分類及為相似信用風險之各個客戶別作的未來經濟狀況，決定應收帳款之備抵預期信用損失。本集團之歷史信用損失經驗及未來經濟狀況亦無法代表客戶將來是否會確實違約。

### 存貨跌價損失

由於存貨須以成本與淨變現價值孰低者計價，故管理階層必須運用判斷及估計決定資產負債表日存貨之淨變現價值。由於科技快速變遷，本集團評估資產負債表日存貨因正常損耗、過時陳舊或無市場銷售價值之金額，並將存貨成本沖減至淨變現價值。此存貨評價主要係依未來特定期間內之產品需求為估計基礎，故可能產生重大變動。

### 不動產、廠房及設備/折舊

本集團管理階層係估計不動產、廠房及設備耐用年限及殘值並據以提列折舊，並於任何重大變動時，覆核耐用年限及殘值估計合理性。

此外，管理階層定期針對不動產、廠房及設備之減損進行評估，當可回收金額低於帳面價值時認列減損損失。此項評估需對該資產未來將產生之收入及費用之預估作判斷。

## 七、現金及約當現金

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2020年12月31日	2019年12月31日	2020年12月31日	2019年12月31日
現金	\$ 112	\$ 130	\$ 3,352	\$ 3,933
金融機構存款	166,484	138,091	5,000,702	4,163,985
合計	<u>\$ 166,596</u>	<u>\$ 138,221</u>	<u>\$ 5,004,054</u>	<u>\$ 4,167,918</u>

  

	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2020年12月31日	2019年12月31日	2020年12月31日	2019年12月31日
現金	\$ 9	\$ 8	\$ 285	\$ 255
金融機構存款	10,726	8,721	322,169	262,965
合計	<u>\$ 10,735</u>	<u>\$ 8,729</u>	<u>\$ 322,454</u>	<u>\$ 263,220</u>

活期存款及定期存款於西元 2020 年 12 月 31 日年利率介於 0.01%-2.80% (2019 年 12 月 31 日：年利率介於 0.1%-5.0%之間)。

## 八、其他金融資產-流動/短期投資

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2020年12月31日	2019年12月31日	2020年12月31日	2019年12月31日
按攤銷後成本衡量				
之債務工具				
定期存款	\$ 3,200	\$ 6,070	\$ 96,118	\$ 183,035
透過損益按公允價值				
衡量之金融資產				
結構性存款	2,315	3,596	69,523	108,441
衍生性金融資產	662	-	19,902	-
合計	\$ 6,177	\$ 9,666	\$ 185,543	\$ 291,476

截至西元 2020 年 12 月 31 日止，定期存款之年利率為 3.0%，並於西元 2021 年 2 月到期(2019 年 12 月 31 日：定期存款之年利率介於 2.6%-3.5%，並分別於西元 2020 年 2 月及 6 月到期)；結構性存款之年利率為 3.0%，並於西元 2021 年 1 月到期(2019 年 12 月 31 日：結構性存款之年利率分別為 3.4%及 3.8%，並分別於西元 2020 年 1 月及 2 月到期)。

## 九、關係人交易

本期本集團與關係人間有重大交易往來。該等交易基於正常交易實質及正常商業形式，且經由本公司及子公司與關係人同意。

關係人名稱與本公司之關係彙總如下：

關 係 人 名 稱	與本公司之關係
金寶電子工業股份有限公司(金寶電子)	母公司
Logistar International Holding Co., Ltd. (Logistar)	子公司
泰金寶光電(蘇州)有限公司(泰金寶光電)	子公司
泰金寶電通股份有限公司(泰金寶電通)	子公司
泰金寶科技(蘇州)有限公司(泰金寶科技)	子公司
泰金寶電通(蘇州)有限公司(泰金寶電通(蘇州))	子公司
Cal-Comp (Malaysia) SDN.BHD. (Cal Comp (Malaysia))	子公司
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda. (泰金寶電子(巴西))	子公司
Cal-Comp Electronics de Mexico Co., S.A.de C.V. (泰金寶電子(墨西哥))	子公司
Cal-Comp Electronics (USA) Co., Ltd. (泰金寶電子(美國))	子公司
Cal-Comp Holding (Brasil) S.A.	子公司
Obit Semiconductor Holding Ltd.	子公司

關係人名稱	與本公司之關係
Cal-Comp (India) Private Limited	子公司
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	子公司
泰金寶精密控股股份有限公司	子公司
Cal-Comp Precision (Singapore) Limited (Cal-Comp Precision (Singapore))	子公司(由另一子公司持有)
Cal-Comp Precision (Thailand) Limited (Cal-Comp Precision (Thailand))	子公司(由另一子公司持有)
Cal-Comp Precision (Malaysia) Sdn. Bhd. (Cal-Comp Precision (Malaysia))	子公司(由另一子公司持有)
泰金寶精密(東莞)有限公司	子公司(由另一子公司持有)
泰金寶精密(吳江)有限公司	子公司(由另一子公司持有)
泰金寶精密(菲律賓)有限公司	子公司(由另一子公司持有)
泰金寶精密(岳陽)有限公司	子公司(由另一子公司持有)
Cal-Comp USA (Indiana), Inc.	子公司(由另一子公司持有)
Cal-Comp USA (San Diego), Inc.	子公司(由另一子公司持有)
Cal-Comp Industria de Semicondutores S. A.	子公司(由另一子公司持有)
通寶半導體設計有限公司(通寶半導體)	子公司(由另一子公司持有)
工信智寶(北京)科技發展有限公司	子公司(由另一子公司持有)
泰金寶光電(岳陽)有限公司	子公司(由另一子公司持有)
新金寶高端智能科技研發(岳陽)有限公司	子公司(由另一子公司持有)
Cal-Comp Technology (Philippines), Inc.	關聯企業
三緯國際立體列印科技股份有限公司(三緯國際)	關聯企業
PChome (Thailand) Co., Ltd.	關聯企業
麗寶大數據股份有限公司(麗寶大數據)	關聯企業
New Era AI Robotic Limited	關聯企業
Daviscomms (S) Pte Ltd. (Daviscomms)	關聯企業(子公司所持有)
上海創格教育科技有限公司(上海創格)	關聯企業(子公司所持有)
XYZprinting Japan, Inc. (三緯國際(日本))	關聯企業之子公司
XYZprinting, Inc. (SAMOA) (三緯國際(Samoa))	關聯企業之子公司
XYZprinting, Inc. (USA) (三緯國際(美國))	關聯企業之子公司
XYZprinting Netherlands B.V. (三緯國際(荷蘭))	關聯企業之子公司
XYZprinting (Suzhou) Co., Ltd. (三緯國際(蘇州))	關聯企業之子公司
XYZprinting (Thailand) Co., Ltd. (三緯國際(泰國))	關聯企業之子公司
新麗(上海)網絡科技有限公司	關聯企業之子公司
XYZlife (Philippines) Inc.	關聯企業之子公司
Cal-Comp Big Data International Ltd.	關聯企業之子公司
New Era AI Robotic Inc.	關聯企業之子公司

關係人名稱	與本公司之關係
Kinpo Electronics (Philippines), Inc.	關聯企業之子公司
(Kinpo Electronics (Philippines))	
金寶生物科技股份有限公司(金寶生技)	母公司之子公司
凱碩科技股份有限公司(凱碩科技)	母公司之子公司
CastleNet Technology (BVI), Inc.	母公司之子公司
CastleNet Technology Incorporation	母公司之子公司
Crownpo Technology, Inc.	母公司之子公司
東莞凱寶電子有限公司	母公司之子公司
Forward International Ltd.	母公司之子公司
吉寶投資股份有限公司	母公司之子公司
金寶電子(中國)有限公司(金寶電子(中國))	母公司之子公司
Kinpo International Ltd.(金寶國際)	母公司之子公司
Kinpo International (Singapore) Pte. Ltd.	母公司之子公司
Lipo Holding Co., Ltd.	母公司之子公司
LIZ Electronics (Kunshan) Co., Ltd.	母公司之子公司
LIZ Electronics (Nantong) Co., Ltd.	母公司之子公司
Ranashe International Ltd.	母公司之子公司
Li -Cheng Materials Co.,Ltd.	母公司之子公司
Cal -Comp Asset Management, Inc.	母公司之子公司
Cal -Comp Asset Management (Singapore) Pte Ltd.	母公司之子公司
Acbel Polytech Inc.	關係人
Acbel Polytech (Ireland) Limited	關係人
Kang De Energy Co., Ltd.	關係人
康舒科技股份有限公司(康舒)	關係人
Ascendant Private Equity Investment, Ltd.	關係人
金仁寶管理服務股份有限公司(金仁寶管理服務)	關係人
Teleport Access Service, Inc.	關係人
iHELPER Inc.	關係人
Ruten Singapore Pte. Ltd.	關係人

與關係人間之交易資訊彙總如下：

	(單位：美金百萬元)		(單位：泰銖百萬元)		價格政策
	合併財務報表		合併財務報表		
	2020年	2019年	2020年	2019年	
<u>與關聯企業之交易事項</u>					
銷貨收入	\$ 100.0	\$ 91.6	\$ 3,127	\$ 2,826	約定價格
出售不動產、廠房及設備	0.3	1.0	8	30	帳面值加價
其他收入	0.3	0.2	9	7	合約價格
購料	0.1	-	3	-	約定價格
購置不動產、廠房及設備	0.1	-	2	-	成本
其他費用	8.5	7.4	264	227	合約價格
<u>與關係人交易事項</u>					
銷貨收入	\$ 42.2	\$ 80.5	\$ 1,319	\$ 2,428	約定價格
出售不動產、廠房及設備	-	1.3	-	41	帳面值加價
處分不動產、廠房及設備利益	-	0.2	-	7	帳面值加價
其他收入	-	0.1	-	3	合約價格
購料	34.4	31.5	1,066	980	約定價格
購置不動產、廠房及設備	3.8	0.7	119	22	成本
其他費用	3.9	3.6	122	114	合約價格
	(單位：美金百萬元)		(單位：泰銖百萬元)		價格政策
	個體財務報表		個體財務報表		
	2020年	2019年	2020年	2019年	
<u>與子公司之交易事項</u>					
(合併消除交易事項)					
銷貨收入	\$ 702.1	\$ 718.9	\$ 21,928	\$ 22,294	約定價格
出售不動產、廠房及設備	0.2	0.2	6	5	帳面值加價
處分不動產、廠房及設備利益	0.1	-	2	-	帳面值加價
股利收入	-	39.4	-	1,221	宣告日價格
其他收入	3.8	5.0	118	156	合約價格
購料	130.5	201.8	4,080	6,260	約定價格
購置不動產、廠房及設備	8.2	7.8	255	244	成本
其他費用	8.5	1.0	267	31	合約價格
<u>與關聯企業之交易事項</u>					
銷貨收入	\$ 11.7	\$ 15.1	\$ 364	\$ 466	約定價格
出售不動產、廠房及設備	0.2	-	8	2	帳面值加價
股利收入	-	1.8	-	58	宣告日價格
其他收入	0.1	-	3	3	合約價格
購料	0.1	-	3	-	約定價格
購置不動產、廠房及設備	-	-	1	-	成本
<u>與關係人交易事項</u>					
銷貨收入	\$ 38.0	\$ 76.1	\$ 1,189	\$ 2,349	約定價格
出售不動產、廠房及設備	-	1.1	-	33	帳面值加價
處分不動產、廠房及設備利益	-	0.2	-	7	帳面值加價
購料	13.9	23.8	435	743	約定價格
購置不動產、廠房及設備	3.1	0.7	96	22	成本

Logistar 大部分之銷貨收入主係將向本公司及子公司購買之存貨銷售予第三人，並向其收款。

截至西元 2020 年及 2019 年 12 月 31 日止，因上述交易而產生之關係人帳款餘額分別如下：

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
<u>應收帳款及其他應收款-關係人</u>				
<u>(附註十)</u>				
關聯企業	\$ 49,831	\$ 54,416	\$ 1,496,790	\$ 1,640,854
關係人	16,852	36,432	506,187	1,098,567
小計	<u>\$ 66,683</u>	<u>\$ 90,848</u>	<u>\$ 2,002,977</u>	<u>\$ 2,739,421</u>
<u>應付帳款及其他應付款-關係人</u>				
<u>(附註二十二)</u>				
關聯企業	\$ 2,607	\$ 2,760	\$ 78,308	\$ 83,232
關係人	14,958	4,548	449,298	137,128
小計	<u>\$ 17,565</u>	<u>\$ 7,308</u>	<u>\$ 527,606</u>	<u>\$ 220,360</u>
<u>租賃負債</u>				
<u>(附註十八)</u>				
關聯企業	\$ 4,279	\$ -	\$ 128,526	\$ -
關係人	171	-	5,135	-
小計	<u>\$ 4,450</u>	<u>\$ -</u>	<u>\$ 133,661</u>	<u>\$ -</u>
<u>預收模具款-關係人(附註二十三)</u>				
關聯企業	<u>\$ 56</u>	<u>\$ 58</u>	<u>\$ 1,671</u>	<u>\$ 1,762</u>
	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
<u>應收帳款及其他應收款-關係人</u>				
<u>(附註十)</u>				
子公司	\$ 248,082	\$ 132,097	\$ 7,451,656	\$ 3,983,265
關聯企業	32,121	36,350	964,820	1,096,089
關係人	15,207	34,300	456,773	1,034,274
小計	<u>\$ 295,410</u>	<u>\$ 202,747</u>	<u>\$ 8,873,249</u>	<u>\$ 6,113,628</u>
<u>應付帳款及其他應付款-關係人</u>				
<u>(附註二十二)</u>				
子公司	\$ 23,591	\$ 13,509	708,600	\$ 407,355
關聯企業	82	48	2,464	1,440
關係人	5,012	573	150,537	17,269
小計	<u>\$ 28,685</u>	<u>\$ 14,130</u>	<u>\$ 861,601</u>	<u>\$ 426,064</u>

### 其他長期應收款-關係人

截至西元 2020 年及 2019 年 12 月 31 日止，本公司對關係人其他長期應收款之餘額如下：

(單位：美金仟元)

		個體財務報表			
關係人其他長期應收款	關係	2019年 12月31日	支付 收取	換算 調整數	2020年 12月31日
Cal -Comp Industria e Comerciode Electronicos e Informatica Ltda.	子公司	\$ 23,489	(\$ 5,101)	\$ -	\$ 18,388

(單位：泰銖仟元)

		個體財務報表			
關係人其他長期應收款	關係	2019年 12月31日	支付 收取	換算 調整數	2020年 12月31日
Cal -Comp Industria e Comerciode Electronicos e Informatica Ltda.	子公司	\$ 708,277	(\$ 161,719)	\$ 5,759	\$ 552,317

### 長期資金融通款-關係人

截至西元 2020 年及 2019 年 12 月 31 日止，本公司對關係人長期資金融通款之餘額如下：

(單位：美金仟元)

		合併財務報表			
關係人長期融資	關係	2019年 12月31日	增加	換算 調整數	2020年 12月31日
三緯國際(蘇州)	關聯企業之子公司	\$ 6,451	\$ -	\$ 446	\$ 6,897

(單位：泰銖仟元)

		合併財務報表			
關係人長期融資	關係	2019年 12月31日	增加	換算 調整數	2020年 12月31日
三緯國際(蘇州)	關聯企業之子公司	\$194,508	\$ -	\$ 12,648	\$207,156

該長期資金融通係三緯國際(蘇州)與本公司中華人民共和國之子公司泰金寶光電簽定長期資金融通協議。上述對三緯國際(蘇州)之資金貸與係以人民幣計價，以年利率 2.05%及 2.95%收取利息，並於西元 2023 年 1 月及 2024 年 11 月到期。

(單位：美金仟元)

		個體財務報表			
關係人長期融資	關係	2019年 12月31日	支付 收取	換算 調整數	2020年 12月31日
Cal-Comp Industria de Semi conductores S. A.	子公司 (由另一子公司持有)	\$ 7,462	\$ -	\$ -	\$ 7,462
泰金寶精密(菲律賓) 有限公司	子公司 (由另一子公司持有)	19,898	( 19,898)	-	-
		<u>\$ 27,360</u>	<u>(\$ 19,898)</u>	<u>\$ -</u>	<u>\$ 7,462</u>

(單位：泰銖仟元)

		個體財務報表			
關係人長期融資	關係	2019年 12月31日	支付 收取	換算 調整數	2020年 12月31日
Cal-Comp Industria de Semi conductores S. A.	子公司 (由另一子公司持有)	\$225,005	\$ -	(\$ 872)	\$224,133
泰金寶精密(菲律賓) 有限公司	子公司 (由另一子公司持有)	600,014	( 632,927)	32,913	-
		<u>\$825,019</u>	<u>(\$632,927)</u>	<u>\$ 32,041</u>	<u>\$224,133</u>

本公司提供 Cal-Comp Industria de Semicondutores S.A. 之長期資金融通係以美金計價，且以年利率 2.50% 收取利息，並於西元 2023 年 6 月到期。

#### 董事及管理階層酬勞

西元 2020 年度及 2019 年度本集團支付予董事及管理階層之員工福利等費用如下：

	(單位：美金百萬元)		(單位：泰銖百萬元)	
	合併財務報表		合併財務報表	
	2020年	2019年	2020年	2019年
短期員工福利	\$ 4.4	\$ 3.8	\$ 142	\$ 118
退休後員工福利	0.1	0.1	2	2
股份基礎給付	0.2	-	6	1
合計	<u>\$ 4.7</u>	<u>\$ 3.9</u>	<u>\$ 150</u>	<u>\$ 121</u>
	(單位：美金百萬元)		(單位：泰銖百萬元)	
	個體財務報表		個體財務報表	
	2020年	2019年	2020年	2019年
短期員工福利	\$ 0.9	\$ 0.9	\$ 28	\$ 28
股份基礎給付	-	-	1	1
合計	<u>\$ 0.9</u>	<u>\$ 0.9</u>	<u>\$ 29</u>	<u>\$ 29</u>

## 十、應收帳款及其他應收款

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
<u>應收帳款-關係人：</u>				
未逾期	\$ 41,180	\$ 57,334	\$ 1,236,917	\$ 1,728,848
逾期				
1個月內	3,809	9,528	114,419	287,325
1-2月	1,587	5,164	47,673	155,708
2-3月	1,324	2,428	39,786	73,216
3-6月	1,878	2,757	56,417	83,134
6-12月	7,722	5,533	231,942	166,837
超過12個月	6,557	4,962	196,940	149,637
小計	64,057	87,706	1,924,094	2,644,705
<u>應收帳款-非關係人：</u>				
未逾期	559,816	417,019	16,815,244	12,574,804
逾期				
1個月內	38,184	29,303	1,146,930	883,595
1-2月	14,396	10,235	432,420	308,631
2-3月	20,839	3,882	625,927	117,047
3-6月	753	5,060	22,614	152,570
6-12月	117	5,496	3,517	165,738
超過12個月	5,498	3,985	165,156	120,174
小計	639,603	474,980	19,211,808	14,322,559
減：備抵預期信用損失 (2019: 備抵壞帳)	( 2,343)	( 1,425)	( 70,385)	( 42,981)
淨額	637,260	473,555	19,141,423	14,279,578
應收帳款合計	701,317	561,261	21,065,517	16,924,283
<u>其他應收款：</u>				
- 關係人	2,626	3,142	78,883	94,716
- 非關係人	37,264	41,249	1,119,295	1,243,818
小計	39,890	44,391	1,198,178	1,338,534
減：備抵預期信用損失 (2019: 備抵壞帳)	( 4,333)	( 337)	( 130,143)	( 10,151)
其他應收款合計	35,557	44,054	1,068,035	1,328,383
應收帳款及其他應收款淨額總計	\$ 736,874	\$ 605,315	\$ 22,133,552	\$ 18,252,666

	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
<u>應收帳款-關係人：</u>				
未逾期	\$ 242,089	\$ 142,497	\$ 7,271,653	\$ 4,296,849
逾期				
1個月內	3,612	9,748	108,488	293,931
1-2月	1,610	5,497	48,363	165,763
2-3月	1,337	2,749	40,147	82,905
3-6月	2,199	5,605	66,057	169,029
6-12月	8,297	22,736	249,224	685,576
超過12個月	<u>27,727</u>	<u>11,974</u>	<u>832,842</u>	<u>361,059</u>
小計	<u>286,871</u>	<u>200,806</u>	<u>8,616,774</u>	<u>6,055,112</u>
<u>應收帳款-非關係人：</u>				
未逾期	241,972	223,145	7,268,131	6,728,697
逾期				
1個月內	29,448	15,845	884,523	477,796
1-2月	14,264	7,491	428,459	225,888
2-3月	20,437	1,248	613,869	37,645
3-6月	714	3,832	21,452	115,545
6-12月	-	5,135	-	154,832
超過12個月	<u>2,583</u>	<u>1,023</u>	<u>77,584</u>	<u>30,850</u>
小計	309,418	257,719	9,294,018	7,771,253
減：備抵預期信用損失 (2019: 備抵壞帳)	( <u>2,026</u> )	( <u>1,013</u> )	( <u>60,857</u> )	( <u>30,536</u> )
淨額	<u>307,392</u>	<u>256,706</u>	<u>9,233,161</u>	<u>7,740,717</u>
應收帳款合計	<u>594,263</u>	<u>457,512</u>	<u>17,849,935</u>	<u>13,795,829</u>
<u>其他應收款：</u>				
- 關係人	8,539	1,941	256,475	58,516
- 非關係人	<u>14,009</u>	<u>14,670</u>	<u>420,794</u>	<u>442,343</u>
小計	22,548	16,611	677,269	500,859
減：備抵預期信用損失 (2019: 備抵壞帳)	( <u>533</u> )	( <u>337</u> )	( <u>16,003</u> )	( <u>10,151</u> )
其他應收款合計	<u>22,015</u>	<u>16,274</u>	<u>661,266</u>	<u>490,708</u>
應收帳款及其他應收款淨額總計	<u>\$ 616,278</u>	<u>\$ 473,786</u>	<u>\$ 18,511,201</u>	<u>\$ 14,286,537</u>

上述西元 2020 年及 2019 年 12 月 31 日之其他應收款-非關係人為暫付款，其設立原因係因買價或售價中特定費用可轉嫁予供應商或客戶，或因本集團尚未收到其退回予供應商重新修改製作之存貨/原材料。

應收帳款及其他應收應收款之備抵預期信用損失變動如下：

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
西元2020年1月1日	\$	1,762	\$	53,132
備抵預期信用損失準備		4,914		153,365
匯率影響數		-	(	5,969)
西元2020年12月31日	\$	6,676	\$	200,528
	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
西元2020年1月1日	\$	1,350	\$	40,687
備抵預期信用損失準備		1,209		37,521
匯率影響數		-	(	1,348)
西元2020年12月31日	\$	2,559	\$	76,860

### 十一、存貨

(單位：美金仟元)

	合併財務報表					
	成本		備抵存貨跌價損失		存貨淨額	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
製成品	\$ 65,857	\$ 57,293	(\$ 5,477)	(\$ 3,502)	\$ 60,380	\$ 53,791
在製品	18,107	16,965	( 155)	( 1)	17,952	16,964
原物料	413,129	333,844	( 19,398)	( 7,776)	393,731	326,068
在途存貨	41,820	41,453	-	-	41,820	41,453
合計	\$ 538,913	\$ 449,555	(\$ 25,030)	(\$ 11,279)	\$ 513,883	\$ 438,276

(單位：泰銖仟元)

	合併財務報表					
	成本		備抵存貨跌價損失		存貨淨額	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
製成品	\$ 1,978,139	\$ 1,727,625	(\$ 164,514)	(\$ 105,606)	\$ 1,813,625	\$ 1,622,019
在製品	543,883	511,545	( 4,656)	( 36)	539,227	511,509
原物料	12,409,204	10,066,735	( 582,663)	( 234,475)	11,826,541	9,832,260
在途存貨	1,256,160	1,249,983	-	-	1,256,160	1,249,983
合計	\$16,187,386	\$13,555,888	(\$ 751,833)	(\$ 340,117)	\$15,435,553	\$13,215,771

(單位：美金仟元)

	個體財務報表					
	成本		備抵存貨跌價損失		存貨淨額	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
製成品	\$ 42,192	\$ 34,520	(\$ 4,661)	(\$ 2,553)	\$ 37,531	\$ 31,967
在製品	1,912	118	-	-	1,912	118
原物料	281,992	231,762	( 9,314)	( 2,607)	272,678	229,155
在途存貨	10,649	17,309	-	-	10,649	17,309
合計	\$ 336,745	\$ 283,709	(\$ 13,975)	(\$ 5,160)	\$ 322,770	\$ 278,549

(單位：泰銖仟元)

	個體財務報表					
	成本		備抵存貨跌價損失		存貨淨額	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
製成品	\$ 1,267,307	\$ 1,040,933	(\$ 140,013)	(\$ 76,976)	\$ 1,127,294	\$ 963,957
在製品	57,440	3,565	-	-	57,440	3,565
原物料	8,470,215	6,988,546	( 279,754)	( 78,619)	8,190,461	6,909,927
在途存貨	319,878	521,923	-	-	319,878	521,923
合計	<u>\$10,114,840</u>	<u>\$ 8,554,967</u>	<u>(\$ 419,767)</u>	<u>(\$ 155,595)</u>	<u>\$ 9,695,073</u>	<u>\$ 8,399,372</u>

本集團西元 2020 年度合併財務報表認列於銷貨成本之存貨跌價損失計泰銖 463 百萬元(美金 15 百萬元)(西元 2019 年度認列泰銖 94 百萬元(美金 3.1 百萬元))，(個體財務報表認列計泰銖 273 百萬元(美金 8.8 百萬元)(西元 2019 年度認列泰銖 20 百萬元(美金 0.6 百萬元))；認列為費用之存貨跌價損失迴轉分別計泰銖 40 百萬元(美金 1.3 百萬元) (西元 2019 年度認列泰銖 12 百萬元(美金 0.4 百萬元))。

## 十二、其他流動資產

截至西元 2020 年及 2019 年 12 月 31 日止，餘額如下：

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
應收貨款-模具	\$ 5,350	\$ 4,910	\$ 160,692	\$ 148,064
增值稅	16,570	13,504	497,705	407,204
衍生性金融資產-流動	-	1,386	-	41,805
應收贈款-政府	62,663	13,121	1,882,228	395,639
其他	16,813	11,289	505,029	340,403
合計	<u>\$ 101,396</u>	<u>\$ 44,210</u>	<u>\$ 3,045,654</u>	<u>\$ 1,333,115</u>

  

	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
應收貨款-模具	\$ 3,636	\$ 4,850	\$ 109,229	\$ 146,238
增值稅	12,402	9,791	372,506	295,229
其他	2,808	3,484	84,338	105,071
合計	<u>\$ 18,846</u>	<u>\$ 18,125</u>	<u>\$ 566,073</u>	<u>\$ 546,538</u>

### 十三、待出售資產

本公司於西元 2020 年 10 月 20 日經董事會決議核准將處分於中國子公司 Cal-Comp Electronics and Communications (Suzhou) Co., Ltd. 之固定資產，金額計人民幣 121.50 百萬元，係為處分未使用資產以及改善本集團之現金流量。於西元 2020 年 11 月，該子公司與第三方公司簽訂出售使用權資產(土地)及建築物之意向書，總價為人民幣 121.50 百萬元，並已收到訂金，金額為人民幣 12.15 百萬元。因而將該子公司之使用權資產(土地)及建築物重分類為待出售資產。該子公司已於西元 2021 年 1 月與交易對手簽訂買賣協議，所有權之出售及轉讓預計將於西元 2021 年第一季完成。

### 十四、其他金融資產-非流動/其他長期投資

					(單位：美金仟元)		
					合併財務報表		
公司名稱	主要營業項目	設立所在地	投資比例		投資		
			2020年 12月31日	2019年 12月31日	成本法 2019年 12月31日	公允價值法	
			(%)	(%)	2020年 12月31日	2019年 12月31日	
<u>指定透過其他綜合損益按公允價值衡量之權益工具投資</u>							
Metal Component	電子產品製造	新加坡	7.15	10.11	\$ 1,087	\$ 652	<u>\$ 835</u>
減：未實現評價損失調整					( 252)		
					<u>835</u>		
金仁寶管理服務*	商務諮詢	台灣	12.50	12.50	33	35	
憶正科技股份有限公司	電子產品製造	開曼群島	-	3.05	986	-	
減：備抵減損損失					( 986)		
					<u>-</u>		
東琳精密股份有限公司	電子產品製造	台灣	-	7.65	15,140	-	
減：備抵減損損失					( 8,020)		
					<u>7,120</u>		
Fellow Inc.**	機器人設計	美國	4.72	4.72	2,000	-	
Nexa3D Inc.	3D列印技術發展	美國	15.65	15.65	4,802	5,147	
<u>指定透過損益按公允價值衡量之債務工具投資</u>							
Mojoose Inc.***	電子產品設計	美國	-	-	1,900	950	
合計					<u>\$ 16,690</u>	<u>\$ 6,784</u>	

(單位：泰銖仟元)

## 合併財務報表

公司名稱	主要營業項目	設立所在地	投資比例		投資			
			2020年	2019年	成本法	公允價值法		
			12月31日	12月31日	2019年	2020年	2019年	
			(%)	(%)	12月31日	12月31日	12月31日	
<u>指定透過其他綜合損益按公允價值衡量之權益工具投資</u>								
Metal Component	電子產品製造	新加坡	7.15	10.11	\$ 32,774	\$ 19,564	<u>\$ 25,163</u>	
減：未實現評價損失調整					( 7,611)			
					<u>25,163</u>			
金仁寶管理服務*	商務諮詢	台灣	12.50	12.50	1,006	1,054		
憶正科技股份有限公司	電子產品製造	開曼群島	-	3.05	29,727	-		
減：備抵減損損失					( 29,727)			
					<u>-</u>			
東琳精密股份有限公司	電子產品製造	台灣	-	7.65	456,519	-		
減：備抵減損損失					( 241,829)			
					<u>214,690</u>			
Fellow Inc.**	機器人設計	美國	4.72	4.72	60,308	-		
Nexa3D Inc.	3D列印技術發展	美國	15.65	15.65	144,808	154,626		
<u>指定透過損益按公允價值衡量之債務工具投資</u>								
Mojoose Inc.***	電子產品設計	美國	-	-	57,292	28,535		
合計					<u>\$ 503,267</u>	<u>\$ 203,779</u>		

\*由泰金寶電通持有

\*\*由泰金寶電子(美國)持有

\*\*\*由Logistar持有

(單位：美金仟元)

## 個體財務報表

公司名稱	主要營業項目	設立所在地	投資比例		投資			
			2020年	2019年	成本法	公允價值法		
			12月31日	12月31日	2019年	2020年	2019年	
			(%)	(%)	12月31日	12月31日	12月31日	
<u>指定透過其他綜合損益按公允價值衡量之權益工具投資</u>								
Metal Component	電子產品製造	新加坡	7.15	10.11	\$ 1,087	\$ 652	<u>\$ 835</u>	
減：未實現評價損失調整					( 252)			
					<u>835</u>			
憶正科技股份有限公司	電子產品製造	開曼群島	-	3.05	986	-		
減：備抵減損損失					( 986)			
					<u>-</u>			
東琳精密股份有限公司	電子產品製造	台灣	-	7.65	15,140	-		
減：備抵減損損失					( 8,020)			
					<u>7,120</u>			
Nexa3D Inc.	3D列印技術發展	美國	15.65	15.65	4,802	5,147		
合計					<u>\$ 12,757</u>	<u>\$ 5,799</u>		

(單位：泰銖仟元)

## 個體財務報表

公司名稱	主要 營業項目	設立 所在地	投資比例		投資		
			2020年	2019年	成本法	公允價值法	
			12月31日	12月31日	2019年	2020年	2019年
			(%)	(%)	12月31日	12月31日	12月31日
<u>指定透過其他綜合損益按公允價值衡量之權益工具投資</u>							
Metal Component	電子產品製造	新加坡	7.15	10.11	\$ 32,774	\$ 19,564	\$ 25,163
減：未實現評價損失調整					( 7,611)		
					25,163		
憶正科技股份有限公司	電子產品製造	開曼群島	-	3.05	29,727	-	-
減：備抵減損損失					( 29,727)		
					-		
東琳精密股份有限公司	電子產品製造	台灣	-	7.65	456,519	-	-
減：備抵減損損失					( 241,829)		
					214,690		
Nexa3D Inc.	3D列印技術發展	美國	15.65	15.65	144,808	154,626	
合計					\$ 384,661	\$ 174,190	

於西元 2018 年度，台灣上市公司京元電子股份有限公司透過購回少數股東之股份購併旗下合資公司東琳精密股份有限公司。然而，本公司與京元電子股份有限公司對於購回價格有異議，京元電子股份有限公司已向法院提出聲請裁定購回價格。本公司於西元 2020 年 8 月 31 日與京元電子股份有限公司協議達成和解，京元電子股份有限公司同意賠償本公司出售東琳精密股份有限公司價款及利息共計新台幣 148.3 百萬元(美金 5.1 百萬元)。對此，本公司之台灣子公司泰金寶電通代本公司向京元電子股份有限公司收取賠償款，並依照法律程序取回京元電子股份有限公司之法院押金。子公司預計於西元 2021 年第一季將該款項匯回本公司。

該投資於處分日之公允價值為美金 4.9 百萬元，本公司於本年度認列於股東權益變動表之其他綜合損益之累計損失轉入保留盈餘，並認列處分投資損失計美金 2.2 百萬元。

於本年度第三季，因憶正科技股份有限公司停止營業，本公司無法獲得投資報酬而沖銷該項投資。本公司已於西元 2018 年對該投資全數提列備抵減損損失。

## 十五、採權益法之投資-關聯企業

### (一)關聯企業明細

(單位：美金仟元)

公司名稱	主要營業項目	設立所在地	合併財務報表					
			投資比例		成本法		權益法	
			2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
			%	%				
Davi scomms *	通信產品設計與製造	新加坡	20.00	20.00	\$ 2,955	\$ 2,955	\$ 2,299	\$ 2,234
上海創格 **	教育網路產品研發	中國	43.53	43.53	265	265	12	54
PChome(Thailand) Co., Ltd.	電子貿易服務之提供	泰國	33.75	32.50	2,075	1,002	1,051	221
Cal-Comp Technology (Philippines), Inc.	電子產品之製造	菲律賓	19.19	19.19	24,348	24,348	43,380	38,078
合計					<u>\$ 29,643</u>	<u>\$ 28,570</u>	<u>\$ 46,742</u>	<u>\$ 40,587</u>

(單位：泰銖仟元)

公司名稱	主要營業項目	設立所在地	合併財務報表					
			投資比例		成本法		權益法	
			2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
			%	%				
Davi scomms *	通信產品設計與製造	新加坡	20.00	20.00	\$ 88,766	\$ 89,111	\$ 69,075	\$ 67,378
上海創格 **	教育網路產品研發	中國	43.53	43.53	7,849	7,996	357	1,620
PChome(Thailand) Co., Ltd.	電子貿易服務之提供	泰國	33.75	32.50	62,320	30,201	31,576	6,661
Cal-Comp Technology (Philippines), Inc.	電子產品之製造	菲律賓	19.19	19.19	731,348	734,192	1,302,994	1,148,195
合計					<u>\$ 890,283</u>	<u>\$ 861,500</u>	<u>\$ 1,404,002</u>	<u>\$ 1,223,854</u>

\*係由Cal-Comp Precision (Singapore) 持有

\*\*係由泰金寶光電持有

(單位：美金仟元)

公司名稱	主要營業項目	設立所在地	個體財務報表					
			投資比例		成本法		權益法	
			2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
			%	%				
PChome(Thailand) Co., Ltd.	電子貿易服務之提供	泰國	33.75	32.50	\$ 2,075	\$ 1,002	\$ 1,051	\$ 221
Cal-Comp Technology (Philippines), Inc.	電子產品之製造	菲律賓	19.19	19.19	24,348	24,348	43,380	38,078
合計					<u>\$ 26,423</u>	<u>\$ 25,350</u>	<u>\$ 44,431</u>	<u>\$ 38,299</u>

(單位：泰銖仟元)

公司名稱	主要營業項目	設立所在地	個體財務報表					
			投資比例		成本法		權益法	
			2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
			%	%				
PChome(Thailand) Co., Ltd.	電子貿易服務之提供	泰國	33.75	32.50	\$ 62,320	\$ 30,201	\$ 31,576	\$ 6,661
Cal-Comp Technology (Philippines), Inc.	電子產品之製造	菲律賓	19.19	19.19	731,348	734,192	1,302,994	1,148,195
合計					<u>\$ 793,668</u>	<u>\$ 764,393</u>	<u>\$ 1,334,570</u>	<u>\$ 1,154,856</u>

關聯企業投資成本之變動主係增加對 PChome(Thailand) Co., Ltd. 之投資，除此之外，變動係來自功能性貨幣轉換為表達貨幣之匯率差額。

關聯企業因投資淨值為負數，於財務狀況表揭露為“備抵權益法投資關聯企業”者，詳下表：

公司名稱	主要營業項目	設立所在地	合併財務報表 / 個體財務報表					
			投資比例		成本法		權益法	
			2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
			%	%				
三緯國際 麗寶大數據	3D列印貿易服務 醫療器材、資料處理及 電子資訊供應服務	台灣	46.40	46.40	\$ 14,231	\$ 14,231	\$ 4,388	\$ 4,087
New Era AI Robotic Limited	控股公司	開曼群島	50.00	50.00	2,087	2,087	6,514	3,755
合計					<u>\$ 27,159</u>	<u>\$ 27,159</u>	<u>\$ 17,288</u>	<u>\$ 11,051</u>

(單位：美金仟元)

公司名稱	主要營業項目	設立所在地	合併財務報表 / 個體財務報表					
			投資比例		成本法		權益法	
			2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
			%	%				
三緯國際 麗寶大數據	3D列印貿易服務 醫療器材、資料處理及 電子資訊供應服務	台灣	46.40	46.40	\$ 427,463	\$ 429,127	\$ 131,807	\$ 123,242
New Era AI Robotic Limited	控股公司	開曼群島	50.00	50.00	325,621	326,888	191,792	96,744
合計					<u>\$ 815,783</u>	<u>\$ 818,958</u>	<u>\$ 519,275</u>	<u>\$ 333,220</u>

(單位：泰銖仟元)

關聯企業投資成本之改變係來自功能性貨幣轉換為表達貨幣之匯率差額。

## (二) 綜合損益之份額及股利收入

本公司本年度按持股比例認列於個體財務報表之投資子公司(損)益資訊如下：

公司名稱	合併財務報表			
	投資關聯企業利益(損失)		採用權益法認列關聯企業之 其他綜合損益份額	
	2020年	2019年	2020年	2019年
Davi scomms	\$ 48	\$ 209	\$ 17	(\$ 696)
上海創格	( 42)	( 82)	-	-
三緯國際	( 163)	( 3,235)	( 138)	( 47)
PChome(Thailand) Co., Ltd.	( 290)	( 252)	47	27
麗寶大數據	( 3,153)	( 3,155)	( 24)	8
New Era AI Robotic Limited	( 2,504)	( 2,784)	( 255)	( 99)
Cal -Comp Technology (Philippines), Inc.	5,185	8,683	117	( 32)
合計	<u>(\$ 919)</u>	<u>(\$ 616)</u>	<u>(\$ 236)</u>	<u>(\$ 839)</u>

(單位：泰銖仟元)

## 合併財務報表

公司名稱	投資關聯企業利益(損失)		採用權益法認列關聯企業之 其他綜合損益份額	
	2020年	2019年	2020年	2019年
	Davi scomms	\$ 1,470	\$ 6,454	\$ 508
上海創格	( 1,312)	( 2,534)	-	-
三緯國際	( 5,945)	( 100,122)	( 4,307)	( 1,395)
PChome(Thailand) Co., Ltd.	( 9,096)	( 7,816)	1,454	850
麗寶大數據	( 98,087)	( 97,799)	( 725)	214
New Era AI Robotic Limited	( 78,708)	( 86,355)	( 7,907)	( 2,973)
Cal -Comp Technology (Philippines), Inc.	<u>162,829</u>	<u>270,300</u>	<u>3,674</u>	<u>( 976)</u>
合計	<u>(\$ 28,849)</u>	<u>(\$ 17,872)</u>	<u>(\$ 7,303)</u>	<u>(\$ 25,680)</u>

(單位：美金仟元)

## 個體財務報表

公司名稱	投資關聯企業利益(損失)		採用權益法認列關聯企業之 其他綜合損益份額	
	2020年	2019年	2020年	2019年
	三緯國際	(\$ 163)	(\$ 3,235)	(\$ 138)
PChome(Thailand)Co., Ltd.	( 290)	( 252)	47	27
麗寶大數據	( 3,153)	( 3,155)	( 24)	8
New Era AI Robotic	( 2,504)	( 2,784)	( 255)	( 99)
Cal -Comp Technology (Philippines), Inc.	<u>5,185</u>	<u>8,683</u>	<u>117</u>	<u>( 32)</u>
合計	<u>(\$ 925)</u>	<u>(\$ 743)</u>	<u>(\$ 253)</u>	<u>(\$ 143)</u>

(單位：泰銖仟元)

## 個體財務報表

公司名稱	投資關聯企業利益(損失)		採用權益法認列關聯企業之 其他綜合損益份額	
	2020年	2019年	2020年	2019年
	三緯國際	(\$ 5,945)	(\$ 100,122)	(\$ 4,307)
PChome(Thailand)Co., Ltd.	( 9,096)	( 7,816)	1,454	850
麗寶大數據	( 98,087)	( 97,799)	( 725)	214
New Era AI Robotic	( 78,708)	( 86,355)	( 7,907)	( 2,973)
Cal -Comp Technology (Philippines), Inc.	<u>162,829</u>	<u>270,300</u>	<u>3,674</u>	<u>( 976)</u>
合計	<u>(\$ 29,007)</u>	<u>(\$ 21,792)</u>	<u>(\$ 7,811)</u>	<u>(\$ 4,280)</u>

於西元 2019 年，本集團自 Cal -Comp Technology (Philippines), Inc. 收到泰銖 58 百萬元 (美金 1.8 百萬元) 之股利收入 (2020 年：未自關係企業收到股利收入)。

### (三) 重大關聯企業之財務資訊

#### 財務狀況之彙總資訊：

	三緯國際		麗寶大數據		New Era AI Robotic Limited		Cal -Comp Technology (Philippines), Inc.	
	2020年	2019年	2020年	2019年	2020年	2019年	2020年	2019年
	12月31日	12月31日	12月31日	12月31日	12月31日	12月31日	12月31日	12月31日
流動資產	\$ 42	\$ 42	\$ 8	\$ 12	\$ 3	\$ 3	\$ 286	\$ 303
非流動資產	12	11	1	3	1	1	151	153
流動負債	( 50)	( 55)	( 21)	( 20)	( 17)	( 11)	( 187)	( 257)
非流動負債	( 13)	( 7)	( 1)	( 1)	-	-	( 24)	( 1)
淨資產	( 9)	( 9)	( 13)	( 6)	( 13)	( 7)	226	198
持股比例(%)	46.40	46.40	50.00	50.00	50.00	50.00	19.19	19.19
淨資產總額	<u>(\$ 4)</u>	<u>(\$ 4)</u>	<u>(\$ 6)</u>	<u>(\$ 3)</u>	<u>(\$ 7)</u>	<u>(\$ 4)</u>	<u>\$ 43</u>	<u>\$ 38</u>

(單位：美金百萬元)

	三緯國際		麗寶大數據		New Era AI Robotic Limited		Cal -Comp Technology (Philippines), Inc.	
	2020年	2019年	2020年	2019年	2020年	2019年	2020年	2019年
	12月31日	12月31日	12月31日	12月31日	12月31日	12月31日	12月31日	12月31日
流動資產	\$ 1,269	\$ 1,276	\$ 242	\$ 365	\$ 103	\$ 86	\$ 8,604	\$ 9,141
非流動資產	355	336	38	75	13	23	4,538	4,619
流動負債	( 1,508)	( 1,678)	( 636)	( 615)	( 503)	( 332)	( 5,634)	( 7,755)
非流動負債	( 400)	( 200)	( 28)	( 18)	( 4)	( 3)	( 718)	( 19)
淨資產	( 284)	( 266)	( 384)	( 193)	( 391)	( 226)	6,790	5,986
持股比例(%)	46.40	46.40	50.00	50.00	50.00	50.00	19.19	19.19
淨資產總額	<u>(\$ 132)</u>	<u>(\$ 123)</u>	<u>(\$ 192)</u>	<u>(\$ 97)</u>	<u>(\$ 196)</u>	<u>(\$ 113)</u>	<u>\$ 1,303</u>	<u>\$ 1,148</u>

(單位：泰銖百萬元)

#### 綜合損益之彙總資訊：

	三緯國際		麗寶大數據		New Era AI Robotic Limited		Cal -Comp Technology (Philippines), Inc.	
	2020年	2019年	2020年	2019年	2020年	2019年	2020年	2019年
收入	\$ 29.7	\$ 25.4	\$ 6.8	\$ 6.0	\$ 2.0	\$ 2.3	684.8	658.6
淨利(損)	( 0.4)	( 6.9)	( 6.3)	( 6.3)	( 5.0)	( 5.6)	27.0	45.2
其他綜合損益	0.1	0.1	0.5	0.2	( 0.6)	( 0.2)	( 0.1)	( 0.1)
綜合損益	( 0.3)	( 6.8)	( 5.8)	( 6.1)	( 5.6)	( 5.8)	26.9	45.1

(單位：美金百萬元)

	三緯國際		麗寶大數據		New Era AI Robotic Limited		Cal -Comp Technology (Philippines), Inc.	
	2020年	2019年	2020年	2019年	2020年	2019年	2020年	2019年
收入	\$ 933	\$ 786	\$ 213	\$ 185	\$ 63	\$ 70	\$ 21,462	\$ 20,392
淨利(損)	( 11)	( 216)	( 198)	( 195)	( 157)	( 173)	847	1,401
其他綜合損益	3	5	15	6	( 19)	( 6)	( 2)	( 3)
綜合損益	( 8)	( 211)	( 183)	( 189)	( 176)	( 179)	845	1,398

(單位：泰銖百萬元)

本集團認列 Daviscomms (S) Pte Ltd. 和 PChome (Thailand) Co., Ltd. 之投資係依據該公司管理階層提供之財務資訊。因時間限制，該公司之管理階層無法提供經外部查核人員查核之財務資訊。

本公司於西元 2020 年 2 月 28 日經董事會決議核准增額泰銖 34 百萬元投資位於泰國之關係企業 PChome (Thailand) Co., Ltd.。本公司已於本年度第二季支付美金 1 百萬元(泰銖 33 百萬元)之股款，本次增資後，本公司之持股比例自 32.50% 增加至 33.13%。

本公司於本年度第三季以美金 0.04 百萬元(泰銖 1 百萬元)向原始股東收購 PChome (Thailand) Co., Ltd. 之股份，本次收購後，本公司之持股比例自 33.13% 增加至 33.75%。

## 十六、採權益法之投資-子公司

### (一) 投資子公司之個體財務報表詳下表：

公司名稱	實收資本額		持股比例		成本法		(單位：美金仟元) 權益法	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
			%	%				
泰金寶光電	人民幣547.15 百萬元	人民幣547.15 百萬元	100	100	\$ 59,962	\$ 59,962	\$ 132,382	\$ 122,533
泰金寶電通	新台幣69.92 百萬元	新台幣69.92 百萬元	100	100	7,295	6,843	9,415	4,726
泰金寶科技	人民幣73.05 百萬元	人民幣73.05 百萬元	100	100	10,434	10,434	25,871	25,781
泰金寶電通(蘇州)	人民幣239.60 百萬元	人民幣239.60 百萬元	100	100	34,685	34,685	1,851	1,788
Cal Comp (Malaysia)	馬幣28.04 百萬元	馬幣28.04 百萬元	100	100	8,699	8,699	13,703	14,013
泰金寶電子(美國)	美金100.00 百萬元	美金100.00 百萬元	100	100	98,736	98,736	67,695	60,931
泰金寶電子(巴西)*	巴西幣165.02 百萬元	巴西幣165.02 百萬元	1	1	698	698	544	399
泰金寶電子(墨西哥)	披索141.18 百萬元	披索141.18 百萬元	100	100	9,557	9,557	13,205	14,633
Cal-Comp Holding (Brasil) S.A.	巴西幣258.22 百萬元	巴西幣258.22 百萬元	100	100	78,422	78,422	85,337	74,244
Cal-Comp (India) Private Limited	盧比3.23百萬元	盧比32.23百萬元	100	100	54	542	15	288
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	泰銖100.00 百萬元	泰銖100.00 百萬元	100	100	3,082	3,082	4,120	2,909
泰金寶精密控股股份有限 公司	新台幣565.00 百萬元	新台幣565.00 百萬元	95	100	80,787	85,000	92,747	86,838
Qbit Semiconductor Holding Ltd.	美金1.13 百萬元	美金0.82 百萬元	92	94	12,873	8,373	62	-
換算調整數					-	-	102	( 1,756)
合計					<u>\$ 405,284</u>	<u>\$ 405,033</u>	<u>\$ 447,049</u>	<u>\$ 407,327</u>

公司名稱	實收資本額		持股比例		成本法		權益法	
	2020年	2019年	2020年	2019年	2020年	2019年	2020年	2019年
	12月31日	12月31日	12月31日	12月31日	12月31日	12月31日	12月31日	12月31日
			%	%				
泰金寶光電	人民幣547.15 百萬元	人民幣547.15 百萬元	100	100	\$ 1,801,109	\$ 1,808,118	\$ 3,976,381	\$ 3,694,866
泰金寶電通	新台幣69.92 百萬元	新台幣69.92 百萬元	100	100	219,100	206,343	282,801	142,494
泰金寶科技	人民幣73.05 百萬元	人民幣73.05 百萬元	100	100	313,395	314,615	777,073	777,393
泰金寶電通(蘇州)	人民幣239.60 百萬元	人民幣239.60 百萬元	100	100	1,041,825	1,045,880	55,603	53,908
Cal Comp (Malaysia)	馬幣28.04 百萬元	馬幣28.04 百萬元	100	100	261,305	262,322	411,569	422,535
泰金寶電子(美國)	美金100.00 百萬元	美金100.00 百萬元	100	100	2,965,732	2,977,274	2,033,359	1,837,304
泰金寶電子(巴西)*	巴西幣165.02 百萬元	巴西幣165.02 百萬元	1	1	20,975	21,056	16,318	12,016
泰金寶電子(墨西哥)	披索141.18 百萬元	披索141.18 百萬元	100	100	287,067	288,184	396,652	441,242
Cal-Comp Holding (Brasil) S.A.	巴西幣258.22 百萬元	巴西幣258.22 百萬元	100	100	2,355,579	2,364,747	2,563,288	2,238,763
Cal-Comp (India) Private Limited	盧比3.23百萬元	盧比32.23百萬元	100	100	1,629	16,356	460	8,679
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	泰銖100.00 百萬元	泰銖100.00 百萬元	100	100	92,565	92,925	123,735	87,716
泰金寶精密控股股份有限 公司	新台幣565.00 百萬元	新台幣565.00 百萬元	95	100	2,426,610	2,563,090	2,785,885	2,618,508
Qbit Semiconductor Holding Ltd.	美金1.13 百萬元	美金0.82 百萬元	92	94	386,674	252,486	1,877	-
換算調整數					-	-	3,049	(52,883)
合計					<u>\$ 12,173,565</u>	<u>\$ 12,213,396</u>	<u>\$ 13,428,050</u>	<u>\$ 12,282,541</u>

\*自本公司透過Cal-Camp Holding (Brasil) S.A.間接持有99%之泰金寶電子(巴西)，將其分類為採用權益法投資之子公司，且對該公司有控制權。

採權益法之投資-子公司之成本變動主係自功能性貨幣轉換為表達貨幣之匯率差額，除此之外之變動係對子公司-Cal-Comp (India) Private Limited 減資、出售子公司-泰金寶精密控股股份有限公司部分持股以及新增對 Qbit Semiconductor Holding Ltd. 之投資所致。

該子公司因投資淨值為負數，故於財務狀況表揭露為“備抵權益法投資子公司”，詳下表：

公司名稱	實收資本額		持股比例		成本法		權益法	
	2020年	2019年	2020年	2019年	2020年	2019年	2020年	2019年
	12月31日	12月31日	12月31日	12月31日	12月31日	12月31日	12月31日	12月31日
Logistar	美金40.05 百萬元	美金40.05 百萬元	100	100	\$ 43,208	\$ 43,208	\$ 378,137	\$ 310,889
Qbit Semiconductor Holding Ltd.	美金1.13 百萬元	美金0.82 百萬元	92	94	-	8,373	-	5,023
合計					<u>\$ 43,208</u>	<u>\$ 51,581</u>	<u>\$ 378,137</u>	<u>\$ 315,912</u>

公司名稱	實收資本額		持股比例		成本法		權益法	
	2020年	2019年	2020年	2019年	2020年	2019年	2020年	2019年
	12月31日	12月31日	12月31日	12月31日	12月31日	12月31日	12月31日	12月31日
Logistar	美金40.05 百萬元	美金40.05 百萬元	100	100	\$ 1,297,853	\$ 1,302,904	\$ 11,358,152	\$ 9,374,555
Qbit Semiconductor Holding Ltd.	美金1.13 百萬元	美金0.82 百萬元	92	94	-	252,486	-	151,458
合計					<u>\$ 1,297,853</u>	<u>\$ 1,555,390</u>	<u>\$ 11,358,152</u>	<u>\$ 9,526,013</u>

採權益法之投資-子公司之成本改變主係自功能性貨幣轉換為表達貨幣之匯率差額，除此之外之變動係新增對 Qbit Semiconductor Holding Ltd. 之投資所致。

(二) 綜合損益之份額及股利收入

本公司分別於西元 2020 年及 2019 年度按持股比例認列於個體財務報表之投資子公司損益資訊如下：

(單位：美金仟元)

公司名稱	個體財務報表			
	投資子公司利益(損失)		採用權益法認列 子公司之其他綜合損益份額	
	2020年	2019年	2020年	2019年
Logistar	(\$ 67,114)	(\$ 47,979)	(\$ 134)	(\$ 280)
泰金寶光電	( 62)	462	9,911	( 2,277)
泰金寶電通	3,870	498	819	( 1,182)
泰金寶科技	( 1,601)	422	1,691	( 369)
Cal-Comp Precision (Singapore)	-	2,785	-	( 331)
泰金寶電通(蘇州)	( 58)	( 1,710)	121	( 34)
Cal Comp (Malaysia)	( 535)	1,665	225	( 218)
泰金寶電子(美國)	8,745	7,828	( 1,981)	58
泰金寶電子(巴西)	130	61	15	( 38)
泰金寶電子(墨西哥)	1,018	1,167	( 2,446)	1,268
Cal-Comp Precision (Thailand)	-	8,492	-	( 69)
Cal-Comp Holding (Brasil) S.A.	26,460	8,600	( 15,367)	( 2,858)
Qbit Semiconductor Holding Ltd.	588	( 5,909)	( 3)	( 154)
Cal-Comp (India) Private Limited	( 18)	( 14)	( 92)	17
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	770	( 390)	441	213
泰金寶精密控股股份有限公司	9,095	1,140	1,064	( 854)
國外營運機構財務報表換算之兌換差額	-	-	511	558
合計	<u>(\$ 18,712)</u>	<u>(\$ 22,882)</u>	<u>(\$ 5,225)</u>	<u>(\$ 6,550)</u>

(單位：泰銖仟元)

## 個體財務報表

公司名稱	採用權益法認列			
	投資子公司利益(損失)		子公司之其他綜合損益份額	
	2020年	2019年	2020年	2019年
Logistar	(\$ 2,110,273)	(\$ 1,485,092)	(\$ 4,250)	(\$ 8,978)
泰金寶光電	( 336)	15,445	304,350	( 70,895)
泰金寶電通	118,228	16,157	25,254	( 35,826)
泰金寶科技	( 49,138)	13,138	51,898	( 11,473)
Cal-Comp Precision (Singapore)	-	87,603	-	( 10,168)
泰金寶電通(蘇州)	( 2,467)	( 53,075)	3,689	( 1,040)
Cal Comp (Malaysia)	( 16,629)	52,394	6,366	( 6,926)
泰金寶電子(美國)	277,921	241,127	( 62,957)	1,974
泰金寶電子(巴西)	4,047	1,892	468	( 1,170)
泰金寶電子(墨西哥)	31,958	35,529	( 79,713)	38,615
Cal-Comp Precision (Thailand)	-	264,848	-	( 1,080)
Cal-Comp Holding (Brasil) S.A.	827,390	267,033	( 495,847)	( 88,575)
Obit Semiconductor Holding Ltd.	19,807	( 182,397)	( 81)	( 4,639)
Cal-Comp (India) Private Limited	( 539)	( 445)	( 2,916)	559
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	24,054	( 12,114)	13,680	6,654
泰金寶精密控股股份有限公司	289,119	34,435	31,607	( 25,788)
國外營運機構財務報表換算之兌換差額	-	-	16,279	15,565
合計	(\$ 586,858)	(\$ 703,522)	(\$ 192,173)	(\$ 203,191)

本公司於西元 2019 年度自 Cal-Comp Precision (Singapore)、Cal-Comp (Malaysia) 及 Cal-Comp Precision (Thailand) 共取得泰銖 1,221 百萬元 (美金 39.4 百萬元) 之股利收入 (2020 年度：無任何來自子公司之股利收入)。

(三) 具重大非控制權益之子公司

(單位：美金百萬元)

公司名稱	非控制權益持股百分比		非控制權益總額		損益歸屬於非控制權益	
	2020年	2019年	2020年	2019年	2020年	2019年
	12月31日	12月31日	12月31日	12月31日	2020年	2019年
	%	%				
Cal-Comp Industria de Semicondutores S.A.	41.96	41.96	2	2	0.1	(1)
泰金寶精密控股股份有限公司	5.00	-	5	-	0.5	-

(單位：泰銖百萬元)

公司名稱	非控制權益持股百分比		非控制權益總額		損益歸屬於非控制權益	
	2020年	2019年	2020年	2019年	2020年	2019年
	12月31日	12月31日	12月31日	12月31日	2020年	2019年
	%	%				
Cal-Comp Industria de Semicondutores S.A.	41.96	41.96	53	59	2	(44)
泰金寶精密控股股份有限公司	5.00	-	149	-	15	-

(四) 具重大非控制權益之子公司彙總性財務資訊(未銷除公司間交易)

財務狀況彙總資訊：

(單位：美金百萬元)

	Cal-Comp Industria de Semicondutores S.A.		泰金寶精密控股股份有限公司	
	2020年	2019年	2020年	2019年
	12月31日	12月31日	12月31日	12月31日
流動資產	\$ 17	\$ 5	\$ 141	\$ -
非流動資產	14	20	109	-
流動負債	20	14	143	-
非流動負債	9	8	8	-

(單位：泰銖百萬元)

	Cal-Comp Industria de Semicondutores S.A.		泰金寶精密控股股份有限公司	
	2020年	2019年	2020年	2019年
	12月31日	12月31日	12月31日	12月31日
流動資產	\$ 520	\$ 168	\$ 4,237	\$ -
非流動資產	417	605	3,275	-
流動負債	589	419	4,282	-
非流動負債	262	251	244	-

綜合損益彙總資訊：

	Cal -Comp Industria de Semi conductores S. A.		(單位：美金百萬元) 泰金寶精密控股 股份有限公司	
	2020年度	2019年度	2020年度	2019年度
	收入	\$ 35	\$ 19	\$ 271
淨損	0.3 (	4)	10	-
其他綜合損益	-	-	0.1	-
綜合損益	0.3 (	4)	10	-

	Cal -Comp Industria de Semi conductores S. A.		(單位：泰銖百萬元) 泰金寶精密控股 股份有限公司	
	2020年度	2019年度	2020年度	2019年度
	收入	\$ 1,096	\$ 561	\$ 8,490
淨損	8 (	106)	301	-
其他綜合損益	-	-	5	-
綜合損益	8 (	106)	306	-

現金流量彙總資訊：

	Cal -Comp Industria de Semi conductores S. A.		(單位：美金百萬元) 泰金寶精密控股 股份有限公司	
	2020年度	2019年度	2020年度	2019年度
	營業活動之現金流量	\$ 3	\$ 1	\$ 16
投資活動之現金流量	-	-	( 12)	-
融資活動之現金流量	-	-	( 20)	-
貨幣換算調整之增加	-	-	3	-
本期現金及約當現金淨增加	\$ 3	\$ 1	(\$ 13)	\$ -

	Cal -Comp Industria de Semi conductores S. A.		(單位：泰銖百萬元) 泰金寶精密控股 股份有限公司	
	2020年度	2019年度	2020年度	2019年度
	營業活動之現金流量	\$ 87	\$ 31	\$ 512
投資活動之現金流量	( 7)	-	( 381)	-
融資活動之現金流量	-	-	( 628)	-
貨幣換算調整之增加	-	-	78	-
本期現金及約當現金淨增加	\$ 80	\$ 31	(\$ 419)	\$ -

本公司於西元 2014 年 2 月 26 日經董事會決議大陸地區子公司—泰金寶科技及泰金寶電通(蘇州)之合併，該計畫正在進行中。

本公司於西元 2018 年 11 月 12 日經董事會決議核准解散設立於印度之子公司 Cal -Comp (India) Private Limited，以減少本集團不必要之開支及提高營運效率。於本年度第三季，本公司已收回印度子公司之減資匯回股款計美金 0.2 百萬元。該子公司之解散程序正在進行中。

本公司於西元 2019 年 5 月 14 日經董事會決議核准解散清算投資於馬來西亞之子公司 Cal Comp (Malaysia)，主係因客戶計劃將其製造基地遷至泰國。該計畫正在進行中。

本公司於西元 2019 年 11 月 12 日經董事會決議核准下列事項：

1. 核准以不超過美金 55 百萬元投資 100% 持有之新子公司，以調整集團巴西子公司之組織架構。該項投資正進行中。
2. 核准集團巴西子公司之組織架構調整。該項投資正進行中。

本公司於西元 2019 年 12 月 13 日經董事會決議，核准出售泰金寶精密控股股份有限公司部分普通股股權，以配合集團長期發展及子公司未來於資本市場籌資規劃，預計將以新台幣 129 百萬元出售 2,826,000 股。本公司於本年度第一季以美金 4 百萬元(泰銖 135 百萬元)完成此項股權出售案，股權出售後本公司之持股比例自 100% 降至 95%。

本公司於西元 2020 年 5 月 12 日經董事會決議核准下列事項：

1. 核准以美金 4.5 百萬元增額投資位於開曼群島子公司 Qbit Semiconductor Holding Ltd.，本公司已於西元 2020 年第二季支付美金 4.5 百萬元之股款。本次增資後，本公司之持股比例由 94% 增加至 95%。
2. 核准新加坡間接子公司 Cal-Comp Precision (Singapore) 以美金 10 百萬元增額投資泰金寶精密(岳陽)有限公司。Cal-Comp Precision (Singapore) 已於本年度第三季支付增額投資股款美金 10 百萬元。
3. 核准台灣間接子公司泰金寶精密控股股份有限公司於台灣證券交易所首次公開發行計畫及超額配股計畫。首次公開募股預計將於西元 2021 年第一季度完成。

本公司於西元 2020 年 8 月 13 日經董事會決議核准下列事項：

1. 核准台灣子公司通寶半導體減資新台幣 300 百萬元，以進行資本管理並彌補累計虧損以作未來業務規劃使用。此項減資案預計將於西元 2021 年第二季完成。
2. 核准開曼群島子公司 Qbit Semiconductor Holding Ltd. 進行股權重組以因應長期營運發展計畫。此項股權重組案預計將於西元 2021 年第二季完成。

本公司於西元 2020 年 11 月 13 日經董事會決議核准買回庫藏股案，自位於開曼群島之子公司 Cal-Comp Precision Holding Co., Ltd 之少數股東買回 2,781,000 股，其中 1,205,000 股係自關係人買回，及其中 1,576,000 股係自非關係人買回，每股新台幣 45.5 元，金額合計新台幣 126.5 百萬元。為因應目前世界經濟情況，而修正資金融資計畫。買回庫藏股後，本公司之持股比例自 95% 上升至 99.92%。該庫藏股買回案預計於西元 2021 年第一季度完成。

十七、不動產、廠房及設備

西元 2020 年及 2019 年 12 月 31 日止不動產、廠房及設備變動表如下：

(單位：美金仟元)

合併財務報表

	土地及土地 改良物	房屋及房屋 附屬設備	機器設備	模具及耗材	辦公設備	運輸設備	未完工程及 在途設備	合計
<b>成本</b>								
西元2019年1月1日	\$ 19,321	\$ 262,163	\$ 411,024	\$ 133,353	\$ 77,387	\$ 1,895	\$ 20,759	\$ 925,902
購入	2,645	7,168	15,392	7,762	3,864	42	53,322	90,195
處分	-	(2,229)	(22,295)	(2,606)	(2,285)	(154)	(12)	(29,581)
移轉	-	3,396	12,525	8,850	18	102	(25,363)	(472)
換算調整數	65	(340)	(598)	81	(365)	(8)	270	(895)
西元2019年12月31日	22,031	270,158	416,048	147,440	78,619	1,877	48,976	985,149
購入	321	33,287	52,687	11,053	6,144	63	7,865	111,420
處分	-	(77)	(41,357)	(4,506)	(2,619)	(197)	(139)	(48,895)
重分類待出售資產	-	(16,321)	-	-	-	-	-	(16,321)
移轉	-	1,108	1,096	8,603	2,157	19	(18,460)	(5,477)
換算調整數	14	705	(26,060)	352	1,016	32	(14)	(23,955)
西元2020年12月31日	\$ 22,366	\$ 288,860	\$ 402,414	\$ 162,942	\$ 85,317	\$ 1,794	\$ 38,228	\$ 1,001,921
<b>累計折舊</b>								
西元2019年1月1日	\$ -	\$ 84,478	\$ 245,420	\$ 87,559	\$ 51,239	\$ 1,222	\$ -	\$ 469,918
折舊費用	-	12,660	35,115	16,695	7,361	116	-	71,947
處分	-	(2,227)	(20,914)	(2,584)	(2,113)	(77)	-	(27,915)
換算調整數	-	(311)	(2,576)	74	(487)	-	-	(3,300)
西元2019年12月31日	-	94,600	257,045	101,744	56,000	1,261	-	510,650
折舊費用	-	13,492	33,420	18,686	6,903	135	-	72,636
處分	-	(64)	(40,240)	(3,826)	(2,581)	(351)	-	(47,062)
重分類待出售資產	-	(3,682)	-	-	-	-	-	(3,682)
換算調整數	-	(509)	(2,601)	395	968	25	-	(1,722)
西元2020年12月31日	\$ -	\$ 103,837	\$ 247,624	\$ 116,999	\$ 61,290	\$ 1,070	\$ -	\$ 530,820
<b>累計減損</b>								
西元2019年12月31日	\$ -	\$ 719	\$ 304	\$ -	\$ -	\$ -	\$ -	\$ 1,023
本期增加	-	-	362	-	-	-	-	362
西元2020年12月31日	\$ -	\$ 719	\$ 666	\$ -	\$ -	\$ -	\$ -	\$ 1,385
<b>帳面價值</b>								
西元2019年12月31日	\$ 22,031	\$ 174,839	\$ 158,699	\$ 45,696	\$ 22,619	\$ 616	\$ 48,976	\$ 473,476
西元2020年12月31日	\$ 22,366	\$ 184,304	\$ 154,124	\$ 45,943	\$ 24,027	\$ 724	\$ 38,228	\$ 469,716
<b>折舊費用</b>								
西元2019年度(美金66百萬元包括於製造成本，剩餘部分則包含於銷管費用)								\$ 71,947
西元2020年度(美金65百萬元包括於製造成本，剩餘部分則包含於銷管費用)								\$ 72,636

(單位：泰銖仟元)

## 合併財務報表

	土地及土地 改良物	房屋及房屋 附屬設備	機器設備	模具及耗材	辦公設備	運輸設備	未完工程及 在途設備	合計
<b>成本</b>								
西元2019年1月1日	\$ 626,963	\$ 8,507,140	\$ 13,337,632	\$ 4,327,264	\$ 2,511,183	\$ 61,494	\$ 673,630	\$ 30,045,306
購入	79,847	222,575	472,524	240,103	119,400	1,323	1,658,990	2,794,762
處分	-	(67,419)	(696,024)	(81,305)	(70,707)	(4,859)	(378)	(920,692)
移轉	-	106,552	388,933	272,714	523	3,115	786,601	14,764
換算調整數	(42,487)	(622,506)	(957,557)	(312,880)	(189,722)	(4,475)	(68,791)	(2,198,418)
西元2019年12月31日	664,323	8,146,342	12,545,508	4,445,896	2,370,677	56,598	1,476,850	29,706,194
購入	9,792	1,052,943	1,648,126	347,256	192,148	1,974	246,899	3,499,138
處分	-	(2,413)	(1,302,144)	(138,972)	(81,431)	(6,193)	(4,295)	(1,535,448)
重分類待出售資產	-	(490,230)	-	-	-	-	-	(490,230)
移轉	-	19,935	40,560	269,065	67,990	604	(577,661)	179,507
換算調整數	(2,305)	(50,063)	(844,696)	(28,940)	13,291	904	6,495	(905,314)
西元2020年12月31日	<u>\$ 671,810</u>	<u>\$ 8,676,514</u>	<u>\$ 12,087,354</u>	<u>\$ 4,894,305</u>	<u>\$ 2,562,675</u>	<u>\$ 53,887</u>	<u>\$ 1,148,288</u>	<u>\$ 30,094,833</u>
<b>累計折舊</b>								
西元2019年1月1日	\$ -	\$ 2,741,291	\$ 7,963,829	\$ 2,841,256	\$ 1,662,694	\$ 39,645	\$ -	\$ 15,248,715
折舊費用	-	391,879	1,087,600	516,748	227,875	3,586	-	2,227,688
處分	-	(67,358)	(653,543)	(80,628)	(65,414)	(2,427)	-	(869,370)
換算調整數	-	(213,245)	(646,951)	(209,387)	(136,531)	(2,781)	-	(1,208,895)
西元2019年12月31日	-	2,852,567	7,750,935	3,067,989	1,688,624	38,023	-	15,398,138
折舊費用	-	422,662	1,047,123	585,108	216,311	4,237	-	2,275,441
處分	-	(2,006)	(1,267,801)	(117,653)	(80,258)	(10,885)	-	(1,478,603)
重分類待出售資產	-	(110,601)	-	-	-	-	-	(110,601)
換算調整數	-	(43,631)	(92,350)	(21,133)	16,297	765	-	(140,052)
西元2020年12月31日	<u>\$ -</u>	<u>\$ 3,118,991</u>	<u>\$ 7,437,907</u>	<u>\$ 3,514,311</u>	<u>\$ 1,840,974</u>	<u>\$ 32,140</u>	<u>\$ -</u>	<u>\$ 15,944,323</u>
<b>累計減損</b>								
西元2019年12月31日	\$ -	\$ 21,681	\$ 9,167	\$ -	\$ -	\$ -	\$ -	\$ 30,848
本期增加	-	-	11,476	-	-	-	-	11,476
換算調整數	-	(84)	(639)	-	-	-	-	(723)
西元2020年12月31日	<u>\$ -</u>	<u>\$ 21,597</u>	<u>\$ 20,004</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,601</u>
<b>帳面價值</b>								
西元2019年12月31日	<u>\$ 664,323</u>	<u>\$ 5,272,094</u>	<u>\$ 4,785,406</u>	<u>\$ 1,377,907</u>	<u>\$ 682,053</u>	<u>\$ 18,575</u>	<u>\$ 1,476,850</u>	<u>\$ 14,277,208</u>
西元2020年12月31日	<u>\$ 671,810</u>	<u>\$ 5,535,926</u>	<u>\$ 4,629,443</u>	<u>\$ 1,379,994</u>	<u>\$ 721,701</u>	<u>\$ 21,747</u>	<u>\$ 1,148,288</u>	<u>\$ 14,108,909</u>
<b>折舊費用</b>								
西元2019年度(泰銖2,030百萬元包括於製造成本，剩餘部分則包含於銷管費用)								<u>\$ 2,227,688</u>
西元2020年度(泰銖2,041百萬元包括於製造成本，剩餘部分則包含於銷管費用)								<u>\$ 2,275,441</u>

(單位：美金仟元)

## 個體財務報表

	土地及土地 改良物	房屋及房屋 附屬設備	機器設備	模具及耗材	辦公設備	運輸設備	未完工程及 在途設備	合計
<b>成本</b>								
西元2019年1月1日	\$ 16,589	\$ 156,523	\$ 189,280	\$ 125,741	\$ 26,858	\$ 638	\$ 8,931	\$ 524,560
購入	2,300	1,835	6,952	7,054	2,306	49	46,016	66,512
處分	-	-	(8,825)	(2,606)	(1,067)	-	-	(12,498)
移轉	-	-	-	8,850	-	-	(9,365)	(515)
西元2019年12月31日	18,889	158,358	187,407	139,039	28,097	687	45,582	578,059
購入	321	30,814	21,576	7,971	2,395	-	-	63,077
處分	-	(4)	(33,664)	(4,506)	(434)	-	-	(38,608)
移轉	-	-	-	8,603	-	-	(17,836)	(9,233)
西元2020年12月31日	<u>\$ 19,210</u>	<u>\$ 189,168</u>	<u>\$ 175,319</u>	<u>\$ 151,107</u>	<u>\$ 30,058</u>	<u>\$ 687</u>	<u>\$ 27,746</u>	<u>\$ 593,295</u>
<b>累計折舊</b>								
西元2019年1月1日	\$ -	\$ 54,120	\$ 123,759	\$ 81,022	\$ 16,825	\$ 270	\$ -	\$ 275,996
折舊費用	-	8,375	14,807	15,786	2,603	66	-	41,637
處分	-	-	(7,770)	(2,584)	(1,039)	-	-	(11,393)
西元2019年12月31日	-	62,495	130,796	94,224	18,389	336	-	306,240
折舊費用	-	9,068	14,871	17,260	2,502	56	-	43,757
處分	-	(1)	(33,457)	(3,826)	(423)	-	-	(37,707)
西元2020年12月31日	<u>\$ -</u>	<u>\$ 71,562</u>	<u>\$ 112,210</u>	<u>\$ 107,658</u>	<u>\$ 20,468</u>	<u>\$ 392</u>	<u>\$ -</u>	<u>\$ 312,290</u>
<b>累計減損</b>								
西元2019年12月31日	\$ -	\$ 719	\$ 304	\$ -	\$ -	\$ -	\$ -	\$ 1,023
西元2020年12月31日	<u>\$ -</u>	<u>\$ 719</u>	<u>\$ 304</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,023</u>
<b>帳面價值</b>								
西元2019年12月31日	<u>\$ 18,889</u>	<u>\$ 95,144</u>	<u>\$ 56,307</u>	<u>\$ 44,815</u>	<u>\$ 9,708</u>	<u>\$ 351</u>	<u>\$ 45,582</u>	<u>\$ 270,796</u>
西元2020年12月31日	<u>\$ 19,210</u>	<u>\$ 116,887</u>	<u>\$ 62,805</u>	<u>\$ 43,449</u>	<u>\$ 9,590</u>	<u>\$ 295</u>	<u>\$ 27,746</u>	<u>\$ 279,982</u>
<b>折舊費用</b>								
西元2019年度(美金38百萬元包括於製造成本，剩餘部分則包含於銷管費用)								<u>\$ 41,637</u>
西元2020年度(美金40百萬元包括於製造成本，剩餘部分則包含於銷管費用)								<u>\$ 43,757</u>

## 個體財務報表

	土地及土地 改良物	房屋及房屋 附屬設備	機器設備	模具及耗材	辦公設備	運輸設備	未完工程及 在途設備	合計
<b>成本</b>								
西元2019年1月1日	\$ 538,304	\$ 5,079,128	\$ 6,142,075	\$ 4,080,273	\$ 871,531	\$ 20,687	\$ 289,813	\$ 17,021,811
購入	69,454	57,179	214,928	218,411	71,296	1,549	1,419,336	2,052,153
處分	-	-	(272,489)	(81,306)	(33,111)	-	-	(386,906)
移轉	-	-	-	272,717	-	-	(288,857)	(16,140)
換算調整數	(38,162)	(361,193)	(433,460)	(297,476)	(62,475)	(1,528)	(45,827)	(1,240,121)
西元2019年12月31日	569,596	4,775,114	5,651,054	4,192,619	847,241	20,708	1,374,465	17,430,797
購入	9,779	976,365	675,189	251,615	74,999	-	-	1,987,947
處分	-	(126)	(1,065,114)	(138,961)	(13,368)	-	-	(1,217,569)
移轉	-	-	-	269,071	-	-	(566,578)	(297,507)
換算調整數	(2,357)	(69,297)	4,924	(35,489)	(5,995)	(80)	25,515	(82,779)
西元2020年12月31日	<u>\$ 577,018</u>	<u>\$ 5,682,056</u>	<u>\$ 5,266,053</u>	<u>\$ 4,538,855</u>	<u>\$ 902,877</u>	<u>\$ 20,628</u>	<u>\$ 833,402</u>	<u>\$ 17,820,889</u>
<b>累計折舊</b>								
西元2019年1月1日	\$ -	\$ 1,756,172	\$ 4,015,950	\$ 2,629,164	\$ 545,980	\$ 8,752	\$ -	\$ 8,956,018
折舊費用	-	259,303	458,662	488,624	80,600	2,051	-	1,289,240
處分	-	-	(240,234)	(80,624)	(32,270)	-	-	(353,128)
換算調整數	-	(131,011)	(290,370)	(195,920)	(39,795)	(673)	-	(657,769)
西元2019年12月31日	-	1,884,464	3,944,008	2,841,244	554,515	10,130	-	9,234,361
折舊費用	-	284,087	465,907	540,755	78,432	1,744	-	1,370,925
處分	-	(40)	(1,058,540)	(117,654)	(13,013)	-	-	(1,189,247)
換算調整數	-	(19,013)	19,092	(30,578)	(5,114)	(117)	-	(35,730)
西元2020年12月31日	<u>\$ -</u>	<u>\$ 2,149,498</u>	<u>\$ 3,370,467</u>	<u>\$ 3,233,767</u>	<u>\$ 614,820</u>	<u>\$ 11,757</u>	<u>\$ -</u>	<u>\$ 9,380,309</u>
<b>累計減損</b>								
西元2019年12月31日	\$ -	\$ 21,682	\$ 9,174	\$ -	\$ 1	\$ -	\$ -	\$ 30,857
換算調整數	-	(84)	(35)	-	-	-	-	(119)
西元2020年12月31日	<u>\$ -</u>	<u>\$ 21,598</u>	<u>\$ 9,139</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,738</u>
<b>帳面價值</b>								
西元2019年12月31日	<u>\$ 569,596</u>	<u>\$ 2,868,968</u>	<u>\$ 1,697,872</u>	<u>\$ 1,351,375</u>	<u>\$ 292,725</u>	<u>\$ 10,578</u>	<u>\$ 1,374,465</u>	<u>\$ 8,165,579</u>
西元2020年12月31日	<u>\$ 577,018</u>	<u>\$ 3,510,960</u>	<u>\$ 1,886,447</u>	<u>\$ 1,305,088</u>	<u>\$ 288,056</u>	<u>\$ 8,871</u>	<u>\$ 833,402</u>	<u>\$ 8,409,842</u>
<b>折舊費用</b>								
西元2019年度(泰銖1,190百萬元包括於製造成本，剩餘部分則包含於銷管費用)								<u>\$ 1,289,240</u>
西元2020年度(泰銖1,249百萬元包括於製造成本，剩餘部分則包含於銷管費用)								<u>\$ 1,370,925</u>

本集團旗下兩間子公司於本年度自當地政取得補助款計泰銖 3,183 百萬元(美金 101 百萬元)(2019 年:泰銖 2,775 百萬元(美金 90 百萬元)),作為該資產帳面價值之減項。

截至西元 2020 年 12 月 31 日止,本集團已提足折舊而仍在使用之機器設備及生財器具之原始取得成本分別為泰銖 4,397 百萬元(美金 146 百萬元)(2019 年:泰銖 4,241 百萬元(美金 141 百萬元))(個體財務報表:泰銖 2,853 百萬元(美金 95 百萬元)(2019 年:泰銖 3,157 百萬元(美金 105 百萬元)))。

## 十八、租賃

本集團簽訂租賃合約,租賃之標的資產包括營運使用之不動產、廠房及設備。租賃合約期間通常介於 1 至 49 年。

### (一) 使用權資產

截至西元 2020 年 1 月 1 日至 12 月 31 日止使用權資產變動表如下:

	(單位:美金仟元)			
	合併財務報表			
	土地	房屋及建築	其他設備	合計
西元2019年12月31日帳面金額	\$ -	\$ -	\$ -	\$ -
採用IFRS 16對使用權資產之調整	-	18,512	44	18,556
採用IFRS 16對土地使用權之重分類	1,914	-	-	1,914
西元2020年1月1日帳面金額	1,914	18,512	44	20,470
本期新增	-	7,793	42	7,835
本期沖銷	-	( 281)	-	( 281)
本期折舊	( 57)	( 5,726)	( 27)	( 5,810)
待出售資產之重分類	( 697)	-	-	( 697)
換算調整數	129	( 1,627)	-	( 1,498)
西元2020年12月31日帳面金額	<u>\$ 1,289</u>	<u>\$ 18,671</u>	<u>\$ 59</u>	<u>\$ 20,019</u>

	(單位:泰銖仟元)			
	合併財務報表			
	土地	房屋及建築	其他設備	合計
西元2019年12月31日帳面金額	\$ -	\$ -	\$ -	\$ -
採用IFRS 16對使用權資產之調整	-	558,226	1,327	559,553
採用IFRS 16對土地使用權之重分類	57,705	-	-	57,705
西元2020年1月1日帳面金額	57,705	558,226	1,327	617,258
本期新增	-	241,103	1,319	242,422
本期沖銷	-	( 8,586)	-	( 8,586)
本期折舊	( 1,772)	( 179,494)	( 841)	( 182,107)
待出售資產之重分類	( 20,955)	-	-	( 20,955)
換算調整數	3,729	( 50,396)	( 41)	( 46,708)
西元2020年12月31日帳面金額	<u>\$ 38,707</u>	<u>\$ 560,853</u>	<u>\$ 1,764</u>	<u>\$ 601,324</u>

	(單位：美金仟元)		
	個體財務報表		
	房屋及建築	其他設備	合計
西元2019年12月31日帳面金額	\$ -	\$ -	\$ -
採用IFRS 16對使用權資產之調整	147	44	191
西元2020年1月1日帳面金額	147	44	191
本期新增	-	42	42
本期折舊	(61)	(27)	(88)
西元2020年12月31日帳面金額	<u>\$ 86</u>	<u>\$ 59</u>	<u>\$ 145</u>

  

	(單位：泰銖仟元)		
	個體財務報表		
	房屋及建築	其他設備	合計
西元2019年12月31日帳面金額	\$ -	\$ -	\$ -
採用IFRS 16對使用權資產之調整	4,433	1,327	5,760
西元2020年1月1日帳面金額	4,433	1,327	5,760
本期新增	-	1,319	1,319
本期折舊	(1,907)	(841)	(2,748)
換算調整數	62	(41)	21
西元2020年12月31日帳面金額	<u>\$ 2,588</u>	<u>\$ 1,764</u>	<u>\$ 4,352</u>

(二) 租賃負債

	(單位：美金仟元)	(單位：泰銖仟元)
	合併財務報表	合併財務報表
租賃給付	\$ 20,573	\$ 615,924
減：遞延利息費用	(1,253)	(35,604)
小計	19,320	580,320
減：一年內到期之租賃負債	(5,559)	(166,965)
租賃負債-扣除一年內到期部分	<u>\$ 13,761</u>	<u>\$ 413,355</u>

  

	(單位：美金仟元)	(單位：泰銖仟元)
	個體財務報表	個體財務報表
租賃給付	\$ 152	\$ 4,574
減：遞延利息費用	(3)	(82)
小計	149	4,492
減：一年內到期之租賃負債	(93)	(2,797)
租賃負債-扣除一年內到期部分	<u>\$ 56</u>	<u>\$ 1,695</u>

租賃給付之到期日分析已於流動性風險揭露，說明請詳附註三十九。

(三) 與租賃合約有關之損益項目資訊

	(單位：美金仟元)	(單位：泰銖仟元)
	2020年	
	合併財務報表	合併財務報表
使用權資產之折舊費用	\$ 5,810	\$ 182,107
租賃負債之利息費用	683	21,316
屬短期租賃合約之費用	2,463	77,066
屬低價值資產租賃之費用	8	238
變動租賃給付之費用	658	20,565
	(單位：美金仟元)	(單位：泰銖仟元)
	2020年	
	個體財務報表	個體財務報表
使用權資產之折舊費用	\$ 88	\$ 2,748
租賃負債之利息費用	4	122
屬短期租賃合約之費用	4	120

本公司簽訂停車場及影印機之租賃合約，其中包含依據停車場及紙張使用數量而定之變動支付數。合約租賃期限介 1 至 4 年。

(四) 其他

截至西元 2020 年 12 月 31 日止，本集團因租賃發生之現金流出金額計泰銖 298 百萬元（美金 9.5 百萬元）（個體財務報表：泰銖 3 百萬元（美金 0.1 百萬元），其中包括與短期租賃有關之現金流出、低價值資產租賃及非取決於某項指數或費率之變動租賃給付。此外，本集團對使用權資產及租賃負債之非現金增加為泰銖 242 百萬元（美金 7.8 百萬元）（個體財務報表：泰銖 1 百萬元（美金 0.1 百萬元））。

## 十九、其他無形資產

截至西元 2020 年及 2019 年 12 月 31 日止其他無形資產之帳面價值如下：

(單位：美金仟元)

	合併財務報表				
	顧客名單	電腦軟體	特許權	發展成本	合計
<b>成本</b>					
西元2019年1月1日	\$ 3,460	\$ 1,397	\$ 3,381	\$ -	\$ 8,238
購入	-	477	4,534	2,281	7,292
處分	-	( 1,148)	( 68)	-	( 1,216)
換算調整數	-	12	229	74	315
西元2019年12月31日	3,460	738	8,076	2,355	14,629
購入	-	32	3,380	4,458	7,870
處分	-	( 604)	( 102)	-	( 706)
移轉	-	-	4,458	( 4,458)	-
換算調整數	-	( 37)	1,461	124	1,548
西元2020年12月31日	\$ 3,460	\$ 129	\$ 17,273	\$ 2,479	\$ 23,341
<b>攤銷</b>					
西元2019年1月1日	\$ 3,460	\$ 904	\$ 396	\$ -	\$ 4,760
攤銷	-	484	186	-	670
註銷	-	( 1,148)	( 68)	-	( 1,216)
換算調整數	-	1	13	-	14
西元2019年12月31日	3,460	241	527	-	4,228
攤銷	-	455	210	-	665
註銷	-	( 604)	( 102)	-	( 706)
換算調整數	-	( 6)	42	-	36
西元2020年12月31日	\$ 3,460	\$ 86	\$ 677	\$ -	\$ 4,223
<b>帳面價值</b>					
西元2019年12月31日	\$ -	\$ 497	\$ 7,549	\$ 2,355	\$ 10,401
西元2020年12月31日	\$ -	\$ 43	\$ 16,596	\$ 2,479	\$ 19,118

(單位：泰銖仟元)

	合併財務報表				
	顧客名單	電腦軟體	特許權	發展成本	合計
<b>成本</b>					
西元2019年1月1日	\$ 112,276	\$ 45,324	\$ 109,704	\$ -	\$ 267,304
購入	-	14,491	142,733	71,788	229,012
處分	-	( 35,607)	( 2,146)	-	( 37,753)
換算調整數	( 7,943)	( 1,930)	( 6,783)	( 760)	( 17,416)
西元2019年12月31日	104,333	22,278	243,508	71,028	441,147
購入	-	990	104,550	141,450	246,990
處分	-	( 18,614)	( 3,133)	-	( 21,747)
移轉	-	-	135,997	( 135,997)	-
換算調整數	( 404)	( 782)	37,917	( 2,002)	34,729
西元2020年12月31日	\$ 103,929	\$ 3,872	\$ 518,839	\$ 74,479	\$ 701,119
<b>攤銷</b>					
西元2019年1月1日	\$ 112,276	\$ 29,345	\$ 12,841	\$ -	\$ 154,462
攤銷	-	14,997	5,764	-	20,761
註銷	-	( 35,607)	( 2,146)	-	( 37,753)
換算調整數	( 7,943)	( 1,453)	( 562)	-	( 9,958)
西元2019年12月31日	104,333	7,282	15,897	-	127,512
攤銷	-	14,322	6,562	-	20,884
註銷	-	( 18,614)	( 3,133)	-	( 21,747)
換算調整數	( 404)	( 418)	1,038	-	216
西元2020年12月31日	\$ 103,929	\$ 2,572	\$ 20,364	\$ -	\$ 126,865
<b>帳面價值</b>					
西元2019年12月31日	\$ -	\$ 14,996	\$ 227,611	\$ 71,028	\$ 313,635
西元2020年12月31日	\$ -	\$ 1,300	\$ 498,475	\$ 74,479	\$ 574,254

## 二十、土地使用權

係兩家位於中華人民共和國之子公司土地使用權，其權利期間為 49 年。

	(單位：美金仟元) 合併財務報表	(單位：泰銖仟元) 合併財務報表
<u>成本</u>		
西元2019年1月1日	\$ 2,786	\$ 90,408
換算調整數	( 42)	( 7,680)
西元2019年12月31日	2,744	82,728
採用IFRS 16對使用權資產之重分類	( 2,744)	( 82,728)
西元2020年12月31日	<u>\$ -</u>	<u>\$ -</u>
<u>累積折舊</u>		
西元2019年1月1日	\$ 786	\$ 25,504
攤銷	57	1,752
換算調整數	( 13)	( 2,233)
西元2019年12月31日	830	25,023
採用IFRS 16對使用權資產之重分類	( 830)	( 25,023)
西元2020年12月31日	<u>\$ -</u>	<u>\$ -</u>
<u>帳面價值</u>		
西元2019年12月31日	<u>\$ 1,914</u>	<u>\$ 57,705</u>
西元2020年12月31日	<u>\$ -</u>	<u>\$ -</u>

## 二十一、短期借款

本集團之短期借款包含向當地銀行及海外金融機構之當地貨幣及外幣對價借款。短期借款主要係三個月內到期償還之借款，年利率為 0.80%-4.20%(2019 年 12 月 31 日：年利率為 1.6%-3.8%)。

## 二十二、應付帳款及其他應付款

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
應付帳款-關係人	\$ 11,965	\$ 4,126	\$ 359,394	\$ 124,423
應付帳款-非關係人	740,635	560,348	22,246,514	16,896,746
預收款-關係人	5,600	3,182	168,212	95,937
應付利息	478	1,229	14,349	37,058
應付費用	60,015	46,752	1,802,672	1,409,759
其他應付款	49,355	33,650	1,482,490	1,014,683
合計	<u>\$ 868,048</u>	<u>\$ 649,287</u>	<u>\$ 26,073,631</u>	<u>\$ 19,578,606</u>

	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
應付帳款-關係人	\$ 21,261	\$ 9,641	\$ 638,614	\$ 290,717
應付帳款-非關係人	446,687	359,366	13,417,191	10,836,323
預收款-關係人	7,424	4,489	222,987	135,347
應付利息	290	432	8,725	13,031
應付費用	10,169	9,763	305,456	294,385
其他應付款	33,555	7,625	1,007,881	229,951
合計	<u>\$ 519,386</u>	<u>\$ 391,316</u>	<u>\$ 15,600,854</u>	<u>\$ 11,799,754</u>

上述應付款項之付款將因貨物出售之價格、特別約定及條件而有所調整。

## 二十三、其他流動負債

截至西元 2020 年及 2019 年 12 月 31 日止餘額如下：

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
預收貨款-模具	\$ 3,936	\$ 5,219	\$ 118,214	\$ 157,383
預收貨款-商品	-	604	-	18,213
待結清款項	954	521	28,664	15,696
應付增值稅	314	437	9,429	13,165
衍生性金融負債	-	59	-	1,787
待出售資產存入保證金	1,862	-	55,932	-
其他	16,957	7,339	509,348	221,312
合計	<u>\$ 24,023</u>	<u>\$ 14,179</u>	<u>\$ 721,587</u>	<u>\$ 427,556</u>

	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
預收貨款-模具	\$ 27	\$ 163	\$ 816	\$ 4,925
待結清款項	856	314	25,710	9,474
應付增值稅	-	437	-	13,165
衍生性金融負債	-	32	-	950
其他	859	1,952	25,796	58,886
合計	<u>\$ 1,742</u>	<u>\$ 2,898</u>	<u>\$ 52,322</u>	<u>\$ 87,400</u>

#### 二十四、長期借款

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
長期借款	\$ 172,800	\$ 221,000	\$ 5,190,410	\$ 6,664,034
減：一年內到期之長期借款	( 86,400)	( 43,200)	( 2,595,205)	( 1,302,653)
長期借款-扣除一年內到期部分	<u>\$ 86,400</u>	<u>\$ 177,800</u>	<u>\$ 2,595,205</u>	<u>\$ 5,361,381</u>

西元 2020 年及 2019 年長期借款變動如下：

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
西元2020年1月1日帳面金額	\$ 221,000	\$ 221,000	\$ 6,664,034	\$ 6,664,034
減：本期償還數	( 48,200)	( 48,200)	( 1,476,860)	( 1,476,860)
換算調整數	-	-	3,236	3,236
西元2020年12月31日帳面金額	<u>\$ 172,800</u>	<u>\$ 172,800</u>	<u>\$ 5,190,410</u>	<u>\$ 5,190,410</u>

本公司及子公司 Logistar 作為該長期借款之共同借款人，亦與金融機構簽署 3 年期聯貸融資合約，借款金額為美金 216 百萬元，到期後可再延長 2 年。本公司及子公司 Logistar 已於西元 2019 年 12 月經金融機構核准延長借款到期日，自西元 2020 年 12 月 23 日延至西元 2022 年 12 月 23 日。借款之目的為償還既有借款與增加營運資金。該共同借款融資依合約提及之借款利率計息。

上述共同借款融資合約條款包括要求本公司及子公司需符合協議之流動比率及財務負債比率。

截至西元 2020 年及 2019 年 12 月 31 日止，本集團之長期信用額度皆已使用。

## 二十五、長期員工福利準備

長期員工福利準備係員工退休後需支付之退休金，相關資訊如下：

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2020年	2019年	2020年	2019年
期初確定給付義務	\$ 21,704	\$ 14,932	\$ 654,456	\$ 484,553
期初計劃資產公允價值	( 10,829)	( 10,117)	( 326,525)	( 328,279)
期初長期職工福利準備	10,875	4,815	327,931	156,274
認列損益：				
當期服務成本	2,061	1,268	64,535	39,218
利息成本	336	359	10,516	11,110
前期服務成本	83	2,018	2,542	63,416
認列其他綜合損益：				
人口統計假設變動影響數	65	( 62)	1,993	( 1,859)
財務假設變動影響數	( 1,402)	2,369	( 42,757)	71,512
經驗調整	( 572)	( 1,091)	( 17,470)	( 32,951)
本年度退休金支付數	( 1,175)	( 545)	( 35,869)	( 16,462)
轉換調整數	482	2,456	10,310	35,918
期末確定給付義務	10,753	11,587	321,731	326,176
退休基金資產公允價值增加數	( 287)	( 712)	( 7,372)	1,755
期末長期職工福利準備	\$ 10,466	\$ 10,875	\$ 314,359	\$ 327,931

	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2020年	2019年	2020年	2019年
期初長期職工福利準備	\$ 10,617	\$ 5,633	\$ 320,138	\$ 182,797
認列損益：				
當期服務成本	1,374	839	43,039	25,939
利息成本	213	236	6,679	7,301
前期服務成本	-	1,934	-	60,879
認列其他綜合損益：				
財務假設變動影響數	( 1,594)	2,149	( 48,634)	64,878
經驗調整	( 136)	( 171)	( 4,154)	( 5,179)
本年度退休金支付數	-	( 3)	-	( 96)
轉換調整數	-	-	( 2,465)	( 16,381)
期末長期職工福利準備	\$ 10,474	\$ 10,617	\$ 314,603	\$ 320,138

本集團預計於下一年度支付長期員工福利準備，金額計泰銖 16 百萬元(美金 0.5 百萬元)(個體財務報表：泰銖 3 百萬元(美金 0.1 百萬元))(2019 年：泰銖 18 百萬元(美金 0.6 百萬元)，個體財務報表：支付泰銖 3 百萬元(美金 0.1 百萬元))。

截至西元 2020 年 12 月 31 日止，長期員工福利負債之加權平均存續期間為 15 年(個體財務報表：16 年)(2019 年：14 年，個體財務報表：17 年)。

退休金資產公允價值變動表如下：

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2020年	2019年	2020年	2019年
期初計劃資產公允價值	\$ 10,829	\$ 10,117	\$ 326,524	\$ 328,279
預期報酬	90	103	2,820	3,181
提撥數	463	494	14,482	15,284
本年度支付數	( 1,157)	( 526)	( 35,309)	( 15,876)
精算利益	332	358	10,129	10,806
轉換調整數	559	283	15,250	( 15,150)
期末計劃資產公允價值	<u>\$ 11,116</u>	<u>\$ 10,829</u>	<u>\$ 333,896</u>	<u>\$ 326,524</u>

上述退休基金資產屬於海外子公司部分係存放於海外金融機構。

重大精算假設彙總如下：

	合併財務報表		個體財務報表	
	2020年	2019年	2020年	2019年
	(年利率%)	(年利率%)	(年利率%)	(年利率%)
折現率	0.4-4.2	0.8-7.5	1.8	2.0
未來薪資水準增加率	3.0-5.0	3.0-5.5	5.0	6.0

西元 2020 年及 2019 年 12 月 31 日採用之主要精算假設變動而影響之長期員工福利給付義務現值分析如下：

	(單位：美金百萬元)			
	合併財務報表			
	2020年		2019年	
	增加0.5%	減少0.5%	增加0.5%	減少0.5%
折現率	( 1)	2	( 1)	2
	增加1.0%	減少1.0%	增加1.0%	減少1.0%
薪資增加率	4	( 2)	3	( 3)
	(單位：泰銖百萬元)			
	合併財務報表			
	2020年		2019年	
	增加0.5%	減少0.5%	增加0.5%	減少0.5%
折現率	( 25)	66	( 45)	48
	增加1.0%	減少1.0%	增加1.0%	減少1.0%
薪資增加率	115	( 64)	100	( 86)
	(單位：美金百萬元)			
	個體財務報表			
	2020年		2019年	
	增加0.5%	減少0.5%	增加0.5%	減少0.5%
折現率	( 0.2)	2	( 1)	1
	增加1.0%	減少1.0%	增加1.0%	減少1.0%
薪資增加率	3	( 1)	2	( 2)
	(單位：泰銖百萬元)			
	個體財務報表			
	2020年		2019年	
	增加0.5%	減少0.5%	增加0.5%	減少0.5%
折現率	( 7)	47	( 28)	31
	增加1.0%	減少1.0%	增加1.0%	減少1.0%
薪資增加率	80	( 32)	67	( 55)

## 二十六、認股權證

本公司於西元 2019 年 2 月 25 日依員工股票選擇權方案(CCET-WC)，給予本公司及子公司之員工 225,000,000 單位之認股憑證。摘要如下：

給予單位	225,000,000 單位
保留股份	225,000,000 股
期間	自發行認股權憑證後 4 年
給與日	西元 2019 年 2 月 25 日
失效日	西元 2023 年 2 月 25 日
給與價格	\$ - 泰銖
執行價格	\$ 2.16 泰銖/每股
執行比例	每 1 認股權憑證為 1 普通股，執行比例可能下列狀況有所調整。
給予方式	根據在本公司及子公司任職之年資、經驗和員工未來之貢獻，CCET-WC 發行認股權證將直接提供經董事會決議之金額予本公司及子公司經董事與(或)董事會決議其之職位及責任符合資格之員工。董事會與(或)受董事會委託之人將決定任何與發行有關之條件及(或)其他細節，並提供新發行之股票，包括任何經核准之相關機構，以及與已發行認股權證有關且必要之任何其他行為。在 CCET-WC 下，沒有員工分配之認股權證超過已發行認股權證總額的 5%。
閉鎖期間	本次發行之 CCET-WC 認股權證將於給予日直接分配予員工且不超過認股權證已分配部分之 30%，認股權證可於給予日期起計 1 年後行使，且累計總額不超過 60%之分配部分應在發行日期 2 年後行使，共累計 100%。分配部分應在給予日期 3 年後行使。本公司將採書面協議給與所有在閉鎖期間獲配認股權憑證之員工。
行使期間	在閉鎖期間內，CCET-WC 之持有人可以自認股權證給予日起 1 年後於每 3 個月 10 日行使購買新發行之本公司普通股之權利。即每年 2 月 10 日、5 月 10 日、8 月 10 日及 11 月 10 日，直至認股權證到期，第一個行使日期為 2020 年 2 月 25 日，最後行使日期為認股權證的到期日，即 2023 年 2 月 25 日。如果最後行使日為假日，則認股權證到期日前之最後一個營業日為最後行使日。

每股選擇權公允價值為泰銖 0.24 元，此係將價格決定日股價泰銖 1.805 元、執行價格泰銖 2.16 元、預期波動率 25.26%、認股權存續期間 4 年及無風險利率 1.83%-1.99% 代入 Black-Scholes 模型計算而得。

截至西元 2020 年及 2019 年 12 月 31 日止，本集團已認列資本公積-股份基礎給付金額如下：

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表/個體財務報表		合併財務報表/個體財務報表	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
資本公積-股份基礎給付-母公司	\$ 4,623	\$ 4,032	\$ 148,275	\$ 129,697
資本公積-股份基礎給付-子公司	2,487	1,537	79,544	49,841
	<u>\$ 7,110</u>	<u>\$ 5,569</u>	<u>\$ 227,819</u>	<u>\$ 179,538</u>

於西元 2020 年度本集團認列員工認股權計劃之費用計泰銖 48 百萬元(美金 1.5 百萬元)(2019 年：泰銖 22 百萬元(美金 0.7 百萬元))(個體財務報表：泰銖 3 百萬元(美金 0.1 百萬元)；(2019 年：泰銖 4 百萬元(美金 0.1 百萬元))於員工福利費用。

截至西元 2020 年及 2019 年 12 月 31 日止，本公司未有尚未分配之認股權證。

## 二十七、法定盈餘公積

依佛曆 2535 年公開發行公司法案(Public Limited Companies Act)第 116 段規定，公司稅後盈餘彌補以前年度虧損後，至少須先提列 5%之法定盈餘公積，直至其金額達到登記資本額之 10%為止。截至目前為止，法定盈餘公積已提列定額。

## 二十八、認列為剩餘履約義務之收入

截至西元 2019 年 12 月 31 日止，本集團預期將有泰銖 18 百萬元(美金 0.6 百萬元)之收入因客戶不滿意而尚未完成履約義務(2020 年 12 月 31 日：無)。本集團預期上述履約義務將於 1 年內完成。

## 二十九、財務成本

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2020年	2019年	2020年	2019年
銀行借款之利息費用	\$ 15,183	\$ 21,982	\$ 476,855	\$ 681,037
租賃負債之利息費用	683	-	21,316	-
其他財務費用	4,643	7,284	145,178	226,154
合計	<u>\$ 20,509</u>	<u>\$ 29,266</u>	<u>\$ 643,349</u>	<u>\$ 907,191</u>
	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2020年	2019年	2020年	2019年
銀行借款之利息費用	\$ 7,828	\$ 11,367	\$ 245,608	\$ 352,521
租賃負債之利息費用	4	-	122	-
其他財務費用	1,003	1,060	31,382	32,810
合計	<u>\$ 8,835</u>	<u>\$ 12,427</u>	<u>\$ 277,112</u>	<u>\$ 385,331</u>

### 三十、性質別費用

本公司主要費用依其性質列示如下：

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2020年	2019年	2020年	2019年
薪資及員工紅利	\$ 298,931	\$ 242,767	\$ 9,356,543	\$ 7,514,173
折舊費用	78,446	71,947	2,457,548	2,227,688
攤銷費用	665	727	20,884	22,513
資產減損損失	362	-	11,476	-
兌換損失	14,483	7,040	462,153	216,253
存貨及耗材	2,927,654	2,967,211	91,513,853	91,849,180
在製品及製成品變動	9,706 (	4,954)	348,746 (	119,773)

註：合併財務報表揭露之費用均係沖銷前之金額

	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2020年	2019年	2020年	2019年
薪資及員工紅利	\$ 95,617	\$ 94,207	\$ 2,991,502	\$ 2,915,381
折舊費用	43,845	41,637	1,373,673	1,289,240
兌換損失	226	6,859	4,858	213,410
存貨及耗材	2,073,407	2,293,172	64,851,654	71,007,758
在製品及製成品變動	9,466 (	4,918)	339,467 (	118,385)

### 三十一、所得稅/遞延所得稅資產(負債)

所得稅為預計向稅捐機關繳納之金額，其計算基礎為依據稅法之非屬投資獎勵部分之盈餘。海外子公司之所得稅，係依各該子公司依據其所在地之稅法規定之課稅所得額計算而得。

本公司及子公司西元 2020 年度及 2019 年度之所得稅費用列示如下：

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2020年	2019年	2020年	2019年
當期所得稅：				
當期所得產生之所得稅	\$ 9,242	\$ 4,944	\$ 286,351	\$ 154,334
遞延所得稅：				
暫時性差異之原始產生及迴轉	( 487)	( 983)	( 14,923)	( 30,459)
損益表認列之所得稅費用	\$ 8,755	\$ 3,961	\$ 271,428	\$ 123,875

	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2020年	2019年	2020年	2019年
當期所得稅：				
當期所得產生之所得稅	\$ 1,309	\$ 517	\$ 41,366	\$ 16,001
遞延所得稅：				
暫時性差異之原始產生及迴轉	( 392)	83	( 11,900)	2,791
損益表認列之所得稅費用	<u>\$ 917</u>	<u>\$ 600</u>	<u>\$ 29,466</u>	<u>\$ 18,792</u>

西元 2020 年度及 2019 年度與其他綜合損益相關之所得稅金額列示如下：

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2020年	2019年	2020年	2019年
遞延所得稅-備供出售金融資產 評價損失	\$ -	\$ (3)	\$ -	(\$ 56)
遞延所得稅-透過其他綜合損益 按公允價值衡量金融資產 評價損失	( 32)	-	( 943)	-
遞延所得稅-精算利益	( 104)	125	( 3,158)	3,739
合計	<u>(\$ 136)</u>	<u>\$ 122</u>	<u>(\$ 4,101)</u>	<u>\$ 3,683</u>

	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2020年	2019年	2020年	2019年
遞延所得稅-備供出售金融資產 評價損失	\$ -	(\$ 3)	\$ -	(\$ 56)
遞延所得稅-透過其他綜合損益 按公允價值衡量金融資產 評價損失	( 32)	-	( 943)	-
遞延所得稅-精算利益	( 104)	125	( 3,158)	3,739
合計	<u>(\$ 136)</u>	<u>\$ 122</u>	<u>(\$ 4,101)</u>	<u>\$ 3,683</u>

所得稅費用與會計利潤之關係如下：

	(單位：美金百萬元)		(單位：泰銖百萬元)	
	合併財務報表		合併財務報表	
	2020年	2019年	2020年	2019年
稅前淨利	\$ 16.0	\$ 14.9	\$ 500	\$ 471
適用稅率	17-30%	17-30%	17-30%	17-30%
稅前淨利乘以適用稅率	\$ 4.4	\$ 2.9	\$ 137	\$ 93
前期所得稅高低估				
投資抵減影響數(附註三十二)	( 7.6)	( 7.2)	( 238)	( 222)
遞延所得稅資產增減	( 0.3)	0.1	( 9)	3
暫時性差異未認列遞延所得稅資產	3.9	2.4	122	73
其他	8.4	5.8	259	177
所得稅費用	<u>\$ 8.8</u>	<u>\$ 4.0</u>	<u>\$ 271</u>	<u>\$ 124</u>

	(單位：美金百萬元)		(單位：泰銖百萬元)	
	個體財務報表		個體財務報表	
	2020年	2019年	2020年	2019年
稅前淨利	\$ 7.5	\$ 13.0	\$ 239	\$ 412
適用稅率	20%	20%	20%	20%
稅前淨利乘以適用稅率	1.5	2.6	48	82
前期所得稅高低估				
投資抵減影響數(附註三十二)	( 7.6)	( 7.2)	( 238)	( 222)
遞延所得稅資產增減	( 0.3)	0.1	( 10)	3
暫時性差異未認列遞延所得稅資產	7.3	5.1	229	156
所得稅費用	\$ 0.9	\$ 0.6	\$ 29	\$ 19

遞延所得稅資產及遞延所得稅負債組成項目如下：

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
遞延所得稅資產				
備抵預期信用損失 (2019: 備抵呆帳)	\$ 146	\$ 47	\$ 4,386	\$ 1,413
備抵存貨跌價損失	199	16	5,972	482
按公允價值衡量之金融資產 評價損失	18	50	542	1,522
未實現兌換損失	39	121	1,175	3,655
累計折舊-機器設備	422	367	12,660	11,055
長期員工福利準備	376	207	11,281	6,238
虧損扣抵	2,387	2,362	71,707	71,236
其他	640	476	19,246	14,327
合計	\$ 4,227	\$ 3,646	\$ 126,969	\$ 109,928
遞延所得稅負債				
精算利益	\$ 405	\$ 259	\$ 12,153	\$ 7,803
未實現兌換利益	65	93	1,967	2,800
其他	112	-	3,350	-
合計	\$ 582	\$ 352	\$ 17,470	\$ 10,603

	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2020年 12月31日	2019年 12月31日	2020年 12月31日	2019年 12月31日
遞延所得稅資產				
備抵預期信用損失 (2019: 備抵呆帳)	\$ 146	\$ 47	\$ 4,386	\$ 1,413
按公允價值衡量之金融資產 評價損失	18	50	542	1,522
累計折舊-機器設備	92	36	2,757	1,094
長期員工福利準備	363	141	10,923	4,245
其他	-	13	-	369
合計	\$ 619	\$ 287	\$ 18,608	\$ 8,643

截至西元 2020 年 12 月 31 日止，本集團尚未使用之暫時性差異及課稅損失分別計泰銖 7,369 百萬元（美金 245 百萬元）（2019 年：泰銖 7,709 百萬元（美金 256 百萬元））（個體財務報表：泰銖 4,449 百萬元（美金 148 百萬元）（2019 年：泰銖 5,015 百萬元（美金 166 百萬元）），本集團因預期未來無法實現，故本期未認列暫時性差異及課稅損失相關之遞延所得稅資產。

尚未使用之課稅損失有效期限明細如下：

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2020年	2019年	2020年	2019年
2020年12月31日	-	3,804	-	114,707
2021年12月31日	8,066	7,571	242,275	228,281
2022年12月31日	2,660	2,512	79,892	75,757
2023年12月31日	1,974	1,799	59,278	54,246
2024年12月31日	1,984	5,005	59,596	150,911
2025年12月31日	19,447	-	584,120	-
2031年12月31日	4,311	4,311	129,493	129,997
2032年12月31日	7,082	7,082	212,731	213,558
2033年12月31日	10,325	10,325	310,134	331,341
2034年12月31日	9,857	9,857	296,076	297,228
2035年12月31日	10	10	303	304
2036年12月31日	7	7	195	196
2037年12月31日	8,978	8,978	269,687	270,737
2038年12月31日	3,378	3,378	101,455	101,849
	<u>\$ 78,079</u>	<u>\$ 64,639</u>	<u>\$ 2,345,235</u>	<u>\$ 1,969,112</u>

此外，本集團之巴西及新加坡子公司尚未使用之課稅損失並無有效期限，金額為泰銖 453 百萬元（美金 15 百萬元）（2019 年：泰銖 745 百萬元（美金 25 百萬元）），預期在未來將可使用課稅損失金額。

截至西元 2020 年 12 月 31 日止，因投資子公司及關聯企業產生之暫時性差異，未認列於遞延所得稅負債之金額計泰銖 3,856 百萬元（美金 128 百萬元）（2019 年：泰銖 3,132 百萬元（美金 104 百萬元））。

### 三十二、投資抵減

本公司某些產品類目業經取得泰國投資促進委員會(B.O.I)之核准享受租稅優惠：

主要租稅優惠如下：

1. 核准函號碼	1701(2) 2554	60-0577-0 -00-1-0	60-0584-0 -00-1-0
2. 主要租稅優惠	8 年	5 年	8 年
2.1 符合促進投資法案之淨利所產生之營利事業所得稅及免稅期間發放股利所產生之所得稅皆可獲抵減。			
2.2 抵減進口機器之進口稅額。	同意	同意	同意

2.3 抵減為製造出口商品而進口原料之進口稅額。	同意 (1年)	同意 (1年)	同意 (5年)
2.4 免稅期滿過後5年內，營利事業所得稅率減半。	不同意	不同意	不同意
2.5 自有盈餘日開始十年，雙倍抵減運輸、電費及水費等成本。	不同意	不同意	不同意
3. 自有盈餘日開始	2014/7/1	2018/1/3	2020/1/2

本公司西元 2020 年度及 2019 年度營業收入來自享受獎勵及未受獎勵者區分如下：

	享受獎勵		未享受獎勵		(單位：美金百萬元) 合計	
	2020年	2019年	2020年	2019年	2020年	2019年
	銷貨收入					
當地	\$ 51	\$ 57	\$ 1	\$ 1	\$ 52	\$ 58
海外	1,832	2,281	395	166	2,227	2,447
合計	<u>\$ 1,883</u>	<u>\$ 2,338</u>	<u>\$ 396</u>	<u>\$ 167</u>	<u>\$ 2,279</u>	<u>\$ 2,505</u>

	享受獎勵		未享受獎勵		(單位：泰銖百萬元) 合計	
	2020年	2019年	2020年	2019年	2020年	2019年
	銷貨收入					
當地	\$ 1,590	\$ 1,775	\$ 23	\$ 23	\$ 1,613	\$ 1,798
海外	57,610	70,653	12,066	5,107	69,676	75,760
合計	<u>\$ 59,200</u>	<u>\$ 72,428</u>	<u>\$ 12,089</u>	<u>\$ 5,130</u>	<u>\$ 71,289</u>	<u>\$ 77,558</u>

### 三十三、每股盈餘

基本每股盈餘之計算係以可歸屬於母公司普通股股東之本年度淨利(排除其他綜合損益)除以年底流通在外加權平均股數。

稀釋每股盈餘之計算係以可歸屬於母公司普通股股東之本年度淨利(排除其他綜合損益)除以年底流通在外加權平均股數加上潛在可轉換普通股，此項計算假設所有可轉換普通股皆於年度開始日或發行日皆已轉換。

基本每股盈餘及稀釋每股盈餘計算請詳下：

	合併財務報表/個體財務報表					
	本期損益		普通股流通在外 加權平均股數		每股盈餘	
	2020年	2019年	2020年	2019年	2020年	2019年
	(美金仟元)	(美金仟元)	(仟股)	(仟股)	(美金元)	(美金元)
基本每股盈餘						
歸屬於母公司普通股股東之 本期淨利	\$ 6,621	\$ 12,433	4,554,644	4,554,644	\$ 0.0015	\$ 0.0027
具稀釋作用之潛在普通股之影響數 認股權證	-	-	-	-		
稀釋每股盈餘						
認股權轉換後歸屬於母公司 普通股股東之淨利	\$ 6,621	\$ 12,433	4,554,644	4,554,644	\$ 0.0015	\$ 0.0027

	合併財務報表/個體財務報表					
	本期損益		普通股流通在外 加權平均股數		每股盈餘	
	2020年	2019年	2020年	2019年	2020年	2019年
	(泰銖仟元)	(泰銖仟元)	(仟股)	(仟股)	(泰銖元)	(泰銖元)
基本每股盈餘						
歸屬於母公司普通股股東之 本期淨利	\$ 209,607	\$ 392,799	4,554,644	4,554,644	\$ 0.05	\$ 0.09
具稀釋作用之潛在普通股之影響數 認股權證	-	-	-	-		
稀釋每股盈餘						
認股權轉換後歸屬於母公司 普通股股東之淨利	\$ 209,607	\$ 392,799	4,554,644	4,554,644	\$ 0.05	\$ 0.09

西元 2020 年度及 2019 年度，本公司所持有認股權之執行價格及公允價值高於本公司普通股平均市場價格，故無需計算稀釋每股盈餘。

#### 三十四、部門別資訊

本集團營運部門資訊與提供給主要營運決策者之內部管理報告採一致之方式報導。主要營運決策者負責分配資源予營運部門並評估其績效。

因應管理需要，本集團依據產品及服務項目可分為三個應報導部門，分別為電腦週邊部門及通訊產品部門。

本年度無營運部門併入上述應報導部門中。

營運決策者監督各營運部門之營運成果，並藉以評估績效及分配資源。部門績效係由各營運部門之營業利益或損失來衡量，營業利益或損失與財務報表上之營業利益或損失一致。

報導部門間之交易所採用之會計基礎與非關係人交易一致。

本集團西元 2020 年度及 2019 年度營運部門收入、損益及總資產資訊列示如下：

(單位：美金百萬元)

	2020年					合併財務報表
	電腦週邊產品	電信產品	其他服務部門	部門總計	沖銷	
銷貨收入						
-外部顧客	\$ 2,429	\$ 766	\$ 4	\$ 3,199	\$ -	\$ 3,199
-內部部門	<u>1,441</u>	<u>55</u>	<u>80</u>	<u>1,576</u>	<u>(1,434)</u>	<u>142</u>
	<u>\$ 3,870</u>	<u>\$ 821</u>	<u>\$ 84</u>	<u>\$ 4,775</u>	<u>(\$ 1,434)</u>	<u>\$ 3,341</u>
部門別利益	\$ 122	\$ 24	\$ 3	\$ 149	\$ -	\$ 149
利息收入						2
其他收入						12
存貨自成本沖減至 淨變現價值						14
折舊及攤銷						(9)
管理費用						(130)
投資關聯企業損失						(1)
財務費用						(21)
稅前淨利						16
所得稅費用						(9)
本期淨利						<u>\$ 7</u>

(單位：泰銖百萬元)

	2020年					合併財務報表
	電腦週邊產品	電信產品	其他服務部門	部門總計	沖銷	
銷貨收入						
-外部顧客	\$ 75,920	\$ 23,947	\$ 137	\$ 100,004	\$ -	\$ 100,004
-內部部門	<u>44,969</u>	<u>1,730</u>	<u>2,491</u>	<u>49,190</u>	<u>(44,748)</u>	<u>4,442</u>
	<u>\$ 120,889</u>	<u>\$ 25,677</u>	<u>\$ 2,628</u>	<u>\$ 149,194</u>	<u>(\$ 44,748)</u>	<u>\$ 104,446</u>
部門別利益	\$ 3,832	\$ 734	\$ 88	\$ 4,654	\$ -	\$ 4,654
利息收入						60
其他收入						375
存貨自成本沖減至 淨變現價值						423
折舊及攤銷						(295)
管理費用						(4,045)
投資關聯企業損失						(29)
財務費用						(643)
稅前淨利						500
所得稅費用						(271)
本期淨利						<u>\$ 229</u>

(單位：美金百萬元)

	2019年					合併財務報表
	電腦週邊產品	電信產品	其他服務部門	部門總計	沖銷	
銷貨收入						
-外部顧客	\$ 2,144	\$ 993	\$ 4	\$ 3,141	\$ -	\$ 3,141
-內部部門	<u>1,151</u>	<u>87</u>	<u>70</u>	<u>1,308</u>	<u>(1,136)</u>	<u>172</u>
	<u>\$ 3,295</u>	<u>\$ 1,080</u>	<u>\$ 74</u>	<u>\$ 4,449</u>	<u>(\$ 1,136)</u>	<u>\$ 3,313</u>
部門別利益	\$ 132	\$ 30	\$ 3	\$ 165	\$ -	\$ 165
利息收入						4
其他收入						4
存貨自成本沖減至 淨變現價值						(3)
折舊及攤銷						(7)
管理費用						(118)
投資關聯企業損失						(1)
財務費用						(29)
稅前淨利						15
所得稅費用						(4)
本期淨利						<u>\$ 11</u>

(單位：泰銖百萬元)

	2019年					合併財務報表
	電腦週邊產品	電信產品	其他服務部門	部門總計	沖銷	
銷貨收入						
-外部顧客	\$ 66,296	\$ 30,904	\$ 125	\$ 97,325	\$ -	\$ 97,325
-內部部門	<u>35,663</u>	<u>2,686</u>	<u>2,174</u>	<u>40,523</u>	<u>(35,229)</u>	<u>5,294</u>
	<u>\$ 101,959</u>	<u>\$ 33,590</u>	<u>\$ 2,299</u>	<u>\$ 137,848</u>	<u>(\$ 35,229)</u>	<u>\$ 102,619</u>
部門別利益	\$ 4,095	\$ 936	\$ 84	\$ 5,115	\$ -	\$ 5,115
利息收入						133
其他收入						132
存貨自成本沖減至 淨變現價值						(82)
折舊及攤銷						(222)
管理費用						(3,679)
投資關聯企業損失						(18)
財務費用						(907)
稅前淨利						472
所得稅費用						(124)
本期淨利						<u>\$ 348</u>

## 地區別資訊

本公司及子公司來自外部客戶之收入地區別資訊彙總如下：

	(單位：美金百萬元)		(單位：泰銖百萬元)	
	2020年	2019年	2020年	2019年
來自外部客戶之收入				
泰國	\$ 1,579	\$ 1,788	\$ 49,433	\$ 55,371
維京群島	1,124	872	35,113	27,007
中國	12	12	380	385
巴西	315	241	9,816	7,459
菲律賓	96	83	2,998	2,565
美國	191	214	6,013	6,637
其他	24	103	693	3,195
總計	<u>\$ 3,341</u>	<u>\$ 3,313</u>	<u>\$ 104,446</u>	<u>\$ 102,619</u>
非流動資產				
(排除金融商品、遞延所得稅資產及 淨確定福利資產)				
泰國	\$ 359	\$ 359	\$ 10,786	\$ 10,838
中國	75	72	2,238	2,173
巴西	30	32	890	970
菲律賓	60	55	1,793	1,665
美國	13	15	398	449
其他	44	30	1,352	891
總計	<u>\$ 581</u>	<u>\$ 563</u>	<u>\$ 17,457</u>	<u>\$ 16,986</u>

## 主要客戶

西元 2020 年度本集團來自四家主要外部客戶收入分別為泰銖 33,845 百萬元(美金 1,080 百萬元)、泰銖 13,463 百萬元(美金 430 百萬元)、泰銖 12,173 百萬元(美金 388 百萬元)及泰銖 9,866 百萬元(美金 315 百萬元)(2019 年來自四家主要外部客戶收入分別為泰銖 25,423 百萬元(美金 821 百萬元)、泰銖 14,631 百萬元(美金 473 百萬元)、泰銖 10,685 百萬元(美金 345 百萬元)及泰銖 9,766 百萬元(美金 315 百萬元))，主係來自於電腦週邊及電信產品部門之銷售。

## 三十五、退休準備基金

根據佛曆 2530 年退休準備金法案之規定，並經財政部核准，本公司及員工共同設立退休準備基金，由本公司及員工各提撥基本薪資的 2% 作為退休金，退休準備基金係由 TISCO Securities Company Limited 管理，當員工退休時，根據基金辦法從基金帳戶支付退休金。本公司於西元 2020 年度提撥之退休金為泰銖 3 百萬元(美金 0.1 百萬元)(2019 年：泰銖 3 百萬元(美金 0.1 百萬元))認列為費用。

### 三十六、股利

所屬年度	審核單位	總股利	每股股利
		(百萬泰銖)	(泰銖)
西元2018年期末股利	西元2019年4月26日經股東常會通過	\$ 137	\$ 0.03
西元2019年期中股利	西元2019年8月12日經董事會通過	273	0.06
合計		<u>\$ 410</u>	<u>\$ 0.09</u>
西元2019年期中股利	西元2020年4月17日經董事會通過	\$ 137	\$ 0.03
西元2020年期中股利	西元2020年8月13日經董事會通過	91	0.02
合計		<u>\$ 228</u>	<u>\$ 0.05</u>

本公司已於西元 2020 年 8 月 3 日經西元 2020 年股東常會承認上述西元 2019 年期中股利發放案，且係自西元 2019 年 7 月 1 日至 2019 年 12 月 31 日之營運結果發放，並經股東常會決議通過西元 2019 年將不再發放其他股利。

### 三十七、承諾及或有事項

#### (一)資產承諾

截至西元 2020 年 12 月 31 日止，本集團承諾購置設備及建造廠房計泰銖 68 百萬元、美金 11 百萬元、日幣 7 百萬元及人民幣 117 百萬元（個體財務報表：泰銖 67 百萬元、美金 1 百萬元及日幣 7 百萬元）（2019 年：泰銖 107 百萬元、美金 21 百萬元、日幣 1 百萬元、人民幣 266 百萬元及菲幣 26 百萬元（個體財務報表：泰銖 107 百萬元及日幣 1 百萬元））。

#### (二)租賃及其他服務承諾

截至西元 2020 年及 2019 年 12 月 31 日止，本集團不可取消租賃合約於未來年度之最低應付租賃款如下：

	(單位：美金百萬元)		(單位：泰銖百萬元)	
	合併財務報表		合併財務報表	
	2020年	2019年	2020年	2019年
應付：				
不超過1年	2.1	6.4	64	193
超過1年但不超過5年	-	6.1	1	184
	(單位：美金百萬元)		(單位：泰銖百萬元)	
	個體財務報表		個體財務報表	
	2020年	2019年	2020年	2019年
應付：				
不超過1年	0.6	0.7	19	21
超過1年但不超過5年	-	0.1	-	4

本集團於西元 2020 年 1 月 1 日採用 TFRS 16。因此，本集團將原先分類為營業租賃之項目按剩餘租賃給付按本公司增額借款利率折現後之現值認列租賃負債，請詳附註四(二)說明。

### (三) 其他承諾

截至西元 2020 年及 12 月 31 日止，本公司對三間子公司之不可取消之承諾金額計新台幣 443 百萬元、馬幣 22 百萬元及盧比 133 百萬元(2019 年：對三間子公司之不可取消之承諾金額計台幣 443 百萬元、馬幣 22 百萬元及盧比 104 百萬元)。

### (四) 模具生產合約

截至西元 2020 年 12 月 31 日止，本公司與海外供應商簽訂模具生產合約分別為泰銖 2 百萬元及美金 2 百萬元 (2019 年：泰銖 3 百萬元及美金 4 百萬元)。

### (五) 保證事項

截至西元 2020 年 12 月 31 日止，本集團因正常業務需要由銀行開立之關稅保證信函約有泰銖 1,035 百萬元、人民幣 24 百萬元、馬幣 1 百萬元及巴西幣 13 百萬元(個體財務報表：泰銖 1,030 百萬元)(2019 年：泰銖 813 百萬元、馬幣 1 百萬元及巴西幣 13 百萬元(個體財務報表：泰銖 808 百萬元))，並由本集團之主要股東發函予借款銀行確認額度。

## 三十八、公允價值資訊

本集團於 2020 年及 2019 年 12 月 31 日以公允價值衡量之金融及非金融工具，相關資訊如下：

(單位：美金仟元)

## 合併財務報表

2020年12月31日

	第一等級	第二等級	第三等級	合計
按公允價值衡量之金融資產				
透過損益按公允價值衡量之金融資產				
認股權	\$ -	\$ 2,315	\$ -	\$ 2,315
結構性存款	-	-	950	950
透過其他綜合損益按公允價值衡量之金融資產				
權益投資	652	-	5,182	5,834
衍生性商品				
遠期外匯合約	-	662	-	662
按公允價值衡量之金融負債				
衍生性商品				
遠期外匯合約	-	1,833	-	1,833

(單位：泰銖仟元)

## 合併財務報表

2020年12月31日

	第一等級	第二等級	第三等級	合計
按公允價值衡量之金融資產				
透過損益按公允價值衡量之金融資產				
認股權	\$ -	\$ 69,523	\$ -	\$ 69,523
結構性存款	-	-	28,535	28,535
透過其他綜合損益按公允價值衡量之金融資產				
權益投資	19,564	-	155,680	175,244
衍生性商品				
遠期外匯合約	-	19,902	-	19,902
按公允價值衡量之金融負債				
衍生性商品				
遠期外匯合約	-	55,067	-	55,067

(單位：美金仟元)

合併財務報表

2019年12月31日

	第一等級	第二等級	第三等級	合計
按公允價值衡量之金融資產				
結構性存款	\$ -	\$ 3,596	\$ -	\$ 3,596
備供出售之金融資產				
權益證券	835	-	-	835
衍生性商品				
遠期外匯合約	-	1,386	-	1,386
按公允價值衡量之金融負債				
衍生性商品				
遠期外匯合約	-	59	-	59

(單位：泰銖仟元)

合併財務報表

2019年12月31日

	第一等級	第二等級	第三等級	合計
按公允價值衡量之金融資產				
結構性存款	\$ -	\$ 108,441	\$ -	\$ 108,441
備供出售之金融資產				
權益證券	25,163	-	-	25,163
衍生性商品				
遠期外匯合約	-	41,805	-	41,805
按公允價值衡量之金融負債				
衍生性商品				
遠期外匯合約	-	1,787	-	1,787

(單位：美金仟元)

個體財務報表				
2020年12月31日				
第一等級	第二等級	第三等級	合計	
按公允價值衡量之金融資產				
透過其他綜合損益按公允				
價值衡量之金融資產權益證券	\$ 652	\$ -	\$ 5,147	\$ 5,799

(單位：泰銖仟元)

個體財務報表				
2020年12月31日				
第一等級	第二等級	第三等級	合計	
按公允價值衡量之金融資產				
透過其他綜合損益按公允				
價值衡量之金融資產權益證券	\$ 19,564	\$ -	\$ 154,626	\$ 174,190

(單位：美金仟元)

個體財務報表				
2019年12月31日				
第一等級	第二等級	第三等級	合計	
按公允價值衡量之金融資產				
備供出售之金融資產				
權益證券	\$ 835	\$ -	\$ -	\$ 835
按公允價值衡量之金融負債				
遠期外匯合約	-	32	-	32

(單位：泰銖仟元)

個體財務報表				
2019年12月31日				
第一等級	第二等級	第三等級	合計	
按公允價值衡量之金融資產				
備供出售之金融資產				
權益證券	\$ 25,163	\$ -	\$ -	\$ 25,163
按公允價值衡量之金融負債				
遠期外匯合約	-	950	-	950

## 第二及第三等級之評價技術及輸入值

- 債務證券及權益證券之公允價值衡量係按一般公認之價格模型。
- 結構性存款及衍生性金融商品之公允價值係以未來現金流量折現模型及評估模型評估，所使用之可觀察輸入值大部分可在活絡市場取得，例如各外幣之即期匯率、利率曲線及利率收益率曲線和商品價格收益率曲線。

## 三十九、金融商品

### (一)財務風險管理及政策

本集團之金融工具主要包括現金及約當現金、應收帳款及其他應收款、貸款、投資以及長短期借款。本集團如何管理金融工具以及與金融工具相關之財務風險如下所述：

#### **信用風險**

本集團暴露於應收帳款及其他應收款、貸款、銀行存款、其他金融機構存款及其他金融工具之信用風險下。除衍生性金融商品外，最大之信用風險限於財務狀況表上所列示之帳面金額。有關本集團衍生性金融商品之最大暴險已於流動性風險段落說明。

#### 應收帳款及其他應收款

本集團採用適當之信用控制政策及程序管理風險，因此不預期發生重大之財務損失。本集團定期監控未收回之應收帳款及其他應收款，且對主要客戶之出貨一般皆以信用狀交易。

於每個報告日執行減損評估以衡量預期信用損失。備抵率基於具有類似信用風險之各個客戶群分組依到期天數計算。該計算反映在報告日可獲得之有關過去事件、當前狀況及對未來經濟狀況預測之合理及確性證據。一般而言，應收帳款及其他應收款係依照本集團之政策沖銷。

#### 金融工具和現金存款

本集團通過僅與經核准之交易對象投資並分配每一交易對象之信用額度限制，從而管理與銀行和金融機構之間產生之信用風險。交易對象信用額度可能於全年度中更新。信用額度限制是為最大程度地降低風險集中度，進而減少由於交易對象可能無法付款而造成的財務損失。

#### **市場風險**

市場風險包括利率風險及匯率風險。本集團以遠期外匯合約規避進出口貨物所產生的匯率風險。

#### **外幣風險**

本集團暴露於外幣之風險主要為以外幣計價之交易。本集團利用遠期外匯合約來減少此類風險，該遠期外匯合約通常於三個月內到期。

於西元 2020 年及 2019 年 12 月 31 日，本集團以外幣計價之金融資產及負債彙總如下：

2020年12月31日			
外幣	金融資產 (百萬元)	金融負債 (百萬元)	平均匯率
泰銖	\$ 1,265	\$ 2,819	每1泰銖0.033美金
美金	18	132	每1美金6.525人民幣
美金	2	-	每1美金28.48新台幣
美金	3	87	每1美金5.196巴西幣
美金	3	-	每1美金4.017馬幣

2019年12月31日			
外幣	金融資產 (百萬元)	金融負債 (百萬元)	平均匯率
泰銖	\$ 1,095	\$ 2,730	每1泰銖0.033美金
美金	11	17	每1美金6.976人民幣
美金	3	59	每1美金4.030巴西幣
美金	1	-	每1美金4.093馬幣

### 外幣敏感性分析

下表顯示本集團稅前利潤對泰銖和美元匯率合理可能變化之敏感性分析，而所有其他變數不變。對本集團稅前利潤之影響係因貨幣性資產及負債之公允價值變動，包括截至2020年12月31日止之非指定外幣衍生工具。

本集團揭露之外幣變動對所有其他貨幣並不重大。

貨幣	匯率變動	對稅前損益之影響 (單位：美金百萬元)	對稅前損益之影響 (單位：泰銖百萬元)
	%		
泰銖	+4	( 2)	( 65)
泰銖	-4	2	65
美金	+4	( 8)	( 251)
美金	-4	8	251

上述資訊非為預報或未來市場狀況之預測，應謹慎使用。

### 利率風險

本集團所暴露之利率風險主係與其銀行帳戶及借款相關。本集團大多數之利率為浮動或固定利率且其與市場利率相近，故預期其利率風險較低。

本集團之重大金融資產及負債已依利率之性質分類並彙總於下表，固定利率之金融資產及負債則依到期日或於到期日前之重新定價日適當分類。

(單位：美金百萬元)

2020年12月31日

合併財務報表

	固定利率			浮動利率	無息	合計	年利率 (年利率%)
	1年內到期	1至5年	超過5年				
金融資產							
現金及約當現金	\$ 47.2	\$ -	\$ -	\$ 119.3	\$ 0.1	\$ 166.6	0.01-2.80
定期存款	3.2	-	-	-	-	3.2	3.00
結構性存款	-	-	-	2.3	-	2.3	3.00
應收帳款及其他應收款	-	-	-	-	736.9	736.9	-
應收模具款	-	-	-	-	5.4	5.4	-
應收政府補助款	-	-	-	-	62.7	62.7	-
受限制銀行存款	-	-	-	0.4	-	0.4	0.02-2.00
債務工具投資	1.0	-	-	-	-	1.0	4.00
權益工具投資	-	-	-	-	5.8	5.8	-
長期資金融通款-關係人	-	6.9	-	-	-	6.9	2.05, 2.95
	<u>\$ 51.4</u>	<u>\$ 6.9</u>	<u>\$ -</u>	<u>\$ 122.0</u>	<u>\$ 810.9</u>	<u>\$ 991.2</u>	
金融負債							
短期借款	\$ 471.9	\$ -	\$ -	\$ -	\$ -	\$ 471.9	0.80-4.20
應付帳款及其他應付款	-	-	-	-	868.0	868.0	-
租賃負債	5.6	12.8	0.9	-	-	19.3	1.35-4.30
長期借款	-	-	-	172.8	-	172.8	1.4+三個月 LIBOR利率
	<u>\$ 477.5</u>	<u>\$ 12.8</u>	<u>\$ 0.9</u>	<u>\$ 172.8</u>	<u>868.0</u>	<u>1,532.0</u>	

(單位：泰銖百萬元)

2020年12月31日

合併財務報表

	固定利率			浮動利率	無息	合計	年利率 (年利率%)
	1年內到期	1至5年	超過5年				
金融資產							
現金及約當現金	\$ 1,419	\$ -	\$ -	\$ 3,582	\$ 3	\$ 5,004	0.01-2.80
定期存款	96	-	-	-	-	96	3.00
結構性存款	-	-	-	70	-	70	3.00
應收帳款及其他應收款	-	-	-	-	22,134	22,134	-
應收模具款	-	-	-	-	161	161	-
應收政府補助款	-	-	-	-	1,882	1,882	-
受限制銀行存款	-	-	-	11	-	11	0.02-2.00
債務工具投資	29	-	-	-	-	29	4.00
權益工具投資	-	-	-	-	175	175	-
長期資金融通款-關係人	-	207	-	-	-	207	2.05, 2.95
	<u>\$ 1,544</u>	<u>\$ 207</u>	<u>\$ -</u>	<u>\$ 3,663</u>	<u>\$ 24,355</u>	<u>\$ 29,769</u>	
金融負債							
短期借款	\$ 14,174	\$ -	\$ -	\$ -	\$ -	\$ 14,174	0.80-4.20
應付帳款及其他應付款	-	-	-	-	26,074	26,074	-
租賃負債	167	385	28	-	-	580	1.35-4.30
長期借款	-	-	-	5,190	-	5,190	1.4+三個月 LIBOR利率
	<u>\$ 14,341</u>	<u>\$ 385</u>	<u>\$ 28</u>	<u>\$ 5,190</u>	<u>\$ 26,074</u>	<u>\$ 46,018</u>	

(單位：美金百萬元)

2019年12月31日

合併財務報表

	固定利率				合計	年利率 (年利率%)
	1年內到期	1至5年	浮動利率	無息		
金融資產						
現金及約當現金	\$ 45.4	\$ -	\$ 92.7	\$ 0.1	\$ 138.2	0.10-5.00
定期存款	6.1	-	-	-	6.1	2.60-3.50
結構性存款	-	-	3.6	-	3.6	3.40-3.80
應收帳款及其他應收款	-	-	-	605.3	605.3	-
應收模具款	-	-	-	4.9	4.9	-
應收政府補助款	-	-	-	13.1	13.1	-
受限制銀行存款	-	-	0.5	-	0.5	0.10-5.00
其他長期投資	-	-	-	16.7	16.7	-
長期資金融通款-關係人	-	6.5	-	-	6.5	2.05, 2.95
	<u>\$ 51.5</u>	<u>\$ 6.5</u>	<u>\$ 96.8</u>	<u>\$ 640.1</u>	<u>\$ 794.9</u>	
金融負債						
短期借款	\$ 356.9	\$ -	\$ -	\$ -	\$ 356.9	1.60-3.80
應付帳款及其他應付款	-	-	-	649.3	649.3	-
						1.4+三個月 LIBOR利率
長期借款	-	-	221.0	-	221.0	3.2-3.4
	<u>\$ 356.9</u>	<u>\$ -</u>	<u>\$ 221.0</u>	<u>\$ 649.3</u>	<u>1,227.2</u>	

(單位：泰銖百萬元)

2019年12月31日

合併財務報表

	固定利率				合計	年利率 (年利率%)
	1年內到期	1至5年	浮動利率	無息		
金融資產						
現金及約當現金	\$ 1,370	\$ -	\$ 2,794	\$ 4	\$ 4,168	0.10-5.00
定期存款	183	-	-	-	183	2.60-3.50
結構性存款	-	-	108	-	108	3.40-3.80
應收帳款及其他應收款	-	-	-	18,253	18,253	-
應收模具款	-	-	-	148	148	-
應收政府補助款	-	-	-	396	396	-
受限制銀行存款	-	-	15	-	15	0.10-5.00
其他長期投資	-	-	-	503	503	-
長期資金融通款-關係人	-	195	-	-	195	2.05, 2.95
	<u>\$ 1,553</u>	<u>\$ 195</u>	<u>\$ 2,917</u>	<u>\$ 19,304</u>	<u>\$ 23,969</u>	
金融負債						
短期借款	\$ 10,762	\$ -	\$ -	\$ -	\$ 10,762	1.60-3.80
應付帳款及其他應付款	-	-	-	19,579	19,579	-
						1.4+三個月 LIBOR利率
長期借款	-	-	6,664	-	6,664	3.2-3.4
	<u>\$ 10,762</u>	<u>\$ -</u>	<u>\$ 6,664</u>	<u>\$ 19,579</u>	<u>\$ 37,005</u>	

(單位：美金百萬元)

2020年12月31日

## 個體財務報表

	固定利率				合計	年利率 (年利率%)
	1年內到期	1至5年	浮動利率	無息		
金融資產						
現金及約當現金	\$ 3.6	\$ -	\$ 7.1	\$ -	\$ 10.7	0.13-0.25
應收帳款及其他應收款	-	-	-	616.3	616.3	-
應收模具款	-	-	-	3.6	3.6	-
權益工具投資	-	-	-	5.8	5.8	-
長期資金融通款-關係人	-	7.5	-	-	7.5	2.50
	<u>\$ 3.6</u>	<u>\$ 7.5</u>	<u>\$ 7.1</u>	<u>\$ 625.7</u>	<u>\$ 643.9</u>	
金融負債						
短期借款	\$ 322.5	\$ -	\$ -	\$ -	\$ 322.5	1.68-1.98
應付帳款及其他應付款	-	-	-	519.4	519.4	-
長期借款	0.1	0.1	-	-	0.2	2.16
	<u>\$ 322.6</u>	<u>\$ 0.1</u>	<u>\$ -</u>	<u>\$ 519.4</u>	<u>\$ 842.1</u>	

(單位：泰銖百萬元)

2020年12月31日

## 個體財務報表

	固定利率				合計	年利率 (年利率%)
	1年內到期	1至5年	浮動利率	無息		
金融資產						
現金及約當現金	\$ 107	\$ -	\$ 215	\$ -	\$ 322	0.13-0.25
應收帳款及其他應收款	-	-	-	18,511	18,511	-
應收模具款	-	-	-	109	109	-
權益工具投資	-	-	-	164	174	-
長期資金融通款-關係人	-	224	-	-	224	2.50
	<u>\$ 107</u>	<u>\$ 224</u>	<u>\$ 215</u>	<u>\$ 18,784</u>	<u>\$ 19,340</u>	
金融負債						
短期借款	\$ 9,687	\$ -	\$ -	\$ -	\$ 9,687	1.68-1.98
應付帳款及其他應付款	-	-	-	15,601	15,601	-
長期借款	3	2	-	-	5	2.16
	<u>\$ 9,690</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 15,601</u>	<u>\$ 25,293</u>	

(單位：美金百萬元)

2019年12月31日						
個體財務報表						
固定利率						
	1年內到期	1至5年	浮動利率	無息	合計	年利率 (年利率%)
金融資產						
現金及約當現金	\$ -	\$ -	\$ 8.7	\$ -	\$ 8.7	0.10-0.80
應收帳款及其他應收款	-	-	-	473.8	473.8	-
應收模具款	-	-	-	4.9	4.9	-
其他長期投資	-	-	-	12.8	12.8	-
其他長期應收款	-	-	-	23.5	23.5	-
						2.50, 1年USD
						LIBOR利率
長期資金融通款-關係人	-	7.4	20.0	-	27.4	+1.05
	\$ -	\$ 7.4	\$ 28.7	\$ 515.0	\$ 551.1	
金融負債						
短期借款	\$ 296.8	\$ -	\$ -	\$ -	\$ 296.8	2.30-3.20
應付帳款及其他應付款	-	-	-	391.3	391.3	-
	\$ 296.8	\$ -	\$ -	\$ 391.3	\$ 688.1	

(單位：泰銖百萬元)

2019年12月31日						
個體財務報表						
固定利率						
	1年內到期	1至5年	浮動利率	無息	合計	年利率 (年利率%)
金融資產						
現金及約當現金	\$ 1	\$ -	\$ 262	\$ -	\$ 263	0.10-0.80
應收帳款及其他應收款	-	-	-	14,287	14,287	-
應收模具款	-	-	-	146	146	-
其他長期投資	-	-	-	385	385	-
其他長期應收款	-	-	-	708	708	-
						2.50, 1年USD
						LIBOR利率
長期資金融通款-關係人	-	225	600	-	825	+1.05
	\$ 1	\$ 225	\$ 862	\$ 15,526	\$ 16,614	
金融負債						
短期借款	\$ 8,951	\$ -	\$ -	\$ -	\$ 8,951	2.30-3.20
應付帳款及其他應付款	-	-	-	11,800	11,800	-
	\$ 8,951	\$ -	\$ -	\$ 11,800	\$ 20,751	

### 利率敏感度

下表顯示截至2020年12月31日止本集團稅前損益因長期借款浮動利率改變而變化之敏感性分析：

貨幣	增加/減少	對稅前損益之影響	
	%	(單位：美金百萬元)	(單位：泰銖百萬元)
美金	+1	(	2) ( 54)
美金	-1		2 54

上述分析係假設長期借款浮動利率及所有其他變數在一年內保持不變。另外，長期借款之浮動利率係假設非為固定利率。因此，利率變化會影響敏感性分析計算之所有 12 個月期間之應付利息。上述資訊非為預報或未來市場狀況之預測，應謹慎使用。

### 流動性風險

本集團以銀行借款、應付帳款、其他應付款及租賃合約監控流動性短缺之風險。截至 2020 年 12 月 31 日止，根據財務報表中所反映之借款帳面價值，本集團約 89% 之債務將於一年內到期 (2019 年：83%) (個體財務報表：67%，2019 年：67%)。本集團已評估其債務再融資之風險集中性，且認為該風險較低。本集團有充足資金，且可於 12 個月內將到期之債務清償。

下表總結本集團非衍生性金融負債到期情況，包括根據貸款協議未來支付之應付利息，以及截至 2020 年 12 月 31 日止，依據未折現之合約現金流量之衍生性金融工具：

(單位：美金仟元)

	合併財務報表			
	少於1年	1至5年	超過5年	合計
非衍生性金融商品				
金融機構之短期借款	\$ 472,198	\$ -	\$ -	\$ 472,198
應收帳款及其他應收款	868,048	-	-	868,048
租賃負債	6,125	13,503	961	20,589
長期借款	92,017	91,970	-	183,987
合計	<u>\$ 1,438,388</u>	<u>\$ 105,473</u>	<u>\$ 961</u>	<u>\$ 1,544,822</u>
衍生性金融商品				
衍生負債：淨額交割	<u>\$ 1,249</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,249</u>

(單位：泰銖仟元)

	合併財務報表			
	少於1年	1至5年	超過5年	合計
非衍生性金融商品				
金融機構之短期借款	\$14,797,813	\$ -	\$ -	\$ 14,797,813
應收帳款及其他應收款	26,073,631	-	-	26,073,631
租賃負債	183,971	405,577	28,870	618,418
長期借款	2,883,652	2,882,177	-	5,765,829
合計	<u>\$43,939,067</u>	<u>\$ 3,287,754</u>	<u>\$ 28,870</u>	<u>\$ 47,255,691</u>
衍生性金融商品				
衍生負債：淨額交割	<u>\$ 37,521</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,521</u>

(單位：美金仟元)

	個體財務報表			
	少於1年	1至5年	超過5年	合計
非衍生性金融商品				
金融機構之短期借款	\$ 322,823	\$ -	\$ -	\$ 322,823
應收帳款及其他應收款	519,386	-	-	519,386
租賃負債	95	57	-	152
合計	<u>\$ 842,304</u>	<u>\$ 57</u>	<u>\$ -</u>	<u>\$ 842,361</u>
衍生性金融商品				
衍生負債：淨額交割	<u>\$ 43</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43</u>

(單位：泰銖仟元)

	個體財務報表			
	少於1年	1至5年	超過5年	合計
非衍生性金融商品				
金融機構之短期借款	\$10,116,665	\$ -	\$ -	\$ 10,116,665
應收帳款及其他應收款	15,600,854	-	-	15,600,854
租賃負債	2,865	1,709	-	4,574
合計	<u>\$25,720,384</u>	<u>\$ 1,709</u>	<u>\$ -</u>	<u>\$ 25,722,093</u>
衍生性金融商品				
衍生負債：淨額交割	<u>\$ 1,289</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,289</u>

## (二) 金融資產之公允價值

由於本集團所持有之金融資產主要性質為短期或帳面利率與市場利率相近，因此其公允價值與財務狀況表所列示之金額預期不會有重大差異。

## 四十、資本管理

本集團資本管理之目標係確保適當之財務架構以達到股東利益極大化。

依據西元 2020 年 12 月 31 日之資產負債表，本集團負債占權益比率為 3.03 : 1 (2019 年：2.39 : 1)，本公司負債占權益比率為 2.37 : 1 (2019 年：1.93 : 1)。

## 四十一、期後事項

1. 本公司於西元 2021 年 2 月 10 日，認股權證持有人以每股泰銖 2.16 元行使認購普通股權利 (CCET-WC)，購買總價計泰銖 263,736，共 122,100 單位之認股權證。本公司於西元 2021 年 2 月 15 日向商務部註冊繳足資本從泰銖 4,554,643,575 變更為泰銖 4,554,765,675。
2. 本公司於西元 2021 年 2 月 26 日經董事會決議通過將西元 2020 年股利分配案，提請於西元 2021 年 4 月召開之股東常會，股利分配共計泰銖 512 百萬元。本公司已支付期中股利，每股泰銖 0.02 元，金額計泰銖 91 百萬元；剩餘股利金額計泰銖 421 百萬元，將以每股泰銖 0.0094 元之現金

股利及以換股比率為 1:12 之股票股利發放，潛在股份將以每股泰銖 0.083 元支付。惟實際付款金額取決於 4 月召開之股東常會決定。

支付現金及股票股利將於本公司股東常會決議通過後記錄。

3. 本公司於西元 2021 年 2 月 26 日經董事會決議通過下列事項：

-核准減資案，資本自泰銖 4,979,068,075 減少至泰銖 4,779,643,575，藉由取消剩餘股數於員工認股計畫(CCET-WB)中分配之普通股股本，每股面額泰銖 1 元，共 199,424,500 股。

-核准本公司增資案，資本自泰銖 4,779,643,575 增加至泰銖 5,176,353,992，此增資案係為助於股票股利之認股及正確調整於員工認股計畫(CCET-WC)中分配之普通股股本，每股面額泰銖 1 元，共 396,710,417 股。

-核准以美金 270 百萬元投資位於台灣子公司 Cal-Comp Electronics and Communication Co., Ltd.，作為未來擴展企業之用。該投資案預計於西元 2021 年第四季完成。

-核准位於台灣之關聯企業 New Era AI Group.，股東架構之調整，係為精簡集團組織架構並減少成本。該架構調整預計於西元 2022 年第二季完成。

#### 四十二、財務報表之核准

本財務報表已於西元 2021 年 2 月 26 日經本公司董事會通過發布。

# 附 件 五

Cal-Comp Electronics (Thailand) Public Company Limited  
and its subsidiaries  
Report and consolidated financial statements  
31 December 2020



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## Independent Auditor's Report

To the Shareholders of Cal-Comp Electronics (Thailand) Public Company Limited

### Opinion

I have audited the accompanying consolidated financial statements of Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries ("the Group"), which comprise the consolidated statement of financial position as at 31 December 2020, and the related consolidated statements of income, comprehensive income, changes in shareholders' equity and cash flows for the year then ended, which are presented in US Dollar and Thai Baht, and notes to the consolidated financial statements, including a summary of significant accounting policies, and have also audited the separate financial statements of Cal-Comp Electronics (Thailand) Public Company Limited for the same period.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries and of Cal-Comp Electronics (Thailand) Public Company Limited as at 31 December 2020, their financial performance and cash flows for the year then ended, which are presented in US Dollar and Thai Baht, in accordance with Thai Financial Reporting Standards.

### Basis for Opinion

I conducted my audit in accordance with Thai Standards on Auditing. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Group in accordance with the Code of Ethics for Professional Accountants as issued by the Federation of Accounting Professions as relevant to my audit of the financial statements, and I have fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## **Emphasis of Matter**

I draw attention to Note 9 to the consolidated financial statements regarding the Company having substantial product sale and raw material purchase transactions with its subsidiaries and related companies. My opinion is not modified in respect of this matter.

## **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

I have fulfilled the responsibilities described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report, including in relation to these matters.

Accordingly, my audit included the performance of procedures designed to respond to my assessment of the risks of material misstatement of the financial statements. The results of my audit procedures, including the procedures performed to address the matters below, provide the basis for my audit opinion on the accompanying financial statements as a whole.

Key audit matters and how audit procedures respond for each matter are described below.

### **Revenue recognition**

Since the revenue from sales is the most significant amount in the statement of income and is also the key indicator of business performance on which the users of financial statement focus. In addition, the Group has sales with a number of customers and there are a variety of commercial terms. I have therefore considered the revenue recognition from sales as key audit matter and focused on the audit of occurrence and timing of revenue recognition from sales.

The following significant audit procedures were performed to examine recognition of revenue from sales.

- Assessing and testing the Company's IT system and its internal controls with respect to the revenue cycle by making enquiry of responsible executives, gaining an understanding of the controls and selecting representative samples to test the operation of the designed controls.
- Applying a sampling method to select sales documents to assess whether revenue recognition was consistent with the conditions of the sales, and whether it was in compliance with the Company's policy.
- On a sampling basis, examining supporting documents for sales transactions occurring during the year and near the end of the accounting period.

- Reviewing credit notes that the Company issued to its customers after the period end.
- Performing analytical procedures on disaggregated data to detect possible irregularities in sales transactions throughout the period.

### **Allowance for diminution in value of inventories**

Estimating the net realisable value of inventories, as disclosed in Note 11 to the consolidated financial statements, is an area of significant management judgement, particularly with regard to the estimation of provision for diminution in the value of obsolete inventory. This requires detailed analysis of the product life cycle and the competitive environment. Therefore, there is a risk with respect to the recognition of allowance for diminution in value of inventories will be inadequate.

The following significant audit procedures were performed to examine recognition of allowance for diminution in value of inventories.

- Assessing and testing the internal controls of the Company relevant to the determination of allowance for diminution in value of inventories by making enquiry of responsible executives, gaining an understanding of the controls and selecting representative samples to test the operation of the designed controls.
- Gaining an understanding of the basis applied in determining the allowance for diminution in value of inventories and reviewing the consistency of the application of that basis, and the rationale for the recording of specific allowance.
- Comparing the inventory holding periods and inventory movements to identify product lines with indicators of lower than normal inventory turnover.
- Comparing proceeds from sales transactions occurring after the date of the financial statements with the cost of inventory for each product line.

### **Other Information**

Management is responsible for the other information. The other information comprise the information included in annual report of the Group, but does not include the financial statements and my auditor's report thereon. The annual report of the Group is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

When I read the annual report of the Group, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance for correction of the misstatement.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Thai Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Thai Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Thai Standards on Auditing, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

I am responsible for the audit resulting in this independent auditor's report.

Rungnapa Lertsuwankul

Rungnapa Lertsuwankul

Certified Public Accountant (Thailand) No. 3516

EY Office Limited

Bangkok: 26 February 2021

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of financial position

As at 31 December 2020

	Note	(Unit: US Dollar)		(Unit: Baht)	
		Consolidated financial statements		Consolidated financial statements	
		2020	2019	2020	2019
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	7	166,595,793	138,221,053	5,004,054,494	4,167,917,632
Current investments	8	-	9,666,249	-	291,476,072
Trade and other receivables	9, 10	736,873,807	605,314,905	22,133,552,228	18,252,665,645
Inventories	11	513,882,921	438,275,894	15,435,552,686	13,215,771,308
Advances payment for raw materials and molds		6,638,687	2,136,723	199,406,905	64,430,745
Other current financial assets	8	6,177,143	-	185,543,462	-
Other current assets	12	101,396,395	44,210,226	3,045,653,656	1,333,115,155
Assets held for sale	13	13,336,302	-	400,583,851	-
<b>Total current assets</b>		<b>1,544,901,048</b>	<b>1,237,825,050</b>	<b>46,404,347,282</b>	<b>37,325,376,557</b>
<b>Non-current assets</b>					
Restricted bank deposits		363,494	501,246	10,918,306	15,114,572
Other non-current financial assets	14	6,784,260	-	203,779,496	-
Investments in associates	15	46,742,247	40,586,778	1,404,001,547	1,223,853,704
Other long-term investments	14	-	16,689,893	-	503,267,034
Long-term loans to related parties	9	6,896,657	6,450,503	207,155,576	194,508,467
Property, plant and equipment	17	469,716,068	473,476,422	14,108,908,506	14,277,208,029
Right-of-use assets	18.1	20,019,380	-	601,324,119	-
Goodwill		1,511,448	1,511,448	45,399,515	45,576,203
Intangible assets	19	19,118,144	10,401,111	574,253,603	313,635,101
Deferred tax assets	31	4,227,077	3,645,541	126,969,135	109,927,643
Plan assets for long-term employee benefits	25	2,063,121	1,333,463	61,970,172	40,209,243
Other non-current assets					
Land occupancy rights	20	-	1,913,679	-	57,705,077
Others		10,726,117	11,784,795	322,181,438	355,358,709
<b>Total non-current assets</b>		<b>588,168,013</b>	<b>568,294,879</b>	<b>17,666,861,413</b>	<b>17,136,363,782</b>
<b>Total assets</b>		<b>2,133,069,061</b>	<b>1,806,119,929</b>	<b>64,071,208,695</b>	<b>54,461,740,339</b>

The accompanying notes are an integral part of the financial statements.

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 31 December 2020

	Note	(Unit: US Dollar)		(Unit: Baht)	
		Consolidated financial statements		Consolidated financial statements	
		2020	2019	2020	2019
<b>Liabilities and shareholders' equity</b>					
<b>Current liabilities</b>					
Short-term loans from financial institutions	21	471,887,490	356,909,221	14,174,131,726	10,762,240,650
Trade and other payables	9, 22	868,047,563	649,287,179	26,073,631,454	19,578,605,596
Current portion of long-term loans	24	86,400,000	43,200,000	2,595,205,440	1,302,652,800
Current portion of lease liabilities	18.2	5,558,620	-	166,964,825	-
Income tax payable		4,704,353	1,059,762	141,305,121	31,956,063
Other current financial liabilities		1,833,292	-	55,066,775	-
Other current liabilities	23	24,023,200	14,179,086	721,587,261	427,556,159
<b>Total current liabilities</b>		<b>1,462,454,518</b>	<b>1,064,635,248</b>	<b>43,927,892,602</b>	<b>32,103,011,268</b>
<b>Non-current liabilities</b>					
Long-term loans, net of current portion	24	86,400,000	177,800,000	2,595,205,440	5,361,381,200
Lease liabilities, net of current portion	18.2	13,761,471	-	413,354,681	-
Provision for long-term employee benefits	25	12,528,820	12,208,699	376,329,419	368,141,110
Deferred tax liabilities	31	581,613	351,627	17,469,968	10,602,961
Other non-current liabilities		5,153,199	5,182,327	154,787,154	156,267,888
Provision for transaction under equity method of investments in associates	15	17,287,794	11,050,613	519,275,197	333,220,184
<b>Total non-current liabilities</b>		<b>135,712,897</b>	<b>206,593,266</b>	<b>4,076,421,859</b>	<b>6,229,613,343</b>
<b>Total liabilities</b>		<b>1,598,167,415</b>	<b>1,271,228,514</b>	<b>48,004,314,461</b>	<b>38,332,624,611</b>
<b>Shareholders' equity</b>					
Share capital					
Registered share capital					
4,979,068,075 ordinary shares of Baht 1 each		153,439,099	153,439,099	4,979,068,075	4,979,068,075
Issued and fully paid-up share capital					
4,554,643,575 ordinary shares of Baht 1 each		140,359,681	140,359,681	4,554,643,575	4,554,643,575
Share premium		104,358,133	104,358,133	3,386,400,546	3,386,400,546
Capital reserve for share-based payment transactions	26	7,109,733	5,569,161	227,818,755	179,537,619
Capital surplus from change in shareholding in the subsidiaries		2,431,391	2,431,391	78,898,143	78,898,143
Retained earnings					
Appropriated - statutory reserve	27	15,750,839	15,750,839	511,111,587	511,111,587
Unappropriated		319,684,165	320,240,784	10,378,843,871	10,399,613,247
Other components of shareholders' equity		(61,743,574)	(55,885,327)	(3,279,618,538)	(3,043,409,859)
Equity attributable to owners of the Company		527,950,368	532,824,662	15,858,097,939	16,066,794,858
Non-controlling interests of the subsidiaries		6,951,278	2,066,753	208,796,295	62,320,870
<b>Total shareholders' equity</b>		<b>534,901,646</b>	<b>534,891,415</b>	<b>16,066,894,234</b>	<b>16,129,115,728</b>
<b>Total liabilities and shareholders' equity</b>		<b>2,133,069,061</b>	<b>1,806,119,929</b>	<b>64,071,208,695</b>	<b>54,461,740,339</b>
		-	-	-	-

The accompanying notes are an integral part of the financial statements.

Directors

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of financial position

As at 31 December 2020

	Note	(Unit: US Dollar)		(Unit: Baht)	
		Separate financial statements		Separate financial statements	
		2020	2019	2020	2019
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	7	10,735,188	8,729,189	322,453,915	263,219,965
Trade and other receivables	9, 10	616,277,915	473,785,814	18,511,201,361	14,286,537,435
Inventories	11	322,769,948	278,549,184	9,695,073,205	8,399,372,094
Advances payment for raw materials and molds		1,325,109	2,007,571	39,802,432	60,536,296
Other current assets	12	18,845,791	18,124,886	566,072,909	546,537,813
<b>Total current assets</b>		<b>969,953,951</b>	<b>781,196,644</b>	<b>29,134,603,822</b>	<b>23,556,203,603</b>
<b>Non-current assets</b>					
Other non-current financial assets	14	5,799,148	-	174,189,588	-
Investments in associates	15	44,430,707	38,298,585	1,334,569,589	1,154,855,532
Investments in subsidiaries	16	447,048,825	407,327,094	13,428,050,261	12,282,541,192
Other long-term investments	14	-	12,756,537	-	384,660,617
Other long-term receivables	9	18,387,825	23,488,659	552,316,938	708,277,024
Long-term loans to related parties	9	7,461,864	27,360,169	224,132,755	825,018,536
Property, plant and equipment	17	279,981,831	270,795,897	8,409,842,256	8,165,579,478
Right-of-use assets	18.1	144,883	-	4,351,865	-
Deferred tax assets	31	619,488	286,614	18,607,623	8,642,559
Other non-current assets		3,942,001	40,373	118,406,219	1,217,407
<b>Total non-current assets</b>		<b>807,816,572</b>	<b>780,353,928</b>	<b>24,264,467,094</b>	<b>23,530,792,345</b>
<b>Total assets</b>		<b>1,777,770,523</b>	<b>1,561,550,572</b>	<b>53,399,070,916</b>	<b>47,086,995,948</b>

The accompanying notes are an integral part of the financial statements.

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statements of financial position (continued)

As at 31 December 2020

	Note	(Unit: US Dollar)		(Unit: Baht)	
		Separate financial statements		Separate financial statements	
		2020	2019	2020	2019
<b>Liabilities and shareholders' equity</b>					
<b>Current liabilities</b>					
Short-term loans from financial institutions	21	322,512,208	296,839,745	9,687,331,443	8,950,905,671
Trade and other payables	9, 22	519,386,146	391,316,362	15,600,853,606	11,799,753,580
Current portion of lease liabilities	18.2	93,134	-	2,797,475	-
Income tax payable		131,305	91,849	3,944,021	2,769,615
Other current liabilities	23	1,741,912	2,898,459	52,321,985	87,400,132
<b>Total current liabilities</b>		<b>843,864,705</b>	<b>691,146,415</b>	<b>25,347,248,530</b>	<b>20,840,828,998</b>
<b>Non-current liabilities</b>					
Lease liabilities, net of current portion	18.2	56,422	-	1,694,753	-
Provision for long-term employee benefits	25	10,473,803	10,616,786	314,602,668	320,138,565
Provision for transaction under equity method of investments in associates	15	17,287,794	11,050,613	519,275,197	333,220,184
Provision for transaction under equity method of investments in subsidiaries	16	378,137,431	315,912,096	11,358,151,829	9,526,013,343
<b>Total non-current liabilities</b>		<b>405,955,450</b>	<b>337,579,495</b>	<b>12,193,724,447</b>	<b>10,179,372,092</b>
<b>Total liabilities</b>		<b>1,249,820,155</b>	<b>1,028,725,910</b>	<b>37,540,972,977</b>	<b>31,020,201,090</b>
<b>Shareholders' equity</b>					
Share capital					
Registered share capital					
4,979,068,075 ordinary shares of Baht 1 each		153,439,099	153,439,099	4,979,068,075	4,979,068,075
Issued and fully paid-up share capital					
4,554,643,575 ordinary shares of Baht 1 each		140,359,681	140,359,681	4,554,643,575	4,554,643,575
Share premium		104,358,133	104,358,133	3,386,400,546	3,386,400,546
Capital reserve for share-based payment transactions	26	7,109,733	5,569,161	227,818,755	179,537,619
Capital surplus from change in shareholding in the subsidiaries		2,431,391	2,431,391	78,898,143	78,898,143
Retained earnings					
Appropriated - statutory reserve	27	15,750,839	15,750,839	511,111,587	511,111,587
Unappropriated		319,684,165	320,240,784	10,378,843,871	10,399,613,247
Other components of shareholders' equity		(61,743,574)	(55,885,327)	(3,279,618,538)	(3,043,409,859)
<b>Total shareholders' equity</b>		<b>527,950,368</b>	<b>532,824,662</b>	<b>15,858,097,939</b>	<b>16,066,794,858</b>
<b>Total liabilities and shareholders' equity</b>		<b>1,777,770,523</b>	<b>1,561,550,572</b>	<b>53,399,070,916</b>	<b>47,086,995,948</b>
		-	-	-	-

The accompanying notes are an integral part of the financial statements.

Directors

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Income statement

For the year ended 31 December 2020

	Note	(Unit: US Dollar)		(Unit: Baht)	
		Consolidated financial statements		Consolidated financial statements	
		2020	2019	2020	2019
<b>Revenues</b>					
Sales	9	3,336,675,067	3,309,022,745	104,307,299,854	102,493,848,246
Service income		4,370,976	4,033,687	138,480,865	124,981,759
Gain on financial derivatives		19,864,781	8,111,100	633,912,953	250,882,762
Other income	9	11,734,690	8,494,699	374,680,964	265,080,891
<b>Total revenues</b>		<b>3,372,645,514</b>	<b>3,329,662,231</b>	<b>105,454,374,636</b>	<b>103,134,793,658</b>
<b>Expenses</b>					
Cost of sales	9	3,177,090,755	3,132,952,448	99,320,469,296	97,040,462,896
Cost of service		1,629,240	1,330,309	50,873,425	40,530,999
Selling and distribution expenses		13,418,637	13,670,050	420,843,749	422,875,633
Administrative expenses	9	130,496,587	129,857,613	4,087,966,343	4,018,207,334
Exchange losses		14,482,720	7,039,975	462,153,255	216,252,804
<b>Total expenses</b>		<b>3,337,117,939</b>	<b>3,284,850,395</b>	<b>104,342,306,068</b>	<b>101,738,329,666</b>
<b>Profit from operating activities</b>		<b>35,527,575</b>	<b>44,811,836</b>	<b>1,112,068,568</b>	<b>1,396,463,992</b>
Share of loss from investments in associates	15.2	(919,353)	(615,780)	(28,848,586)	(17,872,185)
Finance income		1,912,467	-	60,193,085	-
Finance cost	29	(20,509,371)	(29,266,457)	(643,348,616)	(907,191,170)
<b>Profit before income tax expenses</b>		<b>16,011,318</b>	<b>14,929,599</b>	<b>500,064,451</b>	<b>471,400,637</b>
Income tax expenses	31	(8,754,900)	(3,960,932)	(271,427,628)	(123,874,948)
<b>Profit for the year</b>		<b>7,256,418</b>	<b>10,968,667</b>	<b>228,636,823</b>	<b>347,525,689</b>
<b>Profit attributable to:</b>					
Equity holders of the Company		6,621,164	12,432,578	209,606,760	392,798,927
Non-controlling interests of the subsidiaries		635,254	(1,463,911)	19,030,063	(45,273,238)
		<b>7,256,418</b>	<b>10,968,667</b>	<b>228,636,823</b>	<b>347,525,689</b>
<b>Earnings per share</b>					
33					
Basic earnings per share					
Profit attributable to equity holders of the Company		0.0015	0.0027	0.05	0.09
Diluted earnings per share					
Profit attributable to equity holders of the Company		0.0015	0.0027	0.05	0.09

The accompanying notes are an integral part of the financial statements.

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of comprehensive income

For the year ended 31 December 2020

	Note	(Unit: US Dollar)		(Unit: Baht)	
		Consolidated financial statements		Consolidated financial statements	
		2020	2019	2020	2019
<b>Profit for the year</b>		7,256,418	10,968,667	228,636,823	347,525,689
<b>Other comprehensive income:</b>					
<i>Other comprehensive income to be reclassified to profit or loss in subsequent periods</i>					
Exchange differences on translation of financial statements in foreign currency		(3,752,579)	(6,973,215)	(144,639,336)	(215,593,278)
Share of other comprehensive income from investments in associates	15.2	(235,588)	(839,250)	(7,303,118)	(25,680,443)
Gain on change in value of available-for-sale investments		-	16,025	-	529,601
Less: Income tax effect	31	-	(3,205)	-	(55,539)
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		(3,988,167)	(7,799,645)	(151,942,454)	(240,799,659)
<i>Other comprehensive income not to be reclassified to profit or loss in subsequent periods</i>					
Exchange differences on translation of functional currency to presentation currency financial statements		-	-	(32,137,199)	(1,249,080,862)
Loss on changes in value of investments in equity designated at fair value through other comprehensive income		(4,002,880)	-	(126,751,132)	-
Actuarial gain (loss)	25	2,241,047	(857,834)	68,363,347	(25,896,042)
Less: Income tax effect	31	(135,697)	125,070	(4,101,136)	3,738,833
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax		(1,897,530)	(732,764)	(94,626,120)	(1,271,238,071)
<b>Other comprehensive income for the year</b>		(5,885,697)	(8,532,409)	(246,568,574)	(1,512,037,730)
<b>Total comprehensive income for the year</b>		1,370,721	2,436,258	(17,931,751)	(1,164,512,041)
<b>Total comprehensive income attributable to:</b>					
Equity holders of the Company		735,467	3,900,169	(29,245,876)	(1,112,397,415)
Non-controlling interests of the subsidiaries		635,254	(1,463,911)	11,314,125	(52,114,626)
		1,370,721	2,436,258	(17,931,751)	(1,164,512,041)

The accompanying notes are an integral part of the financial statements.

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Income statement

For the year ended 31 December 2020

	Note	(Unit: US Dollar)		(Unit: Baht)	
		Separate financial statements		Separate financial statements	
		2020	2019	2020	2019
<b>Revenues</b>					
Sales	9	2,279,187,214	2,504,698,770	71,288,863,167	77,557,740,768
Gain on financial derivatives		32,185	1,727,253	1,023,744	54,474,232
Other income	9	10,916,988	6,304,348	344,422,941	195,206,828
<b>Total revenues</b>		<b>2,290,136,387</b>	<b>2,512,730,371</b>	<b>71,634,309,852</b>	<b>77,807,421,828</b>
<b>Expenses</b>					
Cost of sales	9	2,230,165,453	2,440,874,445	69,754,666,105	75,580,442,543
Selling and distribution expenses		2,416,194	2,230,854	75,706,966	69,025,829
Administrative expenses	9	21,792,577	13,680,826	681,926,626	422,306,923
Exchange losses		225,519	6,859,036	4,857,936	213,409,943
<b>Total expenses</b>		<b>2,254,599,743</b>	<b>2,463,645,161</b>	<b>70,517,157,633</b>	<b>76,285,185,238</b>
<b>Profit from operating activities</b>		<b>35,536,644</b>	<b>49,085,210</b>	<b>1,117,152,219</b>	<b>1,522,236,590</b>
Share of loss from investments in associates	15.2	(925,463)	(743,441)	(29,007,494)	(21,792,243)
Share of loss from investments in subsidiaries	16.2	(18,712,447)	(22,882,213)	(586,858,314)	(703,522,482)
Finance income		474,008	-	14,897,586	-
Finance cost	29	(8,834,744)	(12,426,626)	(277,111,631)	(385,330,752)
<b>Profit before income tax expenses</b>		<b>7,537,998</b>	<b>13,032,930</b>	<b>239,072,366</b>	<b>411,591,113</b>
Income tax expenses	31	(916,834)	(600,352)	(29,465,606)	(18,792,186)
<b>Profit for the year</b>		<b>6,621,164</b>	<b>12,432,578</b>	<b>209,606,760</b>	<b>392,798,927</b>
<b>Earnings per share</b>					
33					
Basic earnings per share					
Profit attributable to equity holders of the Company		0.0015	0.0027	0.05	0.09
Diluted earnings per share					
Profit attributable to equity holders of the Company		0.0015	0.0027	0.05	0.09

The accompanying notes are an integral part of the financial statements.

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of comprehensive income

For the year ended 31 December 2020

	Note	(Unit: US Dollar)		(Unit: Baht)	
		Separate financial statements		Separate financial statements	
		2020	2019	2020	2019
<b>Profit for the year</b>		6,621,164	12,432,578	209,606,760	392,798,927
<b>Other comprehensive income:</b>					
<i>Other comprehensive income to be reclassified to profit or loss in subsequent periods</i>					
Share of other comprehensive income from investments in associates	15.2	(252,824)	(142,922)	(7,810,646)	(4,279,774)
Share of other comprehensive income from investments in subsidiaries	16.2	(3,735,342)	(7,669,543)	(144,131,808)	(236,993,947)
Gain on change in value of available-for-sale investments		-	16,025	-	529,601
Less: Income tax effect	31	-	(3,205)	-	(55,539)
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		(3,988,166)	(7,799,645)	(151,942,454)	(240,799,659)
<i>Other comprehensive income not to be reclassified to profit or loss in subsequent periods</i>					
Exchange differences on translation of functional currency to presentation currency financial statements		-	-	(24,421,261)	(1,242,239,474)
Share of other comprehensive income from investments in subsidiaries	16.2	(1,489,420)	1,119,753	(48,040,907)	33,802,761
Loss on changes in value of investments in equity designated at fair value through other comprehensive income		(2,002,880)	-	(63,134,932)	-
Actuarial gain (loss)	25	1,730,466	(1,977,587)	52,788,054	(59,698,803)
Less: Income tax effect	31	(135,697)	125,070	(4,101,136)	3,738,833
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax		(1,897,531)	(732,764)	(86,910,182)	(1,264,396,683)
<b>Other comprehensive income for the year</b>		(5,885,697)	(8,532,409)	(238,852,636)	(1,505,196,342)
<b>Total comprehensive income for the year</b>		735,467	3,900,169	(29,245,876)	(1,112,397,415)

The accompanying notes are an integral part of the financial statements.

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity

For the year ended 31 December 2020

(Unit: US Dollar)

Consolidated financial statements															
Equity attributable to owners of the Company															
	Note	Equity attributable to owners of the Company					Other components of shareholders' equity				Total equity attributable to owners of the Company	Equity attributable to non-controlling interests of the subsidiaries	Total shareholders' equity		
							Other comprehensive income								
		Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Retained earnings		Exchange differences on translation of financial statements	Share of other comprehensive income from investments in associates	Deficit on changes in value of available-for-sale investments				Loss on changes in value of investments in equity designated at fair value through other comprehensive income	Total other components of shareholders' equity
				Appropriated - statutory reserve	Unappropriated										
<b>Balance as at 1 January 2019</b>		140,359,681	104,358,133	4,864,337	2,431,391	15,750,839	321,693,491	(47,985,885)	114,952	(214,749)	-	(48,085,682)	541,372,190	3,472,355	544,844,545
Profit for the year		-	-	-	-	-	12,432,578	-	-	-	-	-	12,432,578	(1,463,911)	10,968,667
Other comprehensive income for the year		-	-	-	-	-	(732,764)	(6,973,215)	(839,250)	12,820	-	(7,799,645)	(8,532,409)	-	(8,532,409)
Total comprehensive income for the year		-	-	-	-	-	11,699,814	(6,973,215)	(839,250)	12,820	-	(7,799,645)	3,900,169	(1,463,911)	2,436,258
Dividend paid	36	-	-	-	-	-	(13,152,521)	-	-	-	-	-	(13,152,521)	-	(13,152,521)
Share-based payment transactions	26	-	-	713,984	-	-	-	-	-	-	-	-	713,984	-	713,984
Increase in share capital of the subsidiary due to convert warrants to shares		-	-	(9,160)	-	-	-	-	-	-	-	-	(9,160)	58,309	49,149
<b>Balance as at 31 December 2019</b>		140,359,681	104,358,133	5,569,161	2,431,391	15,750,839	320,240,784	(54,959,100)	(724,298)	(201,929)	-	(55,885,327)	532,824,662	2,066,753	534,891,415
<b>Balance as at 1 January 2020</b>		140,359,681	104,358,133	5,569,161	2,431,391	15,750,839	320,240,784	(54,959,100)	(724,298)	(201,929)	-	(55,885,327)	532,824,662	2,066,753	534,891,415
Cumulative effect of changes in accounting policies	4	-	-	-	-	-	-	-	-	201,929	(201,929)	-	-	-	-
<b>Balance as at 1 January 2020 - as restated</b>		140,359,681	104,358,133	5,569,161	2,431,391	15,750,839	320,240,784	(54,959,100)	(724,298)	-	(201,929)	(55,885,327)	532,824,662	2,066,753	534,891,415
Profit for the year		-	-	-	-	-	6,621,164	-	-	-	-	-	6,621,164	635,254	7,256,418
Other comprehensive income for the year		-	-	-	-	-	2,137,828	(3,752,579)	(235,588)	-	(4,035,358)	(8,023,525)	(5,885,697)	-	(5,885,697)
Total comprehensive income for the year		-	-	-	-	-	8,758,992	(3,752,579)	(235,588)	-	(4,035,358)	(8,023,525)	735,467	635,254	1,370,721
Dividend paid	36	-	-	-	-	-	(7,150,333)	-	-	-	-	-	(7,150,333)	-	(7,150,333)
Share-based payment transactions	26	-	-	1,540,572	-	-	-	-	-	-	-	-	1,540,572	-	1,540,572
Transfer of fair value reserve of investments in equity designated at fair value through other comprehensive income due to disposal of investments	14	-	-	-	-	-	(2,165,278)	-	-	-	2,165,278	2,165,278	-	-	-
Increase in equity attributable to non-controlling interests of the subsidiaries from disposal of investment in subsidiary		-	-	-	-	-	-	-	-	-	-	-	-	4,249,271	4,249,271
<b>Balance as at 31 December 2020</b>		140,359,681	104,358,133	7,109,733	2,431,391	15,750,839	319,684,165	(58,711,679)	(959,886)	-	(2,072,009)	(61,743,574)	527,950,368	6,951,278	534,901,646

The accompanying notes are an integral part of the financial statements.

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity

For the year ended 31 December 2020

(Unit: Baht)

Consolidated financial statements																			
Equity attributable to owners of the Company																			
	Note	Equity attributable to owners of the Company					Other components of shareholders' equity												
							Retained earnings				Other comprehensive income					Total other components of shareholders' equity	Total equity attributable to owners of the Company	Equity attributable to non-controlling interests of the subsidiaries	Total shareholders' equity
							Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Appropriated - statutory reserve	Unappropriated	Exchange differences on translation of financial statements	Share of other comprehensive income from investments in associates	Deficit on changes in value of available-for-sale investments				
<b>Balance as at 1 January 2019</b>		4,554,643,575	3,386,400,546	157,846,775	78,898,143	511,111,587	10,438,889,451	(1,557,132,360)	3,730,180	(6,968,546)	-	(1,560,370,726)	17,567,419,351	112,677,216	17,680,096,567				
Profit for the year		-	-	-	-	-	392,798,927	-	-	-	-	-	392,798,927	(45,273,238)	347,525,689				
Other comprehensive income for the year		-	-	-	-	-	(22,157,209)	(1,457,832,752)	(25,680,443)	474,062	-	(1,483,039,133)	(1,505,196,342)	(6,841,388)	(1,512,037,730)				
Total comprehensive income for the year		-	-	-	-	-	370,641,718	(1,457,832,752)	(25,680,443)	474,062	-	(1,483,039,133)	(1,112,397,415)	(52,114,626)	(1,164,512,041)				
Dividend paid	36	-	-	-	-	-	(409,917,922)	-	-	-	-	-	(409,917,922)	-	(409,917,922)				
Share-based payment transactions	26	-	-	21,971,850	-	-	-	-	-	-	-	-	21,971,850	-	21,971,850				
Increase in share capital of the subsidiary due to convert warrants to shares		-	-	(281,006)	-	-	-	-	-	-	-	-	(281,006)	1,758,280	1,477,274				
<b>Balance as at 31 December 2019</b>		<u>4,554,643,575</u>	<u>3,386,400,546</u>	<u>179,537,619</u>	<u>78,898,143</u>	<u>511,111,587</u>	<u>10,399,613,247</u>	<u>(3,014,965,112)</u>	<u>(21,950,263)</u>	<u>(6,494,484)</u>	<u>-</u>	<u>(3,043,409,859)</u>	<u>16,066,794,858</u>	<u>62,320,870</u>	<u>16,129,115,728</u>				
<b>Balance as at 1 January 2020</b>		4,554,643,575	3,386,400,546	179,537,619	78,898,143	511,111,587	10,399,613,247	(3,014,965,112)	(21,950,263)	(6,494,484)	-	(3,043,409,859)	16,066,794,858	62,320,870	16,129,115,728				
Cumulative effect of changes in accounting policies	4	-	-	-	-	-	-	-	-	6,494,484	(6,494,484)	-	-	-	-				
<b>Balance as at 1 January 2020 - as restated</b>		<u>4,554,643,575</u>	<u>3,386,400,546</u>	<u>179,537,619</u>	<u>78,898,143</u>	<u>511,111,587</u>	<u>10,399,613,247</u>	<u>(3,014,965,112)</u>	<u>(21,950,263)</u>	<u>-</u>	<u>(6,494,484)</u>	<u>(3,043,409,859)</u>	<u>16,066,794,858</u>	<u>62,320,870</u>	<u>16,129,115,728</u>				
Profit for the year		-	-	-	-	-	209,606,760	-	-	-	-	-	209,606,760	19,030,063	228,636,823				
Other comprehensive income for the year		-	-	-	-	-	65,204,959	(169,060,597)	(7,303,118)	-	(127,693,880)	(304,057,595)	(238,852,636)	(7,715,938)	(246,568,574)				
Total comprehensive income for the year		-	-	-	-	-	274,811,719	(169,060,597)	(7,303,118)	-	(127,693,880)	(304,057,595)	(29,245,876)	11,314,125	(17,931,751)				
Dividend paid	36	-	-	-	-	-	(227,732,179)	-	-	-	-	-	(227,732,179)	-	(227,732,179)				
Share-based payment transactions	26	-	-	48,281,136	-	-	-	-	-	-	-	-	48,281,136	-	48,281,136				
Transfer of fair value reserve of investments in equity designated at fair value through other comprehensive income due to disposal of investments	14	-	-	-	-	-	(67,848,916)	-	-	-	67,848,916	67,848,916	-	-	-				
Increase in equity attributable to non-controlling interests of the subsidiaries from disposal of investment in subsidiary		-	-	-	-	-	-	-	-	-	-	-	-	135,161,300	135,161,300				
<b>Balance as at 31 December 2020</b>		<u>4,554,643,575</u>	<u>3,386,400,546</u>	<u>227,818,755</u>	<u>78,898,143</u>	<u>511,111,587</u>	<u>10,378,843,871</u>	<u>(3,184,025,709)</u>	<u>(29,253,381)</u>	<u>-</u>	<u>(66,339,448)</u>	<u>(3,279,618,538)</u>	<u>15,858,097,939</u>	<u>208,796,295</u>	<u>16,066,894,234</u>				

The accompanying notes are an integral part of the financial statements.

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries  
Statement of changes in shareholders' equity  
For the year ended 31 December 2020

(Unit: US Dollar)

Separate financial statements											
							Other components of shareholders' equity				
							Other comprehensive income				
Note	Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Retained earnings		Share of other comprehensive income from investments in associates and subsidiaries	Deficit on changes in value of available-for-sale investments	Loss on changes in value of investments in equity designated at fair value through other comprehensive income	Total other components of shareholders' equity	Total shareholders' equity
					Appropriated - statutory reserve	Unappropriated					
<b>Balance as at 1 January 2019</b>	140,359,681	104,358,133	4,864,337	2,431,391	15,750,839	321,693,491	(47,870,933)	(214,749)	-	(48,085,682)	541,372,190
Profit for the year	-	-	-	-	-	12,432,578	-	-	-	-	12,432,578
Other comprehensive income for the year	-	-	-	-	-	(732,764)	(7,812,465)	12,820	-	(7,799,645)	(8,532,409)
Total comprehensive income for the year	-	-	-	-	-	11,699,814	(7,812,465)	12,820	-	(7,799,645)	3,900,169
Dividend paid	36	-	-	-	-	(13,152,521)	-	-	-	-	(13,152,521)
Share-based payment transactions	26	-	-	713,984	-	-	-	-	-	-	713,984
Increase in share capital of the subsidiary due to convert warrants to shares	-	-	(9,160)	-	-	-	-	-	-	-	(9,160)
<b>Balance as at 31 December 2019</b>	140,359,681	104,358,133	5,569,161	2,431,391	15,750,839	320,240,784	(55,683,398)	(201,929)	-	(55,885,327)	532,824,662
<b>Balance as at 1 January 2020</b>	140,359,681	104,358,133	5,569,161	2,431,391	15,750,839	320,240,784	(55,683,398)	(201,929)	-	(55,885,327)	532,824,662
Cumulative effect of changes in accounting policies	4	-	-	-	-	-	-	201,929	(201,929)	-	-
<b>Balance as at 1 January 2020 - as restated</b>	140,359,681	104,358,133	5,569,161	2,431,391	15,750,839	320,240,784	(55,683,398)	-	(201,929)	(55,885,327)	532,824,662
Profit for the year	-	-	-	-	-	6,621,164	-	-	-	-	6,621,164
Other comprehensive income for the year	-	-	-	-	-	2,137,828	(5,988,167)	-	(2,035,358)	(8,023,525)	(5,885,697)
Total comprehensive income for the year	-	-	-	-	-	8,758,992	(5,988,167)	-	(2,035,358)	(8,023,525)	735,467
Dividend paid	36	-	-	-	-	(7,150,333)	-	-	-	-	(7,150,333)
Share-based payment transactions	26	-	-	1,540,572	-	-	-	-	-	-	1,540,572
Transfer of fair value reserve of investments in equity designated at fair value through other comprehensive income due to disposal of investments	14	-	-	-	-	(2,165,278)	-	-	2,165,278	2,165,278	-
<b>Balance as at 31 December 2020</b>	140,359,681	104,358,133	7,109,733	2,431,391	15,750,839	319,684,165	(61,671,565)	-	(72,009)	(61,743,574)	527,950,368

The accompanying notes are an integral part of the financial statements.

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of changes in shareholders' equity

For the year ended 31 December 2020

(Unit: Baht)

Separate financial statements													
Other components of shareholders' equity													
Other comprehensive income													
	Note	Issued and fully paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Capital surplus from change in shareholding in the subsidiaries	Retained earnings		Exchange differences on translation of financial statements	Share of other comprehensive income from investments in associates and subsidiaries	Deficit on changes in value of available-for-sale investments	Loss on changes in value of investments in equity designated at fair value through other comprehensive income	Total other components of shareholders' equity	Total shareholders' equity
						Appropriated - statutory reserve	Unappropriated						
<b>Balance as at 1 January 2019</b>		4,554,643,575	3,386,400,546	157,846,775	78,898,143	511,111,587	10,438,889,451	-	(1,553,402,180)	(6,968,546)	-	(1,560,370,726)	17,567,419,351
Profit for the year		-	-	-	-	-	392,798,927	-	-	-	-	-	392,798,927
Other comprehensive income for the year		-	-	-	-	-	(22,157,209)	(1,242,239,474)	(241,273,721)	474,062	-	(1,483,039,133)	(1,505,196,342)
Total comprehensive income for the year		-	-	-	-	-	370,641,718	(1,242,239,474)	(241,273,721)	474,062	-	(1,483,039,133)	(1,112,397,415)
Dividend paid	36	-	-	-	-	-	(409,917,922)	-	-	-	-	-	(409,917,922)
Share-based payment transactions	26	-	-	21,971,850	-	-	-	-	-	-	-	-	21,971,850
Increase in share capital of the subsidiary due to convert warrants to shares		-	-	(281,006)	-	-	-	-	-	-	-	-	(281,006)
<b>Balance as at 31 December 2019</b>		4,554,643,575	3,386,400,546	179,537,619	78,898,143	511,111,587	10,399,613,247	(1,242,239,474)	(1,794,675,901)	(6,494,484)	-	(3,043,409,859)	16,066,794,858
<b>Balance as at 1 January 2020</b>		4,554,643,575	3,386,400,546	179,537,619	78,898,143	511,111,587	10,399,613,247	(1,242,239,474)	(1,794,675,901)	(6,494,484)	-	(3,043,409,859)	16,066,794,858
Cumulative effect of changes in accounting policies	4	-	-	-	-	-	-	-	-	6,494,484	(6,494,484)	-	-
<b>Balance as at 1 January 2020 - as restated</b>		4,554,643,575	3,386,400,546	179,537,619	78,898,143	511,111,587	10,399,613,247	(1,242,239,474)	(1,794,675,901)	-	(6,494,484)	(3,043,409,859)	16,066,794,858
Profit for the year		-	-	-	-	-	209,606,760	-	-	-	-	-	209,606,760
Other comprehensive income for the year		-	-	-	-	-	65,204,959	(24,421,261)	(215,558,654)	-	(64,077,680)	(304,057,595)	(238,852,636)
Total comprehensive income for the year		-	-	-	-	-	274,811,719	(24,421,261)	(215,558,654)	-	(64,077,680)	(304,057,595)	(29,245,876)
Dividend paid	36	-	-	-	-	-	(227,732,179)	-	-	-	-	-	(227,732,179)
Share-based payment transactions	26	-	-	48,281,136	-	-	-	-	-	-	-	-	48,281,136
Transfer of fair value reserve of investments in equity designated at fair value through other comprehensive income due to disposal of investment	14	-	-	-	-	-	(67,848,916)	-	-	-	67,848,916	67,848,916	-
<b>Balance as at 31 December 2020</b>		4,554,643,575	3,386,400,546	227,818,755	78,898,143	511,111,587	10,378,843,871	(1,266,660,735)	(2,010,234,555)	-	(2,723,248)	(3,279,618,538)	15,858,097,939

The accompanying notes are an integral part of the financial statements.

**Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries**

**Statement of cash flows**

**For the year ended 31 December 2020**

	(Unit: US Dollar)		(Unit: Baht)	
	<b>Consolidated financial statements</b>		<b>Consolidated financial statements</b>	
	2020	2019	2020	2019
<b>Cash flows from operating activities</b>				
Profit before tax	16,011,318	14,929,599	500,064,451	471,400,637
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	79,110,426	72,674,406	2,478,434,662	2,250,201,446
Allowance for expected credit losses (2019: Allowance for doubtful accounts)	4,377,095	303,501	136,362,678	9,277,115
Inventories to net realisable value	13,716,660	2,698,239	423,312,595	81,657,572
Loss on debt instrument at fair value through profit or loss	950,000	-	28,979,829	-
Impairment loss on non-financial assets	362,141	-	11,476,497	-
Gain on disposal of equipment	(5,709,994)	(148,688)	(181,364,947)	(4,489,777)
Gain on structured deposits	(110,810)	(353,259)	(3,426,348)	(11,057,838)
Share of loss from investments in associates	919,353	615,780	28,848,576	17,872,185
Long-term employee benefits expenses	2,390,629	3,541,551	75,215,922	110,562,699
Share-based payment transactions	1,494,872	713,984	46,887,054	21,971,850
Unrealised gain on structured deposits	(14,843)	(12,786)	(484,014)	(402,883)
Unrealised loss (gain) on financial derivatives	1,170,718	(1,269,877)	32,765,715	(41,965,023)
Unrealised loss (gain) on exchange	1,080,699	(2,688,351)	32,839,071	(77,894,073)
Finance income	(1,912,467)	(4,292,297)	(60,193,084)	(133,357,974)
Interest expenses	16,774,110	21,997,978	525,726,893	681,520,758
Profit from operating activities before changes in operating assets and liabilities	130,609,907	108,709,780	4,075,445,550	3,375,296,694
Operating assets (increase) decrease				
Trade and other receivables	(135,944,222)	159,018,618	(4,170,336,412)	4,860,442,827
Inventories	(89,357,874)	84,559,448	(2,814,869,232)	2,653,987,741
Advances payment for raw materials and molds	(4,500,517)	285,589	(140,967,242)	6,818,550
Other current assets	(107,944,626)	(20,552,374)	(3,330,983,135)	(630,674,297)
Operating liabilities increase (decrease)				
Trade and other payables	222,792,334	(133,288,644)	6,963,676,661	(4,078,471,995)
Other current liabilities	8,635,816	(3,264,527)	264,747,144	(97,137,918)
Provision for long-term employee benefits	(480,946)	(512,794)	(15,437,112)	(15,869,518)
Other non-current liabilities	(29,128)	(549,820)	3,196,999	(16,885,023)
Cash flows from operating activities	23,780,744	194,405,276	834,473,221	6,057,507,061
Interest received	1,156,973	3,376,614	36,350,284	104,851,628
Corporate income tax paid	(5,486,138)	(6,231,133)	(170,793,891)	(193,330,662)
<b>Net cash flows from operating activities</b>	<b>19,451,579</b>	<b>191,550,757</b>	<b>700,029,614</b>	<b>5,969,028,027</b>

The accompanying notes are an integral part of the financial statements.

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of cash flows (continued)

For the year ended 31 December 2020

	(Unit: US Dollar)		(Unit: Baht)	
	Consolidated financial statements		Consolidated financial statements	
	2020	2019	2020	2019
<b>Cash flows from investing activities</b>				
Decrease (increase) in term deposits at financial institutions	2,870,000	-6,070,000	86,024,962	-189,574,858
Decrease (increase) in structured deposits	1,570,995	22,908,943	43,625,228	716,013,167
Decrease (increase) in restricted bank deposits	92,273	-1,420	2,933,910	-52,855
Increase in long-term loans to related parties	-	-2,849,098	-	(86,007,798)
Increase in investment in an associate	(1,073,229)	-	(34,011,351)	-
Increase in other long-term investments	-	(150,000)	-	(4,721,671)
Acquisition of plant and equipment	(210,894,109)	(182,940,868)	(6,635,913,428)	(5,652,649,482)
Acquisition of intangible assets	(7,869,898)	(1,593,044)	(246,989,919)	(49,261,380)
Proceeds from disposal of investments				
in equity instruments	4,940,079	-	153,292,797	-
Proceeds from disposal of investment				
in a subsidiary	4,249,273	-	135,161,300	-
Interest received	755,494	915,683	23,842,800	28,506,346
Dividend received from an associate	-	1,560,307	-	49,115,019
Proceeds from disposal of equipment	8,089,420	1,799,307	254,285,913	55,918,036
Cash received from government grants	151,349,648	93,355,961	4,710,113,985	2,883,919,567
Decrease (increase) in other non-current assets	1,058,679	(2,633,585)	40,367,650	(68,345,848)
<b>Net cash flows used in investing activities</b>	<b>(44,861,375)</b>	<b>(75,697,814)</b>	<b>(1,467,266,153)</b>	<b>(2,317,141,757)</b>
<b>Cash flows from financing activities</b>				
Increase (decrease) in short-term loans				
from financial institutions	114,982,551	(96,510,930)	3,590,325,809	(3,007,677,727)
Repayment of long-term loans	(48,200,000)	-	(1,476,860,100)	-
Payment of principal portion of lease liabilities	(6,394,052)	-	(200,503,140)	-
Cash receipt from long-term loans	-	28,000,000	-	858,970,934
Cash receipt from exercise of warrants	45,700	49,150	1,394,082	1,503,590
Interest paid	(16,481,361)	(21,574,795)	(516,700,775)	(668,455,454)
Dividend paid	(7,150,333)	(13,152,521)	(227,732,179)	(409,917,922)
<b>Net cash flows from (used in) financing activities</b>	<b>36,802,505</b>	<b>(103,189,096)</b>	<b>1,169,923,697</b>	<b>(3,225,576,579)</b>
Increase (decrease) in translation adjustments	16,982,031	488,946	433,449,704	(316,832,086)
<b>Net increase in cash and cash equivalents</b>	<b>28,374,740</b>	<b>13,152,793</b>	<b>836,136,862</b>	<b>109,477,605</b>
Cash and cash equivalents at beginning of year	138,221,053	125,068,260	4,167,917,632	4,058,440,027
<b>Cash and cash equivalents at end of year (Note 7)</b>	<b>166,595,793</b>	<b>138,221,053</b>	<b>5,004,054,494</b>	<b>4,167,917,632</b>
	-	-	-	-

**Supplemental cash flows information**

Non-cash items consist of

Purchases of plant and equipment that has not

yet been paid

4,643,906 8,533,050 139,489,475 261,041,795

Purchases of intangible assets that has not

yet been paid

4,890,000 5,700,000 146,881,419 174,373,545

Increase in right-of-use assets from lease liabilities

7,834,592 - 242,421,324 -

Sales of equipment that has not yet been received

739,299 1,286,794 22,206,411 39,365,406

Reclassify right-of-use assets and buildings to assets held for sale

13,336,302 - 400,583,851 -

The accompanying notes are an integral part of the financial statements.

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of cash flows

For the year ended 31 December 2020

	(Unit: US Dollar)		(Unit: Baht)	
	Separate financial statements		Separate financial statements	
	2020	2019	2020	2019
<b>Cash flows from operating activities</b>				
Profit before tax	7,537,998	13,032,930	239,072,366	411,591,113
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Depreciation	43,845,551	41,636,782	1,373,673,221	1,289,239,501
Allowance for expected credit losses (2019: Allowance for doubtful accounts)	672,616	-	20,518,213	-
Inventories to net realisable value	8,814,950	646,679	273,050,206	19,521,777
Gain on disposal of equipment	(5,974,777)	(197,355)	(189,711,261)	(6,041,605)
Share of loss from investments in associates	925,463	743,441	29,007,494	21,792,243
Share of loss from investments in subsidiaries	18,712,447	22,882,213	586,858,315	703,522,482
Long-term employee benefits expenses	1,587,483	3,009,038	49,735,902	94,119,622
Share-based payment transactions	117,602	134,945	3,694,213	4,163,145
Unrealised loss on financial derivatives	-	31,505	-	951,065
Unrealised loss (gain) on exchange	1,622,293	(271,433)	50,065,786	(4,386,687)
Finance income	(474,008)	(950,671)	(14,897,586)	(29,463,333)
Interest expenses	7,836,964	11,366,815	245,891,123	352,520,484
Profit from operating activities before changes in operating assets and liabilities	85,224,582	92,064,889	2,666,957,992	2,857,529,807
Operating assets (increase) decrease				
Trade and other receivables	(137,388,908)	37,760,901	(4,210,512,756)	1,079,521,297
Inventories	(53,035,714)	57,621,203	(1,684,197,897)	1,776,644,924
Advances payment for raw materials and molds	683,909	(308,340)	21,815,989	(10,402,645)
Other current assets	(622,752)	(5,636,536)	(21,646,821)	(177,977,539)
Other long-term receivables	5,130,780	60,914,477	162,747,108	1,886,052,282
Operating liabilities increase (decrease)				
Trade and other payables	126,833,396	(59,363,778)	3,970,524,221	(1,751,192,198)
Other current liabilities	(1,511,403)	1,782,614	(48,261,867)	56,750,839
Provision for long-term employee benefits	-	(3,065)	-	(96,477)
Cash flows from operating activities	25,313,890	184,832,365	857,425,969	5,716,830,290
Interest received	472,624	950,625	14,854,655	29,461,955
Corporate income tax paid	(1,269,567)	(679,942)	(39,843,210)	(20,951,658)
<b>Net cash flows from operating activities</b>	<b>24,516,947</b>	<b>185,103,048</b>	<b>832,437,414</b>	<b>5,725,340,587</b>

The accompanying notes are an integral part of the financial statements.

Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries

Statement of cash flows (continued)

For the year ended 31 December 2020

	(Unit: US Dollar)		(Unit: Baht)	
	Separate financial statements		Separate financial statements	
	2020	2019	2020	2019
<b>Cash flows from investing activities</b>				
Decrease in long-term loans to related parties	19,898,305	-	632,927,275	-
Increase in investment in an associate	-1,073,229	-	-34,011,352	-
Increase in investments in subsidiaries	(4,500,000)	(138,000,000)	(142,670,325)	(4,202,705,316)
Acquisition of plant and equipment	(54,387,469)	(63,250,646)	(1,708,454,261)	(1,951,472,367)
Proceeds from disposal of investment in subsidiaries	4,249,273	72,198,527	135,161,300	2,179,509,880
Cash received from capital reduction of a subsidiary	163,714	-	5,129,969	-
Interest received	1,384	46	42,932	1,377
Dividend received from an associate	-	1,560,307	-	49,115,019
Dividend received from subsidiaries	-	39,376,497	-	1,220,617,233
Proceeds from disposal of equipment	6,579,473	1,723,337	208,425,387	52,855,920
Increase in other non-current assets	(3,901,626)	(4,001)	(121,362,180)	(124,405)
<b>Net cash flows used in investing activities</b>	<b>(32,970,175)</b>	<b>(86,395,933)</b>	<b>(1,024,811,255)</b>	<b>(2,652,202,659)</b>
<b>Cash flows from financing activities</b>				
Increase (decrease) in short-term loans from financial institutions	25,672,463	(90,922,712)	736,135,250	(2,844,236,624)
Payment of principal portion of lease liabilities	(88,124)	-	(2,759,887)	-
Interest paid	(7,974,779)	(11,209,771)	(250,113,747)	(347,764,291)
Dividend paid	(7,150,333)	(13,152,521)	(227,732,179)	(409,917,922)
<b>Net cash flows from (used in) financing activities</b>	<b>10,459,227</b>	<b>(115,285,004)</b>	<b>255,529,437</b>	<b>(3,601,918,837)</b>
Decrease in translation adjustments	-	-	(3,921,646)	(29,208,746)
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>2,005,999</b>	<b>(16,577,889)</b>	<b>59,233,950</b>	<b>(557,989,655)</b>
Cash and cash equivalents at beginning of year	8,729,189	25,307,078	263,219,965	821,209,620
<b>Cash and cash equivalents at end of year (Note 7)</b>	<b>10,735,188</b>	<b>8,729,189</b>	<b>322,453,915</b>	<b>263,219,965</b>
	-	-	-	-
<b>Supplemental cash flows information</b>				
Non-cash items consist of				
Purchases of plant and equipment that has not yet been paid	2,461,773	3,004,341	73,944,514	91,908,335
Increase in right-of-use assets from lease liabilities	41,587	-	5,760,419	-
Sales of investments in equity instruments that has not yet been received	4,940,079	-	148,385,633	-
Sales of equipment that has not yet been received	626,102	329,644	18,806,296	10,084,408

The accompanying notes are an integral part of the financial statements.

**Cal-Comp Electronics (Thailand) Public Company Limited and its subsidiaries**  
**Notes to consolidated financial statements**  
**For the year ended 31 December 2020**

**1. General information**

**1.1 General information of the Company**

Cal-Comp Electronics (Thailand) Public Company Limited (“the Company”) is a public company incorporated and domiciled in Thailand. Its parent company is Kinpo Electronics, Inc., which was incorporated in Taiwan. The Company is principally engaged in the manufacture of electronic products, such as computer and computer peripheral, telecommunication equipment and automation equipment. The registered office of the Company is at No. 191/54, 191/57, 18th Floor, CTI Tower, Rachadapisek Road, Kwang Klongtoey, Khet Klongtoey, Bangkok 10110. The Company has 4 branches in Thailand and is located at Samut Sakorn, Petchaburi and Nakhonratchasima.

**1.2 Coronavirus disease 2019 Pandemic**

The Coronavirus disease 2019 pandemic is adversely impacting most businesses and industries. This situation may bring uncertainties and have an impact on the environment in which the Group operates. The Group’s management has continuously monitored ongoing developments and assessed the financial impact in respect of the valuation of assets, provisions and contingent liabilities, and has used estimates and judgement in respect of various issues as the situation has evolved.

**2. Basis of preparation**

2.1 The financial statements have been prepared in accordance with Thai Financial Reporting Standards enunciated under the Accounting Professions Act B.E. 2547 and their presentation has been made in compliance with the stipulations of the Notification of the Department of Business Development, issued under the Accounting Act B.E. 2543.

The management of the Group has determined US Dollar as the functional currency and presents its financial statements in US Dollar. However, the regulatory requirements in Thailand require the entity to present its financial statements in Thai Baht, so the Group also presents its financial statements in Thai Baht by translating from US Dollar.

The US Dollar functional currency financial statements are translated into the Thai Baht presentation currency financial statements at the rate of exchange prevailing at the end of reporting period in respect of assets and liabilities, and at a rate that approximates the actual rate at the date of the transaction in respect of revenues and expenses, differences being recorded as “Exchange differences on translation of financial statements” in the statements of changes in shareholders’ equity.

The financial statements in Thai language are the official statutory financial statements of the Company. The financial statements in English language have been translated from the Thai language financial statements.

The financial statements have been prepared on a historical cost basis except where otherwise disclosed in the accounting policies.

## 2.2 Basis of consolidation

- a) The consolidated financial statements include the financial statements of Cal-Comp Electronics (Thailand) Public Company Limited (“the Company”) and the following subsidiary companies (“the subsidiaries”) (collectively as “the Group”):

Company's name	Nature of business	Country of incorporation	Percentage of shareholding	
			2020 (%)	2019 (%)
<b><u>Held by the Company</u></b>				
Logistar International Holding Co., Ltd.	Group company's distributor	British Virgin Islands	100	100
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	Manufacture of electronic products	The People's Republic of China	100	100
Cal-Comp Electronics & Communications Co., Ltd.	Purchasing material and research and development	Taiwan	100	100
Cal-Comp Technology (Suzhou) Co., Ltd.	Manufacture of electronic products	The People's Republic of China	100	100
Cal-Comp Electronics and Communications (Suzhou) Co., Ltd.	Manufacture of electronic products	The People's Republic of China	100	100
Cal-Comp (Malaysia) SDN. BHD.	Manufacture of electronic products	Malaysia	100	100
Cal-Comp Electronics (USA) Co., Ltd.	Manufacture of electronic products	United States of America	100	100
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.*	Manufacture of electronic products	Brazil	1	1
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	Manufacture of electronic products	Mexico	100	100

Company's name	Nature of business	Country of incorporation	Percentage of shareholding	
			2020 (%)	2019 (%)
Cal-Comp Holding (Brasil) S.A.	Holding company	Brazil	100	100
Cal-Comp (India) Private Limited	Research and development of products	India	100	100
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	Provide service of design factory automation solution	Thailand	100	100
Cal-Comp Precision Holding Co., Ltd.	Holding company	Cayman Islands	95	100
Qbit Semiconductor Holding Ltd.	Holding company	Cayman Islands	92	94
<b>Held by its subsidiaries</b>				
Cal-Comp Precision (Singapore) Limited (100% held by Cal-Comp Precision Holding Co., Ltd.)	Manufacture and distributor of plastic components	Singapore	100	100
Cal-Comp Precision (Thailand) Limited (100% held by Cal-Comp Precision (Singapore) Limited)	Manufacture and distributor of plastic components	Thailand	100	100
Cal-Comp Precision (Malaysia) Sdn. Bhd. (100% held by Cal-Comp Precision (Singapore) Limited)	Manufacture and distributor of plastic components	Malaysia	100	100
Cal-Comp Precision (Dongguan) Limited (100% held by Cal-Comp Precision (Singapore) Limited)	Manufacture and distributor of plastic components	The People's Republic of China	100	100
Cal-Comp Precision (Wujiang) Co., Ltd. (100% held by Cal-Comp Precision (Thailand) Limited)	Manufacture and distributor of plastic components	The People's Republic of China	100	100
Cal-Comp Precision (Philippines), Inc. (2020: 100% held by Cal-Comp Precision (Singapore) Limited and 2019: 100% held by Cal-Comp Precision (Thailand) Limited)	Manufacture and distributor of plastic components	Philippines	100	100
Cal-Comp Precision (Yue Yang) Co., Ltd. (100% held by Cal-Comp Precision (Singapore) Limited)	Manufacture and distributor of plastic components	The People's Republic of China	100	100
Cal-Comp USA (Indiana), Inc. (100% held by Cal-Comp Electronics (USA) Co., Ltd.)	Manufacturer of electronic products	United States of America	100	100
Cal-Comp USA (San Diego), Inc. (100% held by Cal-Comp Electronics (USA) Co., Ltd.)	Manufacturer of electronic products	United States of America	100	100

Company's name	Nature of business	Country of incorporation	Percentage of shareholding	
			2020 (%)	2019 (%)
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda. (99% held by Cal-Comp Holding (Brasil) S.A.)	Manufacturer of electronic products	Brazil	99	99
Cal-Comp Industria de Semicondutores S.A. (58% held by Cal-Comp Holding (Brasil) S.A.)	Manufacturer of electronic products	Brazil	58	58
Qbit Semiconductor Ltd. (100% held by Qbit Semiconductor Holding Ltd.)	Manufacturer of electronic products	Taiwan	100	100
ICKP (Beijing) Technology Development Co., Ltd. (80% held by Cal-Comp Optical Electronics (Suzhou) Co., Ltd.)	Manufacturer of electronic products	The People's Republic of China	80	80
Cal-Comp Optical Electronics (Yue Yang) Co., Ltd. (100% held by Cal-Comp Optical Electronics (Suzhou) Co., Ltd.)	Manufacturer of electronic products	The People's Republic of China	100	100
NKG Advanced Intelligence & Technology Development (Yue Yang) Co., Ltd. (100% held by Cal-Comp Optical Electronics (Suzhou) Co., Ltd.)	Research and development of products	The People's Republic of China	100	100

\* Classified as investments in subsidiaries since the Company indirectly holds the investment in such company through Cal-Comp Holding (Brasil) S.A. with 99% of registered capital of Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda. and the Company has control over such company.

The financial statements of the subsidiaries were prepared by the management of the subsidiaries and audited by their auditors, except the financial statements of Cal-Comp (India) Private Limited and Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd. which were prepared by the management, with no material effect to the financial statements.

- b) The Company is deemed to have control over an investee or subsidiaries if it has rights, or is exposed, to variable returns from its involvement with the investee, and it has the ability to direct the activities that affect the amount of its returns.
- c) Subsidiaries are fully consolidated, being the date on which the Company obtains control, and continue to be consolidated until the date when such control ceases.
- d) The financial statements of the subsidiaries are prepared using the same significant accounting policies as the Company.

- e) The financial statements of all subsidiaries and associates are prepared in their respective functional currencies. Where the functional currency is not US Dollar, the assets and liabilities in the financial statements are translated to US Dollar using the exchange rate prevailing at the end of reporting period, and revenues and expenses translated using monthly average exchange rates. The resulting differences are shown under the caption of “Exchange differences on translation of financial statements” in the statements of changes in shareholders’ equity.
  - f) Material balances and transactions between the Group have been eliminated from the consolidated financial statements.
  - g) Non-controlling interests represent the portion of profit or loss and net assets of the subsidiaries that are not held by the Company and are presented separately in the consolidated profit or loss and within equity in the consolidated statement of financial position.
- 2.3 The separate financial statements present investments in subsidiaries and associates under the equity method.

### 3. New financial reporting standards

#### (a) Financial reporting standards that became effective in the current year

During the year, the Group has adopted the revised (revised 2019) and new financial reporting standards and interpretations which are effective for fiscal years beginning on or after 1 January 2020. These financial reporting standards were aimed at alignment with the corresponding International Financial Reporting Standards with most of the changes directed towards clarifying accounting treatment and providing accounting guidance for users of the standards. The adoption of these financial reporting standards does not have any significant impact on the Group’s financial statements. However, the new standard involves changes to key principles, which are summarised below:

#### **Financial reporting standards related to financial instruments**

The set of TFRSs related to financial instruments consists of five accounting standards and interpretations, as follows:

Financial reporting standards:

TFRS 7	Financial Instruments: Disclosures
TFRS 9	Financial Instruments

Accounting standard:

TAS 32	Financial Instruments: Presentation
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Financial Reporting Standard Interpretations:

TFRIC 16	Hedges of a Net Investment in a Foreign Operation
TFRIC 19	Extinguishing Financial Liabilities with Equity Instruments

These TFRSs related to financial instruments make stipulations relating to the classification of financial instruments and their measurement at fair value or amortised cost (taking into account the type of instrument, the characteristics of the contractual cash flows and the Company's business model), calculation of impairment using the expected credit loss method, and hedge accounting. They also include stipulations regarding the presentation and disclosure of financial instruments.

The adoption of these standards has the impact on the Group's financial statements to result in the following adjustments.

- Classification and measurement of non-listed equity instruments and investment in available-for-sale equity security - The Group has decided to measure these investments at fair value and classify them as financial assets at fair value through other comprehensive income.
- Classification and measurement of non-listed debt instrument - The Group has decided to measure this investment at fair value and classify it as financial asset at fair value through profit or loss.
- Recognition of expected credit losses - The Group recognises an allowance for expected credit losses on its debt instruments measured at amortised cost, and it is no longer necessary for a credit-impaired event to have occurred.

The Group recognised the cumulative effect of the adoption of these financial reporting standard as an adjustment to retained earnings as at 1 January 2020, and the comparative information was not restated. However, these financial reporting standards do not have any significant impact on the Group's financial statements.

The cumulative effect of the change is described in Note 4.

## **TFRS 16 Leases**

TFRS 16 supersedes TAS 17, Leases, together with related Interpretations. The financial reporting standard sets out the principles for the recognition, measurement, presentation and disclosure of leases, and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is low value.

Accounting by lessors under TFRS 16 is substantially unchanged from TAS 17. Lessors will continue to classify leases as either operating or finance leases.

The Group recognised the cumulative effect of the adoption of this financial reporting standards as an adjustment to retained earnings as at 1 January 2020, and the comparative information was not restated.

The cumulative effect of the change is described in Note 4.

## **Accounting Guidance on Temporary Relief Measures for Accounting Alternatives in Response to the Impact of the COVID-19 Pandemic**

The Federation of Accounting Professions announced Accounting Guidance on Temporary Relief Measures for Accounting Alternatives in Response to the Impact of the COVID-19 Pandemic. Its objectives are to alleviate some of the impacts of applying certain financial reporting standards, and to provide clarification about accounting treatments during the period of uncertainty relating to this situation.

On 22 April 2020, the Accounting Treatment Guidance was announced in the Royal Gazette and it is effective for the financial statements prepared for reporting periods ending between 1 January 2020 and 31 December 2020.

During the period from the first quarter to the third quarter of 2020, the Group elected to apply the temporary relief measures on accounting alternatives relating to measurement of expected credit losses using a simplified approach, fair value measurement of investments in debt instrument and equity instrument and impairment of assets.

In the fourth quarter of 2020, the Group has assessed the financial impacts of the uncertainties of the COVID-19 Pandemic on the valuation of assets, provisions and contingent liabilities. As a result, in preparing the financial statements for the year ended 31 December 2020, the Group has decided to discontinue application of all temporary relief measures on accounting alternatives with no significant impact on the Group's financial statements.

**b) Financial reporting standards that will become effective for fiscal years beginning on or after 1 January 2021**

The Federation of Accounting Professions issued a number of revised financial reporting standards and interpretations, which are effective for fiscal years beginning on or after 1 January 2021. These financial reporting standards were aimed at alignment with the corresponding International Financial Reporting Standards with most of the changes directed towards clarifying accounting treatment and providing accounting guidance for users of the standards.

The management of the Group is currently evaluating the impact of these standards on the financial statements in the year when they are adopted.

**4. Cumulative effects of changes in accounting policies due to the adoption of new financial reporting standards**

As described in Note 3 to the consolidated financial statements, during the current year, the Group has adopted the set of financial reporting standards related to financial instruments and TFRS 16. The cumulative effect of initially applying these standards was recognised as an adjustment to retained earnings as at 1 January 2020. Therefore, the comparative information was not restated.

The impacts of changes in accounting policies on the statements of financial position at the beginning of 2020 due to the adoption of these financial reporting standards are presented as follows:

(Unit: Thousand US Dollar)

	Consolidated financial statements			
	The effect of			
	31 December	Financial		1 January
	2019	reporting	TFRS 16	2020
		standards		
		related to		
		financial		
		instruments		
<b>Statement of financial position</b>				
<b>Assets</b>				
<b>Current assets</b>				
Current investments	9,666	(9,666)	-	-
Other current financial assets	-	11,052	-	11,052
Other current assets	44,210	(1,386)	-	42,824
<b>Non-current assets</b>				
Other non-current financial assets	-	16,690	-	16,690
Other long-term investments	16,690	(16,690)	-	-
Right-of-use assets	-	-	20,470	20,470
Land occupancy rights	1,914	-	(1,914)	-
<b>Liabilities</b>				
<b>Current liabilities</b>				
Current portion of lease liabilities	-	-	6,091	6,091
Other current financial liabilities	-	59	-	59
Other current liabilities	14,179	(59)	-	14,120
<b>Non-current liabilities</b>				
Lease liabilities, net of				
current portion	-	-	12,465	12,465

(Unit: Thousand Baht)

Consolidated financial statements				
The effect of				
Financial reporting standards related to				
31 December	financial	TFRS 16	1 January	
2019	instruments	TFRS 16	2020	
<b>Statement of financial position</b>				
<b>Assets</b>				
<b>Current assets</b>				
Current investments	291,476	(291,476)	-	-
Other current financial assets	-	333,281	-	333,281
Other current assets	1,333,115	(41,805)	-	1,291,310
<b>Non-current assets</b>				
Other non-current financial assets	-	503,267	-	503,267
Other long-term investments	503,267	(503,267)	-	-
Right-of-use assets	-	-	617,258	617,258
Land occupancy rights	57,705	-	(57,705)	-
<b>Liabilities</b>				
<b>Current liabilities</b>				
Current portion of lease liabilities	-	-	183,677	183,677
Other current financial liabilities	-	1,787	-	1,787
Other current liabilities	427,556	(1,787)	-	425,769
<b>Non-current liabilities</b>				
Lease liabilities, net of				
current portion	-	-	375,876	375,876

(Unit: Thousand US Dollar)

	Separate financial statements			
	The effect of			
	31 December	Financial	TFRS 16	1 January
	2019	reporting		2020
		standards		
		related to		
		financial		
		instruments		
<b>Statement of financial position</b>				
<b>Assets</b>				
<b>Non-current assets</b>				
Other non-current financial assets	-	12,757	-	12,757
Other long-term investments	12,757	(12,757)	-	-
Right-of-use assets	-	-	191	191
<b>Liabilities</b>				
<b>Current liabilities</b>				
Current portion of lease liabilities	-	-	76	76
Other current financial liabilities	-	32	-	32
Other current liabilities	2,898	(32)	-	2,866
<b>Non-current liabilities</b>				
Lease liabilities, net of				
current portion	-	-	115	115

(Unit: Thousand Baht)

	Separate financial statements			
	31 December 2019	The effect of Financial reporting standards related to financial instruments	TFRS 16	1 January 2020
<b>Statement of financial position</b>				
<b>Assets</b>				
<b>Non-current assets</b>				
Other non-current financial assets	-	384,661	-	384,661
Other long-term investments	384,661	(384,661)	-	-
Right-of-use assets	-	-	5,760	5,760
<b>Liabilities</b>				
<b>Current liabilities</b>				
Current portion of lease liabilities	-	-	2,295	2,295
Other current financial liabilities	-	950	-	950
Other current liabilities	87,400	(950)	-	86,450
<b>Non-current liabilities</b>				
Lease liabilities, net of current portion	-	-	3,465	3,465

## 4.1 Financial instruments

As at 1 January 2020, classification and measurement of financial assets required by TFRS 9, in comparison with classification and the former carrying amount, are as follows:

(Unit: Thousand US Dollar)

	Consolidated financial statements				
	Classification and measurement in accordance with TFRS 9				
	The former carrying amount	Fair value through profit or loss	Fair value through other comprehensive income	Amortised cost	Total
<b>Financial assets as at 1 January 2020</b>					
Cash and cash equivalents	138,221	-	-	138,221	138,221
Trade and other receivables	605,315	-	-	605,315	605,315
Other current financial assets					
- Fixed deposits	6,070	-	-	6,070	6,070
- Structured deposits	3,596	3,596	-	-	3,596
- Financial derivative assets	1,386	1,386	-	-	1,386
Receivable - molds	4,910	-	-	4,910	4,910
Grant receivable - Government	13,121	-	-	13,121	13,121
Restricted bank deposits	501	-	-	501	501
Other non-current financial assets					
- Investment in debt instrument	1,900	1,900	-	-	1,900
- Investments in equity instruments	14,790	-	14,790	-	14,790
Long-term loans to related parties	6,451	-	-	6,451	6,451
<b>Total financial assets</b>	<b>796,261</b>	<b>6,882</b>	<b>14,790</b>	<b>774,589</b>	<b>796,261</b>

(Unit: Thousand Baht)

Consolidated financial statements					
Classification and measurement in accordance with TFRS 9					
	The former carrying amount	Fair value through profit or loss	Fair value through other comprehensive income	Amortised cost	Total
<b>Financial assets as at 1 January 2020</b>					
Cash and cash equivalents	4,167,918	-	-	4,167,918	4,167,918
Trade and other receivables	18,252,666	-	-	18,252,666	18,252,666
Other current financial assets					
- Fixed deposits	183,035	-	-	183,035	183,035
- Structured deposits	108,441	108,441	-	-	108,441
- Financial derivative assets	41,805	41,805	-	-	41,805
Receivable - molds	148,064	-	-	148,064	148,064
Grant receivable - Government	395,639	-	-	395,639	395,639
Restricted bank deposits	15,115	-	-	15,115	15,115
Other non-current financial assets					
- Investment in debt instrument	57,292	57,292	-	-	57,292
- Investments in equity instruments	445,975	-	445,975	-	445,975
Long-term loans to related parties	194,508	-	-	194,508	194,508
<b>Total financial assets</b>	<b>24,010,458</b>	<b>207,538</b>	<b>445,975</b>	<b>23,356,945</b>	<b>24,010,458</b>

(Unit: Thousand US Dollar)

	Separate financial statements				
	Classification and measurement in accordance with TFRS 9				
	The former carrying amount	Fair value through profit or loss	Fair value through other comprehensive income	Amortised cost	Total
<b>Financial assets as at 1 January 2020</b>					
Cash and cash equivalents	8,729	-	-	8,729	8,729
Trade and other receivables	476,786	-	-	476,786	476,786
Receivable - molds	4,850	-	-	4,850	4,850
Investments in equity instruments	12,757	-	12,757	-	12,757
Long-term loans to related parties	27,360	-	-	27,360	27,360
<b>Total financial assets</b>	<b>530,482</b>	<b>-</b>	<b>12,757</b>	<b>517,725</b>	<b>530,482</b>

(Unit: Thousand Baht)

	Separate financial statements				
	Classification and measurement in accordance with TFRS 9				
	The former carrying amount	Fair value through profit or loss	Fair value through other comprehensive income	Amortised cost	Total
<b>Financial assets as at 1 January 2020</b>					
Cash and cash equivalents	263,220	-	-	263,220	263,220
Trade and other receivables	14,286,537	-	-	14,286,537	14,286,537
Receivable - molds	146,238	-	-	146,238	146,238
Investments in equity instruments	384,661	-	384,661	-	384,661
Long-term loans to related parties	825,019	-	-	825,019	825,019
<b>Total financial assets</b>	<b>15,905,675</b>	<b>-</b>	<b>384,661</b>	<b>15,521,014</b>	<b>15,905,675</b>

As at 1 January 2020, the Group has not designated any financial liabilities at fair value through profit or loss except for derivative liabilities of which fair value is Baht 1.8 million (USD 0.06 million) (Separate financial statements: Baht 1.0 million (USD 0.03 million)).

## 4.2 Leases

On adoption of TFRS 16, the Group recognised lease liabilities in relation to leases that previously classified as operating leases measured at the present value of the remaining lease payments, discounted using the Group's incremental borrowing rate at 1 January 2020 as detailed below.

	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	Consolidated financial statements	Consolidated financial statements
Operating lease commitments as at 31 December 2019	12,760	384,773
Less: Short-term leases and leases of low-value assets	(2)	(74)
Add: Option to extend lease term	7,812	235,580
Less: Others	(378)	(11,408)
Less: Deferred interest expenses	(1,636)	(49,318)
Lease liabilities as at 1 January 2020	<u>18,556</u>	<u>559,553</u>
Weighted average incremental borrowing rate (percent per annum)	1.35% - 4.30%	1.35% - 4.30%
Comprise of:		
Current lease liabilities	6,091	183,677
Non-current lease liabilities	12,465	375,876
	<u>18,556</u>	<u>559,553</u>
	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	Separate financial statements	Separate financial statements
Operating lease commitments as at 31 December 2019	200	6,042
Less: Short-term leases and leases of low-value assets	(2)	(74)
Less: Others	(2)	(48)
Less: Deferred interest expenses	(5)	(160)
Lease liabilities as at 1 January 2020	<u>191</u>	<u>5,760</u>
Weighted average incremental borrowing rate (percent per annum)	2.16%	2.16%
Comprise of:		
Current lease liabilities	76	2,295
Non-current lease liabilities	115	3,465
	<u>191</u>	<u>5,760</u>

## **5. Significant accounting policies**

### **5.1 Revenue and expense recognition**

#### *Sales of goods*

Revenue from sale of goods is recognised at the point in time when control of the asset is transferred to the customer, generally upon delivery of the goods. Revenue is measured at the amount of the consideration received or receivable, excluding value added tax, of goods supplied after deducting returns and discounts to customers.

#### *Rendering of services*

Service income is recognised at a point in time upon completion of the service.

#### *Interest income*

Interest income is calculated using the effective interest method and recognised on an accrual basis. The effective interest rate is applied to the gross carrying amount of a financial asset, unless the financial assets subsequently become credit-impaired when it is applied to the net carrying amount of the financial asset (net of the expected credit loss allowance).

#### *Dividends*

Dividends are recognised when the right to receive the dividends is established.

#### *Expenses*

Expenses are recognised on an accrual basis.

#### *Finance cost*

Interest expense from financial liabilities at amortised cost is calculated using the effective interest method and recognised on an accrual basis.

### **5.2 Cash and cash equivalents**

Cash and cash equivalents consist of cash in hand and at banks, and all highly liquid investments with an original maturity of three months or less and not subject to withdrawal restrictions.

### **5.3 Inventories**

Finished goods and work in process are valued at the lower of cost (under the average method) and net realisable value. The cost of inventories includes all production costs and attributable factory overheads.

Raw materials, spare parts and factory supplies are valued at the lower of average cost and net realisable value and are charged to production costs whenever consumed.

#### **5.4 Investments in subsidiaries and associates**

Investments in subsidiaries and associates are accounted for in the consolidated and separate financial statements using the equity method.

#### **5.5 Property, plant and equipment and depreciation**

Land is stated at cost. Buildings and equipment are stated at cost less accumulated depreciation and allowance for loss on impairment of assets (if any). Depreciation of plant and equipment is calculated by reference to their costs, on the straight-line basis over the following estimated useful lives:

Buildings and building improvements	- 3 - 51 years
Machinery and equipment	- 1 - 15 years
Molds and spare parts	- 1 - 10 years
Office furniture and equipment	- 2 - 20 years
Motor vehicles	- 3 - 11 years
Miscellaneous equipment and research and development equipment	- 1 - 20 years

Depreciation is included in determining income.

No depreciation is provided on land, land improvements, construction in progress and equipment under installation.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on disposal of an asset is included in profit or loss when the asset is derecognised.

#### **5.6 Borrowing costs**

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective assets. All other borrowing costs are expensed in the period they are incurred. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

## 5.7 Government grants

Government grants are recognised when there is reasonable assurance that the grant will be received and all attached conditions will be complied with. The grant that relates to an asset will be, recognised as a deduction of the book value of the related asset and the grant is recognised in profit or loss over the life of a depreciable asset as a reduced depreciation expense. The grant that relates to an expense item is recognised as income over the period when the related costs are incurred.

## 5.8 Intangible assets and amortisation

Intangible assets acquired through business combination are initially recognised at their fair value on the date of business acquisition while intangible assets acquired in other cases are recognised at cost. Following the initial recognition, the intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses (if any).

Intangible assets with finite lives are amortised on a systematic basis over the economic useful life and tested for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method of such intangible asset are reviewed at least at each financial year end. The amortisation expense is charged to profit or loss.

A summary of the intangible assets with finite useful lives is as follows.

Computer software design	-	1 - 3 years
Technical license fee	-	2 - 10 years

No amortisation is provided on development cost.

## 5.9 Goodwill

Goodwill is initially recorded at cost, which equals to the excess of cost of business combination over the fair value of the net assets acquired. If the fair value of the net assets acquired exceeds the cost of business combination, the excess is immediately recognised as gain in profit or loss.

Goodwill is carried at cost less any accumulated impairment losses. Goodwill is tested for impairment annually and when circumstances indicate that the carrying value may be impaired.

For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the Group's cash generating units (or group of cash-generating units) that are expected to benefit from the synergies of the combination. The Group estimates the recoverable amount of each cash-generating unit (or group of cash-generating units) to which the goodwill relates. Where the recoverable amount of the cash-generating unit is less than the carrying amount, an impairment loss is recognised in profit or loss. Impairment losses relating to goodwill cannot be reversed in future periods.

## 5.10 Leases

At inception of contract, the Group assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

### Accounting policies adopted since 1 January 2020

The Group applied a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. At the commencement date of the lease (i.e. the date the underlying asset is available for use), the Group recognises right-of-use assets representing the right to use underlying assets and lease liabilities based on lease payments.

#### **Right-of-use assets**

Right-of-use assets are measured at cost, less accumulated depreciation, any accumulated impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities initially recognised, initial direct costs incurred, and lease payments made at or before the commencement date of the lease less any lease incentives received.

Depreciation of right-of-use assets are calculated by reference to their costs, on the straight-line basis over the shorter of their estimated useful lives and the lease term.

Land	-	49 years
Buildings and building improvements	-	2 - 22 years
Office furniture and equipment	-	3 years

### ***Lease liabilities***

Lease liabilities are measured at the present value of the lease payments to be made over the lease term. The lease payments include fixed payments less any lease incentives receivable. Variable lease payments that do not depend on an index or a rate are recognised as expenses in the period in which the event or condition that triggers the payment occurs.

The Group discounted the present value of the lease payments by the interest rate implicit in the lease or the Group's incremental borrowing rate. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made.

### ***Short-term leases and leases of low-value assets***

A lease that has a lease term less than or equal to 12 months from commencement date or a lease of low-value assets is recognised as expenses on a straight-line basis over the lease term.

### **Accounting policies adopted before 1 January 2020**

Leases of property, plant or equipment which do not transfer substantially all the risks and rewards of ownership are classified as operating leases. Operating lease payments are recognised as an expense in profit or loss on a straight-line basis over the lease term.

## **5.11 Related party transactions**

Related parties comprise individuals or enterprises that control, or are controlled by the Company, whether directly or indirectly, or which are under common control with the Company.

They also include associated companies, and individuals or enterprises which directly or indirectly own a voting interest in the Company that gives them significant influence over the Company, key management personnel, directors, and officers with authority in the planning and direction of the Company's operations.

## 5.12 Foreign currencies

Each entity in the Group determines its own functional currency while transactions included in the financial statements of each entity in the Group are measured using US Dollar which is the Group's functional currency.

### Transactions and balances

Transactions in foreign currencies are initially recorded by each entity in the Group at their respective functional currency. Foreign currency transactions during a particular month are translated into functional currency at the average exchange rates ruling during the previous transaction month.

Monetary assets and liabilities denominated in foreign currencies are retranslated into functional currency at the exchange rate ruling at the end of reporting period. All differences are taken to the income statement.

Non-monetary assets and liabilities denominated in foreign currency are translated into functional currency at a rate that approximates the actual rate at the date of the transactions.

### Group companies

The assets and liabilities of Group companies whose functional currency is not US Dollar are translated into US Dollar at the exchange rate ruling at the end of reporting period and their income statement and statements of comprehensive income are translated using monthly average exchange rates.

The exchange differences arising on the translation are recognised in other comprehensive income. On disposal of a foreign operation, the component of other comprehensive income relating to that particular foreign operation is recognised in the income statement.

To comply with the regulatory requirements in Thailand, the Group presents the consolidated financial statements by translating from US Dollar to Thai Baht. The assets and liabilities are translated into Thai Baht at the rate of exchange prevailing at the end of reporting period, whereas revenues and expenses are translated at a rate that approximates the actual rate at the date of the transaction, differences being recorded as "Exchange differences on translation of financial statements" in the statements of changes in shareholders' equity.

### **5.13 Impairment of non-financial assets**

At the end of each reporting period, the Group performs impairment reviews in respect of the property, plant and equipment, right-of-use assets and other intangible assets whenever events or changes in circumstances indicate that an asset may be impaired. The Group also carries out annual impairment reviews in respect of goodwill. An impairment loss is recognised when the recoverable amount of an asset, which is the higher of the asset's fair value less costs to sell and its value in use, is less than the carrying amount. In determining value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risk specific to the asset. In determining fair value less cost to sell, an appropriate valuation model is used. These calculations are corroborated by a valuation model that, based on information available, reflects the amount that the Group could obtain from the disposal of the asset in an arm's length transaction between knowledgeable, willing parties, after deducting the costs of disposal.

An impairment loss is recognised in profit or loss.

### **5.14 Employee benefits**

#### ***Short-term employee benefits***

Salaries, wages, bonus and contributions to the social security fund are recognised as expenses when incurred.

#### ***Post-employment benefits***

##### Defined contribution plans

The Group and its employees have jointly established a provident fund. The fund is monthly contributed by employees and by the Group. The fund's assets are held in a separate trust fund and the Group's contributions are recognised as expenses when incurred.

##### Defined benefit plans

The Group has obligations in respect of the severance payments it must make to employees upon retirement under labor law. The Group treats these severance payment obligations as a defined benefit plan.

The obligation under the defined benefit plan is determined by a professionally qualified independent actuary based on actuarial techniques, using the projected unit credit method.

The liabilities under the defined benefit plan consist of the present value of the defined benefit obligation less fair value of plan assets.

Net interest recognised in profit or loss consists of the interest cost on the defined benefit obligation net with the interest income on plan assets which calculated using the same rate as the discount rate applying for the post-employment benefit obligation.

Actuarial gains and losses arising from determining the measurement of the defined benefit obligation and return of plan assets net from interest income on plan assets are recognised immediately in other comprehensive income.

Past service costs are recognised in profit or loss on the earlier of the date of the plan amendment or curtailment and the date that the Group recognises restructuring - related costs.

### **5.15 Provisions**

Provisions are recognised when the Group has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

### **5.16 Income tax**

Income tax expense represents the sum of corporate income tax currently payable and deferred tax.

#### **Current tax**

Current income tax is provided in the accounts at the amount expected to be paid to the taxation authorities, based on taxable profits determined in accordance with tax legislation.

#### **Deferred tax**

Deferred income tax is provided on temporary differences between the tax bases of assets and liabilities and their carrying amounts at the end of each reporting period, using the tax rates enacted at the end of the reporting period.

The Group recognises deferred tax liabilities for all taxable temporary differences while it recognises deferred tax assets for all deductible temporary differences and tax losses carried forward to the extent that it is probable that future taxable profit will be available against which such deductible temporary differences and tax losses carried forward can be utilised.

At each reporting date, the Group reviews and reduces the carrying amount of deferred tax assets to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised.

The Group records deferred tax directly to shareholders' equity if the tax relates to items that are recorded directly to shareholders' equity.

### **5.17 Financial instruments**

## Accounting policies adopted since 1 January 2020

### **Classification and measurement of financial assets**

The Group initially measures financial assets at its fair value plus, in the case of financial assets that are not measured at fair value through profit or loss, transaction costs. However, trade receivables, that do not contain a significant financing component, are measured at the transaction price as disclosed in the accounting policy relating to revenue recognition.

Financial assets are classified, at initial recognition, as to be subsequently measured at amortised cost, fair value through other comprehensive income (“FVOCI”), or fair value through profit or loss (“FVTPL”). The classification of financial assets at initial recognition is driven by the Group’s business model for managing the financial assets and the contractual cash flows characteristics of the financial assets.

#### ***Financial assets at amortised cost***

The Group measures financial assets at amortised cost if the financial asset is held in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest rate (“EIR”) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

#### ***Financial assets designated at FVOCI (equity instruments)***

Upon initial recognition, the Group can elect to irrevocably classify its equity investments which are not held for trading as equity instruments designated at FVOCI. The classification is determined on an instrument-by-instrument basis.

Gains and losses recognised in other comprehensive income on these financial assets are never recycled to profit or loss.

Dividends are recognised as other income in profit or loss, except when the dividends clearly represent a recovery of part of the cost of the financial asset, in which case, the gains are recognised in other comprehensive income.

Equity instruments designated at FVOCI are not subject to impairment assessment.

### ***Financial assets at FVTPL***

Financial assets measured at FVTPL are carried in the statement of financial position at fair value with net changes in fair value recognised in profit or loss.

These financial assets include derivatives and investment in debt instrument which the Group has not irrevocably elected to classify at FVOCI and financial assets with cash flows that are not solely payments of principal and interest.

### **Classification and measurement of financial liabilities**

Except for derivative liabilities, at initial recognition the Group's financial liabilities are recognised at fair value net of transaction costs and classified as liabilities to be subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. In determining amortised cost, the Group takes into account any fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance costs in profit or loss.

### **Derecognition of financial instruments**

A financial asset is primarily derecognised when the rights to receive cash flows from the asset have expired or have been transferred and either the Group has transferred substantially all the risks and rewards of the asset, or the Group has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in profit or loss.

### **Impairment of financial assets**

The Group recognises an allowance for expected credit losses ("ECLs") for all debt instruments not held at FVTPL. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group expects to receive, discounted at an approximation of the original effective interest rate.

For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure (a lifetime ECL).

The Group considers a significant increase in credit risk to have occurred when contractual payments are more than 30 days past due and considers a financial asset in default when contractual payments are 365 days past due. However, in certain cases, the Group may also consider a financial asset to have a significant increase in credit risk and to be in default using other internal or external information.

For trade receivables, the Group applies a simplified approach in calculating ECLs. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. It is based on its historical credit loss experience and adjusted for forward-looking factors specific to the debtors and the economic environment.

A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

### **Offsetting of financial instruments**

Financial assets and financial liabilities are offset, and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

### Accounting policies adopted before 1 January 2020

#### **Trade accounts receivable**

Trade accounts receivable are stated at the net realisable value. Allowance for doubtful accounts is provided for the estimated losses that may be incurred in collection of receivables. The allowance is generally based on collection experience and analysis of debt aging.

## **Investments**

- a) Investments in available-for-sale securities are stated at fair value. Changes in the fair value of these securities are recorded in other comprehensive income and will be recorded in profit or loss when the securities are sold.
- b) Investments in non-marketable equity securities, which the Group classifies as other investments, are stated at cost net of allowance for impairment loss (if any).

The fair value of marketable securities is based on the latest bid price of the last working day of the year.

The weighted average method is used for computation of the cost of investments.

On disposal of an investment, the difference between net disposal proceeds and the carrying amount of the investment is recognised in profit or loss.

### **5.18 Derivatives**

The Group uses derivatives, such as forward currency contracts, to hedge its foreign currency risks.

Derivatives are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently remeasured at fair value. The subsequent changes are recognised in profit or loss. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

Derivatives are presented as non-current assets or non-current liabilities if the remaining maturity of the instrument is more than 12 months and it is not due to be realised or settled within 12 months. Other derivatives are presented as current assets or current liabilities.

### **5.19 Fair value measurement**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between buyer and seller (market participants) at the measurement date. The Group applies a quoted market price in an active market to measure their assets and liabilities that are required to be measured at fair value by relevant financial reporting standards. Except in case of no active market of an identical asset or liability or when a quoted market price is not available, the Group measures fair value using valuation technique that are appropriate in the circumstances and maximises the use of relevant observable inputs related to assets and liabilities that are required to be measured at fair value.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy into three levels based on categorise of input to be used in fair value measurement as follows:

Level 1 - Use of quoted market prices in an active market for such assets or liabilities

Level 2 - Use of other observable inputs for such assets or liabilities, whether directly or indirectly

Level 3 - Use of unobservable inputs such as estimates of future cash flows

At the end of each reporting period, the Group determines whether transfers have occurred between levels within the fair value hierarchy for assets and liabilities held at the end of the reporting period that are measured at fair value on a recurring basis.

## **6. Significant accounting judgements and estimates**

The preparation of financial statements in conformity with financial reporting standards at times requires management to make subjective judgements and estimates regarding matters that are inherently uncertain. These judgements and estimates affect reported amounts and disclosures; and actual results could differ from these estimates. Significant judgements and estimates are as follows:

### **Allowance for expected credit losses of trade receivables**

In determining an allowance for expected credit losses of trade receivables, the management needs to make judgement and estimates based upon, among other things, past collection history, aging profile of outstanding debts and the forecast economic condition for groupings of various customer segments with similar credit risks. The Group's historical credit loss experience and forecast economic conditions may also not be representative of whether a customer will actually default in the future.

### **Allowance for diminution in value of inventory**

In determining an allowance for diminution in the value of inventory, the management is required to exercise judgement in estimating losses on outstanding inventories, based on the selling price expected in the ordinary course of business; minus selling expenses and provision for obsolete, slow-moving and deteriorated inventories, and taking into account the approximate useful life of each type of inventories and current changes in technology.

## Property, plant and equipment/ Depreciation

In determining depreciation of plant and equipment, the management is required to make estimates of the useful lives and residual values of the plant and equipment and to review estimate useful lives and residual values when there are any changes.

In addition, the management is required to review property, plant and equipment for impairment on a periodical basis and record impairment losses when it is determined that their recoverable amount is lower than the carrying amount. This requires judgements regarding forecast of future revenues and expenses relating to the assets subject to the review.

## 7. Cash and cash equivalents

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2020	2019	2020	2019
Cash	112	130	3,352	3,933
Deposits at financial institutions	166,484	138,091	5,000,702	4,163,985
Total cash and cash equivalents	<u>166,596</u>	<u>138,221</u>	<u>5,004,054</u>	<u>4,167,918</u>

  

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2020	2019	2020	2019
Cash	9	8	285	255
Deposits at financial institutions	10,726	8,721	322,169	262,965
Total cash and cash equivalents	<u>10,735</u>	<u>8,729</u>	<u>322,454</u>	<u>263,220</u>

As at 31 December 2020, bank deposits in saving accounts and fixed deposits carried interests between 0.01% and 2.80% per annum (2019: between 0.10% and 5.00% per annum).

## 8. Other current financial assets/ current investments

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2020	2019	2020	2019
<u>Debt instruments at amortised cost</u>				
Fixed deposits	3,200	6,070	96,118	183,035
<u>Financial assets at FVTPL</u>				
Structured deposits	2,315	3,596	69,523	108,441
Financial derivative assets	662	-	19,902	-
Total	6,177	9,666	185,543	291,476

As at 31 December 2020, fixed deposits carry interest at the rate of 3.0% per annum and will be due in February 2021 (2019: 2.6% - 3.5% per annum and due in February and June 2020) and structured deposits carry interests at the rate of 3.0% per annum and will be due in January 2021 (2019: 3.4% and 3.8% per annum and due in January and February 2020).

## 9. Related party transactions

During the years, the Group had significant business transactions with their related parties. Such transactions arose in the ordinary course of business and were concluded on commercial terms and bases agreed upon between the Group and those related parties.

The relationship between the Company and the related parties are summarised below.

Name of related parties	Relationship with the Company
Kinpo Electronics, Inc.	Parent company
Logistar International Holding Co., Ltd.	Subsidiary
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	Subsidiary
Cal-Comp Electronics & Communications Co., Ltd.	Subsidiary
Cal-Comp Technology (Suzhou) Co., Ltd.	Subsidiary
Cal-Comp Electronics and Communications (Suzhou) Co., Ltd.	Subsidiary
Cal-Comp (Malaysia) SDN. BHD.	Subsidiary
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	Subsidiary
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	Subsidiary

Name of related parties	Relationship with the Company
Cal-Comp Electronics (USA) Co., Ltd.	Subsidiary
Cal-Comp Holding (Brasil) S.A.	Subsidiary
Qbit Semiconductor Holding Ltd.	Subsidiary
Cal-Comp (India) Private Limited	Subsidiary
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	Subsidiary
Cal-Comp Precision Holding Co., Ltd.	Subsidiary
Cal-Comp Precision (Singapore) Limited	Subsidiary (held by a subsidiary)
Cal-Comp Precision (Thailand) Limited	Subsidiary (held by a subsidiary)
Cal-Comp Precision (Malaysia) Sdn. Bhd.	Subsidiary (held by a subsidiary)
Cal-Comp Precision (Dongguan) Limited	Subsidiary (held by a subsidiary)
Cal-Comp Precision (Wujiang) Co., Ltd.	Subsidiary (held by a subsidiary)
Cal-Comp Precision (Philippines), Inc.	Subsidiary (held by a subsidiary)
Cal-Comp Precision (Yue Yang) Co., Ltd.	Subsidiary (held by a subsidiary)
Cal-Comp USA (Indiana), Inc.	Subsidiary (held by a subsidiary)
Cal-Comp USA (San Diego), Inc.	Subsidiary (held by a subsidiary)
Cal-Comp Industria de Semicondutores S.A.	Subsidiary (held by a subsidiary)
Qbit Semiconductor Ltd.	Subsidiary (held by a subsidiary)
ICKP (Beijing) Technology Development Co., Ltd.	Subsidiary (held by a subsidiary)
Cal-Comp Optical Electronics (Yue Yang) Co., Ltd.	Subsidiary (held by a subsidiary)
NKG Advanced Intelligence & Technology Development (Yue Yang) Co., Ltd.	Subsidiary (held by a subsidiary)
Cal-Comp Technology (Philippines), Inc.	Associate
XYZprinting, Inc.	Associate
PChome (Thailand) Co., Ltd.	Associate
Cal-Comp Big Data, Inc.	Associate
New Era AI Robotic Limited	Associate
Daviscomms (S) Pte Ltd.	Associate (held by a subsidiary)
Shanghai Chuang Ge Education Technology Co., Ltd.	Associate (held by a subsidiary)
XYZprinting Japan, Inc.	Subsidiary of an associate
XYZprinting, Inc. (SAMOA)	Subsidiary of an associate
XYZprinting, Inc. (USA)	Subsidiary of an associate
XYZprinting Netherlands B.V.	Subsidiary of an associate
XYZprinting (Suzhou) Co., Ltd.	Subsidiary of an associate
XYZprinting (Thailand) Co., Ltd.	Subsidiary of an associate
XYZprinting (Shanghai) Cloud Technology Co., Ltd.	Subsidiary of an associate
XYZlife (Philippines) Inc.	Subsidiary of an associate

Name of related parties	Relationship with the Company
Cal-Comp Big Data International Ltd.	Subsidiary of an associate
New Era AI Robotic Inc.	Subsidiary of an associate
Kinpo Electronics (Philippines), Inc.	Subsidiary of an associate
Cal-Comp Biotech Co., Ltd.	Subsidiary of the parent company
CastleNet Technology, Inc.	Subsidiary of the parent company
CastleNet Technology (BVI), Inc.	Subsidiary of the parent company
CastleNet Technology Incorporation	Subsidiary of the parent company
Crownpo Technology, Inc.	Subsidiary of the parent company
Dongguan Kaipo Electronics Co., Ltd.	Subsidiary of the parent company
Forward International Ltd.	Subsidiary of the parent company
Jipo Investment Co., Ltd.	Subsidiary of the parent company
Kinpo Electronics (China) Co., Ltd.	Subsidiary of the parent company
Kinpo International Ltd.	Subsidiary of the parent company
Kinpo International (Singapore) Pte. Ltd.	Subsidiary of the parent company
Lipo Holding Co., Ltd.	Subsidiary of the parent company
LIZ Electronics (Kunshan) Co., Ltd.	Subsidiary of the parent company
LIZ Electronics (Nantong) Co., Ltd.	Subsidiary of the parent company
Ranashe International Ltd.	Subsidiary of the parent company
Li-Cheng Materials Co., Ltd.	Subsidiary of the parent company
Cal-Comp Asset Management, Inc.	Subsidiary of the parent company
Cal-Comp Asset Management (Singapore) Pte Ltd.	Subsidiary of the parent company
Acbel Polytech Inc.	Related company
Acbel Polytech (Ireland) Limited	Related company
Kang De Energy Co., Ltd.	Related company
Kang Rui Energy Co., Ltd.	Related company
Ascendant Private Equity Investment, Ltd.	Related company
Kinpo Group Management Service Co., Ltd.	Related company
Teleport Access Service, Inc.	Related company
iHELPER Inc.	Related company
Ruten Singapore Pte. Ltd.	Related company

Such significant transactions are summarised below.

	(Unit: Million US Dollar)		(Unit: Million Baht)		Transfer Pricing Policy
	Consolidated		Consolidated		
	financial statements		financial statements		
	2020	2019	2020	2019	
<u>Transactions with associated companies</u>					
Sales	100.0	91.6	3,127	2,826	Agreed upon
Sales of fixed assets	0.3	1.0	8	30	At book value plus margin
Other income	0.3	0.2	9	7	Contract price
Purchases of raw materials	0.1	-	3	-	Agreed upon
Purchases of fixed assets	0.1	-	2	-	Cost
Other expenses	8.5	7.4	264	227	Contract price
<u>Transactions with related companies</u>					
Sales	42.2	80.5	1,319	2,482	Agreed upon
Sales of fixed assets	-	1.3	-	41	At book value plus margin
Gain on sales of fixed assets	-	0.2	-	7	At book value plus margin
Other income	-	0.1	-	3	Contract price
Purchases of raw materials	34.4	31.5	1,066	980	Agreed upon
Purchases of fixed assets	3.8	0.7	119	22	Cost
Other expenses	3.9	3.6	122	114	Contract price
	(Unit: Million US Dollar)		(Unit: Million Baht)		Transfer Pricing Policy
	Separate		Separate		
	financial statements		financial statements		
	2020	2019	2020	2019	
<u>Transactions with subsidiaries</u>					
(Eliminated from the consolidated financial statements)					
Sales	702.1	718.9	21,928	22,294	Agreed upon
Sales of fixed assets	0.2	0.2	6	5	At book value plus margin
Gain on sales of fixed assets	0.1	-	2	-	At book value plus margin
Dividend income	-	39.4	-	1,221	As declared
Other income	3.8	5.0	118	156	Contract price
Purchases of raw materials	130.5	201.8	4,080	6,260	Agreed upon
Purchases of fixed assets	8.2	7.8	255	244	Cost
Other expenses	8.5	1.0	267	31	Contract price
<u>Transactions with associated companies</u>					
Sales	11.7	15.1	364	466	Agreed upon
Sales of fixed assets	0.2	-	8	2	At book value plus margin
Dividend income	-	1.8	-	58	As declared
Other income	0.1	-	3	3	Contract price
Purchases of raw materials	0.1	-	3	-	Agreed upon
Purchases of fixed assets	-	-	1	-	Cost
<u>Transactions with related companies</u>					
Sales	38.0	76.1	1,189	2,349	Agreed upon
Sales of fixed assets	-	1.1	-	33	At book value plus margin
Gain on sales of fixed assets	-	0.2	-	7	At book value plus margin
Purchases of raw materials	13.9	23.8	435	743	Agreed upon
Purchases of fixed assets	3.1	0.7	96	22	Cost

Major revenues of Logistar International Holding Co., Ltd. represent the sales of inventories, which are purchased from the Group, to the third parties.

As at 31 December 2020 and 2019, the balances of the accounts between the Group and those related companies are as follows:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2020	2019	2020	2019
<b><u>Trade and other receivables - related parties (Note 10)</u></b>				
Associated companies	49,831	54,416	1,496,790	1,640,854
Related companies	16,852	36,432	506,187	1,098,567
Total trade and other receivables - related parties	<u>66,683</u>	<u>90,848</u>	<u>2,002,977</u>	<u>2,739,421</u>
<b><u>Trade and other payables - related parties (Note 22)</u></b>				
Associated companies	2,607	2,760	78,308	83,232
Related companies	14,958	4,548	449,298	137,128
Total trade and other payables - related parties	<u>17,565</u>	<u>7,308</u>	<u>527,606</u>	<u>220,360</u>
<b><u>Lease liabilities (Note 18)</u></b>				
Associated companies	4,279	-	128,526	-
Related companies	171	-	5,135	-
Total lease liabilities - related parties	<u>4,450</u>	<u>-</u>	<u>133,661</u>	<u>-</u>
<b><u>Advance received for purchases of mold - related parties (Note 23)</u></b>				
Associated companies	56	58	1,671	1,762
Total advance received for purchases of mold - related parties	<u>56</u>	<u>58</u>	<u>1,671</u>	<u>1,762</u>
	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2020	2019	2020	2019
<b><u>Trade and other receivables - related parties (Note 10)</u></b>				
Subsidiaries	248,082	132,097	7,451,656	3,983,265
Associated companies	32,121	36,350	964,820	1,096,089
Related companies	15,207	34,300	456,773	1,034,274
Total trade and other receivables - related parties	<u>295,410</u>	<u>202,747</u>	<u>8,873,249</u>	<u>6,113,628</u>
<b><u>Trade and other payables - related parties (Note 22)</u></b>				
Subsidiaries	23,591	13,509	708,600	407,355
Associated companies	82	48	2,464	1,440
Related companies	5,012	573	150,537	17,269
Total trade and other payables - related parties	<u>28,685</u>	<u>14,130</u>	<u>861,601</u>	<u>426,064</u>

### Other long-term receivables - related parties

As at 31 December 2020 and 2019, the balances of other long-term receivables and the movement are as follows:

(Unit: Thousand US Dollar)

Other long-term receivables	Related by	Separate financial statements			Balance as at 31 December 2020
		Balance as at 31 December 2019	Payment received	Translation adjustment	
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	Subsidiary	23,489	(5,101)	-	18,388
		<u>23,489</u>	<u>(5,101)</u>	<u>-</u>	<u>18,388</u>

(Unit: Thousand Baht)

Other long-term receivables	Related by	Separate financial statements			Balance as at 31 December 2020
		Balance as at 31 December 2019	Payment received	Translation adjustment	
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	Subsidiary	708,277	(161,719)	5,759	552,317
		<u>708,277</u>	<u>(161,719)</u>	<u>5,759</u>	<u>552,317</u>

### Long-term loans to related parties

As at 31 December 2020 and 2019, the balances of long-term loans to related parties and the movement are as follows:

(Unit: Thousand US Dollar)

Long-term loans	Related by	Consolidated financial statements			Balance as at 31 December 2020
		Balance as at 31 December 2019	Increase	Translation adjustment	
XYZprinting (Suzhou) Co., Ltd.	Subsidiary of an associate	6,451	-	446	6,897
		<u>6,451</u>	<u>-</u>	<u>446</u>	<u>6,897</u>

(Unit: Thousand Baht)

		Consolidated financial statements			
Long-term loans	Related by	Balance as at	Increase	Translation	Balance as at
		31 December			31 December
		2019		adjustment	2020
XYZprinting	Subsidiary				
(Suzhou) Co., Ltd.	of an associate	194,508	-	12,648	207,156
		194,508	-	12,648	207,156

The above long-term loans are the loans which Cal-Comp Optical Electronics (Suzhou) Co., Ltd., its subsidiary in the People's Republic of China, lended to XYZprinting (Suzhou) Co., Ltd. Such long-term loans were denominated in CNY currency on which interest is charged at the rate of 2.05% and 2.95% per annum and are due in January 2023 and November 2024.

(Unit: Thousand US Dollar)

		Separate financial statements			
Long-term loans	Related by	Balance as at	Payment	Translation	Balance as at
		31 December			received
		2019		adjustment	2020
Cal-Comp Industria de	Subsidiary				
Semicondutores S.A.	(held by a subsidiary)	7,462	-	-	7,462
Cal-Comp Precision	Subsidiary				
(Philippines), Inc.	(held by a subsidiary)	19,898	(19,898)	-	-
		27,360	(19,898)	-	7,462

(Unit: Thousand Baht)

		Separate financial statements			
Long-term loans	Related by	Balance as at	Payment	Translation	Balance as at
		31 December			received
		2019		adjustment	2020
Cal-Comp Industria de	Subsidiary				
Semicondutores S.A.	(held by a subsidiary)	225,005	-	(872)	224,133
Cal-Comp Precision	Subsidiary				
(Philippines), Inc.	(held by a subsidiary)	600,014	(632,927)	32,913	-
		825,019	(632,927)	32,041	224,133

Long-term loans to Cal-Comp Industria de Semicondutores S.A. were denominated in USD currency on which interest is charged at the rate of 2.50% per annum and will be due in June 2023.

## Directors and management's benefits

During the years ended 31 December 2020 and 2019, the Group had employee benefit expenses payable to their directors and management as below.

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2020	2019	2020	2019
Short-term employee benefits	4.4	3.8	142	118
Post-employment benefits	0.1	0.1	2	2
Share-based payment	0.2	-	6	1
<b>Total</b>	<b>4.7</b>	<b>3.9</b>	<b>150</b>	<b>121</b>

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2020	2019	2020	2019
Short-term employee benefits	0.9	0.9	28	28
Share-based payment	-	-	1	1
<b>Total</b>	<b>0.9</b>	<b>0.9</b>	<b>29</b>	<b>29</b>

## 10. Trade and other receivables

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2020	2019	2020	2019
<b><u>Trade receivables - related parties</u></b>				
Aged on the basis of due dates				
Not yet due	41,180	57,334	1,236,917	1,728,848
Past due				
Less than 1 month	3,809	9,528	114,419	287,325
1 - 2 months	1,587	5,164	47,673	155,708
2 - 3 months	1,324	2,428	39,786	73,216
3 - 6 months	1,878	2,757	56,417	83,134
6 - 12 months	7,722	5,533	231,942	166,837
Over 12 months	6,557	4,962	196,940	149,637
<b>Total trade receivables - related parties</b>	<b>64,057</b>	<b>87,706</b>	<b>1,924,094</b>	<b>2,644,705</b>

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2020	2019	2020	2019
<b><u>Trade receivables - unrelated parties</u></b>				
Aged on the basis of due dates				
Not yet due	559,816	417,019	16,815,244	12,574,804
Past due				
Less than 1 month	38,184	29,303	1,146,930	883,595
1 - 2 months	14,396	10,235	432,420	308,631
2 - 3 months	20,839	3,882	625,927	117,047
3 - 6 months	753	5,060	22,614	152,570
6 - 12 months	117	5,496	3,517	165,738
Over 12 months	5,498	3,985	165,156	120,174
Total	639,603	474,980	19,211,808	14,322,559
Less: Allowance for expected credit losses				
(2019: Allowance for doubtful accounts)	(2,343)	(1,425)	(70,385)	(42,981)
Total trade receivables - unrelated parties, net	637,260	473,555	19,141,423	14,279,578
Total trade receivables, net	701,317	561,261	21,065,517	16,924,283
<b><u>Other receivables</u></b>				
Other receivables - related parties	2,626	3,142	78,883	94,716
Other receivables - unrelated parties	37,264	41,249	1,119,295	1,243,818
Total	39,890	44,391	1,198,178	1,338,534
Less: Allowance for expected credit losses				
(2019: Allowance for doubtful accounts)	(4,333)	(337)	(130,143)	(10,151)
Total other receivables, net	35,557	44,054	1,068,035	1,328,383
Total trade and other receivables, net	736,874	605,315	22,133,552	18,252,666

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2020	2019	2020	2019
<b><u>Trade receivables - related parties</u></b>				
Aged on the basis of due dates				
Not yet due	242,089	142,497	7,271,653	4,296,849
Past due				
Less than 1 month	3,612	9,748	108,488	293,931
1 - 2 months	1,610	5,497	48,363	165,763
2 - 3 months	1,337	2,749	40,147	82,905
3 - 6 months	2,199	5,605	66,057	169,029
6 - 12 months	8,297	22,736	249,224	685,576
Over 12 months	27,727	11,974	832,842	361,059
Total trade receivables - related parties	<u>286,871</u>	<u>200,806</u>	<u>8,616,774</u>	<u>6,055,112</u>
<b><u>Trade receivables - unrelated parties</u></b>				
Aged on the basis of due dates				
Not yet due	241,972	223,145	7,268,131	6,728,697
Past due				
Less than 1 month	29,448	15,845	884,523	477,796
1 - 2 months	14,264	7,491	428,459	225,888
2 - 3 months	20,437	1,248	613,869	37,645
3 - 6 months	714	3,832	21,452	115,545
6 - 12 months	-	5,135	-	154,832
Over 12 months	2,583	1,023	77,584	30,850
Total	<u>309,418</u>	<u>257,719</u>	<u>9,294,018</u>	<u>7,771,253</u>
Less: Allowance for expected credit losses (2019: Allowance for doubtful accounts)	<u>(2,026)</u>	<u>(1,013)</u>	<u>(60,857)</u>	<u>(30,536)</u>
Total trade receivables - unrelated parties, net	<u>307,392</u>	<u>256,706</u>	<u>9,233,161</u>	<u>7,740,717</u>
Total trade receivables, net	<u>594,263</u>	<u>457,512</u>	<u>17,849,935</u>	<u>13,795,829</u>
<b><u>Other receivables</u></b>				
Other receivables - related parties	8,539	1,941	256,475	58,516
Other receivables - unrelated parties	14,009	14,670	420,794	442,343
Total	<u>22,548</u>	<u>16,611</u>	<u>677,269</u>	<u>500,859</u>
Less: Allowance for expected credit losses (2019: Allowance for doubtful accounts)	<u>(533)</u>	<u>(337)</u>	<u>(16,003)</u>	<u>(10,151)</u>
Total other receivables, net	<u>22,015</u>	<u>16,274</u>	<u>661,266</u>	<u>490,708</u>
Total trade and other receivables, net	<u><u>616,278</u></u>	<u><u>473,786</u></u>	<u><u>18,511,201</u></u>	<u><u>14,286,537</u></u>

The balances of above other receivables - unrelated parties as at 31 December 2020 and 2019 represent suspense accounts receivable set up for the expenses which can be passed on to customers or vendors apart from buying and selling prices and for raw materials which were purchased from suppliers and the inventories to which engineering or component changes have been made. The Group sets up these suspense accounts while awaiting the return of the raw materials from the creditors.

Set out below is the movement in the allowance for expected credit losses of trade and other receivables.

	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	Consolidated financial statements	Consolidated financial statements
As at 1 January 2020	1,762	53,132
Provision for expected credit losses	4,914	153,365
Effect from foreign exchange	-	(5,969)
As at 31 December 2020	<u>6,676</u>	<u>200,528</u>

  

	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	Separate financial statements	Separate financial statements
As at 1 January 2020	1,350	40,687
Provision for expected credit losses	1,209	37,521
Effect from foreign exchange	-	(1,348)
As at 31 December 2020	<u>2,559</u>	<u>76,860</u>

## 11. Inventories

(Unit: Thousand US Dollar)

	Consolidated financial statements					
	Cost		Reduce cost to net realisable value		Inventories - net	
	2020	2019	2020	2019	2020	2019
Finished goods	65,857	57,293	(5,477)	(3,502)	60,380	53,791
Work in process	18,107	16,965	(155)	(1)	17,952	16,964
Raw materials	413,129	333,844	(19,398)	(7,776)	393,731	326,068
Goods in transit	41,820	41,453	-	-	41,820	41,453
Total	<u>538,913</u>	<u>449,555</u>	<u>(25,030)</u>	<u>(11,279)</u>	<u>513,883</u>	<u>438,276</u>

(Unit: Thousand Baht)

Consolidated financial statements						
	Cost		Reduce cost to net realisable value		Inventories - net	
	2020	2019	2020	2019	2020	2019
	Finished goods	1,978,139	1,727,625	(164,514)	(105,606)	1,813,625
Work in process	543,883	511,545	(4,656)	(36)	539,227	511,509
Raw materials	12,409,204	10,066,735	(582,663)	(234,475)	11,826,541	9,832,260
Goods in transit	1,256,160	1,249,983	-	-	1,256,160	1,249,983
<b>Total</b>	<b>16,187,386</b>	<b>13,555,888</b>	<b>(751,833)</b>	<b>(340,117)</b>	<b>15,435,553</b>	<b>13,215,771</b>

(Unit: Thousand US Dollar)

Separate financial statements						
	Cost		Reduce cost to net realisable value		Inventories - net	
	2020	2019	2020	2019	2020	2019
	Finished goods	42,192	34,520	(4,661)	(2,553)	37,531
Work in process	1,912	118	-	-	1,912	118
Raw materials	281,992	231,762	(9,314)	(2,607)	272,678	229,155
Goods in transit	10,649	17,309	-	-	10,649	17,309
<b>Total</b>	<b>336,745</b>	<b>283,709</b>	<b>(13,975)</b>	<b>(5,160)</b>	<b>322,770</b>	<b>278,549</b>

(Unit: Thousand Baht)

Separate financial statements						
	Cost		Reduce cost to net realisable value		Inventories - net	
	2020	2019	2020	2019	2020	2019
	Finished goods	1,267,307	1,040,933	(140,013)	(76,976)	1,127,294
Work in process	57,440	3,565	-	-	57,440	3,565
Raw materials	8,470,215	6,988,546	(279,754)	(78,619)	8,190,461	6,909,927
Goods in transit	319,878	521,923	-	-	319,878	521,923
<b>Total</b>	<b>10,114,840</b>	<b>8,554,967</b>	<b>(419,767)</b>	<b>(155,595)</b>	<b>9,695,073</b>	<b>8,399,372</b>

During the current year, the Group reduced cost of inventories by Baht 463 million (USD 15.0 million) (2019: Baht 94 million (USD 3.1 million)) (Separate financial statements: Baht 273 million (USD 8.8 million) and 2019: Baht 20 million (USD 0.6 million)) to reflect the net realisable value. This was included in cost of sales. In addition, the Group reversed the write-down of cost of inventories by Baht 40 million (USD 1.3 million) (2019: Baht 12 million (USD 0.4 million)) and reduced the amount of inventories recognised as expenses during the year.

## 12. Other current assets

The balances as at 31 December 2020 and 2019 consist of the following.

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2020	2019	2020	2019
Receivable - molds	5,350	4,910	160,692	148,064
Value added tax	16,570	13,504	497,705	407,204
Financial derivative assets	-	1,386	-	41,805
Grant receivable - Government	62,663	13,121	1,882,228	395,639
Others	16,813	11,289	505,029	340,403
<b>Total</b>	<b>101,396</b>	<b>44,210</b>	<b>3,045,654</b>	<b>1,333,115</b>

  

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2020	2019	2020	2019
Receivable - molds	3,636	4,850	109,229	146,238
Value added tax	12,402	9,791	372,506	295,229
Others	2,808	3,484	84,338	105,071
<b>Total</b>	<b>18,846</b>	<b>18,125</b>	<b>566,073</b>	<b>546,538</b>

## 13. Assets held for sale

On 20 October 2020, a meeting of the Board of Directors of the Company approved a plan to dispose of fixed assets of Cal-Comp Electronics and Communications (Suzhou) Co., Ltd., a subsidiary in the People's Republic of China, at the amount of CNY 121.50 million, for the purpose of disposing of unused assets and improving the Group's cash flows. Subsequently in November 2020, the subsidiary entered into a letter of intent to sell the right-of-use assets (land) and buildings with an unrelated company, at a total price of CNY 121.50 million, and already received certain deposit amounting to CNY 12.15 million. Therefore, the subsidiary reclassified right-of-use assets (land) and buildings to assets held for sale. In addition, the subsidiary entered into a sale and purchase agreement with the counterparty in January 2021 and expects that sales and transfers of ownership will be completed in the first quarter of the year 2021.

## 14. Other non-current financial assets/ Other long-term investments

(Unit: Thousand US Dollar)

Company's name	Nature of business	Country of incorporation	Shareholding percentage		Consolidated financial statements		
					Investments		
			2020	2019	Cost method	Fair value	
			(%)	(%)	2019	2020	2019
<u>Equity instruments designated at FVOCI</u>							
Metal Component Engineering Limited	Manufacturing of electronic products	Singapore	7.15	10.11	1,087	652	835
Less: Unrealised loss on changes in the value of investments					(252)		
					835		
Kinpo Group Management Service Co., Ltd.*	Consulting business	Taiwan	12.50	12.50	33	35	
Memoright Memoritech Corporation	Manufacturing of electronic products	Cayman Islands	-	3.05	986	-	
Less: Allowance for impairment of investment					(986)		
					-		
Dawning Leading Technology Inc.	Manufacturing of electronic products	Taiwan	-	7.65	15,140	-	
Less: Allowance for impairment of investment					(8,020)		
					7,120		
Fellow Inc.**	Design robot	United States of America	4.72	4.72	2,000	-	
Nexa3D Inc.	3D Printing technology	United States of America	15.65	15.65	4,802	5,147	
<u>Debt instrument at FVTPL</u>							
Mojoose Inc.***	Design of electronics parts	United States of America	-	-	1,900	950	
Total other non-current financial assets/ other long-term investments					16,690	6,784	

(Unit: Thousand Baht)

Company's name	Nature of business	Country of incorporation	Shareholding percentage		Consolidated financial statements		
					Investments		
			2020	2019	Cost method	Fair value	
			(%)	(%)	2019	2020	2019
<u>Equity instruments designated at FVOCI</u>							
Metal Component Engineering Limited	Manufacturing of electronic products	Singapore	7.15	10.11	32,774	19,564	25,163
Less: Unrealised loss on changes in the value of investments					(7,611)		
					25,163		
Kinpo Group Management Service Co., Ltd.*	Consulting business	Taiwan	12.50	12.50	1,006	1,054	
Memoright Memoritech Corporation	Manufacturing of electronic products	Cayman Islands	-	3.05	29,727	-	
Less: Allowance for impairment of investment					(29,727)		
					-		
Dawning Leading Technology Inc.	Manufacturing of electronic products	Taiwan	-	7.65	456,519	-	
Less: Allowance for impairment of investment					(241,829)		
					214,690		
Fellow Inc.**	Design robot	United States of America	4.72	4.72	60,308	-	
Nexa3D Inc.	3D Printing technology	United States of America	15.65	15.65	144,808	154,626	
<u>Debt instrument at FVTPL</u>							
Mojoose Inc.***	Design of electronics parts	United States of America	-	-	57,292	28,535	
Total other non-current financial assets/ other long-term investments					503,267	203,779	

\* (held by Cal-Comp Electronics & Communications Co., Ltd.)

\*\* (held by Cal-Comp Electronics (USA) Co., Ltd.)

\*\*\* (held by Logistar International Holding Co., Ltd.)

(Unit: Thousand US Dollar)

Company's name	Nature of business	Country of incorporation	Shareholding percentage		Separate financial statements		
					Investments		
					Cost method	Fair value	
					2019	2020	2019
2020	2019	2019	2020	2019			
				(%)	(%)		
<u>Equity instruments designated at FVOCI</u>							
Metal Component Engineering Limited	Manufacturing of electronic products	Singapore	7.15	10.11	1,087	652	835
Less: Unrealised loss on changes in the value of investments					(252)		
					835		
Memoright Memortech Corporation	Manufacturing of electronic products	Cayman Islands	-	3.05	986	-	
Less: Allowance for impairment of investment					(986)		
					-		
Dawning Leading Technology Inc.	Manufacturing of electronic products	Taiwan	-	7.65	15,140	-	
Less: Allowance for impairment of investment					(8,020)		
					7,120		
Nexa3D Inc.	3D Printing technology	United States of America	15.65	15.65	4,802	5,147	
Total other non-current financial assets/ other long-term investments					12,757	5,799	

(Unit: Thousand Baht)

Company's name	Nature of business	Country of incorporation	Shareholding percentage		Separate financial statements		
					Investments		
					Cost method	Fair value	
					2019	2020	2019
2020	2019	2019	2020	2019			
				(%)	(%)		
<u>Equity instruments designated at FVOCI</u>							
Metal Component Engineering Limited	Manufacturing of electronic products	Singapore	7.15	10.11	32,774	19,564	25,163
Less: Unrealised loss on changes in the value of investments					(7,611)		
					25,163		
Memoright Memortech Corporation	Manufacturing of electronic products	Cayman Islands	-	3.05	29,727	-	
Less: Allowance for impairment of investment					(29,727)		
					-		
Dawning Leading Technology Inc.	Manufacturing of electronic products	Taiwan	-	7.65	456,519	-	
Less: Allowance for impairment of investment					(241,829)		
					214,690		
Nexa3D Inc.	3D Printing technology	United States of America	15.65	15.65	144,808	154,626	
Total other non-current financial assets/ other long-term investments					384,661	174,190	

During the year 2018, King Yuan Electronics Co., Ltd., a company listed on the Stock Exchange of Taiwan and a major shareholder of Dawning Leading Technology Inc., merged with Dawning Leading Technology Inc. by repurchasing shares from minority shareholders. However, King Yuan Electronics Co., Ltd. and the Company cannot negotiate the repurchasing price. Therefore, King Yuan Electronics Co., Ltd. applied to the Court to decide on the fair value of such repurchasing price. Subsequently, on 31 August 2020, the Company entered into a settlement agreement with King Yuan Electronics Co., Ltd. and King Yuan Electronics Co., Ltd. agreed to pay the Company compensation with interest of TWD 148.3 million or USD 5.1 million for the disposal of investment in Dawning Leading Technology Inc. and for damage. In this regard, Cal-Comp Electronics & Communications Co., Ltd., its subsidiary in Taiwan, received compensation from King Yuan Electronics

Co., Ltd. and followed court procedures to obtain back the deposits that King Yuan Electronics Co., Ltd. had placed with the court on behalf of the Company. The subsidiary expects to transfer all money back to the Company in the first quarter of the year 2021. The fair value of investments on the date of disposal was USD 4.9 million. The Company recognised loss on disposal of investments amounting to USD 2.2 million by transferring the accumulated loss recognised in other comprehensive income to retained earnings in the statement of changes in shareholders' equity of the current year.

During the third quarter of the current year, the Company wrote off investment in Memoright Memoritex Corporation because such company closed its business and the Company was unable to obtain the return of its investment. However, the Company had already recorded a full amount of impairment of this investment since the year 2018.

## 15. Investments in associates

### 15.1 Details of investment in associates

(Unit: Thousand US Dollar)

Company's name	Nature of business	Country of incorporation	Consolidated financial statements					
			Shareholding percentage		Cost		Carrying amount based on equity method	
			2020	2019	2020	2019	2020	2019
			(%)	(%)				
Daviscomms (S) Pte Ltd.*	Design and manufacturing of telecommunication products	Singapore	20.00	20.00	2,955	2,955	2,299	2,234
Shanghai Chuang Ge Education Technology Co., Ltd.**	Research and development especially in education and network field	The People's Republic of China	43.53	43.53	265	265	12	54
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	32.50	2,075	1,002	1,051	221
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	24,348	24,348	43,380	38,078
Total investments in associates					29,643	28,570	46,742	40,587

(Unit: Thousand Baht)

Company's name	Nature of business	Country of incorporation	Consolidated financial statements					
			Shareholding percentage		Cost		Carrying amount based on equity method	
			2020	2019	2020	2019	2020	2019
			(%)	(%)				
Daviscomms (S) Pte Ltd.*	Design and manufacturing of telecommunication products	Singapore	20.00	20.00	88,766	89,111	69,075	67,378
Shanghai Chuang Ge Education Technology Co., Ltd.**	Research and development especially in education and network field	The People's Republic of China	43.53	43.53	7,849	7,996	357	1,620
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	32.50	62,320	30,201	31,576	6,661
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	731,348	734,192	1,302,994	1,148,195
Total investments in associates					890,283	861,500	1,404,002	1,223,854

\* (held by Cal-Comp Precision (Singapore) Limited)

\*\* (held by Cal-Comp Optical Electronics (Suzhou) Co., Ltd.)

(Unit: Thousand US Dollar)

Company's name	Nature of business	Country of incorporation	Separate financial statements					
			Shareholding percentage		Cost		Carrying amount based on equity method	
			2020	2019	2020	2019	2020	2019
			(%)	(%)				
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	32.50	2,075	1,002	1,051	221
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	24,348	24,348	43,380	38,078
Total investments in associates					<u>26,423</u>	<u>25,350</u>	<u>44,431</u>	<u>38,299</u>

(Unit: Thousand Baht)

Company's name	Nature of business	Country of incorporation	Separate financial statements					
			Shareholding percentage		Cost		Carrying amount based on equity method	
			2020	2019	2020	2019	2020	2019
			(%)	(%)				
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	32.50	62,320	30,201	31,576	6,661
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	731,348	734,192	1,302,994	1,148,195
Total investments in associates					<u>793,668</u>	<u>764,393</u>	<u>1,334,570</u>	<u>1,154,856</u>

The change in cost of investments in associates is from the additional investment in PChome (Thailand) Co., Ltd. In addition, the change in cost of investments in associates is from the exchange differences on translation of functional currency to presentation currency.

The Company presented the negative investment value based on equity method as “Provision for transaction under equity method of investments in associates” was detailed as follows:

(Unit: Thousand US Dollar)

Company's name	Nature of business	Country of incorporation	Consolidated and separate financial statements					
			Shareholding percentage		Cost		Carrying amount based on equity method	
			2020	2019	2020	2019	2020	2019
			(%)	(%)				
XYZprinting, Inc.	Trading 3D printer	Taiwan	46.40	46.40	14,231	14,231	4,388	4,087
Cal-Comp Big Data, Inc.	Manufacturing of medical equipment and providing service of data processing and provision service	Taiwan	50.00	50.00	10,841	10,841	6,386	3,209
New Era AI Robotic Limited	Holding company	Cayman Islands	50.00	50.00	2,087	2,087	6,514	3,755
Total provision for transaction under equity method of investments in associates					<u>27,159</u>	<u>27,159</u>	<u>17,288</u>	<u>11,051</u>

(Unit: Thousand Baht)

Company's name	Nature of business	Country of incorporation	Consolidated and separate financial statements					
			Shareholding percentage		Cost		Carrying amount based on equity method	
			2020	2019	2020	2019	2020	2019
			(%)	(%)				
XYZprinting, Inc.	Trading 3D printer	Taiwan	46.40	46.40	427,463	429,127	131,807	123,242
Cal-Comp Big Data, Inc.	Manufacturing of medical equipment and providing service of data processing and provision service	Taiwan	50.00	50.00	325,621	326,888	191,792	96,744
New Era AI Robotic Limited	Holding company	Cayman Islands	50.00	50.00	62,699	62,943	195,676	113,234
Total provision for transaction under equity method of investments in associates					815,783	818,958	519,275	333,220

The change in cost of investments in associates is from the exchange differences on translation of functional currency to presentation currency.

## 15.2 Share of comprehensive income and dividend received

During the years, the Group recognised their share of profit (loss) from investments in associates in the consolidated financial statements and the separate financial statements as follows:

(Unit: Thousand US Dollar)

Company's name	Consolidated financial statements			
	Share of profit (loss) from investments in associates		Share of other comprehensive income from investments in associates	
	2020	2019	2020	2019
Daviscomms (S) Pte Ltd.	48	209	17	(696)
Shanghai Chuang Ge Education Technology Co., Ltd.	(42)	(82)	-	-
XYZprinting, Inc.	(163)	(3,235)	(138)	(47)
PChome (Thailand) Co., Ltd.	(290)	(252)	47	27
Cal-Comp Big Data, Inc.	(3,153)	(3,155)	(24)	8
New Era AI Robotic Limited	(2,504)	(2,784)	(255)	(99)
Cal-Comp Technology (Philippines), Inc.	5,185	8,683	117	(32)
Total	(919)	(616)	(236)	(839)

(Unit: Thousand Baht)

Company's name	Consolidated financial statements			
	Share of profit (loss) from investments in associates		Share of other comprehensive income from investments in associates	
	2020	2019	2020	2019
	Daviscomms (S) Pte Ltd.	1,470	6,454	508
Shanghai Chuang Ge Education Technology Co., Ltd.	(1,312)	(2,534)	-	-
XYZprinting, Inc.	(5,945)	(100,122)	(4,307)	(1,395)
PChome (Thailand) Co., Ltd.	(9,096)	(7,816)	1,454	850
Cal-Comp Big Data, Inc.	(98,087)	(97,799)	(725)	214
New Era AI Robotic Limited	(78,708)	(86,355)	(7,907)	(2,973)
Cal-Comp Technology (Philippines), Inc.	162,829	270,300	3,674	(976)
Total	(28,849)	(17,872)	(7,303)	(25,680)

(Unit: Thousand US Dollar)

Company's name	Separate financial statements			
	Share of profit (loss) from investments in associates		Share of other comprehensive income from investments in associates	
	2020	2019	2020	2019
	XYZprinting, Inc.	(163)	(3,235)	(138)
PChome (Thailand) Co., Ltd.	(290)	(252)	47	27
Cal-Comp Big Data, Inc.	(3,153)	(3,155)	(24)	8
New Era AI Robotic Limited	(2,504)	(2,784)	(255)	(99)
Cal-Comp Technology (Philippines), Inc.	5,185	8,683	117	(32)
Total	(925)	(743)	(253)	(143)

(Unit: Thousand Baht)

Company's name	Separate financial statements			
	Share of profit (loss) from investments in associates		Share of other comprehensive income from investments in associates	
	2020	2019	2020	2019
	XYZprinting, Inc.	(5,945)	(100,122)	(4,307)
PChome (Thailand) Co., Ltd.	(9,096)	(7,816)	1,454	850
Cal-Comp Big Data, Inc.	(98,087)	(97,799)	(725)	214
New Era AI Robotic Limited	(78,708)	(86,355)	(7,907)	(2,973)
Cal-Comp Technology (Philippines), Inc.	162,829	270,300	3,674	(976)
Total	(29,007)	(21,792)	(7,811)	(4,280)

In 2019, the Group received dividend income from Cal-Comp Technology (Philippines), Inc. amounting to Baht 58 million (USD 1.8 million) (2020: There was no dividend income from associates).

## 15.3 Summarised financial information about material associates

### Summarised information about financial position

(Unit: Million US Dollar)

	XYZprinting, Inc.		Cal-Comp Big Data, Inc.		New Era AI Robotic Limited		Cal-Comp Technology (Philippines), Inc.	
	2020	2019	2020	2019	2020	2019	2020	2019
	Current assets	42	42	8	12	3	3	286
Non-current assets	12	11	1	3	1	1	151	153
Current liabilities	(50)	(55)	(21)	(20)	(17)	(11)	(187)	(257)
Non-current liabilities	(13)	(7)	(1)	(1)	-	-	(24)	(1)
<b>Net assets</b>	<b>(9)</b>	<b>(9)</b>	<b>(13)</b>	<b>(6)</b>	<b>(13)</b>	<b>(7)</b>	<b>226</b>	<b>198</b>
Shareholding percentage (%)	46.40	46.40	50.00	50.00	50.00	50.00	19.19	19.19
<b>Share of net assets</b>	<b>(4)</b>	<b>(4)</b>	<b>(6)</b>	<b>(3)</b>	<b>(7)</b>	<b>(4)</b>	<b>43</b>	<b>38</b>

(Unit: Million Baht)

	XYZprinting, Inc.		Cal-Comp Big Data, Inc.		New Era AI Robotic Limited		Cal-Comp Technology (Philippines), Inc.	
	2020	2019	2020	2019	2020	2019	2020	2019
	Current assets	1,269	1,276	242	365	103	86	8,604
Non-current assets	355	336	38	75	13	23	4,538	4,619
Current liabilities	(1,508)	(1,678)	(636)	(615)	(503)	(332)	(5,634)	(7,755)
Non-current liabilities	(400)	(200)	(28)	(18)	(4)	(3)	(718)	(19)
<b>Net assets</b>	<b>(284)</b>	<b>(266)</b>	<b>(384)</b>	<b>(193)</b>	<b>(391)</b>	<b>(226)</b>	<b>6,790</b>	<b>5,986</b>
Shareholding percentage (%)	46.40	46.40	50.00	50.00	50.00	50.00	19.19	19.19
<b>Share of net assets</b>	<b>(132)</b>	<b>(123)</b>	<b>(192)</b>	<b>(97)</b>	<b>(196)</b>	<b>(113)</b>	<b>1,303</b>	<b>1,148</b>

### Summarised information about comprehensive income

(Unit: Million US Dollar)

	For the year ended 31 December							
	XYZprinting, Inc.		Cal-Comp Big Data, Inc.		New Era AI Robotic Limited		Cal-Comp Technology (Philippines), Inc.	
	2020	2019	2020	2019	2020	2019	2020	2019
Revenue	29.7	25.4	6.8	6.0	2.0	2.3	684.8	658.6
Profit (loss)	(0.4)	(6.9)	(6.3)	(6.3)	(5.0)	(5.6)	27.0	45.2
Other comprehensive income	0.1	0.1	0.5	0.2	(0.6)	(0.2)	(0.1)	(0.1)
Total comprehensive income	(0.3)	(6.8)	(5.8)	(6.1)	(5.6)	(5.8)	26.9	45.1

(Unit: Million Baht)

	For the year ended 31 December							
	XYZprinting, Inc.		Cal-Comp Big Data, Inc.		New Era AI Robotic Limited		Cal-Comp Technology (Philippines), Inc.	
	2020	2019	2020	2019	2020	2019	2020	2019
Revenue	933	786	213	185	63	70	21,462	20,392
Profit (loss)	(11)	(216)	(198)	(195)	(157)	(173)	847	1,401
Other comprehensive income	3	5	15	6	(19)	(6)	(2)	(3)
Total comprehensive income	(8)	(211)	(183)	(189)	(176)	(179)	845	1,398

The Group recorded investments in Daviscomms (S) Pte Ltd. and PChome (Thailand) Co., Ltd. based on the basis of financial information provided by those companies' management. Due to time constraints, those companies' management cannot provide the financial information which were audited by external auditors.

On 28 February 2020, a meeting of the Board of Directors of the Company approved an additional investment in PChome (Thailand) Co., Ltd., its associate in Thailand, at the amount of Baht 34 million. During the second quarter of the current year, the Company paid for additional share capital of USD 1 million or Baht 33 million. After the capital increase, the shareholding percentage of the Company increased from 32.50% to 33.13%.

Subsequently in the third quarter of the current year, the Company additionally acquired share capital of PChome (Thailand) Co., Ltd. amounting to USD 0.04 million or Baht 1 million from the former shareholder. After the share acquisition, the shareholding percentage of the Company increased from 33.13% to 33.75%.

## 16. Investments in subsidiaries

16.1 Detail of investments in subsidiaries as presented in the separate financial statements are as follows:

Company's name	Paid-up capital		Shareholding percentage		Cost		Carrying amount based on equity method	
	2020	2019	2020	2019	2020	2019	2020	2019
			(%)	(%)				
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	CNY 547.15 million	CNY 547.15 million	100	100	59,962	59,962	132,382	122,533
Cal-Comp Electronics & Communications Co., Ltd.	TWD 69.92 million	TWD 69.92 million	100	100	7,295	6,843	9,415	4,726
Cal-Comp Technology (Suzhou) Co., Ltd.	CNY 73.05 million	CNY 73.05 million	100	100	10,434	10,434	25,871	25,781
Cal-Comp Electronics and Communications (Suzhou) Co., Ltd.	CNY 239.60 million	CNY 239.60 million	100	100	34,685	34,685	1,851	1,788
Cal Comp (Malaysia) SDN. BHD.	MYR 28.04 million	MYR 28.04 million	100	100	8,699	8,699	13,703	14,013
Cal-Comp Electronics (USA) Co., Ltd.	USD 100.00 million	USD 100.00 million	100	100	98,736	98,736	67,695	60,931
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.*	BRL 165.02 million	BRL 165.02 million	1	1	698	698	544	399
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	MXN 141.18 million	MXN 141.18 million	100	100	9,557	9,557	13,205	14,633
Cal-Comp Holding (Brasil) S.A.	BRL 258.22 million	BRL 258.22 million	100	100	78,422	78,422	85,337	74,244
Cal-Comp (India) Private Limited	INR 3.23 million	INR 32.23 million	100	100	54	542	15	288
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	Baht 100.00 million	Baht 100.00 million	100	100	3,082	3,082	4,120	2,909
Cal-Comp Precision Holding Co., Ltd.	TWD 565.00 million	TWD 565.00 million	95	100	80,787	85,000	92,747	86,838
Qbit Semiconductor Holding Ltd.	USD 1.13 million	USD 0.82 million	92	94	12,873	8,373	62	-
Translation adjustment					-	-	102	(1,756)
Total investments in subsidiaries					<u>405,284</u>	<u>405,033</u>	<u>447,049</u>	<u>407,327</u>

(Unit: Thousand Baht)

Company's name	Paid-up capital		Shareholding percentage		Cost		Carrying amount based on equity method	
	2020	2019	2020	2019	2020	2019	2020	2019
			(%)	(%)				
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	CNY 547.15 million	CNY 547.15 million	100	100	1,801,109	1,808,118	3,976,381	3,694,866
Cal-Comp Electronics & Communications Co., Ltd.	TWD 69.92 million	TWD 69.92 million	100	100	219,100	206,343	282,801	142,494
Cal-Comp Technology (Suzhou) Co., Ltd.	CNY 73.05 million	CNY 73.05 million	100	100	313,395	314,615	777,073	777,393
Cal-Comp Electronics and Communications (Suzhou) Co., Ltd.	CNY 239.60 million	CNY 239.60 million	100	100	1,041,825	1,045,880	55,603	53,908
Cal Comp (Malaysia) SDN. BHD.	MYR 28.04 million	MYR 28.04 million	100	100	261,305	262,322	411,569	422,535
Cal-Comp Electronics (USA) Co., Ltd.	USD 100.00 million	USD 100.00 million	100	100	2,965,732	2,977,274	2,033,359	1,837,304
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.*	BRL 165.02 million	BRL 165.02 million	1	1	20,975	21,056	16,318	12,016
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	MXN 141.18 million	MXN 141.18 million	100	100	287,067	288,184	396,652	441,242
Cal-Comp Holding (Brasil) S.A.	BRL 258.22 million	BRL 258.22 million	100	100	2,355,579	2,364,747	2,563,288	2,238,763
Cal-Comp (India) Private Limited	INR 3.23 million	INR 32.23 million	100	100	1,629	16,356	460	8,679
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	Baht 100.00 million	Baht 100.00 million	100	100	92,565	92,925	123,735	87,716
Cal-Comp Precision Holding Co., Ltd.	TWD 565.00 million	TWD 565.00 million	95	100	2,426,610	2,563,090	2,785,885	2,618,508
Qbit Semiconductor Holding Ltd.	USD 1.13 million	USD 0.82 million	92	94	386,674	252,486	1,877	-
Translation adjustment					-	-	3,049	(52,883)
Total investments in subsidiaries					12,173,565	12,213,396	13,428,050	12,282,541

\* Classified as investments in subsidiaries since the Company indirectly holds the investment in such company through Cal-Comp Holding (Brasil) S.A. with 99% of registered capital of Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda. and the Company has control over such company.

The change in cost of investments in subsidiaries is mainly from the exchange differences on translation of functional currency to presentation currency. In addition, the change in cost of investments in subsidiaries is from the capital reduction of Cal-Comp (India) Private Limited, the disposal of investment in Cal-Comp Precision Holding Co., Ltd. and the additional investment in Qbit Semiconductor Holding Ltd.

The Company presented the negative investment value based on equity method as “Provision for transaction under equity method of investments in subsidiaries” was detailed as follow:

(Unit: Thousand US Dollar)

Company's name	Paid-up capital		Shareholding percentage		Cost		Carrying amount based on equity method	
	2020	2019	2020	2019	2020	2019	2020	2019
			(%)	(%)				
Logistar International Holding Co., Ltd.	USD 40.05 million	USD 40.05 million	100	100	43,208	43,208	378,137	310,889
Qbit Semiconductor Holding Ltd.	USD 1.13 million	USD 0.82 million	92	94	-	8,373	-	5,023
<b>Total provision for transaction under equity method of investments in subsidiaries</b>					<b>43,208</b>	<b>51,581</b>	<b>378,137</b>	<b>315,912</b>

(Unit: Thousand Baht)

Company's name	Paid-up capital		Shareholding percentage		Cost		Carrying amount based on equity method	
	2020	2019	2020	2019	2020	2019	2020	2019
			(%)	(%)				
Logistar International Holding Co., Ltd.	USD 40.05 million	USD 40.05 million	100	100	1,297,853	1,302,904	11,358,152	9,374,555
Qbit Semiconductor Holding Ltd.	USD 1.13 million	USD 0.82 million	92	94	-	252,486	-	151,458
<b>Total provision for transaction under equity method of investments in subsidiaries</b>					<b>1,297,853</b>	<b>1,555,390</b>	<b>11,358,152</b>	<b>9,526,013</b>

The change in cost of investments in subsidiaries is from the exchange differences on translation of functional currency to presentation currency. In addition, the change in cost of investments in subsidiaries is from the additional investment in Qbit Semiconductor Holding Ltd.

## 16.2 Share of comprehensive income and dividend received

During the years, the Company recognised its share of profit (loss) from investments in subsidiaries in the separate financial statements as follows:

(Unit: Thousand US Dollar)

Company's name	Separate financial statements			
	Share of profit (loss) from investments in subsidiaries		Share of other comprehensive income from investments in subsidiaries	
	2020	2019	2020	2019
Logistar International Holding Co., Ltd.	(67,114)	(47,979)	(134)	(280)
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	(62)	462	9,911	(2,277)
Cal-Comp Electronics & Communications Co., Ltd.	3,870	498	819	(1,182)
Cal-Comp Technology (Suzhou) Co., Ltd.	(1,601)	422	1,691	(369)
Cal-Comp Precision (Singapore) Limited	-	2,785	-	(331)
Cal-Comp Electronics and Communications (Suzhou) Co., Ltd.	(58)	(1,710)	121	(34)
Cal Comp (Malaysia) SDN. BHD.	(535)	1,665	225	(218)
Cal-Comp Electronics (USA) Co., Ltd.	8,745	7,828	(1,981)	58
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	130	61	15	(38)
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	1,018	1,167	(2,446)	1,268
Cal-Comp Precision (Thailand) Limited	-	8,492	-	(69)
Cal-Comp Holding (Brasil) S.A.	26,460	8,600	(15,367)	(2,858)
Qbit Semiconductor Holding Ltd.	588	(5,909)	(3)	(154)
Cal-Comp (India) Private Limited	(18)	(14)	(92)	17
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	770	(390)	441	213
Cal-Comp Precision Holding Co., Ltd.	9,095	1,140	1,064	(854)
Exchange differences on translation of financial statements	-	-	511	558
<b>Total</b>	<b>(18,712)</b>	<b>(22,882)</b>	<b>(5,225)</b>	<b>(6,550)</b>

(Unit: Thousand Baht)

Company's name	Separate financial statements			
	Share of profit (loss) from investments in subsidiaries		Share of other comprehensive income from investments in subsidiaries	
	2020	2019	2020	2019
Logistar International Holding Co., Ltd.	(2,110,273)	(1,485,092)	(4,250)	(8,978)
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	(336)	15,445	304,350	(70,895)
Cal-Comp Electronics & Communications Co., Ltd.	118,228	16,157	25,254	(35,826)
Cal-Comp Technology (Suzhou) Co., Ltd.	(49,138)	13,138	51,898	(11,473)
Cal-Comp Precision (Singapore) Limited	-	87,603	-	(10,168)
Cal-Comp Electronics and Communications (Suzhou) Co., Ltd.	(2,467)	(53,075)	3,689	(1,040)
Cal Comp (Malaysia) SDN. BHD.	(16,629)	52,394	6,366	(6,926)
Cal-Comp Electronics (USA) Co., Ltd.	277,921	241,127	(62,957)	1,974
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	4,047	1,892	468	(1,170)
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	31,958	35,529	(79,713)	38,615
Cal-Comp Precision (Thailand) Limited	-	264,848	-	(1,080)
Cal-Comp Holding (Brasil) S.A.	827,390	267,033	(495,847)	(88,575)
Qbit Semiconductor Holding Ltd.	19,807	(182,397)	(81)	(4,639)
Cal-Comp (India) Private Limited	(539)	(445)	(2,916)	559
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	24,054	(12,114)	13,680	6,654
Cal-Comp Precision Holding Co., Ltd.	289,119	34,435	31,607	(25,788)
Exchange differences on translation of financial statements	-	-	16,279	15,565
Total	(586,858)	(703,522)	(192,173)	(203,191)

In 2019, the Company received dividend income from Cal-Comp Precision (Singapore) Limited, Cal-Comp (Malaysia) SDN. BHD. and Cal-Comp Precision (Thailand) Limited totaling Baht 1,221 million (USD 39.4 million) (2020: There was no dividend income from subsidiaries).

### 16.3 Details of investments in subsidiaries that has material non-controlling interests

Company's name	Proportion of equity interest held by non-controlling interests		Accumulated balance of non-controlling interests		Profit (loss) allocated to non-controlling interests during the year	
	2020	2019	2020	2019	2020	2019
	(%)	(%)				
Cal-Comp Industria de Semicondutores S.A.	41.96	41.96	2	2	0.1	(1)
Cal-Comp Precision Holding Co., Ltd.	5.00	-	5	-	0.5	-

(Unit: Million US Dollar)

Company's name	Proportion of equity interest held by non-controlling interests		Accumulated balance of non-controlling interests		Profit (loss) allocated to non-controlling interests during the year	
	2020	2019	2020	2019	2020	2019
	(%)	(%)				
Cal-Comp Industria de Semicondutores S.A.	41.96	41.96	53	59	2	(44)
Cal-Comp Precision Holding Co., Ltd.	5.00	-	149	-	15	-

(Unit: Million Baht)

### 16.4 Summarised financial information that based on amounts before inter-company elimination about subsidiaries that have material non-controlling interest

#### Summarised information about financial position

	Cal-Comp Industria de Semicondutores S.A.		Cal-Comp Precision Holding Co., Ltd.	
	2020	2019	2020	2019
	Current assets	17	5	141
Non-current assets	14	20	109	-
Current liabilities	20	14	143	-
Non-current liabilities	9	8	8	-

(Unit: Million US Dollar)

	Cal-Comp Industria de Semicondutores S.A.		Cal-Comp Precision Holding Co., Ltd.	
	2020	2019	2020	2019
	Current assets	520	168	4,237
Non-current assets	417	605	3,275	-
Current liabilities	589	419	4,282	-
Non-current liabilities	262	251	244	-

(Unit: Million Baht)

## Summarised information about comprehensive income

	(Unit: Million US Dollar)			
	Cal-Comp Industria de Semicondutores S.A.		Cal-Comp Precision Holding Co., Ltd.	
	2020	2019	2020	2019
Revenue	35	19	271	-
Profit (loss)	0.3	(4)	10	-
Other comprehensive income	-	-	0.1	-
Total comprehensive income	0.3	(4)	10	-

	(Unit: Million Baht)			
	Cal-Comp Industria de Semicondutores S.A.		Cal-Comp Precision Holding Co., Ltd.	
	2020	2019	2020	2019
Revenue	1,096	561	8,490	-
Profit (loss)	8	(106)	301	-
Other comprehensive income	-	-	5	-
Total comprehensive income	8	(106)	306	-

## Summarised information about cash flow

	(Unit: Million US Dollar)			
	Cal-Comp Industria de Semicondutores S.A.		Cal-Comp Precision Holding Co., Ltd.	
	2020	2019	2020	2019
Cash flow from operating activities	3	1	16	-
Cash flow used in investing activities	-	-	(12)	-
Cash flow used in financing activities	-	-	(20)	-
Increase in currency translation adjustment	-	-	3	-
Net increase (decrease) in cash and cash equivalents	3	1	(13)	-

	(Unit: Million Baht)			
	Cal-Comp Industria de Semicondutores S.A.		Cal-Comp Precision Holding Co., Ltd.	
	2020	2019	2020	2019
Cash flow from operating activities	87	31	512	-
Cash flow used in investing activities	(7)	-	(381)	-
Cash flow used in financing activities	-	-	(628)	-
Increase in currency translation adjustment	-	-	78	-
Net increase (decrease) in cash and cash equivalents	80	31	(419)	-

On 26 February 2014, a meeting of the Board of Directors of the Company approved the merger of the Company's subsidiaries in the People's Republic of China, Cal-Comp Technology (Suzhou) Co., Ltd. and Cal-Comp Electronics and Communications (Suzhou) Co., Ltd., and it is in the process of operation.

On 12 November 2018, a meeting of the Board of Directors of the Company approved the closing down of Cal-Comp (India) Private Limited, its subsidiary in India, in order to reduce unnecessary expenses of the Group and to improve the operational efficiency. During the third quarter of the current year, the Company received money from capital reduction from such subsidiary amounting to USD 0.2 million. Currently, the closing down of the subsidiary is in process.

On 14 May 2019, a meeting of the Board of Directors of the Company approved the dissolution and liquidation of Cal Comp (Malaysia) SDN. BHD., which is a subsidiary in Malaysia since the customer relocated its manufacturing base to Thailand. Currently, it is in the process of operation.

On 12 November 2019, a meeting of the Board of Directors of the Company approved the following matters.

- 1) To approve an investment of a new subsidiary in 100% with the amount not exceeding USD 55 million in order to support the restructuring of the group companies in Brazil. Currently, it is in the process of operation.
- 2) To approve an internal restructuring of shareholding of the group companies in Brazil. Currently, it is in the process of operation.

On 13 December 2019, a meeting of the Board of Directors of the Company approved to sell partial investment in Cal-Comp Precision Holding Co., Ltd. amounted to 2,826,000 shares at TWD 129 million, for a purpose of meeting the Group's long-term business plan and future funding purpose in potential capital market. During the first quarter of the current year, the Company partially sold investment in such company in an amount of USD 4 million or Baht 135 million and after the share disposition, the shareholding percentage of the Company decreased from 100% to 95%.

On 12 May 2020, a meeting of the Board of Directors of the Company approved the following matters.

- 1) To approve an additional investment in Qbit Semiconductor Holding Ltd., its subsidiary in Cayman Islands, at the amount of USD 4.5 million. During the second quarter of the current year, the Company paid for additional share capital of USD 4.5 million. After the capital increase, the shareholding percentage of the Company increased from 94% to 95%.
- 2) To approve an additional investment in Cal-Comp Precision (Yue Yang) Co., Ltd. by Cal-Comp Precision (Singapore) Limited, its indirect subsidiary, at the amount of USD 10 million. During the third quarter of the current year, Cal-Comp Precision (Singapore) Limited paid for additional share capital of USD 10 million.
- 3) To approve the initial public offering plan of Cal-Comp Precision Holding Co., Ltd., its subsidiary in Taiwan, in the Taiwan Stock Exchange and over-allotment plan. It is expected that the initial public offering will be completed in the first quarter of the year 2021.

On 13 August 2020, a meeting of the Board of Directors of the Company approved the following matters.

- 1) To approve the capital reduction of Qbit Semiconductor Ltd., its indirect subsidiary in Taiwan, at the amount of TWD 300 million, for the purpose of capital management and offsetting the deficit in retained earnings for future business plan. It is expected that the capital reduction will be completed in the second quarter of the year 2021.
- 2) To approve the shareholding restructuring of Qbit Semiconductor Holding Ltd., its subsidiary in Cayman Islands, for the purpose of supporting long-term business development plan. It is expected that the organisation restructuring will be completed in the second quarter of the year 2021.

On 13 November 2020, a meeting of the Board of Directors of the Company approved the plan to repurchase 2,781,000 shares at TWD 45.5 per share, or for a total of TWD 126.5 million from minor shareholders of Cal-Comp Precision Holding Co., Ltd., a subsidiary in Cayman Islands, by repurchasing 1,205,000 shares from related persons and 1,576,000 shares from non-related persons. The purpose of share repurchases is to revise the capital funding plan in response to the world economic situation at present. After the share repurchase, the Company's shareholding percentage will increase from 95% to 99.92%. The share repurchase is expected to be completed in the first quarter of 2021.

## 17. Property, plant and equipment

Movements of property, plant and equipment for the years ended 31 December 2020 and 2019 are summarised below.

(Unit: Thousand US Dollar)

Consolidated financial statements								
	Land and land improvements	Buildings and buildings improvements	Machinery and equipment	Molds and spare parts	Office furniture and equipment	Motor vehicles	Construction in progress and equipment under installation	Total
<b>Cost</b>								
1 January 2019	19,321	262,163	411,024	133,353	77,387	1,895	20,759	925,902
Additions	2,645	7,168	15,392	7,762	3,864	42	53,322	90,195
Disposals	-	(2,229)	(22,295)	(2,606)	(2,285)	(154)	(12)	(29,581)
Transfers in (out)	-	3,396	12,525	8,850	18	102	(25,363)	(472)
Translation adjustment	65	(340)	(598)	81	(365)	(8)	270	(895)
31 December 2019	22,031	270,158	416,048	147,440	78,619	1,877	48,976	985,149
Additions	321	33,287	52,687	11,053	6,144	63	7,865	111,420
Disposals	-	(77)	(41,357)	(4,506)	(2,619)	(197)	(139)	(48,895)
Reclassify to assets held for sale	-	(16,321)	-	-	-	-	-	(16,321)
Transfers in (out)	-	1,108	1,096	8,603	2,157	19	(18,460)	(5,477)
Translation adjustment	14	705	(26,060)	352	1,016	32	(14)	(23,955)
31 December 2020	22,366	288,860	402,414	162,942	85,317	1,794	38,228	1,001,921
<b>Accumulated depreciation</b>								
1 January 2019	-	84,478	245,420	87,559	51,239	1,222	-	469,918
Depreciation for the year	-	12,660	35,115	16,695	7,361	116	-	71,947
Depreciation on disposals	-	(2,227)	(20,914)	(2,584)	(2,113)	(77)	-	(27,915)
Translation adjustment	-	(311)	(2,576)	74	(487)	-	-	(3,300)
31 December 2019	-	94,600	257,045	101,744	56,000	1,261	-	510,650
Depreciation for the year	-	13,492	33,420	18,686	6,903	135	-	72,636
Depreciation on disposals	-	(64)	(40,240)	(3,826)	(2,581)	(351)	-	(47,062)
Reclassify to assets held for sale	-	(3,682)	-	-	-	-	-	(3,682)
Translation adjustment	-	(509)	(2,601)	395	968	25	-	(1,722)
31 December 2020	-	103,837	247,624	116,999	61,290	1,070	-	530,820
<b>Allowance for impairment loss</b>								
31 December 2019	-	719	304	-	-	-	-	1,023
Increase during the year	-	-	362	-	-	-	-	362
31 December 2020	-	719	666	-	-	-	-	1,385
<b>Net book value</b>								
31 December 2019	22,031	174,839	158,699	45,696	22,619	616	48,976	473,476
31 December 2020	22,366	184,304	154,124	45,943	24,027	724	38,228	469,716
<b>Depreciation for the year</b>								
2019 (USD 66 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses)								71,947
2020 (USD 65 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses)								72,636

## Consolidated financial statements

	Land and land improvements	Buildings and buildings improvements	Machinery and equipment	Molds and spare parts	Office furniture and equipment	Motor vehicles	Construction in progress and equipment under installation	Total
<b>Cost</b>								
1 January 2019	626,963	8,507,140	13,337,632	4,327,264	2,511,183	61,494	673,630	30,045,306
Additions	79,847	222,575	472,524	240,103	119,400	1,323	1,658,990	2,794,762
Disposals	-	(67,419)	(696,024)	(81,305)	(70,707)	(4,859)	(378)	(920,692)
Transfers in (out)	-	106,552	388,933	272,714	523	3,115	(786,601)	(14,764)
Translation adjustment	(42,487)	(622,506)	(957,557)	(312,880)	(189,722)	(4,475)	(68,791)	(2,198,418)
31 December 2019	664,323	8,146,342	12,545,508	4,445,896	2,370,677	56,598	1,476,850	29,706,194
Additions	9,792	1,052,943	1,648,126	347,256	192,148	1,974	246,899	3,499,138
Disposals	-	(2,413)	(1,302,144)	(138,972)	(81,431)	(6,193)	(4,295)	(1,535,448)
Reclassify to assets held for sale	-	(490,230)	-	-	-	-	-	(490,230)
Transfers in (out)	-	19,935	40,560	269,065	67,990	604	(577,661)	(179,507)
Translation adjustment	(2,305)	(50,063)	(844,696)	(28,940)	13,291	904	6,495	(905,314)
31 December 2020	671,810	8,676,514	12,087,354	4,894,305	2,562,675	53,887	1,148,288	30,094,833
<b>Accumulated depreciation</b>								
1 January 2019	-	2,741,291	7,963,829	2,841,256	1,662,694	39,645	-	15,248,715
Depreciation for the year	-	391,879	1,087,600	516,748	227,875	3,586	-	2,227,688
Depreciation on disposals	-	(67,358)	(653,543)	(80,628)	(65,414)	(2,427)	-	(869,370)
Translation adjustment	-	(213,245)	(646,951)	(209,387)	(136,531)	(2,781)	-	(1,208,895)
31 December 2019	-	2,852,567	7,750,935	3,067,989	1,688,624	38,023	-	15,398,138
Depreciation for the year	-	422,662	1,047,123	585,108	216,311	4,237	-	2,275,441
Depreciation on disposals	-	(2,006)	(1,267,801)	(117,653)	(80,258)	(10,885)	-	(1,478,603)
Reclassify to assets held for sale	-	(110,601)	-	-	-	-	-	(110,601)
Translation adjustment	-	(43,631)	(92,350)	(21,133)	16,297	765	-	(140,052)
31 December 2020	-	3,118,991	7,437,907	3,514,311	1,840,974	32,140	-	15,944,323
<b>Allowance for impairment loss</b>								
31 December 2019	-	21,681	9,167	-	-	-	-	30,848
Increase during the year	-	-	11,476	-	-	-	-	11,476
Translation adjustment	-	(84)	(639)	-	-	-	-	(723)
31 December 2020	-	21,597	20,004	-	-	-	-	41,601
<b>Net book value</b>								
31 December 2019	664,323	5,272,094	4,785,406	1,377,907	682,053	18,575	1,476,850	14,277,208
31 December 2020	671,810	5,535,926	4,629,443	1,379,994	721,701	21,747	1,148,288	14,108,909
<b>Depreciation for the year</b>								
2019 (Baht 2,030 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses)								2,227,688
2020 (Baht 2,041 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses)								2,275,441

(Unit: Thousand US Dollar)

## Separate financial statements

	Land and land improvements	Buildings and buildings improvements	Machinery and equipment	Molds and spare parts	Office furniture and equipment	Motor vehicles	Construction in progress and equipment under installation	Total
<b>Cost</b>								
1 January 2019	16,589	156,523	189,280	125,741	26,858	638	8,931	524,560
Additions	2,300	1,835	6,952	7,054	2,306	49	46,016	66,512
Disposals	-	-	(8,825)	(2,606)	(1,067)	-	-	(12,498)
Transfers in (out)	-	-	-	8,850	-	-	(9,365)	(515)
31 December 2019	18,889	158,358	187,407	139,039	28,097	687	45,582	578,059
Additions	321	30,814	21,576	7,971	2,395	-	-	63,077
Disposals	-	(4)	(33,664)	(4,506)	(434)	-	-	(38,608)
Transfers in (out)	-	-	-	8,603	-	-	(17,836)	(9,233)
31 December 2020	19,210	189,168	175,319	151,107	30,058	687	27,746	593,295
<b>Accumulated depreciation</b>								
1 January 2019	-	54,120	123,759	81,022	16,825	270	-	275,996
Depreciation for the year	-	8,375	14,807	15,786	2,603	66	-	41,637
Depreciation on disposals	-	-	(7,770)	(2,584)	(1,039)	-	-	(11,393)
31 December 2019	-	62,495	130,796	94,224	18,389	336	-	306,240
Depreciation for the year	-	9,068	14,871	17,260	2,502	56	-	43,757
Depreciation on disposals	-	(1)	(33,457)	(3,826)	(423)	-	-	(37,707)
31 December 2020	-	71,562	112,210	107,658	20,468	392	-	312,290
<b>Allowance for impairment loss</b>								
31 December 2019	-	719	304	-	-	-	-	1,023
31 December 2020	-	719	304	-	-	-	-	1,023
<b>Net book value</b>								
31 December 2019	18,889	95,144	56,307	44,815	9,708	351	45,582	270,796
31 December 2020	19,210	116,887	62,805	43,449	9,590	295	27,746	279,982
<b>Depreciation for the year</b>								
2019 (USD 38 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses)								41,637
2020 (USD 40 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses)								43,757

(Unit: Thousand Baht)

## Separate financial statements

	Land and land improvements	Buildings and buildings improvements	Machinery and equipment	Molds and spare parts	Office furniture and equipment	Motor vehicles	Construction in progress and equipment under installation	Total
<b>Cost</b>								
1 January 2019	538,304	5,079,128	6,142,075	4,080,273	871,531	20,687	289,813	17,021,811
Additions	69,454	57,179	214,928	218,411	71,296	1,549	1,419,336	2,052,153
Disposals	-	-	(272,489)	(81,306)	(33,111)	-	-	(386,906)
Transfers in (out)	-	-	-	272,717	-	-	(288,857)	(16,140)
Translation adjustment	(38,162)	(361,193)	(433,460)	(297,476)	(62,475)	(1,528)	(45,827)	(1,240,121)
31 December 2019	569,596	4,775,114	5,651,054	4,192,619	847,241	20,708	1,374,465	17,430,797
Additions	9,779	976,365	675,189	251,615	74,999	-	-	1,987,947
Disposals	-	(126)	(1,065,114)	(138,961)	(13,368)	-	-	(1,217,569)
Transfers in (out)	-	-	-	269,071	-	-	(566,578)	(297,507)
Translation adjustment	(2,357)	(69,297)	4,924	(35,489)	(5,995)	(80)	25,515	(82,779)
31 December 2020	577,018	5,682,056	5,266,053	4,538,855	902,877	20,628	833,402	17,820,889
<b>Accumulated depreciation</b>								
1 January 2019	-	1,756,172	4,015,950	2,629,164	545,980	8,752	-	8,956,018
Depreciation for the year	-	259,303	458,662	488,624	80,600	2,051	-	1,289,240
Depreciation on disposals	-	-	(240,234)	(80,624)	(32,270)	-	-	(353,128)
Translation adjustment	-	(131,011)	(290,370)	(195,920)	(39,795)	(673)	-	(657,769)
31 December 2019	-	1,884,464	3,944,008	2,841,244	554,515	10,130	-	9,234,361
Depreciation for the year	-	284,087	465,907	540,755	78,432	1,744	-	1,370,925
Depreciation on disposals	-	(40)	(1,058,540)	(117,654)	(13,013)	-	-	(1,189,247)
Translation adjustment	-	(19,013)	19,092	(30,578)	(5,114)	(117)	-	(35,730)
31 December 2020	-	2,149,498	3,370,467	3,233,767	614,820	11,757	-	9,380,309

## Separate financial statements

	Land and land improvements	Buildings and buildings improvements	Machinery and equipment	Molds and spare parts	Office furniture and equipment	Motor vehicles	Construction in progress and equipment under installation	Total
<b>Allowance for impairment loss</b>								
31 December 2019	-	21,682	9,174	-	1	-	-	30,857
Translation adjustment	-	(84)	(35)	-	-	-	-	(119)
31 December 2020	-	21,598	9,139	-	1	-	-	30,738
<b>Net book value</b>								
31 December 2019	569,596	2,868,968	1,697,872	1,351,375	292,725	10,578	1,374,465	8,165,579
31 December 2020	577,018	3,510,960	1,886,447	1,305,088	288,056	8,871	833,402	8,409,842
<b>Depreciation for the year</b>								
2019 (Baht 1,190 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses)								1,289,240
2020 (Baht 1,249 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses)								1,370,925

During the current year, two subsidiaries received grants from the local government amounting to Baht 3,183 million (USD 101 million) (2019: Baht 2,775 million (USD 90 million)) and the grants are deductions of the book value of the related assets.

As at 31 December 2020, certain items of equipment of the Group were fully depreciated but are still in use. The gross carrying amount before deducting accumulated depreciation of those assets amounted to approximately Baht 4,397 million (USD 146 million) (2019: Baht 4,241 million (USD 141 million)) (Separate financial statement: Baht 2,853 million (USD 95 million) (2019: Baht 3,157 million (USD 105 million))).

## 18. Leases

The Group has lease contracts for various items of property, plant and equipment used in its operations. Leases generally have lease terms between 1 - 49 years.

## 18.1 Right-of-use assets

Movement of right-of-use assets for the year ended 31 December 2020 are summarised below.

(Unit: Thousand US Dollar)

	Consolidated financial statements			
	Land	Buildings and buildings improvements	Office furniture and equipment	Total
Balance as at 31 December 2019	-	-	-	-
Adjustments of right-of-use assets due to TFRS 16 adoption	-	18,512	44	18,556
Reclassify from land occupancy rights due to TFRS 16 adoption	1,914	-	-	1,914
Balance as at 1 January 2020	1,914	18,512	44	20,470
Additions	-	7,793	42	7,835
Write-off	-	(281)	-	(281)
Depreciation for the year	(57)	(5,726)	(27)	(5,810)
Reclassify to assets held for sale	(697)	-	-	(697)
Translation adjustment	129	(1,627)	-	(1,498)
Balance as at 31 December 2020	1,289	18,671	59	20,019

(Unit: Thousand Baht)

	Consolidated financial statements			
	Land	Buildings and buildings improvements	Office furniture and equipment	Total
Balance as at 31 December 2019	-	-	-	-
Adjustments of right-of-use assets due to TFRS 16 adoption	-	558,226	1,327	559,553
Reclassify from land occupancy rights due to TFRS 16 adoption	57,705	-	-	57,705
Balance as at 1 January 2020	57,705	558,226	1,327	617,258
Additions	-	241,103	1,319	242,422
Write-off	-	(8,586)	-	(8,586)
Depreciation for the year	(1,772)	(179,494)	(841)	(182,107)
Reclassify to assets held for sale	(20,955)	-	-	(20,955)
Translation adjustment	3,729	(50,396)	(41)	(46,708)
Balance as at 31 December 2020	38,707	560,853	1,764	601,324

	(Unit: Thousand US Dollar)		
	Separate financial statements		
	Buildings and buildings improvements	Office furniture and equipment	Total
Balance as at 31 December 2019	-	-	-
Adjustments of right-of-use assets due to TFRS 16 adoption	147	44	191
Balance as at 1 January 2020	147	44	191
Additions	-	42	42
Depreciation for the year	(61)	(27)	(88)
Balance as at 31 December 2020	<u>86</u>	<u>59</u>	<u>145</u>

	(Unit: Thousand Baht)		
	Separate financial statements		
	Buildings and buildings improvements	Office furniture and equipment	Total
Balance as at 31 December 2019	-	-	-
Adjustments of right-of-use assets due to TFRS 16 adoption	4,433	1,327	5,760
Balance as at 1 January 2020	4,433	1,327	5,760
Additions	-	1,319	1,319
Depreciation for the year	(1,907)	(841)	(2,748)
Translation adjustment	62	(41)	21
Balance as at 31 December 2020	<u>2,588</u>	<u>1,764</u>	<u>4,352</u>

## 18.2 Lease liabilities

	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	Consolidated financial statements	Consolidated financial statements
Lease payments	20,573	615,924
Less: Deferred interest expenses	(1,253)	(35,604)
Total	19,320	580,320
Less: Portion due within one year	(5,559)	(166,965)
Lease liabilities - net of current portion	<u>13,761</u>	<u>413,355</u>

	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	Separate financial statements	Separate financial statements
Lease payments	152	4,574
Less: Deferred interest expenses	(3)	(82)
Total	149	4,492
Less: Portion due within one year	(93)	(2,797)
Lease liabilities - net of current portion	56	1,695

A maturity analysis of lease payments is disclosed in Note 39 under the liquidity risk.

### 18.3 Expenses relating to leases that are recognised in profit or loss

	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	For the year ended 31 December 2020	
	Consolidated financial statements	Consolidated financial statements
Depreciation expense of right-of-use assets	5,810	182,107
Interest expense on lease liabilities	683	21,316
Expense relating to short-term leases	2,463	77,066
Expense relating to leases of low-value assets	8	238
Expense relating to variable lease payment	658	20,565

	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	For the year ended 31 December 2020	
	Separate financial statements	Separate financial statements
Depreciation expense of right-of-use assets	88	2,748
Interest expense on lease liabilities	4	122
Expense relating to short-term leases	4	120

The Group has lease contracts for parking space and photocopiers that contain variable payments based on number of car park and used paper. The lease term is between 1 and 4 years.

## 18.4 Others

The Group had total cash outflows for leases for the year ended 31 December 2020 of Baht 298 million (USD 9.5 million) (Separate financial statements: Baht 3 million (USD 0.1 million)), including the cash outflow related to short-term lease, leases of low-value assets and variable lease payments that do not depend on an index or a rate. Moreover, the Group had non-cash additions to right-of-use assets and lease liabilities of Baht 242 million (USD 7.8 million) (Separate financial statements: Baht 1 million (USD 0.1 million)).

## 19. Intangible assets

The net book value of intangible assets as at 31 December 2020 and 2019 are as follows:

(Unit: Thousand US Dollar)

	Consolidated financial statements				Total
	Customer list	Computer software design	Technical license fee	Development cost	
<b><u>Cost</u></b>					
1 January 2019	3,460	1,397	3,381	-	8,238
Additions	-	477	4,534	2,281	7,292
Disposal	-	(1,148)	(68)	-	(1,216)
Translation adjustment	-	12	229	74	315
31 December 2019	3,460	738	8,076	2,355	14,629
Additions	-	32	3,380	4,458	7,870
Disposal	-	(604)	(102)	-	(706)
Transfer in (out)	-	-	4,458	(4,458)	-
Translation adjustment	-	(37)	1,461	124	1,548
31 December 2020	3,460	129	17,273	2,479	23,341
<b><u>Accumulated amortisation</u></b>					
1 January 2019	3,460	904	396	-	4,760
Amortisation for the year	-	484	186	-	670
Amortisation on disposal	-	(1,148)	(68)	-	(1,216)
Translation adjustment	-	1	13	-	14
31 December 2019	3,460	241	527	-	4,228
Amortisation for the year	-	455	210	-	665
Amortisation on disposal	-	(604)	(102)	-	(706)
Translation adjustment	-	(6)	42	-	36
31 December 2020	3,460	86	677	-	4,223
<b><u>Net book value</u></b>					
31 December 2019	-	497	7,549	2,355	10,401
31 December 2020	-	43	16,596	2,479	19,118

(Unit: Thousand Baht)

## Consolidated financial statements

	Customer list	Computer software design	Technical license fee	Development cost	Total
<b><u>Cost</u></b>					
1 January 2019	112,276	45,324	109,704	-	267,304
Additions	-	14,491	142,733	71,788	229,012
Disposal	-	(35,607)	(2,146)	-	(37,753)
Translation adjustment	(7,943)	(1,930)	(6,783)	(760)	(17,416)
31 December 2019	104,333	22,278	243,508	71,028	441,147
Additions	-	990	104,550	141,450	246,990
Disposal	-	(18,614)	(3,133)	-	(21,747)
Transfer in (out)	-	-	135,997	(135,997)	-
Translation adjustment	(404)	(782)	37,917	(2,002)	34,729
31 December 2020	103,929	3,872	518,839	74,479	701,119
<b><u>Accumulated amortisation</u></b>					
1 January 2019	112,276	29,345	12,841	-	154,462
Amortisation for the year	-	14,997	5,764	-	20,761
Amortisation on disposal	-	(35,607)	(2,146)	-	(37,753)
Translation adjustment	(7,943)	(1,453)	(562)	-	(9,958)
31 December 2019	104,333	7,282	15,897	-	127,512
Amortisation for the year	-	14,322	6,562	-	20,884
Amortisation on disposal	-	(18,614)	(3,133)	-	(21,747)
Translation adjustment	(404)	(418)	1,038	-	216
31 December 2020	103,929	2,572	20,364	-	126,865
<b><u>Net book value</u></b>					
31 December 2019	-	14,996	227,611	71,028	313,635
31 December 2020	-	1,300	498,475	74,479	574,254

## 20. Land occupancy rights

The balance represents the rights to use public property in the People's Republic of China of two subsidiaries. These rights have a period of 49 years.

	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	Consolidated	Consolidated
	financial statements	financial statements
<b><u>Cost</u></b>		
1 January 2019	2,786	90,408
Translation adjustment	(42)	(7,680)
31 December 2019	2,744	82,728
Reclassify to right-of-use assets due to TFRS 16 adoption	(2,744)	(82,728)
31 December 2020	-	-
<b><u>Accumulated amortisation</u></b>		
1 January 2019	786	25,504
Amortisation for the year	57	1,752
Translation adjustment	(13)	(2,233)
31 December 2019	830	25,023
Reclassify to right-of-use assets due to TFRS 16 adoption	(830)	(25,023)
31 December 2020	-	-
<b><u>Net book value</u></b>		
31 December 2019	1,914	57,705
31 December 2020	-	-

## 21. Short-term loans from financial institutions

Short-term loans from financial institutions of the Group consists of loans from both local banks and overseas financial institutions in both Baht currency and foreign currencies. The loans are mainly repayable within 3 months, and carry interest rates of 0.80% - 4.20% per annum (2019: 1.60% - 3.80% per annum).

## 22. Trade and other payables

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2020	2019	2020	2019
Trade payable - related parties	11,965	4,126	359,394	124,423
Trade payable - unrelated parties	740,635	560,348	22,246,514	16,896,746
Advance from related parties	5,600	3,182	168,212	95,937
Accrued interest expenses	478	1,229	14,349	37,058
Accrued expenses	60,015	46,752	1,802,672	1,409,759
Other payables	49,355	33,650	1,482,490	1,014,683
<b>Total trade and other payables</b>	<b>868,048</b>	<b>649,287</b>	<b>26,073,631</b>	<b>19,578,606</b>

  

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2020	2019	2020	2019
Trade payable - related parties	21,261	9,641	638,614	290,717
Trade payable - unrelated parties	446,687	359,366	13,417,191	10,836,323
Advance from related parties	7,424	4,489	222,987	135,347
Accrued interest expenses	290	432	8,725	13,031
Accrued expenses	10,169	9,763	305,456	294,385
Other payables	33,555	7,625	1,007,881	229,951
<b>Total trade and other payables</b>	<b>519,386</b>	<b>391,316</b>	<b>15,600,854</b>	<b>11,799,754</b>

The outstanding balance of above other payables represents accounts payable suspense for goods sales which subject to changes in price, specifications and other components.

## 23. Other current liabilities

The balance as at 31 December 2020 and 2019 consist of:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2020	2019	2020	2019
Advances received from customers				
for purchase of molds	3,936	5,219	118,214	157,383
Advances received from customer for service	-	604	-	18,213
Money received from customers				
pending for clear	954	521	28,664	15,696
Value added tax payable	314	437	9,429	13,165
Financial derivative liabilities	-	59	-	1,787
Deposit for sales of assets	1,862	-	55,932	-
Others	16,957	7,339	509,348	221,312
<b>Total</b>	<b>24,023</b>	<b>14,179</b>	<b>721,587</b>	<b>427,556</b>

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2020	2019	2020	2019
Advances received from customers				
for purchase of molds	27	163	816	4,925
Money received from customers				
pending for clear	856	314	25,710	9,474
Value added tax payable	-	437	-	13,165
Financial derivative liabilities	-	32	-	950
Others	859	1,952	25,796	58,886
<b>Total</b>	<b>1,742</b>	<b>2,898</b>	<b>52,322</b>	<b>87,400</b>

## 24. Long-term loans

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2020	2019	2020	2019
Long-term loans from financial institutions	172,800	221,000	5,190,410	6,664,034
Less: Current portion	(86,400)	(43,200)	(2,595,205)	(1,302,653)
<b>Long-term loans - net of current portion</b>	<b>86,400</b>	<b>177,800</b>	<b>2,595,205</b>	<b>5,361,381</b>

Movement of long-term loans during the year ended 31 December 2020 are summarised below.

	(Unit: Thousand US Dollar)	(Unit: Thousand Baht)
	Consolidated	Consolidated
	financial statements	financial statements
Balance as at 1 January 2020	221,000	6,664,034
Repayment	(48,200)	(1,476,860)
Translation adjustment	-	3,236
Balance as at 31 December 2020	172,800	5,190,410

The above long-term loans consisted of loan which the Company and Logistar International Holding Co., Ltd., its subsidiary (Co-Borrowers), entered into 3-year syndicated loan agreement with financial institutions for a facility of USD 216 million and the loan is extendable for another two years. Subsequently in December 2019, the Company and Logistar International Holding Co., Ltd. granted the approval to extend the final maturity date for another two years, from 23 December 2020 to 23 December 2022. The purpose of the loan is to repay the previous long-term loan and to increase the working capital to support business operations. The co-borrowing loan carries interest at the reference rate as stipulated in the agreement plus margin.

The co-borrowing loan agreement contains covenants as specified in the loan agreement that, among other things, require the Company and its subsidiary to maintain certain current ratio and financial debt ratio according to the agreement.

As at 31 December 2020 and 2019, there was no long-term credit facilities of the Group which has not yet been drawn down.

## 25. Provision for long-term employee benefits

Provision for long-term employee benefits, which represents compensation payable to employees after they retire, was as follows:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2020	2019	2020	2019
<b>Defined benefit obligation at beginning of year</b>	21,704	14,932	654,456	484,553
<b>Fair value of plan assets at beginning of year</b>	(10,829)	(10,117)	(326,525)	(328,279)
<b>Provision for long-term employee benefits</b>				
<b>at beginning of year</b>	10,875	4,815	327,931	156,274
Included in profit or loss:				
Current service costs	2,061	1,268	64,535	39,218
Interest cost	336	359	10,516	11,110
Past service costs	83	2,018	2,542	63,416
Included in other comprehensive income:				
Actuarial (gain) loss arising from				
Demographic assumptions changes	65	(62)	1,993	(1,859)
Financial assumptions changes	(1,402)	2,369	(42,757)	71,512
Experience adjustments	(572)	(1,091)	(17,470)	(32,951)
Benefits paid during the year	(1,175)	(545)	(35,869)	(16,462)
Translation adjustments	482	2,456	10,310	35,918
<b>Defined benefit obligation at end of year</b>	10,753	11,587	321,731	326,176
<b>Decrease (increase) in fair value of plan assets</b>	(287)	(712)	(7,372)	1,755
<b>Provision for long-term employee benefits</b>				
<b>at end of year</b>	10,466	10,875	314,359	327,931
	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2020	2019	2020	2019
<b>Provision for long-term employee benefits</b>				
<b>at beginning of year</b>	10,617	5,633	320,138	182,797
Included in profit or loss:				
Current service costs	1,374	839	43,039	25,939
Interest cost	213	236	6,679	7,301
Past service costs	-	1,934	-	60,879

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2020	2019	2020	2019
Included in other comprehensive income:				
Actuarial (gain) loss arising from				
Financial assumptions changes	(1,594)	2,149	(48,634)	64,878
Experience adjustments	(136)	(171)	(4,154)	(5,179)
Benefits paid during the year	-	(3)	-	(96)
Translation adjustments	-	-	(2,465)	(16,381)
<b>Provision for long-term employee benefits</b>				
<b>at end of year</b>	<b>10,474</b>	<b>10,617</b>	<b>314,603</b>	<b>320,138</b>

The Group expects to pay Baht 16 million (USD 0.5 million) of long-term employee benefits during the next year (Separate financial statements: Baht 3 million (USD 0.1 million)) (2019: Baht 18 million (USD 0.6 million) (Separate financial statements: Baht 3 million (USD 0.1 million))).

As at 31 December 2020, the weighted average duration of the liabilities for long-term employee benefit is 15 years (Separate financial statements: 16 years) (2019: 14 years (Separate financial statements: 17 years)).

The change in the fair value of plan assets is as follows:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2020	2019	2020	2019
<b>Fair value of plan assets at beginning of year</b>	10,829	10,117	326,524	328,279
Expected return	90	103	2,820	3,181
Contributions	463	494	14,482	15,284
Benefits paid during the year	(1,157)	(526)	(35,309)	(15,876)
Actuarial gain	332	358	10,129	10,806
Translation adjustments	559	283	15,250	(15,150)
<b>Fair value of plan assets at end of year</b>	<b>11,116</b>	<b>10,829</b>	<b>333,896</b>	<b>326,524</b>

The above plan asset of an overseas subsidiary is a deposit at an overseas financial institution.

Significant actuarial assumptions are summarised below:

	Consolidated financial statements		Separate financial statements	
	2020	2019	2020	2019
	(% per annum)	(% per annum)	(% per annum)	(% per annum)
Discount rate	0.4 - 4.2	0.8 - 7.5	1.8	2.0
Salary increase rate	3.0 - 5.0	3.0 - 5.5	5.0	6.0

The result of sensitivity analysis for significant assumptions that affect the present value of the long-term employee benefit obligation as at 31 December 2020 and 2019 are summarised below:

(Unit: Million US Dollar)

	Consolidated financial statements			
	2020		2019	
	Increase 0.5%	Decrease 0.5%	Increase 0.5%	Decrease 0.5%
Discount rate	(1)	2	(1)	2
	Increase 1.0%	Decrease 1.0%	Increase 1.0%	Decrease 1.0%
Salary increase rate	4	(2)	3	(3)

(Unit: Million Baht)

	Consolidated financial statements			
	2020		2019	
	Increase 0.5%	Decrease 0.5%	Increase 0.5%	Decrease 0.5%
Discount rate	(25)	66	(45)	48
	Increase 1.0%	Decrease 1.0%	Increase 1.0%	Decrease 1.0%
Salary increase rate	115	(64)	100	(86)

(Unit: Million US Dollar)

	Separate financial statements			
	2020		2019	
	Increase 0.5%	Decrease 0.5%	Increase 0.5%	Decrease 0.5%
Discount rate	(0.2)	2	(1)	1
	Increase 1.0%	Decrease 1.0%	Increase 1.0%	Decrease 1.0%
Salary increase rate	3	(1)	2	(2)

(Unit: Million Baht)

	Separate financial statements			
	2020		2019	
	Increase 0.5%	Decrease 0.5%	Increase 0.5%	Decrease 0.5%
Discount rate	(7)	47	(28)	31
	Increase 1.0%	Decrease 1.0%	Increase 1.0%	Decrease 1.0%
Salary increase rate	80	(32)	67	(55)

## 26. Warrants

On 25 February 2019, the Company allotted warrants under Employee Stock Option Plan (CCET-WC) to employees of the Group for 225,000,000 units. The details are as follows:

No. of securities offered:	225,000,000 units
No. of shares reserved for exercise:	225,000,000 shares
Term:	4 years from the issuance date of warrants
Offering date:	25 February 2019
Expiry date:	25 February 2023
Offering price:	0 Baht per unit
Exercise price:	2.16 Baht per share
Exercise ratio:	1 ordinary share per 1 warrant unless the exercise ratio is adjusted under a rights adjustment.
Allotment method:	This issuance of warrants under CCET-WC will be offered directly to eligible employees of the Company and/or its subsidiaries and in the amount as determined by the Board of Directors and/or the person(s) entrusted by the Board of Directors and the determination will base on the position, role and responsibilities, year of working with the Company and/or its subsidiaries, experience, and contribution in the future of the employees. The Board of Directors and/or the person(s) entrusted by the Board of Directors will determine any condition and/or other details necessary for the pertinent to the issue and offer newly issued shares including the approval from any related agency, and any other acts necessary and related to the issued warrants.

There are no employees allocated warrants more than 5% of the total issued warrants under CCET-WC.

Lock-up period: With respect to this issuance of warrants under CCET-WC which will be allocated to employees at the offering date, not exceeding 30% of the allocated portion of the warrants shall be exercisable after 1 year of the issuance date, and total accumulated not exceeding 60% allocated portion shall be exercisable after 2 years of the issuance date, and total accumulated 100% of the allocated portion shall be exercisable after 3 years of the issuance date. The Company will make a written agreement with all allocated employees involving the lock-up period.

Exercise period: Subject to the lock-up period, the holders of CCET-WC can exercise the rights to purchase the newly issued ordinary shares of the Company after one year period from the date of issuance of the warrants and can exercise their right to purchase the Company's ordinary shares on the 10<sup>th</sup> of every 3 months which are 10<sup>th</sup> February, 10<sup>th</sup> May, 10<sup>th</sup> August, 10<sup>th</sup> November of each year until the maturity of the warrants except the first exercise date will be on 25 February 2020 and the last exercise date will be at the maturity date of the warrants which will be on 25 February 2023.

If the last exercise date is a holiday, the last business day prior to the maturity date of the warrants shall be the last exercise date.

The estimated fair value of each share option granted is Baht 0.24. This was calculated using the Black-Scholes model. The model inputs were the share price at price determination date of Baht 1.805, exercise price of Baht 2.16, expected volatility of 25.26%, life of warrants of 4 years, and a risk-free interest rate of 1.83% - 1.99%.

As at 31 December 2020 and 2019, the Group has capital reserve for share-based payment as follow:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated and separate financial statements		Consolidated and separate financial statements	
	2020	2019	2020	2019
Capital reserve for share-based payment transactions of the Company	4,623	4,032	148,275	129,697
Capital reserve for share-based payment transactions of its subsidiaries	2,487	1,537	79,544	49,841
	<u>7,110</u>	<u>5,569</u>	<u>227,819</u>	<u>179,538</u>

During the current year, the Group recorded expenses of the Employee Stock Option Plan amounting to Baht 48 million (USD 1.5 million) (2019: Baht 22 million (USD 0.7 million)) (Separate financial statements: Baht 3 million (USD 0.1 million) (2019: Baht 4 million (USD 0.1 million))) as personnel expenses.

As at 31 December 2020 and 2019, there is no warrants of the Company remained unallocated.

## **27. Statutory reserve**

Pursuant to Section 116 of the Public Limited Companies Act B.E. 2535, the Company is required to set aside a statutory reserve at least 5 percent of its net profit after deducting accumulated deficit brought forward (if any), until the reserve reaches 10 percent of the registered capital. The statutory reserve is not available for dividend distribution. At present, the statutory reserve has fully been set aside.

## **28. Revenue to be recognised for the remaining performance obligations**

As at 31 December 2019, revenue totaling to Baht 18 million (USD 0.6 million) is expected to be recognised in the future in respect of performance obligations under contracts with customer that are unsatisfied (2020: None). The Group expects to satisfy these performance obligations within 1 year.

## 29. Finance cost

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2020	2019	2020	2019
Interest expenses on borrowings	15,183	21,982	476,855	681,037
Interest expenses on lease liabilities	683	-	21,316	-
Bank charges and others	4,643	7,284	145,178	226,154
<b>Total</b>	<b>20,509</b>	<b>29,266</b>	<b>643,349</b>	<b>907,191</b>

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2020	2019	2020	2019
Interest expenses on borrowings	7,828	11,367	245,608	352,521
Interest expenses on lease liabilities	4	-	122	-
Bank charges and others	1,003	1,060	31,382	32,810
<b>Total</b>	<b>8,835</b>	<b>12,427</b>	<b>277,112</b>	<b>385,331</b>

## 30. Expenses by nature

Significant expenses classified by nature are as follows:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements*		financial statements*	
	2020	2019	2020	2019
Salaries and wages and other				
employee benefits	298,931	242,767	9,356,543	7,514,173
Depreciation	78,446	71,947	2,457,548	2,227,688
Amortisation expenses	665	727	20,884	22,513
Impairment loss on non-financial assets	362	-	11,476	-
Exchange loss	14,483	7,040	462,153	216,253
Raw materials and consumables used	2,927,654	2,967,211	91,513,853	91,849,180
Changes in inventories of finished goods				
and work in process	9,706	(4,954)	348,746	(119,773)

\* Expenses before elimination from the consolidated financial statements

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2020	2019	2020	2019
Salaries and wages and other				
employee benefits	95,617	94,207	2,991,502	2,915,381
Depreciation	43,845	41,637	1,373,673	1,289,240
Exchange loss	226	6,859	4,858	213,410
Raw materials and consumables used	2,073,407	2,293,172	64,851,654	71,007,758
Changes in inventories of finished goods				
and work in process	9,466	(4,918)	339,467	(118,385)

### 31. Income tax/deferred tax assets (liabilities)

Income tax is provided in the accounts at the amount expected to be paid to the taxation authorities, based on the taxable profits from the non-promoted activities determined in accordance with tax legislation. Income tax of the overseas subsidiaries is provided for in the accounts based on the taxable profits determined in accordance with tax legislation of their countries.

Income tax expenses for the years ended 31 December 2020 and 2019 are made up as follows:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2020	2019	2020	2019
<b>Current income tax:</b>				
Current income tax charge	9,242	4,944	286,351	154,334
<b>Deferred tax:</b>				
Relating to origination and reversal of				
temporary differences	(487)	(983)	(14,923)	(30,459)
<b>Income tax expenses reported in profit or loss</b>	<b>8,755</b>	<b>3,961</b>	<b>271,428</b>	<b>123,875</b>

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2020	2019	2020	2019
<b>Current income tax:</b>				
Current income tax charge	1,309	517	41,366	16,001
<b>Deferred tax:</b>				
Relating to origination and reversal of temporary differences	(392)	83	(11,900)	2,791
<b>Income tax expenses reported in profit or loss</b>	<b>917</b>	<b>600</b>	<b>29,466</b>	<b>18,792</b>

The amounts of income tax relating to each component of other comprehensive income for the years ended 31 December 2020 and 2019 are as follows:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2020	2019	2020	2019
Deferred tax on gain from the change in value of available-for-sale investments	-	(3)	-	(56)
Deferred tax on gain from the change in value of financial assets measured at FVOCI	(32)	-	(943)	-
Deferred tax on actuarial (gain) loss	(104)	125	(3,158)	3,739
<b>Total</b>	<b>(136)</b>	<b>122</b>	<b>(4,101)</b>	<b>3,683</b>

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2020	2019	2020	2019
Deferred tax on gain from the change in value of available-for-sale investments	-	(3)	-	(56)
Deferred tax on gain from the change in value of financial assets measured at FVOCI	(32)	-	(943)	-
Deferred tax on actuarial (gain) loss	(104)	125	(3,158)	3,739
<b>Total</b>	<b>(136)</b>	<b>122</b>	<b>(4,101)</b>	<b>3,683</b>

The reconciliation between accounting profit and income tax expenses is shown below.

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2020	2019	2020	2019
Accounting profit before tax	16.0	14.9	500	471
Applicable tax rate	17 - 30%	17 - 30%	17 - 30%	17 - 30%
Accounting profit before tax multiplied				
by income tax rate	4.4	2.9	137	93
Effect of promotional privileges (Note 32)	(7.6)	(7.2)	(238)	(222)
Decrease (increase) in deferred tax assets	(0.3)	0.1	(9)	3
Unrecognised temporary differences				
and unused tax losses	3.9	2.4	122	73
Others	8.4	5.8	259	177
Income tax expenses reported in profit or loss	8.8	4.0	271	124
	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2020	2019	2020	2019
Accounting profit before tax	7.5	13.0	239	412
Applicable tax rate	20%	20%	20%	20%
Accounting profit before tax multiplied				
by income tax rate	1.5	2.6	48	82
Effect of promotional privileges (Note 32)	(7.6)	(7.2)	(238)	(222)
Decrease (increase) in deferred tax assets	(0.3)	0.1	(10)	3
Unrecognised temporary differences				
and unused tax losses	7.3	5.1	229	156
Income tax expenses reported in profit or loss	0.9	0.6	29	19

The components of deferred tax assets and deferred tax liabilities are as follows:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2020	2019	2020	2019
<b>Deferred tax assets</b>				
Allowance for expected credit losses (2019: Allowance for doubtful accounts)	146	47	4,386	1,413
Allowance for diminution in value of inventories	199	16	5,972	482
Unrealised fair value loss on investments	18	50	542	1,522
Unrealised loss on exchange	39	121	1,175	3,655
Accumulated depreciation				
- Machinery	422	367	12,660	11,055
Provision for long-term employee benefits	376	207	11,281	6,238
Unused tax losses	2,387	2,362	71,707	71,236
Others	640	476	19,246	14,327
<b>Total</b>	<b>4,227</b>	<b>3,646</b>	<b>126,969</b>	<b>109,928</b>
<b>Deferred tax liabilities</b>				
Actuarial gains	405	259	12,153	7,803
Unrealised gain on exchange	65	93	1,967	2,800
Others	112	-	3,350	-
<b>Total</b>	<b>582</b>	<b>352</b>	<b>17,470</b>	<b>10,603</b>

  

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2020	2019	2020	2019
<b>Deferred tax assets</b>				
Allowance for expected credit losses (2019: Allowance for doubtful accounts)	146	47	4,386	1,413
Unrealised fair value loss on investments	18	50	542	1,522
Accumulated depreciation				
- Machinery	92	36	2,757	1,094
Provision for long-term employee benefits	363	141	10,923	4,245
Others	-	13	-	369
<b>Total</b>	<b>619</b>	<b>287</b>	<b>18,608</b>	<b>8,643</b>

As at 31 December 2020, the Group has deductible temporary differences and unused tax losses totaling Baht 7,369 million (USD 245 million) (Separate financial statements: Baht 4,449 million (USD 148 million)) (2019: Baht 7,709 million (USD 256 million) (Separate financial statements: Baht 5,015 (USD 166 million))), on which deferred tax assets have not been recognised as the Group believes future taxable profits may not be sufficient to allow utilisation of the temporary differences and unused tax losses.

Details of expiry date of unused tax losses are summarised as below:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated financial statements		Consolidated financial statements	
	2020	2019	2020	2019
31 December 2020	-	3,804	-	114,707
31 December 2021	8,066	7,571	242,275	228,281
31 December 2022	2,660	2,512	79,892	75,757
31 December 2023	1,974	1,799	59,278	54,246
31 December 2024	1,984	5,005	59,596	150,911
31 December 2025	19,447	-	584,120	-
31 December 2031	4,311	4,311	129,493	129,997
31 December 2032	7,082	7,082	212,731	213,558
31 December 2033	10,325	10,325	310,134	331,341
31 December 2034	9,857	9,857	296,076	297,228
31 December 2035	10	10	303	304
31 December 2036	7	7	195	196
31 December 2037	8,978	8,978	269,687	270,737
31 December 2038	3,378	3,378	101,455	101,849
Total	78,079	64,639	2,345,235	1,969,112

In addition, its subsidiaries in Brazil and Singapore have unused tax losses with no expiry date amounting to Baht 453 million (USD 15 million) (2019: Baht 745 million (USD 25 million)). These subsidiaries are able to utilise the tax losses until they are fully utilised.

As at 31 December 2020, the total amount of temporary difference associated with investments in subsidiaries and associate for which deferred tax liabilities have not been recognised, is Baht 3,856 million (USD 128 million) (2019: Baht 3,132 million (USD 104 million)).

### 32. Promotional privileges

The Company has received promotional privileges from the Board of Investment, for the manufacture of electronics and electronics equipment. Under certain significant conditions, the significant privileges of the Company are summarised as follows:

Details			
1. Certificate No.	1701(2)/2554	60-0577-0-00-1-0	60-0584-0-00-1-0
2. The significant privileges are			
2.1 Exemption of corporate income tax for profit from promotional privileges and exemption of income tax on dividends paid from the income of the operations throughout the period in which the corporate income tax is exempted.	8 years	5 years	8 years
2.2 Exemption of import duty on machinery as approved by the board.	Granted	Granted	Granted
2.3 Exemption of import duty on raw materials and significant supplies used in export production for a period of (year) from the first import date.	Granted (1 year)	Granted (1 year)	Granted (5 years)
2.4 A fifty percent reduction of the normal rate of corporate income tax on profit derived from the promoted activity for a period of five years after the expiration of the above corporate income tax exemption period.	Non-granted	Non-granted	Non-granted
2.5 Permission to double deduct the costs of transportation, electricity and water supply for a period of ten years, commencing as from the date of first earning operating income.	Non-granted	Non-granted	Non-granted
3. Date of first earning operating income	1 Jul 2014	3 Jan 2018	2 Jan 2020

The Company's operating revenues for the years ended 31 December 2020 and 2019, divided between promoted and non-promoted operations, are summarised below.

(Unit: Million US Dollar)

	Promoted operations		Non-promoted operations		Total	
	2020	2019	2020	2019	2020	2019
	Sales					
Domestic sales	51	57	1	1	52	58
Export sales	1,832	2,281	395	166	2,227	2,447
Total sales	1,883	2,338	396	167	2,279	2,505

(Unit: Million Baht)

	Promoted operations		Non-promoted operations		Total	
	2020	2019	2020	2019	2020	2019
	Sales					
Domestic sales	1,590	1,775	23	23	1,613	1,798
Export sales	57,610	70,653	12,066	5,107	69,676	75,760
Total sales	59,200	72,428	12,089	5,130	71,289	77,558

### 33. Earnings per share

Basic earnings per share is calculated by dividing profit for the year attributable to equity holders of the Company (excluding other comprehensive income) by the weighted average number of ordinary shares in issue during the year.

Diluted earnings per share is calculated by dividing profit for the year attributable to equity holders of the Company (excluding other comprehensive income) by the weighted average number of ordinary shares in issue during the year plus the weighted average number of ordinary shares which would need to be issued to convert all dilutive potential ordinary shares into ordinary shares. The calculation assumes that the conversion took place either at the beginning of the year or on the date the potential ordinary shares were issued.

The following tables set forth the computation of basic and diluted earnings per share:

Consolidated and separate financial statements						
Profit for the year		Weighted average number of ordinary shares		Earnings per share		
2020	2019	2020	2019	2020	2019	
(Thousand US Dollar)	(Thousand US Dollar)	(Thousand shares)	(Thousand shares)	(US Dollar)	(US Dollar)	
<b>Basic earnings per shares</b>						
Profit attributable to equity holders of the Company						
6,621	12,433	4,554,644	4,554,644	0.0015	0.0027	
<b>Effect of dilutive potential ordinary shares</b>						
Warrants						
-	-	-	-			
<b>Diluted earnings per shares</b>						
Profit attributable to ordinary shareholders assuming the conversion of warrants to ordinary shares						
6,621	12,433	4,554,644	4,554,644	0.0015	0.0027	

Consolidated and separate financial statements						
Profit for the year		Weighted average number of ordinary shares		Earnings per share		
2020	2019	2020	2019	2020	2019	
(Thousand Baht)	(Thousand Baht)	(Thousand shares)	(Thousand shares)	(Baht)	(Baht)	
<b>Basic earnings per shares</b>						
Profit attributable to equity holders of the Company						
209,607	392,799	4,554,644	4,554,644	0.05	0.09	
<b>Effect of dilutive potential ordinary shares</b>						
Warrants						
-	-	-	-			
<b>Diluted earnings per shares</b>						
Profit attributable to ordinary shareholders assuming the conversion of warrants to ordinary shares						
209,607	392,799	4,554,644	4,554,644	0.05	0.09	

No calculation of diluted earnings per share for the years ended 31 December 2020 and 2019 were required for warrant since the exercise price and the fair value of the warrant were higher than the average market price of the Company's ordinary shares.

### 34. Segment information

Operating segment information is reported in a manner consistent with the internal reports that are regularly reviewed by the chief operating decision maker in order to make decisions about the allocate of resources to the segment and assess its performance.

For management purposes, the Group is organised into business units based on its products and service and have three reportable segments which are computer peripheral, telecommunication products and service income.

No operating segment have been aggregated to form the above reportable operating segments.

The chief operating decision maker monitors the operating results of the business units separately for the purpose of making decisions about resource allocation and assessing performance. Segment performance is measured based on operating profit or loss on a basis consistent with that used to measure operating profit or loss in the financial statements.

The basis of accounting for any transactions between reportable segment is consistent with that for third party transactions.

The following tables present revenue and profit information regarding the Group's operating segments for the years ended 31 December 2020 and 2019, respectively.

(Unit: Million US Dollar)

	For the year ended 31 December 2020					Consolidated financial statements
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	
<b>Revenues</b>						
Revenues from external customers	2,429	766	4	3,199	-	3,199
Inter-segment revenues	1,441	55	80	1,576	(1,434)	142
<b>Total revenues from contracts with customers</b>	<b>3,870</b>	<b>821</b>	<b>84</b>	<b>4,775</b>	<b>(1,434)</b>	<b>3,341</b>
<b>Segment profit</b>	<b>122</b>	<b>24</b>	<b>3</b>	<b>149</b>	<b>-</b>	<b>149</b>
Finance income						2
Other income						12
Reduce cost of inventories to net realisable value						14
Depreciation and amortisation						(9)
Administrative expenses						(130)
Share of loss from investments in associates						(1)
Finance cost						(21)
<b>Profit before income tax expenses</b>						<b>16</b>
Income tax expenses						(9)
<b>Profit for the year</b>						<b>7</b>

(Unit: Million Baht)

## For the year ended 31 December 2020

	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
<b>Revenues</b>						
Revenues from external customers	75,920	23,947	137	100,004	-	100,004
Inter-segment revenues	44,969	1,730	2,491	49,190	(44,748)	4,442
<b>Total revenues from contracts with customers</b>	<b>120,889</b>	<b>25,677</b>	<b>2,628</b>	<b>149,194</b>	<b>(44,748)</b>	<b>104,446</b>
<b>Segment profit</b>	<b>3,832</b>	<b>734</b>	<b>88</b>	<b>4,654</b>	<b>-</b>	<b>4,654</b>
Finance income						60
Other income						375
Reduce cost of inventories to net realisable value						423
Depreciation and amortisation						(295)
Administrative expenses						(4,045)
Share of loss from investments in associates						(29)
Finance cost						(643)
<b>Profit before income tax expenses</b>						<b>500</b>
Income tax expenses						(271)
<b>Profit for the year</b>						<b>229</b>

(Unit: Million US Dollar)

## For the year ended 31 December 2019

	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
<b>Revenues</b>						
Revenues from external customers	2,144	993	4	3,141	-	3,141
Inter-segment revenues	1,151	87	70	1,308	(1,136)	172
<b>Total revenues from contracts with customers</b>	<b>3,295</b>	<b>1,080</b>	<b>74</b>	<b>4,449</b>	<b>(1,136)</b>	<b>3,313</b>
<b>Segment profit</b>	<b>132</b>	<b>30</b>	<b>3</b>	<b>165</b>	<b>-</b>	<b>165</b>
Finance income						4
Other income						4
Reduce cost of inventories to net realisable value						(3)
Depreciation and amortisation						(7)
Administrative expenses						(118)
Share of loss from investments in associates						(1)
Finance cost						(29)
<b>Profit before income tax expenses</b>						<b>15</b>
Income tax expenses						(4)
<b>Profit for the year</b>						<b>11</b>

(Unit: Million Baht)

## For the year ended 31 December 2019

	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
<b>Revenues</b>						
Revenues from external customers	66,296	30,904	125	97,325	-	97,325
Inter-segment revenues	35,663	2,686	2,174	40,523	(35,229)	5,294
<b>Total revenues from contracts with customers</b>	<b>101,959</b>	<b>33,590</b>	<b>2,299</b>	<b>137,848</b>	<b>(35,229)</b>	<b>102,619</b>
<b>Segment profit</b>	<b>4,095</b>	<b>936</b>	<b>84</b>	<b>5,115</b>	<b>-</b>	<b>5,115</b>
Finance income						133
Other income						132
Reduce cost of inventories to net realisable value						(82)
Depreciation and amortisation						(222)
Administrative expenses						(3,679)
Share of loss from investments in associates						(18)
Finance cost						(907)
<b>Profit before income tax expenses</b>						<b>472</b>
Income tax expenses						(124)
<b>Profit for the year</b>						<b>348</b>

Geographic information

Revenue from external customers is based on locations of the Group which are summarised as follow:

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	2020	2019	2020	2019
Revenue from external customers				
Thailand	1,579	1,788	49,433	55,371
British Virgin Island	1,124	872	35,113	27,007
The People's Republic of China	12	12	380	385
Brazil	315	241	9,816	7,459
Philippines	96	83	2,998	2,565
United States of America	191	214	6,013	6,637
Others	24	103	693	3,195
<b>Total</b>	<b>3,341</b>	<b>3,313</b>	<b>104,446</b>	<b>102,619</b>

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	2020	2019	2020	2019
Non-current assets (other than financial instruments, deferred tax assets and net defined benefit assets)				
Thailand	359	359	10,786	10,838
The People's Republic of China	75	72	2,238	2,173
Brazil	30	32	890	970
Philippines	60	55	1,793	1,665
United States of America	13	15	398	449
Others	44	30	1,352	891
Total	581	563	17,457	16,986

### Major customers

For the year 2020, the Group has revenue from four major customers in amount of Baht 33,845 million (USD 1,080 million), Baht 13,463 million (USD 430 million), Baht 12,173 million (USD 388 million) and Baht 9,866 million (USD 315 million) (2019: from four major customers in amount of Baht 25,423 million (USD 821 million), Baht 14,631 million (USD 473 million), Baht 10,685 million (USD 345 million) and Baht 9,766 million (USD 315 million)), arising from sales by the computer peripheral and telecommunication products segments.

### **35. Provident fund**

The Company and its employees have jointly established a provident fund in accordance with the Provident Fund Act B.E. 2530. Both employees and the Company contribute to the fund monthly, at the rate of 2 percent of basic salary. The fund, which is managed by TISCO Securities Company Limited, will be paid to employees upon termination in accordance with the fund rules. The contributions for the year 2020 amounting to Baht 3 million (USD 0.1 million) (2019: Baht 3 million (USD 0.1 million)) were recognised as expense.

### 36. Dividend payment

Dividend	Approved by	Total dividends (Million Baht)	Dividend per share (Baht)
Final dividends for 2018	Annual General Meeting of the shareholders on 26 April 2019	137	0.03
Interim dividends for 2019	Board of Directors' Meeting on 12 August 2019	273	0.06
Total for 2019		410	0.09
Interim dividends for 2019	Board of Directors' Meeting on 17 April 2020	137	0.03
Interim dividends for 2020	Board of Directors' Meeting on 13 August 2020	91	0.02
Total for 2020		228	0.05

On 3 August 2020, the 2020 Annual General Meeting of the Company's shareholders acknowledged the above interim dividend for 2019, which were paid from the operating results from 1 July 2019 to 31 December 2019 and approved no additional dividend payment for the year 2019.

### 37. Commitments and contingent liabilities

#### 37.1 Capital commitments

As at 31 December 2020, the Group had capital commitments of Baht 68 million, USD 11 million, JPY 7 million and CNY 117 million (Separate financial statements: Baht 67 million, USD 1 million and JPY 7 million), relating to the construction of factory buildings and acquisition of machinery (2019: Baht 107 million, USD 21 million, JPY 1 million, CNY 266 million and PHP 26 million (Separate financial statements: Baht 107 million and JPY 1 million)).

#### 37.2 Lease and other service commitments

As at 31 December 2020 and 2019, the Group has future lease payments required under these non-cancellable leases contracts and other service agreements that have not yet commence as follows:

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Consolidated financial statements		Consolidated financial statements	
	2020	2019	2020	2019
<u>Payable</u>				
In up to 1 year	2.1	6.4	64	193
In over 1 to 5 years	-	6.1	1	184

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2020	2019	2020	2019
<u>Payable</u>				
In up to 1 year	0.6	0.7	19	21
In over 1 to 5 years	-	0.1	-	4

In 2020, the Group adopted the TFRS 16 as at 1 January 2020. Therefore, the Group recognised the lease liabilities previously classified as operating lease at the present value of the remaining lease payments, discounted using the incremental borrowing rate, as described in Note 4.2.

### 37.3 Other commitments

As at 31 December 2020, the Company had outstanding commitment of TWD 443 million, MYR 22 million and INR 133 million in respect of uncalled portion of investments in four subsidiaries (2019: TWD 443 million, MYR 22 million and INR 104 million).

### 37.4 Agreements for hire of production of molds

As at 31 December 2020, the Company had outstanding commitments of Baht 2 million and USD 2 million with suppliers in respect of agreements for hire of production of molds (2019: Baht 3 million and USD 4 million).

### 37.5 Guarantees

As at 31 December 2020, the Group had outstanding bank guarantees of Baht 1,035 million, CNY 24 million, MYR 1 million and BRL 13 million (Separate financial statements: Baht 1,030 million) (2019: Baht 813 million, MYR 1 million and BRL 13 million (Separate financial statements: Baht 808 million)) issued by the banks on behalf of the Group in respect of certain performance bonds as required in the normal course of business.

### 38. Fair value hierarchy

As at 31 December 2020 and 2019, the Group had the assets and liabilities that were measured at fair value using different levels of inputs as follows:

(Unit: Thousand US Dollar)

	Consolidated financial statements			
	As at 31 December 2020			
	Level 1	Level 2	Level 3	Total
<b>Assets measured at fair value</b>				
Financial assets measured at FVTPL				
Structured deposits	-	2,315	-	2,315
Debt investment	-	-	950	950
Financial assets measured at FVOCI				
Equity investments	652	-	5,182	5,834
Derivatives				
Foreign currency forward contracts	-	662	-	662
<b>Liabilities measured at fair value</b>				
Derivatives				
Foreign currency forward contracts	-	1,833	-	1,833

(Unit: Thousand Baht)

	Consolidated financial statements			
	As at 31 December 2020			
	Level 1	Level 2	Level 3	Total
<b>Assets measured at fair value</b>				
Financial assets measured at FVTPL				
Structured deposits	-	69,523	-	69,523
Debt investment	-	-	28,535	28,535
Financial assets measured at FVOCI				
Equity investments	19,564	-	155,680	175,244
Derivatives				
Foreign currency forward contracts	-	19,902	-	19,902
<b>Liabilities measured at fair value</b>				
Derivatives				
Foreign currency forward contracts	-	55,067	-	55,067

(Unit: Thousand US Dollar)

	Consolidated financial statements			
	As at 31 December 2019			
	Level 1	Level 2	Level 3	Total
<b>Assets measured at fair value</b>				
Structured deposits	-	3,596	-	3,596
Available-for-sale investments				
Equity instruments	835	-	-	835
Derivatives				
Foreign currency forward contracts	-	1,386	-	1,386
<b>Liabilities measured at fair value</b>				
Derivatives				
Foreign currency forward contracts	-	59	-	59

(Unit: Thousand Baht)

	Consolidated financial statements			
	As at 31 December 2019			
	Level 1	Level 2	Level 3	Total
<b>Assets measured at fair value</b>				
Structured deposits	-	108,441	-	108,441
Available-for-sale investments				
Equity instruments	25,163	-	-	25,163
Derivatives				
Foreign currency forward contracts	-	41,805	-	41,805
<b>Liabilities measured at fair value</b>				
Derivatives				
Foreign currency forward contracts	-	1,787	-	1,787

(Unit: Thousand US Dollar)

	Separate financial statements			
	As at 31 December 2020			
	Level 1	Level 2	Level 3	Total
<b>Assets measured at fair value</b>				
Financial assets measured at FVOCI				
Equity investments	652	-	5,147	5,799

(Unit: Thousand Baht)

	Separate financial statements			
	As at 31 December 2020			
	Level 1	Level 2	Level 3	Total
<b>Assets measured at fair value</b>				
Financial assets measured at FVOCI				
Equity investments	19,564	-	154,626	174,190

(Unit: Thousand US Dollar)

	Separate financial statements			
	As at 31 December 2019			
	Level 1	Level 2	Level 3	Total
<b>Assets measured at fair value</b>				
Available-for-sale investments				
Equity instruments	835	-	-	835
<b>Liabilities measured at fair value</b>				
Derivatives				
Foreign currency forward contracts	-	32	-	32

(Unit: Thousand Baht)

	Separate financial statements			
	As at 31 December 2019			
	Level 1	Level 2	Level 3	Total
<b>Assets measured at fair value</b>				
Available-for-sale investments				
Equity instruments	25,163	-	-	25,163
<b>Liabilities measured at fair value</b>				
Derivatives				
Foreign currency forward contracts	-	950	-	950

### Valuation techniques and inputs to Level 2 and 3 valuation

- a) The fair value of debt security and equity securities are based on generally accepted pricing models.
- b) The fair value of structured deposits and derivatives has been determined by using a discounted future cash flow model and a valuation model technique. Most of the inputs used for the valuation are observable in the relevant market, such as spot rates of foreign currencies, yield curves of the respective currencies, interest rate yield curves and commodity price yield curves.

## **39. Financial instruments**

### **39.1 Financial risk management objectives and policies**

The Group's financial instruments principally comprise cash and cash equivalents, trade and other receivable, loans, investments, and short-term and long-term loans. The financial risks associated with these financial instruments and how they are managed is described below.

#### ***Credit risk***

The Group is exposed to credit risk primarily with respect to trade and other receivable, loans, deposits with banks and financial institutions and other financial instruments. Except for derivatives, the maximum exposure to credit risk is limited to the carrying amounts as stated in the statement of financial position. The Group's maximum exposure relating to derivatives is noted in the liquidity risk topic.

#### Trade and other receivables

The Group manages the risk by adopting appropriate credit control policies and procedures and therefore does not expect to incur material financial losses. Outstanding trade and other receivables are regularly monitored and any shipments to major customers are generally covered by letters of credit.

An impairment analysis is performed at each reporting date to measure expected credit losses. The provision rates are based on days past due for groupings of various customer segments with similar credit risks. The calculation reflects the reasonable and supportable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions. Generally, trade and other receivables are written-off in accordance with the Group's policy.

## Financial instruments and cash deposits

The Group manages the credit risk from balances with banks and financial institutions by making investments only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits may be updated throughout the year. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through a counterparty's potential failure to make payments.

### **Market risk**

There are two types of market risk comprising interest rate risk and currency risk. The Group enters into foreign exchange forward contracts to hedge the foreign currency risk arising on the export or import of goods.

### **Foreign currency risk**

The Group's exposure to the foreign currency risk relates primarily to its trading transactions that are denominated in foreign currencies. The Group seeks to reduce this risk by entering into foreign exchange forward contracts when it considers appropriate. Generally, the foreign exchange forward contracts mature within three months.

As at 31 December 2020 and 2019, the Group had the balances of financial assets and liabilities denominated in foreign currencies as follows.

Foreign currency	As at 31 December 2020		Average exchange rate as at 31 December 2020
	Financial assets	Financial liabilities	
	(Million)	(Million)	
Baht	1,265	2,819	0.033 USD per 1 Baht
US Dollar	18	132	6.525 CNY per 1 USD
US Dollar	2	-	28.480 TWD per 1 USD
US Dollar	3	87	5.196 BRL per 1 USD
US Dollar	3	-	4.017 MYR per 1 USD

  

Foreign currency	As at 31 December 2019		Average exchange rate as at 31 December 2019
	Financial assets	Financial liabilities	
	(Million)	(Million)	
Baht	1,095	2,730	0.033 USD per 1 Baht
US Dollar	11	17	6.976 CNY per 1 USD
US Dollar	3	59	4.030 BRL per 1 USD
US Dollar	1	-	4.093 MYR per 1 USD

## Foreign currency sensitivity

The following tables demonstrate the sensitivity of the Group's profit before tax to a reasonably possible change in Baht and US Dollar exchange rates, with all other variables held constant. The impact on the Group's profit before tax is due to changes in the fair value of monetary assets and liabilities including non-designated foreign currency derivatives as at 31 December 2020.

The Group's exposure to foreign currency changes for all other currencies is not material.

Currency	Change in FX rate	Effect on profit before tax	Effect on profit before tax
	(%)	(Million US Dollar)	(Million Baht)
Baht	+4	(2)	(65)
Baht	-4	2	65
US Dollar	+4	(8)	(251)
US Dollar	-4	8	251

The information is not a forecast or prediction of future market conditions and should be used with care.

## **Interest rate risk**

The Group's exposure to interest rate risk relates primarily to its long-term borrowings. Most of the Group's financial assets and liabilities bear floating interest rates or fixed interest rates which are close to the market rate.

As at 31 December 2020 and 2019, significant financial assets and liabilities classified by type of interest rate are summarised in the table below, with those financial assets and liabilities that carry fixed interest rates further classified based on the maturity date, or the repricing date if this occurs before the maturity date.

(Unit: Million US Dollar)

	As at 31 December 2020						
	Consolidated financial statements						
	Fixed interest rates			Floating interest rate	Non-interest bearing	Total	Interest rate (% per annum)
Within 1 year	1 - 5 years	Over 5 years					
<b>Financial assets</b>							
Cash and cash equivalents	47.2	-	-	119.3	0.1	166.6	0.01 - 2.80
Fixed deposits	3.2	-	-	-	-	3.2	3.00
Structured deposits	-	-	-	2.3	-	2.3	3.00
Trade and other receivables	-	-	-	-	736.9	736.9	-
Receivable - molds	-	-	-	-	5.4	5.4	-
Grant receivable - Government	-	-	-	-	62.7	62.7	-
Restricted bank deposits	-	-	-	0.4	-	0.4	0.02 - 2.00
Investment in debt instrument	1.0	-	-	-	-	1.0	4.00
Investments in equity instruments	-	-	-	-	5.8	5.8	-
Long-term loans to related parties	-	6.9	-	-	-	6.9	2.05, 2.95
	51.4	6.9	-	122.0	810.9	991.2	

(Unit: Million US Dollar)

As at 31 December 2020

Consolidated financial statements							Interest rate (% per annum)
Fixed interest rates			Floating interest rate	Non-interest bearing	Total		
Within 1 year	1 - 5 years	Over 5 years					
<b>Financial liabilities</b>							
Short-term loans from financial institutions	471.9	-	-	-	-	471.9	0.80 - 4.20
Trade and other payables	-	-	-	-	868.0	868.0	-
Lease liabilities	5.6	12.8	0.9	-	-	19.3	1.35 - 4.30
Long-term loans	-	-	-	172.8	-	172.8	1.4 + 3 month LIBOR rate
	<u>477.5</u>	<u>12.8</u>	<u>0.9</u>	<u>172.8</u>	<u>868.0</u>	<u>1,532.0</u>	

(Unit: Million Baht)

As at 31 December 2020

Consolidated financial statements							Interest rate (% per annum)
Fixed interest rates			Floating interest rate	Non-interest bearing	Total		
Within 1 year	1 - 5 years	Over 5 years					
<b>Financial assets</b>							
Cash and cash equivalents	1,419	-	-	3,582	3	5,004	0.01 - 2.80
Fixed deposits	96	-	-	-	-	96	3.00
Structured deposits	-	-	-	70	-	70	3.00
Trade and other receivables	-	-	-	-	22,134	22,134	-
Receivable - molds	-	-	-	-	161	161	-
Grant receivable - Government	-	-	-	-	1,882	1,882	-
Restricted bank deposits	-	-	-	11	-	11	0.02 - 2.00
Investment in debt instrument	29	-	-	-	-	29	4.00
Investments in equity instruments	-	-	-	-	175	175	-
Long-term loans to related parties	-	207	-	-	-	207	2.05, 2.95
	<u>1,544</u>	<u>207</u>	<u>-</u>	<u>3,663</u>	<u>24,355</u>	<u>29,769</u>	
<b>Financial liabilities</b>							
Short-term loans from financial institutions	14,174	-	-	-	-	14,174	0.80 - 4.20
Trade and other payables	-	-	-	-	26,074	26,074	-
Lease liabilities	167	385	28	-	-	580	1.35 - 4.30
Long-term loans	-	-	-	5,190	-	5,190	1.4 + 3 month LIBOR rate
	<u>14,341</u>	<u>385</u>	<u>28</u>	<u>5,190</u>	<u>26,074</u>	<u>46,018</u>	

(Unit: Million US Dollar)

As at 31 December 2019

	Consolidated financial statements					Interest rate (% per annum)
	Fixed interest rates		Floating interest rate	Non- interest bearing	Total	
	Within 1 year	1 - 5 years				
<b>Financial assets</b>						
Cash and cash equivalents	45.4	-	92.7	0.1	138.2	0.10 - 5.00
Fixed deposits	6.1	-	-	-	6.1	2.60 - 3.50
Structured deposits	-	-	3.6	-	3.6	3.40 - 3.80
Trade and other receivables	-	-	-	605.3	605.3	-
Receivable - molds	-	-	-	4.9	4.9	-
Grant receivable - Government	-	-	-	13.1	13.1	-
Restricted bank deposits	-	-	0.5	-	0.5	0.10 - 5.00
Other long-term investments	-	-	-	16.7	16.7	-
Long-term loans to related parties	-	6.5	-	-	6.5	2.05, 2.95
	<u>51.5</u>	<u>6.5</u>	<u>96.8</u>	<u>640.1</u>	<u>794.9</u>	
<b>Financial liabilities</b>						
Short-term loans from financial institutions	356.9	-	-	-	356.9	1.60 - 3.80
Trade and other payables	-	-	-	649.3	649.3	-
Long-term loans	-	-	221.0	-	221.0	1.40 + 3 month LIBOR rate, 3.20 - 3.40
	<u>356.9</u>	<u>-</u>	<u>221.0</u>	<u>649.3</u>	<u>1,227.2</u>	

(Unit: Million Baht)

As at 31 December 2019

	Consolidated financial statements					Interest rate (% per annum)
	Fixed interest rates		Floating interest rate	Non- interest bearing	Total	
	Within 1 year	1 - 5 years				
<b>Financial assets</b>						
Cash and cash equivalents	1,370	-	2,794	4	4,168	0.10 - 5.00
Fixed deposits	183	-	-	-	183	2.60 - 3.50
Structured deposits	-	-	108	-	108	3.40 - 3.80
Trade and other receivables	-	-	-	18,253	18,253	-
Receivable - molds	-	-	-	148	148	-
Grant receivable - Government	-	-	-	396	396	-
Restricted bank deposits	-	-	15	-	15	0.10 - 5.00
Other long-term investments	-	-	-	503	503	-
Long-term loans to related parties	-	195	-	-	195	2.05, 2.95
	<u>1,553</u>	<u>195</u>	<u>2,917</u>	<u>19,304</u>	<u>23,969</u>	
<b>Financial liabilities</b>						
Short-term loans from financial institutions	10,762	-	-	-	10,762	1.60 - 3.80
Trade and other payables	-	-	-	19,579	19,579	-
Long-term loans	-	-	6,664	-	6,664	1.40 + 3 month LIBOR rate, 3.20 - 3.40
	<u>10,762</u>	<u>-</u>	<u>6,664</u>	<u>19,579</u>	<u>37,005</u>	

(Unit: Million US Dollar)

As at 31 December 2020						
Separate financial statements						
Fixed interest rates		Floating interest rate	Non- interest bearing	Total	Interest rate  (% per annum)	
Within 1 year	1 - 5 years					
<u>Financial assets</u>						
Cash and cash equivalents	3.6	-	7.1	-	10.7	0.13 - 0.25
Trade and other receivables	-	-	-	616.3	616.3	-
Receivable - molds	-	-	-	3.6	3.6	-
Investments in equity instruments	-	-	-	5.8	5.8	-
Long-term loans to related parties	-	7.5	-	-	7.5	2.50
	<u>3.6</u>	<u>7.5</u>	<u>7.1</u>	<u>625.7</u>	<u>643.9</u>	
<u>Financial liabilities</u>						
Short-term loans from financial institutions	322.5	-	-	-	322.5	1.68 - 1.98
Trade and other payables	-	-	-	519.4	519.4	-
Lease liabilities	0.1	0.1	-	-	0.2	2.16
	<u>322.6</u>	<u>0.1</u>	<u>-</u>	<u>519.4</u>	<u>842.1</u>	

(Unit: Million Baht)

As at 31 December 2020						
Separate financial statements						
Fixed interest rates		Floating interest rate	Non- interest bearing	Total	Interest rate  (% per annum)	
Within 1 year	1 - 5 years					
<u>Financial assets</u>						
Cash and cash equivalents	107	-	215	-	322	0.13 - 0.25
Trade and other receivables	-	-	-	18,511	18,511	-
Receivable - molds	-	-	-	109	109	-
Investments in equity instruments	-	-	-	174	174	-
Long-term loans to related parties	-	224	-	-	224	2.50
	<u>107</u>	<u>224</u>	<u>215</u>	<u>18,794</u>	<u>19,340</u>	
<u>Financial liabilities</u>						
Short-term loans from financial institutions	9,687	-	-	-	9,687	1.68 - 1.98
Trade and other payables	-	-	-	15,601	15,601	-
Lease liabilities	3	2	-	-	5	2.16
	<u>9,690</u>	<u>2</u>	<u>-</u>	<u>15,601</u>	<u>25,293</u>	

(Unit: Million US Dollar)

As at 31 December 2019						
Separate financial statements						
Fixed interest rates			Non-		Total	Interest rate (% per annum)
Within		Floating	interest			
1 year	1 - 5 years	interest rate	bearing			
<u>Financial assets</u>						
Cash and cash equivalents	-	-	8.7	-	8.7	0.10 - 0.80
Trade and other receivables	-	-	-	473.8	473.8	-
Receivable - molds	-	-	-	4.9	4.9	-
Other long-term investments	-	-	-	12.8	12.8	-
Other long-term receivables	-	-	-	23.5	23.5	-
Long-term loans to related parties	-	7.4	20.0	-	27.4	2.50, 1 year USD LIBOR + 1.05
	-	7.4	28.7	515.0	551.1	
<u>Financial liabilities</u>						
Short-term loans from financial institutions	296.8	-	-	-	296.8	2.30 - 3.20
Trade and other payables	-	-	-	391.3	391.3	-
	296.8	-	-	391.3	688.1	

(Unit: Million Baht)

As at 31 December 2019						
Separate financial statements						
Fixed interest rates			Non-		Total	Interest rate (% per annum)
Within		Floating	interest			
1 year	1 - 5 years	interest rate	bearing			
<u>Financial assets</u>						
Cash and cash equivalents	1	-	262	-	263	0.10 - 0.80
Trade and other receivables	-	-	-	14,287	14,287	-
Receivable - molds	-	-	-	146	146	-
Other long-term investments	-	-	-	385	385	-
Other long-term receivables	-	-	-	708	708	-
Long-term loans to related parties	-	225	600	-	825	2.50, 1 year USD LIBOR + 1.05
	1	225	862	15,526	16,614	
<u>Financial liabilities</u>						
Short-term loans from financial institutions	8,951	-	-	-	8,951	2.30 - 3.20
Trade and other payables	-	-	-	11,800	11,800	-
	8,951	-	-	11,800	20,751	

### Interest rate sensitivity

The following table demonstrates the sensitivity of the Group's profit before tax to a reasonably possible change in interest rates on that portion of floating rate long-term loans affected as at 31 December 2020.

Currency	Increase / decrease	Effect on profit before tax	Effect on profit before tax
	(%)	(Million US Dollar)	(Million Baht)
US Dollar	+1	(2)	(54)
US Dollar	-1	2	54

The above analysis has been prepared assuming that the amounts of the floating rate long-term loans and all other variables remain constant over one year. Moreover, the floating legs of this long-term loans is assumed to not yet have set interest rates. As a result, a change in interest rates affects interest payable for the full 12-month period of the sensitivity calculation. This information is not a forecast or prediction of future market conditions and should be used with care.

### **Liquidity risk**

The Group monitors the risk of a shortage of liquidity through the use of bank loans, trade and other payables and lease contracts. Approximately 89% of the Group's debt will mature in less than one year at 31 December 2020 (2019: 83%) (Separate financial statements: 67%, 2019: 67%) based on the carrying value of borrowings reflected in the financial statements. The Group has assessed the concentration of risk with respect to refinancing its debt and concluded it to be low. The Group has access to a sufficient variety of sources of funding and debt maturing within 12 months can be rolled over with existing lenders.

The table below summarises the maturity profile of the Group's non-derivative financial liabilities, including interest payables which will be paid in the future in accordance with loan agreements, and derivative financial instruments as at 31 December 2020 based on contractual undiscounted cash flows:

(Unit: Thousand US Dollar)

	Consolidated financial statements			
	Less than 1 year	1 - 5 years	Over 5 years	Total
<b>Non-derivatives</b>				
Short-term loans from financial institutions	472,198	-	-	472,198
Trade and other payables	868,048	-	-	868,048
Lease liabilities	6,125	13,503	961	20,589
Long-term loans	92,017	91,970	-	183,987
<b>Total non-derivatives</b>	<b>1,438,388</b>	<b>105,473</b>	<b>961</b>	<b>1,544,822</b>
<b>Derivatives</b>				
Derivative liabilities: net settled	1,249	-	-	1,249
<b>Total derivatives</b>	<b>1,249</b>	<b>-</b>	<b>-</b>	<b>1,249</b>

(Unit: Thousand Baht)

Consolidated financial statements

	Less than 1 year	1 - 5 years	Over 5 years	Total
<b>Non-derivatives</b>				
Short-term loans from financial institutions	14,797,813	-	-	14,797,813
Trade and other payables	26,073,631	-	-	26,073,631
Lease liabilities	183,971	405,577	28,870	618,418
Long-term loans	2,883,652	2,882,177	-	5,765,829
<b>Total non-derivatives</b>	<b>43,939,067</b>	<b>3,287,754</b>	<b>28,870</b>	<b>47,255,691</b>
<b>Derivatives</b>				
Derivative liabilities: net settled	37,521	-	-	37,521
<b>Total derivatives</b>	<b>37,521</b>	<b>-</b>	<b>-</b>	<b>37,521</b>

(Unit: Thousand US Dollar)

Separate financial statements

	Less than 1 year	1 - 5 years	Over 5 years	Total
<b>Non-derivatives</b>				
Short-term loans from financial institutions	322,823	-	-	322,823
Trade and other payables	519,386	-	-	519,386
Lease liabilities	95	57	-	152
<b>Total non-derivatives</b>	<b>842,304</b>	<b>57</b>	<b>-</b>	<b>842,361</b>
<b>Derivatives</b>				
Derivative liabilities: net settled	43	-	-	43
<b>Total derivatives</b>	<b>43</b>	<b>-</b>	<b>-</b>	<b>43</b>

(Unit: Thousand Baht)

	Separate financial statements			
	Less than 1 year	1 - 5 years	Over 5 years	Total
<b>Non-derivatives</b>				
Short-term loans from financial institutions	10,116,665	-	-	100,116,665
Trade and other payables	15,600,854	-	-	15,600,854
Lease liabilities	2,865	1,709	-	4,574
<b>Total non-derivatives</b>	<b>25,720,384</b>	<b>1,709</b>	<b>-</b>	<b>25,722,093</b>
<b>Derivatives</b>				
Derivative liabilities: net settled	1,289	-	-	1,289
<b>Total derivatives</b>	<b>1,289</b>	<b>-</b>	<b>-</b>	<b>1,289</b>

## 39.2 Fair values of financial instruments

Since the majority of the Group's financial instruments are short-term in nature or carrying interest at rates closed to the market interest rates, their fair value is not expected to be materially different from the amounts presented in the statement of financial position.

## 40. Capital management

The primary objectives of the Group's capital management is to ensure that it has appropriate capital structure, in order to support its business and maximise shareholder value. As at 31 December 2020, the Group's debt-to-equity ratio was 3.03:1 (2019: 2.39:1) and the Company's was 2.37:1 (2019: 1.93:1).

## 41. Events after the reporting period

41.1 On 10 February 2021, the warrant holders exercised their rights (CCET-WC) to purchase ordinary shares totaling 122,100 units of warrants at an exercise price of Baht 2.16 each, totaling Baht 263,736. The Company registered the change in its paid-up capital from Baht 4,554,643,575 to Baht 4,554,765,675 with the Ministry of Commerce on 15 February 2021.

41.2 On 26 February 2021, a meeting of the Board of Directors of the Company passed a resolution to propose to the Annual General Meeting of shareholders to be held in April 2021 to adopt a resolution to pay dividend in respect of the operating results for the year 2020, in the total amount Baht 512 million. The Company paid an interim dividend of Baht 0.02 per share, or a total of Baht 91 million, leaving a dividend of Baht 421 million which will be paid in stock dividend at a ratio of 1 dividend share to 12 existing shares together with cash dividend in the amount of Baht 0.0094 per share. The indivisible shares will be paid in cash in the amount of Baht 0.083 per share. However, the actual payment amount is subject to a change following an approval of the Annual General Shareholder's Meeting to be held in April.

Such payments of cash dividend together with stock dividend will be recorded after being approved by the Annual General Meeting of the Company's shareholders.

41.3 On 26 February 2021, a meeting of the Board of Directors of the Company resolved to approve the following matters.

- To approve a decrease in the registered capital from Baht 4,979,068,075 to Baht 4,779,643,575 by cancelling shares remaining from the allocation of ordinary shares under Employee Stock Option Plan (CCET-WB) in the amount of 199,424,500 shares with a par value of Baht 1 each.
- To approve additional registered capital of the Company from Baht 4,779,643,575 to Baht 5,176,353,992 in order to support the allotment of stock dividend and right adjustment under Employee Stock Option plan (CCET-WC) in the total amount of 396,710,417 shares with a par value of Baht 1 each.
- To approve an additional investment in Cal-Comp Electronics and Communication Co., Ltd., a subsidiary in Taiwan, at the amount of USD 270 million for a purpose of business expansion in the future. It is expected that such investment will be completed in the fourth quarter of the year 2021.
- To approve the shareholding restructuring of New Era AI Group., an associate in Taiwan, for the purpose of streamlining the group organisation and management cost reduction. It is expected that the restructuring will be completed in the second quarter of the year 2022.

#### **42. Approval of financial statements**

These financial statements were authorised for issue by the Company's Board of Directors on 26 February 2021.