

泰金寶科技股份有限公司及子公司

民國 110 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)

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附 件 一



資誠

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 110 年 12 月 31 日之合併財務狀況表，暨民國 110 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 111 年 2 月 25 日出具無保留結論加強調事項段之查核報告(詳附件五)。隨附泰金寶科技股份有限公司及子公司民國 110 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 110 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 110 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 110 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 111 年 2 月 25 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 110 年及 109 年度比較報表之所有科目金額，係分別以民國 110 年 12 月 31 日之美金對新台幣匯率(USD\$1：NT\$27.68)及民國 109 年 12 月 31 日之美金對新台幣匯率(USD\$1：NT\$28.48)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：

	<u>收盤最高</u>	<u>收盤最低</u>	<u>收盤平均</u>
民國 110 年度	USD\$1：NT\$28.61	USD\$1：NT\$27.61	USD\$1：NT\$27.95
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

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		合 併 財 務 報 表	
	110 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	\$ 189,469,547	\$ 5,244,517,061	\$ 166,595,793	\$ 4,744,648,185
應收帳款與其他應收款	645,501,054	17,867,469,175	736,873,807	20,986,166,023
存貨淨額	798,469,251	22,101,628,868	513,882,921	14,635,385,590
預付貨款	9,502,090	263,017,851	6,638,687	189,069,806
其他金融資產-流動	926,722	25,651,665	6,177,143	175,925,033
其他流動資產	154,697,564	4,282,028,572	101,396,395	2,887,769,330
待出售非流動資產	<u>3,856,070</u>	<u>106,736,017</u>	<u>13,336,302</u>	<u>379,817,880</u>
流動資產小計	<u>1,802,422,298</u>	<u>49,891,049,209</u>	<u>1,544,901,048</u>	<u>43,998,781,847</u>
非流動資產				
受限制銀行存款	328,596	9,095,537	363,494	10,352,309
其他金融資產-非流動	1,745,488	48,315,108	6,784,260	193,215,725
投資關聯企業淨額	52,793,449	1,461,322,668	46,742,247	1,331,219,195
長期資金融通款-關係人	-	-	6,896,657	196,416,791
不動產、廠房及設備淨額	497,805,608	13,779,259,229	469,716,068	13,377,513,617
使用權資產	19,046,799	527,215,396	20,019,380	570,151,942
商譽	-	-	1,511,448	43,046,039
無形資產	22,328,248	618,045,905	19,118,144	544,484,741
遞延所得稅資產	5,118,149	141,670,364	4,227,077	120,387,153
淨確定福利資產-非流動	1,913,068	52,953,722	2,063,121	58,757,686
其他非流動資產	<u>15,702,520</u>	<u>434,645,755</u>	<u>10,726,117</u>	<u>305,479,812</u>
非流動資產小計	<u>616,781,925</u>	<u>17,072,523,684</u>	<u>588,168,013</u>	<u>16,751,025,010</u>
資產總計	<u>\$ 2,419,204,223</u>	<u>\$ 66,963,572,893</u>	<u>\$ 2,133,069,061</u>	<u>\$ 60,749,806,857</u>

註：上列民國110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110年12月31日之匯率 USD 1=NTD 27.68換算。
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。

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	
	110 年 12 月 31 日		109 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	\$ 633,278,590	\$ 17,529,151,371	\$ 471,887,490	\$ 13,439,355,715
應付帳款及其他應付款	946,228,367	26,191,601,199	868,047,563	24,721,994,594
一年內到期之長期借款	-	-	86,400,000	2,460,672,000
一年內到期之租賃負債	5,258,340	145,550,851	5,558,620	158,309,498
應付所得稅	5,364,245	148,482,302	4,704,353	133,979,973
其他金融負債-流動	688,088	19,046,276	1,833,292	52,212,156
其他流動負債	29,598,460	819,285,373	24,023,200	684,180,737
流動負債小計	1,620,416,090	44,853,117,372	1,462,454,518	41,650,704,673
非流動負債				
長期借款	199,180,267	5,513,309,791	86,400,000	2,460,672,000
租賃負債-非流動	12,988,356	359,517,694	13,761,471	391,926,694
長期員工福利準備	11,844,920	327,867,386	12,528,820	356,820,794
遞延所得稅負債	394,044	10,907,138	581,613	16,564,338
其他非流動負債	3,105,343	85,955,893	5,153,199	146,763,108
備抵權益法投資關聯企業	32,793,897	907,735,069	17,287,794	492,356,373
非流動負債小計	260,306,827	7,205,292,971	135,712,897	3,865,103,307
負債總計	1,880,722,917	52,058,410,343	1,598,167,415	45,515,807,980
股東權益				
股本				
核准股數為普通股5,177,872,247股，每股面值泰銖1元	153,284,340	4,242,910,531	140,359,681	3,997,443,715
發行股數為普通股4,959,735,333股，每股面值泰銖1元				
(2020年12月31日：核准股數為普通股4,979,068,075股，每股面值泰銖1元；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	105,347,560	2,916,020,461	104,358,133	2,972,119,628
資本公積-股份基礎給付	10,115,046	279,984,473	7,109,733	202,485,196
資本公積-認列對子公司所有權				
權益變動數	2,431,391	67,300,903	2,431,391	69,246,016
保留盈餘				
法定盈餘公積	15,958,702	441,736,871	15,750,839	448,583,895
未分配盈餘	313,936,917	8,689,773,863	319,684,165	9,104,605,019
其他股東權益合計數	(67,549,014)	(1,869,756,707)	(61,743,574)	(1,758,456,988)
歸屬於母公司業主之權益合計	533,524,942	14,767,970,395	527,950,368	15,036,026,481
非控制權益	4,956,364	137,192,155	6,951,278	197,972,396
股東權益總計	538,481,306	14,905,162,550	534,901,646	15,233,998,877
負債及股東權益合計	\$ 2,419,204,223	\$ 66,963,572,893	\$ 2,133,069,061	\$ 60,749,806,857

註：上列民國110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110年12月31日之匯率 USD 1=NTD 27.68換算。
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。

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	
	110 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	\$ 13,759,202	\$ 380,854,711	\$ 10,735,188	\$ 305,738,154
應收帳款與其他應收款	730,667,113	20,224,865,688	616,277,915	17,551,595,019
存貨淨額	511,602,715	14,161,163,151	322,769,948	9,192,488,119
預付貨款	3,100,754	85,828,871	1,325,109	37,739,104
其他流動資產	<u>34,383,245</u>	<u>951,728,222</u>	<u>18,845,791</u>	<u>536,728,128</u>
流動資產小計	<u>1,293,513,029</u>	<u>35,804,440,643</u>	<u>969,953,951</u>	<u>27,624,288,524</u>
非流動資產				
其他金融資產-非流動	1,709,361	47,315,112	5,799,148	165,159,735
投資關聯企業淨額	50,032,250	1,384,892,680	44,430,707	1,265,386,535
投資子公司淨額	496,693,729	13,748,482,419	447,048,825	12,731,950,536
其他長期應收款	18,387,825	508,974,996	18,387,825	523,685,256
長期資金融通款-關係人	7,461,864	206,544,396	7,461,864	212,513,887
不動產、廠房及設備淨額	320,121,700	8,860,968,656	279,981,831	7,973,882,547
使用權資產	53,679	1,485,835	144,883	4,126,268
遞延所得稅資產	807,195	22,343,158	619,488	17,643,018
其他非流動資產	<u>3,137,397</u>	<u>86,843,148</u>	<u>3,942,001</u>	<u>112,268,189</u>
非流動資產小計	<u>898,405,000</u>	<u>24,867,850,400</u>	<u>807,816,572</u>	<u>23,006,615,971</u>
資產總計	<u>\$ 2,191,918,029</u>	<u>\$ 60,672,291,043</u>	<u>\$ 1,777,770,523</u>	<u>\$ 50,630,904,495</u>

註：上列民國110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110年12月31日之匯率 USD 1=NTD 27.68換算。
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。

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	
	110 年 12 月 31 日		109 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	\$ 433,131,453	\$ 11,989,078,619	\$ 322,512,208	\$ 9,185,147,684
應付帳款及其他應付款	537,002,481	14,864,228,674	519,386,146	14,792,117,438
一年內到期之租賃負債	47,431	1,312,890	93,134	2,652,456
應付所得稅	188,307	5,212,338	131,305	3,739,566
其他流動負債	<u>2,417,218</u>	<u>66,908,594</u>	<u>1,741,912</u>	<u>49,609,654</u>
流動負債小計	<u>972,786,890</u>	<u>26,926,741,115</u>	<u>843,864,705</u>	<u>24,033,266,798</u>
非流動負債				
長期借款	199,180,267	5,513,309,791	-	-
租賃負債-非流動	6,488	179,588	56,422	1,606,899
長期員工福利準備	10,468,565	289,769,879	10,473,803	298,293,909
備抵權益法投資關聯企業	32,792,125	907,686,020	17,287,794	492,356,373
備抵權益法投資子公司	<u>443,158,752</u>	<u>12,266,634,255</u>	<u>378,137,431</u>	<u>10,769,354,035</u>
非流動負債小計	<u>685,606,197</u>	<u>18,977,579,533</u>	<u>405,955,450</u>	<u>11,561,611,216</u>
負債總計	<u>1,658,393,087</u>	<u>45,904,320,648</u>	<u>1,249,820,155</u>	<u>35,594,878,014</u>
股東權益				
股本				
核准股數為普通股5,177,872,247股，每股面值泰銖1元	153,284,340	4,242,910,532	140,359,681	3,997,443,715
發行股數為普通股4,959,735,333股，每股面值泰銖1元				
(2020年12月31日：核准股數為普通股4,979,068,075股，每股面值泰銖1元；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	105,347,560	2,916,020,461	104,358,133	2,972,119,628
資本公積-股份基礎給付	10,115,046	279,984,473	7,109,733	202,485,196
資本公積-認列對子公司所有權權益變動數	2,431,391	67,300,903	2,431,391	69,246,016
保留盈餘				
法定盈餘公積	15,958,702	441,736,871	15,750,839	448,583,895
未分配盈餘	313,936,917	8,689,773,863	319,684,165	9,104,605,019
其他股東權益合計數	(67,549,014)	(1,869,756,708)	(61,743,574)	(1,758,456,988)
股東權益總計	<u>533,524,942</u>	<u>14,767,970,395</u>	<u>527,950,368</u>	<u>15,036,026,481</u>
負債及股東權益合計	<u>\$ 2,191,918,029</u>	<u>\$ 60,672,291,043</u>	<u>\$ 1,777,770,523</u>	<u>\$ 50,630,904,495</u>

註：上列民國110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110年12月31日之匯率 USD 1=NTD 27.68換算。
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。

泰金寶科技股份有限公司及子公司
合併損益表
民國110年及109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	
	110年1月1日至12月31日		109年1月1日至12月31日	
	美 金	新 台 幣	美 金	新 台 幣
收益				
銷貨收入	\$ 3,923,725,861	\$ 108,608,731,832	\$ 3,336,675,067	\$ 95,028,505,908
服務收入	3,467,093	95,969,134	4,370,976	124,485,396
兌換收益	1,962,669	54,326,678	-	-
衍生性金融商品評價利益	-	-	19,864,781	565,748,963
其他收入	14,849,996	411,047,890	11,734,690	334,203,972
收益小計	<u>3,944,005,619</u>	<u>109,170,075,534</u>	<u>3,372,645,514</u>	<u>96,052,944,239</u>
費用				
銷貨成本	(3,724,330,546)	(103,089,469,513)	(3,177,090,755)	(90,483,544,702)
服務成本	(1,117,251)	(30,925,508)	(1,629,240)	(46,400,755)
推銷費用	(16,238,490)	(449,481,403)	(13,418,637)	(382,162,782)
管理費用	(145,842,612)	(4,036,923,500)	(130,496,587)	(3,716,542,798)
兌換損失	-	-	(14,482,720)	(412,467,866)
衍生性金融商品評價損失	(7,836,916)	(216,925,835)	-	-
費用小計	<u>(3,895,365,815)</u>	<u>(107,823,725,759)</u>	<u>(3,337,117,939)</u>	<u>(95,041,118,903)</u>
營業淨利	48,639,804	1,346,349,775	35,527,575	1,011,825,336
投資關聯企業損失	(11,134,209)	(308,194,905)	(919,353)	(26,183,173)
財務收入	6,476,019	179,256,206	1,912,467	54,467,060
財務費用	(19,430,622)	(537,839,617)	(20,509,371)	(584,106,886)
稅前淨利	24,550,992	679,571,459	16,011,318	456,002,337
所得稅費用	(13,239,779)	(366,477,083)	(8,754,900)	(249,339,552)
本期淨利	<u>\$ 11,311,213</u>	<u>\$ 313,094,376</u>	<u>\$ 7,256,418</u>	<u>\$ 206,662,785</u>
淨利(損)歸屬於：				
母公司業主	\$ 8,576,774	\$ 237,405,104	\$ 6,621,164	\$ 188,570,751
非控制權益	<u>2,734,439</u>	<u>75,689,272</u>	<u>635,254</u>	<u>18,092,034</u>
	<u>\$ 11,311,213</u>	<u>\$ 313,094,376</u>	<u>\$ 7,256,418</u>	<u>\$ 206,662,785</u>
基本每股盈餘				
本期淨利	<u>\$ 0.0017</u>	<u>\$ 0.05</u>	<u>\$ 0.0013</u>	<u>\$ 0.04</u>
稀釋每股盈餘				
本期淨利	<u>\$ 0.0017</u>	<u>\$ 0.05</u>	<u>\$ 0.0013</u>	<u>\$ 0.04</u>

註：上列民國110年度財務報表之所有科目金額，係以民國110年12月31日之匯率 USD 1=NTD 27.68換算。

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。

泰金寶科技股份有限公司及子公司
合併綜合損益表
民國110年及109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	
	110年1月1日至12月31日		109年1月1日至12月31日	
	美 金	新 台 幣	美 金	新 台 幣
本期淨利	\$ 11,311,213	\$ 313,094,376	\$ 7,256,418	\$ 206,662,785
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	(2,516,166)	(69,647,475)	(3,752,579)	(106,873,450)
採用權益法認列關聯企業之 其他綜合損益之份額	(886,946)	(24,550,665)	(235,588)	(6,709,546)
後續可能重分類至損益之項目合計	(3,403,112)	(94,198,140)	(3,988,167)	(113,582,996)
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	(2,207,140)	(61,093,635)	(4,002,880)	(114,002,022)
精算損益	1,903,928	52,700,727	2,241,047	63,825,018
所得稅影響數	331,390	9,172,875	(135,697)	(3,864,651)
不重分類至損益之項目合計	28,178	779,967	(1,897,530)	(54,041,655)
本期其他綜合損益	(3,374,934)	(93,418,173)	(5,885,697)	(167,624,651)
本期綜合損益	\$ 7,936,279	\$ 219,676,203	\$ 1,370,721	\$ 39,038,134
綜合損益總額歸屬於：				
母公司業主	\$ 5,201,840	\$ 143,986,931	\$ 735,467	\$ 20,946,100
非控制權益	2,734,439	75,689,272	635,254	18,092,034
	\$ 7,936,279	\$ 219,676,203	\$ 1,370,721	\$ 39,038,134

註：上列民國110年度財務報表之所有科目金額，係以民國110年12月31日之匯率 USD 1=NTD 27.68換算。

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。

泰金寶科技股份有限公司
個體損益表
民國110年及109年1月1日至12月31日

(單位:元)

	個 體 財		務 報 表	
	110年1月1日至12月31日		109年1月1日至12月31日	
	美 金	新 台 幣	美 金	新 台 幣
收益				
銷貨收入	\$ 2,478,867,394	\$ 68,615,049,466	\$ 2,279,187,214	\$ 64,911,251,855
兌換收益	6,709,359	185,715,057	-	-
衍生性金融商品評價利益	48,927	1,354,299	32,185	916,629
其他收入	6,081,552	168,337,359	10,916,988	310,915,818
收益小計	2,491,707,232	68,970,456,181	2,290,136,387	65,223,084,302
費用				
銷貨成本	(2,419,681,938)	(66,976,796,044)	(2,230,165,453)	(63,515,112,101)
推銷費用	(2,466,866)	(68,282,851)	(2,416,194)	(68,813,205)
管理費用	(27,752,079)	(768,177,546)	(21,792,577)	(620,652,593)
兌換損失	-	-	(225,519)	(6,422,782)
費用小計	(2,449,900,883)	(67,813,256,441)	(2,254,599,743)	(64,211,000,681)
營業淨利	41,806,349	1,157,199,740	35,536,644	1,012,083,621
投資關聯企業損失	(9,065,140)	(250,923,075)	(925,463)	(26,357,186)
投資子公司損失	(14,337,553)	(396,863,467)	(18,712,447)	(532,930,491)
財務收入	214,653	5,941,595	474,008	13,499,748
財務費用	(9,194,520)	(254,504,314)	(8,834,744)	(251,613,509)
稅前淨利	9,423,789	260,850,479	7,537,998	214,682,183
所得稅費用	(847,015)	(23,445,375)	(916,834)	(26,111,432)
本期淨利	\$ 8,576,774	\$ 237,405,104	\$ 6,621,164	\$ 188,570,751
基本每股盈餘				
本期淨利	\$ 0.0017	\$ 0.05	\$ 0.0013	\$ 0.04
稀釋每股盈餘				
本期淨利	\$ 0.0017	\$ 0.05	\$ 0.0013	\$ 0.04

註：上列民國110年度財務報表之所有科目金額，係以民國110年12月31日之匯率 USD 1=NTD 27.68換算。

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。

泰金寶科技股份有限公司
個體綜合損益表
民國110年及109年1月1日至12月31日

(單位:元)

	個 體 財 務 報 表			
	110年1月1日至12月31日		109年1月1日至12月31日	
	美 金	新 台 幣	美 金	新 台 幣
本期淨利	\$ 8,576,774	\$ 237,405,104	\$ 6,621,164	\$ 188,570,751
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	(837,647)	(23,186,069)	(252,824)	(7,200,428)
採用權益法認列子公司之				
其他綜合損益之份額	(2,565,465)	(71,012,071)	(3,735,342)	(106,382,540)
後續可能重分類至損益之項目合計	(3,403,112)	(94,198,140)	(3,988,166)	(113,582,968)
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	416,212	11,520,748	(1,489,420)	(42,418,682)
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	(2,207,140)	(61,093,635)	(2,002,880)	(57,042,022)
精算損益	1,487,716	41,179,979	1,730,466	49,283,672
所得稅影響數	331,390	9,172,875	(135,697)	(3,864,651)
不重分類至損益之項目合計	28,178	779,967	(1,897,531)	(54,041,683)
本期其他綜合損益	(3,374,934)	(93,418,173)	(5,885,697)	(167,624,651)
本期綜合損益	\$ 5,201,840	\$ 143,986,931	\$ 735,467	\$ 20,946,100

註：上列民國110年度財務報表之所有科目金額，係以民國110年12月31日之匯率 USD 1=NTD 27.68換算。

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。

泰金寶科技股份有限公司及子公司
合併權益變動表
民國110年及109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											非控制權益	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		透 過 其 他 綜 合 損 益					歸 屬 於 母 公 司 業 主 之 權 益 合 計	
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	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				
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
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
110年1月1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
本期淨利	-	-	-	-	-	8,576,774	-	-	-	-	8,576,774	2,734,439	11,311,213
本期其他綜合損益	-	-	-	-	-	1,793,890	(2,516,166)	(886,946)	(1,765,712)	(5,168,824)	(3,374,934)	-	(3,374,934)
本期綜合損益總額	-	-	-	-	-	10,370,664	(2,516,166)	(886,946)	(1,765,712)	(5,168,824)	5,201,840	2,734,439	7,936,279
發放股票股利	12,111,339	-	-	-	-	(12,111,339)	-	-	-	-	-	-	-
發放現金股利	-	-	-	-	-	(4,435,326)	-	-	-	-	(4,435,326)	-	(4,435,326)
股份基礎給付交易	-	-	3,185,625	-	-	-	-	-	-	-	3,185,625	-	3,185,625
認股權轉換發行新股	813,320	989,427	(180,312)	-	-	-	-	-	-	-	1,622,435	-	1,622,435
提列法定盈餘公積	-	-	-	-	-	207,863	(207,863)	-	-	-	-	-	-
處分透過其他綜合損益按 公允價值衡量之權益工具	-	-	-	-	-	636,616	-	-	(636,616)	(636,616)	-	-	-
非控制權益變動數	-	-	-	-	-	-	-	-	-	-	-	-	-
認列對子公司所有權權益 變動數	-	-	-	-	-	-	-	-	-	-	-	(4,729,353)	(4,729,353)
110年12月31日餘額	\$ 153,284,340	\$ 105,347,560	\$ 10,115,046	\$ 2,431,391	\$ 15,958,702	\$ 313,936,917	(\$ 61,227,845)	(\$ 1,846,832)	(\$ 4,474,337)	(\$ 67,549,014)	\$ 533,524,942	\$ 4,956,364	\$ 538,481,306

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110年及109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													
	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 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	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	
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	
本期淨利	-	-	-	-	-	188,570,751	-	-	-	-	188,570,751	18,092,034	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)	
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	
發放現金股利	-	-	-	-	-	(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	
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	-	-	-	-	-	-	-	-	-	-	-	121,019,237	121,019,237	
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	
110年1月1日餘額	\$ 3,885,155,969	\$ 2,888,633,122	\$ 196,797,409	\$ 67,300,903	\$ 435,983,224	\$ 8,848,857,688	(\$ 1,625,139,275)	(\$ 26,569,644)	(\$ 57,353,209)	(\$ 1,709,062,128)	\$ 14,613,666,187	\$ 192,411,374	\$ 14,806,077,561	
本期淨利	-	-	-	-	-	237,405,104	-	-	-	-	237,405,104	75,689,272	313,094,376	
本期其他綜合損益	-	-	-	-	-	49,654,875	(69,647,475)	(24,550,665)	(48,874,908)	(143,073,048)	(93,418,173)	-	(93,418,173)	
本期綜合損益總額	-	-	-	-	-	287,059,979	(69,647,475)	(24,550,665)	(48,874,908)	(143,073,048)	143,986,931	75,689,272	219,676,203	
發放股票股利	335,241,864	-	-	-	-	(335,241,864)	-	-	-	-	-	-	-	
發放現金股利	-	-	-	-	-	(122,769,824)	-	-	-	-	(122,769,824)	-	(122,769,824)	
股份基礎給付交易	-	-	88,178,100	-	-	-	-	-	-	-	88,178,100	-	88,178,100	
認股權轉換發行新股	22,512,698	27,387,339	(4,991,036)	-	-	-	-	-	-	-	44,909,001	-	44,909,001	
提列法定盈餘公積	-	-	-	-	5,753,647	(5,753,647)	-	-	-	-	-	-	-	
處分透過其他綜合損益按 公允價值衡量之權益工具	-	-	-	-	-	17,621,531	-	-	(17,621,531)	(17,621,531)	-	-	-	
非控制權益變動數	-	-	-	-	-	-	-	-	-	-	-	-	-	
認列對子公司所有權權益 變動數	-	-	-	-	-	-	-	-	-	-	-	(130,908,491)	(130,908,491)	
110年12月31日餘額	\$ 4,242,910,531	\$ 2,916,020,461	\$ 279,984,473	\$ 67,300,903	\$ 441,736,871	\$ 8,689,773,863	(\$ 1,694,786,750)	(\$ 51,120,309)	(\$ 123,849,648)	(\$ 1,869,756,707)	\$ 14,767,970,395	\$ 137,192,155	\$ 14,905,162,550	

註：上列民國110年度財務報表之所有科目金額，係以民國110年12月31日之匯率 USD 1=NTD 27.68換算。
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。

泰金寶科技股份有限公司
個體權益變動表
民國110年及109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	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						
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	
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	
110年1月1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	
本期淨利	-	-	-	-	-	8,576,774	-	-	-	8,576,774	
本期其他綜合損益	-	-	-	-	-	1,793,890	(3,403,112)	(1,765,712)	(5,168,824)	(3,374,934)	
本期綜合損益總額	-	-	-	-	-	10,370,664	(3,403,112)	(1,765,712)	(5,168,824)	5,201,840	
發放股票股利	12,111,339	-	-	-	-	(12,111,339)	-	-	-	-	
發放現金股利	-	-	-	-	-	(4,435,326)	-	-	-	(4,435,326)	
股份基礎給付交易	-	-	3,185,625	-	-	-	-	-	-	3,185,625	
認股權轉換發行新股	813,320	989,427	(180,312)	-	-	-	-	-	-	1,622,435	
提列法定盈餘公積	-	-	-	-	207,863	(207,863)	-	-	-	-	
處分透過其他綜合損益按 公允價值衡量之權益工具	-	-	-	-	-	636,616	-	(636,616)	(636,616)	-	
110年12月31日餘額	\$ 153,284,340	\$ 105,347,560	\$ 10,115,046	\$ 2,431,391	\$ 15,958,702	\$ 313,936,917	(\$ 65,074,677)	(\$ 2,474,337)	(\$ 67,549,014)	\$ 533,524,942	

泰金寶科技股份有限公司
 個體權益變動表(續)
 民國110年及109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			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		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
保 留 盈 餘 法 定 盈 餘 公 積				盈 餘 未 分 配 盈 餘	認 列 關 聯 企 業 及 子 公 司 之 其 他 綜 合 損 益 之 份 額	認 列 關 聯 企 業 及 子 公 司 之 其 他 綜 合 損 益 之 份 額	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				
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	
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	<u>\$ 3,997,443,715</u>	<u>\$ 2,972,119,628</u>	<u>\$ 202,485,196</u>	<u>\$ 69,246,016</u>	<u>\$ 448,583,895</u>	<u>\$ 9,104,605,019</u>	<u>(\$ 1,756,406,171)</u>	<u>(\$ 2,050,817)</u>	<u>(\$ 1,758,456,988)</u>	<u>\$ 15,036,026,481</u>	
110年1月1日餘額	\$ 3,885,155,970	\$ 2,888,633,122	\$ 196,797,409	\$ 67,300,903	\$ 435,983,223	\$ 8,848,857,689	(\$ 1,707,068,919)	(\$ 1,993,210)	(\$ 1,709,062,129)	\$ 14,613,666,187	
本期淨利	-	-	-	-	-	237,405,104	-	-	-	237,405,104	
本期其他綜合損益	-	-	-	-	-	49,654,875	(94,198,140)	(48,874,908)	(143,073,048)	(93,418,173)	
本期綜合損益總額	-	-	-	-	-	287,059,979	(94,198,140)	(48,874,908)	(143,073,048)	143,986,931	
發放股票股利	335,241,864	-	-	-	-	(335,241,864)	-	-	-	-	
發放現金股利	-	-	-	-	-	(122,769,824)	-	-	-	(122,769,824)	
股份基礎給付交易	-	-	88,178,100	-	-	-	-	-	-	88,178,100	
認股權轉換發行新股	22,512,698	27,387,339	(4,991,036)	-	-	-	-	-	-	44,909,001	
提列法定盈餘公積	-	-	-	-	5,753,648	(5,753,648)	-	-	-	-	
處分透過其他綜合損益按 公允價值衡量之權益工具	-	-	-	-	-	17,621,531	-	(17,621,531)	(17,621,531)	-	
110年12月31日餘額	<u>\$ 4,242,910,532</u>	<u>\$ 2,916,020,461</u>	<u>\$ 279,984,473</u>	<u>\$ 67,300,903</u>	<u>\$ 441,736,871</u>	<u>\$ 8,689,773,863</u>	<u>(\$ 1,801,267,059)</u>	<u>(\$ 68,489,649)</u>	<u>(\$ 1,869,756,708)</u>	<u>\$ 14,767,970,395</u>	

註：上列民國110年度財務報表之所有科目金額，係以民國110年12月31日之匯率 USD 1=NTD 27.68換算。

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。

泰金寶科技股份有限公司及子公司
合併現金流量表
民國110年及109年1月1日至12月31日

(單位:元)

	合 併 財 務 報 表			
	110年1月1日至12月31日		109年1月1日至12月31日	
	美 金	新 台 幣	美 金	新 台 幣
營業活動之現金流量				
稅前淨利	\$ 24,550,992	\$ 679,571,459	\$ 16,011,318	\$ 456,002,337
稅前調整項目				
折舊費用及各項攤提	78,585,433	2,175,244,785	79,110,426	2,253,064,932
預期信用減損損失	6,265,584	173,431,365	4,377,095	124,659,666
存貨跌價損失	14,358,602	397,446,103	13,716,660	390,650,477
透過損益按公允價值衡量之債務工具損失	950,000	26,296,000	950,000	27,056,000
資產減損損失	-	-	362,141	10,313,776
商譽減損損失	1,511,448	41,836,881	-	-
處分投資利益	(1,408,018)	(38,973,938)	-	-
處分不動產、廠房及設備利益	(3,864,662)	(106,973,844)	(5,709,994)	(162,620,629)
處分結構性存款利益	(70,341)	(1,947,039)	(110,810)	(3,155,869)
投資關聯企業損失	11,134,209	308,194,905	919,353	26,183,173
長期員工福利費用	2,089,447	57,835,893	2,390,629	68,085,114
股份基礎給付交易	3,185,625	88,178,100	1,494,872	42,573,955
結構性存款未實現利益	-	-	(14,843)	(422,729)
衍生性金融商品評價損失(利益)	(1,409,352)	(39,010,863)	1,170,718	33,342,049
未實現兌換損失	1,752,318	48,504,162	1,080,699	30,778,308
利息收入	(6,476,019)	(179,256,206)	(1,912,467)	(54,467,060)
利息費用	14,698,040	406,841,747	16,774,110	477,726,651
小計	145,853,306	4,037,219,510	130,609,907	3,719,770,151
營業資產(增加)減少				
應收帳款及其他應收款	89,065,538	2,465,334,092	(135,944,222)	(3,871,691,443)
存貨淨額	(307,335,135)	(8,507,036,537)	(89,357,874)	(2,544,912,252)
預付貨款	(2,870,241)	(79,448,271)	(4,500,517)	(128,174,724)
其他流動資產	(65,858,287)	(1,822,957,384)	(107,944,626)	(3,074,262,948)
營業負債增加(減少)				
應付帳款及其他應付款	76,091,459	2,106,211,585	222,792,334	6,345,125,672
其他流動負債	6,098,555	168,808,002	8,635,816	245,948,040
長期員工福利準備	(508,015)	(14,061,855)	(480,946)	(13,697,342)
其他非流動負債	(2,047,856)	(56,684,654)	(29,128)	(829,565)
營業活動之現金(流出)流入	(61,510,676)	(1,702,615,512)	23,780,744	677,275,589
收取之利息	1,064,623	29,468,765	1,156,973	32,950,591
本期支付所得稅	(13,185,877)	(364,985,075)	(5,486,138)	(156,245,210)
營業活動之淨現金(流出)流入	(73,631,930)	(2,038,131,822)	19,451,579	553,980,970

註：上列民國110年度財務報表之所有科目金額，係以民國110年12月31日之匯率 USD 1=NTD 27.68換算。

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。

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110年及109年1月1日至12月31日

(單位:元)

	合 併 財 務 報 表			
	110年1月1日至12月31日		109年1月1日至12月31日	
	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	\$ 3,200,000	\$ 88,576,000	\$ 2,870,000	\$ 81,737,600
結構性存款減少	2,412,723	66,784,173	1,570,995	44,741,938
受限制存款減少	32,586	901,980	92,273	2,627,935
長期資金融通款-關係人減少	7,051,155	195,175,970	-	-
投資關聯企業現金支付數	(2,566,255)	(71,033,938)	(1,073,229)	(30,565,562)
投資子公司現金支付數	(4,437,507)	(122,830,194)	-	-
購置不動產、廠房及設備	(124,614,039)	(3,449,316,600)	(210,894,109)	(6,006,264,224)
購置無形資產	(4,803,545)	(132,962,126)	(7,869,898)	(224,134,695)
出售權益工具投資價款	1,882,650	52,111,752	4,940,079	140,693,450
出售子公司投資價款	7,338,513	203,130,040	4,249,273	121,019,295
利息收入收現數	637,332	17,641,350	755,494	21,516,469
出售不動產、廠房及設備價款	25,706,378	711,552,543	8,089,420	230,386,682
政府補助款收入收現數	30,268,007	837,818,434	151,349,648	4,310,437,975
其他非流動資產減少(增加)	(4,976,403)	(137,746,834)	1,058,679	30,151,177
投資活動之淨現金流出	(62,868,405)	(1,740,197,450)	(44,861,375)	(1,277,651,960)
融資活動之現金流量				
短期借款增加	166,966,903	4,621,643,875	114,982,551	3,274,703,052
長期借款舉借數	200,000,000	5,536,000,000	-	-
長期借款償還	(172,800,000)	(4,783,104,000)	(48,200,000)	(1,372,736,000)
租賃本金償還	(6,095,256)	(168,716,686)	(6,394,052)	(182,102,601)
執行認股權收現數	1,622,435	44,909,001	45,700	1,301,536
支付之利息	(14,072,165)	(389,517,527)	(16,481,361)	(469,389,161)
發放現金股利	(4,435,326)	(122,769,824)	(7,150,333)	(203,641,484)
融資活動之淨現金流入	171,186,591	4,738,444,839	36,802,505	1,048,135,342
匯率影響數	(11,812,502)	(326,970,056)	16,982,031	483,648,243
本期現金及約當現金增加	22,873,754	633,145,511	28,374,740	808,112,595
期初現金及約當現金餘額	166,595,793	4,611,371,550	138,221,053	3,936,535,589
期末現金及約當現金餘額(附註六)	\$ 189,469,547	\$ 5,244,517,061	\$ 166,595,793	\$ 4,744,648,185
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	\$ 12,086,675	\$ 334,559,164	4,643,906	\$ 132,258,443
購置無形資產尚未支付數	3,566,000	98,706,880	4,890,000	139,267,200
使用權資產增加數	5,146,609	142,458,137	7,834,592	223,129,180
土地及廠房設備轉列待出售非流動資產	3,868,144	107,070,226	-	-
出售不動產、廠房及設備尚未收現數	385,669	10,675,318	739,299	21,055,236
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
支付股票股利	12,111,339	335,241,864	-	-

註：上列民國110年度財務報表之所有科目金額，係以民國110年12月31日之匯率 USD 1=NTD 27.68換算。

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。

泰金寶科技股份有限公司
個體現金流量表
民國110年及109年1月1日至12月31日

(單位:元)

	個 體 財		務 報 表	
	110年1月1日至12月31日		109年1月1日至12月31日	
	美	金 新 台 幣	美	金 新 台 幣
營業活動之現金流量				
稅前淨利	\$ 9,423,789	\$ 260,850,479	\$ 7,537,998	\$ 214,682,183
稅前調整項目				
折舊費用	41,782,098	1,156,528,473	43,845,551	1,248,721,292
呆帳損失	-	-	672,616	19,156,104
存貨跌價損失	15,153,399	419,446,084	8,814,950	251,049,776
處分不動產、廠房及設備利益	(1,681,726)	(46,550,176)	(5,974,777)	(170,161,649)
投資關聯企業損失	9,065,140	250,923,075	925,463	26,357,186
投資子公司損失	14,337,553	396,863,467	18,712,447	532,930,491
長期員工福利費用	1,486,438	41,144,604	1,587,483	45,211,516
股份基礎給付交易	66,407	1,838,146	117,602	3,349,305
未實現兌換損失	2,181,680	60,388,902	1,622,293	46,202,905
利息收入	(214,653)	(5,941,595)	(474,008)	(13,499,748)
利息費用	8,176,184	226,316,774	7,836,964	223,196,735
小計	99,776,309	2,761,808,233	85,224,582	2,427,196,096
營業資產(增加)減少				
應收帳款及其他應收款	(119,694,385)	(3,313,140,577)	(137,388,908)	(3,912,836,100)
存貨淨額	(203,986,166)	(5,646,337,075)	(53,035,714)	(1,510,457,135)
預付貨款	(1,782,483)	(49,339,129)	683,909	19,477,728
其他流動資產	(16,836,075)	(466,022,556)	(622,752)	(17,735,977)
其他長期應收款	-	-	5,130,780	146,124,614
營業負債增加(減少)				
應付帳款及其他應付款	13,459,481	372,558,434	126,833,396	3,612,215,118
其他流動負債	862,235	23,866,664	(1,511,403)	(43,044,757)
長期員工福利準備	(3,961)	(109,640)	-	-
營業活動之現金(流出)流入	(228,205,045)	(6,316,715,646)	25,313,890	720,939,587
收取之利息	211,194	5,845,850	472,624	13,460,332
本期支付所得稅	(549,760)	(15,217,357)	(1,269,567)	(36,157,268)
營業活動之淨現金(流出)流入	(228,543,611)	(6,326,087,153)	24,516,947	698,242,651

註：上列民國110年度財務報表之所有科目金額，係以民國110年12月31日之匯率 USD 1=NTD 27.68換算。

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。

泰金寶科技股份有限公司
個體現金流量表(續)
民國110年及109年1月1日至12月31日

(單位:元)

	個 體 財 務 報 表			
	110年1月1日至12月31日		109年1月1日至12月31日	
	美 金	新 台 幣	美 金	新 台 幣
投資活動之現金流量				
長期資金融通款-關係人減少	\$ -	\$ -	\$ 19,898,305	\$ 566,703,726
投資關聯企業現金支付數	-	-	(1,073,229)	(30,565,562)
投資子公司現金支付數	(4,437,507)	(122,830,194)	(4,500,000)	(128,160,000)
購置不動產、廠房及設備	(85,329,129)	(2,361,910,291)	(54,387,469)	(1,548,955,117)
自子公司股利收入收現數	6,000,000	166,080,000	-	-
出售權益工具投資價款	6,822,729	188,853,139	-	-
出售子公司投資價款	-	-	4,249,273	121,019,295
子公司減資退回股款	-	-	163,714	4,662,575
利息收入收現數	3,459	95,745	1,384	39,416
出售不動產、廠房及設備價款	8,644,256	239,273,006	6,579,473	187,383,391
其他非流動資產減少(增加)	804,604	22,271,439	(3,901,626)	(111,118,308)
投資活動之淨現金流出	(67,491,588)	(1,868,167,156)	(32,970,175)	(938,990,584)
融資活動之現金流量				
短期借款增加	110,589,290	3,061,111,547	25,672,463	731,151,746
長期借款舉借數	200,000,000	5,536,000,000	-	-
租賃本金償還	(90,616)	(2,508,251)	(88,124)	(2,509,772)
執行認股權收現數	1,622,435	44,909,001	-	-
利息支付數	(8,626,570)	(238,783,458)	(7,974,779)	(227,121,706)
發放現金股利	(4,435,326)	(122,769,823)	(7,150,333)	(203,641,484)
融資活動之淨現金流入	299,059,213	8,277,959,016	10,459,227	297,878,784
本期現金及約當現金增加	3,024,014	83,704,707	2,005,999	57,130,851
期初現金及約當現金餘額	10,735,188	297,150,004	8,729,189	248,607,303
期末現金及約當現金餘額(附註六)	\$ 13,759,202	\$ 380,854,711	\$ 10,735,188	\$ 305,738,154
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	\$ 5,612,094	\$ 155,342,762	\$ 2,461,773	\$ 70,111,295
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	312,259	8,643,329	626,102	17,831,385
支付股票股利	12,111,339	335,241,864	-	-

註：上列民國110年度財務報表之所有科目金額，係以民國110年12月31日之匯率 USD 1=NTD 27.68換算。

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。

附 件 三



鑫全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彙編)

(單位：新台幣仟元)

	110年12月31日					109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
		%		%			%		%	
資 產										
流動資產										
1100	現金及約當現金	\$	5,244,517	8	\$	5,244,517	8	\$	4,744,648	8
1110	透過損益按公允價值衡量之 金融資產—流動	-	-	-	25,652	25,652	-	-	84,789	84,789
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	17,867,469	27	(17,867,469)	-	-	20,986,166	35	(20,986,166)	-
1170	應收帳款淨額	-	-	-	12,733,798	12,733,798	-	-	18,149,165	18,149,165
1180	應收帳款—關係人淨額	-	-	-	4,053,044	4,053,044	6	-	1,824,343	1,824,343
1200	其他應收款	-	-	-	933,674	933,674	2	-	937,870	937,870
1210	其他應收款—關係人	-	-	-	146,953	146,953	-	-	74,788	74,788
130X	存貨(含在途)	22,101,629	33	-	22,101,629	22,101,629	33	14,635,386	24	14,635,386
1410	預付款項	263,018	-	-	263,018	263,018	-	-	189,070	189,070
1460	待出售非流動資產淨額	106,736	-	-	106,736	106,736	-	-	379,818	379,818
1476	其他金融資產—流動	25,652	(	25,652)	-	-	-	(	175,925)	-
1479	其他流動資產—其他	4,282,029	7	-	4,282,029	4,282,029	7	2,887,769	5	2,887,769
11XX	流動資產合計	\$	49,891,050	75	\$	49,891,050	75	\$	43,998,782	72
非流動資產										
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	-	-	-	48,315	48,315	-	-	166,160	166,160
1550	採用權益法之投資	1,461,323	2	-	1,461,323	1,461,323	2	1,331,219	2	1,331,219
1600	不動產、廠房及設備	13,779,259	21	-	13,779,259	13,779,259	21	13,377,514	23	13,377,514
1755	使用權資產	527,215	1	-	527,215	527,215	1	570,152	1	570,152
1780	無形資產	618,046	1	-	618,046	618,046	1	587,531	1	587,531
1840	遞延所得稅資產	141,670	-	-	141,670	141,670	-	120,387	-	120,387
1980	其他金融資產—非流動	48,315	(	48,315)	-	-	-	193,216	(	193,216)
1995	其他非流動資產—其他	496,695	-	-	496,695	496,695	-	571,006	1	571,006
15XX	非流動資產合計	\$	17,072,523	25	\$	17,072,523	25	\$	16,751,025	28
1XXX	資產總計	\$	66,963,573	100	\$	66,963,573	100	\$	60,749,807	100
負債及股東權益										
流動負債										
2100	短期借款	\$	17,529,151	26	\$	17,529,151	26	\$	13,439,356	22
2130	合約負債—流動	-	-	-	330,167	330,167	-	-	112,097	112,097
2165	應付帳款及其他應付款	26,191,601	39	(26,191,601)	-	-	24,721,995	41	(24,721,995)	-
2170	應付帳款	-	-	-	19,674,868	19,674,868	29	-	21,093,285	21,093,285
2180	應付帳款—關係人	-	-	-	2,053,359	2,053,359	3	-	340,763	340,763
2200	其他應付款	-	-	-	3,871,631	3,871,631	6	-	3,128,459	3,128,459
2220	其他應付款項—關係人	-	-	-	591,743	591,743	1	-	159,488	159,488
2230	本期所得稅負債	148,482	-	-	148,482	148,482	-	133,980	-	133,980
2280	租賃負債—流動	145,551	-	-	145,551	145,551	-	158,309	-	158,309
2305	其他金融負債—流動	19,046	-	-	19,046	19,046	-	52,212	-	52,212
2399	其他流動負債—其他	819,285	2	(330,167)	489,118	489,118	2	3,144,853	6	3,032,756
21XX	流動負債合計	\$	44,853,116	67	\$	44,853,116	67	\$	41,650,705	69
非流動負債										
2540	長期借款	5,513,310	9	-	5,513,310	5,513,310	9	2,460,672	5	2,460,672
2550	負債準備—非流動	327,867	-	-	327,867	327,867	-	356,821	-	356,821
2570	遞延所得稅負債	10,907	-	-	10,907	10,907	-	16,564	-	16,564
2580	租賃負債—非流動	359,518	-	-	359,518	359,518	-	391,927	-	391,927
2600	其他非流動負債	993,692	2	-	993,692	993,692	2	639,119	1	639,119
25XX	非流動負債合計	\$	7,205,294	11	\$	7,205,294	11	\$	3,865,103	6
2XXX	負債總計	\$	52,058,410	78	\$	52,058,410	78	\$	45,515,808	75
權益										
股本										
3110	普通股股本	4,242,911	6	-	4,242,911	4,242,911	6	3,997,444	7	3,997,444
3200	資本公積	3,263,306	5	-	3,263,306	3,263,306	5	3,243,851	5	3,243,851
保留盈餘										
3310	法定盈餘公積	441,737	1	-	441,737	441,737	1	448,584	1	448,584
3350	未分配盈餘	8,689,774	13	-	8,689,774	8,689,774	13	9,104,605	15	9,104,605
3400	其他權益	(1,869,757)	(3)	(	1,869,757)	(1,869,757)	(3)	(	1,758,457)	(3)
31XX	歸屬於母公司業主之權益合計	\$	14,767,971	22	\$	14,767,971	22	\$	15,036,927	25
36XX	非控制權益	\$	137,192	-	\$	137,192	-	\$	197,972	-
3XXX	權益總計	\$	14,905,163	22	\$	14,905,163	22	\$	15,233,999	25
3XXZ	負債及股東權益合計	\$	66,963,573	100	\$	66,963,573	100	\$	60,749,807	100

註：上列民國110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110年12月31日之匯率 USD 1=NTD 27.68換算。

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。

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)

	110年1月1日至12月31日					109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	\$ 108,704,701	100	\$ -		\$ 108,704,701	100	\$ 95,152,991	100	\$ -	\$ 95,152,991	100
5000 營業成本	(103,120,395)	(95)	-		(103,120,395)	(95)	(90,529,945)	(95)	-	(90,529,945)	(95)
5900 營業毛利	5,584,306	5	-		5,584,306	5	4,623,046	5	-	4,623,046	5
營業費用											
6100 推銷費用	(449,481)	-	-		(449,481)	-	(382,163)	-	-	(382,163)	-
6200 管理費用	(3,863,493)	(4)	-		(3,863,493)	(4)	(3,716,543)	(4)	124,660	(3,591,883)	(4)
6450 預期信用減損損失	(173,431)	-	-		(173,431)	-	-	-	(124,660)	(124,660)	-
6000 營業費用合計	(4,486,405)	(4)	-		(4,486,405)	(4)	(4,098,706)	(4)	-	(4,098,706)	(4)
6900 營業利益	1,097,901	1	-		1,097,901	1	524,340	1	-	524,340	1
營業外收入及支出											
7100 利息收入	179,256	-	-		179,256	-	54,467	-	-	54,467	-
7010 其他收入	411,048	-	-		411,048	-	334,204	-	-	334,204	-
7020 其他利益及損失	(162,599)	-	-		(162,599)	-	153,281	-	-	153,281	-
7050 財務成本	(537,840)	(1)	-		(537,840)	(1)	(584,107)	(1)	-	(584,107)	(1)
7060 採用權益法認列之關聯企業及合資損益之份額	(308,195)	-	-		(308,195)	-	(26,183)	-	-	(26,183)	-
7000 營業外收入及支出合計	(418,330)	(1)	-		(418,330)	(1)	(68,338)	(1)	-	(68,338)	(1)
7900 稅前淨利	679,571	-	-		679,571	-	456,002	-	-	456,002	-
7950 所得稅費用	(366,477)	-	-		(366,477)	-	(249,339)	-	-	(249,339)	-
8200 本期淨利	\$ 313,094	-	\$ -		\$ 313,094	-	\$ 206,663	-	\$ -	\$ 206,663	-
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	(61,094)	-	-		(61,094)	-	(114,002)	-	-	(114,002)	-
8341 不重分類至損益之其他項目	52,701	-	-		52,701	-	63,825	-	-	63,825	-
8349 與不重分類之項目相關之所得稅	9,173	-	-		9,173	-	(3,865)	-	-	(3,865)	-
不重分類至損益之項目總額	780	-	-		780	-	(54,042)	-	-	(54,042)	-
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	(69,647)	-	-		(69,647)	-	(106,873)	-	-	(106,873)	-
8370 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	(24,551)	-	-		(24,551)	-	(6,710)	-	-	(6,710)	-
後續可能重分類至損益之項目總額	(94,198)	-	-		(94,198)	-	(113,583)	-	-	(113,583)	-
其他綜合損益淨額	(93,418)	-	-		(93,418)	-	(167,625)	-	-	(167,625)	-
8500 本期綜合損益總額	\$ 219,676	-	\$ -		\$ 219,676	-	\$ 39,038	-	\$ -	\$ 39,038	-
淨利(損)歸屬於：											
8610 母公司業主	\$ 237,405	-	\$ -		\$ 237,405	-	\$ 188,571	-	\$ -	\$ 188,571	-
8620 非控制權益	\$ 75,689	-	\$ -		\$ 75,689	-	\$ 18,092	-	\$ -	\$ 18,092	-
綜合損益總額歸屬於：											
8710 母公司業主	\$ 143,987	-	\$ -		\$ 143,987	-	\$ 20,946	-	\$ -	\$ 20,946	-
8720 非控制權益	\$ 75,689	-	\$ -		\$ 75,689	-	\$ 18,092	-	\$ -	\$ 18,092	-
每股盈餘											
9750 基本每股盈餘	\$ 0.05		\$ 0.05		\$ 0.05		\$ 0.04		\$ 0.04	\$ 0.04	
9850 稀釋每股盈餘	\$ 0.05		\$ 0.05		\$ 0.05		\$ 0.04		\$ 0.04	\$ 0.04	

註：上列民國110年度財務報表之所有科目金額，係以民國110年12月31日之匯率 USD 1=NTD 27.68換算。

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。

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)

	110年1月1日至12月31日			109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
營業活動之現金流量						
本期稅前淨利	\$ 679,571	\$ -	\$ 679,571	\$ 456,002	\$ -	\$ 456,002
調整項目						
收益費損項目						
折舊費用及各項攤提	2,175,245	-	2,175,245	2,253,065	-	2,253,065
預期信用減損損失	173,431	-	173,431	-	124,660	124,660
呆帳損失	-	-	-	124,660	(124,660)	-
利息費用	406,842	-	406,842	477,727	-	477,727
利息收入	(179,256)	-	(179,256)	(54,467)	-	(54,467)
透過損益按公允價值衡量之金融資產 淨損失	(12,715)	-	(12,715)	59,975	-	59,975
採用權益法認列之關聯企業損失之份額	308,195	-	308,195	26,183	-	26,183
存貨跌價損失	397,446	-	397,446	390,650	-	390,650
股份基礎給付酬勞成本	88,178	-	88,178	42,574	-	42,574
商譽減損損失	41,837	-	41,837	-	-	-
處分投資利益	(40,921)	-	(40,921)	(3,156)	-	(3,156)
處分不動產、廠房及設備利益	(106,974)	-	(106,974)	(162,621)	-	(162,621)
資產減損損失	-	-	-	10,314	-	10,314
未實現外幣兌換損失	48,504	-	48,504	30,778	-	30,778
長期員工福利費用	57,836	-	57,836	68,085	-	68,085
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	2,465,334	-	2,465,334	(3,871,691)	-	(3,871,691)
存貨	(8,507,037)	-	(8,507,037)	(2,544,912)	-	(2,544,912)
預付款項	(79,448)	-	(79,448)	(128,175)	-	(128,175)
其他流動資產	(1,822,957)	-	(1,822,957)	(3,074,263)	-	(3,074,263)
與營業活動相關之負債之淨變動						
應付帳款及其他應付款	2,106,212	-	2,106,212	6,345,126	-	6,345,126
合約負債-流動	-	218,070	218,070	-	(62,477)	(62,477)
其他流動負債	168,808	(218,070)	(49,262)	245,948	62,477	308,425
應計退休金負債	(14,062)	-	(14,062)	(13,697)	-	(13,697)
其他非流動負債	(56,685)	-	(56,685)	(830)	-	(830)
營運產生之現金流入	(1,702,616)	-	(1,702,616)	677,275	-	677,275
收取之利息	29,469	-	29,469	32,951	-	32,951
支付之所得稅	(364,985)	-	(364,985)	(156,245)	-	(156,245)
營業活動之淨現金流入	(2,038,132)	-	(2,038,132)	553,981	-	553,981

註：上列民國110年度財務報表之所有科目金額，係以民國110年12月31日之匯率 USD 1=NTD 27.68換算。

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。

(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：新台幣仟元)

	110年1月1日至12月31日			109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
投資活動之現金流量						
指定為透過損益按公允價值衡量之 金融資產減少	\$ 66,784	\$ -	\$ 66,784	\$ 44,742	\$ -	\$ 44,742
透過其他綜合損益按公允價值衡量之 金融資產減少	52,112	-	52,112	140,693	-	140,693
按攤銷後成本衡量之金融資產減少	88,576	-	88,576	81,738	-	81,738
取得採用權益法之投資	(71,034)	-	(71,034)	(30,566)	-	(30,566)
取得子公司之股權	(122,830)	-	(122,830)	-	-	-
處分子公司投資價款	203,130	-	203,130	121,019	-	121,019
取得不動產、廠房及設備	(3,449,317)	-	(3,449,317)	(6,006,264)	-	(6,006,264)
處分不動產、廠房及設備	711,553	-	711,553	230,387	-	230,387
取得無形資產	(132,962)	-	(132,962)	(224,135)	-	(224,135)
其他非流動資產減少	58,331	-	58,331	32,779	-	32,779
政府補助款收入收現數	837,818	-	837,818	4,310,438	-	4,310,438
收取之利息	17,641	-	17,641	21,517	-	21,517
投資活動之淨現金流出	(1,740,198)	-	(1,740,198)	(1,277,652)	-	(1,277,652)
籌資活動之現金流量						
短期借款增加	4,621,644	-	4,621,644	3,274,703	-	3,274,703
舉借長期借款	5,536,000	-	5,536,000	-	-	-
償還長期借款	(4,783,104)	-	(4,783,104)	(1,372,736)	-	(1,372,736)
租賃本金償還	(168,717)	-	(168,717)	(182,103)	-	(182,103)
執行認股權收現數	44,909	-	44,909	1,302	-	1,302
發放現金股利	(122,770)	-	(122,770)	(203,641)	-	(203,641)
支付之利息	(389,518)	-	(389,518)	(469,389)	-	(469,389)
籌資活動之淨現金流入	4,738,444	-	4,738,444	1,048,136	-	1,048,136
匯率影響數	(326,969)	-	(326,969)	483,648	-	483,648
本期現金及約當現金增加數	633,145	-	633,145	808,113	-	808,113
期初現金及約當現金餘額	4,611,372	-	4,611,372	3,936,535	-	3,936,535
期末現金及約當現金餘額	\$ 5,244,517	\$ -	\$ 5,244,517	\$ 4,744,648	\$ -	\$ 4,744,648
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	\$ 334,559	\$ -	\$ 334,559	\$ 132,258	\$ -	\$ 132,258
購置無形資產尚未支付數	98,707	-	98,707	139,267	-	139,267
使用權資產增加數	142,458	-	142,458	223,129	-	223,129
土地及廠房設備轉列待出售非流動資產	107,070	-	107,070	-	-	-
出售不動產、廠房及設備尚未收現數	10,675	-	10,675	21,055	-	21,055
使用權資產及建築物轉列待出售	-	-	-	379,818	-	379,818
支付股票股利	335,242	-	335,242	-	-	-

註：上列民國110年度財務報表之所有科目金額，係以民國110年12月31日之匯率 USD 1=NTD 27.68換算。
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。

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

合併財務報告重編說明

民國110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110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	其他金融資產—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IFRS9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		25,652	(25,652)	-	-	-	-
	2. 透過其他綜合損益按公允價值衡量之金融資產—非流動		-	-	48,315	(48,315)	-	-
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。	-	-	-	-	330,167	(330,167)
總計			\$ 25,652	(\$ 25,652)	\$ 48,315	(\$ 48,315)	\$ 330,167	(\$ 330,167)

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 2021 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 2021 年 12 月 31 日之合併財務狀況表，暨西元 2021 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 2021 年 12 月 31 日之財務狀況，暨西元 2021 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：

財務報表附註八所述，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 2021 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 2021 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 2022 年 2 月 25 日

泰金寶科技股份有限公司及子公司
財務狀況表

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 1 年 1 2 月 3 1 日	2 0 2 0 年 1 2 月 3 1 日	2 0 2 1 年 1 2 月 3 1 日	2 0 2 0 年 1 2 月 3 1 日	
資產					
流動資產					
現金及約當現金	六	\$ 189,469,547	\$ 166,595,793	\$ 6,332,053,314	\$ 5,004,054,494
應收帳款與其他應收款	八、九	645,501,054	736,873,807	21,572,580,675	22,133,552,228
存貨淨額	十	798,469,251	513,882,921	26,684,762,522	15,435,552,686
預付貨款		9,502,090	6,638,687	317,558,898	199,406,905
其他金融資產-流動	七	926,722	6,177,143	30,970,957	185,543,462
其他流動資產	十一	154,697,564	101,396,395	5,169,977,119	3,045,653,656
待出售非流動資產	十二	3,856,070	13,336,302	128,869,488	400,583,851
流動資產小計		<u>1,802,422,298</u>	<u>1,544,901,048</u>	<u>60,236,772,973</u>	<u>46,404,347,282</u>
非流動資產					
受限制銀行存款		328,596	363,494	10,981,645	10,918,306
其他金融資產-非流動	十三	1,745,488	6,784,260	58,334,034	203,779,496
投資關聯企業淨額	十四(一)	52,793,449	46,742,247	1,764,351,786	1,404,001,547
長期資金融通款-關係人	八	-	6,896,657	-	207,155,576
不動產、廠房及設備淨額	十六	497,805,608	469,716,068	16,636,613,639	14,108,908,506
使用權資產	十七(一)	19,046,799	20,019,380	636,542,118	601,324,119
商譽		-	1,511,448	-	45,399,515
無形資產	十八	22,328,248	19,118,144	746,207,815	574,253,603
遞延所得稅資產	二十九	5,118,149	4,227,077	171,048,028	126,969,135
淨確定福利資產-非流動	二十三	1,913,068	2,063,121	63,934,541	61,970,172
其他非流動資產		15,702,520	10,726,117	524,776,634	322,181,438
非流動資產小計		<u>616,781,925</u>	<u>588,168,013</u>	<u>20,612,790,240</u>	<u>17,666,861,413</u>
資產總計		<u>\$ 2,419,204,223</u>	<u>\$ 2,133,069,061</u>	<u>\$ 80,849,563,213</u>	<u>\$ 64,071,208,695</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 1 年 12 月 31 日	2 0 2 0 年 12 月 31 日	2 0 2 1 年 12 月 31 日	2 0 2 0 年 12 月 31 日
負債及股東權益					
流動負債					
短期借款	十九	\$ 633,278,590	\$ 471,887,490	\$ 21,164,107,150	\$ 14,174,131,726
應付帳款及其他應付款	八、二十	946,228,367	868,047,563	31,622,857,402	26,073,631,454
一年內到期之長期借款	二十二	-	86,400,000	-	2,595,205,440
一年內到期之租賃負債	十七(二)	5,258,340	5,558,620	175,733,197	166,964,825
應付所得稅		5,364,245	4,704,353	179,272,531	141,305,121
其他金融負債-流動		688,088	1,833,292	22,995,832	55,066,775
其他流動負債	二十一	29,598,460	24,023,200	989,177,573	721,587,261
流動負債小計		<u>1,620,416,090</u>	<u>1,462,454,518</u>	<u>54,154,143,685</u>	<u>43,927,892,602</u>
非流動負債					
長期借款	二十二	199,180,267	86,400,000	6,656,584,605	2,595,205,440
租賃負債-非流動	十七(二)	12,988,356	13,761,471	434,069,559	413,354,681
長期員工福利準備	二十三	11,844,920	12,528,820	395,856,042	376,329,419
遞延所得稅負債	二十九	394,044	581,613	13,168,911	17,469,968
其他非流動負債		3,105,343	5,153,199	103,780,253	154,787,154
備抵權益法投資關聯企業	十四(一)	32,793,897	17,287,794	1,095,968,758	519,275,197
非流動負債小計		<u>260,306,827</u>	<u>135,712,897</u>	<u>8,699,428,128</u>	<u>4,076,421,859</u>
負債總計		<u>1,880,722,917</u>	<u>1,598,167,415</u>	<u>62,853,571,813</u>	<u>48,004,314,461</u>
股東權益					
股本					
核准股數為普通股5,177,872,247股，每股面值泰銖1元	二十四、二十五	153,284,340	140,359,681	4,959,735,333	4,554,643,575
發行股數為普通股4,959,735,333股，每股面值泰銖1元 (2020年12月31日：核准股數為普通股4,979,068,075股，每股面值泰銖1元；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		105,347,560	104,358,133	3,417,457,086	3,386,400,546
資本公積-股份基礎給付	二十五	10,115,046	7,109,733	323,169,951	227,818,755
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	二十六	15,958,702	15,750,839	517,787,225	511,111,587
未分配盈餘		313,936,917	319,684,165	10,203,570,239	10,378,843,871
其他股東權益合計數		(67,549,014)	(61,743,574)	(1,670,267,764)	(3,279,618,538)
歸屬於母公司業主之權益合計		<u>533,524,942</u>	<u>527,950,368</u>	<u>17,830,350,213</u>	<u>15,858,097,939</u>
非控制權益		<u>4,956,364</u>	<u>6,951,278</u>	<u>165,641,187</u>	<u>208,796,295</u>
股東權益總計		<u>538,481,306</u>	<u>534,901,646</u>	<u>17,995,991,400</u>	<u>16,066,894,234</u>
負債及股東權益合計		<u>\$ 2,419,204,223</u>	<u>\$ 2,133,069,061</u>	<u>\$ 80,849,563,213</u>	<u>\$ 64,071,208,695</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
財務狀況表

	附註	(單位:美金元)		(單位:泰銖元)	
		個體財務報表		個體財務報表	
		2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
資產					
流動資產					
現金及約當現金	六	\$ 13,759,202	\$ 10,735,188	\$ 459,831,155	\$ 322,453,915
應收帳款與其他應收款	八、九	730,667,113	616,277,915	24,418,821,850	18,511,201,361
存貨淨額	十	511,602,715	322,769,948	17,097,711,575	9,695,073,205
預付貨款		3,100,754	1,325,109	103,626,889	39,802,432
其他流動資產	十一	34,383,245	18,845,791	1,149,084,610	566,072,909
流動資產小計		<u>1,293,513,029</u>	<u>969,953,951</u>	<u>43,229,076,079</u>	<u>29,134,603,822</u>
非流動資產					
其他金融資產-非流動	十三	1,709,361	5,799,148	57,126,674	174,189,588
投資關聯企業淨額	十四(一)	50,032,250	44,430,707	1,672,072,792	1,334,569,589
投資子公司淨額	十五(一)	496,693,729	447,048,825	16,599,454,754	13,428,050,261
其他長期應收款	八	18,387,825	18,387,825	614,519,273	552,316,938
長期資金融通款-關係人	八	7,461,864	7,461,864	249,374,749	224,132,755
不動產、廠房及設備淨額	十六	320,121,700	279,981,831	10,698,435,202	8,409,842,256
使用權資產	十七(一)	53,679	144,883	1,793,947	4,351,865
遞延所得稅資產	二十九	807,195	619,488	26,976,376	18,607,623
其他非流動資產		3,137,397	3,942,001	104,851,494	118,406,219
非流動資產小計		<u>898,405,000</u>	<u>807,816,572</u>	<u>30,024,605,261</u>	<u>24,264,467,094</u>
資產總計		<u>\$ 2,191,918,029</u>	<u>\$ 1,777,770,523</u>	<u>\$ 73,253,681,340</u>	<u>\$ 53,399,070,916</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
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	
		2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
負債及股東權益					
流動負債					
短期借款	十九	\$ 433,131,453	\$ 322,512,208	\$ 14,475,209,846	\$ 9,687,331,443
應付帳款及其他應付款	八、二十	537,002,481	519,386,146	17,946,569,215	15,600,853,606
一年內到期之租賃負債	十七(二)	47,431	93,134	1,585,139	2,797,475
應付所得稅		188,307	131,305	6,293,201	3,944,021
其他流動負債	二十一	<u>2,417,218</u>	<u>1,741,912</u>	<u>80,783,184</u>	<u>52,321,985</u>
流動負債小計		<u>972,786,890</u>	<u>843,864,705</u>	<u>32,510,440,585</u>	<u>25,347,248,530</u>
非流動負債					
長期借款	二十二	199,180,267	-	6,656,584,605	-
租賃負債-非流動	十七(二)	6,488	56,422	216,828	1,694,753
長期員工福利準備	二十三	10,468,565	10,473,803	349,858,395	314,602,668
備抵權益法投資關聯企業	十四(一)	32,792,125	17,287,794	1,095,909,538	519,275,197
備抵權益法投資子公司	十五(一)	<u>443,158,752</u>	<u>378,137,431</u>	<u>14,810,321,176</u>	<u>11,358,151,829</u>
非流動負債小計		<u>685,606,197</u>	<u>405,955,450</u>	<u>22,912,890,542</u>	<u>12,193,724,447</u>
負債總計		<u>1,658,393,087</u>	<u>1,249,820,155</u>	<u>55,423,331,127</u>	<u>37,540,972,977</u>
股東權益					
股本					
核准股數為普通股5,177,872,247股，每股面值泰銖1元	二十四、二十五	153,284,340	140,359,681	4,959,735,333	4,554,643,575
發行股數為普通股4,959,735,333股，每股面值泰銖1元					
(2020年12月31日：核准股數為普通股4,979,068,075股，每股面值泰銖1元；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		105,347,560	104,358,133	3,417,457,086	3,386,400,546
資本公積-股份基礎給付	二十五	10,115,046	7,109,733	323,169,951	227,818,755
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	二十六	15,958,702	15,750,839	517,787,225	511,111,587
未分配盈餘		313,936,917	319,684,165	10,203,570,239	10,378,843,871
其他股東權益合計數		(67,549,014)	(61,743,574)	(1,670,267,764)	(3,279,618,538)
股東權益總計		<u>533,524,942</u>	<u>527,950,368</u>	<u>17,830,350,213</u>	<u>15,858,097,939</u>
負債及股東權益合計		<u>\$ 2,191,918,029</u>	<u>\$ 1,777,770,523</u>	<u>\$ 73,253,681,340</u>	<u>\$ 53,399,070,916</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
損 益 表
西元2021年及2020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		
	2021	2020	2021	2020	
收益					
銷貨收入	八	\$ 3,923,725,861	\$ 3,336,675,067	\$ 126,246,379,643	\$ 104,307,299,854
服務收入		3,467,093	4,370,976	107,589,023	138,480,865
兌換收益		1,962,669	-	62,876,822	-
衍生性金融商品評價利益		-	19,864,781	-	633,912,953
其他收入	八	14,849,996	11,734,690	477,947,924	374,680,964
收益小計		<u>3,944,005,619</u>	<u>3,372,645,514</u>	<u>126,894,793,412</u>	<u>105,454,374,636</u>
費用					
銷貨成本	八	(3,724,330,546)	(3,177,090,755)	(119,847,491,229)	(99,320,469,296)
服務成本		(1,117,251)	(1,629,240)	(34,532,215)	(50,873,425)
推銷費用		(16,238,490)	(13,418,637)	(522,150,644)	(420,843,749)
管理費用	八	(145,842,612)	(130,496,587)	(4,679,003,309)	(4,087,966,343)
兌換損失		-	(14,482,720)	-	(462,153,255)
衍生性金融商品評價損失		(7,836,916)	-	(253,392,714)	-
費用小計		<u>(3,895,365,815)</u>	<u>(3,337,117,939)</u>	<u>(125,336,570,111)</u>	<u>(104,342,306,068)</u>
營業淨利		48,639,804	35,527,575	1,558,223,301	1,112,068,568
投資關聯企業損失	十四(二)	(11,134,209)	(919,353)	(359,768,602)	(28,848,586)
財務收入	八	6,476,019	1,912,467	214,838,063	60,193,085
財務費用	二十七	(19,430,622)	(20,509,371)	(625,390,418)	(643,348,616)
稅前淨利		24,550,992	16,011,318	787,902,344	500,064,451
所得稅費用	二十九	(13,239,779)	(8,754,900)	(426,274,337)	(271,427,628)
本期淨利		<u>\$ 11,311,213</u>	<u>\$ 7,256,418</u>	<u>\$ 361,628,007</u>	<u>\$ 228,636,823</u>
淨利(損)歸屬於：					
母公司業主		\$ 8,576,774	\$ 6,621,164	\$ 272,953,027	\$ 209,606,760
非控制權益		<u>2,734,439</u>	<u>635,254</u>	<u>88,674,980</u>	<u>19,030,063</u>
		<u>\$ 11,311,213</u>	<u>\$ 7,256,418</u>	<u>\$ 361,628,007</u>	<u>\$ 228,636,823</u>
每股盈餘					
基本每股盈餘	三十一	(重編後)		(重編後)	
本期淨利		<u>\$ 0.0017</u>	<u>\$ 0.0013</u>	<u>\$ 0.06</u>	<u>\$ 0.04</u>
稀釋每股盈餘					
本期淨利		<u>\$ 0.0017</u>	<u>\$ 0.0013</u>	<u>\$ 0.05</u>	<u>\$ 0.04</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2021年及2020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
	2021	2020	2021	2020
本期淨利	\$ 11,311,213	\$ 7,256,418	\$ 361,628,007	\$ 228,636,823
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	(2,516,166)	(3,752,579)	(81,145,248)	(144,639,336)
採用權益法認列關聯企業之 其他綜合損益之份額	十四(二) (886,946)	(235,588)	(28,310,432)	(7,303,118)
後續可能重分類至損益之項目合計	(3,403,112)	(3,988,167)	(109,455,680)	(151,942,454)
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	-	-	1,818,602,864	(32,137,199)
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	(2,207,140)	(4,002,880)	(76,437,500)	(126,751,132)
精算收益	二十三 1,903,928	2,241,047	63,648,383	68,363,347
所得稅影響數	二十九 331,390	(135,697)	11,600,957	(4,101,136)
不重分類至損益之項目合計	28,178	(1,897,530)	1,817,414,704	(94,626,120)
本期其他綜合損益	(3,374,934)	(5,885,697)	1,707,959,024	(246,568,574)
本期綜合損益	\$ 7,936,279	\$ 1,370,721	\$ 2,069,587,031	(\$ 17,931,751)
綜合損益總額歸屬於：				
母公司業主	\$ 5,201,840	\$ 735,467	\$ 1,962,321,425	(\$ 29,245,876)
非控制權益	2,734,439	635,254	107,265,606	11,314,125
	\$ 7,936,279	\$ 1,370,721	\$ 2,069,587,031	(\$ 17,931,751)

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2021年及2020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
	2021	2020	2021	2020
收益				
銷貨收入	八 \$ 2,478,867,394	\$ 2,279,187,214	\$ 79,731,079,250	\$ 71,288,863,167
兌換收益	6,709,359	-	212,472,318	-
衍生性金融商品評價利益	48,927	32,185	1,635,624	1,023,744
其他收入	八 6,081,552	10,916,988	194,242,213	344,422,941
收益小計	<u>2,491,707,232</u>	<u>2,290,136,387</u>	<u>80,139,429,405</u>	<u>71,634,309,852</u>
費用				
銷貨成本	八 (2,419,681,938)	(2,230,165,453)	(77,851,291,698)	(69,754,666,105)
推銷費用	(2,466,866)	(2,416,194)	(79,349,476)	(75,706,966)
管理費用	八 (27,752,079)	(21,792,577)	(893,168,104)	(681,926,626)
兌換損失	-	(225,519)	-	(4,857,936)
費用小計	<u>(2,449,900,883)</u>	<u>(2,254,599,743)</u>	<u>(78,823,809,278)</u>	<u>(70,517,157,633)</u>
營業淨利	41,806,349	35,536,644	1,315,620,127	1,117,152,219
投資關聯企業損失	十四(二) (9,065,140)	(925,463)	(289,940,208)	(29,007,494)
投資子公司損失	十五(二) (14,337,553)	(18,712,447)	(436,646,446)	(586,858,314)
財務收入	八 214,653	474,008	6,902,748	14,897,586
財務費用	二十七 (9,194,520)	(8,834,744)	(296,614,635)	(277,111,631)
稅前淨利	9,423,789	7,537,998	299,321,586	239,072,366
所得稅費用	二十九 (847,015)	(916,834)	(26,368,559)	(29,465,606)
本期淨利	<u>\$ 8,576,774</u>	<u>\$ 6,621,164</u>	<u>\$ 272,953,027</u>	<u>\$ 209,606,760</u>
每股盈餘	三十一	(重編後)		(重編後)
基本每股盈餘				
本期淨利	<u>\$ 0.0017</u>	<u>\$ 0.0013</u>	<u>\$ 0.06</u>	<u>\$ 0.04</u>
稀釋每股盈餘				
本期淨利	<u>\$ 0.0017</u>	<u>\$ 0.0013</u>	<u>\$ 0.05</u>	<u>\$ 0.04</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2021年及2020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	個 體 財 務 報 表	個 體 財 務 報 表
附註	2021	2020	2021	2020
本期淨利	\$ 8,576,774	\$ 6,621,164	\$ 272,953,027	\$ 209,606,760
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	十四(二) (837,647)	(252,824)	(26,722,657)	(7,810,646)
採用權益法認列子公司之 其他綜合損益之份額	十五(二) (2,565,465)	(3,735,342)	(82,733,023)	(144,131,808)
後續可能重分類至損益之項目合計	(3,403,112)	(3,988,166)	(109,455,680)	(151,942,454)
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	-	-	1,800,012,238	(24,421,261)
投資子公司之其他綜合損益之份額	十五(二) 416,212	(1,489,420)	13,913,992	(48,040,907)
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	(2,207,140)	(2,002,880)	(76,437,500)	(63,134,932)
精算損益	二十三 1,487,716	1,730,466	49,734,391	52,788,054
所得稅影響數	二十九 331,390	(135,697)	11,600,957	(4,101,136)
不重分類至損益之項目合計	28,178	(1,897,531)	1,798,824,078	(86,910,182)
本期其他綜合損益	(3,374,934)	(5,885,697)	1,689,368,398	(238,852,636)
本期綜合損益	\$ 5,201,840	\$ 735,467	\$ 1,962,321,425	(\$ 29,245,876)

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2021年及2020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 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	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	
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	
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	三十四	-	-	-	-	(7,150,333)	-	-	-	-	(7,150,333)	-	(7,150,333)	
股份基礎給付交易	二十五	-	-	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 非控制權益變動數		-	-	-	-	(2,165,278)	-	-	2,165,278	2,165,278	-	-	-	
認列對子公司所有權權益 變動數		-	-	-	-	-	-	-	-	-	-	4,249,271	4,249,271	
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	
2021年1月1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	
本期淨利	-	-	-	-	-	8,576,774	-	-	-	-	8,576,774	2,734,439	11,311,213	
本期其他綜合損益	-	-	-	-	-	1,793,890	(2,516,166)	(886,946)	(1,765,712)	(5,168,824)	(3,374,934)	-	(3,374,934)	
本期綜合損益總額	-	-	-	-	-	10,370,664	(2,516,166)	(886,946)	(1,765,712)	(5,168,824)	5,201,840	2,734,439	7,936,279	
發放股票股利	三十四	12,111,339	-	-	-	(12,111,339)	-	-	-	-	-	-	-	
發放現金股利	三十四	-	-	-	-	(4,435,326)	-	-	-	-	(4,435,326)	-	(4,435,326)	
股份基礎給付交易	二十五	-	-	3,185,625	-	-	-	-	-	-	3,185,625	-	3,185,625	
認股權轉換發行新股	二十五	813,320	989,427	(180,312)	-	-	-	-	-	-	1,622,435	-	1,622,435	
提列法定盈餘公積	二十六	-	-	-	-	207,863	(207,863)	-	-	-	-	-	-	
處分透過其他綜合損益按 公允價值衡量之權益工具 非控制權益變動數		-	-	-	-	-	-	-	(636,616)	(636,616)	-	-	-	
認列對子公司所有權權益 變動數	十五	-	-	-	-	-	-	-	-	-	-	(4,729,353)	(4,729,353)	
2021年12月31日餘額	\$ 153,284,340	\$ 105,347,560	\$ 10,115,046	\$ 2,431,391	\$ 15,958,702	\$ 313,936,917	(\$ 61,227,845)	(\$ 1,846,832)	(\$ 4,474,337)	(\$ 67,549,014)	\$ 533,524,942	\$ 4,956,364	\$ 538,481,306	

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2021年及2020年1月1日至12月31日

(單位:泰銖元)

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 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	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	
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	
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	三十四	-	-	-	-	(227,732,179)	-	-	-	-	(227,732,179)	-	(227,732,179)	
股份基礎給付交易	二十五	-	-	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 非控制權益變動數		-	-	-	-	(67,848,916)	-	-	67,848,916	67,848,916	-	-	-	
認列對子公司所有權權益 變動數		-	-	-	-	-	-	-	-	-	-	135,161,300	135,161,300	
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	
2021年1月1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	
本期淨利	-	-	-	-	-	272,953,027	-	-	-	-	272,953,027	88,674,980	361,628,007	
本期其他綜合損益	-	-	-	-	-	59,961,858	1,718,866,990	(28,310,432)	(61,150,018)	1,629,406,540	1,689,368,398	18,590,626	1,707,959,024	
本期綜合損益總額	-	-	-	-	-	332,914,885	1,718,866,990	(28,310,432)	(61,150,018)	1,629,406,540	1,962,321,425	107,265,606	2,069,587,031	
發放股票股利	三十四	379,562,089	-	-	-	(379,562,089)	-	-	-	-	-	-	-	
發放現金股利	三十四	-	-	-	-	(142,006,556)	-	-	-	-	(142,006,556)	-	(142,006,556)	
股份基礎給付交易	二十五	-	-	101,010,991	-	-	-	-	-	-	101,010,991	-	101,010,991	
認股權轉換發行新股	二十五	25,529,669	31,056,540	(5,659,795)	-	-	-	-	-	-	50,926,414	-	50,926,414	
提列法定盈餘公積	二十六	-	-	-	-	6,675,638	(6,675,638)	-	-	-	-	-	-	
處分透過其他綜合損益按 公允價值衡量之權益工具 非控制權益變動數		-	-	-	-	20,055,766	-	-	(20,055,766)	(20,055,766)	-	-	-	
認列對子公司所有權權益 變動數	十五	-	-	-	-	-	-	-	-	-	-	(150,420,714)	(150,420,714)	
2021年12月31日餘額	\$ 4,959,735,333	\$ 3,417,457,086	\$ 323,169,951	\$ 78,898,143	\$ 517,787,225	\$10,203,570,239	(\$ 1,465,158,719)	(\$ 57,563,813)	(\$ 147,545,232)	(\$ 1,670,267,764)	\$17,830,350,213	\$ 165,641,187	\$17,995,991,400	

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2021年及2020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										
	採 用 權 益 法 透 過 其 他 綜 合 損 益										
附 註	普 通 股		資 本 公 積 -		認 列 對 子 公 司 所		保 留 盈 餘		其 他 股 東		合 計
	股 本	發 行 溢 價	股 份 基 礎 給 付	有 權 益 變 動 數	法 定 盈 餘 公 積	未 分 配 盈 餘	及 子 公 司 之 其 他	認 列 關 聯 企 業	按 公 允 價 值 衡 量 之	其 他 股 東	
							綜 合 損 益 之 份 額	金 融 資 產 未 實 現	權 益 組 成	項 目 合 計	
								評 價 (損) 益			
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	
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	三十四	-	-	-	-	(7,150,333)	-	-	-	(7,150,333)	
股份基礎給付交易	二十五	-	-	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	-	
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>(\$ 72,009)</u>	<u>(\$ 61,743,574)</u>	<u>\$ 527,950,368</u>	
2021年1月1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	
本期淨利	-	-	-	-	-	8,576,774	-	-	-	8,576,774	
本期其他綜合損益	-	-	-	-	-	1,793,890	(3,403,112)	(1,765,712)	(5,168,824)	(3,374,934)	
本期綜合損益總額	-	-	-	-	-	10,370,664	(3,403,112)	(1,765,712)	(5,168,824)	5,201,840	
發放股票股利	三十四	12,111,339	-	-	-	(12,111,339)	-	-	-	-	
發放現金股利	三十四	-	-	-	-	(4,435,326)	-	-	-	(4,435,326)	
股份基礎給付交易	二十五	-	-	3,185,625	-	-	-	-	-	3,185,625	
認股權轉換發行新股	二十五	813,320	989,427	(180,312)	-	-	-	-	-	1,622,435	
提列法定盈餘公積	二十六	-	-	-	-	207,863	(207,863)	-	-	-	
處分透過其他綜合損益按 公允價值衡量之權益工具	十三	-	-	-	-	636,616	-	(636,616)	(636,616)	-	
2021年12月31日餘額	<u>\$ 153,284,340</u>	<u>\$ 105,347,560</u>	<u>\$ 10,115,046</u>	<u>\$ 2,431,391</u>	<u>\$ 15,958,702</u>	<u>\$ 313,936,917</u>	<u>(\$ 65,074,677)</u>	<u>(\$ 2,474,337)</u>	<u>(\$ 67,549,014)</u>	<u>\$ 533,524,942</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2021年及2020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											
	其 他 綜 合 損 益											
	採 用 權 益 法 透 過 其 他 綜 合 損 益											
	普 通 股		資 本 公 積 -		保 留 盈 餘		其 他 綜 合 損 益		其 他 股 東 權 益 組 成		合 計	
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 權 益 變 動 數	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	認 列 關 聯 企 業 及 子 公 司 之 其 他 綜 合 損 益 之 份 額	按 公 允 價 值 衡 量 之 金 融 資 產 未 實 現 評 價 (損) 益	項 目 合 計		
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
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	三十四	-	-	-	-	-	(227,732,179)	-	-	-	-	(227,732,179)
股份基礎給付交易	二十五	-	-	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	-
2020年12月31日餘額		<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>(\$ 1,266,660,735)</u>	<u>(\$ 2,010,234,555)</u>	<u>(\$ 2,723,248)</u>	<u>(\$ 3,279,618,538)</u>	<u>\$ 15,858,097,939</u>
2021年1月1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
本期淨利		-	-	-	-	-	272,953,027	-	-	-	-	272,953,027
本期其他綜合損益		-	-	-	-	-	59,961,858	1,800,012,238	(109,455,680)	(61,150,018)	1,629,406,540	1,689,368,398
本期綜合損益總額		-	-	-	-	-	332,914,885	1,800,012,238	(109,455,680)	(61,150,018)	1,629,406,540	1,962,321,425
發放股票股利	三十四	379,562,089	-	-	-	-	(379,562,089)	-	-	-	-	-
發放現金股利	三十四	-	-	-	-	-	(142,006,556)	-	-	-	-	(142,006,556)
股份基礎給付交易	二十五	-	-	101,010,991	-	-	-	-	-	-	-	101,010,991
認股權轉換發行新股	二十五	25,529,669	31,056,540	(5,659,795)	-	-	-	-	-	-	-	50,926,414
提列法定盈餘公積	二十六	-	-	-	-	-	6,675,638	(6,675,638)	-	-	-	-
處分透過其他綜合損益按公允價值衡量之權益工具	十三	-	-	-	-	-	20,055,766	-	-	(20,055,766)	(20,055,766)	-
2021年12月31日餘額		<u>\$ 4,959,735,333</u>	<u>\$ 3,417,457,086</u>	<u>\$ 323,169,951</u>	<u>\$ 78,898,143</u>	<u>\$ 517,787,225</u>	<u>\$ 10,203,570,239</u>	<u>\$ 533,351,503</u>	<u>(\$ 2,119,690,235)</u>	<u>(\$ 83,929,032)</u>	<u>(\$ 1,670,267,764)</u>	<u>\$ 17,830,350,213</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
現金流量表
西元2021年及2020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	
	2021	2020	2021	2020
營業活動之現金流量				
稅前淨利	\$ 24,550,992	\$ 16,011,318	\$ 787,902,344	\$ 500,064,451
稅前調整項目				
折舊費用及各項攤提	78,585,433	79,110,426	2,523,152,559	2,478,434,662
預期信用減損損失	6,265,584	4,377,095	199,439,705	136,362,678
存貨跌價損失	14,358,602	13,716,660	469,208,921	423,312,595
透過損益按公允價值衡量之債務工具損失	950,000	950,000	28,935,591	28,979,829
資產減損損失	-	362,141	-	11,476,497
商譽減損損失	1,511,448	-	46,036,474	-
處分投資利益	(1,408,018)	-	(46,563,002)	-
處分不動產、廠房及設備利益	(3,864,662)	(5,709,994)	(125,995,329)	(181,364,947)
處分結構性存款利益	(70,341)	(110,810)	(2,249,846)	(3,426,348)
投資關聯企業損失	11,134,209	919,353	359,768,602	28,848,576
長期員工福利費用	2,089,447	2,390,629	67,553,179	75,215,922
股份基礎給付交易	3,185,625	1,494,872	101,010,991	46,887,054
結構性存款未實現利益	-	(14,843)	-	(484,014)
衍生性金融商品評價損失(利益)	(1,409,352)	1,170,718	(49,336,437)	32,765,715
未實現兌換損失	1,752,318	1,080,699	61,869,267	32,839,071
利息收入	(6,476,019)	(1,912,467)	(214,838,063)	(60,193,084)
利息費用	14,698,040	16,774,110	473,561,309	525,726,893
小計	145,853,306	130,609,907	4,679,456,265	4,075,445,550
營業資產(增加)減少				
應收帳款及其他應收款	89,065,538	(135,944,222)	2,824,909,342	(4,170,336,412)
存貨淨額	(307,335,135)	(89,357,874)	(9,864,986,138)	(2,814,869,232)
預付貨款	(2,870,241)	(4,500,517)	(89,484,012)	(140,967,242)
其他流動資產	(65,858,287)	(107,944,626)	(1,949,540,567)	(3,330,983,135)
營業負債增加(減少)				
應付帳款及其他應付款	76,091,459	222,792,334	2,404,361,958	6,963,676,661
其他流動負債	6,098,555	8,635,816	149,343,835	264,747,144
長期員工福利準備	(508,015)	(480,946)	(16,719,954)	(15,437,112)
其他非流動負債	(2,047,856)	(29,128)	(67,592,591)	3,196,999
營業活動之現金(流出)流入	(61,510,676)	23,780,744	(1,930,251,862)	834,473,221
收取之利息	1,064,623	1,156,973	34,687,243	36,350,284
本期支付所得稅	(13,185,877)	(5,486,138)	(422,715,889)	(170,793,891)
營業活動之淨現金(流出)流入	(73,631,930)	19,451,579	(2,318,280,508)	700,029,614

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2021年及2020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	
	2021	2020	2021	2020
投資活動之現金流量				
定期存款減少	\$ 3,200,000	\$ 2,870,000	\$ 105,666,945	\$ 86,024,962
結構性存款減少	2,412,723	1,570,995	73,631,394	43,625,228
受限制存款減少	32,586	92,273	1,063,521	2,933,910
長期資金融通款-關係人減少	7,051,155	-	235,720,341	-
投資關聯企業現金支付數	(2,566,255)	(1,073,229)	(85,789,978)	(34,011,351)
投資子公司現金支付數	(4,437,507)	-	(134,988,678)	-
購置不動產、廠房及設備	(124,614,039)	(210,894,109)	(4,048,423,037)	(6,635,913,428)
購置無形資產	(4,803,545)	(7,869,898)	(157,241,008)	(246,989,919)
出售權益工具投資價款	1,882,650	4,940,079	59,310,514	153,292,797
出售子公司投資價款	7,338,513	4,249,273	242,683,769	135,161,300
利息收入收現數	637,332	755,494	20,553,697	23,842,800
出售不動產、廠房及設備價款	25,706,378	8,089,420	841,687,327	254,285,913
政府補助款收入收現數	30,268,007	151,349,648	1,000,172,035	4,710,113,985
其他非流動資產減少(增加)	(4,976,403)	1,058,679	(170,614,504)	40,367,650
投資活動之淨現金流出	(62,868,405)	(44,861,375)	(2,016,567,662)	(1,467,266,153)
融資活動之現金流量				
短期借款增加	166,966,903	114,982,551	5,203,139,023	3,590,325,809
長期借款舉借數	200,000,000	-	6,686,006,667	-
長期借款償還	(172,800,000)	(48,200,000)	(5,693,493,600)	(1,476,860,100)
租賃本金償還	(6,095,256)	(6,394,052)	(195,808,977)	(200,503,140)
執行認股權收現數	1,622,435	45,700	50,926,414	1,394,082
利息支付數	(14,072,165)	(16,481,361)	(453,709,868)	(516,700,775)
發放現金股利	(4,435,326)	(7,150,333)	(142,006,556)	(227,732,179)
融資活動之淨現金流入	171,186,591	36,802,505	5,455,053,103	1,169,923,697
匯率影響數	(11,812,502)	16,982,031	207,793,887	433,449,704
本期現金及約當現金增加	22,873,754	28,374,740	1,327,998,820	836,136,862
期初現金及約當現金餘額	166,595,793	138,221,053	5,004,054,494	4,167,917,632
期末現金及約當現金餘額(附註六)	<u>\$ 189,469,547</u>	<u>\$ 166,595,793</u>	<u>\$ 6,332,053,314</u>	<u>\$ 5,004,054,494</u>
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	\$ 12,086,675	\$ 4,643,906	\$ 403,935,483	\$ 139,489,475
購置無形資產尚未支付數	3,566,000	4,890,000	119,175,364	146,881,419
使用權資產增加數	5,146,609	7,834,592	164,658,809	242,421,324
土地及廠房設備轉列待出售非流動資產	3,868,144	-	123,986,776	-
出售不動產、廠房及設備尚未收現數	385,669	739,299	12,889,026	22,206,411
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
支付股票股利	12,111,339	-	379,562,089	-

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2021年及2020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	
	2021	2020	2021	2020
營業活動之現金流量				
稅前淨利	\$ 9,423,789	\$ 7,537,998	\$ 299,321,586	\$ 239,072,366
稅前調整項目				
折舊費用	41,782,098	43,845,551	1,340,374,851	1,373,673,221
呆帳損失	-	672,616	-	20,518,213
存貨跌價損失	15,153,399	8,814,950	493,514,747	273,050,206
處分不動產、廠房及設備利益	(1,681,726)	(5,974,777)	(52,673,238)	(189,711,261)
投資關聯企業損失	9,065,140	925,463	289,940,208	29,007,494
投資子公司損失	14,337,553	18,712,447	436,646,446	586,858,315
長期員工福利費用	1,486,438	1,587,483	47,696,089	49,735,902
股份基礎給付交易	66,407	117,602	2,112,804	3,694,213
未實現兌換損失	2,181,680	1,622,293	79,051,451	50,065,786
利息收入	(214,653)	(474,008)	(6,902,748)	(14,897,586)
利息費用	8,176,184	7,836,964	263,778,036	245,891,123
小計	99,776,309	85,224,582	3,192,860,232	2,666,957,992
營業資產(增加)減少				
應收帳款及其他應收款	(119,694,385)	(137,388,908)	(4,027,287,382)	(4,210,512,756)
存貨淨額	(203,986,166)	(53,035,714)	(6,597,448,176)	(1,684,197,897)
預付貨款	(1,782,483)	683,909	(55,133,111)	21,815,989
其他流動資產	(16,836,075)	(622,752)	(547,667,788)	(21,646,821)
其他長期應收款	-	5,130,780	-	162,747,108
營業負債增加(減少)				
應付帳款及其他應付款	13,459,481	126,833,396	542,246,178	3,970,524,221
其他流動負債	862,235	(1,511,403)	25,677,951	(48,261,867)
長期員工福利準備	(3,961)	-	(132,400)	-
營業活動之現金(流出)流入	(228,205,045)	25,313,890	(7,466,884,496)	857,425,969
收取之利息	211,194	472,624	6,791,386	14,854,655
本期支付所得稅	(549,760)	(1,269,567)	(18,168,664)	(39,843,210)
營業活動之淨現金(流出)流入	(228,543,611)	24,516,947	(7,478,261,774)	832,437,414

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2021年及2020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	2021	2020	個體財務報表	2021	2020
投資活動之現金流量						
長期資金融通款-關係人減少	\$	-	\$ 19,898,305	\$	-	\$ 632,927,275
投資關聯企業現金支付數		-	(1,073,229)		-	(34,011,352)
投資子公司現金支付數	(	4,437,507)	(4,500,000)	(	134,988,678)	(142,670,325)
購置不動產、廠房及設備	(	85,329,129)	(54,387,469)	(	2,778,200,766)	(1,708,454,261)
自子公司股利收入收現數		6,000,000	-		182,751,100	-
出售權益工具投資價款		6,822,729	-		209,777,978	-
出售子公司投資價款		-	4,249,273		-	135,161,300
子公司減資退回股款		-	163,714		-	5,129,969
利息收入收現數		3,459	1,384		111,362	42,932
出售不動產、廠房及設備價款		8,644,256	6,579,473		276,868,698	208,425,387
其他非流動資產減少(增加)		804,604	(3,901,626)		25,338,010	(121,362,180)
投資活動之淨現金流出	(	67,491,588)	(32,970,175)	(	2,218,342,296)	(1,024,811,255)
融資活動之現金流量						
短期借款增加		110,589,290	25,672,463		3,483,617,488	736,135,250
長期借款舉借數		200,000,000	-		6,686,006,667	-
租賃本金償還	(	90,616)	(88,124)	(	2,905,821)	(2,759,887)
執行認股權收現數		1,622,435	-		50,926,414	-
利息支付數	(	8,626,570)	(7,974,779)	(	278,930,626)	(250,113,747)
發放現金股利	(	4,435,326)	(7,150,333)	(	142,006,556)	(227,732,179)
融資活動之淨現金流入		299,059,213	10,459,227		9,796,707,566	255,529,437
匯率影響數		-	-		37,273,744	(3,921,646)
本期現金及約當現金增加		3,024,014	2,005,999		137,377,240	59,233,950
期初現金及約當現金餘額		10,735,188	8,729,189		322,453,915	263,219,965
期末現金及約當現金餘額(附註六)	\$	13,759,202	\$ 10,735,188	\$	459,831,155	\$ 322,453,915
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	\$	5,612,094	\$ 2,461,773	\$	187,555,615	\$ 73,944,514
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		312,259	626,102		10,435,664	18,806,296
支付股票股利		12,111,339	-		379,562,089	-

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
合併財務報表附註
西元2021年及2020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，故本集團亦以美金換算泰銖編製財務報表。

資產負債科目係以財務報表結束日之匯率換算，損益科目則以每月平均匯率換算，匯率轉換所產生之兌換差額於其他綜合損益下”國外營運機構財務報表換算之兌換差額”列報。

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	
			2021年	2020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
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	100	95
Qbit Semiconductor Holding Ltd.	控股	開曼群島	92	92
<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
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. (100%由Cal-Comp Precision (Singapore) 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
Cal-Comp USA (San Diego), Inc. (100%由Cal-Comp Electronics (USA) Co., Ltd. 持有)	製造	美國	100	100

公司名稱	營業性質	設立所在地	投資比例	
			2021年 %	2020年 %
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。

**已於西元 2021 年清算完畢。

***已於西元 2021 年進行處分。

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，對本財務報表無重大影響外，各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本公司採用相同之重要會計政策。
- 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變動表之“國外營運機構財務報表換算之兌換差額”科目。
- 集團間之重大交易事項及其餘額，均於合併時加以銷除。
- 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

(一)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及新發布且於西元 2022 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。

(二)自西元 2022 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減輕採用某些財務報告準則之影響，並提供解釋與此情況有關之不確定性期間之會計處理方式給使用者。

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。

四、重要會計政策

(一)收入及費用之認列

商品銷貨：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)待出售非流動資產

當非流動資產及處分群組之帳面金額主要係透過出售交易而非繼續使用來回收，本集團分類為待出售資產，以其帳面價值與公允價值減出售成本孰低者衡量。銷售成本係直接可歸屬於資產處分(處分群組)，並扣除財務成本及所得稅費用。

待出售之分類標準係高度很有可能出售時，資產或處分群組能夠於當前情況立即出售時。完成交易行為應指出交易不可能有重大改變或取消出售之決定。管理階層應承諾出售資產之計畫並預期該出售將於重分類日後之一年內完成。

當不動產、廠房及設備重分類至待出售時，則不再提列折舊。

待出售資產係在當期財務狀況表分開列示表達。

(六)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、正在安裝之設備不提列折舊。

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。

(七)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。

(八)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。

(九)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

發展成本並未提列攤銷費用

(十)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。

(十一)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。

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
辦公設備	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。

(十二) 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。

(十三) 外幣交易

本合併與個體財務報表以泰銖表達，非以本集團之功能性貨幣美金衡量。

本集團內每一個體之財務報告所列之項目，均係以該個體營運所處經濟環境之功能性貨幣衡量。

外幣交易係以交易日當日匯率換算為功能性貨幣。外幣貨幣性資產及負債係以財務報導結束日之匯率換算為功能性貨幣。

因匯率換算產生之差額認列於本期損益。

(十四) 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。

(十五) 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本集團確認重組相關成本日孰早之日期，認列於當期損益。

(十六) 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。

(十七) 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。

(十八) 權益交割股份基礎給付

本集團認列權益交割之股份基礎給付係於給與日以所給與權益工具之公允價值衡量所取得之員工勞務，於既得期間認列為酬勞成本，並相對調整權益變動表之“資本公積-股份基礎給付”。

權益工具之公允價值應反映市價既得條件及非既得條件之影響。本集團於每一報導期間結束日重新評估最終歸屬股份給付之股數。

(十九) 金融工具

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。

金融資產之分類及衡量

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(權益工具)

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亦依有效利息法攤銷認列於損益。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。有效利息攤銷法包含認列於損益之財務成本。

金融資產之慣例交易

金融資產之慣例交易須依法規或市場慣例之期間內移轉資產，且於交易日（即本集團承諾購買或銷售資產日）。

金融工具除列

當收取來自金融資產現金流量之合約權利失效或移轉收取金融資產現金流量之合約權利，且業已移轉金融資產所有權之幾乎所有風險及報酬或移轉收取金融資產現金流量之合約權利，惟未保留對金融資產之控制時，除列金融資產。

當金融負債之義務履行、取消或到期時，除列金融負債。對現有金融負債來自同樣債權人而實質上不同條款之重新協商或修改，將此重新協商或修改除列原金融負債並認列新金融負債，與除列金融負債之差額認列於損益。

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，視為信用減損或金融資產違約。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。

ECLs 之計算係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。

(二十) 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，後續變動包含利息收入且認列於損益。當公允價值為正數時，衍生性金融商品含利息收入認列為金融資產；當公允價值為負數時，衍生性金融商品含利息收入認列為金融負債。

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。

(二十一) 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。

五、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。

六、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	
	2021年12月31日	2020年12月31日	2021年12月31日	2020年12月31日
現金	\$ 177	\$ 112	\$ 5,914	\$ 3,352
金融機構存款	189,293	166,484	6,326,139	5,000,702
合計	<u>\$ 189,470</u>	<u>\$ 166,596</u>	<u>\$ 6,332,053</u>	<u>\$ 5,004,054</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	
	2021年12月31日	2020年12月31日	2021年12月31日	2020年12月31日
現金	\$ 8	\$ 9	\$ 254	\$ 285
金融機構存款	13,751	10,726	459,577	322,169
合計	<u>\$ 13,759</u>	<u>\$ 10,735</u>	<u>\$ 459,831</u>	<u>\$ 322,454</u>

活期存款及定期存款於西元 2021 年 12 月 31 日 年利率介於 0.01%-8.88% (2020 年 12 月 31 日：年利率介於 0.01%-2.80%之間)。

七、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	
	2021年12月31日	2020年12月31日	2021年12月31日	2020年12月31日
<u>按攤銷後成本衡量</u>				
<u>之債務工具</u>				
定期存款	\$ -	\$ 3,200	\$ -	\$ 96,118
<u>透過損益按公允價值</u>				
<u>衡量之金融資產</u>				
結構性存款	-	2,315	-	69,523
衍生性金融資產	927	662	30,971	19,902
合計	<u>\$ 927</u>	<u>\$ 6,177</u>	<u>\$ 30,971</u>	<u>\$ 185,543</u>

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；結構性存款之年利率為 3.0%，並於西元 2021 年 1 月到期。

八、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：

<u>關 係 人 名 稱</u>	<u>與 本 公 司 之 關 係</u>
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(蘇州))	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(蘇州))	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
Qbit Semiconductor Holding Ltd.	子公司
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)
泰金寶精密塑膠(東莞)有限公司	子公司(由另一子公司持有)
泰金寶精密塑膠(吳江)有限公司*	子公司(由另一子公司持有)
Cal-Comp Precision (Philippines), Inc.	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 (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)

關 係 人 名 稱	與 本 公 司 之 關 係
工信智寶(北京)科技發展有限公司(工信智寶(北京))	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 (Suzhou) Co., Ltd. (三緯國際(蘇州))	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 (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
Kinpo Electronics (Philippines), Inc. (Kinpo Electronics (Philippines))	關聯企業之子公司
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
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
Acbel Polytech Inc.	關係人
Acbel Polytech (Ireland) Limited	關係人

關 係 人 名 稱	與 本 公 司 之 關 係
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
Instituto Cal-Comp De Pesquisa E Inovacao Tecnologica Da Amazonia	關係人
Cal-Comp USA (Indiana), Inc.**	關係人
Compal Electronics, Inc.	關係人
Compal Wireless Communications (Nanjing) Co., Ltd	關係人
Compal Smart Device (Chongqing) Co., Ltd	關係人
Billion Sea Holdings Ltd.	關係人

*該公司已於西元 2021 年完成清算

**該公司已於 2021 年出售予關聯企業

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		
	2021年	2020年	2021年	2020年	
與母公司之交易事項					
銷貨收入	\$ 22.7	\$ 1.8	\$ 755	\$ 56	約定價格
其他收入	-	-	1	-	合約價格
購料	0.6	0.3	17	9	約定價格
購置不動產、廠房及設備	-	-	1	-	成本
其他費用	3.2	3.1	102	97	合約價格
與關聯企業之交易事項					
銷貨收入	\$ 116.2	\$ 100.0	\$ 3,743	\$ 3,127	約定價格
出售不動產、廠房及設備	0.1	0.3	2	8	帳面值加價
其他收入	0.3	0.3	10	9	合約價格
購料	3.9	0.1	129	3	約定價格
購置不動產、廠房及設備	0.6	1.0	19	2	成本
其他費用	1.6	8.5	53	264	合約價格
與關係人交易事項					
銷貨收入	\$ 195.3	\$ 40.4	\$ 6,333	\$ 1,263	約定價格
其他收入	1.4	-	48	-	合約價格
購料	115.9	34.1	3,793	1,057	約定價格
購置不動產、廠房及設備	15.6	3.8	512	119	成本
其他費用	0.7	0.8	24	25	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		
	2021年	2020年	2021年	2020年	
<u>與子公司之交易事項</u>					
(合併消除交易事項)					
銷貨收入	\$ 679.1	\$ 702.1	\$ 21,714	\$ 21,928	約定價格
出售不動產、廠房及設備	1.4	0.2	42	6	帳面值加價
處分不動產、廠房及設備利益	0.1	0.1	3	2	帳面值加價
股利收入	6.0	-	183	-	宣告日價格
其他收入	3.5	3.8	111	118	合約價格
購料	128.1	130.5	4,103	4,080	約定價格
購置不動產、廠房及設備	2.0	8.2	64	255	成本
其他費用	12.8	8.5	412	267	合約價格
<u>與母公司之交易事項</u>					
銷貨收入	\$ 19.0	\$ -	\$ 635	\$ -	合約價格
購置不動產、廠房及設備	-	-	1	-	成本
<u>與關聯企業之交易事項</u>					
銷貨收入	\$ 10.2	\$ 11.7	\$ 328	\$ 364	約定價格
出售不動產、廠房及設備	-	0.2	-	8	帳面值加價
其他收入	-	0.1	1	3	合約價格
購料	3.7	0.1	124	3	約定價格
購置不動產、廠房及設備	0.6	-	18	1	成本
其他費用	-	-	1	-	合約價格
<u>與關係人交易事項</u>					
銷貨收入	\$ 135.8	\$ 38.0	\$ 4,441	\$ 1,189	約定價格
購料	83.7	13.9	2,778	435	約定價格
購置不動產、廠房及設備	0.1	3.1	1	96	成本

Logistar 大部分之銷貨收入主係將向本集團購買之存貨銷售予第三人，並向其收款。

截至西元 2021 年及 2020 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	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
<u>應收帳款及其他應收款-關係人</u> (附註九)				
母公司	\$ 19,007	\$ 718	\$ 635,199	\$ 21,573
關聯企業	36,463	49,831	1,218,604	1,496,790
關係人	96,264	16,134	3,217,118	484,614
小計	<u>\$ 151,734</u>	<u>\$ 66,683</u>	<u>\$ 5,070,921</u>	<u>\$ 2,002,977</u>
<u>應付帳款及其他應付款-關係人</u> (附註二十)				
母公司	\$ 394	\$ 556	\$ 13,174	\$ 16,691
關聯企業	7,108	2,607	237,531	78,308
關係人	88,058	14,402	2,942,905	432,607
小計	<u>\$ 95,560</u>	<u>\$ 17,565</u>	<u>\$ 3,193,610</u>	<u>\$ 527,606</u>
<u>租賃負債(附註十七)</u>				
母公司	\$ 88	\$ 171	\$ 2,931	\$ 5,135
關聯企業	4,318	4,279	144,313	128,526
小計	<u>\$ 4,406</u>	<u>\$ 4,450</u>	<u>\$ 147,244</u>	<u>\$ 133,661</u>
<u>預收模具款-關係人(附註二十一)</u>				
關聯企業	\$ -	\$ 56	\$ -	\$ 1,671

	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
<u>應收帳款及其他應收款-關係人</u> (附註九)				
子公司	\$ 335,388	\$ 248,082	\$ 11,208,647	\$ 7,451,656
母公司	19,007	-	635,194	-
關聯企業	14,866	32,121	496,804	964,820
關係人	91,671	15,207	3,063,650	456,773
小計	<u>\$ 460,932</u>	<u>\$ 295,410</u>	<u>\$ 15,404,295</u>	<u>\$ 8,873,249</u>
<u>應付帳款及其他應付款-關係人</u> (附註二十)				
子公司	\$ 21,574	\$ 23,591	720,992	\$ 708,600
關聯企業	3,354	82	112,084	2,464
關係人	66,040	5,012	2,207,061	150,537
小計	<u>\$ 90,968</u>	<u>\$ 28,685</u>	<u>\$ 3,040,137</u>	<u>\$ 861,601</u>

其他長期應收款-關係人

截至西元 2021 年及 2020 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	2020年 12月31日	支付 收取	換算 調整數	2021年 12月31日
泰金寶電子(巴西)	子公司	<u>\$ 18,388</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,388</u>

(單位：泰銖仟元)

		個體財務報表			
關係人其他長期應收款	關係	2020年 12月31日	支付 收取	換算 調整數	2021年 12月31日
泰金寶電子(巴西)	子公司	<u>\$552,317</u>	<u>\$ -</u>	<u>\$ 62,202</u>	<u>\$614,519</u>

長期資金融通款-關係人

截至西元 2021 年及 2020 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	2020年 12月31日	支付 收取	換算 調整數	2021年 12月31日
三緯國際(蘇州)	關聯企業之子公司	<u>\$ 6,897</u>	<u>(\$ 7,051)</u>	<u>\$ 154</u>	<u>\$ -</u>

(單位：泰銖仟元)

		合併財務報表			
關係人長期融資	關係	2020年 12月31日	支付 收取	換算 調整數	2021年 12月31日
三緯國際(蘇州)	關聯企業之子公司	<u>\$207,156</u>	<u>(\$235,720)</u>	<u>\$ 28,564</u>	<u>\$ -</u>

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。

(單位：美金仟元)

關係人長期融資	關係	個體財務報表			
		2020年 12月31日	支付 收取	換算 調整數	2021年 12月31日
Cal-Comp Industria de Semicondutores S. A.	子公司 (由另一子公司持有)	\$ 7,462	\$ -	\$ -	\$ 7,462

(單位：泰銖仟元)

關係人長期融資	關係	個體財務報表			
		2020年 12月31日	支付 收取	換算 調整數	2021年 12月31日
Cal-Comp Industria de Semicondutores S. A.	子公司 (由另一子公司持有)	\$224,133	\$ -	\$ 25,242	\$249,375

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 2021 年度及 2020 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	
	2021年	2020年	2021年	2020年
短期員工福利	\$ 4.8	\$ 4.4	\$ 157	\$ 142
退休後員工福利	0.1	0.1	2	2
股份基礎給付	0.5	0.2	15	6
合計	\$ 5.4	\$ 4.7	\$ 174	\$ 150

	(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	
	2021年	2020年	2021年	2020年
短期員工福利	\$ 0.9	\$ 0.9	\$ 28	\$ 28
股份基礎給付	-	-	-	1
合計	\$ 0.9	\$ 0.9	\$ 28	\$ 29

九、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	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
<u>應收帳款-關係人：</u>				
未逾期	\$ 122,482	\$ 41,180	\$ 4,093,327	\$ 1,236,917
逾期				
1個月內	10,553	3,809	352,704	114,419
1-2月	1,514	1,587	50,593	47,673
2-3月	804	1,324	26,856	39,786
3-6月	2,090	1,878	69,848	56,417
6-12月	3,535	7,722	118,145	231,942
超過12個月	5,447	6,557	182,024	196,940
小計	146,425	64,057	4,893,497	1,924,094
<u>應收帳款-非關係人：</u>				
未逾期	425,720	559,816	14,227,512	16,815,244
逾期				
1個月內	22,346	38,184	746,786	1,146,930
1-2月	1,201	14,396	40,135	432,420
2-3月	8,406	20,839	280,922	625,927
3-6月	1,218	753	40,722	22,614
6-12月	5	117	154	3,517
超過12個月	2,524	5,498	84,362	165,156
小計	461,420	639,603	15,420,593	19,211,808
減：備抵預期信用損失	(1,384)	(2,343)	(46,253)	(70,385)
淨額	460,036	637,260	15,374,340	19,141,423
應收帳款合計	606,461	701,317	20,267,837	21,065,517
<u>其他應收款：</u>				
-關係人	5,309	2,626	177,424	78,883
-非關係人	45,394	37,264	1,517,094	1,119,295
小計	50,703	39,890	1,694,518	1,198,178
減：備抵預期信用損失	(11,663)	(4,333)	(389,774)	(130,143)
其他應收款合計	39,040	35,557	1,304,744	1,068,035
應收帳款及其他應收款淨額總計	\$ 645,501	\$ 736,874	\$ 21,572,581	\$ 22,133,552

	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
<u>應收帳款-關係人：</u>				
未逾期	\$ 441,662	\$ 242,089	\$ 14,760,304	\$ 7,271,653
逾期				
1個月內	337	3,612	11,273	108,488
1-2月	413	1,610	13,806	48,363
2-3月	1,036	1,337	34,627	40,147
3-6月	3,778	2,199	126,239	66,057
6-12月	3,656	8,297	122,195	249,224
超過12個月	5,447	27,727	182,024	832,842
小計	456,329	286,871	15,250,468	8,616,774
<u>應收帳款-非關係人：</u>				
未逾期	230,175	241,972	7,692,440	7,268,131
逾期				
1個月內	9,719	29,448	324,808	884,523
1-2月	1,051	14,264	35,122	428,459
2-3月	8,380	20,437	280,057	613,869
3-6月	1,146	714	38,307	21,452
超過12個月	996	2,583	33,288	77,584
小計	251,467	309,418	8,404,022	9,294,018
減：備抵預期信用損失	(1,221)	(2,026)	(40,813)	(60,857)
淨額	250,246	307,392	8,363,209	9,233,161
應收帳款合計	706,575	594,263	23,613,677	17,849,935
<u>其他應收款：</u>				
-關係人	4,603	8,539	153,827	256,475
-非關係人	20,932	14,009	699,541	420,794
小計	25,535	22,548	853,368	677,269
減：備抵預期信用損失	(1,443)	(533)	(48,223)	(16,003)
其他應收款合計	24,092	22,015	805,145	661,266
應收帳款及其他應收款淨額總計	\$ 730,667	\$ 616,278	\$ 24,418,822	\$ 18,511,201

正常信用條件為 30-90 天。

上述西元 2021 年及 2020 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	
	2021年	2020年	2021年	2020年
期初餘額	\$ 6,676	\$ 1,762	\$ 200,528	\$ 53,132
備抵預期信用損失準備	6,371	4,914	204,606	153,365
匯率影響數	-	-	30,893	(5,969)
期末餘額	\$ 13,047	\$ 6,676	\$ 436,027	\$ 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	
	2021年	2020年	2021年	2020年
期初餘額	\$ 2,559	\$ 1,350	\$ 76,860	\$ 40,687
備抵預期信用損失準備	105	1,209	3,383	37,521
匯率影響數	-	-	8,793	(1,348)
期末餘額	\$ 2,664	\$ 2,559	\$ 89,036	\$ 76,860

十、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	
	2021年12月31日	2020年12月31日	2021年12月31日	2020年12月31日	2021年12月31日	2020年12月31日
製成品	\$ 93,620	\$ 65,857	(\$ 14,025)	(\$ 5,477)	\$ 79,595	\$ 60,380
在製品	4,438	18,107	(4)	(155)	4,434	17,952
原物料	715,637	413,129	(25,372)	(19,398)	690,265	393,731
在途存貨	24,175	41,820	-	-	24,175	41,820
合計	\$ 837,870	\$ 538,913	(\$ 39,401)	(\$ 25,030)	\$ 798,469	\$ 513,883

(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	
	2021年12月31日	2020年12月31日	2021年12月31日	2020年12月31日	2021年12月31日	2020年12月31日
製成品	\$ 3,128,759	\$ 1,978,139	(\$ 468,727)	(\$ 164,514)	\$ 2,660,032	\$ 1,813,625
在製品	148,313	543,883	(121)	(4,656)	148,192	539,227
原物料	23,916,532	12,409,204	(847,926)	(582,663)	23,068,606	11,826,541
在途存貨	807,933	1,256,160	-	-	807,933	1,256,160
合計	\$ 28,001,537	\$ 16,187,386	(\$ 1,316,774)	(\$ 751,833)	\$ 26,684,763	\$ 15,435,553

(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	
	2021年12月31日	2020年12月31日	2021年12月31日	2020年12月31日	2021年12月31日	2020年12月31日
製成品	\$ 43,143	\$ 42,192	(\$ 13,214)	(\$ 4,661)	\$ 29,929	\$ 37,531
在製品	82	1,912	-	-	82	1,912
原物料	497,506	281,992	(15,914)	(9,314)	481,592	272,678
在途存貨	-	10,649	-	-	-	10,649
合計	<u>\$ 540,731</u>	<u>\$ 336,745</u>	<u>(\$ 29,128)</u>	<u>(\$ 13,975)</u>	<u>\$ 511,603</u>	<u>\$ 322,770</u>

(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	
	2021年12月31日	2020年12月31日	2021年12月31日	2020年12月31日	2021年12月31日	2020年12月31日
製成品	\$ 1,441,834	\$ 1,267,307	(\$ 441,604)	(\$ 140,013)	\$ 1,000,230	\$ 1,127,294
在製品	2,725	57,440	-	-	2,725	57,440
原物料	16,626,620	8,470,215	(531,863)	(279,754)	16,094,757	8,190,461
在途存貨	-	319,878	-	-	-	319,878
合計	<u>\$ 18,071,179</u>	<u>\$ 10,114,840</u>	<u>(\$ 973,467)</u>	<u>(\$ 419,767)</u>	<u>\$ 17,097,712</u>	<u>\$ 9,695,073</u>

本集團於本年度為反映存貨淨變現價值，認列包含於銷貨成本之存貨跌價損失計泰銖 573 百萬元(美金 17.7 百萬元)(西元 2020 年度:泰銖 463 百萬元(美金 15.0 百萬元))，(個體財務報表:泰銖 494 百萬元(美金 15.2 百萬元)(西元 2020 年度:泰銖 273 百萬元(美金 8.8 百萬元))。此外，本集團於出售存貨時，迴轉存貨跌價損失計泰銖 104 百萬元(美金 3.3 百萬元)(西元 2020 年度:泰銖 40 百萬元(美金 1.3 百萬元))，並減少存貨認列當期費用。

十一、其他流動資產

截至西元 2021 年及 2020 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	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
應收貨款-模具	\$ 5,627	\$ 5,350	\$ 188,060	\$ 160,692
存出保證金-購置土地	5,840	-	195,179	-
增值稅	21,019	16,570	702,449	497,705
應收贈款-政府	106,804	62,663	3,569,392	1,882,228
其他	15,408	16,813	514,897	505,029
合計	<u>\$ 154,698</u>	<u>\$ 101,396</u>	<u>\$ 5,169,977</u>	<u>\$ 3,045,654</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	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
應收貨款-模具	\$ 4,299	\$ 3,636	\$ 143,659	\$ 109,229
存出保證金-購置土地	5,840	-	195,179	-
增值稅	16,442	12,402	549,500	372,506
其他	7,802	2,808	260,747	84,338
合計	<u>\$ 34,383</u>	<u>\$ 18,846</u>	<u>\$ 1,149,085</u>	<u>\$ 566,073</u>

十二、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，為處分未使用資產並改善集團現金流量，將出售中國子公司泰金寶電通(蘇州)之固定資產，金額計人民幣 121.50 百萬元。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，並收取訂金人民幣 12.15 百萬元，因而重分類其使用權資產(土地)及建築物至待出售資產。於西元 2021 年第一季度，該子公司與交易方簽署銷售採購協議，並收取出售資產剩餘尾款人民幣 109.35 百萬元。該子公司於西元 2021 年 9 月完成移轉待出售資產之所有權予買方。該年損益表將計入出售該資產之收益總計人民幣 18.57 百萬元。

本公司於西元 2021 年 5 月 14 日經董事會決議核准馬來西亞子公司 Cal-Comp (Malaysia)以馬幣 27 百萬元處分土地及工廠設備計劃案。該子公司於西元 2021 年 10 月 4 日簽訂銷售採購協議，出售土地及工廠設備予第三方公司，處分總價為馬幣 27 百萬元。因此，該子公司重分類土地及工廠設備為待出售資產。該子公司已於西元 2022 年 1 月完成移轉待出售資產所有權予買方。

十三、其他金融資產-非流動

公司名稱	主要 營業項目	設立 所在地	(單位：美金仟元)			
			投資比例		合併財務報表	
			2021年 12月31日	2020年 12月31日	2021年 12月31日	2020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	-	10.11	\$ -	\$ 652
金仁寶管理服務*	商務諮詢	台灣	12.50	12.50	36	35
Fellow Inc.**	機器人設計	美國	4.72	4.72	-	-
Nexa3D Inc.	3D列印技術發展	美國	15.65	15.65	1,709	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	-	-	-	950
合計					<u>\$ 1,745</u>	<u>\$ 6,784</u>

公司名稱	主要營業項目	設立所在地	投資比例		(單位：泰銖仟元) 合併財務報表	
			2021年	2020年	2021年	2020年
			12月31日	12月31日	12月31日	12月31日
指定透過其他綜合損益按公允價值衡量之權益工具投資			(%)	(%)		
Metal Component	電子產品製造	新加坡	-	10.11	\$ -	\$ 19,564
金仁寶管理服務*	商務諮詢	台灣	12.50	12.50	1,207	1,054
Fellow Inc.**	機器人設計	美國	4.72	4.72	-	-
Nexa3D Inc.	3D列印技術發展	美國	15.65	15.65	57,127	154,626
指定透過損益按公允價值衡量之債務工具投資						
Mojoose Inc.***	電子產品設計	美國	-	-	-	28,535
合計					<u>\$ 58,334</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

公司名稱	主要營業項目	設立所在地	投資比例		(單位：美金仟元) 個體財務報表	
			2021年	2020年	2021年	2020年
			12月31日	12月31日	12月31日	12月31日
指定透過其他綜合損益按公允價值衡量之權益工具投資			(%)	(%)		
Metal Component	電子產品製造	新加坡	-	10.11	\$ -	\$ 652
Nexa3D Inc.	3D列印技術發展	美國	15.65	15.65	1,709	5,147
合計					<u>\$ 1,709</u>	<u>\$ 5,799</u>

公司名稱	主要營業項目	設立所在地	投資比例		(單位：泰銖仟元) 個體財務報表	
			2021年	2020年	2021年	2020年
			12月31日	12月31日	12月31日	12月31日
指定透過其他綜合損益按公允價值衡量之權益工具投資			(%)	(%)		
Metal Component	電子產品製造	新加坡	-	10.11	\$ -	\$ 19,564
Nexa3D Inc.	3D列印技術發展	美國	15.65	15.65	57,127	154,626
合計					<u>\$ 57,127</u>	<u>\$ 174,190</u>

本公司於西元 2021 年第二季處分 Metal Component Engineering Limited 之全部權益工具投資，該項投資於處分日之公允價值為美金 1.9 百萬元。本公司於本年度股東權益變動表中，認列於其他綜合損益之累計利益重分類至保留盈餘中，並認列處分投資利益計美金 0.6 百萬元。

十四、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	
			2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
			%	%	\$	\$	\$	\$
Daviscomms *	通信產品設計與製造	新加坡	20.00	20.00	\$ 2,955	\$ 2,955	\$ 2,758	\$ 2,299
上海創格 **	教育網路產品研發	中國	43.53	43.53	265	265	3	12
PChome(Thailand) Co., Ltd.	電子貿易服務之提供	泰國	33.75	33.75	2,075	2,075	598	1,051
Cal-Comp Technology (Philippines), Inc.	電子產品之製造	菲律賓	19.19	19.19	<u>24,348</u>	<u>24,348</u>	<u>49,434</u>	<u>43,380</u>
合計					<u>\$ 29,643</u>	<u>\$ 29,643</u>	<u>\$ 52,793</u>	<u>\$ 46,742</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	
			2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
			%	%	\$	\$	\$	\$
Daviscomms *	通信產品設計與製造	新加坡	20.00	20.00	\$ 98,763	\$ 88,766	\$ 92,166	\$ 69,075
上海創格 **	教育網路產品研發	中國	43.53	43.53	8,863	7,849	113	357
PChome(Thailand) Co., Ltd.	電子貿易服務之提供	泰國	33.75	33.75	69,339	62,320	19,996	31,576
Cal-Comp Technology (Philippines), Inc.	電子產品之製造	菲律賓	19.19	19.19	<u>813,711</u>	<u>731,348</u>	<u>1,652,077</u>	<u>1,302,994</u>
合計					<u>\$ 990,676</u>	<u>\$ 890,283</u>	<u>\$1,764,352</u>	<u>\$1,404,002</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	
			2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
			%	%	\$	\$	\$	\$
PChome(Thailand) Co., Ltd.	電子貿易服務之提供	泰國	33.75	33.75	\$ 2,075	\$ 2,075	\$ 598	\$ 1,051
Cal-Comp Technology (Philippines), Inc.	電子產品之製造	菲律賓	19.19	19.19	<u>24,348</u>	<u>24,348</u>	<u>49,434</u>	<u>43,380</u>
合計					<u>\$ 26,423</u>	<u>\$ 26,423</u>	<u>\$ 50,032</u>	<u>\$ 44,431</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	
			2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
			%	%	\$	\$	\$	\$
PChome(Thailand) Co., Ltd.	電子貿易服務之提供	泰國	33.75	33.75	\$ 69,339	\$ 62,320	\$ 19,996	\$ 31,576
Cal-Comp Technology (Philippines), Inc.	電子產品之製造	菲律賓	19.19	19.19	<u>813,711</u>	<u>731,348</u>	<u>1,652,077</u>	<u>1,302,994</u>
合計					<u>\$ 883,050</u>	<u>\$ 793,668</u>	<u>\$1,672,073</u>	<u>\$1,334,570</u>

關聯企業投資成本之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：

(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	
			2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
			%	%				
三緯國際	3D列印貿易服務	台灣	46.40	46.40	\$ 14,231	\$ 14,231	\$ 14,741	\$ 4,388
三緯國際(蘇州)*	3D列印貿易服務	中國	41.78	-	2,566	-	2	-
麗寶大數據	醫療器材、資料處理及 電子資訊供應服務	台灣	50.00	50.00	10,841	10,841	9,474	6,386
New Era AI Robotic Limited	控股公司	開曼群島	50.00	50.00	2,087	2,087	8,577	6,514
合計					<u>\$ 29,725</u>	<u>\$ 27,159</u>	<u>\$ 32,794</u>	<u>\$ 17,288</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	
			2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
			%	%				
三緯國際	3D列印貿易服務	台灣	46.40	46.40	\$ 475,604	\$ 427,463	\$ 492,650	\$ 131,807
三緯國際(蘇州)*	3D列印貿易服務	中國	41.78	-	85,764	-	59	-
麗寶大數據	醫療器材、資料處理及 電子資訊供應服務	台灣	50.00	50.00	362,292	325,621	316,586	191,792
New Era AI Robotic Limited	控股公司	開曼群島	50.00	50.00	69,760	62,699	286,674	195,676
合計					<u>\$ 993,420</u>	<u>\$ 815,783</u>	<u>\$ 1,095,969</u>	<u>\$ 519,275</u>

*泰金寶光電(蘇州)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	
			2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
			%	%				
三緯國際	3D列印貿易服務	台灣	46.40	46.40	\$ 14,231	\$ 14,231	\$ 14,741	\$ 4,388
麗寶大數據	醫療器材、資料處理及 電子資訊供應服務	台灣	50.00	50.00	10,841	10,841	9,474	6,386
New Era AI Robotic Limited	控股公司	開曼群島	50.00	50.00	2,087	2,087	8,577	6,514
合計					<u>\$ 27,159</u>	<u>\$ 27,159</u>	<u>\$ 32,792</u>	<u>\$ 17,288</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	
			2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
			%	%				
三緯國際	3D列印貿易服務	台灣	46.40	46.40	\$ 475,604	\$ 427,463	\$ 492,650	\$ 131,807
麗寶大數據	醫療器材、資料處理及 電子資訊供應服務	台灣	50.00	50.00	362,292	325,621	316,586	191,792
New Era AI Robotic Limited	控股公司	開曼群島	50.00	50.00	69,760	62,699	286,674	195,676
合計					<u>\$ 907,656</u>	<u>\$ 815,783</u>	<u>\$ 1,095,910</u>	<u>\$ 519,275</u>

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

本集團本年度之合併及個體財務報表認列投資關聯企業(損)益資訊如下：

(單位：美金仟元)

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	
	2021年	2020年	2021年	2020年
Daviscomms	\$ 481	\$ 48	(\$ 22)	\$ 17
上海創格	(9)	(42)	-	-
三緯國際	(10,004)	(163)	(349)	(138)
三緯國際(蘇州)	(2,541)	-	(27)	-
PChome(Thailand) Co.,Ltd.	(360)	(290)	(93)	47
麗寶大數據	(2,977)	(3,153)	(111)	(24)
New Era AI Robotic Limited	(1,924)	(2,504)	(139)	(255)
Cal-Comp Technology (Philippines), Inc.	6,200	5,185	(146)	117
合計	<u>(\$ 11,134)</u>	<u>(\$ 919)</u>	<u>(\$ 887)</u>	<u>(\$ 236)</u>

(單位：泰銖仟元)

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	
	2021年	2020年	2021年	2020年
Daviscomms	\$ 15,411	\$ 1,470	(\$ 717)	\$ 508
上海創格	(261)	(1,312)	-	-
三緯國際	(325,878)	(5,945)	(11,393)	(4,307)
三緯國際(蘇州)	(84,979)	-	(870)	-
PChome(Thailand) Co.,Ltd.	(11,528)	(9,096)	(2,924)	1,454
麗寶大數據	(90,611)	(98,087)	(3,566)	(725)
New Era AI Robotic Limited	(61,866)	(78,708)	(4,460)	(7,907)
Cal-Comp Technology (Philippines), Inc.	199,943	162,829	(4,380)	3,674
合計	<u>(\$ 359,769)</u>	<u>(\$ 28,849)</u>	<u>(\$ 28,310)</u>	<u>(\$ 7,303)</u>

(單位：美金仟元)

個體財務報表

公司名稱	採用權益法認列關聯企業之			
	投資關聯企業利益(損失)		其他綜合損益份額	
	2021年	2020年	2021年	2020年
三緯國際	(\$ 10,004)	(\$ 163)	(\$ 349)	(\$ 138)
PChome(Thailand)Co.,Ltd.	(360)	(290)	(93)	47
麗寶大數據	(2,977)	(3,153)	(111)	(24)
New Era AI Robotic	(1,924)	(2,504)	(139)	(255)
Cal-Comp Technology (Philippines), Inc.	6,200	5,185	(146)	117
合計	(\$ 9,065)	(\$ 925)	(\$ 838)	(\$ 253)

(單位：泰銖仟元)

個體財務報表

公司名稱	採用權益法認列關聯企業之			
	投資關聯企業利益(損失)		其他綜合損益份額	
	2021年	2020年	2021年	2020年
三緯國際	(\$ 325,878)	(\$ 5,945)	(\$ 11,393)	(\$ 4,307)
PChome(Thailand)Co.,Ltd.	(11,528)	(9,096)	(2,924)	1,454
麗寶大數據	(90,611)	(98,087)	(3,566)	(725)
New Era AI Robotic	(61,866)	(78,708)	(4,460)	(7,907)
Cal-Comp Technology (Philippines), Inc.	199,943	162,829	(4,380)	3,674
合計	(\$ 289,940)	(\$ 29,007)	(\$ 26,723)	(\$ 7,811)

本期及前期無來自關聯企業之股利收入。

(三)重大關聯企業之財務資訊

財務狀況之彙總資訊如下：

	(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.	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
流動資產	\$ 15	\$ 42	\$ 1	\$ 8	\$ -	\$ 3	\$ 418	\$ 286
非流動資產	7	12	-	1	-	1	144	151
流動負債	(51)	(50)	(20)	(21)	(17)	(17)	(277)	(187)
非流動負債	(3)	(13)	-	(1)	-	-	(27)	(24)
淨資產	(32)	(9)	(19)	(13)	(17)	(13)	258	226
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	(\$ 15)	(\$ 4)	(\$ 9)	(\$ 6)	(\$ 9)	(\$ 7)	\$ 49	\$ 43
	(單位：泰銖百萬元)							
	三緯國際		麗寶大數據		New Era AI Robotic Limited		Cal-Comp Technology (Philippines), Inc.	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
流動資產	\$ 509	\$ 1,269	\$ 20	\$ 242	\$ 10	\$ 103	\$ 13,959	\$ 8,604
非流動資產	220	355	-	38	-	13	4,794	4,538
流動負債	(1,708)	(1,508)	(653)	(636)	(583)	(503)	(9,250)	(5,634)
非流動負債	(83)	(400)	-	(28)	-	(4)	(894)	(718)
淨資產	(1,062)	(284)	(633)	(384)	(573)	(391)	8,609	6,790
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	(\$ 493)	(\$ 132)	(\$ 317)	(\$ 192)	(\$ 287)	(\$ 196)	\$ 1,652	\$ 1,303

綜合損益之彙總資訊如下：

	三緯國際		麗寶大數據		New Era AI Robotic Limited		(單位：美金百萬元) Cal-Comp Technology (Philippines), Inc.	
	2021年	2020年	2021年	2020年	2021年	2020年	2021年	2020年
	收入	\$ 24.0	\$ 29.7	(\$ 3.7)	\$ 6.8	\$ 0.7	\$ 2.0	788.0	684.8
淨利(損)	(26.8)	(0.4)	(6.0)	(6.3)	(3.8)	(5.0)	32.3	27.0
其他綜合損益	(0.3)	0.1	0.2	0.5	(0.4)	(0.6)	-	(0.1)
綜合損益	(27.1)	(0.3)	(5.8)	(5.8)	(4.2)	(5.6)	32.3	26.9

	三緯國際		麗寶大數據		New Era AI Robotic Limited		(單位：泰銖百萬元) Cal-Comp Technology (Philippines), Inc.	
	2021年	2020年	2021年	2020年	2021年	2020年	2021年	2020年
	收入	\$ 770	\$ 933	(\$ 117)	\$ 213	\$ 23	\$ 63	\$ 25,308	$ 21,462
淨利(損)	(860)	(11)	(191)	(198)	(124)	(157)	1,038	847
其他綜合損益	(8)	3	6	15	(13)	(19)	1	(2)
綜合損益	(868)	(8)	(185)	(183)	(137)	(176)	1,039	845

本集團認列 Daviscomms、PChome (Thailand) Co., Ltd. 和麗寶大數據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 2021 年 2 月 26 日經董事會決議核准位於台灣之關聯企業 New Era AI Group.，股權架構之調整，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。

本公司於西元 2021 年 5 月 14 日經董事會決議核准中國子公司泰金寶光電(蘇州)以美金 2.6 百萬元投資位於中國之三緯國際(蘇州)，該組織重整之目的為增進本集團整體效率，該子公司已於西元 2021 年 10 月 12 日支付投資款計美金 2.6 百萬元。

十五、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：

(單位：美金仟元)

公司名稱	實收資本額		持股比例		成本法		權益法	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020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	\$ 151,391	\$ 132,382
泰金寶電通	新台幣69.92 百萬元	新台幣69.92 百萬元	100	100	7,546	7,295	10,194	9,415
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	25,944	25,871
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	4,906	1,851
Cal Comp (Malaysia)	馬幣28.04 百萬元	馬幣28.04 百萬元	100	100	8,699	8,699	7,007	13,703
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	70,756	67,695
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	640	544
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	14,769	13,205
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	102,892	85,337
Cal-Comp (India) Private Limited	-	盧比3.23 百萬元	-	100	-	54	-	15
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	4,981	4,120
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	100	95	85,240	80,787	99,673	92,747
Qbit Semiconductor Holding Ltd.	美金1.13 百萬元	美金1.13 百萬元	92	92	-	12,873	-	62
換算調整數					-	-	3,541	102
合計					<u>\$ 397,061</u>	<u>\$ 405,284</u>	<u>\$ 496,694</u>	<u>\$ 447,049</u>

公司名稱	實收資本額		持股比例		成本法		權益法	
	2021年	2020年	2021年	2020年	2021年	2020年	2021年	2020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	\$ 2,003,951	\$ 1,801,109	\$ 5,059,464	\$ 3,976,381
泰金寶電通	新台幣69.92 百萬元	新台幣69.92 百萬元	100	100	252,188	219,100	340,665	282,801
泰金寶科技	人民幣73.05 百萬元	人民幣73.05 百萬元	100	100	348,690	313,395	867,010	777,073
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	1,159,157	1,041,825	163,940	55,603
Cal Comp (Malaysia)	馬幣28.04 百萬元	馬幣28.04 百萬元	100	100	290,733	261,305	234,163	411,569
泰金寶電子(美國)	美金100.00 百萬元	美金100.00 百萬元	100	100	3,299,734	2,965,732	2,364,677	2,033,359
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	23,337	20,975	21,371	16,318
泰金寶電子(墨西哥)	披索141.18 百萬元	披索141.18 百萬元	100	100	319,397	287,067	493,613	396,652
Cal-Comp Holding (Brasil) S.A.	巴西幣258.22 百萬元	巴西幣258.22 百萬元	100	100	2,620,866	2,355,579	3,438,653	2,563,288
Cal-Comp (India) Private Limited	-	盧比3.23 百萬元	-	100	-	1,629	-	460
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	102,990	92,565	166,458	123,735
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	100	95	2,848,697	2,426,610	3,331,075	2,785,885
Qbit Semiconductor Holding Ltd.	美金1.13 百萬元	美金1.13 百萬元	92	92	-	386,674	-	1,877
換算調整數					-	-	118,366	3,049
合計					\$ 13,269,740	\$ 12,173,565	\$ 16,599,455	\$ 13,428,050

*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，除此之外之變動係新增對泰金寶精密控股股份有限公司投資所致。

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	
	2021年	2020年	2021年	2020年	2021年	2020年	2021年	2020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	\$ 436,477	\$ 378,137
Qbit Semiconductor Holding Ltd.	美金1.13 百萬元	美金1.13 百萬元	92	92	12,873	-	6,682	-
合計					\$ 56,081	\$ 43,208	\$ 443,159	\$ 378,137

公司名稱	實收資本額		持股比例		成本法		權益法	
	2021年	2020年	2021年	2020年	2021年	2020年	2021年	2020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	\$ 1,444,018	\$ 1,297,853	\$ 14,587,041	\$ 11,358,152
Qbit Semiconductor Holding Ltd.	美金1.13 百萬元	美金1.13 百萬元	92	92	430,222	-	223,280	-
合計					\$ 1,874,240	\$ 1,297,853	\$ 14,810,321	\$ 11,358,152

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。

(二)綜合損益之份額及股利收入

本公司分別於西元 2021 年及 2020 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	
	2021年	2020年	2021年	2020年
Logistar	(\$ 58,339)	(\$ 67,114)	(\$ 1)	(\$ 134)
泰金寶光電	15,317	(62)	3,692	9,911
泰金寶電通	533	3,870	246	819
泰金寶科技	(526)	(1,601)	599	1,691
泰金寶電通(蘇州)	2,978	(58)	77	121
Cal Comp (Malaysia)	(374)	(535)	(322)	225
泰金寶電子(美國)	3,060	8,745	1	(1,981)
泰金寶電子(巴西)	97	130	(1)	15
泰金寶電子(墨西哥)	1,873	1,018	(309)	(2,446)
Cal-Comp Holding (Brasil) S. A.	24,448	26,460	(6,893)	(15,367)
Qbit Semiconductor Holding Ltd.	(6,635)	588	(109)	(3)
Cal-Comp (India) Private Limited	14	(18)	-	(92)
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	1,703	770	(842)	441
泰金寶精密控股股份有限公司	1,513	9,095	975	1,064
國外營運機構財務報表換算之兌換差額	-	-	738	511
合計	<u>(\$ 14,338)</u>	<u>(\$ 18,712)</u>	<u>(\$ 2,149)</u>	<u>(\$ 5,225)</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	
	2021年	2020年	2021年	2020年
Logistar	(\$ 1,859,683)	(\$ 2,110,273)	(\$ 44)	(\$ 4,250)
泰金寶光電	484,441	(336)	122,125	304,350
泰金寶電通	17,915	118,228	6,921	25,254
泰金寶科技	(17,356)	(49,138)	19,748	51,898
泰金寶電通(蘇州)	98,754	(2,467)	2,548	3,689
Cal Comp (Malaysia)	(11,736)	(16,629)	(9,857)	6,366
泰金寶電子(美國)	104,547	277,921	47	(62,957)
泰金寶電子(巴西)	3,018	4,047	(38)	468
泰金寶電子(墨西哥)	59,364	31,958	(10,064)	(79,713)
Cal-Comp Holding (Brasil) S. A.	787,317	827,390	(227,432)	(495,847)
Qbit Semiconductor Holding Ltd.	(212,888)	19,807	(3,513)	(81)
Cal-Comp (India) Private Limited	483	(539)	8	(2,916)
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	55,145	24,054	(26,769)	13,680
泰金寶精密控股股份有限公司	54,033	289,119	33,608	31,607
國外營運機構財務報表換算之兌換差額	-	-	23,893	16,279
合計	(\$ 436,646)	(\$ 586,858)	(\$ 68,819)	(\$ 192,173)

本公司於西元 2021 年度自 Cal-Comp (Malaysia) 共取得泰銖 183 百萬元(美金 6 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	
	2021年	2020年	2021年	2020年	2021年	2020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
	%	%				
Cal-Comp Industria de Semicondutores S. A.	41.96	41.96	5	2	3	0.1

(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	
	2021年	2020年	2021年	2020年	2021年	2020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
Cal-Comp Industria de Semicondutores S. A.	41.96	41.96	162	53	107	2

(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)

財務狀況彙總資訊如下：

	(單位：美金百萬元)		(單位：泰銖百萬元)	
	Cal-Comp Industria de Semicondutores S. A.		Cal-Comp Industria de Semicondutores S. A.	
	2021年 12月31日	2021年 12月31日	2021年 12月31日	2021年 12月31日
流動資產	\$ 24	\$ 17	\$ 812	\$ 520
非流動資產	11	14	378	417
流動負債	14	20	483	589
非流動負債	9	9	301	262
綜合損益彙總資訊：				

	(單位：美金百萬元)		(單位：泰銖百萬元)	
	Cal-Comp Industria de Semicondutores S. A.		Cal-Comp Industria de Semicondutores S. A.	
	2021年度	2020年度	2021年度	2020年度
收入	\$ 69	\$ 35	\$ 2,226	\$ 1,096
淨損	8	0.3	251	8
其他綜合損益	-	-	-	-
綜合損益	8	0.3	251	8
現金流量彙總資訊：				

	(單位：美金百萬元)		(單位：泰銖百萬元)	
	Cal-Comp Industria de Semicondutores S. A.		Cal-Comp Industria de Semicondutores S. A.	
	2021年度	2020年度	2021年度	2020年度
營業活動之現金流量	\$ 8.6	\$ 3	\$ 276	\$ 87
投資活動之現金流量	(0.2)	-	(6)	(7)
融資活動之現金流量	-	-	-	-
貨幣換算調整之增加	(1.2)	-	(38)	-
本期現金及約當現金淨增加	\$ 7.2	\$ 3	\$ 232	\$ 80

本公司於西元 2014 年 2 月 26 日經董事會決議中國子公司泰金寶科技(蘇州)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。該子公司之解散程序已於西元 2021 年第四季完成。

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 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。此項減資案目前正在進行中。
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。此項股權重組案目前正在進行中。

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，自開曼群島子公司泰金寶精密控股股份有限公司之少數股東買回 2,781,000 股，其中 1,205,000 股係自關係人買回，另 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，其目的為因應當前世界經濟形勢，而修正資金融資計畫。於本年度第一季，本公司自泰金寶精密控股股份有限公司之少數股東買回庫藏股，共計泰銖 135 百萬元(美金 4.4 百萬元)。

本公司於西元 2021 年 2 月 26 日經董事會決議核准以美金 270 百萬元投資台灣子公司泰金寶電通，以利未來擴展企業之用。該投資案目前正在進行中。

本公司於西元 2021 年 8 月 13 日經董事會決議核准下列事項：

1. 核准中國子公司泰金寶光電及間接中國子公司工信智寶(北京)以人民幣 35 百萬元投資新公司，其目的為在中國市場擴展半導體產品。該新子公司之設立目前正在進行中。
2. 核准泰金寶電子(美國)處分其投資之美國子公司 Cal-Comp USA (Indiana) 予關係人，其目的為提升集團整體效率。目前該處分金額共計美金 7.3 百萬元，於西元 2021 年第三季損益表計入該處分利益合計美金 1.4 百萬元。
3. 核准對台灣子公司泰金寶電通以美金 270 百萬元增資英屬維爾京群島子公司 Logistar，其目的為重整內部組織。該投資案目前正在進行中。

本公司於西元 2021 年 11 月 12 日經董事會決議通過進行公司組織重整，針對位於巴西之集團公司股權進行內部重組，其目的為支持長期商業發展計畫並提升本集團整體效益。該內部重組預計於西元 2022 年第四季完成。

十六、不動產、廠房及設備

西元 2021 年及 2020 年 1 月 1 日至 12 月 31 日不動產、廠房及設備變動表如下：

(單位：美金仟元)

	合併財務報表							合計
	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	未完工程及待裝設備	
成本								
西元2020年1月1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
購入	-	2,283	19,038	7,177	12,833	-	75,601	116,932
處分	(391) (	4,142) (	31,070) (	15,223) (	10,020) (	85) (	21) (	60,952)
重分類待出售資產	(1,680) (	4,486) (	83) (	- (	62) (	-	-	6,311)
移轉	-	6,381	3,226	6,568	215	-	16,853	(463)
重分類	-	-	-	(2,850)	2,850	-	-	-
換算調整數	(64)	69	(2,764)	186	456	27	67	(2,023)
西元2021年12月31日	\$ 20,231	\$ 288,965	\$ 390,761	\$ 158,800	\$ 91,589	\$ 1,736	\$ 97,022	\$ 1,049,104
累計折舊								
西元2020年1月1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
折舊費用	-	14,027	31,371	17,623	8,946	113	-	72,080
處分	- (	1,236) (	28,891) (	10,301) (	9,077) (	58) (	-	49,563)
重分類待出售資產	- (	2,316) (	72) (	- (	55) (	-	-	2,443)
移轉	-	-	(170) (	732) (	732) (	170) (-	-
換算調整數	- (	295) (	1,155) (	138) (	323) (	8) (	-	981)
西元2021年12月31日	\$ -	\$ 114,017	\$ 248,707	\$ 123,727	\$ 62,159	\$ 1,303	\$ -	\$ 549,913
累計減損								
西元2020年12月31日	\$ -	\$ 719	\$ 666	\$ -	\$ -	\$ -	\$ -	\$ 1,385
西元2021年12月31日	\$ -	\$ 719	\$ 666	\$ -	\$ -	\$ -	\$ -	\$ 1,385
淨帳面價值								
西元2020年12月31日	\$ 22,366	\$ 184,304	\$ 154,124	\$ 45,943	\$ 24,027	\$ 724	\$ 38,228	\$ 469,716
西元2021年12月31日	\$ 20,231	\$ 174,229	\$ 141,388	\$ 35,073	\$ 29,430	\$ 433	\$ 97,022	\$ 497,806
折舊費用								
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
西元2021年度(美金63百萬元包括於製造成本，剩餘部分則包含於銷管費用)								\$ 72,080

(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 待裝設備	合計
成本								
西元2020年1月1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>
購入	-	73,367	623,430	231,168	416,367	-	2,458,520	3,802,852
處分	(12,933)	(136,847)	(988,479)	(479,285)	(315,953)	(2,613)	(646)	(1,936,756)
重分類待出售資產	(53,857)	(143,782)	(2,661)	-	(1,982)	-	-	(202,282)
移轉	-	202,131	105,457	210,048	6,569	-	(540,086)	(15,881)
重分類	-	-	-	(86,817)	86,817	-	-	-
換算調整數	71,042	985,797	1,051,509	537,687	306,323	6,770	176,477	3,135,605
西元2020年12月31日	<u>\$ 676,062</u>	<u>\$ 9,657,180</u>	<u>\$ 12,876,610</u>	<u>\$ 5,307,106</u>	<u>\$ 3,060,816</u>	<u>\$ 58,044</u>	<u>\$ 3,242,553</u>	<u>\$ 34,878,371</u>
累計折舊								
西元2020年1月1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)	16,296	765	-	(140,053)
西元2020年12月31日	-	3,118,991	7,437,907	3,514,311	1,840,973	32,140	-	15,944,322
折舊費用	-	450,623	1,006,549	565,623	287,972	3,617	-	2,314,384
處分	-	(40,670)	(919,694)	(321,908)	(285,003)	(1,724)	-	(1,568,999)
重分類待出售資產	-	(74,220)	(2,320)	-	(1,755)	-	-	(78,295)
移轉	-	-	(5,356)	(24,193)	24,193	5,356	-	-
換算調整數	-	355,762	612,051	401,120	210,961	4,147	-	1,584,041
西元2021年12月31日	<u>\$ -</u>	<u>\$ 3,810,486</u>	<u>\$ 8,129,137</u>	<u>\$ 4,134,953</u>	<u>\$ 2,077,341</u>	<u>\$ 43,536</u>	<u>\$ -</u>	<u>\$ 18,195,453</u>
累計減損								
西元2020年12月31日	\$ -	\$ 21,597	\$ 20,004	\$ -	\$ 1	\$ -	\$ -	\$ 41,602
換算調整數	-	2,434	2,267	-	1	-	-	4,702
西元2021年12月31日	<u>\$ -</u>	<u>\$ 24,031</u>	<u>\$ 22,271</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,304</u>
淨帳面價值								
西元2020年12月31日	<u>\$ 671,810</u>	<u>\$ 5,555,926</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>
西元2021年12月31日	<u>\$ 676,062</u>	<u>\$ 5,822,663</u>	<u>\$ 4,725,202</u>	<u>\$ 1,172,153</u>	<u>\$ 983,473</u>	<u>\$ 14,508</u>	<u>\$ 3,242,553</u>	<u>\$ 16,636,614</u>
折舊費用								
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>
西元2021年度(泰銖2,014百萬元包括於製造成本，剩餘部分則包含於銷管費用)								<u>\$ 2,314,384</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 待裝設備	合計
成本								
西元2020年1月1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	19,210	189,168	175,319	151,107	30,058	687	27,746	593,295
購入	-	1,242	8,727	6,164	3,133	-	70,451	89,717
處分	-	(401)	(13,735)	(11,939)	(180)	-	-	(26,255)
移轉	-	-	-	6,484	-	-	(7,721)	(1,237)
西元2021年12月31日	<u>\$ 19,210</u>	<u>\$ 190,009</u>	<u>\$ 170,311</u>	<u>\$ 151,816</u>	<u>\$ 33,011</u>	<u>\$ 687</u>	<u>\$ 90,476</u>	<u>\$ 655,520</u>
累計折舊								
西元2020年1月1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	-	71,562	112,210	107,658	20,468	392	-	312,290
折舊費用	-	9,311	12,921	16,844	2,579	36	-	41,691
處分	-	(349)	(12,091)	(7,089)	(77)	-	-	(19,606)
西元2021年12月31日	<u>\$ -</u>	<u>\$ 80,524</u>	<u>\$ 113,040</u>	<u>\$ 117,413</u>	<u>\$ 22,970</u>	<u>\$ 428</u>	<u>\$ -</u>	<u>\$ 334,375</u>
累計減損								
西元2020年12月31日	\$ -	\$ 719	\$ 304	\$ -	\$ -	\$ -	\$ -	\$ 1,023
西元2021年12月31日	\$ -	\$ 719	\$ 304	\$ -	\$ -	\$ -	\$ -	\$ 1,023
淨帳面價值								
西元2020年12月31日	\$ 19,210	\$ 116,887	\$ 62,805	\$ 43,449	\$ 9,590	\$ 295	\$ 27,746	\$ 279,982
西元2021年12月31日	<u>\$ 19,210</u>	<u>\$ 108,766</u>	<u>\$ 56,967</u>	<u>\$ 34,403</u>	<u>\$ 10,041</u>	<u>\$ 259</u>	<u>\$ 90,476</u>	<u>\$ 320,122</u>
折舊費用								
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)								\$ 43,757
西元2021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)								\$ 41,691

(單位：泰銖仟元)

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 待裝設備	合計
成本								
西元2020年1月1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	577,018	5,682,056	5,266,053	4,538,855	902,877	20,628	833,402	17,820,889
購入	-	40,437	285,307	200,119	99,885	-	2,300,080	2,925,828
處分	-	(13,275)	(430,052)	(380,874)	(5,692)	-	-	(829,893)
移轉	-	-	-	209,137	-	-	(250,318)	(41,181)
換算調整數	64,985	640,837	570,454	506,457	106,175	2,324	140,519	2,031,751
西元2021年12月31日	\$ 642,003	\$ 6,350,055	\$ 5,691,762	\$ 5,073,694	\$ 1,103,245	\$ 22,952	\$ 3,023,683	\$ 21,907,394
累計折舊								
西元2020年1月1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	-	2,149,498	3,370,467	3,233,767	614,820	11,757	-	9,380,309
折舊費用	-	299,029	413,955	540,405	82,893	1,165	-	1,337,447
處分	-	(11,526)	(379,691)	(225,892)	(2,458)	-	-	(619,567)
換算調整數	-	254,092	373,008	375,673	72,423	1,373	-	1,076,569
西元2021年12月31日	\$ -	\$ 2,691,093	\$ 3,777,739	\$ 3,923,953	\$ 767,678	\$ 14,295	\$ -	\$ 11,174,758
累計減損								
西元2020年12月31日	\$ -	\$ 21,598	\$ 9,139	\$ -	\$ 1	\$ -	\$ -	\$ 30,738
換算調整數	-	2,433	1,029	-	1	-	-	3,463
西元2021年12月31日	\$ -	\$ 24,031	\$ 10,168	\$ -	\$ 2	\$ -	\$ -	\$ 34,201
淨帳面價值								
西元2020年12月31日	\$ 577,018	\$ 3,510,960	\$ 1,886,447	\$ 1,305,088	\$ 288,056	\$ 8,871	\$ 833,402	\$ 8,409,842
西元2021年12月31日	\$ 642,003	\$ 3,634,931	\$ 1,903,855	\$ 1,149,741	\$ 335,565	\$ 8,657	\$ 3,023,683	\$ 10,698,435
折舊費用								
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)								\$ 1,370,925
西元2021年度(泰銖1,223百萬元包括於製造成本, 剩餘部分則包含於銷管費用)								\$ 1,337,447

本集團本期兩家子公司取得當地政府補助款總計泰銖 1000 百萬元(美金 30 百萬元)(2020 年: 泰銖 4,710 百萬元(美金 151 百萬元)), 且補助款視為相關資產帳面價值之減項。

截至西元 2021 年 12 月 31 日止，本集團已提足折舊而仍在使用之特定項目設備，其扣除累計折舊前之總帳面價值為泰銖 5,602 百萬元(美金 168 百萬元)(西元 2020 年:泰銖 4,397 百萬元(美金 146 百萬元))(個體財務報表:泰銖 4,061 百萬元(美金 122 百萬元)(西元 2020 年:泰銖 2,853 百萬元(美金 95 百萬元)))。

十七、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

西元 2021 年及 2020 年 1 月 1 日至 12 月 31 日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 房屋附屬設備	辦公設備	合計
西元2020年1月1日	\$ 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)
重分類待出售資產	(697)	-	-	(697)
換算調整數	129	(1,627)	-	(1,498)
西元2020年12月31日	1,289	18,671	59	20,019
本期新增	-	5,147	-	5,147
本期折舊	(41)	(5,571)	(30)	(5,642)
換算調整數	30	(507)	-	(477)
西元2021年12月31日	<u>\$ 1,278</u>	<u>\$ 17,740</u>	<u>\$ 29</u>	<u>\$ 19,047</u>

(單位：泰銖仟元)

合併財務報表

	房屋及			
	土地	房屋附屬設備	辦公設備	合計
西元2020年1月1日	\$ 57,705	\$ 558,226	\$ 1,327	\$ 617,258
本期新增	-	241,103	1,319	7,835
本期沖銷	-	(8,586)	-	(281)
本期折舊	(1,772)	(179,494)	(841)	(5,810)
重分類待出售資產	(20,955)	-	-	(697)
換算調整數	3,729	(50,396)	(41)	(1,498)
西元2020年12月31日	38,707	560,853	1,764	616,807
本期新增	-	164,659	-	164,659
本期折舊	(1,330)	(178,943)	(975)	(181,248)
換算調整數	5,298	46,352	157	51,807
西元2021年12月31日	<u>\$ 42,675</u>	<u>\$ 592,921</u>	<u>\$ 946</u>	<u>\$ 636,542</u>

(單位：美金仟元)

個體財務報表

	房屋及		
	房屋附屬設備	辦公設備	合計
西元2020年1月1日	\$ 147	\$ 44	\$ 191
本期新增	-	42	42
本期折舊	(61)	(27)	(88)
西元2020年12月31日	86	59	145
本期折舊	(61)	(30)	(91)
西元2021年12月31日	<u>\$ 25</u>	<u>\$ 29</u>	<u>\$ 54</u>

(單位：泰銖仟元)

個體財務報表

	房屋及		
	房屋附屬設備	辦公設備	合計
西元2020年1月1日	\$ 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	2,588	1,764	4,352
本期折舊	(1,954)	(974)	(2,928)
換算調整數	214	156	370
西元2021年12月31日	<u>\$ 848</u>	<u>\$ 946</u>	<u>\$ 1,794</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	
	2021年	2020年	2021年	2020年
租賃給付	\$ 19,052	\$ 20,573	\$636,754	\$615,924
減：遞延利息費用	(806)	(1,253)	(26,951)	(35,604)
小計	18,246	19,320	609,803	580,320
減：一年內到期之租賃負債	(5,258)	(5,559)	(175,733)	(166,965)
租賃負債-扣除一年內到期部分	<u>\$ 12,988</u>	<u>\$ 13,761</u>	<u>\$434,070</u>	<u>\$413,355</u>
租賃給付				
1年內	\$ 5,258	\$ 5,559	\$175,733	\$166,965
1~5年	12,965	12,917	433,285	387,997
超過5年	<u>23</u>	<u>844</u>	<u>785</u>	<u>25,358</u>
合計	<u>\$ 18,246</u>	<u>\$ 19,320</u>	<u>\$609,803</u>	<u>\$580,320</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	
	2021年	2020年	2021年	2020年
租賃給付	\$ 55	\$ 152	\$ 1,818	\$ 4,574
減：遞延利息費用	(1)	(3)	(16)	(82)
小計	54	149	1,802	4,492
減：一年內到期之租賃負債	(47)	(93)	(1,585)	(2,797)
租賃負債-扣除一年內到期部分	<u>\$ 7</u>	<u>\$ 56</u>	<u>\$ 217</u>	<u>\$ 1,695</u>
租賃給付				
1年內	\$ 47	\$ 93	\$ 1,585	\$ 2,797
1~5年	<u>7</u>	<u>56</u>	<u>217</u>	<u>1,695</u>
合計	<u>\$ 54</u>	<u>\$ 149</u>	<u>\$ 1,802</u>	<u>\$ 4,492</u>

西元 2021 年及 2020 年 12 月 31 日租賃負債變動表彙總如下：

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2021年	2020年	2021年	2020年
1月1日	\$ 19,320	\$ -	\$ 580,320	\$ -
本期新增	5,147	26,391	164,659	801,974
本期處分	-	(281)	-	(8,587)
利息費用	469	683	15,085	21,316
本期償還數	(6,095)	(6,394)	(195,809)	(200,503)
換算調整數	(595)	(1,079)	45,548	(33,880)
12月31日	<u>\$ 18,246</u>	<u>\$ 19,320</u>	<u>\$ 609,803</u>	<u>\$ 580,320</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	
	2021年	2020年	2021年	2020年
1月1日	\$ 149	\$ -	\$ 4,492	\$ -
本期新增	-	233	-	7,079
利息費用	2	4	70	122
本期償還數	(91)	(88)	(2,906)	(2,758)
換算調整數	(6)	-	146	49
12月31日	<u>\$ 54</u>	<u>\$ 149</u>	<u>\$ 1,802</u>	<u>\$ 4,492</u>

租賃給付之到期日分析已於流動性風險揭露，說明請詳附註三十七。

(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)	
	合併財務報表		合併財務報表	
	2021年	2020年	2021年	2020年
使用權資產之折舊費用	\$ 5,642	\$ 5,810	\$181,248	\$182,107
租賃負債之利息費用	469	683	15,085	21,316
屬短期租賃合約之費用	1,822	2,463	58,606	77,066
屬低價值資產租賃之費用	89	8	2,898	238
變動租賃給付之費用	217	658	6,968	20,565

	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2021年	2020年	2021年	2020年
使用權資產之折舊費用	\$ 91	\$ 88	\$ 2,928	\$ 2,748
租賃負債之利息費用	2	4	70	122
屬短期租賃合約之費用	4	4	120	120

本集團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 5 年。

(四)其他

本集團於西元 2021 年 1 月 1 日至 12 月 31 日因租賃產生之現金流出金額計泰銖 264 百萬元 (美金 8.2 百萬元) (個體財務報表：泰銖 3 百萬元 (美金 0.1 百萬元) (西元 2020 年：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比率之變動租賃給付。

十八、無形資產

截至西元 2021 年及 2020 年 1 月 1 日至 12 月 31 日無形資產變動表如下：

	(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
成本					
西元2020年1月1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
購入	-	64	3,416	-	3,480
移轉	-	-	2,479	(2,479)	-
換算調整數	-	4	623	-	627
西元2021年12月31日	<u>\$ 3,460</u>	<u>\$ 197</u>	<u>\$ 23,791</u>	<u>\$ -</u>	<u>\$ 27,448</u>
累計攤銷					
西元2020年1月1日	\$ 3,460	\$ 241	\$ 527	\$ -	\$ 4,228
本期攤銷	-	455	210	-	665
處分	-	(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
本期攤銷	-	64	799	-	863
換算調整數	-	3	31	-	34
西元2021年12月31日	<u>\$ 3,460</u>	<u>\$ 153</u>	<u>\$ 1,507</u>	<u>\$ -</u>	<u>\$ 5,120</u>
淨帳面價值					
西元2020年12月31日	\$ -	\$ 43	\$ 16,596	\$ 2,479	\$ 19,118
西元2021年12月31日	\$ -	\$ 44	\$ 22,284	\$ -	\$ 22,328

(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
成本					
西元2022年1月1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
購入	-	2,105	110,875	-	112,980
移轉	-	-	75,524	(75,524)	-
換算調整數	11,704	612	89,887	1,045	103,248
西元2021年12月31日	\$ 115,633	\$ 6,589	\$ 795,125	\$ -	\$ 917,347
累計攤銷					
西元2020年1月1日	\$ 104,333	\$ 7,282	\$ 15,897	\$ -	\$ 127,512
本期攤銷	-	14,322	6,562	-	20,884
處分	-	(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
本期攤銷	-	2,071	25,450	-	27,521
換算調整數	11,704	485	4,564	-	16,753
西元2021年12月31日	\$ 115,633	\$ 5,128	\$ 50,378	\$ -	\$ 171,139
淨帳面價值					
西元2020年12月31日	\$ -	\$ 1,300	\$ 498,475	\$ 74,479	\$ 574,254
西元2021年12月31日	\$ -	\$ 1,461	\$ 744,747	\$ -	\$ 746,208

十九、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 0.58%-4.15%(2020年：年利率為 0.80%-4.20%)。

二十、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	
	2021年	2020年	2021年	2020年
應付帳款-關係人	\$ 74,182	\$ 11,965	\$ 2,479,150	\$ 359,394
應付帳款-非關係人	710,797	740,635	23,754,758	22,246,514
預收款-關係人	21,378	5,600	714,460	168,212
應付利息	1,454	478	48,598	14,349
應付費用	62,317	60,015	2,082,616	1,802,672
其他應付款	76,100	49,355	2,543,275	1,482,490
合計	\$ 946,228	\$ 868,048	\$ 31,622,857	\$ 26,073,631

	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2021年	2020年	2021年	2020年
應付帳款-關係人	\$ 82,370	\$ 21,261	\$ 2,752,786	\$ 638,614
應付帳款-非關係人	383,742	446,687	12,824,630	13,417,191
預收款-關係人	8,598	7,424	287,351	222,987
應付利息	658	290	21,976	8,725
應付費用	11,886	10,169	397,235	305,456
其他應付款	49,748	33,555	1,662,591	1,007,881
合計	<u>\$ 537,002</u>	<u>\$ 519,386</u>	<u>\$ 17,946,569</u>	<u>\$ 15,600,854</u>

上述其他應付款係應付暫付款，款項因貨物出售之價格、特別約定及條件而有所調整。

二十一、其他流動負債

截至西元 2021 年及 2020 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	
	2021年	2020年	2021年	2020年
	12月31日	12月31日	12月31日	12月31日
預收貨款-模具	\$ 8,589	\$ 3,936	\$ 287,029	\$ 118,214
預收貨款-商品	3,339	-	111,601	-
待結清款項	1,601	954	53,509	28,664
應付增值稅	289	314	9,646	9,429
存入保證金-出售資產	267	1,862	8,928	55,932
其他	15,513	16,957	518,465	509,348
合計	<u>\$ 29,598</u>	<u>\$ 24,023</u>	<u>\$ 989,178</u>	<u>\$ 721,587</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	
	2021年	2020年	2021年	2020年
	12月31日	12月31日	12月31日	12月31日
預收貨款-模具	\$ -	\$ 27	\$ -	\$ 816
待結清款項	1,315	856	43,942	25,710
其他	1,102	859	36,841	25,796
合計	<u>\$ 2,417</u>	<u>\$ 1,742</u>	<u>\$ 80,783</u>	<u>\$ 52,322</u>

二十二、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	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
長期借款	\$ 200,000	\$ 172,800	\$ 6,683,980	\$ 5,190,410
減：遞延所得稅	(820)	-	(27,395)	-
長期借款-淨額	199,180	172,800	6,656,585	5,190,410
減：一年內到期之長期借款	-	(86,400)	-	(2,595,205)
長期借款-扣除一年內到期部分	<u>\$ 199,180</u>	<u>\$ 86,400</u>	<u>\$ 6,656,585</u>	<u>\$ 2,595,205</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	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
長期借款	\$ 200,000	\$ -	\$ 6,683,980	\$ -
減：遞延所得稅	(820)	-	(27,395)	-
長期借款-淨額	199,180	-	6,656,585	-
減：一年內到期之長期借款	-	-	-	-
長期借款-扣除一年內到期部分	<u>\$ 199,180</u>	<u>\$ -</u>	<u>\$ 6,656,585</u>	<u>\$ -</u>

西元 2021 年及 2020 年 1 月 1 日至 12 月 31 日長期借款變動如下：

	(單位：美金仟元)		(單位：泰銖仟元)	
	合併財務報表		合併財務報表	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
期初餘額	\$ 172,800	\$ 221,000	\$ 5,190,410	\$ 6,664,034
加：本期舉借數	200,000	-	6,686,007	-
減：本期償還數	(172,800)	(48,200)	(5,693,494)	(1,476,860)
換算調整數	-	-	501,057	3,236
期末餘額	<u>\$ 200,000</u>	<u>\$ 172,800</u>	<u>\$ 6,683,980</u>	<u>\$ 5,190,410</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	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
期初餘額	\$ -	\$ -	\$ -	\$ -
加：本期舉借數	200,000	-	6,686,007	-
換算調整數	-	-	(2,027)	-
期末餘額	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 6,683,980</u>	<u>\$ -</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。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。Logistar 已償還剩餘之長期借款。

本公司於本年度第四季與金融機構簽屬 3 年期聯貸融資合約，借款金額為美金 420 百萬元，到期後可再延長 2 年。借款之目的為償還既有借款與增加營運資金。該借款融資依合約提及之借款利率計息。

上述融資合約含特定條款，包括要求本公司須維持特定流動比率、財務負債比率及有形資產淨值。

截至西元 2021 年 12 月 31 日止，本集團尚未使用之長期授信額度計泰銖 7,352 百萬元(美金 220 百萬元)(2020 年：無)。

二十三、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	
	2021年	2020年	2021年	2020年
期初確定給付義務	\$ 21,582	\$ 21,704	\$ 648,255	\$ 654,455
期初計劃資產公允價值	(11,116)	(10,829)	(333,896)	(326,524)
期初長期職工福利準備	10,466	10,875	314,359	327,931
認列損益：				
當期服務成本	1,871	2,061	59,449	64,535
利息成本	258	336	8,266	10,516
前期服務成本	-	83	-	2,542
認列其他綜合損益：				
人口統計假設變動影響數	74	65	2,486	1,993
財務假設變動影響數	(1,862)	(1,402)	(62,284)	(42,757)
經驗調整	46	(572)	1,550	(17,470)
本年度退休金支付數	(78)	(1,175)	(2,618)	(35,869)
轉換調整數	116	482	80,374	10,310
期末確定給付義務	10,891	10,753	401,582	321,731
退休基金資產公允價值增加數	(959)	(287)	(69,660)	(7,372)
期末長期職工福利準備	\$ 9,932	\$ 10,466	\$ 331,922	\$ 314,359

	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2021年	2020年	2021年	2020年
期初長期職工福利準備	\$ 10,474	\$ 10,617	\$ 314,603	\$ 320,138
認列損益：				
當期服務成本	1,301	1,374	41,116	43,039
利息成本	186	213	5,951	6,679
前期服務成本	-	-	-	-
認列其他綜合損益：				
人口統計假設變動影響數	-	-	6	-
財務假設變動影響數	(1,493)	(1,594)	(49,906)	(48,634)
經驗調整	5	(136)	166	(4,154)
本年度退休金支付數	(4)	-	(132)	-
轉換調整數	-	-	38,054	(2,465)
期末長期職工福利準備	\$ 10,469	\$ 10,474	\$ 349,858	\$ 314,603

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 22 百萬元(美金 0.6 百萬元)(個體財務報表：泰銖 4 百萬元(美金 0.1 百萬元))(2020 年：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)))。

截至西元 2021 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：15 年)(2020 年：15 年(個體財務報表：16 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	
	2021年	2020年	2021年	2020年
期初計劃資產公允價值	\$ 11,116	\$ 10,829	\$ 333,896	\$ 326,524
預期報酬	40	90	1,298	2,820
提撥數	502	463	16,245	14,482
本年度支付數	(72)	(1,157)	(2,408)	(35,309)
精算利益	162	332	5,400	10,129
轉換調整數	327	559	49,125	15,250
期末計劃資產公允價值	\$ 12,075	\$ 11,116	\$ 403,556	\$ 333,896

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	
	2021年 (年利率%)	2020年 (年利率%)	2021年 (年利率%)	2020年 (年利率%)
折現率	0.8-8.3	0.4-4.2	2.7	1.8
未來薪資水準增加率	3.0-6.0	3.0-5.0	5.0	5.0

西元 2021 年及 2020 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			
		2021年		2020年	
		增加0.5%	減少0.5%	增加0.5%	減少0.5%
折現率	(	2)	1	(1)	2
薪資增加率		增加1.0%	減少1.0%	增加1.0%	減少1.0%
		2	(3)	4	(2)
		(單位：泰銖百萬元)			
		合併財務報表			
		2021年		2020年	
		增加0.5%	減少0.5%	增加0.5%	減少0.5%
折現率	(	56)	22	(25)	66
薪資增加率		增加1.0%	減少1.0%	增加1.0%	減少1.0%
		65	(88)	115	(64)
		(單位：美金百萬元)			
		個體財務報表			
		2021年		2020年	
		增加0.5%	減少0.5%	增加0.5%	減少0.5%
折現率	(	1)	0.2	(0.2)	2
薪資增加率		增加1.0%	減少1.0%	增加1.0%	減少1.0%
		1	(2)	3	(1)
		(單位：泰銖百萬元)			
		個體財務報表			
		2021年		2020年	
		增加0.5%	減少0.5%	增加0.5%	減少0.5%
折現率	(	43)	8	(7)	47
薪資增加率		增加1.0%	減少1.0%	增加1.0%	減少1.0%
		39	(67)	80	(32)

二十四、股本

本公司於西元 2021 年 4 月 30 日經股東會決議通過下列股本變更事項：

- 核准減少註冊股本，資本額自泰銖 4,979,068,075 元減少至泰銖 4,779,643,575 元，取消分配於員工認股計畫(CCET-WB)之剩餘普通股股本，每股面額泰銖 1 元，共 199,424,500 股。
- 核准新增註冊股本，資本額自泰銖 4,779,643,575 元增加至泰銖 5,177,872,247 元，以作為員工認股計畫(CCET-WB)中分配之股票股利及權利調整，每股面額泰銖 1 元，共 398,228,672 股。

本公司已於西元 2021 年 5 月 17 日在商務部註冊股本變更登記。

本期認股權證持有人行使 23,582,481 股以每股面額泰銖 2.16 元以及泰銖 1.994 元購買 25,529,669 股普通股共計泰銖 50.9 百萬元。已記錄其股本變更，詳附註二十五。

股本變動如下：

	(單位：股數)	
	合併與個體財務報表	
	2021年 12月31日	2020年 12月31日
<u>註冊普通股數</u>		
1月1日	\$ 4,979,068,075	\$ 4,979,068,075
本期股數減少	(199,424,500)	-
本期股數增加	398,228,672	-
12月31日	<u>\$ 5,177,872,247</u>	<u>\$ 4,979,068,075</u>
<u>已發行股數</u>		
1月1日	4,554,643,575	4,554,643,575
本期行使認股權之利益	25,529,669	-
本期股利增資	379,562,089	-
12月31日	<u>\$ 4,959,735,333</u>	<u>\$ 4,554,643,575</u>

二十五、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，第一個行使日期為西元 2020 年 2 月 25 日，最後行使日期為認股權證的到期日，即西元 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。

*本於公司西元 2021 年 4 月 30 日重調整認股權證執行比例和執行價格 (CCET-WC)，執行比例調整為每 1 認股權證為 1.083 股普通股，執行價格為每股泰銖 1.994 元。

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 2021 年及 2020 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	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
資本公積-股份基礎給付-母公司	\$ 4,776	\$ 4,623	\$ 153,208	\$ 148,275
資本公積-股份基礎給付-子公司	5,339	2,487	169,962	79,544
	<u>\$ 10,115</u>	<u>\$ 7,110</u>	<u>\$ 323,170</u>	<u>\$ 227,819</u>

認股權證持有人於本期執行其權利 (CCET-WC) 購買普通股情形如下：

	本公司			
	認股權 單位數	自執行認股 權之單位數	因執行認股權增 加之實收資本額	向商務部增加 實收資本額登記日
		(百萬泰銖)	(泰銖)	
西元2021年2月執行	122,100	0.26	4,554,765,675	西元2021年2月15日
西元2021年5月執行	20,595,181	44.48	4,956,632,333*	西元2021年5月17日
西元2021年8月執行	2,650,400	5.72	4,959,502,708	西元2021年8月13日
西元2021年11月執行	214,800	0.46	4,959,735,333	西元2021年11月15日
共計	<u>\$23,582,481</u>	<u>\$ 50.92</u>		

*包含因分配股票股利而增加之實收資本額

截至西元 2021 年 12 月 31 日止，本公司尚未執行之認股權單位數共計泰銖 201,417,519 單位 (2020 年 12 月 31 日：225,000,000 單位)

本集團於西元 2021 年認列員工認股權計劃之員工福利費用計泰銖 101 百萬元 (美金 3.2 百萬元) (2020 年：泰銖 48 百萬元 (美金 1.5 百萬元)) (個體財務報表：泰銖 2 百萬元 (美金 0.1 百萬元) (2020 年：泰銖 3 百萬元 (美金 0.1 百萬元)))。

二十六、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，且法定盈餘公積不能作為盈餘分配所用。截至目前為止，法定盈餘公積已全數提足。

二十七、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	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
銀行借款之利息費用	\$ 14,232	\$ 15,183	\$ 458,354	\$ 476,855
租賃負債之利息費用	469	683	15,085	21,316
其他財務費用	4,730	4,643	151,951	145,178
合計	<u>\$ 19,431</u>	<u>\$ 20,509</u>	<u>\$ 625,390</u>	<u>\$ 643,349</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	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
銀行借款之利息費用	\$ 8,146	\$ 7,828	\$ 262,763	\$ 245,608
租賃負債之利息費用	2	4	70	122
其他財務費用	1,047	1,003	33,782	31,382
合計	<u>\$ 9,195</u>	<u>\$ 8,835</u>	<u>\$ 296,615</u>	<u>\$ 277,112</u>

二十八、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*	
	2021年	2020年	2021年	2020年
薪資及員工紅利	\$ 361,870	\$ 298,931	\$ 11,625,878	\$ 9,356,543
折舊費用	77,722	78,446	2,495,632	2,457,548
攤銷費用	863	665	27,521	20,884
資產減損損失	-	362	-	11,476
兌換損失	-	14,483	-	462,153
存貨及耗材	3,323,654	2,927,654	106,781,433	91,513,853
在製品及製成品變動	14,094	9,706	296,282	348,746
研發費用	12,783	8,525	411,281	271,169

*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	
	2021年	2020年	2021年	2020年
薪資及員工紅利	\$ 113,769	\$ 95,617	\$ 3,659,578	\$ 2,991,502
折舊費用	41,782	43,845	1,340,375	1,373,673
兌換損失	-	226	-	4,858
存貨及耗材	2,234,970	2,073,407	71,903,437	64,851,654
在製品及製成品變動	(879)	9,466	(28,236)	339,467
研發費用	12,783	8,525	411,281	271,169

二十九、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 2021 年度及 2020 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	
	2021年	2020年	2021年	2020年
當期所得稅：				
當期所得產生之所得稅	\$ 13,828	\$ 9,242	\$ 445,536	\$ 286,351
遞延所得稅：				
暫時性差異之原始產生及迴轉	(588)	(487)	(19,262)	(14,923)
損益表認列之所得稅費用	\$ 13,240	\$ 8,755	\$ 426,274	\$ 271,428

	(單位：美金仟元)		(單位：泰銖仟元)	
	個體財務報表		個體財務報表	
	2021年	2020年	2021年	2020年
當期所得稅：				
當期所得產生之所得稅	\$ 448	\$ 1,309	\$ 13,771	\$ 41,366
遞延所得稅：				
暫時性差異之原始產生及迴轉	399	(392)	12,598	(11,900)
損益表認列之所得稅費用	\$ 847	\$ 917	\$ 26,369	\$ 29,466

西元 2021 年度及 2020 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	
	2021年	2020年	2021年	2020年
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	\$ 440	\$ (32)	\$ 15,288	(\$ 943)
遞延所得稅-精算利益	(109)	(104)	(3,687)	(3,158)
合計	\$ 331	(\$ 136)	\$ 11,601	(\$ 4,101)

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	
	2021年	2020年	2021年	2020年
稅前淨利	\$ 24.6	\$ 16.0	\$ 788	\$ 500
適用稅率	17-30%	17-30%	17-30%	17-30%
稅前淨利乘以適用稅率	\$ 9.0	\$ 4.4	\$ 288	\$ 137
前期所得稅高低估				
投資抵減影響數(附註三十)	(6.4)	(7.6)	(205)	(238)
遞延所得稅資產減少(增加)	0.3	(0.3)	8	(9)
暫時性差異未認列遞延所得稅資產	3.4	3.9	108	122
其他	6.9	8.4	227	259
所得稅費用	\$ 13.2	\$ 8.8	\$ 426	\$ 271
	(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	
	2021年	2020年	2021年	2020年
稅前淨利	\$ 9.4	\$ 7.5	\$ 299	\$ 239
適用稅率	20%	20%	20%	20%
稅前淨利乘以適用稅率	1.9	1.5	61	48
前期所得稅高低估				
投資抵減影響數(附註三十)	(6.4)	(7.6)	(205)	(238)
遞延所得稅資產減少(增加)	0.2	(0.3)	8	(10)
暫時性差異未認列遞延所得稅資產	5.1	7.3	162	229
所得稅費用	\$ 0.8	\$ 0.9	\$ 26	\$ 29

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	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
遞延所得稅資產				
備抵預期信用損失	\$ 50	\$ 146	\$ 1,664	\$ 4,386
備抵存貨跌價損失	305	199	10,186	5,972
按公允價值衡量之金融資產				
評價損失	618	18	20,674	542
未實現兌換損失	62	39	2,081	1,175
累計折舊-機器設備	369	422	12,342	12,660
長期員工福利準備	484	376	16,165	11,281
虧損扣抵	3,261	2,387	108,971	71,707
其他	308	640	10,297	19,246
合計	<u>\$ 5,457</u>	<u>\$ 4,227</u>	<u>\$ 182,380</u>	<u>\$ 126,969</u>
遞延所得稅負債				
精算利益	\$ 594	\$ 405	\$ 19,855	\$ 12,153
未實現兌換利益	-	65	-	1,967
其他	139	112	4,646	3,350
合計	<u>\$ 733</u>	<u>\$ 582</u>	<u>\$ 24,501</u>	<u>\$ 17,470</u>
遞延所得稅-淨額	<u>4,724</u>	<u>3,645</u>	<u>157,879</u>	<u>109,499</u>
資產負債表描述如下：				
遞延所得稅資產	5,118	4,227	171,048	126,969
遞延所得稅負債	(394)	(582)	(13,169)	(17,470)
遞延所得稅-淨額	<u>\$ 4,724</u>	<u>\$ 3,645</u>	<u>\$ 157,879</u>	<u>\$ 109,499</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	
	2021年 12月31日	2020年 12月31日	2021年 12月31日	2020年 12月31日
遞延所得稅資產				
備抵預期信用損失	\$ 50	\$ 146	\$ 1,664	\$ 4,386
按公允價值衡量之金融資產				
評價損失	618	18	20,674	542
累計折舊-機器設備	25	92	819	2,757
長期員工福利準備	144	363	4,803	10,923
合計	<u>\$ 837</u>	<u>\$ 619</u>	<u>\$ 27,960</u>	<u>\$ 18,608</u>
遞延所得稅負債				
未實現兌換利益	20	-	660	-
其他	10	-	324	-
合計	<u>30</u>	<u>-</u>	<u>984</u>	<u>-</u>
遞延所得稅-淨額	<u>807</u>	<u>619</u>	<u>26,976</u>	<u>18,608</u>
資產負債表描述如下：				
遞延所得稅資產	807	619	26,976	18,608
遞延所得稅負債	-	-	-	-
遞延所得稅-淨額	<u>\$ 807</u>	<u>\$ 619</u>	<u>\$ 26,976</u>	<u>\$ 18,608</u>

截至西元 2021 年 12 月 31 日止，本集團尚未使用之暫時性差異及課稅損失計泰銖 6,727 百萬元（美金 201 百萬元）（個體財務報表：泰銖 4,818 百萬元（美金 144 百萬元）（2020 年：泰銖 7,369 百萬元（美金 245 百萬元））（個體財務報表：泰銖 4,449 百萬元（美金 148 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	
	2021年	2020年	2021年	2020年
2021年12月31日	-	8	-	242
2022年12月31日	3	3	91	80
2023年12月31日	2	2	68	59
2024年12月31日	4	2	131	60
2025年12月31日	11	20	378	584
2026年12月31日	2	-	68	-
2031年12月31日	-	4	-	130
2032年12月31日	-	7	-	213
2033年12月31日	2	10	73	310
2034年12月31日	10	10	329	296
2037年12月31日	9	9	300	270
2038年12月31日	3	3	113	101
	<u>\$ 46</u>	<u>\$ 78</u>	<u>\$ 1,551</u>	<u>\$ 2,345</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 357 百萬元（美金 11 百萬元）（2020 年：泰銖 453 百萬元（美金 15 百萬元）），預期在未來將可使用課稅損失金額。

截至西元 2021 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 5,221 百萬元（美金 156 百萬元）（2020 年：泰銖 3,856 百萬元（美金 128 百萬元））。

三十、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 2021 年度及 2020 年度營業收入來自享受獎勵及未受獎勵者區分如下：

(單位：美金百萬元)

	享受獎勵		未享受獎勵		合計	
	2021年	2020年	2021年	2020年	2021年	2020年
銷貨收入						
當地	\$ 30	\$ 51	\$ 16	\$ 1	\$ 46	\$ 52
海外	2,302	1,832	131	395	2,433	2,227
合計	<u>\$ 2,332</u>	<u>\$ 1,883</u>	<u>\$ 147</u>	<u>\$ 396</u>	<u>\$ 2,479</u>	<u>\$ 2,279</u>

(單位：泰銖百萬元)

	享受獎勵		未享受獎勵		合計	
	2021年	2020年	2021年	2020年	2021年	2020年
銷貨收入						
當地	\$ 939	\$ 1,590	\$ 494	\$ 23	\$ 1,433	\$ 1,613
海外	73,921	57,610	4,377	12,066	78,298	69,676
合計	<u>\$ 74,860</u>	<u>\$ 59,200</u>	<u>\$ 4,871</u>	<u>\$ 12,089</u>	<u>\$ 79,731</u>	<u>\$ 71,289</u>

三十一、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(損失)(排除其他綜合損益)除以期間流通在外加權平均股數。該股數係股票股利分配後，將發生前之流通在外股數依流通在外普通股股數變動之比例調整，盈餘分配如附註三十四說明。

基於兩期報表比較目的，前期流通在外股數亦因股票股利分配，將發生前之流通在外股數依流通在外普通股股數變動之比例調整，並追溯調整至最早報導期間之期初，盈餘分配如附註三十四說明。

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	
	2021年 (美金仟元)	2020年 (美金仟元)	2021年 (仟股)	2020年 (仟股)	2021年 (美金元)	2020年 (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	\$ 8,577	\$ 6,621	4,950,120	4,934,206	\$ 0.0017	\$ 0.0013
具稀釋作用之潛在普通股之影響數 認股權證	-	-	65,580	-		
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	\$ 8,577	\$ 6,621	5,015,700	4,934,206	\$ 0.0017	\$ 0.0013
	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	
	2021年 (泰銖仟元)	2020年 (泰銖仟元)	2021年 (仟股)	2020年 (仟股)	2021年 (泰銖元)	2020年 (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	\$ 272,953	\$ 209,607	4,950,120	4,934,206	\$ 0.06	\$ 0.04
具稀釋作用之潛在普通股之影響數 認股權證	-	-	65,580	-		
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	\$ 272,953	\$ 209,607	5,015,700	4,934,206	\$ 0.05	\$ 0.04

西元 2020 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。

三十二、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 2021 年度及 2020 年度營運部門收入、損益及總資產資訊列示如下：

	2021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	\$ 2,742	\$ 838	\$ 3	\$ 3,583	\$ -	\$ 3,583
-內部部門	<u>1,862</u>	<u>178</u>	<u>74</u>	<u>2,114</u>	<u>(1,770)</u>	<u>344</u>
	<u>\$ 4,604</u>	<u>\$ 1,016</u>	<u>\$ 77</u>	<u>\$ 5,697</u>	<u>(\$ 1,770)</u>	<u>\$ 3,927</u>
部門別利益	\$ 157	\$ 27	\$ 2	\$ 186	\$ -	\$ 186
利息收入						7
其他收入						15
存貨自成本沖減至 淨變現價值						15
折舊及攤銷						(12)
管理費用						(149)
衍生性金融商品損失						(8)
投資關聯企業損失						(11)
財務費用						(19)
稅前淨利						24
所得稅費用						(13)
本期淨利						<u>\$ 11</u>

(單位：泰銖百萬元)

	2021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	\$ 88,271	\$ 26,859	\$ 82	\$ 115,212	\$ -	\$ 115,212
-內部部門	59,812	5,794	2,388	67,994	(56,852)	11,142
	<u>\$ 148,083</u>	<u>\$ 32,653</u>	<u>\$ 2,470</u>	<u>\$ 183,206</u>	<u>(\$ 56,852)</u>	<u>\$ 126,354</u>
部門別利益	\$ 5,016	\$ 861	\$ 73	\$ 5,950	\$ -	\$ 5,950
利息收入						214
其他收入						478
存貨自成本沖減至 淨變現價值						476
折舊及攤銷						(370)
管理費用						(4,722)
衍生性金融商品損失						(253)
投資關聯企業損失						(360)
財務費用						(625)
稅前淨利						788
所得稅費用						(426)
本期淨利						<u>\$ 362</u>

(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	1,441	55	80	1,576	(1,434)	142
	<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	44,969	1,730	2,491	49,190	(44,748)	4,442
	<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>

地區別資訊

本集團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)	
	2021年	2020年	2021年	2020年
來自外部客戶之收入				
泰國	\$ 1,802	\$ 1,579	\$ 58,087	\$ 49,433
維京群島	1,391	1,124	44,689	35,113
中國	35	12	1,128	380
巴西	418	315	13,395	9,816
菲律賓	114	96	3,689	2,998
美國	140	191	4,506	6,013
其他	27	24	860	693
總計	<u>\$ 3,927</u>	<u>\$ 3,341</u>	<u>\$ 126,354</u>	<u>\$ 104,446</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	\$ 400	\$ 359	\$ 13,357	\$ 10,786
中國	69	75	2,301	2,238
巴西	27	30	893	890
菲律賓	63	60	2,091	1,793
美國	8	13	267	398
其他	43	45	1,469	1,373
總計	<u>\$ 610</u>	<u>\$ 582</u>	<u>\$ 20,378</u>	<u>\$ 17,478</u>

主要客戶

西元 2021 年度本集團來自三家主要外部客戶收入分別為泰銖 39,298 百萬元(美金 1,224 百萬元)、泰銖 27,420 百萬元(美金 854 百萬元)、泰銖 9,649 百萬元(美金 300 百萬元) (2020 年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))，主係來自於電腦週邊及電信產品部門之銷售。

三十三、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 2021 年度提撥之退休金為泰銖 4 百萬元(美金 0.1 百萬元)(2020 年：泰銖 3 百萬元(美金 0.1 百萬元))認列為費用。

三十四、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2019年期中股利	西元2020年4月17日經董事會通過	\$ 137	\$ 0.0300
西元2020年期中股利	西元2020年8月13日經董事會通過	91	0.0200
西元2020年合計		<u>\$ 228</u>	<u>\$ 0.0500</u>
西元2020年期末股利	西元2021年4月30日經股東會通過	\$ 43	\$ 0.0094
西元2020年股票股利	西元2021年4月30日經股東會通過	380	0.0830
西元2021年期中股利	西元2021年8月13日經董事會通過	99	0.0200
西元2021年合計		<u>\$ 522</u>	<u>\$ 0.1124</u>

三十五、承諾及或有事項

(一)資產承諾

截至西元 2021 年 12 月 31 日止，本集團承諾購置設備及建造廠房計泰銖 589 百萬元、美金 9 百萬元、日幣 37 百萬元及人民幣 190 百萬元（個體財務報表：泰銖 578 百萬元、美金 9 百萬元及日幣 37 百萬元）（2020 年：泰銖 68 百萬元、美金 11 百萬元、日幣 7 百萬元、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））。

(二)租賃及其他服務承諾

截至西元 2021 年及 2020 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	
	2021年	2020年	2021年	2020年
應付：				
不超過1年	3.2	2.1	107	64
超過1年但不超過5年	0.1	-	2	1
	(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	
	2021年	2020年	2021年	2020年
應付：				
不超過1年	0.9	0.6	30	19

(三)其他承諾

截至西元 2021 年 12 月 31 日止，本公司對四間子公司之不可取消之投資份額金額計新台幣 465 百萬元、馬幣 22 百萬元（2020 年 12 月 31 日：新台幣 443 百萬元、馬幣 22 百萬元及盧比 133 百萬元）。

(四) 模具生產合約

截至西元 2021 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 3 百萬元及美金 3 百萬元（2020 年：泰銖 2 百萬元及美金 2 百萬元）。

(五) 保證事項

截至西元 2021 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 1,179 百萬元、人民幣 4 百萬元、馬幣 1 百萬元及巴西幣 12 百萬元(個體財務報表：泰銖 1,174 百萬元)(2020 年：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))，並由本集團之主要股東發函予借款銀行確認額度。

三十六、公允價值資訊

本集團於西元 2021 年及 2020 年 12 月 31 日以公允價值衡量之資產及負債，並依公允價值等級分類，相關資訊如下：

(單位：美金仟元)

	合併財務報表			
	2021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				
權益投資	\$ -	\$ -	\$ 1,745	\$ 1,745
衍生性商品				
遠期外匯合約	-	927	-	927
按公允價值衡量之金融負債				
衍生性商品				
遠期外匯合約	-	688	-	688

(單位：泰銖仟元)

合併財務報表				
2021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				
權益投資	\$ -	\$ -	\$ 58,334	\$ 58,334
衍生性商品				
遠期外匯合約	-	30,971	-	30,971
按公允價值衡量之金融負債				
衍生性商品				
遠期外匯合約	-	22,996	-	22,996

(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				
透過其他綜合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
備供出售之金融資產				
權益證券	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				
透過其他綜合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
備供出售之金融資產				
權益證券	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)

	個體財務報表			
	2021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	\$ -	\$ -	\$ 1,709	\$ 1,709

(單位：泰銖仟元)

	個體財務報表			
	2021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	\$ -	\$ -	\$ 57,127	\$ 57,127

(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

第二及第三等級之評價技術及輸入值

- 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。

三十七、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。

債務工具及衍生性商品之信用風險係有限，因交易對象係受國際信用評級機構指派之高信用評級之銀行。

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。

截至西元 2021 年及 2020 年 12 月 31 日止，本集團以外幣計價之金融資產及負債彙總如下：

2021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	\$ 915	\$ 3,207	每1泰銖0.030美金
美金	24	181	每1美金6.376人民幣
美金	2	-	每1美金33.420新台幣
美金	2	119	每1美金5.580巴西幣

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28.480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

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 2021 年及 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。

2021年			
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	+1	(1)	(22)
泰銖	-1	1	22
美金	+1	(3)	(84)
美金	-1	3	84

2020年			
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)

2021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	\$ 20.0	\$ -	\$ -	\$ 169.3	\$ 0.2	\$ 189.5	0.01-8.80
應收帳款及其他應收款	-	-	-	-	645.5	645.5	-
應收模具款	-	-	-	-	5.6	5.6	-
應收政府補助款	-	-	-	-	106.8	106.8	-
受限制銀行存款	-	-	-	0.3	-	0.3	0.01-6.94
權益工具投資	-	-	-	-	1.7	1.7	-
	<u>\$ 20.0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169.6</u>	<u>\$ 759.8</u>	<u>\$ 949.4</u>	
金融負債							
短期借款	\$ 633.3	\$ -	\$ -	\$ -	\$ -	\$ 633.3	0.58-4.15
應付帳款及其他應付款	-	-	-	-	946.2	946.2	-
租賃負債	5.2	13.0	-	-	-	18.2	0.29-4.30
長期借款	-	-	-	199.2	-	199.2	0.9+三個月 LIBOR利率
	<u>\$ 638.5</u>	<u>\$ 13.0</u>	<u>\$ -</u>	<u>\$ 199.2</u>	<u>\$ 946.2</u>	<u>\$ 1,796.9</u>	

(單位：泰銖百萬元)

2021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	\$ 668	\$ -	\$ -	\$ 5,658	\$ 6	\$ 6,332	0.01-8.80
應收帳款及其他應收款	-	-	-	-	21,573	21,573	-
應收模具款	-	-	-	-	188	188	-
應收政府補助款	-	-	-	-	3,569	3,569	-
受限制銀行存款	-	-	-	11	-	11	0.01-6.94
權益工具投資	-	-	-	-	58	58	-
	<u>\$ 668</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,669</u>	<u>\$ 25,394</u>	<u>\$ 31,731</u>	
金融負債							
短期借款	\$ 21,164	\$ -	\$ -	\$ -	\$ -	\$ 21,164	0.58-4.15
應付帳款及其他應付款	-	-	-	-	31,623	31,623	-
租賃負債	176	433	1	-	-	610	0.29-4.30
長期借款	-	-	-	6,657	-	6,657	0.9+三個月 LIBOR利率
	<u>\$ 21,340</u>	<u>\$ 433</u>	<u>\$ 1</u>	<u>\$ 6,657</u>	<u>\$ 31,623</u>	<u>\$ 60,054</u>	

(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	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	96.0	-	-	-	-	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	-	-	-	207.00	2.05, 2.95
	<u>\$ 1,544.0</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)

2021年12月31日						
個體財務報表						
	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				
金融資產						
現金及約當現金	\$ 3.5	\$ -	\$ 10.3	\$ -	\$ 13.8	0.01-0.25
應收帳款及其他應收款	-	-	-	730.7	730.7	-
應收模具款	-	-	-	4.3	4.3	-
權益工具投資	-	-	-	1.7	1.7	-
長期資金融通款-關係人	-	7.5	-	-	7.5	2.50
	<u>\$ 3.5</u>	<u>\$ 7.5</u>	<u>\$ 10.3</u>	<u>\$ 736.7</u>	<u>\$ 758.0</u>	
金融負債						
短期借款	\$ 433.1	\$ -	\$ -	\$ -	\$ 433.1	1.35-1.85
應付帳款及其他應付款	-	-	-	537.0	537.0	-
長期借款	0.1	-	-	-	0.1	2.16
	<u>\$ 433.2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 537.0</u>	<u>\$ 970.2</u>	

(單位：泰銖百萬元)

2021年12月31日						
個體財務報表						
	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				
金融資產						
現金及約當現金	\$ 115	\$ -	\$ 345	\$ -	\$ 460	0.01-0.25
應收帳款及其他應收款	-	-	-	24,419	24,419	-
應收模具款	-	-	-	144	144	-
權益工具投資	-	-	-	57	57	-
長期資金融通款-關係人	-	249	-	-	249	2.50
	<u>\$ 115</u>	<u>\$ 249</u>	<u>\$ 345</u>	<u>\$ 24,620</u>	<u>\$ 25,329</u>	
金融負債						
短期借款	\$ 14,475	\$ -	\$ -	\$ -	\$ 14,475	1.35-1.85
應付帳款及其他應付款	-	-	-	17,947	17,947	-
長期借款	2	-	-	-	2	2.16
	<u>\$ 14,477</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,947</u>	<u>\$ 32,424</u>	

(單位：美金百萬元)

2020年12月31日						
個體財務報表						
	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				
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		浮動利率	無息	合計	年利率 (年利率%)
	1年內到期	1至5年				
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	-	-	-	174	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>\$ 18,794</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>	

利率敏感度

下表顯示截至元 2021 年及 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：

2021年			
貨幣	增加/減少	對稅前損益之影響	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)	(64)
美金	-1	2	64
2020年			
貨幣	增加/減少	對稅前損益之影響	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。截至西元 2021 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 84% 之債務將於一年內到期（2020 年：89%）（個體財務報表：59%，2020 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，以及截至西元 2021 年及 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			
	2021年12月31日			
	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	\$ 636,836	\$ -	\$ -	\$ 636,836
應收帳款及其他應收款	946,228	-	-	946,228
租賃負債	5,597	13,432	23	19,052
長期借款	-	205,963	-	205,963
合計	<u>\$ 1,588,661</u>	<u>\$ 219,395</u>	<u>\$ 23</u>	<u>\$ 1,808,079</u>
衍生性金融商品				
衍生負債：淨額交割	<u>\$ 239</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 239</u>

(單位：泰銖仟元)

	合併財務報表			
	2021年12月31日			
	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	\$21,282,982	\$ -	\$ -	\$ 21,282,982
應收帳款及其他應收款	31,622,857	-	-	31,622,857
租賃負債	187,055	448,914	785	636,754
長期借款	-	6,883,266	-	6,883,266
合計	<u>\$53,092,894</u>	<u>\$ 7,332,180</u>	<u>\$ 785</u>	<u>\$ 60,425,859</u>
衍生性金融商品				
衍生負債：淨額交割	<u>\$ 7,975</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,975</u>

(單位：美金仟元)

合併財務報表				
2020年12月31日				
	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>\$ 1,171</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,171</u>

(單位：泰銖仟元)

合併財務報表				
2020年12月31日				
	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>\$ 35,165</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,165</u>

(單位：美金仟元)

個體財務報表				
2021年12月31日				
	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	\$ 434,307	\$ -	\$ -	\$ 434,307
應收帳款及其他應收款	537,002	-	-	537,002
租賃負債	48	7	-	55
長期借款	-	205,963	-	205,963
合計	<u>\$ 971,357</u>	<u>\$ 205,970</u>	<u>\$ -</u>	<u>\$ 1,177,327</u>

(單位：泰銖仟元)

個體財務報表				
2021年12月31日				
	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	\$14,514,480	\$ -	\$ -	\$ 14,514,480
應收帳款及其他應收款	17,946,569	-	-	17,946,569
租賃負債	1,601	217	-	1,818
長期借款	-	6,883,266	-	6,883,266
合計	<u>\$32,462,650</u>	<u>\$ 6,883,483</u>	<u>\$ -</u>	<u>\$ 39,346,133</u>

(單位：美金仟元)

個體財務報表				
2020年12月31日				
	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				

(單位：泰銖仟元)

個體財務報表				
2020年12月31日				
	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				

(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。

三十八、資本管理

本集團資本管理之主要目標係確保適當之資本架構，為支持企業營運並達到股東利益最大化，並達到長期融資協議之財務條款。本集團已於報導期間符合該條款。

截至西元 2021 年 12 月 31 日止，本集團負債占權益比率為 3.53：1（2020 年：3.03：1），本公司負債占權益比率為 3.11：1（2020 年：2.37：1）。

三十九、期後事項

1. 認股權證持有人於西元 2022 年 2 月 10 日每單位以泰銖 1.994 元行使認購普通股權利（CCET-WC）購買普通股股數，共 1,282,300 單位之認股權證，總價計泰銖 2,769,118 元。本公司於西元 2022 年 2 月 14 日向商務部註冊實收資本額自泰銖 4,959,735,333 元變更為泰銖 4,961,124,058 元。
2. 本公司於西元 2022 年 2 月 25 日經董事會決議通過西元 2021 年股利分配案，並提報於西元 2022 年 4 月召開之股東常會，股利分配案共計泰銖 559 百萬元。本公司已以每股泰銖 0.02 元支付期中股利，金額計泰銖 99 百萬元，剩餘股利金額計泰銖 460 百萬元，將以換股比率為 1:12 之股票股利及以每股泰銖 0.0094 元之現金股利發放，潛在股份將以每股泰銖 0.083 元支付。惟實際付款金額於西元 2022 年 4 月召開之股東常會決議。支付現金及股票股利將於本公司股東常會決議通過後入帳。
3. 本公司於西元 2022 年 2 月 25 日經董事會決議通過下列事項：
 - 核准減資案，資本自泰銖 5,177,872,247 減少至泰銖 5,177,870,530，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 1,717 股。
 - 核准本公司增資案，註冊資本自泰銖 5,177,870,530 元增加至泰銖 5,625,920,928 元，此增資案係為員工認股計畫（CCET-WC）中分配股票股利及正確調整，每股面額為泰銖 1 元，共 448,050,398 股。
 - 核准以美金 18.48 百萬元發行可轉換債券投資位於巴西子公司泰金寶電子（巴西），用以提高營運效率。該投資案預計於西元 2022 年第三季完成。
 - 核准美國子公司泰金寶電子（美國）以美金 15.65 百萬元投資位於美國之間接子公司 Cal-Comp USA (San Diego), Inc.，該投資為提高營運效率。該投資案預計於西元 2022 年第二季完成。
 - 核准位於台灣之關聯企業麗寶大數據之股權架構調整，以提高本集團之整體營運效率。該股權調整案預計於西元 2022 年第三季完成。

四十、財務報表之核准

本財務報表已於西元 2022 年 2 月 25 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 2021



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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 2021, 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 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 2021, their financial performance and cash flows for the year then ended, which are presented in US Dollar and 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 8 to the consolidated financial statements, the Company has 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 10 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: 25 February 2022

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

Statements of financial position

As at 31 December 2021

	Note	(Unit: US Dollar)		(Unit: Baht)	
		Consolidated financial statements		Consolidated financial statements	
		2021	2020	2021	2020
Assets					
Current assets					
Cash and cash equivalents	6	189,469,547	166,595,793	6,332,053,314	5,004,054,494
Trade and other receivables	8, 9	645,501,054	736,873,807	21,572,580,675	22,133,552,228
Inventories	10	798,469,251	513,882,921	26,684,762,522	15,435,552,686
Advances payment for raw materials and molds		9,502,090	6,638,687	317,558,898	199,406,905
Other current financial assets	7	926,722	6,177,143	30,970,957	185,543,462
Other current assets	11	154,697,564	101,396,395	5,169,977,119	3,045,653,656
Assets held for sale	12	3,856,070	13,336,302	128,869,488	400,583,851
Total current assets		1,802,422,298	1,544,901,048	60,236,772,973	46,404,347,282
Non-current assets					
Restricted bank deposits		328,596	363,494	10,981,645	10,918,306
Other non-current financial assets	13	1,745,488	6,784,260	58,334,034	203,779,496
Investments in associates	14.1	52,793,449	46,742,247	1,764,351,786	1,404,001,547
Long-term loans to related parties	8	-	6,896,657	-	207,155,576
Property, plant and equipment	16	497,805,608	469,716,068	16,636,613,639	14,108,908,506
Right-of-use assets	17.1	19,046,799	20,019,380	636,542,118	601,324,119
Goodwill		-	1,511,448	-	45,399,515
Intangible assets	18	22,328,248	19,118,144	746,207,815	574,253,603
Deferred tax assets	29	5,118,149	4,227,077	171,048,028	126,969,135
Plan assets for long-term employee benefits	23	1,913,068	2,063,121	63,934,541	61,970,172
Other non-current assets		15,702,520	10,726,117	524,776,634	322,181,438
Total non-current assets		616,781,925	588,168,013	20,612,790,240	17,666,861,413
Total assets		2,419,204,223	2,133,069,061	80,849,563,213	64,071,208,695

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 2021

	Note	(Unit: US Dollar)		(Unit: Baht)	
		Consolidated financial statements		Consolidated financial statements	
		2021	2020	2021	2020
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions	19	633,278,590	471,887,490	21,164,107,150	14,174,131,726
Trade and other payables	8, 20	946,228,367	868,047,563	31,622,857,402	26,073,631,454
Current portion of long-term loans	22	-	86,400,000	-	2,595,205,440
Current portion of lease liabilities	17.2	5,258,340	5,558,620	175,733,197	166,964,825
Income tax payable		5,364,245	4,704,353	179,272,531	141,305,121
Other current financial liabilities		688,088	1,833,292	22,995,832	55,066,775
Other current liabilities	21	29,598,460	24,023,200	989,177,573	721,587,261
Total current liabilities		1,620,416,090	1,462,454,518	54,154,143,685	43,927,892,602
Non-current liabilities					
Long-term loans, net of current portion	22	199,180,267	86,400,000	6,656,584,605	2,595,205,440
Lease liabilities, net of current portion	17.2	12,988,356	13,761,471	434,069,559	413,354,681
Provision for long-term employee benefits	23	11,844,920	12,528,820	395,856,042	376,329,419
Deferred tax liabilities	29	394,044	581,613	13,168,911	17,469,968
Other non-current liabilities		3,105,343	5,153,199	103,780,253	154,787,154
Provision for transaction under equity method of investments in associates	14.1	32,793,897	17,287,794	1,095,968,758	519,275,197
Total non-current liabilities		260,306,827	135,712,897	8,699,428,128	4,076,421,859
Total liabilities		1,880,722,917	1,598,167,415	62,853,571,813	48,004,314,461
Shareholders' equity					
Share capital	24, 25				
Registered share capital					
5,177,872,247 ordinary shares of Baht 1 each (2020: 4,979,068,075 ordinary shares of Baht 1 each)		159,812,049	153,439,099	5,177,872,247	4,979,068,075
Issued and fully paid-up share capital					
4,959,735,333 ordinary shares of Baht 1 each (2020: 4,554,643,575 ordinary shares of Baht 1 each)		153,284,340	140,359,681	4,959,735,333	4,554,643,575
Share premium		105,347,560	104,358,133	3,417,457,086	3,386,400,546
Capital reserve for share-based payment transactions	25	10,115,046	7,109,733	323,169,951	227,818,755
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	26	15,958,702	15,750,839	517,787,225	511,111,587
Unappropriated		313,936,917	319,684,165	10,203,570,239	10,378,843,871
Other components of shareholders' equity		(67,549,014)	(61,743,574)	(1,670,267,764)	(3,279,618,538)
Equity attributable to owners of the Company		533,524,942	527,950,368	17,830,350,213	15,858,097,939
Non-controlling interests of the subsidiaries		4,956,364	6,951,278	165,641,187	208,796,295
Total shareholders' equity		538,481,306	534,901,646	17,995,991,400	16,066,894,234
Total liabilities and shareholders' equity		2,419,204,223	2,133,069,061	80,849,563,213	64,071,208,695
		-	-	-	-

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 2021

	Note	(Unit: US Dollar)		(Unit: Baht)	
		Separate financial statements		Separate financial statements	
		2021	2020	2021	2020
Assets					
Current assets					
Cash and cash equivalents	6	13,759,202	10,735,188	459,831,155	322,453,915
Trade and other receivables	8, 9	730,667,113	616,277,915	24,418,821,850	18,511,201,361
Inventories	10	511,602,715	322,769,948	17,097,711,575	9,695,073,205
Advances payment for raw materials and molds		3,100,754	1,325,109	103,626,889	39,802,432
Other current assets	11	34,383,245	18,845,791	1,149,084,610	566,072,909
Total current assets		1,293,513,029	969,953,951	43,229,076,079	29,134,603,822
Non-current assets					
Other non-current financial assets	13	1,709,361	5,799,148	57,126,674	174,189,588
Investments in associates	14.1	50,032,250	44,430,707	1,672,072,792	1,334,569,589
Investments in subsidiaries	15.1	496,693,729	447,048,825	16,599,454,754	13,428,050,261
Other long-term receivables	8	18,387,825	18,387,825	614,519,273	552,316,938
Long-term loans to related parties	8	7,461,864	7,461,864	249,374,749	224,132,755
Property, plant and equipment	16	320,121,700	279,981,831	10,698,435,202	8,409,842,256
Right-of-use assets	17.1	53,679	144,883	1,793,947	4,351,865
Deferred tax assets	29	807,195	619,488	26,976,376	18,607,623
Other non-current assets		3,137,397	3,942,001	104,851,494	118,406,219
Total non-current assets		898,405,000	807,816,572	30,024,605,261	24,264,467,094
Total assets		2,191,918,029	1,777,770,523	73,253,681,340	53,399,070,916

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 2021

	Note	(Unit: US Dollar)		(Unit: Baht)	
		Separate financial statements		Separate financial statements	
		2021	2020	2021	2020
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions	19	433,131,453	322,512,208	14,475,209,846	9,687,331,443
Trade and other payables	8, 20	537,002,481	519,386,146	17,946,569,215	15,600,853,606
Current portion of lease liabilities	17.2	47,431	93,134	1,585,139	2,797,475
Income tax payable		188,307	131,305	6,293,201	3,944,021
Other current liabilities	21	2,417,218	1,741,912	80,783,184	52,321,985
Total current liabilities		972,786,890	843,864,705	32,510,440,585	25,347,248,530
Non-current liabilities					
Long-term loans, net of current portion	22	199,180,267	-	6,656,584,605	-
Lease liabilities, net of current portion	17.2	6,488	56,422	216,828	1,694,753
Provision for long-term employee benefits	23	10,468,565	10,473,803	349,858,395	314,602,668
Provision for transaction under equity method of investments in associates	14.1	32,792,125	17,287,794	1,095,909,538	519,275,197
Provision for transaction under equity method of investments in subsidiaries	15.1	443,158,752	378,137,431	14,810,321,176	11,358,151,829
Total non-current liabilities		685,606,197	405,955,450	22,912,890,542	12,193,724,447
Total liabilities		1,658,393,087	1,249,820,155	55,423,331,127	37,540,972,977
Shareholders' equity					
Share capital	24, 25				
Registered share capital					
5,177,872,247 ordinary shares of Baht 1 each (2020: 4,979,068,075 ordinary shares of Baht 1 each)		159,812,049	153,439,099	5,177,872,247	4,979,068,075
Issued and fully paid-up share capital					
4,959,735,333 ordinary shares of Baht 1 each (2020: 4,554,643,575 ordinary shares of Baht 1 each)		153,284,340	140,359,681	4,959,735,333	4,554,643,575
Share premium		105,347,560	104,358,133	3,417,457,086	3,386,400,546
Capital reserve for share-based payment transactions	25	10,115,046	7,109,733	323,169,951	227,818,755
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	26	15,958,702	15,750,839	517,787,225	511,111,587
Unappropriated		313,936,917	319,684,165	10,203,570,239	10,378,843,871
Other components of shareholders' equity		(67,549,014)	(61,743,574)	(1,670,267,764)	(3,279,618,538)
Total shareholders' equity		533,524,942	527,950,368	17,830,350,213	15,858,097,939
Total liabilities and shareholders' equity		2,191,918,029	1,777,770,523	73,253,681,340	53,399,070,916
		-	-	-	-

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 2021

	Note	(Unit: US Dollar)		(Unit: Baht)	
		Consolidated financial statements		Consolidated financial statements	
		2021	2020	2021	2020
Revenues					
Sales	8	3,923,725,861	3,336,675,067	126,246,379,643	104,307,299,854
Service income		3,467,093	4,370,976	107,589,023	138,480,865
Exchange gains		1,962,669	-	62,876,822	-
Gain on financial derivatives		-	19,864,781	-	633,912,953
Other income	8	14,849,996	11,734,690	477,947,924	374,680,964
Total revenues		3,944,005,619	3,372,645,514	126,894,793,412	105,454,374,636
Expenses					
Cost of sales	8	3,724,330,546	3,177,090,755	119,847,491,229	99,320,469,296
Cost of service		1,117,251	1,629,240	34,532,215	50,873,425
Selling and distribution expenses		16,238,490	13,418,637	522,150,644	420,843,749
Administrative expenses	8	145,842,612	130,496,587	4,679,003,309	4,087,966,343
Exchange losses		-	14,482,720	-	462,153,255
Loss on financial derivatives		7,836,916	-	253,392,714	-
Total expenses		3,895,365,815	3,337,117,939	125,336,570,111	104,342,306,068
Operating profit		48,639,804	35,527,575	1,558,223,301	1,112,068,568
Share of loss from investments in associates	14.2	(11,134,209)	(919,353)	(359,768,602)	(28,848,586)
Finance income	8	6,476,019	1,912,467	214,838,063	60,193,085
Finance cost	27	(19,430,622)	(20,509,371)	(625,390,418)	(643,348,616)
Profit before income tax expenses		24,550,992	16,011,318	787,902,344	500,064,451
Income tax expenses	29	(13,239,779)	(8,754,900)	(426,274,337)	(271,427,628)
Profit for the year		11,311,213	7,256,418	361,628,007	228,636,823
Profit attributable to:					
Equity holders of the Company		8,576,774	6,621,164	272,953,027	209,606,760
Non-controlling interests of the subsidiaries		2,734,439	635,254	88,674,980	19,030,063
		11,311,213	7,256,418	361,628,007	228,636,823
Earnings per share					
	31		(Restated)		(Restated)
Basic earnings per share					
Profit attributable to equity holders of the Company		0.0017	0.0013	0.06	0.04
Diluted earnings per share					
Profit attributable to equity holders of the Company		0.0017	0.0013	0.05	0.04

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 2021

	Note	(Unit: US Dollar)		(Unit: Baht)	
		Consolidated financial statements		Consolidated financial statements	
		2021	2020	2021	2020
Profit for the year		11,311,213	7,256,418	361,628,007	228,636,823
Other comprehensive income:					
<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		(2,516,166)	(3,752,579)	(81,145,248)	(144,639,336)
Share of other comprehensive income from investments in associates	14.2	(886,946)	(235,588)	(28,310,432)	(7,303,118)
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		(3,403,112)	(3,988,167)	(109,455,680)	(151,942,454)
<i>Other comprehensive income not to be reclassified to profit or loss in subsequent periods</i>					
Exchange differences on translation of financial statements in functional currency to presentation currency		-	-	1,818,602,864	(32,137,199)
Loss on investments in equity designated at fair value through other comprehensive income		(2,207,140)	(4,002,880)	(76,437,500)	(126,751,132)
Actuarial gain	23	1,903,928	2,241,047	63,648,383	68,363,347
Less: Income tax effect	29	331,390	(135,697)	11,600,957	(4,101,136)
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax		28,178	(1,897,530)	1,817,414,704	(94,626,120)
Other comprehensive income for the year		(3,374,934)	(5,885,697)	1,707,959,024	(246,568,574)
Total comprehensive income for the year		<u>7,936,279</u>	<u>1,370,721</u>	<u>2,069,587,031</u>	<u>(17,931,751)</u>
Total comprehensive income attributable to:					
Equity holders of the Company		5,201,840	735,467	1,962,321,425	(29,245,876)
Non-controlling interests of the subsidiaries		2,734,439	635,254	107,265,606	11,314,125
		<u>7,936,279</u>	<u>1,370,721</u>	<u>2,069,587,031</u>	<u>(17,931,751)</u>

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 2021

	Note	(Unit: US Dollar)		(Unit: Baht)	
		Separate financial statements		Separate financial statements	
		2021	2020	2021	2020
Revenues					
Sales	8	2,478,867,394	2,279,187,214	79,731,079,250	71,288,863,167
Exchange gains		6,709,359	-	212,472,318	-
Gain on financial derivatives		48,927	32,185	1,635,624	1,023,744
Other income	8	6,081,552	10,916,988	194,242,213	344,422,941
Total revenues		2,491,707,232	2,290,136,387	80,139,429,405	71,634,309,852
Expenses					
Cost of sales	8	2,419,681,938	2,230,165,453	77,851,291,698	69,754,666,105
Selling and distribution expenses		2,466,866	2,416,194	79,349,476	75,706,966
Administrative expenses	8	27,752,079	21,792,577	893,168,104	681,926,626
Exchange losses		-	225,519	-	4,857,936
Total expenses		2,449,900,883	2,254,599,743	78,823,809,278	70,517,157,633
Operating profit		41,806,349	35,536,644	1,315,620,127	1,117,152,219
Share of loss from investments in associates	14.2	(9,065,140)	(925,463)	(289,940,208)	(29,007,494)
Share of loss from investments in subsidiaries	15.2	(14,337,553)	(18,712,447)	(436,646,446)	(586,858,314)
Finance income	8	214,653	474,008	6,902,748	14,897,586
Finance cost	27	(9,194,520)	(8,834,744)	(296,614,635)	(277,111,631)
Profit before income tax expenses		9,423,789	7,537,998	299,321,586	239,072,366
Income tax expenses	29	(847,015)	(916,834)	(26,368,559)	(29,465,606)
Profit for the year		8,576,774	6,621,164	272,953,027	209,606,760
Earnings per share					
	31		(Restated)		(Restated)
Basic earnings per share					
Profit attributable to equity holders of the Company		0.0017	0.0013	0.06	0.04
Diluted earnings per share					
Profit attributable to equity holders of the Company		0.0017	0.0013	0.05	0.04

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 2021

	Note	(Unit: US Dollar)		(Unit: Baht)	
		Separate financial statements		Separate financial statements	
		2021	2020	2021	2020
Profit for the year		8,576,774	6,621,164	272,953,027	209,606,760
Other comprehensive income:					
<i>Other comprehensive income to be reclassified to profit or loss in subsequent periods</i>					
Share of other comprehensive income from investments in associates	14.2	(837,647)	(252,824)	(26,722,657)	(7,810,646)
Share of other comprehensive income from investments in subsidiaries	15.2	(2,565,465)	(3,735,342)	(82,733,023)	(144,131,808)
Other comprehensive income to be reclassified to profit or loss in subsequent periods - net of income tax		(3,403,112)	(3,988,166)	(109,455,680)	(151,942,454)
<i>Other comprehensive income not to be reclassified to profit or loss in subsequent periods</i>					
Exchange differences on translation of financial statements in functional currency to presentation currency		-	-	1,800,012,238	(24,421,261)
Share of other comprehensive income from investments in subsidiaries	15.2	416,212	(1,489,420)	13,913,992	(48,040,907)
Loss on investments in equity designated at fair value through other comprehensive income		(2,207,140)	(2,002,880)	(76,437,500)	(63,134,932)
Actuarial gain	23	1,487,716	1,730,466	49,734,391	52,788,054
Less: Income tax effect	29	331,390	(135,697)	11,600,957	(4,101,136)
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax		28,178	(1,897,531)	1,798,824,078	(86,910,182)
Other comprehensive income for the year		(3,374,934)	(5,885,697)	1,689,368,398	(238,852,636)
Total comprehensive income for the year		5,201,840	735,467	1,962,321,425	(29,245,876)

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 2021

(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							
		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	Loss on investments in equity designated at fair value through 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
						Appropriated - statutory reserve	Unappropriated							
Balance as at 1 January 2020		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	34	-	-	-	-	-	(7,150,333)	-	-	-	-	(7,150,333)	-	(7,150,333)
Share-based payment transactions	25	-	-	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		-	-	-	-	-	(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
Balance as at 31 December 2020		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
Balance as at 1 January 2021		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
Profit for the year		-	-	-	-	-	8,576,774	-	-	-	-	8,576,774	2,734,439	11,311,213
Other comprehensive income for the year		-	-	-	-	-	1,793,890	(2,516,166)	(886,946)	(1,765,712)	(5,168,824)	(3,374,934)	-	(3,374,934)
Total comprehensive income for the year		-	-	-	-	-	10,370,664	(2,516,166)	(886,946)	(1,765,712)	(5,168,824)	5,201,840	2,734,439	7,936,279
Stock dividends	34	12,111,339	-	-	-	-	(12,111,339)	-	-	-	-	-	-	-
Dividend paid	34	-	-	-	-	-	(4,435,326)	-	-	-	-	(4,435,326)	-	(4,435,326)
Share-based payment transactions	25	-	-	3,185,625	-	-	-	-	-	-	-	3,185,625	-	3,185,625
Capital increased due to convert warrants to shares	25	813,320	989,427	(180,312)	-	-	-	-	-	-	-	1,622,435	-	1,622,435
Appropriate retained earnings to statutory reserve	26	-	-	-	-	207,863	(207,863)	-	-	-	-	-	-	-
Transfer of fair value reserve of investments in equity designated at fair value through other comprehensive income due to disposal of investments	13	-	-	-	-	-	636,616	-	-	(636,616)	(636,616)	-	-	-
Decrease in equity attributable to non-controlling interests of the subsidiaries from acquisition of investment in subsidiary	15	-	-	-	-	-	-	-	-	-	-	-	(4,729,353)	(4,729,353)
Balance as at 31 December 2021		153,284,340	105,347,560	10,115,046	2,431,391	15,958,702	313,936,917	(61,227,845)	(1,846,832)	(4,474,337)	(67,549,014)	533,524,942	4,956,364	538,481,306

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 2021

(Unit: Baht)

Consolidated financial statements													
Equity attributable to owners of the Company							Other components of shareholders' equity						
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	Loss on investments in equity designated at fair value through 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
					Appropriated - statutory reserve	Unappropriated							
Balance as at 1 January 2020	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
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	34	-	-	-	-	(227,732,179)	-	-	-	-	(227,732,179)	-	(227,732,179)
Share-based payment transactions	25	-	-	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		-	-	-	-	(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
Balance as at 31 December 2020	<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>(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>
Balance as at 1 January 2021	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
Profit for the year	-	-	-	-	-	272,953,027	-	-	-	-	272,953,027	88,674,980	361,628,007
Other comprehensive income for the year	-	-	-	-	-	59,961,858	1,718,866,990	(28,310,432)	(61,150,018)	1,629,406,540	1,689,368,398	18,590,626	1,707,959,024
Total comprehensive income for the year	-	-	-	-	-	332,914,885	1,718,866,990	(28,310,432)	(61,150,018)	1,629,406,540	1,962,321,425	107,265,606	2,069,587,031
Stock dividends	34	379,562,089	-	-	-	(379,562,089)	-	-	-	-	-	-	-
Dividend paid	34	-	-	-	-	(142,006,556)	-	-	-	-	(142,006,556)	-	(142,006,556)
Share-based payment transactions	25	-	-	101,010,991	-	-	-	-	-	-	101,010,991	-	101,010,991
Capital increased due to convert warrants to shares	25	25,529,669	31,056,540	(5,659,795)	-	-	-	-	-	-	50,926,414	-	50,926,414
Appropriate retained earnings to statutory reserve	26	-	-	-	6,675,638	(6,675,638)	-	-	-	-	-	-	-
Transfer of fair value reserve of investments in equity designated at fair value through other comprehensive income due to disposal of investments	13	-	-	-	-	20,055,766	-	-	(20,055,766)	(20,055,766)	-	-	-
Decrease in equity attributable to non-controlling interests of the subsidiaries from acquisition of investment in subsidiary	15	-	-	-	-	-	-	-	-	-	-	(150,420,714)	(150,420,714)
Balance as at 31 December 2021	<u>4,959,735,333</u>	<u>3,417,457,086</u>	<u>323,169,951</u>	<u>78,898,143</u>	<u>517,787,225</u>	<u>10,203,570,239</u>	<u>(1,465,158,719)</u>	<u>(57,563,813)</u>	<u>(147,545,232)</u>	<u>(1,670,267,764)</u>	<u>17,830,350,213</u>	<u>165,641,187</u>	<u>17,995,991,400</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 2021

(Unit: US Dollar)

Separate financial statements											
							Other components of shareholders' equity				
							Other comprehensive income				
							Share of other	Loss on investments		Total other	
							comprehensive	in equity designated		components of	
							income from	at fair value		shareholders'	
							investments in	through other		equity	
							and subsidiaries	comprehensive income		equity	
							Retained earnings				
							Appropriated -				
							statutory reserve	Unappropriated			
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							
Balance as at 1 January 2020	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	34	-	-	-	-	(7,150,333)	-	-	-	(7,150,333)	
Share-based payment transactions	25	-	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		-	-	-	-	(2,165,278)	-	2,165,278	2,165,278	-	
Balance as at 31 December 2020	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	
Balance as at 1 January 2021	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	
Profit for the year	-	-	-	-	-	8,576,774	-	-	-	8,576,774	
Other comprehensive income for the year	-	-	-	-	-	1,793,890	(3,403,112)	(1,765,712)	(5,168,824)	(3,374,934)	
Total comprehensive income for the year	-	-	-	-	-	10,370,664	(3,403,112)	(1,765,712)	(5,168,824)	5,201,840	
Stock dividends	34	12,111,339	-	-	-	(12,111,339)	-	-	-	-	
Dividend paid	34	-	-	-	-	(4,435,326)	-	-	-	(4,435,326)	
Share-based payment transactions	25	-	3,185,625	-	-	-	-	-	-	3,185,625	
Capital increased due to convert warrants to shares	25	813,320	989,427	(180,312)	-	-	-	-	-	1,622,435	
Appropriate retained earnings to statutory reserve	26	-	-	-	207,863	(207,863)	-	-	-	-	
Transfer of fair value reserve of investments in equity designated at fair value through other comprehensive income due to disposal of investments	13	-	-	-	-	636,616	-	(636,616)	(636,616)	-	
Balance as at 31 December 2021	153,284,340	105,347,560	10,115,046	2,431,391	15,958,702	313,936,917	(65,074,677)	(2,474,337)	(67,549,014)	533,524,942	

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 2021

(Unit: Baht)

Separate financial statements												
	Note						Other components of 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	Retained earnings		Exchange differences on translation of financial statements	Other comprehensive income			
						Appropriated - statutory reserve	Unappropriated		Share of other comprehensive income from investments in associates and subsidiaries	Loss on investments in equity designated at fair value through other comprehensive income	Total other components of shareholders' equity	Total shareholders' equity
Balance as at 1 January 2020		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	34	-	-	-	-	-	(227,732,179)	-	-	-	-	(227,732,179)
Share-based payment transactions	25	-	-	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		-	-	-	-	-	(67,848,916)	-	-	67,848,916	67,848,916	-
Balance as at 31 December 2020		<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>(1,266,660,735)</u>	<u>(2,010,234,555)</u>	<u>(2,723,248)</u>	<u>(3,279,618,538)</u>	<u>15,858,097,939</u>
Balance as at 1 January 2021		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
Profit for the year		-	-	-	-	-	272,953,027	-	-	-	-	272,953,027
Other comprehensive income for the year		-	-	-	-	-	59,961,858	1,800,012,238	(109,455,680)	(61,150,018)	1,629,406,540	1,689,368,398
Total comprehensive income for the year		-	-	-	-	-	332,914,885	1,800,012,238	(109,455,680)	(61,150,018)	1,629,406,540	1,962,321,425
Stock dividends	34	379,562,089	-	-	-	-	(379,562,089)	-	-	-	-	-
Dividend paid	34	-	-	-	-	-	(142,006,556)	-	-	-	-	(142,006,556)
Share-based payment transactions	25	-	-	101,010,991	-	-	-	-	-	-	-	101,010,991
Capital increased due to convert warrants to shares	25	25,529,669	31,056,540	(5,659,795)	-	-	-	-	-	-	-	50,926,414
Appropriate retained earnings to statutory reserve	26	-	-	-	-	6,675,638	(6,675,638)	-	-	-	-	-
Transfer of fair value reserve of investments in equity designated at fair value through other comprehensive income due to disposal of investment	13	-	-	-	-	-	20,055,766	-	-	(20,055,766)	(20,055,766)	-
Balance as at 31 December 2021		<u>4,959,735,333</u>	<u>3,417,457,086</u>	<u>323,169,951</u>	<u>78,898,143</u>	<u>517,787,225</u>	<u>10,203,570,239</u>	<u>533,351,503</u>	<u>(2,119,690,235)</u>	<u>(83,929,032)</u>	<u>(1,670,267,764)</u>	<u>17,830,350,213</u>

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 2021

	(Unit: US Dollar)		(Unit: Baht)	
	Consolidated financial statements		Consolidated financial statements	
	2021	2020	2021	2020
Cash flows from operating activities				
Profit before tax	24,550,992	16,011,318	787,902,344	500,064,451
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	78,585,433	79,110,426	2,523,152,559	2,478,434,662
Allowance for expected credit losses	6,265,584	4,377,095	199,439,705	136,362,678
Allowance to reduce inventories to net realisable value	14,358,602	13,716,660	469,208,921	423,312,595
Loss on debt instrument at fair value through profit or loss	950,000	950,000	28,935,591	28,979,829
Allowance for impairment of assets	-	362,141	-	11,476,497
Impairment loss on goodwill	1,511,448	-	46,036,474	-
Gain on disposal of investments in a subsidiary	(1,408,018)	-	(46,563,002)	-
Gain on disposal of equipment	(3,864,662)	(5,709,994)	(125,995,329)	(181,364,947)
Gain on structured deposits	(70,341)	(110,810)	(2,249,846)	(3,426,348)
Share of loss from investments in associates	11,134,209	919,353	359,768,602	28,848,576
Long-term employee benefits expenses	2,089,447	2,390,629	67,553,179	75,215,922
Share-based payment transactions	3,185,625	1,494,872	101,010,991	46,887,054
Unrealised gain on structured deposits	-	(14,843)	-	(484,014)
Unrealised loss (gain) on financial derivatives	(1,409,352)	1,170,718	(49,336,437)	32,765,715
Unrealised loss on exchange	1,752,318	1,080,699	61,869,267	32,839,071
Finance income	(6,476,019)	(1,912,467)	(214,838,063)	(60,193,084)
Interest expenses	14,698,040	16,774,110	473,561,309	525,726,893
Profit from operating activities before changes in operating assets and liabilities	145,853,306	130,609,907	4,679,456,265	4,075,445,550
Operating assets (increase) decrease				
Trade and other receivables	89,065,538	(135,944,222)	2,824,909,342	(4,170,336,412)
Inventories	(307,335,135)	(89,357,874)	(9,864,986,138)	(2,814,869,232)
Advances payment for raw materials and molds	(2,870,241)	(4,500,517)	(89,484,012)	(140,967,242)
Other current assets	(65,858,287)	(107,944,626)	(1,949,540,567)	(3,330,983,135)
Operating liabilities increase (decrease)				
Trade and other payables	76,091,459	222,792,334	2,404,361,958	6,963,676,661
Other current liabilities	6,098,555	8,635,816	149,343,835	264,747,144
Provision for long-term employee benefits	(508,015)	(480,946)	(16,719,954)	(15,437,112)
Other non-current liabilities	(2,047,856)	(29,128)	(67,592,591)	3,196,999
Cash flows from (used in) operating activities	(61,510,676)	23,780,744	(1,930,251,862)	834,473,221
Interest received	1,064,623	1,156,973	34,687,243	36,350,284
Corporate income tax paid	(13,185,877)	(5,486,138)	(422,715,889)	(170,793,891)
Net cash flows used in operating activities	(73,631,930)	19,451,579	(2,318,280,508)	700,029,614

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 2021

	(Unit: US Dollar)		(Unit: Baht)	
	Consolidated financial statements		Consolidated financial statements	
	2021	2020	2021	2020
Cash flows from investing activities				
Decrease in fixed deposits	3,200,000	2,870,000	105,666,945	86,024,962
Decrease in structured deposits	2,412,723	1,570,995	73,631,394	43,625,228
Decrease in restricted bank deposits	32,586	92,273	1,063,521	2,933,910
Decrease in long-term loans to a related party	7,051,155	-	235,720,341	-
Cash paid for additional investment in associate	(2,566,255)	(1,073,229)	(85,789,978)	(34,011,351)
Cash paid for additional investments in subsidiary	(4,437,507)	-	(134,988,678)	-
Acquisition of plant and equipment	(124,614,039)	(210,894,109)	(4,048,423,037)	(6,635,913,428)
Acquisition of intangible assets	(4,803,545)	(7,869,898)	(157,241,008)	(246,989,919)
Proceeds from disposal of investments in equity instruments	1,882,650	4,940,079	59,310,514	153,292,797
Proceeds from disposal of investment in subsidiaries	7,338,513	4,249,273	242,683,769	135,161,300
Interest received	637,332	755,494	20,553,697	23,842,800
Proceeds from disposal of equipment	25,706,378	8,089,420	841,687,327	254,285,913
Cash received from government grants	30,268,007	151,349,648	1,000,172,035	4,710,113,985
Decrease (increase) in other non-current assets	(4,976,403)	1,058,679	(170,614,504)	40,367,650
Net cash flows used in investing activities	(62,868,405)	(44,861,375)	(2,016,567,662)	(1,467,266,153)
Cash flows from financing activities				
Increase in short-term loans from financial institutions	166,966,903	114,982,551	5,203,139,023	3,590,325,809
Cash receipt from long-term loans	200,000,000	-	6,686,006,667	-
Repayment of long-term loans	(172,800,000)	(48,200,000)	(5,693,493,600)	(1,476,860,100)
Payment of principal portion of lease liabilities	(6,095,256)	(6,394,052)	(195,808,977)	(200,503,140)
Cash receipt from exercise of warrants	1,622,435	45,700	50,926,414	1,394,082
Interest paid	(14,072,165)	(16,481,361)	(453,709,868)	(516,700,775)
Dividend paid	(4,435,326)	(7,150,333)	(142,006,556)	(227,732,179)
Net cash flows from financing activities	171,186,591	36,802,505	5,455,053,103	1,169,923,697
Increase (decrease) in translation adjustments	(11,812,502)	16,982,031	207,793,887	433,449,704
Net increase in cash and cash equivalents	22,873,754	28,374,740	1,327,998,820	836,136,862
Cash and cash equivalents at beginning of year	166,595,793	138,221,053	5,004,054,494	4,167,917,632
Cash and cash equivalents at end of year (Note 6)	189,469,547	166,595,793	6,332,053,314	5,004,054,494
	-	-	-	-
Supplemental cash flows information				
Non-cash items consist of				
Purchases of plant and equipment that has not yet been paid	12,086,675	4,643,906	403,935,483	139,489,475
Purchases of intangible assets that has not yet been paid	3,566,000	4,890,000	119,175,364	146,881,419
Increase in right-of-use assets from lease liabilities	5,146,609	7,834,592	164,658,809	242,421,324
Reclassify land and factory facilities to assets held for sale	3,868,144	-	123,986,776	-
Sales of equipment that has not yet been received	385,669	739,299	12,889,026	22,206,411
Reclassify right-of-use assets and buildings to assets held for sale	-	13,336,302	-	400,583,851
Stock dividends	12,111,339	-	379,562,089	-

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 2021

	(Unit: US Dollar)		(Unit: Baht)	
	Separate financial statements		Separate financial statements	
	2021	2020	2021	2020
Cash flows from operating activities				
Profit before tax	9,423,789	7,537,998	299,321,586	239,072,366
Adjustments to reconcile profit before tax to net cash provided by (paid from) operating activities:				
Depreciation	41,782,098	43,845,551	1,340,374,851	1,373,673,221
Allowance for expected credit losses	-	672,616	-	20,518,213
Allowance to reduce inventories to net realisable value	15,153,399	8,814,950	493,514,747	273,050,206
Gain on disposal of equipment	(1,681,726)	(5,974,777)	(52,673,238)	(189,711,261)
Share of loss from investments in associates	9,065,140	925,463	289,940,208	29,007,494
Share of loss from investments in subsidiaries	14,337,553	18,712,447	436,646,446	586,858,315
Long-term employee benefits expenses	1,486,438	1,587,483	47,696,089	49,735,902
Share-based payment transactions	66,407	117,602	2,112,804	3,694,213
Unrealised loss on exchange	2,181,680	1,622,293	79,051,451	50,065,786
Finance income	(214,653)	(474,008)	(6,902,748)	(14,897,586)
Interest expenses	8,176,184	7,836,964	263,778,036	245,891,123
Profit from operating activities before changes in operating assets and liabilities	99,776,309	85,224,582	3,192,860,232	2,666,957,992
Operating assets (increase) decrease				
Trade and other receivables	(119,694,385)	(137,388,908)	(4,027,287,382)	(4,210,512,756)
Inventories	(203,986,166)	(53,035,714)	(6,597,448,176)	(1,684,197,897)
Advances payment for raw materials and molds	(1,782,483)	683,909	(55,133,111)	21,815,989
Other current assets	(16,836,075)	(622,752)	(547,667,788)	(21,646,821)
Other long-term receivables	-	5,130,780	-	162,747,108
Operating liabilities increase (decrease)				
Trade and other payables	13,459,481	126,833,396	542,246,178	3,970,524,221
Other current liabilities	862,235	(1,511,403)	25,677,951	(48,261,867)
Provision for long-term employee benefits	(3,961)	-	(132,400)	-
Cash flows from (used in) operating activities	(228,205,045)	25,313,890	(7,466,884,496)	857,425,969
Interest received	211,194	472,624	6,791,386	14,854,655
Corporate income tax paid	(549,760)	(1,269,567)	(18,168,664)	(39,843,210)
Net cash flows from (used in) operating activities	(228,543,611)	24,516,947	(7,478,261,774)	832,437,414

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 2021

	(Unit: US Dollar)		(Unit: Baht)	
	Separate financial statements		Separate financial statements	
	2021	2020	2021	2020
Cash flows from investing activities				
Decrease in long-term loans to related parties	-	19,898,305	-	632,927,275
Cash paid for additional investment in associate	-	-1,073,229	-	-34,011,352
Cash paid for additional investment in a subsidiary	(4,437,507)	(4,500,000)	(134,988,678)	(142,670,325)
Acquisition of plant and equipment	(85,329,129)	(54,387,469)	(2,778,200,766)	(1,708,454,261)
Dividend received from subsidiaries	6,000,000	-	182,751,100	-
Proceeds from disposal of investments in equity instruments	6,822,729	-	209,777,978	-
Proceeds from disposal of investment in a subsidiary	-	4,249,273	-	135,161,300
Cash received from capital reduction of a subsidiary	-	163,714	-	5,129,969
Interest received	3,459	1,384	111,362	42,932
Proceeds from disposal of equipment	8,644,256	6,579,473	276,868,698	208,425,387
Decrease (increase) in other non-current assets	804,604	(3,901,626)	25,338,010	(121,362,180)
Net cash flows used in investing activities	(67,491,588)	(32,970,175)	(2,218,342,296)	(1,024,811,255)
Cash flows from financing activities				
Increase in short-term loans from financial institutions	110,589,290	25,672,463	3,483,617,488	736,135,250
Cash receipt from long-term loans	200,000,000	-	6,686,006,667	-
Payment of principal portion of lease liabilities	(90,616)	(88,124)	(2,905,821)	(2,759,887)
Cash receipt from exercise of warrants	1,622,435	-	50,926,414	-
Interest paid	(8,626,570)	(7,974,779)	(278,930,626)	(250,113,747)
Dividend paid	(4,435,326)	(7,150,333)	(142,006,556)	(227,732,179)
Net cash flows from financing activities	299,059,213	10,459,227	9,796,707,566	255,529,437
Increase (decrease) in translation adjustments	-	-	37,273,744	(3,921,646)
Net increase in cash and cash equivalents	3,024,014	2,005,999	137,377,240	59,233,950
Cash and cash equivalents at beginning of year	10,735,188	8,729,189	322,453,915	263,219,965
Cash and cash equivalents at end of year (Note 6)	13,759,202	10,735,188	459,831,155	322,453,915
	-	-	-	-
Supplemental cash flows information				
Non-cash items consist of				
Purchases of plant and equipment that has not yet been paid	5,612,094	2,461,773	187,555,615	73,944,514
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	312,259	626,102	10,435,664	18,806,296
Stock dividends	12,111,339	-	379,562,089	-

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 2021

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, located at Samut Sakorn, Petchaburi and Nakhonratchasima.

1.2 Coronavirus disease 2019 Pandemic

The Coronavirus disease 2019 pandemic is 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 Baht, so the Group also presents its financial statements in Baht by translating from US Dollar.

Assets and liabilities are translated into Baht at the rate of exchange prevailing at the reporting period end date. Revenues and expenses are translated into Baht at the monthly average exchange rate. Differences are recorded as “Exchange differences on translation of financial statements in functional currency to presentation currency” in other comprehensive income.

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	
			2021 Percent	2020 Percent
<u>Held by the Company</u>				
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	
			2021 Percent	2020 Percent
Cal-Comp Holding (Brasil) S.A.	Holding company	Brazil	100	100
Cal-Comp (India) Private Limited**	Research and development of products	India	-	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	100	95
Qbit Semiconductor Holding Ltd.	Holding company	Cayman Islands	92	92
<u>Held by its subsidiaries</u>				
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
Cal-Comp Precision (Philippines), Inc. (100% held by Cal-Comp Precision (Singapore) 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
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	
			2021 Percent	2020 Percent
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.

** Completed its liquidation in 2021.

*** Disposed this subsidiary in 2021.

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

3.1 Financial reporting standards that became effective in the current year

During the year, the Group has adopted the 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 adoption of these financial reporting standards does not have any significant impact on the Group’s financial statements.

3.2 Financial reporting standards that will become effective for fiscal years beginning on or after 1 January 2022

The Federation of Accounting Professions issued a number of revised financial reporting standards, which are effective for fiscal years beginning on or after 1 January 2022. 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, for some standards, providing temporary reliefs or temporary exemptions for users.

The management of the Group believes that adoption of these amendments will not have any significant impact on the Group’s financial statements.

4. Significant accounting policies

4.1 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.

4.2 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.

4.3 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.

4.4 Investments in subsidiaries and associates

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

4.5 Non-current assets held for sale

The Group classifies non-current assets and disposal groups as held for sale if their carrying amounts will be recovered principally through a sale transaction rather than through continuing use. Non-current assets and disposal groups classified as held for sale are measured at the lower of their carrying amount and fair value less costs to sell. Costs to sell are the incremental costs directly attributable to the disposal of an asset (disposal group), excluding finance costs and income tax expense.

The criteria for held for sale classification is regarded as met only when the sale is highly probable, and the asset or disposal group is available for immediate sale in its present condition. Actions required to complete the sale should indicate that it is unlikely that significant changes to the sale will be made or that the decision to sell will be withdrawn. Management must be committed to the plan to sell the asset and the sale expected to be completed within one year from the date of the classification.

Property, plant and equipment are not depreciated once classified as held for sale.

Assets classified as held for sale are presented separately as current items in the statement of financial position.

4.6 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.

4.7 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.

4.8 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.

4.9 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 the straight-line 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 licence fee	-	2 - 10 years

No amortisation is provided on development cost.

4.10 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.

4.11 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.

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.

4.12 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 associates, 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.

4.13 Foreign currencies

The consolidated and separate financial statements are presented in Baht, which differs from the Company's functional currency of the US dollar. Items of each entity included in the consolidated financial statements are measured using the functional currency of that entity.

Transactions in foreign currencies are translated into the functional currency at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate ruling at the end of the reporting period.

Gains and losses on exchange are included in determining income.

4.14 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.

4.15 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.

4.16 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.

4.17 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.

4.18 Equity- settled share-based payments

The Group recognises equity-settled share-based payment transactions when services are rendered by employees, based on the fair value of the share options at the grant date. The expenses, together with a corresponding increase in “Capital reserve for share-based payment transactions” in shareholders’ equity, are recognised over the service period as specified in the plan.

The fair value of the share-based payment transactions is determined. At the end of each reporting period, the Group reassesses its estimates of the number of share options that will ultimately vest.

4.19 Financial instruments

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.

Classification and measurement of financial assets

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 including interest income 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.

Regular way purchases and sales of financial assets

Regular way purchases and sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace are recognised on the trade date, i.e., the date on which the Group commits to purchase or sell the asset.

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 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 as credit impaired or 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.

ECLs are calculated 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.

4.20 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 including interest income 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.

4.21 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.

5. 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.

6. Cash and cash equivalents

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2021	2020	2021	2020
Cash	177	112	5,914	3,352
Deposits at financial institutions	189,293	166,484	6,326,139	5,000,702
Total cash and cash equivalents	189,470	166,596	6,332,053	5,004,054

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
Cash	8	9	254	285
Deposits at financial institutions	13,751	10,726	459,577	322,169
Total cash and cash equivalents	13,759	10,735	459,831	322,454

As at 31 December 2021, bank deposits in saving accounts and fixed deposits carried interests between 0.01% and 8.88% per annum (2020: between 0.01% and 2.80% per annum).

7. Other current financial assets

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2021	2020	2021	2020
<u>Debt instruments at amortised cost</u>				
Fixed deposits	-	3,200	-	96,118
<u>Financial assets at FVTPL</u>				
Structured deposits	-	2,315	-	69,523
Financial derivative assets	927	662	30,971	19,902
Total other current financial assets	927	6,177	30,971	185,543

As at 31 December 2020, fixed deposits carried interest at the rate of 3.0% per annum and due in February 2021 and structured deposits carried interests at the rate of 3.0% per annum and due in January 2021.

8. 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
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 (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)

Name of related parties	Relationship with the Company
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 (Suzhou) 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 (Thailand) Co., Ltd.	Subsidiary of an associate
XYZprinting (Shanghai) Cloud Technology Co., Ltd.	Subsidiary of an associate
XYZlife (Philippines) Inc.	Subsidiary of an associate
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
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
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
Acbel Polytech Inc.	Related company
Acbel Polytech (Ireland) Limited	Related company

Name of related parties	Relationship with the 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
Instituto Cal-Comp De Pesquisa E Inovacao Tecnologica Da Amazonia	Related company
Cal-Comp USA (Indiana), Inc.**	Related company
Compal Electronics, Inc.	Related company
Compal Wireless Communications (Nanjing) Co., Ltd.	Related company
Compal Smart Device (Chongqing) Co., Ltd.	Related company
Billion Sea Holdings Ltd.	Related company

* Completed its liquidation in 2021

** Disposed this subsidiary to related company in 2021

Such significant transactions are summarised below.

	(Unit: Million US Dollar)		(Unit: Million Baht)		Transfer Pricing Policy
	Consolidated		Consolidated		
	financial statements		financial statements		
	2021	2020	2021	2020	
<u>Transactions with the parent company</u>					
Sales	22.7	1.8	755	56	Agreed upon
Other income	-	-	1	-	Contract price
Purchases of raw materials	0.6	0.3	17	9	Agreed upon
Purchases of fixed assets	-	-	1	-	Cost
Other expenses	3.2	3.1	102	97	Contract price
<u>Transactions with associates</u>					
Sales	116.2	100.0	3,743	3,127	Agreed upon
Sales of fixed assets	0.1	0.3	2	8	At book value plus margin
Other income	0.3	0.3	10	9	Contract price
Purchases of raw materials	3.9	0.1	129	3	Agreed upon
Purchases of fixed assets	0.6	0.1	19	2	Cost
Other expenses	1.6	8.5	53	264	Contract price
<u>Transactions with related companies</u>					
Sales	195.3	40.4	6,333	1,263	Agreed upon
Other income	1.4	-	48	-	Contract price
Purchases of raw materials	115.9	34.1	3,793	1,057	Agreed upon
Purchases of fixed assets	15.6	3.8	512	119	Cost
Other expenses	0.7	0.8	24	25	Contract price

	(Unit: Million US Dollar)		(Unit: Million Baht)		Transfer Pricing Policy
	Separate		Separate		
	financial statements		financial statements		
	2021	2020	2021	2020	
<u>Transactions with subsidiaries</u>					
(eliminated from the consolidated financial statements)					
Sales	679.1	702.1	21,714	21,928	Agreed upon
Sales of fixed assets	1.4	0.2	42	6	At book value plus margin
Gain on sales of fixed assets	0.1	0.1	3	2	At book value plus margin
Dividend income	6.0	-	183	-	As declared
Other income	3.5	3.8	111	118	Contract price
Purchases of raw materials	128.1	130.5	4,103	4,080	Agreed upon
Purchases of fixed assets	2.0	8.2	64	255	Cost
Other expenses	12.8	8.5	412	267	Contract price
<u>Transactions with the parent company</u>					
Sales	19.0	-	635	-	Agreed upon
Purchases of fixed assets	-	-	1	-	Cost
<u>Transactions with associates</u>					
Sales	10.2	11.7	328	364	Agreed upon
Sales of fixed assets	-	0.2	-	8	At book value plus margin
Other income	-	0.1	1	3	Contract price
Purchases of raw materials	3.7	0.1	124	3	Agreed upon
Purchases of fixed assets	0.6	-	18	1	Cost
Other expenses	-	-	1	-	Contract price
<u>Transactions with related companies</u>					
Sales	135.8	38.0	4,441	1,189	Agreed upon
Purchases of raw materials	83.7	13.9	2,778	435	Agreed upon
Purchases of fixed assets	0.1	3.1	1	96	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 2021 and 2020, 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	
	2021	2020	2021	2020
<u>Trade and other receivables - related parties (Note 9)</u>				
Parent company	19,007	718	635,199	21,573
Associates	36,463	49,831	1,218,604	1,496,790
Related companies	96,264	16,134	3,217,118	484,614
Total trade and other receivables - related parties	151,734	66,683	5,070,921	2,002,977
<u>Trade and other payables - related parties (Note 20)</u>				
Parent company	394	556	13,174	16,691
Associates	7,108	2,607	237,531	78,308
Related companies	88,058	14,402	2,942,905	432,607
Total trade and other payables - related parties	95,560	17,565	3,193,610	527,606

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2021	2020	2021	2020
<u>Lease liabilities (Note 17)</u>				
Parent company	88	171	2,931	5,135
Associates	4,318	4,279	144,313	128,526
Total lease liabilities - related parties	<u>4,406</u>	<u>4,450</u>	<u>147,244</u>	<u>133,661</u>
<u>Advance received for purchases of mold - related parties (Note 21)</u>				
Associates	-	56	-	1,671
Total advance received for purchases of mold - related parties	<u>-</u>	<u>56</u>	<u>-</u>	<u>1,671</u>

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
<u>Trade and other receivables - related parties (Note 9)</u>				
Subsidiaries	335,388	248,082	11,208,647	7,451,656
Parent company	19,007	-	635,194	-
Associates	14,866	32,121	496,804	964,820
Related companies	91,671	15,207	3,063,650	456,773
Total trade and other receivables - related parties	<u>460,932</u>	<u>295,410</u>	<u>15,404,295</u>	<u>8,873,249</u>
<u>Trade and other payables - related parties (Note 20)</u>				
Subsidiaries	21,574	23,591	720,992	708,600
Associates	3,354	82	112,084	2,464
Related companies	66,040	5,012	2,207,061	150,537
Total trade and other payables - related parties	<u>90,968</u>	<u>28,685</u>	<u>3,040,137</u>	<u>861,601</u>

Other long-term receivables - related parties

As at 31 December 2021 and 2020, the balances of other long-term receivables and the movement are as follows:

		(Unit: Thousand US Dollar)			
		Separate financial statements			
Other long-term receivables	Related by	Balance as at 31 December 2020	Payment received	Translation adjustment	Balance as at 31 December 2021
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	Subsidiary	18,388	-	-	18,388
		<u>18,388</u>	<u>-</u>	<u>-</u>	<u>18,388</u>

(Unit: Thousand Baht)

		Separate financial statements			
Other long-term receivables	Related by	Balance as at 31 December 2020	Payment received	Translation adjustment	Balance as at 31 December 2021
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	Subsidiary	552,317	-	62,202	614,519
		<u>552,317</u>	<u>-</u>	<u>62,202</u>	<u>614,519</u>

Long-term loans to related parties

As at 31 December 2021 and 2020, the balances of long-term loans to related parties and the movement are as follows:

(Unit: Thousand US Dollar)

		Consolidated financial statements			
Long-term loans	Related by	Balance as at 31 December 2020	Payment received	Translation adjustment	Balance as at 31 December 2021
XYZprinting (Suzhou) Co., Ltd.	Associate (held by a subsidiary)	6,897	(7,051)	154	-
		<u>6,897</u>	<u>(7,051)</u>	<u>154</u>	<u>-</u>

(Unit: Thousand Baht)

		Consolidated financial statements			
Long-term loans	Related by	Balance as at 31 December 2020	Payment received	Translation adjustment	Balance as at 31 December 2021
XYZprinting (Suzhou) Co., Ltd.	Associate (held by a subsidiary)	207,156	(235,720)	28,564	-
		<u>207,156</u>	<u>(235,720)</u>	<u>28,564</u>	<u>-</u>

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, lent 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.

(Unit: Thousand US Dollar)

		Separate financial statements			
Long-term loans	Related by	Balance as at 31 December 2020	Payment received	Translation adjustment	Balance as at 31 December 2021
Cal-Comp Industria de Semicondutores S.A.	Subsidiary (held by a subsidiary)	7,462	-	-	7,462
		<u>7,462</u>	<u>-</u>	<u>-</u>	<u>7,462</u>

(Unit: Thousand Baht)

Long-term loans	Related by	Separate financial statements			Balance as at 31 December 2021
		Balance as at 31 December 2020	Payment received	Translation adjustment	
Cal-Comp Industria de Semicondutores S.A.	Subsidiary (held by a subsidiary)	224,133	-	25,242	249,375
		224,133	-	25,242	249,375

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 2021 and 2020, the Group had employee benefit expenses payable to their directors and management as below.

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Consolidated financial statements		Consolidated financial statements	
	2021	2020	2021	2020
Short-term employee benefits	4.8	4.4	157	142
Post-employment benefits	0.1	0.1	2	2
Share-based payment	0.5	0.2	15	6
Total	5.4	4.7	174	150

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Separate financial statements		Separate financial statements	
	2021	2020	2021	2020
Short-term employee benefits	0.9	0.9	28	28
Share-based payment	-	-	-	1
Total	0.9	0.9	28	29

9. Trade and other receivables

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2021	2020	2021	2020
<u>Trade receivables - related parties</u>				
Aged on the basis of due dates				
Not yet due	122,482	41,180	4,093,327	1,236,917
Past due				
Less than 1 month	10,553	3,809	352,704	114,419
1 - 2 months	1,514	1,587	50,593	47,673
2 - 3 months	804	1,324	26,856	39,786
3 - 6 months	2,090	1,878	69,848	56,417
6 - 12 months	3,535	7,722	118,145	231,942
Over 12 months	5,447	6,557	182,024	196,940
Total trade receivables - related parties	146,425	64,057	4,893,497	1,924,094
<u>Trade receivables - unrelated parties</u>				
Aged on the basis of due dates				
Not yet due	425,720	559,816	14,227,512	16,815,244
Past due				
Less than 1 month	22,346	38,184	746,786	1,146,930
1 - 2 months	1,201	14,396	40,135	432,420
2 - 3 months	8,406	20,839	280,922	625,927
3 - 6 months	1,218	753	40,722	22,614
6 - 12 months	5	117	154	3,517
Over 12 months	2,524	5,498	84,362	165,156
Total	461,420	639,603	15,420,593	19,211,808
Less: Allowance for expected credit losses	(1,384)	(2,343)	(46,253)	(70,385)
Total trade receivables - unrelated parties, net	460,036	637,260	15,374,340	19,141,423
Total trade receivables, net	606,461	701,317	20,267,837	21,065,517
<u>Other receivables</u>				
Other receivables - related parties	5,309	2,626	177,424	78,883
Other receivables - unrelated parties	45,394	37,264	1,517,094	1,119,295
Total	50,703	39,890	1,694,518	1,198,178
Less: Allowance for expected credit losses	(11,663)	(4,333)	(389,774)	(130,143)
Total other receivables, net	39,040	35,557	1,304,744	1,068,035
Total trade and other receivables, net	645,501	736,874	21,572,581	22,133,552

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
<u>Trade receivables - related parties</u>				
Aged on the basis of due dates				
Not yet due	441,662	242,089	14,760,304	7,271,653
Past due				
Less than 1 month	337	3,612	11,273	108,488
1 - 2 months	413	1,610	13,806	48,363
2 - 3 months	1,036	1,337	34,627	40,147
3 - 6 months	3,778	2,199	126,239	66,057
6 - 12 months	3,656	8,297	122,195	249,224
Over 12 months	5,447	27,727	182,024	832,842
Total trade receivables - related parties	456,329	286,871	15,250,468	8,616,774
<u>Trade receivables - unrelated parties</u>				
Aged on the basis of due dates				
Not yet due	230,175	241,972	7,692,440	7,268,131
Past due				
Less than 1 month	9,719	29,448	324,808	884,523
1 - 2 months	1,051	14,264	35,122	428,459
2 - 3 months	8,380	20,437	280,057	613,869
3 - 6 months	1,146	714	38,307	21,452
Over 12 months	996	2,583	33,288	77,584
Total	251,467	309,418	8,404,022	9,294,018
Less: Allowance for expected credit losses	(1,221)	(2,026)	(40,813)	(60,857)
Total trade receivables - unrelated parties, net	250,246	307,392	8,363,209	9,233,161
Total trade receivables, net	706,575	594,263	23,613,677	17,849,935
<u>Other receivables</u>				
Other receivables - related parties	4,603	8,539	153,827	256,475
Other receivables - unrelated parties	20,932	14,009	699,541	420,794
Total	25,535	22,548	853,368	677,269
Less: Allowance for expected credit losses	(1,443)	(533)	(48,223)	(16,003)
Total other receivables, net	24,092	22,015	805,145	661,266
Total trade and other receivables, net	730,667	616,278	24,418,822	18,511,201

The normal credit term is 30 to 90 days.

The balances of above other receivables - unrelated parties as at 31 December 2021 and 2020 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 movements in the allowance for expected credit losses of trade and other receivables.

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2021	2020	2021	2020
Beginning balance	6,676	1,762	200,528	53,132
Provision for expected credit losses	6,371	4,914	204,606	153,365
Effect from foreign exchange	-	-	30,893	(5,969)
Ending balance	<u>13,047</u>	<u>6,676</u>	<u>436,027</u>	<u>200,528</u>

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
Beginning balance	2,559	1,350	76,860	40,687
Provision for expected credit losses	105	1,209	3,383	37,521
Effect from foreign exchange	-	-	8,793	(1,348)
Ending balance	<u>2,664</u>	<u>2,559</u>	<u>89,036</u>	<u>76,860</u>

10. Inventories

	(Unit: Thousand US Dollar)					
	Consolidated financial statements					
	Cost		Reduce cost to net realisable value		Inventories - net	
	2021	2020	2021	2020	2021	2020
Finished goods	93,620	65,857	(14,025)	(5,477)	79,595	60,380
Work in process	4,438	18,107	(4)	(155)	4,434	17,952
Raw materials	715,637	413,129	(25,372)	(19,398)	690,265	393,731
Goods in transit	24,175	41,820	-	-	24,175	41,820
Total	<u>837,870</u>	<u>538,913</u>	<u>(39,401)</u>	<u>(25,030)</u>	<u>798,469</u>	<u>513,883</u>

(Unit: Thousand Baht)

	Consolidated financial statements					
	Cost		Reduce cost to net realisable value		Inventories - net	
	2021	2020	2021	2020	2021	2020
Finished goods	3,128,759	1,978,139	(468,727)	(164,514)	2,660,032	1,813,625
Work in process	148,313	543,883	(121)	(4,656)	148,192	539,227
Raw materials	23,916,532	12,409,204	(847,926)	(582,663)	23,068,606	11,826,541
Goods in transit	807,933	1,256,160	-	-	807,933	1,256,160
Total	28,001,537	16,187,386	(1,316,774)	(751,833)	26,684,763	15,435,553

(Unit: Thousand US Dollar)

	Separate financial statements					
	Cost		Reduce cost to net realisable value		Inventories - net	
	2021	2020	2021	2020	2021	2020
Finished goods	43,143	42,192	(13,214)	(4,661)	29,929	37,531
Work in process	82	1,912	-	-	82	1,912
Raw materials	497,506	281,992	(15,914)	(9,314)	481,592	272,678
Goods in transit	-	10,649	-	-	-	10,649
Total	540,731	336,745	(29,128)	(13,975)	511,603	322,770

(Unit: Thousand Baht)

	Separate financial statements					
	Cost		Reduce cost to net realisable value		Inventories - net	
	2021	2020	2021	2020	2021	2020
Finished goods	1,441,834	1,267,307	(441,604)	(140,013)	1,000,230	1,127,294
Work in process	2,725	57,440	-	-	2,725	57,440
Raw materials	16,626,620	8,470,215	(531,863)	(279,754)	16,094,757	8,190,461
Goods in transit	-	319,878	-	-	-	319,878
Total	18,071,179	10,114,840	(973,467)	(419,767)	17,097,712	9,695,073

During the current year, the Group reduced cost of inventories by Baht 573 million (USD 17.7 million) (2020: Baht 463 million (USD 15.0 million)) (Separate financial statements: Baht 494 million (USD 15.2 million) and 2020: Baht 273 million (USD 8.8 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 104 million (USD 3.3 million) (2020: Baht 40 million (USD 1.3 million)) and reduced the amount of inventories recognised as expenses during the year, since they were sold.

11. Other current assets

The balances as at 31 December 2021 and 2020 consist of the following.

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2021	2020	2021	2020
Receivable - molds	5,627	5,350	188,060	160,692
Deposit for purchase of land	5,840	-	195,179	-
Value added tax	21,019	16,570	702,449	497,705
Grant receivable - Government	106,804	62,663	3,569,392	1,882,228
Others	15,408	16,813	514,897	505,029
Total	<u>154,698</u>	<u>101,396</u>	<u>5,169,977</u>	<u>3,045,654</u>

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
Receivable - molds	4,299	3,636	143,659	109,229
Deposit for purchase of land	5,840	-	195,179	-
Value added tax	16,442	12,402	549,500	372,506
Others	7,802	2,808	260,747	84,338
Total	<u>34,383</u>	<u>18,846</u>	<u>1,149,085</u>	<u>566,073</u>

12. 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 a deposit of CNY 12.15 million. Therefore, the subsidiary reclassified the right-of-use assets (land) and buildings to assets held for sale. Subsequently, during the first quarter of the current year, the subsidiary entered into a sale and purchase agreement with the counterparty and received the remaining amount of CNY 109.35 million for sale of assets. The subsidiary transferred the ownership over assets held for sale to the buyer in September 2021. Sale of assets was recorded and gain on sale of such assets amounting to CNY 18.57 million was recognised in the income statement of the current year.

On 14 May 2021, a meeting of the Board of Directors of the Company approved a plan to dispose of land and factory facilities of Cal Comp (Malaysia) SDN. BHD., a subsidiary in Malaysia, at the amount of MYR 27 million. On 4 October 2021, the subsidiary entered into a sale and purchase agreement to sell the land and factory facilities to an unrelated company at a total price of MYR 27 million. Therefore, the subsidiary reclassified the land and factory facilities to assets held for sale. Subsequently, the subsidiary transferred the ownership over assets held for sale to the buyer in January 2022.

13. Other non-current financial assets

(Unit: Thousand US Dollar)							
Company's name	Nature of business	Country of incorporation	Shareholding percentage		Consolidated financial statements		
			2021	2020	2021	2020	
			(%)	(%)			
<u>Equity instruments designated at FVOCI</u>							
Metal Component Engineering Limited	Manufacturing of electronic products	Singapore	-	10.11	-	652	
Kinpo Group Management Service Co., Ltd.*	Consulting business	Taiwan	12.50	12.50	36	35	
Fellow Inc.**	Design robot	United States of America	4.72	4.72	-	-	
Nexa3D Inc.	3D Printing technology	United States of America	15.65	15.65	1,709	5,147	
<u>Debt instrument at FVTPL</u>							
Mojoose Inc.***	Design of electronics parts	United States of America	-	-	-	950	
Total other non-current financial assets						1,745	6,784

(Unit: Thousand Baht)							
Company's name	Nature of business	Country of incorporation	Shareholding percentage		Consolidated financial statements		
			2021	2020	2021	2020	
			(%)	(%)			
<u>Equity instruments designated at FVOCI</u>							
Metal Component Engineering Limited	Manufacturing of electronic products	Singapore	-	10.11	-	19,564	
Kinpo Group Management Service Co., Ltd.*	Consulting business	Taiwan	12.50	12.50	1,207	1,054	
Fellow Inc.**	Design robot	United States of America	4.72	4.72	-	-	
Nexa3D Inc.	3D Printing technology	United States of America	15.65	15.65	57,127	154,626	
<u>Debt instrument at FVTPL</u>							
Mojoose Inc.***	Design of electronics parts	United States of America	-	-	-	28,535	
Total other non-current financial assets						58,334	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		
			2021	2020	2021	2020	
			(%)	(%)			
<u>Equity instruments designated at FVOCI</u>							
Metal Component Engineering Limited	Manufacturing of electronic products	Singapore	-	10.11	-	652	
Nexa3D Inc.	3D Printing technology	United States of America	15.65	15.65	1,709	5,147	
Total other non-current financial assets						<u>1,709</u>	<u>5,799</u>

(Unit: Thousand Baht)

Company's name	Nature of business	Country of incorporation	Shareholding percentage		Separate financial statements		
			2021	2020	2021	2020	
			(%)	(%)			
<u>Equity instruments designated at FVOCI</u>							
Metal Component Engineering Limited	Manufacturing of electronic products	Singapore	-	10.11	-	19,564	
Nexa3D Inc.	3D Printing technology	United States of America	15.65	15.65	57,127	154,626	
Total other non-current financial assets						<u>57,127</u>	<u>174,190</u>

During the second quarter of the current year, the Company disposed of all investments in equity instrument of Metal Component Engineering Limited. The fair value on the date of disposal was USD 1.9 million. The Company recognised gain on disposal of investments amounting to USD 0.6 million by transferring the accumulated gain recognised in other comprehensive income to retained earnings in the statement of changes in shareholders' equity of the current year.

14. Investments in associates

14.1 Details of associates

(Unit: Thousand US Dollar)

Company's name	Nature of business	Country of incorporation	Consolidated financial statements				Carrying amount based on equity method	
			Shareholding percentage		Cost		2021	2020
			2021	2020	2021	2020		
			(%)	(%)				
Daviscomms (S) Pte Ltd.*	Design and manufacturing of telecommunication products	Singapore	20.00	20.00	2,955	2,955	2,758	2,299
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	3	12

(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	
			2021	2020	2021	2020	2021	2020
			(%)	(%)				
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	33.75	2,075	2,075	598	1,051
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	24,348	24,348	49,434	43,380
Total investments in associates					<u>29,643</u>	<u>29,643</u>	<u>52,793</u>	<u>46,742</u>

(Unit: Thousand Baht)

Company's name	Nature of business	Country of incorporation	Consolidated financial statements					
			Shareholding percentage		Cost		Carrying amount based on equity method	
			2021	2020	2021	2020	2021	2020
			(%)	(%)				
Daviscomms (S) Pte Ltd.*	Design and manufacturing of telecommunication products	Singapore	20.00	20.00	98,763	88,766	92,166	69,075
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	8,863	7,849	113	357
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	33.75	69,339	62,320	19,996	31,576
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	813,711	731,348	1,652,077	1,302,994
Total investments in associates					<u>990,676</u>	<u>890,283</u>	<u>1,764,352</u>	<u>1,404,002</u>

* (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	
			2021	2020	2021	2020	2021	2020
			(%)	(%)				
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	33.75	2,075	2,075	598	1,051
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	24,348	24,348	49,434	43,380
Total investments in associates					<u>26,423</u>	<u>26,423</u>	<u>50,032</u>	<u>44,431</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	
			2021	2020	2021	2020	2021	2020
			(%)	(%)				
PChome (Thailand) Co., Ltd.	E-commerce service provider	Thailand	33.75	33.75	69,339	62,320	19,996	31,576
Cal-Comp Technology (Philippines), Inc.	Manufacturing of electronic products	Philippines	19.19	19.19	813,711	731,348	1,652,077	1,302,994
Total investments in associates					<u>883,050</u>	<u>793,668</u>	<u>1,672,073</u>	<u>1,334,570</u>

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 financial statements					
			Shareholding percentage		Cost		Carrying amount based on equity method	
			2021	2020	2021	2020	2021	2020
			(%)	(%)				
XYZprinting, Inc.	Trading 3D printer	Taiwan	46.40	46.40	14,231	14,231	14,741	4,388
XYZprinting (Suzhou) Co., Ltd.*	Trading 3D printer	The People's Republic of China	41.78	-	2,566	-	2	-
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	9,474	6,386
New Era AI Robotic Limited	Holding company	Cayman Islands	50.00	50.00	2,087	2,087	8,577	6,514
Total provision for transaction under equity method of investments in associates					<u>29,725</u>	<u>27,159</u>	<u>32,794</u>	<u>17,288</u>

(Unit: Thousand Baht)

Company's name	Nature of business	Country of incorporation	Consolidated financial statements					
			Shareholding percentage		Cost		Carrying amount based on equity method	
			2021	2020	2021	2020	2021	2020
			(%)	(%)				
XYZprinting, Inc.	Trading 3D printer	Taiwan	46.40	46.40	475,604	427,463	492,650	131,807
XYZprinting (Suzhou) Co., Ltd.*	Trading 3D printer	The People's Republic of China	41.78	-	85,764	-	59	-
Cal-Comp Big Data, Inc.	Manufacturing of medical equipment and providing service of data processing and provision service	Taiwan	50.00	50.00	362,292	325,621	316,586	191,792
New Era AI Robotic Limited	Holding company	Cayman Islands	50.00	50.00	69,760	62,699	286,674	195,676
Total provision for transaction under equity method of investments in associates					<u>993,420</u>	<u>815,783</u>	<u>1,095,969</u>	<u>519,275</u>

* (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	
			2021	2020	2021	2020	2021	2020
			(%)	(%)				
XYZprinting, Inc.	Trading 3D printer	Taiwan	46.40	46.40	14,231	14,231	14,741	4,388
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	9,474	6,386
New Era AI Robotic Limited	Holding company	Cayman Islands	50.00	50.00	2,087	2,087	8,577	6,514
Total provision for transaction under equity method of investments in associates								
					<u>27,159</u>	<u>27,159</u>	<u>32,792</u>	<u>17,288</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	
			2021	2020	2021	2020	2021	2020
			(%)	(%)				
XYZprinting, Inc.	Trading 3D printer	Taiwan	46.40	46.40	475,604	427,463	492,650	131,807
Cal-Comp Big Data, Inc.	Manufacturing of medical equipment and providing service of data processing and provision service	Taiwan	50.00	50.00	362,292	325,621	316,586	191,792
New Era AI Robotic Limited	Holding company	Cayman Islands	50.00	50.00	69,760	62,699	286,674	195,676
Total provision for transaction under equity method of investments in associates								
					<u>907,656</u>	<u>815,783</u>	<u>1,095,910</u>	<u>519,275</u>

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

14.2 Share of comprehensive income and dividend received

During the years, the Group has 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	
	2021	2020	2021	2020
Daviscomms (S) Pte Ltd.	481	48	(22)	17
Shanghai Chuang Ge Education Technology Co., Ltd.	(9)	(42)	-	-
XYZprinting, Inc.	(10,004)	(163)	(349)	(138)
XYZprinting (Suzhou) Co., Ltd.	(2,541)	-	(27)	-
PChome (Thailand) Co., Ltd.	(360)	(290)	(93)	47
Cal-Comp Big Data, Inc.	(2,977)	(3,153)	(111)	(24)
New Era AI Robotic Limited	(1,924)	(2,504)	(139)	(255)
Cal-Comp Technology (Philippines), Inc.	6,200	5,185	(146)	117
Total	(11,134)	(919)	(887)	(236)

(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	
	2021	2020	2021	2020
Daviscomms (S) Pte Ltd.	15,411	1,470	(717)	508
Shanghai Chuang Ge Education Technology Co., Ltd.	(261)	(1,312)	-	-
XYZprinting, Inc.	(325,878)	(5,945)	(11,393)	(4,307)
XYZprinting (Suzhou) Co., Ltd.	(84,979)	-	(870)	-
PChome (Thailand) Co., Ltd.	(11,528)	(9,096)	(2,924)	1,454
Cal-Comp Big Data, Inc.	(90,611)	(98,087)	(3,566)	(725)
New Era AI Robotic Limited	(61,866)	(78,708)	(4,460)	(7,907)
Cal-Comp Technology (Philippines), Inc.	199,943	162,829	(4,380)	3,674
Total	(359,769)	(28,849)	(28,310)	(7,303)

(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	
	2021	2020	2021	2020
	XYZprinting, Inc.	(10,004)	(163)	(349)	(138)
PChome (Thailand) Co., Ltd.	(360)	(290)	(93)	47
Cal-Comp Big Data, Inc.	(2,977)	(3,153)	(111)	(24)
New Era AI Robotic Limited	(1,924)	(2,504)	(139)	(255)
Cal-Comp Technology (Philippines), Inc.	6,200	5,185	(146)	117
Total	(9,065)	(925)	(838)	(253)

(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	
	2021	2020	2021	2020
	XYZprinting, Inc.	(325,878)	(5,945)	(11,393)	(4,307)
PChome (Thailand) Co., Ltd.	(11,528)	(9,096)	(2,924)	1,454
Cal-Comp Big Data, Inc.	(90,611)	(98,087)	(3,566)	(725)
New Era AI Robotic Limited	(61,866)	(78,708)	(4,460)	(7,907)
Cal-Comp Technology (Philippines), Inc.	199,943	162,829	(4,380)	3,674
Total	(289,940)	(29,007)	(26,723)	(7,811)

There was no dividend income from associates during the current year and prior year.

14.3 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.	
	2021	2020	2021	2020	2021	2020	2021	2020
	Current assets	15	42	1	8	-	3	418	286
Non-current assets	7	12	-	1	-	1	144	151
Current liabilities	(51)	(50)	(20)	(21)	(17)	(17)	(277)	(187)
Non-current liabilities	(3)	(13)	-	(1)	-	-	(27)	(24)
Net assets	(32)	(9)	(19)	(13)	(17)	(13)	258	226
Shareholding percentage (%)	46.40	46.40	50.00	50.00	50.00	50.00	19.19	19.19
Carrying amounts of associates based on equity method	(15)	(4)	(9)	(6)	(9)	(7)	49	43

(Unit: Million Baht)

	XYZprinting, Inc.		Cal-Comp Big Data, Inc.		New Era AI Robotic Limited		Cal-Comp Technology (Philippines), Inc.	
	2021	2020	2021	2020	2021	2020	2021	2020
	Current assets	509	1,269	20	242	10	103	13,959	8,604
Non-current assets	220	355	-	38	-	13	4,794	4,538
Current liabilities	(1,708)	(1,508)	(653)	(636)	(583)	(503)	(9,250)	(5,634)
Non-current liabilities	(83)	(400)	-	(28)	-	(4)	(894)	(718)
Net assets	(1,062)	(284)	(633)	(384)	(573)	(391)	8,609	6,790
Shareholding percentage (%)	46.40	46.40	50.00	50.00	50.00	50.00	19.19	19.19
Carrying amounts of associates based on equity method	(493)	(132)	(317)	(192)	(287)	(196)	1,652	1,303

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.	
	2021	2020	2021	2020	2021	2020	2021	2020
Revenue	24.0	29.7	(3.7)	6.8	0.7	2.0	788.0	684.8
Profit (loss)	(26.8)	(0.4)	(6.0)	(6.3)	(3.8)	(5.0)	32.3	27.0
Other comprehensive income	(0.3)	0.1	0.2	0.5	(0.4)	(0.6)	-	(0.1)
Total comprehensive income	(27.1)	(0.3)	(5.8)	(5.8)	(4.2)	(5.6)	32.3	26.9

(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.	
	2021	2020	2021	2020	2021	2020	2021	2020
Revenue	770	933	(117)	213	23	63	25,308	21,462
Profit (loss)	(860)	(11)	(191)	(198)	(124)	(157)	1,038	847
Other comprehensive income	(8)	3	6	15	(13)	(19)	1	(2)
Total comprehensive income	(868)	(8)	(185)	(183)	(137)	(176)	1,039	845

The Group recorded investments in Daviscomms (S) Pte Ltd., PChome (Thailand) Co., Ltd. and Cal-Comp Big Data, Inc. 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 26 February 2021, a meeting of the Board of Directors of the Company approved 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.

On 14 May 2021, a meeting of the Board of Directors of the Company approved an investment by Cal-Comp Optical Electronics (Suzhou) Co., Ltd., its subsidiary in the People's Republic of China, in XYZprinting (Suzhou) Co., Ltd., a company established in the People's Republic of China, in the amount of USD 2.6 million for a purpose of organisational restructuring to improve the Group's overall operational efficiency. On 12 October 2021, the subsidiary paid for such investment of USD 2.6 million.

15. Investments in subsidiaries

15.1 Details of investments in subsidiaries as presented in the separate financial statements

(Unit: Thousand US Dollar)

Company's name	Paid-up capital		Shareholding percentage		Cost		Carrying amount based on equity method	
	2021	2020	2021	2020	2021	2020	2021	2020
			(%)	(%)				
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	CNY 547.15 million	CNY 547.15 million	100	100	59,962	59,962	151,391	132,382
Cal-Comp Electronics & Communications Co., Ltd.	TWD 69.92 million	TWD 69.92 million	100	100	7,546	7,295	10,194	9,415
Cal-Comp Technology (Suzhou) Co., Ltd.	CNY 73.05 million	CNY 73.05 million	100	100	10,434	10,434	25,944	25,871
Cal-Comp Electronics and Communications (Suzhou) Co., Ltd.	CNY 239.60 million	CNY 239.60 million	100	100	34,685	34,685	4,906	1,851
Cal Comp (Malaysia) SDN. BHD.	MYR 28.04 million	MYR 28.04 million	100	100	8,699	8,699	7,007	13,703
Cal-Comp Electronics (USA) Co., Ltd.	USD 100.00 million	USD 100.00 million	100	100	98,736	98,736	70,756	67,695
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.*	BRL 165.02 million	BRL 165.02 million	1	1	698	698	640	544
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	14,769	13,205
Cal-Comp Holding (Brasil) S.A.	BRL 258.22 million	BRL 258.22 million	100	100	78,422	78,422	102,892	85,337
Cal-Comp (India) Private Limited	-	INR 3.23 million	-	100	-	54	-	15
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	4,981	4,120
Cal-Comp Precision Holding Co., Ltd.	TWD 565.00 million	TWD 565.00 million	100	95	85,240	80,787	99,673	92,747
Qbit Semiconductor Holding Ltd.	USD 1.13 million	USD 1.13 million	92	92	-	12,873	-	62
Translation adjustment					-	-	3,541	102
Total investments in subsidiaries					<u>397,061</u>	<u>405,284</u>	<u>496,694</u>	<u>447,049</u>

Company's name	Paid-up capital		Shareholding percentage		Cost		(Unit: Thousand Baht) Carrying amount based on equity method	
	2021	2020	2021	2020	2021	2020	2021	2020
			(%)	(%)				
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	CNY 547.15 million	CNY 547.15 million	100	100	2,003,951	1,801,109	5,059,464	3,976,381
Cal-Comp Electronics & Communications Co., Ltd.	TWD 69.92 million	TWD 69.92 million	100	100	252,188	219,100	340,665	282,801
Cal-Comp Technology (Suzhou) Co., Ltd.	CNY 73.05 million	CNY 73.05 million	100	100	348,690	313,395	867,010	777,073
Cal-Comp Electronics and Communications (Suzhou) Co., Ltd.	CNY 239.60 million	CNY 239.60 million	100	100	1,159,157	1,041,825	163,940	55,603
Cal Comp (Malaysia) SDN. BHD.	MYR 28.04 million	MYR 28.04 million	100	100	290,733	261,305	234,163	411,569
Cal-Comp Electronics (USA) Co., Ltd.	USD 100.00 million	USD 100.00 million	100	100	3,299,734	2,965,732	2,364,677	2,033,359
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.*	BRL 165.02 million	BRL 165.02 million	1	1	23,337	20,975	21,371	16,318
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	MXN 141.18 million	MXN 141.18 million	100	100	319,397	287,067	493,613	396,652
Cal-Comp Holding (Brasil) S.A.	BRL 258.22 million	BRL 258.22 million	100	100	2,620,866	2,355,579	3,438,653	2,563,288
Cal-Comp (India) Private Limited	-	INR 3.23 million	-	100	-	1,629	-	460
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	Baht 100.00 million	Baht 100.00 million	100	100	102,990	92,565	166,458	123,735
Cal-Comp Precision Holding Co., Ltd.	TWD 565.00 million	TWD 565.00 million	100	95	2,848,697	2,426,610	3,331,075	2,785,885
Qbit Semiconductor Holding Ltd.	USD 1.13 million	USD 1.13 million	92	92	-	386,674	-	1,877
Translation adjustment					-	-	118,366	3,049
Total investments in subsidiaries					<u>13,269,740</u>	<u>12,173,565</u>	<u>16,599,455</u>	<u>13,428,050</u>

* 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 additional investment in Cal-Comp Precision Holding Co., 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	
	2021	2020	2021	2020	2021	2020	2021	2020
			(%)	(%)				
Logistar International Holding Co., Ltd.	USD 40.05 million	USD 40.05 million	100	100	43,208	43,208	436,477	378,137
Qbit Semiconductor Holding Ltd.	USD 1.13 million	USD 1.13 million	92	92	12,873	-	6,682	-
Total provision for transaction under equity method of investments in subsidiaries					56,081	43,208	443,159	378,137

(Unit: Thousand Baht)

Company's name	Paid-up capital		Shareholding percentage		Cost		Carrying amount based on equity method	
	2021	2020	2021	2020	2021	2020	2021	2020
			(%)	(%)				
Logistar International Holding Co., Ltd.	USD 40.05 million	USD 40.05 million	100	100	1,444,018	1,297,853	14,587,041	11,358,152
Qbit Semiconductor Holding Ltd.	USD 1.13 million	USD 1.13 million	92	92	430,222	-	223,280	-
Total provision for transaction under equity method of investments in subsidiaries					1,874,240	1,297,853	14,810,321	11,358,152

The change in cost of investments in subsidiaries 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 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	
	2021	2020	2021	2020
Logistar International Holding Co., Ltd.	(58,339)	(67,114)	(1)	(134)
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	15,317	(62)	3,692	9,911
Cal-Comp Electronics & Communications Co., Ltd.	533	3,870	246	819
Cal-Comp Technology (Suzhou) Co., Ltd.	(526)	(1,601)	599	1,691
Cal-Comp Electronics and Communications (Suzhou) Co., Ltd.	2,978	(58)	77	121
Cal Comp (Malaysia) SDN. BHD.	(374)	(535)	(322)	225
Cal-Comp Electronics (USA) Co., Ltd.	3,060	8,745	1	(1,981)
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	97	130	(1)	15
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	1,873	1,018	(309)	(2,446)
Cal-Comp Holding (Brasil) S.A.	24,448	26,460	(6,893)	(15,367)
Qbit Semiconductor Holding Ltd.	(6,635)	588	(109)	(3)
Cal-Comp (India) Private Limited	14	(18)	-	(92)
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	1,703	770	(842)	441
Cal-Comp Precision Holding Co., Ltd.	1,513	9,095	975	1,064
Exchange differences on translation of financial statements	-	-	738	511
Total	(14,338)	(18,712)	(2,149)	(5,225)

(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	
	2021	2020	2021	2020
Logistar International Holding Co., Ltd.	(1,859,683)	(2,110,273)	(44)	(4,250)
Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	484,441	(336)	122,125	304,350
Cal-Comp Electronics & Communications Co., Ltd.	17,915	118,228	6,921	25,254
Cal-Comp Technology (Suzhou) Co., Ltd.	(17,356)	(49,138)	19,748	51,898
Cal-Comp Electronics and Communications (Suzhou) Co., Ltd.	98,754	(2,467)	2,548	3,689
Cal Comp (Malaysia) SDN. BHD.	(11,736)	(16,629)	(9,857)	6,366
Cal-Comp Electronics (USA) Co., Ltd.	104,547	277,921	47	(62,957)
Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda.	3,018	4,047	(38)	468
Cal-Comp Electronics de Mexico Co., S.A. de C.V.	59,364	31,958	(10,064)	(79,713)
Cal-Comp Holding (Brasil) S.A.	787,317	827,390	(227,432)	(495,847)
Qbit Semiconductor Holding Ltd.	(212,888)	19,807	(3,513)	(81)
Cal-Comp (India) Private Limited	483	(539)	8	(2,916)
Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	55,145	24,054	(26,769)	13,680
Cal-Comp Precision Holding Co., Ltd.	54,033	289,119	33,608	31,607
Exchange differences on translation of financial statements	-	-	23,893	16,279
Total	(436,646)	(586,858)	(68,819)	(192,173)

In 2021, the Company received dividend income from Cal-Comp (Malaysia) SDN. BHD. amounting to Baht 183 million (USD 6 million) (2020: There was no dividend income from subsidiaries).

15.3 Details of investments in subsidiaries that has material non-controlling interest

Company's name	(Unit: Million US Dollar)					
	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	
	2021	2020	2021	2020	2021	2020
Cal-Comp Industria de Semicondutores S.A.	(%) 41.96	(%) 41.96	5	2	3	0.1

Company's name	Proportion of equity interest held by non-controlling interests		Accumulated balance of non-controlling interests		(Unit: Million Baht) Profit (loss) allocated to non-controlling interests during the year	
	2021	2020	2021	2020	2021	2020
	(%)	(%)				
Cal-Comp Industria de Semicondutores S.A.	41.96	41.96	162	53	107	2

15.4 Summarised financial information that based on amounts before inter-company elimination about subsidiaries that has material non-controlling interest

Summarised information about financial position

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Cal-Comp Industria de Semicondutores S.A.		Cal-Comp Industria de Semicondutores S.A.	
	2021	2020	2021	2020
Current assets	24	17	812	520
Non-current assets	11	14	378	417
Current liabilities	14	20	483	589
Non-current liabilities	9	9	301	262

Summarised information about comprehensive income

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Cal-Comp Industria de Semicondutores S.A.		Cal-Comp Industria de Semicondutores S.A.	
	2021	2020	2021	2020
Revenue	69	35.1	2,226	1,096
Profit	8	0.3	251	8
Other comprehensive income	-	-	-	-
Total comprehensive income	8	0.3	251	8

Summarised information about cash flow

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Cal-Comp Industria de Semicondutores S.A.		Cal-Comp Industria de Semicondutores S.A.	
	2021	2020	2021	2020
Cash flow from operating activities	8.6	3	276	87
Cash flow used in investing activities	(0.2)	-	(6)	(7)
Cash flow used in financing activities	-	-	-	-
Decrease in currency translation adjustment	(1.2)	-	(38)	-
Net increase in cash and cash equivalents	7.2	3	232	80

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 fourth quarter of the current year, the closing down of the subsidiary is completed.

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 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 a purpose of capital management and offsetting the deficit in retained earnings for future business plan. Currently, it is in the process of operation.
- 2) To approve the shareholding restructuring of Qbit Semiconductor Holding Ltd., its subsidiary in Cayman Islands, for a purpose of supporting long-term business development plan. Currently, it is in the process of operation.

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. During the first quarter of the current year, the Company repurchased shares totaling Baht 135 million (USD 4.4 million) from minor shareholders of Cal-Comp Precision Holding Co., Ltd.

On 26 February 2021, a meeting of the Board of Directors of the Company approved 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. Currently, it is in the process of operation.

On 13 August 2021, a meeting of the Board of Directors of the Company approved the following matters.

- 1) To approve an investment in a new subsidiary by Cal-Comp Optical Electronics (Suzhou) Co., Ltd., a subsidiary in the People's Republic of China, and ICKP (Beijing) Technology Development Co., Ltd., an indirect subsidiary in the People's Republic of China, in the totaling amount of CNY 35 million in order to expand the semiconductor products in China market. Currently, it is in the process of operation.
- 2) To approve the disposal of investment in Cal-Comp USA (Indiana), Inc., a subsidiary in United States of America, to a related company in order to enhance the Group's overall operational efficiency. In September 2021, Cal-Comp Electronics (USA) Co., Ltd., a subsidiary in United States of America, disposed its investment in Cal-Comp USA (Indiana), Inc. amounting to USD 7.3 million and recognised gain on disposal of investment amounting to USD 1.4 million in the income statement of the current year.
- 3) To approve an additional investment in Logistar International Holding Co., Ltd., a subsidiary in British Virgin Islands, at the amount of USD 270 million by Cal-Comp Electronics and Communication Co., Ltd., a subsidiary in Taiwan, for internal organisational restructuring purpose. Currently, it is in the process of operation.

On 12 November 2021, a meeting of the Board of Directors of the Company approved the organisation restructure for an internal restructuring of shareholding of the group companies in Brazil, for a purpose of supporting long-term business development plan and enhancing the Group's overall efficiency. It is expected that such organisation restructure will be completed in the fourth quarter of the year 2022.

16. Property, plant and equipment

Movements of property, plant and equipment for the years ended 31 December 2021 and 2020 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
Cost								
1 January 2020	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)
Classified as 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
Additions	-	2,283	19,038	7,177	12,833	-	75,601	116,932
Disposals	(391)	(4,142)	(31,070)	(15,223)	(10,020)	(85)	(21)	(60,952)
Classified as held for sale	(1,680)	(4,486)	(83)	-	(62)	-	-	(6,311)
Transfers in (out)	-	6,381	3,226	6,568	215	-	(16,853)	(463)
Reclassification	-	-	-	(2,850)	2,850	-	-	-
Translation adjustment	(64)	69	(2,764)	186	456	27	67	(2,023)
31 December 2021	20,231	288,965	390,761	158,800	91,589	1,736	97,022	1,049,104
Accumulated depreciation								
1 January 2020	-	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)
Classified as 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
Depreciation for the year	-	14,027	31,371	17,623	8,946	113	-	72,080
Depreciation on disposals	-	(1,236)	(28,891)	(10,301)	(9,077)	(58)	-	(49,563)
Classified as held for sale	-	(2,316)	(72)	-	(55)	-	-	(2,443)
Reclassification	-	-	(170)	(732)	732	170	-	-
Translation adjustment	-	(295)	(1,155)	138	323	8	-	(981)
31 December 2021	-	114,017	248,707	123,727	62,159	1,303	-	549,913
Allowance for impairment loss								
31 December 2020	-	719	666	-	-	-	-	1,385
31 December 2021	-	719	666	-	-	-	-	1,385
Net book value								
31 December 2020	22,366	184,304	154,124	45,943	24,027	724	38,228	469,716
31 December 2021	20,231	174,229	141,388	35,073	29,430	433	97,022	497,806
Depreciation for the year								
2020 (USD 65 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses)								72,636
2021 (USD 63 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses)								72,080

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
Cost								
1 January 2020	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)
Classified as 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
Additions	-	73,367	623,430	231,168	416,367	-	2,458,520	3,802,852
Disposals	(12,933)	(136,847)	(988,479)	(479,285)	(315,953)	(2,613)	(646)	(1,936,756)
Classified as held for sale	(53,857)	(143,782)	(2,661)	-	(1,982)	-	-	(202,282)
Transfers in (out)	-	202,131	105,457	210,048	6,569	-	(540,086)	(15,881)
Reclassification	-	-	-	(86,817)	86,817	-	-	-
Translation adjustment	71,042	985,797	1,051,509	537,687	306,323	6,770	176,477	3,135,605
31 December 2021	676,062	9,657,180	12,876,610	5,307,106	3,060,816	58,044	3,242,553	34,878,371
Accumulated depreciation								
1 January 2020	-	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)
Classified as held for sale	-	(110,601)	-	-	-	-	-	(110,601)
Translation adjustment	-	(43,631)	(92,350)	(21,133)	16,296	765	-	(140,053)
31 December 2020	-	3,118,991	7,437,907	3,514,311	1,840,973	32,140	-	15,944,322
Depreciation for the year	-	450,623	1,006,549	565,623	287,972	3,617	-	2,314,384
Depreciation on disposals	-	(40,670)	(919,694)	(321,908)	(285,003)	(1,724)	-	(1,568,999)
Classified as held for sale	-	(74,220)	(2,320)	-	(1,755)	-	-	(78,295)
Reclassification	-	-	(5,356)	(24,193)	24,193	5,356	-	-
Translation adjustment	-	355,762	612,051	401,120	210,961	4,147	-	1,584,041
31 December 2021	-	3,810,486	8,129,137	4,134,953	2,077,341	43,536	-	18,195,453
Allowance for impairment loss								
31 December 2020	-	21,597	20,004	-	1	-	-	41,602
Translation adjustment	-	2,434	2,267	-	1	-	-	4,702
31 December 2021	-	24,031	22,271	-	2	-	-	46,304
Net book value								
31 December 2020	671,810	5,535,926	4,629,443	1,379,994	721,701	21,747	1,148,288	14,108,909
31 December 2021	676,062	5,822,663	4,725,202	1,172,153	983,473	14,508	3,242,553	16,636,614
Depreciation for the year								
2020 (Baht 2,041 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses)								2,275,441
2021 (Baht 2,014 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses)								2,314,384

During the current year, two subsidiaries received grants from the local government amounting to Baht 1,000 million (USD 30 million) (2020: Baht 4,710 million (USD 151 million)) and the grants are deductions of the book value of the related assets.

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
Cost								
1 January 2020	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
Additions	-	1,242	8,727	6,164	3,133	-	70,451	89,717
Disposals	-	(401)	(13,735)	(11,939)	(180)	-	-	(26,255)
Transfers in (out)	-	-	-	6,484	-	-	(7,721)	(1,237)
31 December 2021	19,210	190,009	170,311	151,816	33,011	687	90,476	655,520
Accumulated depreciation								
1 January 2020	-	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
Depreciation for the year	-	9,311	12,921	16,844	2,579	36	-	41,691
Depreciation on disposals	-	(349)	(12,091)	(7,089)	(77)	-	-	(19,606)
31 December 2021	-	80,524	113,040	117,413	22,970	428	-	334,375
Allowance for impairment loss								
31 December 2020	-	719	304	-	-	-	-	1,023
31 December 2021	-	719	304	-	-	-	-	1,023
Net book value								
31 December 2020	19,210	116,887	62,805	43,449	9,590	295	27,746	279,982
31 December 2021	19,210	108,766	56,967	34,403	10,041	259	90,476	320,122
Depreciation for the year								
2020 (USD 40 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses)								43,757
2021 (USD 38 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses)								41,691

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
Cost								
1 January 2020	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
Additions	-	40,437	285,307	200,119	99,885	-	2,300,080	2,925,828
Disposals	-	(13,275)	(430,052)	(380,874)	(5,692)	-	-	(829,893)
Transfers in (out)	-	-	-	209,137	-	-	(250,318)	(41,181)
Translation adjustment	64,985	640,837	570,454	506,457	106,175	2,324	140,519	2,031,751
31 December 2021	642,003	6,350,055	5,691,762	5,073,694	1,103,245	22,952	3,023,683	21,907,394
Accumulated depreciation								
1 January 2020	-	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
Depreciation for the year	-	299,029	413,955	540,405	82,893	1,165	-	1,337,447
Depreciation on disposals	-	(11,526)	(379,691)	(225,892)	(2,458)	-	-	(619,567)
Translation adjustment	-	254,092	373,008	375,673	72,423	1,373	-	1,076,569
31 December 2021	-	2,691,093	3,777,739	3,923,953	767,678	14,295	-	11,174,758
Allowance for impairment loss								
31 December 2020	-	21,598	9,139	-	1	-	-	30,738
Translation adjustment	-	2,433	1,029	-	1	-	-	3,463
31 December 2021	-	24,031	10,168	-	2	-	-	34,201
Net book value								
31 December 2020	577,018	3,510,960	1,886,447	1,305,088	288,056	8,871	833,402	8,409,842
31 December 2021	642,003	3,634,931	1,903,855	1,149,741	335,565	8,657	3,023,683	10,698,435
Depreciation for the year								
2020 (Baht 1,249 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses)								1,370,925
2021 (Baht 1,223 million included in manufacturing cost, and the remaining balance is in selling, distribution and administrative expenses)								1,337,447

As at 31 December 2021, 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 5,602 million (USD 168 million) (2020: Baht 4,397 million (USD 146 million)) (Separate financial statement: Baht 4,061 million (USD 122 million) (2020: Baht 2,853 million (USD 95 million))).

17. 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.

17.1 Right-of-use assets

Movements of right-of-use assets for the years ended 31 December 2021 and 2020 are summarised below:

(Unit: Thousand US Dollar)

	Consolidated financial statements			
	Land	Buildings and buildings improvements	Office furniture and equipment	Total
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)
Classified as held for sale	(697)	-	-	(697)
Translation adjustment	129	(1,627)	-	(1,498)
31 December 2020	1,289	18,671	59	20,019
Additions	-	5,147	-	5,147
Depreciation for the year	(41)	(5,571)	(30)	(5,642)
Translation adjustment	30	(507)	-	(477)
31 December 2021	1,278	17,740	29	19,047

(Unit: Thousand Baht)

	Consolidated financial statements			
	Land	Buildings and buildings improvements	Office furniture and equipment	Total
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)
Classified as held for sale	(20,955)	-	-	(20,955)
Translation adjustment	3,729	(50,396)	(41)	(46,708)
31 December 2020	38,707	560,853	1,764	601,324
Additions	-	164,659	-	164,659
Depreciation for the year	(1,330)	(178,943)	(975)	(181,248)
Translation adjustment	5,298	46,352	157	51,807
31 December 2021	42,675	592,921	946	636,542

(Unit: Thousand US Dollar)

	Separate financial statements		
	Buildings and buildings	Office furniture	Total
	improvements	and equipment	
1 January 2020	147	44	191
Additions	-	42	42
Depreciation for the year	(61)	(27)	(88)
31 December 2020	86	59	145
Depreciation for the year	(61)	(30)	(91)
31 December 2021	25	29	54

(Unit: Thousand Baht)

	Separate financial statements		
	Buildings and buildings	Office furniture	Total
	improvements	and equipment	
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
31 December 2020	2,588	1,764	4,352
Depreciation for the year	(1,954)	(974)	(2,928)
Translation adjustment	214	156	370
31 December 2021	848	946	1,794

17.2 Lease liabilities

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2021	2020	2021	2020
Lease liabilities	19,052	20,573	636,754	615,924
Less: Deferred interest expenses	(806)	(1,253)	(26,951)	(35,604)
Total	18,246	19,320	609,803	580,320
Less: Portion due within one year	(5,258)	(5,559)	(175,733)	(166,965)
Lease liabilities - net of current portion	12,988	13,761	434,070	413,355
<u>Lease liabilities</u>				
Less than 1 year	5,258	5,559	175,733	166,965
Over 1 - 5 years	12,965	12,917	433,285	387,997
Over 5 years	23	844	785	25,358
Total	18,246	19,320	609,803	580,320

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
Lease liabilities	55	152	1,818	4,574
Less: Deferred interest expenses	(1)	(3)	(16)	(82)
Total	54	149	1,802	4,492
Less: Portion due within one year	(47)	(93)	(1,585)	(2,797)
Lease liabilities - net of current portion	7	56	217	1,695
<u>Lease liabilities</u>				
Less than 1 year	47	93	1,585	2,797
Over 1 - 5 years	7	56	217	1,695
Total	54	149	1,802	4,492

Movements of the lease liabilities account during the years ended 31 December 2021 and 2020 are summarised below:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2021	2020	2021	2020
Balance at beginning of year	19,320	-	580,320	-
Additions	5,147	26,391	164,659	801,974
Disposals	-	(281)	-	(8,587)
Accretion of interest	469	683	15,085	21,316
Repayments	(6,095)	(6,394)	(195,809)	(200,503)
Translation adjustment	(595)	(1,079)	45,548	(33,880)
Balance at end of year	18,246	19,320	609,803	580,320

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
Balance at beginning of year	149	-	4,492	-
Additions	-	233	-	7,079
Accretion of interest	2	4	70	122
Repayments	(91)	(88)	(2,906)	(2,758)
Translation adjustment	(6)	-	146	49
Balance at end of year	54	149	1,802	4,492

A maturity analysis of lease payments is disclosed in Note 37 under the liquidity risk.

17.3 Expenses relating to leases that are recognised in profit or loss

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2021	2020	2021	2020
Depreciation expense of right-of-use assets	5,642	5,810	181,248	182,107
Interest expense on lease liabilities	469	683	15,085	21,316
Expense relating to short-term leases	1,822	2,463	58,606	77,066
Expense relating to leases of low-value assets	89	8	2,898	238
Expense relating to variable lease payments that do not depend on an index or a rate	217	658	6,968	20,565

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
Depreciation expense of right-of-use assets	91	88	2,928	2,748
Interest expense on lease liabilities	2	4	70	122
Expense relating to short-term leases	4	4	120	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 5 years.

17.4 Others

The Group had total cash outflows for leases for the year ended 31 December 2021 of Baht 264 million (USD 8.2 million) (Separate financial statements: Baht 3 million (USD 0.1 million)) (2020: 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.

18. Intangible assets

The net book value of intangible assets as at 31 December 2021 and 2020 are as follows:

(Unit: Thousand US Dollar)

	Consolidated financial statements				
	Customer List	Computer software design	Technical licence fee	Development cost	Total
<u>Cost</u>					
1 January 2020	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
Additions	-	64	3,416	-	3,480
Transfer in (out)	-	-	2,479	(2,479)	-
Translation adjustment	-	4	623	-	627
31 December 2021	3,460	197	23,791	-	27,448
<u>Accumulated amortisation</u>					
1 January 2020	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
Amortisation for the year	-	64	799	-	863
Translation adjustment	-	3	31	-	34
31 December 2021	3,460	153	1,507	-	5,120
<u>Net book value</u>					
31 December 2020	-	43	16,596	2,479	19,118
31 December 2021	-	44	22,284	-	22,328

(Unit: Thousand Baht)

Consolidated financial statements					
	Customer	Computer	Technical	Development	
	list	software	licence fee	cost	Total
		design			
<u>Cost</u>					
1 January 2020	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
Additions	-	2,105	110,875	-	112,980
Transfer in (out)	-	-	75,524	(75,524)	-
Translation adjustment	11,704	612	89,887	1,045	103,248
31 December 2021	115,633	6,589	795,125	-	917,347
<u>Accumulated amortisation</u>					
1 January 2020	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 2021	103,929	2,572	20,364	-	126,865
Amortisation for the year	-	2,071	25,450	-	27,521
Translation adjustment	11,704	485	4,564	-	16,753
31 December 2021	115,633	5,128	50,378	-	171,139
<u>Net book value</u>					
31 December 2020	-	1,300	498,475	74,479	574,254
31 December 2021	-	1,461	744,747	-	746,208

19. 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 0.58% - 4.15% per annum (2020: 0.80% - 4.20% per annum).

20. Trade and other payables

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2021	2020	2021	2020
Trade payable - related parties	74,182	11,965	2,479,150	359,394
Trade payable - unrelated parties	710,797	740,635	23,754,758	22,246,514
Advances received from related parties	21,378	5,600	714,460	168,212
Accrued interest expenses	1,454	478	48,598	14,349
Accrued expenses	62,317	60,015	2,082,616	1,802,672
Other payables	76,100	49,355	2,543,275	1,482,490
Total trade and other payables	946,228	868,048	31,622,857	26,073,631

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
Trade payable - related parties	82,370	21,261	2,752,786	638,614
Trade payable - unrelated parties	383,742	446,687	12,824,630	13,417,191
Advances received from related parties	8,598	7,424	287,351	222,987
Accrued interest expenses	658	290	21,976	8,725
Accrued expenses	11,886	10,169	397,235	305,456
Other payables	49,748	33,555	1,662,591	1,007,881
Total trade and other payables	537,002	519,386	17,946,569	15,600,854

The outstanding balance of above other payables represents accounts payable suspense for goods sales which subject to changes in price, specifications and other components.

21. Other current liabilities

The balance as at 31 December 2021 and 2020 consist of:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2021	2020	2021	2020
Advances received from customers for purchase of molds	8,589	3,936	287,029	118,214
Advances received from customers for preparation of product lines	3,339	-	111,601	-
Money received from customers pending for clear	1,601	954	53,509	28,664
Value added tax payable	289	314	9,646	9,429
Deposit for sales of assets	267	1,862	8,928	55,932
Others	15,513	16,957	518,465	509,348
Total	29,598	24,023	989,178	721,587

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
Advances received from customers for purchase of molds	-	27	-	816
Money received from customers pending for clear	1,315	856	43,942	25,710
Others	1,102	859	36,841	25,796
Total	2,417	1,742	80,783	52,322

22. Long-term loans

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2021	2020	2021	2020
Long-term loans from financial institutions	200,000	172,800	6,683,980	5,190,410
Less: Deferred financial fee	(820)	-	(27,395)	-
Long-term loans - net	199,180	172,800	6,656,585	5,190,410
Less: Current portion	-	(86,400)	-	(2,595,205)
Long-term loans - net of current portion	199,180	86,400	6,656,585	2,595,205

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
Long-term loans from financial institutions	200,000	-	6,683,980	-
Less: Deferred financial fee	(820)	-	(27,395)	-
Long-term loans - net	199,180	-	6,656,585	-
Less: Current portion	-	-	-	-
Long-term loans - net of current portion	199,180	-	6,656,585	-

Movements of the long-term loan account during the years ended 31 December 2021 and 2020 are summarised below:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2021	2020	2021	2020
Beginning balance	172,800	221,000	5,190,410	6,664,034
Additional borrowings	200,000	-	6,686,007	-
Repayments	(172,800)	(48,200)	(5,693,494)	(1,476,860)
Translation adjustment	-	-	501,057	3,236
Ending balance	200,000	172,800	6,683,980	5,190,410

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
Beginning balance	-	-	-	-
Additional borrowings	200,000	-	6,686,007	-
Translation adjustment	-	-	(2,027)	-
Ending balance	200,000	-	6,683,980	-

As at 31 December 2020, 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 credit facility of USD 216 million and the loan is extendable for another two years. 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.

During the fourth quarter of the current year, the Company entered into 3-year syndicated loan agreement with financial institutions for a credit facility of USD 420 million and the loan is extendable for another two years. The purpose of the loan is to repay the previous long-term loan and to increase the working capital to support business operations. The loan carries interest at the reference rate as stipulated in the agreement plus margin.

The above loan agreement contains covenants as specified in the loan agreement that, among other things, requires the Company to maintain certain current ratio, financial debt ratio and tangible net worth according to the agreement.

As at 31 December 2021, the long-term credit facilities of the Group which have not yet been drawn down amounted to Baht 7,352 million (USD 220 million) (2020: None).

23. 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	
	2021	2020	2021	2020
Defined benefit obligation at beginning of year	21,582	21,704	648,255	654,455
Fair value of plan assets at beginning of year	(11,116)	(10,829)	(333,896)	(326,524)
Provision for long-term employee benefits at beginning of year	10,466	10,875	314,359	327,931
Included in profit or loss:				
Current service costs	1,871	2,061	59,449	64,535
Interest cost	258	336	8,266	10,516
Past service costs	-	83	-	2,542
Included in other comprehensive income:				
Actuarial (gain) loss arising from				
Demographic assumptions changes	74	65	2,486	1,993
Financial assumptions changes	(1,862)	(1,402)	(62,284)	(42,757)
Experience adjustments	46	(572)	1,550	(17,470)
Benefits paid during the year	(78)	(1,175)	(2,618)	(35,869)
Translation adjustment	116	482	80,374	10,310
Defined benefit obligation at end of year	10,891	10,753	401,582	321,731
Decrease (increase) in fair value of plan assets	(959)	(287)	(69,660)	(7,372)
Provision for long-term employee benefits at end of year	9,932	10,466	331,922	314,359

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
Provision for long-term employee benefits at beginning of year	10,474	10,617	314,603	320,138
Included in profit or loss:				
Current service costs	1,301	1,374	41,116	43,039
Interest cost	186	213	5,951	6,679
Included in other comprehensive income:				
Actuarial (gain) loss arising from				
Demographic assumptions changes	-	-	6	-
Financial assumptions changes	(1,493)	(1,594)	(49,906)	(48,634)
Experience adjustments	5	(136)	166	(4,154)
Benefits paid during the year	(4)	-	(132)	-
Translation adjustment	-	-	38,054	(2,465)
Provision for long-term employee benefits at end of year	10,469	10,474	349,858	314,603

The Group expects to pay Baht 22 million (USD 0.6 million) of long-term employee benefits during the next year (Separate financial statements: Baht 4 million (USD 0.1 million)) (2020: Baht 16 million (USD 0.5 million) (Separate financial statements: Baht 3 million (USD 0.1 million))).

As at 31 December 2021, the weighted average duration of the liabilities for long-term employee benefit is 15 years (Separate financial statements: 15 years) (2020: 15 years (Separate financial statements: 16 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	
	2021	2020	2021	2020
Fair value of plan assets at beginning of year	11,116	10,829	333,896	326,524
Expected return	40	90	1,298	2,820
Contributions	502	463	16,245	14,482
Benefits paid during the year	(72)	(1,157)	(2,408)	(35,309)
Actuarial gain	162	332	5,400	10,129
Translation adjustment	327	559	49,125	15,250
Fair value of plan assets at end of year	12,075	11,116	403,556	333,896

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	
	2021	2020	2021	2020
	(% per annum)	(% per annum)	(% per annum)	(% per annum)
Discount rate	0.8 - 8.3	0.4 - 4.2	2.7	1.8
Salary increase rate	3.0 - 6.0	3.0 - 5.0	5.0	5.0

The result of sensitivity analysis for significant assumptions that affect the present value of the long-term employee benefit obligation as at 31 December 2021 and 2020 are summarised below:

(Unit: Million US Dollar)

	Consolidated financial statements			
	2021		2020	
	Increase 0.5%	Decrease 0.5%	Increase 0.5%	Decrease 0.5%
Discount rate	(2)	1	(1)	2
	Increase 1.0%	Decrease 1.0%	Increase 1.0%	Decrease 1.0%
Salary increase rate	2	(3)	4	(2)

(Unit: Million Baht)

	Consolidated financial statements			
	2021		2020	
	Increase 0.5%	Decrease 0.5%	Increase 0.5%	Decrease 0.5%
Discount rate	(56)	22	(25)	66
	Increase 1.0%	Decrease 1.0%	Increase 1.0%	Decrease 1.0%
Salary increase rate	65	(88)	115	(64)

(Unit: Million US Dollar)

	Separate financial statements			
	2021		2020	
	Increase 0.5%	Decrease 0.5%	Increase 0.5%	Decrease 0.5%
Discount rate	(1)	0.2	(0.2)	2
	Increase 1.0%	Decrease 1.0%	Increase 1.0%	Decrease 1.0%
Salary increase rate	1	(2)	3	(1)

(Unit: Million Baht)

	Separate financial statements			
	2021		2020	
	Increase 0.5%	Decrease 0.5%	Increase 0.5%	Decrease 0.5%
Discount rate	(43)	8	(7)	47
	Increase 1.0%	Decrease 1.0%	Increase 1.0%	Decrease 1.0%
Salary increase rate	39	(67)	80	(32)

24. Share capital

On 30 April 2021, the 2021 Annual General Meeting of the Company's shareholders resolved to approve the change in the registered share capital of the Company as follows.

- 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 an increase in the registered capital from Baht 4,779,643,575 to Baht 5,177,872,247 in order to support the allotment of stock dividend and right adjustment under Employee Stock Option plan (CCET-WC) in the total amount of 398,228,672 shares with a par value of Baht 1 each.

In addition, the Company registered the change in the registered share capital with the Ministry of Commerce on 17 May 2021.

During the current year, the warrant holders have exercised 23,582,481 warrants to purchase 25,529,669 ordinary shares at an exercise price of Baht 2.16 per share and Baht 1.994 per share, totaling Baht 50.9 million. In this regard, the Company registered the increase in its share capital with the Ministry of Commerce as described in Note 25.

Reconciliation of number of ordinary shares

	(Unit: Share)	
	Consolidated and separate financial statements	
	2021	2020
<u>Registered ordinary shares</u>		
Number of ordinary shares at the beginning of year	4,979,068,075	4,979,068,075
Decrease in registered share during the year	(199,424,500)	-
Increase in registered share during the year	398,228,672	-
Number of ordinary shares at the end of year	<u>5,177,872,247</u>	<u>4,979,068,075</u>
<u>Issued and paid-up ordinary shares</u>		
Number of ordinary shares at the beginning of year	4,554,643,575	4,554,643,575
Increase in capital from exercising of the rights of the warrants during the year	25,529,669	-
Capital increased from stock dividend during the year	379,562,089	-
Number of ordinary shares at the end of year	<u>4,959,735,333</u>	<u>4,554,643,575</u>

25. 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 10th of every 3 months which are 10th February, 10th May, 10th August, 10th 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.

* On 30 April 2021, the Company readjusted the exercise ratio and exercise price of warrants (CCET-WC) to a ratio of 1 warrant to 1.083 new ordinary shares at an exercise price of Baht 1.994 per share.

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 2021 and 2020, 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	
	2021	2020	2021	2020
Capital reserve for share-based payment transactions of the Company	4,776	4,623	153,208	148,275
Capital reserve for share-based payment transactions of its subsidiaries	5,339	2,487	169,962	79,544
	<u>10,115</u>	<u>7,110</u>	<u>323,170</u>	<u>227,819</u>

During the current year, the warrant holders exercised their rights (CCET-WC) to purchase ordinary shares as follow:

	Numbers of warrant units	Cash receipt from exercise of warrants (Million Baht)	The Company's paid-up capital after exercise of warrants (Baht)	Registration date of increase in paid-up capital with the Ministry of Commerce
Exercise in February 2021	122,100	0.26	4,554,765,675	15 February 2021
Exercise in May 2021	20,595,181	44.48	4,956,632,333*	17 May 2021
Exercise in August 2021	2,650,400	5.72	4,959,502,708	13 August 2021
Exercise in November 2021	214,800	0.46	4,959,735,333	15 November 2021
Total	<u>23,582,481</u>	<u>50.92</u>		

* including paid-up capital which increase from the allotment of stock dividend

As at 31 December 2021, the Company has warrants which have not yet been exercised amounting to 201,417,519 units (2020: 225,000,000 units).

During the current year, the Group recorded expenses of the Employee Stock Option Plan amounting to Baht 101 million (USD 3.2 million) (2020: Baht 48 million (USD 1.5 million)) (Separate financial statements: Baht 2 million (USD 0.1 million) (2020: Baht 3 million (USD 0.1 million))) as personnel expenses.

26. 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.

27. Finance cost

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2021	2020	2021	2020
Interest expenses on borrowings	14,232	15,183	458,354	476,855
Interest expenses on lease liabilities	469	683	15,085	21,316
Bank charges and others	4,730	4,643	151,951	145,178
Total	<u>19,431</u>	<u>20,509</u>	<u>625,390</u>	<u>643,349</u>

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
Interest expenses on borrowings	8,146	7,828	262,763	245,608
Interest expenses on lease liabilities	2	4	70	122
Bank charges and others	1,047	1,003	33,782	31,382
Total	9,195	8,835	296,615	277,112

28. Expenses by nature

Significant expenses classified by nature are as follows:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements*		financial statements*	
	2021	2020	2021	2020
Salaries and wages and other				
employee benefits	361,870	298,931	11,625,878	9,356,543
Depreciation	77,722	78,446	2,495,632	2,457,548
Amortisation expenses	863	665	27,521	20,884
Loss on impairment of non-financial assets	-	362	-	11,476
Exchange losses	-	14,483	-	462,153
Raw materials and consumables used	3,323,654	2,927,654	106,781,433	91,513,853
Changes in inventories of finished goods				
and work in process	14,094	9,706	452,634	348,746
Research and development expenses	12,783	8,525	411,281	271,169

* Expenses before elimination from the consolidated financial statements

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
Salaries and wages and other				
employee benefits	113,769	95,617	3,659,578	2,991,502
Depreciation	41,782	43,845	1,340,375	1,373,673
Exchange losses	-	226	-	4,858
Raw materials and consumables used	2,234,970	2,073,407	71,903,437	64,851,654
Changes in inventories of finished goods				
and work in process	(879)	9,466	(28,236)	339,467
Research and development expenses	12,783	8,525	411,281	271,169

29. 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 2021 and 2020 are made up as follows:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2021	2020	2021	2020
Current income tax:				
Current income tax charge	13,828	9,242	445,536	286,351
Deferred tax:				
Relating to origination and reversal of temporary differences	(588)	(487)	(19,262)	(14,923)
Income tax expenses reported in profit or loss	13,240	8,755	426,274	271,428
	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
Current income tax:				
Current income tax charge	448	1,309	13,771	41,366
Deferred tax:				
Relating to origination and reversal of temporary differences	399	(392)	12,598	(11,900)
Income tax expenses reported in profit or loss	847	917	26,369	29,466

The amounts of income tax relating to each component of other comprehensive income for the years ended 31 December 2021 and 2020 are as follows:

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Consolidated and separate financial statements		Consolidated and separate financial statements	
	2021	2020	2021	2020
Deferred tax on (gain) loss from the change in value of financial assets measured at FVOCI	440	(32)	15,288	(943)
Deferred tax on actuarial gain	(109)	(104)	(3,687)	(3,158)
Total	331	(136)	11,601	(4,101)

The reconciliation between accounting profit and income tax expenses is shown below.

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Consolidated financial statements		Consolidated financial statements	
	2021	2020	2021	2020
Accounting profit before tax	24.6	16.0	788	500
Applicable tax rate	17 - 30%	17 - 30%	17 - 30%	17 - 30%
Accounting profit before tax multiplied by income tax rate	9.0	4.4	288	137
Effect of promotional privileges (Note 30)	(6.4)	(7.6)	(205)	(238)
Decrease (increase) in deferred tax assets	0.3	(0.3)	8	(9)
Unrecognised temporary differences and unused tax losses	3.4	3.9	108	122
Others	6.9	8.4	227	259
Income tax expenses reported in profit or loss	13.2	8.8	426	271

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Separate financial statements		Separate financial statements	
	2021	2020	2021	2020
Accounting profit before tax	9.4	7.5	299	239
Applicable tax rate	20%	20%	20%	20%
Accounting profit before tax multiplied by income tax rate	1.9	1.5	61	48
Effect of promotional privileges (Note 30)	(6.4)	(7.6)	(205)	(238)
Decrease (increase) in deferred tax assets	0.2	(0.3)	8	(10)
Unrecognised temporary differences and unused tax losses	5.1	7.3	162	229
Income tax expenses reported in profit or loss	0.8	0.9	26	29

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	
	2021	2020	2021	2020
Deferred tax assets				
Allowance for expected credit losses	50	146	1,664	4,386
Allowance for diminution in value of inventories	305	199	10,186	5,972
Unrealised fair value loss on investments	618	18	20,674	542
Unrealised loss on exchange	62	39	2,081	1,175
Accumulated depreciation - Machinery	369	422	12,342	12,660
Provision for long-term employee benefits	484	376	16,165	11,281
Unused tax losses	3,261	2,387	108,971	71,707
Others	308	640	10,297	19,246
Total	5,457	4,227	182,380	126,969
Deferred tax liabilities				
Actuarial gains	594	405	19,855	12,153
Unrealised gain on exchange	-	65	-	1,967
Others	139	112	4,646	3,350
Total	733	582	24,501	17,470
Deferred tax - net	4,724	3,645	157,879	109,499
Reflected in the statements of financial position as follows:				
Deferred tax assets	5,118	4,227	171,048	126,969
Deferred tax liabilities	(394)	(582)	(13,169)	(17,470)
Deferred tax - net	4,724	3,645	157,879	109,499
	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
Deferred tax assets				
Allowance for expected credit losses	50	146	1,664	4,386
Unrealised fair value loss on investments	618	18	20,674	542
Accumulated depreciation - Machinery	25	92	819	2,757
Provision for long-term employee benefits	144	363	4,803	10,923
Total	837	619	27,960	18,608

	(Unit: Thousand US Dollar)		(Unit: Thousand Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
Deferred tax liabilities				
Actuarial gains	20	-	660	-
Others	10	-	324	-
Total	30	-	984	-
Deferred tax - net	807	619	26,976	18,608

Reflected in the statements of financial position as follows:

Deferred tax assets	807	619	26,976	18,608
Deferred tax liabilities	-	-	-	-
Deferred tax - net	807	619	26,976	18,608

As at 31 December 2021, the Group has deductible temporary differences and unused tax losses totaling Baht 6,727 million (USD 201 million) (Separate financial statements: Baht 4,818 million (USD 144 million)) (2020: Baht 7,369 million (USD 245 million) (Separate financial statements: Baht 4,449 (USD 148 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: Million US Dollar)		(Unit: Million Baht)	
	Consolidated		Consolidated	
	financial statements		financial statements	
	2021	2020	2021	2020
31 December 2021	-	8	-	242
31 December 2022	3	3	91	80
31 December 2023	2	2	68	59
31 December 2024	4	2	131	60
31 December 2025	11	20	378	584
31 December 2026	2	-	68	-
31 December 2031	-	4	-	130
31 December 2032	-	7	-	213
31 December 2033	2	10	73	310
31 December 2034	10	10	329	296
31 December 2037	9	9	300	270
31 December 2038	3	3	113	101
Total	46	78	1,551	2,345

In addition, its subsidiaries in Brazil and Singapore have unused tax losses with no expiry date amounting to Baht 357 million (USD 11 million) (2020: Baht 453 million (USD 15 million)). These subsidiaries are able to utilise the tax losses until they are fully utilised.

As at 31 December 2021, the total amount of temporary difference associated with investments in subsidiaries and associate for which deferred tax liabilities have not been recognised, is Baht 5,221 million (USD 156 million) (2020: Baht 3,856 million (USD 128 million)).

30. 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 2021 and 2020, divided between promoted and non-promoted operations, are summarised below.

(Unit: Million US Dollar)

	Promoted operations		Non-promoted operations		Total	
	2021	2020	2021	2020	2021	2020
	Sales					
Domestic sales	30	51	16	1	46	52
Export sales	2,302	1,832	131	395	2,433	2,227
Total sales	2,332	1,883	147	396	2,479	2,279

(Unit: Million Baht)

	Promoted operations		Non-promoted operations		Total	
	2021	2020	2021	2020	2021	2020
	Sales					
Domestic sales	939	1,590	494	23	1,433	1,613
Export sales	73,921	57,610	4,377	12,066	78,298	69,676
Total sales	74,860	59,200	4,871	12,089	79,731	71,289

31. 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, after adjusting the number of ordinary shares in proportion to the change in the number of shares as a result of the distribution of the stock dividend as described in Note 34. The number of ordinary shares of the prior period used for the calculation, as presented for comparative purposes, has been adjusted in proportion to the change in the number of shares as a result of the distribution of the stock dividends as described in Note 34, as if the shares comprising such stock dividends had been issued at the beginning of the earliest period reported.

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		
2021	2020	2021	2020	2021	2020	
(Thousand US Dollar)	(Thousand US Dollar)	(Thousand shares)	(Thousand shares) (Restated)	(US Dollar)	(US Dollar) (Restated)	
Basic earnings per shares						
Profit attributable to equity holders of the Company						
8,577	6,621	4,950,120	4,934,206	0.0017	0.0013	
Effect of dilutive potential ordinary shares						
Warrants						
-	-	65,580	-			
Diluted earnings per shares						
Profit attributable to ordinary shareholders assuming the conversion of warrants to ordinary shares						
8,577	6,621	5,015,700	4,934,206	0.0017	0.0013	

Consolidated and separate financial statements						
Profit for the year		Weighted average number of ordinary shares		Earnings per share		
2021	2020	2021	2020	2021	2020	
(Thousand Baht)	(Thousand Baht)	(Thousand shares)	(Thousand shares) (Restated)	(Baht)	(Baht) (Restated)	
Basic earnings per shares						
Profit attributable to equity holders of the Company						
272,953	209,607	4,950,120	4,934,206	0.06	0.04	
Effect of dilutive potential ordinary shares						
Warrants						
-	-	65,580	-			
Diluted earnings per shares						
Profit attributable to ordinary shareholders assuming the conversion of warrants to ordinary shares						
272,953	209,607	5,015,700	4,934,206	0.05	0.04	

No calculation of diluted earnings per share for the year ended 31 December 2020 were required for warrants since the exercise price and the fair value of the warrants were higher than the average market price of the Company's ordinary shares.

32. 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 2021 and 2020, respectively.

(Unit: Million US Dollar)

For the year ended 31 December 2021						
	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	2,742	838	3	3,583	-	3,583
Inter-segment revenues	1,862	178	74	2,114	(1,770)	344
Total revenues from contracts with customers	4,604	1,016	77	5,697	(1,770)	3,927
Segment profit	157	27	2	186	-	186
Finance income						7
Other income						15
Reduce cost of inventories to net realisable value						15
Depreciation and amortisation						(12)
Administrative expenses						(149)
Loss on financial derivatives						(8)
Share of loss from investments in associates						(11)
Finance cost						(19)
Profit before income tax expenses						24
Income tax expenses						(13)
Profit for the year						11

(Unit: Million Baht)

For the year ended 31 December 2021

	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	88,271	26,859	82	115,212	-	115,212
Inter-segment revenues	59,812	5,794	2,388	67,994	(56,852)	11,142
Total revenues from contracts with customers	148,083	32,653	2,470	183,206	(56,852)	126,354
Segment profit	5,016	861	73	5,950	-	5,950
Finance income						214
Other income						478
Reduce cost of inventories to net realisable value						476
Depreciation and amortisation						(370)
Administrative expenses						(4,722)
Loss on financial derivatives						(253)
Share of loss from investments in associates						(360)
Finance cost						(625)
Profit before income tax expenses						788
Income tax expenses						(426)
Profit for the year						362

(Unit: Million US Dollar)

For the year ended 31 December 2020

	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
Revenues from external customers	2,429	766	4	3,199	-	3,199
Inter-segment revenues	1,441	55	80	1,576	(1,434)	142
Total revenues from contracts with customers	3,870	821	84	4,775	(1,434)	3,341
Segment profit	122	24	3	149	-	149
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)
Profit before income tax expenses						16
Income tax expenses						(9)
Profit for the year						7

(Unit: Million Baht)

For the year ended 31 December 2020

	Computer peripheral	Telecommunication products	Service income	Total reportable segments	Eliminations	Consolidated financial statements
Revenues						
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
Total revenues from contracts with customers	120,889	25,677	2,628	149,194	(44,748)	104,446
Segment profit	3,832	734	88	4,654	-	4,654
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)
Profit before income tax expenses						500
Income tax expenses						(271)
Profit for the year						229

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)	
	2021	2020	2021	2020
Revenue from external customers				
Thailand	1,802	1,579	58,087	49,433
British Virgin Island	1,391	1,124	44,689	35,113
The People's Republic of China	35	12	1,128	380
Brazil	418	315	13,395	9,816
Philippines	114	96	3,689	2,998
United States of America	140	191	4,506	6,013
Others	27	24	860	693
Total	3,927	3,341	126,354	104,446

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	2021	2020	2021	2020
Non-current assets (other than financial instruments, deferred tax assets and net defined benefit assets)				
Thailand	400	359	13,357	10,786
The People's Republic of China	69	75	2,301	2,238
Brazil	27	30	893	890
Philippines	63	60	2,091	1,793
United States of America	8	13	267	398
Others	43	45	1,469	1,373
Total	610	582	20,378	17,478

Major customers

For the year 2021, the Group has revenue from three major customers in amount of Baht 39,298 million (USD 1,224 million), Baht 27,420 million (USD 854 million) and Baht 9,649 million (USD 300 million) (2020: 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)), arising from sales by the computer peripheral and telecommunication products segments.

33. 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 2021 amounting to Baht 4 million (USD 0.1 million) (2020: Baht 3 million (USD 0.1 million)) were recognised as expense.

34. Dividend payment

Dividend	Approved by	Total dividends (Million Baht)	Dividend per share (Baht)
Interim dividends for 2019	Board of Directors Meeting on 17 April 2020	137	0.0300
Interim dividends for 2020	Board of Directors' Meeting on 13 August 2020	91	0.0200
Total for 2020		228	0.0500
Final dividends for 2020	Annual General Meeting of the shareholders on 30 April 2021	43	0.0094
Stock dividends for 2020	Annual General Meeting of the shareholders on 30 April 2021	380	0.0830
Interim dividends for 2021	Board of Directors Meeting on 13 August 2021	99	0.0200
Total for 2021		522	0.1124

35. Commitments and contingent liabilities

35.1 Capital commitments

As at 31 December 2021, the Group had capital commitments of Baht 589 million, USD 9 million, JPY 37 million and CNY 190 million (Separate financial statements: Baht 578 million, USD 9 million and JPY 37 million), relating to the construction of factory buildings and acquisition of machinery (2020: 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)).

35.2 Lease and other service commitments

As at 31 December 2021 and 2020, 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	
	2021	2020	2021	2020
Payable				
In up to 1 year	3.2	2.1	107	64
In over 1 to 5 years	0.1	-	2	1

	(Unit: Million US Dollar)		(Unit: Million Baht)	
	Separate		Separate	
	financial statements		financial statements	
	2021	2020	2021	2020
Payable				
In up to 1 year	0.9	0.6	30	19

35.3 Other commitments

As at 31 December 2021, the Company had outstanding commitment of TWD 465 million, and MYR 22 million in respect of uncalled portion of investments in three subsidiaries (2020: TWD 443 million, MYR 22 million and INR 133 million in respect of uncalled portion of investments in four subsidiaries).

35.4 Agreements for hire of production of molds

As at 31 December 2021, the Company had outstanding commitments of Baht 3 million and USD 3 million with suppliers in respect of agreements for hire of production of molds (2020: Baht 2 million and USD 2 million).

35.5 Guarantees

As at 31 December 2021, the Group had outstanding bank guarantees of Baht 1,179 million, CNY 4 million, MYR 1 million and BRL 12 million (Separate financial statements: Baht 1,174 million) issued by the banks on behalf of the Group in respect of certain performance bonds as required in the normal course of business (2020: Baht 1,035 million, CNY 24 million, MYR 1 million and BRL 13 million (Separate financial statements: Baht 1,030 million)).

36. Fair value hierarchy

As at 31 December 2021 and 2020, 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 2021			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Financial assets measured at FVOCI				
Equity investments	-	-	1,745	1,745
Derivatives				
Foreign currency forward contracts	-	927	-	927
Liabilities measured at fair value				
Derivatives				
Foreign currency forward contracts	-	688	-	688
				102

(Unit: Thousand Baht)

Consolidated financial statements

As at 31 December 2021

	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
Financial assets measured at FVOCI				
Equity investments	-	-	58,334	58,334
Derivatives				
Foreign currency forward contracts	-	30,971	-	30,971
Liabilities measured at fair value				
Derivatives				
Foreign currency forward contracts	-	22,996	-	22,996

(Unit: Thousand US Dollar)

Consolidated financial statements

As at 31 December 2020

	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
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
Liabilities measured at fair value				
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	
Assets measured at fair value				
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
Liabilities measured at fair value				
Derivatives				
Foreign currency forward contracts	-	55,067	-	55,067

(Unit: Thousand US Dollar)

Separate financial statements				
As at 31 December 2021				
Level 1	Level 2	Level 3	Total	
Assets measured at fair value				
Financial assets measured at FVOCI				
Equity investments	-	-	1,709	1,709

(Unit: Thousand Baht)

Separate financial statements				
As at 31 December 2021				
Level 1	Level 2	Level 3	Total	
Assets measured at fair value				
Financial assets measured at FVOCI				
Equity investments	-	-	57,127	57,127

(Unit: Thousand US Dollar)

	Separate financial statements			
	As at 31 December 2020			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value				
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
Assets measured at fair value				
Financial assets measured at FVOCI				
Equity investments	19,564	-	154,626	174,190

Valuation techniques and inputs to Level 2 and 3 valuation

- The fair value of equity securities are based on generally accepted pricing models.
- 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.

37. Financial instruments

37.1 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.

The credit risk on debt instruments and derivatives is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

Market risk

There are two types of market risk comprising interest rate risk and foreign 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 2021 and 2020, the Group had the balances of financial assets and liabilities denominated in foreign currencies as follows.

Foreign currency	As at 31 December 2021		Average exchange rate as at 31 December 2021
	Financial assets (Million)	Financial liabilities (Million)	
Baht	915	3,207	0.030 USD per 1 Baht
US Dollar	24	181	6.376 CNY per 1 USD
US Dollar	2	-	33.420 Baht per 1 USD
US Dollar	2	119	5.580 BRL per 1 USD

Foreign currency	As at 31 December 2020		Average exchange rate as at 31 December 2020
	Financial assets (Million)	Financial liabilities (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 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 2021 and 2020. The Group's exposure to foreign currency changes for all other currencies is not material.

Currency	Change in FX rate (%)	2021		2020		
		Effect on profit before tax (Million US Dollar)	Effect on profit before tax (Million Baht)	Change in FX rate (%)	Effect on profit before tax (Million US Dollar)	Effect on profit before tax (Million Baht)
Baht	+1	(1)	(22)	+4	(2)	(65)
Baht	-1	1	22	-4	2	65
US Dollar	+1	(3)	(84)	+4	(8)	(251)
US Dollar	-1	3	84	-4	8	251

This 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 2021 and 2020, 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 2021							
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				
<u>Financial assets</u>							
Cash and cash equivalents	20.0	-	-	169.3	0.2	189.5	0.01 - 8.88
Trade and other receivables	-	-	-	-	645.5	645.5	-
Receivable - molds	-	-	-	-	5.6	5.6	-
Grant receivable - Government	-	-	-	-	106.8	106.8	-
Restricted bank deposits	-	-	-	0.3	-	0.3	0.01 - 6.94
Investments in equity instruments	-	-	-	-	1.7	1.7	-
	<u>20.0</u>	<u>-</u>	<u>-</u>	<u>169.6</u>	<u>759.8</u>	<u>949.4</u>	
<u>Financial liabilities</u>							
Short-term loans from financial institutions	633.3	-	-	-	-	633.3	0.58 - 4.15
Trade and other payables	-	-	-	-	946.2	946.2	-
Lease liabilities	5.2	13.0	-	-	-	18.2	0.29 - 4.30
Long-term loans	-	-	-	199.2	-	199.2	0.9 + 3 month LIBOR rate
	<u>638.5</u>	<u>13.0</u>	<u>-</u>	<u>199.2</u>	<u>946.2</u>	<u>1,796.9</u>	

(Unit: Million Baht)

As at 31 December 2021

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					
<u>Financial assets</u>							
Cash and cash equivalents	668	-	-	5,658	6	6,332	0.01 - 8.88
Trade and other receivables	-	-	-	-	21,573	21,573	-
Receivable - molds	-	-	-	-	188	188	-
Grant receivable - Government	-	-	-	-	3,569	3,569	-
Restricted bank deposits	-	-	-	11	-	11	0.01 - 6.94
Investments in equity instruments	-	-	-	-	58	58	-
	<u>668</u>	<u>-</u>	<u>-</u>	<u>5,669</u>	<u>25,394</u>	<u>31,731</u>	
<u>Financial liabilities</u>							
Short-term loans from financial institutions	21,164	-	-	-	-	21,164	0.58 - 4.15
Trade and other payables	-	-	-	-	31,623	31,623	-
Lease liabilities	176	433	1	-	-	610	0.29 - 4.30
Long-term loans	-	-	-	6,657	-	6,657	0.9 + 3 months LIBOR rate
	<u>21,340</u>	<u>433</u>	<u>1</u>	<u>6,657</u>	<u>31,623</u>	<u>60,054</u>	

(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					
<u>Financial assets</u>							
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
	<u>51.4</u>	<u>6.9</u>	<u>-</u>	<u>122.0</u>	<u>810.9</u>	<u>991.2</u>	

(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				
<u>Financial liabilities</u>						
Short-term loans from financial institutions	471.9	-	-	-	471.9	0.80 - 4.20
Trade and other payables	-	-	-	-	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>1,532.0</u>	

(Unit: Million Baht)

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				
<u>Financial assets</u>						
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>
<u>Financial liabilities</u>						
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 months 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 2021

Separate financial statements						
Fixed interest rates		Non-		Total	Interest rate	Interest rate
Within 1 year	1 - 5 years	Floating interest rate	interest bearing			
<u>Financial assets</u>						
Cash and cash equivalents	3.5	-	10.3	-	13.8	0.01 - 0.25
Trade and other receivables	-	-	-	730.7	730.7	-
Receivable - molds	-	-	-	4.3	4.3	-
Investments in equity instruments	-	-	-	1.7	1.7	-
Long-term loans to related parties	-	7.5	-	-	7.5	2.50
	<u>3.5</u>	<u>7.5</u>	<u>10.3</u>	<u>736.7</u>	<u>758.0</u>	
<u>Financial liabilities</u>						
Short-term loans from financial institutions	433.1	-	-	-	433.1	1.35 - 1.85
Trade and other payables	-	-	-	537.0	537.0	-
Lease liabilities	0.1	-	-	-	0.1	2.16
	<u>433.2</u>	<u>-</u>	<u>-</u>	<u>537.0</u>	<u>970.2</u>	

(Unit: Million Baht)

As at 31 December 2021

Separate financial statements						
Fixed interest rates		Non-		Total	Interest rate	Interest rate
Within 1 year	1 - 5 years	Floating interest rate	interest bearing			
<u>Financial assets</u>						
Cash and cash equivalents	115	-	345	-	460	0.01 - 0.25
Trade and other receivables	-	-	-	24,419	24,419	-
Receivable - molds	-	-	-	144	144	-
Investments in equity instruments	-	-	-	57	57	-
Long-term loans to related parties	-	249	-	-	249	2.50
	<u>115</u>	<u>249</u>	<u>345</u>	<u>24,620</u>	<u>25,329</u>	
<u>Financial liabilities</u>						
Short-term loans from financial institutions	14,475	-	-	-	14,475	1.35 - 1.85
Trade and other payables	-	-	-	17,947	17,947	-
Lease liabilities	2	-	-	-	2	2.16
	<u>14,477</u>	<u>-</u>	<u>-</u>	<u>17,947</u>	<u>32,424</u>	

(Unit: Million US Dollar)

As at 31 December 2020						
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	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			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	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>	

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 2021 and 2020.

Currency	2021			2020		
	Increase / decrease	Effect on profit before tax	Effect on profit before tax	Increase / decrease	Effect on profit before tax	Effect on profit before tax
	(%)	(Million US Dollar)	(Million Baht)	(%)	(Million US Dollar)	(Million Baht)
US Dollar	+1	(2)	(64)	+1	(2)	(54)
US Dollar	-1	2	64	-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 84% of the Group's debt will mature in less than one year at 31 December 2021 (2020: 89%) (Separate financial statements: 59%, 2020: 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 2021 and 2020 based on contractual undiscounted cash flows:

(Unit: Thousand US Dollar)

	Consolidated financial statements			
	As at 31 December 2021			
	Less than 1 year	1 - 5 years	Over 5 years	Total
Non-derivatives				
Short-term loans from financial institutions	636,836	-	-	636,836
Trade and other payables	946,228	-	-	946,228
Lease liabilities	5,597	13,432	23	19,052
Long-term loans	-	205,963	-	205,963
Total non-derivatives	1,588,661	219,395	23	1,808,079

(Unit: Thousand US Dollar)

Consolidated financial statements

As at 31 December 2021

	Less than 1 year	1 - 5 years	Over 5 years	Total
Derivatives				
Derivative assets: net settled	239	-	-	239
Total derivatives	239	-	-	239

(Unit: Thousand Baht)

Consolidated financial statements

As at 31 December 2021

	Less than 1 year	1 - 5 years	Over 5 years	Total
Non-derivatives				
Short-term loans from financial institutions	21,282,982	-	-	21,282,982
Trade and other payables	31,622,857	-	-	31,622,857
Lease liabilities	187,055	448,914	785	636,754
Long-term loans	-	6,883,266	-	6,883,266
Total non-derivatives	53,092,894	7,332,180	785	60,425,859

Derivatives

Derivative assets: net settled	7,975	-	-	7,975
Total derivatives	7,975	-	-	7,975

(Unit: Thousand US Dollar)

Consolidated financial statements

As at 31 December 2020

	Less than 1 year	1 - 5 years	Over 5 years	Total
Non-derivatives				
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
Total non-derivatives	1,438,388	105,473	961	1,544,822
Derivatives				
Derivative liabilities: net settled	1,171	-	-	1,171
Total derivatives	1,171	-	-	1,171

(Unit: Thousand Baht)

Consolidated financial statements

	As at 31 December 2020			
	Less than	1 - 5	Over 5 years	Total
	1 year	years		
Non-derivatives				
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
Total non-derivatives	43,939,067	3,287,754	28,870	47,255,691
Derivatives				
Derivative liabilities: net settled	35,165	-	-	35,165
Total derivatives	35,165	-	-	35,165

(Unit: Thousand US Dollar)

Separate financial statements

	As at 31 December 2021			
	Less than	1 - 5	Over 5 years	Total
	1 year	years		
Non-derivatives				
Short-term loans from financial institutions	434,307	-	-	434,307
Trade and other payables	537,002	-	-	537,002
Lease liabilities	48	7	-	55
Long-term loans	-	205,963	-	205,963
Total non-derivatives	971,357	205,970	-	1,177,327

(Unit: Thousand Baht)

Separate financial statements

	As at 31 December 2021			
	Less than	1 - 5	Over 5 years	Total
	1 year	years		
Non-derivatives				
Short-term loans from financial institutions	14,514,480	-	-	14,514,480
Trade and other payables	17,946,569	-	-	17,946,569
Lease liabilities	1,601	217	-	1,818
Long-term loans	-	6,883,266	-	6,883,266
Total non-derivatives	32,462,650	6,883,483	-	39,346,133

(Unit: Thousand US Dollar)

	Separate financial statements			
	As at 31 December 2020			
	Less than 1 year	1 - 5 years	Over 5 years	Total
Non-derivatives				
Short-term loans from financial institutions	322,823	-	-	322,823
Trade and other payables	519,386	-	-	519,386
Lease liabilities	95	57	-	152
Total non-derivatives	842,304	57	-	842,361

(Unit: Thousand Baht)

	Separate financial statements			
	As at 31 December 2020			
	Less than 1 year	1 - 5 years	Over 5 years	Total
Non-derivatives				
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
Total non-derivatives	25,720,384	1,709	-	25,722,093

37.2 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.

38. 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 and it meets financial covenants attached to the loan agreement. The Group has complied with these covenants throughout the reporting periods.

As at 31 December 2021, the Group's debt-to-equity ratio was 3.53:1 (2020: 3.03:1) and the Company's was 3.11:1 (2020: 2.37:1).

39. Events after the reporting period

39.1 On 10 February 2022, the warrant holders exercised their rights (CCET-WC) to purchase ordinary shares totaling 1,282,300 units of warrants at an exercise price of Baht 1.994 each, totaling Baht 2,769,118. The Company registered the change in its paid-up capital from Baht 4,959,735,333 to Baht 4,961,124,058 with the Ministry of Commerce on 14 February 2022.

39.2 On 25 February 2022, 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 2022 to adopt a resolution to pay dividend in respect of the operating results for the year 2021, in the total amount of Baht 559 million. The Company paid an interim dividend of Baht 0.02 per share, or a total of Baht 99 million, leaving a dividend of Baht 460 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 2022.

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.

39.3 On 25 February 2022, 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 5,177,872,247 to Baht 5,177,870,530 by cancelling shares remaining from the allocation of ordinary shares for the allotment of stock dividend and right adjustment under Employee Stock Option Plan (CCET-WC) in the amount of 1,717 shares with a par value of Baht 1 each.
- To approve additional registered capital of the Company from Baht 5,177,870,530 to Baht 5,625,920,928 in order to support the allotment of stock dividend and right adjustment under Employee Stock Option plan (CCET-WC) in the total amount of 448,050,398 shares with a par value of Baht 1 each.
- To approve an increase in capital of Cal-Comp Industria e Comercio de Electronicos e Informatica Ltda., its subsidiary in Brazil, at the amount of USD 18.48 million by debt conversion to equity for a purpose of enhancing the Group's overall operational efficiency. It is expected that such capital increase will be completed within the third quarter of the year 2022.

- To approve an increase in capital of in Cal-Comp USA (San Diego), Inc., an indirect subsidiary in United States of America, at the amount of USD 15.65 million by Cal-Comp Electronics (USA) Co., Ltd., a subsidiary in United States of America, for a purpose of enhancing the Group's overall operational efficiency. It is expected that such capital increase will be completed within the second quarter of the year 2022.
- To approve the organisation restructure of Cal-Comp Big Data, Inc., its associate in Taiwan, for a purpose of enhancing the Group's overall operational efficiency. It is expected that such organisation restructure will be completed within the third quarter of the year 2022.

40. Approval of financial statements

These financial statements were authorised for issue by the Company's Board of Directors on 25 February 2022.