

## Financial Statement — Balance Sheet

Provided by: GARND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/06/30	2015/12/31	2015/06/30
<b>Balance Sheet</b>			
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents			
Total cash and cash equivalents	1,005,087	810,436	862,768
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	70,000	202,634	206,092
Notes receivable, net			
Notes receivable, net	454,826	419,411	460,953
Accounts receivable, net			
Accounts receivable, net	2,143,110	1,708,768	2,587,965
Other receivables			
Other receivables, net	21,916	91,997	22,616
Current tax assets			
Total current tax assets	296	280	145
Inventories			
Inventories, manufacturing business			
Inventories, manufacturing business, net	1,445,091	1,654,497	1,736,436
Total inventories	1,445,091	1,654,497	1,736,436
Prepayments			
Total prepayments	76,271	64,585	88,216
Other current assets			
Other current financial assets	1,349,455	1,501,407	1,325,190
Other current assets, others	244,450	190,682	220,136
Total other current assets	1,593,905	1,692,089	1,545,326
Total current assets	6,810,502	6,644,697	7,510,517
<b>Non-current assets</b>			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	2,647,585	2,715,988	3,297,768
Non-current financial assets at cost			
Non-current financial assets at cost, net	358,954	329,241	387,197
Investments accounted for using equity method			
Investments accounted for using equity method, net	3,994,903	4,218,234	4,486,781
Property, plant and equipment			
Total property, plant and equipment	8,469,377	8,282,258	8,443,086
Investment property, net			
Investment property, net	82,670	83,340	84,188
Intangible assets			
Total intangible assets	674,152	674,287	674,580
Deferred tax assets	38,626	33,377	30,447
Other non-current assets			
Prepayments for business facilities	11,552	1,036	25,216
Guarantee deposits paid	15,067	16,109	16,052
Long-term prepaid rents	10,641	11,124	11,229
Other non-current assets, others			
Total other non-current assets, others	152,124	120,675	91,001
Total other non-current assets	189,384	148,944	143,498
Total non-current assets	16,455,651	16,485,669	17,547,545
Total assets	23,266,153	23,130,366	25,058,062
<b>Liabilities and equity</b>			
<b>Liabilities</b>			
<b>Current liabilities</b>			
Short-term borrowings			
Total short-term borrowings	161,572	162,317	749,141
Short-term notes and bills payable			
Total short-term notes and bills payable	0	20,000	129,993
Notes payable			
Total notes payable	104,413	120,470	92,016
Accounts payable			
Total accounts payable	1,449,693	1,419,770	1,733,035
Other payables			
Total other payables	1,220,118	450,504	715,832
Current tax liabilities	206,862	269,627	233,654
Current provisions			
Total current provisions	12,902	12,540	12,072
Other current liabilities			
Advance receipts			
Total advance receipts	15,298	5,405	12,404
Current lease obligations payable	3,659	3,632	0

Other current liabilities, others	15,524	10,100	17,500
Total other current liabilities	34,481	19,137	29,904
Total current liabilities	3,190,041	2,474,365	3,695,647
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	0	200,000	700,000
Non-current provisions			
Total non-current provisions	3,096	2,968	3,177
Deferred tax liabilities			
Total deferred tax liabilities	1,103,189	1,094,425	1,142,832
Other non-current liabilities			
Long-term notes and accounts payable			
Non-current lease obligations payable	3,673	5,509	0
Total long-term notes and accounts payable	3,673	5,509	0
Net defined benefit liability, non-current	98,868	398,853	383,929
Guarantee deposits received	1,121	1,115	4,116
Other non-current liabilities, others	25,185	25,460	25,475
Total other non-current liabilities	128,847	430,937	413,520
Total non-current liabilities	1,235,132	1,728,330	2,259,529
Total liabilities	4,425,173	4,202,695	5,955,176
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	9,066,203	9,066,203	9,066,203
Preference share	200,000	200,000	200,000
Total capital stock	9,266,203	9,266,203	9,266,203
Capital surplus			
Total capital surplus	115,935	115,935	112,393
Retained earnings			
Legal reserve	925,520	778,288	778,288
Special reserve	1,700,322	1,691,816	1,691,816
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	4,104,990	4,107,598	3,814,118
Total retained earnings	6,730,832	6,577,702	6,284,222
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	232,200	403,499	341,139
Unrealized gains (losses) on available-for-sale financial assets			
Total unrealized gains (losses) on available-for-sale financial assets	402,554	450,957	857,063
Total other equity interest	634,754	854,456	1,198,202
Treasury shares	199,604	199,604	199,604
Total equity attributable to owners of parent	16,548,120	16,614,692	16,661,416
Non-controlling interests	2,292,860	2,312,979	2,441,470
Total equity	18,840,980	18,927,671	19,102,886
Total liabilities and equity	23,266,153	23,130,366	25,058,062
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	8,254,473	8,254,473	8,254,473