

## Financial Statement — Balance Sheet

Provided by: GARND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/12/31	2015/12/31
<b>Balance Sheet</b>		
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents		
Total cash and cash equivalents	1,065,963	810,436
Current financial assets at fair value through profit or loss		
Total current financial assets at fair value through profit or loss	130,027	202,634
Notes receivable, net		
Notes receivable, net	435,852	419,411
Accounts receivable, net		
Accounts receivable, net	2,597,118	1,708,768
Other receivables		
Other receivables, net	25,239	96,256
Current tax assets		
Total current tax assets	310	280
Inventories		
Inventories, manufacturing business		
Inventories, manufacturing business, net	1,650,507	1,654,497
Total inventories	1,650,507	1,654,497
Prepayments		
Total prepayments	44,513	64,585
Other current assets		
Other current financial assets	1,538,906	1,501,407
Other current assets, others	283,581	186,423
Total other current assets	1,822,487	1,687,830
Total current assets	7,772,016	6,644,697
<b>Non-current assets</b>		
Non-current available-for-sale financial assets		
Non-current available-for-sale financial assets, net	3,335,991	2,715,988
Non-current financial assets at cost		
Non-current financial assets at cost, net	407,208	329,241
Investments accounted for using equity method		
Investments accounted for using equity method, net	4,249,352	4,218,234
Property, plant and equipment		
Total property, plant and equipment	8,259,961	8,282,258
Investment property, net		
Investment property, net	82,001	83,340
Intangible assets		
Total intangible assets	674,070	674,287
Deferred tax assets	38,177	33,377
Other non-current assets		
Prepayments for business facilities	1,034	1,036
Guarantee deposits paid	16,694	16,109
Long-term prepaid rents	9,997	11,124
Other non-current assets, others		
Total other non-current assets, others	158,547	120,675
Total other non-current assets	186,272	148,944
Total non-current assets	17,233,032	16,485,669
Total assets	25,005,048	23,130,366
<b>Liabilities and equity</b>		
<b>Liabilities</b>		
<b>Current liabilities</b>		
Short-term borrowings		
Total short-term borrowings	95,306	162,317
Short-term notes and bills payable		
Total short-term notes and bills payable	0	20,000
Notes payable		
Total notes payable	90,419	120,470
Accounts payable		
Total accounts payable	1,769,935	1,419,770
Other payables		
Total other payables	597,409	450,504
Current tax liabilities	287,082	269,627
Current provisions		
Total current provisions	17,233	12,540
Other current liabilities		
Advance receipts		
Total advance receipts	12,987	6,730
Current lease obligations payable	3,687	3,632

Other current liabilities, others	13,228	8,775
Total other current liabilities	29,902	19,137
Total current liabilities	2,887,286	2,474,365
Non-current liabilities		
Long-term borrowings		
Total long-term borrowings	0	200,000
Non-current provisions		
Total non-current provisions	3,550	2,968
Deferred tax liabilities		
Total deferred tax liabilities	1,104,858	1,094,425
Other non-current liabilities		
Long-term notes and accounts payable		
Non-current lease obligations payable	1,823	5,509
Total long-term notes and accounts payable	1,823	5,509
Net defined benefit liability, non-current	134,227	398,853
Guarantee deposits received	1,122	1,115
Other non-current liabilities, others	24,963	25,460
Total other non-current liabilities	162,135	430,937
Total non-current liabilities	1,270,543	1,728,330
Total liabilities	4,157,829	4,202,695
Equity		
Equity attributable to owners of parent		
Share capital		
Ordinary share	9,066,203	9,066,203
Preference share	200,000	200,000
Total capital stock	9,266,203	9,266,203
Capital surplus		
Total capital surplus	123,604	115,935
Retained earnings		
Legal reserve	925,519	778,288
Special reserve	1,700,322	1,691,816
Unappropriated retained earnings (accumulated deficit)		
Total unappropriated retained earnings (accumulated deficit)	5,566,215	4,107,598
Total retained earnings	8,192,056	6,577,702
Other equity interest		
Exchange differences on translation of foreign financial statements		
Total exchange differences on translation of foreign financial statements	27,250	403,499
Unrealized gains (losses) on available-for-sale financial assets		
Total unrealized gains (losses) on available-for-sale financial assets	835,015	450,957
Total other equity interest	862,265	854,456
Treasury shares	199,604	199,604
Total equity attributable to owners of parent	18,244,524	16,614,692
Non-controlling interests	2,602,695	2,312,979
Total equity	20,847,219	18,927,671
Total liabilities and equity	25,005,048	23,130,366
Number of share capital awaiting retirement	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	8,254,473	8,254,473