

Financial Statement — Balance Sheet

Provided by: GARND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/09/30	2018/12/31	2018/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	2,977,080	2,729,454	1,827,064
Current financial assets at fair value through profit or loss	42,772	39,020	50,044
Current contract assets	14,424	60,364	28,746
Notes receivable, net	381,452	394,217	409,964
Accounts receivable, net	2,219,321	2,606,345	2,944,487
Accounts receivable due from related parties, net	0	735	0
Other receivables	69,859	81,641	68,080
Other receivables due from related parties	0	0	0
Current tax assets	285	310	27
Current inventories	1,693,814	1,980,783	2,249,574
Inventories, merchandising business	1,693,814	1,980,783	2,249,574
Prepayments	85,279	93,541	129,228
Other current assets	3,819,754	2,865,605	2,832,172
Other current financial assets	3,675,189	2,698,945	2,782,332
Other current assets, others	144,565	166,660	49,840
Total current assets	11,304,040	10,852,015	10,539,386
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	4,466,467	4,220,226	4,611,728
Investments accounted for using equity method	6,860,047	6,227,702	5,483,572
Property, plant and equipment	7,007,780	7,427,473	7,554,511
Right-of-use assets	446,544	0	0
Investment property, net	79,123	79,843	80,099
Intangible assets	674,070	674,070	674,070
Deferred tax assets	54,699	49,358	52,322
Other non-current assets	250,758	329,214	1,223,417
Prepayments for business facilities	0	0	28,802
Guarantee deposits paid	16,483	16,664	17,251
Non-current prepayments for investments	0	0	712,583
Long-term Lease Prepayments	0	9,130	9,125
Other non-current assets, others	234,275	303,420	455,656
Total non-current assets	19,839,488	19,007,886	19,679,719
Total assets	31,143,528	29,859,901	30,219,105
Liabilities and equity			
Liabilities			
Current liabilities			
Current borrowings	59,754	2,833	85,971
Current contract liabilities	14,148	43,819	15,968
Notes payable	59,303	78,620	53,662
Accounts payable	1,392,915	1,470,375	1,741,731
Other payables	459,730	669,260	566,828
Current tax liabilities	385,120	586,361	525,285
Current provisions	18,166	17,015	17,931
Current lease liabilities	73,409	0	0
Other current liabilities	11,718	8,770	11,518
Advance receipts	182	152	183
Current lease obligations payable	0	1,944	1,932
Other current liabilities, others	11,536	6,674	9,403
Total current liabilities	2,474,263	2,877,053	3,018,894
Non-current liabilities			
Non-current provisions	9,321	8,486	7,566
Deferred tax liabilities	1,263,396	1,249,285	1,253,520
Non-current lease liabilities	367,458	0	0
Other non-current liabilities	97,039	104,103	109,135
Long-term notes and accounts payable	0	991	1,482
Non-current lease obligations payable	0	991	1,482
Net defined benefit liability, non-current	69,262	74,157	78,310
Guarantee deposits received	4,083	4,962	5,257
Other non-current liabilities, others	23,694	23,993	24,086
Total non-current liabilities	1,737,214	1,361,874	1,370,221
Total liabilities	4,211,477	4,238,927	4,389,115
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	181,599	180,533	180,533
Retained earnings			
Legal reserve	1,790,463	1,494,452	1,494,452
Special reserve	1,640,828	1,640,828	1,640,828
Unappropriated retained earnings (accumulated deficit)	10,985,424	9,472,912	9,235,814
Total retained earnings	14,416,715	12,608,192	12,371,094
Other equity interest			
Exchange differences on translation of foreign financial statements	-372,715	-206,080	-265,801
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	755,400	945,719	1,338,934
Total other equity interest	382,685	739,639	1,073,133
Treasury shares	55,577	55,577	55,577
Total equity attributable to owners of parent	24,191,625	22,738,990	22,835,386
Non-controlling interests	2,740,426	2,881,984	2,994,604
Total equity	26,932,051	25,620,974	25,829,990
Total liabilities and equity	31,143,528	29,859,901	30,219,105
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	2,023,473	2,023,473	2,023,473