

## Financial Statement — Balance Sheet

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/06/30	2022/12/31	2022/06/30
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	5,888,318	6,279,477	6,279,770
Current financial assets at fair value through profit or loss	123,090	196,611	118,880
Current contract assets	14,791	8,126	14,368
Notes receivable, net	290,404	309,704	311,768
Accounts receivable, net	1,287,401	1,570,910	2,364,228
Accounts receivable due from related parties, net	1,439	0	1,777
Other receivables	109,499	88,157	72,494
Other receivables due from related parties	25,329	0	1,214,511
Current tax assets	381	0	0
Current inventories	1,622,598	1,614,917	2,686,247
Prepayments	2,254,271	2,048,212	1,264,703
Other current assets	3,970,420	5,293,229	4,159,811
<b>Total current assets</b>	<b>15,587,941</b>	<b>17,409,343</b>	<b>18,488,557</b>
<b>Non-current assets</b>			
Non-current financial assets at fair value through profit or loss	7,200	7,200	0
Non-current financial assets at fair value through other comprehensive income	4,219,128	4,141,941	4,601,091
Investments accounted for using equity method	9,011,121	9,772,430	11,698,320
Property, plant and equipment	19,757,273	18,822,036	13,358,107
Right-of-use assets	3,778,477	3,597,868	3,705,398
Investment property, net	718,668	721,133	233,679
Intangible assets	1,266,172	1,062,228	1,064,806
Deferred tax assets	313,092	88,369	55,219
Other non-current assets	4,857,909	4,748,997	4,180,569
<b>Total non-current assets</b>	<b>43,929,040</b>	<b>42,962,202</b>	<b>38,897,189</b>
<b>Total assets</b>	<b>59,516,981</b>	<b>60,371,545</b>	<b>57,385,746</b>
<b>Current liabilities</b>			
Current borrowings	2,659,334	1,931,000	1,575,743
Short-term notes and bills payable	299,908	299,312	0
Current contract liabilities	49,595	42,263	17,613
Notes payable	53,561	79,803	60,496
Accounts payable	1,175,121	1,048,655	1,684,189
Other payables	1,016,906	660,896	2,556,971
Other payables to related parties	1,840	4,724	1,769
Current tax liabilities	37,554	450,576	466,472
Current provisions	28,198	32,063	18,071
Current lease liabilities	198,936	178,240	133,525
Other current liabilities	16,177	7,766	8,573
<b>Total current liabilities</b>	<b>5,537,130</b>	<b>4,735,298</b>	<b>6,523,422</b>
<b>Non-current liabilities</b>			
Non-current portion of non-current borrowings	15,704,815	15,733,290	9,134,325
Non-current provisions	81,044	80,475	78,996
Deferred tax liabilities	1,096,751	1,149,584	1,489,147
Non-current lease liabilities	2,777,816	2,527,252	2,584,599
Other non-current liabilities	36,554	37,805	80,350
<b>Total non-current liabilities</b>	<b>19,696,980</b>	<b>19,528,406</b>	<b>13,367,417</b>
<b>Total liabilities</b>	<b>25,234,110</b>	<b>24,263,704</b>	<b>19,890,839</b>
<b>Equity attributable to owners of parent</b>			
Share capital			
Ordinary share	9,066,203	9,066,203	9,066,203
Preference share	200,000	200,000	200,000
<b>Total Share Capital</b>	<b>9,266,203</b>	<b>9,266,203</b>	<b>9,266,203</b>
Capital surplus			
Total capital surplus	198,879	201,866	186,459
Retained earnings			
Legal reserve	3,170,794	3,170,794	3,170,794
Special reserve	1,642,556	1,640,828	1,640,828
Unappropriated retained earnings (accumulated deficit)	17,844,015	19,165,201	20,022,779
<b>Total retained earnings</b>	<b>22,657,365</b>	<b>23,976,823</b>	<b>24,834,401</b>
Other equity interest			
Exchange differences on translation of foreign financial statements	-716,639	-213,390	-127,752
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-390,399	-429,414	-49,221
<b>Total other equity interest</b>	<b>-1,107,038</b>	<b>-642,804</b>	<b>-176,973</b>
Treasury shares	-49,858	-49,858	-49,858
<b>Total equity attributable to owners of parent</b>	<b>30,965,551</b>	<b>32,752,230</b>	<b>34,060,232</b>
Non-controlling interests	3,317,320	3,355,611	3,434,675
<b>Total equity</b>	<b>34,282,871</b>	<b>36,107,841</b>	<b>37,494,907</b>
<b>Total liabilities and equity</b>	<b>59,516,981</b>	<b>60,371,545</b>	<b>57,385,746</b>

Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,776,000	1,776,000	1,776,000