

## Financial Statement — Balance Sheet

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/12/31	2022/12/31
<b>Balance Sheet</b>		
<b>Current assets</b>		
Cash and cash equivalents	4,726,354	6,279,477
Current financial assets at fair value through profit or loss	216,288	196,611
Current contract assets	15,861	8,126
Notes receivable, net	297,589	309,704
Accounts receivable, net	1,372,695	1,570,910
Accounts receivable due from related parties, net	1,507	0
Other receivables	100,340	88,157
Other receivables due from related parties	0	0
Current tax assets	549	0
Current inventories	2,073,662	1,614,917
Prepayments	2,454,739	2,048,212
Other current assets	4,847,527	5,293,229
<b>Total current assets</b>	<b>16,107,111</b>	<b>17,409,343</b>
<b>Non-current assets</b>		
Non-current financial assets at fair value through profit or loss	15,157	7,200
Non-current financial assets at fair value through other comprehensive income	4,297,847	4,141,941
Investments accounted for using equity method	8,709,741	9,772,430
Property, plant and equipment	21,658,256	18,822,036
Right-of-use assets	3,830,333	3,597,868
Investment property, net	716,204	721,133
Intangible assets	1,298,398	1,062,228
Deferred tax assets	436,061	88,369
Other non-current assets	4,899,299	4,748,997
<b>Total non-current assets</b>	<b>45,861,296</b>	<b>42,962,202</b>
<b>Total assets</b>	<b>61,968,407</b>	<b>60,371,545</b>
<b>Current liabilities</b>		
Current borrowings	1,900,000	1,931,000
Short-term notes and bills payable	699,695	299,312
Current contract liabilities	33,558	42,263
Notes payable	68,984	79,803
Accounts payable	1,729,359	1,048,655
Other payables	848,132	660,896
Other payables to related parties	320	4,724
Current tax liabilities	42,988	450,576
Current provisions	18,870	32,063
Current lease liabilities	224,521	178,240
Other current liabilities	3,045,737	7,766
<b>Total current liabilities</b>	<b>8,612,164</b>	<b>4,735,298</b>
<b>Non-current liabilities</b>		
Non-current portion of non-current borrowings	12,715,509	15,733,290
Non-current provisions	81,759	80,475
Deferred tax liabilities	1,089,449	1,149,584
Non-current lease liabilities	2,913,652	2,527,252
Other non-current liabilities	40,273	37,805
<b>Total non-current liabilities</b>	<b>16,840,642</b>	<b>19,528,406</b>
<b>Total liabilities</b>	<b>25,452,806</b>	<b>24,263,704</b>
Equity attributable to owners of parent		
Share capital		
Ordinary share	11,066,203	9,066,203
Preference share	200,000	200,000
<b>Total Share Capital</b>	<b>11,266,203</b>	<b>9,266,203</b>
Capital surplus		
Total capital surplus	1,071,541	201,866
Retained earnings		
Legal reserve	3,170,794	3,170,794
Special reserve	1,642,556	1,640,828
Unappropriated retained earnings (accumulated deficit)	17,235,760	19,165,201
<b>Total retained earnings</b>	<b>22,049,110</b>	<b>23,976,823</b>
Other equity interest		
Exchange differences on translation of foreign financial statements	-716,522	-213,390
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-379,202	-429,414
<b>Total other equity interest</b>	<b>-1,095,724</b>	<b>-642,804</b>
Treasury shares	-49,858	-49,858
<b>Total equity attributable to owners of parent</b>	<b>33,241,272</b>	<b>32,752,230</b>
Non-controlling interests	3,274,329	3,355,611
<b>Total equity</b>	<b>36,515,601</b>	<b>36,107,841</b>
<b>Total liabilities and equity</b>	<b>61,968,407</b>	<b>60,371,545</b>

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