

## Financial Statement — Balance Sheet

Provided by: GARND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/09/30	2012/12/31	2012/09/30	2012/01/01
<b>Balance Sheet</b>				
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents				
Total cash and cash equivalents	707,413	507,427	232,463	471,346
Current financial assets at fair value through profit or loss				
Total current financial assets at fair value through profit or loss	0	0	0	66,018
Notes receivable, net				
Notes receivable, net	441,727	448,325	444,341	510,888
Accounts receivable, net				
Accounts receivable, net	2,713,871	2,202,805	2,617,347	2,535,154
Other receivables				
Other receivables, net	37,073	55,212	95,927	53,682
Current tax assets				
Total current tax assets	69	242	124	994
Inventories				
Inventories, manufacturing business				
Inventories, manufacturing business, net	2,173,604	2,498,807	2,034,793	1,583,802
Total inventories	2,173,604	2,498,807	2,034,793	1,583,802
Prepayments				
Total prepayments	88,081	277,210	122,709	43,779
Other current assets				
Other current financial assets	1,045,796	357,343	611,746	61,200
Other current assets, others	184,379	281,556	199,111	217,500
Total other current assets	1,230,175	638,899	810,857	278,700
Total current assets	7,392,013	6,628,927	6,358,561	5,544,363
<b>Non-current assets</b>				
Non-current available-for-sale financial assets				
Non-current available-for-sale financial assets, net	2,486,544	2,304,378	2,329,672	2,165,188
Non-current financial assets at cost				
Non-current financial assets at cost, net	207,383	537,810	538,200	740,918
Investments accounted for using equity method				
Investments accounted for using equity method, net	4,097,003	3,905,301	3,608,882	3,784,881
Property, plant and equipment				
Total property, plant and equipment	9,328,132	9,389,250	9,254,194	8,437,973
Investment property, net				
Investment property, net	87,159	88,432	88,856	88,945
Intangible assets				
Total intangible assets	675,270	675,674	675,799	676,582
Deferred tax assets	39,971	50,943	43,656	163,745
Other non-current assets				
Prepayments for business facilities	201,916	211,290	169,345	267,776
Guarantee deposits paid	17,279	15,070	15,750	13,058
Long-term prepaid rents	11,432	11,245	11,318	11,890
Other non-current assets, others				
Total other non-current assets, others	59,118	71,023	54,316	85,608
Total other non-current assets	289,745	308,628	250,729	378,332
Total non-current assets	17,211,207	17,260,416	16,789,988	16,436,564
Total assets	24,603,220	23,889,343	23,148,549	21,980,927
<b>Liabilities</b>				
<b>Current liabilities</b>				
Short-term borrowings				
Total short-term borrowings	1,089,362	1,896,453	797,692	1,019,712
Short-term notes and bills payable				
Total short-term notes and bills payable	794,855	1,199,664	1,179,737	649,821
Notes payable				
Total notes payable	80,894	28,529	64,431	147,320
Accounts payable				
Total accounts payable	1,799,951	1,174,068	1,808,644	1,688,021
Other payables				
Total other payables	390,142	379,111	358,478	485,589
Current tax liabilities	221,685	170,010	150,071	77,781
Current provisions				
Total current provisions	14,243	12,340	11,038	9,973
Other current liabilities				
Advance receipts				
Total advance receipts	7,464	9,866	13,813	23,717
Other current liabilities, others	31,304	27,911	28,668	26,963
Total other current liabilities	38,768	37,777	42,481	50,680

Total current liabilities	4,429,900	4,897,952	4,412,572	4,128,897
Non-current liabilities				
Long-term borrowings				
Total long-term borrowings	1,400,000	1,300,000	1,200,000	1,200,000
Deferred tax liabilities				
Total deferred tax liabilities	1,088,231	1,092,670	1,091,239	1,088,422
Other non-current liabilities				
Accrued pension liabilities	398,443	427,840	379,822	406,745
Guarantee deposits received	4,110	4,110	4,110	4,130
Other non-current liabilities, others	26,044	26,272	26,407	26,858
Total other non-current liabilities	428,597	458,222	410,339	437,733
Total non-current liabilities	2,916,828	2,850,892	2,701,578	2,726,155
Total liabilities	7,346,728	7,748,844	7,114,150	6,855,052
Equity				
Equity attributable to owners of parent				
Share capital				
Ordinary share	9,066,203	9,066,203	9,066,203	9,066,203
Preference share	200,000	200,000	200,000	200,000
Total capital stock	9,266,203	9,266,203	9,266,203	9,266,203
Capital surplus				
Total capital surplus	103,073	94,129	93,753	86,909
Retained earnings				
Legal reserve	553,968	379,829	379,829	267,774
Special reserve	1,890,742	1,790,004	1,790,004	1,746,126
Unappropriated retained earnings (accumulated deficit)				
Total unappropriated retained earnings (accumulated deficit)	3,101,561	2,935,440	2,839,080	2,013,174
Total retained earnings	5,546,271	5,105,273	5,008,913	4,027,074
Other equity interest				
Exchange differences on translation of foreign financial statements				
Total exchange differences on translation of foreign financial statements	215,489	45,356	44,958	177,730
Unrealized gains (losses) on available-for-sale financial assets				
Total unrealized gains (losses) on available-for-sale financial assets	311,438	37,531	50,045	2,305
Total other equity interest	526,927	82,887	95,003	180,035
Treasury shares	199,604	199,604	199,604	199,604
Total equity attributable to owners of parent	15,242,870	14,348,888	14,264,268	13,360,617
Non-controlling interests	2,013,622	1,791,611	1,770,131	1,765,258
Total equity	17,256,492	16,140,499	16,034,399	15,125,875
Equivalent issue shares of advance receipts for ordinary share	0	0	0	0
Number of shares in entity held by entity and by its subsidiaries	8,254,473	8,254,473	8,254,473	8,254,473