

## Financial Statement — Balance Sheet

Provided by: GARND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/03/31	2014/12/31	2014/03/31	2014/01/01
<b>Balance Sheet</b>				
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents				
Total cash and cash equivalents	713,687	1,081,542	802,214	855,816
Current financial assets at fair value through profit or loss				
Total current financial assets at fair value through profit or loss	154,073	25,644	0	0
Notes receivable, net				
Notes receivable, net	452,229	438,793	453,277	443,898
Accounts receivable, net				
Accounts receivable, net	2,240,719	2,020,005	2,336,046	2,657,821
Other receivables				
Other receivables, net	264,173	78,937	81,973	53,472
Current tax assets				
Total current tax assets	71	0	158	69
<b>Inventories</b>				
Inventories, manufacturing business				
Inventories, manufacturing business, net	1,602,462	1,838,716	2,456,547	2,133,996
Total inventories	1,602,462	1,838,716	2,456,547	2,133,996
<b>Prepayments</b>				
Total prepayments	66,282	42,900	91,105	63,392
<b>Non-current assets classified as held for sale, net</b>				
Non-current assets classified as held for sale, net	250,280	250,280	0	0
<b>Other current assets</b>				
Other current financial assets	1,081,016	941,339	1,231,156	986,461
Other current assets, others	275,770	269,112	187,818	219,852
Total other current assets	1,356,786	1,210,451	1,418,974	1,206,313
<b>Total current assets</b>	7,100,762	6,987,268	7,640,294	7,414,777
<b>Non-current assets</b>				
Non-current available-for-sale financial assets				
Non-current available-for-sale financial assets, net	2,911,429	2,776,877	2,589,645	2,761,556
Non-current financial assets at cost				
Non-current financial assets at cost, net	438,340	177,857	190,568	190,322
Investments accounted for using equity method				
Investments accounted for using equity method, net	4,373,345	4,556,160	4,259,973	4,306,289
<b>Property, plant and equipment</b>				
Total property, plant and equipment	8,541,222	8,707,755	9,250,751	9,331,804
<b>Investment property, net</b>				
Investment property, net	84,614	85,038	86,310	86,735
<b>Intangible assets</b>				
Total intangible assets	674,733	674,886	675,425	675,258
<b>Deferred tax assets</b>	31,492	49,949	31,341	35,693
<b>Other non-current assets</b>				
Prepayments for business facilities	59,088	19,600	21,994	24,720
Guarantee deposits paid	17,259	16,373	16,621	21,185
Non-current prepayments for investments	0	218,811	0	0
Long-term prepaid rents	11,468	11,656	11,443	11,564
Other non-current assets, others				
Total other non-current assets, others	144,146	107,583	50,049	65,455
Total other non-current assets	231,961	374,023	100,107	122,924
<b>Total non-current assets</b>	17,287,136	17,402,545	17,184,120	17,510,581
<b>Total assets</b>	24,387,898	24,389,813	24,824,414	24,925,358
<b>Liabilities and equity</b>				
<b>Liabilities</b>				
<b>Current liabilities</b>				
Short-term borrowings				
Total short-term borrowings	1,125,456	1,365,670	581,447	725,365
Short-term notes and bills payable				
Total short-term notes and bills payable	342,969	434,952	624,929	399,923
Notes payable				
Total notes payable	83,808	87,917	69,390	78,788
Accounts payable				
Total accounts payable	1,654,419	1,674,136	2,062,218	1,817,129
Other payables				
Total other payables	194,320	278,729	272,414	463,960
Current tax liabilities	211,876	171,953	331,249	301,967
Current provisions				
Total current provisions	12,228	12,783	11,973	12,373
Other current liabilities				

Advance receipts				
Total advance receipts	10,754	14,632	11,566	25,830
Other current liabilities, others	18,585	12,344	16,596	10,935
Total other current liabilities	29,339	26,976	28,162	36,765
Total current liabilities	3,654,415	4,053,116	3,981,782	3,836,270
Non-current liabilities				
Long-term borrowings				
Total long-term borrowings	900,000	900,000	1,100,000	1,300,000
Non-current provisions				
Total non-current provisions	3,112	3,046	3,143	3,075
Deferred tax liabilities				
Total deferred tax liabilities	1,157,306	1,156,085	1,127,682	1,152,395
Other non-current liabilities				
Net defined benefit liability, non-current	389,035	393,631	373,109	378,784
Guarantee deposits received	4,116	4,116	4,098	4,110
Other non-current liabilities, others	25,628	25,775	25,953	25,972
Total other non-current liabilities	418,779	423,522	403,160	408,866
Total non-current liabilities	2,479,197	2,482,653	2,633,985	2,864,336
Total liabilities	6,133,612	6,535,769	6,615,767	6,700,606
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	112,393	112,393	103,073	103,073
Retained earnings				
Legal reserve	749,036	749,036	553,968	553,968
Special reserve	1,647,209	1,647,209	1,890,742	1,890,742
Unappropriated retained earnings (accumulated deficit)				
Total unappropriated retained earnings (accumulated deficit)	3,308,159	3,015,637	3,805,027	3,673,984
Total retained earnings	5,704,404	5,411,882	6,249,737	6,118,694
Other equity interest				
Exchange differences on translation of foreign financial statements				
Total exchange differences on translation of foreign financial statements	419,416	472,924	286,786	288,897
Unrealized gains (losses) on available-for-sale financial assets				
Total unrealized gains (losses) on available-for-sale financial assets	605,704	512,443	378,305	489,042
Total other equity interest	1,025,120	985,367	665,091	777,939
Treasury shares	199,604	199,604	199,604	199,604
Total equity attributable to owners of parent	15,908,516	15,576,241	16,084,500	16,066,305
Non-controlling interests	2,345,770	2,277,803	2,124,147	2,158,447
Total equity	18,254,286	17,854,044	18,208,647	18,224,752
Total liabilities and equity	24,387,898	24,389,813	24,824,414	24,925,358
Number of share capital awaiting retirement	0	0	0	0
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