

## Financial Statement — Balance Sheet

Provided by: GARND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/09/30	2014/12/31	2014/09/30	2014/01/01
<b>Balance Sheet</b>				
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents				
Total cash and cash equivalents	764,965	1,081,542	927,617	855,816
Current financial assets at fair value through profit or loss				
Total current financial assets at fair value through profit or loss	289,321	25,644	88,090	0
Notes receivable, net				
Notes receivable, net	458,802	438,793	485,587	443,898
Accounts receivable, net				
Accounts receivable, net	1,841,905	2,020,005	2,750,986	2,657,821
Other receivables				
Other receivables, net	53,542	78,937	68,527	53,472
Current tax assets				
Total current tax assets	412	0	14,206	69
<b>Inventories</b>				
Inventories, manufacturing business				
Inventories, manufacturing business, net	1,508,701	1,838,716	2,204,942	2,133,996
Total inventories	1,508,701	1,838,716	2,204,942	2,133,996
<b>Prepayments</b>				
Total prepayments	88,586	42,900	126,224	63,392
<b>Non-current assets classified as held for sale, net</b>				
Non-current assets classified as held for sale, net	0	250,280	0	0
<b>Other current assets</b>				
Other current financial assets	1,292,780	941,339	941,860	986,461
Other current assets, others	163,028	269,112	183,075	219,852
Total other current assets	1,455,808	1,210,451	1,124,935	1,206,313
<b>Total current assets</b>	6,462,042	6,987,268	7,791,114	7,414,777
<b>Non-current assets</b>				
Non-current available-for-sale financial assets				
Non-current available-for-sale financial assets, net	2,751,467	2,776,877	2,623,577	2,761,556
Non-current financial assets at cost				
Non-current financial assets at cost, net	325,691	177,857	179,431	190,322
Investments accounted for using equity method				
Investments accounted for using equity method, net	4,391,125	4,556,160	4,443,392	4,306,289
<b>Property, plant and equipment</b>				
Total property, plant and equipment	8,329,022	8,707,755	9,086,654	9,331,804
<b>Investment property, net</b>				
Investment property, net	83,764	85,038	85,462	86,735
<b>Intangible assets</b>				
Total intangible assets	674,426	674,886	675,060	675,258
<b>Deferred tax assets</b>				
Deferred tax assets	30,298	49,949	27,226	35,693
<b>Other non-current assets</b>				
Prepayments for business facilities	24,630	19,600	27,141	24,720
Guarantee deposits paid	15,981	16,373	15,552	21,185
Non-current prepayments for investments	0	218,811	124,980	0
Long-term prepaid rents	11,608	11,656	11,370	11,564
Other non-current assets, others				
Total other non-current assets, others	123,743	107,583	65,538	65,455
Total other non-current assets	175,962	374,023	244,581	122,924
<b>Total non-current assets</b>	16,761,755	17,402,545	17,365,383	17,510,581
<b>Total assets</b>	23,223,797	24,389,813	25,156,497	24,925,358
<b>Liabilities and equity</b>				
<b>Liabilities</b>				
<b>Current liabilities</b>				
Short-term borrowings				
Total short-term borrowings	583,338	1,365,670	1,653,602	725,365
Short-term notes and bills payable				
Total short-term notes and bills payable	30,000	434,952	664,893	399,923
Notes payable				
Total notes payable	72,136	87,917	73,557	78,788
Accounts payable				
Total accounts payable	1,020,228	1,674,136	1,997,645	1,817,129
Other payables				
Total other payables	400,141	278,729	248,490	463,960
Current tax liabilities	242,816	171,953	167,995	301,967
Current provisions				
Total current provisions	12,290	12,783	12,987	12,373
Other current liabilities				

Advance receipts				
Total advance receipts	6,231	14,632	29,433	25,830
Current lease obligations payable	3,618	0	0	0
Other current liabilities, others	19,197	12,344	17,956	10,935
Total other current liabilities	29,046	26,976	47,389	36,765
Total current liabilities	2,389,995	4,053,116	4,866,558	3,836,270
Non-current liabilities				
Long-term borrowings				
Total long-term borrowings	300,000	900,000	1,100,000	1,300,000
Non-current provisions				
Total non-current provisions	3,243	3,046	3,278	3,075
Deferred tax liabilities				
Total deferred tax liabilities	1,111,219	1,156,085	1,158,340	1,152,395
Other non-current liabilities				
Long-term notes and accounts payable				
Non-current lease obligations payable	6,422	0	0	0
Total long-term notes and accounts payable	6,422	0	0	0
Net defined benefit liability, non-current	378,527	393,631	364,944	378,784
Guarantee deposits received	4,115	4,116	4,096	4,110
Other non-current liabilities, others	25,576	25,775	25,739	25,972
Total other non-current liabilities	414,640	423,522	394,779	408,866
Total non-current liabilities	1,829,102	2,482,653	2,656,397	2,864,336
Total liabilities	4,219,097	6,535,769	7,522,955	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	115,935	112,393	112,393	103,073
Retained earnings				
Legal reserve	778,288	749,036	749,036	553,968
Special reserve	1,691,816	1,647,209	1,647,209	1,890,742
Unappropriated retained earnings (accumulated deficit)				
Total unappropriated retained earnings (accumulated deficit)	3,957,704	3,015,637	3,150,049	3,673,984
Total retained earnings	6,427,808	5,411,882	5,546,294	6,118,694
Other equity interest				
Exchange differences on translation of foreign financial statements				
Total exchange differences on translation of foreign financial statements	570,161	472,924	323,152	288,897
Unrealized gains (losses) on available-for-sale financial assets				
Total unrealized gains (losses) on available-for-sale financial assets	480,868	512,443	407,378	489,042
Total other equity interest	1,051,029	985,367	730,530	777,939
Treasury shares	199,604	199,604	199,604	199,604
Total equity attributable to owners of parent	16,661,371	15,576,241	15,455,816	16,066,305
Non-controlling interests	2,343,329	2,277,803	2,177,726	2,158,447
Total equity	19,004,700	17,854,044	17,633,542	18,224,752
Total liabilities and equity	23,223,797	24,389,813	25,156,497	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