

## Financial Statement — Balance Sheet

Provided by: GARND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/03/31	2015/12/31	2015/03/31
<b>Balance Sheet</b>			
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents			
Total cash and cash equivalents	815,483	810,436	713,687
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	24,028	202,634	154,073
Notes receivable, net			
Notes receivable, net	438,059	419,411	452,229
Accounts receivable, net			
Accounts receivable, net	2,024,899	1,708,768	2,240,719
Other receivables			
Other receivables, net	75,699	91,997	264,173
Current tax assets			
Total current tax assets	289	280	71
Inventories			
Inventories, manufacturing business			
Inventories, manufacturing business, net	1,637,682	1,654,497	1,602,462
Total inventories	1,637,682	1,654,497	1,602,462
Prepayments			
Total prepayments	149,474	64,585	66,282
Non-current assets classified as held for sale, net			
Non-current assets classified as held for sale, net	0	0	250,280
Other current assets			
Other current financial assets	1,334,530	1,501,407	1,081,016
Other current assets, others	157,853	190,682	275,770
Total other current assets	1,492,383	1,692,089	1,356,786
Total current assets	6,657,996	6,644,697	7,100,762
<b>Non-current assets</b>			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	2,709,593	2,715,988	2,911,429
Non-current financial assets at cost			
Non-current financial assets at cost, net	305,189	329,241	438,340
Investments accounted for using equity method			
Investments accounted for using equity method, net	4,150,910	4,218,234	4,373,345
Property, plant and equipment			
Total property, plant and equipment	8,339,084	8,282,258	8,541,222
Investment property, net			
Investment property, net	83,005	83,340	84,614
Intangible assets			
Total intangible assets	674,205	674,287	674,733
Deferred tax assets	41,222	33,377	31,492
Other non-current assets			
Prepayments for business facilities	8,181	1,036	59,088
Guarantee deposits paid	17,082	16,109	17,259
Non-current prepayments for investments	0	0	0
Long-term prepaid rents	10,996	11,124	11,468
Other non-current assets, others			
Total other non-current assets, others	290,533	120,675	144,146
Total other non-current assets	326,792	148,944	231,961
Total non-current assets	16,630,000	16,485,669	17,287,136
<b>Total assets</b>	<b>23,287,996</b>	<b>23,130,366</b>	<b>24,387,898</b>
<b>Liabilities and equity</b>			
<b>Liabilities</b>			
<b>Current liabilities</b>			
Short-term borrowings			
Total short-term borrowings	357,725	162,317	1,125,456
Short-term notes and bills payable			
Total short-term notes and bills payable	52,995	20,000	342,969
Notes payable			
Total notes payable	79,068	120,470	83,808
Accounts payable			
Total accounts payable	1,491,226	1,419,770	1,654,419
Other payables			
Total other payables	290,776	450,504	194,320
Current tax liabilities	335,693	269,627	211,876
Current provisions			
Total current provisions	12,604	12,540	12,228
Other current liabilities			

Advance receipts			
Total advance receipts	9,866	5,405	10,754
Current lease obligations payable	3,645	3,632	0
Other current liabilities, others	14,714	10,100	18,585
Total other current liabilities	28,225	19,137	29,339
Total current liabilities	2,648,312	2,474,365	3,654,415
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	0	200,000	900,000
Non-current provisions			
Total non-current provisions	3,032	2,968	3,112
Deferred tax liabilities			
Total deferred tax liabilities	1,105,015	1,094,425	1,157,306
Other non-current liabilities			
Long-term notes and accounts payable			
Non-current lease obligations payable	4,593	5,509	0
Total long-term notes and accounts payable	4,593	5,509	0
Net defined benefit liability, non-current	114,375	398,853	389,035
Guarantee deposits received	1,114	1,115	4,116
Other non-current liabilities, others	25,286	25,460	25,628
Total other non-current liabilities	145,368	430,937	418,779
Total non-current liabilities	1,253,415	1,728,330	2,479,197
Total liabilities	3,901,727	4,202,695	6,133,612
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	9,066,203	9,066,203	9,066,203
Preference share	200,000	200,000	200,000
Total capital stock	9,266,203	9,266,203	9,266,203
Capital surplus			
Total capital surplus	115,935	115,935	112,393
Retained earnings			
Legal reserve	778,288	778,288	749,036
Special reserve	1,691,816	1,691,816	1,647,209
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	4,689,917	4,107,598	3,308,159
Total retained earnings	7,160,021	6,577,702	5,704,404
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	268,093	403,499	419,416
Unrealized gains (losses) on available-for-sale financial assets			
Total unrealized gains (losses) on available-for-sale financial assets	451,635	450,957	605,704
Total other equity interest	719,728	854,456	1,025,120
Treasury shares	199,604	199,604	199,604
Total equity attributable to owners of parent	17,062,283	16,614,692	15,908,516
Non-controlling interests	2,323,986	2,312,979	2,345,770
Total equity	19,386,269	18,927,671	18,254,286
Total liabilities and equity	23,287,996	23,130,366	24,387,898
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	8,254,473	8,254,473	8,254,473