

## Financial Statement — Balance Sheet

Provided by: GARND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/06/30	2017/12/31	2017/06/30
<b>Balance Sheet</b>			
<b>Assets</b>			
Current assets			
Cash and cash equivalents	3,237,914	2,122,753	1,369,379
Current contract assets	28,349	0	0
Notes receivable, net	397,750	392,248	375,792
Accounts receivable, net	3,052,513	2,859,659	2,513,980
Other receivables	31,188	53,425	40,061
Other receivables due from related parties	795,215	0	0
Current tax assets	27	55	30
Current inventories	1,784,223	2,023,166	1,781,096
Inventories, manufacturing business	1,784,223	2,023,166	1,781,096
Prepayments	113,219	87,698	85,492
Other current assets	1,819,733	1,935,314	1,970,586
Other current financial assets	1,710,282	1,676,020	1,680,464
Other current assets, others	109,451	259,294	290,122
Total current assets	11,260,131	9,474,318	8,136,416
Non-current assets			
Non-current financial assets at fair value through profit or loss	4,573,051	0	0
Non-current available-for-sale financial assets	0	3,570,483	3,261,429
Non-current financial assets at cost	0	459,269	470,222
Investments accounted for using equity method	5,538,227	5,500,309	4,269,075
Property, plant and equipment	7,671,293	7,778,233	8,083,636
Investment property, net	80,355	80,866	81,434
Intangible assets	674,070	674,070	674,070
Deferred tax assets	51,463	44,905	45,471
Other non-current assets	526,700	417,462	234,745
Prepayments for business facilities	11,365	0	1,034
Guarantee deposits paid	16,705	17,089	16,367
Long-term Lease Prepayments	9,519	9,602	9,575
Other non-current assets, others	489,111	390,771	207,769
Total non-current assets	19,115,159	18,525,597	17,120,082
Total assets	30,375,290	27,999,915	25,256,498
<b>Liabilities and equity</b>			
Liabilities			
Current liabilities			
Current borrowings	82,687	37,581	11,345
Short-term notes and bills payable	0	0	0
Current contract liabilities	34,545	0	0
Notes payable	91,052	74,861	87,093
Accounts payable	1,618,218	1,869,657	1,505,394
Other payables	1,548,703	636,223	1,415,181
Current tax liabilities	536,245	402,037	311,792
Current provisions	17,448	17,072	15,957
Other current liabilities	15,016	93,687	32,367
Advance receipts	2,796	44,054	21,097
Current lease obligations payable	1,919	1,822	3,673
Other current liabilities, others	10,301	47,811	7,597
Total current liabilities	3,943,914	3,131,118	3,379,129
Non-current liabilities			
Non-current provisions	7,359	6,944	3,760
Deferred tax liabilities	1,273,334	1,264,223	1,135,193
Other non-current liabilities	110,543	113,566	124,074
Long-term notes and accounts payable	1,970	0	0
Non-current lease obligations payable	1,970	0	0
Net defined benefit liability, non-current	78,922	87,803	98,356
Guarantee deposits received	5,465	1,420	1,120
Other non-current liabilities, others	24,186	24,343	24,598
Total non-current liabilities	1,391,236	1,384,733	1,263,027
Total liabilities	5,335,150	4,515,851	4,642,156
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	177,444	147,446	123,604
Retained earnings			

Legal reserve	1,494,452	1,165,588	1,165,588
Special reserve	1,640,828	1,658,208	1,658,208
Unappropriated retained earnings (accumulated deficit)	8,286,217	7,715,000	5,411,590
Total retained earnings	11,421,497	10,538,796	8,235,386
Other equity interest			
Exchange differences on translation of foreign financial statements	-12,428	-119,538	-165,120
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	1,341,084	0	0
Unrealized gains (losses) on available-for-sale financial assets	0	1,007,410	798,271
Total other equity interest	1,328,656	887,872	633,151
Treasury shares	55,577	122,170	199,604
Total equity attributable to owners of parent	22,138,223	20,718,147	18,058,740
Non-controlling interests	2,901,917	2,765,917	2,555,602
Total equity	25,040,140	23,484,064	20,614,342
Total liabilities and equity	30,375,290	27,999,915	25,256,498
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	2,023,473	4,904,473	8,254,473