

Financial Statement — Balance Sheet

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2022/09/30 | 2021/12/31 | 2021/09/30 |
|---|-------------------|-------------------|-------------------|
| Balance Sheet | | | |
| Current assets | | | |
| Cash and cash equivalents | 6,664,827 | 7,038,195 | 5,608,921 |
| Current financial assets at fair value through profit or loss | 114,847 | 180,527 | 320,787 |
| Current contract assets | 9,448 | 64,101 | 37,010 |
| Notes receivable, net | 320,745 | 340,024 | 344,454 |
| Accounts receivable, net | 1,778,292 | 2,112,249 | 2,234,364 |
| Accounts receivable due from related parties, net | 3,321 | 69 | 1,956 |
| Other receivables | 91,608 | 76,734 | 75,411 |
| Other receivables due from related parties | 0 | 939,259 | 0 |
| Current tax assets | 0 | 290 | 290 |
| Current inventories | 2,115,218 | 2,301,478 | 1,847,419 |
| Prepayments | 1,674,285 | 523,245 | 334,214 |
| Other current assets | 4,922,894 | 2,972,330 | 2,537,997 |
| Total current assets | 17,695,485 | 16,548,501 | 13,342,823 |
| Non-current assets | | | |
| Non-current financial assets at fair value through profit or loss | 7,200 | 0 | 0 |
| Non-current financial assets at fair value through other comprehensive income | 4,041,874 | 5,209,735 | 5,550,483 |
| Investments accounted for using equity method | 10,041,140 | 11,544,152 | 12,612,051 |
| Property, plant and equipment | 16,520,463 | 8,669,893 | 7,406,854 |
| Right-of-use assets | 3,668,898 | 1,632,647 | 1,617,721 |
| Investment property, net | 722,386 | 234,558 | 77,797 |
| Intangible assets | 1,068,175 | 1,056,747 | 965,753 |
| Deferred tax assets | 120,170 | 56,547 | 54,973 |
| Other non-current assets | 6,910,460 | 3,956,940 | 2,155,614 |
| Total non-current assets | 43,100,766 | 32,361,219 | 30,441,246 |
| Total assets | 60,796,251 | 48,909,720 | 43,784,069 |
| Current liabilities | | | |
| Current borrowings | 2,735,000 | 1,125,875 | 401,075 |
| Short-term notes and bills payable | 0 | 0 | 0 |
| Current contract liabilities | 68,321 | 60,530 | 19,237 |
| Notes payable | 47,372 | 60,028 | 51,441 |
| Accounts payable | 1,059,669 | 1,709,905 | 1,551,034 |
| Other payables | 339,300 | 874,325 | 639,868 |
| Other payables to related parties | 1,258 | 619 | 876 |
| Current tax liabilities | 478,416 | 874,597 | 745,382 |
| Current provisions | 18,425 | 18,957 | 19,454 |
| Current lease liabilities | 160,222 | 100,146 | 96,023 |
| Other current liabilities | 9,977 | 6,309 | 10,742 |
| Total current liabilities | 4,917,960 | 4,831,291 | 3,535,132 |
| Non-current liabilities | | | |
| Non-current portion of non-current borrowings | 14,065,928 | 2,530,168 | 603,661 |
| Non-current provisions | 79,514 | 33,393 | 34,589 |
| Deferred tax liabilities | 1,239,367 | 1,620,023 | 1,727,023 |
| Non-current lease liabilities | 3,558,879 | 583,004 | 576,193 |
| Other non-current liabilities | 78,750 | 81,301 | 92,221 |
| Total non-current liabilities | 19,022,438 | 4,847,889 | 3,033,687 |
| Total liabilities | 23,940,398 | 9,679,180 | 6,568,819 |
| 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 Share Capital | 9,266,203 | 9,266,203 | 9,266,203 |
| Capital surplus | | | |
| Total capital surplus | 191,076 | 186,459 | 186,445 |
| Retained earnings | | | |
| Legal reserve | 3,170,794 | 2,411,833 | 2,411,833 |
| Special reserve | 1,640,828 | 1,640,828 | 1,640,828 |
| Unappropriated retained earnings (accumulated deficit) | 19,398,846 | 22,230,181 | 19,685,308 |
| Total retained earnings | 24,210,468 | 26,282,842 | 23,737,969 |
| Other equity interest | | | |
| Exchange differences on translation of foreign financial statements | 336,787 | -672,627 | -796,098 |
| Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income | -472,214 | 453,236 | 1,436,041 |
| Total other equity interest | -135,427 | -219,391 | 639,943 |
| Treasury shares | -49,858 | -49,858 | -49,858 |
| Total equity attributable to owners of parent | 33,482,462 | 35,466,255 | 33,780,702 |
| Non-controlling interests | 3,373,391 | 3,764,285 | 3,434,548 |
| Total equity | 36,855,853 | 39,230,540 | 37,215,250 |
| Total liabilities and equity | 60,796,251 | 48,909,720 | 43,784,069 |

| | | | |
|---|-----------|-----------|-----------|
| Equivalent issue shares of advance receipts for ordinary share | 0 | 0 | 0 |
| Number of shares in entity held by entity and by its subsidiaries | 1,776,000 | 1,776,000 | 1,776,000 |