

## Financial Statement — Balance Sheet

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/12/31	2021/12/31
<b>Balance Sheet</b>		
<b>Current assets</b>		
Cash and cash equivalents	6,279,477	7,038,195
Current financial assets at fair value through profit or loss	196,611	180,527
Current contract assets	8,126	64,101
Notes receivable, net	309,704	340,024
Accounts receivable, net	1,570,910	2,112,249
Accounts receivable due from related parties, net	0	69
Other receivables	88,157	76,734
Other receivables due from related parties	0	939,259
Current tax assets	0	290
Current inventories	1,614,917	2,301,478
Prepayments	2,048,212	523,245
Other current assets	5,293,229	2,972,330
<b>Total current assets</b>	<b>17,409,343</b>	<b>16,548,501</b>
<b>Non-current assets</b>		
Non-current financial assets at fair value through profit or loss	7,200	0
Non-current financial assets at fair value through other comprehensive income	4,141,941	5,209,735
Investments accounted for using equity method	9,772,430	11,544,152
Property, plant and equipment	18,822,036	8,669,893
Right-of-use assets	3,597,868	1,632,647
Investment property, net	721,133	234,558
Intangible assets	1,062,228	1,056,747
Deferred tax assets	88,369	59,806
Other non-current assets	5,748,997	3,956,940
<b>Total non-current assets</b>	<b>43,962,202</b>	<b>32,364,478</b>
<b>Total assets</b>	<b>61,371,545</b>	<b>48,912,979</b>
<b>Current liabilities</b>		
Current borrowings	1,931,000	1,125,875
Short-term notes and bills payable	299,312	0
Current contract liabilities	42,263	60,530
Notes payable	79,803	60,028
Accounts payable	1,048,655	1,709,905
Other payables	660,896	866,394
Other payables to related parties	4,724	8,550
Current tax liabilities	450,576	874,597
Current provisions	32,063	18,957
Current lease liabilities	178,240	100,146
Other current liabilities	7,766	6,309
<b>Total current liabilities</b>	<b>4,735,298</b>	<b>4,831,291</b>
<b>Non-current liabilities</b>		
Non-current portion of non-current borrowings	15,733,290	2,530,168
Non-current provisions	80,475	33,393
Deferred tax liabilities	1,149,584	1,623,282
Non-current lease liabilities	3,527,252	583,004
Other non-current liabilities	37,805	81,301
<b>Total non-current liabilities</b>	<b>20,528,406</b>	<b>4,851,148</b>
<b>Total liabilities</b>	<b>25,263,704</b>	<b>9,682,439</b>
Equity attributable to owners of parent		
Share capital		
Ordinary share	9,066,203	9,066,203
Preference share	200,000	200,000
<b>Total Share Capital</b>	<b>9,266,203</b>	<b>9,266,203</b>
Capital surplus		
Total capital surplus	201,866	186,459
Retained earnings		
Legal reserve	3,170,794	2,411,833
Special reserve	1,640,828	1,640,828
Unappropriated retained earnings (accumulated deficit)	19,165,201	22,230,181
<b>Total retained earnings</b>	<b>23,976,823</b>	<b>26,282,842</b>
Other equity interest		
Exchange differences on translation of foreign financial statements	-213,390	-672,627
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-429,414	453,236
<b>Total other equity interest</b>	<b>-642,804</b>	<b>-219,391</b>
Treasury shares	-49,858	-49,858
<b>Total equity attributable to owners of parent</b>	<b>32,752,230</b>	<b>35,466,255</b>
Non-controlling interests	3,355,611	3,764,285
<b>Total equity</b>	<b>36,107,841</b>	<b>39,230,540</b>
<b>Total liabilities and equity</b>	<b>61,371,545</b>	<b>48,912,979</b>

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