

Financial Statement — Balance Sheet

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/03/31	2022/12/31	2022/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	5,580,596	6,279,477	7,128,186
Current financial assets at fair value through profit or loss	142,211	196,611	152,546
Current contract assets	9,802	8,126	53,878
Notes receivable, net	301,329	309,704	136,533
Accounts receivable, net	1,835,705	1,570,910	2,063,323
Accounts receivable due from related parties, net	0	0	3,763
Other receivables	97,967	88,157	84,334
Other receivables due from related parties	35,877	0	1,231,144
Current tax assets	334	0	0
Current inventories	1,618,207	1,614,917	2,127,770
Prepayments	2,334,461	2,048,212	837,690
Other current assets	4,682,875	5,293,229	4,051,550
Total current assets	16,639,364	17,409,343	17,870,717
Non-current assets			
Non-current financial assets at fair value through profit or loss	7,200	7,200	0
Non-current financial assets at fair value through other comprehensive income	4,115,886	4,141,941	5,557,792
Investments accounted for using equity method	9,706,218	9,772,430	11,760,117
Property, plant and equipment	19,981,298	18,822,036	10,530,073
Right-of-use assets	3,626,234	3,597,868	3,758,601
Investment property, net	719,900	721,133	234,118
Intangible assets	1,280,616	1,062,228	1,070,933
Deferred tax assets	128,482	88,369	41,482
Other non-current assets	4,883,008	4,748,997	3,524,191
Total non-current assets	44,448,842	42,962,202	36,477,307
Total assets	61,088,206	60,371,545	54,348,024
Current liabilities			
Current borrowings	2,708,000	1,931,000	750,831
Short-term notes and bills payable	0	299,312	0
Current contract liabilities	28,483	42,263	60,445
Notes payable	59,158	79,803	42,402
Accounts payable	1,497,583	1,048,655	1,450,203
Accounts payable to related parties	41	0	0
Other payables	365,997	660,896	2,367,003
Other payables to related parties	320	4,724	977
Current tax liabilities	467,142	450,576	933,289
Current provisions	29,779	32,063	17,597
Current lease liabilities	212,049	178,240	104,596
Other current liabilities	716,436	7,766	7,565
Total current liabilities	6,084,988	4,735,298	5,734,908
Non-current liabilities			
Non-current portion of non-current borrowings	15,241,701	15,733,290	5,221,724
Non-current provisions	83,665	80,475	78,336
Deferred tax liabilities	1,154,194	1,149,584	1,537,205
Non-current lease liabilities	2,544,013	2,527,252	2,643,657
Other non-current liabilities	36,699	37,805	81,031
Total non-current liabilities	19,060,272	19,528,406	9,561,953
Total liabilities	25,145,260	24,263,704	15,296,861
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	201,866	201,866	186,459
Retained earnings			
Legal reserve	3,170,794	3,170,794	3,170,794
Special reserve	1,640,828	1,640,828	1,640,828
Unappropriated retained earnings (accumulated deficit)	19,024,502	19,165,201	20,194,442
Total retained earnings	23,836,124	23,976,823	25,006,064
Other equity interest			
Exchange differences on translation of foreign financial statements	-176,390	-213,390	106,106
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-479,434	-429,414	645,769
Total other equity interest	-655,824	-642,804	751,875
Treasury shares	-49,858	-49,858	-49,858
Total equity attributable to owners of parent	32,598,511	32,752,230	35,160,743
Non-controlling interests	3,344,435	3,355,611	3,890,420
Total equity	35,942,946	36,107,841	39,051,163

Total liabilities and equity	61,088,206	60,371,545	54,348,024
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