Financial Statement — Balance Sheet

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Finacial year: Yearly Unit: NT\$ thousand

| Current florancial assester at fair value through profit or loss 14271 196.011 1525-25 53.87 Notes receivable, net | Unit: NT\$ thousand | | | |
|--|---|---|---|---|
| Current formatical assests at fair value through profit or loss 1,500,500 1,700,477 7,700,100 1,700,100 | Accounting Title | 2023/03/31 | 2022/12/31 | 2022/03/31 |
| Cach and cash equivalents | Balance Sheet | | | |
| Current florancial assester at fair value through profit or loss 14271 196.011 1525-25 53.87 Notes receivable, net | Current assets | | | |
| Current contract asserts | Cash and cash equivalents | 5,580,596 | 6,279,477 | 7,128,186 |
| Notes receivable, net | Current financial assets at fair value through profit or loss | 142,211 | 196,611 | 152,54 |
| Accounts recordable, not 1,835.05 1,570.01 2,003.25 1,000.00 2,003.25 1,000.00 2,003.25 1,000.00 2,003.25 1,000.00 2,003.25 1,000.00 2,003.25 1,000.00 2,003.25 1,000.00 2,003.25 1,000.00 2,003.25 1,000.00 2,003.25 1,000.00 2,003.25 1,000.00 2,000 | Current contract assets | 9,802 | 8,126 | 53,87 |
| Accounts receivable due from related parties, net Other receivables due from related parties Other receivables due from related parties Current tax assets 1,817, 0, 1,231,14 Current tax assets 1,818,277 1,814,377 1 | Notes receivable, net | 301,329 | | 136,533 |
| Other receavables 97.967 38.157 9.233,145 Current trax assets 33.57 1.01,213,145 2.127,77 Current trace sasets 1.58,120,77 1.91,812,077 1.91,812,077 1.91,812,077 1.91,812,077 1.91,812,077 1.91,812,077 1.91,812,077 1.91,812,077 1.91,812,077 1.91,812,077 1.91,812,077 1.91,912,077 | , , | | 1,570,910 | |
| Description 36.877 0 1,231,14 | · | Ü | 0 | 3,763 |
| Current travassets | | | , | |
| Current inventories | , | | _ | |
| Propayments | | | | |
| Characteria assets | | | | |
| Total current assets Non-current financial assets at fair value brough profit or loss Non-current financial assets at fair value brough profit or loss Non-current financial assets at fair value brough profit or loss Non-current financial assets at fair value brough profit or loss Non-current financial assets at fair value brough profit or loss Non-current financial assets at fair value brough profit or loss Non-current financial assets at fair value brough profit or loss Non-current financial assets at fair value brough profit or loss Non-current financial assets at fair value brough profit or loss Non-current financial assets at fair value brough profit or loss Non-current financial assets at fair value brough profit or loss Non-current financial assets at fair value brough profit or loss Non-current financial assets at fair value brough profit or loss Non-current financial assets 178,482 17,400 17,500 | | | | |
| Non-current financial assets at fair value through profit or loss | | | | |
| Non-current financial sasets at fair value through profit or loss | | 10,039,304 | 17,409,343 | 17,070,711 |
| Non-current financial assets at fair value through other comprehensive income 4,115,888 4,115,941 5,557,75 | | 7 200 | 7 200 | , |
| Investments accounted for using equity method | | | | |
| Property, plant and equipment 19,881,288 81,822,008 10,830,007 10,830,007 13,937,886 3,788,00 10 10,930,007 17,1133 23,411 11,930,007 17,1133 23,411 11,930,007 17,1133 23,411 11,930,007 17,1133 23,411 11,930,007 17,1133 23,411 11,930,007 17,1133 23,411 13,930,007 | | | | |
| Right-Oisse assets | | | | · · · · · |
| Investment property, net 719,000 721,133 234,11 Intrapplies assets 1,280,616 1,052,228 1,707,30 Deferred tax assets 1,28,482 88,389 41,48 58,389 42,280 36,477,30 36,348 | | | | |
| Integrible assets | | | | |
| Deferred tax assets | 1 1 7 | | | |
| Other non-current asserts | | ,,- | | |
| Total assets | | | | |
| Total assets | | 44.448.842 | | -,- , - |
| Current borrowings | Total assets | | | 54,348,024 |
| Short-term notes and bills payable | Current liabilities | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| Short-term notes and bills payable | Current borrowings | 2,708,000 | 1,931,000 | 750,831 |
| Notes payable | <u> </u> | | | · |
| Accounts payable 1,497,583 1,048,655 1,450,20 Accounts payable to related parties 41 0 Other payables to related parties 365,997 660,886 2,367,00 Other payables to related parties 320 4,724 97 Current tax liabilities 467,142 450,576 933,28 Current provisions 29,779 32,063 17,59 Current trax liabilities 716,436 7,766 7,56 Current liabilities 716,436 7,766 7,56 Total current liabilities 6,048,98 4,735,298 5,734,90 Non-current liabilities 6,048,98 4,735,298 5,734,90 Non-current liabilities 7,766 7,56 Total current provisions 7,766 7,766 7,766 Total current provisions 7,766 7,766 Total current provisions 7,766 7,766 7,766 Total current provisions 8,83,666 80,475 7,83,30 Deferred tax liabilities 15,141,701 15,733,290 5,221,72 Non-current portion of non-current borrowings 15,241,701 15,733,290 5,221,72 Non-current provisions 8,3666 80,475 78,33 Deferred tax liabilities 1,154,194 114,9564 1,557,20 Non-current liabilities 1,154,194 114,9564 1,557,20 Non-current liabilities 2,544,013 2,527,252 2,643,65 Other non-current liabilities 3,6699 37,805 61,35 Total non-current liabilities 19,060,272 19,528,406 9,561,95 Total liabilities 9,966,203 9,066,203 9,066,20 Preference share 9,086,203 9,086,203 9,086,20 Preference share 9,086,203 9,066,203 9,086,20 Preference share 9,086,203 9,086,203 9,086,203 9,086,20 Preference share 9,086,203 9,086,203 9,086,203 9,086,20 Preference share 9,086,203 9, | Current contract liabilities | 28,483 | 42,263 | 60,445 |
| Accounts payable to related parties 365,997 660,896 2,367,00 Other payables to related parties 365,997 660,896 2,367,00 Other payables to related parties 320 4,724 97 Current tax liabilities 467,142 450,576 933,28 Current loss liabilities 221,049 176,240 104,59 Current loss liabilities 212,049 176,240 104,59 Other current liabilities 6,084,888 4,735,288 5,734,90 Non-current liabilities 6,084,888 4,735,288 5,734,90 Non-current liabilities 716,336 7,766 7,56 73,50 Non-current portion of non-current borrowings 15,241,701 15,733,290 5,221,72 Non-current provisions 88,665 80,475 78,33 Deferred tax liabilities 1,154,194 1,149,584 1,537,20 Non-current liabilities 1,154,194 1,149,584 1,537,20 Non-current liabilities 1,154,194 1,149,584 1,537,20 Non-current liabilities 36,699 37,805 81,03 Total non-current liabilities 25,145,260 24,283,704 15,296,86 Equity attributable to owners of parent Share capital 9,066,203 9,066,203 9,066,203 Perference share 9,066,203 9,066,203 9,066,203 Perference share 9,066,203 9,266,203 9,266,203 Perference share 9,066,203 Perfe | Notes payable | 59,158 | 79,803 | 42,402 |
| Other payables to related parties 365,997 660,896 2,367,00 Other payables to related parties 320 4,724 97 Current trax liabilities 467,142 450,576 933,28 Current provisions 29,779 32,063 17,59 Current trase liabilities 212,049 176,240 104,59 Other current liabilities 716,436 7,766 7,56 Total current provisions 6,084,988 4,735,298 5,734,90 Non-current liabilities 6,084,988 4,735,298 5,734,90 Non-current provisions 83,665 80,475 78,33 Deferred tax liabilities 1,154,194 1,149,554 1,537,20 Non-current lease liabilities 2,544,013 2,527,252 2,643,56 Other non-current liabilities 36,699 37,805 613,53 Total Individual liabilities 19,060,272 19,528,406 9,561,95 Total Individual liabilities 25,145,260 24,263,704 15,296,86 Equity attributable to owners of parent 9,666,203 <td< td=""><td>Accounts payable</td><td>1,497,583</td><td>1,048,655</td><td>1,450,203</td></td<> | Accounts payable | 1,497,583 | 1,048,655 | 1,450,203 |
| Other payables to related parties 320 4,724 97 Current tax liabilities 467,142 450,576 933,28 Current provisions 29,779 32,063 17,59 Current lease liabilities 212,049 178,240 104,59 Other current liabilities 716,436 7,66 7,56 Total current liabilities 6,084,988 4,795,298 5,734,90 Non-current protion of non-current borrowings 15,241,701 15,733,290 5,221,72 Non-current provisions 83,665 80,475 78,33 Deferred tax liabilities 1,154,194 1,149,564 1,537,20 Non-current lease liabilities 2,544,013 2,527,252 2,643,65 Other non-current liabilities 36,699 37,805 81,03 Total individual incurrent liabilities 19,060,272 19,528,406 9,661,95 Total individual incurrent liabilities 25,145,260 22,24,283,704 15,296,86 Equity attributable to owners of parent 20,000 20,000 20,000 20,000 20,000 20,000< | Accounts payable to related parties | 41 | 0 | (|
| Current tax liabilities 467,142 450,576 933,28 Current provisions 29,779 32,063 17,59 Current lease liabilities 212,049 178,240 104,59 Other current liabilities 6,084,988 4,735,298 5,734,00 Non-current liabilities 6,084,988 4,735,298 5,734,00 Non-current provisions 83,665 80,475 78,33 Deferred tax liabilities 11,54,194 1,149,584 1,537,20 Non-current lease liabilities 1,154,194 1,149,584 1,537,20 Non-current lease liabilities 2,544,013 2,527,252 2,643,65 Other non-current liabilities 36,699 37,805 81,03 Total indom-current liabilities 19,060,272 19,528,406 9,561,95 Total indom-current liabilities 25,145,260 24,263,704 15,296,86 Equity attributable to owners of parent 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 <td< td=""><td>Other payables</td><td>365,997</td><td>660,896</td><td>2,367,003</td></td<> | Other payables | 365,997 | 660,896 | 2,367,003 |
| Current provisions 29,779 32,083 17,59 Current lease liabilities 212,049 178,240 104,59 Other current liabilities 716,436 7,766 7,56 Total current liabilities 6,084,988 4,735,298 5,734,90 Non-current provisions 15,241,701 15,733,290 5,221,72 Non-current provisions 83,665 80,475 78,33 Deferred tax liabilities 1,154,194 1,145,194 1,149,41 1,149,84 1,537,20 Non-current provisions 83,665 80,475 78,33 78,33 1,524,1701 15,733,290 5,221,72 Non-current liabilities 1,154,194 1,143,242 1,537,20 Non-current liabilities 1,154,194 1,143,272 1,252,262 2,263,705 Other non-current liabilities 3,669 37,805 81,03 Other non-current liabilities 1,241,013 2,252,252 2,264,36 0,061,203 9,266,203 9,266,203 9,266,203 9,266,203 9,266,203 9,266,203 9,266,203 9,266,203 9,266,203 9,266,203 | Other payables to related parties | 320 | 4,724 | 977 |
| Current lease liabilities 212,049 178,240 104,59 Other current liabilities 716,436 7,766 7,56 Total current liabilities 6,084,988 4,735,298 5,734,90 Non-current liabilities 15,241,701 15,733,290 5,221,72 Non-current provisions 83,665 80,475 7,833 Deferred tax liabilities 1,154,194 1,149,584 1,537,20 Non-current liabilities 2,544,013 2,527,252 2,643,65 Other ocurrent liabilities 36,669 37,805 81,052 Total non-current liabilities 19,060,272 19,528,406 9,561,95 Total liabilities 25,145,260 24,263,704 15,296,86 Equity attributable to owners of parent 5 5,44,013 2,262,272 2,266,203 9,666,203 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 <t< td=""><td>Current tax liabilities</td><td>467,142</td><td>450,576</td><td>933,289</td></t<> | Current tax liabilities | 467,142 | 450,576 | 933,289 |
| Other current liabilities 716,436 7,766 7,566 Total current liabilities 6,084,988 4,735,298 5,734,90 Non-current portion of non-current borrowings 15,241,701 15,733,290 5,221,72 Non-current provisions 83,665 80,475 78,33 Deferred tax liabilities 1,154,194 1,149,584 1,537,20 Non-current lease liabilities 2,544,013 2,527,252 2,643,65 Other non-current liabilities 36,699 37,805 81,03 Total non-current liabilities 19,060,272 19,528,406 9,561,95 Total individual liabilities 25,145,260 24,263,704 15,296,86 Equity attributable to owners of parent 5 5,145,260 24,263,704 15,296,86 Equity attributable to owners of parent 9,066,203 9,066,203 9,066,203 9,066,203 Share capital 9,066,203 9,066,203 9,266,203 9,266,203 9,266,203 9,266,203 9,266,203 9,266,203 9,266,203 9,266,203 9,266,203 9,266,203 9,266,203 | Current provisions | | | 17,597 |
| Total current liabilities | Current lease liabilities | | | |
| Non-current liabilities | | · · · · · · · · · · · · · · · · · · · | | |
| Non-current portion of non-current borrowings | | 6,084,988 | 4,735,298 | 5,734,908 |
| Non-current provisions | | | | |
| Deferred tax liabilities | | | | |
| Non-current lease liabilities | | | | |
| Other non-current liabilities 36,699 37,805 81,03 Total non-current liabilities 19,060,272 19,528,406 9,561,95 Total liabilities 25,145,260 24,263,704 15,296,86 Equity attributable to owners of parent 25,145,260 24,263,704 15,296,86 Share capital 9,066,203 9,066,2 | | | | |
| Total non-current liabilities | | | | |
| Total liabilities 25,145,260 24,263,704 15,296,86 | | | | |
| Equity attributable to owners of parent Share capital Ordinary share 9,066,203 9,066,203 9,066,203 Preference share 200,000 20 | | | | |
| Share capital 0rdinary share 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 9,266, | | 25,145,260 | 24,203,704 | 13,296,867 |
| Ordinary share 9,066,203 9,066,203 9,066,203 9,066,203 9,066,203 9,066,200 200,000 200,000 200,000 200,000 200,000 200,000 200,000 200,000 200,000 9,266,203 4,264,204 40,858 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640, | | | | |
| Preference share 200,000 200,000 200,000 Total Share Capital 9,266,203 20,1866 186,45 8,277,279 3,170,794 | ' | 0.066.202 | 0.066.202 | 0.066.303 |
| Total Share Capital 9,266,203 20,266,203 20,1866 201,868 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 2,70,82 25,006,06 20,194,44 23,976,823 25,006,06 20,194,44 </td <td>·</td> <td></td> <td></td> <td></td> | · | | | |
| Capital surplus 201,866 201,866 201,866 186,45 Retained earnings 3,170,794 3 | | | | |
| Total capital surplus 201,866 201,866 201,866 186,45 Retained earnings 3,170,794 1,640,828 25,006,06 0 0 0 0 1,640,828 25,006,06 0 0 0 213,390 106,10 0 0 | · | 3,200,203 | 3,200,203 | 3,200,200 |
| Retained earnings 3,170,794 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 1,640,828 23,986,823 25,006,06 0 0 0 9,768,23 25,006,06 0 0 0 -213,390 106,10 0 0 -213,390 106,10 0 0 -213,390 106,10 0 0 | · | 201.866 | 201.866 | 186 450 |
| 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 20,194,44 Total retained earnings 23,836,124 23,976,823 25,006,06 Other equity interest -176,390 -213,390 106,10 Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income -479,434 -429,414 645,76 Total other equity interest -655,824 -642,804 751,87 Treasury shares -49,858 -49,858 -49,858 Total equity attributable to owners of parent 32,598,511 32,752,230 35,160,74 Non-controlling interests 3,344,435 3,344,435 3,355,611 3,890,42 | | 201,000 | 201,000 | 100,408 |
| Special reserve 1,640,828 20,194,44 20,194,44 20,194,44 23,366,124 23,976,823 25,006,06 25,006,06 20,106,06 20,106,06 20,106,06 20,106,06 21,3390 106,10 20,106,06 213,390 106,10 20,106,06 20,106,06 20,106,06 | | 3.170 794 | 3.170 794 | 3.170 794 |
| Unappropriated retained earnings 19,024,502 19,165,201 20,194,44 Total retained earnings 23,836,124 23,976,823 25,006,06 Other equity interest -176,390 -213,390 106,10 Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income -479,434 -429,414 645,76 Total other equity interest -655,824 -642,804 751,87 Treasury shares -49,858 -49,858 -49,858 Total equity attributable to owners of parent 32,598,511 32,752,230 35,160,74 Non-controlling interests 3,344,435 3,355,611 3,890,42 | | | | |
| Total retained earnings 23,836,124 23,976,823 25,006,06 Other equity interest Exchange differences on translation of foreign financial statements -176,390 -213,390 106,10 Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income -479,434 -429,414 645,76 Total other equity interest -655,824 -642,804 751,87 Treasury shares -49,858 -49,858 -49,858 Total equity attributable to owners of parent 32,598,511 32,752,230 35,160,74 Non-controlling interests 3,344,435 3,335,611 3,890,42 | · | | | |
| Other equity interest Exchange differences on translation of foreign financial statements -176,390 -213,390 106,10 Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income -479,434 -429,414 645,76 Total other equity interest -655,824 -642,804 751,87 Treasury shares -49,858 -49,858 -49,858 Total equity attributable to owners of parent 32,598,511 32,752,230 35,160,74 Non-controlling interests 3,344,435 3,355,611 3,890,42 | | | | 25,006,064 |
| Exchange differences on translation of foreign financial statements -176,390 -213,390 106,10 Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income -479,434 -429,414 645,76 Total other equity interest -655,824 -642,804 751,87 Treasury shares -49,858 -49,858 -49,858 Total equity attributable to owners of parent 32,598,511 32,752,230 35,160,74 Non-controlling interests 3,344,435 3,355,611 3,890,42 | | 1,111,121 | ,: -,:-20 | , |
| Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income -479,434 -429,414 645,76 Total other equity interest -655,824 -642,804 751,87 Treasury shares -49,858 -49,858 -49,858 Total equity attributable to owners of parent 32,598,511 32,752,230 35,160,74 Non-controlling interests 3,344,435 3,355,611 3,890,42 | | -176,390 | -213,390 | 106,100 |
| Total other equity interest -655,824 -642,804 751,87 Treasury shares -49,858 -49,858 -49,858 Total equity attributable to owners of parent 32,598,511 32,752,230 35,160,74 Non-controlling interests 3,344,435 3,355,611 3,890,42 | <u> </u> | | | 645,769 |
| Treasury shares -49,858 -49,858 -49,858 Total equity attributable to owners of parent 32,598,511 32,752,230 35,160,74 Non-controlling interests 3,344,435 3,355,611 3,890,42 | | | | 751,87 |
| Total equity attributable to owners of parent 32,598,511 32,752,230 35,160,74 Non-controlling interests 3,344,435 3,355,611 3,890,42 | | | | |
| Non-controlling interests 3,344,435 3,355,611 3,890,42 | | | | |
| Total equity 35,942,946 36,107,841 39,051,16 | | 3,344,435 | | 3,890,420 |
| | Total equity | 35,942,946 | 36,107,841 | 39,051,163 |

| Equivalent issue shares of advance receipts for ordinary share | 0 | |
|---|------------------|-------|
| A 770 000 | U | 0 |
| Number of shares in entity held by entity and by its subsidiaries 1,776,000 | 1,776,000 1,776, | 6,000 |