

Financial Statement — Balance Sheet

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/09/30	2022/12/31	2022/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	4,447,079	6,279,477	6,664,827
Current financial assets at fair value through profit or loss	208,219	196,611	114,847
Current contract assets	17,559	8,126	9,448
Notes receivable, net	299,065	309,704	320,745
Accounts receivable, net	1,531,181	1,570,910	1,778,292
Accounts receivable due from related parties, net	0	0	3,321
Other receivables	117,777	88,157	91,608
Other receivables due from related parties	166	0	0
Current tax assets	458	0	0
Current inventories	1,685,977	1,614,917	2,115,218
Prepayments	2,514,997	2,048,212	1,674,285
Other current assets	4,820,341	5,293,229	4,922,894
Total current assets	15,642,819	17,409,343	17,695,485
Non-current assets			
Non-current financial assets at fair value through profit or loss	14,400	7,200	7,200
Non-current financial assets at fair value through other comprehensive income	4,225,424	4,141,941	4,041,874
Investments accounted for using equity method	9,075,924	9,772,430	10,041,140
Property, plant and equipment	21,605,714	18,822,036	16,520,463
Right-of-use assets	3,754,634	3,597,868	3,668,898
Investment property, net	717,436	721,133	722,386
Intangible assets	1,323,986	1,062,228	1,068,175
Deferred tax assets	369,126	88,369	131,708
Other non-current assets	5,038,937	4,748,997	5,910,460
Total non-current assets	46,125,581	42,962,202	42,112,304
Total assets	61,768,400	60,371,545	59,807,789
Current liabilities			
Current borrowings	2,978,742	1,931,000	2,735,000
Short-term notes and bills payable	499,757	299,312	0
Current contract liabilities	25,279	42,263	68,321
Notes payable	53,717	79,803	47,372
Accounts payable	1,388,074	1,048,655	1,059,669
Other payables	402,091	660,896	339,300
Other payables to related parties	1,300	4,724	1,258
Current tax liabilities	42,901	450,576	478,416
Current provisions	28,843	32,063	18,425
Current lease liabilities	197,025	178,240	160,222
Other current liabilities	3,093,283	7,766	9,977
Total current liabilities	8,711,012	4,735,298	4,917,960
Non-current liabilities			
Non-current portion of non-current borrowings	14,226,900	15,733,290	14,065,928
Non-current provisions	81,664	80,475	79,514
Deferred tax liabilities	1,095,280	1,149,584	1,250,905
Non-current lease liabilities	2,737,211	2,527,252	2,558,879
Other non-current liabilities	37,088	37,805	78,750
Total non-current liabilities	18,178,143	19,528,406	18,033,976
Total liabilities	26,889,155	24,263,704	22,951,936
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	193,972	201,866	191,076
Retained earnings			
Legal reserve	3,170,794	3,170,794	3,170,794
Special reserve	1,642,556	1,640,828	1,640,828
Unappropriated retained earnings (accumulated deficit)	17,647,188	19,165,201	19,398,846
Total retained earnings	22,460,538	23,976,823	24,210,468
Other equity interest			
Exchange differences on translation of foreign financial statements	92,010	-213,390	336,787
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-377,328	-429,414	-472,214
Total other equity interest	-285,318	-642,804	-135,427
Treasury shares	-49,858	-49,858	-49,858
Total equity attributable to owners of parent	31,585,537	32,752,230	33,482,462
Non-controlling interests	3,293,708	3,355,611	3,373,391
Total equity	34,879,245	36,107,841	36,855,853
Total liabilities and equity	61,768,400	60,371,545	59,807,789

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