

Financial Statement — Balance Sheet

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/06/30	2023/12/31	2023/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	4,559,810	4,726,354	5,888,318
Current financial assets at fair value through profit or loss	342,507	216,288	123,090
Current contract assets	35,130	15,861	14,791
Notes receivable, net	302,336	297,589	290,404
Accounts receivable, net	1,896,928	1,372,695	1,287,401
Accounts receivable due from related parties, net	1,716	1,507	1,439
Other receivables	115,155	100,340	109,499
Other receivables due from related parties	0	0	25,329
Current tax assets	840	549	381
Current inventories	2,916,073	2,073,662	1,622,598
Prepayments	2,642,367	2,454,739	2,254,271
Other current assets	4,568,552	4,847,527	3,970,420
Total current assets	17,381,414	16,107,111	15,587,941
Non-current assets			
Non-current financial assets at fair value through profit or loss	37,501	15,157	7,200
Non-current financial assets at fair value through other comprehensive income	4,910,018	4,297,847	4,219,128
Investments accounted for using equity method	8,558,504	8,709,741	9,011,121
Property, plant and equipment	23,007,469	21,658,256	19,757,273
Right-of-use assets	3,994,988	3,830,333	3,778,477
Investment property, net	713,761	716,204	718,668
Intangible assets	1,392,666	1,298,398	1,266,172
Deferred tax assets	663,716	436,061	313,092
Other non-current assets	5,125,584	4,899,299	4,857,909
Total non-current assets	48,404,207	45,861,296	43,929,040
Total assets	65,785,621	61,968,407	59,516,981
Current liabilities			
Current borrowings	4,207,191	1,900,000	2,659,334
Short-term notes and bills payable	799,541	699,695	299,908
Current contract liabilities	69,227	33,558	49,595
Notes payable	73,108	68,984	53,561
Accounts payable	1,441,362	1,729,359	1,175,121
Other payables	685,099	848,132	1,016,906
Other payables to related parties	1,247	320	1,840
Current tax liabilities	11,967	42,988	37,554
Current provisions	19,145	18,870	28,198
Current lease liabilities	234,842	224,521	198,936
Other current liabilities	6,213,224	3,045,737	16,177
Total current liabilities	13,755,953	8,612,164	5,537,130
Non-current liabilities			
Non-current portion of non-current borrowings	10,618,124	12,715,509	15,704,815
Non-current provisions	82,920	81,759	81,044
Deferred tax liabilities	1,094,281	1,089,449	1,096,751
Non-current lease liabilities	3,145,748	2,913,652	2,777,816
Other non-current liabilities	49,411	40,273	36,554
Total non-current liabilities	14,990,484	16,840,642	19,696,980
Total liabilities	28,746,437	25,452,806	25,234,110
Equity attributable to owners of parent			
Share capital			
Ordinary share	11,066,203	11,066,203	9,066,203
Preference share	200,000	200,000	200,000
Total Share Capital	11,266,203	11,266,203	9,266,203
Capital surplus			
Total capital surplus	1,071,733	1,071,541	198,879
Retained earnings			
Legal reserve	3,170,794	3,170,794	3,170,794
Special reserve	1,644,420	1,642,556	1,642,556
Unappropriated retained earnings (accumulated deficit)	16,493,672	17,235,760	17,844,015
Total retained earnings	21,308,886	22,049,110	22,657,365
Other equity interest			
Exchange differences on translation of foreign financial statements	123,454	-716,522	-716,639
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-48,518	-379,202	-390,399
Total other equity interest	74,936	-1,095,724	-1,107,038
Treasury shares	-49,858	-49,858	-49,858
Total equity attributable to owners of parent	33,671,900	33,241,272	30,965,551
Non-controlling interests	3,367,284	3,274,329	3,317,320
Total equity	37,039,184	36,515,601	34,282,871
Total liabilities and equity	65,785,621	61,968,407	59,516,981

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