

Financial Statement — Balance Sheet

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/09/30	2023/12/31	2023/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	3,799,492	4,726,354	4,447,079
Current financial assets at fair value through profit or loss	740,347	216,288	208,219
Current contract assets	30,469	15,861	17,559
Notes receivable, net	281,771	297,589	299,065
Accounts receivable, net	1,506,792	1,372,695	1,531,181
Accounts receivable due from related parties, net	13,701	1,507	0
Other receivables	45,433	100,340	117,777
Other receivables due from related parties	4,944	0	166
Current tax assets	23,128	549	458
Current inventories	2,930,897	2,073,662	1,685,977
Prepayments	2,776,971	2,454,739	2,514,997
Other current assets	1,558,226	4,847,527	4,820,341
Total current assets	13,712,171	16,107,111	15,642,819
Non-current assets			
Non-current financial assets at fair value through profit or loss	40,294	15,157	14,400
Non-current financial assets at fair value through other comprehensive income	5,201,940	4,297,847	4,225,424
Investments accounted for using equity method	8,502,832	8,709,741	9,075,924
Property, plant and equipment	23,981,093	21,658,256	21,605,714
Right-of-use assets	3,982,338	3,830,333	3,754,634
Investment property, net	712,540	716,204	717,436
Intangible assets	1,425,483	1,298,398	1,323,986
Deferred tax assets	700,397	436,061	369,126
Other non-current assets	5,238,924	4,899,299	5,038,937
Total non-current assets	49,785,841	45,861,296	46,125,581
Total assets	63,498,012	61,968,407	61,768,400
Current liabilities			
Current borrowings	4,124,632	1,900,000	2,978,742
Short-term notes and bills payable	999,511	699,695	499,757
Current contract liabilities	29,377	33,558	25,279
Notes payable	58,064	68,984	53,717
Accounts payable	1,253,361	1,729,359	1,388,074
Other payables	641,000	848,132	402,091
Other payables to related parties	2,899	320	1,300
Current tax liabilities	1,221	42,988	42,901
Current provisions	20,929	18,870	28,843
Current lease liabilities	241,353	224,521	197,025
Other current liabilities	42,965	3,045,737	3,093,283
Total current liabilities	7,415,312	8,612,164	8,711,012
Non-current liabilities			
Non-current portion of non-current borrowings	14,290,583	12,715,509	14,226,900
Non-current provisions	85,131	81,759	81,664
Deferred tax liabilities	1,091,981	1,089,449	1,095,280
Non-current lease liabilities	3,362,438	2,913,652	2,737,211
Other non-current liabilities	48,915	40,273	37,088
Total non-current liabilities	18,879,048	16,840,642	18,178,143
Total liabilities	26,294,360	25,452,806	26,889,155
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	1,071,508	1,071,541	193,972
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)	16,139,148	17,235,760	17,647,188
Total retained earnings	20,954,362	22,049,110	22,460,538
Other equity interest			
Exchange differences on translation of foreign financial statements	302,984	-716,522	92,010
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	185,841	-379,202	-377,328
Total other equity interest	488,825	-1,095,724	-285,318
Treasury shares	-49,858	-49,858	-49,858
Total equity attributable to owners of parent	33,731,040	33,241,272	31,585,537
Non-controlling interests	3,472,612	3,274,329	3,293,708
Total equity	37,203,652	36,515,601	34,879,245
Total liabilities and equity	63,498,012	61,968,407	61,768,400

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