

## Financial Statement — Balance Sheet

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/03/31	2024/12/31	2024/03/31
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	6,170,164	4,358,525	4,628,078
Current financial assets at fair value through profit or loss	545,979	821,574	210,732
Current contract assets	31,010	16,647	14,683
Accounts receivable, net	1,986,266	1,843,595	1,400,644
Other receivables	74,351	43,900	94,202
Current tax assets	24,004	22,999	611
Current inventories	2,741,604	2,728,946	2,734,573
Prepayments	3,350,629	2,896,149	2,483,186
Other current assets	935,183	846,818	4,566,458
Total current assets	15,859,190	13,579,153	16,133,167
Non-current assets			
Non-current financial assets at fair value through profit or loss	28,055	28,251	22,971
Non-current financial assets at fair value through other comprehensive income	5,364,354	5,315,696	4,632,802
Investments accounted for using equity method	8,706,865	8,482,776	8,539,495
Property, plant and equipment	29,757,050	24,392,796	22,298,241
Right-of-use assets	3,889,389	3,903,916	3,793,856
Investment property, net	710,104	711,319	714,983
Intangible assets	1,419,645	1,386,980	1,361,921
Deferred tax assets	747,701	867,377	589,875
Other non-current assets	856,416	5,343,388	5,072,702
Total non-current assets	51,479,579	50,432,499	47,026,846
Total assets	67,338,769	64,011,652	63,160,013
Current liabilities			
Current borrowings	4,824,314	4,227,301	3,668,570
Short-term notes and bills payable	999,530	699,651	599,778
Current contract liabilities	422,060	42,288	72,379
Accounts payable	2,405,007	1,504,140	1,043,166
Other payables	572,145	978,311	391,467
Current tax liabilities	5,836	1,623	51,960
Current provisions	12,935	19,669	18,200
Current lease liabilities	240,446	242,225	225,365
Other current liabilities	414,368	45,737	6,142,819
Total current liabilities	9,896,641	7,760,945	12,213,704
Non-current liabilities			
Non-current portion of non-current borrowings	16,138,219	14,796,135	10,023,718
Non-current provisions	88,229	85,933	82,472
Deferred tax liabilities	947,585	1,094,944	1,088,309
Non-current lease liabilities	3,685,106	3,493,908	2,873,307
Other non-current liabilities	41,238	51,907	45,176
Total non-current liabilities	20,900,377	19,522,827	14,112,982
Total liabilities	30,797,018	27,283,772	26,326,686
Equity attributable to owners of parent			
Share capital			
Ordinary share	11,066,203	11,066,203	11,066,203
Preference share	200,000	200,000	200,000
Total Share Capital	11,266,203	11,266,203	11,266,203
Capital surplus			
Total capital surplus	1,071,325	1,071,325	1,071,599
Retained earnings			
Legal reserve	3,170,794	3,170,794	3,170,794
Special reserve	1,644,420	1,644,420	1,642,556
Unappropriated retained earnings (accumulated deficit)	14,941,581	15,620,216	16,751,548
Total retained earnings	19,756,795	20,435,430	21,564,898
Other equity interest			
Exchange differences on translation of foreign financial statements	811,174	331,594	-122,176
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	290,852	238,778	-257,996
Total other equity interest	1,102,026	570,372	-380,172
Treasury shares	-49,858	-49,858	-49,858
Total equity attributable to owners of parent	33,146,491	33,293,472	33,472,670
Non-controlling interests	3,395,260	3,434,408	3,360,657
Total equity	36,541,751	36,727,880	36,833,327
Total liabilities and equity	67,338,769	64,011,652	63,160,013
Number of share capital awaiting retirement	0	0	0
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