

Financial Statement — Balance Sheet

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/06/30	2024/12/31	2024/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	6,790,293	4,358,525	4,559,810
Current financial assets at fair value through profit or loss	287,745	821,574	342,507
Current contract assets	26,547	16,647	35,130
Accounts receivable, net	1,690,208	1,843,595	2,200,980
Other receivables	228,941	43,900	115,155
Current tax assets	24,639	22,999	840
Current inventories	2,795,824	2,728,946	2,916,073
Prepayments	2,541,464	2,896,149	2,642,367
Other current assets	936,904	846,818	4,568,552
Total current assets	15,322,565	13,579,153	17,381,414
Non-current assets			
Non-current financial assets at fair value through profit or loss	37,808	28,251	37,501
Non-current financial assets at fair value through other comprehensive income	4,829,460	5,315,696	4,910,018
Investments accounted for using equity method	7,718,851	8,482,776	8,558,504
Property, plant and equipment	26,212,698	24,392,796	23,007,469
Right-of-use assets	4,676,127	3,903,916	3,994,988
Investment property, net	708,890	711,319	713,761
Intangible assets	1,353,491	1,386,980	1,392,666
Deferred tax assets	933,531	867,377	663,716
Other non-current assets	772,702	5,343,388	5,125,584
Total non-current assets	47,243,558	50,432,499	48,404,207
Total assets	62,566,123	64,011,652	65,785,621
Current liabilities			
Current borrowings	6,811,922	4,227,301	4,207,191
Short-term notes and bills payable	699,628	699,651	799,541
Current contract liabilities	124,124	28,268	69,227
Accounts payable	1,238,748	1,504,140	1,514,470
Other payables	683,377	978,311	686,346
Current tax liabilities	8,565	1,623	11,967
Current provisions	15,267	19,669	19,145
Current lease liabilities	239,510	242,225	234,842
Other current liabilities	771,645	59,757	6,213,224
Total current liabilities	10,592,786	7,760,945	13,755,953
Non-current liabilities			
Non-current portion of non-current borrowings	14,567,160	14,796,135	10,618,124
Non-current provisions	89,264	85,933	82,920
Deferred tax liabilities	1,122,388	1,094,944	1,094,281
Non-current lease liabilities	3,695,927	3,493,908	3,145,748
Other non-current liabilities	39,364	51,907	49,411
Total non-current liabilities	19,514,103	19,522,827	14,990,484
Total liabilities	30,106,889	27,283,772	28,746,437
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	1,084,303	1,071,325	1,071,733
Retained earnings			
Legal reserve	3,170,794	3,170,794	3,170,794
Special reserve	1,644,420	1,644,420	1,644,420
Unappropriated retained earnings (accumulated deficit)	13,932,578	15,620,216	16,493,672
Total retained earnings	18,747,792	20,435,430	21,308,886
Other equity interest			
Exchange differences on translation of foreign financial statements	-1,849,180	331,594	123,454
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	68,713	238,778	-48,518
Total other equity interest	-1,780,467	570,372	74,936
Treasury shares	-49,858	-49,858	-49,858
Total equity attributable to owners of parent	29,267,973	33,293,472	33,671,900
Non-controlling interests			
Total equity	3,191,261	3,434,408	3,367,284
Total equity	32,459,234	36,727,880	37,039,184
Total liabilities and equity	62,566,123	64,011,652	65,785,621
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