

## Financial Statement — Balance Sheet

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/09/30	2024/12/31	2024/09/30
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	8,068,637	4,358,525	3,799,492
Current financial assets at fair value through profit or loss	236,367	821,574	740,347
Current contract assets	30,305	16,647	30,469
Accounts receivable, net	1,654,004	1,843,595	1,802,264
Other receivables	38,836	43,900	50,377
Current tax assets	25,569	22,999	23,128
Current inventories	3,289,474	2,728,946	2,930,897
Prepayments	1,422,535	2,896,149	2,776,971
Other current assets	891,174	846,818	1,558,226
Total current assets	15,656,901	13,579,153	13,712,171
Non-current assets			
Non-current financial assets at fair value through profit or loss	38,808	28,251	40,294
Non-current financial assets at fair value through other comprehensive income	4,959,377	5,315,696	5,201,940
Investments accounted for using equity method	7,826,391	8,482,776	8,502,832
Property, plant and equipment	26,767,977	24,392,796	23,981,093
Right-of-use assets	4,651,428	3,903,916	3,982,338
Investment property, net	707,675	711,319	712,540
Intangible assets	1,370,385	1,386,980	1,425,483
Deferred tax assets	954,417	867,377	700,397
Other non-current assets	683,401	5,343,388	5,238,924
Total non-current assets	47,959,859	50,432,499	49,785,841
Total assets	63,616,760	64,011,652	63,498,012
Current liabilities			
Current borrowings	7,874,690	4,227,301	4,124,632
Short-term notes and bills payable	699,799	699,651	999,511
Current contract liabilities	595,192	28,268	29,377
Accounts payable	1,179,300	1,504,140	1,311,425
Other payables	711,401	978,311	643,899
Current tax liabilities	6,405	1,623	1,221
Current provisions	16,345	19,669	20,929
Current lease liabilities	234,177	242,225	241,353
Other current liabilities	1,344,071	59,757	42,965
Total current liabilities	12,661,380	7,760,945	7,415,312
Non-current liabilities			
Non-current portion of non-current borrowings	14,119,911	14,796,135	14,290,583
Non-current provisions	89,249	85,933	85,131
Deferred tax liabilities	1,085,829	1,094,944	1,091,981
Non-current lease liabilities	3,661,290	3,493,908	3,362,438
Other non-current liabilities	39,716	51,907	48,915
Total non-current liabilities	18,995,995	19,522,827	18,879,048
Total liabilities	31,657,375	27,283,772	26,294,360
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	1,084,304	1,071,325	1,071,508
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)	12,460,309	15,620,216	16,139,148
Total retained earnings	17,275,523	20,435,430	20,954,362
Other equity interest			
Exchange differences on translation of foreign financial statements	-928,637	331,594	302,984
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	144,147	238,778	185,841
Total other equity interest	-784,490	570,372	488,825
Treasury shares	-49,858	-49,858	-49,858
Total equity attributable to owners of parent	28,791,682	33,293,472	33,731,040
Non-controlling interests	3,167,703	3,434,408	3,472,612
Total equity	31,959,385	36,727,880	37,203,652
Total liabilities and equity	63,616,760	64,011,652	63,498,012
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