

Financial Statement – Balance Sheet

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/12/31	2024/12/31
Balance Sheet		
Current assets		
Cash and cash equivalents	8,331,891	4,358,525
Current financial assets at fair value through profit or loss	304,915	821,574
Current contract assets	13,547	16,647
Accounts receivable, net	1,495,042	1,843,595
Other receivables	66,986	43,900
Current tax assets	26,586	22,999
Current inventories	3,448,901	2,926,683
Prepayments	2,532,860	2,896,149
Other current assets	733,741	698,797
Total current assets	16,954,469	13,628,869
Non-current assets		
Non-current financial assets at fair value through profit or loss	40,099	28,251
Non-current financial assets at fair value through other comprehensive income	5,363,584	5,315,696
Investments accounted for using equity method	8,160,245	8,482,776
Property, plant and equipment	27,601,852	24,392,796
Right-of-use assets	4,616,786	3,903,916
Investment property, net	706,461	711,319
Intangible assets	1,397,485	1,386,980
Deferred tax assets	1,088,882	867,377
Other non-current assets	591,178	5,293,672
Total non-current assets	49,566,572	50,382,783
Total assets	66,521,041	64,011,652
Current liabilities		
Current borrowings	8,460,516	4,227,301
Short-term notes and bills payable	899,633	699,651
Current contract liabilities	370,561	28,268
Accounts payable	2,334,885	1,504,140
Other payables	862,190	978,311
Current tax liabilities	4,000	1,623
Current provisions	14,528	19,669
Current lease liabilities	245,694	242,225
Other current liabilities	1,372,729	59,757
Total current liabilities	14,564,736	7,760,945
Non-current liabilities		
Non-current portion of non-current borrowings	14,957,980	14,796,135
Non-current provisions	84,656	85,933
Deferred tax liabilities	1,101,087	1,094,944
Non-current lease liabilities	3,589,335	3,493,908
Other non-current liabilities	43,290	51,907
Total non-current liabilities	19,776,348	19,522,827
Total liabilities	34,341,084	27,283,772
Equity attributable to owners of parent		
Share capital		
Ordinary share	11,066,203	11,066,203
Preference share	200,000	200,000
Total Share Capital	11,266,203	11,266,203
Capital surplus		
Total capital surplus	1,075,842	1,071,325
Retained earnings		
Legal reserve	3,170,794	3,170,794
Special reserve	1,644,420	1,644,420
Unappropriated retained earnings (accumulated deficit)	11,221,081	15,620,216
Total retained earnings	16,036,295	20,435,430
Other equity interest		
Exchange differences on translation of foreign financial statements	117,578	331,594
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	419,661	238,778
Total other equity interest	537,239	570,372
Treasury shares	-49,858	-49,858
Total equity attributable to owners of parent	28,865,721	33,293,472
Non-controlling interests		
Total equity	32,179,957	36,727,880
Total liabilities and equity	66,521,041	64,011,652
Number of share capital awaiting retirement	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	1,776,000	1,776,000