

## Financial Statement — Income Statement

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/01/01 To 2023/03/31	2022/01/01 To 2022/03/31
<b>Income Statement</b>		
Total operating revenue	4,217,980	4,537,106
Total operating costs	4,032,501	3,949,300
Gross profit (loss) from operations	185,479	587,806
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Operating expenses		
Selling expenses	68,838	105,809
Administrative expenses	291,972	311,821
Research and development expenses	9,019	7,794
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-4,602	2
Total operating expenses	365,227	425,426
Net operating income (loss)	-179,748	162,380
Non-operating income and expenses		
Total interest income	56,079	21,791
Total other income	32,623	43,002
Other gains and losses, net	57,568	133,214
Finance costs, net	33,968	6,208
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-87,722	389,633
Total non-operating income and expenses	24,580	581,432
Profit (loss) from continuing operations before tax	-155,168	743,812
Total tax expense (income)	-28,530	120,151
Profit (loss) from continuing operations	-126,638	623,661
Profit (loss)	-126,638	623,661
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-60,934	271,081
Components of other comprehensive income that will not be reclassified to profit or loss	-60,934	271,081
Exchange differences on translation	-92,781	747,081
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	143,736	48,935
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	14,374	4,894
Components of other comprehensive income that will be reclassified to profit or loss	36,581	791,122
Other comprehensive income, net	-24,353	1,062,203
Total comprehensive income	-150,991	1,685,864
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	-137,842	588,463
Profit (loss), attributable to non-controlling interests	11,204	35,198
Comprehensive income, attributable to owners of parent	-150,862	1,559,729
Comprehensive income, attributable to non-controlling interests	-129	126,135
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	-0.16	0.65
Total basic earnings per share	-0.16	0.65
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	0.00	0.64
Total diluted earnings per share	0.00	0.64