

## Financial Statement — Income Statement

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/03/31	2020/01/01To2020/03/31
<b>Income Statement</b>		
Total operating revenue	5,234,020	3,605,967
Total operating costs	3,791,503	3,472,557
Gross profit (loss) from operations	1,442,517	133,410
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Operating expenses		
Selling expenses	102,055	65,301
Administrative expenses	325,680	203,512
Research and development expenses	8,663	7,683
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	585	921
Total operating expenses	436,983	277,417
Net operating income (loss)	1,005,534	-144,007
Non-operating income and expenses		
Total interest income	29,504	20,350
Total other income	81,404	4,831
Other gains and losses, net	26,221	20,299
Finance costs, net	2,411	1,360
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	1,176,922	174,295
Total non-operating income and expenses	1,311,640	218,415
Profit (loss) from continuing operations before tax	2,317,174	74,408
Total tax expense (income)	335,308	30,847
Profit (loss) from continuing operations	1,981,866	43,561
Profit (loss)	1,981,866	43,561
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	586,352	-1,248,811
Components of other comprehensive income that will not be reclassified to profit or loss	586,352	-1,248,811
Exchange differences on translation	-42,676	69,084
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	-46,262	-153,905
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-4,626	-12,533
Components of other comprehensive income that will be reclassified to profit or loss	-84,312	-72,288
Other comprehensive income, net	502,040	-1,321,099
Total comprehensive income	2,483,906	-1,277,538
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	1,936,190	23,047
Profit (loss), attributable to non-controlling interests	45,676	20,514
Comprehensive income, attributable to owners of parent	2,259,172	-864,905
Comprehensive income, attributable to non-controlling interests	224,734	-412,633
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	2.13	0.02
Total basic earnings per share	2.13	0.02
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	2.13	0.02
Total diluted earnings per share	2.13	0.02