

## Financial Statement – Income Statement

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/2nd	2022/2nd	2023/01/01 To 2023/06/30	2022/01/01 To 2022/06/30
<b>Income Statement</b>				
Total operating revenue	3,887,038	5,500,568	8,105,018	10,037,674
Total operating costs	3,933,018	5,123,421	7,965,519	9,072,721
Gross profit (loss) from operations	-45,980	377,147	139,499	964,953
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Operating expenses				
Selling expenses	68,633	101,603	137,471	207,412
Administrative expenses	304,199	279,643	596,171	591,464
Research and development expenses	7,979	11,336	16,998	19,130
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	1,137	11,664	-3,465	11,666
Total operating expenses	381,948	404,246	747,175	829,672
Net operating income (loss)	-427,928	-27,099	-607,676	135,281
Non-operating income and expenses				
Total interest income	51,589	37,195	107,668	58,986
Total other income	67,192	55,487	99,815	98,489
Other gains and losses, net	-136,714	10,773	-79,146	143,987
Finance costs, net	35,557	15,704	69,525	21,912
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-326,662	148,755	-414,384	538,388
Total non-operating income and expenses	-380,152	236,506	-355,572	817,938
Profit (loss) from continuing operations before tax	-808,080	209,407	-963,248	953,219
Total tax expense (income)	-116,179	410,738	-144,709	530,889
Profit (loss) from continuing operations	-691,901	-201,331	-818,539	422,330
Profit (loss)	-691,901	-201,331	-818,539	422,330
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	77,104	-988,969	16,170	-717,888
Components of other comprehensive income that will not be reclassified to profit or loss	77,104	-988,969	16,170	-717,888
Exchange differences on translation	-62,292	417,162	-155,073	1,164,243
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	-583,847	-726,800	-440,111	-677,865
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-102,396	-72,680	-88,022	-67,786
Components of other comprehensive income that will be reclassified to profit or loss	-543,743	-236,958	-507,162	554,164
Other comprehensive income, net	-466,639	-1,225,927	-490,992	-163,724
Total comprehensive income	-1,158,540	-1,427,258	-1,309,531	258,606
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-686,110	-171,663	-823,952	416,800
Profit (loss), attributable to non-controlling interests	-5,791	-29,668	5,413	5,530
Comprehensive income, attributable to owners of parent	-1,136,479	-1,100,511	-1,287,341	459,218
Comprehensive income, attributable to non-controlling interests	-22,061	-326,747	-22,190	-200,612
Basic earnings per share				
Total basic earnings per share	-0.76	-0.19	-0.92	0.45
Diluted earnings per share				
Total diluted earnings per share	0.00	0.00	0.00	0.45