

Financial Statement – Income Statement

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/3rd	2022/3rd	2023/01/01 To 2023/09/30	2022/01/01 To 2022/09/30
Income Statement				
Total operating revenue	3,878,270	4,198,240	11,983,288	14,235,914
Total operating costs	3,545,883	4,364,426	11,511,402	13,437,147
Gross profit (loss) from operations	332,387	-166,186	471,886	798,767
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Operating expenses				
Selling expenses	68,145	87,527	205,616	294,939
Administrative expenses	294,237	266,132	890,408	857,596
Research and development expenses	8,132	7,536	25,130	26,666
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-4,589	-3,275	-8,054	8,391
Total operating expenses	365,925	357,920	1,113,100	1,187,592
Net operating income (loss)	-33,538	-524,106	-641,214	-388,825
Non-operating income and expenses				
Total interest income	49,163	44,419	156,831	103,405
Total other income	22,258	250,492	122,073	348,981
Other gains and losses, net	-16,266	-49,092	-95,412	94,895
Finance costs, net	39,938	23,550	109,463	45,462
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-217,068	-332,580	-631,452	205,808
Total non-operating income and expenses	-201,851	-110,311	-557,423	707,627
Profit (loss) from continuing operations before tax	-235,389	-634,417	-1,198,637	318,802
Total tax expense (income)	-35,033	-94,654	-179,742	436,235
Profit (loss) from continuing operations	-200,356	-539,763	-1,018,895	-117,433
Profit (loss)	-200,356	-539,763	-1,018,895	-117,433
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-25,240	-574,356	-9,070	-1,292,244
Components of other comprehensive income that will not be reclassified to profit or loss	-25,240	-574,356	-9,070	-1,292,244
Exchange differences on translation	870,654	1,109,235	715,581	2,273,478
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	-63,474	-709,764	-503,585	-1,387,629
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-12,695	-70,977	-100,717	-138,763
Components of other comprehensive income that will be reclassified to profit or loss	819,875	470,448	312,713	1,024,612
Other comprehensive income, net	794,635	-103,908	303,643	-267,632
Total comprehensive income	594,279	-643,671	-715,252	-385,065
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-203,770	-623,933	-1,027,722	-207,133
Profit (loss), attributable to non-controlling interests	3,414	84,170	8,827	89,700
Comprehensive income, attributable to owners of parent	617,950	-582,387	-669,391	-123,169
Comprehensive income, attributable to non-controlling interests	-23,671	-61,284	-45,861	-261,896
Basic earnings per share				
Total basic earnings per share	-0.23	-0.69	-1.14	-0.24
Diluted earnings per share				
Total diluted earnings per share	0.00	0.00	0.00	0.00