

Financial Statement – Income Statement

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/4th	2022/4th
Income Statement		
Total operating revenue	15,719,189	18,176,626
Total operating costs	15,270,890	17,305,359
Gross profit (loss) from operations	448,299	871,267
Gross profit (loss) from operations	448,299	871,267
Operating expenses		
Selling expenses	290,964	365,829
Administrative expenses	1,237,074	1,229,326
Research and development expenses	31,907	34,136
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-19,642	29,062
Total operating expenses	1,540,303	1,658,353
Net operating income (loss)	-1,092,004	-787,086
Non-operating income and expenses		
Total interest income	211,784	161,715
Total other income	127,044	368,657
Other gains and losses, net	-74,468	116,821
Finance costs, net	153,201	76,005
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-774,135	200,288
Total non-operating income and expenses	-662,976	771,476
Profit (loss) from continuing operations before tax	-1,754,980	-15,610
Total tax expense (income)	-298,104	438,778
Profit (loss) from continuing operations	-1,456,876	-454,388
Profit (loss)	-1,456,876	-454,388
Other comprehensive income		
Gains (losses) on remeasurements of defined benefit plans	-2,405	102,167
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	33,366	-1,230,456
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-766	19,971
Components of other comprehensive income that will not be reclassified to profit or loss	31,727	-1,148,260
Exchange differences on translation	-321,948	1,582,024
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	-235,232	-1,235,424
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-47,046	-123,543
Components of other comprehensive income that will be reclassified to profit or loss	-510,134	470,143
Other comprehensive income, net	-478,407	-678,117
Total comprehensive income	-1,935,283	-1,132,505
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	-1,438,027	-493,812
Profit (loss), attributable to non-controlling interests	-18,849	39,424
Comprehensive income, attributable to owners of parent	-1,891,225	-843,371
Comprehensive income, attributable to non-controlling interests	-44,058	-289,134

Basic earnings per share		
Basic earnings (loss) per share from continuing operations	-1.59	-0.56
Total basic earnings per share	-1.59	-0.56
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	0.00	0.00
Total diluted earnings per share	0.00	0.00