

Financial Statement — Income Statement

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01 To 2024/03/31	2023/01/01 To 2023/03/31
Income Statement		
Total operating revenue	3,255,223	4,217,980
Total operating costs	3,076,080	4,032,501
Gross profit (loss) from operations	179,143	185,479
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Operating expenses		
Selling expenses	69,265	68,838
Administrative expenses	338,837	291,972
Research and development expenses	7,922	9,019
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-11,678	-4,602
Total operating expenses	404,346	365,227
Net operating income (loss)	-225,203	-179,748
Non-operating income and expenses		
Total interest income	52,962	56,079
Total other income	5,554	32,623
Other gains and losses, net	-53,173	57,568
Finance costs, net	40,120	33,968
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-313,317	-87,722
Total non-operating income and expenses	-348,094	24,580
Profit (loss) from continuing operations before tax	-573,297	-155,168
Total tax expense (income)	-94,424	-28,530
Profit (loss) from continuing operations	-478,873	-126,638
Profit (loss)	-478,873	-126,638
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	226,389	-60,934
Components of other comprehensive income that will not be reclassified to profit or loss	226,389	-60,934
Exchange differences on translation	777,968	-92,781
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	-221,128	143,736
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-44,226	14,374
Components of other comprehensive income that will be reclassified to profit or loss	601,066	36,581
Other comprehensive income, net	827,455	-24,353
Total comprehensive income	348,582	-150,991
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	-484,212	-137,842
Profit (loss), attributable to non-controlling interests	5,339	11,204
Comprehensive income, attributable to owners of parent	231,340	-150,862
Comprehensive income, attributable to non-controlling interests	117,242	-129
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	-0.44	-0.16
Total basic earnings per share	-0.44	-0.16
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