

Financial Statement – Income Statement

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/2nd	2023/2nd	2024/01/01To2024/06/30	2023/01/01To2023/06/30
Income Statement				
Total operating revenue	5,053,146	3,887,038	8,308,369	8,105,018
Total operating costs	4,897,089	3,933,018	7,973,169	7,965,519
Gross profit (loss) from operations	156,057	-45,980	335,200	139,499
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Operating expenses				
Selling expenses	110,422	68,633	179,687	137,471
Administrative expenses	362,417	304,199	701,254	596,171
Research and development expenses	9,874	7,979	17,796	16,998
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	131	1,137	-11,547	-3,465
Total operating expenses	482,844	381,948	887,190	747,175
Net operating income (loss)	-326,787	-427,928	-551,990	-607,676
Non-operating income and expenses				
Total interest income	58,476	51,589	111,438	107,668
Total other income	38,024	67,192	43,578	99,815
Other gains and losses, net	1,707	-136,714	-51,466	-79,146
Finance costs, net	50,690	35,557	90,810	69,525
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-51,113	-326,662	-364,430	-414,384
Total non-operating income and expenses	-3,596	-380,152	-351,690	-355,572
Profit (loss) from continuing operations before tax	-330,383	-808,080	-903,680	-963,248
Total tax expense (income)	-50,914	-116,179	-145,338	-144,709
Profit (loss) from continuing operations	-279,469	-691,901	-758,342	-818,539
Profit (loss)	-279,469	-691,901	-758,342	-818,539
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	264,454	77,104	490,843	16,170
Components of other comprehensive income that will not be reclassified to profit or loss	264,454	77,104	490,843	16,170
Exchange differences on translation	294,482	-62,292	1,072,450	-155,073
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	-56,848	-583,847	-277,976	-440,111
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-11,369	-102,396	-55,595	-88,022
Components of other comprehensive income that will be reclassified to profit or loss	249,003	-543,743	850,069	-507,162
Other comprehensive income, net	513,457	-466,639	1,340,912	-490,992
Total comprehensive income	233,988	-1,158,540	582,570	-1,309,531
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-256,012	-686,110	-740,224	-823,952
Profit (loss), attributable to non-controlling interests	-23,457	-5,791	-18,118	5,413
Comprehensive income, attributable to owners of parent	199,096	-1,136,479	430,436	-1,287,341
Comprehensive income, attributable to non-controlling interests	34,892	-22,061	152,134	-22,190
Basic earnings per share				
Total basic earnings per share	-0.23	-0.76	-0.67	-0.92
Diluted earnings per share				
Total diluted earnings per share	0.00	0.00	0.00	0.00