Financial Statement – Income Statement

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Finacial year: Yearly Unit: NT\$ thousand

Income Statement	3,887,038 9 3,933,018 7 -45,980 7 -45,980	7,973,169	8,105,018
Total operating revenue 5,053,144 Total operating costs 4,897,081 Gross profit (loss) from operations 156,055 Gross profit (loss) from operations 156,055 Gross profit (loss) from operations 156,055 Operating expenses 110,422 Selling expenses 110,422 Administrative expenses 110,422 Research and development expenses 9,877 Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 137 Total operating expenses 482,244 Not-operating income (loss) 236,781 Non-operating income and expenses 58,474 Total other income 58,474 Total other income 58,474 Total other income 58,474 Total other operating income and expenses 1,707 Finance costs, net 5,059 Share of profit (loss) of associates and joint ventures accounted for using equity method, net -51,111 Total non-operating income and expenses -3,598 Profit (loss) from continuing operations before tax -3,598 Profit (loss) from continuing operations before tax -3,598 Profit (loss) from continuing operations periods -50,914 Profit (loss) from continuing operations periods -50,914 Total tax expense (income) -50,914 Continuing operations -50,914	9 3,933,018 7 -45,980 7 -45,980	7,973,169	
Total operating costs 4,897,085 670ss profit (loss) from operations 156,055 670s profit (loss) from operations 156,055 670s profit (loss) from continuing operations 156,055 670s profit (loss) from conti	9 3,933,018 7 -45,980 7 -45,980	7,973,169	
Gross profit (loss) from operations 156,05 Gross profit (loss) from operations 156,05 Operating expenses 110,42 Selling expenses 110,42 Administrative expenses 362,41 Research and development expenses 9,87 Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 13 Total operating expenses 482,84 Net operating income (loss) 362,78 Non-operating income and expenses 58,47 Total other income 58,47 Total other income 38,02 Other gains and losses, net 1,70 Finance costs, net 50,69 Share of profit (loss) of associates and joint ventures accounted for using equity method, net -51,11 Total non-operating income and expenses -339,38 Total tax expense (income) -50,91 Profit (loss) from continuing operations before tax -339,38 Total tax expense (income) -50,91 Other comprehensive income -279,46 Other comprehensive income -279,46	7 -45,980 7 -45,980	, ,	
Gross profit (loss) from operations 156,05 Gross profit (loss) from operations 150,05 Operating expenses 110,42 Selling expenses 110,42 Administrative expenses 362,41 Research and development expenses 9,87 Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 13 Total operating expenses 482,84 Non-operating income (loss) 482,84 Non-operating income and expenses 58,47 Total other income 38,02 Other gains and losses, net 1,70 Finance costs, net 50,69 Share of profit (loss) of associates and joint ventures accounted for using equity method, net 51,111 Total non-operating income and expenses -3,59 Total on-operating income and expenses -330,38 Total tax expense (income) -50,91 Profit (loss) from continuing operations before tax -330,38 Total tax expense (income) -50,91 Other comprehensive income -279,46 Other comprehensive income -279,46	7 -45,980	335,200	7,965,519
Operating expenses 110,422 Administrative expenses 362,411 Research and development expenses 9,87 Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 13 Total operating expenses 482,84 Net operating income (loss) -326,78 Non-operating income and expenses 58,471 Total other income 58,471 Total other income 58,472 Other gains and losses, net 1,707 Finance costs, net 50,699 Share of profit (loss) of associates and joint ventures accounted for using equity method, net -51,111 Total non-operating income and expenses -3,599 Profit (loss) from continuing operations before tax -330,383 Total tax expense (income) -50,914 Profit (loss) from continuing operations -50,914 Profit (loss) from continuing operations -279,465 Other comprehensive income -279,465			139,499
Selling expenses 110,422 Administrative expenses 362,411 Research and development expenses 9,874 Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 13 Total operating expenses 482,844 Not-operating income (loss) -326,78 Non-operating income and expenses 58,474 Total other income 58,474 Total other income 38,024 Other gains and losses, net 1,701 Finance costs, net 50,691 Share of profit (loss) of associates and joint ventures accounted for using equity method, net -51,113 Total non-operating income and expenses -3,598 Profit (loss) from continuing operations before tax -330,383 Total tax expense (income) -50,912 Profit (loss) from continuing operations before tax -50,912 Profit (loss) from continuing operations -279,461 Other comprehensive income -279,461	00.000	335,200	139,499
Administrative expenses 362,411 Research and development expenses 9,87-1 Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 13 Total operating expenses 482,84 Net operating income (loss) -326,78 Non-operating income and expenses 58,476 Total interest income 58,476 Total other income 38,02 Other gains and losses, net 1,70 Finance costs, net 50,699 Share of profit (loss) of associates and joint ventures accounted for using equity method, net -51,111 Total non-operating income and expenses -3,596 Profit (loss) from continuing operations before tax -330,381 Total tax expense (income) -50,914 Profit (loss) from continuing operations -279,465 Other comprehensive income -279,465	20000		
Research and development expenses 9,874 Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 13 Total operating expenses 482,84 Not operating income (loss) -326,781 Non-operating income and expenses 58,470 Total interest income 58,470 Total other income 38,022 Other gains and losses, net 1,701 Finance costs, net 50,691 Share of profit (loss) of associates and joint ventures accounted for using equity method, net -51,411 Total non-operating income and expenses -3,590 Profit (loss) from continuing operations before tax -330,381 Total tax expense (income) -50,914 Profit (loss) from continuing operations -279,461 Other comprehensive income -279,461 Other comprehensive income -279,461	68,633	3 179,687	137,471
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 13 Total operating expenses 482,84 Net operating income (loss) -326,78 Non-operating income and expenses	7 304,199	9 701,254	596,171
Total operating expenses 482,844 Net operating income (loss) -326,781 Non-operating income and expenses -326,781 Total interest income 58,476 Total other income 38,024 Other gains and losses, net 1,701 Finance costs, net 50,690 Share of profit (loss) of associates and joint ventures accounted for using equity method, net -51,111 Total non-operating income and expenses -33,038 Profit (loss) from continuing operations before tax -330,381 Total tax expense (income) -50,914 Profit (loss) from continuing operations -279,468 Profit (loss) -279,468 Other comprehensive income -279,468	7,979	9 17,796	16,998
Net operating income (loss) -326,78 Non-operating income and expenses 58,476 Total interest income 58,476 Total other income 38,026 Other gains and losses, net 1,70 Finance costs, net 50,696 Share of profit (loss) of associates and joint ventures accounted for using equity method, net -51,113 Total non-operating income and expenses -3,598 Profit (loss) from continuing operations before tax -330,388 Total tax expense (income) -50,91 Profit (loss) from continuing operations -279,468 Profit (loss) (loss	1 1,137	7 -11,547	-3,465
Non-operating income and expenses 58,476 Total interest income 38,024 Other gains and losses, net 1,70 Finance costs, net 50,690 Share of profit (loss) of associates and joint ventures accounted for using equity method, net -51,11 Total non-operating income and expenses -3,590 Profit (loss) from continuing operations before tax -330,382 Total tax expense (income) -50,914 Profit (loss) from continuing operations -279,463 Profit (loss) -279,463 Other comprehensive income -279,463	381,948	8 887,190	747,175
Non-operating income and expenses 58,476 Total interest income 38,024 Other gains and losses, net 1,70 Finance costs, net 50,690 Share of profit (loss) of associates and joint ventures accounted for using equity method, net -51,11 Total non-operating income and expenses -35,980 Profit (loss) from continuing operations before tax -330,382 Total tax expense (income) -50,914 Profit (loss) from continuing operations -279,463 Profit (loss) -279,463 Other comprehensive income -279,463	7 -427,928	-551,990	-607,676
Total other income 38,024 Other gains and losses, net 1,703 Finance costs, net 50,690 Share of profit (loss) of associates and joint ventures accounted for using equity method, net -51,111 Total non-operating income and expenses -3,590 Profit (loss) from continuing operations before tax -330,382 Total tax expense (income) -50,914 Profit (loss) from continuing operations -279,463 Other comprehensive income -279,463			
Other gains and losses, net 1,700 Finance costs, net 50,690 Share of profit (loss) of associates and joint ventures accounted for using equity method, net -51,111 Total non-operating income and expenses -3,590 Profit (loss) from continuing operations before tax -330,383 Total tax expense (income) -50,914 Profit (loss) from continuing operations -279,465 Other comprehensive income -279,465	51,589	9 111,438	107,668
Finance costs, net Share of profit (loss) of associates and joint ventures accounted for using equity method, net Total non-operating income and expenses Profit (loss) from continuing operations before tax Total tax expense (income) Profit (loss) from continuing operations Frofit (loss) from continuing operations -279,468 Other comprehensive income	4 67,192	2 43,578	99,815
Finance costs, net Share of profit (loss) of associates and joint ventures accounted for using equity method, net Total non-operating income and expenses Profit (loss) from continuing operations before tax Total tax expense (income) Profit (loss) from continuing operations Frofit (loss) from continuing operations -279,468 Other comprehensive income	7 -136,714	-51,466	-79,146
Total non-operating income and expenses -3,590 Profit (loss) from continuing operations before tax -330,383 Total tax expense (income) -50,914 Profit (loss) from continuing operations -279,466 Profit (loss) Other comprehensive income	35,557	7 90,810	69,525
Total non-operating income and expenses -3,590 Profit (loss) from continuing operations before tax -330,383 Total tax expense (income) -50,914 Profit (loss) from continuing operations -279,460 Profit (loss) Other comprehensive income	3 -326,662	-364,430	-414,384
Profit (loss) from continuing operations before tax Total tax expense (income) Profit (loss) from continuing operations Profit (loss) from continuing operations Profit (loss) Other comprehensive income	380,152	-351,690	-355,572
Total tax expense (income) -50,914 Profit (loss) from continuing operations -279,468 Profit (loss) Other comprehensive income	-808,080	903,680	-963,248
Profit (loss) from continuing operations -279,468 Profit (loss) Other comprehensive income		9 -145,338	-144,709
Profit (loss) Cther comprehensive income	-691,901	1 -758,342	-818,539
	-691,901	1 -758,342	-818,539
Herceliced gains (lesses) from investments in equity instruments measured at fair value through other comprehensive income			
Officialised gains (1055e5) from investments in equity instruments measured at fair value through other comprehensive income 204,457	77,104	490,843	16,170
Components of other comprehensive income that will not be reclassified to profit or loss 264.45	77,104	490,843	16,170
Exchange differences on translation 294,48	-62,292	2 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 -56,844		7 -277,976	-440,111
Income tax related to components of other comprehensive income that will be reclassified to profit or loss -11,36	-102,396	55,595	-88,022
Components of other comprehensive income that will be reclassified to profit or loss 249,00	3 -543,743	3 850,069	-507,162
Other comprehensive income, net 513,45	7 -466,639	9 1,340,912	-490,992
Total comprehensive income 233,988	3 -1,158,540	582,570	-1,309,531
Profit (loss), attributable to:			
Profit (loss), attributable to owners of parent -256,011	2 -686,110	-740.224	-823,952
Profit (loss), attributable to non-controlling interests -23,45		,	5,413
Comprehensive income, attributable to owners of parent 199,094	-, -	-, -	-1,287,341
Comprehensive income, attributable to non-controlling interests 34,893		,	-22,190
Basic earnings per share	,	,	
Total basic earnings per share -0.2:	3 -0.76	-0.67	-0.92
Diluted earnings per share	3.70	0.07	0.02
Total diluted earnings per share 0.00	0.00	0.00	0.00