

Financial Statement — Income Statement

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/2nd	2024/2nd	2025/01/01To2025/06/30	2024/01/01To2024/06/30
Income Statement				
Total operating revenue	5,318,430	5,053,146	11,017,134	8,308,369
Total operating costs	5,707,788	4,897,089	11,537,872	7,973,169
Gross profit (loss) from operations	-389,358	156,057	-520,738	335,200
Gross profit (loss) from operations	-389,358	156,057	-520,738	335,200
Operating expenses				
Selling expenses	119,760	110,422	260,424	179,687
Administrative expenses	520,480	362,417	962,077	701,254
Research and development expenses	9,475	9,874	19,201	17,796
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	177	131	332	-11,547
Total operating expenses	649,892	482,844	1,242,034	887,190
Net operating income (loss)	-1,039,250	-326,787	-1,762,772	-551,990
Non-operating income and expenses				
Total interest income	35,845	58,476	61,214	111,438
Total other income	265,293	38,024	276,795	43,578
Other gains and losses, net	-79,162	1,707	-47,813	-51,466
Finance costs, net	158,333	50,690	282,897	90,810
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-81,517	-51,113	-58,983	-364,430
Total non-operating income and expenses	-17,874	-3,596	-51,684	-351,690
Profit (loss) from continuing operations before tax	-1,057,124	-330,383	-1,814,456	-903,680
Total tax expense (income)	-37,239	-50,914	-78,568	-145,338
Profit (loss) from continuing operations	-1,019,885	-279,469	-1,735,888	-758,342
Profit (loss)	-1,019,885	-279,469	-1,735,888	-758,342
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-355,939	264,454	-311,304	490,843
Components of other comprehensive income that will not be reclassified to profit or loss	-355,939	264,454	-311,304	490,843
Exchange differences on translation	-2,768,933	294,482	-2,357,677	1,072,450
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	101,024	-56,848	193,625	-277,976
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	20,205	-11,369	38,725	-55,595
Components of other comprehensive income that will be reclassified to profit or loss	-2,688,114	249,003	-2,202,777	850,069
Other comprehensive income, net	-3,044,053	513,457	-2,514,081	1,340,912
Total comprehensive income	-4,063,938	233,988	-4,249,969	582,570
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-1,009,144	-256,012	-1,687,638	-740,224
Profit (loss), attributable to non-controlling interests	-10,741	-23,457	-48,250	-18,118
Comprehensive income, attributable to owners of parent	-3,891,637	199,096	-4,038,477	430,436
Comprehensive income, attributable to non-controlling interests	-172,301	34,892	-211,492	152,134
Basic earnings per share				
Total basic earnings per share	-0.92	-0.23	-1.53	-0.67