

Financial Statement — Income Statement

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/3rd	2024/3rd	2025/01/01To2025/09/30	2024/01/01To2024/09/30
Income Statement				
Total operating revenue	4,831,349	4,315,402	15,848,483	12,623,771
Total operating costs	5,503,831	4,245,122	17,041,703	12,218,291
Gross profit (loss) from operations	-672,482	70,280	-1,193,220	405,480
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Operating expenses				
Selling expenses	141,041	119,774	401,465	299,461
Administrative expenses	409,820	408,136	1,371,897	1,109,390
Research and development expenses	11,000	9,472	30,201	27,268
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-205	-16	127	-11,563
Total operating expenses	561,656	537,366	1,803,690	1,424,556
Net operating income (loss)	-1,234,138	-467,086	-2,996,910	-1,019,076
Non-operating income and expenses				
Total interest income	28,103	49,065	89,317	160,503
Total other income	12,097	141,369	288,892	184,947
Other gains and losses, net	31,070	112,357	5,437	60,891
Finance costs, net	184,831	54,699	489,908	145,509
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-240,604	-242,188	-299,587	-606,618
Total non-operating income and expenses	-354,165	5,904	-405,849	-345,786
Profit (loss) from continuing operations before tax	-1,588,303	-461,182	-3,402,759	-1,364,862
Total tax expense (income)	-64,990	-126,912	-143,558	-272,250
Profit (loss) from continuing operations	-1,523,313	-334,270	-3,259,201	-1,092,612
Profit (loss)	-1,523,313	-334,270	-3,259,201	-1,092,612
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	93,638	312,202	-217,666	803,045
Components of other comprehensive income that will not be reclassified to profit or loss	93,638	312,202	-217,666	803,045
Exchange differences on translation	891,281	-134,720	-1,466,396	937,730
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	48,181	401,109	241,806	123,133
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	9,637	80,222	48,362	24,627
Components of other comprehensive income that will be reclassified to profit or loss	929,825	186,167	-1,272,952	1,036,236
Other comprehensive income, net	1,023,463	498,369	-1,490,618	1,839,281
Total comprehensive income	-499,850	164,099	-4,749,819	746,669
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-1,472,269	-320,787	-3,159,907	-1,061,011
Profit (loss), attributable to non-controlling interests	-51,044	-13,483	-99,294	-31,601
Comprehensive income, attributable to owners of parent	-476,292	93,102	-4,514,769	523,538
Comprehensive income, attributable to non-controlling interests	-23,558	70,997	-235,050	223,131
Basic earnings per share				
Total basic earnings per share	-1.33	-0.29	-2.86	-0.96