

Financial Statement – Income Statement

Provided by: GRAND PACIFIC PETROCHEMICAL CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/3rd	2023/3rd	2024/01/01To2024/09/30	2023/01/01To2023/09/30
Income Statement				
Total operating revenue	4,315,402	3,878,270	12,623,771	11,983,288
Total operating costs	4,245,122	3,545,883	12,218,291	11,511,402
Gross profit (loss) from operations	70,280	332,387	405,480	471,886
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Operating expenses				
Selling expenses	119,774	68,145	299,461	205,616
Administrative expenses	408,136	294,237	1,109,390	890,408
Research and development expenses	9,472	8,132	27,268	25,130
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-16	-4,589	-11,563	-8,054
Total operating expenses	537,366	365,925	1,424,566	1,113,100
Net operating income (loss)	-467,086	-33,538	-1,019,076	-641,214
Non-operating income and expenses				
Total interest income	49,065	49,163	160,503	156,831
Total other income	141,369	22,258	184,947	122,073
Other gains and losses, net	112,357	-16,266	60,891	-95,412
Finance costs, net	54,699	39,938	145,509	109,463
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-242,188	-217,068	-606,618	-631,452
Total non-operating income and expenses	5,904	-201,851	-345,786	-557,423
Profit (loss) from continuing operations before tax	-461,182	-235,389	-1,364,862	-1,198,637
Total tax expense (income)	-126,912	-35,033	-272,250	-179,742
Profit (loss) from continuing operations	-334,270	-200,356	-1,092,612	-1,018,895
Profit (loss)	-334,270	-200,356	-1,092,612	-1,018,895
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	312,202	-25,240	803,045	-9,070
Components of other comprehensive income that will not be reclassified to profit or loss	312,202	-25,240	803,045	-9,070
Exchange differences on translation	-134,720	870,654	937,730	715,581
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	401,109	-63,474	123,133	-503,585
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	80,222	-12,695	24,627	-100,717
Components of other comprehensive income that will be reclassified to profit or loss	186,167	819,875	1,036,236	312,713
Other comprehensive income, net	498,369	794,635	1,839,281	303,643
Total comprehensive income	164,099	594,279	746,669	-715,252
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-320,787	-203,770	-1,061,011	-1,027,722
Profit (loss), attributable to non-controlling interests	-13,483	3,414	-31,601	8,827
Comprehensive income, attributable to owners of parent	93,102	617,950	523,538	-669,391
Comprehensive income, attributable to non-controlling interests	70,997	-23,671	223,131	-45,861
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	-0.29	-0.23	-0.96	-1.14
Total basic earnings per share	-0.29	-0.23	-0.96	-1.14