



台塑石化股份有限公司

FORMOSA PETROCHEMICAL CORPORATION

Formosa Petrochemical 3Q2009 Announcement

Taipei, Taiwan, R.O.C., 30th, Oct., 2009

FPCC's 20093Q financial results, on unconsolidated basis, was reviewed by Ms. Li-Huang Lin and Mr. Ming-Yang Lai from, Ernst & Young and a qualified opinion was issued because the financial statements of the Company's investees accounted for under the equity method were not reviewed. The Company's investments in these investees were NT\$15,136,363 thousand and NT\$13,832,925 thousand as of September 30, 2009 and 2008 respectively, and the related investment income amounted to NT\$2,001,955 thousand and NT\$890,876 thousand for the nine-month periods ended September 30, 2009 and 2008, respectively.

Except for such modifications on the investment amounts that might have resulted had the investees' financial statements been reviewed, the accountants are not aware of any modification on the financial statements referred to in the first paragraph necessary for them to be in conformity with the "Guidelines Governing the Preparation of Financial Reports by Securities Issuers" and accounting principles generally accepted in the Republic of China on Taiwan

Effective from January 1, 2009, the Company has adopted the amendment of R.O.C. Statement of Financial Accounting Standards No. 10, "Accounting for Inventories".

Effective from January 1, 2008, the Company changed its depreciation method of certain fixed assets such as the related machines, transportation and other equipment of Refinery and Oil products Division (excluding the Utilities Factory

and Oil Factory), Petrochemical Olefins Division and Maintenance Center in Mailiao plant from the straight-line method to the fixed-percentage-on-declining-base method.

In accordance to Securities and Exchange Law No. 36, FPCC hereby issues this announcement.