

## Financial Statement – Income Statement

Provided by: ASIA POLYMER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/01/01To2023/03/31	2022/01/01To2022/03/31
<b>Income Statement</b>		
Net sales revenue	1,569,177	2,141,616
Total operating revenue	1,569,177	2,141,616
Total cost of sales	1,256,455	1,584,910
Total operating costs	1,256,455	1,584,910
Gross profit (loss) from operations	312,722	556,706
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Operating expenses		
Selling expenses	26,373	51,171
Administrative expenses	31,638	37,423
Research and development expenses	1,560	1,616
Total operating expenses	59,571	90,210
Net operating income (loss)	253,151	466,496
Non-operating income and expenses		
Total interest income	3,805	872
Total other income	19,906	21,316
Other gains and losses, net	-7,713	13,426
Finance costs, net	2,241	3,131
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-300,265	-225,486
Total non-operating income and expenses	-286,508	-193,003
Profit (loss) from continuing operations before tax	-33,357	273,493
Total tax expense (income)	-8,230	42,673
Profit (loss) from continuing operations	-25,127	230,820
Profit (loss)	-25,127	230,820
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	478,225	-69,587
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	-320	394
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	754	1,169
Components of other comprehensive income that will not be reclassified to profit or loss	477,151	-70,362
Exchange differences on translation	11,377	201,457
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	1,348	12,916
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	2,276	40,291
Components of other comprehensive income that will be reclassified to profit or loss	10,449	174,082
Other comprehensive income, net	487,600	103,720
Total comprehensive income	462,473	334,540
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	-25,127	230,820
Comprehensive income, attributable to owners of parent	462,473	334,540
Basic earnings per share		
Total basic earnings per share	-0.04	0.39
Diluted earnings per share		
Total diluted earnings per share	-0.04	0.39