

Financial Statement – Income Statement

Provided by: ASIA POLYMER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/3rd	2021/3rd	2022/01/01To2022/09/30	2021/01/01To2021/09/30
Income Statement				
Net sales revenue	2,821,671	2,462,953	7,311,466	6,651,233
Total operating revenue	2,821,671	2,462,953	7,311,466	6,651,233
Total cost of sales	1,780,916	1,617,428	4,897,247	4,325,165
Total operating costs	1,780,916	1,617,428	4,897,247	4,325,165
Gross profit (loss) from operations	1,040,755	845,525	2,414,219	2,326,068
Gross profit (loss) from operations	1,040,755	845,525	2,414,219	2,326,068
Operating expenses				
Selling expenses	33,364	37,187	120,504	102,235
Administrative expenses	27,123	27,607	92,918	91,413
Research and development expenses	1,567	1,496	4,754	4,611
Total operating expenses	62,054	66,290	218,176	198,259
Net operating income (loss)	978,701	779,235	2,196,043	2,127,809
Non-operating income and expenses				
Total interest income	1,642	721	7,524	3,479
Total other income	67,799	94,744	339,136	227,420
Other gains and losses, net	6,693	-63,708	-13,110	85,999
Finance costs, net	2,658	4,989	7,870	18,528
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-476,581	39,907	-1,082,843	161,911
Total non-operating income and expenses	-403,105	66,675	-757,163	460,281
Profit (loss) from continuing operations before tax	575,596	845,910	1,438,880	2,588,090
Total tax expense (income)	123,203	165,051	293,435	429,263
Profit (loss) from continuing operations	452,393	680,859	1,145,445	2,158,827
Profit (loss)	452,393	680,859	1,145,445	2,158,827
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-217,433	13,915	-1,118,558	1,552,051
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	-4,380	31,888	-42,227	72,113
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-2,092	1,085	-385	3,407
Components of other comprehensive income that will not be reclassified to profit or loss	-219,721	44,718	-1,160,400	1,620,757
Exchange differences on translation	82,084	-22,122	222,431	-99,555
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	10,992	1,896	22,741	-7,326
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	16,417	-4,423	44,486	-19,911
Components of other comprehensive income that will be reclassified to profit or loss	76,659	-15,803	200,686	-86,970
Other comprehensive income, net	-143,062	28,915	-959,714	1,533,787
Total comprehensive income	309,331	709,774	185,731	3,692,614
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	452,393	680,859	1,145,445	2,158,827
Comprehensive income, attributable to owners of parent	309,331	709,774	185,731	3,692,614
Basic earnings per share				
Total basic earnings per share	0.76	1.15	1.93	3.64
Diluted earnings per share				
Total diluted earnings per share	0.76	1.15	1.93	3.63