

Financial Statement – Income Statement

Provided by: ASIA POLYMER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/2nd	2022/2nd	2023/01/01To2023/06/30	2022/01/01To2022/06/30
Income Statement				
Net sales revenue	1,659,326	2,348,179	3,228,503	4,489,795
Total operating revenue	1,659,326	2,348,179	3,228,503	4,489,795
Total cost of sales	1,265,196	1,531,421	2,521,651	3,116,331
Total operating costs	1,265,196	1,531,421	2,521,651	3,116,331
Gross profit (loss) from operations	394,130	816,758	706,852	1,373,464
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Operating expenses				
Selling expenses	22,421	35,969	48,794	87,140
Administrative expenses	25,986	28,372	57,624	65,795
Research and development expenses	1,612	1,571	3,172	3,187
Total operating expenses	50,019	65,912	109,590	156,122
Net operating income (loss)	344,111	750,846	597,262	1,217,342
Non-operating income and expenses				
Total interest income	7,924	5,010	11,729	5,882
Total other income	87,774	250,021	107,680	271,337
Other gains and losses, net	4,385	-33,229	-3,328	-19,803
Finance costs, net	2,354	2,081	4,595	5,212
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-257,771	-380,776	-558,036	-606,262
Total non-operating income and expenses	-160,042	-161,055	-446,550	-354,058
Profit (loss) from continuing operations before tax	184,069	589,791	150,712	863,284
Total tax expense (income)	55,746	127,559	47,516	170,232
Profit (loss) from continuing operations	128,323	462,232	103,196	693,052
Profit (loss)	128,323	462,232	103,196	693,052
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-412,349	-831,538	65,876	-901,125
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	-10,009	-38,241	-10,329	-37,847
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	219	538	973	1,707
Components of other comprehensive income that will not be reclassified to profit or loss	-422,577	-870,317	54,574	-940,679
Exchange differences on translation	-71,017	-61,110	-59,640	140,347
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	-1,027	-1,167	321	11,749
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-14,203	-12,222	-11,927	28,069
Components of other comprehensive income that will be reclassified to profit or loss	-57,841	-50,055	-47,392	124,027
Other comprehensive income, net	-480,418	-920,372	7,182	-816,652
Total comprehensive income	-352,095	-458,140	110,378	-123,600
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	128,323	462,232	103,196	693,052
Comprehensive income, attributable to owners of parent	-352,095	-458,140	110,378	-123,600
Basic earnings per share				
Total basic earnings per share	0.22	0.78	0.17	1.17
Diluted earnings per share				
Total diluted earnings per share	0.22	0.78	0.17	1.17