

Financial Statement – Income Statement

Provided by: ASIA POLYMER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/3rd	2022/3rd	2023/01/01To2023/09/30	2022/01/01To2022/09/30
Income Statement				
Net sales revenue	1,811,511	2,821,671	5,040,014	7,311,466
Total operating revenue	1,811,511	2,821,671	5,040,014	7,311,466
Total cost of sales	1,543,140	1,780,916	4,064,791	4,897,247
Total operating costs	1,543,140	1,780,916	4,064,791	4,897,247
Gross profit (loss) from operations	268,371	1,040,755	975,223	2,414,219
Gross profit (loss) from operations	268,371	1,040,755	975,223	2,414,219
Operating expenses				
Selling expenses	26,864	33,364	75,658	120,504
Administrative expenses	27,228	27,123	84,852	92,918
Research and development expenses	1,807	1,567	4,979	4,754
Total operating expenses	55,899	62,054	165,489	218,176
Net operating income (loss)	212,472	978,701	809,734	2,196,043
Non-operating income and expenses				
Total interest income	4,139	1,642	15,868	7,524
Total other income	51,348	67,799	159,028	339,136
Other gains and losses, net	18,964	6,693	15,636	-13,110
Finance costs, net	2,334	2,658	6,929	7,870
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-86,486	-476,581	-644,522	-1,082,843
Total non-operating income and expenses	-14,369	-403,105	-460,919	-757,163
Profit (loss) from continuing operations before tax	198,103	575,596	348,815	1,438,880
Total tax expense (income)	33,600	123,203	81,116	293,435
Profit (loss) from continuing operations	164,503	452,393	267,699	1,145,445
Profit (loss)	164,503	452,393	267,699	1,145,445
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-233,000	-217,433	-167,124	-1,118,558
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	939	-4,380	-9,390	-42,227
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-1,190	-2,092	-217	-385
Components of other comprehensive income that will not be reclassified to profit or loss	-230,871	-219,721	-176,297	-1,160,400
Exchange differences on translation	146,533	82,084	86,893	222,431
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	10,853	10,992	11,174	22,741
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	29,306	16,417	17,379	44,486
Components of other comprehensive income that will be reclassified to profit or loss	128,080	76,659	80,688	200,686
Other comprehensive income, net	-102,791	-143,062	-95,609	-959,714
Total comprehensive income	61,712	309,331	172,090	185,731
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	164,503	452,393	267,699	1,145,445
Comprehensive income, attributable to owners of parent	61,712	309,331	172,090	185,731
Basic earnings per share				
Total basic earnings per share	0.28	0.76	0.45	1.93
Diluted earnings per share				
Total diluted earnings per share	0.28	0.76	0.45	1.93