

**Financial Statement – Income Statement**

Provided by: ASIA POLYMER CORPORATION  
 Financial year: Yearly  
 Unit: NT\$ thousand

Accounting Title	2013/4th	2012/4th
<b>Statement of comprehensive income</b>		
Operating revenue		
Net sales revenue		
Net sales revenue	5,804,229	4,790,510
Total operating revenue	5,804,229	4,790,510
Operating costs		
Cost of sales		
Total cost of sales	5,312,870	4,289,381
Total operating costs	5,312,870	4,289,381
Gross profit (loss) from operations	491,359	501,129
Gross profit (loss) from operations	491,359	501,129
Operating expenses		
Selling expenses		
Total selling expenses	119,256	106,495
Administrative expenses		
Total administrative expenses	85,122	76,862
Research and development expenses		
Total research and development expenses	7,724	7,708
Total operating expenses	212,102	191,065
Net operating income (loss)	279,257	310,064
Non-operating income and expenses		
Other income		
Total other income	221,093	217,124
Other gains and losses		
Other gains and losses, net	39,295	110,291
Finance costs		
Interest expense	238	218
Finance costs, net	238	218
Share of profit (loss) of associates and joint ventures accounted for using equity method		
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	66,550	66,709
Total non-operating income and expenses	326,700	393,906
Profit (loss) from continuing operations before tax	605,957	703,970
Tax expense (income)		
Total tax expense (income)	69,102	85,080
Profit (loss) from continuing operations	536,855	618,890
Profit (loss)	536,855	618,890
Other comprehensive income		
Exchange differences on translation	15,519	-22,305
Unrealised gains (losses) on valuation of available-for-sale financial assets	-389,177	362,567
Actuarial gains (losses) on defined benefit plans	-4,568	-9,551
Share of other comprehensive income of associates and joint ventures accounted for using equity method		
Total share of other comprehensive income of associates and joint ventures accounted for using equity method	37,671	-24,713
Income tax related to components of other comprehensive income	324	-7,967
Other comprehensive income, net	-340,879	313,965
Total comprehensive income	195,976	932,855
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	536,855	618,890
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	195,976	932,855
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	1.14	1.32
Total basic earnings per share	1.14	1.32
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	1.14	1.32
Total diluted earnings per share	1.14	1.32