

**Financial Statement – Income Statement**

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

Accounting Title	2014/01/01To2014/03/31	2013/01/01To2013/03/31
<b>Statement of comprehensive income</b>		
Operating revenue		
Net sales revenue		
Net sales revenue	1,344,360	1,227,231
Total operating revenue	1,344,360	1,227,231
Operating costs		
Cost of sales		
Total cost of sales	1,189,248	1,128,105
Total operating costs	1,189,248	1,128,105
Gross profit (loss) from operations	155,112	99,126
Gross profit (loss) from operations	155,112	99,126
Operating expenses		
Selling expenses		
Total selling expenses	21,510	25,579
Administrative expenses		
Total administrative expenses	20,735	22,223
Research and development expenses		
Total research and development expenses	2,042	1,823
Total operating expenses	44,287	49,625
Net other income (expenses)		
Net other income (expenses)	0	0
Net operating income (loss)	110,825	49,501
Non-operating income and expenses		
Other income		
Total other income	19,042	19,554
Other gains and losses		
Other gains and losses, net	-11,989	47,664
Finance costs		
Interest expense	12	11
Finance costs, net	12	11
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	9,420	25,731
Total non-operating income and expenses	16,461	92,938
Profit (loss) from continuing operations before tax	127,286	142,439
Tax expense (income)		
Total tax expense (income)	22,110	11,727
Profit (loss) from continuing operations	105,176	130,712
Profit (loss)	105,176	130,712
Other comprehensive income		
Exchange differences on translation	11,090	15,141
Unrealised gains (losses) on valuation of available-for-sale financial assets	-116,499	-131,224
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	-9,570	-17,962
Income tax related to components of other comprehensive income	1,725	1,293
Other comprehensive income, net	-116,704	-135,338
Total comprehensive income	-11,528	-4,626
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	105,176	130,712
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	-11,528	-4,626
Basic earnings per share		
Total basic earnings per share	0.22	0.28
Diluted earnings per share		
Total diluted earnings per share	0.22	0.28