

Financial Statement – Income Statement

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

Accounting Title	2016/4th	2015/4th
Statement of comprehensive income		
Operating revenue		
Net sales revenue		
Net sales revenue	5,893,335	5,187,387
Total operating revenue	5,893,335	5,187,387
Operating costs		
Cost of sales		
Total cost of sales	5,113,476	4,578,405
Total operating costs	5,113,476	4,578,405
Gross profit (loss) from operations	779,859	608,982
Gross profit (loss) from operations	779,859	608,982
Operating expenses		
Selling expenses		
Total selling expenses	97,665	96,506
Administrative expenses		
Total administrative expenses	107,942	94,277
Research and development expenses		
Total research and development expenses	6,583	6,504
Total operating expenses	212,190	197,287
Net operating income (loss)	567,669	411,695
Non-operating income and expenses		
Other income		
Total other income	175,988	181,149
Other gains and losses		
Other gains and losses, net	-26,511	16,920
Finance costs		
Interest expense	21,895	2,029
Finance costs, net	21,895	2,029
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	97,677	29,711
Total non-operating income and expenses	225,259	225,751
Profit (loss) from continuing operations before tax	792,928	637,446
Tax expense (income)		
Total tax expense (income)	121,989	98,170
Profit (loss) from continuing operations	670,939	539,276
Profit (loss)	670,939	539,276
Other comprehensive income		
Components of other comprehensive income that will not be reclassified to profit or loss		
Gains (losses) on remeasurements of defined benefit plans	-24,962	-971
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		
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	-8,083	-537
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-4,239	-162
Components of other comprehensive income that will not be reclassified to profit or loss	-28,806	-1,346

Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	-36,266	-4,090
Unrealised gains (losses) on valuation of available-for-sale financial assets	489,493	-731,450
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		
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	-6,303	-16,335
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-4,891	-1,199
Components of other comprehensive income that will be reclassified to profit or loss	451,815	-750,676
Other comprehensive income, net	423,009	-752,022
Total comprehensive income	1,093,948	-212,746
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	665,825	531,557
Profit (loss), attributable to former owner of business combination under common control	5,114	7,719
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	1,097,395	-217,318
Comprehensive income, attributable to former owner of business combination under common control	-3,447	4,572
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	1.32	1.06
Total basic earnings per share	1.32	1.06
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	1.32	1.06
Total diluted earnings per share	1.32	1.06