

Financial Statement – Income Statement

Provided by: ASIA POLYMER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/2nd	2018/2nd	2019/01/01To2019/06/30	2018/01/01To2018/06/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Net sales revenue	1,685,601	1,635,182	3,395,312	2,961,396
Total operating revenue	1,685,601	1,635,182	3,395,312	2,961,396
Operating costs				
Cost of sales				
Total cost of sales	1,438,691	1,571,534	2,971,509	2,819,950
Total operating costs	1,438,691	1,571,534	2,971,509	2,819,950
Gross profit (loss) from operations	246,910	63,648	423,803	141,446
Gross profit (loss) from operations	246,910	63,648	423,803	141,446
Operating expenses				
Selling expenses	28,641	25,554	56,550	48,117
Administrative expenses	29,500	27,783	58,283	54,505
Research and development expenses	1,328	1,355	2,566	2,802
Total operating expenses	59,469	54,692	117,399	105,424
Net operating income (loss)	187,441	8,956	306,404	36,022
Non-operating income and expenses				
Other income				
Total other income	53,689	54,110	71,528	72,350
Other gains and losses				
Other gains and losses, net	4,512	1,386	23,572	4,353
Finance costs				
Interest expense	14,134	9,934	26,794	19,895
Finance costs, net	14,134	9,934	26,794	19,895
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	19,731	43,507	38,165	91,004
Total non-operating income and expenses	63,798	89,069	106,471	147,812
Profit (loss) from continuing operations before tax	251,239	98,025	412,875	183,834
Tax expense (income)				
Total tax expense (income)	46,930	19,448	71,865	22,516
Profit (loss) from continuing operations	204,309	78,577	341,010	161,318
Profit (loss)	204,309	78,577	341,010	161,318
Other comprehensive income				
Components of other comprehensive income that will not be reclassified to profit or loss				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-50,985	-23,629	12,177	-159,050
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	-2,392	-2,061	2,369	-7,801
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-1,547	-170	-827	801
Components of other comprehensive income that will not be reclassified to profit or loss	-51,830	-25,520	15,373	-167,652
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-50,138	6,380	26,550	26,626
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	-1,883	3,960	5,185	3,006
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-10,028	1,276	5,310	4,250
Components of other comprehensive income that will be reclassified to profit or loss	-41,993	9,064	26,425	25,382
Other comprehensive income, net	-93,823	-16,456	41,798	-142,270
Total comprehensive income	110,486	62,121	382,808	19,048
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	204,309	78,577	341,010	161,318
Profit (loss), attributable to former owner of business combination under common control	0	0	0	0
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	110,486	62,121	382,808	19,048
Comprehensive income, attributable to former owner of business combination under common control	0	0	0	0

Basic earnings per share				
Total basic earnings per share	0.37	0.14	0.62	0.29
Diluted earnings per share				
Total diluted earnings per share	0.37	0.14	0.61	0.29