

Financial Statement — Income Statement

Provided by: ASIA POLYMER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2019/4th | 2018/4th |
|--|-----------|-----------|
| Statement of comprehensive income | | |
| Operating revenue | | |
| Net sales revenue | | |
| Net sales revenue | 6,791,157 | 6,375,134 |
| Total operating revenue | 6,791,157 | 6,375,134 |
| Operating costs | | |
| Cost of sales | | |
| Total cost of sales | 5,755,709 | 6,090,668 |
| Total operating costs | 5,755,709 | 6,090,668 |
| Gross profit (loss) from operations | 1,035,448 | 284,466 |
| Gross profit (loss) from operations | 1,035,448 | 284,466 |
| Operating expenses | | |
| Selling expenses | 111,574 | 101,522 |
| Administrative expenses | 120,341 | 105,930 |
| Research and development expenses | 5,126 | 5,032 |
| Total operating expenses | 237,041 | 212,484 |
| Net operating income (loss) | 798,407 | 71,982 |
| Non-operating income and expenses | | |
| Other income | | |
| Total other income | 165,621 | 179,182 |
| Other gains and losses | | |
| Other gains and losses, net | 23,859 | 10,707 |
| Finance costs | | |
| Interest expense | 56,163 | 40,142 |
| Finance costs, net | 56,163 | 40,142 |
| 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 | 53,117 | 95,134 |
| Total non-operating income and expenses | 186,434 | 244,881 |
| Profit (loss) from continuing operations before tax | 984,841 | 316,863 |
| Tax expense (income) | | |
| Total tax expense (income) | 163,820 | 30,037 |
| Profit (loss) from continuing operations | 821,021 | 286,826 |
| Profit (loss) | 821,021 | 286,826 |
| 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 | 5,646 | -343 |
| Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income | 122,885 | -419,766 |
| 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 | 3,906 | -22,166 |
| Income tax related to components of other comprehensive income that will not be reclassified to profit or loss | 60 | 959 |

| | | |
|--|----------|----------|
| Components of other comprehensive income that will not be reclassified to profit or loss | 132,377 | -443,234 |
| Components of other comprehensive income that will be reclassified to profit or loss | | |
| Exchange differences on translation | -192,308 | 90 |
| 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 | -8,821 | -3,688 |
| Income tax related to components of other comprehensive income that will be reclassified to profit or loss | -38,462 | -1,057 |
| Components of other comprehensive income that will be reclassified to profit or loss | -162,667 | -2,541 |
| Other comprehensive income, net | -30,290 | -445,775 |
| Total comprehensive income | 790,731 | -158,949 |
| Profit (loss), attributable to: | | |
| Profit (loss), attributable to owners of parent | 821,021 | 286,826 |
| Comprehensive income attributable to: | | |
| Comprehensive income, attributable to owners of parent | 790,731 | -158,949 |
| Basic earnings per share | | |
| Total basic earnings per share | 1.48 | 0.52 |
| Diluted earnings per share | | |
| Total diluted earnings per share | 1.48 | 0.52 |