

Acme Electronics Corporation 8121

2021/1/1 To 3/31

IFRS Consolidated Financial Statements Statement of comprehensive income

Unit: NT\$ thousands EPS Unit: NT\$

Statement of Comprehensive Income			
Code	Accounting Title	2021/1/1To3/31	2020/1/1To3/31
	Operating revenue		
	Net sales revenue		
4110	Sales revenue	679,932	514,177
4170	Sales returns	1,334	1,142
4100	Net sales revenue	678,598	513,035
4000	Total operating revenue	678,598	513,035
	Operating costs		
	Cost of sales		
5111	Cost of sales	537,868	430,273
5110	Total cost of sales	537,868	430,273
5000	Total operating costs	537,868	430,273
5900	Gross profit (loss) from operations	140,730	82,762

5950	Gross profit (loss) from operations	140,730	82,762
	Operating expenses		
6100	Selling expenses	38,864	25,820
6200	Administrative expenses	52,475	43,192
6300	Research and development expenses	24,854	20,882
6000	Total operating expenses	116,193	89,894
6900	Net operating income (loss)	24,537	(7,132)
	Non-operating income and expenses		
	Interest income		
7100	Total interest income	2,575	3,549
	Other income		
7190	Other income, others	3,255	2,026
7010	Total other income	3,255	2,026
	Other gains and losses		
7230	Foreign exchange gains	(251)	6,021
7590	Miscellaneous disbursements	1,486	444
7020	Other gains and losses, net	(1,737)	5,577
	Finance costs		
7050	Finance costs, net	3,871	4,814

	Share of profit (loss) of associates and joint ventures accounted for using equity method		
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method, net	(3,711)	(4,573)
7000	Total non-operating income and expenses	(3,489)	1,765
7900	Profit (loss) from continuing operations before tax	21,048	(5,367)
	Tax expense (income)		
7951	Current tax expense (income)	11,721	3,361
7950	Total tax expense (income)	11,721	3,361
8000	Profit (loss) from continuing operations	9,327	(8,728)
8200	Profit (loss)	9,327	(8,728)
	Other comprehensive income		
	Components of other comprehensive income that will be reclassified to profit or loss		
8361	Exchange differences on translation	(29,262)	(40,809)
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(3,459)	(4,758)
8360	Components of other comprehensive income that will be reclassified to profit or loss	(25,803)	(36,051)
8300	Total other comprehensive income	(25,803)	(36,051)
8500	Total comprehensive income	(16,476)	(44,779)
	Profit (loss), attributable to:		

8610	Profit (loss), attributable to owners of parent	7,976	(4,906)
8620	Profit (loss), attributable to non-controlling interests	1,351	(3,822)
	Comprehensive income attributable to:		
8710	Comprehensive income, attributable to owners of parent	(5,860)	(23,940)
8720	Comprehensive income, attributable to non-controlling interests	(10,616)	(20,839)
	Basic earnings per share		
9750	Total basic earnings per share	0.04	(0.03)
	Diluted earnings per share		
9850	Total diluted earnings per share	0.04	(0.03)