

Acme Electronics Corporation 8121

2021/1/1 To 6/30

IFRS Consolidated Financial Statements Statement of comprehensive income

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

| Statement of Comprehensive Income | | | | | |
|-----------------------------------|-------------------------------------|----------------|----------------|----------------|----------------|
| Code | Accounting Title | 2021/4/1To6/30 | 2020/4/1To6/30 | 2021/1/1To6/30 | 2020/1/1To6/30 |
| | Operating revenue | | | | |
| | Net sales revenue | | | | |
| 4110 | Sales revenue | 767,574 | 550,050 | 1,447,506 | 1,064,227 |
| 4170 | Sales returns | 1,229 | 826 | 2,563 | 1,968 |
| 4100 | Net sales revenue | 766,345 | 549,224 | 1,444,943 | 1,062,259 |
| 4000 | Total operating revenue | 766,345 | 549,224 | 1,444,943 | 1,062,259 |
| | Operating costs | | | | |
| | Cost of sales | | | | |
| 5110 | Total cost of sales | 616,163 | 398,772 | 1,154,031 | 829,045 |
| 5000 | Total operating costs | 616,163 | 398,772 | 1,154,031 | 829,045 |
| 5900 | Gross profit (loss) from operations | 150,182 | 150,452 | 290,912 | 233,214 |
| 5950 | Gross profit (loss) from operations | 150,182 | 150,452 | 290,912 | 233,214 |
| | Operating expenses | | | | |

| | | | | | |
|------|---|---------|---------|----------|---------|
| 6100 | Selling expenses | 36,192 | 25,352 | 75,056 | 51,172 |
| 6200 | Administrative expenses | 45,059 | 39,426 | 97,534 | 82,618 |
| 6300 | Research and development expenses | 29,340 | 21,126 | 54,194 | 42,008 |
| 6000 | Total operating expenses | 110,591 | 85,904 | 226,784 | 175,798 |
| | Net other income (expenses) | | | | |
| 6500 | Net other income (expenses) | 0 | (5,823) | 0 | (5,823) |
| 6900 | Net operating income (loss) | 39,591 | 58,725 | 64,128 | 51,593 |
| | Non-operating income and expenses | | | | |
| | Interest income | | | | |
| 7100 | Total interest income | 1,992 | 3,199 | 4,567 | 6,748 |
| | Other income | | | | |
| 7010 | Total other income | 9,722 | 5,951 | 12,977 | 7,977 |
| | Other gains and losses | | | | |
| 7230 | Foreign exchange gains | (9,090) | (8,978) | (9,341) | (2,957) |
| 7590 | Miscellaneous disbursements | (131) | (2,598) | 1,355 | (2,154) |
| 7020 | Other gains and losses, net | (8,959) | (6,380) | (10,696) | (803) |
| | Finance costs | | | | |
| 7050 | Finance costs, net | 3,794 | 4,381 | 7,665 | 9,195 |
| | 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 | (4,852) | (4,616) | (8,563) | (9,189) |
| 7000 | Total non-operating income and expenses | (5,891) | (6,227) | (9,380) | (4,462) |
| 7900 | Profit (loss) from continuing operations before tax | 33,700 | 52,498 | 54,748 | 47,131 |
| | Tax expense (income) | | | | |
| 7950 | Total tax expense (income) | 13,052 | 16,398 | 24,773 | 19,759 |
| 8000 | Profit (loss) from continuing operations | 20,648 | 36,100 | 29,975 | 27,372 |
| 8200 | Profit (loss) | 20,648 | 36,100 | 29,975 | 27,372 |
| | Other comprehensive income | | | | |
| | Components of other comprehensive income that will be reclassified to profit or loss | | | | |
| 8361 | Exchange differences on translation | (19,178) | (34,635) | (48,440) | (75,444) |
| 8399 | Income tax related to components of other comprehensive income that will be reclassified to profit or loss | (2,585) | (5,062) | (6,044) | (9,820) |
| 8360 | Components of other comprehensive income that will be reclassified to profit or loss | (16,593) | (29,573) | (42,396) | (65,624) |
| 8300 | Total other comprehensive income | (16,593) | (29,573) | (42,396) | (65,624) |
| 8500 | Total comprehensive income | 4,055 | 6,527 | (12,421) | (38,252) |
| | Profit (loss), attributable to: | | | | |
| 8610 | Profit (loss), attributable to owners of parent | 11,773 | 35,014 | 19,749 | 30,108 |
| 8620 | Profit (loss), attributable to non-controlling interests | 8,875 | 1,086 | 10,226 | (2,736) |

| | | | | | |
|------|---|-------|---------|---------|----------|
| | Comprehensive income attributable to: | | | | |
| 8710 | Comprehensive income, attributable to owners of parent | 1,433 | 14,767 | (4,427) | (9,173) |
| 8720 | Comprehensive income, attributable to non-controlling interests | 2,622 | (8,240) | (7,994) | (29,079) |
| | Basic earnings per share | | | | |
| 9750 | Total basic earnings per share | 0.07 | 0.19 | 0.11 | 0.16 |
| | Diluted earnings per share | | | | |
| 9850 | Total diluted earnings per share | 0.07 | 0.19 | 0.11 | 0.16 |