

Acme Electronics Corporation 8121

2021/1/1 To 12/31

IFRS Consolidated Financial Statements Statement of comprehensive income

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

Statement of Comprehensive Income			
Code	Accounting Title	2021/1/1 To12/31	2020/1/1 To12/31
	Operating revenue		
	Net sales revenue		
4110	Sales revenue	3,080,132	2,174,041
4170	Sales returns	9,817	4,570
4100	Net sales revenue	3,070,315	2,169,471
4000	Total operating revenue	3,070,315	2,169,471
	Operating costs		
	Cost of sales		
5110	Total cost of sales	2,452,612	1,693,534
5000	Total operating costs	2,452,612	1,693,534
5900	Gross profit (loss) from operations	617,703	475,937
5950	Gross profit (loss) from operations	617,703	475,937
	Operating expenses		
6100	Selling expenses	148,564	105,677
6200	Administrative expenses	194,305	172,596
6300	Research and development expenses	119,630	90,890
6000	Total operating expenses	462,499	369,163
	Net other income (expenses)		
6550	Other expenses	0	5,823
6500	Net other income (expenses)	0	(5,823)

6900	Net operating income (loss)	155,204	100,951
	Non-operating income and expenses		
	Interest income		
7100	Total interest income	8,982	12,084
	Other income		
7010	Total other income	25,236	16,262
	Other gains and losses		
7590	Miscellaneous disbursements	2,108	(5,953)
7630	Foreign exchange losses	12,871	21,868
7020	Other gains and losses, net	(14,979)	(15,915)
	Finance costs		
7050	Finance costs, net	16,399	17,379
	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	(14,263)	(21,186)
7000	Total non-operating income and expenses	(11,423)	(26,134)
7900	Profit (loss) from continuing operations before tax	143,781	74,817
	Tax expense (income)		
7950	Total tax expense (income)	53,300	37,443
8000	Profit (loss) from continuing operations	90,481	37,374
8200	Profit (loss)	90,481	37,374
	Other comprehensive income		
	Components of other comprehensive income that will not be reclassified to profit or loss		
8311	Gains (losses) on remeasurements of defined benefit plans	(2,637)	(221)
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(527)	(44)

8310	Components of other comprehensive income that will not be reclassified to profit or loss	(2,110)	(177)
	Components of other comprehensive income that will be reclassified to profit or loss		
8361	Exchange differences on translation	(43,189)	15,188
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(4,885)	2,919
8360	Components of other comprehensive income that will be reclassified to profit or loss	(38,304)	12,269
8300	Total other comprehensive income	(40,414)	12,092
8500	Total comprehensive income	50,067	49,466
	Profit (loss), attributable to:		
8610	Profit (loss), attributable to owners of parent	59,329	33,393
8620	Profit (loss), attributable to non-controlling interests	31,152	3,981
	Comprehensive income attributable to:		
8710	Comprehensive income, attributable to owners of parent	37,677	44,892
8720	Comprehensive income, attributable to non-controlling interests	12,390	4,574
	Basic earnings per share		
9710	Basic earnings (loss) per share from continuing operations	0.32	0.18
9750	Total basic earnings per share	0.32	0.18
	Diluted earnings per share		
9810	Diluted earnings (loss) per share from continuing operations	0.32	0.18
9850	Total diluted earnings per share	0.32	0.18