

Acme Electronics Corporation 8121

2022/1/1 To 6/30

IFRS Consolidated Financial Statements Statement of comprehensive income

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

Statement of Comprehensive Income					
Code	Accounting Title	2022/4/1 To6/30	2021/4/1 To6/30	2022/1/1 To6/30	2021/1/1 To6/30
	Operating revenue				
	Net sales revenue				
4110	Sales revenue	804,151	767,574	1,534,133	1,447,506
4170	Sales returns	4,479	1,229	5,245	2,563
4100	Net sales revenue	799,672	766,345	1,528,888	1,444,943
4000	Total operating revenue	799,672	766,345	1,528,888	1,444,943
	Operating costs				
	Cost of sales				
5110	Total cost of sales	679,807	616,163	1,268,102	1,154,031
5000	Total operating costs	679,807	616,163	1,268,102	1,154,031
5900	Gross profit (loss) from operations	119,865	150,182	260,786	290,912
5950	Gross profit (loss) from operations	119,865	150,182	260,786	290,912

	Operating expenses				
6100	Selling expenses	38,247	36,192	75,340	75,056
6200	Administrative expenses	46,761	45,059	93,818	97,534
6300	Research and development expenses	32,831	29,340	62,392	54,194
6000	Total operating expenses	117,839	110,591	231,550	226,784
6900	Net operating income (loss)	2,026	39,591	29,236	64,128
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	1,989	1,992	3,623	4,567
	Other income				
7010	Total other income	10,658	9,722	15,170	12,977
	Other gains and losses				
7230	Foreign exchange gains	2,569	(9,090)	9,573	(9,341)
7590	Miscellaneous disbursements	526	(131)	1,494	1,355
7020	Other gains and losses, net	2,043	(8,959)	8,079	(10,696)
	Finance costs				
7050	Finance costs, net	6,491	3,794	11,516	7,665
	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	(1,252)	(4,852)	(5,880)	(8,563)
7000	Total non-operating income and expenses	6,947	(5,891)	9,476	(9,380)
7900	Profit (loss) from continuing operations before tax	8,973	33,700	38,712	54,748
	Tax expense (income)				
7950	Total tax expense (income)	6,904	13,052	18,550	24,773
8000	Profit (loss) from continuing operations	2,069	20,648	20,162	29,975
8200	Profit (loss)	2,069	20,648	20,162	29,975
	Other comprehensive income				
	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	(49,029)	(19,178)	31,426	(48,440)
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(6,846)	(2,585)	5,107	(6,044)
8360	Components of other comprehensive income that will be reclassified to profit or loss	(42,183)	(16,593)	26,319	(42,396)
8300	Total other comprehensive income	(42,183)	(16,593)	26,319	(42,396)
8500	Total comprehensive income	(40,114)	4,055	46,481	(12,421)
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	8,924	11,773	21,067	19,749
8620	Profit (loss), attributable to non-controlling interests	(6,855)	8,875	(905)	10,226

	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	(18,460)	1,433	41,494	(4,427)
8720	Comprehensive income, attributable to non-controlling interests	(21,654)	2,622	4,987	(7,994)
	Basic earnings per share				
9750	Total basic earnings per share	0.05	0.07	0.12	0.11
	Diluted earnings per share				
9850	Total diluted earnings per share	0.05	0.07	0.12	0.11