

Acme Electronics Corporation 8121

2022/1/1 To 9/30

IFRS Consolidated Financial Statements Statement of comprehensive income

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

Statement of Comprehensive Income					
Code	Accounting Title	2022/7/1 To9/30	2021/7/1 To9/30	2022/1/1 To9/30	2021/1/1 To9/30
	Operating revenue				
	Net sales revenue				
4110	Sales revenue	786,311	831,077	2,320,444	2,278,583
4170	Sales returns	2,433	2,716	7,678	5,279
4100	Net sales revenue	783,878	828,361	2,312,766	2,273,304
4000	Total operating revenue	783,878	828,361	2,312,766	2,273,304
	Operating costs				
	Cost of sales				
5110	Total cost of sales	650,338	658,908	1,918,440	1,812,939
5000	Total operating costs	650,338	658,908	1,918,440	1,812,939
5900	Gross profit (loss) from operations	133,540	169,453	394,326	460,365
5950	Gross profit (loss) from operations	133,540	169,453	394,326	460,365

	Operating expenses				
6100	Selling expenses	38,972	36,205	114,312	111,261
6200	Administrative expenses	45,524	46,406	139,219	144,806
6300	Research and development expenses	37,625	30,836	100,017	85,030
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	593	0	716	(866)
6000	Total operating expenses	122,714	113,447	354,264	340,231
6900	Net operating income (loss)	10,826	56,006	40,062	120,134
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	2,062	2,319	5,685	6,886
	Other income				
7190	Other income, others	5,746	5,263	20,916	18,240
7010	Total other income	5,746	5,263	20,916	18,240
	Other gains and losses				
7230	Foreign exchange gains	11,324	0	20,897	0
7590	Miscellaneous disbursements	(708)	3,897	786	5,252
7630	Foreign exchange losses	0	575	0	9,916
7020	Other gains and losses, net	12,032	(4,472)	20,111	(15,168)
	Finance costs				

7050	Finance costs, net	9,421	4,141	20,937	11,806
	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	(1,832)	(2,479)	(7,712)	(11,042)
7000	Total non-operating income and expenses	8,587	(3,510)	18,063	(12,890)
7900	Profit (loss) from continuing operations before tax	19,413	52,496	58,125	107,244
	Tax expense (income)				
7950	Total tax expense (income)	18,187	16,095	36,737	40,868
8000	Profit (loss) from continuing operations	1,226	36,401	21,388	66,376
8200	Profit (loss)	1,226	36,401	21,388	66,376
	Other comprehensive income				
	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	14,538	(13,177)	45,964	(61,617)
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	2,502	(1,741)	7,609	(7,785)
8360	Components of other comprehensive income that will be reclassified to profit or loss	12,036	(11,436)	38,355	(53,832)
8300	Total other comprehensive income	12,036	(11,436)	38,355	(53,832)
8500	Total comprehensive income	13,262	24,965	59,743	12,544

	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	9,064	23,923	30,131	43,672
8620	Profit (loss), attributable to non-controlling interests	(7,838)	12,478	(8,743)	22,704
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	19,071	16,957	60,565	12,530
8720	Comprehensive income, attributable to non-controlling interests	(5,809)	8,008	(822)	14
	Basic earnings per share				
9750	Total basic earnings per share	0.04	0.13	0.16	0.24
	Diluted earnings per share				
9850	Total diluted earnings per share	0.04	0.13	0.16	0.24