

Acme Electronics Corporation 8121

2022/1/1 To 12/31

IFRS Consolidated Financial Statements Statement of comprehensive income

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

Statement of Comprehensive Income			
Code	Accounting Title	2022/1/1To12/31	2021/1/1To12/31
	Operating revenue		
	Net sales revenue		
4110	Sales revenue	3,066,314	3,080,132
4170	Sales returns	9,097	9,817
4100	Net sales revenue	3,057,217	3,070,315
4000	Total operating revenue	3,057,217	3,070,315
	Operating costs		
	Cost of sales		
5110	Total cost of sales	2,537,248	2,452,612
5000	Total operating costs	2,537,248	2,452,612
5900	Gross profit (loss) from operations	519,969	617,703
5950	Gross profit (loss) from operations	519,969	617,703
	Operating expenses		
6100	Selling expenses	144,031	148,564
6200	Administrative expenses	189,714	192,574
6300	Research and development expenses	138,888	119,630
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	(87)	1,731
6000	Total operating expenses	472,546	462,499
6900	Net operating income (loss)	47,423	155,204

	Non-operating income and expenses		
	Interest income		
7100	Total interest income	7,964	8,982
	Other income		
7010	Total other income	26,992	25,236
	Other gains and losses		
7230	Foreign exchange gains	11,959	0
7590	Miscellaneous disbursements	(2,600)	2,108
7630	Foreign exchange losses	0	12,871
7020	Other gains and losses, net	14,559	(14,979)
	Finance costs		
7050	Finance costs, net	34,399	16,399
	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	(9,467)	(14,263)
7000	Total non-operating income and expenses	5,649	(11,423)
7900	Profit (loss) from continuing operations before tax	53,072	143,781
	Tax expense (income)		
7950	Total tax expense (income)	38,355	53,300
8000	Profit (loss) from continuing operations	14,717	90,481
8200	Profit (loss)	14,717	90,481
	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	2,864	(2,637)
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	573	(527)

8310	Components of other comprehensive income that will not be reclassified to profit or loss	2,291	(2,110)
	Components of other comprehensive income that will be reclassified to profit or loss		
8361	Exchange differences on translation	39,220	(43,189)
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	5,471	(4,885)
8360	Components of other comprehensive income that will be reclassified to profit or loss	33,749	(38,304)
8300	Total other comprehensive income	36,040	(40,414)
8500	Total comprehensive income	50,757	50,067
	Profit (loss), attributable to:		
8610	Profit (loss), attributable to owners of parent	16,348	59,329
8620	Profit (loss), attributable to non-controlling interests	(1,631)	31,152
	Comprehensive income attributable to:		
8710	Comprehensive income, attributable to owners of parent	40,523	37,677
8720	Comprehensive income, attributable to non-controlling interests	10,234	12,390
	Basic earnings per share		
9710	Basic earnings (loss) per share from continuing operations	0.09	0.32
9750	Total basic earnings per share	0.09	0.32
	Diluted earnings per share		
9810	Diluted earnings (loss) per share from continuing operations	0.09	0.32
9850	Total diluted earnings per share	0.09	0.32