

Financial Statement – Income Statement

Provided by: Test Research, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/2nd	2018/2nd	2019/01/01To2019/06/30	2018/01/01To2018/06/30
Income Statement				
Total operating revenue	1,219,732	1,585,606	2,196,091	2,649,953
Total operating costs	538,710	760,816	953,131	1,256,437
Gross profit (loss) from operations	681,022	824,790	1,242,960	1,393,516
Gross profit (loss) from operations	681,022	824,790	1,242,960	1,393,516
Operating expenses				
Selling expenses	189,201	225,199	370,255	401,824
Administrative expenses	37,042	44,361	75,500	79,051
Research and development expenses	111,324	102,363	191,502	183,816
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-621	5,592	-14,950	8,765
Total operating expenses	336,946	377,515	622,307	673,456
Net operating income (loss)	344,076	447,275	620,653	720,060
Non-operating income and expenses				
Total other income	16,226	4,958	29,073	10,065
Other gains and losses, net	-9,859	59,551	2,153	42,300
Finance costs, net	159	0	314	0
Total non-operating income and expenses	6,208	64,509	30,912	52,365
Profit (loss) from continuing operations before tax	350,284	511,784	651,565	772,425
Total tax expense (income)	68,249	102,593	131,132	148,598
Profit (loss) from continuing operations	282,035	409,191	520,433	623,827
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Other comprehensive income				
Exchange differences on translation	-8,890	-7,034	9,243	4,006
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-1,778	-1,407	1,849	1,281
Components of other comprehensive income that will be reclassified to profit or loss	-7,112	-5,627	7,394	2,725
Other comprehensive income, net	-7,112	-5,627	7,394	2,725
Total comprehensive income	274,923	403,564	527,827	626,552
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	282,035	409,191	520,433	623,827
Comprehensive income, attributable to owners of parent	274,923	403,564	527,827	626,552
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	1.19	1.73	2.20	2.64
Total basic earnings per share	1.19	1.73	2.20	2.64
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	1.19	1.73	2.20	2.63
Total diluted earnings per share	1.19	1.73	2.20	2.63