

Financial Statement – Income Statement

Provided by: Test Research, Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/03/31	2020/01/01To2020/03/31
Income Statement		
Total operating revenue	1,347,772	1,162,501
Total operating costs	611,881	516,639
Gross profit (loss) from operations	735,891	645,862
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Operating expenses		
Selling expenses	193,812	169,868
Administrative expenses	44,594	43,482
Research and development expenses	115,459	112,476
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-4,499	1,416
Total operating expenses	349,366	327,242
Net operating income (loss)	386,525	318,620
Non-operating income and expenses		
Total interest income	2,085	2,100
Total other income	3,010	5,955
Other gains and losses, net	-1,553	7,188
Finance costs, net	388	338
Total non-operating income and expenses	3,154	14,905
Profit (loss) from continuing operations before tax	389,679	333,525
Total tax expense (income)	94,087	63,374
Profit (loss) from continuing operations	295,592	270,151
Profit (loss)	295,592	270,151
Other comprehensive income		
Exchange differences on translation	-9,830	-9,641
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-1,966	-1,928
Components of other comprehensive income that will be reclassified to profit or loss	-7,864	-7,713
Other comprehensive income, net	-7,864	-7,713
Total comprehensive income	287,728	262,438
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	295,592	270,151
Comprehensive income, attributable to owners of parent	287,728	262,438
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	1.25	1.14
Total basic earnings per share	1.25	1.14
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	1.25	1.14
Total diluted earnings per share	1.25	1.14