

Article 19
(Form 2)

XXX Co., Ltd.
STATEMENT OF COMPREHENSIVE INCOME (ANNUAL)
For the periods _____

Expressed in thousands
of New Taiwan dollars

Code	Item	Period (e.g., Fiscal 2013)		Prior Period (e.g., Fiscal 2012)	
		Amount	%	Amount	%
	Operating revenue				
	Operating costs				
	Gross profit				
	Selling expenses				
	General and administrative expenses				
	Research and development expenses				
	Expected credit impairment losses (gains)				
	Gain (loss) on disposal of property, plant and equipment				
	Impairment loss on property, plant and equipment				
	Impairment loss on goodwill				
	Net foreign exchange gain (loss) (Note 3)				
	XXXX				
	Operating profit or loss				
	Share of profit (loss) of associates and joint ventures accounted for using equity method				
	Interest revenue calculated using the effective interest method				
	Rental income from investment properties				
	Gain (loss) on disposal of investment properties				
	Dividend income				
	Net gain (loss) on financial assets (liabilities) at fair value through profit or loss				
	Net gain (loss) on derecognition of financial assets measured at amortized cost				
	Expected credit impairment losses (gains)				
	Net gain (loss) on reclassification of financial assets (Note 4)				
	Net foreign exchange gain (loss) (Note 3)				
	XXXX				
	Profit or loss before financing and income tax				
	Interest expense on borrowings				
	Interest expense on lease liabilities				
	Net interest expense on net defined benefit liability				
	Net foreign exchange gain (loss) (Note 3)				
	XXXX				
	Profit (loss) before tax				
	Income tax expense				
	Profit (loss) for the period from continuing operations				
	Loss from discontinued operations				
	Net profit (loss) for the period				
	Other comprehensive income				
	Items that will not be reclassified to profit or loss:				
	Remeasurements of defined benefit plans				
	Revaluation surplus on properties				
	Unrealized valuation gains (losses) on investments from equity instruments measured at fair value through other comprehensive income				
	Gains (losses) on hedging instruments (Note 5)				
	Share of other comprehensive income of associates and joint ventures accounted for using equity method (Note 6)				
	Income tax related to items that will not be reclassified (Note 7)				
	Items that may be subsequently reclassified to profit or loss:				
	Exchange differences arising from translating the financial statements of foreign operations				
	Unrealized gains (losses) on investments in debt instruments measured at fair value through other comprehensive income				
	Gains (losses) on hedging instruments (Note 5)				

Share of other comprehensive income of associates and joint ventures accounted for using equity method (Note 6) Income tax related to items that may be reclassified (Note 7) Other comprehensive income for the period, net of tax Total comprehensive income for the period Profit (loss) attributable to: Owners of the parent Non-controlling interests Total comprehensive income (loss) attributable to: Owners of the parent Non-controlling interests Earnings per share Basic and diluted				
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Chairperson

Managerial Officer

Accounting officer

- Note 1: This form applies to entities that, under IFRS 18 Presentation and Disclosure in Financial Statements, have assessed that they do not have a specified main business activity. If an entity assesses that it does have a specified main business activity, it shall reclassify certain income or expense items in this form that would otherwise fall under the investing or financing categories into the operating category.
- Note 2: Entities shall in principle classify and present operating expenses by function, but may also, in accordance with IFRS 18 Presentation and Disclosure in Financial Statements, classify and present operating expenses by nature, or by a combination of both, and shall apply the classification and presentation method consistently across periods. If an entity changes the classification and presentation of expenses within the operating category, it shall comply with Article 6, paragraph 1, subparagraph 1 of the Regulations.
- Note 3: In accordance with IFRS 18 Presentation and Disclosure in Financial Statements, an entity shall classify foreign exchange gains and losses into the same category as the income and expenses arising from the items that generated those foreign exchange gains and losses. However, if this would involve undue cost or effort, the entity shall classify the affected foreign exchange gains and losses in the operating category.
- Note 4: This includes the net gain (loss) arising from reclassification from financial assets measured at amortized cost to financial assets measured at fair value through profit or loss, as well as the cumulative net gain (loss) arising from reclassification from financial assets measured at fair value through other comprehensive income to financial assets measured at fair value through profit or loss.
- Note 5: In accordance with IFRS 9 Financial Instruments, gains and losses on hedging instruments that are required to be presented under other comprehensive income shall be presented by the entity in two categories according to their nature: those that will not be subsequently reclassified to profit or loss, and those that will be subsequently reclassified to profit or loss.
- Note 6: The components thereof shall also be presented in two categories: those that will not be subsequently reclassified to profit or loss, and those that will be subsequently reclassified to profit or loss when specific conditions are met.
- Note 7: An entity may present items of other comprehensive income either: (a) net of related tax effects, or (b) before the related tax effects, with one amount shown for the aggregate amount of income tax relating to those items.
- Note 8: Earnings per share of ordinary shares should be expressed in New Taiwan Dollars.
- Note 9: Account codes shall be presented in accordance with the account codes for the general industry.
- Note 10: In accordance with IFRS 18 Presentation and Disclosure in Financial Statements, if any single line item required to be presented in this form is not necessary for providing useful structured summaries, the issuer is not required to present that item separately.