

Article 19
(Form 2-1)

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

Expressed in thousands
of New Taiwan dollars

Code	Item	__ quarter of current period (e.g., 2nd quarter of 2013)		__ quarter of prior period (e.g., 2nd quarter of 2012)		Jan. to __ (month) of current period (e.g., Jan. to June 2013)		Jan. to __ (month) of prior period (e.g., Jan. to June 2012)	
		Amount	%	Amount	%	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									
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.

Note 11: Emerging Stock companies or unlisted public companies are required to prepare only semi-annual interim financial statements. Therefore, in accordance with Article 20 of the Regulations, their interim financial statements only need to present two columns: "Jan. to ___ (month) of current period" and "Jan. to ___ (month) of prior period."