

## Financial Statement — Income Statement

Provided by: USI CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/3rd	2023/3rd	2024/01/01To2024/09/30	2023/01/01To2023/09/30
<b>Income Statement</b>				
Total operating revenue	12,903,246	13,500,353	38,387,768	39,435,029
Total operating costs	12,595,482	12,099,463	36,449,042	34,779,222
Gross profit (loss) from operations	307,764	1,400,890	1,938,726	4,655,807
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Operating expenses				
Selling expenses	754,636	566,797	1,913,560	1,651,896
Administrative expenses	308,957	354,311	941,483	987,305
Research and development expenses	114,004	118,354	339,661	361,529
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-72	-1,145	2,414	-1,344
Total operating expenses	1,177,525	1,038,317	3,197,118	2,999,386
Net operating income (loss)	-869,761	362,573	-1,258,392	1,656,421
Non-operating income and expenses				
Total interest income	78,928	69,563	247,536	204,578
Total other income	172,698	171,816	342,656	420,954
Other gains and losses, net	-80,279	125,196	122,338	119,993
Finance costs, net	78,079	64,797	226,177	195,709
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-926,593	-394,601	-2,797,083	-2,763,323
Total non-operating income and expenses	-833,325	-92,823	-2,310,730	-2,213,507
Profit (loss) from continuing operations before tax	-1,703,086	269,750	-3,569,122	-557,086
Total tax expense (income)	-171,111	77,402	-430,281	217,438
Profit (loss) from continuing operations	-1,531,975	192,348	-3,138,841	-774,524
Profit (loss)	-1,531,975	192,348	-3,138,841	-774,524
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-248,626	-112,218	143,420	-18,970
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-271	-1,193	6,563	-219
Components of other comprehensive income that will not be reclassified to profit or loss	-248,355	-111,025	136,857	-18,751
Exchange differences on translation	-72,398	908,590	898,171	580,724
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-6,907	121,685	100,601	70,451
Components of other comprehensive income that will be reclassified to profit or loss	-65,491	786,905	797,570	510,273
Other comprehensive income, net	-313,846	675,880	934,427	491,522
Total comprehensive income	-1,845,821	868,228	-2,204,414	-283,002
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-658,874	230,342	-1,304,194	160,882
Profit (loss), attributable to non-controlling interests	-873,101	-37,994	-1,834,647	-935,406
Comprehensive income, attributable to owners of parent	-785,984	480,377	-980,829	286,463
Comprehensive income, attributable to non-controlling interests	-1,059,837	387,851	-1,223,585	-569,465
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	-0.62	0.21	-1.22	0.15
Total basic earnings per share	-0.62	0.21	-1.22	0.15
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	-0.62	0.21	-1.22	0.15
Total diluted earnings per share	-0.62	0.21	-1.22	0.15