

## Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/4th	2018/4th
<b>Income Statement</b>		
Net sales revenue	5,327,287	6,175,780
Other operating revenue, net	423,503	666,463
Total operating revenue	5,750,790	6,842,243
Total cost of sales	4,410,512	4,950,663
Other operating costs	56,002	147,538
Total operating costs	4,466,514	5,098,201
Gross profit (loss) from operations	1,284,276	1,744,042
Gross profit (loss) from operations	1,284,276	1,744,042
Operating expenses		
Selling expenses	59,902	48,505
Administrative expenses	356,081	383,032
Research and development expenses	132,924	146,754
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	14,228	23,200
Total operating expenses	563,135	601,491
Net operating income (loss)	721,141	1,142,551
Non-operating income and expenses		
Total other income	51,105	60,030
Other gains and losses, net	-10,701	168,324
Finance costs, net	5,695	2,691
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	13,640	9,557
Total non-operating income and expenses	48,349	235,220
Profit (loss) from continuing operations before tax	769,490	1,377,771
Total tax expense (income)	203,871	392,336
Profit (loss) from continuing operations	565,619	985,435
Profit (loss)	565,619	985,435
Other comprehensive income		
Gains (losses) on remeasurements of defined benefit plans	6,673	-4,172
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	1,335	-1,724
Components of other comprehensive income that will not be reclassified to profit or loss	5,338	-2,448
Exchange differences on translation	-83,611	-12,423
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-8,530	-2,405
Components of other comprehensive income that will be reclassified to profit or loss	-75,081	-10,018
Other comprehensive income, net	-69,743	-12,466
Total comprehensive income	495,876	972,969
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	239,226	595,153
Profit (loss), attributable to non-controlling interests	326,393	390,282
Comprehensive income, attributable to owners of parent	210,447	588,451
Comprehensive income, attributable to non-controlling interests	285,429	384,518
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	1.64	4.09
Total basic earnings per share	1.64	4.09
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	1.61	4.03
Total diluted earnings per share	1.61	4.03