

Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/01/01To2020/03/31	2019/01/01To2019/03/31
Income Statement		
Sales revenue	1,202,745	1,321,834
Net sales revenue	1,202,745	1,321,834
Other operating revenue, net	81,433	133,066
Total operating revenue	1,284,178	1,454,900
Total cost of sales	1,010,685	1,153,840
Other operating costs	3,032	26,375
Total operating costs	1,013,717	1,180,215
Gross profit (loss) from operations	270,461	274,685
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Operating expenses		
Selling expenses	11,720	12,905
Administrative expenses	80,702	89,459
Research and development expenses	32,316	32,268
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	7,197	10,607
Total operating expenses	131,935	145,239
Net operating income (loss)	138,526	129,446
Non-operating income and expenses		
Total other income	11,501	14,758
Other gains and losses, net	24,085	-1,288
Finance costs, net	1,152	1,606
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	1,675	1,704
Total non-operating income and expenses	36,109	13,568
Profit (loss) from continuing operations before tax	174,635	143,014
Total tax expense (income)	46,836	52,498
Profit (loss) from continuing operations	127,799	90,516
Profit (loss)	127,799	90,516
Other comprehensive income		
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	0	0
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Exchange differences on translation	-9,297	38,955
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-929	3,973
Components of other comprehensive income that will be reclassified to profit or loss	-8,368	34,982
Other comprehensive income, net	-8,368	34,982
Total comprehensive income	119,431	125,498
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	63,212	27,306
Profit (loss), attributable to non-controlling interests	64,587	63,210
Comprehensive income, attributable to owners of parent	59,497	43,203
Comprehensive income, attributable to non-controlling interests	59,934	82,295
Basic earnings per share		
Total basic earnings per share	0.43	0.19
Diluted earnings per share		
Total diluted earnings per share	0.43	0.18