

Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/2nd	2019/2nd	2020/01/01 To 2020/06/30	2019/01/01 To 2019/06/30
Income Statement				
Sales revenue	1,600,288	1,332,526	2,803,033	2,654,360
Net sales revenue	1,600,288	1,332,526	2,803,033	2,654,360
Other operating revenue, net	61,240	115,396	142,673	248,462
Total operating revenue	1,661,528	1,447,922	2,945,706	2,902,822
Total cost of sales	1,237,166	1,101,025	2,247,851	2,254,865
Other operating costs	1,727	12,869	4,759	39,244
Total operating costs	1,238,893	1,113,894	2,252,610	2,294,109
Gross profit (loss) from operations	422,635	334,028	693,096	608,713
Gross profit (loss) from operations	422,635	334,028	693,096	608,713
Operating expenses				
Selling expenses	12,013	13,128	23,733	26,033
Administrative expenses	94,726	91,789	175,428	181,248
Research and development expenses	38,914	31,882	71,230	64,150
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-3,104	-2,662	4,093	7,945
Total operating expenses	142,549	134,137	274,484	279,376
Net operating income (loss)	280,086	199,891	418,612	329,337
Non-operating income and expenses				
Total interest income	5,756	11,180	13,388	20,628
Total other income	1,859	-1,293	5,728	4,017
Other gains and losses, net	-35,869	32,262	-11,784	30,974
Finance costs, net	1,033	1,480	2,185	3,086
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	5,340	4,268	7,015	5,972
Total non-operating income and expenses	-23,947	44,937	12,162	58,505
Profit (loss) from continuing operations before tax	256,139	244,828	430,774	387,842
Total tax expense (income)	75,107	60,442	121,943	112,940
Profit (loss) from continuing operations	181,032	184,386	308,831	274,902
Profit (loss)	181,032	184,386	308,831	274,902
Other comprehensive income				
Exchange differences on translation	-33,328	-25,574	-42,625	13,381
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-3,421	-2,608	-4,350	1,365
Components of other comprehensive income that will be reclassified to profit or loss	-29,907	-22,966	-38,275	12,016
Other comprehensive income, net	-29,907	-22,966	-38,275	12,016
Total comprehensive income	151,125	161,420	270,556	286,918
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	84,109	93,800	147,321	121,106
Profit (loss), attributable to non-controlling interests	96,923	90,586	161,510	153,796
Comprehensive income, attributable to owners of parent	70,424	83,363	129,921	126,566
Comprehensive income, attributable to non-controlling interests	80,701	78,057	140,635	160,352
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.58	0.64	1.01	0.83
Total basic earnings per share	0.58	0.64	1.01	0.83
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.57	0.64	1.00	0.82
Total diluted earnings per share	0.57	0.64	1.00	0.82