

Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/3rd	2019/3rd	2020/01/01To2020/09/30	2019/01/01To2019/09/30
Income Statement				
Sales revenue	1,543,386	1,376,756	4,346,419	4,031,116
Net sales revenue	1,543,386	1,376,756	4,346,419	4,031,116
Other operating revenue, net	95,989	103,931	238,662	352,393
Total operating revenue	1,639,375	1,480,687	4,585,081	4,383,509
Total cost of sales	1,267,157	1,112,185	3,515,008	3,367,050
Other operating costs	3,690	10,789	8,449	50,033
Total operating costs	1,270,847	1,122,974	3,523,457	3,417,083
Gross profit (loss) from operations	368,528	357,713	1,061,624	966,426
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Operating expenses				
Selling expenses	10,845	16,108	34,578	42,141
Administrative expenses	82,663	93,029	258,091	274,277
Research and development expenses	37,433	34,881	108,663	99,031
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-4,136	3,634	-43	11,579
Total operating expenses	126,805	147,652	401,289	427,028
Net operating income (loss)	241,723	210,061	660,335	539,398
Non-operating income and expenses				
Total interest income	1,758	6,830	15,146	27,458
Total other income	3,397	3,125	9,125	7,142
Other gains and losses, net	-60,455	18,975	-72,239	49,949
Finance costs, net	985	1,367	3,170	4,453
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	2,822	5,196	9,837	11,168
Total non-operating income and expenses	-53,463	32,759	-41,301	91,264
Profit (loss) from continuing operations before tax	188,260	242,820	619,034	630,662
Total tax expense (income)	57,947	71,109	179,890	184,049
Profit (loss) from continuing operations	130,313	171,711	439,144	446,613
Profit (loss)	130,313	171,711	439,144	446,613
Other comprehensive income				
Exchange differences on translation	38,128	-49,811	-4,497	-36,430
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	3,914	-5,082	-436	-3,717
Components of other comprehensive income that will be reclassified to profit or loss	34,214	-44,729	-4,061	-32,713
Other comprehensive income, net	34,214	-44,729	-4,061	-32,713
Total comprehensive income	164,527	126,982	435,083	413,900
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	45,715	72,925	193,036	194,031
Profit (loss), attributable to non-controlling interests	84,598	98,786	246,108	252,582
Comprehensive income, attributable to owners of parent	61,370	52,599	191,291	179,165
Comprehensive income, attributable to non-controlling interests	103,157	74,383	243,792	234,735
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.31	0.50	1.33	1.33
Total basic earnings per share	0.31	0.50	1.33	1.33
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.31	0.49	1.30	1.31
Total diluted earnings per share	0.31	0.49	1.30	1.31