

Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/03/31	2020/01/01To2020/03/31
Income Statement		
Sales revenue	1,640,802	1,202,745
Net sales revenue	1,640,802	1,202,745
Other operating revenue, net	100,754	81,433
Total operating revenue	1,741,556	1,284,178
Total cost of sales	1,310,387	1,010,685
Other operating costs	26,104	3,032
Total operating costs	1,336,491	1,013,717
Gross profit (loss) from operations	405,065	270,461
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Operating expenses		
Selling expenses	9,245	11,720
Administrative expenses	92,154	80,702
Research and development expenses	36,487	32,316
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	3,020	7,197
Total operating expenses	140,906	131,935
Net operating income (loss)	264,159	138,526
Non-operating income and expenses		
Total interest income	1,779	7,632
Total other income	2,166	3,869
Other gains and losses, net	-8,467	24,085
Finance costs, net	891	1,152
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	885	1,675
Total non-operating income and expenses	-4,528	36,109
Profit (loss) from continuing operations before tax	259,631	174,635
Total tax expense (income)	73,311	46,836
Profit (loss) from continuing operations	186,320	127,799
Profit (loss)	186,320	127,799
Other comprehensive income		
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	0	0
Components of other comprehensive income that will not be reclassified to profit or loss	0	0
Exchange differences on translation	9,885	-9,297
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	1,008	-929
Components of other comprehensive income that will be reclassified to profit or loss	8,877	-8,368
Other comprehensive income, net	8,877	-8,368
Total comprehensive income	195,197	119,431
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	90,682	63,212
Profit (loss), attributable to non-controlling interests	95,638	64,587
Comprehensive income, attributable to owners of parent	94,715	59,497
Comprehensive income, attributable to non-controlling interests	100,482	59,934
Basic earnings per share		
Total basic earnings per share	0.62	0.43
Diluted earnings per share		
Total diluted earnings per share	0.61	0.43