

Financial Statement — Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/3rd	2020/3rd	2021/01/01 To 2021/09/30	2020/01/01 To 2020/09/30
Income Statement				
Sales revenue	1,734,041	1,543,386	5,098,954	4,346,419
Net sales revenue	1,734,041	1,543,386	5,098,954	4,346,419
Other operating revenue, net	95,418	95,989	313,816	238,662
Total operating revenue	1,829,459	1,639,375	5,412,770	4,585,081
Total cost of sales	1,388,579	1,267,157	4,070,282	3,515,008
Other operating costs	3,968	3,690	38,985	8,449
Total operating costs	1,392,547	1,270,847	4,109,267	3,523,457
Gross profit (loss) from operations	436,912	368,528	1,303,503	1,061,624
Gross profit (loss) from operations	436,912	368,528	1,303,503	1,061,624
Operating expenses				
Selling expenses	10,653	10,845	31,862	34,578
Administrative expenses	89,695	82,663	272,322	258,091
Research and development expenses	38,139	37,433	112,321	108,663
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	5,611	-4,136	13,795	-43
Total operating expenses	144,098	126,805	430,300	401,289
Net operating income (loss)	292,814	241,723	873,203	660,335
Non-operating income and expenses				
Total interest income	1,113	1,758	4,974	15,146
Total other income	6,161	3,397	11,612	9,125
Other gains and losses, net	21,471	-60,455	-35,618	-72,239
Finance costs, net	1,102	985	3,197	3,170
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	2,326	2,822	6,427	9,837
Total non-operating income and expenses	29,969	-53,463	-15,802	-41,301
Profit (loss) from continuing operations before tax	322,783	188,260	857,401	619,034
Total tax expense (income)	88,382	57,947	231,906	179,890
Profit (loss) from continuing operations	234,401	130,313	625,495	439,144
Profit (loss)	234,401	130,313	625,495	439,144
Other comprehensive income				
Exchange differences on translation	-21,378	38,128	-21,551	-4,497
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-2,180	3,914	-2,198	-436
Components of other comprehensive income that will be reclassified to profit or loss	-19,198	34,214	-19,353	-4,061
Other comprehensive income, net	-19,198	34,214	-19,353	-4,061
Total comprehensive income	215,203	164,527	606,142	435,083
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	106,624	45,715	305,967	193,036
Profit (loss), attributable to non-controlling interests	127,777	84,598	319,528	246,108
Comprehensive income, attributable to owners of parent	97,902	61,370	297,175	191,291
Comprehensive income, attributable to non-controlling interests	117,301	103,157	308,967	243,792
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.73	0.31	2.10	1.33
Total basic earnings per share	0.73	0.31	2.10	1.33
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.73	0.31	2.08	1.30
Total diluted earnings per share	0.73	0.31	2.08	1.30