

## Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/4th	2020/4th
<b>Income Statement</b>		
Net sales revenue	6,799,765	5,885,186
Other operating revenue, net	397,775	323,390
Total operating revenue	7,197,540	6,208,576
Total cost of sales	5,456,380	4,767,542
Other operating costs	48,494	14,561
Total operating costs	5,504,874	4,782,103
Gross profit (loss) from operations	1,692,666	1,426,473
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Operating expenses		
Selling expenses	44,165	45,635
Administrative expenses	376,568	348,501
Research and development expenses	149,862	147,213
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	8,674	-3,068
Total operating expenses	579,269	538,281
Net operating income (loss)	1,113,397	888,192
Non-operating income and expenses		
Total interest income	6,146	16,637
Total other income	12,956	13,036
Other gains and losses, net	-54,188	-110,287
Finance costs, net	4,252	3,987
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	10,964	11,247
Total non-operating income and expenses	-28,374	-73,354
Profit (loss) from continuing operations before tax	1,085,023	814,838
Total tax expense (income)	294,382	243,614
Profit (loss) from continuing operations	790,641	571,224
Profit (loss)	790,641	571,224
Other comprehensive income		
Gains (losses) on remeasurements of defined benefit plans	2,400	-4,573
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	480	-915
Components of other comprehensive income that will not be reclassified to profit or loss	1,920	-3,658
Exchange differences on translation	2,544	3,903
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	259	438
Components of other comprehensive income that will be reclassified to profit or loss	2,285	3,465
Other comprehensive income, net	4,205	-193
Total comprehensive income	794,846	571,031
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	371,053	240,882
Profit (loss), attributable to non-controlling interests	419,588	330,342
Comprehensive income, attributable to owners of parent	374,011	238,976
Comprehensive income, attributable to non-controlling interests	420,835	332,055
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	2.55	1.65
Total basic earnings per share	2.55	1.65
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	2.51	1.62
Total diluted earnings per share	2.51	1.62