

Financial Statement — Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01 To 2022/03/31	2021/01/01 To 2021/03/31
Income Statement		
Sales revenue	1,597,801	1,640,802
Net sales revenue	1,597,801	1,640,802
Other operating revenue, net	67,508	100,754
Total operating revenue	1,665,309	1,741,556
Total cost of sales	1,323,059	1,310,387
Other operating costs	5,231	26,104
Total operating costs	1,328,290	1,336,491
Gross profit (loss) from operations	337,019	405,065
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Operating expenses		
Selling expenses	10,324	9,245
Administrative expenses	104,093	92,154
Research and development expenses	34,253	36,487
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	6,383	3,020
Total operating expenses	155,053	140,906
Net operating income (loss)	181,966	264,159
Non-operating income and expenses		
Total interest income	1,223	1,779
Total other income	6,473	2,166
Other gains and losses, net	67,865	-8,467
Finance costs, net	1,917	891
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	2,424	885
Total non-operating income and expenses	76,068	-4,528
Profit (loss) from continuing operations before tax	258,034	259,631
Total tax expense (income)	72,212	73,311
Profit (loss) from continuing operations	185,822	186,320
Profit (loss)	185,822	186,320
Other comprehensive income		
Exchange differences on translation	69,676	9,885
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	7,106	1,008
Components of other comprehensive income that will be reclassified to profit or loss	62,570	8,877
Other comprehensive income, net	62,570	8,877
Total comprehensive income	248,392	195,197
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	61,996	90,682
Profit (loss), attributable to non-controlling interests	123,826	95,638
Comprehensive income, attributable to owners of parent	90,422	94,715
Comprehensive income, attributable to non-controlling interests	157,970	100,482
Basic earnings per share		
Total basic earnings per share	0.43	0.62
Diluted earnings per share		
Total diluted earnings per share	0.42	0.61