

## Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/2nd	2021/2nd	2022/01/01 To 2022/06/30	2021/01/01 To 2021/06/30
<b>Income Statement</b>				
Sales revenue	1,731,648	1,724,111	3,329,449	3,364,913
Net sales revenue	1,731,648	1,724,111	3,329,449	3,364,913
Other operating revenue, net	78,160	117,644	145,668	218,398
Total operating revenue	1,809,808	1,841,755	3,475,117	3,583,311
Total cost of sales	1,489,009	1,371,316	2,812,068	2,681,703
Other operating costs	13,689	8,913	18,920	35,017
Total operating costs	1,502,698	1,380,229	2,830,988	2,716,720
Gross profit (loss) from operations	307,110	461,526	644,129	866,591
Gross profit (loss) from operations	307,110	461,526	644,129	866,591
Operating expenses				
Selling expenses	10,936	11,964	21,260	21,209
Administrative expenses	109,103	90,473	213,196	182,627
Research and development expenses	35,922	37,695	70,175	74,182
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	1,451	5,164	7,834	8,184
Total operating expenses	157,412	145,296	312,465	286,202
Net operating income (loss)	149,698	316,230	331,664	580,389
Non-operating income and expenses				
Total interest income	2,881	2,082	4,104	3,861
Total other income	2,400	3,285	8,873	5,451
Other gains and losses, net	127,107	-48,622	194,972	-57,089
Finance costs, net	1,970	1,204	3,887	2,095
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-2,823	3,216	-399	4,101
Total non-operating income and expenses	127,595	-41,243	203,663	-45,771
Profit (loss) from continuing operations before tax	277,293	274,987	535,327	534,618
Total tax expense (income)	71,477	70,213	143,689	143,524
Profit (loss) from continuing operations	205,816	204,774	391,638	391,094
Profit (loss)	205,816	204,774	391,638	391,094
Other comprehensive income				
Exchange differences on translation	-65,734	-10,058	3,942	-173
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-6,704	-1,026	402	-18
Components of other comprehensive income that will be reclassified to profit or loss	-59,030	-9,032	3,540	-155
Other comprehensive income, net	-59,030	-9,032	3,540	-155
Total comprehensive income	146,786	195,742	395,178	390,939
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	74,550	108,661	136,546	199,343
Profit (loss), attributable to non-controlling interests	131,266	96,113	255,092	191,751
Comprehensive income, attributable to owners of parent	47,732	104,558	138,154	199,273
Comprehensive income, attributable to non-controlling interests	99,054	91,184	257,024	191,666
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.51	0.75	0.94	1.37
Total basic earnings per share	0.51	0.75	0.94	1.37
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.51	0.74	0.93	1.35
Total diluted earnings per share	0.51	0.74	0.93	1.35