

Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/3rd	2021/3rd	2022/01/01 To 2022/09/30	2021/01/01 To 2021/09/30
Income Statement				
Sales revenue	1,707,595	1,734,041	5,037,044	5,098,954
Net sales revenue	1,707,595	1,734,041	5,037,044	5,098,954
Other operating revenue, net	74,688	95,418	220,356	313,816
Total operating revenue	1,782,283	1,829,459	5,257,400	5,412,770
Total cost of sales	1,390,545	1,388,579	4,202,613	4,070,282
Other operating costs	4,083	3,968	23,003	38,985
Total operating costs	1,394,628	1,392,547	4,225,616	4,109,267
Gross profit (loss) from operations	387,655	436,912	1,031,784	1,303,503
Gross profit (loss) from operations	387,655	436,912	1,031,784	1,303,503
Operating expenses				
Selling expenses	9,784	10,653	31,044	31,862
Administrative expenses	124,756	89,695	337,952	272,322
Research and development expenses	38,052	38,139	108,227	112,321
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	18,853	5,611	26,687	13,795
Total operating expenses	191,445	144,098	503,910	430,300
Net operating income (loss)	196,210	292,814	527,874	873,203
Non-operating income and expenses				
Total interest income	4,769	1,113	8,873	4,974
Total other income	3,392	6,161	12,265	11,612
Other gains and losses, net	121,768	21,471	316,740	-35,618
Finance costs, net	1,990	1,102	5,877	3,197
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	6,096	2,326	5,697	6,427
Total non-operating income and expenses	134,035	29,969	337,698	-15,802
Profit (loss) from continuing operations before tax	330,245	322,783	865,572	857,401
Total tax expense (income)	98,851	88,382	242,540	231,906
Profit (loss) from continuing operations	231,394	234,401	623,032	625,495
Profit (loss)	231,394	234,401	623,032	625,495
Other comprehensive income				
Exchange differences on translation	29,535	-21,378	33,477	-21,551
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	3,012	-2,180	3,414	-2,198
Components of other comprehensive income that will be reclassified to profit or loss	26,523	-19,198	30,063	-19,353
Other comprehensive income, net	26,523	-19,198	30,063	-19,353
Total comprehensive income	257,917	215,203	653,095	606,142
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	87,624	106,624	224,170	305,967
Profit (loss), attributable to non-controlling interests	143,770	127,777	398,862	319,528
Comprehensive income, attributable to owners of parent	99,674	97,902	237,828	297,175
Comprehensive income, attributable to non-controlling interests	158,243	117,301	415,267	308,967
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.60	0.73	1.54	2.10
Total basic earnings per share	0.60	0.73	1.54	2.10
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.60	0.73	1.53	2.08
Total diluted earnings per share	0.60	0.73	1.53	2.08