

Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/4th	2021/4th
Income Statement		
Net sales revenue	6,469,775	6,799,765
Other operating revenue, net	306,006	397,775
Total operating revenue	6,775,781	7,197,540
Total cost of sales	5,449,641	5,456,380
Other operating costs	34,151	48,494
Total operating costs	5,483,792	5,504,874
Gross profit (loss) from operations	1,291,989	1,692,666
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Operating expenses		
Selling expenses	42,439	44,165
Administrative expenses	440,494	376,568
Research and development expenses	142,626	149,862
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	26,458	8,674
Total operating expenses	652,017	579,269
Net other income (expenses)		
Net other income (expenses)	-31,481	0
Net operating income (loss)	608,491	1,113,397
Non-operating income and expenses		
Total interest income	16,972	6,146
Total other income	15,030	12,956
Other gains and losses, net	255,587	-54,188
Finance costs, net	8,039	4,252
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	14,635	10,964
Total non-operating income and expenses	294,185	-28,374
Profit (loss) from continuing operations before tax	902,676	1,085,023
Total tax expense (income)	254,355	294,382
Profit (loss) from continuing operations	648,321	790,641
Profit (loss)	648,321	790,641
Other comprehensive income		
Gains (losses) on remeasurements of defined benefit plans	6,615	2,400
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	1,323	480
Components of other comprehensive income that will not be reclassified to profit or loss	5,292	1,920
Exchange differences on translation	-5,925	2,544
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-604	259
Components of other comprehensive income that will be reclassified to profit or loss	-5,321	2,285
Other comprehensive income, net	-29	4,205
Total comprehensive income	648,292	794,846
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	191,824	371,053
Profit (loss), attributable to non-controlling interests	456,497	419,588
Comprehensive income, attributable to owners of parent	194,699	374,011
Comprehensive income, attributable to non-controlling interests	453,593	420,835
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	1.32	2.55
Total basic earnings per share	1.32	2.55
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	1.31	2.51
Total diluted earnings per share	1.31	2.51