

Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/01/01To2023/03/31	2022/01/01To2022/03/31
Income Statement		
Sales revenue	1,200,249	1,597,801
Net sales revenue	1,200,249	1,597,801
Other operating revenue, net	62,683	67,508
Total operating revenue	1,262,932	1,665,309
Total cost of sales	1,044,758	1,323,059
Other operating costs	1,266	5,231
Total operating costs	1,046,024	1,328,290
Gross profit (loss) from operations	216,908	337,019
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Operating expenses		
Selling expenses	15,041	10,324
Administrative expenses	93,561	104,093
Research and development expenses	42,871	34,253
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-783	6,383
Total operating expenses	150,690	155,053
Net other income (expenses)		
Net other income (expenses)	-2,251	0
Net operating income (loss)	63,967	181,966
Non-operating income and expenses		
Total interest income	10,717	1,223
Total other income	1,023	6,473
Other gains and losses, net	-15,666	67,865
Finance costs, net	2,582	1,917
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	4,898	2,424
Total non-operating income and expenses	-1,610	76,068
Profit (loss) from continuing operations before tax	62,357	258,034
Total tax expense (income)	44,806	72,212
Profit (loss) from continuing operations	17,551	185,822
Profit (loss)	17,551	185,822
Other comprehensive income		
Exchange differences on translation	-3,464	69,676
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-353	7,106
Components of other comprehensive income that will be reclassified to profit or loss	-3,111	62,570
Other comprehensive income, net	-3,111	62,570
Total comprehensive income	14,440	248,392
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	-40,091	61,996
Profit (loss), attributable to non-controlling interests	57,642	123,826
Comprehensive income, attributable to owners of parent	-41,504	90,422
Comprehensive income, attributable to non-controlling interests	55,944	157,970
Basic earnings per share		
Total basic earnings per share	-0.28	0.43
Diluted earnings per share		
Total diluted earnings per share	-0.28	0.42