

Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/2nd	2022/2nd	2023/01/01To2023/06/30	2022/01/01To2022/06/30
Income Statement				
Sales revenue	1,241,868	1,731,648	2,442,117	3,329,449
Net sales revenue	1,241,868	1,731,648	2,442,117	3,329,449
Other operating revenue, net	49,496	78,160	112,179	145,668
Total operating revenue	1,291,364	1,809,808	2,554,296	3,475,117
Total cost of sales	1,094,274	1,489,009	2,139,032	2,812,068
Other operating costs	11,290	13,689	12,556	18,920
Total operating costs	1,105,564	1,502,698	2,151,588	2,830,988
Gross profit (loss) from operations	185,800	307,110	402,708	644,129
Gross profit (loss) from operations	185,800	307,110	402,708	644,129
Operating expenses				
Selling expenses	12,342	10,936	27,383	21,260
Administrative expenses	97,167	109,103	190,728	213,196
Research and development expenses	44,558	35,922	87,429	70,175
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	3,926	1,451	3,143	7,834
Total operating expenses	157,993	157,412	308,683	312,465
Net other income (expenses)				
Net other income (expenses)	-2,248	0	-4,499	0
Net operating income (loss)	25,559	149,698	89,526	331,664
Non-operating income and expenses				
Total interest income	14,119	2,881	24,836	4,104
Total other income	10,032	2,400	11,055	8,873
Other gains and losses, net	50,436	127,107	34,770	194,972
Finance costs, net	2,426	1,970	5,008	3,887
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	3,016	-2,823	7,914	-399
Total non-operating income and expenses	75,177	127,595	73,567	203,663
Profit (loss) from continuing operations before tax	100,736	277,293	163,093	535,327
Total tax expense (income)	49,521	71,477	94,327	143,689
Profit (loss) from continuing operations	51,215	205,816	68,766	391,638
Profit (loss)	51,215	205,816	68,766	391,638
Other comprehensive income				
Exchange differences on translation	-54,882	-65,734	-58,346	3,942
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-5,598	-6,704	-5,951	402
Components of other comprehensive income that will be reclassified to profit or loss	-49,284	-59,030	-52,395	3,540
Other comprehensive income, net	-49,284	-59,030	-52,395	3,540
Total comprehensive income	1,931	146,786	16,371	395,178
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-13,234	74,550	-53,325	136,546
Profit (loss), attributable to non-controlling interests	64,449	131,266	122,091	255,092
Comprehensive income, attributable to owners of parent	-35,625	47,732	-77,129	138,154
Comprehensive income, attributable to non-controlling interests	37,556	99,054	93,500	257,024
Basic earnings per share				
Total basic earnings per share	-0.09	0.51	-0.37	0.94
Diluted earnings per share				
Total diluted earnings per share	-0.09	0.51	-0.37	0.93