

## Financial Statement – Income Statement

Provided by: JENN FENG INDUSTRIAL TOOLS CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/4th	2018/4th
<b>Income Statement</b>		
Total operating revenue	362,838	423,334
Total operating costs	316,404	364,246
Gross profit (loss) from operations	46,434	59,088
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Operating expenses		
Selling expenses	21,094	25,577
Administrative expenses	103,790	96,594
Research and development expenses	23,427	25,795
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-1,448	5,260
Total operating expenses	146,863	153,226
Net operating income (loss)	-100,429	-94,138
Non-operating income and expenses		
Total other income	7,268	7,353
Other gains and losses, net	38,699	4,299
Finance costs, net	18,742	16,917
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9, net	68,139	0
Total non-operating income and expenses	-40,914	-5,265
Profit (loss) from continuing operations before tax	-141,343	-99,403
Total tax expense (income)	6,362	0
Profit (loss) from continuing operations	-147,705	-99,403
Profit (loss)	-147,705	-99,403
Other comprehensive income		
Gains (losses) on remeasurements of defined benefit plans	1,279	2,094
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	0	0
Components of other comprehensive income that will not be reclassified to profit or loss	1,279	2,094
Exchange differences on translation	-23,372	-11,747
Other components of other comprehensive income that will be reclassified to profit or loss	0	0
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	0	0
Components of other comprehensive income that will be reclassified to profit or loss	-23,372	-11,747
Other comprehensive income, net	-22,093	-9,653
Total comprehensive income	-169,798	-109,056
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	-147,705	-99,403
Comprehensive income, attributable to owners of parent	-169,798	-109,056

Basic earnings per share		
Total basic earnings per share	-2.63	-1.77