

## Financial Statement – Income Statement

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

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/4th	2019/4th
<b>Income Statement</b>		
Total operating revenue	275,762	362,838
Total operating costs	241,401	316,404
Gross profit (loss) from operations	34,361	46,434
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Operating expenses		
Selling expenses	16,131	21,094
Administrative expenses	88,886	103,790
Research and development expenses	14,683	23,427
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-1,288	-1,448
Total operating expenses	118,412	146,863
Net operating income (loss)	-84,051	-100,429
Non-operating income and expenses		
Total interest income	348	68
Total other income	600	7,200
Other gains and losses, net	142,781	38,699
Finance costs, net	3,488	18,742
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9, net	67,405	68,139
Total non-operating income and expenses	72,836	-40,914
Profit (loss) from continuing operations before tax	-11,215	-141,343
Total tax expense (income)	1,087	6,362
Profit (loss) from continuing operations	-12,302	-147,705
Profit (loss)	-12,302	-147,705
Other comprehensive income		
Gains (losses) on remeasurements of defined benefit plans	-2,579	1,279
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	-2,579	1,279
Exchange differences on translation	8,017	-23,372
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	8,017	-23,372
Other comprehensive income, net	5,438	-22,093
Total comprehensive income	-6,864	-169,798
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	-12,302	-147,705

Comprehensive income, attributable to owners of parent	-6,864	-169,798
Basic earnings per share		
Total basic earnings per share	-0.57	-6.90