

## Sales Revenue

Provided by: GRAPE KING BIO LTD

Month/year of data: 01 / 2018

Unit: NT\$ thousand

IFRS 15 was implemented on the 1<sup>st</sup> January 2018 so therefore have announced Consolidated Sales Revenue in 2018 which appears to be inconsistent with 2017. Below we have illustrated the Consolidated Sales Revenue for 2017 before and after applying IFRS 15.

### 【 Before applying IFRS 15 in 2017, after applying IFRS 15 in 2018 】

Sales Revenue				
	2018	2017	Increase(Decrease)	%
Revenue	668,271	696,413	(28,142)	(4.04)
Accumulated Revenue	668,271	696,413	(28,142)	(4.04)

### 【 After applying IFRS 15 in 2017 & 2018 】

Sales Revenue				
	2018	2017	Increase(Decrease)	%
Revenue	668,271	628,707	39,564	6.29
Accumulated Revenue	668,271	628,707	39,564	6.29

If the value of increase ratio is more than 999999.99 or the denominator is 0, it would be present as 999999.99.