

Sales Revenue

Provided by: GRAPE KING BIO LTD

Month/year of data: 10 / 2018

Unit: NT\$ thousand

IFRS 15 was implemented on the 1st January 2018 therefore the current announced Consolidated Sales Revenue in 2018 appears to be inconsistent with 2017. Below we have illustrated the Consolidated Sales Revenue with comparing information. Sales Revenue decreased 0.67% YoY, and increased 7.47% for 2018 accumulated.

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

| Sales Revenue | | | | |
|---------------------|-----------|-----------|--------------------|--------|
| | 2018 | 2017 | Increase(Decrease) | % |
| Revenue | 802,320 | 885,093 | (82,773) | (9.35) |
| Accumulated Revenue | 7,318,443 | 7,486,867 | (168,424) | (2.25) |

【 After applying IFRS 15 in 2017 & 2018 】

| Sales Revenue | | | | |
|---------------------|-----------|-----------|--------------------|--------|
| | 2018 | 2017 | Increase(Decrease) | % |
| Revenue | 802,320 | 807,728 | (5,408) | (0.67) |
| Accumulated Revenue | 7,318,443 | 6,809,647 | 508,796 | 7.47 |

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