

Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/2nd	2012/2nd	2013/01/01 To 2013/06/30	2012/01/01 To 2012/06/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	1,283,233	675,736	2,314,016	1,189,482
Total sales revenue	1,283,233	675,736	2,314,016	1,189,482
Net sales revenue	1,283,233	675,736	2,314,016	1,189,482
Other operating revenue				
Other operating revenue, net	68,717	0	115,676	0
Total operating revenue	1,351,950	675,736	2,429,692	1,189,482
Operating costs				
Cost of sales				
Cost of sales	1,097,626	562,608	1,983,532	1,004,228
Total cost of sales	1,097,626	562,608	1,983,532	1,004,228
Other operating costs	1,167	0	6,811	0
Total operating costs	1,098,793	562,608	1,990,343	1,004,228
Gross profit (loss) from operations	253,157	113,128	439,349	185,254
Gross profit (loss) from operations	253,157	113,128	439,349	185,254
Operating expenses				
Selling expenses				
Total selling expenses	8,893	4,969	16,734	8,358
Administrative expenses				
Total administrative expenses	71,382	36,775	143,178	54,183
Research and development expenses				
Total research and development expenses	17,088	17,683	33,877	33,725
Total operating expenses	97,363	59,427	193,789	96,266
Net operating income (loss)	155,794	53,701	245,560	88,988
Non-operating income and expenses				
Other income				
Other income, others	7,546	448	10,313	887
Total other income	7,546	448	10,313	887
Other gains and losses				
Other gains and losses, net	-2,913	3,610	1,085	1,833
Finance costs				
Finance costs, net	7,431	2,450	17,230	2,804
Share of profit (loss) of associates and joint ventures accounted for using equity method				

Share of profit (loss) of associates and joint ventures accounted for using equity method, net	7,490	-1,056	9,635	-1,056
Total non-operating income and expenses	4,692	552	3,803	-1,140
Profit (loss) from continuing operations before tax	160,486	54,253	249,363	87,848
Tax expense (income)				
Total tax expense (income)	24,281	12,188	51,799	21,576
Profit (loss) from continuing operations	136,205	42,065	197,564	66,272
Profit (loss)	136,205	42,065	197,564	66,272
Other comprehensive income				
Exchange differences on translation	34,543	-3,224	58,246	-3,224
Unrealised gains (losses) on valuation of available-for-sale financial assets	-5,730	-668	407	235
Other comprehensive income	-2,450	436	-5,843	323
Other comprehensive income, net	26,363	-3,456	52,810	-2,666
Total comprehensive income	162,568	38,609	250,374	63,606
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	120,456	36,778	168,454	62,335
Profit (loss), attributable to non-controlling interests	15,749	5,287	29,110	3,937
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	132,418	34,648	196,981	60,995
Comprehensive income, attributable to non-controlling interests	30,150	3,961	53,393	2,611
Basic earnings per share				
Total basic earnings per share	1.57	0.48	2.2	0.81
Diluted earnings per share				
Total diluted earnings per share	1.55	0.47	2.17	0.8