

**Financial Statement – Income Statement**

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/3rd	2012/3rd	2013/01/01 To 2013/09/30	2012/01/01 To 2012/09/30
<b>Statement of comprehensive income</b>				
Operating revenue				
Net sales revenue				
Net sales revenue	1,502,618	1,322,337	3,816,634	2,511,819
Other operating revenue				
Other operating revenue, net	85,118	0	200,794	0
Total operating revenue	1,587,736	1,322,337	4,017,428	2,511,819
Operating costs				
Cost of sales				
Total cost of sales	1,253,497	1,040,020	3,237,029	2,044,248
Other operating costs	4,119	0	10,930	0
Total operating costs	1,257,616	1,040,020	3,247,959	2,044,248
Gross profit (loss) from operations	330,120	282,317	769,469	467,571
Gross profit (loss) from operations	330,120	282,317	769,469	467,571
Operating expenses				
Selling expenses				
Total selling expenses	9,097	8,219	25,831	16,577
Administrative expenses				
Total administrative expenses	48,017	107,555	191,195	161,738
Research and development expenses				
Total research and development expenses	20,410	18,355	54,287	52,080
Total operating expenses	77,524	134,129	271,313	230,395
Net operating income (loss)	252,596	148,188	498,156	237,176
Non-operating income and expenses				
Other income				
Interest income				
Total interest income	168	78	846	304
Rent income	196	12	205	16
Dividend income	236	300	636	791
Other income, others	553	3,704	9,779	3,870
Total other income	1,153	4,094	11,466	4,981
Other gains and losses				
Gains on disposals of property, plant and equiprr	0	12	653	10
Gains on disposals of investments	0	967	0	967
Foreign exchange gains	0	0	0	339
Gains on financial assets (liabilities) at fair value through profit or loss	50	22	56	274
Reversal of impairment loss recognised in profit or loss				
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	1,632	175	6,690	175
Total reversal of impairment loss recognised in	1,632	175	6,690	175
Miscellaneous disbursements	1,897	6,809	6,396	7,193
Losses on disposals of property, plant and equipment	2,618	0	0	0
Losses on disposals of investments	9,278	0	9,278	0
Foreign exchange losses	13,564	1,628	16,315	0
Other gains and losses, net	-25,675	-7,261	-24,590	-5,428
Finance costs				
Interest expense	5,796	14,962	23,026	17,766

Finance costs, net	5,796	14,962	23,026	17,766
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	4,680	-822	14,315	-1,878
Total non-operating income and expenses	-25,638	-18,951	-21,835	-20,091
Profit (loss) from continuing operations before tax	226,958	129,237	476,321	217,085
Tax expense (income)				
Total tax expense (income)	32,327	29,997	84,126	51,573
Profit (loss) from continuing operations	194,631	99,240	392,195	165,512
Profit (loss)	194,631	99,240	392,195	165,512
Other comprehensive income				
Exchange differences on translation	-884	-15,934	57,362	-19,158
Unrealised gains (losses) on valuation of available-for-sale financial assets	10,655	-686	11,062	-451
Other comprehensive income	-1,724	1,550	-7,567	1,873
Other comprehensive income, net	8,047	-15,070	60,857	-17,736
Total comprehensive income	202,678	84,170	453,052	147,776
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	160,920	77,452	329,374	139,787
Profit (loss), attributable to non-controlling interests	33,711	21,788	62,821	25,725
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	169,336	68,933	366,317	129,928
Comprehensive income, attributable to non-controlling interests	33,342	15,237	86,735	17,848
Basic earnings per share				
Total basic earnings per share	2.1	1.01	4.3	1.82
Diluted earnings per share				
Total diluted earnings per share	2.07	1	4.21	1.79