

Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/2nd	2013/2nd	2014/01/01 To 2014/06/30	2013/01/01 To 2013/06/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	1,797,674	1,283,233	3,319,608	2,314,016
Total sales revenue	1,797,674	1,283,233	3,319,608	2,314,016
Net sales revenue	1,797,674	1,283,233	3,319,608	2,314,016
Other operating revenue				
Other operating revenue, net	49,440	68,717	98,950	115,676
Total operating revenue	1,847,114	1,351,950	3,418,558	2,429,692
Operating costs				
Cost of sales				
Cost of sales	1,418,894	1,097,626	2,652,283	1,983,532
Total cost of sales	1,418,894	1,097,626	2,652,283	1,983,532
Other operating costs	1,690	1,167	3,416	6,811
Total operating costs	1,420,584	1,098,793	2,655,699	1,990,343
Gross profit (loss) from operations	426,530	253,157	762,859	439,349
Gross profit (loss) from operations	426,530	253,157	762,859	439,349
Operating expenses				
Selling expenses				
Total selling expenses	7,144	8,893	14,758	16,734
Administrative expenses				
Total administrative expenses	88,711	71,382	165,363	143,178
Research and development expenses				
Total research and development €	16,002	17,088	33,202	33,877
Total operating expenses	111,857	97,363	213,323	193,789
Net operating income (loss)	314,673	155,794	549,536	245,560
Non-operating income and expenses				
Other income				
Total other income	6,253	7,546	15,185	10,313
Other gains and losses				
Other gains and losses, net	-7,802	-2,913	8,145	1,085
Finance costs				
Finance costs, net	2,273	7,431	6,114	17,230
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	3,977	7,490	6,267	9,635
Total non-operating income and exp	155	4,692	23,483	3,803

Profit (loss) from continuing operations before tax	314,828	160,486	573,019	249,363
Tax expense (income)				
Total tax expense (income)	46,861	24,281	102,643	51,799
Profit (loss) from continuing operations	267,967	136,205	470,376	197,564
Profit (loss)	267,967	136,205	470,376	197,564
Other comprehensive income				
Exchange differences on translation	-22,616	34,543	-13,015	58,246
Unrealised gains (losses) on valuation of available-for-sale financial assets	0	-5,730	0	407
Other comprehensive income	2,198	-2,450	1,265	-5,843
Other comprehensive income, net	-20,418	26,363	-11,750	52,810
Total comprehensive income	247,549	162,568	458,626	250,374
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	196,850	120,456	354,463	168,454
Profit (loss), attributable to non-controlling interests	71,117	15,749	115,913	29,110
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	186,122	132,418	348,289	196,981
Comprehensive income, attributable to non-controlling interests	61,427	30,150	110,337	53,393
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	2.57	1.57	4.62	2.2
Total basic earnings per share	2.57	1.57	4.62	2.2
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	2.53	1.55	4.55	2.17
Total diluted earnings per share	2.53	1.55	4.55	2.17