

Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/3rd	2013/3rd	2014/01/01To2 014/09/30	2013/01/01To2 013/09/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Net sales revenue	1,726,446	1,502,618	5,046,054	3,816,634
Other operating revenue				
Other operating revenue, net	73,652	85,118	172,602	200,794
Total operating revenue	1,800,098	1,587,736	5,218,656	4,017,428
Operating costs				
Cost of sales				
Total cost of sales	1,350,919	1,253,497	4,003,202	3,237,029
Other operating costs	2,584	4,119	6,000	10,930
Total operating costs	1,353,503	1,257,616	4,009,202	3,247,959
Gross profit (loss) from operations	446,595	330,120	1,209,454	769,469
Gross profit (loss) from operations	446,595	330,120	1,209,454	769,469
Operating expenses				
Selling expenses				
Total selling expenses	13,293	9,097	28,051	25,831
Administrative expenses				
Total administrative expenses	132,073	48,017	297,436	191,195
Research and development expenses				
Total research and development expenses	12,303	20,410	45,505	54,287
Total operating expenses	157,669	77,524	370,992	271,313
Net operating income (loss)	288,926	252,596	838,462	498,156
Non-operating income and expenses				
Other income				
Interest income				
Total interest income	1,376	168	3,201	846
Rent income	189	196	579	205
Dividend income	0	236	192	636
Other income, others	33,547	553	46,325	9,779
Total other income	35,112	1,153	50,297	11,466
Other gains and losses				
Gains on disposals of property, plant and equipment	-3,725	-2,618	-6,690	653
Gains on financial assets (liabilities) at fair value through profit or loss	9	50	415	56

Reversal of impairment loss recognised in profit or loss				
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	-1,338	1,632	-1,338	6,690
Total reversal of impairment loss recognised in profit or loss	-1,338	1,632	-1,338	6,690
Miscellaneous disbursements	60	1,897	296	6,396
Losses on disposals of investments	0	9,278	0	9,278
Foreign exchange losses	-20,005	13,564	-30,945	16,315
Other gains and losses, net	14,891	-25,675	23,036	-24,590
Finance costs				
Interest expense	2,578	5,796	8,692	23,026
Finance costs, net	2,578	5,796	8,692	23,026
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	5,640	4,680	11,907	14,315
Total non-operating income and expenses	53,065	-25,638	76,548	-21,835
Profit (loss) from continuing operations before tax	341,991	226,958	915,010	476,321
Tax expense (income)				
Total tax expense (income)	59,852	32,327	162,495	84,126
Profit (loss) from continuing operations	282,139	194,631	752,515	392,195
Profit (loss)	282,139	194,631	752,515	392,195
Other comprehensive income				
Exchange differences on translation	23,772	-884	10,757	57,362
Unrealised gains (losses) on valuation of available-for-sale financial assets	0	10,655	0	11,062
Other comprehensive income	-2,045	-1,724	-780	-7,567
Other comprehensive income, net	21,727	8,047	9,977	60,857
Total comprehensive income	303,866	202,678	762,492	453,052
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	211,652	160,920	566,115	329,374
Profit (loss), attributable to non-controlling interests	70,487	33,711	186,400	62,821
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	221,632	169,336	569,921	366,317
Comprehensive income, attributable to non-controlling interests	82,234	33,342	192,571	86,735
Basic earnings per share				
Total basic earnings per share	2.76	2.1	7.39	4.3
Diluted earnings per share				
Total diluted earnings per share	2.67	2.07	7.12	4.21