## Financial Statement — Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Finacial year: Yearly Unit: NT\$ thousand

Accounting Title	2015/2nd	2014/2nd	2015/01/01To 2015/06/30	2014/01/01To 2014/06/30
Statement of comprehensive income			2013/00/30	2014/00/30
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	1,666,167	1,797,674	3,175,182	3,319,608
Total sales revenue	1,666,167	1,797,674	3,175,182	3,319,608
Net sales revenue	1,666,167	1,797,674	3,175,182	3,319,608
Other operating revenue				
Other operating revenue, net	63,055	49,440	122,058	98,950
Total operating revenue	1,729,222	1,847,114	3,297,240	3,418,558
Operating costs				
Cost of sales				
Cost of sales	1,211,200	1,418,894	2,349,926	2,652,283
Total cost of sales	1,211,200	1,418,894	2,349,926	2,652,283
Other operating costs	3,032	1,690	3,160	3,416
Total operating costs	1,214,232	1,420,584	2,353,086	2,655,699
Gross profit (loss) from operations	514,990	426,530	944,154	762,859
Gross profit (loss) from operations	514,990	426,530	944,154	762,859
Operating expenses				
Selling expenses				
Total selling expenses	10,261	7,144	19,573	14,758
Administrative expenses				
Total administrative expenses	82,865	88,711	170,888	165,363
Research and development expenses				
Total research and development	20,992	16,002	39,952	33,202
expenses				
Total operating expenses	114,118	111,857	230,413	213,323
Net operating income (loss)	400,872	314,673	713,741	549,536
Non-operating income and expenses				
Other income				
Total other income	10,562	6,253	14,103	15,185
Other gains and losses				
Other gains and losses, net	-9,980	-7,802	-8,567	8,145
Finance costs				
Finance costs, net	227	2,273	517	6,114
Share of profit (loss) of associates and joint ventures accounted for using equity				
method				
Share of profit (loss) of associates	0.400		2 7 4 7	6.067
and joint ventures accounted for using	2,190	3,977	3,747	6,267
equity method, net Total non-operating income and	2 545	155	0.766	22.402
expenses	2,545	155	8,766	23,483
Profit (loss) from continuing operations	403,417	314,828	722,507	573,019
before tax				

Total tax expense (income)	Tax expense (income)				
Profit (loss) Other comprehensive income Components of other comprehensive income that will be reclassified to profit or loss  Exchange differences on translation Income tax related to components of other comprehensive income that will be reclassified to profit or loss  Components of other comprehensive income that will be reclassified to profit or loss Components of other comprehensive income that will be reclassified to profit or loss  Other comprehensive income, net Total comprehensive income Profit (loss), attributable to: Profit (loss), attributable to owners of parent Profit (loss), attributable to non-controlling interests Comprehensive income, attributable to Owners of parent Comprehensive income, attributable to owners of parent Comprehensive income, attributable to non-controlling interests Basic earnings (loss) per share Basic earnings (loss) per share from continuing operations  321,689 267,967 557,246 470,37	Total tax expense (income)	81,728	46,861	165,261	102,643
Other comprehensive income Components of other comprehensive income that will be reclassified to profit or loss  Exchange differences on translation  Income tax related to components of other comprehensive income that will be reclassified to profit or loss  Components of other comprehensive income that will be reclassified to profit or loss  Components of other comprehensive income that will be reclassified to profit or loss  Other comprehensive income, net  Other comprehensive income, net  Profit (loss), attributable to:  Profit (loss), attributable to:  Profit (loss), attributable to owners of parent  Profit (loss), attributable to non-controlling interests  Comprehensive income, attributable to owners of parent  Comprehensive income, attributable to non-controlling interests  Basic earnings per share  Basic earnings (loss) per share from continuing operations  Discontrolling interests  2.93  2.14  4.99  3.85	Profit (loss) from continuing operations	321,689	267,967	557,246	470,376
Components of other comprehensive income that will be reclassified to profit or loss  Exchange differences on translation  Income tax related to components of other comprehensive income that will be reclassified to profit or loss  Components of other comprehensive income that will be reclassified to profit or loss  Other comprehensive income, net  Total comprehensive income  Profit (loss), attributable to:  Profit (loss), attributable to:  Profit (loss), attributable to owners of parent  Profit (loss), attributable to non-controlling interests  Comprehensive income, attributable to  Comprehensive income, attributable to  Comprehensive income, attributable to  Owners of Darent  Comprehensive income, attributable to  Onon-controlling interests  Basic earnings per share  Basic earnings (loss) per share from continuing operations	Profit (loss)	321,689	267,967	557,246	470,376
income that will be reclassified to profit or loss  Exchange differences on translation  Income tax related to components of other comprehensive income that will be reclassified to profit or loss  Components of other comprehensive income that will be reclassified to profit or loss  Other comprehensive income, net  Total comprehensive income  Profit (loss), attributable to:  Profit (loss), attributable to owners of parent  Profit (loss), attributable to non-controlling interests  Comprehensive income, attributable to non-controlling interests  Basic earnings (loss) per share  Basic earnings (loss) per share  Exchange differences on translation  -14,052  -22,616  -31,992  -13,015  -1,265  -3,011  -1,265  -3,011  -1,265  -28,981  -11,750  -20,418  -28,981  -11,750  -20,418  -28,981  -11,750  -20,418  -28,981  -11,750  -12,703  -20,418  -28,981  -11,750  -11,750  -28,981  -11,750  -11,750  -28,981  -11,750  -12,703  -20,418  -28,981  -11,750  -11,750  -11,750  -11,750  -12,703  -20,418  -28,981  -11,750  -12,703  -20,418  -28,981  -11,750  -11,750  -11,750  -10,889  -11,750  -11,750  -10,889  -11,750  -11,750  -10,889  -11,750  -11,750  -10,889  -11,750  -11,750  -10,889  -11,750  -11,750  -10,889  -11,750  -11,750  -10,889  -11,750  -11,750  -10,889  -11,750  -11,750  -11,750  -10,889  -11,750  -11,750  -10,889  -11,750  -11,750  -10,889  -11,750  -11,750  -11,750  -10,889  -11,750  -11,750  -10,889  -11,750  -11,750  -10,889  -11,	·				
Income tax related to components of other comprehensive income that will be reclassified to profit or loss  Components of other comprehensive income that will be reclassified to profit or loss  Components of other comprehensive income that will be reclassified to profit or loss  Other comprehensive income, net -12,703 -20,418 -28,981 -11,750   Total comprehensive income 308,986 247,549 528,265 458,626   Profit (loss), attributable to: Profit (loss), attributable to owners of parent Profit (loss), attributable to non-controlling interests  Comprehensive income attributable to: Comprehensive income, attributable to owners of parent Comprehensive income, attributable to non-controlling interests Basic earnings per share Basic earnings (loss) per share from continuing operations  In 1,349 -2,198 -3,011 -1,265  -3,011 -1,265  -3,011 -1,265  -3,011 -1,265  -3,011 -1,265  -3,011 -1,265  -3,011 -1,265  -3,011 -1,265  -3,011 -1,265  -3,011 -1,265  -3,011 -1,265  -3,011 -1,265  -3,011 -1,265  -3,011 -1,265  -3,011 -1,265  -28,981 -11,750  -28,981 -11,750  -28,981 -11,750  -28,981 -11,750  -28,981 -11,750  -28,981 -11,750  -28,981 -11,750  -29,418 -28,981 -11,750  -29,418 -28,981  -28,981 -11,750  -20,418 -28,981  -28,981 -11,750  -20,418 -28,981  -28,981 -11,750  -20,418 -28,981  -28,981 -11,750  -20,418 -28,981  -28,981 -11,750  -20,418 -28,981  -28,981  -11,750  -20,418 -28,981  -11,750  -20,418 -28,981  -11,750  -20,418 -28,981  -11,750  -28,981  -11,750  -29,418  -28,981  -11,750  -12,703 -20,418  -28,981  -11,750  -12,703 -20,418  -	income that will be reclassified to profit or				
of other comprehensive income that will be reclassified to profit or loss  Components of other comprehensive income that will be reclassified to profit or loss  Components of other comprehensive income that will be reclassified to profit or loss  Other comprehensive income, net	Exchange differences on translation	-14,052	-22,616	-31,992	-13,015
income that will be reclassified to profit or loss  Other comprehensive income, net  Total comprehensive income Profit (loss), attributable to: Profit (loss), attributable to owners of parent Profit (loss), attributable to non-controlling interests  Comprehensive income, attributable to owners of parent Comprehensive income, attributable to owners of parent Comprehensive income, attributable to non-controlling interests  Basic earnings (loss) per share Basic earnings (loss) per share from continuing operations  -12,703 -20,418 -28,981 -11,750 -20,418 -28,981 -11,750 -20,418 -28,981 -11,750 -20,418 -28,981 -11,750 -20,418 -28,981 -11,750 -20,418 -28,981 -11,750 -28,981 -11,750 -28,981 -11,750 -11,750 -28,981 -11,750 -28,981 -11,750 -11,750 -28,981 -11,750 -	of other comprehensive income that will be	-1,349	-2,198	-3,011	-1,265
Total comprehensive income 308,986 247,549 528,265 458,626  Profit (loss), attributable to: Profit (loss), attributable to owners of parent Profit (loss), attributable to non-controlling interests Comprehensive income, attributable to owners of parent Comprehensive income, attributable to owners of parent Comprehensive income, attributable to owners of parent Comprehensive income, attributable to non-controlling interests Basic earnings per share Basic earnings (loss) per share from continuing operations  308,986 247,549 528,265 458,626  269,803 196,850 458,573 354,463  71,117 98,673 115,913  263,217 186,122 443,872 348,289  61,427 84,393 110,337	income that will be reclassified to profit or	-12,703	-20,418	-28,981	-11,750
Profit (loss), attributable to: Profit (loss), attributable to owners of parent Profit (loss), attributable to non-controlling interests Comprehensive income, attributable to owners of parent Comprehensive income, attributable to owners of parent Comprehensive income, attributable to non-controlling interests Basic earnings per share Basic earnings (loss) per share from continuing operations  269,803 196,850 458,573 354,463  71,117 98,673 115,913  263,217 186,122 443,872 348,289  61,427 84,393 110,337	•	•	•	•	
Profit (loss), attributable to owners of parent Profit (loss), attributable to non-controlling interests  Comprehensive income attributable to:  Comprehensive income, attributable to owners of parent Comprehensive income, attributable to and a stributable to owners of parent Comprehensive income, attributable to owners of parent Comprehensive income, attributable to a stributable to owners of parent Comprehensive income, attributable to a stributable to owners of parent Comprehensive income, attributable to a stributable to owners of parent Comprehensive income, attributable to a stributable to a stributable to owners of parent Comprehensive income, attributable to a stributable to a stributabl	·	308,986	247,549	528,265	458,626
parent Profit (loss), attributable to non- controlling interests  Comprehensive income attributable to owners of parent Comprehensive income, attributable to owners of parent Comprehensive income, attributable to non-controlling interests Basic earnings per share Basic earnings (loss) per share from continuing operations  263,217 186,122 443,872 348,289 45,769 61,427 84,393 110,337	· //				
controlling interests  Comprehensive income attributable to:  Comprehensive income, attributable to owners of parent Comprehensive income, attributable to non-controlling interests Basic earnings per share Basic earnings (loss) per share from continuing operations  S1,866  71,117  96,673  113,913  263,217  186,122  443,872  348,289  61,427  84,393  110,337  2.93  2.14  4.99  3.85		269,803	196,850	458,573	354,463
Comprehensive income, attributable to owners of parent Comprehensive income, attributable to non-controlling interests Basic earnings per share Basic earnings (loss) per share from continuing operations  263,217 186,122 443,872 348,289  45,769 61,427 84,393 110,337  2.93 2.14 4.99 3.85		51,886	71,117	98,673	115,913
owners of parent Comprehensive income, attributable to non-controlling interests Basic earnings per share Basic earnings (loss) per share from continuing operations  203,217 180,122 443,872 348,289 45,769 61,427 84,393 110,337	Comprehensive income attributable to:				
non-controlling interests  Basic earnings per share  Basic earnings (loss) per share from continuing operations  43,769  61,427  64,393  110,337  2.93  2.14  4.99  3.85		263,217	186,122	443,872	348,289
Basic earnings per share  Basic earnings (loss) per share from 2.93 2.14 4.99 3.85 continuing operations	·	45,769	61,427	84,393	110,337
continuing operations 2.93 2.14 4.99 3.85					
		2.93	2.14	4.99	3.85
		2.93	2.14	4.99	3.85
Diluted earnings per share	<u> </u>				
Diluted earnings (loss) per share from 2.89 2.11 4.91 3.79 continuing operations		2.89	2.11	4.91	3.79
Total diluted earnings per share 2.89 2.11 4.91 3.79		2.89	2.11	4.91	3.79