

Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial 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				
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 expenses	20,992	16,002	39,952	33,202
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 and joint ventures accounted for using equity method, net	2,190	3,977	3,747	6,267
Total non-operating income and expenses	2,545	155	8,766	23,483
Profit (loss) from continuing operations before tax	403,417	314,828	722,507	573,019

Tax expense (income)				
Total tax expense (income)	81,728	46,861	165,261	102,643
Profit (loss) from continuing operations	321,689	267,967	557,246	470,376
Profit (loss)	321,689	267,967	557,246	470,376
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-14,052	-22,616	-31,992	-13,015
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-1,349	-2,198	-3,011	-1,265
Components of other comprehensive income that will be reclassified to profit or loss	-12,703	-20,418	-28,981	-11,750
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	269,803	196,850	458,573	354,463
Profit (loss), attributable to non-controlling interests	51,886	71,117	98,673	115,913
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	263,217	186,122	443,872	348,289
Comprehensive income, attributable to non-controlling interests	45,769	61,427	84,393	110,337
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	2.93	2.14	4.99	3.85
Total basic earnings per share	2.93	2.14	4.99	3.85
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	2.89	2.11	4.91	3.79
Total diluted earnings per share	2.89	2.11	4.91	3.79