

**Financial Statement – Income Statement**

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/3rd	2014/3rd	2015/01/01To2 015/09/30	2014/01/01To 2014/09/30
<b>Statement of comprehensive income</b>				
Operating revenue				
Net sales revenue				
Net sales revenue	1,733,254	1,726,446	4,908,436	5,046,054
Other operating revenue				
Other operating revenue, net	69,580	73,652	191,638	172,602
Total operating revenue	1,802,834	1,800,098	5,100,074	5,218,656
Operating costs				
Cost of sales				
Total cost of sales	1,224,220	1,350,919	3,574,146	4,003,202
Other operating costs	507	2,584	3,667	6,000
Total operating costs	1,224,727	1,353,503	3,577,813	4,009,202
Gross profit (loss) from operations	578,107	446,595	1,522,261	1,209,454
Gross profit (loss) from operations	578,107	446,595	1,522,261	1,209,454
Operating expenses				
Selling expenses				
Total selling expenses	8,987	13,293	28,560	28,051
Administrative expenses				
Total administrative expenses	119,811	132,073	290,699	297,436
Research and development expenses				
Total research and development expenses	20,687	12,303	60,639	45,505
Total operating expenses	149,485	157,669	379,898	370,992
Net operating income (loss)	428,622	288,926	1,142,363	838,462
Non-operating income and expenses				
Other income				
Interest income				
Total interest income	831	1,376	1,923	3,201
Rent income	494	189	866	579
Dividend income	0	0	0	192
Other income, others	4,271	33,547	16,910	46,325
Total other income	5,596	35,112	19,699	50,297
Other gains and losses				
Gains on disposals of property, plant and equipment	-622	-3,725	-9,506	-6,690
Foreign exchange gains	73,939	20,005	74,265	30,945
Gains on financial assets (liabilities) at fair value through profit or loss	0	9	0	415

Reversal of impairment loss recognised in profit or loss				
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	-1,338	0	-1,338
Total reversal of impairment loss recognised in profit or loss	0	-1,338	0	-1,338
Miscellaneous disbursements	2,303	60	2,312	296
Other gains and losses, net	71,014	14,891	62,447	23,036
Finance costs				
Interest expense	204	2,578	721	8,692
Finance costs, net	204	2,578	721	8,692
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	2,157	5,640	5,904	11,907
Total non-operating income and expenses	78,563	53,065	87,329	76,548
Profit (loss) from continuing operations before tax	507,185	341,991	1,229,692	915,010
Tax expense (income)				
Total tax expense (income)	110,679	59,852	275,940	162,495
Profit (loss) from continuing operations	396,506	282,139	953,752	752,515
Profit (loss)	396,506	282,139	953,752	752,515
Other comprehensive income				
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	43,113	23,772	11,121	10,757
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	3,894	2,045	883	780
Components of other comprehensive income that will be reclassified to profit or loss	39,219	21,727	10,238	9,977
Other comprehensive income, net	39,219	21,727	10,238	9,977
Total comprehensive income	435,725	303,866	963,990	762,492
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	328,121	211,652	786,694	566,115
Profit (loss), attributable to non-controlling interests	68,385	70,487	167,058	186,400
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	347,134	221,632	791,006	569,921
Comprehensive income, attributable to non-controlling interests	88,591	82,234	172,984	192,571
Basic earnings per share				
Total basic earnings per share	3.57	2.3	8.55	6.16
Diluted earnings per share				
Total diluted earnings per share	3.5	2.22	8.36	5.93