

Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2016/2nd | 2015/2nd | 2016/01/01To2 016/06/30 | 2015/01/01To20 15/06/30 |
|--|-----------|-----------|----------------------------|----------------------------|
| Statement of comprehensive income | | | | |
| Operating revenue | | | | |
| Net sales revenue | | | | |
| Sales revenue | | | | |
| Sales revenue | 2,011,055 | 1,666,167 | 3,957,653 | 3,175,182 |
| Total sales revenue | 2,011,055 | 1,666,167 | 3,957,653 | 3,175,182 |
| Net sales revenue | 2,011,055 | 1,666,167 | 3,957,653 | 3,175,182 |
| Other operating revenue | | | | |
| Other operating revenue, net | 136,537 | 63,055 | 236,429 | 122,058 |
| Total operating revenue | 2,147,592 | 1,729,222 | 4,194,082 | 3,297,240 |
| Operating costs | | | | |
| Cost of sales | | | | |
| Cost of sales | 1,510,773 | 1,211,200 | 2,872,622 | 2,349,926 |
| Total cost of sales | 1,510,773 | 1,211,200 | 2,872,622 | 2,349,926 |
| Other operating costs | 4,925 | 3,032 | 7,628 | 3,160 |
| Total operating costs | 1,515,698 | 1,214,232 | 2,880,250 | 2,353,086 |
| Gross profit (loss) from operations | 631,894 | 514,990 | 1,313,832 | 944,154 |
| Gross profit (loss) from operations | 631,894 | 514,990 | 1,313,832 | 944,154 |
| Operating expenses | | | | |
| Selling expenses | | | | |
| Total selling expenses | 13,876 | 10,261 | 25,101 | 19,573 |
| Administrative expenses | | | | |
| Total administrative expenses | 79,259 | 82,865 | 182,890 | 170,888 |
| Research and development expenses | | | | |
| Total research and development expenses | 34,717 | 20,992 | 67,234 | 39,952 |
| Total operating expenses | 127,852 | 114,118 | 275,225 | 230,413 |
| Net operating income (loss) | 504,042 | 400,872 | 1,038,607 | 713,741 |
| Non-operating income and expenses | | | | |
| Other income | | | | |
| Total other income | 12,175 | 10,562 | 19,853 | 14,103 |
| Other gains and losses | | | | |
| Other gains and losses, net | 3,715 | -9,980 | -45,097 | -8,567 |
| Finance costs | | | | |
| Finance costs, net | 0 | 227 | 80 | 517 |
| 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 | -152 | 2,190 | 1,327 | 3,747 |
| Total non-operating income and expenses | 15,738 | 2,545 | -23,997 | 8,766 |

| | | | | |
|--|---------|---------|-----------|---------|
| Profit (loss) from continuing operations before tax | 519,780 | 403,417 | 1,014,610 | 722,507 |
| Tax expense (income) | | | | |
| Total tax expense (income) | 104,468 | 81,728 | 232,077 | 165,261 |
| Profit (loss) from continuing operations | 415,312 | 321,689 | 782,533 | 557,246 |
| Profit (loss) | 415,312 | 321,689 | 782,533 | 557,246 |
| Other comprehensive income | | | | |
| Components of other comprehensive income that will be reclassified to profit or loss | | | | |
| Exchange differences on translation | -55,324 | -14,052 | -75,289 | -31,992 |
| Income tax related to components of other comprehensive income that will be reclassified to profit or loss | -4,373 | -1,349 | -6,244 | -3,011 |
| Components of other comprehensive income that will be reclassified to profit or loss | -50,951 | -12,703 | -69,045 | -28,981 |
| Other comprehensive income, net | -50,951 | -12,703 | -69,045 | -28,981 |
| Total comprehensive income | 364,361 | 308,986 | 713,488 | 528,265 |
| Profit (loss), attributable to: | | | | |
| Profit (loss), attributable to owners of parent | 339,998 | 269,803 | 643,992 | 458,573 |
| Profit (loss), attributable to non-controlling interests | 75,314 | 51,886 | 138,541 | 98,673 |
| Comprehensive income attributable to: | | | | |
| Comprehensive income, attributable to owners of parent | 318,645 | 263,217 | 613,505 | 443,872 |
| Comprehensive income, attributable to non-controlling interests | 45,716 | 45,769 | 99,983 | 84,393 |
| Basic earnings per share | | | | |
| Basic earnings (loss) per share from continuing operations | 3.08 | 2.44 | 5.84 | 4.16 |
| Total basic earnings per share | 3.08 | 2.44 | 5.84 | 4.16 |
| Diluted earnings per share | | | | |
| Diluted earnings (loss) per share from continuing operations | 3.06 | 2.41 | 5.76 | 4.09 |
| Total diluted earnings per share | 3.06 | 2.41 | 5.76 | 4.09 |