

## Financial Statement — Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title   | 2016/4th  | 2015/4th  |
|--|-----------|-----------|
| <b>Income Statement</b>  |           |           |
| Net sales revenue  | 7,738,971 | 6,850,007 |
| Other operating revenue, net   | 467,884   | 274,186   |
| Total operating revenue  | 8,206,855 | 7,124,193 |
| Total cost of sales  | 5,708,707 | 4,901,414 |
| Other operating costs  | 46,957    | 3,675     |
| Total operating costs  | 5,755,664 | 4,905,089 |
| Gross profit (loss) from operations  | 2,451,191 | 2,219,104 |
| Gross profit (loss) from operations  | 2,451,191 | 2,219,104 |
| Operating expenses   |           |           |
| Total selling expenses   | 54,072    | 40,768    |
| Total administrative expenses  | 442,188   | 430,517   |
| Total research and development expenses  | 121,820   | 89,145    |
| Total operating expenses   | 618,080   | 560,430   |
| Net operating income (loss)  | 1,833,111 | 1,658,674 |
| Non-operating income and expenses  |           |           |
| Total other income   | 45,989    | 55,161    |
| Other gains and losses, net  | 38,948    | 76,188    |
| Finance costs, net   | 283       | 924       |
| Share of profit (loss) of associates and joint ventures accounted for using equity method, net                 | 11,157    | 4,382     |
| Total non-operating income and expenses  | 95,811    | 134,807   |
| Profit (loss) from continuing operations before tax  | 1,928,922 | 1,793,481 |
| Total tax expense (income)   | 433,761   | 395,747   |
| Profit (loss) from continuing operations   | 1,495,161 | 1,397,734 |
| Profit (loss)  | 1,495,161 | 1,397,734 |
| Other comprehensive income   |           |           |
| Components of other comprehensive income that will not be reclassified to profit or loss                       |           |           |
| Gains (losses) on remeasurements of defined benefit plans  | -8,102    | -8,564    |
| Income tax related to components of other comprehensive income that will not be reclassified to profit or loss | -1,377    | -1,316    |
| Components of other comprehensive income that will be reclassified to profit or loss                           |           |           |
| Exchange differences on translation  | -135,945  | -18,888   |
| Income tax related to components of other comprehensive income that will be reclassified to profit or loss     | -11,276   | -1,852    |
| Other comprehensive income, net  | -131,394  | -24,284   |
| Total comprehensive income   | 1,363,767 | 1,373,450 |
| Profit (loss), attributable to owners of parent  | 1,188,580 | 1,146,404 |
| Profit (loss), attributable to non-controlling interests   | 306,581   | 251,330   |
| Comprehensive income, attributable to owners of parent   | 1,126,804 | 1,130,939 |
| Comprehensive income, attributable to non-controlling interests  | 236,963   | 242,511   |
| Basic earnings per share   |           |           |
| Basic earnings (loss) per share from continuing operations   | 10.77     | 10.39     |
| Total basic earnings per share   | 10.77     | 10.39     |
| Diluted earnings per share   |           |           |
| Diluted earnings (loss) per share from continuing operations   | 10.63     | 10.21     |
| Total diluted earnings per share   | 10.63     | 10.21     |