Financial Statement — Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit : NT$ thousand

Accounting Title	2010/03/31		2009/03/31	
	Amount	%	Amount	%
Sales	514,102.00	100.06	127,270.00	100.34
Sales returns	0.00	0.00	298.00	0.23
Sales discounts and allowances	343.00	0.06	144.00	0.11
Sales	513,759.00	100.00	126,828.00	100.00
Operating income	513,759.00	100.00	126,828.00	100.00
Operating costs	375,336.00	73.05	146,769.00	115.72
Gross profit (loss) from operations	138,423.00	26.94	-19,941.00	-15.72
Selling expense	3,509.00	0.68	1,563.00	1.23
General and administrative expenses	18,648.00	3.62	12,046.00	9.49
Research and development expenses	15,149.00	2.94	8,889.00	7.00
Operating expenses	37,306.00	7.26	22,498.00	17.73
Operating income (loss)	101,117.00	19.68	-42,439.00	-33.46
Non-Operating Income				
Interest income	170.00	0.03	92.00	0.07
Dividends	603.00	0.11	1,243.00	0.98
Investment income	603.00	0.11	1,243.00	0.98
Gains on disposal of fixed assets	0.00	0.00	2,085.00	1.64
Gains on sale of investments	0.00	0.00	366.00	0.28
Foreign exchange gains	3,295.00	0.64	7,492.00	5.90
Rent income	134.00	0.02	130.00	0.10
Revaluation gain on financial assets	9.00	0.00	0.00	0.00
Miscellaneous income	12.00	0.00	1,458.00	1.14
Non-operating revenues and gains	4,223.00	0.82	12,866.00	10.14
Non-Operating Expenses				
Interest expense	710.00	0.13	793.00	0.62
Loss on disposal of fixed assets	5.00	0.00	3.00	0.00
Revaluation loss on financial assets	0.00	0.00	134.00	0.10
Miscellaneous disbursements	20.00	0.00	0.00	0.00
Non-operating expenses and losses	735.00	0.14	930.00	0.73
Income from continuing operations before income tax	104,605.00	20.36	-30,503.00	-24.05
Income tax expense (benefit)	20,808.00	4.05	-1,621.00	-1.27

Income from continuing operations	83,797.00	16.31	-28,882.00	-22.77
Net income (loss)	83,797.00	16.31	-28,882.00	-22.77
Primary Earnings per Share				
Primary earnings per share	1.09	0.00	-0.38	0.00
Diluted earnings per share				
Diluted earnings per share	1.08	0.00	-0.37	0.00