

## Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2010/09/30		2009/09/30	
	Amount	%	Amount	%
Sales	1,866,804.00	100.09	769,646.00	100.29
Sales returns	460.00	0.02	304.00	0.03
Sales discounts and allowances	1,239.00	0.06	1,938.00	0.25
Sales	1,865,105.00	100.00	767,404.00	100.00
Operating income	1,865,105.00	100.00	767,404.00	100.00
Operating costs	1,339,385.00	71.81	653,620.00	85.17
Gross profit (loss) from operations	525,720.00	28.18	113,784.00	14.82
Selling expense	12,098.00	0.64	6,047.00	0.78
General and administrative expenses	69,330.00	3.71	40,911.00	5.33
Research and development expenses	54,540.00	2.92	32,557.00	4.24
Operating expenses	135,968.00	7.29	79,515.00	10.36
Operating income (loss)	389,752.00	20.89	34,269.00	4.46
Non-Operating Income				
Interest income	624.00	0.03	513.00	0.06
Dividends	1,240.00	0.06	1,860.00	0.24
Investment income	1,240.00	0.06	1,860.00	0.24
Gains on disposal of fixed assets	537.00	0.02	3,493.00	0.45
Gains on sale of investments	67.00	0.00	250.00	0.03
Foreign exchange gains	0.00	0.00	2,512.00	0.32
Rent income	371.00	0.01	385.00	0.05
Reversal of provision for bad debts	0.00	0.00	13,048.00	1.70
Miscellaneous income	551.00	0.02	609.00	0.07
Non-operating revenues and gains	3,390.00	0.18	22,670.00	2.95
Non-Operating Expenses				
Interest expense	1,967.00	0.10	2,319.00	0.30
Loss on disposal of fixed assets	1,359.00	0.07	130.00	0.01
Foreign exchange losses	3,463.00	0.18	0.00	0.00
Miscellaneous disbursements	201.00	0.01	0.00	0.00
Non-operating expenses and losses	6,990.00	0.37	2,449.00	0.31
Income from continuing operations before income tax	386,152.00	20.70	54,490.00	7.10
Income tax expense (benefit)	59,299.00	3.17	3,975.00	0.51

Income from continuing operations	326,853.00	17.52	50,515.00	6.58
Net income (loss)	326,853.00	17.52	50,515.00	6.58
Primary Earnings per Share				
Primary earnings per share	4.26	0.00	0.66	0.00
Diluted earnings per share				
Diluted earnings per share	4.20	0.00	0.66	0.00