

Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2010/12/31		2009/12/31	
	Amount	%	Amount	%
Sales	2,508,011.00	100.08	1,202,525.00	101.19
Sales returns	460.00	0.02	12,224.00	1.03
Sales discounts and allowances	1,555.00	0.06	1,971.00	0.17
Sales	2,505,996.00	100.00	1,188,330.00	100.00
Operating income	2,505,996.00	100.00	1,188,330.00	100.00
Operating costs	1,795,612.00	71.65	977,221.00	82.23
Gross profit (loss) from operations	710,384.00	28.35	211,109.00	17.77
Selling expense	15,726.00	0.63	8,892.00	0.75
General and administrative expenses	84,286.00	3.36	59,749.00	5.03
Research and development expenses	69,301.00	2.77	49,486.00	4.16
Operating expenses	169,313.00	6.76	118,127.00	9.94
Operating income (loss)	541,071.00	21.59	92,982.00	7.82
Non-Operating Income				
Interest income	684.00	0.03	680.00	0.06
Dividends	1,416.00	0.06	1,860.00	0.16
Investment income	1,416.00	0.06	1,860.00	0.16
Gains on disposal of fixed assets	537.00	0.02	3,506.00	0.30
Gains on sale of investments	67.00	0.00	250.00	0.02
Foreign exchange gains	0.00	0.00	1,353.00	0.11
Rent income	392.00	0.02	513.00	0.04
Reversal of provision for bad debts	0.00	0.00	13,254.00	1.12
Revaluation gain on financial assets	4,123.00	0.16	0.00	0.00
Miscellaneous income	685.00	0.03	712.00	0.06
Non-operating revenues and gains	7,904.00	0.32	22,128.00	1.86
Non-Operating Expenses				
Interest expense	2,548.00	0.10	3,062.00	0.26
Loss on disposal of fixed assets	1,885.00	0.08	315.00	0.03
Foreign exchange losses	26,576.00	1.06	0.00	0.00
Miscellaneous disbursements	261.00	0.01	0.00	0.00
Non-operating expenses and losses	31,270.00	1.25	3,377.00	0.28
Income from continuing operations before income tax	517,705.00	20.66	111,733.00	9.40

Income tax expense (benefit)	74,051.00	2.95	16,481.00	1.39
Income from continuing operations	443,654.00	17.70	95,252.00	8.02
Net income (loss)	443,654.00	17.70	95,252.00	8.02
Primary Earnings per Share				
Primary earnings per share	5.79	0.00	1.24	0.00
Diluted earnings per share				
Diluted earnings per share	5.69	0.00	1.23	0.00