

## Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2011/12/31		2010/12/31	
	Amount	%	Amount	%
Sales	2,288,812.00	100.01	2,508,011.00	100.08
Sales returns	1	0	460	0.02
Sales discounts and allowances	172	0.01	1,555.00	0.06
Sales	2,288,639.00	100	2,505,996.00	100
Operating income	2,288,639.00	100	2,505,996.00	100
Operating costs	1,774,358.00	77.53	1,795,612.00	71.65
Gross profit (loss) from operations	514,281.00	22.47	710,384.00	28.35
Selling expense	16,196.00	0.71	15,726.00	0.63
General and administrative expenses	80,529.00	3.52	84,286.00	3.36
Research and development expenses	67,539.00	2.95	69,301.00	2.77
Operating expenses	164,264.00	7.18	169,313.00	6.76
Operating income (loss)	350,017.00	15.29	541,071.00	21.59
Non-Operating Income				
Interest income	386	0.02	684	0.03
Dividends	896	0.04	1,416.00	0.06
Investment income	896	0.04	1,416.00	0.06
Gains on disposal of fixed assets	68	0	537	0.02
Gains on sale of investments	0	0	67	0
Foreign exchange gains	8,485.00	0.37	0	0
Rent income	442	0.02	392	0.02
Reversal of provision for bad debts	9,042.00	0.4	0	0
Revaluation gain on financial assets	811	0.04	4,123.00	0.16
Miscellaneous income	1,557.00	0.07	685	0.03
Non-operating revenues and gains	21,687.00	0.95	7,904.00	0.32
Non-Operating Expenses				
Interest expense	1,871.00	0.08	2,548.00	0.1
Losses from long-term equity investments under the equity method	2,643.00	0.12	0	0
Investment loss	2,643.00	0.12	0	0
Loss on disposal of fixed assets	660	0.03	1,885.00	0.08
Foreign exchange losses	0	0	26,576.00	1.06
Revaluation loss on financial liabilities	1,939.00	0.08	0	0
Miscellaneous disbursements	12	0	261	0.01
Non-operating expenses and losses	7,125.00	0.31	31,270.00	1.25
Income from continuing operations before income tax	364,579.00	15.93	517,705.00	20.66

Income tax expense (benefit)	63,110.00	2.76	74,051.00	2.95
Income from continuing operations	301,469.00	13.17	443,654.00	17.7
Net income (loss)	301,469.00	13.17	443,654.00	17.7
<b>Primary Earnings per Share</b>				
Primary earnings per share	3.93	0	5.79	0
<b>Diluted earnings per share</b>				
Diluted earnings per share	3.84	0	5.69	0