

Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION
 Financial year: Yearly
 Unit : NT\$ thousand

| Accounting Title | 2012/12/31 | | 2011/12/31 | |
|--|--------------|--------|--------------|--------|
| | Amount | % | Amount | % |
| Sales | 2,258,529.00 | 100.24 | 2,288,812.00 | 100.01 |
| Sales returns | 2,534.00 | 0.11 | 1 | 0 |
| Sales discounts and allowances | 2,883.00 | 0.13 | 172 | 0.01 |
| Sales | 2,253,112.00 | 100 | 2,288,639.00 | 100 |
| Operating income | 2,253,112.00 | 100 | 2,288,639.00 | 100 |
| Operating costs | 1,910,637.00 | 84.8 | 1,774,358.00 | 77.53 |
| Gross profit (loss) from operations | 342,475.00 | 15.2 | 514,281.00 | 22.47 |
| Selling expense | 14,793.00 | 0.66 | 16,196.00 | 0.71 |
| General and administrative expenses | 73,712.00 | 3.27 | 80,529.00 | 3.52 |
| Research and development expenses | 50,620.00 | 2.25 | 67,539.00 | 2.95 |
| Operating expenses | 139,125.00 | 6.17 | 164,264.00 | 7.18 |
| Operating income (loss) | 203,350.00 | 9.03 | 350,017.00 | 15.29 |
| Non-Operating Income | | | | |
| Interest income | 168 | 0.01 | 386 | 0.02 |
| Inome from long-term equity investments under the equity method | 74,817.00 | 3.32 | 0 | 0 |
| Dividends | 939 | 0.04 | 896 | 0.04 |
| Investment income | 75,756.00 | 3.36 | 896 | 0.04 |
| Gains on disposal of fixed assets | 0 | 0 | 68 | 0 |
| Gains on sale of investments | 967 | 0.04 | 0 | 0 |
| Foreign exchange gains | 5,557.00 | 0.25 | 8,485.00 | 0.37 |
| Rent income | 2,236.00 | 0.1 | 442 | 0.02 |
| Reversal of provision for bad debts | 1,861.00 | 0.08 | 9,042.00 | 0.4 |
| Revaluation gain on financial assets | 274 | 0.01 | 811 | 0.04 |
| Miscellaneous income | 4,983.00 | 0.22 | 1,557.00 | 0.07 |
| Non-operating revenues and gains | 91,802.00 | 4.07 | 21,687.00 | 0.95 |
| Non-Operating Expenses | | | | |
| Interest expense | 4,177.00 | 0.19 | 1,871.00 | 0.08 |
| Losses from long-term equity investments under the equity method | 0 | 0 | 2,643.00 | 0.12 |
| Investment loss | 0 | 0 | 2,643.00 | 0.12 |
| Loss on disposal of fixed assets | 2 | 0 | 660 | 0.03 |
| Foreign exchange losses | 0 | 0 | 0 | 0 |
| Revaluation loss on financial liabilities | 0 | 0 | 1,939.00 | 0.08 |
| Miscellaneous disbursements | 0 | 0 | 12 | 0 |
| Non-operating expenses and losses | 4,179.00 | 0.19 | 7,125.00 | 0.31 |
| Income from continuing operations before income tax | 290,973.00 | 12.91 | 364,579.00 | 15.93 |
| Income tax expense (benefit) | 59,811.00 | 2.65 | 63,110.00 | 2.76 |

| | | | | |
|-----------------------------------|------------|-------|------------|-------|
| Income from continuing operations | 231,162.00 | 10.26 | 301,469.00 | 13.17 |
| Net income (loss) | 231,162.00 | 10.26 | 301,469.00 | 13.17 |
| Primary Earnings per Share | | | | |
| Primary earnings per share | 3.02 | 0 | 3.93 | 0 |
| Diluted earnings per share | | | | |
| Diluted earnings per share | 2.97 | 0 | 3.84 | 0 |