

Financial Statement – Income Statement

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/1st	2012/1st
Statement of comprehensive income		
Operating revenue		
Net sales revenue		
Net sales revenue	1,030,783	513,746
Other operating revenue		
Other operating revenue, net	46,959	0
Total operating revenue	1,077,742	513,746
Operating costs		
Cost of sales		
Cost of sales	885,906	441,620
Total cost of sales	885,906	441,620
Other operating costs	5,644	0
Total operating costs	891,550	441,620
Gross profit (loss) from operations	186,192	72,126
Gross profit (loss) from operations	186,192	72,126
Operating expenses		
Selling expenses		
Total selling expenses	7,841	3,389
Administrative expenses		
Total administrative expenses	71,796	17,408
Research and development expenses		
Total research and development expenses	16,789	16,042
Total operating expenses	96,426	36,839
Net operating income (loss)	89,766	35,287
Non-operating income and expenses		
Other income		
Other income, others	2,767	439
Total other income	2,767	439
Other gains and losses		
Other gains and losses, net	3,998	-1,777
Finance costs		
Finance costs, net	9,799	354
Share of profit (loss) of associates and joint ventures accounted for using equity method		
Share of profit (loss) of associates and joint ventures accounted for using equity method, n	2,145	0
Total non-operating income and expenses	-889	-1,692
Profit (loss) from continuing operations before tax	88,877	33,595
Tax expense (income)		
Total tax expense (income)	27,518	9,388
Profit (loss) from continuing operations	61,359	24,207
Profit (loss)	61,359	24,207
Other comprehensive income		
Exchange differences on translation	23,703	0
Unrealised gains (losses) on valuation of available-for-sale financial assets	6,137	903
Other comprehensive income	-3,393	-113
Other comprehensive income, net	26,447	790
Total comprehensive income	87,806	24,997
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	47,998	25,557
Profit (loss), attributable to non-controlling interests	13,361	-1,350
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	64,563	26,347
Comprehensive income, attributable to non-controlling interests	23,243	-1,350
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	0.63	0.33
Total basic earnings per share	0.63	0.33
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	0.62	0.33
Total diluted earnings per share	0.62	0.33