

## Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2010/03/31		2009/03/31	
	Amount	%	Amount	%
<b>Assets</b>				
<b>Current Assets</b>				
Cash and cash equivalents	348,270.00	17.04	105,378.00	6.24
Financial assets measured at fair value through profit or loss - current	50,009.00	2.44	45,642.00	2.70
Available-for-sale financial assets - current	25,204.00	1.23	22,885.00	1.35
Held-to-maturity financial assets - current	0.00	0.00	8,000.00	0.47
Notes receivable - net	885.00	0.04	887.00	0.05
Accounts receivable - net	342,736.00	16.77	133,757.00	7.92
Other receivables	1,684.00	0.08	8,374.00	0.49
Inventories	116,299.00	5.69	64,151.00	3.80
Other prepayments	25,867.00	1.26	10,053.00	0.59
Other current assets	32,848.00	1.60	21,908.00	1.29
<b>Current assets</b>	<b>943,802.00</b>	<b>46.19</b>	<b>421,035.00</b>	<b>24.94</b>
<b>Funds and Investments</b>				
<b>Fixed Assets</b>				
<b>Cost</b>				
Land	233,212.00	11.41	233,212.00	13.81
Buildings and structures	212,082.00	10.38	207,220.00	12.27
Machinery and equipment	1,616,171.00	79.10	1,565,782.00	92.77
Transportation equipment	2,271.00	0.11	0.00	0.00
Office equipment	9,074.00	0.44	19,164.00	1.13
Leasehold improvements	361.00	0.01	361.00	0.02
<b>Fixed assets cost</b>	<b>2,073,171.00</b>	<b>101.47</b>	<b>2,025,739.00</b>	<b>120.02</b>
Accumulated depreciation	-1,027,058.00	-50.27	-842,560.00	-49.92
Construction in process and prepayment for equipments	31,857.00	1.55	16,851.00	0.99
<b>Fixed assets</b>	<b>1,077,970.00</b>	<b>52.76</b>	<b>1,200,030.00</b>	<b>71.10</b>
<b>Intangible Assets</b>				
Computer software cost	1,347.00	0.06	2,930.00	0.17
<b>Intangible assets</b>	<b>1,347.00</b>	<b>0.06</b>	<b>2,930.00</b>	<b>0.17</b>
<b>OtherAssets</b>				
Guarantee deposits paid	1,361.00	0.06	971.00	0.05

Deferred charges	1,952.00	0.09	6,217.00	0.36
Deferred income tax assets - non current	16,627.00	0.81	56,584.00	3.35
Other assets	19,940.00	0.97	63,772.00	3.77
Assets	2,043,059.00	100.00	1,687,767.00	100.00
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Notes payable	110.00	0.00	8,879.00	0.52
Accounts payable	245,625.00	12.02	64,216.00	3.80
Income tax payable	26,301.00	1.28	28,082.00	1.66
Accrued expenses	93,074.00	4.55	30,500.00	1.80
Other payables	9,429.00	0.46	21,328.00	1.26
Other financial liabilities - current	826.00	0.04	791.00	0.04
Advance receipts	355.00	0.01	521.00	0.03
Long-term liabilities - current portion	73,813.00	3.61	36,907.00	2.18
Current liabilities	449,533.00	22.00	191,224.00	11.32
Long term Liabilities				
Long-term borrowings	137,280.00	6.71	211,093.00	12.50
Long-term liabilities	137,280.00	6.71	211,093.00	12.50
Reserves				
Other Liabilities				
Liabilities	586,813.00	28.72	402,317.00	23.83
Stockholders' Equity				
Capital				
Common stock	766,422.00	37.51	766,422.00	45.41
Capital Surplus				
Capital surplus - additional paid-in capital	322,130.00	15.76	322,130.00	19.08
Capital surplus - treasury stock transactions	6,420.00	0.31	6,420.00	0.38
Capital surplus	328,550.00	16.08	328,550.00	19.46
Retained Earnings				
Legal reserve	91,652.00	4.48	77,339.00	4.58
Special reserve	11,942.00	0.58	12,115.00	0.71
Unappropriated retained earnings	269,946.00	13.21	114,476.00	6.78
Retained earnings	373,540.00	18.28	203,930.00	12.08
Stockholders' Equity and Other adjustmen				
Unrealized gains (losses) on financial instruments	-12,266.00	-0.60	-13,452.00	-0.79

Equity adjustments	-12,266.00	-0.60	-13,452.00	-0.79
Stockholders' equity	1,456,246.00	71.27	1,285,450.00	76.16
Number of treasury stock acquired by the company and subsidiaries (unit: share)	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00