

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2010/06/30		2009/06/30	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and cash equivalents	240,467.00	11.03	192,444.00	11.36
Financial assets measured at fair value through profit or loss - current	100,057.00	4.59	0.00	0.00
Available-for-sale financial assets - current	24,845.00	1.14	24,732.00	1.46
Held-to-maturity financial assets - current	0.00	0.00	8,000.00	0.47
Notes receivable - net	279.00	0.01	3,253.00	0.19
Accounts receivable - net	475,371.00	21.81	177,089.00	10.45
Other receivables	11,967.00	0.54	9,624.00	0.56
Inventories	125,742.00	5.77	41,231.00	2.43
Other prepayments	11,683.00	0.53	6,713.00	0.39
Other current assets	41,358.00	1.89	21,413.00	1.26
Current assets	1,031,769.00	47.35	484,499.00	28.61
Funds and Investments				
Fixed Assets				
Cost				
Land	233,212.00	10.70	233,212.00	13.77
Buildings and structures	212,462.00	9.75	208,837.00	12.33
Machinery and equipment	1,642,836.00	75.39	1,562,754.00	92.29
Transportation equipment	2,271.00	0.10	0.00	0.00
Office equipment	9,839.00	0.45	17,818.00	1.05
Leasehold improvements	14,161.00	0.64	361.00	0.02
Revaluation increment	0.00	0.00	0.00	0.00
Cost and revaluation increment	2,114,781.00	97.05	2,022,982.00	119.48
Accumulated depreciation	-1,060,352.00	-48.66	-884,874.00	-52.26
Construction in process and prepayment for equipments	85,629.00	3.92	17,441.00	1.03
Fixed assets	1,140,058.00	52.32	1,155,549.00	68.24
Intangible Assets				
Computer software cost	1,276.00	0.05	2,219.00	0.13
Intangible assets	1,276.00	0.05	2,219.00	0.13
OtherAssets				

Guarantee deposits paid	1,670.00	0.07	961.00	0.05
Deferred charges	1,343.00	0.06	5,167.00	0.30
Deferred income tax assets - non current	2,842.00	0.13	44,759.00	2.64
Other assets	5,855.00	0.26	50,887.00	3.00
Assets	2,178,958.00	100.00	1,693,154.00	100.00
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Notes payable	105.00	0.00	10,083.00	0.59
Accounts payable	271,040.00	12.43	85,960.00	5.07
Income tax payable	19,213.00	0.88	3,597.00	0.21
Accrued expenses	122,431.00	5.61	38,127.00	2.25
Other payables	163,719.00	7.51	44,637.00	2.63
Other financial liabilities - current	947.00	0.04	836.00	0.04
Advance receipts	745.00	0.03	575.00	0.03
Long-term liabilities - current portion	73,813.00	3.38	55,360.00	3.26
Current liabilities	652,013.00	29.92	239,175.00	14.12
Long term Liabilities				
Long-term borrowings	118,827.00	5.45	192,640.00	11.37
Long-term liabilities	118,827.00	5.45	192,640.00	11.37
Reserves				
Other Liabilities				
Liabilities	770,840.00	35.37	431,815.00	25.50
Stockholders' Equity				
Capital				
Common stock	766,422.00	35.17	766,422.00	45.26
Capital Surplus				
Capital surplus - additional paid-in capital	322,130.00	14.78	322,130.00	19.02
Capital surplus - treasury stock transactions	6,420.00	0.29	6,420.00	0.37
Capital surplus	328,550.00	15.07	328,550.00	19.40
Retained Earnings				
Legal reserve	101,177.00	4.64	91,652.00	5.41
Special reserve	12,998.00	0.59	11,941.00	0.70
Unappropriated retained earnings	212,043.00	9.73	74,762.00	4.41
Retained earnings	326,218.00	14.97	178,355.00	10.53
Stockholders' Equity and Other adjustmen				

Unrealized gains (losses) on financial instruments	-13,072.00	-0.59	-11,988.00	-0.70
Equity adjustments	-13,072.00	-0.59	-11,988.00	-0.70
Stockholders' equity	1,408,118.00	64.62	1,261,339.00	74.49
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