

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2010/09/30		2009/09/30	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and cash equivalents	265,202.00	12.16	268,198.00	14.69
Available-for-sale financial assets - current	26,445.00	1.21	26,495.00	1.45
Notes receivable - net	591.00	0.02	3,607.00	0.19
Accounts receivable - net	483,115.00	22.16	269,333.00	14.75
Other receivables	12,693.00	0.58	3,215.00	0.17
Inventories	129,056.00	5.92	50,767.00	2.78
Other prepayments	17,864.00	0.81	6,149.00	0.33
Other current assets	31,717.00	1.45	24,029.00	1.31
Current assets	966,683.00	44.34	651,793.00	35.70
Funds and Investments				
Fixed Assets				
Cost				
Land	233,212.00	10.69	233,212.00	12.77
Buildings and structures	212,462.00	9.74	209,037.00	11.45
Machinery and equipment	1,730,438.00	79.38	1,595,063.00	87.38
Transportation equipment	2,271.00	0.10	0.00	0.00
Office equipment	9,215.00	0.42	14,131.00	0.77
Leasehold improvements	16,471.00	0.75	361.00	0.01
Fixed assets cost	2,204,069.00	101.11	2,051,804.00	112.40
Accumulated depreciation	-1,085,764.00	-49.81	-931,828.00	-51.04
Construction in process and prepayment for equipments	87,399.00	4.00	5,623.00	0.30
Fixed assets	1,205,704.00	55.31	1,125,599.00	61.66
Intangible Assets				
Computer software cost	2,051.00	0.09	1,584.00	0.08
Intangible assets	2,051.00	0.09	1,584.00	0.08
OtherAssets				
Guarantee deposits paid	1,820.00	0.08	961.00	0.05
Deferred charges	889.00	0.04	3,834.00	0.21
Deferred income tax assets - non current	2,617.00	0.12	41,647.00	2.28

Other assets	5,326.00	0.24	46,442.00	2.54
Assets	2,179,764.00	100.00	1,825,418.00	100.00
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Notes payable	0.00	0.00	22,958.00	1.25
Accounts payable	277,404.00	12.72	153,808.00	8.42
Income tax payable	33,895.00	1.55	8,840.00	0.48
Accrued expenses	119,664.00	5.48	47,105.00	2.58
Other payables	26,359.00	1.20	11,829.00	0.64
Other financial liabilities - current	1,007.00	0.04	845.00	0.04
Advance receipts	657.00	0.03	2,617.00	0.14
Long-term liabilities - current portion	73,813.00	3.38	73,813.00	4.04
Current liabilities	532,799.00	24.44	321,815.00	17.62
Long term Liabilities				
Long-term borrowings	100,373.00	4.60	174,187.00	9.54
Long-term liabilities	100,373.00	4.60	174,187.00	9.54
Reserves				
Other Liabilities				
Liabilities	633,172.00	29.04	496,002.00	27.17
Stockholders' Equity				
Capital				
Common stock	766,422.00	35.16	766,422.00	41.98
Capital Surplus				
Capital surplus - additional paid-in capital	322,130.00	14.77	322,130.00	17.64
Capital surplus - treasury stock transactions	6,420.00	0.29	6,420.00	0.35
Capital surplus	328,550.00	15.07	328,550.00	17.99
Retained Earnings				
Legal reserve	101,177.00	4.64	91,652.00	5.02
Special reserve	12,998.00	0.59	11,941.00	0.65
Unappropriated retained earnings	349,137.00	16.01	141,413.00	7.74
Retained earnings	463,312.00	21.25	245,006.00	13.42
Stockholders' Equity and Other adjustmen				
Unrealized gains (losses) on financial instruments	-11,692.00	-0.53	-10,562.00	-0.57
Equity adjustments	-11,692.00	-0.53	-10,562.00	-0.57
Stockholders` equity	1,546,592.00	70.95	1,329,416.00	72.82

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