

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2010/12/31		2009/12/31	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and cash equivalents	261,314.00	11.54	347,262.00	18.74
Financial assets measured at fair value through profit or loss - current	151,444.00	6.69	0.00	0.00
Available-for-sale financial assets - current	29,074.00	1.28	24,337.00	1.31
Notes receivable - net	332.00	0.01	281.00	0.02
Accounts receivable - net	405,526.00	17.91	257,311.00	13.89
Other receivables	15,331.00	0.68	2,833.00	0.15
Inventories	119,233.00	5.27	56,718.00	3.06
Other prepayments	6,925.00	0.31	5,088.00	0.27
Other current assets	35,476.00	1.57	23,710.00	1.28
Current assets	1,024,655.00	45.25	717,540.00	38.72
Funds and Investments				
Fixed Assets				
Cost				
Land	233,212.00	10.30	233,212.00	12.58
Buildings and structures	218,142.00	9.63	209,432.00	11.30
Machinery and equipment	1,763,040.00	77.85	1,609,668.00	86.86
Transportation equipment	2,271.00	0.10	2,271.00	0.12
Office equipment	10,253.00	0.45	11,410.00	0.62
Leasehold improvements	16,472.00	0.73	361.00	0.02
Revaluation increment	0.00	0.00	0.00	0.00
Cost and revaluation increment	2,243,390.00	99.07	2,066,354.00	111.51
Accumulated depreciation	-1,096,738.00	-48.43	-977,292.00	-52.74
Construction in process and prepayment for equipments	84,644.00	3.74	4,593.00	0.25
Fixed assets	1,231,296.00	54.37	1,093,655.00	59.02
Intangible Assets				
Computer software cost	2,410.00	0.11	1,588.00	0.09
Intangible assets	2,410.00	0.11	1,588.00	0.09
OtherAssets				
Guarantee deposits paid	1,820.00	0.08	961.00	0.05

Deferred charges	2,173.00	0.10	2,714.00	0.15
Deferred income tax assets - non current	2,167.00	0.10	36,681.00	1.98
Other assets	6,160.00	0.27	40,356.00	2.18
Assets	2,264,521.00	100.00	1,853,139.00	100.00
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Notes payable	0.00	0.00	17,930.00	0.97
Accounts payable	236,457.00	10.44	138,760.00	7.49
Income tax payable	52,373.00	2.31	16,324.00	0.88
Accrued expenses	124,526.00	5.50	73,147.00	3.95
Other payables	27,862.00	1.23	4,634.00	0.25
Other financial liabilities - current	1,116.00	0.05	801.00	0.04
Advance receipts	879.00	0.04	280.00	0.02
Long-term liabilities - current portion	73,813.00	3.26	73,813.00	3.98
Current liabilities	517,026.00	22.83	325,689.00	17.57
Long term Liabilities				
Long-term borrowings	81,920.00	3.62	155,733.00	8.40
Long-term liabilities	81,920.00	3.62	155,733.00	8.40
Reserves				
Other Liabilities				
Liabilities	598,946.00	26.45	481,422.00	25.98
Stockholders' Equity				
Capital				
Common stock	766,422.00	33.84	766,422.00	41.36
Capital Surplus				
Capital surplus - additional paid-in capital	322,130.00	14.23	322,130.00	17.38
Capital surplus - treasury stock transactions	6,420.00	0.28	6,420.00	0.35
Capital surplus	328,550.00	14.51	328,550.00	17.73
Retained Earnings				
Legal reserve	101,177.00	4.47	91,652.00	4.95
Special reserve	12,998.00	0.57	11,942.00	0.64
Unappropriated retained earnings	465,938.00	20.58	186,149.00	10.05
Retained earnings	580,113.00	25.62	289,743.00	15.64
Stockholders' Equity and Other adjustmen				
Unrealized gains (losses) on financial instruments	-9,510.00	-0.42	-12,998.00	-0.70

Equity adjustments	-9,510.00	-0.42	-12,998.00	-0.70
Stockholders' equity	1,665,575.00	73.55	1,371,717.00	74.02
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