

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2011/03/31		2010/03/31	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and cash equivalents	414,648.00	17.18	348,270.00	17.05
Financial assets measured at fair value through profit or loss - current	150,363.00	6.23	50,009.00	2.45
Available-for-sale financial assets - current	27,760.00	1.15	25,204.00	1.23
Notes receivable - net	356.00	0.01	885.00	0.04
Accounts receivable - net	470,134.00	19.48	342,736.00	16.78
Other receivables	14,155.00	0.59	1,684.00	0.08
Inventories	99,664.00	4.13	116,299.00	5.69
Other prepayments	15,760.00	0.65	25,867.00	1.27
Other current assets	23,710.00	0.98	32,848.00	1.61
Current assets	1,216,550.00	50.41	943,802.00	46.20
Funds and Investments				
Fixed Assets				
Cost				
Land	233,212.00	9.66	233,212.00	11.41
Buildings and structures	220,950.00	9.15	212,082.00	10.38
Machinery and equipment	1,831,632.00	75.89	1,616,171.00	79.11
Transportation equipment	2,271.00	0.09	2,271.00	0.11
Office equipment	10,758.00	0.45	9,074.00	0.44
Leasehold improvements	16,472.00	0.68	361.00	0.02
Fixed assets cost	2,315,295.00	95.93	2,073,171.00	101.47
Accumulated depreciation	-1,157,242.00	-47.95	-1,027,058.00	-50.27
Construction in process and prepayment for equipments	28,841.00	1.19	31,857.00	1.56
Fixed assets	1,186,894.00	49.18	1,077,970.00	52.76
Intangible Assets				
Computer software cost	2,543.00	0.11	1,347.00	0.07
Intangible assets	2,543.00	0.11	1,347.00	0.07
OtherAssets				
Guarantee deposits paid	2,524.00	0.10	1,361.00	0.07
Deferred charges	2,593.00	0.11	1,952.00	0.10

Deferred income tax assets - non current	2,382.00	0.10	16,627.00	0.81
Other assets	7,499.00	0.31	19,940.00	0.98
Assets	2,413,486.00	100.00	2,043,059.00	100.00
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Notes payable	0.00	0.00	110.00	0.01
Accounts payable	285,036.00	11.81	245,625.00	12.02
Income tax payable	68,451.00	2.84	26,301.00	1.29
Accrued expenses	133,204.00	5.52	93,074.00	4.56
Other payables	18,158.00	0.75	9,429.00	0.46
Other financial liabilities - current	1,378.00	0.06	826.00	0.04
Advance receipts	1,476.00	0.06	355.00	0.02
Long-term liabilities - current portion	60,480.00	2.51	73,813.00	3.61
Current liabilities	568,183.00	23.54	449,533.00	22.00
Long term Liabilities				
Long-term borrowings	76,800.00	3.18	137,280.00	6.72
Long-term liabilities	76,800.00	3.18	137,280.00	6.72
Reserves				
Other Liabilities				
Liabilities	644,983.00	26.72	586,813.00	28.72
Stockholders' Equity				
Capital				
Common stock	766,422.00	31.76	766,422.00	37.51
Capital Surplus				
Capital surplus - additional paid-in capital	322,130.00	13.35	322,130.00	15.77
Capital surplus - treasury stock transactions	6,420.00	0.27	6,420.00	0.31
Capital surplus	328,550.00	13.61	328,550.00	16.08
Retained Earnings				
Legal reserve	101,177.00	4.19	91,652.00	4.49
Special reserve	12,998.00	0.54	11,942.00	0.58
Unappropriated retained earnings	569,965.00	23.62	269,946.00	13.21
Retained earnings	684,140.00	28.35	373,540.00	18.28
Stockholders' Equity and Other adjustmen				
Unrealized gains (losses) on financial instruments	-10,609.00	-0.44	-12,266.00	-0.60
Equity adjustments	-10,609.00	-0.44	-12,266.00	-0.60

Stockholders' equity	1,768,503.00	73.28	1,456,246.00	71.28
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