

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2011/06/30		2010/06/30	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and cash equivalents	426,938.00	16.43	240,467.00	11.04
Financial assets measured at fair value through profit or loss - current	151,271.00	5.82	100,057.00	4.59
Available-for-sale financial assets - current	26,696.00	1.03	24,845.00	1.14
Held-to-maturity financial assets - current	0.00	0.00	0.00	0.00
Notes receivable - net	531.00	0.02	279.00	0.01
Accounts receivable - net	557,687.00	21.46	475,371.00	21.82
Other receivables	20,724.00	0.80	11,967.00	0.55
Inventories	123,910.00	4.77	125,742.00	5.77
Other prepayments	7,600.00	0.29	11,683.00	0.54
Other current assets	14,158.00	0.54	41,358.00	1.90
Current assets	1,329,515.00	51.15	1,031,769.00	47.35
Funds and Investments				
Fixed Assets				
Cost				
Land	233,212.00	8.97	233,212.00	10.70
Buildings and structures	221,850.00	8.54	212,462.00	9.75
Machinery and equipment	1,912,689.00	73.59	1,642,836.00	75.40
Transportation equipment	2,271.00	0.09	2,271.00	0.10
Office equipment	11,382.00	0.44	9,839.00	0.45
Leasehold improvements	16,472.00	0.63	14,161.00	0.65
Revaluation increment	0.00	0.00	0.00	0.00
Cost and revaluation increment	2,397,876.00	92.25	2,114,781.00	97.05
Accumulated depreciation	-1,221,880.00	-47.01	-1,060,352.00	-48.66
Construction in process and prepayment for equipments	82,117.00	3.16	85,629.00	3.93
Fixed assets	1,258,113.00	48.40	1,140,058.00	52.32
Intangible Assets				
Computer software cost	2,152.00	0.08	1,276.00	0.06
Intangible assets	2,152.00	0.08	1,276.00	0.06
OtherAssets				

Guarantee deposits paid	2,524.00	0.10	1,670.00	0.08
Deferred charges	4,425.00	0.17	1,343.00	0.06
Deferred income tax assets - non current	2,558.00	0.10	2,842.00	0.13
Other assets	9,507.00	0.37	5,855.00	0.27
Assets	2,599,287.00	100.00	2,178,958.00	100.00
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Notes payable	0.00	0.00	105.00	0.00
Accounts payable	359,078.00	13.81	271,040.00	12.44
Income tax payable	31,241.00	1.20	19,213.00	0.88
Accrued expenses	164,633.00	6.33	122,431.00	5.62
Other payables	338,299.00	13.02	163,719.00	7.51
Other financial liabilities - current	1,243.00	0.05	947.00	0.04
Advance receipts	1,661.00	0.06	745.00	0.03
Long-term liabilities - current portion	47,147.00	1.81	73,813.00	3.39
Current liabilities	943,302.00	36.29	652,013.00	29.92
Long term Liabilities				
Long-term borrowings	71,680.00	2.76	118,827.00	5.45
Long-term liabilities	71,680.00	2.76	118,827.00	5.45
Reserves				
Other Liabilities				
Liabilities	1,014,982.00	39.05	770,840.00	35.38
Stockholders' Equity				
Capital				
Common stock	766,422.00	29.49	766,422.00	35.17
Capital Surplus				
Capital surplus - additional paid-in capital	322,130.00	12.39	322,130.00	14.78
Capital surplus - treasury stock transactions	6,420.00	0.25	6,420.00	0.29
Capital surplus	328,550.00	12.64	328,550.00	15.08
Retained Earnings				
Legal reserve	145,543.00	5.60	101,177.00	4.64
Special reserve	9,510.00	0.37	12,998.00	0.60
Unappropriated retained earnings	345,777.00	13.30	212,043.00	9.73
Retained earnings	500,830.00	19.27	326,218.00	14.97
Stockholders' Equity and Other adjustmen				

Unrealized gains (losses) on financial instruments	-11,497.00	-0.44	-13,072.00	-0.60
Equity adjustments	-11,497.00	-0.44	-13,072.00	-0.60
Stockholders' equity	1,584,305.00	60.95	1,408,118.00	64.62
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