

## Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2011/09/30		2010/09/30	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and cash equivalents	91,002.00	4.21	265,202.00	12.17
Financial assets measured at fair value through profit or loss - current	150,622.00	6.97	0.00	0.00
Available-for-sale financial assets - current	25,910.00	1.20	26,445.00	1.21
Notes receivable - net	363.00	0.02	591.00	0.03
Accounts receivable - net	446,612.00	20.67	483,115.00	22.16
Other receivables	16,857.00	0.78	12,693.00	0.58
Inventories	75,266.00	3.48	129,056.00	5.92
Other prepayments	11,814.00	0.55	17,864.00	0.82
Other current assets	9,047.00	0.42	31,717.00	1.46
Current assets	827,493.00	38.30	966,683.00	44.35
Funds and Investments				
Equity investments under equity method	25,501.00	1.18	0.00	0.00
Investments	25,501.00	1.18	0.00	0.00
Funds and long-term investments	25,501.00	1.18	0.00	0.00
Fixed Assets				
Cost				
Land	233,212.00	10.79	233,212.00	10.70
Buildings and structures	221,850.00	10.27	212,462.00	9.75
Machinery and equipment	1,986,444.00	91.94	1,730,438.00	79.39
Transportation equipment	2,271.00	0.11	2,271.00	0.10
Office equipment	10,125.00	0.47	9,215.00	0.42
Leasehold improvements	16,472.00	0.76	16,471.00	0.76
Fixed assets cost	2,470,374.00	114.34	2,204,069.00	101.12
Accumulated depreciation	-1,285,578.00	-59.50	-1,085,764.00	-49.81
Construction in process and prepayment for equipments	96,423.00	4.46	87,399.00	4.01
Fixed assets	1,281,219.00	59.30	1,205,704.00	55.31
Intangible Assets				
Computer software cost	1,728.00	0.08	2,051.00	0.09
Intangible assets	1,728.00	0.08	2,051.00	0.09

OtherAssets				
Guarantee deposits paid	2,565.00	0.12	1,820.00	0.08
Deferred charges	19,476.00	0.90	889.00	0.04
Deferred income tax assets - non current	2,623.00	0.12	2,617.00	0.12
Other assets	24,664.00	1.14	5,326.00	0.24
Assets	2,160,605.00	100.00	2,179,764.00	100.00
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Financial liabilities measured at fair value through profit or loss - current	1,878.00	0.09	0.00	0.00
Notes payable	0.00	0.00	0.00	0.00
Accounts payable	256,969.00	11.89	277,404.00	12.73
Income tax payable	27,438.00	1.27	33,895.00	1.55
Accrued expenses	120,450.00	5.57	119,664.00	5.49
Other payables	12,980.00	0.60	26,359.00	1.21
Other financial liabilities - current	1,309.00	0.06	1,007.00	0.05
Advance receipts	1,786.00	0.08	657.00	0.03
Long-term liabilities - current portion	33,813.00	1.56	73,813.00	3.39
Current liabilities	456,623.00	21.13	532,799.00	24.44
Long term Liabilities				
Long-term borrowings	66,560.00	3.08	100,373.00	4.60
Long-term liabilities	66,560.00	3.08	100,373.00	4.60
Reserves				
Other Liabilities				
Liabilities	523,183.00	24.21	633,172.00	29.05
Stockholders' Equity				
Capital				
Common stock	766,422.00	35.47	766,422.00	35.16
Capital Surplus				
Capital surplus - additional paid-in capital	322,130.00	14.91	322,130.00	14.78
Capital surplus - treasury stock transactions	6,420.00	0.30	6,420.00	0.29
Capital surplus - long-term equity investments	14.00	0.00	0.00	0.00
Capital surplus	328,564.00	15.21	328,550.00	15.07
Retained Earnings				
Legal reserve	145,543.00	6.74	101,177.00	4.64
Special reserve	9,510.00	0.44	12,998.00	0.60

Unappropriated retained earnings	399,601.00	18.49	349,137.00	16.02
Retained earnings	554,654.00	25.67	463,312.00	21.26
Stockholders' Equity and Other adjustmen				
Unrealized gains (losses) on financial instruments	-12,218.00	-0.57	-11,692.00	-0.54
Equity adjustments	-12,218.00	-0.57	-11,692.00	-0.54
Stockholders' equity	1,637,422.00	75.79	1,546,592.00	70.95
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