

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2011/12/31 Amount	%	2010/12/31 Amount	%
Assets				
Current Assets				
Cash and cash equivalents	190,378.00	8.63	261,314.00	11.54
Financial assets measured at fair value through profit or loss - current	150,867.00	6.84	151,444.00	6.69
Available-for-sale financial assets - current	24,070.00	1.09	29,074.00	1.28
Notes receivable - net	443	0.02	332	0.01
Accounts receivable - net	351,568.00	15.94	405,526.00	17.91
Accounts receivable - related parties - net	5	0	0	0
Other receivables	8,887.00	0.4	15,331.00	0.68
Other receivables - related parties	331	0.02	0	0
Inventories	97,506.00	4.42	119,233.00	5.27
Other prepayments	5,600.00	0.25	6,925.00	0.31
Other current assets	11,675.00	0.53	35,476.00	1.57
Current assets	841,330.00	38.15	1,024,655.00	45.25
Funds and Investments				
Equity investments under equity method	44,797.00	2.03	0	0
Investments	44,797.00	2.03	0	0
Funds and long-term investments	44,797.00	2.03	0	0
Fixed Assets				
Cost				
Land	233,212.00	10.58	233,212.00	10.3
Buildings and structures	222,680.00	10.1	218,142.00	9.63
Machinery and equipment	1,833,693.00	83.16	1,763,040.00	77.85
Transportation equipment	2,271.00	0.1	2,271.00	0.1
Office equipment	14,396.00	0.65	10,253.00	0.45
Leasehold improvements	25,222.00	1.14	16,472.00	0.73
Revaluation increment	0	0	0	0
Cost and revaluation increment	2,331,474.00	105.7	2,243,390.00	99.07
Accumulated depreciation	-1,107,286.00	-50.2	-1,096,738.00	-48.43
Construction in process and prepayment for equipments	58,685.00	2.66	84,644.00	3.74
Fixed assets	1,282,873.00	58.18	1,231,296.00	54.37
Intangible Assets				

Computer software cost	2,321.00	0.11	2,410.00	0.11
Intangible assets	2,321.00	0.11	2,410.00	0.11
OtherAssets				
Guarantee deposits paid	2,315.00	0.1	1,820.00	0.08
Deferred charges	28,480.00	1.29	2,173.00	0.1
Deferred income tax assets - non current	2,957.00	0.13	2,167.00	0.1
Other assets	33,752.00	1.53	6,160.00	0.27
Assets	2,205,073.00	100	2,264,521.00	100
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Notes payable	0	0	0	0
Accounts payable	274,636.00	12.45	236,457.00	10.44
Income tax payable	29,570.00	1.34	52,373.00	2.31
Accrued expenses	121,210.00	5.5	124,526.00	5.5
Other payables	37,737.00	1.71	27,862.00	1.23
Other financial liabilities - current	1,204.00	0.05	1,116.00	0.05
Advance receipts	2,051.00	0.09	879	0.04
Long-term liabilities - current portion	20,480.00	0.93	73,813.00	3.26
Current liabilities	486,888.00	22.08	517,026.00	22.83
Long term Liabilities				
Long-term borrowings	61,440.00	2.79	81,920.00	3.62
Long-term liabilities	61,440.00	2.79	81,920.00	3.62
Reserves				
Other Liabilities				
Guarantee deposits received	372	0.02	0	0
Other liabilities	372	0.02	0	0
Liabilities	548,700.00	24.88	598,946.00	26.45
Stockholders' Equity				
Capital				
Common stock	766,422.00	34.76	766,422.00	33.84
Capital Surplus				
Capital surplus - additional paid-in capital	322,130.00	14.61	322,130.00	14.23
Capital surplus - treasury stock	6,420.00	0.29	6,420.00	0.28
Capital surplus - long-term equity	110	0	0	0
Capital surplus	328,660.00	14.9	328,550.00	14.51
Retained Earnings				
Legal reserve	145,543.00	6.6	101,177.00	4.47
Special reserve	9,510.00	0.43	12,998.00	0.57
Unappropriated retained earnings	419,962.00	19.05	465,938.00	20.58
Retained earnings	575,015.00	26.08	580,113.00	25.62
Stockholders' Equity and Other adjustmen				
Unrealized gains (losses) on financial	-13,724.00	-0.62	-9,510.00	-0.42
Equity adjustments	-13,724.00	-0.62	-9,510.00	-0.42

Stockholders' equity	1,656,373.00	75.12	1,665,575.00	73.55
Number of treasury stock acquired by the company and subsidiaries (unit: share)	0	0	0	0
	0	0	0	0