

Financial Statement — Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2012/3/31 Amount	%	2011/3/31 Amount	%
Assets				
Current Assets				
Cash and cash equivalents	227,292.00	10.34	414,648.00	17.18
Financial assets measured at fair value through profit or loss - current	40,298.00	1.83	150,363.00	6.23
Available-for-sale financial assets - current	24,973.00	1.14	27,760.00	1.15
Notes receivable - net	336	0.02	356	0.01
Accounts receivable - net	421,976.00	19.19	470,134.00	19.48
Accounts receivable - related parties - net	17	0	0	0
Other receivables	15,047.00	0.68	14,155.00	0.59
Other receivables - related parties	244	0.01	0	0
Inventories	91,924.00	4.18	99,664.00	4.13
Other prepayments	14,400.00	0.65	15,760.00	0.65
Other current assets	6,493.00	0.3	23,710.00	0.98
Current assets	843,000.00	38.34	1,216,550.00	50.41
Funds and Investments				
Equity investments under equity method	67,751.00	3.08	0	0
Investments	67,751.00	3.08	0	0
Funds and long-term investments	67,751.00	3.08	0	0
Fixed Assets				
Cost				
Land	233,212.00	10.61	233,212.00	9.66
Buildings and structures	222,830.00	10.13	220,950.00	9.15
Machinery and equipment	1,902,532.00	86.53	1,831,632.00	75.89
Transportation equipment	2,271.00	0.1	2,271.00	0.09
Office equipment	13,855.00	0.63	10,758.00	0.45
Leasehold improvements	25,222.00	1.15	16,472.00	0.68
Fixed assets cost	2,399,922.00	109.15	2,315,295.00	95.93
Accumulated depreciation	-1,184,769.00	-53.88	-1,157,242.00	-47.95
Construction in process and prepayment for	27,296.00	1.24	28,841.00	1.19
Fixed assets	1,242,449.00	56.51	1,186,894.00	49.18
Intangible Assets				
Computer software cost	2,403.00	0.11	2,543.00	0.11
Intangible assets	2,403.00	0.11	2,543.00	0.11
Other Assets				
Guarantee deposits paid	1,880.00	0.09	2,524.00	0.1
Deferred charges	38,379.00	1.75	2,593.00	0.11
Deferred income tax assets - non current	2,844.00	0.13	2,382.00	0.1

Other assets	43,103.00	1.96	7,499.00	0.31
Assets	2,198,706.00	100	2,413,486.00	100
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Notes payable	0	0	0	0
Accounts payable	267,718.00	12.18	285,036.00	11.81
Income tax payable	34,887.00	1.59	68,451.00	2.84
Accrued expenses	122,456.00	5.57	133,204.00	5.52
Other payables	9,878.00	0.45	18,158.00	0.75
Other financial liabilities - current	1,270.00	0.06	1,378.00	0.06
Advance receipts	2,501.00	0.11	1,476.00	0.06
Long-term liabilities - current portion	20,480.00	0.93	60,480.00	2.51
Current liabilities	459,190.00	20.88	568,183.00	23.54
Long term Liabilities				
Long-term borrowings	56,320.00	2.56	76,800.00	3.18
Long-term liabilities	56,320.00	2.56	76,800.00	3.18
Reserves				
Other Liabilities				
Guarantee deposits received	372	0.02	0	0
Other liabilities	372	0.02	0	0
Liabilities	515,882.00	23.46	644,983.00	26.72
Stockholders' Equity				
Capital				
Common stock	766,422.00	34.86	766,422.00	31.76
Capital Surplus				
Capital surplus - additional paid-in capital	322,130.00	14.65	322,130.00	13.35
Capital surplus - treasury stock transactions	6,420.00	0.29	6,420.00	0.27
Capital surplus - long-term equity	315	0.01	0	0
Capital surplus	328,865.00	14.96	328,550.00	13.61
Retained Earnings				
Legal reserve	145,543.00	6.62	101,177.00	4.19
Special reserve	9,510.00	0.43	12,998.00	0.54
Unappropriated retained earnings	445,418.00	20.26	569,965.00	23.62
Retained earnings	600,471.00	27.31	684,140.00	28.35
Stockholders' Equity and Other adjustmen				
Unrealized gains (losses) on financial	-12,934.00	-0.59	-10,609.00	-0.44
Equity adjustments	-12,934.00	-0.59	-10,609.00	-0.44
Stockholders' equity	1,682,824.00	76.54	1,768,503.00	73.28
Number of treasury stock acquired by the company and subsidiaries (unit: share)	0	0	0	0
	0	0	0	0