

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED
 LASER CORPORATION
 Financial year: Yearly
 Unit : NT\$ thousand

Accounting Title	2012/12/31		2011/12/31	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and cash equivalents	151,978.00	6.01	190,378.00	8.63
Financial assets measured at fair value through profit or loss - Available-for-sale financial assets - current	16,740.00	0.66	24,070.00	1.09
Notes receivable - net	0	0	443	0.02
Accounts receivable - net	454,976.00	17.99	351,568.00	15.94
Accounts receivable - related parties - net	0	0	5	0
Other receivables	15,583.00	0.62	8,887.00	0.4
Other receivables - related parties	7	0	331	0.02
Inventories	176,733.00	6.99	97,506.00	4.42
Other prepayments	2,032.00	0.08	5,600.00	0.25
Other current assets	406	0.02	11,675.00	0.53
Current assets	818,455.00	32.36	841,330.00	38.15
Funds and Investments				
Equity investments under equity method	496,090.00	19.61	44,797.00	2.03
Investments	496,090.00	19.61	44,797.00	2.03
Funds and long-term investments	496,090.00	19.61	44,797.00	2.03
Fixed Assets				
Cost				
Land	233,212.00	9.22	233,212.00	10.58
Buildings and structures	222,830.00	8.81	222,680.00	10.1
Machinery and equipment	1,317,525.00	52.09	1,833,693.00	83.16
Transportation equipment	2,271.00	0.09	2,271.00	0.1
Office equipment	15,066.00	0.6	14,396.00	0.65
Leasehold improvements	25,222.00	1	25,222.00	1.14
Revaluation increment	0	0	0	0
Cost and revaluation increment	1,816,126.00	71.8	2,331,474.00	105.73
Accumulated depreciation	-674,930.00	-26.68	-1,107,286.00	-50.22
Construction in process and prepayment for equipments	44,405.00	1.76	58,685.00	2.66
Fixed assets	1,185,601.00	46.87	1,282,873.00	58.18
Intangible Assets				
Computer software cost	1,341.00	0.05	2,321.00	0.11
Intangible assets	1,341.00	0.05	2,321.00	0.11
Other Assets				
Guarantee deposits paid	2,127.00	0.08	2,315.00	0.1
Deferred charges	25,751.00	1.02	28,480.00	1.29
Deferred income tax assets - non current	0	0	2,957.00	0.13
Other assets	27,878.00	1.1	33,752.00	1.53

Assets	2,529,365.00	100	2,205,073.00	100
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Notes payable	0	0	0	0
Accounts payable	354,669.00	14.02	274,636.00	12.45
Income tax payable	15,885.00	0.63	29,570.00	1.34
Accrued expenses	101,215.00	4	121,210.00	5.5
Other payables	15,275.00	0.6	37,737.00	1.71
Other financial liabilities - current	1,222.00	0.05	1,204.00	0.05
Advance receipts	1,270.00	0.05	2,051.00	0.09
Long-term liabilities - current	59,468.00	2.35	20,480.00	0.93
Current liabilities	549,004.00	21.71	486,888.00	22.08
Long term Liabilities				
Long-term borrowings	321,972.00	12.73	61,440.00	2.79
Long-term liabilities	321,972.00	12.73	61,440.00	2.79
Reserves				
Other Liabilities				
Pension reserve / accrued pension liability	2,475.00	0.1	0	0
Guarantee deposits received	372	0.01	372	0.02
Deferred income tax liabilities	10,949.00	0.43	0	0
Other liabilities	13,796.00	0.55	372	0.02
Liabilities	884,772.00	34.98	548,700.00	24.88
Stockholders' Equity				
Capital				
Common stock	766,422.00	30.3	766,422.00	34.76
Capital Surplus				
Capital surplus - additional paid-in capital	322,130.00	12.74	322,130.00	14.61
Capital surplus - treasury stock transactions	6,420.00	0.25	6,420.00	0.29
Capital surplus - long-term equity investments	0	0	110	0
Capital surplus	328,550.00	12.99	328,660.00	14.9
Retained Earnings				
Legal reserve	175,690.00	6.95	145,543.00	6.6
Special reserve	13,724.00	0.54	9,510.00	0.43
Unappropriated retained earnings	386,114.00	15.27	419,962.00	19.05
Retained earnings	575,528.00	22.75	575,015.00	26.08
Stockholders' Equity and Other adjustments				
Cumulative translation adjustments	-6,509.00	-0.26	0	0
Net loss not recognized as pension cost	-4,474.00	-0.18	0	0
Unrealized gains (losses) on financial instruments	-14,924.00	-0.59	-13,724.00	-0.62
	0	0	0	0
Equity adjustments	-25,907.00	-1.02	-13,724.00	-0.62
Stockholders' equity	1,644,593.00	65.02	1,656,373.00	75.12
Number of treasury stock acquired by the company and subsidiaries (unit: share)	0	0	0	0
	0	0	0	0