

Consolidated Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit : NT\$ thousand

Accounting Title	2011/12/31		2010/12/31	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and cash equivalents	224,245.00	10.1	261,314.00	11.54
Financial assets measured at fair value through profit or loss - current	150,867.00	6.79	151,444.00	6.69
Available-for-sale financial assets - current	24,070.00	1.08	29,074.00	1.28
Notes receivable - net	443	0.02	332	0.01
Accounts receivable - net	353,354.00	15.91	405,526.00	17.91
Other receivables	8,887.00	0.4	15,331.00	0.68
Inventories	99,666.00	4.49	119,233.00	5.27
Other prepayments	7,027.00	0.32	6,925.00	0.31
Other current assets	11,688.00	0.53	35,476.00	1.57
Current assets	880,247.00	39.63	1,024,655.00	45.25
Funds and Investments				
Fixed Assets				
Cost				
Land	233,212.00	10.5	233,212.00	10.3
Buildings and structures	222,680.00	10.03	218,142.00	9.63
Machinery and equipment	1,860,125.00	83.75	1,763,040.00	77.85
Transportation equipment	2,271.00	0.1	2,271.00	0.1
Office equipment	14,614.00	0.66	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	2,358,124.00	106.17	2,243,390.00	99.07
Accumulated depreciation	-1,113,393.00	-50.13	-1,096,738.00	-48.43
Construction in process and prepayment for equipments	59,090.00	2.66	84,644.00	3.74
Fixed assets	1,303,821.00	58.7	1,231,296.00	54.37
Intangible Assets				
Computer software cost	2,561.00	0.12	2,410.00	0.11
Intangible assets	2,561.00	0.12	2,410.00	0.11
Other Assets				
Guarantee deposits paid	2,315.00	0.1	1,820.00	0.08
Deferred charges	28,612.00	1.29	2,173.00	0.1
Deferred income tax assets - non	3,601.00	0.16	2,167.00	0.1

Other assets	34,528.00	1.55	6,160.00	0.27
Assets	2,221,157.00	100	2,264,521.00	100
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Notes payable	0	0	0	0
Accounts payable	276,332.00	12.44	236,457.00	10.44
Income tax payable	29,570.00	1.33	52,373.00	2.31
Accrued expenses	123,117.00	5.54	124,526.00	5.5
Other payables	38,550.00	1.74	27,862.00	1.23
Other financial liabilities - current	1,252.00	0.06	1,116.00	0.05
Advance receipts	2,051.00	0.09	879	0.04
Long-term liabilities - current portion	20,480.00	0.92	73,813.00	3.26
Current liabilities	491,352.00	22.12	517,026.00	22.83
Long term Liabilities				
Long-term borrowings	61,440.00	2.77	81,920.00	3.62
Long-term liabilities	61,440.00	2.77	81,920.00	3.62
Reserves				
Other Liabilities				
Liabilities	552,792.00	24.89	598,946.00	26.45
Stockholders' Equity				
Capital				
Common stock	766,422.00	34.51	766,422.00	33.84
Capital Surplus				
Capital surplus - additional paid-in	322,130.00	14.5	322,130.00	14.23
Capital surplus - treasury stock transactions	6,420.00	0.29	6,420.00	0.28
Capital surplus - long-term equity investments	110	0	0	0
Capital surplus	328,660.00	14.8	328,550.00	14.51
Retained Earnings				
Legal reserve	145,543.00	6.55	101,177.00	4.47
Special reserve	9,510.00	0.43	12,998.00	0.57
Unappropriated retained earnings	419,962.00	18.91	465,938.00	20.58
Retained earnings	575,015.00	25.89	580,113.00	25.62
Stockholders' Equity and Other adjustmen				
Unrealized gains (losses) on financial instruments	-13,724.00	-0.62	-9,510.00	-0.42
Equity adjustments	-13,724.00	-0.62	-9,510.00	-0.42
Minority interest	11,992.00	0.54	0	0
Stockholders' equity	1,668,365.00	75.11	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