

Consolidated 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	293,604.00	13.17	0	0
Financial assets measured at fair value through profit or loss - current	40,298.00	1.81	0	0
Available-for-sale financial assets - current	24,973.00	1.12	0	0
Notes receivable - net	336	0.02	0	0
Accounts receivable - net	426,059.00	19.11	0	0
Other receivables	15,214.00	0.68	0	0
Inventories	95,577.00	4.29	0	0
Other prepayments	15,458.00	0.69	0	0
Other current assets	6,493.00	0.29	0	0
Current assets	918,012.00	41.17	0	0
Funds and Investments				
Fixed Assets				
Cost				
Land	233,212.00	10.46	0	0
Buildings and structures	222,830.00	9.99	0	0
Machinery and equipment	1,931,757.00	86.63	0	0
Transportation equipment	2,271.00	0.1	0	0
Office equipment	14,162.00	0.64	0	0
Leasehold improvements	25,222.00	1.13	0	0
Revaluation increment	0	0	0	0
Cost and revaluation increment	2,429,454.00	108.95	0	0
Accumulated depreciation	-1,192,606.00	-53.48	0	0
Construction in process and prepayment for equipments	27,296.00	1.22	0	0
Fixed assets	1,264,144.00	56.69	0	0
Intangible Assets				
Computer software cost	2,610.00	0.12	0	0
Intangible assets	2,610.00	0.12	0	0
Other Assets				
Guarantee deposits paid	1,880.00	0.08	0	0
Deferred charges	38,687.00	1.73	0	0
Deferred income tax assets - non current	4,614.00	0.21	0	0

Other assets	45,181.00	2.03	0	0
Assets	2,229,947.00	100	0	0
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Accounts payable	269,677.00	12.09	0	0
Income tax payable	34,887.00	1.56	0	0
Accrued expenses	125,661.00	5.64	0	0
Other payables	12,672.00	0.57	0	0
Other financial liabilities - current	1,318.00	0.06	0	0
Advance receipts	2,501.00	0.11	0	0
Long-term liabilities - current portion	20,480.00	0.92	0	0
Current liabilities	467,196.00	20.95	0	0
Long term Liabilities				
Long-term borrowings	56,320.00	2.53	0	0
Long-term liabilities	56,320.00	2.53	0	0
Reserves				
Other Liabilities				
Liabilities	523,516.00	23.48	0	0
Stockholders' Equity				
Capital				
Common stock	766,422.00	34.37	0	0
Capital Surplus				
Capital surplus - additional paid-in capital	322,130.00	14.45	0	0
Capital surplus - treasury stock transactions	6,420.00	0.29	0	0
Capital surplus - long-term equity investments	315	0.01	0	0
Capital surplus	328,865.00	14.75	0	0
Retained Earnings				
Legal reserve	145,543.00	6.53	0	0
Special reserve	9,510.00	0.43	0	0
Unappropriated retained earnings	445,418.00	19.97	0	0
Retained earnings	600,471.00	26.93	0	0
Stockholders' Equity and Other adjustmen				
Unrealized gains (losses) on financial instruments	-12,934.00	-0.58	0	0
Equity adjustments	-12,934.00	-0.58	0	0
Minority interest	23,607.00	1.06	0	0
Stockholders' equity	1,706,431.00	76.52	0	0
Number of treasury stock acquired by the company and subsidiaries (unit: share)	0	0	0	0
	0	0	0	0