

**Financial Statement – Balance Sheet**

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/3/31	2012/12/31	2012/3/31	2012/1/1
<b>Balance Sheet</b>				
<b>Assets</b>				
<b>Current assets</b>				
<b>Cash and cash equivalents</b>				
Cash on hand	847	539	150	150
Cash in banks	593,157	666,571	293,454	224,095
Cash equivalents	0	182,703	0	0
Total cash and cash equivalents	594,004	849,813	293,604	224,245
<b>Current financial assets at fair value through profit or loss</b>				
Total current financial assets at fair value through profit or loss	0	0	40,298	150,867
<b>Current available-for-sale financial assets</b>				
Current available-for-sale financial assets	22,877	16,740	24,973	24,070
Current available-for-sale financial assets, net	22,877	16,740	24,973	24,070
<b>Notes receivable, net</b>				
Notes receivable	87	0	336	443
Notes receivable, net	87	0	336	443
<b>Accounts receivable, net</b>				
Accounts receivable	903,406	824,755	429,168	355,947
Allowance for uncollectible accounts, accounts, installment, and notes receivable, net	19,631	8,934	3,109	2,593
Accounts receivable, net	883,775	815,821	426,059	353,354
<b>Accounts receivable due from related parties, net</b>				
Accounts receivable due from related parties	18,136	16,198	0	0
Accounts receivable due from related parties, net	18,136	16,198	0	0
<b>Other receivables</b>				
Other non-operating receivables, others	22,258	29,026	15,214	8,887
Other receivables, net	22,258	29,026	15,214	8,887
<b>Inventories</b>				
<b>Inventories, manufacturing business</b>				
Finished goods	45,072	42,185	14,573	8,706
Work in progress	118,850	73,749	39,818	32,014
Raw materials	202,438	191,637	41,186	58,157
Materials and supplies in transit	0	13,160	0	789
Inventories, manufacturing business, net	366,360	320,731	95,577	99,666
Total inventories	366,360	320,731	95,577	99,666
<b>Prepayments</b>				
Other prepayments	82,844	46,249	12,737	4,064
Total prepayments	82,844	46,249	12,737	4,064
<b>Other current assets</b>				
Other current assets, others	36,852	6,127	0	0
Total other current assets	36,852	6,127	0	0
Total current assets	2,027,193	2,100,705	908,798	865,596
<b>Non-current assets</b>				
<b>Investments accounted for using equity method</b>				
Investments accounted for using equity method	15,463	12,906	0	0
Investments accounted for using equity method, net	15,463	12,906	0	0
<b>Property, plant and equipment</b>				
<b>Land, net</b>				
Land, cost	283,212	233,212	233,212	233,212
Land, net	283,212	233,212	233,212	233,212
<b>Buildings and structures, net</b>				
Buildings and structures, net	418,285	395,090	156,627	159,507
<b>Machinery and equipment, net</b>				
Machinery and equipment, net	1,313,414	1,382,933	814,521	818,135
<b>Transportation equipment, net</b>				
Transportation equipment, net	1,077	1,267	1,418	1,513
<b>Office equipment, net</b>				
Office equipment, net	12,576	13,995	9,525	10,188
<b>Leased assets, net</b>				
Leased assets, net	45	53	0	0
<b>Leasehold improvements, net</b>				

Leasehold improvements, net	21,596	22,411	21,545	22,176
Other facilities, net				
Other facilities, net	14,913	15,435	0	0
Total property, plant and equipment	2,065,118	2,064,396	1,236,848	1,244,731
Intangible assets				
Patents, net				
Patents	1,877	2,009	0	0
Patents, net	1,877	2,009	0	0
Computer software, net				
Computer software	2,195	1,985	2,610	2,561
Computer software, net	2,195	1,985	2,610	2,561
Total intangible assets	4,072	3,994	2,610	2,561
Deferred tax assets	10,738	11,659	12,247	15,736
Other non-current assets				
Long-term prepaid rents	54,873	53,595	0	0
Other non-current assets, others				
Other non-current assets, others	176,912	138,571	67,863	90,017
Total other non-current assets, others	176,912	138,571	67,863	90,017
Total other non-current assets	231,785	192,166	67,863	90,017
Total non-current assets	2,327,176	2,285,121	1,319,568	1,353,045
Total assets	4,354,369	4,385,826	2,228,366	2,218,641
Liabilities				
Current liabilities				
Short-term borrowings				
Bank loan	21,315	9,082	0	0
Total short-term borrowings	21,315	9,082	0	0
Accounts payable				
Accounts payable	527,192	632,918	269,677	276,332
Total accounts payable	527,192	632,918	269,677	276,332
Other payables				
Other payables, others	316,866	270,492	138,333	161,667
Total other payables	316,866	270,492	138,333	161,667
Current tax liabilities	56,330	39,366	34,887	29,570
Current provisions				
Short-term provision for sales returns and discounts	4,831	4,503	0	0
Total current provisions	4,831	4,503	0	0
Other current liabilities				
Long-term liabilities, current portion				
Long-term borrowings, current portion	175,189	249,136	20,480	20,480
Total long-term liabilities, current portion	175,189	249,136	20,480	20,480
Current lease obligations payable	100	44	0	0
Other current liabilities, others	15,637	11,182	3,819	3,303
Total other current liabilities	190,926	260,362	24,299	23,783
Total current liabilities	1,117,460	1,216,723	467,196	491,352
Non-current liabilities				
Long-term borrowings				
Long-term bank loans	1,145,448	1,169,999	56,320	61,440
Total long-term borrowings	1,145,448	1,169,999	56,320	61,440
Deferred tax liabilities				
Deferred tax liabilities, income tax	21,676	17,248	1,140	447
Total deferred tax liabilities	21,676	17,248	1,140	447
Other non-current liabilities				
Long-term notes and accounts payable				
Non-current lease obligations payable	0	79	0	0
Total long-term notes and accounts payable	0	79	0	0
Accrued pension liabilities	9,351	9,168	4,325	4,184
Other non-current liabilities, others	663	644	0	0
Total other non-current liabilities	10,014	9,891	4,325	4,184
Total non-current liabilities	1,177,138	1,197,138	61,785	66,071
Total liabilities	2,294,598	2,413,861	528,981	557,423
Equity				
Equity attributable to owners of parent				
Share capital				
Ordinary share	766,422	766,422	766,422	766,422
Total capital stock	766,422	766,422	766,422	766,422
Capital surplus				
Total capital surplus	328,550	328,550	328,755	328,550

Retained earnings				
Legal reserve	175,690	175,690	145,543	145,543
Special reserve	13,724	13,724	9,510	9,510
Unappropriated retained earnings (accumulated deficit)				
Total unappropriated retained earnings (accumulated defi	423,004	375,006	438,482	412,925
Total retained earnings	612,418	564,420	593,535	567,978
Other equity interest				
Other equity, others	-4,868	-21,433	-12,934	-13,724
Total other equity interest	-4,868	-21,433	-12,934	-13,724
Treasury shares	0	0	0	0
Total equity attributable to owners of parent	1,702,522	1,637,959	1,675,778	1,649,226
Non-controlling interests	357,249	334,006	23,607	11,992
Total equity	2,059,771	1,971,965	1,699,385	1,661,218
Equivalent issue shares of advance receipts for ordinary share	0	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0	0