

## Consolidated Balance Sheet

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

Accounting Title	2012/12/31		2011/12/31	
	Amount	%	Amount	%
<b>Assets</b>				
<b>Current Assets</b>				
Cash and cash equivalents	849,813.00	19.45	224,245.00	10.1
Financial assets measured at fair value through profit or loss - current	0	0	150,867.00	6.79
Available-for-sale financial assets - current	16,740.00	0.38	24,070.00	1.08
Notes receivable - net	0	0	443	0.02
Accounts receivable - net	811,318.00	18.56	353,354.00	15.91
Accounts receivable - related parties - net	16,198.00	0.37	0	0
Other receivables	29,026.00	0.66	8,887.00	0.4
Inventories	320,731.00	7.34	99,666.00	4.49
Other prepayments	45,022.00	1.03	7,027.00	0.32
Other current assets	6,705.00	0.15	11,688.00	0.53
Current assets	2,095,553.00	47.95	880,247.00	39.63
<b>Funds and Investments</b>				
Equity investments under equity method	12,906.00	0.3	0	0
Investments	12,906.00	0.3	0	0
Funds and long-term	12,906.00	0.3	0	0
<b>Fixed Assets</b>				
<b>Cost</b>				
Land	233,212.00	5.34	233,212.00	10.5
Buildings and structures	716,354.00	16.39	222,680.00	10.03
Machinery and equipment	6,908,379.00	158.08	1,860,125.00	83.75
Transportation equipment	8,269.00	0.19	2,271.00	0.1
Office equipment	142,947.00	3.27	14,614.00	0.66
Leased assets	367	0.01	0	0
Leasehold improvements	33,725.00	0.77	25,222.00	1.14
Other facilities	75,148.00	1.72	0	0
Revaluation increment	0	0	0	0
Cost and revaluation increment	8,118,401.00	185.77	2,358,124.00	106.17
Accumulated depreciation	-4,821,957.00	-110.34	-1,113,393.00	-50.13
Accumulated impairment - fixed assets	-1,232,048.00	-28.19	0	0
Construction in process and prepayment for equipments	46,205.00	1.06	59,090.00	2.66
Fixed assets	2,110,601.00	48.29	1,303,821.00	58.7
<b>Intangible Assets</b>				

Patents	2,009.00	0.05	0	0
Computer software cost	1,985.00	0.05	2,561.00	0.12
Other intangible assets	54,822.00	1.25	0	0
Intangible assets	58,816.00	1.35	2,561.00	0.12
OtherAssets				
Guarantee deposits paid	7,221.00	0.17	2,315.00	0.1
Deferred charges	77,286.00	1.77	28,612.00	1.29
Deferred income tax assets - non current	0	0	3,601.00	0.16
Other assets - other	7,859.00	0.18	0	0
Other assets	92,366.00	2.11	34,528.00	1.55
Assets	4,370,242.00	100	2,221,157.00	100
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Short-term borrowings	9,082.00	0.21	0	0
Notes payable	0	0	0	0
Accounts payable	632,918.00	14.48	276,332.00	12.44
Income tax payable	39,366.00	0.9	29,570.00	1.33
Accrued expenses	235,200.00	5.38	123,117.00	5.54
Other payables	35,292.00	0.81	38,550.00	1.74
Other financial liabilities -	1,827.00	0.04	1,252.00	0.06
Advance receipts	9,355.00	0.21	2,051.00	0.09
Long-term liabilities - current portion	249,136.00	5.7	20,480.00	0.92
Other current liabilities	44	0	0	0
Current liabilities	1,212,220.00	27.74	491,352.00	22.12
Long term Liabilities				
Long-term borrowings	1,169,999.00	26.77	61,440.00	2.77
Long-term notes and accounts payable	79	0	0	0
Long-term liabilities	1,170,078.00	26.77	61,440.00	2.77
Reserves				
Other Liabilities				
Pension reserve / accrued pension liability	2,534.00	0.06	0	0
Guarantee deposits received	644	0.01	0	0
Deferred income tax liabilities	6,167.00	0.14	0	0
Other liabilities	9,345.00	0.21	0	0
Liabilities	2,391,643.00	54.73	552,792.00	24.89
Stockholders' Equity				
Capital				
Common stock	766,422.00	17.54	766,422.00	34.51
Capital Surplus				
Capital surplus - additional paid-in capital	322,130.00	7.37	322,130.00	14.5
Capital surplus - treasury stock transactions	6,420.00	0.15	6,420.00	0.29

Capital surplus - long-term equity investments	0	0	110	0
Capital surplus	328,550.00	7.52	328,660.00	14.8
Retained Earnings				
Legal reserve	175,690.00	4.02	145,543.00	6.55
Special reserve	13,724.00	0.31	9,510.00	0.43
Unappropriated retained	386,114.00	8.84	419,962.00	18.91
Retained earnings	575,528.00	13.17	575,015.00	25.89
Stockholders' Equity and Other adjustments				
Cumulative translation adjustments	-6,509.00	-0.15	0	0
Net loss not recognized as pension cost	-4,474.00	-0.1	0	0
Unrealized gains (losses) on financial instruments	-14,924.00	-0.34	-13,724.00	-0.62
Equity adjustments	-25,907.00	-0.59	-13,724.00	-0.62
Minority interest	334,006.00	7.64	11,992.00	0.54
Stockholders' equity	1,978,599.00	45.27	1,668,365.00	75.11
Number of treasury stock acquired by the company and subsidiaries (unit: share)	0	0	0	0
	0	0	0	0