

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/9/30	2012/12/31	2012/9/30	2012/1/1
Balance Sheet				
Assets				
Current assets				
Cash and cash equivalents				
Cash on hand	589	539	791	150
Cash in banks	999,165	666,571	565,005	224,095
Cash equivalents	0	182,703	850	0
Total cash and cash equivalents	999,754	849,813	566,646	224,245
Current financial assets at fair value through profit or loss				
Total current financial assets at	0	0	0	150,867
Current available-for-sale financial assets				
Current available-for-sale financial assets	12,428	16,740	17,589	24,070
Current available-for-sale financial assets, net	12,428	16,740	17,589	24,070
Notes receivable, net				
Notes receivable	0	0	1,280	443
Notes receivable, net	0	0	1,280	443
Accounts receivable, net				
Accounts receivable	1,033,354	824,755	997,639	355,947
Allowance for uncollectible accounts, accounts, installment, and lease payments receivable	4,244	8,934	41,650	2,593
Accounts receivable, net	1,029,110	815,821	955,989	353,354
Accounts receivable due from related parties, net				
Accounts receivable due from r	4,042	16,198	18,670	0
Accounts receivable due from r	4,042	16,198	18,670	0
Other receivables				
Tax refund receivable	19,462	15,764	13,604	7,887
Other non-operating receivables, others	20,645	13,262	6,312	1,000
Other receivables, net	40,107	29,026	19,916	8,887
Inventories				
Inventories, manufacturing business				
Finished goods	57,017	42,185	29,846	8,706
Work in progress	84,727	73,749	79,415	32,014
Raw materials	183,629	191,637	178,681	58,157
Materials and supplies in transit	0	13,160	0	789
Inventories, manufacturing business, net	325,373	320,731	287,942	99,666
Total inventories	325,373	320,731	287,942	99,666
Prepayments				
Other prepayments	78,820	46,249	57,179	4,064

Total prepayments	78,820	46,249	57,179	4,064
Other current assets				
Total other current assets	41,716	6,127	5,027	0
Total current assets	2,531,350	2,100,705	1,930,238	865,596
Non-current assets				
Investments accounted for using equity method				
Investments accounted for using equity method	27,832	12,906	15,655	0
Investments accounted for using equity method, net	27,832	12,906	15,655	0
Property, plant and equipment				
Land, net				
Land, net	283,212	233,212	233,212	233,212
Buildings and structures, net				
Buildings and structures, net	436,820	395,090	402,655	159,507
Machinery and equipment, net				
Machinery and equipment, net	1,256,008	1,382,933	1,483,878	818,135
Transportation equipment, net				
Transportation equipment, net	862	1,267	1,494	1,513
Office equipment, net				
Office equipment, net	11,085	13,995	15,855	10,188
Leased assets, net				
Leased assets, net	28	53	60	0
Leasehold improvements, net				
Leasehold improvements, net	24,935	22,411	22,800	22,176
Other facilities, net				
Other facilities, net	14,573	15,435	16,048	0
Total property, plant and equipment	2,027,523	2,064,396	2,176,002	1,244,731
Intangible assets				
Patents, net				
Patents	1,491	2,009	2,209	0
Patents, net	1,491	2,009	2,209	0
Computer software, net				
Computer software	4,055	1,985	2,474	2,561
Computer software, net	4,055	1,985	2,474	2,561
Total intangible assets	5,546	3,994	4,683	2,561
Deferred tax assets	12,394	11,659	11,351	15,736
Other non-current assets				
Prepayments for business facilities	55,630	46,205	15,571	59,090
Guarantee deposits paid	6,652	7,221	6,955	2,315
Long-term prepaid rents	54,834	53,595	53,898	0
Other non-current assets, others				
Total other non-current assets, others	66,900	85,145	84,338	28,612
Total other non-current assets	184,016	192,166	160,762	90,017
Total non-current assets	2,257,311	2,285,121	2,368,453	1,353,045

Total assets	4,788,661	4,385,826	4,298,691	2,218,641
Liabilities				
Current liabilities				
Short-term borrowings				
Bank loan	7,000	9,082	117,763	0
Total short-term borrowings	7,000	9,082	117,763	0
Accounts payable				
Accounts payable	725,559	632,918	691,714	276,332
Total accounts payable	725,559	632,918	691,714	276,332
Other payables				
Payable on machinery and equipment	40,423	15,665	12,030	31,952
Other payables, others	341,804	254,827	291,465	129,715
Total other payables	382,227	270,492	303,495	161,667
Current tax liabilities	48,101	39,366	32,070	29,570
Current provisions				
Short-term provision for sales returns and discounts	5,459	4,503	4,322	0
Total current provisions	5,459	4,503	4,322	0
Other current liabilities				
Other current financial liabilities	1,979	1,827	1,939	1,252
Advance receipts				
Advance sales receipts	10,736	9,355	8,232	2,051
Unearned revenue	61,462	0	0	0
Total advance receipts	72,198	9,355	8,232	2,051
Long-term liabilities, current portion				
Long-term borrowings, current portion	305,433	249,136	469,336	20,480
Total long-term liabilities, current portion	305,433	249,136	469,336	20,480
Current lease obligations payable	58	44	62	0
Total other current liabilities	379,668	260,362	479,569	23,783
Total current liabilities	1,548,014	1,216,723	1,628,933	491,352
Non-current liabilities				
Long-term borrowings				
Long-term bank loans	720,160	1,169,999	813,809	61,440
Total long-term borrowings	720,160	1,169,999	813,809	61,440
Deferred tax liabilities				
Total deferred tax liabilities	36,350	17,248	8,197	447
Other non-current liabilities				
Long-term notes and accounts payable				
Non-current lease obligations payable	0	79	79	0
Total long-term notes and accounts payable	0	79	79	0
Long-term deferred revenue	174,195	0	0	0
Accrued pension liabilities	9,713	9,168	4,593	4,184
Guarantee deposits received	776	644	644	0
Total other non-current liabilities	184,684	9,891	5,316	4,184

Total non-current liabilities	941,194	1,197,138	827,322	66,071
Total liabilities	2,489,208	2,413,861	2,456,255	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				
Capital surplus, additional paid-in capital				
Capital surplus, additional paid-in capital arising from ordinary share	322,130	322,130	322,130	322,130
Total capital surplus, additional paid-in capital	322,130	322,130	322,130	322,130
Capital surplus, treasury share transactions	6,420	6,420	6,420	6,420
Capital surplus, difference between consideration and carrying amount of subsidiaries acquired or disposed	1,777	0	205	0
Total capital surplus	330,327	328,550	328,755	328,550
Retained earnings				
Legal reserve	198,806	175,690	175,690	145,543
Special reserve	25,907	13,724	13,724	9,510
Unappropriated retained earnings (accumulated deficit)				
Total unappropriated retained earnings (accumulated deficit)	515,797	375,006	288,425	412,925
Total retained earnings	740,510	564,420	477,839	567,978
Other equity interest				
Exchange differences on translation of foreign financial statements				
Total exchange differences on translation of foreign financial statements	21,253	-6,509	-9,363	0
Unrealized gains (losses) on available-for-sale financial assets				
Total unrealized gains (losses) on available-for-sale financial assets	-5,743	-14,924	-14,220	-13,724
Total other equity interest	15,510	-21,433	-23,583	-13,724
Total equity attributable to owners of parent	1,852,769	1,637,959	1,549,433	1,649,226
Non-controlling interests	446,684	334,006	293,003	11,992
Total equity	2,299,453	1,971,965	1,842,436	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