

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/12/31	2012/12/31	2012/1/1
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Cash on hand	592	539	150
Cash in banks	900,102	666,571	224,095
Cash equivalents	187,186	182,703	0
Total cash and cash equivalents	1,087,880	849,813	224,245
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	250,058	0	150,867
Current available-for-sale financial assets			
Current available-for-sale financial assets	0	16,740	24,070
Current available-for-sale financial assets, net	0	16,740	24,070
Notes receivable, net			
Notes receivable	0	0	443
Notes receivable, net	0	0	443
Accounts receivable, net			
Accounts receivable	971,560	824,755	355,947
Allowance for uncollectible accounts, accounts, installment, and lease payments receivable	2,765	8,934	2,593
Accounts receivable, net	968,795	815,821	353,354
Accounts receivable due from related parties, net			
Accounts receivable due from related parties	8,961	16,198	0
Accounts receivable due from related parties, net	8,961	16,198	0
Other receivables			
Tax refund receivable	13,075	15,764	7,887
Other non-operating receivables, others	15,945	13,262	1,000
Other receivables, net	29,020	29,026	8,887
Inventories			
Inventories, manufacturing business			
Finished goods	43,813	42,185	8,706
Work in progress	97,831	73,749	32,014
Raw materials	195,863	191,637	58,157
Materials and supplies in transit	14,366	13,160	789
Inventories, manufacturing business, net	351,873	320,731	99,666
Total inventories	351,873	320,731	99,666
Prepayments			
Other prepayments	77,029	46,249	4,064

Total prepayments	77,029	46,249	4,064
Other current assets			
Total other current assets	46,176	6,127	0
Total current assets	2,819,792	2,100,705	865,596
Non-current assets			
Investments accounted for using equity method			
Investments accounted for using equity method	31,107	12,906	0
Investments accounted for using equity method, net	31,107	12,906	0
Property, plant and equipment			
Land, net			
Land, net	283,212	233,212	233,212
Buildings and structures, net			
Buildings and structures, net	436,980	395,090	159,507
Machinery and equipment, net			
Machinery and equipment, net	1,170,443	1,382,933	818,135
Transportation equipment, net			
Transportation equipment, net	761	1,267	1,513
Office equipment, net			
Office equipment, net	10,011	13,995	10,188
Leased assets, net			
Leased assets, net	20	53	0
Leasehold improvements, net			
Leasehold improvements, net	25,638	22,411	22,176
Other facilities, net			
Other facilities, net	13,740	15,435	0
Total property, plant and equipment	1,940,805	2,064,396	1,244,731
Intangible assets			
Patents, net			
Patents	1,316	2,009	0
Patents, net	1,316	2,009	0
Computer software, net			
Computer software	8,523	1,985	2,561
Computer software, net	8,523	1,985	2,561
Total intangible assets	9,839	3,994	2,561
Deferred tax assets	7,459	11,659	15,736
Other non-current assets			
Prepayments for business facilities	36,183	46,205	59,090
Guarantee deposits paid	6,912	7,221	2,315
Long-term prepaid rents	55,409	53,595	0
Other non-current assets, others			
Total other non-current assets, others	61,854	85,145	28,612
Total other non-current assets	160,358	192,166	90,017
Total non-current assets	2,149,568	2,285,121	1,353,045
Total assets	4,969,360	4,385,826	2,218,641
Liabilities			
Current liabilities			
Short-term borrowings			
Bank loan	8,590	9,082	0

Total short-term borrowings	8,590	9,082	0
Accounts payable			
Accounts payable	810,595	632,918	276,332
Total accounts payable	810,595	632,918	276,332
Other payables			
Payable on machinery and equipment	16,024	15,665	31,952
Other payables, others	391,265	254,827	129,715
Total other payables	407,289	270,492	161,667
Current tax liabilities	73,520	39,366	29,570
Current provisions			
Short-term provision for sales returns and discounts	5,749	4,503	0
Total current provisions	5,749	4,503	0
Other current liabilities			
Other current financial liabilities	2,123	1,827	1,252
Advance receipts			
Advance sales receipts	6,948	9,355	2,051
Unearned revenue	52,296	0	0
Total advance receipts	59,244	9,355	2,051
Long-term liabilities, current portion			
Long-term borrowings, current portion	223,666	249,136	20,480
Total long-term liabilities, current portion	223,666	249,136	20,480
Current lease obligations payable	37	44	0
Total other current liabilities	285,070	260,362	23,783
Total current liabilities	1,590,813	1,216,723	491,352
Non-current liabilities			
Long-term borrowings			
Long-term bank loans	645,376	1,169,999	61,440
Total long-term borrowings	645,376	1,169,999	61,440
Deferred tax liabilities			
Total deferred tax liabilities	43,522	17,248	447
Other non-current liabilities			
Long-term notes and accounts payable			
Non-current lease obligations payable	0	79	0
Total long-term notes and accounts payable	0	79	0
Long-term deferred revenue	161,121	0	0
Accrued pension liabilities	15,023	9,168	4,184
Guarantee deposits received	787	644	0
Total other non-current liabilities	176,931	9,891	4,184
Total non-current liabilities	865,829	1,197,138	66,071
Total liabilities	2,456,642	2,413,861	557,423
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	766,422	766,422	766,422
Total capital stock	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
Total capital surplus, additional paid-in capital	322,130	322,130	322,130
Capital surplus, treasury share transactions	6,420	6,420	6,420
Capital surplus, difference between consideration and carrying amount of subsidiaries acquired or disposed	9,736	0	0
Total capital surplus	338,286	328,550	328,550
Retained earnings			
Legal reserve	198,806	175,690	145,543
Special reserve	25,907	13,724	9,510
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	653,296	375,006	412,925
Total retained earnings	878,009	564,420	567,978
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	26,024	-6,509	0
Unrealized gains (losses) on available-for-sale financial assets			
Total unrealized gains (losses) on available-for-sale financial assets	0	-14,924	-13,724
Total other equity interest	26,024	-21,433	-13,724
Total equity attributable to owners of parent	2,008,741	1,637,959	1,649,226
Non-controlling interests	503,977	334,006	11,992
Total equity	2,512,718	1,971,965	1,661,218
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0