

**Financial Statement – Balance Sheet**

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/3/31	2013/12/31	2013/3/31
<b>Balance Sheet</b>			
<b>Assets</b>			
Current assets			
Cash and cash equivalents			
Cash on hand	637	592	847
Cash in banks	894,097	900,102	593,157
Cash equivalents	99,056	187,186	0
Total cash and cash equivalents	993,790	1,087,880	594,004
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	100,149	250,058	0
Current available-for-sale financial assets			
Current available-for-sale financial assets	0	0	22,877
Current available-for-sale financial assets, net	0	0	22,877
Notes receivable, net			
Notes receivable	0	0	87
Notes receivable, net	0	0	87
Accounts receivable, net			
Accounts receivable	1,091,322	971,560	903,406
Allowance for uncollectible accounts, accounts, installment, and lease payments receivable	2,155	2,765	19,631
Accounts receivable, net	1,089,167	968,795	883,775
Accounts receivable due from related parties, net			
Accounts receivable due from related parties	8,839	8,961	18,136
Accounts receivable due from related parties, net	8,839	8,961	18,136
Other receivables			
Other non-operating receivables, others	35,267	29,020	22,258
Other receivables, net	35,267	29,020	22,258
Inventories			
Inventories, manufacturing business			
Finished goods	52,803	43,813	45,072
Work in progress	116,105	97,831	118,850
Raw materials	219,220	195,863	202,438

	Materials and supplies in transit	0	14,366	0
business, net	Inventories, manufacturing	388,128	351,873	366,360
	Total inventories	388,128	351,873	366,360
	Prepayments			
	Other prepayments	50,283	77,029	82,844
	Total prepayments	50,283	77,029	82,844
	Other current assets			
	Other current assets, others	80,288	46,176	36,852
	Total other current assets	80,288	46,176	36,852
	Total current assets	2,745,911	2,819,792	2,027,193
	Non-current assets			
	Investments accounted for using equity method			
equity method	Investments accounted for using equity method	33,807	31,107	15,463
equity method, net	Investments accounted for using equity method, net	33,807	31,107	15,463
	Property, plant and equipment			
	Land, net			
	Land, cost	283,212	283,212	283,212
	Land, net	283,212	283,212	283,212
	Buildings and structures, net			
	Buildings and structures, net	431,906	436,980	418,285
	Machinery and equipment, net			
	Machinery and equipment, net	1,060,248	1,170,443	1,313,414
	Transportation equipment, net			
	Transportation equipment, net	664	761	1,077
	Office equipment, net			
	Office equipment, net	9,229	10,011	12,576
	Leased assets, net			
	Leased assets, net	12	20	45
	Leasehold improvements, net			
	Leasehold improvements, net	24,622	25,638	21,596
	Other facilities, net			
	Other facilities, net	16,971	13,740	14,913
	Total property, plant and equipment	1,826,864	1,940,805	2,065,118
	Intangible assets			
	Patents, net			
	Patents	1,155	1,316	1,877
	Patents, net	1,155	1,316	1,877
	Computer software, net			
	Computer software	14,422	8,523	2,195
	Computer software, net	14,422	8,523	2,195
	Total intangible assets	15,577	9,839	4,072
	Deferred tax assets	5,379	7,459	10,738
	Other non-current assets			

	Long-term prepaid rents	55,808	55,409	54,873
	Other non-current assets, others			
	Other non-current assets, others	147,220	104,949	176,912
	Total other non-current assets, others	147,220	104,949	176,912
	Total other non-current assets	203,028	160,358	231,785
	Total non-current assets	2,084,655	2,149,568	2,327,176
	Total assets	4,830,566	4,969,360	4,354,369
	Liabilities			
	Current liabilities			
	Short-term borrowings			
	Bank loan	28,814	8,590	21,315
	Total short-term borrowings	28,814	8,590	21,315
	Accounts payable			
	Accounts payable	808,116	810,595	527,192
	Total accounts payable	808,116	810,595	527,192
	Other payables			
	Other payables, others	433,884	407,289	316,866
	Total other payables	433,884	407,289	316,866
	Current tax liabilities	118,879	73,520	56,330
	Current provisions			
	Short-term provision for sales returns and discounts	6,057	5,749	4,831
	Total current provisions	6,057	5,749	4,831
	Other current liabilities			
	Long-term liabilities, current portion			
	Long-term borrowings, current portion	30,470	223,666	175,189
	Total long-term liabilities, current portion	30,470	223,666	175,189
	Current lease obligations payable	15	37	100
	Other current liabilities, others	61,542	61,367	15,637
	Total other current liabilities	92,027	285,070	190,926
	Total current liabilities	1,487,777	1,590,813	1,117,460
	Non-current liabilities			
	Long-term borrowings			
	Long-term bank loans	402,329	645,376	1,145,448
	Total long-term borrowings	402,329	645,376	1,145,448
	Deferred tax liabilities			
	Deferred tax liabilities, income tax	52,813	43,522	21,676
	Total deferred tax liabilities	52,813	43,522	21,676
	Other non-current liabilities			
	Long-term deferred revenue	148,047	161,121	0
	Accrued pension liabilities	15,009	15,023	9,351
	Other non-current liabilities, others	796	787	663

Total other non-current liabilities	163,852	176,931	10,014
Total non-current liabilities	618,994	865,829	1,177,138
Total liabilities	2,106,771	2,456,642	2,294,598
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			
Total capital surplus	338,286	338,286	328,550
Retained earnings			
Legal reserve	198,806	198,806	175,690
Special reserve	25,907	25,907	13,724
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	810,909	653,296	423,004
Total retained earnings	1,035,622	878,009	612,418
Other equity interest			
Other equity, others			
Total other equity, others	30,578	26,024	-4,868
Total other equity interest	30,578	26,024	-4,868
Total equity attributable to owners of parent	2,170,908	2,008,741	1,702,522
Non-controlling interests	552,887	503,977	357,249
Total equity	2,723,795	2,512,718	2,059,771
Number of share capital awaiting retirement	0	0	0
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