

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/6/30	2013/12/31	2013/6/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Cash on hand	770	592	512
Cash in banks	1,227,320	900,102	857,037
Cash equivalents	179,677	187,186	0
Total cash and cash equivalents	1,407,767	1,087,880	857,549
Current financial assets at fair value through profit or loss			
Current financial assets at fair value through profit or loss, designated as upon initial recognition			
	30,085	250,058	50,006
Total current financial assets at fair value through profit or loss	30,085	250,058	50,006
Current available-for-sale financial assets			
Current available-for-sale financial assets	0	0	17,146
Current available-for-sale financial assets, net	0	0	17,146
Accounts receivable, net			
Accounts receivable	1,216,102	971,560	870,970
Allowance for uncollectible accounts, accounts, installment, and lease payments receivable	4,390	2,765	23,100
Accounts receivable, net	1,211,712	968,795	847,870
Accounts receivable due from related parties, net			
Accounts receivable due from related parties	7,454	8,961	4,360
Accounts receivable due from related parties, net	7,454	8,961	4,360
Other receivables			
Tax refund receivable	1,010	13,075	7,451
Other non-operating receivables, others	7,112	15,945	4,884
Other receivables, net	8,122	29,020	12,335
Inventories			
Inventories, manufacturing business			
Finished goods	35,947	43,813	40,646

	Work in progress	126,501	97,831	100,198
	Raw materials	268,390	195,863	184,569
transit	Materials and supplies in	0	14,366	0
business, net	Inventories, manufacturing	430,838	351,873	325,413
	Total inventories	430,838	351,873	325,413
	Prepayments			
	Other prepayments	64,009	77,029	81,413
	Total prepayments	64,009	77,029	81,413
	Other current assets			
	Other current assets, others	43,591	46,176	1,471
	Total other current assets	43,591	46,176	1,471
	Total current assets	3,203,578	2,819,792	2,197,563
	Non-current assets			
equity method	Investments accounted for using			
using equity method	Investments accounted for	37,071	31,107	23,407
using equity method, net	Investments accounted for	37,071	31,107	23,407
	Property, plant and equipment			
	Land, net			
	Land, net	283,212	283,212	283,212
	Buildings and structures, net			
net	Buildings and structures,	419,317	436,980	446,953
	Machinery and equipment, net			
net	Machinery and equipment,	995,485	1,170,443	1,350,527
	Transportation equipment, net			
net	Transportation equipment,	569	761	961
	Office equipment, net			
	Office equipment, net	8,781	10,011	11,596
	Leased assets, net			
	Leased assets, net	0	20	37
	Leasehold improvements, net			
net	Leasehold improvements,	31,507	25,638	25,886
	Other facilities, net			
	Other facilities, net	18,620	13,740	14,563
equipment	Total property, plant and	1,757,491	1,940,805	2,133,735
	Intangible assets			
	Patents, net			
	Patents	946	1,316	1,700
	Patents, net	946	1,316	1,700

Computer software, net			
Computer software	12,431	8,523	2,787
Computer software, net	12,431	8,523	2,787
Total intangible assets	13,377	9,839	4,487
Deferred tax assets	6,002	7,459	13,518
Other non-current assets			
Long-term prepaid rents	54,371	55,409	55,678
Other non-current assets, others			
Total other non-current assets, others	270,741	104,949	133,222
Total other non-current assets	325,112	160,358	188,900
Total non-current assets	2,139,053	2,149,568	2,364,047
Total assets	5,342,631	4,969,360	4,561,610
Liabilities			
Current liabilities			
Short-term borrowings			
Total short-term borrowings	42,049	8,590	19,461
Accounts payable			
Accounts payable	969,900	810,595	633,775
Total accounts payable	969,900	810,595	633,775
Other payables			
Other payables, others	860,502	407,289	500,378
Total other payables	860,502	407,289	500,378
Current tax liabilities	83,184	73,520	40,922
Current provisions			
Total current provisions	6,404	5,749	5,137
Other current liabilities			
Long-term liabilities, current portion			
Total long-term liabilities, current portion	185,163	223,666	281,245
Current lease obligations payable	0	37	79
Other current liabilities, others	77,531	61,367	62,260
Total other current liabilities	262,694	285,070	343,584
Total current liabilities	2,224,733	1,590,813	1,543,257
Non-current liabilities			
Long-term borrowings			
Long-term bank loans	275,264	645,376	783,750
Total long-term borrowings	275,264	645,376	783,750
Deferred tax liabilities			
Total deferred tax liabilities	65,416	43,522	28,789
Other non-current liabilities			
Long-term notes and accounts payable			

Non-current lease obligations payable	0	0	0
Total long-term notes and accounts payable	0	0	0
Long-term deferred revenue	134,973	161,121	126,565
Accrued pension liabilities	15,009	15,023	9,528
Other non-current liabilities, others	782	787	666
Total other non-current liabilities	150,764	176,931	136,759
Total non-current liabilities	491,444	865,829	949,298
Total liabilities	2,716,177	2,456,642	2,492,555
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	245,657	198,806	198,806
Special reserve	0	25,907	25,907
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	641,925	653,296	354,877
Total retained earnings	887,582	878,009	579,590
Other equity interest			
Other equity, others			
Total other equity, others	19,850	26,024	7,094
Total other equity interest	19,850	26,024	7,094
Total equity attributable to owners of parent	2,012,140	2,008,741	1,681,656
Non-controlling interests	614,314	503,977	387,399
Total equity	2,626,454	2,512,718	2,069,055
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