

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/12/31	2013/12/31
Balance Sheet		
Assets		
Current assets		
Cash and cash equivalents		
Cash on hand	577	592
Cash in banks	1,180,024	900,102
Cash equivalents	0	187,186
Total cash and cash equivalents	1,180,601	1,087,880
Current financial assets at fair value through profit or loss		
Total current financial assets at fair value through profit or loss	0	250,058
Notes receivable, net		
Notes receivable	8	0
Notes receivable, net	8	0
Accounts receivable, net		
Accounts receivable	1,048,672	971,560
Allowance for uncollectible accounts, accounts, installment, and lease payments receivable	6,797	2,765
Accounts receivable, net	1,041,875	968,795
Accounts receivable due from related parties, net		
Accounts receivable due from related parties	9,199	8,961
Accounts receivable due from related parties, net	9,199	8,961
Other receivables		
Tax refund receivable	34,595	28,884
Other non-operating receivables, others	10,264	15,945
Other receivables, net	44,859	44,829
Inventories		
Inventories, manufacturing business		
Finished goods	91,707	43,813
Work in progress	123,713	97,831
Raw materials	215,420	195,863
Materials and supplies in transit	13,744	14,366
Inventories, manufacturing business, net	444,584	351,873
Total inventories	444,584	351,873
Prepayments		
Other prepayments	30,134	61,220

Total prepayments	30,134	61,220
Other current assets		
Total other current assets	47,804	46,176
Total current assets	2,799,064	2,819,792
Non-current assets		
Investments accounted for using equity method		
Investments accounted for using equity method	47,778	31,107
Investments accounted for using equity method, net	47,778	31,107
Property, plant and equipment		
Land, net		
Land, net	283,212	283,212
Buildings and structures, net		
Buildings and structures, net	420,197	436,980
Machinery and equipment, net		
Machinery and equipment, net	1,234,980	1,170,443
Transportation equipment, net		
Transportation equipment, net	1,308	761
Office equipment, net		
Office equipment, net	9,578	10,011
Leased assets, net		
Leased assets, net	0	20
Leasehold improvements, net		
Leasehold improvements, net	31,338	25,638
Other facilities, net		
Other facilities, net	23,803	13,740
Total property, plant and equipment	2,004,416	1,940,805
Intangible assets		
Patents, net		
Patents	607	1,316
Patents, net	607	1,316
Computer software, net		
Computer software	9,261	8,523
Computer software, net	9,261	8,523
Total intangible assets	9,868	9,839
Deferred tax assets	8,631	7,459
Other non-current assets		
Prepayments for business facilities	185,957	36,183
Guarantee deposits paid	7,239	6,912
Long-term prepaid rents	57,252	55,409
Other non-current assets, others		
Total other non-current assets, others	58,339	61,854
Total other non-current assets	308,787	160,358
Total non-current assets	2,379,480	2,149,568
Total assets	5,178,544	4,969,360

Liabilities		
Current liabilities		
Short-term borrowings		
Bank loan	0	8,590
Total short-term borrowings	0	8,590
Accounts payable		
Accounts payable	825,065	810,595
Total accounts payable	825,065	810,595
Other payables		
Payable on machinery and equipment	92,258	16,024
Other payables, others	512,699	391,265
Total other payables	604,957	407,289
Current tax liabilities	138,826	73,520
Current provisions		
Short-term provision for sales returns and discounts	7,094	5,749
Total current provisions	7,094	5,749
Other current liabilities		
Other current financial liabilities	2,323	2,123
Advance receipts		
Advance sales receipts	19,175	6,948
Unearned revenue	52,296	52,296
Total advance receipts	71,471	59,244
Long-term liabilities, current portion		
Long-term borrowings, current portion	20,548	223,666
Total long-term liabilities, current portion	20,548	223,666
Current lease obligations payable	0	37
Total other current liabilities	94,342	285,070
Total current liabilities	1,670,284	1,590,813
Non-current liabilities		
Long-term borrowings		
Long-term bank loans	56,141	645,376
Total long-term borrowings	56,141	645,376
Deferred tax liabilities		
Total deferred tax liabilities	95,681	43,522
Other non-current liabilities		
Long-term deferred revenue	108,826	161,121
Accrued pension liabilities	19,491	15,023
Guarantee deposits received	2,172	787
Total other non-current liabilities	130,489	176,931
Total non-current liabilities	282,311	865,829
Total liabilities	1,952,595	2,456,642
Equity		
Equity attributable to owners of parent		
Share capital		

Ordinary share	766,422	766,422
Total capital stock	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
Total capital surplus, additional paid-in capital	322,130	322,130
Capital surplus, treasury share transactions	6,420	6,420
Capital surplus, difference between consideration and carrying amount of subsidiaries acquired or disposed	0	9,736
Total capital surplus	328,550	338,286
Retained earnings		
Legal reserve	245,657	198,806
Special reserve	0	25,907
Unappropriated retained earnings (accumulated deficit)		
Total unappropriated retained earnings (accumulated deficit)	1,024,945	653,296
Total retained earnings	1,270,602	878,009
Other equity interest		
Exchange differences on translation of foreign financial statements		
Total exchange differences on translation of foreign financial statements	55,715	26,024
Total other equity interest	55,715	26,024
Total equity attributable to owners of parent	2,421,289	2,008,741
Non-controlling interests	804,660	503,977
Total equity	3,225,949	2,512,718
Number of share capital awaiting retirement	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0