

**Financial Statement – Balance Sheet**

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/3/31	2014/12/31	2014/3/31
<b>Balance Sheet</b>			
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents			
Total cash and cash equivalents	1,391,379	1,180,601	993,790
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	0	0	100,149
Notes receivable, net			
Notes receivable, net	194	8	0
Accounts receivable, net			
Accounts receivable, net	1,107,508	1,041,875	1,089,167
Accounts receivable due from related parties, net			
Accounts receivable due from related parties, net	8,399	9,199	8,839
Other receivables			
Other receivables, net	38,960	44,859	35,267
Inventories			
Total inventories	392,801	444,584	388,128
Prepayments			
Total prepayments	25,851	30,134	50,283
Other current assets			
Other current financial assets	31,501	47,800	79,962
Other current assets, others	796	4	326
Total other current assets	32,297	47,804	80,288
Total current assets	2,997,389	2,799,064	2,745,911
<b>Non-current assets</b>			
Investments accounted for using equity method			
Investments accounted for using equity method, net	48,616	47,778	33,807
Property, plant and equipment			
Total property, plant and equipment	2,028,663	2,004,416	1,826,864
Intangible assets			
Total intangible assets	7,848	9,868	15,577
Deferred tax assets	7,095	8,631	5,379
Other non-current assets			
Long-term prepaid rents	56,067	57,252	55,808

	Other non-current assets, others			
others	Total other non-current assets,	192,358	251,535	147,220
	Total other non-current assets	248,425	308,787	203,028
	Total non-current assets	2,340,647	2,379,480	2,084,655
	Total assets	5,338,036	5,178,544	4,830,566
	Liabilities and equity			
	Liabilities			
	Current liabilities			
	Short-term borrowings			
	Total short-term borrowings	0	0	28,814
	Accounts payable			
	Total accounts payable	777,253	825,065	808,116
	Other payables			
	Total other payables	532,560	604,957	433,884
	Current tax liabilities	198,249	138,826	118,879
	Current provisions			
	Total current provisions	7,453	7,094	6,057
	Other current liabilities			
portion	Long-term liabilities, current			
current portion	Total long-term liabilities,	20,379	20,548	30,470
payable	Current lease obligations	0	0	15
	Other current liabilities, others	84,232	73,794	61,542
	Total other current liabilities	104,611	94,342	92,027
	Total current liabilities	1,620,126	1,670,284	1,487,777
	Non-current liabilities			
	Long-term borrowings			
	Total long-term borrowings	25,474	56,141	402,329
	Deferred tax liabilities			
	Total deferred tax liabilities	100,513	95,681	52,813
	Other non-current liabilities			
current	Long-term deferred revenue	125,078	108,826	148,047
others	Net defined benefit liability, non-	19,455	19,491	15,009
	Other non-current liabilities,	2,162	2,172	796
	Total other non-current liabilities	146,695	130,489	163,852
	Total non-current liabilities	272,682	282,311	618,994
	Total liabilities	1,892,808	1,952,595	2,106,771
	Equity			
parent	Equity attributable to owners of			
	Share capital			
	Ordinary share	766,422	766,422	766,422
	Total capital stock	766,422	766,422	766,422

Capital surplus			
Total capital surplus	328,550	328,550	338,286
Retained earnings			
Legal reserve	245,657	245,657	198,806
Special reserve	0	0	25,907
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	1,213,715	1,024,945	810,909
Total retained earnings	1,459,372	1,270,602	1,035,622
Other equity interest			
Other equity, others			
Total other equity, others	47,600	55,715	30,578
Total other equity interest	47,600	55,715	30,578
Total equity attributable to owners of parent	2,601,944	2,421,289	2,170,908
Non-controlling interests	843,284	804,660	552,887
Total equity	3,445,228	3,225,949	2,723,795
Total liabilities and equity	5,338,036	5,178,544	4,830,566
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