

**Financial Statement – Balance Sheet**

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/6/30	2014/12/31	2014/6/30
<b>Balance Sheet</b>			
<b>Assets</b>			
Current assets			
Cash and cash equivalents			
Cash on hand	697	577	770
Cash in banks	1,443,555	1,180,024	1,227,320
Cash equivalents	293,360	0	179,677
Total cash and cash equivalents	1,737,612	1,180,601	1,407,767
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	0	0	30,085
Total current financial assets at fair value through profit or loss	0	0	30,085
Notes receivable, net			
Notes receivable	0	8	0
Notes receivable, net	0	8	0
Accounts receivable, net			
Accounts receivable	1,228,855	1,048,672	1,216,102
Allowance for uncollectible accounts, accounts, installment, and lease payments receivable	6,239	6,797	4,390
Accounts receivable, net	1,222,616	1,041,875	1,211,712
Accounts receivable due from related parties, net			
Accounts receivable due from related parties	8,067	9,199	7,454
Accounts receivable due from related parties, net	8,067	9,199	7,454
Other receivables			
Tax refund receivable	28,533	34,595	1,010
Other non-operating receivables, others	12,397	10,264	7,112
Other receivables, net	40,930	44,859	8,122
Inventories			
Inventories, manufacturing business			
Finished goods	62,787	91,707	35,947
Work in progress	136,381	123,713	126,501
Raw materials	244,712	215,420	268,390
Materials and supplies in transit	0	13,744	0

Inventories, manufacturing business, net	443,880	444,584	430,838
Total inventories	443,880	444,584	430,838
Prepayments			
Other prepayments	32,659	30,134	64,009
Total prepayments	32,659	30,134	64,009
Other current assets			
Other current financial assets	38,943	47,800	43,468
Other current assets, others	662	4	123
Total other current assets	39,605	47,804	43,591
Total current assets	3,525,369	2,799,064	3,203,578
Non-current assets			
Investments accounted for using equity method			
Investments accounted for using equity method	46,010	47,778	37,071
Investments accounted for using equity method, net	46,010	47,778	37,071
Property, plant and equipment			
Land, net			
Land, net	283,212	283,212	283,212
Buildings and structures, net			
Buildings and structures, net	399,757	420,197	419,317
Machinery and equipment, net			
Machinery and equipment, net	1,214,576	1,234,980	995,485
Transportation equipment, net			
Transportation equipment, net	1,000	1,308	569
Office equipment, net			
Office equipment, net	12,248	9,578	8,781
Leasehold improvements, net			
Leasehold improvements, net	28,735	31,338	31,507
Other facilities, net			
Other facilities, net	28,977	23,803	18,620
Total property, plant and equipment	1,968,505	2,004,416	1,757,491
Intangible assets			
Patents, net			
Patents	206	607	946
Patents, net	206	607	946
Computer software, net			
Computer software	6,353	9,261	12,431
Computer software, net	6,353	9,261	12,431
Total intangible assets	6,559	9,868	13,377
Deferred tax assets	6,892	8,631	6,002
Other non-current assets			
Long-term prepaid rents	55,202	57,252	54,371
Other non-current assets, others			

others	Total other non-current assets,	227,201	251,535	270,741
	Total other non-current assets	282,403	308,787	325,112
	Total non-current assets	2,310,369	2,379,480	2,139,053
	Total assets	5,835,738	5,178,544	5,342,631
	Liabilities and equity			
	Liabilities			
	Current liabilities			
	Short-term borrowings			
	Total short-term borrowings	0	0	42,049
	Accounts payable			
	Accounts payable	951,721	825,065	969,900
	Total accounts payable	951,721	825,065	969,900
	Other payables			
	Other payables, others	916,263	604,957	860,502
	Total other payables	916,263	604,957	860,502
	Current tax liabilities	145,850	138,826	83,184
	Current provisions			
	Total current provisions	7,860	7,094	6,404
	Other current liabilities			
portion	Long-term liabilities, current			
current portion	Total long-term liabilities,	20,168	20,548	185,163
	Other current liabilities, others	87,926	73,794	77,531
	Total other current liabilities	108,094	94,342	262,694
	Total current liabilities	2,129,788	1,670,284	2,224,733
	Non-current liabilities			
	Long-term borrowings			
	Long-term bank loans	20,168	56,141	275,264
	Total long-term borrowings	20,168	56,141	275,264
	Deferred tax liabilities			
	Total deferred tax liabilities	110,131	95,681	65,416
	Other non-current liabilities			
	Long-term deferred revenue	109,570	108,826	134,973
current	Net defined benefit liability, non-	19,873	19,491	15,009
others	Other non-current liabilities,	2,155	2,172	782
	Total other non-current liabilities	131,598	130,489	150,764
	Total non-current liabilities	261,897	282,311	491,444
	Total liabilities	2,391,685	1,952,595	2,716,177
	Equity			
parent	Equity attributable to owners of			
	Share capital			
	Ordinary share	766,422	766,422	766,422
	Stock dividend to be distributed	153,284	0	0

Total capital stock	919,706	766,422	766,422
Capital surplus			
Total capital surplus	328,550	328,550	338,286
Retained earnings			
Legal reserve	320,572	245,657	245,657
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	903,165	1,024,945	641,925
Total retained earnings	1,223,737	1,270,602	887,582
Other equity interest			
Other equity, others			
Total other equity, others	41,014	55,715	19,850
Total other equity interest	41,014	55,715	19,850
Total equity attributable to owners of parent	2,513,007	2,421,289	2,012,140
Non-controlling interests	931,046	804,660	614,314
Total equity	3,444,053	3,225,949	2,626,454
Total liabilities and equity	5,835,738	5,178,544	5,342,631
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