

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/9/30	2014/12/31	2014/9/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Cash on hand	794	577	829
Cash in banks	1,471,415	1,180,024	1,110,204
Cash equivalents	112,500	0	182,520
Total cash and cash equivalents	1,584,709	1,180,601	1,293,553
Current bond investment without active market			
Total Current investments in debt instrument without active market	98,610	0	0
Notes receivable, net			
Notes receivable	0	8	84
Notes receivable, net	0	8	84
Accounts receivable, net			
Accounts receivable	1,248,701	1,048,672	1,150,710
Allowance for uncollectible accounts, accounts, installment, and lease payments receivable	8,351	6,797	4,137
Accounts receivable, net	1,240,350	1,041,875	1,146,573
Accounts receivable due from related parties, net			
Accounts receivable due from related parties	7,711	9,199	7,515
Accounts receivable due from related parties, net	7,711	9,199	7,515
Other receivables			
Tax refund receivable	53,031	34,595	22,091
Other non-operating receivables, others	139,890	10,264	19,215
Other receivables, net	192,921	44,859	41,306
Other receivables due from related parties			
Other receivables due from related parties, net	0	0	9,552
Current tax assets			
Total current tax assets	34	0	0
Inventories			
Inventories, manufacturing business			
Finished goods	58,469	91,707	36,964
Work in progress	163,914	123,713	147,631
Raw materials	189,003	215,420	223,680
Materials and supplies in transit	0	13,744	0

Inventories, manufacturing business, net	411,386	444,584	408,275
Total inventories	411,386	444,584	408,275
Prepayments			
Other prepayments	39,688	30,134	43,891
Total prepayments	39,688	30,134	43,891
Other current assets			
Total other current assets	52,075	47,804	51,110
Total current assets	3,627,484	2,799,064	3,001,859
Non-current assets			
Investments accounted for using equity method			
Investments accounted for using equity method	49,283	47,778	43,468
Investments accounted for using equity method, net	49,283	47,778	43,468
Property, plant and equipment			
Land, net			
Land, net	283,212	283,212	283,212
Buildings and structures, net			
Buildings and structures, net	396,854	420,197	415,836
Machinery and equipment, net			
Machinery and equipment, net	1,152,425	1,234,980	1,032,134
Transportation equipment, net			
Transportation equipment, net	876	1,308	1,407
Office equipment, net			
Office equipment, net	11,204	9,578	10,276
Leasehold improvements, net			
Leasehold improvements, net	28,370	31,338	31,911
Other facilities, net			
Other facilities, net	29,006	23,803	23,389
Total property, plant and equipment	1,901,947	2,004,416	1,798,165
Intangible assets			
Patents, net			
Patents	14	607	773
Patents, net	14	607	773
Computer software, net			
Computer software	4,557	9,261	11,021
Computer software, net	4,557	9,261	11,021
Total intangible assets	4,571	9,868	11,794
Deferred tax assets	12,078	8,631	5,346
Other non-current assets			
Prepayments for business facilities	310,107	185,957	289,463
Guarantee deposits paid	7,989	7,239	6,771
Long-term prepaid rents	56,165	57,252	55,056
Other non-current assets, others			

Total other non-current assets, others	24,435	58,339	55,852
Total other non-current assets	398,696	308,787	407,142
Total non-current assets	2,366,575	2,379,480	2,265,915
Total assets	5,994,059	5,178,544	5,267,774
Liabilities and equity			
Liabilities			
Current liabilities			
Short-term borrowings			
Bank loan	0	0	24,315
Total short-term borrowings	0	0	24,315
Accounts payable			
Accounts payable	806,195	825,065	815,140
Total accounts payable	806,195	825,065	815,140
Other payables			
Payable on machinery and equipment	81,434	92,258	78,060
Other payables, others	613,431	512,699	459,365
Total other payables	694,865	604,957	537,425
Current tax liabilities	171,523	138,826	86,004
Current provisions			
Short-term provision for sales returns and discounts	8,229	7,094	6,730
Total current provisions	8,229	7,094	6,730
Other current liabilities			
Other current financial liabilities	11,023	2,323	2,330
Advance receipts			
Advance sales receipts	77,478	19,175	19,759
Unearned revenue	62,031	52,296	52,296
Total advance receipts	139,509	71,471	72,055
Long-term liabilities, current portion			
Long-term borrowings, current portion	21,133	20,548	188,604
Total long-term liabilities, current portion	21,133	20,548	188,604
Total other current liabilities	171,665	94,342	262,989
Total current liabilities	1,852,477	1,670,284	1,732,603
Non-current liabilities			
Long-term borrowings			
Long-term bank loans	15,850	56,141	350,148
Total long-term borrowings	15,850	56,141	350,148
Deferred tax liabilities			
Total deferred tax liabilities	129,595	95,681	83,909
Other non-current liabilities			
Long-term deferred revenue	94,062	108,826	121,899
Net defined benefit liability, non-current	20,125	19,491	15,007
Guarantee deposits received	2,172	2,172	795

Total other non-current liabilities	116,359	130,489	137,701
Total non-current liabilities	261,804	282,311	571,758
Total liabilities	2,114,281	1,952,595	2,304,361
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	919,706	766,422	766,422
Total capital stock	919,706	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	322,130
Total capital surplus, additional paid-in capital	322,130	322,130	322,130
Capital surplus, treasury share transactions	6,420	6,420	6,420
Total capital surplus	328,550	328,550	328,550
Retained earnings			
Legal reserve	320,572	245,657	245,657
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	1,231,286	1,024,945	845,309
Total retained earnings	1,551,858	1,270,602	1,090,966
Other equity interest			
Exchange differences on translation of foreign financial statements			
Total exchange differences on translation of foreign financial statements	60,027	55,715	29,830
Total other equity interest	60,027	55,715	29,830
Total equity attributable to owners of parent	2,860,141	2,421,289	2,215,768
Non-controlling interests	1,019,637	804,660	747,645
Total equity	3,879,778	3,225,949	2,963,413
Total liabilities and equity	5,994,059	5,178,544	5,267,774
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