

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/3/31	2015/12/31	2015/3/31
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Cash on hand	621	630	641
Cash in banks	1,765,887	1,536,440	1,280,238
Cash equivalents	314,110	248,170	110,500
Total cash and cash equivalents	2,080,618	1,785,240	1,391,379
Current bond investment without active market			
Total Current investments in debt instrument without active market	289,665	196,950	0
Notes receivable, net			
Notes receivable	0	5,515	194
Notes receivable, net	0	5,515	194
Accounts receivable, net			
Accounts receivable	1,390,341	1,466,795	1,115,810
Allowance for uncollectible accounts, accounts, installment, and lease payments receivable	8,067	8,122	8,302
Accounts receivable, net	1,382,274	1,458,673	1,107,508
Accounts receivable due from related parties, net			
Accounts receivable due from related parties	5,874	7,687	8,399
Accounts receivable due from related parties, net	5,874	7,687	8,399
Other receivables			
Tax refund receivable	59,270	39,859	32,358
Other non-operating receivables, others	297,868	171,949	7,398
Other receivables, net	357,138	211,808	39,756
Inventories			
Inventories, manufacturing business			
Finished goods	62,784	62,309	40,408
Work in progress	184,048	201,287	146,923
Raw materials	291,098	253,371	205,470
Materials and supplies in transit	0	14,579	0
Inventories, manufacturing business, net	537,930	531,546	392,801
Total inventories	537,930	531,546	392,801

Prepayments			
Other prepayments	50,296	49,355	25,851
Total prepayments	50,296	49,355	25,851
Other current assets			
Other current financial assets	0	35,341	31,501
Total other current assets	0	35,341	31,501
Total current assets	4,703,795	4,282,115	2,997,389
Non-current assets			
Investments accounted for using equity method			
Investments accounted for using equity method	47,469	46,698	48,616
Investments accounted for using equity method, net	47,469	46,698	48,616
Property, plant and equipment			
Land, net			
Land, net	375,212	375,212	283,212
Buildings and structures, net			
Buildings and structures, net	406,827	417,201	408,288
Machinery and equipment, net			
Machinery and equipment, net	1,285,513	1,356,123	1,273,214
Transportation equipment, net			
Transportation equipment, net	1,511	717	1,149
Office equipment, net			
Office equipment, net	14,836	14,206	10,688
Leasehold improvements, net			
Leasehold improvements, net	110,662	58,804	29,911
Other facilities, net			
Other facilities, net	25,157	27,402	22,201
Total property, plant and equipment	2,219,718	2,249,665	2,028,663
Intangible assets			
Patents, net			
Patents	0	0	404
Patents, net	0	0	404
Computer software, net			
Computer software	6,528	5,670	7,444
Computer software, net	6,528	5,670	7,444
Total intangible assets	6,528	5,670	7,848
Deferred tax assets	26,080	15,599	7,095
Other non-current assets			
Long-term prepaid rents	53,482	54,609	56,067

Other non-current assets, others			
Total other non-current assets, others	120,930	129,992	192,358
Total other non-current assets	174,412	184,601	248,425
Total non-current assets	2,474,207	2,502,233	2,340,647
Total assets	7,178,002	6,784,348	5,338,036
Liabilities and equity			
Liabilities			
Current liabilities			
Accounts payable			
Accounts payable	1,052,076	1,027,346	777,253
Total accounts payable	1,052,076	1,027,346	777,253
Other payables			
Other payables, others	738,238	779,595	532,560
Total other payables	738,238	779,595	532,560
Current tax liabilities	350,680	246,293	198,249
Current provisions			
Total current provisions	5,716	8,658	7,453
Other current liabilities			
Long-term liabilities, current portion			
Total long-term liabilities, current portion	0	21,111	20,379
Other current liabilities, others			
Total other current liabilities	131,222	126,175	84,232
Total current liabilities	2,277,932	2,209,178	1,620,126
Non-current liabilities			
Long-term borrowings			
Long-term bank loans	0	10,556	25,474
Total long-term borrowings	0	10,556	25,474
Deferred tax liabilities			
Total deferred tax liabilities	152,844	142,064	100,513
Other non-current liabilities			
Long-term deferred revenue	131,268	151,690	125,078
Net defined benefit liability, non-current	29,075	28,908	19,455
Other non-current liabilities, others			
Total other non-current liabilities	162,398	182,755	146,695
Total non-current liabilities	315,242	335,375	272,682
Total liabilities	2,593,174	2,544,553	1,892,808
Equity			
Equity attributable to owners of parent			
Share capital			

Ordinary share	919,706	919,706	766,422
Total capital stock	919,706	919,706	766,422
Capital surplus			
Total capital surplus	328,550	328,550	328,550
Retained earnings			
Legal reserve	320,572	320,572	245,657
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	1,874,446	1,571,474	1,213,715
Total retained earnings	2,195,018	1,892,046	1,459,372
Other equity interest			
Other equity, others			
Total other equity, others	37,541	46,675	47,600
Total other equity interest	37,541	46,675	47,600
Total equity attributable to owners of parent	3,480,815	3,186,977	2,601,944
Non-controlling interests	1,104,013	1,052,818	843,284
Total equity	4,584,828	4,239,795	3,445,228
Total liabilities and equity	7,178,002	6,784,348	5,338,036
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