

Financial Statement — Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/6/30	2015/12/31	2015/6/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Cash on hand	647	630	697
Cash in banks	2,425,718	1,536,440	1,443,555
Cash equivalents	685,178	248,170	293,360
Total cash and cash equivalents	3,111,543	1,785,240	1,737,612
Current bond investment without active market			
Total Current investments in debt instrument without active market	290,474	196,950	0
Notes receivable, net			
Notes receivable	17,639	5,515	0
Notes receivable, net	17,639	5,515	0
Accounts receivable, net			
Accounts receivable	1,370,836	1,466,795	1,228,855
Allowance for uncollectible accounts, accounts, installment, and lease payments receivable	7,879	8,122	6,239
Accounts receivable, net	1,362,957	1,458,673	1,222,616
Accounts receivable due from related parties, net			
Accounts receivable due from related parties	4,525	7,687	8,067
Accounts receivable due from related parties, net	4,525	7,687	8,067
Other receivables			
Tax refund receivable	43,507	39,859	28,533
Other non-operating receivables, others	271,989	170,554	12,396
Other receivables, net	315,496	210,413	40,929
Inventories			
Inventories, manufacturing business			
Finished goods	46,955	62,309	62,787
Work in progress	134,268	201,287	136,381
Raw materials	235,426	253,371	244,712
Materials and supplies in transit	0	14,579	0
Inventories, manufacturing business, net	416,649	531,546	443,880
Total inventories	416,649	531,546	443,880
Prepayments			
Other prepayments	66,472	50,750	33,322
Total prepayments	66,472	50,750	33,322
Other current assets			
Other current financial assets	0	35,341	38,943
Total other current assets	0	35,341	38,943
Total current assets	5,585,755	4,282,115	3,525,369
Non-current assets			

	Investments accounted for using equity method			
	Investments accounted for using equity method	44,995	46,698	46,010
net	Investments accounted for using equity method,	44,995	46,698	46,010
	Property, plant and equipment			
	Land, net			
	Land, net	375,212	375,212	283,212
	Buildings and structures, net			
	Buildings and structures, net	395,806	417,201	399,757
	Machinery and equipment, net			
	Machinery and equipment, net	1,172,371	1,356,123	1,214,576
	Transportation equipment, net			
	Transportation equipment, net	2,246	717	1,000
	Office equipment, net			
	Office equipment, net	15,199	14,206	12,248
	Leasehold improvements, net			
	Leasehold improvements, net	110,229	58,804	28,735
	Other facilities, net			
	Other facilities, net	22,901	27,402	28,977
	Total property, plant and equipment	2,093,964	2,249,665	1,968,505
	Intangible assets			
	Patents, net			
	Patents	0	0	206
	Patents, net	0	0	206
	Computer software, net			
	Computer software	5,881	5,670	6,353
	Computer software, net	5,881	5,670	6,353
	Total intangible assets	5,881	5,670	6,559
	Deferred tax assets	3,663	15,599	6,892
	Other non-current assets			
	Long-term prepaid rents	51,933	54,609	55,202
	Other non-current assets, others			
	Total other non-current assets, others	192,478	129,992	227,201
	Total other non-current assets	244,411	184,601	282,403
	Total non-current assets	2,392,914	2,502,233	2,310,369
	Total assets	7,978,669	6,784,348	5,835,738
	Liabilities and equity			
	Liabilities			
	Current liabilities			
	Accounts payable			
	Accounts payable	986,451	1,027,346	951,721
	Total accounts payable	986,451	1,027,346	951,721
	Other payables			
	Other payables, others	1,597,321	779,595	916,263
	Total other payables	1,597,321	779,595	916,263
	Current tax liabilities	245,143	246,293	145,850
	Current provisions			
	Total current provisions	12,328	8,658	7,860

Other current liabilities			
Long-term liabilities, current portion			
Total long-term liabilities, current portion	0	21,111	20,168
Other current liabilities, others	110,753	126,175	87,926
Total other current liabilities	110,753	147,286	108,094
Total current liabilities	2,951,996	2,209,178	2,129,788
Non-current liabilities			
Long-term borrowings			
Long-term bank loans	0	10,556	20,168
Total long-term borrowings	0	10,556	20,168
Deferred tax liabilities			
Total deferred tax liabilities	135,398	142,064	110,131
Other non-current liabilities			
Long-term deferred revenue	110,848	151,690	109,570
Net defined benefit liability, non-current	29,241	28,908	19,873
Other non-current liabilities, others	2,042	2,157	2,155
Total other non-current liabilities	142,131	182,755	131,598
Total non-current liabilities	277,529	335,375	261,897
Total liabilities	3,229,525	2,544,553	2,391,685
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	919,706	919,706	766,422
Stock dividend to be distributed	183,941	0	153,284
Total capital stock	1,103,647	919,706	919,706
Capital surplus			
Total capital surplus	446,760	328,550	328,550
Retained earnings			
Legal reserve	435,212	320,572	320,572
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	1,318,054	1,571,474	903,165
Total retained earnings	1,753,266	1,892,046	1,223,737
Other equity interest			
Other equity, others			
Total other equity, others	16,188	46,675	41,014
Total other equity interest	16,188	46,675	41,014
Total equity attributable to owners of parent	3,319,861	3,186,977	2,513,007
Non-controlling interests	1,429,283	1,052,818	931,046
Total equity	4,749,144	4,239,795	3,444,053
Total liabilities and equity	7,978,669	6,784,348	5,835,738
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