

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/9/30	2018/12/31	2018/9/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	2,416,296	2,732,183	2,623,776
Cash on hand	467	546	467
Cash in banks	1,267,411	1,388,469	1,355,884
Cash equivalents	1,148,418	1,343,168	1,267,425
Current financial assets at amortised cost	20,000	20,000	40,000
Current contract assets	167,010	156,554	193,450
Notes receivable, net	9,620	4,609	0
Notes receivable	9,620	4,609	0
Accounts receivable, net	1,203,002	1,227,366	1,303,062
Accounts receivable	1,213,849	1,243,872	1,322,072
Allowance for uncollectible accounts, accounts, installment, and lease payments receivable	10,847	16,506	19,010
Accounts receivable due from related parties, net	6,895	6,095	5,907
Accounts receivable due from related parties	6,895	6,095	5,907
Finance lease receivable, net	635	0	0
Other receivables	210,365	167,132	171,835
Tax refund receivable	51,426	15,656	42,866
Other non-operating receivables, others	182,902	163,609	128,969
Allowance for uncollectible accounts, other non-operating receivables	23,963	12,133	0
Other receivables due from related parties	173	4,508	8,724
Current inventories	271,882	292,353	256,563
Inventories, manufacturing business	271,882	292,353	256,563
Current finished goods	36	50	72
Current raw materials	271,846	290,478	256,491
Materials and supplies in transit	0	1,825	0
Prepayments	79,459	123,776	97,916
Other prepayments	79,459	123,776	97,916
Total current assets	4,385,337	4,734,576	4,701,233
Non-current assets			
Investments accounted for using equity method	72,164	65,378	62,742
Investments accounted for using equity method	72,164	65,378	62,742
Property, plant and equipment	3,018,695	2,981,724	2,784,789

Land, net	571,180	571,180	571,180
Buildings and structures, net	439,094	467,717	475,868
Machinery and equipment, net	1,879,811	1,794,866	1,603,498
Transportation equipment, net	3,586	3,908	4,210
Office equipment, net	12,562	15,556	15,665
Leasehold improvements, net	76,197	86,515	90,014
Other facilities, net	36,265	41,982	24,354
Right-of-use assets	132,242	0	0
Intangible assets	1,429	2,965	3,584
Computer software, net	1,429	2,965	3,584
Computer software	1,429	2,965	3,584
Deferred tax assets	58,295	47,270	47,964
Other non-current assets	292,907	550,095	677,107
Prepayments for business facilities	280,820	481,767	571,575
Guarantee deposits paid	11,596	12,353	9,366
Long-term Lease Prepayments	0	50,008	49,906
Other non-current assets, others	491	5,967	46,260
Total non-current assets	3,575,732	3,647,432	3,576,186
Total assets	7,961,069	8,382,008	8,277,419
Liabilities and equity			
Liabilities			
Current liabilities			
Current contract liabilities	17,364	14,335	13,330
Accounts payable	856,180	883,421	848,414
Accounts payable	856,180	883,421	848,414
Other payables	578,069	771,240	749,271
Payable on machinery and equipment	110,401	204,395	210,745
Other payables, others	467,668	566,845	538,526
Current tax liabilities	196,714	192,527	228,938
Current provisions	28,118	20,971	20,000
Current warranty provision	28,118	20,971	20,000
Current lease liabilities	38,526	0	0
Other current liabilities	118,018	109,533	105,261
Long-term liabilities, current portion	41,358	36,752	26,368
Other current liabilities, others	76,660	72,781	78,893
Total current liabilities	1,832,989	1,992,027	1,965,214
Non-current liabilities			
Non-current portion of non-current borrowings	182,807	213,808	224,192
Long-term bank loans	182,807	213,808	224,192

	Deferred tax liabilities	265,118	277,186	264,599
	Non-current lease liabilities	46,165	0	0
	Other non-current liabilities	54,348	66,337	69,734
revenue	Long-term deferred	2,733	15,046	21,705
non-current	Net defined benefit liability,	41,304	40,850	36,536
received	Guarantee deposits	10,311	10,441	11,493
	Total non-current liabilities	548,438	557,331	558,525
	Total liabilities	2,381,427	2,549,358	2,523,739
	Equity			
parent	Equity attributable to owners of			
	Share capital			
	Ordinary share	1,456,814	1,456,814	1,456,814
	Total capital stock	1,456,814	1,456,814	1,456,814
	Capital surplus			
paid-in capital	Capital surplus, additional	322,130	322,130	322,130
share transactions	Capital surplus, treasury	6,420	6,420	6,420
earnings (accumulated deficit)	Capital Surplus, changes in ownership interests in subsidiaries	114,293	114,293	116,111
	Total capital surplus	442,843	442,843	444,661
	Retained earnings			
	Legal reserve	688,576	629,061	629,061
	Special reserve	33,974	29,767	29,767
	Unappropriated retained earnings (accumulated deficit)	1,160,616	1,467,351	1,423,211
	Total retained earnings	1,883,166	2,126,179	2,082,039
	Other equity interest			
translation of foreign financial statements	Exchange differences on	-48,840	-33,974	-39,162
	Total other equity interest	-48,840	-33,974	-39,162
owners of parent	Total equity attributable to	3,733,983	3,991,862	3,944,352
	Non-controlling interests	1,845,659	1,840,788	1,809,328
	Total equity	5,579,642	5,832,650	5,753,680
	Total liabilities and equity	7,961,069	8,382,008	8,277,419
advance receipts for ordinary share	Equivalent issue shares of	0	0	0
entity and by its subsidiaries	Number of shares in entity held by	0	0	0