

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/12/31	2018/12/31
Balance Sheet		
Current assets		
Cash and cash equivalents	2,571,414	2,732,183
Current financial assets at amortised cost	20,000	20,000
Current contract assets	177,745	156,554
Notes receivable, net	4,042	4,609
Accounts receivable, net	997,332	1,227,366
Accounts receivable due from related parties, net	7,278	6,095
Finance lease receivable, net	463	0
Other receivables	151,704	167,132
Other receivables due from related parties	242	4,508
Current tax assets	10,801	0
Current inventories	292,014	292,353
Prepayments	116,449	123,776
Total current assets	4,349,484	4,734,576
Non-current assets		
Investments accounted for using equity method	73,156	65,378
Property, plant and equipment	3,008,185	2,981,724
Right-of-use assets	116,429	0
Intangible assets	5,181	2,965
Deferred tax assets	77,269	47,270
Other non-current assets	247,530	550,095
Total non-current assets	3,527,750	3,647,432
Total assets	7,877,234	8,382,008
Current liabilities		
Current contract liabilities	17,545	14,335
Accounts payable	782,256	883,421
Other payables	635,734	771,240
Current tax liabilities	69,465	192,527
Current provisions	32,569	20,971
Current lease liabilities	35,889	0
Other current liabilities	116,547	109,533
Total current liabilities	1,690,005	1,992,027
Non-current liabilities		
Non-current portion of non-current borrowings	172,448	213,808
Deferred tax liabilities	273,347	277,186
Non-current lease liabilities	34,936	0
Other non-current liabilities	44,880	66,337
Total non-current liabilities	525,611	557,331
Total liabilities	2,215,616	2,549,358
Equity attributable to owners of parent		
Share capital		
Ordinary share	1,456,814	1,456,814
Total share capital	1,456,814	1,456,814
Capital surplus		
Capital surplus, additional paid-in capital	322,130	322,130
Capital surplus, treasury share transactions	6,420	6,420
Capital Surplus, difference between consideration and carrying amount of subsidiaries acquired or disposed, associates and joint ventures accounted for using equity method	114,293	114,293
Total capital surplus	442,843	442,843
Retained earnings		
Legal reserve	688,576	629,061
Special reserve	33,974	29,767
Unappropriated retained earnings (accumulated deficit)	1,211,149	1,467,351
Total retained earnings	1,933,699	2,126,179
Other equity interest		
Exchange differences on translation of foreign financial statements	-68,091	-33,974
Total other equity interest	-68,091	-33,974
Total equity attributable to owners of parent	3,765,265	3,991,862
Non-controlling interests	1,896,353	1,840,788
Total equity	5,661,618	5,832,650
Total liabilities and equity	7,877,234	8,382,008
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0