

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/03/31	2019/12/31	2019/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	2,493,712	2,571,414	2,794,334
Current financial assets at amortised cost	20,000	20,000	20,000
Current contract assets	193,126	177,745	207,068
Notes receivable, net	10,986	4,042	7,028
Accounts receivable, net	1,049,850	997,332	1,167,767
Accounts receivable due from related parties, net	8,162	7,278	7,138
Finance lease receivable, net	289	463	689
Other receivables	151,037	151,704	179,994
Other receivables due from related parties	4,065	242	0
Current tax assets	10,801	10,801	0
Current inventories	335,101	292,014	264,191
Prepayments	126,427	116,449	106,478
Total current assets	4,403,556	4,349,484	4,754,687
Non-current assets			
Investments accounted for using equity method	70,319	73,156	65,694
Property, plant and equipment	2,911,924	3,008,185	3,010,561
Right-of-use assets	130,058	116,429	158,126
Intangible assets	5,125	5,181	2,337
Deferred tax assets	71,885	77,269	46,909
Other non-current assets	279,471	247,530	455,125
Total non-current assets	3,468,782	3,527,750	3,738,752
Total assets	7,872,338	7,877,234	8,493,439
Current liabilities			
Current contract liabilities	20,340	17,545	20,086
Accounts payable	726,502	782,256	783,332
Other payables	796,944	635,734	702,702
Current tax liabilities	126,919	69,465	220,748
Current provisions	34,378	32,569	21,912
Current lease liabilities	36,313	35,889	41,238
Other current liabilities	112,446	116,547	118,422
Total current liabilities	1,853,842	1,690,005	1,908,440
Non-current liabilities			
Non-current portion of non-current borrowings	161,897	172,448	203,487
Deferred tax liabilities	241,071	273,347	295,233
Non-current lease liabilities	48,583	34,936	65,431
Other non-current liabilities	40,634	44,880	62,700
Total non-current liabilities	492,185	525,611	626,851
Total liabilities	2,346,027	2,215,616	2,535,291
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,456,814	1,456,814	1,456,814
Total share capital	1,456,814	1,456,814	1,456,814
Capital surplus			
Total capital surplus	434,013	442,843	442,843
Retained earnings			
Legal reserve	688,576	688,576	629,061
Special reserve	33,974	33,974	29,767
Unappropriated retained earnings (accumulated deficit)	1,274,361	1,211,149	1,494,657
Total retained earnings	1,996,911	1,933,699	2,153,485
Other equity interest			
Other equity, others	-71,806	-68,091	-18,077
Total other equity interest	-71,806	-68,091	-18,077
Total equity attributable to owners of parent	3,815,932	3,765,265	4,035,065
Non-controlling interests	1,710,379	1,896,353	1,923,083
Total equity	5,526,311	5,661,618	5,958,148
Total liabilities and equity	7,872,338	7,877,234	8,493,439
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