

## Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/09/30	2019/12/31	2019/09/30
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	2,280,943	2,571,414	2,416,296
Current financial assets at amortised cost	20,000	20,000	20,000
Current contract assets	170,920	177,745	167,010
Notes receivable, net	17,926	4,042	9,620
Accounts receivable, net	1,212,848	997,332	1,203,002
Accounts receivable due from related parties, net	6,866	7,278	6,895
Finance lease receivable, net	0	463	635
Other receivables	175,427	151,704	210,365
Other receivables due from related parties	306	242	173
Current tax assets	8,883	10,801	0
Current inventories	359,611	292,014	271,882
Prepayments	185,256	116,449	79,459
<b>Total current assets</b>	<b>4,438,986</b>	<b>4,349,484</b>	<b>4,385,337</b>
<b>Non-current assets</b>			
Investments accounted for using equity method	78,636	73,156	72,164
Property, plant and equipment	2,895,266	3,008,185	3,018,695
Right-of-use assets	134,943	116,429	132,242
Intangible assets	5,456	5,181	1,429
Deferred tax assets	67,395	77,269	58,295
Other non-current assets	432,205	247,530	292,907
<b>Total non-current assets</b>	<b>3,613,901</b>	<b>3,527,750</b>	<b>3,575,732</b>
<b>Total assets</b>	<b>8,052,887</b>	<b>7,877,234</b>	<b>7,961,069</b>
<b>Current liabilities</b>			
Current contract liabilities	22,179	17,545	17,364
Accounts payable	921,932	782,256	856,180
Other payables	634,347	635,734	578,069
Current tax liabilities	85,499	69,465	196,714
Current provisions	36,908	32,569	28,118
Current lease liabilities	40,628	35,889	38,526
Other current liabilities	104,781	116,547	118,018
<b>Total current liabilities</b>	<b>1,846,274</b>	<b>1,690,005</b>	<b>1,832,989</b>
<b>Non-current liabilities</b>			
Non-current portion of non-current borrowings	141,055	172,448	182,807
Deferred tax liabilities	278,359	273,347	265,118
Non-current lease liabilities	49,281	34,936	46,165
Other non-current liabilities	40,709	44,880	54,348
<b>Total non-current liabilities</b>	<b>509,404</b>	<b>525,611</b>	<b>548,438</b>
<b>Total liabilities</b>	<b>2,355,678</b>	<b>2,215,616</b>	<b>2,381,427</b>
<b>Equity attributable to owners of parent</b>			
Share capital			
Ordinary share	1,456,814	1,456,814	1,456,814
<b>Total Share Capital</b>	<b>1,456,814</b>	<b>1,456,814</b>	<b>1,456,814</b>
Capital surplus			
Total capital surplus	434,013	442,843	442,843
Retained earnings			
Legal reserve	712,499	688,576	688,576
Special reserve	68,091	33,974	33,974
Unappropriated retained earnings (accumulated deficit)	1,200,464	1,211,149	1,160,616
<b>Total retained earnings</b>	<b>1,981,054</b>	<b>1,933,699</b>	<b>1,883,166</b>
Other equity interest			
Other equity, others	-69,836	-68,091	-48,840
<b>Total other equity interest</b>	<b>-69,836</b>	<b>-68,091</b>	<b>-48,840</b>
<b>Total equity attributable to owners of parent</b>	<b>3,802,045</b>	<b>3,765,265</b>	<b>3,733,983</b>
Non-controlling interests	1,895,164	1,896,353	1,845,659
<b>Total equity</b>	<b>5,697,209</b>	<b>5,661,618</b>	<b>5,579,642</b>
<b>Total liabilities and equity</b>	<b>8,052,887</b>	<b>7,877,234</b>	<b>7,961,069</b>
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