

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/12/31	2019/12/31
Balance Sheet		
Current assets		
Cash and cash equivalents	2,297,596	2,571,414
Current financial assets at amortised cost	0	20,000
Current contract assets	190,205	177,745
Notes receivable, net	10,828	4,042
Accounts receivable, net	1,171,258	997,332
Accounts receivable due from related parties, net	8,059	7,278
Finance lease receivable, net	0	463
Other receivables	166,493	151,704
Other receivables due from related parties	155	242
Current tax assets	10,914	10,801
Current inventories	332,320	292,014
Prepayments	187,432	116,449
Total current assets	4,375,260	4,349,484
Non-current assets		
Investments accounted for using equity method	81,718	73,156
Property, plant and equipment	3,149,548	3,008,185
Right-of-use assets	125,790	116,429
Intangible assets	5,983	5,181
Deferred tax assets	74,506	77,269
Other non-current assets	494,212	247,530
Total non-current assets	3,931,757	3,527,750
Total assets	8,307,017	7,877,234
Current liabilities		
Current contract liabilities	32,432	17,545
Accounts payable	943,525	782,256
Other payables	804,259	635,734
Current tax liabilities	96,915	69,465
Current provisions	37,795	32,569
Current lease liabilities	40,681	35,889
Other current liabilities	68,305	116,547
Total current liabilities	2,023,912	1,690,005
Non-current liabilities		
Non-current portion of non-current borrowings	88,990	172,448
Deferred tax liabilities	296,887	273,347
Non-current lease liabilities	39,631	34,936
Other non-current liabilities	45,582	44,880
Total non-current liabilities	471,090	525,611
Total liabilities	2,495,002	2,215,616
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	123,722	114,293
Total capital surplus	452,272	442,843
Retained earnings		
Legal reserve	712,499	688,576
Special reserve	68,091	33,974
Unappropriated retained earnings (accumulated deficit)	1,244,652	1,211,149
Total retained earnings	2,025,242	1,933,699
Other equity interest		
Exchange differences on translation of foreign financial statements	-66,339	-68,091
Total other equity interest	-66,339	-68,091
Total equity attributable to owners of parent	3,867,989	3,765,265
Non-controlling interests	1,944,026	1,896,353
Total equity	5,812,015	5,661,618
Total liabilities and equity	8,307,017	7,877,234
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