

## Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/03/31	2020/12/31	2020/03/31
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	2,310,243	2,297,596	2,493,712
Current financial assets at amortised cost	0	0	20,000
Current contract assets	229,596	190,205	193,126
Notes receivable, net	12,702	10,828	10,986
Accounts receivable, net	1,304,224	1,171,258	1,049,850
Accounts receivable due from related parties, net	7,040	8,059	8,162
Finance lease receivable, net	0	0	289
Other receivables	144,943	166,493	151,037
Other receivables due from related parties	3,430	155	4,065
Current tax assets	10,914	10,914	10,801
Current inventories	333,095	332,320	335,101
Prepayments	203,077	187,432	126,427
<b>Total current assets</b>	<b>4,559,264</b>	<b>4,375,260</b>	<b>4,403,556</b>
<b>Non-current assets</b>			
Investments accounted for using equity method	78,798	81,718	70,319
Property, plant and equipment	3,451,881	3,149,548	2,911,924
Right-of-use assets	115,099	125,790	130,058
Intangible assets	5,102	5,983	5,125
Deferred tax assets	54,860	74,506	71,885
Other non-current assets	593,019	494,212	279,471
<b>Total non-current assets</b>	<b>4,298,759</b>	<b>3,931,757</b>	<b>3,468,782</b>
<b>Total assets</b>	<b>8,858,023</b>	<b>8,307,017</b>	<b>7,872,338</b>
<b>Current liabilities</b>			
Current contract liabilities	45,162	32,432	20,340
Notes payable	14	0	0
Accounts payable	1,023,506	943,525	726,502
Other payables	1,073,465	804,259	796,944
Current tax liabilities	181,817	96,915	126,919
Current provisions	38,796	37,795	34,378
Current lease liabilities	32,328	40,681	36,313
Other current liabilities	78,091	68,305	112,446
<b>Total current liabilities</b>	<b>2,473,179</b>	<b>2,023,912</b>	<b>1,853,842</b>
<b>Non-current liabilities</b>			
Non-current portion of non-current borrowings	375,129	88,990	161,897
Deferred tax liabilities	261,629	296,887	241,071
Non-current lease liabilities	37,505	39,631	48,583
Other non-current liabilities	45,648	45,582	40,634
<b>Total non-current liabilities</b>	<b>719,911</b>	<b>471,090</b>	<b>492,185</b>
<b>Total liabilities</b>	<b>3,193,090</b>	<b>2,495,002</b>	<b>2,346,027</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			
<b>Total capital surplus</b>	<b>452,272</b>	<b>452,272</b>	<b>434,013</b>
Retained earnings			
Legal reserve	712,499	712,499	688,576
Special reserve	68,091	68,091	33,974
Unappropriated retained earnings (accumulated deficit)	1,334,471	1,244,652	1,274,361
<b>Total retained earnings</b>	<b>2,115,061</b>	<b>2,025,242</b>	<b>1,996,911</b>
Other equity interest			
Other equity, others	-62,306	-66,339	-71,806
<b>Total other equity interest</b>	<b>-62,306</b>	<b>-66,339</b>	<b>-71,806</b>
<b>Total equity attributable to owners of parent</b>	<b>3,961,841</b>	<b>3,867,989</b>	<b>3,815,932</b>
Non-controlling interests	1,703,092	1,944,026	1,710,379
<b>Total equity</b>	<b>5,664,933</b>	<b>5,812,015</b>	<b>5,526,311</b>
<b>Total liabilities and equity</b>	<b>8,858,023</b>	<b>8,307,017</b>	<b>7,872,338</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