

## Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/09/30	2020/12/31	2020/09/30
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	1,920,525	2,297,596	2,280,943
Current financial assets at amortised cost	0	0	20,000
Current contract assets	204,968	190,205	170,920
Notes receivable, net	29,835	10,828	17,926
Accounts receivable, net	1,297,452	1,171,258	1,212,848
Accounts receivable due from related parties, net	8,009	8,059	6,866
Other receivables	183,477	166,493	175,427
Other receivables due from related parties	1,600	155	306
Current tax assets	1,674	10,914	8,883
Current inventories	443,335	332,320	359,611
Prepayments	255,707	187,432	185,256
<b>Total current assets</b>	<b>4,346,582</b>	<b>4,375,260</b>	<b>4,438,986</b>
<b>Non-current assets</b>			
Investments accounted for using equity method	83,420	81,718	78,636
Property, plant and equipment	4,024,504	3,149,548	2,895,266
Right-of-use assets	97,165	125,790	134,943
Intangible assets	5,095	5,983	5,456
Deferred tax assets	67,021	74,506	67,395
Other non-current assets	653,597	494,212	432,205
<b>Total non-current assets</b>	<b>4,930,802</b>	<b>3,931,757</b>	<b>3,613,901</b>
<b>Total assets</b>	<b>9,277,384</b>	<b>8,307,017</b>	<b>8,052,887</b>
<b>Current liabilities</b>			
Current contract liabilities	46,823	32,432	22,179
Accounts payable	1,124,559	943,525	921,932
Other payables	806,571	804,259	634,347
Current tax liabilities	145,710	96,915	85,499
Current provisions	33,385	37,795	36,908
Current lease liabilities	17,939	40,681	40,628
Other current liabilities	130,407	68,305	104,781
<b>Total current liabilities</b>	<b>2,305,394</b>	<b>2,023,912</b>	<b>1,846,274</b>
<b>Non-current liabilities</b>			
Non-current portion of non-current borrowings	299,057	88,990	141,055
Deferred tax liabilities	306,294	296,887	278,359
Non-current lease liabilities	34,118	39,631	49,281
Other non-current liabilities	460,597	45,582	40,709
<b>Total non-current liabilities</b>	<b>1,100,066</b>	<b>471,090</b>	<b>509,404</b>
<b>Total liabilities</b>	<b>3,405,460</b>	<b>2,495,002</b>	<b>2,355,678</b>
<b>Equity attributable to owners of parent</b>			
<b>Share capital</b>			
Ordinary share	1,456,814	1,456,814	1,456,814
Total Share Capital	1,456,814	1,456,814	1,456,814
<b>Capital surplus</b>			
Total capital surplus	452,272	452,272	434,013
<b>Retained earnings</b>			
Legal reserve	736,221	712,499	712,499
Special reserve	66,339	68,091	68,091
Unappropriated retained earnings (accumulated deficit)	1,323,832	1,244,652	1,200,464
<b>Total retained earnings</b>	<b>2,126,392</b>	<b>2,025,242</b>	<b>1,981,054</b>
<b>Other equity interest</b>			
Other equity, others	-75,131	-66,339	-69,836
<b>Total other equity interest</b>	<b>-75,131</b>	<b>-66,339</b>	<b>-69,836</b>
<b>Total equity attributable to owners of parent</b>	<b>3,960,347</b>	<b>3,867,989</b>	<b>3,802,045</b>
Non-controlling interests	1,911,577	1,944,026	1,895,164
<b>Total equity</b>	<b>5,871,924</b>	<b>5,812,015</b>	<b>5,697,209</b>
<b>Total liabilities and equity</b>	<b>9,277,384</b>	<b>8,307,017</b>	<b>8,052,887</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