

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/12/31	2020/12/31
Balance Sheet		
Current assets		
Cash and cash equivalents	2,071,077	2,297,596
Current contract assets	209,458	190,205
Notes receivable, net	20,245	10,828
Accounts receivable, net	1,328,772	1,171,258
Accounts receivable due from related parties, net	8,717	8,059
Other receivables	177,486	166,493
Other receivables due from related parties	110	155
Current tax assets	1,674	10,914
Current inventories	472,483	332,320
Prepayments	305,960	187,432
Total current assets	4,595,982	4,375,260
Non-current assets		
Investments accounted for using equity method	88,869	81,718
Property, plant and equipment	4,362,364	3,149,548
Right-of-use assets	172,661	125,790
Investment property, net	64,529	0
Intangible assets	6,523	5,983
Deferred tax assets	67,985	74,506
Other non-current assets	572,954	494,212
Total non-current assets	5,335,885	3,931,757
Total assets	9,931,867	8,307,017
Current liabilities		
Current contract liabilities	28,134	32,432
Accounts payable	1,066,263	943,525
Other payables	1,163,815	804,259
Current tax liabilities	171,053	96,915
Current provisions	34,123	37,795
Current lease liabilities	35,670	40,681
Other current liabilities	181,205	68,305
Total current liabilities	2,680,263	2,023,912
Non-current liabilities		
Non-current portion of non-current borrowings	275,936	88,990
Deferred tax liabilities	325,885	296,887
Non-current lease liabilities	96,164	39,631
Other non-current liabilities	492,991	45,582
Total non-current liabilities	1,190,976	471,090
Total liabilities	3,871,239	2,495,002
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	123,722
Total capital surplus	452,272	452,272
Retained earnings		
Legal reserve	736,221	712,499
Special reserve	66,339	68,091
Unappropriated retained earnings (accumulated deficit)	1,390,838	1,244,652
Total retained earnings	2,193,398	2,025,242
Other equity interest		
Exchange differences on translation of foreign financial statements	-65,301	-66,339
Total other equity interest	-65,301	-66,339
Total equity attributable to owners of parent	4,037,183	3,867,989
Non-controlling interests	2,023,445	1,944,026
Total equity	6,060,628	5,812,015
Total liabilities and equity	9,931,867	8,307,017
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