

## Financial Statement — Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/03/31	2021/12/31	2021/03/31
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	2,339,337	2,071,077	2,310,243
Current contract assets	223,513	209,458	229,596
Notes receivable, net	0	20,245	12,702
Accounts receivable, net	1,213,626	1,328,772	1,304,224
Accounts receivable due from related parties, net	9,343	8,717	7,040
Other receivables	130,602	177,486	144,943
Other receivables due from related parties	3,643	110	3,430
Current tax assets	1,674	1,674	10,914
Current inventories	601,448	472,483	333,095
Prepayments	288,159	305,960	203,077
<b>Total current assets</b>	<b>4,811,345</b>	<b>4,595,982</b>	<b>4,559,264</b>
<b>Non-current assets</b>			
Investments accounted for using equity method	91,383	88,869	78,798
Property, plant and equipment	4,569,119	4,362,364	3,451,881
Right-of-use assets	176,088	172,661	115,099
Investment property, net	64,700	64,529	0
Intangible assets	6,206	6,523	5,102
Deferred tax assets	66,349	67,985	54,860
Other non-current assets	550,302	572,954	593,019
<b>Total non-current assets</b>	<b>5,524,147</b>	<b>5,335,885</b>	<b>4,298,759</b>
<b>Total assets</b>	<b>10,335,492</b>	<b>9,931,867</b>	<b>8,858,023</b>
<b>Current liabilities</b>			
Current contract liabilities	24,736	28,134	45,162
Notes payable	0	0	14
Accounts payable	1,143,917	1,066,263	1,023,506
Other payables	1,476,622	1,163,815	1,073,465
Current tax liabilities	282,384	171,053	181,817
Current provisions	34,717	34,123	38,796
Current lease liabilities	38,079	35,670	32,328
Other current liabilities	162,679	181,205	78,091
<b>Total current liabilities</b>	<b>3,163,134</b>	<b>2,680,263</b>	<b>2,473,179</b>
<b>Non-current liabilities</b>			
Non-current portion of non-current borrowings	293,027	275,936	375,129
Deferred tax liabilities	285,214	325,885	261,629
Non-current lease liabilities	96,499	96,164	37,505
Other non-current liabilities	536,407	492,991	45,648
<b>Total non-current liabilities</b>	<b>1,211,147</b>	<b>1,190,976</b>	<b>719,911</b>
<b>Total liabilities</b>	<b>4,374,281</b>	<b>3,871,239</b>	<b>3,193,090</b>
<b>Equity attributable to owners of parent</b>			
<b>Share capital</b>			
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>
<b>Capital surplus</b>			
Total capital surplus	452,272	452,272	452,272
<b>Retained earnings</b>			
Legal reserve	736,221	736,221	712,499
Special reserve	66,339	66,339	68,091
Unappropriated retained earnings (accumulated deficit)	1,452,834	1,390,838	1,334,471
<b>Total retained earnings</b>	<b>2,255,394</b>	<b>2,193,398</b>	<b>2,115,061</b>
<b>Other equity interest</b>			
Other equity, others	-36,875	-65,301	-62,306
<b>Total other equity interest</b>	<b>-36,875</b>	<b>-65,301</b>	<b>-62,306</b>
<b>Total equity attributable to owners of parent</b>	<b>4,127,605</b>	<b>4,037,183</b>	<b>3,961,841</b>
Non-controlling interests	1,833,606	2,023,445	1,703,092
<b>Total equity</b>	<b>5,961,211</b>	<b>6,060,628</b>	<b>5,664,933</b>
<b>Total liabilities and equity</b>	<b>10,335,492</b>	<b>9,931,867</b>	<b>8,858,023</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