

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/06/30	2021/12/31	2021/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	2,255,373	2,071,077	2,663,300
Current contract assets	210,104	209,458	196,657
Notes receivable, net	0	20,245	6,955
Accounts receivable, net	1,453,222	1,328,772	1,316,599
Accounts receivable due from related parties, net	7,697	8,717	8,063
Other receivables	193,549	177,486	165,412
Other receivables due from related parties	256	110	737
Current tax assets	0	1,674	1,674
Current inventories	455,431	472,483	329,202
Prepayments	256,847	305,960	224,053
Total current assets	4,832,479	4,595,982	4,912,652
Non-current assets			
Investments accounted for using equity method	86,910	88,869	81,449
Property, plant and equipment	4,643,629	4,362,364	3,806,475
Right-of-use assets	162,769	172,661	103,403
Investment property, net	61,259	64,529	0
Intangible assets	5,106	6,523	4,579
Deferred tax assets	75,548	67,985	56,655
Other non-current assets	525,816	572,954	464,311
Total non-current assets	5,561,037	5,335,885	4,516,872
Total assets	10,393,516	9,931,867	9,429,524
Current liabilities			
Current contract liabilities	22,924	28,134	36,069
Accounts payable	1,004,108	1,066,263	1,076,051
Other payables	1,819,511	1,163,815	1,133,979
Current tax liabilities	183,143	171,053	170,698
Current provisions	35,367	34,123	32,511
Current lease liabilities	36,589	35,670	22,528
Other current liabilities	197,935	181,205	93,903
Total current liabilities	3,299,577	2,680,263	2,565,739
Non-current liabilities			
Non-current portion of non-current borrowings	270,027	275,936	322,122
Deferred tax liabilities	307,840	325,885	279,908
Non-current lease liabilities	86,364	96,164	35,769
Other non-current liabilities	583,937	492,991	365,311
Total non-current liabilities	1,248,168	1,190,976	1,003,110
Total liabilities	4,547,745	3,871,239	3,568,849
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,456,814	1,456,814	1,456,814
Total Share Capital	1,456,814	1,456,814	1,456,814
Capital surplus			
Total capital surplus	452,272	452,272	452,272
Retained earnings			
Legal reserve	773,432	736,221	712,499
Special reserve	65,301	66,339	68,091
Unappropriated retained earnings (accumulated deficit)	1,228,985	1,390,838	1,443,132
Total retained earnings	2,067,718	2,193,398	2,223,722
Other equity interest			
Other equity, others	-63,693	-65,301	-66,409
Total other equity interest	-63,693	-65,301	-66,409
Total equity attributable to owners of parent	3,913,111	4,037,183	4,066,399
Non-controlling interests	1,932,660	2,023,445	1,794,276
Total equity	5,845,771	6,060,628	5,860,675
Total liabilities and equity	10,393,516	9,931,867	9,429,524
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