

## Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/09/30	2021/12/31	2021/09/30
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	2,113,859	2,071,077	1,920,525
Current contract assets	155,951	209,458	204,968
Notes receivable, net	0	20,245	29,835
Accounts receivable, net	1,351,271	1,328,772	1,297,452
Accounts receivable due from related parties, net	9,584	8,717	8,009
Other receivables	187,626	177,486	183,477
Other receivables due from related parties	57	110	1,600
Current tax assets	0	1,674	1,674
Current inventories	371,630	472,483	443,335
Prepayments	217,731	305,960	255,707
<b>Total current assets</b>	<b>4,407,709</b>	<b>4,595,982</b>	<b>4,346,582</b>
<b>Non-current assets</b>			
Investments accounted for using equity method	93,909	88,869	83,420
Property, plant and equipment	4,675,628	4,362,364	4,024,504
Right-of-use assets	156,131	172,661	97,165
Investment property, net	59,945	64,529	0
Intangible assets	4,462	6,523	5,095
Deferred tax assets	75,660	67,985	67,021
Other non-current assets	528,106	572,954	653,597
<b>Total non-current assets</b>	<b>5,593,841</b>	<b>5,335,885</b>	<b>4,930,802</b>
<b>Total assets</b>	<b>10,001,550</b>	<b>9,931,867</b>	<b>9,277,384</b>
<b>Current liabilities</b>			
Current contract liabilities	19,415	28,134	46,823
Accounts payable	1,011,917	1,066,263	1,124,559
Other payables	1,185,968	1,163,815	806,571
Current tax liabilities	127,438	171,053	145,710
Current provisions	35,973	34,123	33,385
Current lease liabilities	37,161	35,670	17,939
Other current liabilities	214,481	181,205	130,407
<b>Total current liabilities</b>	<b>2,632,353</b>	<b>2,680,263</b>	<b>2,305,394</b>
<b>Non-current liabilities</b>			
Non-current portion of non-current borrowings	247,093	275,936	299,057
Deferred tax liabilities	344,201	325,885	306,294
Non-current lease liabilities	79,807	96,164	34,118
Other non-current liabilities	594,408	492,991	460,597
<b>Total non-current liabilities</b>	<b>1,265,509</b>	<b>1,190,976</b>	<b>1,100,066</b>
<b>Total liabilities</b>	<b>3,897,862</b>	<b>3,871,239</b>	<b>3,405,460</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>			
<b>Total capital surplus</b>	<b>452,272</b>	<b>452,272</b>	<b>452,272</b>
<b>Retained earnings</b>			
Legal reserve	773,432	736,221	736,221
Special reserve	65,301	66,339	66,339
Unappropriated retained earnings (accumulated deficit)	1,316,609	1,390,838	1,323,832
<b>Total retained earnings</b>	<b>2,155,342</b>	<b>2,193,398</b>	<b>2,126,392</b>
<b>Other equity interest</b>			
Other equity, others	-51,643	-65,301	-75,131
<b>Total other equity interest</b>	<b>-51,643</b>	<b>-65,301</b>	<b>-75,131</b>
<b>Total equity attributable to owners of parent</b>	<b>4,012,785</b>	<b>4,037,183</b>	<b>3,960,347</b>
<b>Non-controlling interests</b>	<b>2,090,903</b>	<b>2,023,445</b>	<b>1,911,577</b>
<b>Total equity</b>	<b>6,103,688</b>	<b>6,060,628</b>	<b>5,871,924</b>
<b>Total liabilities and equity</b>	<b>10,001,550</b>	<b>9,931,867</b>	<b>9,277,384</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