

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/12/31	2021/12/31
Balance Sheet		
Current assets		
Cash and cash equivalents	2,542,423	2,071,077
Current financial assets at amortised cost	12,500	0
Current contract assets	151,762	209,458
Notes receivable, net	0	20,245
Accounts receivable, net	986,290	1,328,772
Accounts receivable due from related parties, net	9,583	8,717
Other receivables	164,211	177,486
Other receivables due from related parties	43	110
Current tax assets	10,086	1,674
Current inventories	527,241	472,483
Prepayments	222,693	305,960
Total current assets	4,626,832	4,595,982
Non-current assets		
Non-current financial assets at amortised cost	741	0
Investments accounted for using equity method	101,489	88,869
Property, plant and equipment	4,670,386	4,362,364
Right-of-use assets	154,230	172,661
Investment property, net	57,214	64,529
Intangible assets	38,753	6,523
Deferred tax assets	96,860	67,985
Other non-current assets	423,071	572,954
Total non-current assets	5,542,744	5,335,885
Total assets	10,169,576	9,931,867
Current liabilities		
Current borrowings	71,170	0
Current contract liabilities	16,019	28,134
Accounts payable	874,883	1,066,263
Accounts payable to related parties	1,907	0
Other payables	1,199,217	1,163,815
Other payables to related parties	15,014	0
Current tax liabilities	128,967	171,053
Current provisions	36,419	34,123
Current lease liabilities	42,745	35,670
Other current liabilities	183,924	181,205
Total current liabilities	2,570,265	2,680,263
Non-current liabilities		
Non-current portion of non-current borrowings	367,268	275,936
Deferred tax liabilities	348,313	325,885
Non-current lease liabilities	73,709	96,164
Other non-current liabilities	571,603	492,991
Total non-current liabilities	1,360,893	1,190,976
Total liabilities	3,931,158	3,871,239
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	123,744	123,722
Total capital surplus	452,294	452,272
Retained earnings		
Legal reserve	773,432	736,221
Special reserve	65,301	66,339
Unappropriated retained earnings (accumulated deficit)	1,289,555	1,390,838
Total retained earnings	2,128,288	2,193,398
Other equity interest		
Exchange differences on translation of foreign financial statements	-67,718	-65,301
Total other equity interest	-67,718	-65,301
Total equity attributable to owners of parent	3,969,678	4,037,183
Non-controlling interests	2,268,740	2,023,445
Total equity	6,238,418	6,060,628
Total liabilities and equity	10,169,576	9,931,867
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