

Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/03/31	2022/12/31	2022/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	2,328,441	2,542,423	2,339,337
Current financial assets at amortised cost	30,000	12,500	0
Current contract assets	151,935	151,762	223,513
Accounts receivable, net	884,765	986,290	1,213,626
Accounts receivable due from related parties, net	10,108	9,583	9,343
Other receivables	174,767	164,211	130,602
Other receivables due from related parties	4,388	43	3,643
Current tax assets	10,135	10,086	1,674
Current inventories	460,171	527,241	601,448
Prepayments	231,419	222,693	288,159
Total current assets	4,286,129	4,626,832	4,811,345
Non-current assets			
Non-current financial assets at amortised cost	744	741	0
Investments accounted for using equity method	102,489	101,489	91,383
Property, plant and equipment	4,927,737	4,670,386	4,569,119
Right-of-use assets	144,009	154,230	176,088
Investment property, net	55,595	57,214	64,700
Intangible assets	37,717	38,753	6,206
Deferred tax assets	106,326	113,291	88,181
Other non-current assets	48,938	423,071	550,302
Total non-current assets	5,423,555	5,559,175	5,545,979
Total assets	9,709,684	10,186,007	10,357,324
Current liabilities			
Current borrowings	0	71,170	0
Current contract liabilities	19,685	16,019	24,736
Accounts payable	665,720	874,883	1,143,917
Accounts payable to related parties	0	1,907	0
Other payables	1,334,005	1,199,217	1,476,622
Other payables to related parties	0	15,014	0
Current tax liabilities	215,172	128,967	282,384
Current provisions	36,674	36,419	34,717
Current lease liabilities	42,046	42,745	38,079
Other current liabilities	153,276	183,924	162,679
Total current liabilities	2,466,578	2,570,265	3,163,134
Non-current liabilities			
Non-current portion of non-current borrowings	397,868	367,268	293,027
Deferred tax liabilities	306,362	364,744	307,046
Non-current lease liabilities	64,346	73,709	96,499
Other non-current liabilities	569,463	571,603	536,407
Total non-current liabilities	1,338,039	1,377,324	1,232,979
Total liabilities	3,804,617	3,947,589	4,396,113
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	452,304	452,294	452,272
Retained earnings			
Legal reserve	773,432	773,432	736,221
Special reserve	65,301	65,301	66,339
Unappropriated retained earnings (accumulated deficit)	1,249,464	1,289,555	1,452,834
Total retained earnings	2,088,197	2,128,288	2,255,394
Other equity interest			
Other equity, others	-69,131	-67,718	-36,875
Total other equity interest	-69,131	-67,718	-36,875
Total equity attributable to owners of parent	3,928,184	3,969,678	4,127,605
Non-controlling interests			
Total equity	5,905,067	6,238,418	5,961,211
Total liabilities and equity	9,709,684	10,186,007	10,357,324
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