

## Financial Statement – Balance Sheet

Provided by: ELITE ADVANCED LASER CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/06/30	2022/12/31	2022/06/30
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	2,141,802	2,542,423	2,255,373
Current financial assets at amortised cost	30,000	12,500	0
Current contract assets	157,192	151,762	210,104
Accounts receivable, net	933,227	986,290	1,453,222
Accounts receivable due from related parties, net	6,102	9,583	7,697
Other receivables	207,089	164,211	193,549
Other receivables due from related parties	80	43	256
Current tax assets	29	10,086	0
Current inventories	437,280	527,241	455,431
Prepayments	245,991	222,693	256,847
<b>Total current assets</b>	<b>4,158,792</b>	<b>4,626,832</b>	<b>4,832,479</b>
<b>Non-current assets</b>			
Non-current financial assets at amortised cost	749	741	0
Investments accounted for using equity method	102,654	101,489	86,910
Property, plant and equipment	4,734,124	4,670,386	4,643,629
Right-of-use assets	130,184	154,230	162,769
Investment property, net	52,220	57,214	61,259
Intangible assets	36,647	38,753	5,106
Deferred tax assets	109,606	113,291	94,815
Other non-current assets	43,539	423,071	525,816
<b>Total non-current assets</b>	<b>5,209,723</b>	<b>5,559,175</b>	<b>5,580,304</b>
<b>Total assets</b>	<b>9,368,515</b>	<b>10,186,007</b>	<b>10,412,783</b>
<b>Current liabilities</b>			
Current borrowings	0	71,170	0
Current contract liabilities	41,403	16,019	22,924
Accounts payable	713,507	874,883	1,004,108
Accounts payable to related parties	0	1,907	0
Other payables	1,057,800	1,199,217	1,819,511
Other payables to related parties	0	15,014	0
Current tax liabilities	136,506	128,967	183,143
Current provisions	36,979	36,419	35,367
Current lease liabilities	40,008	42,745	36,589
Other current liabilities	178,366	183,924	197,935
<b>Total current liabilities</b>	<b>2,204,569</b>	<b>2,570,265</b>	<b>3,299,577</b>
<b>Non-current liabilities</b>			
Non-current portion of non-current borrowings	346,544	367,268	270,027
Deferred tax liabilities	323,499	364,744	327,107
Non-current lease liabilities	53,999	73,709	86,364
Other non-current liabilities	602,392	571,603	583,937
<b>Total non-current liabilities</b>	<b>1,326,434</b>	<b>1,377,324</b>	<b>1,267,435</b>
<b>Total liabilities</b>	<b>3,531,003</b>	<b>3,947,589</b>	<b>4,567,012</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>452,902</b>	<b>452,294</b>	<b>452,272</b>
<b>Retained earnings</b>			
Legal reserve	793,144	773,432	773,432
Special reserve	67,718	65,301	65,301
Unappropriated retained earnings (accumulated deficit)	1,141,260	1,289,555	1,228,985
<b>Total retained earnings</b>	<b>2,002,122</b>	<b>2,128,288</b>	<b>2,067,718</b>
<b>Other equity interest</b>			
Other equity, others	-91,522	-67,718	-63,693
<b>Total other equity interest</b>	<b>-91,522</b>	<b>-67,718</b>	<b>-63,693</b>
<b>Total equity attributable to owners of parent</b>	<b>3,820,316</b>	<b>3,969,678</b>	<b>3,913,111</b>
<b>Non-controlling interests</b>	<b>2,017,196</b>	<b>2,268,740</b>	<b>1,932,660</b>
<b>Total equity</b>	<b>5,837,512</b>	<b>6,238,418</b>	<b>5,845,771</b>
<b>Total liabilities and equity</b>	<b>9,368,515</b>	<b>10,186,007</b>	<b>10,412,783</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