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Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/3/31	2020/12/31	2020/3/31
Balance Sheet			
Current assets			
Cash and cash equivalents	480,559	474,723	369,192
Current financial assets at fair value through profit or loss	41,874	14,484	18,096
Current financial assets at amortised cost	92,327	20,338	18,111
Notes receivable, net	11,931	66,063	27,664
Accounts receivable, net	639,576	522,618	414,216
Other receivables	9,313	9,491	8,667
Current tax assets	778	196	207
Current inventories	1,012,595	995,649	786,369
Prepayments	99,145	87,917	90,414
Other current assets	1,724	4,020	3,505
Total current assets	2,389,822	2,195,499	1,736,441
Non-current assets			
Non-current financial assets at fair value through profit or loss	62,400	61,800	47,756
Non-current financial assets at fair value through other comprehensive income	6,156	6,156	6,156
Non-current financial assets at amortised cost	13,027	4,365	4,266
Investments accounted for using equity method	189,278	183,530	159,620
Property, plant and equipment	1,467,373	1,587,806	1,379,147
Right-of-use assets	102,420	103,531	97,088
Investment property, net	238,419	239,287	0
Intangible assets	112,877	92,595	97,325
Deferred tax assets	23,401	22,618	88,185
Other non-current assets	577,039	611,311	601,929
Total non-current assets	2,792,390	2,912,999	2,481,472
Total assets	5,182,212	5,108,498	4,217,913
Current liabilities			
Current borrowings	242,000	286,540	829,980
Short-term notes and bills payable	19,951	19,998	0
Current financial liabilities at fair value through profit or loss	223	180	0
Current contract liabilities	335,276	366,656	191,336
Notes payable	0	0	566
Accounts payable	408,400	353,995	304,512
Other payables	556,728	369,205	316,132
Current tax liabilities	96,416	74,274	62,087
Current lease liabilities	20,325	19,836	16,514
Other current liabilities	94,224	76,104	37,608
Total current liabilities	1,773,543	1,566,788	1,758,735
Non-current liabilities			
Bonds payable	36,886	73,981	0
Non-current portion of non-current borrowings	689,705	667,410	248,909
Deferred tax liabilities	16,431	16,686	130,364
Non-current lease liabilities	61,912	63,119	59,671
Other non-current liabilities	11,511	16,999	17,387
Total non-current liabilities	816,445	838,195	456,331
Total liabilities	2,589,988	2,404,983	2,215,066
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,154,175	1,039,936	989,936
Advance receipts for share capital	13,731	114,239	0
Total Share Capital	1,167,906	1,154,175	989,936
Capital surplus			
Total capital surplus	480,940	457,533	194,973
Retained earnings			
Legal reserve	216,502	216,502	193,691
Special reserve	64,768	64,768	64,768
Unappropriated retained earnings (accumulated deficit)	418,651	568,154	354,477
Total retained earnings	699,921	849,424	612,936
Other equity interest			
Total other equity interest	-47,386	-45,156	-46,222
Total equity attributable to owners of parent	2,301,381	2,415,976	1,751,623
Non-controlling interests	290,843	287,539	251,224
Total equity	2,592,224	2,703,515	2,002,847
Total liabilities and equity	5,182,212	5,108,498	4,217,913
Equivalent issue shares of advance receipts for ordinary share	1,373,126	11,423,906	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0

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Financial Statement – Income Statement

Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/03/31	2020/01/01To2020/03/31
Income Statement		
Sales revenue	782,935	601,863
Net sales revenue	782,935	601,863
Total operating revenue	782,935	601,863
Total cost of sales	484,614	408,861
Total operating costs	484,614	408,861
Gross profit (loss) from operations	298,321	193,002
Gross profit (loss) from operations	298,321	193,002
Operating expenses		
Selling expenses	82,423	63,551
Administrative expenses	84,502	52,651
Research and development expenses	20,150	23,585
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	5,491	840
Total operating expenses	192,566	140,627
Net other income (expenses)		
Net other income (expenses)	-1,269	-12
Net operating income (loss)	104,486	52,363
Non-operating income and expenses		
Total interest income	1,191	641
Total other income	2,891	52
Other gains and losses, net	547	25,396
Finance costs, net	2,876	3,065
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	5,748	-212
Total non-operating income and expenses	7,501	22,812
Profit (loss) from continuing operations before tax	111,987	75,175
Total tax expense (income)	24,189	11,900
Profit (loss) from continuing operations	87,798	63,275
Profit (loss)	87,798	63,275
Other comprehensive income		
Exchange differences on translation	-2,885	-1,888
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-505	-645
Components of other comprehensive income that will be reclassified to profit or loss	-2,380	-1,243
Other comprehensive income, net	-2,380	-1,243
Total comprehensive income	85,418	62,032
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	82,512	56,668
Profit (loss), attributable to non-controlling interests	5,286	6,607
Comprehensive income, attributable to owners of parent	80,282	54,954
Comprehensive income, attributable to non-controlling interests	5,136	7,078
Basic earnings per share		
Total basic earnings per share	0.71	0.57
Diluted earnings per share		
Total diluted earnings per share	0.7	0.57

Financial Statement – Statements of Cash Flows

Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/03/31	2020/01/01To2020/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	111,987	75,175
Profit (loss) before tax	111,987	75,175
Depreciation expense	36,895	26,911
Amortization expense	4,912	4,391
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	5,491	840
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-2,327	12,501
Interest expense	2,876	3,065
Interest income	-1,191	-641
Share of loss (profit) of associates and joint ventures accounted for using equity method	-5,748	212
Loss (gain) on disposal of property, plan and equipment	1,269	12
Impairment loss on non-financial assets	3,505	36,510
Other adjustments to reconcile profit (loss)	0	-40,100
Total adjustments to reconcile profit (loss)	45,682	43,701
Decrease (increase) in notes receivable	54,132	8,269
Decrease (increase) in accounts receivable	-122,855	14,249
Decrease (increase) in other receivable	177	1,006
Decrease (increase) in inventories	-20,087	8,048
Decrease (increase) in prepayments	-20,342	-40,671
Decrease (increase) in other current assets	2,296	-1,209
Total changes in operating assets	-106,679	-10,308
Increase (decrease) in financial liabilities held for trading	-191	11
Increase (decrease) in contract liabilities	-31,380	28,242
Increase (decrease) in notes payable	0	-3,476
Increase (decrease) in accounts payable	54,405	15,086
Increase (decrease) in other payable	-5,174	-20,404
Increase (decrease) in other current liabilities	699	3,095
Increase (decrease) in net defined benefit liability	-5,729	-45
Total changes in operating liabilities	12,630	22,509
Total changes in operating assets and liabilities	-94,049	12,201
Total adjustments	-48,367	55,902
Cash inflow (outflow) generated from operations	63,620	131,077
Interest received	1,192	650
Interest paid	-2,799	-3,096
Income taxes refund (paid)	-3,162	-357
Net cash flows from (used in) operating activities	58,851	128,274
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-80,753	-7,576
Proceeds from disposal of financial assets at amortised cost	0	6,645
Acquisition of financial assets at fair value through profit or loss	-30,597	-8,000
Proceeds from disposal of financial assets at fair value through profit or loss	5,000	19,655
Net cash flow from acquisition of subsidiaries	0	10,775
Acquisition of property, plant and equipment	-58,784	-78,603
Proceeds from disposal of property, plant and equipment	123,719	667
Increase in refundable deposits	-166	-3,809
Decrease in refundable deposits	4,079	1,590
Acquisition of intangible assets	-89	-303
Increase in prepayments for business facilities	-1,729	-561,420
Net cash flows from (used in) investing activities	-39,320	-620,379
Cash flows from (used in) financing activities		
Increase in short-term loans	399,000	743,646
Decrease in short-term loans	-443,540	-79,763
Increase in short-term notes and bills payable	39,902	0
Decrease in short-term notes and bills payable	-39,949	0
Proceeds from long-term debt	92,260	100,000
Repayments of long-term debt	-52,544	-105,034
Increase in guarantee deposits received	241	40
Decrease in guarantee deposits received	0	-15
Payments of lease liabilities	-5,499	-5,167
Cash dividends paid	0	-168,289
Other financing activities	-1,800	-4,955
Net cash flows from (used in) financing activities	-11,929	480,463
Effect of exchange rate changes on cash and cash equivalents	-1,766	-1,402
Net increase (decrease) in cash and cash equivalents	5,836	-13,044
Cash and cash equivalents at beginning of period	474,723	382,236
Cash and cash equivalents at end of period	480,559	369,192
Cash and cash equivalents reported in the statement of financial position	480,559	369,192

Provided by: HIGHLIGHT TECH CORP.
 Financial year: Yearly
 Unit: NT\$ thousand

2021/03/31 Statement of Stockholders' Equity

Unit: NT\$ thousand															
Accounting Title	Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Gains (losses) on remeasurements of defined benefit	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	1,039,936	114,239	1,154,175	457,533	216,502	64,768	568,154	849,424	-47,034	1,878	-45,156		2,415,976	287,539	2,703,515
Cash dividends of ordinary share	0	0	0	0	0	0	-232,015	-232,015	0	0	0		-232,015	0	-232,015
Profit (loss)	0	0	0	0	0	0	82,512	82,512	0	0	0		82,512	5,286	87,798
Other comprehensive income	0	0	0	0	0	0	0	0	-2,230	0	-2,230		-150	-2,380	
Total comprehensive income	0	0	0	0	0	0	82,512	82,512	-2,230	0	-2,230		80,282	5,136	85,418
Conversion of convertible bonds	114,239	-100,508	13,731	23,375	0	0	0	0	0	0	0		37,106	0	37,106
Changes in ownership interests in subsidiaries	0	0	0	32	0	0	0	0	0	0	0		32	-1,832	-1,800
Total increase (decrease) in equity	114,239	-100,508	13,731	23,407	0	0	-149,503	-149,503	-2,230	0	-2,230		-114,595	3,304	-111,291
Equity at end of period	1,154,175	13,731	1,167,906	480,940	216,502	64,768	418,651	699,921	-49,264	1,878	-47,386		2,301,381	290,843	2,592,224

2020/03/31 Statement of Stockholders' Equity

Unit: NT\$ thousand															
Accounting Title	Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Gains (losses) on remeasurements of defined benefit	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	989,936	0	989,936	191,221	193,691	64,768	466,096	724,557	-44,508	0	-44,508		1,861,206	193,479	2,054,685
Cash dividends of ordinary share	0	0	0	0	0	0	-168,289	-168,289	0	0	0		-168,289	0	-168,289
Profit (loss)	0	0	0	0	0	0	56,668	56,668	0	0	0		56,668	6,607	63,275
Other comprehensive income	0	0	0	0	0	0	0	0	-1,714	0	-1,714		471	-1,243	
Total comprehensive income	0	0	0	0	0	0	56,668	56,668	-1,714	0	-1,714		54,954	7,078	62,032
Difference between consideration and carrying amount of subsidiaries acquired or disposed	0	0	0	0	0	0	0	0	0	0	0		0	59,374	59,374
Changes in ownership interests in subsidiaries	0	0	0	3,752	0	0	0	0	0	0	0		3,752	-8,707	-4,955
Total increase (decrease) in equity	0	0	0	3,752	0	0	-111,621	-111,621	-1,714	0	-1,714		-109,583	57,745	-51,838
Equity at end of period	989,936	0	989,936	194,973	193,691	64,768	354,477	612,936	-46,222	0	-46,222		1,751,623	251,224	2,002,847