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Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/6/30	2020/12/31	2020/6/30
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	448,333	474,723	456,079
Current financial assets at fair value through profit or loss	94,854	14,484	18,830
Current financial assets at amortised cost	62,153	20,338	28,503
Notes receivable, net	37,404	66,063	19,218
Accounts receivable, net	571,821	419,840	437,180
Other receivables	5,343	9,491	7,881
Current tax assets	185	196	196
Current inventories	1,029,548	995,649	883,725
Prepayments	139,361	87,917	91,036
Other current assets	1,552	4,020	1,720
Total current assets	2,390,554	2,092,721	1,944,368
Non-current assets			
Non-current financial assets at fair value through profit or loss	0	61,800	69,250
Non-current financial assets at fair value through other comprehensive income	6,156	6,156	6,156
Non-current financial assets at amortised cost	12,938	4,365	4,185
Investments accounted for using equity method	188,362	183,530	160,555
Property, plant and equipment	1,466,272	1,587,806	1,406,315
Right-of-use assets	97,679	103,531	97,876
Investment property, net	237,552	239,287	0
Intangible assets	113,011	92,595	95,573
Deferred tax assets	23,752	22,618	22,774
Other non-current assets	572,821	611,311	654,003
Total non-current assets	2,718,543	2,912,999	2,516,687
Total assets	5,109,097	5,005,720	4,461,055
Current liabilities			
Current borrowings	380,000	286,540	503,725
Short-term notes and bills payable	19,960	19,998	19,993
Current financial liabilities at fair value through profit or loss	0	180	0
Current contract liabilities	200,612	263,878	169,744
Notes payable	0	0	118
Accounts payable	460,503	353,995	427,633
Other payables	382,895	369,205	288,137
Current tax liabilities	43,542	74,274	33,192
Current lease liabilities	19,606	19,836	15,753
Other current liabilities	96,749	76,104	25,578
Total current liabilities	1,603,867	1,464,010	1,483,873
Non-current liabilities			
Bonds payable	28,181	73,981	382,919
Non-current portion of non-current borrowings	666,798	667,410	244,969
Deferred tax liabilities	15,675	16,686	54,459
Non-current lease liabilities	58,187	63,119	61,879
Other non-current liabilities	11,434	16,999	17,289
Total non-current liabilities	780,275	838,195	761,515
Total liabilities	2,384,142	2,302,205	2,245,388
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,167,906	1,039,936	1,039,936
Advance receipts for share capital	3,370	114,239	0
Total Share Capital	1,171,276	1,154,175	1,039,936
Capital surplus			
Total capital surplus	486,398	457,533	262,504
Retained earnings			
Legal reserve	216,502	216,502	216,502
Special reserve	64,768	64,768	64,768
Unappropriated retained earnings (accumulated deficit)	537,965	568,154	429,580
Total retained earnings	819,235	849,424	710,850
Other equity interest			
Total other equity interest	-50,812	-45,156	-61,338
Total equity attributable to owners of parent	2,426,097	2,415,976	1,951,952
Non-controlling interests	298,858	287,539	263,715
Total equity	2,724,955	2,703,515	2,215,667
Total liabilities and equity	5,109,097	5,005,720	4,461,055
Equivalent issue shares of advance receipts for ordinary share	337,029	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	2021/2nd	2020/2nd	2021/01/01To2021/06/30	2020/01/01To2020/06/30
<b>Income Statement</b>				
Sales revenue	869,055	672,475	1,651,990	1,274,338
Net sales revenue	869,055	672,475	1,651,990	1,274,338
Total operating revenue	869,055	672,475	1,651,990	1,274,338
Total cost of sales	546,770	423,174	1,031,384	832,035
Total operating costs	546,770	423,174	1,031,384	832,035
Gross profit (loss) from operations	322,285	249,301	620,606	442,303
Gross profit (loss) from operations	322,285	249,301	620,606	442,303
Operating expenses				
Selling expenses	93,253	80,791	175,676	144,342
Administrative expenses	87,632	61,214	172,134	113,865
Research and development expenses	25,433	26,099	45,583	49,684
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	540	10,330	6,031	11,170
Total operating expenses	206,858	178,434	399,424	319,061
Net other income (expenses)				
Net other income (expenses)	-13	2,671	-1,282	2,659
Net operating income (loss)	115,414	73,538	219,900	125,901
Non-operating income and expenses				
Total interest income	859	768	2,050	1,409
Total other income	3,359	48	6,250	100
Other gains and losses, net	15,499	35,176	16,046	60,572
Finance costs, net	2,677	3,238	5,553	6,303
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	10,819	5,516	16,567	5,304
Total non-operating income and expenses	27,859	38,270	35,360	61,082
Profit (loss) from continuing operations before tax	143,273	111,808	255,260	186,983
Total tax expense (income)	7,060	-7,120	31,249	4,780
Profit (loss) from continuing operations	136,213	118,928	224,011	182,203
Profit (loss)	136,213	118,928	224,011	182,203
Other comprehensive income				
Exchange differences on translation	-4,451	-21,673	-7,336	-23,561
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-761	-1,776	-1,266	-2,421
Components of other comprehensive income that will be reclassified to profit or loss	-3,690	-19,897	-6,070	-21,140
Other comprehensive income, net	-3,690	-19,897	-6,070	-21,140
Total comprehensive income	132,523	99,031	217,941	161,063
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	119,314	98,973	201,826	155,641
Profit (loss), attributable to non-controlling interests	16,899	19,955	22,185	26,562
Comprehensive income, attributable to owners of parent	115,888	83,857	196,170	138,811
Comprehensive income, attributable to non-controlling interests	16,635	15,174	21,771	22,252
Basic earnings per share				
Total basic earnings per share	1.02	0.97	1.73	1.55
Diluted earnings per share				
Total diluted earnings per share	1.01	0.97	1.69	1.53

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Financial Statement – Statements of Cash Flows

Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/06/30	2020/01/01To2020/06/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	255,260	186,983
Profit (loss) before tax	255,260	186,983
Depreciation expense	74,432	53,340
Amortization expense	9,933	8,724
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	6,031	11,170
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-10,648	-14,134
Interest expense	5,553	6,303
Interest income	-2,050	-1,409
Share-based payments	0	3,225
Share of loss (profit) of associates and joint ventures accounted for using equity method	-16,567	-5,304
Loss (gain) on disposal of property, plan and equipment	1,282	-2,659
Impairment loss on non-financial assets	0	36,586
Other adjustments to reconcile profit (loss)	0	-40,100
Total adjustments to reconcile profit (loss)	67,966	55,742
Decrease (increase) in notes receivable	28,659	16,715
Decrease (increase) in accounts receivable	-157,626	-18,634
Decrease (increase) in other receivable	6,073	1,785
Decrease (increase) in inventories	-33,269	-89,312
Decrease (increase) in prepayments	-68,280	-41,293
Decrease (increase) in other current assets	2,468	576
Total changes in operating assets	-221,975	-130,163
Increase (decrease) in financial liabilities held for trading	289	628
Increase (decrease) in contract liabilities	-63,266	6,650
Increase (decrease) in notes payable	976	-3,924
Increase (decrease) in accounts payable	106,508	138,207
Increase (decrease) in other payable	50,720	6,924
Increase (decrease) in other current liabilities	3,224	-7,975
Increase (decrease) in net defined benefit liability	-5,807	-88
Total changes in operating liabilities	92,644	140,422
Total changes in operating assets and liabilities	-129,331	10,259
Total adjustments	-61,365	66,001
Cash inflow (outflow) generated from operations	193,895	252,984
Interest received	125	1,425
Dividends received	11,735	3,520
Interest paid	-5,575	-6,653
Income taxes refund (paid)	-62,849	-30,839
Net cash flows from (used in) operating activities	137,331	220,437
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-80,753	-18,808
Proceeds from disposal of financial assets at amortised cost	30,000	7,330
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	22,010	23,565
Net cash flow from acquisition of subsidiaries	0	10,775
Acquisition of property, plant and equipment	-77,681	-196,064
Proceeds from disposal of property, plant and equipment	123,741	17,394
Increase in refundable deposits	-1,368	-4,625
Decrease in refundable deposits	4,328	1,786
Acquisition of intangible assets	-4,756	-2,896
Increase in prepayments for business facilities	-17	-616,521
Net cash flows from (used in) investing activities	-15,093	-786,064
Cash flows from (used in) financing activities		
Increase in short-term loans	1,327,000	1,120,646
Decrease in short-term loans	-1,233,540	-782,022
Increase in short-term notes and bills payable	59,859	19,993
Decrease in short-term notes and bills payable	-59,897	0
Proceeds from issuing bonds	0	397,689
Proceeds from long-term debt	92,260	100,000
Repayments of long-term debt	-75,451	-109,934
Increase in guarantee deposits received	242	40
Decrease in guarantee deposits received	0	-70
Payments of lease liabilities	-11,068	-8,841
Cash dividends paid	-232,015	-168,289
Proceeds from issuing shares	0	98,913
Change in non-controlling interests	-7,513	-2,683
Other financing activities	-2,877	-4,955
Net cash flows from (used in) financing activities	-143,000	660,487
Effect of exchange rate changes on cash and cash equivalents	-5,628	-21,017
Net increase (decrease) in cash and cash equivalents	-26,390	73,843
Cash and cash equivalents at beginning of period	474,723	382,236
Cash and cash equivalents at end of period	448,333	456,079
Cash and cash equivalents reported in the statement of financial position	448,333	456,079

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

2021/06/30 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	0	-232,015	0	-232,015
Profit (loss)	0	0	0	0	0	0	201,826	201,826	0	0	0	0	201,826	22,185	224,011
Other comprehensive income	0	0	0	0	0	0	0	0	-5,656	0	-5,656	0	-5,656	-414	-6,070
Total comprehensive income	0	0	0	0	0	0	201,826	201,826	-5,656	0	-5,656	0	196,170	21,771	217,941
Conversion of convertible bonds	127,970	-110,869	17,101	28,803	0	0	0	0	0	0	0	0	45,904	0	45,904
Changes in ownership interests in subsidiaries	0	0	0	62	0	0	0	0	0	0	0	0	62	-2,939	-2,877
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	0	-7,513	-7,513
Total increase (decrease) in equity	127,970	-110,869	17,101	28,803	0	0	-30,189	-30,189	-5,656	0	-5,656	0	10,121	11,319	21,440
Equity at end of period	1,167,906	3,370	1,171,276	486,336	216,502	64,768	537,965	819,235	-52,690	1,878	-50,812		2,426,097	298,858	2,724,955

2020/06/30 Statement of Stockholders' Equity  
 Unit: NT\$ thousand

Accounting Title	Ordinary share	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	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	191,221	193,691	64,768	466,098	724,557	-44,508	-44,508	1,861,206	193,479	2,054,685		2,054,685
Legal reserve appropriated	0	0	0	22,811	0	-22,811	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-168,289	-168,289	0	0	0	-168,289	0	-168,289
Due to recognition of equity component of convertible bonds (preference share) issued	0	0	15,393	0	0	0	0	0	15,393	0	15,393	0	15,393
Changes in equity of associates and joint ventures accounted for using equity method	0	0	0	0	0	-1,059	-1,059	0	-1,059	0	-1,059	0	-1,059
Profit (loss)	0	0	0	0	0	155,641	155,641	0	155,641	26,562	182,203	26,562	182,203
Other comprehensive income	0	0	0	0	0	0	-16,830	-16,830	-16,830	-4,310	-21,140	-4,310	-21,140
Total comprehensive income	0	0	0	0	0	155,641	155,641	-16,830	-16,830	138,811	161,063	22,252	161,063
Issue of shares	50,000	50,000	48,913	0	0	0	0	0	98,913	0	98,913	0	98,913
Difference between consideration and carrying amount of subsidiaries acquired or disposed	0	0	0	0	0	0	0	0	0	59,374	59,374	0	59,374
Changes in ownership interests in subsidiaries	0	0	3,752	0	0	0	0	0	3,752	-8,707	-4,955	0	-4,955
Share-based payments	0	0	3,225	0	0	0	0	0	3,225	0	3,225	0	3,225
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	-2,683	-2,683	0	-2,683
Total increase (decrease) in equity	50,000	50,000	71,283	22,811	0	-36,518	-13,707	-16,830	90,746	70,236	160,982	22,252	160,982
Equity at end of period	1,039,936	1,039,936	262,504	216,502	64,768	429,580	710,850	-61,338	1,951,952	263,715	2,215,667		2,215,667