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Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/6/30	2021/12/31	2021/6/30
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	615,823	614,614	448,333
Current financial assets at fair value through profit or loss	109,232	102,658	94,854
Current financial assets at amortised cost	48,765	48,407	62,153
Notes receivable, net	15,841	73,222	37,404
Accounts receivable, net	650,203	482,970	571,821
Other receivables	31,774	6,237	5,343
Current tax assets	1,090	51	185
Current inventories	1,406,941	1,203,176	1,029,548
Prepayments	131,341	161,249	139,361
Other current assets	1,383	1,226	1,552
Total current assets	3,012,393	2,693,810	2,390,554
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	6,156	6,156	6,156
Non-current financial assets at amortised cost	17,713	17,388	12,938
Investments accounted for using equity method	221,123	206,254	188,362
Property, plant and equipment	2,699,410	2,380,345	1,466,272
Right-of-use assets	88,882	89,519	97,679
Investment property, net	0	235,817	237,552
Intangible assets	110,612	109,521	113,011
Deferred tax assets	37,484	32,535	23,752
Other non-current assets	83,971	38,888	572,821
Total non-current assets	3,265,351	3,116,423	2,718,543
Total assets	6,277,744	5,810,233	5,109,097
Current liabilities			
Current borrowings	520,000	340,000	380,000
Short-term notes and bills payable	3,998	13,993	19,960
Current contract liabilities	281,763	364,650	200,612
Notes payable	0	137,436	0
Accounts payable	622,541	476,291	460,503
Other payables	562,113	608,527	382,895
Current tax liabilities	87,680	59,172	43,542
Current lease liabilities	20,387	18,306	19,606
Other current liabilities	261,576	101,731	96,749
Total current liabilities	2,360,058	2,120,106	1,603,867
Non-current liabilities			
Bonds payable	0	0	28,181
Non-current portion of non-current borrowings	820,577	609,629	666,798
Deferred tax liabilities	19,464	16,729	15,675
Non-current lease liabilities	49,084	51,781	58,187
Other non-current liabilities	4,136	8,435	11,434
Total non-current liabilities	893,261	686,574	780,275
Total liabilities	3,253,319	2,806,680	2,384,142
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,182,017	1,171,906	1,167,906
Advance receipts for share capital	0	10,111	3,370
Total Share Capital	1,182,017	1,182,017	1,171,276
Capital surplus			
Total capital surplus	422,644	500,138	486,398
Retained earnings			
Legal reserve	280,652	245,818	216,502
Special reserve	64,768	64,768	64,768
Unappropriated retained earnings (accumulated deficit)	685,458	655,163	537,965
Total retained earnings	1,030,878	965,749	819,235
Other equity interest			
Total other equity interest	-29,132	-35,430	-50,812
Total equity attributable to owners of parent	2,606,407	2,612,474	2,426,097
Non-controlling interests	418,018	391,079	298,858
Total equity	3,024,425	3,003,553	2,724,955
Total liabilities and equity	6,277,744	5,810,233	5,109,097
Equivalent issue shares of advance receipts for ordinary share	0	1,011,093	337,029
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	2022/2nd	2021/2nd	2022/01/01To2022/06/30	2021/01/01To2021/06/30
<b>Income Statement</b>				
Sales revenue	1,044,269	869,055	1,938,661	1,651,990
Net sales revenue	1,044,269	869,055	1,938,661	1,651,990
Total operating revenue	1,044,269	869,055	1,938,661	1,651,990
Total cost of sales	657,390	546,770	1,203,877	1,031,384
Total operating costs	657,390	546,770	1,203,877	1,031,384
Gross profit (loss) from operations	386,879	322,285	734,784	620,606
Gross profit (loss) from operations	386,879	322,285	734,784	620,606
Operating expenses				
Selling expenses	82,864	93,253	157,951	175,676
Administrative expenses	80,118	87,632	178,170	172,134
Research and development expenses	49,998	25,433	85,255	45,583
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	547	540	3,076	6,031
Total operating expenses	213,527	206,858	424,452	399,424
Net other income (expenses)				
Net other income (expenses)	90	-13	590	-1,282
Net operating income (loss)	173,442	115,414	310,922	219,900
Non-operating income and expenses				
Total interest income	724	859	1,639	2,050
Total other income	869	3,359	3,710	6,250
Other gains and losses, net	13,354	15,499	24,867	16,046
Finance costs, net	2,703	2,677	5,117	5,553
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	10,174	10,819	20,736	16,567
Total non-operating income and expenses	22,418	27,859	45,835	35,360
Profit (loss) from continuing operations before tax	195,860	143,273	356,757	255,260
Total tax expense (income)	43,922	7,060	74,544	31,249
Profit (loss) from continuing operations	151,938	136,213	282,213	224,011
Profit (loss)	151,938	136,213	282,213	224,011
Other comprehensive income				
Exchange differences on translation	-12,018	-4,451	12,626	-7,336
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-2,084	-761	2,188	-1,266
Components of other comprehensive income that will be reclassified to profit or loss	-9,934	-3,690	10,438	-6,070
Other comprehensive income, net	-9,934	-3,690	10,438	-6,070
Total comprehensive income	142,004	132,523	292,651	217,941
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	132,334	119,314	245,365	201,826
Profit (loss), attributable to non-controlling interests	19,604	16,899	36,848	22,185
Comprehensive income, attributable to owners of parent	123,324	115,888	254,890	196,170
Comprehensive income, attributable to non-controlling interests	18,680	16,635	37,761	21,771
Basic earnings per share				
Total basic earnings per share	1.12	1.02	2.08	1.73
Diluted earnings per share				
Total diluted earnings per share	1.11	1.01	2.04	1.69

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## Financial Statement – Statements of Cash Flows

Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01To2022/06/30	2021/01/01To2021/06/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	356,757	255,260
Profit (loss) before tax	356,757	255,260
Depreciation expense	74,086	74,432
Amortization expense	11,119	9,933
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	3,076	6,031
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	17,458	-10,648
Interest expense	5,117	5,553
Interest income	-1,639	-2,050
Share of loss (profit) of associates and joint ventures accounted for using equity method	-20,736	-16,567
Loss (gain) on disposal of property, plan and equipment	-590	1,282
Impairment loss on non-financial assets	16,442	0
Other adjustments to reconcile profit (loss)	-15,672	0
Total adjustments to reconcile profit (loss)	88,661	67,966
Decrease (increase) in notes receivable	57,381	28,659
Decrease (increase) in accounts receivable	-170,762	-157,626
Decrease (increase) in other receivable	-27,126	6,073
Decrease (increase) in inventories	-217,180	-33,269
Decrease (increase) in prepayments	13,412	-68,280
Decrease (increase) in other current assets	-157	2,468
Total changes in operating assets	-344,432	-221,975
Increase (decrease) in financial liabilities held for trading	-32	289
Increase (decrease) in contract liabilities	-82,887	-63,266
Increase (decrease) in notes payable	0	976
Increase (decrease) in accounts payable	146,250	106,508
Increase (decrease) in other payable	26,418	50,720
Increase (decrease) in other current liabilities	20,477	3,224
Increase (decrease) in net defined benefit liability	-101	-5,807
Total changes in operating liabilities	110,125	92,644
Total changes in operating assets and liabilities	-234,307	-129,331
Total adjustments	-145,646	-61,365
Cash inflow (outflow) generated from operations	211,111	193,895
Interest received	3,228	125
Dividends received	5,867	11,735
Interest paid	-4,897	-5,575
Income taxes refund (paid)	-51,563	-62,849
Net cash flows from (used in) operating activities	163,746	137,331
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-19	-80,753
Proceeds from disposal of financial assets at amortised cost	100	30,000
Acquisition of financial assets at fair value through profit or loss	-24,000	-30,597
Proceeds from disposal of financial assets at fair value through profit or loss	0	22,010
Acquisition of property, plant and equipment	-573,652	-77,681
Proceeds from disposal of property, plant and equipment	3,661	123,741
Increase in refundable deposits	-750	-1,368
Decrease in refundable deposits	337	4,328
Acquisition of intangible assets	-9,979	-4,756
Proceeds from disposal of investment properties	251,200	0
Increase in prepayments for business facilities	-54,332	-17
Net cash flows from (used in) investing activities	-407,434	-15,093
Cash flows from (used in) financing activities		
Increase in short-term loans	1,427,000	1,327,000
Decrease in short-term loans	-1,247,000	-1,233,540
Increase in short-term notes and bills payable	33,969	59,859
Decrease in short-term notes and bills payable	-43,964	-59,897
Proceeds from long-term debt	633,580	92,260
Repayments of long-term debt	-283,264	-75,451
Increase in guarantee deposits received	72	242
Decrease in guarantee deposits received	-4,270	0
Payments of lease liabilities	-10,711	-11,068
Cash dividends paid	-260,044	-232,015
Change in non-controlling interests	-33,175	-7,513
Other financing activities	21,440	-2,877
Net cash flows from (used in) financing activities	233,633	-143,000
Effect of exchange rate changes on cash and cash equivalents	11,264	-5,628
Net increase (decrease) in cash and cash equivalents	1,209	-26,390
Cash and cash equivalents at beginning of period	614,614	474,723
Cash and cash equivalents at end of period	615,823	448,333
Cash and cash equivalents reported in the statement of financial position	615,823	448,333

Provided by HIGHLIGHT TECH CORP.

Fiscal year: Yearly

Unit: NTS thousand

**2022/06/30 Statement of Stockholders' Equity**

Unit: NTS 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 benefits	Others	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	1,171,906	10,111	1,182,017	500,130	245,810	64,768	855,163	965,746	38,962	1,522	0	-35,435	0	2,612,274	391,270	3,003,543
Legal reserve appropriated	0	0	0	0	34,834	0	-34,834	0	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	0	-177,303	-177,303	0	0	0	0	0	-177,303	0	-177,303
Cash dividends from capital surplus	0	0	0	-82,741	0	0	0	0	0	0	0	0	0	-82,741	0	-82,741
Other changes in capital surplus	0	0	0	10	0	0	0	0	0	0	0	0	0	10	0	10
Profit (loss)	0	0	0	0	0	0	245,365	245,365	0	0	0	0	0	245,365	36,848	282,213
Other comprehensive income	0	0	0	0	0	0	0	0	9,529	0	0	0	0	9,529	913	10,443
Total comprehensive income	0	0	0	0	0	0	245,365	245,365	9,529	0	0	9,529	0	254,894	37,761	292,655
Conversion of convertible bonds	10,111	-10,111	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Changes in ownership interests in subsidiaries	0	0	0	0	0	0	-2,933	-2,933	0	0	0	0	0	-2,933	-3,179	-6,112
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-33,179	-33,179
Others	0	0	0	5,237	0	0	0	0	0	-3,227	2,010	-3,227	0	2,590	27,400	27,400
Total increase (decrease) in equity	10,111	-10,111	0	77,494	34,834	0	30,295	65,129	9,529	-3,227	-2,268	-3,227	0	6,566	26,938	20,872
Equity at end of period	1,182,017	0	1,182,017	422,644	280,652	64,768	885,458	1,030,878	-29,427	3,522	-3,227	-29,132	0	2,659,401	418,018	3,024,422

**2021/06/30 Statement of Stockholders' Equity**

Unit: NTS 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 benefits	Others	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	1,039,939	114,239	1,154,178	457,533	216,550	64,768	568,154	846,424	-47,034	1,878	0	-45,156	0	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	0	-232,015	0	-232,015
Profit (loss)	0	0	0	0	0	0	201,826	201,826	0	0	0	0	0	201,826	22,189	224,015
Other comprehensive income	0	0	0	0	0	0	0	0	-5,656	0	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	0	-5,656	0	196,170	21,775	217,945
Conversion of convertible bonds	127,970	-110,869	17,101	28,803	0	0	0	0	0	0	0	0	0	45,904	0	45,904
Changes in ownership interests in subsidiaries	0	0	0	0	0	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	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	0	-5,656	0	10,121	11,319	21,440
Equity at end of period	1,167,909	3,370	1,171,279	486,336	216,550	64,768	837,965	819,235	-52,690	1,878	0	-50,812	0	2,426,097	298,858	2,724,955