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Financial Statement – Balance Sheet

Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/9/30	2021/12/31	2021/9/30
Balance Sheet			
Current assets			
Cash and cash equivalents	708,846	614,614	619,447
Current financial assets at fair value through profit or loss	33,109	102,658	102,833
Current financial assets at amortised cost	47,798	48,407	48,438
Notes receivable, net	24,095	73,222	11,488
Accounts receivable, net	669,989	482,970	566,810
Other receivables	12,615	6,237	11,039
Current tax assets	5,098	51	51
Current inventories	1,451,808	1,203,176	1,081,983
Prepayments	125,364	161,249	155,041
Other current assets	1,205	1,226	1,209
Total current assets	3,079,927	2,693,810	2,598,339
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	5,985	6,156	6,156
Non-current financial assets at amortised cost	17,888	17,388	17,177
Investments accounted for using equity method	242,000	206,254	197,861
Property, plant and equipment	2,850,386	2,380,345	1,508,942
Right-of-use assets	85,198	89,519	93,708
Investment property, net	0	235,817	236,685
Intangible assets	111,725	109,521	112,265
Deferred tax assets	36,843	32,535	20,140
Other non-current assets	103,096	38,888	582,305
Total non-current assets	3,453,121	3,116,423	2,775,239
Total assets	6,533,048	5,810,233	5,373,578
Current liabilities			
Current borrowings	490,000	340,000	410,000
Short-term notes and bills payable	0	13,993	19,990
Current contract liabilities	259,945	364,650	246,302
Notes payable	0	137,436	0
Accounts payable	750,616	476,291	527,157
Other payables	618,393	608,527	389,965
Current tax liabilities	92,284	59,172	40,999
Current lease liabilities	20,237	18,306	19,190
Other current liabilities	252,394	101,731	102,065
Total current liabilities	2,483,869	2,120,106	1,755,668
Non-current liabilities			
Bonds payable	0	0	26,629
Non-current portion of non-current borrowings	777,944	609,629	640,494
Deferred tax liabilities	21,677	16,729	15,390
Non-current lease liabilities	45,545	51,781	55,091
Other non-current liabilities	4,047	8,435	11,363
Total non-current liabilities	849,213	686,574	748,967
Total liabilities	3,333,082	2,806,680	2,504,635
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,182,017	1,171,906	1,171,276
Advance receipts for share capital	0	10,111	630
Total Share Capital	1,182,017	1,182,017	1,171,906
Capital surplus			
Total capital surplus	441,466	500,138	487,625
Retained earnings			
Legal reserve	280,652	245,818	245,818
Special reserve	64,768	64,768	64,768
Unappropriated retained earnings (accumulated deficit)	805,802	655,163	628,244
Total retained earnings	1,151,222	965,749	938,830
Other equity interest			
Total other equity interest	-22,447	-35,430	-52,777
Total equity attributable to owners of parent	2,752,258	2,612,474	2,545,584
Non-controlling interests	447,708	391,079	323,359
Total equity	3,199,966	3,003,553	2,868,943
Total liabilities and equity	6,533,048	5,810,233	5,373,578
Equivalent issue shares of advance receipts for ordinary share	0	1,011,093	62,960
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	2022/3rd	2021/3rd	2022/01/01To2022/09/30	2021/01/01To2021/09/30
Income Statement				
Sales revenue	1,009,565	848,206	2,948,226	2,500,196
Net sales revenue	1,009,565	848,206	2,948,226	2,500,196
Total operating revenue	1,009,565	848,206	2,948,226	2,500,196
Total cost of sales	618,631	519,135	1,822,508	1,550,519
Total operating costs	618,631	519,135	1,822,508	1,550,519
Gross profit (loss) from operations	390,934	329,071	1,125,718	949,677
Gross profit (loss) from operations	390,934	329,071	1,125,718	949,677
Operating expenses				
Selling expenses	88,788	72,038	246,739	247,714
Administrative expenses	92,015	81,932	270,185	254,066
Research and development expenses	57,707	25,541	142,962	71,124
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-1,266	-515	1,810	5,516
Total operating expenses	237,244	178,996	661,696	578,420
Net other income (expenses)				
Net other income (expenses)	-488	-2,657	102	-3,939
Net operating income (loss)	153,202	147,418	464,124	367,318
Non-operating income and expenses				
Total interest income	546	1,030	2,185	3,080
Total other income	2,678	5,113	6,388	11,363
Other gains and losses, net	15,170	13,170	40,037	29,216
Finance costs, net	2,578	2,679	7,695	8,232
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	6,385	9,499	27,121	26,066
Total non-operating income and expenses	22,201	26,133	68,036	61,493
Profit (loss) from continuing operations before tax	175,403	173,551	532,160	428,811
Total tax expense (income)	33,763	29,322	108,307	60,571
Profit (loss) from continuing operations	141,640	144,229	423,853	368,240
Profit (loss)	141,640	144,229	423,853	368,240
Other comprehensive income				
Exchange differences on translation	7,017	-2,543	19,643	-9,879
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	1,267	-445	3,455	-1,711
Components of other comprehensive income that will be reclassified to profit or loss	5,750	-2,098	16,188	-8,168
Other comprehensive income, net	5,750	-2,098	16,188	-8,168
Total comprehensive income	147,390	142,131	440,041	360,072
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	120,344	119,595	365,709	321,421
Profit (loss), attributable to non-controlling interests	21,296	24,634	58,144	46,819
Comprehensive income, attributable to owners of parent	125,688	117,630	380,578	313,800
Comprehensive income, attributable to non-controlling interests	21,702	24,501	59,463	46,272
Basic earnings per share				
Total basic earnings per share	1.02	1.02	3.09	2.75
Diluted earnings per share				
Total diluted earnings per share	1	1	3.05	2.68

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Financial Statement – Statements of Cash Flows

Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01To2022/09/30	2021/01/01To2021/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	532,160	428,811
Profit (loss) before tax	532,160	428,811
Depreciation expense	110,707	112,253
Amortization expense	17,310	15,112
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	1,810	5,516
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	21,739	-18,218
Interest expense	7,695	8,232
Interest income	-2,185	-3,080
Dividend income	-2,550	-2,053
Share of loss (profit) of associates and joint ventures accounted for using equity method	-27,121	-26,066
Loss (gain) on disposal of property, plan and equipment	-102	3,939
Impairment loss on non-financial assets	5,330	0
Other adjustments to reconcile profit (loss)	-15,672	0
Total adjustments to reconcile profit (loss)	116,961	95,635
Decrease (increase) in notes receivable	49,127	54,575
Decrease (increase) in accounts receivable	-189,502	-152,024
Decrease (increase) in other receivable	-7,681	1,026
Decrease (increase) in inventories	-246,745	-85,350
Decrease (increase) in prepayments	-9,489	-88,486
Decrease (increase) in other current assets	21	2,811
Total changes in operating assets	-404,269	-267,448
Increase (decrease) in financial liabilities held for trading	-32	-123
Increase (decrease) in contract liabilities	-104,705	-17,576
Increase (decrease) in notes payable	0	0
Increase (decrease) in accounts payable	274,325	173,162
Increase (decrease) in other payable	51,691	63,622
Increase (decrease) in other current liabilities	2,913	8,546
Increase (decrease) in net defined benefit liability	-134	-5,878
Total changes in operating liabilities	224,058	221,753
Total changes in operating assets and liabilities	-180,211	-45,695
Total adjustments	-63,250	49,940
Cash inflow (outflow) generated from operations	468,910	478,751
Interest received	3,659	506
Dividends received	8,417	13,788
Interest paid	-7,507	-8,285
Income taxes refund (paid)	-83,328	-90,808
Net cash flows from (used in) operating activities	390,151	393,952
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-5,298	-90,035
Proceeds from disposal of financial assets at amortised cost	6,640	48,890
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	71,842	22,010
Acquisition of property, plant and equipment	-693,933	-156,904
Proceeds from disposal of property, plant and equipment	4,624	124,529
Increase in refundable deposits	-2,222	-1,488
Decrease in refundable deposits	829	5,300
Acquisition of intangible assets	-16,967	-9,198
Proceeds from disposal of investment properties	251,200	0
Increase in prepayments for business facilities	-77,636	-9,378
Net cash flows from (used in) investing activities	-484,921	-96,871
Cash flows from (used in) financing activities		
Increase in short-term loans	2,027,000	1,927,000
Decrease in short-term loans	-1,877,000	-1,803,540
Increase in short-term notes and bills payable	36,971	79,816
Decrease in short-term notes and bills payable	-50,964	-79,824
Proceeds from long-term debt	670,330	92,360
Repayments of long-term debt	-354,265	-101,861
Increase in guarantee deposits received	72	242
Decrease in guarantee deposits received	-4,326	0
Payments of lease liabilities	-16,154	-16,464
Cash dividends paid	-260,044	-232,015
Change in non-controlling interests	-33,175	-7,513
Other financing activities	35,099	-2,672
Net cash flows from (used in) financing activities	173,544	-144,471
Effect of exchange rate changes on cash and cash equivalents	15,458	-7,886
Net increase (decrease) in cash and cash equivalents	94,232	144,724
Cash and cash equivalents at beginning of period	614,614	474,723
Cash and cash equivalents at end of period	708,846	619,447
Cash and cash equivalents reported in the statement of financial position	708,846	619,447

2022/09/30 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 statement	Gains (losses) on remeasurements of defined benefit	Others	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interest	Total equity
Equity at beginning of period	1,171,906	10,111	1,182,017	900,138	245,818	64,768	655,163	965,749	-38,952	3,522	0	-35,430		2,612,474	391,079	3,003,553
Legal reserve appropriated	0	0	0	0	34,834	0	-34,834	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		-177,303	0	-177,303
Cash dividends from capital surplus	0	0	0	-82,761	0	0	0	0	0	0	0	0		-82,761	0	-82,761
Other changes in capital surplus	0	0	0	10	0	0	0	0	0	0	0	0		10	0	10
Profit (loss)	0	0	0	0	0	0	365,709	365,709	0	0	0	0		365,709	58,144	423,853
Other comprehensive income	0	0	0	0	0	0	0	0	14,869	0	0	14,869		14,869	1,119	16,188
Total comprehensive income	0	0	0	0	0	0	365,709	365,709	14,869	0	0	14,869		380,578	59,263	440,041
Conversion of convertible bonds	10,111	-10,111	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		-2,933	-3,289	-6,172
Share-based payments	0	0	0	14,492	0	0	0	0	0	0	0	0		14,492	0	14,492
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0		0	-33,174	-33,174
Others	0	0	0	9,567	0	0	0	0	0	0	-1,886	-1,886		7,681	33,580	41,261
Total increase (decrease) in equity	10,111	-10,111	0	-58,672	34,834	0	150,639	185,473	14,869	0	-1,886	-1,886		139,784	56,629	196,413
Equity at end of period	1,182,017	0	1,182,017	441,466	280,652	64,768	805,802	1,151,222	-24,083	3,522	-1,886	-22,447		2,752,258	447,708	3,199,966

2021/09/30 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 statement	Gains (losses) on remeasurements of defined benefit	Others	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interest	Total equity
Equity at beginning of period	1,039,936	114,239	1,154,175	457,332	216,502	64,768	588,154	849,424	-47,034	1,878	0	-45,156		2,415,979	287,539	2,703,518
Legal reserve appropriated	0	0	0	0	29,316	0	-29,316	0	0	0	0	0		0	0	0
Cash dividends of ordinary share	0	0	0	0	0	0	-232,015	-232,015	0	0	0	0		-232,015	0	-232,015
Other changes in capital surplus	0	0	0	205	0	0	0	0	0	0	0	0		205	0	205
Profit (loss)	0	0	0	0	0	0	321,421	321,421	0	0	0	0		321,421	46,819	368,240
Other comprehensive income	0	0	0	0	0	0	0	0	-7,621	0	0	-7,621		-7,621	567	-8,188
Total comprehensive income	0	0	0	0	0	0	321,421	321,421	-7,621	0	0	-7,621		313,800	46,272	360,072
Conversion of convertible bonds	131,340	-113,609	17,731	29,825	0	0	0	0	0	0	0	0		47,556	0	47,556
Changes in ownership interests in subsidiaries	0	0	0	62	0	0	0	0	0	0	0	0		62	-2,999	-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	131,340	-113,609	17,731	30,092	29,316	0	60,090	89,806	-7,621	0	0	-7,621		129,608	35,820	165,428
Equity at end of period	1,171,276	630	1,171,906	487,625	245,818	64,768	628,244	938,830	-54,655	1,878	0	-52,777		2,545,584	323,359	2,868,943