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Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/3/31	2019/12/31	2019/3/31
Balance Sheet			
Current assets			
Cash and cash equivalents	369,192	382,236	303,014
Current financial assets at fair value through profit or loss	18,096	22,084	54,833
Current financial assets at amortised cost	18,111	10,499	7,397
Notes receivable, net	27,664	35,185	27,750
Accounts receivable, net	414,216	346,192	386,033
Other receivables	8,667	9,481	8,953
Current tax assets	207	185	185
Current inventories	786,369	782,894	879,884
Prepayments	90,414	39,198	48,741
Other current assets	3,505	1,793	1,929
Total current assets	1,736,441	1,629,747	1,718,719
Non-current assets			
Non-current financial assets at fair value through profit or loss	47,756	67,935	23,550
Non-current financial assets at fair value through other comprehensive income	6,156	171	42,512
Non-current financial assets at amortised cost	4,266	4,298	4,577
Investments accounted for using equity method	159,620	159,839	153,778
Property, plant and equipment	1,379,147	1,042,818	938,168
Right-of-use assets	97,088	87,894	90,657
Intangible assets	97,325	75,413	78,818
Deferred tax assets	88,185	18,724	19,589
Other non-current assets	601,929	26,800	19,262
Total non-current assets	2,481,472	1,483,892	1,370,911
Total assets	4,217,913	3,113,639	3,089,630
Current liabilities			
Current borrowings	829,980	69,410	165,810
Current financial liabilities at fair value through profit or loss	0	0	24
Current contract liabilities	191,336	163,094	82,450
Notes payable	566	0	152
Accounts payable	304,512	242,735	248,010
Other payables	316,132	303,202	229,139
Current tax liabilities	62,087	40,219	39,145
Current lease liabilities	16,514	14,467	17,343
Other current liabilities	37,608	16,050	17,573
Total current liabilities	1,758,735	849,177	799,646
Non-current liabilities			
Non-current portion of non-current borrowings	248,909	143,247	163,286
Deferred tax liabilities	130,364	14,426	18,685
Non-current lease liabilities	59,671	52,104	49,873
Other non-current liabilities	17,387	0	0
Total non-current liabilities	456,331	209,777	231,844
Total liabilities	2,215,066	1,058,954	1,031,490
Equity attributable to owners of parent			
Share capital			
Ordinary share	989,936	989,936	989,936
Total share capital	989,936	989,936	989,936
Capital surplus			
Total capital surplus	194,973	191,221	211,471
Retained earnings			
Legal reserve	216,502	193,691	172,835
Special reserve	64,768	64,768	64,768
Unappropriated retained earnings (accumulated deficit)	331,666	466,098	440,520
Total retained earnings	612,936	724,557	678,123
Other equity interest			
Total other equity interest	-46,222	-44,508	-9,216
Total equity attributable to owners of parent	1,751,623	1,861,206	1,870,314
Non-controlling interests	251,224	193,479	187,826
Total equity	2,002,847	2,054,685	2,058,140
Total liabilities and equity	4,217,913	3,113,639	3,089,630
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

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Financial Statement – Income Statement

Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/01/01To2020/03/31	2019/01/01To2019/03/31
Income Statement		
Net sales revenue	601,863	587,653
Total operating revenue	601,863	587,653
Total cost of sales	408,861	385,344
Total operating costs	408,861	385,344
Gross profit (loss) from operations	193,002	202,309
Gross profit (loss) from operations	193,002	202,309
Operating expenses		
Selling expenses	63,551	51,544
Administrative expenses	52,651	55,027
Research and development expenses	23,585	14,359
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	840	1,158
Total operating expenses	140,627	122,088
Net other income (expenses)		
Net other income (expenses)	-12	-177
Net operating income (loss)	52,363	80,044
Non-operating income and expenses		
Total other income	693	383
Other gains and losses, net	25,396	331
Finance costs, net	3,065	2,607
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-212	5,400
Total non-operating income and expenses	22,812	3,507
Profit (loss) from continuing operations before tax	75,175	83,551
Total tax expense (income)	11,900	18,876
Profit (loss) from continuing operations	63,275	64,675
Profit (loss)	63,275	64,675
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	0	-2,843
Components of other comprehensive income that will not be reclassified to profit or loss	0	-2,843
Exchange differences on translation	-1,888	12,346
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-645	2,298
Components of other comprehensive income that will be reclassified to profit or loss	-1,243	10,048
Other comprehensive income, net	-1,243	7,205
Total comprehensive income	62,032	71,880
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	56,668	59,437
Profit (loss), attributable to non-controlling interests	6,607	5,238
Comprehensive income, attributable to owners of parent	54,954	66,292
Comprehensive income, attributable to non-controlling interests	7,078	5,588
Basic earnings per share		
Total basic earnings per share	0.57	0.6
Diluted earnings per share		
Total diluted earnings per share	0.57	0.59

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Financial Statement – Statements of Cash Flows

Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/01/01To2020/03/31	2019/01/01To2019/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	75,175	83,551
Profit (loss) before tax	75,175	83,551
Depreciation expense	26,911	24,056
Amortization expense	4,391	3,603
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	840	1,158
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	12,501	-1,527
Interest expense	3,065	2,607
Interest income	-641	-383
Share of loss (profit) of associates and joint ventures accounted for using equity method	212	-5,400
Loss (gain) on disposal of property, plan and equipment	12	177
Impairment loss on non-financial assets	36,510	2,564
Other adjustments to reconcile profit (loss)	-40,100	0
Total adjustments to reconcile profit (loss)	43,701	26,855
Decrease (increase) in notes receivable	8,269	60,969
Decrease (increase) in accounts receivable	14,249	-4,017
Decrease (increase) in other receivable	1,006	13,029
Decrease (increase) in inventories	8,048	-39,322
Decrease (increase) in prepayments	-40,671	-11,383
Decrease (increase) in other current assets	-1,209	41
Total changes in operating assets	-10,308	19,317
Increase (decrease) in financial liabilities held for trading	11	-810
Increase (decrease) in contract liabilities	28,242	-14,745
Increase (decrease) in notes payable	-3,476	-495
Increase (decrease) in accounts payable	15,086	-53,398
Increase (decrease) in other payable	-20,404	-25,626
Increase (decrease) in other current liabilities	3,095	890
Increase (decrease) in net defined benefit liability	-45	0
Total changes in operating liabilities	22,509	-94,184
Total changes in operating assets and liabilities	12,201	-74,867
Total adjustments	55,902	-48,012
Cash inflow (outflow) generated from operations	131,077	35,539
Interest received	650	391
Interest paid	-3,096	-2,479
Income taxes refund (paid)	-357	-378
Net cash flows from (used in) operating activities	128,274	33,073
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-7,576	0
Proceeds from disposal of financial assets at amortised cost	6,645	0
Acquisition of financial assets at fair value through profit or loss	-8,000	-52,000
Proceeds from disposal of financial assets at fair value through profit or loss	19,655	98,036
Net cash flow from acquisition of subsidiaries	10,775	0
Acquisition of property, plant and equipment	-78,603	-11,212
Proceeds from disposal of property, plant and equipment	667	231
Increase in refundable deposits	-3,809	-99
Decrease in refundable deposits	1,590	20
Acquisition of intangible assets	-303	-792
Increase in prepayments for business facilities	-561,420	-11,414
Other investing activities	-4,955	-1,770
Net cash flows from (used in) investing activities	-625,334	21,000
Cash flows from (used in) financing activities		
Increase in short-term loans	743,646	94,724
Decrease in short-term loans	-79,763	-66,219
Proceeds from long-term debt	100,000	0
Repayments of long-term debt	-105,034	-4,695
Increase in guarantee deposits received	40	0
Decrease in guarantee deposits received	-15	0
Payments of lease liabilities	-5,167	-4,077
Cash dividends paid	-168,289	0
Net cash flows from (used in) financing activities	485,418	19,733
Effect of exchange rate changes on cash and cash equivalents	-1,402	7,134
Net increase (decrease) in cash and cash equivalents	-13,044	80,940
Cash and cash equivalents at beginning of period	382,236	222,074
Cash and cash equivalents at end of period	369,192	303,014
Cash and cash equivalents reported in the statement of financial position	369,192	303,014

Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

2020/03/31 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Accumulated deficit	Total retained earnings	Foreign financial statements	Financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury shares	Attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	989,936	989,936	191,221	193,691	64,768	466,098	724,557	-44,508	0	-44,508		1,861,206	193,479	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
Profit (loss)	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	-1,714	0	-1,714		-1,714	471	-1,243
Total comprehensive income	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	59,374	59,374
Changes in ownership interests in subsidiaries	0	0	3,752	0	0	0	0	0	0	0		3,752	-8,707	-4,955
Total increase (decrease) in equity	0	0	3,752	22,811	0	-134,432	-111,621	-1,714	0	-1,714		-109,583	57,745	-51,838
Equity at end of period	989,936	989,936	194,973	216,502	64,768	331,666	612,936	-46,222	0	-46,222		1,751,623	251,224	2,002,847

2019/03/31 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Accumulated deficit	Total retained earnings	Foreign financial statements	Financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury shares	Attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	989,936	989,936	211,356	172,835	64,768	981,083	618,686	-25,360	9,289	-16,071		1,803,907	184,140	1,988,056
Profit (loss)	0	0	0	0	0	59,437	59,437	0	0	0		59,437	5,236	64,673
Other comprehensive income	0	0	0	0	0	0	0	9,698	-2,843	6,855		6,855	350	7,205
Total comprehensive income	0	0	0	0	0	59,437	59,437	9,698	-2,843	6,855		66,292	5,586	71,880
Changes in ownership interests in subsidiaries	0	0	115	0	0	0	0	0	0	115		115	-1,911	-1,796
Total increase (decrease) in equity	0	0	115	0	0	59,437	59,437	9,698	-2,843	6,855		66,407	3,675	70,082
Equity at end of period	989,936	989,936	211,471	172,835	64,768	440,520	678,123	-15,662	6,446	-9,216		1,870,314	187,826	2,058,140