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Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/9/30	2019/12/31	2019/9/30
Balance Sheet			
Current assets			
Cash and cash equivalents	450,460	382,236	264,995
Current financial assets at fair value through profit or loss	8,879	22,084	23,538
Current financial assets at amortised cost	26,300	10,499	8,676
Notes receivable, net	56,244	35,185	11,148
Accounts receivable, net	435,758	346,192	410,375
Other receivables	17,819	9,481	7,618
Current tax assets	196	185	185
Current inventories	910,089	782,894	868,803
Prepayments	113,419	39,198	45,185
Other current assets	2,047	1,793	1,555
Total current assets	2,021,211	1,629,747	1,642,078
Non-current assets			
Non-current financial assets at fair value through profit or loss	65,635	67,935	68,025
Non-current financial assets at fair value through other comprehensive income	6,156	171	14,099
Non-current financial assets at amortised cost	4,273	4,298	4,388
Investments accounted for using equity method	167,449	159,839	162,527
Property, plant and equipment	1,473,066	1,042,818	977,743
Right-of-use assets	97,837	87,894	91,733
Investment property, net	240,154	0	0
Intangible assets	93,710	75,413	77,087
Deferred tax assets	25,096	18,724	16,335
Other non-current assets	609,785	26,800	26,108
Total non-current assets	2,783,161	1,483,892	1,438,045
Total assets	4,804,372	3,113,639	3,080,123
Current liabilities			
Current borrowings	473,581	69,410	175,843
Short-term notes and bills payable	19,996	0	0
Current financial liabilities at fair value through profit or loss	92	0	0
Current contract liabilities	217,711	163,094	71,152
Notes payable	15	0	0
Accounts payable	341,113	242,735	325,724
Other payables	321,592	303,202	221,436
Current tax liabilities	18,261	40,219	27,648
Current lease liabilities	17,879	14,467	14,530
Other current liabilities	44,674	16,050	17,574
Total current liabilities	1,454,914	849,177	853,907
Non-current liabilities			
Bonds payable	170,563	0	0
Non-current portion of non-current borrowings	534,955	143,247	145,972
Deferred tax liabilities	57,090	14,426	14,492
Non-current lease liabilities	59,558	52,104	55,151
Other non-current liabilities	21,496	0	0
Total non-current liabilities	843,662	209,777	215,615
Total liabilities	2,298,576	1,058,954	1,069,522
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,039,936	989,936	989,936
Advance receipts for share capital	78,621	0	0
Total Share Capital	1,118,557	989,936	989,936
Capital surplus			
Total capital surplus	396,541	191,221	191,216
Retained earnings			
Legal reserve	216,502	193,691	193,691
Special reserve	64,768	64,768	64,768
Unappropriated retained earnings (accumulated deficit)	492,876	466,098	408,059
Total retained earnings	774,146	724,557	666,518
Other equity interest			
Total other equity interest	-55,882	-44,508	-25,737
Total equity attributable to owners of parent	2,233,362	1,861,206	1,821,933
Non-controlling interests	272,434	193,479	188,668
Total equity	2,505,796	2,054,685	2,010,601
Total liabilities and equity	4,804,372	3,113,639	3,080,123
Equivalent issue shares of advance receipts for ordinary share	7,862,123	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	2020/3rd	2019/3rd	2020/01/01To2020/09/30	2019/01/01To2019/09/30
Income Statement				
Sales revenue	639,646	557,301	1,913,984	1,767,198
Net sales revenue	639,646	557,301	1,913,984	1,767,198
Total operating revenue	639,646	557,301	1,913,984	1,767,198
Total cost of sales	415,602	383,091	1,247,637	1,197,929
Total operating costs	415,602	383,091	1,247,637	1,197,929
Gross profit (loss) from operations	224,044	174,210	666,347	569,269
Gross profit (loss) from operations	224,044	174,210	666,347	569,269
Operating expenses				
Selling expenses	68,193	43,089	212,535	146,278
Administrative expenses	56,430	55,154	170,295	163,591
Research and development expenses	28,437	17,913	78,121	47,007
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	1,827	-7,165	12,997	-4,933
Total operating expenses	154,887	108,991	473,948	351,943
Net other income (expenses)				
Net other income (expenses)	2,289	-282	4,948	-689
Net operating income (loss)	71,446	64,937	197,347	216,637
Non-operating income and expenses				
Total interest income	751	407	2,160	1,202
Total other income	5,230	0	5,330	0
Other gains and losses, net	4,988	14,285	65,560	27,861
Finance costs, net	4,034	2,629	10,337	7,910
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	6,894	6,748	12,198	20,030
Total non-operating income and expenses	13,829	18,811	74,911	41,183
Profit (loss) from continuing operations before tax	85,275	83,748	272,258	257,820
Total tax expense (income)	12,150	15,778	16,930	50,206
Profit (loss) from continuing operations	73,125	67,970	255,328	207,614
Profit (loss)	73,125	67,970	255,328	207,614
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	0	16,037	0	16,551
Components of other comprehensive income that will not be reclassified to profit or loss	0	16,037	0	16,551
Exchange differences on translation	6,229	-16,020	-17,332	-10,758
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	1,883	-2,902	-538	-1,895
Components of other comprehensive income that will be reclassified to profit or loss	4,346	-13,118	-16,794	-8,863
Other comprehensive income, net	4,346	2,919	-16,794	7,688
Total comprehensive income	77,471	70,889	238,534	215,302
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	63,296	57,519	218,937	178,431
Profit (loss), attributable to non-controlling interests	9,829	10,451	36,391	29,183
Comprehensive income, attributable to owners of parent	68,752	61,054	207,563	186,657
Comprehensive income, attributable to non-controlling interests	8,719	9,835	30,971	28,645
Basic earnings per share				
Total basic earnings per share	0.6	0.58	2.14	1.8
Diluted earnings per share				
Total diluted earnings per share	0.53	0.58	2.00	1.78

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Financial Statement – Statements of Cash Flows

Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/01/01To2020/09/30	2019/01/01To2019/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	272,258	257,820
Profit (loss) before tax	272,258	257,820
Depreciation expense	85,646	73,159
Amortization expense	12,762	11,417
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	12,997	-4,933
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-22,675	-9,160
Interest expense	10,337	7,910
Interest income	-2,160	-1,202
Dividend income	-2,500	0
Share-based payments	3,225	0
Share of loss (profit) of associates and joint ventures accounted for using equity method	-12,198	-20,030
Loss (gain) on disposal of property, plant and equipment	-4,948	689
Impairment loss on non-financial assets	39,118	19,357
Other adjustments to reconcile profit (loss)	-40,100	0
Total adjustments to reconcile profit (loss)	79,504	77,207
Decrease (increase) in notes receivable	-20,311	77,571
Decrease (increase) in accounts receivable	-19,506	-22,998
Decrease (increase) in other receivable	-8,058	14,411
Decrease (increase) in inventories	-117,995	-44,825
Decrease (increase) in prepayments	-66,878	-7,827
Decrease (increase) in other current assets	249	415
Total changes in operating assets	-232,499	16,747
Increase (decrease) in financial liabilities held for trading	664	-2,480
Increase (decrease) in contract liabilities	54,617	-26,043
Increase (decrease) in notes payable	-4,027	-647
Increase (decrease) in accounts payable	51,687	24,316
Increase (decrease) in other payable	6,042	6,909
Increase (decrease) in other current liabilities	-16,302	1,235
Increase (decrease) in net defined benefit liability	-131	0
Total changes in operating liabilities	92,550	3,290
Total changes in operating assets and liabilities	-139,949	20,037
Total adjustments	-60,445	97,244
Cash inflow (outflow) generated from operations	211,813	355,064
Interest received	2,081	1,215
Interest paid	-10,422	-7,752
Income taxes refund (paid)	-59,494	-39,951
Net cash flows from (used in) operating activities	143,978	308,576
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at fair value through other comprehensive income	0	46,835
Acquisition of financial assets at amortised cost	-23,064	-1,227
Proceeds from disposal of financial assets at amortised cost	13,961	0
Acquisition of financial assets at fair value through profit or loss	-19,000	-144,356
Proceeds from disposal of financial assets at fair value through profit or loss	56,004	186,491
Net cash flow from acquisition of subsidiaries	10,775	0
Acquisition of property, plant and equipment	-247,652	-137,545
Proceeds from disposal of property, plant and equipment	22,790	686
Increase in refundable deposits	-5,501	-1,624
Decrease in refundable deposits	3,120	347
Acquisition of intangible assets	-5,057	-6,921
Acquisition of investment properties	-192,332	0
Increase in prepayments for business facilities	-624,093	-20,985
Dividends received	6,020	5,868
Other investing activities	-4,955	-23,466
Net cash flows from (used in) investing activities	-1,008,984	-95,897
Cash flows from (used in) financing activities		
Increase in short-term loans	1,589,726	251,212
Decrease in short-term loans	-1,282,058	-206,524
Increase in short-term notes and bills payable	39,989	0
Decrease in short-term notes and bills payable	-19,993	0
Proceeds from issuing bonds	397,689	0
Proceeds from long-term debt	434,730	166,000
Repayments of long-term debt	-127,255	-188,353
Increase in guarantee deposits received	4,290	0
Decrease in guarantee deposits received	-70	0
Payments of lease liabilities	-13,739	-13,581
Cash dividends paid	-168,289	-168,289
Proceeds from issuing shares	98,913	0
Change in non-controlling interests	-2,683	-976
Net cash flows from (used in) financing activities	951,250	-160,511
Effect of exchange rate changes on cash and cash equivalents	-18,020	-9,247
Net increase (decrease) in cash and cash equivalents	68,224	42,921
Cash and cash equivalents at beginning of period	382,236	222,074
Cash and cash equivalents at end of period	450,460	264,995
Cash and cash equivalents reported in the statement of financial position	450,460	264,995

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

2020/09/30 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 statements	Assets measured at fair value through other comprehensive income	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	466,098	724,557	-44,508	0	-44,508	0	1,861,206	193,479	2,054,685
Legal reserve appropriated	0	0	0	0	22,811	0	-22,811	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	0	-168,289	-168,289	0	0	0	0	-168,289	0	-168,289
Due to recognition of equity component of convertible bonds (preference share) issued	0	0	0	15,393	0	0	0	0	0	0	0	0	15,393	0	15,393
Changes in equity of associates and joint ventures accounted for using equity method	0	0	0	0	0	0	-1,059	-1,059	0	0	0	0	-1,059	0	-1,059
Profit (loss)	0	0	0	0	0	0	218,937	218,937	0	0	0	0	218,937	36,391	255,328
Other comprehensive income	0	0	0	0	0	0	0	0	-11,374	0	-11,374	0	-5,420	0	-16,794
Total comprehensive income	0	0	0	0	0	0	218,937	218,937	-11,374	0	-11,374	0	207,563	30,971	238,534
Issue of shares	50,000	0	50,000	48,913	0	0	0	0	0	0	0	0	98,913	0	98,913
Conversion of convertible bonds	0	78,621	78,621	134,037	0	0	0	0	0	0	0	0	212,658	0	212,658
Difference between consideration and carrying amount of subsidiaries acquired or disposed	0	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	0	3,752	-8,707	-4,955
Share-based payments	0	0	0	3,225	0	0	0	0	0	0	0	0	3,225	0	3,225
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	0	-2,683	-2,683
Total increase (decrease) in equity	50,000	78,621	128,621	205,320	22,811	0	26,778	49,589	-11,374	0	-11,374	0	372,196	78,955	451,111
Equity at end of period	1,039,936	78,621	1,118,557	396,541	216,502	64,768	492,876	774,146	-55,882	0	-55,882	0	2,233,362	272,434	2,505,796

2019/09/30 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	Owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	989,936	989,936	211,356	172,835	64,768	381,093	618,686	-25,360	9,288	-16,071	0	1,803,907	184,149	1,988,056
Legal reserve appropriated	0	0	0	20,856	0	-20,856	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	-148,491	-148,491	0	0	0	0	0	-148,491	-148,491
Cash dividends from capital surplus	0	0	-19,798	0	0	0	0	0	0	0	0	0	-19,798	-19,798
Profit (loss)	0	0	0	0	0	178,431	178,431	0	0	0	0	178,431	29,183	207,614
Other comprehensive income	0	0	0	0	0	0	0	-8,325	16,551	8,226	0	8,226	-538	7,688
Total comprehensive income	0	0	0	0	0	178,431	178,431	-8,325	16,551	8,226	0	186,657	28,645	215,302
Changes in ownership interests in subsidiaries	0	0	-342	0	0	0	0	0	0	0	0	-342	-23,150	-23,492
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	-976	-976
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	0	17,892	17,892	0	-17,892	-17,892	0	0	0	0
Total increase (decrease) in equity	0	0	-20,140	20,856	0	26,976	47,832	-8,325	-1,341	-9,666	0	18,026	4,519	22,545
Equity at end of period	989,936	989,936	191,216	193,691	64,768	408,059	666,518	-33,685	7,948	-25,737	0	1,821,933	188,669	2,010,601