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Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/9/30	2020/12/31	2020/9/30
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	619,447	474,723	450,460
Current financial assets at fair value through profit or loss	102,833	14,484	8,879
Current financial assets at amortised cost	48,438	20,338	26,300
Notes receivable, net	11,488	66,063	56,244
Accounts receivable, net	566,810	419,840	435,758
Other receivables	11,039	9,491	17,819
Current tax assets	51	196	196
Current inventories	1,081,983	995,649	910,089
Prepayments	155,041	87,917	113,419
Other current assets	1,209	4,020	2,047
Total current assets	2,598,339	2,092,721	2,021,211
Non-current assets			
Non-current financial assets at fair value through profit or loss	0	61,800	65,635
Non-current financial assets at fair value through other comprehensive income	6,156	6,156	6,156
Non-current financial assets at amortised cost	17,177	4,365	4,273
Investments accounted for using equity method	197,861	183,530	167,449
Property, plant and equipment	1,508,942	1,587,806	1,473,066
Right-of-use assets	93,708	103,531	97,837
Investment property, net	236,685	239,287	240,154
Intangible assets	112,265	92,595	93,710
Deferred tax assets	20,140	22,618	25,096
Other non-current assets	582,305	611,311	609,785
Total non-current assets	2,775,239	2,912,999	2,783,161
Total assets	5,373,578	5,005,720	4,804,372
Current liabilities			
Current borrowings	410,000	286,540	473,581
Short-term notes and bills payable	19,990	19,998	19,996
Current financial liabilities at fair value through profit or loss	0	180	92
Current contract liabilities	246,302	263,878	217,711
Notes payable	0	0	15
Accounts payable	527,157	353,995	341,113
Other payables	389,965	369,205	321,592
Current tax liabilities	40,999	74,274	18,261
Current lease liabilities	19,190	19,836	17,879
Other current liabilities	102,065	76,104	44,674
Total current liabilities	1,755,668	1,464,010	1,454,914
Non-current liabilities			
Bonds payable	26,629	73,981	170,563
Non-current portion of non-current borrowings	640,494	667,410	534,955
Deferred tax liabilities	15,390	16,686	57,090
Non-current lease liabilities	55,091	63,119	59,558
Other non-current liabilities	11,363	16,999	21,496
Total non-current liabilities	748,967	838,195	843,662
Total liabilities	2,504,635	2,302,205	2,298,576
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,171,276	1,039,936	1,039,936
Advance receipts for share capital	630	114,239	78,621
Total Share Capital	1,171,906	1,154,175	1,118,557
Capital surplus			
Total capital surplus	487,625	457,533	396,541
Retained earnings			
Legal reserve	245,818	216,502	216,502
Special reserve	64,768	64,768	64,768
Unappropriated retained earnings (accumulated deficit)	628,244	568,154	492,876
Total retained earnings	938,830	849,424	774,146
Other equity interest			
Total other equity interest	-52,777	-45,156	-55,882
Total equity attributable to owners of parent	2,545,584	2,415,976	2,233,362
Non-controlling interests	323,359	287,539	272,434
Total equity	2,868,943	2,703,515	2,505,796
Total liabilities and equity	5,373,578	5,005,720	4,804,372
Equivalent issue shares of advance receipts for ordinary share	62,960	11,423,906	7,862,123
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	2021/3rd	2020/3rd	2021/01/01To2021/09/30	2020/01/01To2020/09/30
<b>Income Statement</b>				
Sales revenue	848,206	639,646	2,500,196	1,913,984
Net sales revenue	848,206	639,646	2,500,196	1,913,984
Total operating revenue	848,206	639,646	2,500,196	1,913,984
Total cost of sales	519,135	415,602	1,550,519	1,247,637
Total operating costs	519,135	415,602	1,550,519	1,247,637
Gross profit (loss) from operations	329,071	224,044	949,677	666,347
Gross profit (loss) from operations	329,071	224,044	949,677	666,347
Operating expenses				
Selling expenses	72,038	68,193	247,714	212,535
Administrative expenses	81,932	56,430	254,066	170,295
Research and development expenses	25,541	28,437	71,124	78,121
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-515	1,827	5,516	12,997
Total operating expenses	178,996	154,887	578,420	473,948
Net other income (expenses)				
Net other income (expenses)	-2,657	2,289	-3,939	4,948
Net operating income (loss)	147,418	71,446	367,318	197,347
Non-operating income and expenses				
Total interest income	1,030	751	3,080	2,160
Total other income	5,113	5,230	11,363	5,330
Other gains and losses, net	13,170	4,988	29,216	65,560
Finance costs, net	2,679	4,034	8,232	10,337
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	9,499	6,894	26,066	12,198
Total non-operating income and expenses	26,133	13,829	61,493	74,911
Profit (loss) from continuing operations before tax	173,551	85,275	428,811	272,258
Total tax expense (income)	29,322	12,150	60,571	16,930
Profit (loss) from continuing operations	144,229	73,125	368,240	255,328
Profit (loss)	144,229	73,125	368,240	255,328
Other comprehensive income				
Exchange differences on translation	-2,543	6,229	-9,879	-17,332
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-445	1,883	-1,711	-538
Components of other comprehensive income that will be reclassified to profit or loss	-2,098	4,346	-8,168	-16,794
Other comprehensive income, net	-2,098	4,346	-8,168	-16,794
Total comprehensive income	142,131	77,471	360,072	238,534
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	119,595	63,296	321,421	218,937
Profit (loss), attributable to non-controlling interests	24,634	9,829	46,819	36,391
Comprehensive income, attributable to owners of parent	117,630	68,752	313,800	207,563
Comprehensive income, attributable to non-controlling interests	24,501	8,719	46,272	30,971
Basic earnings per share				
Total basic earnings per share	1.02	0.6	2.75	2.14
Diluted earnings per share				
Total diluted earnings per share	1	0.53	2.68	2.00

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Financial Statement – Statements of Cash Flows

Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/09/30	2020/01/01To2020/09/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	428,811	272,258
Profit (loss) before tax	428,811	272,258
Depreciation expense	112,253	85,646
Amortization expense	15,112	12,762
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	5,516	12,997
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-18,218	-22,675
Interest expense	8,232	10,337
Interest income	-3,080	-2,160
Dividend income	-2,053	-2,500
Share-based payments	0	3,225
Share of loss (profit) of associates and joint ventures accounted for using equity method	-26,066	-12,198
Loss (gain) on disposal of property, plant and equipment	3,939	-4,948
Impairment loss on non-financial assets	0	39,118
Other adjustments to reconcile profit (loss)	0	-40,100
Total adjustments to reconcile profit (loss)	95,635	79,504
Decrease (increase) in notes receivable	54,575	-20,311
Decrease (increase) in accounts receivable	-152,024	-19,506
Decrease (increase) in other receivable	1,026	-8,058
Decrease (increase) in inventories	-85,350	-117,995
Decrease (increase) in prepayments	-88,486	-66,878
Decrease (increase) in other current assets	2,811	249
Total changes in operating assets	-267,448	-232,499
Increase (decrease) in financial liabilities held for trading	-123	664
Increase (decrease) in contract liabilities	-17,576	54,617
Increase (decrease) in notes payable	0	-4,027
Increase (decrease) in accounts payable	173,162	51,687
Increase (decrease) in other payable	63,622	6,042
Increase (decrease) in other current liabilities	8,546	-16,302
Increase (decrease) in net defined benefit liability	-5,878	-131
Total changes in operating liabilities	221,753	92,550
Total changes in operating assets and liabilities	-45,695	-139,949
Total adjustments	49,940	-60,445
Cash inflow (outflow) generated from operations	478,751	211,813
Interest received	506	2,081
Dividends received	13,788	6,020
Interest paid	-8,285	-10,422
Income taxes refund (paid)	-90,808	-59,494
Net cash flows from (used in) operating activities	393,952	149,998
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-90,035	-23,064
Proceeds from disposal of financial assets at amortised cost	48,890	13,961
Acquisition of financial assets at fair value through profit or loss	-30,597	-19,000
Proceeds from disposal of financial assets at fair value through profit or loss	22,010	56,004
Net cash flow from acquisition of subsidiaries	0	10,775
Acquisition of property, plant and equipment	-156,904	-247,652
Proceeds from disposal of property, plant and equipment	124,529	22,790
Increase in refundable deposits	-1,488	-5,501
Decrease in refundable deposits	5,300	3,120
Acquisition of intangible assets	-9,198	-5,057
Acquisition of investment properties	0	-192,332
Increase in prepayments for business facilities	-9,378	-624,093
Net cash flows from (used in) investing activities	-96,871	-1,010,049
Cash flows from (used in) financing activities		
Increase in short-term loans	1,927,000	1,589,726
Decrease in short-term loans	-1,803,540	-1,282,058
Increase in short-term notes and bills payable	79,816	39,989
Decrease in short-term notes and bills payable	-79,824	-19,993
Proceeds from issuing bonds	0	397,689
Proceeds from long-term debt	92,360	434,730
Repayments of long-term debt	-101,861	-127,255
Increase in guarantee deposits received	242	4,290
Decrease in guarantee deposits received	0	-70
Payments of lease liabilities	-16,464	-13,739
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	-2,672	-4,955
Net cash flows from (used in) financing activities	-144,471	946,295
Effect of exchange rate changes on cash and cash equivalents	-7,886	-18,020
Net increase (decrease) in cash and cash equivalents	144,724	68,224
Cash and cash equivalents at beginning of period	474,723	382,236
Cash and cash equivalents at end of period	619,447	450,460
Cash and cash equivalents reported in the statement of financial position	619,447	450,460
Cash and cash equivalents reported in the statement of financial position	614,614	474,723

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

**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 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
Legal reserve appropriated	0	0	0	0	29,316	0	-29,316	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		-232,015	0	-232,015
Other changes in capital surplus	0	0	0	205	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		321,421	46,819	368,240
Other comprehensive income	0	0	0	0	0	0	0	0	-7,621	0	-7,621		-7,621	-547	-8,168
Total comprehensive income	0	0	0	0	0	0	321,421	321,421	-7,621	-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		47,556	0	47,556
Changes in ownership interests in subsidiaries	0	0	0	62	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	-7,513	-7,513
Total increase (decrease) in equity	131,340	-113,609	17,731	30,092	29,316	0	60,090	89,406	-7,621	-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	-52,777		2,545,584	323,359	2,868,943

**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	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	989,936	0	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	0	22,811	0	-22,811	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		-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		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		-1,059	0	-1,059
Profit (loss)	0	0	0	0	0	0	218,937	218,937	0	0	0		218,937	36,391	255,328
Other comprehensive income	0	0	0	0	0	0	0	0	-11,374	-11,374	-5,420		-16,794	-5,420	-16,794
Total comprehensive income	0	0	0	0	0	0	218,937	218,937	-11,374	-11,374			207,563	30,971	238,534
Issue of shares	50,000	0	50,000	48,913	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		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	59,374	59,374
Changes in ownership interests in subsidiaries	0	0	0	3,752	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		3,225	0	3,225
Changes in non-controlling interests	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	-11,374			372,156	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		2,233,362	272,434	2,505,796