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Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/3/31	2021/12/31	2021/3/31
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	771,556	614,614	480,559
Current financial assets at fair value through profit or loss	111,662	102,658	41,874
Current financial assets at amortised cost	48,528	48,407	92,327
Notes receivable, net	85,805	73,222	11,931
Accounts receivable, net	543,653	482,970	639,576
Other receivables	14,831	6,237	9,313
Current tax assets	51	51	778
Current inventories	1,283,101	1,203,176	1,012,595
Prepayments	175,490	161,249	99,145
Non-current assets or disposal groups classified as held for sale, net	235,528	0	0
Other current assets	1,519	1,226	1,724
Total current assets	3,271,724	2,693,810	2,389,822
Non-current assets			
Non-current financial assets at fair value through profit or loss	0	0	62,400
Non-current financial assets at fair value through other comprehensive income	6,156	6,156	6,156
Non-current financial assets at amortised cost	18,037	17,388	13,027
Investments accounted for using equity method	216,816	206,254	189,278
Property, plant and equipment	2,495,830	2,380,345	1,467,373
Right-of-use assets	91,686	89,519	102,420
Investment property, net	0	235,817	238,419
Intangible assets	109,781	109,521	112,877
Deferred tax assets	35,446	32,535	23,401
Other non-current assets	77,346	38,888	577,039
Total non-current assets	3,051,098	3,116,423	2,792,390
Total assets	6,322,822	5,810,233	5,182,212
Current liabilities			
Current borrowings	587,000	340,000	242,000
Short-term notes and bills payable	6,996	13,993	19,951
Current financial liabilities at fair value through profit or loss	19	0	223
Current contract liabilities	298,162	364,650	335,276
Notes payable	0	137,436	0
Accounts payable	566,979	476,291	408,400
Other payables	812,746	608,527	556,728
Current tax liabilities	84,197	59,172	96,416
Current lease liabilities	20,564	18,306	20,325
Other current liabilities	379,845	101,731	94,224
Total current liabilities	2,756,508	2,120,106	1,773,543
Non-current liabilities			
Bonds payable	0	0	36,886
Non-current portion of non-current borrowings	596,173	609,629	689,705
Deferred tax liabilities	21,674	16,729	16,431
Non-current lease liabilities	51,123	51,781	61,912
Other non-current liabilities	8,466	8,435	11,511
Total non-current liabilities	677,436	686,574	816,445
Total liabilities	3,433,944	2,806,680	2,589,988
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,182,017	1,171,906	1,154,175
Advance receipts for share capital	0	10,111	13,731
Total Share Capital	1,182,017	1,182,017	1,167,906
Capital surplus			
Total capital surplus	417,397	500,138	480,940
Retained earnings			
Legal reserve	245,818	245,818	216,502
Special reserve	64,768	64,768	64,768
Unappropriated retained earnings (accumulated deficit)	588,386	655,163	418,651
Total retained earnings	898,972	965,749	699,921
Other equity interest			
Total other equity interest	-16,895	-35,430	-47,386
Total equity attributable to owners of parent	2,481,491	2,612,474	2,301,381
Non-controlling interests	407,387	391,079	290,843
Total equity	2,888,878	3,003,553	2,592,224
Total liabilities and equity	6,322,822	5,810,233	5,182,212
Equivalent issue shares of advance receipts for ordinary share	0	1,011,093	1,373,126
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	2022/01/01To2022/03/31	2021/01/01To2021/03/31
<b>Income Statement</b>		
Sales revenue	894,392	782,935
Net sales revenue	894,392	782,935
Total operating revenue	894,392	782,935
Total cost of sales	546,487	484,614
Total operating costs	546,487	484,614
Gross profit (loss) from operations	347,905	298,321
Gross profit (loss) from operations	347,905	298,321
Operating expenses		
Selling expenses	75,087	82,423
Administrative expenses	98,052	84,502
Research and development expenses	35,257	20,150
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	2,529	5,491
Total operating expenses	210,925	192,566
Net other income (expenses)		
Net other income (expenses)	500	-1,269
Net operating income (loss)	137,480	104,486
Non-operating income and expenses		
Total interest income	915	1,191
Total other income	2,841	2,891
Other gains and losses, net	11,513	547
Finance costs, net	2,414	2,876
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	10,562	5,748
Total non-operating income and expenses	23,417	7,501
Profit (loss) from continuing operations before tax	160,897	111,987
Total tax expense (income)	30,622	24,189
Profit (loss) from continuing operations	130,275	87,798
Profit (loss)	130,275	87,798
Other comprehensive income		
Exchange differences on translation	24,644	-2,885
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	4,272	-505
Components of other comprehensive income that will be reclassified to profit or loss	20,372	-2,380
Other comprehensive income, net	20,372	-2,380
Total comprehensive income	150,647	85,418
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	113,031	82,512
Profit (loss), attributable to non-controlling interests	17,244	5,286
Comprehensive income, attributable to owners of parent	131,566	80,282
Comprehensive income, attributable to non-controlling interests	19,081	5,136
Basic earnings per share		
Total basic earnings per share	0.96	0.71
Diluted earnings per share		
Total diluted earnings per share	0.95	0.7

Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/01/01To2022/03/31	2021/01/01To2021/03/31
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	160,897	111,987
Profit (loss) before tax	160,897	111,987
Depreciation expense	38,685	36,895
Amortization expense	5,542	4,912
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	2,529	5,491
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	15	-2,327
Interest expense	2,414	2,876
Interest income	-915	-1,191
Share of loss (profit) of associates and joint ventures accounted for using equity method	-10,562	-5,748
Loss (gain) on disposal of property, plan and equipment	-500	1,269
Impairment loss on non-financial assets	14,943	3,505
Total adjustments to reconcile profit (loss)	52,151	45,682
Decrease (increase) in notes receivable	-12,583	54,132
Decrease (increase) in accounts receivable	-64,094	-122,855
Decrease (increase) in other receivable	-6,708	177
Decrease (increase) in inventories	-95,303	-20,087
Decrease (increase) in prepayments	-21,760	-20,342
Decrease (increase) in other current assets	-293	2,296
Total changes in operating assets	-200,741	-106,679
Increase (decrease) in financial liabilities held for trading	0	-191
Increase (decrease) in contract liabilities	-66,488	-31,380
Increase (decrease) in accounts payable	90,688	54,405
Increase (decrease) in other payable	-21,041	-5,174
Increase (decrease) in other current liabilities	-173	699
Increase (decrease) in net defined benefit liability	-41	-5,729
Total changes in operating liabilities	2,945	12,630
Total changes in operating assets and liabilities	-197,796	-94,049
Total adjustments	-145,645	-48,367
Cash inflow (outflow) generated from operations	15,252	63,620
Interest received	2,600	1,192
Interest paid	-2,356	-2,799
Income taxes refund (paid)	-8,129	-3,162
Net cash flows from (used in) operating activities	7,367	58,851
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-18	-80,753
Proceeds from disposal of financial assets at amortised cost	100	0
Acquisition of financial assets at fair value through profit or loss	-9,000	-30,597
Proceeds from disposal of financial assets at fair value through profit or loss	0	5,000
Acquisition of property, plant and equipment	-310,829	-58,784
Proceeds from disposal of property, plant and equipment	0	123,719
Increase in refundable deposits	-290	-166
Decrease in refundable deposits	283	4,079
Acquisition of intangible assets	-3,874	-89
Increase in prepayments for business facilities	-42,274	-1,729
Other investing activities	203,453	0
Net cash flows from (used in) investing activities	-162,449	-39,320
Cash flows from (used in) financing activities		
Increase in short-term loans	837,000	399,000
Decrease in short-term loans	-590,000	-443,540
Increase in short-term notes and bills payable	24,981	39,902
Decrease in short-term notes and bills payable	-31,978	-39,949
Proceeds from long-term debt	284,490	92,260
Repayments of long-term debt	-223,112	-52,544
Increase in guarantee deposits received	72	241
Payments of lease liabilities	-5,345	-5,499
Other financing activities	-5,278	-1,800
Net cash flows from (used in) financing activities	290,830	-11,929
Effect of exchange rate changes on cash and cash equivalents	21,194	-1,766
Net increase (decrease) in cash and cash equivalents	156,942	5,836
Cash and cash equivalents at beginning of period	614,614	474,723
Cash and cash equivalents at end of period	771,556	480,559
Cash and cash equivalents reported in the statement of financial position	771,556	480,559

**2022/03/31 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	Interest	Treasury shares	owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	1,171,906	10,111	1,182,017	500,130	245,818	64,768	855,163	965,746	38,992	3,522	-39,432		2,612,474	391,073	3,003,523
Cash dividends of ordinary share	0	0	0	0	0	0	-177,303	-177,303	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		82,741	0	82,741
Profit (loss)	0	0	0	0	0	0	113,031	113,031	0	0	0		113,031	17,244	130,275
Other comprehensive income	0	0	0	0	0	0	0	0	18,535	0	0		18,535	1,837	20,372
Total comprehensive income	0	0	0	0	0	0	113,031	113,031	18,535	0	0		131,566	19,081	150,647
Conversion of convertible bonds	10,111	-10,111	0	0	0	0	0	0	0	0	0		0	0	0
Changes in ownership interests in subsidiaries	0	0	0	0	0	0	-2,595	-2,595	0	0	0		-2,595	-2,773	-5,278
Total increase (decrease) in equity	10,111	-10,111	0	82,741	0	0	-66,777	-66,777	18,535	0	0		-130,268	16,308	-114,674
Equity at end of period	1,182,017	0	1,182,017	417,397	245,818	64,768	988,386	888,972	-20,417	3,522	-16,899		2,481,491	407,381	2,888,878

**2021/03/31 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	Interest	Treasury shares	owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	1,039,896	114,239	1,154,135	457,533	216,520	64,768	568,154	849,424	-47,034	1,878	-45,156		2,415,976	287,535	2,703,513
Cash dividends of ordinary share	0	0	0	0	0	0	-232,015	-232,015	0	0	0		-232,015	0	-232,015
Profit (loss)	0	0	0	0	0	0	82,812	82,812	0	0	0		82,812	6,288	89,100
Other comprehensive income	0	0	0	0	0	0	0	0	-2,255	0	0		-2,255	-159	-2,414
Total comprehensive income	0	0	0	0	0	0	82,812	82,812	-2,255	0	0		80,557	6,129	86,686
Conversion of convertible bonds	114,239	-100,558	13,731	23,375	0	0	0	0	0	0	0		37,108	0	37,108
Changes in ownership interests in subsidiaries	0	0	0	0	0	0	0	0	0	0	0		0	-1,832	-1,832
Total increase (decrease) in equity	114,239	-100,558	13,731	23,407	0	0	-149,203	-149,203	-2,255	0	0		-114,568	3,309	-111,259
Equity at end of period	1,154,135	13,731	1,167,866	480,940	216,520	64,768	418,951	699,221	-49,289	1,878	-47,386		2,301,381	290,843	2,592,224