

Financial Statement – Balance Sheet

Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/06/30	2022/12/31	2022/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	804,314	690,474	615,823
Current financial assets at fair value through profit or loss	0	33,184	109,232
Current financial assets at amortised cost	77,071	47,612	48,765
Current contract assets	153,758	16,475	0
Notes receivable, net	35,330	11,893	15,841
Accounts receivable, net	825,966	549,815	650,203
Other receivables	9,796	4,552	31,774
Current tax assets	129	4,658	1,090
Current inventories	1,423,236	1,476,978	1,406,941
Prepayments	126,894	226,425	131,341
Other current assets	1,377	1,283	1,383
Total current assets	3,457,871	3,063,349	3,012,393
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	5,985	5,985	6,156
Non-current financial assets at amortised cost	17,238	17,638	17,713
Investments accounted for using equity method	224,564	243,126	221,123
Property, plant and equipment	3,140,926	3,119,487	2,699,410
Right-of-use assets	58,405	82,224	88,882
Intangible assets	108,168	109,102	110,612
Deferred tax assets	42,321	46,210	37,484
Other non-current assets	136,175	89,032	83,971
Total non-current assets	3,733,782	3,712,804	3,265,351
Total assets	7,191,653	6,776,153	6,277,744
Current liabilities			
Current borrowings	883,000	440,000	520,000
Short-term notes and bills payable	50,000	0	3,998
Current contract liabilities	152,796	233,144	281,763
Accounts payable	558,346	645,030	622,541
Other payables	552,494	736,093	562,113
Current tax liabilities	50,459	113,316	87,680
Current provisions	11,731	10,676	0
Current lease liabilities	14,633	19,537	20,387
Other current liabilities	122,011	296,587	261,576
Total current liabilities	2,395,470	2,494,383	2,360,058
Non-current liabilities			
Non-current portion of non-current borrowings	1,437,069	864,509	820,577
Deferred tax liabilities	11,893	15,297	19,464
Non-current lease liabilities	24,736	43,618	49,084
Other non-current liabilities	5,363	1,937	4,136
Total non-current liabilities	1,479,061	925,361	893,261
Total liabilities	3,874,531	3,419,744	3,253,319
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,182,017	1,182,017	1,182,017
Total Share Capital	1,182,017	1,182,017	1,182,017
Capital surplus			
Total capital surplus	351,267	445,417	422,644
Retained earnings			
Legal reserve	329,441	280,652	280,652
Special reserve	64,768	64,768	64,768
Unappropriated retained earnings (accumulated deficit)	833,215	930,915	685,458
Total retained earnings	1,227,424	1,276,335	1,030,878
Other equity interest			
Total other equity interest	-40,214	-27,007	-29,132
Total equity attributable to owners of parent	2,720,494	2,876,762	2,606,407
Non-controlling interests	596,628	479,647	418,018
Total equity	3,317,122	3,356,409	3,024,425
Total liabilities and equity	7,191,653	6,776,153	6,277,744
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

Net increase (decrease) in cash and cash equivalents	113,840	1,209
Cash and cash equivalents at beginning of period	690,474	614,614
Cash and cash equivalents at end of period	804,314	615,823
Cash and cash equivalents reported in the statement of financial position	804,314	615,823

Provided by: HIGH LIGHT TECH CORP.
 Fiscal year: Yearly
 Unit: NTS thousand

2023/06/30 Statement of Stockholders' Equity

Accounting Title	Unit: NTS thousand															
	Ordinary shares	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Inappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Realized gains (losses) on financial assets measured at fair value through other comprehensive income	Other	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interest	Total equity
Equity at beginning of period	1,182,017	0	1,182,017	445,417	280,663	84,768	830,915	1,276,336	-31,383	4,800	-514	-27,007		2,876,782	479,647	3,356,429
Legal reserve appropriated	0	0	0	0	46,789	0	-46,789	0	0	0	0	0	0	0	0	0
Cash dividends of ordinary shares	0	0	0	0	0	0	-217,905	-217,905	0	0	0	0	0	-217,905	0	-217,905
Cash dividends from capital surplus	0	0	0	-101,854	0	0	0	0	0	0	0	0	0	-101,854	0	-101,854
Changes in equity of associates and joint ventures accounted for using equity method	0	0	0	378	0	0	0	0	0	0	0	0	0	378	0	378
Profit (loss)	0	0	0	0	0	0	168,733	168,733	0	0	0	0	0	168,733	32,071	200,804
Other comprehensive income	0	0	0	0	0	0	0	0	-13,063	0	0	0	0	-13,063	-1,500	-14,563
Total comprehensive income	0	0	0	0	0	0	168,733	168,733	-13,063	0	0	-13,063	0	142,607	30,571	173,178
Issue of shares	0	0	0	0	0	0	0	0	0	0	0	0	0	0	105,442	105,442
Changes in ownership interests in subsidiaries	0	0	0	0	0	0	-152	-152	0	0	0	0	0	-152	-543	-695
Changes in noncontrolling interests	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	-63,576
Others	0	0	0	7,128	0	0	0	0	0	0	0	0	0	7,128	45,067	52,195
Total increase (decrease) in equity	0	0	0	-94,726	46,789	0	397,700	-49,911	-13,063	0	0	496	-12,207	-196,208	116,981	-129,239
Equity at end of period	1,182,017	0	1,182,017	350,691	327,452	84,768	832,216	1,227,424	-44,646	4,800	-514	-27,007		2,720,404	596,628	3,317,032

2022/06/30 Statement of Stockholders' Equity

Accounting Title	Unit: NTS thousand															
	Ordinary shares	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Inappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Realized gains (losses) on financial assets measured at fair value through other comprehensive income	Other	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interest	Total equity
Equity at beginning of period	1,171,806	10,111	1,182,017	600,138	245,918	84,768	650,163	965,748	-38,852	3,922	0	-36,436		2,612,474	391,078	3,003,552
Legal reserve appropriated	0	0	0	0	34,854	0	-34,854	0	0	0	0	0	0	0	0	0
Cash dividends of ordinary shares	0	0	0	0	0	0	-177,265	-177,265	0	0	0	0	0	-177,265	0	-177,265
Cash dividends from capital surplus	0	0	0	-82,741	0	0	0	0	0	0	0	0	0	-82,741	0	-82,741
Other changes in capital surplus	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Profit (loss)	0	0	0	0	0	0	245,365	245,365	0	0	0	0	0	245,365	36,848	282,213
Other comprehensive income	0	0	0	0	0	0	0	0	9,928	0	0	9,928	0	9,928	913	10,841
Total comprehensive income	0	0	0	0	0	0	245,365	245,365	9,928	0	0	9,928	0	255,293	37,761	293,054
Conversion of convertible bonds	10,111	-10,111	0	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	0	-2,933	-6,172	-9,105
Changes in noncontrolling interests	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-33,578	-33,578
Others	0	0	0	5,237	0	0	0	0	0	0	0	0	0	5,237	27,692	32,929
Total increase (decrease) in equity	10,111	-10,111	0	-77,404	34,854	0	85,128	-32,228	9,928	0	-3,227	-2,268	0	-2,268	26,559	23,821
Equity at end of period	1,182,017	0	1,182,017	522,734	280,663	84,768	665,454	1,030,878	-29,427	3,922	-3,227	-29,152		2,686,407	418,018	3,054,425