

Financial Statement – Balance Sheet

Provided by: HIGHLIGHT TECH CORP.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/09/30	2022/12/31	2022/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	762,772	690,474	708,846
Current financial assets at fair value through profit or loss	0	33,184	33,109
Current financial assets at amortised cost	77,320	47,612	47,798
Current contract assets	175,935	16,475	0
Notes receivable, net	44,947	11,893	24,095
Accounts receivable, net	1,005,267	549,815	669,989
Other receivables	3,050	4,552	12,615
Current tax assets	57	4,658	5,098
Current inventories	1,449,173	1,476,978	1,451,808
Prepayments	69,713	226,425	125,364
Other current assets	6,059	1,283	1,205
Total current assets	3,594,293	3,063,349	3,079,927
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	6,007	5,985	5,985
Non-current financial assets at amortised cost	17,978	17,638	17,888
Investments accounted for using equity method	211,185	243,126	242,000
Property, plant and equipment	3,186,458	3,119,487	2,850,386
Right-of-use assets	59,172	82,224	85,198
Intangible assets	105,335	109,102	111,725
Deferred tax assets	44,885	46,210	36,843
Other non-current assets	126,375	89,032	103,096
Total non-current assets	3,757,395	3,712,804	3,453,121
Total assets	7,351,688	6,776,153	6,533,048
Current liabilities			
Current borrowings	979,000	440,000	490,000
Short-term notes and bills payable	50,000	0	0
Current contract liabilities	120,919	233,144	259,945
Accounts payable	519,351	645,030	750,616
Other payables	525,900	736,093	618,393
Current tax liabilities	16,244	113,316	92,284
Current provisions	11,642	10,676	0
Current lease liabilities	14,967	19,537	20,237
Other current liabilities	242,249	296,587	252,394
Total current liabilities	2,480,272	2,494,383	2,483,869
Non-current liabilities			
Non-current portion of non-current borrowings	1,384,642	864,509	777,944
Deferred tax liabilities	18,587	15,297	21,677
Non-current lease liabilities	24,526	43,618	45,545
Other non-current liabilities	7,238	1,937	4,047
Total non-current liabilities	1,434,993	925,361	849,213
Total liabilities	3,915,265	3,419,744	3,333,082
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	340,146	445,417	441,466
Retained earnings			
Legal reserve	329,441	280,652	280,652
Special reserve	64,768	64,768	64,768
Unappropriated retained earnings (accumulated deficit)	914,534	930,915	805,802
Total retained earnings	1,308,743	1,276,335	1,151,222
Other equity interest			
Total other equity interest	-15,616	-27,007	-22,447
Total equity attributable to owners of parent	2,815,290	2,876,762	2,752,258
Non-controlling interests	621,133	479,647	447,708
Total equity	3,436,423	3,356,409	3,199,966
Total liabilities and equity	7,351,688	6,776,153	6,533,048
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

Effect of exchange rate changes on cash and cash equivalents	13,702	15,458
Net increase (decrease) in cash and cash equivalents	72,298	94,232
Cash and cash equivalents at beginning of period	690,474	614,614
Cash and cash equivalents at end of period	762,772	708,846
Cash and cash equivalents reported in the statement of financial position	762,772	708,846

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

2023/09/30 Statement of Stockholders' Equity

Accounting Title	Unit: NTS thousand															
	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 plan	Other	Total other equity interests	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	1,182,017	0	1,182,017	445,417	280,652	84,786	600,919	1,276,383	-31,383	4,888	-514	-27,007	0	2,816,762	479,647	3,356,409
Legal reserve appropriated	0	0	0	0	48,798	0	-48,798	0	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	0	-217,491	-217,491	0	0	0	0	0	-217,491	0	-217,491
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	-11,844	0	0	0	0	0	0	0	0	0	-11,844	0	-11,844
Profit (loss)	0	0	0	0	0	0	250,052	250,052	0	0	0	0	0	250,052	52,187	302,239
Other comprehensive income	0	0	0	0	0	0	0	0	10,935	0	0	10,935	0	10,935	1,692	12,627
Total comprehensive income	0	0	0	0	0	0	250,052	250,052	10,935	0	0	10,935	0	260,987	53,279	314,266
Issue of shares	0	0	0	0	0	0	0	0	0	0	0	0	0	0	129,442	129,442
Changes in ownership interests in subsidiaries	0	0	0	0	0	0	-153	-153	0	0	0	0	0	-153	-453	-606
Share-based payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,958	12,958
Changes in noncontrolling interests	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-53,756	-53,756
Others	0	0	0	8,227	0	0	0	0	0	0	456	456	0	8,883	34,106	42,789
Total increase (decrease) in equity	0	0	0	-105,271	48,798	0	-18,381	32,408	10,935	0	456	11,391	0	-61,472	141,486	80,014
Equity at end of period	1,182,017	0	1,182,017	340,146	329,441	84,786	614,634	1,308,743	-20,448	4,894	-49	-15,616	0	2,815,290	621,133	3,436,423

2022/09/30 Statement of Stockholders' Equity

Accounting Title	Unit: NTS thousand															
	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 plan	Other	Total other equity interests	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	1,171,988	10,111	1,182,099	900,138	245,619	84,786	856,163	1,965,748	-38,952	3,522	0	-38,430	0	2,812,414	391,078	3,203,492
Legal reserve appropriated	0	0	0	0	34,834	0	-34,834	0	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	0	-177,303	-177,303	0	0	0	0	0	-177,303	0	-177,303
Cash dividends from capital surplus	0	0	0	-92,151	0	0	0	0	0	0	0	0	0	-92,151	0	-92,151
Other changes in capital surplus	0	0	0	10	0	0	0	0	0	0	0	0	0	10	0	10
Profit (loss)	0	0	0	0	0	0	365,709	365,709	0	0	0	0	0	365,709	58,144	423,853
Other comprehensive income	0	0	0	0	0	0	0	0	14,869	0	0	14,869	0	14,869	1,318	16,187
Total comprehensive income	0	0	0	0	0	0	365,709	365,709	14,869	0	0	14,869	0	380,578	59,462	440,041
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	-2,633	-2,633	0	0	0	0	0	-2,633	-3,239	-5,872
Changes in noncontrolling interests	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-33,175	-33,175
Others	0	0	0	24,069	0	0	0	0	0	-1,886	-1,886	0	0	22,173	33,580	55,753
Total increase (decrease) in equity	10,111	-10,111	0	-68,672	34,834	0	150,639	185,473	14,869	-1,886	12,983	0	0	139,764	56,628	196,412
Equity at end of period	1,182,099	0	1,182,099	831,466	280,453	84,786	805,803	1,151,222	-24,083	3,522	-1,886	-22,447	0	2,752,258	447,706	3,199,964