

Financial Statement — Balance Sheet

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/06/30	2013/12/31	2013/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Cash on hand	11,374	12,543	18,750
Cash in banks	2,540,418	956,945	1,737,730
Cash equivalents	1,370,335	823,735	935,485
Total cash and cash equivalents	3,922,127	1,793,223	2,691,965
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	9,025	7,904	44,534
Current available-for-sale financial assets			
Current available-for-sale financial assets, net	2,129,475	2,871,409	2,544,669
Current bond investment without active market			
Current bond investment without active market, net	1,113,349	0	0
Notes receivable, net			
Notes receivable	22,702	35,205	28,032
Allowance for uncollectible accounts, notes receivable	460	460	460
Notes receivable, net	22,242	34,745	27,572
Accounts receivable, net			
Accounts receivable	386,500	362,576	335,895
Allowance for uncollectible accounts, accounts, installment, and lease payments receivable	16,089	15,453	15,232
Accounts receivable, net	370,411	347,123	320,663
Other receivables			
Other receivables, net	84,565	29,971	797,226
Inventories			
Inventories, merchandising business			
Merchandise inventory	233,699	341,716	219,709
Inventories, merchandising business, net	233,699	341,716	219,709
Inventories, manufacturing business			
Finished goods	418,861	394,038	354,712

Accounting Title	2014/06/30	2013/12/31	2013/06/30
Work in progress	49,895	45,321	44,430
Raw materials	278,386	266,032	234,107
Supplies	23,692	18,048	11,844
Inventories, manufacturing business, net	770,834	723,439	645,093
Inventories (for construction business)			
Buildings and land held for sale	111,221	111,221	275,631
Parking space held for sale	868	868	7,154
Land held for construction site	346,821	346,821	237,962
Prepayment for land purchases	397	397	467
Inventories (for construction business), net	459,307	459,307	521,214
Inventories, other businesses			
Other inventories	19,900	27,354	29,746
Inventories, other businesses, net	19,900	27,354	29,746
Total inventories	1,483,740	1,551,816	1,415,762
Prepayments			
Prepayments to suppliers	263,324	163,667	321,475
Total prepayments	263,324	163,667	321,475
Other current assets			
Total other current assets	13,382	7,094	19,664
Total current assets	9,411,640	6,806,952	8,183,530
Non-current assets			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	3,469,997	1,951,809	1,832,012
Non-current financial assets at cost			
Non-current financial assets at cost, net	942,978	922,145	921,880
Non-current bond investment without active market			
Non-current bond investment without active market, net	134,634	134,271	173,678
Investments accounted for using equity method			
Investments accounted for using equity method, net	106,710,962	101,474,354	26,160,699
Property, plant and equipment			
Land, net			
Land, cost	806,906	806,906	806,906
Land, net	806,906	806,906	806,906
Land improvements, net			

Accounting Title	2014/06/30	2013/12/31	2013/06/30
Land improvements, cost	3,289	3,289	3,289
Land improvements, net	3,289	3,289	3,289
Buildings and structures, net			
Buildings and structures, cost	884,425	930,143	953,478
Buildings and structures, net	884,425	930,143	953,478
Machinery and equipment, net			
Machinery and equipment, cost	1,449,233	1,529,546	1,495,235
Machinery and equipment, net	1,449,233	1,529,546	1,495,235
Transportation equipment, net			
Transportation equipment, cost	4,851	6,002	6,786
Transportation equipment, net	4,851	6,002	6,786
Leased assets, net			
Leased assets, cost	11,875	18,057	21,755
Leased assets, net	11,875	18,057	21,755
Leasehold improvements, net			
Leasehold improvements, cost	11,957	15,787	15,854
Leasehold improvements, net	11,957	15,787	15,854
Other facilities, net			
Other facilities, cost	237,735	234,670	232,110
Other facilities, net	237,735	234,670	232,110
Total property, plant and equipment	3,410,271	3,544,400	3,535,413
Investment property, net			
Investment property, net	1,069,166	1,080,766	1,117,443
Intangible assets			
Franchise, net			
Franchise, net	245,386	258,332	277,708
Computer software, net			
Computer software, net	47,587	59,547	72,424
Goodwill	454,003	453,133	455,829
Other intangible assets, net			
Other intangible assets	50,128	50,143	50,304
Other intangible assets, net	50,128	50,143	50,304
Total intangible assets	797,104	821,155	856,265
Deferred tax assets	138,303	159,806	162,954

	Accounting Title	2014/06/30	2013/12/31	2013/06/30
	Other non-current assets			
	Prepayments for business facilities	10,393	9,744	86,802
	Guarantee deposits paid	77,401	73,909	72,089
	Other non-current assets, others			
	Total other non-current assets, others	133,201	148,958	149,172
	Total other non-current assets	220,995	232,611	308,063
	Total non-current assets	116,894,410	110,321,317	35,068,407
	Total assets	126,306,050	117,128,269	43,251,937
	Liabilities			
	Current liabilities			
	Short-term borrowings			
	Bank loan	1,475,000	2,160,339	1,261,230
	Total short-term borrowings	1,475,000	2,160,339	1,261,230
	Short-term notes and bills payable			
	Short-term notes and bills payable	1,240,000	1,990,000	1,450,000
	Discount on short-term notes and bills payable	293	1,015	487
	Total short-term notes and bills payable	1,239,707	1,988,985	1,449,513
	Current financial liabilities at fair value through profit or loss			
	Total current financial liabilities at fair value through profit or	0	0	0
loss	Notes payable			
	Notes payable	76,667	65,482	102,388
	Other notes payable	0	0	0
	Total notes payable	76,667	65,482	102,388
	Notes payable to related parties			
	Notes payable to related parties	11,953	11,331	9,566
	Total notes payable to related parties	11,953	11,331	9,566
	Accounts payable			
	Accounts payable	758,672	740,824	789,427
	Total accounts payable	758,672	740,824	789,427
	Accounts payable to related parties			
	Accounts payable to related parties	8,915	6,374	4,064
	Total accounts payable to related parties	8,915	6,374	4,064
	Other payables			

Accounting Title	2014/06/30	2013/12/31	2013/06/30
Wages and salaries payable	338,798	389,734	108,439
Payable on machinery and equipment	8,017	14,528	32,994
Dividends payable	4,743,485	37,236	2,953,512
Other payables, others	221,974	256,083	210,392
Total other payables	5,312,274	697,581	3,305,337
Current tax liabilities	2,172,247	0	0
Other current liabilities			
Long-term liabilities, current portion			
Bonds payable, current portion	0	0	0
Long-term borrowings, current portion	233,607	165,387	100,000
Total long-term liabilities, current portion	233,607	165,387	100,000
Other current liabilities, others	286,861	215,597	253,413
Total other current liabilities	520,468	380,984	353,413
Total current liabilities	11,575,903	6,051,900	7,274,938
Non-current liabilities			
Bonds payable			
Bonds payable	3,994,000	3,994,000	3,994,000
Premium (discount) on bonds payable	-183,025	-240,909	-298,074
Total bonds payable	3,810,975	3,753,091	3,695,926
Long-term borrowings			
Long-term bank loans	5,349,560	3,324,480	6,655,367
Total long-term borrowings	5,349,560	3,324,480	6,655,367
Deferred tax liabilities			
Total deferred tax liabilities	539,182	462,780	415,224
Other non-current liabilities			
Accrued pension liabilities	223,977	228,444	220,705
Guarantee deposits received	594,376	582,779	576,864
Other non-current liabilities, others	72,005	53,511	51,269
Total other non-current liabilities	890,358	864,734	848,838
Total non-current liabilities	10,590,075	8,405,085	11,615,355
Total liabilities	22,165,978	14,456,985	18,890,293
Equity			
Equity attributable to owners of parent			
Share capital			

Accounting Title	2014/06/30	2013/12/31	2013/06/30
Ordinary share	9,414,343	9,414,343	8,414,343
Total capital stock	9,414,343	9,414,343	8,414,343
Capital surplus			
Total capital surplus	12,406,161	12,406,290	5,791,836
Retained earnings			
Legal reserve	5,394,378	1,035,650	1,035,650
Special reserve	15,492,876	2,693,945	2,693,945
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	26,367,341	48,095,340	6,783,040
Total retained earnings	47,254,595	51,824,935	10,512,635
Other equity interest			
Total other equity interest	-10,281,089	-15,492,876	-11,168,080
Treasury shares	655,691	655,691	655,691
Total equity attributable to owners of parent	58,138,319	57,497,001	12,895,043
Non-controlling interests	46,001,753	45,174,283	11,466,601
Total equity	104,140,072	102,671,284	24,361,644
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	46,914,600	46,914,600	46,914,600

Financial Statement — Income Statement

Provided by: RUENTEX INDUSTRIES LIMITED
 Financial year: Yearly
 Unit: NT\$ thousand

Accounting Title	2014/2nd	2013/2nd	2014/01/01To 2014/06/30	2013/01/01To 2013/06/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	1,498,379	1,498,990	2,944,150	2,974,026
Total sales revenue	1,498,379	1,498,990	2,944,150	2,974,026
Sales returns	12,628	12,686	26,283	27,846
Sales discounts and allowances	2,553	599	4,170	1,316
Net sales revenue	1,483,198	1,485,705	2,913,697	2,944,864
Investment revenue (for investment business)				
Gains on disposals of financial assets (liabilities)	553,009	551,436	1,805,007	1,631,677
Total investment revenue (for investment business)	553,009	551,436	1,805,007	1,631,677
Construction and engineering revenue				
Construction revenue (for construction business)				
Construction revenue	7,113	7,529	14,241	42,062
Construction revenue (for construction business),	7,113	7,529	14,241	42,062
net				
Total construction and engineering revenue	7,113	7,529	14,241	42,062
Other operating revenue				
Other operating revenue	20,479	18,793	34,157	35,312
Other operating revenue, net	20,479	18,793	34,157	35,312
Total operating revenue	2,063,799	2,063,463	4,767,102	4,653,915
Operating costs				
Cost of sales				
Cost of sales	1,319,820	1,325,036	2,572,495	2,638,388
Total cost of sales	1,319,820	1,325,036	2,572,495	2,638,388
Cost of construction and engineering service sales				
Cost of construction sales	2,249	2,346	4,536	27,061
Total cost of construction and engineering service	2,249	2,346	4,536	27,061
sales				

Accounting Title	2014/2nd	2013/2nd	2014/01/01To 2014/06/30	2013/01/01To 2013/06/30
Total operating costs	1,322,069	1,327,382	2,577,031	2,665,449
Gross profit (loss) from operations	741,730	736,081	2,190,071	1,988,466
Gross profit (loss) from operations	741,730	736,081	2,190,071	1,988,466
Operating expenses				
Selling expenses				
Total selling expenses	295,955	291,818	600,703	592,683
Administrative expenses				
Total administrative expenses	85,064	97,998	186,443	212,924
Total operating expenses	381,019	389,816	787,146	805,607
Net operating income (loss)	360,711	346,265	1,402,925	1,182,859
Non-operating income and expenses				
Other income				
Total other income	25,135	44,960	49,634	59,837
Other gains and losses				
Other gains and losses, net	264,581	-33	242,095	-3,632
Finance costs				
Finance costs, net	63,743	66,496	125,521	130,799
Share of profit (loss) of associates and joint ventures accounted for using equity method				
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	961,606	1,391,774	1,588,966	2,047,143
Total non-operating income and expenses	1,187,579	1,370,205	1,755,174	1,972,549
Profit (loss) from continuing operations before tax	1,548,290	1,716,470	3,158,099	3,155,408
Tax expense (income)				
Total tax expense (income)	2,215,361	39,952	2,269,420	86,016
Profit (loss) from continuing operations	-667,071	1,676,518	888,679	3,069,392
Profit (loss)	-667,071	1,676,518	888,679	3,069,392
Other comprehensive income				
Exchange differences on translation	-2,115,234	557,508	-20,933	899,190
Unrealised gains (losses) on valuation of available-for-sale financial assets	888,777	-183,911	1,176,997	893,754
Share of other comprehensive income of associates and joint ventures accounted for using equity method				
Total share of other comprehensive income of	2,532,146	-6,391,599	4,059,120	-10,444,675

Accounting Title	2014/2nd	2013/2nd	2014/01/01To 2014/06/30	2013/01/01To 2013/06/30
associates and joint ventures accounted for using equity method				
Other comprehensive income, net	1,305,689	-6,018,002	5,215,184	-8,651,731
Total comprehensive income	638,618	-4,341,484	6,103,863	-5,582,339
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-846,722	1,498,444	174,660	2,453,260
Profit (loss), attributable to non-controlling interests	179,651	178,074	714,019	616,132
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	1,506,296	-4,738,065	5,386,147	-6,773,006
Comprehensive income, attributable to non-controlling interests	-867,678	396,581	717,716	1,190,667
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	-0.95	1.89	0.20	3.10
Total basic earnings per share	-0.95	1.89	0.20	3.10
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	-0.95	1.82	0.20	2.99
Total diluted earnings per share	-0.95	1.82	0.20	2.99

Financial Statement — Statements of Cash Flows

Provided by: RUENTEX INDUSTRIES LIMITED

Finacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/01/01To201	2013/01/01To201
	4/06/30	3/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	3,158,099	3,155,408
Profit (loss) before tax	3,158,099	3,155,408
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	173,283	144,314
Amortization expense	42,062	36,125
Provision (reversal of provision) for bad debt expense	667	-85
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-1,121	1,197
Interest expense	125,521	130,799
Dividend income	-7,796	-24,276
Share of loss (profit) of associates and joint ventures accounted for using equity method	-3,390,616	-3,677,868
Loss (gain) on disposal of property, plan and equipment	-2,005	487
Loss (gain) on disposal of investments	-286,739	0
Impairment loss on financial assets	0	0
Reversal of impairment loss on non-financial assets	2,747	4,006
Unrealized foreign exchange loss (gain)	-72,238	51,744
Loss (gain) on bond redemption	0	533
Total adjustments to reconcile profit (loss)	-3,416,235	-3,333,024
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	12,503	32,850
Decrease (increase) in accounts receivable	-23,955	32,724
Decrease (increase) in other receivable	-20,647	45,546
Decrease (increase) in inventories	65,371	149,422
Decrease (increase) in prepayments	-99,574	-105,390

Accounting Title	2014/01/01To201	2013/01/01To201
	4/06/30	3/06/30
Decrease (increase) in other current assets	-4,774	-7,984
Total changes in operating assets	-71,076	147,168
Changes in operating liabilities		
Increase (decrease) in notes payable	11,807	-51,882
Increase (decrease) in accounts payable	20,389	41,189
Increase (decrease) in other payable	-92,479	308,149
Increase (decrease) in other current liabilities	71,264	144,588
Increase (decrease) in accrued pension liabilities	-4,467	-5,302
Increase (decrease) in other operating liabilities	17,780	3,357
Total changes in operating liabilities	24,294	440,099
Total changes in operating assets and liabilities	-46,782	587,267
Total adjustments	-3,463,017	-2,745,757
Cash inflow (outflow) generated from operations	-304,918	409,651
Interest paid	-60,730	-119,208
Income taxes refund (paid)	-16	-810
Net cash flows from (used in) operating activities	-365,664	289,633
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss, designated as upon initial recognition	0	-29,700
Acquisition of available-for-sale financial assets	-177,374	0
Proceeds from disposal of available-for-sale financial assets	743,773	0
Acquisition of bond investments without active market	-1,113,712	-3,563
Acquisition of financial assets at cost	-5,718	0
Proceeds from disposal of financial assets at cost	50,576	1,715
Proceeds from capital reduction of financial assets at cost	21,000	100
Acquisition of investments accounted for using equity method	0	-136,728
Acquisition of property, plant and equipment	-17,148	-85,859
Proceeds from disposal of property, plant and equipment	4,299	3,418
Decrease in refundable deposits	-3,492	-22,160
Acquisition of intangible assets	-1,745	-18,138
Acquisition of investment properties	0	-61
Increase in other non-current assets	-392	6,529
Decrease in prepayments for business facilities	-12,574	-71,612

Accounting Title	2014/01/01To201	2013/01/01To201
	4/06/30	3/06/30
Dividends received	2,233,742	953,366
Net cash flows from (used in) investing activities	1,721,235	597,307
Cash flows from (used in) financing activities		
Decrease in short-term loans	-692,246	89,905
Increase in short-term notes and bills payable	-749,278	70,200
Repayments of bonds	0	-6,000
Proceeds from long-term debt	11,060,550	16,591,200
Repayments of long-term debt	-8,967,250	-16,318,850
Decrease in guarantee deposits received	11,597	13,913
Change in non-controlling interests	109,754	-523,199
Net cash flows from (used in) financing activities	773,127	-82,831
Effect of exchange rate changes on cash and cash equivalents	206	4,480
Net increase (decrease) in cash and cash equivalents	2,128,904	808,589
Cash and cash equivalents at beginning of period	1,793,223	1,883,376
Cash and cash equivalents at end of period	3,922,127	2,691,965
Cash and cash equivalents reported in the statement of financial position	3,922,127	2,691,965

Financial Statement — Statements of Changes in Stockholders' Equity

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

2014/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	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	Unrealized gains (losses) on available-for-sale financial assets	Gains (losses) on effective portion of cash flow hedges	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity	9,414,343	9,414,343	12,406,290	1,035,650	2,693,945	48,095,340	51,824,935	27,220	-15,519,306	-790	-15,492,876	-655,691	57,497,001	45,174,283	102,671,284
Legal reserve appropriated				4,358,728		-4,358,728	0						0		0
Special reserve appropriated					12,798,931	-12,798,931	0						0		0
Cash dividends of ordinary share						-4,707,172	-4,707,172						-4,707,172		-4,707,172
Changes in equity of associates and joint ventures accounted for using equity method			19,700										19,700		19,700
Profit (loss)						174,660	174,660						174,660	714,019	888,679
Other comprehensive income						-300	-300	-23,515	5,234,958	344	5,211,787		5,211,487	3,697	5,215,184
Total comprehensive income						174,360	174,360	-23,515	5,234,958	344	5,211,787		5,386,147	717,716	6,103,863
Changes in ownership interests in subsidiaries			-19,829			-37,528	-37,528						-57,357		-57,357
Changes in non-controlling interests						0	0						0	109,754	109,754
Total increase (decrease) in equity	0	0	-129	4,358,728	12,798,931	-21,727,999	-4,570,340	-23,515	5,234,958	344	5,211,787	0	641,318	827,470	1,468,788
Equity	9,414,343	9,414,343	12,406,161	5,394,378	15,492,876	26,367,341	47,254,595	3,705	-10,284,348	-446	-10,281,089	-655,691	58,138,319	46,001,753	104,140,072

2013/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	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	Unrealized gains (losses) on available-for-sale financial assets	Gains (losses) on effective portion of cash flow hedges	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity	8,414,343	8,414,343	5,624,527	693,376	2,229,606	7,660,696	10,583,678	-348,818	-1,592,996	0	-1,941,814	-655,691	22,025,043	10,799,133	32,824,176
Legal reserve appropriated				342,274		-342,274	0						0		0
Special reserve appropriated					464,339	-464,339	0						0		0
Cash dividends of ordinary share						-2,524,303	-2,524,303						-2,524,303		-2,524,303
Changes in equity of associates and joint ventures accounted for using equity method			167,309										167,309		167,309
Profit (loss)						2,453,260	2,453,260						2,453,260	616,132	3,069,392
Other comprehensive income						0	0	509,737	-9,735,796	-207	-9,226,266		-9,226,266	574,535	-8,651,731
Total comprehensive income						2,453,260	2,453,260	509,737	-9,735,796	-207	-9,226,266		-6,773,006	1,190,667	-5,582,339
Changes in non-controlling interests						0	0						0	-523,199	-523,199
Total increase (decrease) in equity	0	0	167,309	342,274	464,339	-877,656	-71,043	509,737	-9,735,796	-207	-9,226,266	0	-9,130,000	667,468	-8,462,532
Equity	8,414,343	8,414,343	5,791,836	1,035,650	2,693,945	6,783,040	10,512,635	160,919	-11,328,792	-207	-11,168,080	-655,691	12,895,043	11,466,601	24,361,644