

## Financial Statement – Balance Sheet

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/09/30	2013/12/31	2013/09/30
<b>Balance Sheet</b>			
Assets			
Current assets			
Cash and cash equivalents			
Cash on hand	9,933	12,543	10,847
Cash in banks	303,222	956,945	1,230,822
Cash equivalents	2,796,095	823,735	902,059
Total cash and cash equivalents	3,109,250	1,793,223	2,143,728
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	14,299	7,904	71,682
Current available-for-sale financial assets			
Current available-for-sale financial assets, net	1,406,050	2,871,409	2,630,890
Current bond investment without active market			
Current bond investment without active market, net	348,254	0	0
Notes receivable, net			
Notes receivable	38,284	35,205	37,142
Allowance for uncollectible accounts, notes receivable	460	460	460
Notes receivable, net	37,824	34,745	36,682
Accounts receivable, net			
Accounts receivable	375,624	362,576	323,228
Allowance for uncollectible accounts, accounts, installment, and lease payments receivable	16,180	15,453	15,533
Accounts receivable, net	359,444	347,123	307,695
Other receivables			
Other receivables, net	76,605	29,971	38,186
Inventories			
Inventories, merchandising business			
Merchandise inventory	261,174	341,716	241,644
Inventories, merchandising business, net	261,174	341,716	241,644
Inventories, manufacturing business			
Finished goods	479,917	394,038	443,822
Work in progress	37,747	45,321	43,387
Raw materials	274,131	266,032	255,989
Supplies	21,965	18,048	13,071
Inventories, manufacturing business, net	813,760	723,439	756,269
Inventories (for construction business)			
Buildings and land held for sale	111,221	111,221	111,221
Parking space held for sale	868	868	868
Land held for construction site	346,821	346,821	346,821
Prepayment for land purchases	467	397	396
Inventories (for construction business), net	459,377	459,307	459,306
Inventories, other businesses			
Other inventories	18,640	27,354	31,249
Inventories, other businesses, net	18,640	27,354	31,249
Total inventories	1,552,951	1,551,816	1,488,468
Prepayments			
Prepayments to suppliers	270,423	163,667	293,109
Total prepayments	270,423	163,667	293,109
Other current assets			
Total other current assets	11,659	7,094	16,911
Total current assets	7,186,759	6,806,952	7,027,351
Non-current assets			
Non-current available-for-sale financial assets			
Non-current available-for-sale financial assets, net	3,419,064	1,951,809	1,795,017
Non-current financial assets at cost			
Non-current financial assets at cost, net	846,142	922,145	900,265
Non-current bond investment without active market			
Non-current bond investment without active market, net	122,539	134,271	134,016
Investments accounted for using equity method			

<b>Accounting Title</b>	<b>2014/09/30</b>	<b>2013/12/31</b>	<b>2013/09/30</b>
Investments accounted for using equity method, net	103,366,325	101,474,354	26,985,811
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			
Land improvements, net	3,289	3,289	3,289
Buildings and structures, net			
Buildings and structures, net	861,571	930,143	942,345
Machinery and equipment, net			
Machinery and equipment, net	1,400,883	1,529,546	1,563,369
Transportation equipment, net			
Transportation equipment, net	4,406	6,002	6,350
Leased assets, net			
Leased assets, net	7,481	18,057	21,168
Leasehold improvements, net			
Leasehold improvements, net	10,310	15,787	17,212
Other facilities, net			
Other facilities, net	235,528	234,670	232,046
Total property, plant and equipment	3,330,374	3,544,400	3,592,685
Investment property, net			
Investment property, net	1,063,438	1,080,766	1,083,594
Intangible assets			
Franchise, net			
Franchise, net	238,912	258,332	264,790
Computer software, net			
Computer software, net	42,031	59,547	66,126
Goodwill	461,719	453,133	449,866
Other intangible assets, net			
Other intangible assets	50,121	50,143	69,975
Other intangible assets, net	50,121	50,143	69,975
Total intangible assets	792,783	821,155	850,757
Deferred tax assets	100,434	159,806	161,728
Other non-current assets			
Prepayments for business facilities	10,509	9,744	17,300
Guarantee deposits paid	75,685	73,909	74,075
Other non-current assets, others			
Total other non-current assets, others	128,118	148,958	142,830
Total other non-current assets	214,312	232,611	234,205
Total non-current assets	113,255,411	110,321,317	35,738,078
Total assets	120,442,170	117,128,269	42,765,429
Liabilities			
Current liabilities			
Short-term borrowings			
Bank loan	687,231	2,160,339	5,134,616
Total short-term borrowings	687,231	2,160,339	5,134,616
Short-term notes and bills payable			
Short-term notes and bills payable	490,000	1,990,000	2,170,000
Discount on short-term notes and bills payable	278	1,015	1,213
Total short-term notes and bills payable	489,722	1,988,985	2,168,787
Current financial liabilities at fair value through profit or loss			
Total current financial liabilities at fair value through profit or loss	0	0	0
Notes payable			
Notes payable	62,741	65,482	95,568
Total notes payable	62,741	65,482	95,568
Notes payable to related parties			
Notes payable to related parties	17,008	11,331	11,764
Total notes payable to related parties	17,008	11,331	11,764
Accounts payable			
Accounts payable	853,049	740,824	941,947
Total accounts payable	853,049	740,824	941,947

<b>Accounting Title</b>	<b>2014/09/30</b>	<b>2013/12/31</b>	<b>2013/09/30</b>
Accounts payable to related parties			
Accounts payable to related parties	13,019	6,374	6,589
Total accounts payable to related parties	13,019	6,374	6,589
Other payables			
Wages and salaries payable	374,204	389,734	116,197
Payable on machinery and equipment	7,058	14,528	15,854
Dividends payable	49,701	37,236	37,473
Other payables, others	468,971	256,083	240,872
Total other payables	899,934	697,581	410,396
Current tax liabilities	2,269,244	0	0
Other current liabilities			
Long-term liabilities, current portion			
Bonds payable, current portion	0	0	0
Long-term borrowings, current portion	221,440	165,387	1,135,167
Total long-term liabilities, current portion	221,440	165,387	1,135,167
Other current liabilities, others	314,881	215,597	213,727
Total other current liabilities	536,321	380,984	1,348,894
Total current liabilities	5,828,269	6,051,900	10,118,561
Non-current liabilities			
Bonds payable			
Bonds payable	3,994,000	3,994,000	3,994,000
Premium (discount) on bonds payable	-153,730	-240,909	-269,663
Total bonds payable	3,840,270	3,753,091	3,724,337
Long-term borrowings			
Long-term bank loans	7,969,450	3,324,480	5,893,300
Total long-term borrowings	7,969,450	3,324,480	5,893,300
Deferred tax liabilities			
Total deferred tax liabilities	409,152	462,780	440,725
Other non-current liabilities			
Accrued pension liabilities	221,979	228,444	218,096
Guarantee deposits received	600,646	582,779	580,938
Other non-current liabilities, others	64,513	53,511	52,143
Total other non-current liabilities	887,138	864,734	851,177
Total non-current liabilities	13,106,010	8,405,085	10,909,539
Total liabilities	18,934,279	14,456,985	21,028,100
Equity			
Equity attributable to owners of parent			
Share capital			
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	12,362,139	12,406,290	6,069,836
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)	29,497,002	48,095,340	8,331,811
Total retained earnings	50,384,256	51,824,935	12,061,406
Other equity interest			
Total other equity interest	-16,266,816	-15,492,876	-15,783,461
Treasury shares	655,691	655,691	655,691
Total equity attributable to owners of parent	55,238,231	57,497,001	10,106,433
Non-controlling interests	46,269,660	45,174,283	11,630,896
Total equity	101,507,891	102,671,284	21,737,329
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	2014/3rd	2013/3rd	2014/01/01To 2014/09/30	2013/01/01To 2013/09/30
<b>Statement of comprehensive income</b>				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	1,512,627	1,750,061	4,456,777	4,724,087
Total sales revenue	1,512,627	1,750,061	4,456,777	4,724,087
Sales returns	14,413	14,344	40,696	42,190
Sales discounts and allowances	1,620	865	5,790	2,181
Net sales revenue	1,496,594	1,734,852	4,410,291	4,679,716
Investment revenue (for investment business)				
Investment revenue				
Total investment revenue	768,251	664,907	2,573,258	2,296,584
Total investment revenue (for investment business)	768,251	664,907	2,573,258	2,296,584
Construction and engineering revenue				
Construction revenue (for construction business)				
Construction revenue	7,131	136,644	21,372	178,706
Construction revenue (for construction business), net	7,131	136,644	21,372	178,706
Total construction and engineering revenue	7,131	136,644	21,372	178,706
Other operating revenue				
Other operating revenue	15,823	16,613	49,980	51,925
Other operating revenue, net	15,823	16,613	49,980	51,925
Total operating revenue	2,287,799	2,553,016	7,054,901	7,206,931
Operating costs				
Cost of sales				
Cost of sales	1,356,937	1,588,026	3,929,432	4,226,414
Total cost of sales	1,356,937	1,588,026	3,929,432	4,226,414
Cost of construction and engineering service sales				
Cost of construction sales	2,200	92,596	6,736	119,657
Total cost of construction and engineering service sales	2,200	92,596	6,736	119,657
Total operating costs	1,359,137	1,680,622	3,936,168	4,346,071
Gross profit (loss) from operations	928,662	872,394	3,118,733	2,860,860
Gross profit (loss) from operations	928,662	872,394	3,118,733	2,860,860
Operating expenses				
Selling expenses				
Total selling expenses	305,082	302,313	905,785	894,996
Administrative expenses				
Total administrative expenses	117,719	110,200	304,162	323,124
Total operating expenses	422,801	412,513	1,209,947	1,218,120
Net operating income (loss)	505,861	459,881	1,908,786	1,642,740
Non-operating income and expenses				
Other income				
Total other income	307,009	91,380	356,643	151,225
Other gains and losses				
Other gains and losses, net	348,490	-11,663	590,585	-14,491
Finance costs				
Finance costs, net	62,016	75,279	187,537	206,078
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	2,394,137	1,366,657	3,983,103	3,413,313
Total non-operating income and expenses	2,987,620	1,371,095	4,742,794	3,343,969
Profit (loss) from continuing operations before tax	3,493,481	1,830,976	6,651,580	4,986,709
Tax expense (income)				
Total tax expense (income)	6,425	26,726	2,275,845	112,742
Profit (loss) from continuing operations	3,487,056	1,804,250	4,375,735	4,873,967

<b>Accounting Title</b>	<b>2014/3rd</b>	<b>2013/3rd</b>	<b>2014/01/01To 2014/09/30</b>	<b>2013/01/01To 2013/09/30</b>
Profit (loss)	3,487,056	1,804,250	4,375,735	4,873,967
Other comprehensive income				
Exchange differences on translation	1,749,627	-302,257	1,728,694	597,921
Unrealised gains (losses) on valuation of available-for-sale financial assets	-110,831	110,444	1,066,166	1,090,616
Share of other comprehensive income of associates and joint ventures accounted for using equity method				
Total share of other comprehensive income of associates and joint ventures accounted for using equity method	-6,674,476	-4,609,842	-2,615,356	-15,141,528
Other comprehensive income, net	-5,035,680	-4,801,655	179,504	-13,452,991
Total comprehensive income	-1,548,624	-2,997,405	4,555,239	-8,579,024
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	3,138,079	1,548,771	3,312,739	4,002,031
Profit (loss), attributable to non-controlling interests	348,977	255,479	1,062,996	871,936
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	-2,847,648	-3,066,610	2,538,499	-9,839,616
Comprehensive income, attributable to non-controlling interests	1,299,024	69,205	2,016,740	1,260,592
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	3.53	1.95	3.73	5.05
Total basic earnings per share	3.53	1.95	3.73	5.05
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	3.36	1.87	3.60	4.85
Total diluted earnings per share	3.36	1.87	3.60	4.85

## Financial Statement – Statements of Cash Flows

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/01/01To 2014/09/30	2013/01/01To 2013/09/30
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	6,651,580	4,986,709
Profit (loss) before tax	6,651,580	4,986,709
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	258,173	214,653
Amortization expense	63,769	63,303
Provision (reversal of provision) for bad debt expense	758	216
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-6,176	798
Interest expense	187,537	206,078
Dividend income	-393,494	-104,106
Share of loss (profit) of associates and joint ventures accounted for using equity method	-6,442,511	-5,709,897
Loss (gain) on disposal of property, plan and equipment	-5,739	560
Loss (gain) on disposal of investments	-602,153	0
Reversal of impairment loss on non-financial assets	11,678	9,310
Unrealized foreign exchange loss (gain)	172,340	188,680
Loss (gain) on bond redemption	0	533
Total adjustments to reconcile profit (loss)	-6,755,818	-5,129,872
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-3,079	23,740
Decrease (increase) in accounts receivable	-11,907	45,391
Decrease (increase) in other receivable	-47,279	40,584
Decrease (increase) in inventories	-12,912	99,393
Decrease (increase) in prepayments	-174,352	-76,953
Decrease (increase) in other current assets	-3,051	-5,231
Total changes in operating assets	-252,580	126,924
Changes in operating liabilities		
Increase (decrease) in notes payable	2,936	-56,504
Increase (decrease) in accounts payable	186,601	196,234
Increase (decrease) in other payable	203,258	-62,490
Increase (decrease) in other current liabilities	99,284	104,902
Increase (decrease) in accrued pension liabilities	-6,465	-7,911
Increase (decrease) in other operating liabilities	8,385	710
Total changes in operating liabilities	493,999	174,941
Total changes in operating assets and liabilities	241,419	301,865
Total adjustments	-6,514,399	-4,828,007
Cash inflow (outflow) generated from operations	137,181	158,702
Interest paid	-101,263	-188,289
Income taxes refund (paid)	-1,722	2,592
Net cash flows from (used in) operating activities	34,196	-26,995
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss, designated as upon initial recognition	0	-57,299
Acquisition of available-for-sale financial assets	-177,179	-10,908
Proceeds from disposal of available-for-sale financial assets	1,899,502	0
Proceeds from capital reduction of available-for-sale financial assets	0	26,139
Acquisition of bond investments without active market	-1,113,712	0
Proceeds from disposal of bond investments without active market	777,190	36,099
Acquisition of financial assets at cost	-5,718	-532
Proceeds from disposal of financial assets at cost	50,576	2,247
Proceeds from capital reduction of financial assets at cost	22,603	21,715
Acquisition of investments accounted for using equity method	0	-3,646,315
Acquisition of property, plant and equipment	-11,632	-126,105
Proceeds from disposal of property, plant and equipment	12,553	3,427
Decrease in refundable deposits	-1,776	-24,146

<b>Accounting Title</b>	<b>2014/01/01To 2014/09/30</b>	<b>2013/01/01To 2013/09/30</b>
Acquisition of intangible assets	-7,064	-45,771
Acquisition of investment properties	-76	-61
Increase in other non-current assets	-7,525	12,871
Decrease in prepayments for business facilities	-13,680	-83,561
Dividends received	3,738,528	1,799,194
Net cash flows from (used in) investing activities	5,162,590	-2,093,006
Cash flows from (used in) financing activities		
Decrease in short-term loans	-1,473,108	3,985,504
Increase in short-term notes and bills payable	-1,499,263	789,474
Repayments of bonds	0	-6,000
Proceeds from long-term debt	16,557,150	11,528,900
Repayments of long-term debt	-11,856,127	-10,983,450
Decrease in guarantee deposits received	17,867	17,987
Cash dividends paid	-4,707,172	-2,524,303
Change in non-controlling interests	-921,363	-428,829
Net cash flows from (used in) financing activities	-3,882,016	2,379,283
Effect of exchange rate changes on cash and cash equivalents	1,257	1,070
Net increase (decrease) in cash and cash equivalents	1,316,027	260,352
Cash and cash equivalents at beginning of period	1,793,223	1,883,376
Cash and cash equivalents at end of period	3,109,250	2,143,728
Cash and cash equivalents reported in the statement of financial position	3,109,250	2,143,728

## Financial Statement — Statements of Changes in Stockholders' Equity

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

### 2014/09/30 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			-153,337			-8,418	-8,418						-161,755		-161,755
Profit (loss)						3,312,739	3,312,739						3,312,739	1,062,996	4,375,735
Other comprehensive income						-300	-300	912,591	-1,686,601	70	-773,940		-774,240	953,744	179,504
Total comprehensive income						3,312,439	3,312,439	912,591	-1,686,601	70	-773,940		2,538,499	2,016,740	4,555,239
Difference between consideration and carrying amount of subsidiaries acquired or disposed						0	0	0	0	0	0		0	0	0
Changes in ownership interests in subsidiaries			-19,829			-37,528	-37,528						-57,357		-57,357
Changes in non-controlling interests			0			0	0						0	-921,363	-921,363
Others			129,015										129,015		129,015
Total increase (decrease) in equity	0	0	-44,151	4,358,728	12,798,931	-18,598,338	-1,440,679	912,591	-1,686,601	70	-773,940	0	-2,258,770	1,095,377	-1,163,393
Equity	9,414,343	9,414,343	12,362,139	5,394,378	15,492,876	29,497,002	50,384,256	939,811	-17,205,907	-720	-16,266,816	-655,691	55,238,231	46,269,660	101,507,891

### 2013/09/30 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			367,900										367,900		367,900
Profit (loss)						4,002,031	4,002,031						4,002,031	871,936	4,873,967
Other comprehensive income						0	0	339,535	-14,180,230	-952	-13,841,647		-13,841,647	388,656	-13,452,991
Total comprehensive income						4,002,031	4,002,031	339,535	-14,180,230	-952	-13,841,647		-9,839,616	1,260,592	-8,579,024
Changes in non-controlling interests			0			0	0						0	-428,829	-428,829
Others			77,409										77,409		77,409
Total increase (decrease) in equity	0	0	445,309	342,274	464,339	671,115	1,477,728	339,535	-14,180,230	-952	-13,841,647	0	-11,918,610	831,763	-11,086,847
Equity	8,414,343	8,414,343	6,069,836	1,035,650	2,693,945	8,331,811	12,061,406	-9,283	-15,773,226	-952	-15,783,461	-655,691	10,106,433	11,630,896	21,737,329