

**Financial Statement – Balance Sheet**

**Provided by: RUENTEX INDUSTRIES LIMITED**

**Financial year: Yearly**

**Unit: NT\$ thousand**

<b>Accounting Title</b>	<b>2018/06/30</b>	<b>2017/12/31</b>	<b>2017/06/30</b>
<b>Balance Sheet</b>			
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	14,022,307	18,847,164	3,537,553
Current available-for-sale financial assets	0	38,475	45,765
Notes receivable, net	3,493	2,576	6,252
Accounts receivable, net	315,620	247,730	297,714
Other receivables	68,272	33,083	30,695
Current inventories	3,118,031	3,240,630	3,260,929
Prepayments	117,920	83,487	98,458
Non-current assets or disposal groups classified as held for sale, net	0	2,731,750	0
Other current assets	1,860	2,672	1,659
<b>Total current assets</b>	<b>17,647,503</b>	<b>25,227,567</b>	<b>7,279,025</b>
<b>Non-current assets</b>			
Non-current financial assets at fair value through profit or loss	139,037	0	0
Non-current financial assets at fair value through other comprehensive income	13,411,314	0	0
Non-current available-for-sale financial assets	0	5,056,528	5,714,537
Non-current financial assets at amortised cost	9,070,181	0	0
Non-current financial assets at cost	0	6,335,464	583,911
Non-current investments in debt instrument without active market	0	328,101	320,300
Investments accounted for using equity method	37,642,260	30,718,711	44,529,484
Property, plant and equipment	1,560,624	1,612,196	1,662,216
Investment property, net	1,003,824	1,013,538	1,022,462
Intangible assets	430,846	418,691	428,017
Goodwill	424,774	414,948	423,152
Other intangible assets, net	6,072	3,743	4,865
Deferred tax assets	572,548	680,337	760,610
Other non-current assets	9,349,156	9,204,076	160,638
Prepayments for business facilities	47,072	19,964	2,820
Guarantee deposits paid	4,718,921	4,717,155	116,130
Other non-current assets, others	4,583,163	4,466,957	41,688

Accounting Title	2018/06/30	2017/12/31	2017/06/30
<b>Balance Sheet</b>			
<b>Total non-current assets</b>	<b>73,179,790</b>	<b>55,367,642</b>	<b>55,182,175</b>
<b>Total assets</b>	<b>90,827,293</b>	<b>80,595,209</b>	<b>62,461,200</b>
<b>Liabilities and equity</b>			
<b>Liabilities</b>			
<b>Current liabilities</b>			
Current borrowings	4,839,997	3,840,275	609,769
Short-term notes and bills payable	1,319,045	1,917,326	299,827
Current financial liabilities at fair value through profit or loss	0	1,670,433	0
Current contract liabilities	53,635	0	0
Notes payable	72,259	70,366	106,715
Accounts payable	737,384	668,814	725,543
Other payables	4,378,133	691,743	1,065,073
Current tax liabilities	832,833	2,912,006	0
Other current liabilities	316,602	1,288,765	3,275,173
Long-term liabilities, current portion	300,000	1,250,095	3,224,435
Other current liabilities, others	16,602	38,670	50,738
<b>Total current liabilities</b>	<b>12,549,888</b>	<b>13,059,728</b>	<b>6,082,100</b>
<b>Non-current liabilities</b>			
Non-current portion of non-current borrowings	20,449,974	19,805,127	18,120,391
Deferred tax liabilities	1,924,564	4,867,008	383,980
Other non-current liabilities	849,055	856,800	811,572
Net defined benefit liability, non-current	75,338	84,433	79,242
Guarantee deposits received	734,746	722,237	682,200
Other non-current liabilities, others	38,971	50,130	50,130
<b>Total non-current liabilities</b>	<b>23,223,593</b>	<b>25,528,935</b>	<b>19,315,943</b>
<b>Total liabilities</b>	<b>35,773,481</b>	<b>38,588,663</b>	<b>25,398,043</b>
<b>Equity</b>			
<b>Equity attributable to owners of parent</b>			
<b>Share capital</b>			
Ordinary share	9,414,343	9,414,343	9,414,343
Total capital stock	9,414,343	9,414,343	9,414,343
<b>Capital surplus</b>			
Total capital surplus	12,373,782	12,373,329	12,179,185
<b>Retained earnings</b>			
Legal reserve	3,691,749	2,362,883	2,362,883
Special reserve	20,197,867	20,393,458	20,393,458

Accounting Title	2018/06/30	2017/12/31	2017/06/30
<b>Balance Sheet</b>			
Unappropriated retained earnings (accumulated deficit)	12,795,711	13,288,657	1,709,885
Total retained earnings	36,685,327	36,044,998	24,466,226
Other equity interest			
Total other equity interest	-12,815,088	-20,197,866	-21,291,666
Treasury shares	655,691	655,691	655,691
Total equity attributable to owners of parent	45,002,673	36,979,113	24,112,397
Non-controlling interests	10,051,139	5,027,433	12,950,760
Total equity	55,053,812	42,006,546	37,063,157
Total liabilities and equity	90,827,293	80,595,209	62,461,200
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	2018/2nd	2017/2nd	2018/01/01To 2018/06/30	2017/01/01To 2017/06/30
<b>Statement of comprehensive income</b>				
<b>Operating revenue</b>				
<b>Net sales revenue</b>				
Sales revenue	1,294,286	1,360,626	2,676,978	2,689,953
Sales returns	16,828	15,600	41,041	32,405
Sales discounts and allowances	858	490	2,136	8,319
Net sales revenue	1,276,600	1,344,536	2,633,801	2,649,229
<b>Investment revenue (for investment business)</b>				
Total investment revenue (for investment business)	138,447	673,149	5,164,664	1,680,455
<b>Construction and engineering revenue</b>				
Construction revenue (for construction business)	10,809	6,941	18,704	13,901
Construction revenue	10,809	6,941	18,704	13,901
Total construction and engineering revenue	10,809	6,941	18,704	13,901
<b>Other operating revenue</b>				
Other operating revenue, net	6,860	7,596	13,870	14,193
Total operating revenue	1,432,716	2,032,222	7,831,039	4,357,778
<b>Operating costs</b>				
<b>Cost of sales</b>				
Total cost of sales	1,032,114	1,093,317	2,130,968	2,166,489
<b>Cost of construction and engineering service sales</b>				
Cost of construction sales	5,884	9,466	11,890	11,846
Total cost of construction and engineering service sales	5,884	9,466	11,890	11,846
Total operating costs	1,037,998	1,102,783	2,142,858	2,178,335
Gross profit (loss) from operations	394,718	929,439	5,688,181	2,179,443
Gross profit (loss) from operations	394,718	929,439	5,688,181	2,179,443
<b>Operating expenses</b>				
Selling expenses	269,154	278,977	553,906	564,475
Administrative expenses	68,568	59,476	142,867	109,892
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	8	0	16	0
Total operating expenses	337,730	338,453	696,789	674,367
Net operating income (loss)	56,988	590,986	4,991,392	1,505,076
<b>Non-operating income and expenses</b>				
<b>Other income</b>				
Total other income	156,352	23,610	255,990	39,885
<b>Other gains and losses</b>				
Other gains and losses, net	773,613	5,816	377,284	11,690
<b>Finance costs</b>				
Finance costs, net	80,104	73,022	160,373	146,147
Share of profit (loss) of associates and joint ventures accounted for using				

Accounting Title	2018/2nd	2017/2nd	2018/01/01To 2018/06/30	2017/01/01To 2017/06/30
Statement of comprehensive income equity method				
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	2,436,171	880,071	4,276,178	1,027,670
Total non-operating income and expenses	3,286,032	836,475	4,749,079	933,098
Profit (loss) from continuing operations before tax	3,343,020	1,427,461	9,740,471	2,438,174
Tax expense (income)				
Total tax expense (income)	-3,372,676	38,552	-2,290,360	88,753
Profit (loss) from continuing operations	6,715,696	1,388,909	12,030,831	2,349,421
Profit (loss)	6,715,696	1,388,909	12,030,831	2,349,421
Other comprehensive income				
Components of other comprehensive income that will not be reclassified to profit or loss				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	717,769	0	1,339,118	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	-3,407,770	0	-17,465,573	0
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	34,969	0	221,356	0
Components of other comprehensive income that will not be reclassified to profit or loss	-2,724,970	0	-16,347,811	0
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	712,804	444,290	484,756	-919,187
Unrealised gains (losses) on valuation of available-for-sale financial assets	0	-370,243	0	-370,422
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	52,623	3,234,585	33,420	4,393,165
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	74,102	22,432	43,431	-92,673
Components of other comprehensive income that will be reclassified to profit or loss	691,325	3,286,200	474,745	3,196,229
Total other comprehensive income	-2,033,645	3,286,200	-15,873,066	3,196,229
Total comprehensive income	4,682,051	4,675,109	-3,842,235	5,545,650
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	4,171,272	1,056,781	7,251,984	1,515,319

Accounting Title	2018/2nd	2017/2nd	2018/01/01To 2018/06/30	2017/01/01To 2017/06/30
Statement of comprehensive income				
Profit (loss), attributable to non-controlling interests	2,544,424	332,128	4,778,847	834,102
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	1,661,522	4,224,466	-8,865,941	5,344,673
Comprehensive income, attributable to non-controlling interests	3,020,529	450,643	5,023,706	200,977
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	4.70	1.19	8.17	1.71
Total basic earnings per share	4.70	1.19	8.17	1.71
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	4.70	1.19	8.16	1.71
Total diluted earnings per share	4.70	1.19	8.16	1.71

## Financial Statement – Statements of Cash Flows

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/01/01To 2018/06/30	2017/01/01To 2017/06/30
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	9,740,471	2,438,174
Profit (loss) before tax	9,740,471	2,438,174
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	73,038	75,011
Amortization expense	6,294	8,970
Expected credit loss (gain) / Provision (reversal of provision)	16	48
for bad debt expense		
Net loss (gain) on financial assets or liabilities at fair value	-1,651,068	0
through profit or loss		
Interest expense	160,373	146,147
Interest income	-209,682	-9,587
Dividend income	-146,238	-5,801
Share of loss (profit) of associates and joint ventures	-4,276,178	-2,708,125
accounted for using equity method		
Loss (gain) on disposal of property, plan and equipment	135	107
Loss (gain) on disposal of investment properties	17	6
Loss (gain) on disposal of non-current assets classified as held	-3,373,562	0
for sale		
Reversal of impairment loss on non-financial assets	9,594	25,011
Unrealized foreign exchange loss (gain)	-22,918	-718
Total adjustments to reconcile profit (loss)	-9,430,179	-2,468,931
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-917	3,489
Decrease (increase) in accounts receivable	-63,199	-18,656
Decrease (increase) in other receivable	11,271	-159
Adjustments for decrease (increase) in inventories	112,803	150,700
Decrease (increase) in prepayments	-36,971	-21,070
Adjustments for decrease (increase) in other current assets	812	90
Total changes in operating assets	23,799	114,394
Changes in operating liabilities		
Increase (decrease) in contract liabilities	34,298	0
Increase (decrease) in notes payable	1,893	53,921
Increase (decrease) in accounts payable	68,201	20,012
Increase (decrease) in other payable	-77,781	-104,063
Adjustments for increase (decrease) in other current	-11,826	-40,165
liabilities		
Increase (decrease) in other operating liabilities	-11,159	0
Total changes in operating liabilities	3,626	-70,295
Total changes in operating assets and liabilities	27,425	44,099
Total adjustments	-9,402,754	-2,424,832
Cash inflow (outflow) generated from operations	337,717	13,342
Interest received	169,459	9,073
Interest paid	-160,246	-144,529
Income taxes refund (paid)	-2,929,227	-2,100
Net cash flows from (used in) operating activities	-2,582,297	-124,214
Cash flows from (used in) investing activities		

Accounting Title	2018/01/01To 2018/06/30	2017/01/01To 2017/06/30
<b>Statement of cash flows</b>		
Acquisition of financial assets at amortised cost	-8,381,995	0
Acquisition of financial assets designated at fair value through profit or loss	-51,211	0
Acquisition of available-for-sale financial assets	0	-269,143
Acquisition of financial assets at cost	0	-18,125
Acquisition of investments accounted for using equity method	0	-92,000
Proceeds from disposal of non-current assets classified as held for sale	6,055,744	0
Acquisition of property, plant and equipment	-5,383	-10,597
Proceeds from disposal of property, plant and equipment	71	29
Increase in refundable deposits	-1,766	0
Decrease in refundable deposits	0	640
Acquisition of intangible assets	-3,401	-568
Acquisition of investment properties	-2,193	-3,610
Increase in other non-current assets	-121,428	-8,159
Increase in prepayments for business facilities	-31,467	-5,358
Dividends received	146,238	1,853,744
Net cash flows from (used in) investing activities	-2,396,791	1,446,853
Cash flows from (used in) financing activities		
Increase in short-term loans	999,419	0
Decrease in short-term loans	0	-675,473
Decrease in short-term notes and bills payable	-600,000	-920,000
Proceeds from long-term debt	24,364,673	38,639,999
Repayments of long-term debt	-24,669,895	-37,309,226
Increase in guarantee deposits received	12,509	0
Decrease in guarantee deposits received	0	-21,309
Change in non-controlling interests	0	-57,505
Net cash flows from (used in) financing activities	106,706	-343,514
Effect of exchange rate changes on cash and cash equivalents	47,525	-4,414
Net increase (decrease) in cash and cash equivalents	-4,824,857	974,711
Cash and cash equivalents at beginning of period	18,847,164	2,562,842
Cash and cash equivalents at end of period	14,022,307	3,537,553
Cash and cash equivalents reported in the statement of financial position	14,022,307	3,537,553



**Financial Statement – Statements of Changes in Stockholders' Equity**

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

2018/06/30 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	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Unrealized gains (losses) on available-for-sale financial assets	Gains (losses) on effective portion of cash flow hedges	Reserve of overlay approach	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	9,414,343	9,414,343	12,373,329	2,362,883	20,393,458	13,288,657	36,044,998	-245,508	0	-19,953,211	853	0	-20,197,866	-655,691	36,979,113	5,027,433	42,006,546
Effects of retrospective application and retrospective restatement						-216,193	-216,193		1,663,506	19,953,211		-745,739	20,870,978		20,654,785		20,654,785
Equity at beginning of period after adjustments	9,414,343	9,414,343	12,373,329	2,362,883	20,393,458	13,072,464	35,828,805	-245,508	1,663,506		853	-745,739	673,112	-655,691	57,633,898	5,027,433	62,661,331
Legal reserve appropriated				1,328,866		-1,328,866	0								0		0
Special reserve appropriated					-195,591	195,591	0								0		0
Cash dividends of ordinary share						-3,765,737	-3,765,737								-3,765,737		-3,765,737
Other changes in capital surplus	0	0	453	0	0	0	0	0	0	0	0	0	0	0	453	0	453
Profit (loss)						7,251,984	7,251,984								7,251,984	4,778,847	12,030,831
Other comprehensive income						16,793	16,793	232,138	-14,692,888		-135	-1,673,833	-16,134,718		-16,117,925	244,859	-15,873,066
Total comprehensive income						7,268,777	7,268,777	232,138	-14,692,888		-135	-1,673,833	-16,134,718		-8,865,941	5,023,706	-3,842,235
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0		0	0	-2,646,518	-2,646,518	0	2,646,518	0	0	0	2,646,518	0	0	0	0
Increase (decrease) in equity	0	0	453	1,328,866	-195,591	-276,753	856,522	232,138	-12,046,370	0	-135	-1,673,833	-13,488,200	0	-12,631,225	5,023,706	-7,607,519
Equity at end of period	9,414,343	9,414,343	12,373,782	3,691,749	20,197,867	12,795,711	36,685,327	-13,370	-10,382,864	0	718	-2,419,572	-12,815,088	-655,691	45,002,673	10,051,139	55,053,812
2017/06/30 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 at beginning of period	9,414,343	9,414,343	12,234,502	2,366,223	13,729,919	7,403,932	23,500,074	-341,799	-24,779,947	726	-25,121,020	-655,691	19,372,208	12,807,288	32,179,496		
Legal reserve appropriated				740,393		-740,393	0						0		0		
Special reserve appropriated					6,663,539	-6,663,539	0						0		0		
Cash dividends of ordinary share				-743,733			-743,733						-743,733		-743,733		
Other changes in capital surplus	0	0	-55,317	0	0	194,566	194,566	0	0	0	0	0	139,249	0	139,249		
Profit (loss)						1,515,319	1,515,319						1,515,319	834,102	2,349,421		
Other comprehensive income								-454,115	4,283,239	230	3,829,354		3,829,354	-633,125	3,196,229		
Total comprehensive income						1,515,319	1,515,319	-454,115	4,283,239	230	3,829,354		5,344,673	200,977	5,545,650		
Changes in non-controlling interests	0	0		0	0	0	0	0	0	0	0	0	0	-57,505	-57,505		
Increase (decrease) in equity	0	0	-55,317	-3,340	6,663,539	-5,694,047	966,152	-454,115	4,283,239	230	3,829,354	0	4,740,189	143,472	4,883,661		
Equity at end of period	9,414,343	9,414,343	12,179,185	2,362,883	20,393,458	1,709,885	24,466,226	-795,914	-20,496,708	956	-21,291,666	-655,691	24,112,397	12,950,760	37,063,157		