

Financial Statement – Balance Sheet

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/09/30	2018/12/31	2018/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	15,577,881	14,887,834	15,836,680
Notes receivable, net	4,799	1,822	23,097
Accounts receivable, net	194,606	265,686	286,313
Other receivables	48,119	210,283	1,754,912
Current inventories	2,498,093	2,858,666	3,122,383
Prepayments	108,436	74,094	80,269
Other current assets	573	1,616	2,359
Total current assets	18,432,507	18,300,001	21,106,013
Non-current assets			
Non-current financial assets at fair value through profit or loss	1,711,438	963,493	873,939
Non-current financial assets at fair value through other comprehensive income	12,209,091	12,154,541	11,827,070
Non-current financial assets at amortised cost	317,800	949,302	320,300
Investments accounted for using equity method	77,999,231	16,851,285	31,616,694
Property, plant and equipment	1,295,431	1,242,634	1,537,366
Right-of-use assets	77,697	0	0
Investment property, net	1,047,877	996,278	998,019
Intangible assets	440,578	434,540	432,021
Goodwill	432,862	428,330	425,680
Other intangible assets, net	7,716	6,210	6,341
Deferred tax assets	488,010	545,576	529,499
Other non-current assets	4,834,037	9,410,726	9,373,397
Prepayments for business facilities	4,114	40,935	45,685
Guarantee deposits paid	72,043	4,726,933	4,722,618
Other non-current assets, others	4,757,880	4,642,858	4,605,094
Total non-current assets	100,421,190	43,548,375	57,508,305
Total assets	118,853,697	61,848,376	78,614,318
Liabilities and equity			
Liabilities			
Current liabilities			
Current borrowings	1,182,600	957,780	803,730
Short-term notes and bills payable	1,269,308	1,069,299	1,119,185
Current contract liabilities	76,886	45,532	56,878
Notes payable	86,952	74,205	90,397
Accounts payable	384,962	503,862	882,918
Other payables	531,573	704,115	4,188,363
Current tax liabilities	0	836,687	863,131
Current lease liabilities	47,635	0	0
Other current liabilities	13,553	19,618	17,286
Other current liabilities, others	13,553	19,618	17,286
Total current liabilities	3,593,469	4,211,098	8,021,888
Non-current liabilities			
Non-current portion of non-current borrowings	27,060,000	22,920,000	21,200,000
Deferred tax liabilities	1,988,134	1,731,212	1,753,995
Non-current lease liabilities	30,524	0	0
Other non-current liabilities	811,190	828,274	846,929
Net defined benefit liability, non-current	52,758	64,376	70,624
Guarantee deposits received	745,561	735,022	741,602
Other non-current liabilities, others	12,871	28,876	34,703
Total non-current liabilities	29,889,848	25,479,486	23,800,924
Total liabilities	33,483,317	29,690,584	31,822,812
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	5,648,606	5,648,606	5,648,606
Total capital stock	5,648,606	5,648,606	5,648,606
Capital surplus			
Total capital surplus	12,757,940	12,516,878	12,514,713
Retained earnings			
Legal reserve	1,626,974	3,691,749	3,691,749
Special reserve	34,224,178	20,197,866	20,197,866
Unappropriated retained earnings (accumulated deficit)	8,025,363	15,068,270	15,811,608
Total retained earnings	43,876,515	38,957,885	39,701,223
Other equity interest			
Total other equity interest	13,186,763	-34,816,850	-20,688,298
Treasury shares	552,479	552,479	552,479
Total equity attributable to owners of parent	74,917,345	21,754,040	36,623,765
Non-controlling interests	10,453,035	10,403,752	10,167,741

Total equity	85,370,380	32,157,792	46,791,506
Total liabilities and equity	118,853,697	61,848,376	78,614,318
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	28,148,760	28,148,760	28,148,760

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/3rd	2018/3rd	2019/01/01To2019/09/30	2018/01/01To2018/09/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue	768,467	1,495,155	2,554,206	4,172,133
Sales returns	8,593	17,303	25,831	58,344
Sales discounts and allowances	973	615	2,179	2,751
Net sales revenue	758,901	1,477,237	2,526,196	4,111,038
Investment revenue (for investment business)				
Total investment revenue (for investment business)	736	86,238	198,999	5,250,902
Other operating revenue				
Other operating revenue, net	14,523	15,303	43,605	47,877
Total operating revenue	774,160	1,578,778	2,768,800	9,409,817
Operating costs				
Cost of sales				
Total cost of sales	694,514	1,199,899	2,091,567	3,330,867
Other operating costs	6,248	5,803	18,733	17,693
Total operating costs	700,762	1,205,702	2,110,300	3,348,560
Gross profit (loss) from operations	73,398	373,076	658,500	6,061,257
Gross profit (loss) from operations	73,398	373,076	658,500	6,061,257
Operating expenses				
Selling expenses	176,217	285,454	530,404	839,344
Administrative expenses	73,670	57,779	187,039	200,662
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	4	87	151	103
Total operating expenses	249,891	343,320	717,594	1,040,109
Net operating income (loss)	-176,493	29,756	-59,094	5,021,148
Non-operating income and expenses				
Other income				
Total other income	166,103	151,217	432,043	407,207
Other gains and losses				
Other gains and losses, net	-6,308	62,117	28,077	439,401
Finance costs				
Finance costs, net	85,741	69,522	237,071	229,895
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	4,352,315	2,802,512	10,192,884	7,078,690
Total non-operating income and expenses	4,426,369	2,946,324	10,415,933	7,695,403
Profit (loss) from continuing operations before tax	4,249,876	2,976,080	10,356,839	12,716,551
Tax expense (income)				
Total tax expense (income)	4,237	-59,332	31,909	-2,349,692
Profit (loss) from continuing operations	4,245,639	3,035,412	10,324,930	15,066,243
Profit (loss)	4,245,639	3,035,412	10,324,930	15,066,243
Other comprehensive income				
Components of other comprehensive income that will not be reclassified to profit or loss				
Gains (losses) on remeasurements of defined benefit plans	0	0	-7,140	0
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	133,903	-1,598,527	-161,281	-259,409
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	-248,207	-250,895	504,437	-2,524,472
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	24,883	54,858	13,144	475,251
Components of other comprehensive income that will not be reclassified to profit or loss	-139,187	-1,904,280	322,872	-3,259,132
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation	-11,943	39,910	208,540	524,666
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	10,196,624	-6,081,523	45,696,989	-21,240,099
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	137,142	-85,323	253,637	-240,929
Components of other comprehensive income that will be reclassified to profit or loss	10,047,539	-5,956,290	45,651,892	-20,474,504
Other comprehensive income, net	9,908,352	-7,860,570	45,974,764	-23,733,636
Total comprehensive income	14,153,991	-4,825,158	56,299,694	-8,667,393
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	4,209,989	2,925,964	10,088,653	10,177,948
Profit (loss), attributable to non-controlling interests	35,650	109,448	236,277	4,888,295
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	13,957,827	-4,857,314	56,028,976	-13,723,255
Comprehensive income, attributable to non-controlling interests	196,164	32,156	270,718	5,055,862
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	7.91	3.45	18.95	12.00
Total basic earnings per share	7.91	3.45	18.95	12.00
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	7.90	3.45	18.92	11.99
Total diluted earnings per share	7.90	3.45	18.92	11.99

Financial Statement – Statements of Cash Flows

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/01/01To2019/09/30	2018/01/01To2018/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	10,356,839	12,716,551
Profit (loss) before tax	10,356,839	12,716,551
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	78,257	108,570
Amortization expense	4,128	11,855
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	151	103
Interest expense	237,071	229,895
Interest income	-338,580	-309,506
Dividend income	-249,914	-266,450
Share of loss (profit) of associates and joint ventures accounted for using equity method	-10,192,884	-7,078,690
Loss (gain) on disposal of property, plan and equipment	-249	242
Loss (gain) on disposal of investment properties	3	19
Loss (gain) on disposal of non-current assets classified as held for sale	0	-3,373,562
Impairment loss on non-financial assets	-850	0
Reversal of impairment loss on non-financial assets	105,884	15,046
Unrealized foreign exchange loss (gain)	2,462	52,039
Other adjustments to reconcile profit (loss)	0	-1,651,068
Total adjustments to reconcile profit (loss)	-10,354,521	-12,261,507
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	-747,945	-786,113
Decrease (increase) in notes receivable	-2,977	-20,521
Decrease (increase) in accounts receivable	71,555	-35,611
Decrease (increase) in other receivable	187,082	-738
Decrease (increase) in inventories	185,219	104,091
Decrease (increase) in prepayments	-34,292	696
Decrease (increase) in other current assets	1,043	313
Total changes in operating assets	-340,315	-737,883
Changes in operating liabilities		
Increase (decrease) in contract liabilities	31,354	56,878
Increase (decrease) in notes payable	12,747	20,031
Increase (decrease) in accounts payable	-116,611	218,822
Increase (decrease) in other payable	-141,790	-46,160
Increase (decrease) in other current liabilities	-6,065	-21,384
Increase (decrease) in net defined benefit liability	-18,758	-13,809
Increase (decrease) in other operating liabilities	-16,005	-15,427
Total changes in operating liabilities	-255,128	198,951
Total changes in operating assets and liabilities	-595,443	-538,932
Total adjustments	-10,949,964	-12,800,439
Cash inflow (outflow) generated from operations	-593,125	-83,888
Interest received	338,484	320,680
Interest paid	-245,379	-227,682
Income taxes refund (paid)	-858,443	-2,944,356
Net cash flows from (used in) operating activities	-1,358,463	-2,935,246
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	631,502	7,801
Acquisition of financial assets at fair value through profit or loss	-141,468	0
Acquisition of investments accounted for using equity method	-5,128,800	-80,500
Proceeds from disposal of non-current assets classified as held for sale	0	6,055,744
Acquisition of property, plant and equipment	-11,853	-8,672
Proceeds from disposal of property, plant and equipment	261	72
Increase in refundable deposits	4,654,890	-5,463
Acquisition of intangible assets	-3,288	-4,332
Acquisition of investment properties	-363	-2,193
Increase in other non-current assets	-65,053	-27,882
Increase in prepayments for business facilities	-27,139	-33,488
Dividends received	765,602	1,125,905
Other investing activities	-3,451	-5,759
Net cash flows from (used in) investing activities	670,840	7,021,233
Cash flows from (used in) financing activities		
Increase in short-term loans	224,757	-3,036,702
Increase in short-term notes and bills payable	205,473	-800,000
Proceeds from long-term debt	33,690,000	32,209,768
Repayments of long-term debt	-29,550,000	-32,064,990
Increase in guarantee deposits received	10,539	19,365
Payments of lease liabilities	-35,248	0
Cash dividends paid	-3,021,583	-3,662,525
Change in non-controlling interests	-221,435	0
Net cash flows from (used in) financing activities	1,302,503	-7,335,084
Effect of exchange rate changes on cash and cash equivalents	75,167	238,613
Net increase (decrease) in cash and cash equivalents	690,047	-3,010,484

Cash and cash equivalents at beginning of period	14,887,834	18,847,164
Cash and cash equivalents at end of period	15,577,881	15,836,680
Cash and cash equivalents reported in the statement of financial position	15,577,881	15,836,680

Financial Statement – Statements of Changes in Stockholders' Equity

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

2019/09/30 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	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	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	5,648,606	5,648,606	12,516,878	3,691,749	20,197,866	15,068,270	38,957,885	62,489	-15,274,666	632	-19,605,305	-34,816,850	552,479	21,754,040	10,403,752	32,157,792
Legal reserve appropriated				1,041,958		-1,041,958	0							0		0
Special reserve appropriated					14,026,312	-14,026,312	0							0		0
Cash dividends of ordinary share			85,150	-3,106,733			-3,106,733							-3,021,583		-3,021,583
Changes in equity of associates and joint ventures accounted for using equity method			128,004											128,004		128,004
Cash dividends from capital surplus														0		0
Other changes in capital surplus			27,908											27,908		27,908
Profit (loss)						10,088,653	10,088,653							10,088,653	236,277	10,324,930
Other comprehensive income						-5,712	-5,712	93,137	31,038,004	-284	14,815,178	45,946,035		45,940,323	34,441	45,974,764
Total comprehensive income						10,082,941	10,082,941	93,137	31,038,004	-284	14,815,178	45,946,035		56,028,976	270,718	56,299,694
Changes in non-controlling interests														0	-221,435	-221,435
Disposal of investments in equity instruments designated at fair value through other comprehensive income						-2,057,578	-2,057,578		2,057,578			2,057,578		0		0
Increase (decrease) in equity			241,062	-2,064,775	14,026,312	-7,042,907	4,918,630	93,137	33,095,582	-284	14,815,178	48,003,613		53,163,305	49,283	53,212,588
Equity at end of period	5,648,606	5,648,606	12,757,940	1,626,974	34,224,178	8,025,363	43,876,515	155,626	17,820,916	348	-4,790,127	13,186,763	552,479	74,917,345	10,453,035	85,370,380

2018/09/30 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	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	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	13,072,464	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					-195,592	195,592	0							0		0
Cash dividends of ordinary share			103,212			-3,765,737	-3,765,737							-3,662,525		-3,662,525
Changes in equity of associates and joint ventures accounted for using equity method			2,519											2,519		2,519
Other changes in capital surplus			35,653											35,653		35,653
Profit (loss)						10,177,948	10,177,948							10,177,948	4,888,295	15,066,243
Other comprehensive income						15,850	15,850	248,413	-18,151,186	-186	-6,014,094	23,917,053		-23,901,203	167,567	-23,733,636
Total comprehensive income						10,193,798	10,193,798	248,413	-18,151,186	-186	-6,014,094	23,917,053		-13,723,255	5,055,862	-8,667,393
Capital reduction	-3,765,737	-3,765,737											103,212	-3,662,525	84,446	-3,578,079
Disposal of investments in equity instruments designated at fair value through other comprehensive income						-2,555,643	-2,555,643		2,555,643			2,555,643		0		0
Increase (decrease) in equity	-3,765,737	-3,765,737	141,384	1,328,866	-195,592	2,739,144	3,872,418	248,413	-15,595,543	-186	-6,014,094	21,361,410	103,212	-21,010,133	5,140,308	-15,869,825
Equity at end of period	5,648,606	5,648,606	12,514,713	3,691,749	20,197,866	15,811,608	39,701,223	2,905	-13,932,037	667	-6,759,833	20,688,298	-552,479	36,623,765	10,167,741	46,791,506