

Financial Statement – Balance Sheet

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2021/03/31 | 2020/12/31 | 2020/03/31 |
|---|-------------|-------------|------------|
| Balance Sheet | | | |
| Current assets | | | |
| Cash and cash equivalents | 18,688,942 | 19,164,077 | 21,556,744 |
| Notes receivable, net | 169 | 287 | 965 |
| Notes receivable due from related parties, net | 1,050 | 0 | 1,080 |
| Accounts receivable, net | 161,311 | 171,936 | 135,393 |
| Accounts receivable due from related parties, net | 1,500 | 2,490 | 2,414 |
| Other receivables | 5,490 | 9,070 | 77,391 |
| Other receivables due from related parties | 14,255 | 9,413 | 5,931 |
| Current tax assets | 28,056 | 27,989 | 30,415 |
| Current inventories | 2,422,769 | 2,424,726 | 2,486,300 |
| Prepayments | 56,520 | 33,814 | 86,594 |
| Other current assets | 623 | 474 | 671 |
| Total current assets | 21,380,685 | 21,844,276 | 24,383,898 |
| Non-current assets | | | |
| Non-current financial assets at fair value through profit or loss | 2,339,263 | 2,334,021 | 2,033,975 |
| Non-current financial assets at fair value through other comprehensive income | 11,463,898 | 11,190,047 | 13,240,949 |
| Non-current financial assets at amortised cost | 889,846 | 888,117 | 317,800 |
| Investments accounted for using equity method | 91,986,390 | 113,881,370 | 55,894,149 |
| Property, plant and equipment | 1,694,068 | 1,703,830 | 1,643,740 |
| Right-of-use assets | 53,329 | 65,805 | 105,272 |
| Investment property, net | 629,683 | 633,434 | 641,236 |
| Intangible assets | 400,716 | 398,817 | 427,933 |
| Deferred tax assets | 679,052 | 665,035 | 418,270 |
| Other non-current assets | 67,076 | 67,297 | 80,844 |
| Total non-current assets | 110,203,321 | 131,827,773 | 74,804,168 |
| Total assets | 131,584,006 | 153,672,049 | 99,188,066 |
| Current liabilities | | | |
| Current borrowings | 2,690,000 | 2,287,700 | 1,620,000 |
| Short-term notes and bills payable | 1,269,275 | 1,069,319 | 969,571 |
| Current contract liabilities | 29,125 | 22,597 | 35,411 |
| Notes payable | 14,593 | 13,654 | 13,618 |
| Notes payable to related parties | 79,422 | 50,131 | 74,327 |
| Accounts payable | 264,962 | 201,279 | 340,850 |
| Accounts payable to related parties | 15,347 | 14,278 | 24,327 |
| Other payables | 212,102 | 274,292 | 240,920 |
| Other payables to related parties | 210 | 14,696 | 1,665 |
| Current tax liabilities | 1,354,532 | 1,354,953 | 0 |

Financial Statement – Income Statement

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2021/01/01To2021/03/31 | 2020/01/01To2020/03/31 |
|--|------------------------|------------------------|
| Income Statement | | |
| Total operating revenue | 642,486 | 697,845 |
| Total operating costs | 440,641 | 492,373 |
| Gross profit (loss) from operations | 201,845 | 205,472 |
| Gross profit (loss) from operations | 201,845 | 205,472 |
| Operating expenses | | |
| Selling expenses | 168,665 | 166,466 |
| Administrative expenses | 67,608 | 62,420 |
| Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 | -1 | 50 |
| Total operating expenses | 236,272 | 228,936 |
| Net operating income (loss) | -34,427 | -23,464 |
| Non-operating income and expenses | | |
| Total interest income | 11,151 | 89,620 |
| Total other income | 10,846 | 13,427 |
| Other gains and losses, net | 14,665 | 57,521 |
| Finance costs, net | 78,623 | 90,320 |
| Share of profit (loss) of associates and joint ventures accounted for using equity method, net | 6,936,334 | 3,008,309 |
| Total non-operating income and expenses | 6,894,373 | 3,078,557 |
| Profit (loss) from continuing operations before tax | 6,859,946 | 3,055,093 |
| Total tax expense (income) | 49,690 | 41,581 |
| Profit (loss) from continuing operations | 6,810,256 | 3,013,512 |
| Profit (loss) | 6,810,256 | 3,013,512 |
| Other comprehensive income | | |
| Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income | 260,251 | 518,695 |
| 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 | 117,452 | -366,958 |
| Income tax related to components of other comprehensive income that will not be reclassified to profit or loss | -1,848 | 171,822 |
| Components of other comprehensive income that will not be reclassified to profit or loss | 379,551 | -20,085 |
| Exchange differences on translation | 39,625 | 173,532 |
| 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 | -28,952,564 | -23,317,562 |
| Income tax related to components of other comprehensive income that will be reclassified to profit or loss | -389,305 | -296,483 |
| Components of other comprehensive income that will be reclassified to profit or loss | -28,523,634 | -22,847,547 |
| Other comprehensive income, net | -28,144,083 | -22,867,632 |
| Total comprehensive income | -21,333,827 | -19,854,120 |
| Profit (loss), attributable to: | | |
| Profit (loss), attributable to owners of parent | 6,813,787 | 2,985,073 |
| Profit (loss), attributable to non-controlling interests | -3,531 | 28,439 |
| Comprehensive income, attributable to owners of parent | -21,094,214 | -20,815,281 |
| Comprehensive income, attributable to non-controlling interests | -239,613 | 961,161 |
| Basic earnings per share | | |
| Basic earnings (loss) per share from continuing operations | 12.80 | 5.61 |
| Total basic earnings per share | 12.80 | 5.61 |
| Diluted earnings per share | | |
| Diluted earnings (loss) per share from continuing operations | 12.78 | 5.60 |
| Total diluted earnings per share | 12.78 | 5.60 |

| | | | |
|---|-------------|-------------|-------------|
| Current lease liabilities | 18,860 | 28,337 | 58,905 |
| Other current liabilities | 4,100,709 | 3,252,298 | 515,987 |
| Total current liabilities | 10,049,137 | 8,583,534 | 3,895,581 |
| Non-current liabilities | | | |
| Non-current portion of non-current borrowings | 24,368,688 | 26,262,231 | 28,044,858 |
| Deferred tax liabilities | 2,068,063 | 2,397,048 | 1,931,596 |
| Non-current lease liabilities | 35,042 | 38,446 | 48,284 |
| Other non-current liabilities | 786,965 | 784,296 | 796,400 |
| Total non-current liabilities | 27,258,758 | 29,482,021 | 30,821,138 |
| Total liabilities | 37,307,895 | 38,065,555 | 34,716,719 |
| Equity attributable to owners of parent | | | |
| Share capital | | | |
| Ordinary share | 5,648,606 | 5,648,606 | 5,648,606 |
| Total Share Capital | 5,648,606 | 5,648,606 | 5,648,606 |
| Capital surplus | | | |
| Capital surplus, additional paid-in capital | 11,114,322 | 11,114,322 | 11,114,322 |
| Capital surplus, treasury share transactions | 961,871 | 961,871 | 884,462 |
| Capital surplus, changes in equity of associates and joint ventures accounted for using equity method | 692,453 | 692,451 | 692,517 |
| Capital surplus, others | 84,503 | 84,856 | 63,022 |
| Total capital surplus | 12,853,149 | 12,853,500 | 12,754,323 |
| Retained earnings | | | |
| Legal reserve | 2,245,751 | 2,245,751 | 1,626,973 |
| Special reserve | 854,068 | 854,068 | 34,224,178 |
| Unappropriated retained earnings (accumulated deficit) | 50,666,655 | 43,847,965 | 9,187,236 |
| Total retained earnings | 53,766,474 | 46,947,784 | 45,038,387 |
| Other equity interest | | | |
| Exchange differences on translation of foreign financial statements | -636,992 | -655,245 | -91,179 |
| Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income | 2,610,215 | 28,853,184 | 7,949,181 |
| Gains (losses) on hedging instruments | 215 | 215 | 215 |
| Other equity, others | 10,823,820 | 12,508,213 | -18,093,273 |
| Total other equity interest | 12,797,258 | 40,706,367 | -10,235,056 |
| Treasury shares | -552,479 | -552,479 | -552,479 |
| Total equity attributable to owners of parent | 84,513,008 | 105,603,778 | 52,653,781 |
| Non-controlling interests | 9,763,103 | 10,002,716 | 11,817,566 |
| Total equity | 94,276,111 | 115,606,494 | 64,471,347 |
| Total liabilities and equity | 131,584,006 | 153,672,049 | 99,188,066 |
| 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 | 28,148,760 | 28,148,760 | 28,148,760 |