

## Financial Statement – Balance Sheet

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/09/30	2020/12/31	2020/09/30
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	18,364,055	19,164,077	20,331,736
Notes receivable, net	409	287	673
Notes receivable due from related parties, net	313	0	360
Accounts receivable, net	97,560	171,936	115,392
Accounts receivable due from related parties, net	1,188	2,490	9,415
Other receivables	8,006	9,070	9,642
Other receivables due from related parties	136,759	9,413	9,214
Current tax assets	27,989	27,989	28,068
Current inventories	742,382	2,424,726	2,467,552
Prepayments	73,330	33,814	41,823
Other current assets	626	474	836
Total current assets	19,452,617	21,844,276	23,014,711
Non-current assets			
Non-current financial assets at fair value through profit or loss	2,677,109	2,334,021	2,116,436
Non-current financial assets at fair value through other comprehensive income	9,306,795	11,190,047	11,585,770
Non-current financial assets at amortised cost	877,022	888,117	899,800
Investments accounted for using equity method	105,277,176	113,881,370	94,885,085
Property, plant and equipment	1,674,989	1,703,830	1,630,148
Right-of-use assets	199,959	65,805	70,559
Investment property, net	2,319,819	633,434	633,863
Intangible assets	390,966	398,817	409,825
Deferred tax assets	834,030	665,035	485,970
Other non-current assets	66,130	67,297	121,700
Total non-current assets	123,623,995	131,827,773	112,839,156
Total assets	143,076,612	153,672,049	135,853,867
Current liabilities			
Current borrowings	1,700,000	2,287,700	1,850,000
Short-term notes and bills payable	2,129,157	1,069,319	1,169,347
Current contract liabilities	41,733	22,597	48,232
Notes payable	15,900	13,654	15,706
Notes payable to related parties	100,545	50,131	80,339
Accounts payable	209,271	201,279	260,921
Accounts payable to related parties	12,099	14,278	11,857
Other payables	248,782	274,292	233,098
Other payables to related parties	203	14,696	411
Current tax liabilities	204,779	1,354,953	1,379,326

Current lease liabilities	47,818	28,337	35,050
Other current liabilities	1,421,523	3,252,298	2,186,459
Total current liabilities	6,131,810	8,583,534	7,270,746
Non-current liabilities			
Non-current portion of non-current borrowings	29,484,673	26,262,231	28,454,538
Deferred tax liabilities	2,206,394	2,397,048	2,061,151
Non-current lease liabilities	152,789	38,446	36,828
Other non-current liabilities	778,506	784,296	792,464
Total non-current liabilities	32,622,362	29,482,021	31,344,981
Total liabilities	38,754,172	38,065,555	38,615,727
Equity attributable to owners of parent			
Share capital			
Ordinary share	5,648,606	5,648,606	5,648,606
Stock dividend to be distributed	1,694,582	0	0
Total Share Capital	7,343,188	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	992,834	961,871	961,871
Capital surplus, changes in equity of associates and joint ventures accounted for using equity method	694,794	692,451	692,477
Capital surplus, others	89,622	84,856	85,038
Total capital surplus	12,891,572	12,853,500	12,853,708
Retained earnings			
Legal reserve	3,019,067	2,245,751	2,245,751
Special reserve	854,068	854,068	854,068
Unappropriated retained earnings (accumulated deficit)	54,548,826	43,847,965	43,885,487
Total retained earnings	58,421,961	46,947,784	46,985,306
Other equity interest			
Exchange differences on translation of foreign financial statements	-853,422	-655,245	-456,203
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	7,470,088	28,853,184	21,981,647
Gains (losses) on hedging instruments	215	215	215
Other equity, others	11,323,242	12,508,213	286,067
Total other equity interest	17,940,123	40,706,367	21,811,726
Treasury shares	-552,479	-552,479	-552,479
Total equity attributable to owners of parent	96,044,365	105,603,778	86,746,867
Non-controlling interests	8,278,075	10,002,716	10,491,273
Total equity	104,322,440	115,606,494	97,238,140
Total liabilities and equity	143,076,612	153,672,049	135,853,867
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

## Financial Statement – Income Statement

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/3rd	2020/3rd	2021/01/01To2021/09/30	2020/01/01To2020/09/30
<b>Income Statement</b>				
Total operating revenue	721,654	575,103	2,064,997	2,122,093
Total operating costs	432,561	425,005	1,380,058	1,392,462
Gross profit (loss) from operations	289,093	150,098	684,939	729,631
Gross profit (loss) from operations	289,093	150,098	684,939	729,631
Operating expenses				
Selling expenses	135,112	150,148	456,425	469,578
Administrative expenses	70,371	59,782	199,836	180,123
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	100	-23	688	117
Total operating expenses	205,583	209,907	656,949	649,818
Net operating income (loss)	83,510	-59,809	27,990	79,813
Non-operating income and expenses				
Total interest income	9,799	20,991	29,707	175,397
Total other income	140,451	150,963	168,880	239,018
Other gains and losses, net	312	-111,951	6,938	-218,553
Finance costs, net	84,892	82,611	242,721	253,651
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	3,852,827	3,869,411	14,617,086	9,420,795
Total non-operating income and expenses	3,918,497	3,846,803	14,579,890	9,363,006
Profit (loss) from continuing operations before tax	4,002,007	3,786,994	14,607,880	9,442,819
Total tax expense (income)	33,868	1,283	415,299	1,420,034
Profit (loss) from continuing operations	3,968,139	3,785,711	14,192,581	8,022,785
Profit (loss)	3,968,139	3,785,711	14,192,581	8,022,785
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-1,386,119	-3,790,327	-1,449,613	-843,812
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	66,162	-360,046	264,040	-296,088
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-159,053	-388,985	-204,211	-118,821
Components of other comprehensive income that will not be reclassified to profit or loss	-1,160,904	-3,761,388	-981,362	-1,021,079
Exchange differences on translation	-7,709	-367,105	-422,333	-615,410
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	-6,842,828	3,394,303	-23,195,642	9,367,408
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-93,791	8,787	-359,059	63,822
Components of other comprehensive income that will be reclassified to profit or loss	-6,756,746	3,018,411	-23,258,916	8,688,176
Other comprehensive income, net	-7,917,650	-742,977	-24,240,278	7,667,097
Total comprehensive income	-3,949,511	3,042,734	-10,047,697	15,689,882
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	3,914,975	3,781,410	14,119,293	7,841,614
Profit (loss), attributable to non-controlling interests	53,164	4,301	73,288	181,171
Comprehensive income, attributable to owners of parent	-3,062,156	5,040,332	-8,471,556	16,002,723
Comprehensive income, attributable to non-controlling interests	-887,355	-1,997,598	-1,576,141	-312,841
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	5.66	5.46	20.40	11.33
Total basic earnings per share	5.66	5.46	20.40	11.33
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	5.65	5.46	20.38	11.32
Total diluted earnings per share	5.65	5.46	20.38	11.32