

Financial Statement – Balance Sheet

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/09/30	2021/12/31	2021/09/30	2021/01/01
Balance Sheet				
Current assets				
Cash and cash equivalents	28,148,759	12,670,498	18,364,055	19,164,077
Current financial assets at fair value through other comprehensive income	0	1,303,338	0	0
Notes receivable, net	400	280	409	287
Notes receivable due from related parties, net	381	0	313	0
Accounts receivable, net	125,541	186,438	97,560	171,936
Accounts receivable due from related parties, net	41,356	816	1,188	2,490
Other receivables	56,386	12,560	8,006	9,070
Other receivables due from related parties	4,438	9,147	136,759	9,413
Current tax assets	0	0	27,989	27,989
Current inventories	557,027	749,931	742,382	2,424,726
Prepayments	53,600	72,061	73,330	33,814
Other current assets	713	576	626	474
Total current assets	28,988,601	15,005,645	19,452,617	21,844,276
Non-current assets				
Non-current financial assets at fair value through profit or loss	3,004,148	2,695,926	2,677,109	2,334,021
Non-current financial assets at fair value through other comprehensive income	5,527,538	8,107,838	9,306,795	11,190,047
Non-current financial assets at amortised cost	5,394,435	874,083	877,022	888,117
Investments accounted for using equity method	5,014,159	125,989,666	115,005,185	123,366,606
Property, plant and equipment	1,422,534	1,667,279	1,674,989	1,703,830
Right-of-use assets	160,771	200,697	199,959	65,805
Investment property, net	8,574,836	4,981,727	4,898,810	1,942,690
Intangible assets	444,659	388,325	390,966	398,817
Deferred tax assets	917,092	860,983	831,863	662,917
Other non-current assets	60,890	65,726	66,130	67,297
Total non-current assets	30,521,062	145,832,250	135,928,828	142,620,147
Total assets	59,509,663	160,837,895	155,381,445	164,464,423
Current liabilities				
Current borrowings	1,540,000	1,100,000	1,700,000	2,287,700
Short-term notes and bills payable	379,820	2,277,271	2,129,157	1,069,319
Current contract liabilities	30,217	24,348	41,733	22,597
Notes payable	120,363	13,195	15,900	13,654
Notes payable to related parties	31	88,380	100,545	50,131
Accounts payable	246,183	189,613	209,271	201,279
Accounts payable to related parties	0	18,485	12,099	14,278
Other payables	295,259	283,501	248,782	274,292
Other payables to related parties	226	13,800	203	14,696
Current tax liabilities	635,148	924,895	204,779	1,354,953
Current lease liabilities	53,032	52,523	47,818	28,337
Other current liabilities	5,067,579	1,449,296	1,421,523	3,252,298
Total current liabilities	8,367,858	6,435,307	6,131,810	8,583,534
Non-current liabilities				
Non-current portion of non-current borrowings	27,675,000	29,447,395	29,484,673	26,262,231
Deferred tax liabilities	1,555,926	1,621,702	2,334,198	2,525,443
Non-current lease liabilities	109,390	149,207	152,789	38,446
Other non-current liabilities	763,318	761,514	778,506	784,296
Total non-current liabilities	30,103,634	31,979,818	32,750,166	29,610,416

Total liabilities	38,471,492	38,415,125	38,881,976	38,193,950
Equity attributable to owners of parent				
Share capital				
Ordinary share	11,043,188	7,343,188	5,648,606	5,648,606
Stock dividend to be distributed	0	0	1,694,582	0
Total Share Capital	11,043,188	7,343,188	7,343,188	5,648,606
Capital surplus				
Capital surplus, additional paid-in capital	25,954,518	11,114,322	11,114,322	11,114,322
Capital surplus, treasury share transactions	1,093,466	992,834	992,834	961,871
Capital surplus, changes in equity of associates and joint ventures accounted for using equity method	896,212	894,789	894,804	892,461
Capital surplus, others	113,991	89,220	89,622	84,856
Total capital surplus	28,058,187	13,091,165	13,091,582	13,053,510
Retained earnings				
Legal reserve	4,601,302	3,019,067	3,019,067	2,245,751
Special reserve	13,067,008	13,067,008	11,295,406	11,295,406
Unappropriated retained earnings (accumulated deficit)	69,850,134	56,072,695	56,060,063	43,847,965
Total retained earnings	87,518,444	72,158,770	70,374,536	57,389,122
Other equity interest				
Exchange differences on translation of foreign financial statements	-397,149	-885,655	-853,422	-655,245
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-86,712,379	9,920,347	7,470,088	28,853,184
Gains (losses) on hedging instruments	215	215	215	215
Revaluation surplus	38,727	38,727	38,727	38,727
Other equity, others	-20,562,294	18,298,845	11,323,242	12,508,213
Total other equity interest	-107,632,880	27,372,479	17,978,850	40,745,094
Treasury shares	-552,479	-552,479	-552,479	-552,479
Total equity attributable to owners of parent	18,434,460	119,413,123	108,235,677	116,283,853
Non-controlling interests	2,603,711	3,009,647	8,263,792	9,986,620
Total equity	21,038,171	122,422,770	116,499,469	126,270,473
Total liabilities and equity	59,509,663	160,837,895	155,381,445	164,464,423
Number of share capital awaiting retirement	0	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	0	0
Number of shares in entity held by entity and by its subsidiaries	36,593,388	36,593,388	28,148,760	28,148,760

Financial Statement — Income Statement

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/3rd	2021/3rd	2022/01/01To 2022/09/30	2021/01/01To 2021/09/30
Income Statement				
Total operating revenue	676,970	721,654	2,215,434	2,064,997
Total operating costs	418,786	429,139	1,484,517	1,369,338
Gross profit (loss) from operations	258,184	292,515	730,917	695,659
Gross profit (loss) from operations	258,184	292,515	730,917	695,659
Operating expenses				
Selling expenses	153,474	135,112	455,894	456,425
Administrative expenses	132,341	70,371	282,303	199,836
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	187	100	720	688
Total operating expenses	286,002	205,583	738,917	656,949
Net operating income (loss)	-27,818	86,932	-8,000	38,710
Non-operating income and expenses				
Total interest income	64,752	9,799	104,107	29,707
Total other income	191,460	140,451	363,087	168,880
Other gains and losses, net	3,918,893	1,253,027	4,871,892	1,265,953
Finance costs, net	114,965	84,892	299,355	242,721
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	3,804,211	4,025,513	13,820,819	14,859,859
Total non-operating income and expenses	7,864,351	5,343,898	18,860,550	16,081,678
Profit (loss) from continuing operations before tax	7,836,533	5,430,830	18,852,550	16,120,388
Total tax expense (income)	449,791	33,883	1,160,090	414,757
Profit (loss) from continuing operations	7,386,742	5,396,947	17,692,460	15,705,631
Profit (loss)	7,386,742	5,396,947	17,692,460	15,705,631
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-1,637,672	-1,386,119	-3,155,875	-1,449,613
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	-257,157	66,162	-546,295	264,040
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-8,890	-159,053	631,280	-204,211
Components of other comprehensive income that will not be reclassified to profit or loss	-1,885,939	-1,160,904	-4,333,450	-981,362
Exchange differences on translation	451,461	-7,709	903,368	-422,333
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	-10,428,080	-6,842,828	-131,913,488	-23,195,642
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-52,224	-93,791	-1,271,083	-359,059
Components of other comprehensive income that will be reclassified to profit or loss	-9,924,395	-6,756,746	-129,739,037	-23,258,916
Other comprehensive income, net	-11,810,334	-7,917,650	-134,072,487	-24,240,278
Total comprehensive income	-4,423,592	-2,520,703	-116,380,027	-8,534,647
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	7,366,706	5,343,205	17,586,622	15,630,530
Profit (loss), attributable to non-controlling interests	20,036	53,742	105,838	75,101
Comprehensive income, attributable to owners of parent	-4,153,034	-1,633,926	-115,974,091	-6,960,319
Comprehensive income, attributable to non-controlling interests	-270,558	-886,777	-405,936	-1,574,328
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	10.53	7.72	25.31	22.58
Total basic earnings per share	10.53	7.72	25.31	22.58
Diluted earnings per share				

Diluted earnings (loss) per share from continuing operations	10.51	7.71	25.27	22.56
Total diluted earnings per share	10.51	7.71	25.27	22.56

Financial Statement — Statements of Changes in Stockholders' Equity

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

2022/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Stock dividend to be distributed	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	Revaluation surplus	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	7,343,188	0	7,343,188	13,091,165	3,019,067	13,067,008	56,072,695	72,158,770	-885,655	9,920,347	215	38,727	18,298,845	27,372,479	-552,479	119,413,123	3,009,647	122,422,770
Legal reserve appropriated	0	0	0	0	1,582,235	0	-1,582,235	0	0	0	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	0	-3,671,594	-3,671,594	0	0	0	0	0	0	0	-3,671,594	0	-3,671,594
Other changes in capital surplus	0	0	0	2,127	0	0	0	0	0	0	0	0	0	0	0	2,127	0	2,127
Changes in equity of associates and joint ventures accounted for using equity method	0	0	0	1,423	0	0	297,808	297,808	0	-297,808	0	0	0	-297,808	0	1,423	0	1,423
Profit (loss)	0	0	0	0	0	0	17,586,622	17,586,622	0	0	0	0	0	0	0	17,586,622	105,838	17,692,460
Other comprehensive income	0	0	0	0	0	0	8	8	488,506	-95,188,088	0	0	-38,861,139	-133,560,721	0	-133,560,713	-511,774	-134,072,487
Total comprehensive income	0	0	0	0	0	0	17,586,630	17,586,630	488,506	-95,188,088	0	0	-38,861,139	-133,560,721	0	-115,974,091	-405,936	-116,380,027
Issue of shares	3,700,000	0	3,700,000	14,800,000	0	0	0	0	0	0	0	0	0	0	0	18,500,000	0	18,500,000
Adjustments of capital surplus for company's cash dividends received by subsidiaries	0	0	0	100,632	0	0	0	0	0	0	0	0	0	0	0	100,632	0	100,632
Share-based payments	0	0	0	62,840	0	0	0	0	0	0	0	0	0	0	0	62,840	0	62,840
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	0	0	1,146,830	1,146,830	0	-1,146,830	0	0	0	-1,146,830	0	0	0	0
Total increase (decrease) in equity	3,700,000	0	3,700,000	14,967,022	1,582,235	0	13,777,439	15,359,674	488,506	-96,632,726	0	0	-38,861,139	-135,005,359	0	-100,978,663	-405,936	-101,384,599
Equity at end of period	11,043,188	0	11,043,188	28,058,187	4,601,302	13,067,008	69,850,134	87,518,444	-397,149	-86,712,379	215	38,727	-20,562,294	-107,632,880	-552,479	18,434,460	2,603,711	21,038,171

2021/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Stock dividend to be distributed	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	Revaluation surplus	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	0	5,648,606	12,853,500	2,245,751	854,068	43,847,965	46,947,784	-655,245	28,853,184	215	0	12,508,213	40,706,367	-552,479	105,603,778	10,002,716	115,606,494
Effects of retrospective application and retrospective restatement	0	0	0	200,010	0	10,441,338	0	10,441,338	0	0	0	38,727	0	38,727	0	10,680,075	-16,096	10,663,979
Equity at beginning of period after adjustments	5,648,606	0	5,648,606	13,053,510	2,245,751	11,295,406	43,847,965	57,389,122	-655,245	28,853,184	215	38,727	12,508,213	40,745,094	-552,479	116,283,853	9,986,620	126,270,473
Legal reserve appropriated	0	0	0	0	773,316	0	-773,316	0	0	0	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	0	0	-1,129,721	-1,129,721	0	0	0	0	0	0	0	-1,129,721	0	-1,129,721
Stock dividends of ordinary share	0	1,694,582	1,694,582	0	0	0	-1,694,582	-1,694,582	0	0	0	0	0	0	0	0	0	0
Other changes in capital surplus	0	0	0	4,766	0	0	0	0	0	0	0	0	0	0	0	4,766	0	4,766
Changes in equity of associates and joint ventures accounted for using equity method	0	0	0	2,343	0	0	18,842	18,842	0	-15,050	0	0	0	-15,050	0	6,135	0	6,135
Profit (loss)	0	0	0	0	0	0	15,630,530	15,630,530	0	0	0	0	0	0	0	15,630,530	75,101	15,705,631
Other comprehensive income	0	0	0	0	0	0	0	0	-198,177	-21,207,701	0	0	-1,184,971	-22,590,849	0	-22,590,849	-1,649,429	-24,240,278
Total comprehensive income	0	0	0	0	0	0	15,630,530	15,630,530	-198,177	-21,207,701	0	0	-1,184,971	-22,590,849	0	-6,960,319	-1,574,328	-8,534,647
Adjustments of capital surplus for company's cash dividends received by subsidiaries	0	0	0	30,963	0	0	0	0	0	0	0	0	0	0	0	30,963	0	30,963
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-148,500	-148,500
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	0	0	160,345	160,345	0	-160,345	0	0	0	-160,345	0	0	0	0
Total increase (decrease) in equity	0	1,694,582	1,694,582	38,072	773,316	0	12,212,098	12,985,414	-198,177	-21,383,096	0	0	-1,184,971	-22,766,244	0	-8,048,176	-1,722,828	-9,771,004
Equity at end of period	5,648,606	1,694,582	7,343,188	13,091,582	3,019,067	11,295,406	56,060,063	70,374,536	-853,422	7,470,088	215	38,727	11,323,242	17,978,850	-552,479	108,235,677	8,263,792	116,499,469

Financial Statement – Statements of Cash Flows

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title

2022/01/01 To 2022/09/30 2021/01/01 To 2021/09/30

Statements of Cash Flows

Cash flows from (used in) operating activities, indirect method

Profit (loss) from continuing operations before tax	18,852,550	16,120,388
Profit (loss) before tax	18,852,550	16,120,388
Depreciation expense	76,182	73,869
Amortization expense	2,441	2,320
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	720	688
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-159,493	-148,973
Interest expense	299,355	242,721
Interest income	-104,107	-29,707
Dividend income	-439,432	-270,703
Share-based payments	62,840	0
Share of loss (profit) of associates and joint ventures accounted for using equity method	-13,820,819	-14,859,859
Loss (gain) on disposal of property, plan and equipment	-7,343	-7,910
Loss (gain) on disposal of investment properties	0	5
Reversal of impairment loss on non-financial assets	-83,520	-147,153
Unrealized foreign exchange loss (gain)	-1,279,116	141,164
Loss (gain) on fair value adjustment of investment property	-3,181,727	-1,259,015
Total adjustments to reconcile profit (loss)	-18,634,019	-16,262,553
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	-148,729	-194,115
Decrease (increase) in notes receivable	-120	-122
Decrease (increase) in notes receivable due from related parties	-381	-313
Decrease (increase) in accounts receivable	62,235	73,766
Decrease (increase) in accounts receivable due from related parties	-39,091	1,005
Decrease (increase) in other receivable	-4,757	-202
Decrease (increase) in other receivable due from related parties	4,709	-2,096
Decrease (increase) in inventories	95,718	132,543
Decrease (increase) in prepayments	19,939	-39,800
Decrease (increase) in other current assets	-137	-152
Total changes in operating assets	-10,614	-29,486
Increase (decrease) in contract liabilities	5,833	19,179
Increase (decrease) in notes payable	107,168	2,246
Increase (decrease) in notes payable to related parties	-88,349	50,414
Increase (decrease) in accounts payable	55,150	8,465
Increase (decrease) in accounts payable to related parties	-18,518	-1,861
Increase (decrease) in other payable	10,403	-14,136
Increase (decrease) in other payable to related parties	-13,574	-14,493
Increase (decrease) in other current liabilities	-4,217	-3,275
Increase (decrease) in net defined benefit liability	-4,107	-4,656
Total changes in operating liabilities	49,789	41,883
Total changes in operating assets and liabilities	39,175	12,397
Total adjustments	-18,594,844	-16,250,156
Cash inflow (outflow) generated from operations	257,706	-129,768
Interest received	68,059	32,739
Interest paid	-294,671	-243,426
Income taxes refund (paid)	-932,033	-1,362,015
Net cash flows from (used in) operating activities	-900,939	-1,702,470
Cash flows from (used in) investing activities		

Acquisition of financial assets at fair value through other comprehensive income	-104,676	-10,013
Proceeds from disposal of financial assets at fair value through other comprehensive income	1,299,428	173,409
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	848	0
Acquisition of financial assets at amortised cost	-4,257,760	0
Acquisition of investments accounted for using equity method	0	-90,800
Acquisition of property, plant and equipment	-16,616	-12,451
Proceeds from disposal of property, plant and equipment	4,379	7,986
Increase in refundable deposits	-62	0
Decrease in refundable deposits	0	74
Acquisition of intangible assets	-981	-1,691
Acquisition of investment properties	-455	-547
Increase in other non-current assets	-203	-12
Increase in prepayments for business facilities	0	-476
Dividends received	2,777,489	657,470
Net cash flows from (used in) investing activities	-298,609	722,949
Cash flows from (used in) financing activities		
Increase in short-term loans	440,000	0
Decrease in short-term loans	0	-587,700
Increase in short-term notes and bills payable	0	1,060,000
Decrease in short-term notes and bills payable	-1,900,000	0
Proceeds from long-term debt	33,970,000	27,000,000
Repayments of long-term debt	-32,120,000	-25,605,000
Increase in guarantee deposits received	65,326	40,176
Decrease in guarantee deposits received	-59,415	-41,309
Payments of lease liabilities	-38,914	-38,832
Cash dividends paid	-3,570,962	-1,098,758
Proceeds from issuing shares	18,500,000	0
Change in non-controlling interests	0	-148,500
Other financing activities	7	0
Net cash flows from (used in) financing activities	15,286,042	580,077
Effect of exchange rate changes on cash and cash equivalents	1,391,767	-400,578
Net increase (decrease) in cash and cash equivalents	15,478,261	-800,022
Cash and cash equivalents at beginning of period	12,670,498	19,164,077
Cash and cash equivalents at end of period	28,148,759	18,364,055
Cash and cash equivalents reported in the statement of financial position	28,148,759	18,364,055