

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/06/30	2022/12/31	2022/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	8,956,331	9,549,587	7,865,403
Current financial assets at fair value through other comprehensive income	0	0	1,303,338
Current financial assets at amortised cost	12,885	0	2,157,694
Notes receivable, net	527	380	47
Notes receivable due from related parties, net	444	114	556
Accounts receivable, net	163,983	205,421	190,307
Accounts receivable due from related parties, net	1,442	1,159	2,022
Other receivables	66,701	74,954	34,336
Other receivables due from related parties	4,167	6,630	6,268
Current tax assets	24,808	0	0
Current inventories	505,838	533,904	714,832
Prepayments	36,028	57,301	71,450
Other current assets	475	485	751
Total current assets	9,773,629	10,429,935	12,347,004
Non-current assets			
Non-current financial assets at fair value through profit or loss	3,113,961	3,092,072	2,926,210
Non-current financial assets at fair value through other comprehensive income	7,458,532	7,106,544	6,928,713
Non-current financial assets at amortised cost	5,121,708	4,951,510	5,054,012
Investments accounted for using equity method	78,304,633	65,409,402	14,231,714
Property, plant and equipment	1,392,242	1,410,827	1,655,475
Right-of-use assets	118,762	147,598	173,929
Investment property, net	8,580,672	8,557,513	4,993,341
Intangible assets	1,520	1,385	416,566
Deferred tax assets	935,361	942,164	966,040
Other non-current assets	107,122	70,283	65,626
Total non-current assets	105,134,513	91,689,298	37,411,626
Total assets	114,908,142	102,119,233	49,758,630
Current liabilities			
Current borrowings	900,000	2,290,000	3,090,000
Short-term notes and bills payable	0	499,698	1,239,518
Current contract liabilities	33,727	24,692	16,256
Notes payable	112,766	99,243	14,870
Notes payable to related parties	30	345	91,870
Accounts payable	211,195	235,336	314,392
Accounts payable to related parties	0	0	21,091
Other payables	2,344,786	297,381	3,733,316
Other payables to related parties	790	1,268	921
Current tax liabilities	0	678,314	592,582
Current lease liabilities	50,578	52,745	52,862
Other current liabilities	461,370	1,988,938	2,923,504
Total current liabilities	4,115,242	6,167,960	12,091,182
Non-current liabilities			
Non-current portion of non-current borrowings	14,970,000	11,375,000	28,620,000
Deferred tax liabilities	1,533,813	1,457,614	1,262,262
Non-current lease liabilities	69,695	96,477	122,706
Other non-current liabilities	763,221	743,674	767,737
Total non-current liabilities	17,336,729	13,672,765	30,772,705
Total liabilities	21,451,971	19,840,725	42,863,887
Equity attributable to owners of parent			
Share capital			
Ordinary share	11,043,188	11,043,188	7,343,188
Total Share Capital	11,043,188	11,043,188	7,343,188
Capital surplus			
Capital surplus, additional paid-in capital	25,956,207	25,956,207	11,114,322
Capital surplus, treasury share transactions	1,133,719	1,093,466	1,093,466
Capital surplus, changes in equity of associates and joint ventures accounted for using equity method	933,431	929,477	894,776
Capital surplus, others	111,277	112,115	88,603
Total capital surplus	28,134,634	28,091,265	13,191,167
Retained earnings			
Legal reserve	3,780,852	4,601,302	4,601,302
Special reserve	76,379,565	13,067,008	13,067,008
Unappropriated retained earnings (accumulated deficit)	4,660,243	64,700,745	61,037,107
Total retained earnings	84,820,660	82,369,055	78,705,417
Other equity interest			
Exchange differences on translation of foreign financial statements	-498,241	-533,082	-644,236

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/2nd	2022/2nd	2023/01/0
Income Statement			
Total operating revenue	680,118	813,279	
Total operating costs	442,556	528,621	
Gross profit (loss) from operations	237,562	284,658	
Gross profit (loss) from operations	237,562	284,658	
Operating expenses			
Selling expenses	144,278	149,001	
Administrative expenses	61,880	60,981	
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	492	660	
Total operating expenses	206,650	210,642	
Net operating income (loss)	30,912	74,016	
Non-operating income and expenses			
Total interest income	138,898	26,689	
Total other income	36,749	99,125	
Other gains and losses, net	270,942	588,743	
Finance costs, net	72,387	98,294	
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	4,211,071	5,996,443	
Total non-operating income and expenses	4,585,273	6,612,706	
Profit (loss) from continuing operations before tax	4,616,185	6,686,722	
Total tax expense (income)	61,627	637,229	
Profit (loss) from continuing operations	4,554,558	6,049,493	
Profit (loss)	4,554,558	6,049,493	
Other comprehensive income			
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-781,491	-1,374,341	
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	49,056	-349,222	
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-68,962	548,351	
Components of other comprehensive income that will not be reclassified to profit or loss	-663,473	-2,271,914	
Exchange differences on translation	116,401	238,170	
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	1,323,602	-67,739,998	
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-159	-571,365	
Components of other comprehensive income that will be reclassified to profit or loss	1,440,162	-66,930,463	
Other comprehensive income, net	776,689	-69,202,377	
Total comprehensive income	5,331,247	-63,152,884	
Profit (loss), attributable to:			
Profit (loss), attributable to owners of parent	4,517,575	5,962,541	
Profit (loss), attributable to non-controlling interests	36,983	86,952	
Comprehensive income, attributable to owners of parent	5,705,551	-63,141,452	
Comprehensive income, attributable to non-controlling interests	-374,304	-11,432	
Basic earnings per share			
Basic earnings (loss) per share from continuing operations	4.33	8.61	
Total basic earnings per share	4.33	8.61	
Diluted earnings per share			
Diluted earnings (loss) per share from continuing operations	4.33	8.61	
Total diluted earnings per share	4.33	8.61	

Provided by: RUMENTEX INDUSTRIES LIMITED
 Financial year: Yearly
 Unit: NTS thousand

2023/06/30 Statement of Stockholders' Equity

Accounting Title	Unit: NTS thousand																
	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Inappropriated 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 hedge	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	11,043,188	11,043,188	28,091,265	4,601,302	13,067,008	64,700,745	62,369,056	-533,962	-15,113,123	0	38,727	-25,742,567	-41,349,830	-552,479	79,601,199	2,677,309	82,278,508
Legal reserve appropriated	0	0	0	-820,450	0	-1,388,188	-2,208,638	0	0	0	0	0	0	0	-2,208,638	0	-2,208,638
Special reserve appropriated	0	0	0	0	63,312,557	-63,312,557	0	0	0	0	0	0	0	0	0	0	0
Other changes in capital surplus	0	0	-838	0	0	0	0	0	0	0	0	0	0	0	-838	0	-838
Changes in equity of associates and joint ventures accounted for using equity method	0	0	3,954	0	0	85	85	0	-85	0	0	0	-85	0	3,954	0	3,954
Profit (loss)	0	0	0	0	0	4,659,955	4,659,955	0	0	0	0	0	0	0	4,659,955	38,427	4,698,382
Other comprehensive income	0	0	0	0	0	-48	-48	34,841	952,033	0	0	7,815,108	8,801,982	0	8,801,934	-157,384	8,644,550
Total comprehensive income	0	0	0	0	0	4,659,907	4,659,907	34,841	952,033	0	0	7,815,108	8,801,982	0	13,461,889	-118,957	13,342,932
Adjustments of capital surplus for company's cash dividends received by subsidiaries	0	0	40,253	0	0	0	0	0	0	0	0	0	0	0	40,253	0	40,253
Disposal of investments in equity instruments designated at fair value through other comprehensive income	0	0	0	0	0	251	251	0	-251	0	0	0	0	0	-251	0	0
Total increase (decrease) in equity	0	0	43,369	-820,450	63,312,557	-60,040,502	2,451,605	-34,841	951,697	0	0	7,815,108	8,801,646	0	11,296,620	-118,957	11,177,663
Equity at end of period	11,043,188	11,043,188	28,134,634	3,780,852	76,379,565	4,660,243	84,820,660	-498,241	-14,161,426	215	38,727	-17,927,459	-32,548,184	-552,479	90,897,819	2,558,352	93,456,171

2022/06/30 Statement of Stockholders' Equity

Accounting Title	Unit: NTS thousand																
	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Inappropriated 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 hedge	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	7,343,188	13,091,165	3,019,067	13,067,008	56,072,695	72,158,770	-885,650	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	-1,582,236	0	-1,582,236	0	0	0	0	0	0	0	0	-1,582,236	0	-1,582,236
Cash dividends of ordinary share	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	-617	0	0	0	0	0	0	0	0	0	0	0	-617	0	-617
Changes in equity of associates and joint ventures accounted for using equity method	0	0	-13	0	0	-1,683	-1,683	0	1,683	0	0	0	0	0	-13	0	-13
Profit (loss)	0	0	0	0	0	10,219,916	10,219,916	0	0	0	0	0	0	0	10,219,916	85,802	10,305,718
Other comprehensive income	0	0	0	0	0	8	8	241,419	-82,794,875	0	0	-39,487,525	-122,040,981	0	-221,180	-122,262,153	
Total comprehensive income	0	0	0	0	0	10,219,924	10,219,924	241,419	-82,794,875	0	0	-39,487,525	-122,040,981	0	-111,821,057	-135,378	-111,956,435
Adjustments of capital surplus for company's cash dividends received by subsidiaries	0	0	100,632	0	0	0	0	0	0	0	0	0	0	0	100,632	0	100,632
Total increase (decrease) in equity	0	0	100,002	-1,582,236	0	4,964,412	6,546,647	241,419	-82,793,192	0	0	-39,487,525	-122,039,298	0	-115,392,648	-135,378	-115,525,027
Equity at end of period	7,343,188	7,343,188	13,191,167	4,601,302	13,067,008	61,037,107	78,705,417	-644,230	-72,872,845	215	38,727	-21,188,680	-94,668,819	-552,479	4,020,474	2,874,269	6,894,743

Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-14,161,426	-15,113,123	-72,872,845
Gains (losses) on hedging instruments	215	215	215
Revaluation surplus	38,727	38,727	38,727
Other equity, others	-17,927,459	-25,742,567	-21,188,680
Total other equity interest	-32,548,184	-41,349,830	-94,666,819
Treasury shares	-552,479	-552,479	-552,479
Total equity attributable to owners of parent	90,897,819	79,601,199	4,020,474
Non-controlling interests	2,558,352	2,677,309	2,874,269
Total equity	93,456,171	82,278,508	6,894,743
Total liabilities and equity	114,908,142	102,119,233	49,758,630
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	36,593,388	36,593,388	36,593,388

Financial Statement – Statements of Cash Flows

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/01/01To2023/06/30	2022/01/01To2022/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	4,813,609	11,016,017
Profit (loss) before tax	4,813,609	11,016,017
Depreciation expense	50,591	50,858
Amortization expense	1,303	1,718
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	12	533
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-16,486	-159,493
Interest expense	142,421	184,390
Interest income	-274,709	-39,355
Dividend income	-28,205	-137,668
Share of loss (profit) of associates and joint ventures accounted for using equity method	-4,387,591	-10,016,608
Loss (gain) on disposal of property, plan and equipment	-640	-6,917
Reversal of impairment loss on non-financial assets	-25,223	-43,006
Unrealized foreign exchange loss (gain)	-226,521	-677,298
Loss (gain) on fair value adjustment of investment property	-23,159	-11,237
Other adjustments to reconcile profit (loss)	-25	0
Total adjustments to reconcile profit (loss)	-4,788,232	-10,854,083
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	-5,403	-70,791
Decrease (increase) in notes receivable	-147	233
Decrease (increase) in notes receivable due from related parties	-330	-556
Decrease (increase) in accounts receivable	42,871	-3,396
Decrease (increase) in accounts receivable due from related parties	-742	100
Decrease (increase) in other receivable	-4,535	-7,543
Decrease (increase) in other receivable due from related parties	-1,912	2,879
Decrease (increase) in inventories	53,240	78,221
Decrease (increase) in prepayments	21,116	1,915
Decrease (increase) in other current assets	10	-175
Decrease (increase) in other operating assets	-1,858	0
Total changes in operating assets	102,310	887
Increase (decrease) in contract liabilities	9,129	-8,110
Increase (decrease) in notes payable	13,523	1,675
Increase (decrease) in notes payable to related parties	-315	3,490
Increase (decrease) in accounts payable	-23,511	123,531
Increase (decrease) in accounts payable to related parties	0	2,582
Increase (decrease) in other payable	-120,797	-126,265
Increase (decrease) in other payable to related parties	-478	-12,879
Increase (decrease) in other current liabilities	-2,568	-3,292
Increase (decrease) in net defined benefit liability	0	-2,745
Increase (decrease) in other operating liabilities	-149	0
Total changes in operating liabilities	-125,166	-22,013
Total changes in operating assets and liabilities	-22,856	-21,126
Total adjustments	-4,811,088	-10,875,209
Cash inflow (outflow) generated from operations	2,521	140,808
Interest received	291,245	25,212
Interest paid	-143,305	-176,578
Income taxes refund (paid)	-722,861	-928,401
Net cash flows from (used in) operating activities	-572,400	-938,959
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-262,500	-104,676
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	1,499	0
Acquisition of financial assets at amortised cost	-20,127	-6,177,847
Increase in prepayments for investments	-34,495	0
Acquisition of property, plant and equipment	-6,381	-14,487
Proceeds from disposal of property, plant and equipment	282	6,917
Increase in refundable deposits	0	-202
Decrease in refundable deposits	176	0
Acquisition of intangible assets	-127	-113
Acquisition of investment properties	-149	-377
Increase in other non-current assets	-858	-208
Increase in prepayments for business facilities	-262	0
Dividends received	28,205	137,668
Other investing activities	771	0
Net cash flows from (used in) investing activities	-293,966	-6,153,325
Cash flows from (used in) financing activities		
Increase in short-term loans	0	1,990,000
Decrease in short-term loans	-1,390,000	0
Decrease in short-term notes and bills payable	-500,000	-1,040,000
Proceeds from long-term debt	15,420,000	17,420,000
Repayments of long-term debt	-13,350,000	-16,770,000
Increase in guarantee deposits received	61,382	48,219

Decrease in guarantee deposits received	-41,686	-39,251
Payments of lease liabilities	-26,268	-25,764
Other financing activities	0	7
Net cash flows from (used in) financing activities	173,428	1,583,211
Effect of exchange rate changes on cash and cash equivalents	99,682	703,978
Net increase (decrease) in cash and cash equivalents	-593,256	-4,805,095
Cash and cash equivalents at beginning of period	9,549,587	12,670,498
Cash and cash equivalents at end of period	8,956,331	7,865,403
Cash and cash equivalents reported in the statement of financial position	8,956,331	7,865,403