

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/09/30	2022/12/31	2022/09/30
<b>Balance Sheet</b>			
Current assets			
Cash and cash equivalents	9,004,216	9,549,587	28,148,759
Current financial assets at amortised cost	22,095	0	0
Notes receivable, net	407	380	400
Notes receivable due from related parties, net	499	114	381
Accounts receivable, net	130,914	205,421	125,541
Accounts receivable due from related parties, net	1,369	1,159	41,356
Other receivables	64,955	74,954	56,386
Other receivables due from related parties	817,155	6,630	4,438
Current inventories	537,706	533,904	557,027
Prepayments	45,414	57,301	53,600
Other current assets	469	485	713
Total current assets	10,625,199	10,429,935	28,988,601
Non-current assets			
Non-current financial assets at fair value through profit or loss	3,125,859	3,092,072	3,004,148
Non-current financial assets at fair value through other comprehensive income	6,536,397	7,106,544	5,527,538
Non-current financial assets at amortised cost	4,680,185	4,951,510	5,394,435
Investments accounted for using equity method	73,502,625	65,409,402	5,014,159
Property, plant and equipment	1,388,482	1,410,827	1,422,534
Right-of-use assets	106,272	147,598	160,771
Investment property, net	8,580,672	8,557,513	8,574,836
Intangible assets	1,187	1,385	444,659
Deferred tax assets	919,483	942,164	917,092
Other non-current assets	73,367	70,283	60,890
Total non-current assets	98,914,529	91,689,298	30,521,062
Total assets	109,539,728	102,119,233	59,509,663
Current liabilities			
Current borrowings	700,000	2,290,000	1,540,000
Short-term notes and bills payable	0	499,698	379,820
Current contract liabilities	26,707	24,692	30,217
Notes payable	143,535	99,243	120,363
Notes payable to related parties	30	345	31
Accounts payable	263,826	235,336	246,183
Accounts payable to related parties	16	0	0
Other payables	244,899	297,381	295,259
Other payables to related parties	763	1,268	226
Current tax liabilities	21,385	678,314	635,148
Current lease liabilities	49,941	52,745	53,032
Other current liabilities	1,828,778	1,988,938	5,067,579
Total current liabilities	3,279,880	6,167,960	8,367,858
Non-current liabilities			
Non-current portion of non-current borrowings	14,950,000	11,375,000	27,675,000
Deferred tax liabilities	1,489,950	1,457,614	1,555,926
Non-current lease liabilities	57,641	96,477	109,390
Other non-current liabilities	772,473	743,674	763,318
Total non-current liabilities	17,270,064	13,672,765	30,103,634
Total liabilities	20,549,944	19,840,725	38,471,492
Equity attributable to owners of parent			
Share capital			
Ordinary share	11,043,188	11,043,188	11,043,188
Total Share Capital	11,043,188	11,043,188	11,043,188
Capital surplus			
Capital surplus, additional paid-in capital	25,956,207	25,956,207	25,954,518
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	955,084	929,477	896,212
Capital surplus, share options	0	0	0
Capital surplus, others	126,458	112,115	113,991
Total capital surplus	28,171,468	28,091,265	28,058,187
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)	11,216,024	64,700,745	69,850,134
Total retained earnings	91,376,441	82,369,055	87,518,444
Other equity interest			
Exchange differences on translation of foreign financial statements	-377,079	-533,082	-397,149
Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-19,689,962	-15,113,123	-86,712,379

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/3rd	2022/3rd	2023/01/01
<b>Income Statement</b>			
Total operating revenue	677,721	676,970	
Total operating costs	437,620	418,786	
Gross profit (loss) from operations	240,101	258,184	
Gross profit (loss) from operations	240,101	258,184	
Operating expenses			
Selling expenses	151,458	153,474	
Administrative expenses	83,188	132,341	
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	-560	187	
Total operating expenses	234,086	286,002	
Net operating income (loss)	6,015	-27,818	
Non-operating income and expenses			
Total interest income	146,603	64,752	
Total other income	181,007	191,460	
Other gains and losses, net	339,762	3,918,893	
Finance costs, net	74,084	114,965	
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	6,049,015	3,804,211	
Total non-operating income and expenses	6,642,303	7,864,351	
Profit (loss) from continuing operations before tax	6,648,318	7,836,533	
Total tax expense (income)	65,523	449,791	
Profit (loss) from continuing operations	6,582,795	7,386,742	
Profit (loss)	6,582,795	7,386,742	
Other comprehensive income			
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-1,210,144	-1,637,672	
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	-135,345	-257,157	
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	16,237	-8,890	
Components of other comprehensive income that will not be reclassified to profit or loss	-1,361,726	-1,885,939	
Exchange differences on translation	204,573	451,461	
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	-9,926,504	-10,428,080	
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-52,841	-52,224	
Components of other comprehensive income that will be reclassified to profit or loss	-9,669,090	-9,924,395	
Other comprehensive income, net	-11,030,816	-11,810,334	
Total comprehensive income	-4,448,021	-4,423,592	
Profit (loss), attributable to:			
Profit (loss), attributable to owners of parent	6,555,831	7,366,706	
Profit (loss), attributable to non-controlling interests	26,964	20,036	
Comprehensive income, attributable to owners of parent	-4,338,446	-4,153,034	
Comprehensive income, attributable to non-controlling interests	-109,575	-270,558	
Basic earnings per share			
Basic earnings (loss) per share from continuing operations	6.28	10.53	
Total basic earnings per share	6.28	10.53	
Diluted earnings per share			
Diluted earnings (loss) per share from continuing operations	6.28	10.51	
Total diluted earnings per share	6.28	10.51	

Gains (losses) on hedging instruments	215	215	215
Revaluation surplus	59,370	38,727	38,727
Other equity, others	-23,434,955	-25,742,567	-20,562,294
Total other equity interest	-43,442,411	-41,349,830	-107,632,880
Treasury shares	-552,479	-552,479	-552,479
Total equity attributable to owners of parent	86,596,207	79,601,199	18,434,460
Non-controlling interests	2,393,577	2,677,309	2,603,711
Total equity	88,989,784	82,278,508	21,038,171
Total liabilities and equity	109,539,728	102,119,233	59,509,663
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

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

## 2023/09/30 Statement of Stockholders' Equity

Accounting Title	Unit: NTS thousand																
	Ordinary shares	Total share capital	Capital surplus	Legal reserve	Special reserve	Inappropriate 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 interest	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	82,369,056	-533,962	-15,113,123	215	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	1,388,188	0	-1,388,188	0	0	0	0	0	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	63,312,557	-63,312,557	0	0	0	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	-2,208,638	0	-2,208,638	0	0	0	0	0	0	0	0	-2,208,638	0	-2,208,638
Other changes in capital surplus	0	0	14,343	0	0	0	0	0	0	0	0	0	0	0	14,343	0	14,343
Changes in equity of associates and joint ventures accounted for using equity method	0	0	25,607	0	0	0	0	0	0	0	0	0	0	0	25,607	0	25,607
Profit (loss)	0	0	0	0	0	11,215,786	11,215,786	0	-35	0	0	0	0	0	11,215,786	65,391	11,281,177
Other comprehensive income	0	0	0	0	0	-48	-48	156,003	-4,576,553	0	20,643	2,307,612	-2,092,295	0	-2,092,343	-293,923	-2,386,266
Total comprehensive income	0	0	0	0	0	11,215,738	11,215,738	156,003	-4,576,553	0	20,643	2,307,612	-2,092,295	0	9,123,443	-228,532	8,894,911
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
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-55,200	-55,200
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	80,203	-820,456	63,312,557	-53,484,721	9,007,386	156,003	-4,576,839	0	20,643	2,307,612	-2,092,281	0	6,995,008	-283,732	6,711,276
Equity at end of period	11,043,188	11,043,188	28,171,468	3,780,852	76,379,565	11,216,024	91,376,441	-377,979	-19,689,962	215	59,370	-23,434,955	-43,442,411	-552,479	86,596,207	2,393,577	88,989,784

## 2022/09/30 Statement of Stockholders' Equity

Accounting Title	Unit: NTS thousand																
	Ordinary shares	Total share capital	Capital surplus	Legal reserve	Special reserve	Inappropriate 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 interest	Total equity
Equity at beginning of period	7,343,188	7,343,188	13,091,165	3,019,067	13,067,008	56,072,696	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	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	-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	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	1,423	0	0	297,808	297,808	0	-297,808	0	0	0	0	0	1,423	0	1,423
Profit (loss)	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	-488,506	-488,506	-95,188,088	-133,560,721	0	-38,861,139	-133,560,721	-113,774,012	0	-511,774,012	-407,807	-512,181,819
Total comprehensive income	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	-113,974,051	-405,636	-116,380,027
Issue of shares	3,700,000	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	100,632	0	0	0	0	0	0	0	0	0	0	0	100,632	0	100,632
Share-based payments	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	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	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	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

## Financial Statement – Statements of Cash Flows

Provided by: RUENTEX INDUSTRIES LIMITED

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/01/01To2023/09/30	2022/01/01To2022/09/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	11,461,927	18,852,550
Profit (loss) before tax	11,461,927	18,852,550
Depreciation expense	74,926	76,182
Amortization expense	2,038	2,441
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-548	720
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-16,486	-159,493
Interest expense	216,505	299,355
Interest income	-421,312	-104,107
Dividend income	-272,927	-439,432
Share-based payments	0	62,840
Share of loss (profit) of associates and joint ventures accounted for using equity method	-10,436,606	-13,820,819
Loss (gain) on disposal of property, plan and equipment	-1,304	-7,343
Reversal of impairment loss on non-financial assets	-28,938	-83,520
Unrealized foreign exchange loss (gain)	-409,780	-1,279,116
Loss (gain) on fair value adjustment of investment property	-23,159	-3,181,727
Other adjustments to reconcile profit (loss)	-91	0
Total adjustments to reconcile profit (loss)	-11,317,682	-18,634,019
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	-17,301	-148,729
Decrease (increase) in notes receivable	-27	-120
Decrease (increase) in notes receivable due from related parties	-385	-381
Decrease (increase) in accounts receivable	76,471	62,235
Decrease (increase) in accounts receivable due from related parties	-225	-39,091
Decrease (increase) in other receivable	-5,875	-4,757
Decrease (increase) in other receivable due from related parties	-503	4,709
Decrease (increase) in inventories	25,129	95,718
Decrease (increase) in prepayments	12,016	19,939
Decrease (increase) in other current assets	16	-137
Decrease (increase) in other operating assets	-2,658	0
Total changes in operating assets	86,658	-10,614
Increase (decrease) in contract liabilities	2,010	5,833
Increase (decrease) in notes payable	44,293	107,168
Increase (decrease) in notes payable to related parties	-316	-88,349
Increase (decrease) in accounts payable	28,557	55,150
Increase (decrease) in accounts payable to related parties	16	-18,518
Increase (decrease) in other payable	-40,608	10,403
Increase (decrease) in other payable to related parties	-506	-13,574
Increase (decrease) in other current liabilities	-5,160	-4,217
Increase (decrease) in net defined benefit liability	0	-4,107
Increase (decrease) in other operating liabilities	-149	0
Total changes in operating liabilities	28,137	49,789
Total changes in operating assets and liabilities	114,795	39,175
Total adjustments	-11,202,887	-18,594,844
Cash inflow (outflow) generated from operations	259,040	257,706
Interest received	437,108	68,059
Interest paid	-214,150	-294,671
Income taxes refund (paid)	-735,033	-932,033
Net cash flows from (used in) operating activities	-253,035	-900,939
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-464,608	-104,676
Proceeds from disposal of financial assets at fair value through other comprehensive income	0	1,299,428
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	1,499	848
Acquisition of financial assets at amortised cost	0	-4,257,760
Proceeds from disposal of financial assets at amortised cost	409,933	0
Acquisition of property, plant and equipment	-13,154	-16,616
Proceeds from disposal of property, plant and equipment	3,353	4,379
Increase in refundable deposits	0	-62
Decrease in refundable deposits	143	0
Acquisition of intangible assets	-1,049	-981
Acquisition of investment properties	-149	-455
Increase in other non-current assets	-858	-203
Increase in prepayments for business facilities	-502	0
Dividends received	272,927	2,777,489
Other investing activities	7,290	0
Net cash flows from (used in) investing activities	214,825	-298,609
Cash flows from (used in) financing activities		
Increase in short-term loans	0	440,000
Decrease in short-term loans	-1,590,000	0
Decrease in short-term notes and bills payable	-500,000	-1,900,000
Proceeds from long-term debt	27,820,000	33,970,000

Repayments of long-term debt	-24,400,000	-32,120,000
Increase in guarantee deposits received	86,634	65,326
Decrease in guarantee deposits received	-57,686	-59,415
Payments of lease liabilities	-39,142	-38,914
Cash dividends paid	-2,168,385	-3,570,962
Proceeds from issuing shares	0	18,500,000
Change in non-controlling interests	-55,200	0
Other financing activities	23	7
Net cash flows from (used in) financing activities	-903,756	15,286,042
Effect of exchange rate changes on cash and cash equivalents	396,595	1,391,767
Net increase (decrease) in cash and cash equivalents	-545,371	15,478,261
Cash and cash equivalents at beginning of period	9,549,587	12,670,498
Cash and cash equivalents at end of period	9,004,216	28,148,759
Cash and cash equivalents reported in the statement of financial position	9,004,216	28,148,759