

Financial Statement — Balance Sheet

Provided by: Far Eastern Department Stores Ltd.

Financial year: Yearly

Unit: NT\$ thousand

資料來源：公開資訊觀測站

Accounting Title	2024/09/30	2023/12/31	2023/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	13,249,527	19,957,709	13,378,364
Current financial assets at fair value through profit or loss	242,312	83,054	74,494
Current financial assets at fair value through other comprehensive income	1,098,937	951,448	880,283
Current financial assets at amortised cost	1,712,839	1,817,858	2,404,905
Notes receivable, net	983	649	845
Accounts receivable, net	1,011,797	1,220,390	1,278,596
Accounts receivable due from related parties, net	84,591	118,779	114,568
Other receivables	387,694	650,022	1,567,315
Current tax assets	6,170	2,635	3,539
Current inventories	2,517,057	2,107,659	2,699,240
Prepayments	449,639	290,506	384,368
Other current assets	48,540	44,529	56,354
Total current assets	20,810,086	27,245,238	22,842,871
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	5,389,451	4,688,905	4,429,107
Non-current financial assets at amortised cost	173,000	73,000	73,000
Investments accounted for using equity method	8,703,609	8,540,496	8,542,195
Property, plant and equipment	31,913,158	32,462,952	32,638,036
Right-of-use assets	55,208,449	46,536,255	37,257,649
Investment property, net	8,972,226	9,022,885	8,950,248
Intangible assets	2,363,189	2,394,245	2,397,477
Deferred tax assets	1,407,369	348,451	429,250
Other non-current assets	2,630,651	2,518,611	2,463,066
Total non-current assets	116,761,102	106,585,800	97,180,028
Total assets	137,571,188	133,831,038	120,022,899
Current liabilities			
Current borrowings	11,297,903	11,700,188	11,320,444
Short-term notes and bills payable	369,893	1,686,518	555,800
Current contract liabilities	9,371,592	9,615,412	9,486,436
Notes payable	4	1,480	0
Accounts payable	11,945,234	18,047,911	13,543,371
Accounts payable to related parties	34,890	103,222	59,666
Other payables	3,929,458	4,063,454	3,960,860
Current tax liabilities	233,818	932,204	593,037
Current provisions	0	3,000	3,000
Current lease liabilities	2,756,237	2,923,309	2,519,973
Other current liabilities	1,080,342	1,342,630	872,180
Total current liabilities	41,019,371	50,419,328	42,914,767
Non-current liabilities			
Non-current portion of non-current borrowings	16,735,478	14,562,121	13,686,876
Non-current provisions	28,903	25,729	25,672
Deferred tax liabilities	3,354,154	2,304,264	2,339,731
Non-current lease liabilities	38,213,424	28,085,073	18,845,149
Other non-current liabilities	955,418	960,715	966,540
Total non-current liabilities	59,287,377	45,937,902	35,863,968
Total liabilities	100,306,748	96,357,230	78,778,735
Equity attributable to owners of parent			
Share capital			
Ordinary share	14,169,406	14,169,406	14,169,406
Total Share Capital	14,169,406	14,169,406	14,169,406
Capital surplus			
Total capital surplus	3,343,595	3,343,595	3,343,595
Retained earnings			
Legal reserve	4,034,120	3,930,366	3,930,366
Special reserve	1,681,664	2,648,051	2,648,051
Unappropriated retained earnings (accumulated deficit)	2,233,678	2,086,045	3,284,082
Total retained earnings	7,949,462	8,664,462	9,862,499
Other equity interest			
Total other equity interest	6,219,790	5,242,133	4,791,074
Treasury shares	-97,110	-97,110	-97,110
Total equity attributable to owners of parent	31,585,143	31,322,486	32,069,464
Non-controlling interests	5,679,297	6,151,322	9,174,700
Total equity	37,264,440	37,473,808	41,244,164
Total liabilities and equity	137,571,188	133,831,038	120,022,899
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	8,207,004	8,207,004	8,207,004

Financial Statement — Income Statement

Provided by: Far Eastern Department Stores Ltd.
Financial year: Yearly
Unit: NT\$ thousand

資料來源：公開資訊觀測站

Accounting Title	2024/3rd	2023/3rd	2024/01/01To2024/09/30	2023/01/01To2023/09/30
Income Statement				
Total operating revenue	7,690,487	8,248,735	24,359,985	25,786,990
Total operating costs	3,206,883	3,471,963	10,235,652	10,975,315
Gross profit (loss) from operations	4,483,604	4,776,772	14,124,333	14,811,675
Gross profit (loss) from operations	4,483,604	4,776,772	14,124,333	14,811,675
Operating expenses				
Selling expenses	144,752	155,942	522,194	498,346
Administrative expenses	3,788,153	3,490,669	10,875,161	10,190,761
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	192	4,260	444	14,838
Total operating expenses	3,933,097	3,650,871	11,397,799	10,703,945
Net operating income (loss)	550,507	1,125,901	2,726,534	4,107,730
Non-operating income and expenses				
Total interest income	48,035	44,549	152,389	134,219
Total other income	300,036	257,074	302,102	257,078
Other gains and losses, net	41,298	39,635	212,488	146,791
Finance costs, net	386,221	228,132	1,151,040	680,849
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	21,411	-14,609	124,935	63,926
Total non-operating income and expenses	24,559	98,517	-359,126	-78,835
Profit (loss) from continuing operations before tax	575,066	1,224,418	2,367,408	4,028,895
Total tax expense (income)	106,442	247,012	546,190	831,028
Profit (loss) from continuing operations	468,624	977,406	1,821,218	3,197,867
Profit (loss)	468,624	977,406	1,821,218	3,197,867
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	236,500	-512,734	847,344	-149,125
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	17,033	-8,235	130,863	-10,552
Components of other comprehensive income that will not be reclassified to profit or loss	253,533	-520,969	978,207	-159,677
Exchange differences on translation	16,440	-36,510	-76,449	-18,923
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	-5,481	56,517	64,201	31,267
Components of other comprehensive income that will be reclassified to profit or loss	10,959	20,007	-12,248	12,344
Other comprehensive income, net	264,492	-500,962	965,959	-147,333
Total comprehensive income	733,116	476,444	2,787,177	3,050,534
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	429,000	718,159	1,546,844	2,230,389
Profit (loss), attributable to non-controlling interests	39,624	259,247	274,374	967,478
Comprehensive income, attributable to owners of parent	688,518	223,242	2,529,762	2,085,985
Comprehensive income, attributable to non-controlling interests	44,598	253,202	257,415	964,549
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.30	0.51	1.10	1.58
Total basic earnings per share	0.30	0.51	1.10	1.58
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.30	0.51	1.10	1.58
Total diluted earnings per share	0.30	0.51	1.10	1.58

Financial Statement — Statements of Cash Flows

Provided by: Far Eastern Department Stores Ltd.

Financial year: Yearly

Unit: NT\$ thousand

資料來源：公開資訊觀測站

Accounting Title	2024/01/01To2024/09/30	2023/01/01To2023/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	2,367,408	4,028,895
Profit (loss) before tax	2,367,408	4,028,895
Depreciation expense	4,489,314	3,811,567
Amortization expense	41,108	45,703
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	444	-2,816
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-9,258	-3,445
Interest expense	1,151,040	680,849
Interest income	-152,389	-134,219
Dividend income	-302,102	-257,078
Share of loss (profit) of associates and joint ventures accounted for using equity method	-124,935	-63,926
Loss (gain) on disposal of property, plant and equipment	6,284	39,748
Loss (gain) on disposal of other assets	-64,328	-16,056
Loss (gain) on disposal of investments	0	494
Impairment loss on non-financial assets	24,831	7,427
Loss (gain) on fair value adjustment of investment property	52,155	23,411
Other adjustments to reconcile profit (loss)	5,551	4,339
Total adjustments to reconcile profit (loss)	5,117,715	4,135,998
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	-150,000	213,219
Decrease (increase) in notes receivable	-334	-374
Decrease (increase) in accounts receivable	208,593	-116,454
Decrease (increase) in accounts receivable due from related parties	34,188	38,043
Decrease (increase) in other receivable	319,335	183,507
Decrease (increase) in inventories	-431,837	-333,741
Decrease (increase) in prepayments	-160,102	-119,818
Decrease (increase) in other current assets	-4,011	179
Total changes in operating assets	-184,168	-135,439
Increase (decrease) in contract liabilities	-243,820	-793,503
Increase (decrease) in notes payable	-1,476	-3,500
Increase (decrease) in accounts payable	-6,102,677	-3,507,174
Increase (decrease) in accounts payable to related parties	-68,332	-57,193
Increase (decrease) in other payable	-355,373	-63,874
Increase (decrease) in receipts in advance	91,876	56,610
Increase (decrease) in other current liabilities	-10,547	10,876
Increase (decrease) in net defined benefit liability	-72,718	-244,604
Total changes in operating liabilities	-6,763,067	-4,602,362
Total changes in operating assets and liabilities	-6,947,235	-4,737,801
Total adjustments	-1,829,520	-601,803
Cash inflow (outflow) generated from operations	537,888	3,427,092
Interest received	153,037	132,091
Dividends received	395,375	335,198
Interest paid	-1,122,275	-632,725
Income taxes refund (paid)	-1,265,562	-724,427
Net cash flows from (used in) operating activities	-1,301,537	2,537,229
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-827	-6,833
Proceeds from disposal of financial assets at fair value through other comprehensive income	136	16,240
Acquisition of financial assets at amortised cost	-2,725,566	-4,027,029
Proceeds from disposal of financial assets at amortised cost	2,756,778	3,892,655
Proceeds from disposal of investments accounted for using equity method	6,735	46,222
Decrease in prepayments for investments	64,652	104,510
Proceeds from capital reduction of investments accounted for using equity method	0	66,203
Acquisition of property, plant and equipment	-1,038,928	-1,332,394
Proceeds from disposal of property, plant and equipment	203	21
Acquisition of intangible assets	-7,557	-24,629
Acquisition of use-of-right assets	-5,900	-3,850
Acquisition of investment properties	-1,496	-2,513
Increase in other non-current assets	0	-2,317
Decrease in other non-current assets	11,596	0
Net cash flows from (used in) investing activities	-940,174	-1,273,714
Cash flows from (used in) financing activities		
Increase in short-term loans	102,251,681	81,035,700
Decrease in short-term loans	-102,839,085	-83,535,664
Increase in short-term notes and bills payable	8,528,861	9,021,261
Decrease in short-term notes and bills payable	-9,845,486	-10,056,306
Proceeds from long-term debt	98,630,462	90,912,830
Repayments of long-term debt	-96,713,550	-88,050,000
Payments of lease liabilities	-1,577,106	-2,290,238
Increase in other non-current liabilities	36,060	0
Decrease in other non-current liabilities	0	-8,345
Cash dividends paid	-2,264,702	-1,556,870
Change in non-controlling interests	-698,829	-650,035

Net cash flows from (used in) financing activities	-4,491,694	-5,177,667
Effect of exchange rate changes on cash and cash equivalents	25,223	37,836
Net increase (decrease) in cash and cash equivalents	-6,708,182	-3,876,316
Cash and cash equivalents at beginning of period	19,957,709	17,254,680
Cash and cash equivalents at end of period	13,249,527	13,378,364
Cash and cash equivalents reported in the statement of financial position	13,249,527	13,378,364