

**Far Eastern New Century Corporation and
Subsidiaries**

**Consolidated Financial Statements for the
Six Months Ended June 30, 2022 and 2021 and
Independent Auditors' Review Report**

INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
Far Eastern New Century Corporation

Introduction

We have reviewed the accompanying consolidated balance sheets of Far Eastern New Century Corporation and its subsidiaries (collectively, the "Group") as of June 30, 2022 and 2021, the related consolidated statements of comprehensive income for the three months ended June 30, 2022 and 2021 and for the six months ended June 30, 2022 and 2021, the consolidated statements of changes in equity and cash flows for six months ended June 30, 2022 and 2021, and related notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the consolidated financial statements). Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the following paragraph, we conducted our reviews in accordance with Statement of Auditing Standards No. 65 "Review of Financial Information Performed by the Independent Auditor of the Entity". A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

As disclosed in Note 14 and 16 to the consolidated financial statements, the financial statements of some non-significant subsidiaries and joint operations included in the consolidated financial statements referred to in the first paragraph were not reviewed. As of June 30, 2022 and 2021, combined total assets of these non-significant subsidiaries and joint operations were NT\$263,280,647 thousand and NT\$246,740,754 thousand, respectively, representing 40% and 39%, respectively, of the consolidated total assets, and combined total liabilities of these non-significant subsidiaries and joint operations were NT\$97,787,136 thousand and NT\$84,392,993 thousand, respectively, representing 25% and 23%, respectively, of the consolidated total liabilities; for the three months and six months ended June 30, 2022 and 2021, the combined comprehensive income (loss) of these non-significant subsidiaries and joint operations were NT\$1,685,019 thousand, NT\$1,705,312 thousand, NT\$6,511,162 thousand and NT\$2,296,080 thousand, respectively, representing 50%, 39%, 59% and 28%, respectively, of the consolidated total comprehensive income. In addition, as stated in Note 15 to the consolidated financial statements, the investments accounted for using equity-method as of June 30, 2022 and

2021, with carrying values of NT\$39,083,838 thousand and NT\$40,842,030 thousand, respectively, and the related shares of the comprehensive income of these investees amounting to NT\$370,364 thousand, NT\$1,840,741 thousand, NT\$1,584,137 thousand and NT\$2,053,519 thousand, for the three months and six months ended June 30, 2022 and 2021, respectively. These amounts referring to the investments accounted for using equity-method were based on unreviewed financial statements of associates. Related investments information on subsidiaries, joint operations, and associates stated above shown in Note 41 to the consolidated financial statements was also unreviewed.

Qualified Conclusion

Based on our reviews, except for the adjustments, if any, as might have been determined to be necessary had the financial statements of the non-significant subsidiaries, joint operations, and associates as described in the preceding paragraph been reviewed, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of June 30, 2022 and 2021, its consolidated financial performance for the three months ended June 30, 2022 and 2021, and its consolidated financial performance and its cash flows for the six months ended June 30, 2022 and 2021 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors’ review report are Chih-Ming Shao and Jr Shian, Ke.

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 10, 2022

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to review such consolidated financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors’ review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors’ review report and consolidated financial statements shall prevail.

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS (In Thousands of New Taiwan Dollars)

ASSETS	June 30, 2022 (Reviewed)		December 31, 2021 (Audited)		June 30, 2021 (Reviewed)	
	Amount	%	Amount	%	Amount	%
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	\$ 45,151,468	7	\$ 34,544,963	5	\$ 39,430,605	6
Financial assets at fair value through profit or loss (Notes 7 and 35)	4,534,881	1	5,973,798	1	6,404,333	1
Financial assets at fair value through other comprehensive income (Note 8)	95,904	-	141,111	-	208,163	-
Financial assets at amortized cost (Notes 9 and 35)	2,774,320	-	3,736,179	1	2,772,730	-
Contract assets (Notes 28 and 35)	7,472,432	1	6,838,329	1	6,082,212	1
Notes and accounts receivable, net (Notes 11, 28 and 35)	35,616,027	5	29,336,993	5	28,769,440	5
Other receivables (Note 35)	9,365,015	1	3,409,599	-	8,479,531	1
Current tax assets (Note 4)	28,854	-	43,922	-	138,932	-
Inventories (Note 12)	58,485,960	9	48,965,163	8	45,062,555	7
Prepayments (Note 35)	4,868,972	1	4,659,552	1	2,996,163	1
Non-current assets held for sale (Notes 4 and 13)	-	-	-	-	1,857,022	-
Other financial assets (Notes 35 and 36)	2,879,222	-	2,837,333	-	2,377,089	-
Refundable deposits	85,530	-	52,252	-	100,292	-
Other current assets (Note 28)	<u>3,700,332</u>	<u>1</u>	<u>3,534,464</u>	<u>1</u>	<u>3,411,422</u>	<u>1</u>
Total current assets	<u>175,058,917</u>	<u>26</u>	<u>144,073,658</u>	<u>23</u>	<u>148,090,489</u>	<u>23</u>
NON-CURRENT ASSETS						
Financial assets at fair value through other comprehensive income (Note 8)	6,688,216	1	7,450,337	1	3,375,926	1
Financial assets at amortized cost (Notes 9, 10, 35 and 36)	515,300	-	515,300	-	525,100	-
Financial assets for hedging	6,668	-	3,517	-	-	-
Investments accounted for using the equity method (Notes 15 and 36)	77,087,185	12	79,452,479	13	75,384,488	12
Contract assets (Note 28)	3,533,892	1	3,362,671	1	3,267,114	-
Property, plant and equipment (Notes 17 and 36)	166,487,079	25	165,089,960	26	162,366,977	26
Right-of-use assets (Notes 18 and 35)	17,534,962	3	17,282,460	3	18,106,881	3
Investment properties (Notes 19 and 36)	117,305,575	18	117,236,910	18	118,294,875	19
Concessions (Notes 21 and 36)	69,444,887	10	71,801,775	11	74,357,673	12
Goodwill (Note 20)	12,289,735	2	12,285,871	2	12,286,212	2
Other intangible assets (Note 21)	3,216,117	1	3,485,296	1	3,955,668	1
Deferred tax assets (Note 4)	2,729,828	-	2,766,907	-	2,656,510	-
Prepayments for equipment (Note 17)	1,662,749	-	803,961	-	1,449,397	-
Refundable deposits	1,384,561	-	1,380,859	-	1,304,756	-
Long-term receivables (Notes 11 and 28)	77,081	-	93,134	-	105,303	-
Incremental costs of obtaining a contract (Note 28)	3,691,837	1	3,908,968	1	3,632,344	1
Net defined benefit assets	1,460,242	-	1,409,774	-	855,703	-
Other financial assets (Notes 35 and 36)	2,081,399	-	2,263,788	-	2,707,693	-
Other non-current assets	<u>626,849</u>	<u>-</u>	<u>659,960</u>	<u>-</u>	<u>647,772</u>	<u>-</u>
Total non-current assets	<u>487,824,162</u>	<u>74</u>	<u>491,253,927</u>	<u>77</u>	<u>485,280,392</u>	<u>77</u>
TOTAL	<u>\$ 662,883,079</u>	<u>100</u>	<u>\$ 635,327,585</u>	<u>100</u>	<u>\$ 633,370,881</u>	<u>100</u>
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Note 22)	\$ 50,135,771	8	\$ 41,123,185	6	\$ 40,720,982	6
Short-term bills payable (Note 22)	23,462,942	4	5,907,698	1	6,526,481	1
Financial liabilities at fair value through profit or loss (Notes 7 and 35)	26,131	-	372	-	5,118	-
Contract liabilities (Notes 28 and 35)	5,541,900	1	4,833,211	1	4,686,515	1
Notes and accounts payable	22,906,496	3	18,995,689	3	19,140,446	3
Notes and accounts payable to related parties (Note 35)	342,989	-	327,836	-	316,886	-
Lease liabilities (Notes 18 and 35)	3,349,736	-	3,218,502	-	3,407,630	1
Payables to suppliers of machinery and equipment	2,835,133	-	3,556,519	1	4,547,352	1
Other payables	30,229,771	5	15,949,146	3	28,457,176	4
Current tax liabilities (Note 4)	2,196,372	-	3,146,037	-	1,802,978	-
Provisions (Note 24)	260,847	-	256,684	-	238,743	-
Guarantee deposits received	146,870	-	145,360	-	124,569	-
Current portion of long-term liabilities (Notes 22 and 23)	22,886,876	3	23,213,998	4	23,789,362	4
Other current liabilities	<u>3,870,464</u>	<u>1</u>	<u>3,467,081</u>	<u>1</u>	<u>3,359,425</u>	<u>-</u>
Total current liabilities	<u>168,192,298</u>	<u>25</u>	<u>124,141,318</u>	<u>20</u>	<u>137,123,663</u>	<u>21</u>
NON-CURRENT LIABILITIES						
Financial liabilities for hedging	-	-	-	-	166	-
Contract liabilities (Note 28)	10,839,674	2	10,619,363	2	200,663	-
Bonds payable (Note 23)	89,611,697	14	103,892,830	16	101,384,439	16
Long-term borrowings (Note 22)	96,828,459	15	96,014,553	15	102,192,905	16
Provisions (Note 24)	1,419,493	-	1,401,275	-	1,114,794	1
Deferred tax liabilities (Note 4)	18,658,483	3	18,568,637	3	18,935,935	3
Lease liabilities (Notes 18 and 35)	6,393,935	1	6,447,007	1	6,920,897	1
Deferred credit-gains on related-party transactions (Note 35)	121,138	-	121,416	-	121,693	-
Net defined benefit liabilities	813,433	-	873,412	-	880,097	-
Guarantee deposits received (Note 35)	789,871	-	779,279	-	778,653	-
Other non-current liabilities	<u>2,894,662</u>	<u>-</u>	<u>3,053,577</u>	<u>1</u>	<u>49,987</u>	<u>-</u>
Total non-current liabilities	<u>228,370,845</u>	<u>35</u>	<u>241,771,349</u>	<u>38</u>	<u>232,580,229</u>	<u>37</u>
Total liabilities	<u>396,563,143</u>	<u>60</u>	<u>365,912,667</u>	<u>58</u>	<u>369,703,892</u>	<u>58</u>
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 27)						
Share capital						
Common stock	53,528,751	8	53,528,751	8	53,528,751	8
Capital surplus	3,409,523	-	3,403,003	1	3,291,071	1
Retained earnings						
Legal reserve	20,777,078	3	19,759,271	3	19,759,271	3
Special reserve	119,352,450	18	119,451,597	19	119,451,597	19
Unappropriated earnings	10,745,491	2	13,856,572	2	10,035,037	2
Total retained earnings	<u>150,875,019</u>	<u>23</u>	<u>153,067,440</u>	<u>24</u>	<u>149,245,905</u>	<u>24</u>
Other equity	(1,502,830)	-	(3,925,396)	(1)	(3,420,065)	(1)
Treasury shares	(25,063)	-	(25,063)	-	(25,063)	-
Total equity attributable to owners of the Company	206,285,400	31	206,048,735	32	202,620,599	32
NON-CONTROLLING INTERESTS (Note 27)	<u>60,034,536</u>	<u>9</u>	<u>63,366,183</u>	<u>10</u>	<u>61,046,390</u>	<u>10</u>
Total equity	<u>266,319,936</u>	<u>40</u>	<u>269,414,918</u>	<u>42</u>	<u>263,666,989</u>	<u>42</u>
TOTAL	<u>\$ 662,883,079</u>	<u>100</u>	<u>\$ 635,327,585</u>	<u>100</u>	<u>\$ 633,370,881</u>	<u>100</u>

The accompanying notes are an integral part of the consolidated financial statements.

(With Deloitte & Touche review report dated August 10, 2022)

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (In Thousands of New Taiwan Dollars, Except Earnings Per Share) (Reviewed, Not Audited)

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2022		2021		2022		2021	
	Amount	%	Amount	%	Amount	%	Amount	%
OPERATING REVENUE								
(Notes 28 and 35)								
Net sales	\$ 51,449,234	74	\$ 41,148,797	70	\$ 97,995,077	74	\$ 80,986,059	70
Telecommunications service revenue	11,631,662	17	11,274,720	19	23,011,225	17	22,513,557	20
Construction revenue	1,542,260	2	2,357,558	4	2,139,637	2	3,550,593	3
Other operating revenue	4,673,149	7	3,712,908	7	9,534,617	7	7,691,775	7
Total operating revenue	69,296,305	100	58,493,983	100	132,680,556	100	114,741,984	100
OPERATING COSTS (Notes 12, 29 and 35)								
Cost of goods sold	44,239,031	64	36,346,196	62	84,746,034	64	71,213,845	62
Cost of telecommunications services	6,213,779	9	6,000,971	10	12,307,072	9	12,068,562	10
Construction costs	1,251,143	2	2,129,066	4	1,760,858	2	3,265,071	3
Other operating costs	2,906,709	4	2,178,179	4	5,733,749	4	4,447,647	4
Loss on disposal of investments, net	3,045	-	8,409	-	6,012	-	12,670	-
Total operating costs	54,613,707	79	46,662,821	80	104,553,725	79	91,007,795	79
GROSS PROFIT	14,682,598	21	11,831,162	20	28,126,831	21	23,734,189	21
REALIZED CONSTRUCTION INCOME	278	-	278	-	278	-	278	-
OPERATING EXPENSES								
(Notes 29 and 35)								
Selling and marketing	6,507,529	9	5,333,174	9	12,722,002	10	10,806,416	10
General and administrative	2,676,935	4	2,152,467	4	5,479,926	4	5,171,797	5
Research and development	230,016	-	193,953	-	453,660	-	432,429	-
Expected credit loss	84,877	-	78,967	-	136,599	-	146,232	-
Total operating expenses	9,499,357	13	7,758,561	13	18,792,187	14	16,556,874	15
OTHER REVENUE AND EXPENSES	113,708	-	-	-	225,439	-	-	-
OPERATING INCOME	5,297,227	8	4,072,879	7	9,560,361	7	7,177,593	6
NON-OPERATING INCOME AND EXPENSES								
Share of the profit or loss of associates	1,291,046	2	1,670,481	3	2,098,921	1	3,821,878	3
Interest income	81,977	-	69,017	-	136,396	-	130,961	-
Other income	215,937	-	237,944	-	811,284	1	427,937	-
Gain on change in fair value of investment properties (Note 19)	21,934	-	188,614	-	38,074	-	485,069	1
Interest expense (Notes 29 and 35)	(735,872)	(1)	(689,268)	(1)	(1,375,539)	(1)	(1,351,683)	(1)
Other expenses	(148,680)	-	(138,143)	-	(254,942)	-	(257,178)	-
Loss on disposal of non-financing assets (Note 29)	(148,597)	-	(81,638)	-	(180,409)	-	(165,289)	-

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FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (In Thousands of New Taiwan Dollars, Except Earnings Per Share) (Reviewed, Not Audited)

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2022		2021		2022		2021	
	Amount	%	Amount	%	Amount	%	Amount	%
Exchange gain (loss), net	\$ 360,952	1	\$ (118,499)	-	\$ 496,053	-	\$ (188,368)	-
Gain (loss) on financial								
(liabilities) assets at fair	(423,412)	(1)	236,910	-	(535,487)	-	312,332	-
value through profit or loss								
Impairment loss (Notes 17	(1,933)	-	(32,485)	-	(1,933)	-	(131,759)	-
and 21)								
Total non-operating								
incomes and expenses	513,352	1	1,342,933	2	1,232,418	1	3,083,900	3
INCOME BEFORE INCOME								
TAX	5,810,579	9	5,415,812	9	10,792,779	8	10,261,493	9
INCOME TAX EXPENSE								
(Notes 4 and 30)	(1,244,900)	(2)	(858,796)	(1)	(2,159,601)	(2)	(1,785,515)	(2)
NET INCOME	4,565,679	7	4,557,016	8	8,633,178	6	8,475,978	7
OTHER COMPREHENSIVE								
INCOME, NET								
Items that will not be								
reclassified subsequently to								
profit or loss:								
Unrealized gain (loss) on								
investments in equity								
instruments designated as								
at fair value through other	(69,567)	-	801,733	1	(806,780)	(1)	897,014	1
comprehensive income								
Share of the other								
comprehensive income of								
associates accounted for								
using the equity method	(1,231,942)	(2)	342,190	1	(429,206)	-	567,593	-
Income tax relating to items								
that will not be								
reclassified subsequently								
to profit or loss	1,445	-	(274)	-	(3,614)	-	153	-
	(1,300,064)	(2)	1,143,649	2	(1,239,600)	(1)	1,464,760	1
Items that may be reclassified								
subsequently to profit or								
loss:								
Exchange differences on								
translating foreign								
operations	342,439	-	(982,876)	(2)	3,094,128	2	(1,429,781)	(1)
Gain on hedging instruments	1,508	-	3,644	-	3,151	-	8,342	-
Share of the other								
comprehensive income of								
associates accounted for								
using the equity method	(260,575)	-	(294,850)	-	601,101	1	(459,339)	-
	83,372	-	(1,274,082)	(2)	3,698,380	3	(1,880,778)	(1)
Other comprehensive								
income (loss), net of								
income tax	(1,216,692)	(2)	(130,433)	-	2,458,780	2	(416,018)	-
TOTAL COMPREHENSIVE								
INCOME	\$ 3,348,987	5	\$ 4,426,583	8	\$ 11,091,958	8	\$ 8,059,960	7
NET INCOME								
ATTRIBUTABLE TO:								
Owners of the Company	\$ 3,079,900	5	\$ 3,516,921	6	\$ 5,833,291	4	\$ 6,230,906	5
Non-controlling interests	1,485,779	2	1,040,095	2	2,799,887	2	2,245,072	2
	\$ 4,565,679	7	\$ 4,557,016	8	\$ 8,633,178	6	\$ 8,475,978	7

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FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

(Reviewed, Not Audited)

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2022		2021		2022		2021	
	Amount	%	Amount	%	Amount	%	Amount	%
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:								
Owners of the Company	\$ 2,021,451	3	\$ 3,338,675	6	\$ 8,260,880	6	\$ 5,850,121	5
Non-controlling interests	<u>1,327,536</u>	<u>2</u>	<u>1,087,908</u>	<u>2</u>	<u>2,831,078</u>	<u>2</u>	<u>2,209,839</u>	<u>2</u>
	<u>\$ 3,348,987</u>	<u>5</u>	<u>\$ 4,426,583</u>	<u>8</u>	<u>\$ 11,091,958</u>	<u>8</u>	<u>\$ 8,059,960</u>	<u>7</u>
EARNINGS PER SHARE (NEW TAIWAN DOLLARS; Note 31)								
Basic	<u>\$ 0.62</u>		<u>\$ 0.71</u>		<u>\$ 1.17</u>		<u>\$ 1.25</u>	
Diluted	<u>\$ 0.62</u>		<u>\$ 0.70</u>		<u>\$ 1.16</u>		<u>\$ 1.25</u>	

The accompanying notes are an integral part of the consolidated financial statements.

(With Deloitte & Touche review report dated August 10, 2022)

(Concluded)

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars; Except Dividends Per Share)
(Reviewed, Not Audited)

	Equity Attributable to Owners of the Company												
						Other Equity					Total Equity Attributable to Owners of the Company	Non-controlling Interests	Total Equity
	Common Stock	Capital Surplus	Retained Earnings		Unappropriated Earnings	Exchange Differences on Translating Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Gain on Hedging Instruments	Gain on Property Revaluations	Treasury Shares			
BALANCE AT JANUARY 1, 2021	\$ 53,528,751	\$ 3,320,137	\$ 19,028,517	\$ 117,342,360	\$ 13,744,880	\$ (7,218,941)	\$ 1,995,447	\$ 19,480	\$ 2,293,619	\$ (25,063)	\$ 204,029,187	\$ 65,395,453	\$ 269,424,640
Appropriation of the 2020 earnings													
Legal reserve	-	-	730,754	-	(730,754)	-	-	-	-	-	-	-	-
Special reserve	-	-	-	2,109,237	(2,109,237)	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(7,226,382)	-	-	-	-	-	(7,226,382)	-	(7,226,382)
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	(4,490,154)	(4,490,154)
Subsidiary's cash dividends from capital surplus	-	-	-	-	-	-	-	-	-	-	-	(2,041,690)	(2,041,690)
Net income for the six months ended June 30, 2021	-	-	-	-	6,230,906	-	-	-	-	-	6,230,906	2,245,072	8,475,978
Other comprehensive income (loss) for the six months ended June 30, 2021	-	-	-	-	1,029	(1,673,632)	1,288,469	3,349	-	-	(380,785)	(35,233)	(416,018)
Total comprehensive income (loss) for the six months ended June 30, 2021	-	-	-	-	6,231,935	(1,673,632)	1,288,469	3,349	-	-	5,850,121	2,209,839	8,059,960
Change in associates accounted for using the equity method	-	7,672	-	-	(1,197)	-	(2,012)	-	(52)	-	4,411	109	4,520
Actual disposal or acquisition of interests in subsidiaries	-	(36,738)	-	-	-	-	-	-	-	-	(36,738)	(27,167)	(63,905)
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	97,402	-	(97,402)	-	-	-	-	-	-
Associate disposed the investment in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	28,390	-	(28,390)	-	-	-	-	-	-
BALANCE, JUNE 30, 2021	<u>\$ 53,528,751</u>	<u>\$ 3,291,071</u>	<u>\$ 19,759,271</u>	<u>\$ 119,451,597</u>	<u>\$ 10,035,037</u>	<u>\$ (8,892,573)</u>	<u>\$ 3,156,112</u>	<u>\$ 22,829</u>	<u>\$ 2,293,567</u>	<u>\$ (25,063)</u>	<u>\$ 202,620,599</u>	<u>\$ 61,046,390</u>	<u>\$ 263,666,989</u>
BALANCE AT JANUARY 1, 2022	\$ 53,528,751	\$ 3,403,003	\$ 19,759,271	\$ 119,451,597	\$ 13,856,572	\$ (8,719,525)	\$ 2,195,786	\$ 23,392	\$ 2,574,951	\$ (25,063)	\$ 206,048,735	\$ 63,366,183	\$ 269,414,918
Appropriation of the 2021 earnings													
Legal reserve	-	-	1,017,807	-	(1,017,807)	-	-	-	-	-	-	-	-
Special reserve	-	-	-	779,995	(779,995)	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(8,029,313)	-	-	-	-	-	(8,029,313)	-	(8,029,313)
Reversal of special reserve	-	-	-	(879,142)	879,142	-	-	-	-	-	-	-	-
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	(5,290,167)	(5,290,167)
Subsidiary's cash dividends from capital surplus	-	-	-	-	-	-	-	-	-	-	-	(1,464,953)	(1,464,953)
Net income for the six months ended June 30, 2022	-	-	-	-	5,833,291	-	-	-	-	-	5,833,291	2,799,887	8,633,178
Other comprehensive income (loss) for the six months ended June 30, 2022	-	-	-	-	-	3,485,768	(1,058,333)	1,085	(931)	-	2,427,589	31,191	2,458,780
Total comprehensive income (loss) for the six months ended June 30, 2022	-	-	-	-	5,833,291	3,485,768	(1,058,333)	1,085	(931)	-	8,260,880	2,831,078	11,091,958
Cash capital increase by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	672,479	672,479
Change in associates accounted for using the equity method	-	2,045	-	-	(1,274)	-	(142)	-	(6)	-	623	26	649
Actual disposal or acquisition of interests in subsidiaries	-	4,475	-	-	-	-	-	-	-	-	4,475	(80,110)	(75,635)
Associate disposed the investment in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	4,875	-	(4,875)	-	-	-	-	-	-
BALANCE, JUNE 30, 2022	<u>\$ 53,528,751</u>	<u>\$ 3,409,523</u>	<u>\$ 20,777,078</u>	<u>\$ 119,352,450</u>	<u>\$ 10,745,491</u>	<u>\$ (5,233,757)</u>	<u>\$ 1,132,436</u>	<u>\$ 24,477</u>	<u>\$ 2,574,014</u>	<u>\$ (25,063)</u>	<u>\$ 206,285,400</u>	<u>\$ 60,034,536</u>	<u>\$ 266,319,936</u>

The accompanying notes are an integral part of the consolidated financial statements.

(With Deloitte & Touche review report dated August 10, 2022)

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(In Thousands of New Taiwan Dollars)

(Reviewed, Not Audited)

	For the Six Months Ended June 30	
	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 10,792,779	\$ 10,261,493
Adjustments for:		
Depreciation	10,452,821	10,222,539
Amortization	3,355,023	3,511,697
Expected credit loss	136,599	146,232
Interest expense	1,375,539	1,351,683
Interest income	(136,396)	(130,961)
Dividend income	(52,393)	(37,673)
Share of the profit of associates	(2,098,921)	(3,821,878)
Loss on disposal of non-financing assets	180,409	165,289
Loss on disposal of investment	3	1,512
Impairment loss	1,933	131,759
Reversal of write-down of inventories	(288,668)	(250,114)
Realized gain on the transactions with associates	(278)	(278)
Gain on change in fair value of investment properties	(38,074)	(485,069)
Gain on modifications of lease	(507)	(169)
Net changes in operating assets and liabilities		
Financial assets at fair value through profit or loss	1,438,917	(949,103)
Contract assets	(805,324)	(29,148)
Notes and accounts receivable	(6,399,181)	(2,123,118)
Other receivables	(556,975)	(205,025)
Inventories	(9,275,398)	(6,099,725)
Prepayments	(209,420)	353,678
Other current assets	(165,868)	(171,094)
Incremental cost of obtaining a contract	217,131	(141,700)
Financial liabilities at fair value through profit or loss	25,759	(5,501)
Contract liabilities	929,000	(1,460,320)
Notes and accounts payable	3,910,807	1,394,390
Notes and accounts payable to related parties	15,153	25,866
Other payables	(440,385)	465,127
Provisions	44,290	53,368
Other current liabilities	403,383	191,753
Net defined benefit liabilities/assets	(110,447)	(238,004)
Other non-current liabilities	(244,500)	-
Cash generated from operations	12,456,811	12,127,506
Interest received	109,166	147,634
Dividend received	147,948	158,670
Interest paid	(1,566,289)	(1,583,653)
Income tax paid	(2,970,887)	(2,377,892)
Net cash generated from operating activities	8,176,749	8,472,265

(Continued)

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(In Thousands of New Taiwan Dollars)

(Reviewed, Not Audited)

	For the Six Months Ended June 30	
	2022	2021
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of financial assets at fair value through other comprehensive income	\$ (3,003)	\$ (60,206)
Proceeds from disposal of financial assets at fair value through other comprehensive income	-	165,739
Refund from capital reduction of financial assets at fair value through other comprehensive income	15,769	15,300
Decrease (increase) in financial assets at amortized cost	961,859	(280,759)
Acquisition of investments accounted for using the equity method	(270,601)	(893,711)
Increase in prepayments of long-term investments	(128,812)	-
Acquisition of property, plant, equipment and prepayments for equipment	(9,317,904)	(9,124,416)
Proceeds from disposal of property, plant and equipment	75,125	34,919
Increase in contract liabilities - proceeds from non-current assets held for sale	-	648,585
(Increase) decrease in refundable deposits	(36,980)	22,726
(Increase) decrease in other receivables	(48,950)	204,680
Acquisition of intangible assets	(305,673)	(302,158)
Increase in concessions	(336,028)	(184,069)
Proceeds from disposal of concessions and other intangible assets	3,178	1,811
Acquisition of right-of-use assets	-	(1,752)
Acquisition of investment properties	(594)	-
Decrease in other financial assets	140,500	341,353
Decrease (increase) in other non-current assets	161,872	(109,604)
Other investing activities	<u>83,780</u>	<u>52,902</u>
Net cash used in investing activities	<u>(9,006,462)</u>	<u>(9,468,660)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in short-term borrowings	9,012,586	7,246,369
Increase (decrease) in short-term bills payables	17,721,200	(379,622)
Proceeds from issue of bonds	2,700,000	14,900,000
Repayments of bonds payables	(18,200,000)	(9,400,000)
Proceeds from long-term borrowings	156,250,062	141,836,814
Repayments of long-term borrowings	(154,446,239)	(147,034,953)
Increase in guarantee deposits received	12,102	15,664
Repayment of the principal portion of lease liabilities	(1,743,933)	(1,757,416)
Increase (decrease) in other non-current liabilities	1,805	(48,240)
Dividends paid to non-controlling interest	(616)	(827)
Cash capital increase by subsidiaries	577,375	-
Acquisition of additional interests in subsidiaries	<u>(75,635)</u>	<u>(63,905)</u>
Net cash generated from financing activities	<u>11,808,707</u>	<u>5,313,884</u>

(Continued)

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(In Thousands of New Taiwan Dollars)

(Reviewed, Not Audited)

	For the Six Months Ended June 30	
	2022	2021
EFFECTS OF EXCHANGE RATE CHANGES	\$ <u>(372,489)</u>	\$ <u>(85,503)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	10,606,505	4,231,986
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	<u>34,544,963</u>	<u>35,198,619</u>
CASH AND CASH EQUIVALENTS, END OF PERIOD	\$ <u>45,151,468</u>	\$ <u>39,430,605</u>

The accompanying notes are an integral part of the consolidated financial statements.

(With Deloitte & Touche review report dated August 10, 2022)

(Concluded)

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED JUNE 30, 2022 AND 2021 (In Thousands of New Taiwan Dollars, Unless Stated Otherwise) (Reviewed, Not Audited)

1. GENERAL INFORMATION

Far Eastern New Century Corporation (FENC or the “Company”), which was incorporated in 1954, manufactures and sells polyester materials and semi-finished and finished textiles such as cotton, synthetic or blended fabrics, towels and bed sheets, and woven and knitted garments; PET (polyethylene terephthalate) bottles and sheets; and natural, synthetic or blended yarns and polyester textured yarns. It also does yarn, silk and cloth printing and dyeing.

On October 13, 2009, the shareholders resolved to change the Company’s name from its former name, Far Eastern Textile Co., Ltd., to Far Eastern New Century Corporation; thus, the original ticker symbol of FETL was changed to FENC.

The consolidated financial statements of the Company and its subsidiaries, hereto forth collectively referred to as the “Group”, are presented in the Company’s functional currency, the New Taiwan dollar (NTD).

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were reported to the board of directors on August 10, 2022.

3. APPLICATION OF NEW, AMENDED AND REVISED STANDARDS AND INTERPRETATIONS

- a. Initial application of the amendments to the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), Interpretations of IFRS (IFRIC), IFRS and Interpretations of IAS (SIC) (collectively, the “IFRSs”) endorsed and issued into effect by the Financial Supervisory Commission (FSC)

The initial application of the amendments to the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the IFRSs endorsed and issued into effect by the FSC did not have material impact on the Group’s accounting policies.

- b. The IFRSs endorsed by the FSC for application starting from 2023

New IFRSs	Effective Date Announced by IASB
Amendments to IAS 1 “Disclosure of Accounting Policies”	January 1, 2023 (Note 1)
Amendments to IAS 8 “Definition of Accounting Estimates”	January 1, 2023 (Note 2)
Amendments to IAS 12 “Deferred Tax related to Assets and Liabilities arising from a Single Transaction”	January 1, 2023 (Note 3)

Note 1: The amendments will be applied prospectively for annual reporting periods beginning on or after January 1, 2023.

Note 2: The amendments are applicable to changes in accounting estimates and changes in accounting policies that occur on or after the beginning of the annual reporting period beginning on or after January 1, 2023.

Note 3: Except for deferred taxes that will be recognized on January 1, 2022 for temporary differences associated with leases and decommissioning obligations, the amendments will be applied prospectively to transactions that occur on or after January 1, 2022.

As of the date the consolidated financial statements were authorized for issue, the Group assessed that application of the aforementioned amendments and the related amendments to the Regulations Governing the Preparation of Financial Reports by Securities Issuers would not have significant impacts on the Group's financial position and financial performance.

c. New IFRSs in issue but not yet endorsed and issued into effect by the FSC

New IFRSs	Effective Date Announced by IASB (Note 1)
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between An Investor and Its Associate or Joint Venture"	To be determined by IASB
IFRS 17 "Insurance Contracts"	January 1, 2023
Amendments to IFRS 17	January 1, 2023
Amendments to IFRS 17 "Initial Application of IFRS 9 and IFRS 17 - Comparative Information"	January 1, 2023
Amendments to IAS 1 "Classification of Liabilities as Current or Non-current"	January 1, 2023

Note: Unless stated otherwise, the above New IFRSs are effective for annual reporting periods beginning on or after their respective effective dates.

As of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the possible impact that the application of the other standards and interpretations will have on the Group's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Statement of compliance

These interim consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 "Interim Financial Reporting" as endorsed and issued into effect by the FSC. Disclosure information included in these interim consolidated financial statements is less than the disclosure information required in a complete set of annual financial statements.

b. Basis of preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments, investment properties that are measured at fair value, net defined benefit liabilities which are measured at the present value of the defined benefit obligation less the fair value of plan assets, and net defined benefit assets which are measured at the present value of the fair value of plan assets less defined benefit obligation.

The fair value measurements, which are grouped into Levels 1 to 3 based on the degree to which the fair value measurement inputs are observable and based on the significance of the inputs to the fair value measurement in its entirety, are described as follows:

- 1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities;
- 2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- 3) Level 3 inputs are unobservable inputs for the asset or liability.

c. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (i.e. its subsidiaries).

Income and expenses of subsidiaries acquired or disposed of during the period are included in the consolidated statements of profit or loss and other comprehensive income from the effective date of acquisition up to the effective date of disposal, as appropriate.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the Company.

All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Changes in the Group's ownership interests in subsidiaries that do not result in the Group losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of the Group's interests and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the Company.

When the Group loses control of a subsidiary, a gain or loss is recognized in profit or loss and is calculated as the difference between (i) the aggregate of the fair value of the consideration received and any investment retained in the former subsidiary at its fair value at the date when control is lost and (ii) the assets (including any goodwill) and liabilities and any non-controlling interests of the former subsidiary at their carrying amounts at the date when control is lost. The Group accounts for all amounts recognized in other comprehensive income in relation to that subsidiary on the same basis as would be required if the Group had directly disposed of the related assets or liabilities.

See Note 14, Table 14 and Table 15 for the detailed information of subsidiaries, including the percentages of ownership and main businesses.

The Group's investment in Corpus Christi Polymers LLC complies with the joint operations. Therefore, the Group recognized its share of the assets, liabilities, revenues and expenses of the joint operation. Refer to Note 16.

d. Other significant accounting policies

Except for the following, the accounting policies applied in these consolidated financial statements are consistent with those applied in the consolidated financial statements for the year ended December 31, 2021. For the summary of other significant accounting policies, please refer to the consolidated financial statements for the year ended December 31, 2021.

1) Non-current assets held for sale

The carrying amount of non-current assets is classified as held for sale when it is expected to be mainly recovered through sale transactions rather than continued use. Non-current assets that meet this classification must be available for immediate sale in their current state, and their sale must be highly probable. When the appropriate level of management commits to the plan to sell the asset, and the sale transaction is expected to be completed within one year from the date of classification, the sale will be considered highly probable.

Non-current assets classified as held for sale are measured by the lower of the book value and the fair value less the cost of sale, and the depreciation of such assets is stopped.

2) Retirement benefits

Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant plan amendments, settlements, or other significant one-off events

3) Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax. Interim period income taxes are assessed on an annual basis and calculated by applying to an interim period's pre-tax income the tax rate that would be applicable to expected total annual earnings.

5. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

For the critical accounting judgments and key sources of estimation uncertainty of the consolidated financial statements, refer to the consolidated financial statements for the year ended December 31, 2021.

Useful Lives of Property, Plant and Equipment

The Group reviews the estimated useful lives of property, plant and equipment at each balance sheet date. The Group considered the actual usage and reasonableness, the management decided to change the estimated useful lives of some equipment from 20 years to 10-15 years since January 1, 2022.

The financial effect of this reassessment, assuming the assets are held until the end of their estimated useful lives, is an increase in consolidated depreciation expense for the year ended December 31, 2022 and for the subsequent 3 years:

Year	Amount
2022	\$ 77,058
2023	77,058
2024	77,058
2025	66,667

6. CASH AND CASH EQUIVALENTS

	June 30, 2022	December 31, 2021	June 30, 2021
Cash			
Cash on hand and petty cash	\$ 30,021	\$ 28,721	\$ 31,012
Demand and checking accounts	<u>37,033,579</u>	<u>26,709,608</u>	<u>37,325,577</u>
	<u>37,063,600</u>	<u>26,738,329</u>	<u>37,356,589</u>
Cash equivalents (investments with original maturities of less than three months)			
Time deposits	3,220,879	2,532,036	1,152,706
Commercial paper and corporate bonds purchased under resale agreements	<u>4,712,796</u>	<u>5,118,035</u>	<u>881,002</u>
	<u>7,933,675</u>	<u>7,650,071</u>	<u>2,033,708</u>
Management discretionary accounts			
Demand accounts	<u>154,193</u>	<u>156,563</u>	<u>40,308</u>
	<u>\$ 45,151,468</u>	<u>\$ 34,544,963</u>	<u>\$ 39,430,605</u>

The Group's members individually contracted and fully authorized an "other related party", Oriental Securities Investment Advisory Co., Ltd. to manage discretionary funds.

The intervals of market rates for cash equivalents as of the balance sheet date were as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
Time deposits	0.27%-1.90%	0.08%-2.03%	0.08%-1.89%
Commercial paper and corporate bonds purchased under resale agreements	0.22%-1.30%	0.21%-0.32%	0.13%-0.79%

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	June 30, 2022	December 31, 2021	June 30, 2021
Financial assets mandatorily classified as at <u>fair value through profit or loss (FVTPL)</u>			
Non-derivative financial assets			
Mutual funds - beneficial certificates	\$ 4,358,776	\$ 5,551,567	\$ 5,927,606
Listed shares	163,510	394,802	475,433
Derivative financial assets (not under hedge accounting)			
Forward exchange contracts	<u>12,595</u>	<u>27,429</u>	<u>1,294</u>
	<u>\$ 4,534,881</u>	<u>\$ 5,973,798</u>	<u>\$ 6,404,333</u>

(Continued)

	June 30, 2022	December 31, 2021	June 30, 2021
<u>Financial liabilities held for trading - current</u>			
Derivative financial liabilities (not under hedge accounting)			
Forward exchange contracts	\$ 26,131	\$ 372	\$ 5,118
			(Concluded)

a. Forward exchange contracts

The Group entered into forward exchange contracts to hedge against the exchange risks on foreign currency assets and liabilities. Since these transactions did not meet the criteria for hedge accounting, they were classified as financial instruments at FVTPL.

The Group had outstanding forward exchange contracts, which were stated as follows:

	Currency	Maturity	Contract Amount (Thousands)
<u>June 30, 2022</u>			
Sell	USD/NTD	2022.07.05-2022.10.11	USD137,880/NTD4,070,414
Sell	EUR/USD	2022.07.29-2022.09.30	EUR10,000/USD10,603
Buy	USD/JPY	2022.07.05-2022.12.27	USD13,800/JPY1,824,586
Buy	USD/RMB	2022.07.29	USD8,000/RMB53,827
Buy	EUR/JPY	2022.07.07	EUR600/JPY85,707
Sell	EUR/RMB	2022.07.25-2022.12.15	EUR10,440/RMB74,201
Sell	JPY/RMB	2022.07.15-2022.12.28	JPY772,000/RMB41,635
Sell	USD/RMB	2022.07.05-2022.09.30	USD42,200/RMB277,860
<u>December 31, 2021</u>			
Sell	USD/NTD	2022.01.07-2022.04.01	USD73,620/NTD2,042,646
Sell	EUR/USD	2022.01.28-2022.03.31	EUR9,000/USD10,190
Buy	USD/JPY	2022.01.25-2022.04.01	USD6,500/JPY739,823
Buy	USD/RMB	2022.02.25	USD3,000/RMB19,188
Sell	RMB/NTD	2022.01.10-2022.01.20	RMB16,850/NTD73,368
Sell	JPY/NTD	2022.01.07-2022.03.04	JPY1,179,380/NTD287,191
Sell	JPY/RMB	2022.01.28-2022.03.22	JPY310,000/RMB17,506
Sell	USD/RMB	2022.01.05-2022.06.15	USD92,600/RMB596,206
Sell	EUR/RMB	2022.01.25-2022.06.15	EUR8,400/RMB61,384
Buy	USD/NTD	2022.01.05-2022.01.17	USD2,500/NTD69,244
<u>June 30, 2021</u>			
Sell	USD/NTD	2021.07.06-2021.10.01	USD86,820/NTD2,414,425
Sell	EUR/USD	2021.07.13-2021.08.31	EUR5,000/USD6,004
Buy	USD/JPY	2021.07.27-2021.10.01	USD9,400/JPY1,038,538
Buy	USD/RMB	2021.07.20	USD1,000/RMB6,486
Sell	RMB/NTD	2021.07.12-2021.07.16	RMB7,970/NTD34,395
Sell	JPY/NTD	2021.07.06-2021.09.01	JPY1,753,000/NTD446,267
Sell	USD/JPY	2021.07.27-2021.09.27	USD5,300/JPY577,986
Buy	USD/NTD	2021.07.02	USD500/NTD13,800
Sell	EUR/RMB	2021.07.30-2021.08.30	EUR1,700/RMB13,402
Sell	JPY/RMB	2021.07.26-2021.09.22	JPY310,000/RMB18,218
Sell	USD/RMB	2021.07.02-2021.10.25	USD59,500/RMB384,409

b. Options contracts

The Group sold option contracts to profit on royalties and prevent the difference between exchange rate fluctuation risks.

The Group had no outstanding option contracts as of June 30, 2022, December 31, 2021 and June 30, 2021.

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	June 30, 2022	December 31, 2021	June 30, 2021
Financial assets at fair value through other comprehensive income (FVTOCI)			
Domestic listed shares	\$ 4,237,601	\$ 4,971,562	\$ 1,257,583
Domestic unlisted shares	1,339,112	1,545,447	1,414,507
Real estate investment trust mutual funds - beneficial certificates	481,858	487,029	325,200
Oversea shares	<u>725,549</u>	<u>587,410</u>	<u>586,799</u>
	<u>\$ 6,784,120</u>	<u>\$ 7,591,448</u>	<u>\$ 3,584,089</u>
Current	\$ 95,904	\$ 141,111	\$ 208,163
Non-current	<u>6,688,216</u>	<u>7,450,337</u>	<u>3,375,926</u>
	<u>\$ 6,784,120</u>	<u>\$ 7,591,448</u>	<u>\$ 3,584,089</u>

These investments in equity instruments are not held for trading. Instead, they are held for medium to long-term strategic purposes. Accordingly, the management elected to designate these investments in equity instruments as at FVTOCI as they believe that recognizing short-term fluctuations in these investments' fair value in profit or loss would not be consistent with the Group's strategy of holding these investments for long-term purposes.

Kaohsiung Rapid Transit Corporation, the entity in which the Group invested, is the BOT Concession Company under the BOT concession contract that it entered into with the Kaohsiung City Government. When the concession period expires (concession expires in October 2037), the assets shall be transferred to the Kaohsiung City Government and the BOT Concession Company will be eliminated.

9. FINANCIAL ASSETS AT AMORTIZED COST

	June 30, 2022	December 31, 2021	June 30, 2021
<u>Current</u>			
Domestic investments			
Time deposits with original maturities of more than 3 months (a.)	<u>\$ 2,774,320</u>	<u>\$ 3,736,179</u>	<u>\$ 2,772,730</u>
<u>Non-current</u>			
Domestic investments			
Time deposits with original maturities of more than 3 months (a.)	\$ 15,300	\$ 15,300	\$ 25,100
Subordinated corporate bonds of Cathay Life Insurance Co., Ltd. (b.)	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
	<u>\$ 515,300</u>	<u>\$ 515,300</u>	<u>\$ 525,100</u>

- The interest rates for time deposits with original maturity of more than 3 months were from 0.18% to 2.10%, 0.07% to 2.10% and 0.16% to 2.10% as of June 30, 2022, December 31, 2021 and June 30, 2021.
- In June 2019, the Group purchased corporate bonds which were issued by Cathay Life Insurance Co., Ltd., the coupon rate and the effective interest rate are both 3.00%.
- Refer to Note 36 for information related to investments in financial assets at amortized cost pledged as collateral or for security.

10. CREDIT RISK MANAGEMENT FOR INVESTMENTS IN DEBT INSTRUMENTS

The Group invested in subordinated corporate bonds of Cathay Life Insurance Co., Ltd. was classified as at amortized cost.

	June 30, 2022	December 31, 2021	June 30, 2021
Amortized cost			
Gross carrying amount	\$ 500,000	\$ 500,000	\$ 500,000
Less: Allowance for impairment loss	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>

In order to minimize credit risk, the Group has tasked its credit management committee to develop and maintain a credit risk grading framework to categorize exposures according to degree of risk of default. The credit rating information may be obtained from independent rating agencies where available and, if not available, the credit management committee uses other publicly available financial information to rate the debtors.

11. NOTES AND ACCOUNTS RECEIVABLE

	June 30, 2022	December 31, 2021	June 30, 2021
<u>Notes and accounts receivable</u>			
At amortized cost			
Notes and accounts receivable	\$ 36,764,642	\$ 30,423,284	\$ 30,001,407
Less: Allowance for doubtful accounts	(1,145,733)	(1,082,425)	(1,226,661)
Less: Unrealized interest income	(1,569)	(2,425)	(3,845)
Less: Unearned financing income	<u>(1,313)</u>	<u>(1,441)</u>	<u>(1,461)</u>
	<u>\$ 35,616,027</u>	<u>\$ 29,336,993</u>	<u>\$ 28,769,440</u>

Accounts receivable from sales with payment by installments of the Group were as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
Gross amounts of accounts receivable	\$ 74,229	\$ 95,638	\$ 122,659
Allowance for doubtful accounts	(3,379)	(6,797)	(3,480)
Unrealized interest income	<u>(2,753)</u>	<u>(4,181)</u>	<u>(6,300)</u>
	<u>\$ 68,097</u>	<u>\$ 84,660</u>	<u>\$ 112,879</u>
Current	\$ 24,505	\$ 28,737	\$ 45,779
Non-current	<u>43,592</u>	<u>55,923</u>	<u>67,100</u>
	<u>\$ 68,097</u>	<u>\$ 84,660</u>	<u>\$ 112,879</u>

Accounts receivable expected to be recovered after one year are classified as non-current assets. The above accounts receivable are expected to be recovered before 2028.

Accounts receivable from financial leases of the Group were as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
Gross amount of finance lease receivable	\$ 44,735	\$ 49,081	\$ 49,852
Unearned interest income	<u>(3,867)</u>	<u>(4,620)</u>	<u>(5,134)</u>
	<u>\$ 40,868</u>	<u>\$ 44,461</u>	<u>\$ 44,718</u>

(Continued)

	June 30, 2022	December 31, 2021	June 30, 2021
Undiscounted lease payments			
1 st year	\$ 8,691	\$ 8,691	\$ 7,976
2 nd year	8,691	8,691	7,976
3 rd year	8,691	8,691	7,976
4 th year	8,691	8,691	7,976
5 th year	7,977	8,334	7,976
Over 5 th year	<u>1,994</u>	<u>5,983</u>	<u>9,972</u>
	44,735	49,081	49,852
Less: Unearned financing income	<u>(3,867)</u>	<u>(4,620)</u>	<u>(5,134)</u>
Finance lease receivable	<u>\$ 40,868</u>	<u>\$ 44,461</u>	<u>\$ 44,718</u>
Current	\$ 7,379	\$ 7,250	\$ 6,515
Noncurrent	<u>33,489</u>	<u>37,211</u>	<u>38,203</u>
	<u>\$ 40,868</u>	<u>\$ 44,461</u>	<u>\$ 44,718</u>
			(Concluded)

The Group entered into a finance lease agreement with a client to lease out its data center equipment as part of the enterprise project services provided to the client. The term of the finance lease entered into was 5-8 years. The interest rate inherent in the lease was 3.5%, which was determined at the contract date and was fixed for the entire term of the lease.

In order to minimize credit risk, the management of the Company has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade debt at the end of the reporting period to ensure that adequate allowance is made for possible irrecoverable amounts. In this regard, the management believes the Group's credit risk was significantly reduced.

The Group applies the simplified approach to providing for expected credit losses prescribed by IFRS 9, which permits the use of lifetime expected loss provision for all accounts receivables. The expected credit losses on accounts receivables are estimated by reference to past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for general economic conditions of the industry in which the debtors operate and an assessment of both the current as well as the forecast direction of economic conditions at the reporting date.

The Group recognizes 100% of an allowance for doubtful accounts when there is information indicating that a debtor is experiencing severe financial difficulty and there is no realistic prospect of recovery of the receivable. Furthermore, the Group continues to engage in enforcement activity to attempt to recover the receivables due. Where recoveries are made, these are recognized in profit or loss.

The Group measures the loss allowance for finance lease receivables at an amount equals to lifetime ECLs. The respective leased equipment served as collateral for the finance lease receivables. As of the date of balance sheet, no finance lease receivable was past due. The Group has not recognized a loss allowance for finance lease receivables after considering the historical default experience and the future prospects of the industries in which the lessees operate, together with the value of collateral held over these finance lease receivables.

The following table details the loss allowance of notes and accounts receivable.

June 30, 2022

	1 to 90 Days	91 to 180 Days	181 to 365 Days	Over 365 Days	Total
Gross carrying amount	\$ 34,100,992	\$ 2,362,078	\$ 162,719	\$ 135,971	\$ 36,761,760
Loss allowance (Lifetime ECL)	<u>(714,872)</u>	<u>(260,366)</u>	<u>(40,634)</u>	<u>(129,861)</u>	<u>(1,145,733)</u>
Amortized cost	<u>\$ 33,386,120</u>	<u>\$ 2,101,712</u>	<u>\$ 122,085</u>	<u>\$ 6,110</u>	<u>\$ 35,616,027</u>

December 31, 2021

	1 to 90 Days	91 to 180 Days	181 to 365 Days	Over 365 Days	Total
Gross carrying amount	\$ 27,889,417	\$ 2,241,158	\$ 85,021	\$ 203,822	\$ 30,419,418
Loss allowance (Lifetime ECL)	<u>(661,562)</u>	<u>(255,717)</u>	<u>(39,232)</u>	<u>(125,914)</u>	<u>(1,082,425)</u>
Amortized cost	<u>\$ 27,227,855</u>	<u>\$ 1,985,441</u>	<u>\$ 45,789</u>	<u>\$ 77,908</u>	<u>\$ 29,336,993</u>

June 30, 2021

	1 to 90 Days	91 to 180 Days	181 to 365 Days	Over 365 Days	Total
Gross carrying amount	\$ 28,201,211	\$ 1,229,424	\$ 236,271	\$ 329,195	\$ 29,996,101
Loss allowance (Lifetime ECL)	<u>(621,969)</u>	<u>(257,672)</u>	<u>(35,448)</u>	<u>(311,572)</u>	<u>(1,226,661)</u>
Amortized cost	<u>\$ 27,579,242</u>	<u>\$ 971,752</u>	<u>\$ 200,823</u>	<u>\$ 17,623</u>	<u>\$ 28,769,440</u>

The above aging schedule was based on the invoice date.

The movements of the loss allowance of accounts receivables were as follows:

	For the Six Months Ended June 30	
	2022	2021
Balance at January 1	\$ 1,082,425	\$ 1,407,791
Add: Bad debt recovered	121,438	102,360
Add: Impairment losses recognized on receivables	136,599	146,232
Less: Amounts written off	(196,509)	(424,545)
Foreign exchange gains and losses	<u>1,780</u>	<u>(5,177)</u>
Balance at June 30	<u>\$ 1,145,733</u>	<u>\$ 1,226,661</u>

12. INVENTORIES

	June 30, 2022	December 31, 2021	June 30, 2021
Merchandise inventories and finished goods	\$ 17,846,979	\$ 12,822,719	\$ 10,854,181
Work in progress	3,978,658	4,002,286	3,730,766
Raw materials	11,963,180	8,438,811	8,285,494
Supplies	2,288,204	1,605,553	1,200,989
Available-for-sale - buildings and land	631,183	631,183	678,743
Available-for-construction - land	1,022,822	1,022,822	208,384
Construction in progress (Note 19)	<u>20,754,934</u>	<u>20,441,789</u>	<u>20,103,998</u>
	<u>\$ 58,485,960</u>	<u>\$ 48,965,163</u>	<u>\$ 45,062,555</u>

The cost of inventories recognized as cost of goods sold for the three months and six months ended June 30, 2022 and 2021 were \$44,239,031 thousand, \$36,346,196 thousand, \$84,746,034 thousand and \$71,213,845 thousand, respectively. The cost of goods sold included reversal of write-downs \$45,311 thousand, \$101,439 thousand, \$288,668 thousand and \$250,114 thousand for the three months and six months ended June 30, 2022 and 2021, respectively.

13. NON-CURRENT ASSETS HELD FOR SALE

	June 30, 2021
Property and equipment held for sale	<u>\$ 1,857,022</u>

On February 25, 2021 subsidiary New Century InfoComm Tech Co., Ltd.'s board of directors reached an agreement with MEDIATEK INC. a non-related party to sell a part of its properties located in the Neihu District of Taipei City for \$3,260,000 thousand. Therefore, the properties was reclassified from property, plant and equipment and investment properties to non-current assets held for sale and a prepayment (recognized as contract liabilities - current) for \$648,585 thousand on June 30, 2021. As of July 30, 2021, the transaction has been completed. The selling price of the non-current assets held for sale exceeds the book value of the relevant net assets, and no impairment loss has been incurred.

14. SUBSIDIARIES

a. Subsidiaries included in the consolidated financial statements

Investor	No	Investee	Nature of Activities	Proportion of Ownership		
				June 30, 2022	December 31, 2021	June 30, 2021
Far Eastern New Century Corporation	1	Far EasTone Telecommunications Co., Ltd. (Note 1 and 4)	Telecommunications	38.33	38.33	38.33
	2	Yuan Ding Investment Co., Ltd.	Investment	99.70	99.70	99.70
	3	Far Eastern Resources Development Co., Ltd.	Real estate leasing and development service	100.00	100.00	100.00
	4	Yuan Tong Investment Co., Ltd.	Investment	100.00	100.00	100.00
	5	Far Eastern Polychem Industries Ltd. (FEPI)	Investment and chemical fiber sales	100.00	100.00	100.00
	6	Oriental Petrochemical (Taiwan) Co., Ltd.	Petrochemical materials production	80.76	80.76	80.76
	7	Far Eastern Investment (Holding) Ltd.	Investment and chemical sales	100.00	100.00	100.00
	8	PET Far Eastern (Holding) Ltd. (PETH)	Investment	100.00	100.00	100.00
	9	Kai Yuan International Investment Co., Ltd.	Investment	100.00	100.00	100.00
	10	Far Eastern Polytex (Holding) Ltd.	Investment	100.00	100.00	100.00

(Continued)

Investor	No	Investee	Nature of Activities	Proportion of Ownership		
				June 30, 2022	December 31, 2021	June 30, 2021
Yuan Ding Investment Co., Ltd.	11	Yuan Ding Co., Ltd. (Note 2)	Real estate leasing and hotel	49.99	49.99	49.99
	12	Far Eastern Construction Co., Ltd.	Real estate construction and sale	65.11	65.11	65.11
	13	Ding Yuan International Investment Co., Ltd.	Investment	100.00	100.00	100.00
	14	An Ho Garment Co., Ltd.	Garment production and investment	100.00	100.00	100.00
	15	FEDP (Holding) Ltd. (FEDP)	Investment	100.00	100.00	100.00
	16	Fu Kwok Garment Manufacturing Co., Ltd.	Garment production	100.00	100.00	100.00
	17	Far Eastern Textile Ltd.	Textile production	100.00	100.00	100.00
	18	Far Eastern Electronic Toll Collection Co., Ltd.	Electronic toll collection service	66.33	66.33	66.33
	19	Yuan Hsin Digital Payment Co., Ltd. (Note 3)	Digital payment	71.63	71.63	74.36
	20	Malaysia Garment Manufactures Pte. Ltd.	Clothing production and investment	50.92	50.92	50.92
	21	FE Oriental Investment Holding (Singapore) Pte. Ltd.	Investment	100.00	100.00	100.00
	22	Oriental Textile (Holding) Ltd. (OTTI)	Investment and textile sales	100.00	100.00	100.00
	23	Far Eastern Apparel (Holding) Ltd. (FEAH)	Investment and textile sales	100.00	100.00	100.00
	24	Far Eastern Fibertech Ltd.	Nylon production	100.00	100.00	100.00
	25	Far Eastern Apparel Co., Ltd.	Sales of textile, garments, and clothing	100.00	100.00	100.00
	26	Oriental Resources Development Co., Ltd.	Production and wholesale of medical supplies	100.00	100.00	100.00
	27	Oriental Green Materials Co., Ltd.	Waste recycling and re-processing	100.00	100.00	100.00
	28	Yuan Faun Co., Ltd.	Consulting	100.00	100.00	100.00
	29	FETG Investment Autilles N.V. (Note 5)	Investment	-	-	100.00
	30	PET Far Eastern (M) Sdn. Bhd.	Bottle production	100.00	100.00	100.00
	31	Far Eastern Apparel (Vietnam) Ltd.	Clothing production	100.00	100.00	100.00
	32	Worldwide Polychem (HK) Ltd. (WWPI)	Foreign trade	100.00	100.00	100.00
	33	Far Eastern Polytex (Vietnam) Ltd.	Chemical fiber and textile production	100.00	100.00	100.00
	34	Far Eastern New Apparel (Vietnam) Ltd.	Clothing production	100.00	100.00	100.00
	35	Magna View Sdn. Bhd.	Investment	100.00	100.00	100.00
Far Eastern Polychem Industries Ltd. (FEPI)	36	APG Polytech USA Holdings, Inc.	Investment	100.00	100.00	100.00
	37	Far Eastern Industries (Shanghai) Ltd.	Chemical fiber production	100.00	100.00	100.00
	38	Far Eastern Industries (Yangzhou) Ltd.	Production and sales of polyester products	100.00	100.00	100.00
Far Eastern Construction Co., Ltd.	39	Far Eastern Ishizuka Green Pet Corporation (FIGP)	Recycled PET production and sales	90.00	90.00	90.00
	40	Far Eastern General Contractor Inc.	Construction	99.95	99.95	99.95
Far Eastern Apparel (Holding) Ltd. (FEAH)	41	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Garment production	100.00	100.00	100.00
	42	Far Eastern Innovation Apparel (Suzhou) Co., Ltd.	Garment production	100.00	100.00	100.00
Yuan Faun Co., Ltd.	43	Yuan Cheng Human Resources Consultant Corporation	Personnel recruitment	55.19	55.19	55.19
Yuan Tong Investment Co., Ltd.	44	Sino Belgium (Holding) Ltd.	Investment	90.88	90.88	90.88
Far Eastern Electronic Toll Collection Co., Ltd.	45	FETC International Co., Ltd.	Human services and equipment procurement and product sales agency services	100.00	100.00	100.00
FETC International Co., Ltd.	46	FETC International (Thailand) Co., Ltd.	Human services and equipment procurement and product sales agency services	100.00	100.00	100.00
Far Eastern Apparel (Suzhou) Co., Ltd.	47	Suzhou An Ho Apparel Ltd.	Garment production	100.00	100.00	100.00
PET Far Eastern (Holding) Ltd. (PETH)	48	Oriental Petrochemical (Shanghai) Corporation	PTA production and sales	61.35	61.35	61.35
Oriental Textile (Holding) Ltd. (OTTI)	49	Far Eastern Industries (Wuxi) Ltd.	Fiber and textile productions	100.00	100.00	100.00
	50	Oriental Industries (Suzhou) Ltd.	Production and sales of polyester resins and industrial fabrics	100.00	100.00	100.00
FEDP (Holding) Ltd. (FEDP)	51	Far Eastern Industries (Suzhou) Ltd.	Production and sales of polyester products	100.00	100.00	100.00

(Continued)

Investor	No	Investee	Nature of Activities	Proportion of Ownership		
				June 30, 2022	December 31, 2021	June 30, 2021
Far Eastern Polytex (Holding) Ltd.	52	Wuhan Far Eastern New Material Ltd.	Production and sales of PET sheet, chip, filament, staple fibers, and apparel	100.00	100.00	100.00
	53	Far Eastern Apparel (Suzhou) Ltd.	Garment production	100.00	100.00	100.00
	54	Far Eastern Yihua Petrochemical (Yangzhou) Corporation (Note 10)	PTA and by-product production and sale	60.00	60.00	60.00
	55	Far Eastern New Century (China) Investment Co., Ltd.	Investment	100.00	100.00	100.00
	56	Far Eastern Innovation Apparel (Anhui) Co., Ltd.	Garment Production	100.00	100.00	-
Far Eastern New Century (China) Investment Co., Ltd.	57	Shanghai Yuan Zi Information Technology Co., Ltd.	Internet software development services	100.00	100.00	100.00
	58	Yuan Ding Enterprise (Shanghai) Limited (Note 1)	Chemical products; wholesale of machineries and lubricants; agency commission; importing, exporting of goods and other complimentary businesses	40.00	40.00	40.00
Sino Belgium (Holding) Ltd.	59	Sino Belgium Beer (Suzhou) Ltd.	Beer brewing	100.00	100.00	100.00
	60	Martens Beers Trading (Shanghai) Ltd.	Beer sale	100.00	100.00	100.00
Oriental Petrochemical (Shanghai) Corporation Yuan Ding Co., Ltd.	61	Shanghai Far Eastern Petrochemical Logistic Corporation	Transportation	100.00	100.00	100.00
	62	Ding Hotel Co., Ltd.	Hotel	99.26	99.26	99.26
	63	YDT Technology International Co., Ltd.	Electronic materials and by-product sale	100.00	100.00	100.00
	64	Far Eastern Technical Consultants Co., Ltd.	Real estate development business consulting and management	100.00	100.00	100.00
	65	FET Consulting Engineers Co., Ltd.	Corporate management consulting, pipe & cable installment and replacement	100.00	100.00	100.00
FET Consulting Engineers Co., Ltd.	66	Ding Integrated Marketing Services Co., Ltd.	Market research and general advertisement	80.00	80.00	80.00
	67	DDIM (Virgin Islands) Ltd.	Investment	100.00	100.00	100.00
YDT Technology International Co., Ltd.	68	YDC (Virgin Islands) Ltd.	Investment	100.00	100.00	100.00
YDC (Virgin Islands) Ltd.	69	Speedy (Shanghai) Digital Tech. Co., Ltd.	Intelligent control equipment and security monitoring products	100.00	100.00	100.00
DDIM (Virgin Islands) Ltd.	70	Yuan Ding Integrated Information Service (Shanghai) Inc.	Internet software development services	100.00	100.00	100.00
Malaysia Garment Manufactures Pte. Ltd.	71	PT Malaysia Garment Bintan (PTMG)	Clothing production	99.00	99.00	99.00
APG Polytech USA Holdings, Inc.	72	APG Polytech, LLC	Chemical fiber production	100.00	100.00	100.00
	73	Phoenix Technologies International, LLC	Recycled PET production and sales	100.00	100.00	100.00
FE Oriental Investment Holding (Singapore) Pte. Ltd.	74	Oriental Investment Holding (Netherlands) B.V.	Investment	100.00	100.00	100.00
	75	FE New Century Industry (Singapore) Pte. Ltd.	Chemical fiber sales	100.00	100.00	100.00
Oriental Investment Holding (Netherlands) B.V.	76	Oriental Martens (Netherlands) B.V.	Investment	100.00	100.00	100.00
Far EasTone Telecommunications Co., Ltd.	77	New Century InfoComm Tech Co., Ltd.	Types I and II telecommunications services	100.00	100.00	100.00
	78	ARCOA Communication Co., Ltd. (Note 6)	Sale of communications products and office equipment	68.35	61.63	61.63
	79	KGEx.com Co., Ltd.	Type II telecommunications services	99.99	99.99	99.99
	80	Yuanshi Digital Technology Co., Ltd.	Electronic information providing services	98.20	98.20	98.20
	81	Yuan Cing Co., Ltd.	Call center services	100.00	100.00	100.00
	82	Far Eastern Info Service Holding Ltd. (FEIS)	Investment	100.00	100.00	100.00
	83	Yuanbao Financial Technology Co., Ltd. (Note 7)	Data processing services and electronic information provision services	-	-	100.00
	84	Far Eastern Property Insurance Agency Ltd. Co.	Property insurance agent	100.00	100.00	100.00
	85	IDEAWORKS Entertainment Co., Ltd. (IDWE) (Note 8)	Motion picture and television production distribution	50.00	-	-

(Continued)

Investor	No	Investee	Nature of Activities	Proportion of Ownership		
				June 30, 2022	December 31, 2021	June 30, 2021
ARCOA Communication Co., Ltd.	86	DataExpress Infotech Co., Ltd.	Sale of communications products	70.00	70.00	70.00
New Century	87	New Diligent Co., Ltd.	Investment	100.00	100.00	100.00
	88	Information Security Service Digital United Inc.	Security and monitoring service via Internet	100.00	100.00	100.00
	89	Digital United (Cayman) Ltd.	Investment	100.00	100.00	100.00
	90	Prime Ecopower Co., Ltd.	Energy technology service	100.00	100.00	100.00
	91	Nextlink Technology Co., Ltd.	Electronic information service	70.00	70.00	70.00
Digital United (Cayman) Ltd.	92	Digital United Information Technology (Shanghai) Ltd.	Design and research of computer system	100.00	100.00	100.00
New Diligent Co., Ltd.	93	Sino Lead Enterprise Limited (Note 9)	Telecommunications services	-	100.00	100.00
	94	Far East New Diligent Company Ltd.	Investment	100.00	100.00	100.00
	95	New Diligent Hong Kong Co., Ltd.	Investment	100.00	100.00	100.00
DataExpress Infotech Co., Ltd.	96	Home Master Technology Ltd.	Sale of communications products	100.00	100.00	100.00
Nextlink Technology Co., Ltd.	97	Microfusion Technology Co., Ltd.	Electronic information service	100.00	100.00	100.00
	98	Nextlink (HK) Technology Co., Ltd.	Electronic information service	100.00	100.00	100.00
	99	Microfusion Technology (HK) Co., Ltd.	Electronic information service	100.00	100.00	100.00
Nextlink (HK) Technology Co., Ltd.	100	Nextlink (SH) Technology Co., Ltd.	Electronic information service	100.00	100.00	100.00
IDEAWORKS Entertainment Co., Ltd. (IDWE)	101	Mission International Co., Ltd.	Motion picture and television production distribution	100.00	-	-

(Concluded)

Note 1: Even though the Company and its subsidiaries' consolidated ownership of Far EasTone and Yuan Ding Enterprise (Shanghai) Limited were not over 50%, over half of the board of directors of Far EasTone were appointed by the Group. Thus, Far EasTone and Yuan Ding Enterprise (Shanghai) Limited are included in the consolidated financial statements.

Note 2: Even though the Company and its subsidiaries' consolidated ownership of Yuan Ding Co., Ltd. was not over 50%, the president of Yuan Ding Co., Ltd. was appointed by the Group. Thus, Yuan Ding Co., Ltd. is included in the consolidated financial statements.

Note 3: Yuan Hsin Digital Payment Co., Ltd. raised \$120,000 thousand through the issuance of 12,000 thousand shares of common stock for cash at an issue price of NT\$10 per share on August 2021. The Group did not subscribe share proportionate and decreased in the holding ratio from 74.36% to 71.63%.

Note 4: In February 2021, the Group purchased 0.04% ownership of subsidiary Far EasTone Telecommunications Co., Ltd. for \$63,905 thousand, and then increased its interest from 38.29% to 38.33%. Please refer to Note 32.

Note 5: On August 2021, the cancellation of registration was completed.

Note 6: In March and June 2022, the Group purchased part of non-controlling interest of ARCOA Communication Co., Ltd. by cash, leading to increase its shareholdings from 61.63% to 68.35%. Please refer to Note 32.

Note 7: Yuanbao Financial Technology Co., Ltd. merged with Far EasTone Telecommunications Co., Ltd. in September 2021.

Note 8: The Group established and held 100% shares of IDEAWORKS Entertainment Co., Ltd. in March 2022, and the Group subscribed for additional new shares of IDEAWORKS Entertainment Co., Ltd. at a percentage different from its existing ownership percentage, which decreased its ownership percentage from 100% to 50%. Please refer to Note 32.

Note 9: Dissolved in April 2022 with the approval of the local government.

Note 10: The Group invested \$342,720 thousand (US\$12,000 thousand) in the first half of 2022 in proportion to its shareholding in Far Eastern Yihua Petrochemical (Yangzhou) Corporation. However, the non-controlling interests had not yet completed the capital injection as of June 30, 2022, which was recorded as other receivables - related parties of \$237,760 thousand (US\$8,000 thousand).

Except for the financial statements of significant subsidiaries Far EasTone Telecommunications Co., Ltd., and New Century InfoComm Tech Co., Ltd., and non-significant subsidiaries Yuan Ding Investment Co., Ltd., Far Eastern Construction Co., Ltd., Far Eastern General Contractor Inc., Oriental Industries (Suzhou) Ltd., ARCOA Communication Co., Ltd. for the six months ended June 30, 2022 and 2021 and Far Eastern Apparel (Holding) Ltd. for the six months ended June 30, 2021, all the other financial statements of non-significant subsidiaries were unreviewed.

b. Details of subsidiaries that have material non-controlling interests

Name of Subsidiary	Profit Allocated to Non-controlling Interests				Accumulated Non-controlling Interests		
	For the Three Months Ended		For the Six Months Ended		June 30, 2022	December 31, 2021	June 30, 2021
	June 30 2022	2021	June 30 2022	2021			
Far EasTone	<u>\$ 1,444,949</u>	<u>\$ 1,233,373</u>	<u>\$ 2,908,757</u>	<u>\$ 2,378,127</u>	<u>\$ 37,092,596</u>	<u>\$ 41,134,260</u>	<u>\$ 38,290,284</u>

Far EasTone and Far EasTone's subsidiaries:

	June 30, 2022	December 31, 2021	June 30, 2021
Current assets	\$ 24,507,923	\$ 26,174,565	\$ 28,392,135
Non-current assets	145,959,351	149,369,016	146,443,612
Current liabilities	(40,032,764)	(33,398,206)	(42,794,300)
Non-current liabilities	<u>(70,817,778)</u>	<u>(76,044,595)</u>	<u>(70,560,260)</u>
Equity	<u>\$ 59,616,732</u>	<u>\$ 66,100,780</u>	<u>\$ 61,481,187</u>
Equity attributable to:			
Owners of the Group	\$ 22,524,136	\$ 24,966,520	\$ 23,190,903
Non-controlling interests of Far EasTone	36,239,589	40,169,196	37,312,366
Non-controlling interests of Far EasTone's subsidiaries	<u>853,007</u>	<u>965,064</u>	<u>977,918</u>
	<u>\$ 59,616,732</u>	<u>\$ 66,100,780</u>	<u>\$ 61,481,187</u>

	For the Three Months Ended		For the Six Months Ended	
	June 30 2022	2021	June 30 2022	2021
Revenue	<u>\$ 20,723,555</u>	<u>\$ 19,497,981</u>	<u>\$ 42,627,580</u>	<u>\$ 40,333,756</u>
Net income for the period	\$ 2,331,070	\$ 1,989,474	\$ 4,686,172	\$ 3,828,571
Other comprehensive income for the period	<u>253,615</u>	<u>(9,918)</u>	<u>(430,040)</u>	<u>(4,474)</u>
Total comprehensive income for the period	<u>\$ 2,584,685</u>	<u>\$ 1,979,556</u>	<u>\$ 4,256,132</u>	<u>\$ 3,824,097</u>

(Continued)

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Net income attributable to:				
Owners of the Group	\$ 886,121	\$ 756,101	\$ 1,777,415	\$ 1,450,444
Non-controlling interests of Far EasTone	1,425,701	1,216,506	2,859,724	2,333,651
Non-controlling interests of Far EasTone's subsidiaries	<u>19,248</u>	<u>16,867</u>	<u>49,033</u>	<u>44,476</u>
	<u>\$ 2,331,070</u>	<u>\$ 1,989,474</u>	<u>\$ 4,686,172</u>	<u>\$ 3,828,571</u>
Total comprehensive income attributable to:				
Owners of the Group	\$ 983,160	\$ 752,339	\$ 1,612,299	\$ 1,448,749
Non-controlling interests of Far EasTone	1,581,829	1,210,454	2,594,064	2,330,924
Non-controlling interests of Far EasTone's subsidiaries	<u>19,696</u>	<u>16,763</u>	<u>49,769</u>	<u>44,424</u>
	<u>\$ 2,584,685</u>	<u>\$ 1,979,556</u>	<u>\$ 4,256,132</u>	<u>\$ 3,824,097</u>
				(Concluded)

	For the Six Months Ended June 30	
	2022	2021
Net cash inflow from:		
Operating activities	\$ 13,565,259	\$ 11,870,100
Investing activities	(4,236,140)	(4,784,397)
Financing activities	(9,480,747)	(4,336,375)
Effect of exchange rate changes	<u>7,320</u>	<u>(1,398)</u>
Net cash (outflow) inflow	<u>\$ (144,308)</u>	<u>\$ 2,747,930</u>

15. INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD

Investments in Associates

	June 30, 2022		December 31, 2021		June 30, 2021	
	Carrying Value	% of Owner- ship	Carrying Value	% of Owner- ship	Carrying Value	% of Owner- ship
Material associate						
Listed companies						
Asia Cement Corporation	<u>\$ 25,295,665</u>	26	<u>\$ 26,227,431</u>	26	<u>\$ 23,935,075</u>	27
Associate that are not individually material						
Listed companies						
Far Eastern Department Stores Co., Ltd.	11,317,672	35	11,566,521	35	11,499,339	35
Far Eastern International Bank	7,392,979	16	7,567,725	16	7,359,782	16
Oriental Union Chemical Corporation	5,289,762	31	5,559,428	31	5,458,144	31
Everest Textile Corporation	<u>1,601,841</u>	26	<u>1,651,297</u>	26	<u>819,200</u>	26
	<u>25,602,254</u>		<u>26,344,971</u>		<u>25,136,465</u>	

(Continued)

	June 30, 2022		December 31, 2021		June 30, 2021	
	Carrying Value	% of Owner-ship	Carrying Value	% of Owner-ship	Carrying Value	% of Owner-ship
Unlisted companies						
Oriental Securities Corporation	\$ 4,826,350	47	\$ 5,106,782	47	\$ 5,070,822	47
Pacific Liu Tong Investment Co., Ltd.	4,521,411	40	4,669,380	40	4,762,029	40
Liquid Air Far East Co., Ltd.	3,070,271	35	3,002,684	35	2,589,349	35
Yu Yuan Investment Co., Ltd.	2,934,522	44	3,168,231	44	3,155,653	44
Far Eastern Union Petrochemical (Yangzhou) Corporation (Note)	2,730,141	44	3,081,595	44	3,108,117	44
Da Ju Fiber Co., Ltd.	2,451,877	42	2,444,058	42	2,313,366	42
Far Eastern International Leasing Corporation	1,897,856	34	1,899,212	34	1,903,881	34
Yu Ding Industry Co., Ltd.	947,878	31	948,056	31	910,762	31
Freudenberg Far Eastern Spunweb Co., Ltd.	524,718	30	573,449	30	532,534	30
Kowloon Cement Corporation	439,034	49	446,736	49	457,649	49
Yuan Ding Leasing Corporation	394,379	46	398,361	46	389,882	46
Drive Catalyst SPC-SP Tranche One	241,707	50	223,380	50	208,888	50
Drive Catalyst SPC-SP Tranche Two	488,029	50	233,748	50	221,860	50
Drive Catalyst SPC-SP Tranche Three	508,217	50	472,780	50	472,043	50
FEDS Asia Pacific Development Co., Ltd.	136,244	5	132,390	5	133,691	5
Yue Ming Corporation	59,360	47	61,348	47	65,005	47
Ju An Long-Age Corporation	15,093	25	15,861	25	15,381	25
Opas Fund Segregated Portfolio Company	1,661	34	1,544	34	1,552	34
Drive Catalyst SPC	518	34	482	34	484	34
	<u>26,189,266</u>		<u>26,880,077</u>		<u>26,312,948</u>	
	<u>\$ 77,087,185</u>		<u>\$ 79,452,479</u>		<u>\$ 75,384,488</u>	

(Concluded)

Material associates:

Name of Associate	Nature of Activities	Principal Place of Business	Proportion of Ownership and Voting Rights		
			June 30, 2022	December 31, 2021	June 30, 2021
Asia Cement Corporation	Cement production	Taiwan	26%	26%	27%

Fair values (Level 1) of investments in associates with available published price quotation are summarized as follows:

Name of Associate	June 30, 2022	December 31, 2021	June 30, 2021
Asia Cement Corporation	<u>\$ 39,618,738</u>	<u>\$ 40,063,033</u>	<u>\$ 45,785,010</u>

The Group is the single largest shareholder of Asia Cement Corporation with 26% of the voting rights of the investee. Considering the size of the Group's holding of voting rights relative to the size and dispersion of holdings of the other shareholders and the voting patterns at previous shareholders' meetings, which indicate that other shareholders are not passive. Therefore, the Group cannot direct the relevant activities of Asia Cement Corporation and does not control Asia Cement Corporation. Management of the Group considered the Group as exercising significant influence over Asia Cement Corporation and, therefore, classified it as an associate of the Group.

Investments in Far Eastern International Bank (FEIB) and FEDS Asia Pacific Development Corporation were accounted for using the equity method because the Group has significant influence over them even though the Group owned less than 20% of each investee's voting shares.

The calculation of the investments which were accounted for using the equity method and the share of profit or loss and other comprehensive income of the investments were based on the associates' unreviewed financial statements, except those of Asia Cement Corporation (ACC), Far Eastern Department Stores Co., Ltd., Far Eastern International Bank, Oriental Union Chemical Corporation, Everest Textile Corporation, Oriental Securities Corporation, Pacific Liu Tong Investment Co., Ltd. and Far Eastern Union Petrochemical (Yangzhou) Corporation, for the six months ended June 30, 2022 and 2021. The independent auditors expressed a qualified reviewed report on the financial statements of part of associates above because the financial statements of some of the investees of these associates are unreviewed.

16. JOINT OPERATION

On March 21, 2018, the Group formed a joint venture with Indorama Ventures Holdings LP and Alpek S.A.B. de C.V. to establish a new associate, Corpus Christi Polymers LLC. The three joint ventures contributed equal amounts of investment in the joint venture. On December 21, 2018, Corpus Christi Polymers LLC acquired M&G Chemicals' PTA and PET plants and other asset in Texas, USA, and the acquisition was approved by the US Federal Trade Commission. The main operations for Corpus Christi Polymers LLC is going to be petrochemical materials and chemical fiber productions. The identified assets and liabilities relating to the Group's interest in the joint operation was as follow:

	June 30, 2022	December 31, 2021	June 30, 2021
Assets			
Current assets	\$ 219,472	\$ 145,334	\$ 123,294
Non-current assets	12,993,326	11,884,302	11,846,625
Liabilities			
Current liabilities	(176,516)	(162,620)	(140,944)
Non-current liabilities	<u>(111,530)</u>	<u>(99,390)</u>	<u>(108,422)</u>
Net assets	<u>\$ 12,924,752</u>	<u>\$ 11,767,626</u>	<u>\$ 11,720,553</u>
	For the Three Months Ended June 30	For the Six Months Ended June 30	
	2022	2021	2022
			2021
Expenses and losses	<u>\$ 10,511</u>	<u>\$ 13,841</u>	<u>\$ 23,858</u>
			<u>\$ 31,702</u>
The interest in the joint operation	33.33%	33.33%	33.33%
			33.33%

As of June 30, 2022 and 2021, the assets and liabilities relating to the joint operation and for the three months and six months ended June 30, 2022 and 2021, the revenue and expense relating to the joint operation which is recognized by the Group were unreviewed.

17. PROPERTY, PLANT, EQUIPMENT AND PREPAYMENTS FOR EQUIPMENT

	June 30, 2022	December 31, 2021	June 30, 2021
<u>Carrying amount</u>			
Property, plant and equipment	\$ 166,487,079	\$ 165,089,960	\$ 162,366,977
Prepayments for equipment	<u>1,662,749</u>	<u>803,961</u>	<u>1,449,397</u>
	<u>\$ 168,149,828</u>	<u>\$ 165,893,921</u>	<u>\$ 163,816,374</u>

	Land	Buildings	Machinery and Equipment	Telecommuni- cations Equipment	Computer Equipment	Leasehold Improvements	Operating and Miscellaneous Equipment	Construction-in- progress and Prepayment for Equipment	Total
<u>Cost</u>									
Balance at January 1, 2022	\$ 22,480,326	\$ 42,004,650	\$ 156,076,714	\$ 93,721,604	\$ 15,706,524	\$ 6,091,982	\$ 22,792,055	\$ 28,890,496	\$ 387,764,351
Additions	-	7,717	152,512	-	15,326	8,143	137,914	8,293,730	8,615,342
Disposals	-	(9,053)	(523,918)	(1,814,630)	(176,193)	(72,205)	(174,421)	(23,718)	(2,794,138)
Reclassification	-	318,270	707,064	4,270,630	255,327	48,986	310,407	(6,256,058)	(345,374)
Effect of exchange rate differences	<u>58,389</u>	<u>459,853</u>	<u>1,503,329</u>	<u>-</u>	<u>88,435</u>	<u>5,699</u>	<u>213,028</u>	<u>1,192,479</u>	<u>3,521,212</u>
Balance at June 30, 2022	<u>\$ 22,538,715</u>	<u>\$ 42,781,437</u>	<u>\$ 157,915,701</u>	<u>\$ 96,177,604</u>	<u>\$ 15,889,419</u>	<u>\$ 6,082,605</u>	<u>\$ 23,278,983</u>	<u>\$ 32,096,929</u>	<u>\$ 396,761,393</u>
<u>Accumulated depreciation and impairment</u>									
Balance at January 1, 2022	\$ (59,857)	\$ (18,228,642)	\$ (98,533,471)	\$ (68,691,755)	\$ (13,822,333)	\$ (4,844,911)	\$ (17,667,033)	\$ (22,428)	\$ (221,870,430)
Disposals	-	9,051	494,747	1,611,670	172,126	70,703	167,423	-	2,525,720
Impairment loss	-	-	(1,932)	-	-	-	-	-	(1,932)
Depreciation expense	-	(617,118)	(2,976,637)	(3,729,762)	(276,081)	(81,057)	(646,984)	-	(8,327,639)
Reclassification	-	(23,549)	16,422	-	(2,396)	31,871	7,658	-	30,006
Effect of exchange rate differences	<u>-</u>	<u>(102,526)</u>	<u>(726,211)</u>	<u>-</u>	<u>(18,619)</u>	<u>(2,488)</u>	<u>(117,446)</u>	<u>-</u>	<u>(967,290)</u>
Balance at June 30, 2022	<u>\$ (59,857)</u>	<u>\$ (18,962,784)</u>	<u>\$ (101,727,082)</u>	<u>\$ (70,809,847)</u>	<u>\$ (13,947,303)</u>	<u>\$ (4,825,882)</u>	<u>\$ (18,256,382)</u>	<u>\$ (22,428)</u>	<u>\$ (228,611,565)</u>
Carrying amount at January 1, 2022	<u>\$ 22,420,469</u>	<u>\$ 23,776,008</u>	<u>\$ 57,543,243</u>	<u>\$ 25,029,849</u>	<u>\$ 1,884,191</u>	<u>\$ 1,247,071</u>	<u>\$ 5,125,022</u>	<u>\$ 28,868,068</u>	<u>\$ 165,893,921</u>
Carrying amount at June 30, 2022	<u>\$ 22,478,858</u>	<u>\$ 23,818,653</u>	<u>\$ 56,188,619</u>	<u>\$ 25,367,757</u>	<u>\$ 1,942,116</u>	<u>\$ 1,256,723</u>	<u>\$ 5,022,601</u>	<u>\$ 32,074,501</u>	<u>\$ 168,149,828</u>
<u>Cost</u>									
Balance at January 1, 2021	\$ 19,962,169	\$ 40,923,385	\$ 153,379,842	\$ 85,622,093	\$ 15,366,877	\$ 6,231,782	\$ 22,338,515	\$ 29,348,613	\$ 373,173,276
Additions	-	7,805	143,959	1,980	11,839	9,824	131,674	9,908,986	10,216,067
Disposals	(14,145)	(13,634)	(220,488)	(1,167,892)	(123,258)	(41,401)	(278,337)	(4,060)	(1,863,215)
Reclassified to held for sale	(1,094,244)	(943,282)	-	(42,809)	-	-	(39,561)	-	(2,119,896)
Reclassification	2,067,735	875,806	1,560,444	5,554,820	341,892	69,415	369,540	(8,843,622)	1,996,030
Effect of exchange rate differences	<u>(71,434)</u>	<u>(363,000)</u>	<u>(1,004,785)</u>	<u>-</u>	<u>(26,246)</u>	<u>(1,363)</u>	<u>(119,395)</u>	<u>(548,566)</u>	<u>(2,134,789)</u>
Balance at June 30, 2021	<u>\$ 20,850,081</u>	<u>\$ 40,487,080</u>	<u>\$ 153,858,972</u>	<u>\$ 89,968,192</u>	<u>\$ 15,571,104</u>	<u>\$ 6,268,257</u>	<u>\$ 22,402,436</u>	<u>\$ 29,861,351</u>	<u>\$ 379,267,473</u>
<u>Accumulated depreciation and impairment</u>									
Balance at January 1, 2021	\$ (95,894)	\$ (17,732,031)	\$ (92,702,663)	\$ (63,874,932)	\$ (13,457,733)	\$ (5,000,960)	\$ (17,058,333)	\$ (22,428)	\$ (209,944,974)
Disposals	-	13,634	186,473	957,018	123,041	39,750	261,020	-	1,580,936
Impairment loss	-	-	(103,108)	-	-	-	-	-	(103,108)
Depreciation expense	-	(571,902)	(2,966,695)	(3,458,463)	(306,375)	(83,748)	(689,129)	-	(8,076,312)
Reclassified to held for sale	36,037	344,747	-	41,206	-	-	38,202	-	460,192
Reclassification	-	-	-	-	(163)	-	163	-	-
Effect of exchange rate differences	<u>-</u>	<u>103,031</u>	<u>467,467</u>	<u>-</u>	<u>3,701</u>	<u>666</u>	<u>57,302</u>	<u>-</u>	<u>632,167</u>
Balance at June 30, 2021	<u>\$ (59,857)</u>	<u>\$ (17,842,521)</u>	<u>\$ (95,118,526)</u>	<u>\$ (66,335,171)</u>	<u>\$ (13,637,529)</u>	<u>\$ (5,044,292)</u>	<u>\$ (17,390,775)</u>	<u>\$ (22,428)</u>	<u>\$ (215,451,099)</u>
Carrying amount at January 1, 2021	<u>\$ 19,866,275</u>	<u>\$ 23,191,354</u>	<u>\$ 60,677,179</u>	<u>\$ 21,747,161</u>	<u>\$ 1,909,144</u>	<u>\$ 1,230,822</u>	<u>\$ 5,280,182</u>	<u>\$ 29,326,185</u>	<u>\$ 163,228,302</u>
Carrying amount at June 30, 2021	<u>\$ 20,790,224</u>	<u>\$ 22,644,559</u>	<u>\$ 58,740,446</u>	<u>\$ 23,633,021</u>	<u>\$ 1,933,575</u>	<u>\$ 1,223,965</u>	<u>\$ 5,011,661</u>	<u>\$ 29,838,923</u>	<u>\$ 163,816,374</u>

The Group expects that there are no future cash flows of the property, plant and equipment. As a result, the recoverable amount was less than the carrying amount. For the three months and six months ended June 30, 2022 and 2021, the Group recognized the impairment loss amounting to \$1,932 thousand, \$3,644 thousand, \$1,932 thousand and \$103,108 thousand, respectively. The impairment loss was recognized in the comprehensive income statements under the impairment loss account.

The above items of property, plant and equipment were depreciated on a straight-line basis over the following estimated useful lives:

Building	3-60 years
Telecommunications equipment	3-26 years
Computer equipment	1-15 years
Machinery and equipment	1-20 years
Leasehold improvements and operating and miscellaneous equipment	1-31 years

As of June 30, 2022, December 31, 2021 and June 30, 2021, farmland was recognized as property, plant and equipment all amounted to \$241,797 thousand and recognized as investment properties amounted to \$42,182 thousand, \$42,182 thousand and \$39,489 thousand, respectively. The titles to the land are temporarily registered in the name of trustees who have either signed an agreement showing the farmland belong to the Group or have pledged the land to the Group

18. LEASE ARRANGEMENTS

a. Right-of-use assets

	June 30, 2022	December 31, 2021	June 30, 2021
<u>Carrying amounts</u>			
Land	\$ 7,817,398	\$ 7,471,782	\$ 7,876,273
Buildings	9,101,339	9,148,286	9,496,212
Machinery	15,901	15,578	18,331
Operating and other equipment	<u>600,324</u>	<u>646,814</u>	<u>716,065</u>
	<u>\$ 17,534,962</u>	<u>\$ 17,282,460</u>	<u>\$ 18,106,881</u>
	For the Three Months Ended June 30	For the Six Months Ended June 30	
	2022	2021	2022
Additions to right-of-use assets	<u>\$ 1,151,079</u>	<u>\$ 839,820</u>	<u>\$ 2,000,265</u>
Depreciation charge for right-of-use assets			
Land	\$ 59,990	\$ 82,658	\$ 139,900
Buildings	929,587	924,027	1,856,201
Machinery	1,795	1,824	3,538
Operating and other equipment	<u>62,089</u>	<u>65,067</u>	<u>125,543</u>
	<u>\$ 1,053,461</u>	<u>\$ 1,073,576</u>	<u>\$ 2,125,182</u>
			<u>\$ 2,146,227</u>

b. Lease liabilities

	June 30, 2022	December 31, 2021	June 30, 2021
<u>Carrying amounts</u>			
Current	\$ 3,349,736	\$ 3,218,502	\$ 3,407,630
Non-current	\$ 6,393,935	\$ 6,447,007	\$ 6,920,897

Range of discount rate for lease liabilities was as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
Land	0.62%-4.13%	0.62%-4.13%	0.62%-4.13%
Buildings	0.51%-4.75%	0.51%-4.75%	0.51%-4.13%
Machinery	0.76%-0.90%	0.76%-1.00%	0.76%-1.00%
Operating and other equipment	0.51%-8.00%	0.51%-8.00%	0.51%-8.00%

	<u>For the Three Months Ended June 30</u>		<u>For the Six Months Ended June 30</u>	
	2022	2021	2022	2021
Interest expense from lease liabilities	\$ 25,593	\$ 28,209	\$ 51,338	\$ 58,626

c. Material lease-in activities and terms

The Group leases certain operating and other equipment for operating uses with lease terms of 2 to 16 years. These arrangements do not contain renewal or purchase options.

The Group also leases land and buildings for the use of plants, offices, operating lands and cell sites with lease terms of 1 to 50 years. The Group does not have bargain purchase options to acquire the leasehold land and buildings at the end of the lease terms.

d. Other lease information

Lease arrangements under operating leases for the leasing out of investment properties are set out in Notes 19.

	<u>For the Three Months Ended June 30</u>		<u>For the Six Months Ended June 30</u>	
	2022	2021	2022	2021
Expenses relating to short-term leases	\$ 160,371	\$ 109,877	\$ 270,953	\$ 171,267
Expenses relating to low-value asset leases	\$ 576	\$ 615	\$ 1,274	\$ 1,241
Expenses relating to variable lease payments not included in the measurement of lease liabilities	\$ 9,414	\$ 9,089	\$ 17,946	\$ 18,017
Total cash outflow for leases	\$ (1,139,816)	\$ (1,115,195)	\$ (2,067,555)	\$ (2,012,835)

19. INVESTMENT PROPERTIES

	June 30, 2022	December 31, 2021	June 30, 2021
Completed Investment Properties	<u>\$ 117,305,575</u>	<u>\$ 117,236,910</u>	<u>\$ 118,294,875</u>

The abovementioned investment properties were leased out for 3 to 35 years. The lease contracts contain market review clauses in the event that the lessees exercise their options to extend. The lessees do not have bargain purchase options to acquire the investment properties at the expiry of the lease periods. The maturity analysis of lease payments receivable under operating leases of investment properties was as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
Year 1	\$ 1,310,341	\$ 1,294,336	\$ 1,291,603
Year 2	1,233,247	1,195,936	1,170,484
Year 3	1,134,499	1,110,106	1,107,342
Year 4	843,411	951,489	1,020,907
Year 5	576,931	640,125	746,374
Year 6 onwards	<u>2,486,038</u>	<u>2,564,091</u>	<u>2,749,821</u>
	<u>\$ 7,584,467</u>	<u>\$ 7,756,083</u>	<u>\$ 8,086,531</u>

The fair value of investment properties was estimated using unobservable inputs (Level 3). The movements in the fair value were as follows:

	Completed Investment Properties
Balance at January 1, 2022	\$ 117,236,910
Additions	1,278,349
Disposals	(1,296,579)
Reclassification	534
Recognized in profit (gain arising from the change in fair value of investment property)	38,074
Recognized in other comprehensive income (exchange differences on translating foreign operations)	<u>48,287</u>
Balance at June 30, 2022	<u>\$ 117,305,575</u>
Balance at January 1, 2021	\$ 136,853,033
Reclassified to held for sale	(197,318)
Reclassification	(18,809,336)
Recognized in profit (gain arising from the change in fair value of investment property)	456,099
Recognized in other comprehensive income (exchange differences on translating foreign operations)	<u>(7,603)</u>
Balance at June 30, 2021	<u>\$ 118,294,875</u>

The main investment properties are as follows:

The Group and Asia Cement Corporation (ACC) co-own land located on Dunhua South Road in Taipei. Under an agreement between the Group and ACC, Yuan Ding paid for the construction of a multifunctional building on this land and owned the 30-year right of superficies. According to the agreement, the 30-year right of superficies have started on November 15, 1993. However, the ownership of the building was registered in the name of the Group, ACC and Yuan Ding at 12%, 12% and 76%, respectively. Upon expiration of the agreement, the Group and ACC will equally acquire Yuan Ding's 76% ownership of the building based on the carrying amount of the building.

The Group set up right of superficies on land located on Shulin District in New Taipei City and Zhongli District, Bade District in Taoyuan City for the 30-year and 35-year to other related parties Asia Eastern School Legal Person (originally Oriental Institute of Technology) and Mr. Xu Yuanzhi Memorial Foundation, respectively. In December 2021, the Group deregistered the land use rights in Shulin, New Taipei City.

The construction of a building (Mega City) located in the Banqiao district, Xin Ban section was completed in 2011, and the building was leased to Far Eastern Department Stores Co., Ltd. (FEDS) as its department store space. A portion of the rental income generated from the operating lease was recognized over the lease term on a straight-line basis and the rest of the income was recognized as a percentage of FEDS's gross operating income. The lease of FEDS will expire in December 2026. The construction of Banqiao Zhong Ben commercial building (Mega Tower) was completed in the first half year of 2015 and recognized as inventories (available-for-sale - buildings and land). For the three and six months ended June 30, 2021, a portion of the floors which had been rented out to others were reclassified from inventories to investment properties at their fair value of \$0 thousand and \$52,732 thousand, respectively, and a gain on the transfers from inventories to investment properties amounting to \$0 thousand and \$28,970 thousand (recognized as gain on change in fair value of investment properties), respectively, was recognized.

For the six months ended June 30, 2021, The Groups' properties located in the Jiaoxi, Yilan County was developed for self-use. The properties was reclassified to property, plant, and equipment at their fair value of \$2,067,735 thousand.

For the six months ended June 30, 2021, The Groups' properties located in the Banqiao district, New Taipei City was developed for sale. The properties was reclassified to inventory - work in process at their fair value of \$16,799,302 thousand.

In December 2021, the board of directors of Far Eastern Resources Development Co., Ltd. approved to exchange part of lands in New Taipei City for the lands of Asia Eastern School Legal Person. After the exchange projects are approved by the Ministry of Education. The exchange out and exchange in were both amounting to \$1,277,755 thousand and were completed on June 30, 2022.

The construction project - Taipei Far Eastern Telecom Park, investment property located in Banqiao, was in accordance with the enforcement rules of the Act for Promotion of Private Participation in Infrastructure Projects, and the market rentals were valued according to similar comparable subjects in the area. The Group extrapolated the main market rentals both at between \$0.4 thousand to \$6.8 thousand per ping (i.e. 1 ping = 3.3 square meters). The fair values of investment properties were as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
Independent valuation	<u>\$ 117,305,575</u>	<u>\$ 117,236,910</u>	<u>\$ 118,294,875</u>

The fair value of the main investment properties as of June 30, 2022, December 31, 2021 and June 30, 2021 were based on the valuations carried out at July 29, 2022, January 28, 2022 and July 14, 2021 by independent qualified professional valuers, Mr. Chia-ho Tsai and Ms. Chun-Chun Hu, from Debenham Tie Leung Real Estate Appraiser Office, a member of certified ROC real estate appraisers.

After consultation with the appraisers, except for main investment properties whose fair value were revalued by appraisers on June 30, 2022, December 31, 2021 and June 30, 2021, the Group determined the other investment properties' fair values reported on December 31, 2021 and January 1, 2021 were still valid on June 30, 2022 and 2021.

The fair value of investment properties, except for undeveloped land, was measured using the income approach. The significant assumptions used were as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
Expected future cash inflows	\$ 72,756,644	\$ 70,989,436	\$ 70,063,761
Expected future cash outflows	<u>(3,317,798)</u>	<u>(3,219,453)</u>	<u>(3,108,568)</u>
Expected future cash inflows, net	<u>\$ 69,438,846</u>	<u>\$ 67,769,983</u>	<u>\$ 66,955,193</u>
Discount rate intervals	1.97%-2.72%	1.595%-2.345%	1.595%-2.345%

The expected future cash inflows/outflows of investment properties in Banqiao disclosed above was based on parts of different types of investment properties located in Banqiao. Then, the fair value of the Group's investment properties in Banqiao was calculated based on the expected future cash inflows/outflows of different types of investment properties to extrapolate the total area of the Group's investment properties in Banqiao.

Part of the investment properties had been leased out under operating leases. The rental income generated for the three months and six months ended June 30, 2022 and 2021, were \$369,086 thousand, \$379,929 thousand, \$750,000 thousand and \$765,868 thousand, respectively.

The expected future cash inflows generated by investment properties referred to rental income, deposit interest, loss on vacancy rate of space and disposal value. The rental income was extrapolated using the comparative market rentals, excluding too-high and too-low values, taking into account the annual rental growth rate. However, when the investment properties had a specific rental period, the rental income was extrapolated on that rental period with no more than 10 years. Loss on vacancy rate of space was extrapolated using the vacancy rates of the neighboring stores and factories, and the disposal value was determined using the direct capitalization method under the income approach. The expected future cash outflows on investment property included expenditures such as land value taxes, house taxes, insurance premium, maintenance costs, replacement allowance and depreciation. These expenditures were extrapolated on the basis of the current level of expenditures, taking into account the future adjustment to the government-announced land value and the tax rate promulgated under the House Tax Act.

The discount rate was determined by reference to the local same class product, a reasonable rental income level and the selling price of investment properties taking into consideration the liquidity, potential risk, appreciation and the complexity of management; in addition, the discount rate should not be lower than the interest rate for two-year time deposits of Chunghwa Post Corporation plus 0.75%.

The Group's undeveloped land was mainly located in Zhongli District and Taipei City. The fair value was measured using the land development analysis, because it was undeveloped and cannot be measured by the income approach. The significant assumptions used were as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
Estimated total sale price	<u>\$ 27,846,163</u>	<u>\$ 27,846,163</u>	<u>\$ 22,923,400</u>
Rate of return	14%-15%	14%-15%	15%
Overall capital interest rate intervals	2.04%-4.02%	2.04%-4.02%	2.08%-3.09%

The estimated amount from some area which has been disclosed in the total sale price above is the sum of the amount from partial investment properties in Zhongli, Taoyuan. It is calculated by reference to any existing lease, local rentals, or market rentals for similar comparable subjects. The total fair value of investment properties is calculated by extrapolating the fair value from its estimation of the sale price of partial investment properties.

The total selling price is estimated on the basis of the most effective use of land or property available for sale after development is completed, taking into account the related regulations, domestic macroeconomic prospects, local land use, and market rates.

20. GOODWILL

	For the Six Months Ended June 30	
	2022	2021
<u>Cost</u>		
Balance at January 1	\$ 12,285,871	\$ 12,287,387
Effect of exchange rate differences	<u>3,864</u>	<u>(1,175)</u>
Balance at June 30	<u>\$ 12,289,735</u>	<u>\$ 12,286,212</u>

If an investment's acquisition cost exceeds the fair value of the identifiable net assets acquired and the source of this excess cannot be identified, this excess should be recorded as goodwill. Goodwill mainly resulted from the mergers and acquisitions of Far EasTone and APG Polytech USA Holdings, Inc., from which it had obtained a large percentage of companies with which it had merged.

For related information on goodwill. Refer to Note 19 of the consolidated financial statements for the year ended December 31, 2021.

21. CONCESSIONS AND OTHER INTANGIBLE ASSETS

	June 30, 2022	December 31, 2021	June 30, 2021	
<u>Carrying amounts</u>				
Concessions	\$ 69,444,887	\$ 71,801,775	\$ 74,357,673	
Other intangible assets				
Computer software	2,415,197	2,650,475	2,821,502	
Others	800,920	834,821	1,134,166	
	<u>3,216,117</u>	<u>3,485,296</u>	<u>3,955,668</u>	
	<u>\$ 72,661,004</u>	<u>\$ 75,287,071</u>	<u>\$ 78,313,341</u>	
	Concessions	Computer Software	Others	Total
Balance at January 1, 2022	\$ 71,801,775	\$ 2,650,475	\$ 834,821	\$ 75,287,071
Additions	2,139,718	293,635	12,038	2,445,391
Amortization	(2,758,560)	(555,037)	(41,426)	(3,355,023)
Disposals	(1,853,515)	-	(28)	(1,853,543)
Reclassifications	115,469	22,945	(42,392)	96,022
Effect of exchange rate differences	<u>-</u>	<u>3,179</u>	<u>37,907</u>	<u>41,086</u>
Balance at June 30, 2022	<u>\$ 69,444,887</u>	<u>\$ 2,415,197</u>	<u>\$ 800,920</u>	<u>\$ 72,661,004</u>
Balance at January 1, 2021	\$ 77,002,309	\$ 3,089,240	\$ 1,238,230	\$ 81,329,779
Additions	184,069	292,534	9,624	486,227
Amortization	(2,902,172)	(556,161)	(53,364)	(3,511,697)
Disposals	(1,811)	(12,872)	-	(14,683)
Impairment loss	(23,327)	-	-	(23,327)
Reclassifications	98,605	10,758	(41,525)	67,838
Effect of exchange rate differences	<u>-</u>	<u>(1,997)</u>	<u>(18,799)</u>	<u>(20,796)</u>
Balance at June 30, 2021	\$ 74,357,673	\$ 2,821,502	\$ 1,134,166	\$ 78,313,341

The above intangible assets were depreciated on a straight-line basis up to the estimated useful lives of the assets, as follows:

Concessions	21 years
Computer software	10 years
Others	24 years

The Group's joint operation entity, Corpus Christi Polymers LLC, received approval of property tax exemption in the future 5 years from the local tax ministry. The exemption will be recognized in other intangible assets and will authorized within 5 years.

The exchange of Far EasTone's 2600 D6 spectrum with the 700 A3 spectrum held by APTC was approved by NCC on May 30, 2022. The book value of the swap out concession was \$1,803,690 thousand, and additional cash \$299,630 thousand was paid; Therefore, the swap in concession amounted to \$2,103,320 thousand. The right to use the 700 A3 spectrum is valid through December 31, 2030.

22. BORROWINGS

a. Short-term borrowings

	June 30, 2022	December 31, 2021	June 30, 2021
Bank credit loans	\$ 49,289,936	\$ 40,567,164	\$ 40,327,768
Secured and pledged borrowings	<u>845,835</u>	<u>556,021</u>	<u>393,214</u>
	<u>\$ 50,135,771</u>	<u>\$ 41,123,185</u>	<u>\$ 40,720,982</u>

The range of interest rates for bank loans were from 0.21% to 3.78%, 0.10% to 3.65% and 0.22% to 3.38% as of June 30, 2022, December 31, 2021 and June 30, 2021, respectively.

b. Short-term bills payable

	June 30, 2022	December 31, 2021	June 30, 2021
Commercial paper	\$ 23,631,800	\$ 5,910,600	\$ 6,531,500
Less: Unamortized discount on commercial paper	<u>168,858</u>	<u>2,902</u>	<u>5,019</u>
	<u>\$ 23,462,942</u>	<u>\$ 5,907,698</u>	<u>\$ 6,526,481</u>

The short-term bills payable outstanding were issued at interest rates ranging from 0.55% to 1.79%, 0.81% to 1.70% and 0.25% to 1.70%, as of June 30, 2022, December 31, 2021 and June 30, 2021, respectively.

c. Long-term borrowings

	June 30, 2022	December 31, 2021	June 30, 2021
Bank loans	\$ 67,042,014	\$ 37,563,279	\$ 56,609,417
Long-term commercial paper	31,710,000	59,518,824	47,457,000
Less: Unamortized discount on commercial paper	<u>29,486</u>	<u>49,032</u>	<u>76,613</u>
	<u>31,680,514</u>	<u>59,469,792</u>	<u>47,380,387</u>
	98,722,528	97,033,071	103,989,804
Less: Current portion	<u>1,894,069</u>	<u>1,018,518</u>	<u>1,796,899</u>
	<u>\$ 96,828,459</u>	<u>\$ 96,014,553</u>	<u>\$ 102,192,905</u>

The foregoing loans are repayable through contract agreement mainly including a lump sum payment of capital on maturity and payments of interest monthly; a lump sum of capital and interest on maturity; a lump sum of capital on maturity and prepaid interest which are in New Taiwan dollars, Japanese yen, RMB, Euros and U.S. dollars. And, some of the loans are revolving credit loans, which can be revolved within the credit line limitation. The maturity dates of revolving credit loans are based on the maturity dates of the credit line limit contracts. The maturity dates and bank interest rates of the Group's borrowings were as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
Maturity	January 2022- April 2031	January 2022- April 2031	April 2022- April 2031
Bank interest rate intervals	0.36%-4.18%	0.10%-4.18%	0.10%-4.90%

A FENC's subsidiary, FECC, entered into a credit agreement with Hua Nan Bank. FECC pledged its land and construction pertaining to the Xin Ben project (Ban Qiao - New Section No. 8) and amounting to \$8,880,000 thousand as first mortgage to the creditor banks. Other agreement terms were divided into four lines: Line A, Line B, Line C and Line D. Line A is 20 years after use of the credit (April 12, 2011). Its borrowing interest rate is based on Hua Nan Bank's periodic savings interest rate plus 0.4% then divided by 0.946%, and no revolving credit but batch credit available within 5 years; no repayment in the first 5 years; quarterly repayments of \$30,000 thousand quarterly from the sixth year and final repayment on maturity. Line B is 5 years after approval of the credit (April 1, 2021). Its borrowing interest rate is based on reference interest rate (Note) plus 0.83011%, and no revolving credit but partial draw down available before April 1, 2021; credit will be paid every 6 months after each drawdown date. The first 8 installments should repay 5% of the loan, and the last installment should repay 60% of loan. Line C is 5 years after approval of the credit (April 1, 2021). Its borrowing interest rate is based on reference interest rate (Note) plus 0.84011% (negotiated by each loan), and revolving credit within the period; no longer than 6 months; interest paid by month; lump sum repayment on maturity. Line D period is signing the contract (March 30, 2015). Its borrowing interest rate is based on reference interest rate (Note) plus 0.804%, and no revolving credit but partial draw down available before March 30, 2021; credit will be paid every 6 months from March 30, 2021 after each drawdown date. The first 8 installments should repay 5% of the loan, and the last installment should repay 60% of loan.

Note: The Taipei Inter-bank 90 days' Offered Rate TAIBOR

A FENC's subsidiary, FECC, entered into a credit agreement with First Bank. FECC pledged its land and construction pertaining to Taichung City (Xitun District - Xingang Tail Section No. 325) and amounting to \$2,740,000 thousand as first mortgage to the creditor banks. In addition, the annual rental remittance of the cash flow should be at least \$70,000 thousand. Other agreement terms were divided into two lines: Line A and Line B. Line A is 36 months after use of the credit (April 7, 2021), which is draw down available before April 7, 2024. Its borrowing interest rate is based on 2-year Time savings deposits variable rate from Chunghwa Post Co., Ltd. plus more than 0.355%, and no revolving credit. Each drawdown's maturity date should be same as the maturity date of the first drawdown, credit will be paid every 6 months after 36 month of the first drawdown. The first 8 installments should repay 5% of the loan, and the last installment should repay the rest of loan. Line B is 5 years after approval of the credit (April 7, 2021). Its borrowing interest rate is based on 2-year Time savings deposits variable rate from Chunghwa Post Co., Ltd. plus more than 0.255%, and revolving credit within the period; no longer than 6 months; lump sum repayment on maturity.

In August 2021, a FENC's subsidiary, Oriental Petrochemicals (Taiwan) Corporation (OPTC), received a five-year syndicated loan in a total amount of \$20,000,000 thousand from multiple banks and Mega International Commercial Bank as the leading bank. The syndicated loan agreement was first used to repay all outstanding loan of joint loan in 2017. During the contract period, OPTC needs to maintain its liability ratio within a certain range, which is calculated based on the recent audited non-consolidated financial statements. If OPTC fails to meet the requirement, it should readjust the liability ratio to the required range in 5 months from June 1 next year. Otherwise, starting from November 1, OPTC has to pay extra 0.125% interest of the outstanding amounts until the day before the liability ratio has met the range requirement. The repayment method of this credit is divided into three lines. Line A: The first period is 24 months after the first drawdown date, and then every half of a year is a period. It is divided into seven installments. The repayment amount from the first period to the sixth period is 5% of the loan amount, and the full amount will be repaid on the expiration date. Line B: The loan can be revolved within the credit amount, and the first period of decreasing date is 48 months after the first drawdown date, and then every 6 months is a period, the credit will decrease five hundred million each in the first two period, and the full amount will be repaid on the expiration date. According to the agreement, payment of the existing loan can be repaid by the new loan. Line C: The loan can be revolved within the credit amount, and the first period of declining date is 48 months after the first drawdown date, and every 6 months is a period, the credit will decrease US\$3 million each in the first two period, and the full amount will be repaid on the expiration date. According to the agreement, payment of the existing loan can be repaid by the new loan.

A FENC's subsidiary, Oriental Petrochemicals (Taiwan) Corporation (OPTC), received a five-year syndicated loan in a total amount of \$16,800,000 thousand from multiple banks and Mega International Commercial Bank as the leading bank. During the contract period, OPTC needs to maintain its liability ratio within a certain range, which is calculated based on the recent audited non-consolidated financial statements. If OPTC fails to meet the requirement, it should readjust the liability ratio to the required range in 5 months from June 1 next year. Otherwise, starting from November 1, OPTC has to pay extra 0.125% interest of the outstanding amounts until the day before the liability ratio has met the range requirement. The repayment method of this credit is divided into two lines. Line A: The first period is 24 months after the first drawdown date, and then every half of a year is a period. It is divided into seven installments. The repayment amount from the first period to the sixth period is 5% of the loan amount, and the full amount will be repaid on the expiration date. Line B: The loan can be revolve within the credit amount, and the first period of decreasing date is 48 months after the first drawdown date, and then every 6 months is a period, the credit will decrease \$500,000 thousand each in the first two period, and the full amount will be repaid on the expiration date.

In order to construct a freeway taximeter system infrastructure, an FENC's subsidiary, Far Eastern Electronic Toll Collection Corporation (FETC), entered into a syndicated loan agreement with Cathay United Bank and three other financial institutions. The agreement terms are as follows:

The syndicated loan, which consisted of three different loans with different terms and lines of credit (B and C), was obtained to meet FETC's capital needs for operating and maintain the infrastructure for the electronic toll collection project ("ETC project"). Its amount, date, and are expected to move aside as the repayment period:

Project	Credit	Fixed dial Date	Expected Repayment Period
Syndicated loan borrowings			
B	\$ 3,294,000 thousand	2012.05.10	2019.08-2025.11
C	220,000 thousand	2012.05.10	The first drawdown to 6 months after completing the transfer of assets by the borrower based on the building operation contract

Another requirement in the syndicated loan agreement was for FETC to open special bank accounts and to place appropriate payments to these bank accounts through deposits and time deposits. The bank accounts pertaining to the loan reserve and time deposits that had been pledged to Cathy United Bank were accounted for under other financial assets - non-current (Note 36). The terms of B further included a requirement for FETC to keep its loan capital and interest coverage ratio at more than 1.10 during the interest accrual period after November 10, 2014. In addition, FETC should get prior written consent from Cathy United Bank based on the schedule and amount of the ETC project shown in FETC's annual budget before FETC disposes of the pledged deposits and should replace these deposits with other operating assets as collateral. The value of the operating assets should be the lower of the value of newly built operating assets for ETC's operations or the value of other assets that had not been provided to Cathay United Bank as collateral. As of June 30, 2022, December 31, 2021 and June 30, 2021, the amount of operating assets with pledged rights was \$1,256,378 thousand, \$1,344,783 thousand and \$1,452,685 thousand, respectively (refer to Note 36).

With FETC's long-term debts with floating rates, which may cause material cash flow risks, FETC started to use interest rate swaps on the first day it made a loan drawdown to hedge against adverse cash flow fluctuations on its liabilities under the syndicated loan agreement.

23. BONDS PAYABLE

	June 30, 2022	December 31, 2021	June 30, 2021
Nonconvertible domestic bonds	\$ 110,700,000	\$ 126,200,000	\$ 123,500,000
Discount of nonconvertible domestic bonds	<u>(95,496)</u>	<u>(111,690)</u>	<u>(123,098)</u>
	110,604,504	126,088,310	123,376,902
Less: Current portion	<u>20,992,807</u>	<u>22,195,480</u>	<u>21,992,463</u>
	<u>\$ 89,611,697</u>	<u>\$ 103,892,830</u>	<u>\$ 101,384,439</u>

Bonds

Period	Maturity	Annual Rate (%)	Issued Amount	Outstanding Balance			Repayment
				June 30, 2022	December 31, 2021	June 30, 2021	
<u>Company</u>							
Unsecured bonds							
105-2	2016.09.20-2021.09.20	0.72	\$ 3,800,000	\$ -	\$ -	\$ 3,800,000	(Note 2)
106-1	2017.05.17-2022.05.17	1.15	5,000,000	-	2,500,000	2,500,000	(Note 1)
106-2	2018.01.08-2023.01.08	0.95	3,000,000	3,000,000	3,000,000	3,000,000	(Note 2)
107-1	2018.05.18-2023.05.18	0.92	6,000,000	3,000,000	6,000,000	6,000,000	(Note 1)
107-2	2018.07.18-2023.07.18	0.90	8,000,000	8,000,000	8,000,000	8,000,000	(Note 1)
108-1	2019.04.29-2024.04.29	0.93	8,000,000	8,000,000	8,000,000	8,000,000	(Note 2)
108-2	2019.08.08-2024.08.08	0.79	6,000,000	6,000,000	6,000,000	6,000,000	(Note 2)
109-1	2020.04.22-2025.04.22	0.66	6,000,000	6,000,000	6,000,000	6,000,000	(Note 2)
109-2-A	2020.06.10-2025.06.10	0.77	2,200,000	2,200,000	2,200,000	2,200,000	(Note 2)
109-2-B	2020.06.10-2027.06.10	0.85	3,000,000	3,000,000	3,000,000	3,000,000	(Note 2)
109-3	2020.09.17-2027.09.17	0.83	5,500,000	5,500,000	5,500,000	5,500,000	(Note 2)
109-4	2020.12.21-2025.12.21	0.54	3,800,000	3,800,000	3,800,000	3,800,000	(Note 2)
110-1	2021.04.28-2026.04.28	0.67	9,500,000	9,500,000	9,500,000	9,500,000	(Note 2)
110-2	2021.05.24-2026.05.24	0.52	1,200,000	1,200,000	1,200,000	1,200,000	(Note 2)
110-3	2021.09.27-2026.09.27	0.63	6,500,000	6,500,000	6,500,000	-	(Note 2)
<u>Subsidiary Yuan</u>							
<u>Ding Investment</u>							
Unsecured bonds							
106-1	2017.06.30-2022.06.30	1.15	3,000,000	-	3,000,000	3,000,000	(Note 2)
107-1	2018.06.29-2023.06.29	0.92	3,000,000	3,000,000	3,000,000	3,000,000	(Note 2)
108-1	2019.10.03-2024.10.03	0.77	3,000,000	3,000,000	3,000,000	3,000,000	(Note 2)
109-1	2020.05.08-2023.05.08	0.70	5,000,000	5,000,000	5,000,000	5,000,000	(Note 2)
109-2	2020.11.26-2025.11.26	0.67	3,000,000	3,000,000	3,000,000	3,000,000	(Note 2)
110-1	2021.06.29-2026.06.29	0.65	3,000,000	3,000,000	3,000,000	3,000,000	(Note 2)

(Continued)

Period	Maturity	Annual Rate (%)	Issued Amount	Outstanding Balance			Repayment
				June 30, 2022	December 31, 2021	June 30, 2021	
Subsidiary Far EasTone							
Unsecured bonds							
105-1	2017.01.05-2022.01.05	1.17	\$ 5,200,000	\$ -	\$ 5,200,000	\$ 5,200,000	(Note 2)
106-1	2017.04.26-2022.04.26	1.17	4,500,000	-	4,500,000	4,500,000	(Note 2)
106-2	2017.09.04-2024.09.04	1.17	2,000,000	2,000,000	2,000,000	2,000,000	(Note 2)
106-3-A	2017.12.20-2023.06.20	0.95	1,500,000	1,500,000	1,500,000	1,500,000	(Note 2)
106-3-B	2017.12.20-2024.12.20	1.09	1,500,000	1,500,000	1,500,000	1,500,000	(Note 2)
107-1-A	2018.05.07-2023.05.07	0.85	1,500,000	1,500,000	1,500,000	1,500,000	(Note 2)
107-1-B	2018.05.07-2025.05.07	1.01	3,500,000	3,500,000	3,500,000	3,500,000	(Note 2)
108-1-A	2019.06.25-2024.06.25	0.75	3,200,000	3,200,000	3,200,000	3,200,000	(Note 2)
108-1-B	2019.06.25-2026.06.25	0.81	1,800,000	1,800,000	1,800,000	1,800,000	(Note 2)
108-2-A	2019.12.20-2026.12.20	0.80	2,600,000	2,600,000	2,600,000	2,600,000	(Note 3)
108-2-B	2019.12.20-2029.12.20	0.85	500,000	500,000	500,000	500,000	(Note 4)
109-1-A	2020.03.16-2025.03.16	0.67	1,500,000	1,500,000	1,500,000	1,500,000	(Note 2)
109-1-B	2020.03.16-2027.03.16	0.70	2,500,000	2,500,000	2,500,000	2,500,000	(Note 2)
109-1-C	2020.03.16-2030.03.16	0.77	1,000,000	1,000,000	1,000,000	1,000,000	(Note 2)
109-2-A	2020.06.02-2027.06.02	0.73	1,000,000	1,000,000	1,000,000	1,000,000	(Note 2)
110-1	2021.06.04-2028.06.04	0.55	1,200,000	1,200,000	1,200,000	1,200,000	(Note 2)
111-1	2022.03.29-2027.03.29	0.88	2,700,000	2,700,000	-	-	(Note 5)
Total outstanding balance				\$ 110,700,000	\$ 126,200,000	\$ 123,500,000	

(Concluded)

Note 1: These bonds are repayable at 50% of the total amount at the end of the fourth year and the other 50% at the end of the fifth year of bond issuance. The interest is calculated by the simple interest method (based on the outstanding balance) starting from the issuance date and is payable annually.

Note 2: These bonds are repayable in lump sum on maturity. The interest is calculated by the simple fix interest method (based on the outstanding balance) starting from the issuance date and is payable annually.

Note 3: These bonds are repayable at 50% and 50% of the total amount at the end of sixth and seventh years, respectively. The interest is calculated by the simple interest method (based on the outstanding balance) starting from the issuance date and is payable annually.

Note 4: These bonds are repayable at 50% of the total amount at the end of the ninth year and the other 50% at the end of the tenth year. The interest is calculated by the simple interest method and is payable annually.

Note 5: These bonds are repayable at 50% of the total amount at the end of the fourth year and six months and the other 50% at the end of the fifth year. The interest is calculated by the simple interest method and is payable annually.

24. PROVISIONS

	June 30, 2022	December 31, 2021	June 30, 2021
Dismantling obligation	\$ 1,554,124	\$ 1,535,615	\$ 1,249,034
Warranties	114,108	121,786	101,230
Onerous contract	<u>12,108</u>	<u>558</u>	<u>3,273</u>
	<u>\$ 1,680,340</u>	<u>\$ 1,657,959</u>	<u>\$ 1,353,537</u>
Current	\$ 260,847	\$ 256,684	\$ 238,743
Non-current	<u>1,419,493</u>	<u>1,401,275</u>	<u>1,114,794</u>
	<u>\$ 1,680,340</u>	<u>\$ 1,657,959</u>	<u>\$ 1,353,537</u>

	Dismantling Obligation	Warranties	Onerous Contracts	Total
Balance at January 1, 2022	\$ 1,535,615	\$ 121,786	\$ 558	\$ 1,657,959
Additions	43,887	-	12,108	55,995
Reductions	(3,469)	(7,678)	(558)	(11,705)
Amortization of discount	2,273	-	-	2,273
Effect of exchange rate change	<u>(24,182)</u>	<u>-</u>	<u>-</u>	<u>(24,182)</u>
Balance at June 30, 2022	<u>\$ 1,554,124</u>	<u>\$ 114,108</u>	<u>\$ 12,108</u>	<u>\$ 1,680,340</u>
Balance at January 1, 2021	\$ 1,182,389	\$ 99,531	\$ 16,674	\$ 1,298,594
Additions	68,486	6,459	3,273	78,218
Reductions	(3,416)	(4,760)	(16,674)	(24,850)
Amortization of discount	<u>1,575</u>	<u>-</u>	<u>-</u>	<u>1,575</u>
Balance at June 30, 2021	<u>\$ 1,249,034</u>	<u>\$ 101,230</u>	<u>\$ 3,273</u>	<u>\$ 1,353,537</u>

25. RETIREMENT BENEFIT PLANS

For defined benefit plans, employee benefit expenses for the three months and six months ended June 30, 2022 and 2021 were calculated as \$9,261 thousand, \$16,896 thousand, \$23,509 thousand and \$33,952 thousand by the actuarially determined pension cost discount rate as of December 31, 2021 and 2020.

26. MATURITY ANALYSIS OF ASSETS AND LIABILITIES

The contract-related assets and liabilities from some of the consolidated entities are classified as current or non-current depending on the operating cycle. Amounts expected to be received or paid within one year or over one year were as follows:

	June 30, 2022		
	Within One Year	Over One Year	Total
<u>Assets</u>			
Notes and accounts receivable	\$ 355,110	\$ -	\$ 355,110
Inventories - construction and real estate	2,299,406	20,109,533	22,408,939
Contract assets - current	1,857,382	300,310	2,157,692
Other financial assets - current	361,150	1,259,633	1,620,783
Refundable deposits - current	4,194	5,245	9,439

Liabilities

Notes and accounts payable (including related parties)	1,797,131	40,529	1,837,660
Contract liabilities - current	343,779	249,948	593,727
Provisions - current	4,343	72,510	76,853

	December 31, 2022		
	Within One Year	Over One Year	Total
<u>Assets</u>			
Notes and accounts receivable	\$ 939,290	\$ -	\$ 939,290
Inventories - construction and real estate	2,069,234	20,026,560	22,095,794
Contract assets - current	1,569,500	-	1,569,500
Other financial assets - current	674,930	917,030	1,591,960
Refundable deposits - current	5,712	3,491	9,203

Liabilities

Notes and accounts payable (including related parties)	2,386,933	53,939	2,440,872
Contract liabilities - current	113,522	285,836	399,358
Provisions - current	32,217	35,217	67,434

	June 30, 2021		
	Within One Year	Over One Year	Total
<u>Assets</u>			
Notes and accounts receivable	\$ 687,283	\$ 88,313	\$ 775,596
Inventories - construction and real estate	681,274	20,309,851	20,991,125
Contract assets - current	104,818	1,135,204	1,240,022
Other financial assets - current	593,612	675,803	1,269,415
Refundable deposits - current	53,395	7,646	61,041
<u>Liabilities</u>			
Notes and accounts payable (including related parties)	1,743,129	857,944	2,601,073
Contract liabilities - current	185,612	253,548	439,160
Provisions - current	1,575	49,014	50,589

27. EQUITY

a. Share capital

1) Common stock

	June 30, 2022	December 31, 2021	June 30, 2021
Number of shares authorized (in thousands)	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>
Shares authorized	<u>\$ 60,000,000</u>	<u>\$ 60,000,000</u>	<u>\$ 60,000,000</u>
Number of shares issued and fully paid (in thousands)	<u>5,352,875</u>	<u>5,352,875</u>	<u>5,352,875</u>
Shares issued	<u>\$ 53,528,751</u>	<u>\$ 53,528,751</u>	<u>\$ 53,528,751</u>

The shares issued had a par value of \$10 and have the rights of voting and receiving dividends.

2) Global depositary receipt

In order to reduce related management costs, the Company has terminated the issuance of global depositary receipts listed on the Luxembourg Stock Exchange and traded on the London Stock Exchange on April 29, 2021, and was delisted on the Luxembourg Stock Exchange.

b. Capital surplus

	June 30, 2022	December 31, 2021	June 30, 2021
May be used to offset a deficit, distributed as cash dividends or transferred to share capital (1)			
Difference between consideration received or paid and the carrying amount of the subsidiaries' net assets during actual disposal or acquisition	\$ 2,609,335	\$ 2,604,860	\$ 2,618,194
Treasury shares transaction	17,690	17,690	16,638
<u>May be used to offset a deficit only</u>			
Arising from changes in percentage of ownership interest in subsidiaries and associates (2)	629,163	627,118	502,904
<u>May not be used for any purpose</u>			
Others	<u>153,335</u>	<u>153,335</u>	<u>153,335</u>
	<u>\$ 3,409,523</u>	<u>\$ 3,403,003</u>	<u>\$ 3,291,071</u>

- 1) Such capital surplus may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash dividends or transferred to share capital.
- 2) Such capital surplus arises from the effect of changes in ownership interest in a subsidiary, resulted from equity transactions other than actual disposal or acquisition and changes in equity of investment of associates accounted for using the equity method.

c. Retained earnings and dividend policy

Under the dividend policy as set forth in the Company's Articles, where the Company made profit in a fiscal year, the profit shall be first utilized for paying taxes, offsetting losses of previous years, setting aside as legal reserve 10% of the remaining profit, setting aside or reversing special reserve in accordance with the laws and regulations, and then any remaining profit together with any undistributed retained earnings shall be used as the basis for proposing a distribution plan. After adding prior years' unappropriated earnings, the Company would retain a certain amount for expansion plans and then make the distribution of dividends evenly by all of the shares. When capital increase, the amount of dividend for new shares of that year would be according to resolution of the shareholders' meeting.

The Company's shareholders' meeting resolved to modify the dividend policy in the Company's Articles on June 30, 2020: Where the Company made profit in a fiscal year, the profit shall be first utilized for paying taxes, offsetting losses of previous years, setting aside as legal reserve 10% of the net profit after tax plus the items other than the net profit after tax which is included in the current year's retained earnings, setting aside or reversing special reserve in accordance with the laws and regulations, and then any remaining profit together with any undistributed retained earnings shall be used as the basis for proposing a distribution plan. After adding prior years' unappropriated earnings, the Company would retain a certain amount for expansion plans and then make the distribution of dividends evenly by all of the shares. When capital increase, the amount of dividend for new shares of that year would be according to resolution of the shareholders' meeting. For the policies on distribution of employees' compensation and remuneration to directors, please refer to Note 29, e. "Employees' compensation and remuneration of directors".

The Company's dividends should be appropriated at a percentage based on the Company's Articles of Incorporation to have a stable dividend distribution while taking into account the future economic condition, cash dividends and taxation. The cash dividends should be at least 10% of total dividends declared, unless cash is required for investments, productivity expansion, any significant future capital expenditures or plans to improve financial structure.

Appropriation of earnings to legal reserve should be made until the legal reserve equals the Company's paid-in capital. Legal reserve may be used to offset deficit. If the Company has no deficit and the legal reserve has exceeded 25% of the Company's capital surplus, the excess may be transferred to capital or distributed in cash.

Under relating Rules issued by the FSC and the directive titled "Questions and Answers for Special Reserves Appropriated Following Adoption of IFRSs", the Company should appropriate or reverse to a special reserve.

The appropriations from the 2021 and 2020 earnings were approved in the shareholders' meetings on June 30, 2022 and July 29, 2021, respectively. The appropriations and dividends per share were as follows:

	Appropriation of Earnings		Dividends Per Share (NT\$)	
	For Year 2021	For Year 2020	For Year 2021	For Year 2020
Legal reserve	\$ 1,017,807	\$ 730,754		
Special reserve	779,995	2,109,237		
Cash dividends	8,029,313	7,226,382	\$ 1.50	\$ 1.35

The Group suspends its originally scheduled shareholders' meeting in response to the FSC's announcement: "For pandemic prevention, the FSC demands public companies to postpone their shareholders' meetings". The 2021 shareholders' meeting was held on July 29, 2021. However, as of June 30, 2021, the voting result by way of electronic transmission regarding the proposed appropriation for 2020 reached the legal resolution threshold and the Group adjusted related amount accordingly on June 30, 2021.

d. Special reserve

The Group's appropriated special reserve on the first-time adoption of IFRSs were as \$22,287,929 thousand.

Information of special reserve appropriated or reversed on elimination of the original need to appropriate a special reserve is as follows:

	For the Six Months Ended June 30	
	2022	2021
Balance at January 1	\$ 21,552,496	\$ 21,552,496
Reversal:		
Disposal of investment properties	<u>(292,779)</u>	<u>-</u>
Balance at June 30	<u>\$ 21,259,717</u>	<u>\$ 21,552,496</u>

On the initial application of fair value model to investment properties, the Group appropriated for a special reserve of \$80,462,245 thousand, the same amount as the net increase that arose from fair value measurement and was transferred to retained earnings.

	For the Six Months Ended June 30	
	2022	2021
Balance at January 1	\$ 94,723,258	\$ 92,614,722
Appropriation in respect of:		
Application of the fair value method for investment properties	780,268	2,108,535
Reversal:		
Disposal of investment properties	<u>(586,363)</u>	<u>-</u>
Balance at June 30	<u>\$ 94,917,163</u>	<u>\$ 94,723,257</u>

e. Other equity items

The changes in other equity items were as follows:

	Exchange Differences on Translating Foreign Operations	Unrealized Gain (Loss) on Financial Assets at FVTOCI	Gain (Loss) on Hedging Instruments	Gain on Property Revaluation	Total
Balance at January 1, 2022	\$ (8,719,525)	\$ 2,195,786	\$ 23,392	\$ 2,574,951	\$ (3,925,396)
Exchange differences arising on translation of foreign operations	2,698,594	-	-	-	2,698,594
Unrealized gain (loss) on financial assets at FVTOCI	-	(501,294)	-	-	(501,294)
Gain (loss) on hedging instruments	-	-	1,086	-	1,086
Share of the other comprehensive gain (loss) of associates	787,174	(557,039)	(1)	(931)	229,203
Change in associates accounted for using the equity method	-	(142)	-	(6)	(148)
Associate disposed the investment in equity instruments designated as at FVTOCI	<u>-</u>	<u>(4,875)</u>	<u>-</u>	<u>-</u>	<u>(4,875)</u>
Balance at June 30, 2022	<u>\$ (5,233,757)</u>	<u>\$ 1,132,436</u>	<u>\$ 24,477</u>	<u>\$ 2,574,014</u>	<u>\$ (1,502,830)</u>

(Continued)

	Exchange Differences on Translating Foreign Operations	Unrealized Gain (Loss) on Financial Assets at FVTOCI	Gain (Loss) on Hedging Instruments	Gain on Property Revaluation	Total
Balance at January 1, 2021	\$ (7,218,941)	\$ 1,995,447	\$ 19,480	\$ 2,293,619	\$ (2,910,395)
Exchange differences arising on translation of foreign operations	(1,267,659)	-	-	-	(1,267,659)
Unrealized gain (loss) on financial assets at FVTOCI	-	843,622	-	-	843,622
Gain (loss) on hedging instruments	-	-	2,876	-	2,876
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	-	(97,402)	-	-	(97,402)
Share of the other comprehensive gain (loss) of associates	(405,973)	444,847	473	-	39,347
Change in associates accounted for using the equity method	-	(2,012)	-	(52)	(2,064)
Associate disposed the investment in equity instruments designated as at FVTOCI	-	(28,390)	-	-	(28,390)
Balance at June 30, 2021	<u>\$ (8,892,573)</u>	<u>\$ 3,156,112</u>	<u>\$ 22,829</u>	<u>\$ 2,293,567</u>	<u>\$ (3,420,065)</u>

(Concluded)

f. Non-controlling interests

	For the Six Months Ended June 30	
	2022	2021
Beginning balance	\$ 63,366,183	\$ 65,395,453
Attributable to non-controlling interests:		
Net income	2,799,887	2,245,072
Cash dividends distributed by subsidiaries	(5,290,167)	(4,490,154)
Cash dividends from capital surplus distributed by subsidiaries	(1,464,953)	(2,041,690)
Exchange differences on translating foreign operations	395,534	(162,122)
Unrealized gain (loss) on financial assets at FVTOCI	(309,100)	53,545
Gain on hedging instruments	2,065	5,466
Actual disposal or acquisition of partial interests in subsidiaries	(80,110)	(27,167)
Share of other comprehensive income (loss) of associates accounted for using the equity method	(57,308)	67,878
Change in associates accounted for using the equity method	26	109
Cash capital increase by subsidiaries	<u>672,479</u>	<u>-</u>
Ending balance	<u>\$ 60,034,536</u>	<u>\$ 61,046,390</u>

g. Treasury shares

The Company's shares held by its subsidiary, Yuan Ding Co., Ltd. (Yuan Ding), at the end of the reporting periods were as follows:

Name of Subsidiary	Number of Shares Held (In Thousands)	Carrying Amount	Market Price
<u>June 30, 2022</u>			
Yuan Ding	779	<u>\$ 25,063</u>	<u>\$ 24,784</u>
<u>December 31, 2021</u>			
Yuan Ding	779	<u>\$ 25,063</u>	<u>\$ 22,836</u>
<u>June 30, 2021</u>			
Yuan Ding	779	<u>\$ 25,063</u>	<u>\$ 24,940</u>

The Group consolidated its subsidiary, Yuan Ding since December 28, 2011. As of December 31, 2011, the Group's shares held by Yuan Ding had a carrying value of \$25,063 thousand.

The Group's shares held by the subsidiary are recognized as treasury shares. The subsidiaries which hold treasury shares can retain shareholders' rights except the rights to participate in any share issuance for cash and to vote.

28. REVENUE

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Revenue from contracts with customers				
Revenue from sale of goods	\$ 51,449,234	\$ 41,148,797	\$ 97,995,077	\$ 80,986,059
Telecommunications				
service revenue	11,631,662	11,274,720	23,011,225	22,513,557
Construction revenue	1,542,260	2,357,558	2,139,637	3,550,593
Other operating revenue	<u>4,673,149</u>	<u>3,712,908</u>	<u>9,534,617</u>	<u>7,691,775</u>
	<u>\$ 69,296,305</u>	<u>\$ 58,493,983</u>	<u>\$ 132,680,556</u>	<u>\$ 114,741,984</u>

a. Description of customer contract

Refer to Note 4 the summary of significant accounting policies.

b. Contact balances

	June 30, 2022	December 31, 2021	June 30, 2021	January 1, 2021
Notes and accounts receivable (Note 11)	\$ 35,616,027	\$ 29,336,993	\$ 28,769,440	\$ 26,788,957
Long-term receivables	\$ 77,081	\$ 93,134	\$ 105,303	\$ 129,598
Contract assets				
Bundle sale of goods	\$ 7,679,594	\$ 7,570,619	\$ 7,237,506	\$ 7,274,473
Real estate construction	1,633,071	1,106,190	874,302	952,972
Retentions receivable	524,621	463,310	365,720	304,606
Others	1,317,553	1,209,396	1,007,723	924,052
Less: Allowance for impairment loss	<u>(148,515)</u>	<u>(148,515)</u>	<u>(135,925)</u>	<u>(135,925)</u>
	\$ 11,006,324	\$ 10,201,000	\$ 9,349,326	\$ 9,320,178
Current	\$ 7,472,432	\$ 6,838,329	\$ 6,082,212	\$ 6,098,262
Non-current	<u>3,533,892</u>	<u>3,362,671</u>	<u>3,267,114</u>	<u>3,221,916</u>
	\$ 11,006,324	\$ 10,201,000	\$ 9,349,326	\$ 9,320,178
Contract liabilities				
Sale of goods and services	\$ 15,787,847	\$ 15,053,216	\$ 3,799,433	\$ 4,103,947
Sale of real estate	-	57	-	34,663
Real estate construction	593,727	399,301	439,160	469,634
Others (Note 13)	<u>-</u>	<u>-</u>	<u>648,585</u>	<u>-</u>
	\$ 16,381,574	\$ 15,452,574	\$ 4,887,178	\$ 4,608,244
Current	\$ 5,541,900	\$ 4,833,211	\$ 4,686,515	\$ 4,418,922
Non-current	<u>10,839,674</u>	<u>10,619,363</u>	<u>200,663</u>	<u>189,322</u>
	\$ 16,381,574	\$ 15,452,574	\$ 4,887,178	\$ 4,608,244

For notes and accounts receivable, refer to Note 11.

The changes in the contract asset and the contract liability primarily resulted from the timing difference between the Group's fulfillment of performance obligations and the respective customer's payment for the six months ended June 30, 2022 and 2021.

The Group measures the loss allowance for contract assets at an amount equal to lifetime ECLs. The expected credit losses on contract assets are estimated using an allowance matrix by reference to past default experience with the debtor and an analysis of the debtor's current financial position, adjusted for the general economic conditions of the industry in which the debtor operates, the unemployment rate and an assessment of both the current as well as the forecasted direction of economic conditions at the reporting date.

The Group provides frequency and network sharing services for APTC through a part of 5G spectrum and related cell sites. The consideration received from APTC is included in contract liabilities and revenue is recognized over the useful lives of the assets used in providing frequency and network sharing services.

c. Assets related to contract costs

	June 30, 2022	December 31, 2021	June 30, 2021
Current			
Costs to fulfill a contract (classified as other current assets)	\$ 887	\$ 8,120	\$ 8,308
Non-current			
Incremental costs of obtaining a contract	\$ 3,691,837	\$ 3,908,968	\$ 3,632,344

1) Costs to fulfill a contract

The Group provides enterprise project services, and its directly related costs which are used to fulfill future performance obligations are recognized as costs to fulfill a contract within the expected recoverable scope (recognized as other current assets). Costs to fulfill a contract are reclassified as operating costs in the contract period, in line with the revenue recognition method.

2) Incremental costs of obtaining a contract

The Group considered its past experience and believes the commission and subsidies paid for obtaining contracts are wholly recoverable. Total expenses recognized were \$737,730 thousand and \$757,391 thousand for the three months ended June 30, 2022 and 2021, respectively, and \$1,509,087 thousand and \$1,524,222 thousand for the six months ended June 30, 2022 and 2021, respectively.

d. Disaggregation of revenue

Refer to Note 42 for information about disaggregation of revenue.

29. NET PROFIT FROM CONTINUING OPERATIONS

a. Interest expenses

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Capitalized interests on properties	\$ 35,314	\$ 14,012	\$ 56,565	\$ 28,208
Capitalization rates	0.65%-3.65%	0.53%-3.25%	0.50%-3.65%	0.53%-3.25%

b. Depreciation and amortization

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Property, plant and equipment	\$ 4,175,691	\$ 4,040,794	\$ 8,327,639	\$ 8,076,312
Right-of-use assets	1,053,461	1,073,576	2,125,182	2,146,227
Intangible assets	<u>1,683,167</u>	<u>1,868,168</u>	<u>3,355,023</u>	<u>3,511,697</u>
	<u>\$ 6,912,319</u>	<u>\$ 6,982,538</u>	<u>\$ 13,807,844</u>	<u>\$ 13,734,236</u>
An analysis of deprecation by function				
Operating costs	\$ 4,762,429	\$ 4,557,234	\$ 9,416,091	\$ 9,078,238
Operating expenses	454,429	539,666	1,011,802	1,108,972
Other expense	<u>12,294</u>	<u>17,470</u>	<u>24,928</u>	<u>35,329</u>
	<u>\$ 5,229,152</u>	<u>\$ 5,114,370</u>	<u>\$ 10,452,821</u>	<u>\$ 10,222,539</u>
An analysis of amortization by function				
Operating costs	\$ 1,417,553	\$ 1,357,666	\$ 2,827,066	\$ 2,767,693
Operating expenses	<u>265,614</u>	<u>510,502</u>	<u>527,957</u>	<u>744,004</u>
	<u>\$ 1,683,167</u>	<u>\$ 1,868,168</u>	<u>\$ 3,355,023</u>	<u>\$ 3,511,697</u>

c. Employee benefits expense

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Post-employment benefits				
Defined contribution plans	\$ 238,159	\$ 209,679	\$ 470,220	\$ 419,330
Defined benefit plans	9,261	16,896	23,509	33,952
Other employee benefits	<u>5,855,960</u>	<u>5,501,463</u>	<u>11,759,262</u>	<u>11,143,818</u>
Total employee benefit expense	<u>\$ 6,103,380</u>	<u>\$ 5,728,038</u>	<u>\$ 12,252,991</u>	<u>\$ 11,597,100</u>
Analysis of employee benefit expense by function				
Operating costs	\$ 3,213,439	\$ 2,944,997	\$ 6,322,149	\$ 5,755,063
Operating expenses	<u>2,889,941</u>	<u>2,783,041</u>	<u>5,930,842</u>	<u>5,842,037</u>
	<u>\$ 6,103,380</u>	<u>\$ 5,728,038</u>	<u>\$ 12,252,991</u>	<u>\$ 11,597,100</u>

d. Loss on disposal of non-financial assets

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Loss on disposal of property, plant and equipment	\$ 102,366	\$ 68,767	\$ 133,734	\$ 152,417
Loss on disposal of intangible assets	-	12,871	-	12,872
Loss on disposal of concessions	<u>46,231</u>	<u>-</u>	<u>46,675</u>	<u>-</u>
	<u>\$ 148,597</u>	<u>\$ 81,638</u>	<u>\$ 180,409</u>	<u>\$ 165,289</u>

e. Employees' compensation and remuneration of directors

The Company accrued employees' compensation and remuneration of directors at the rates of 2.0% to 3.5% and no higher than 2.5%, respectively, of net profit before income tax, employees' compensation, and remuneration of directors. However, the Company has to first offset losses from the previous years. The employees' compensation and remuneration of directors for the six months ended June 30, 2022 and 2021 were as follows:

Accrual rate

	For the Six Months Ended June 30	
	2022	2021
Employees' compensation	2.65%	3.00%
Remuneration of directors	1.99%	2.25%

Amount

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Employees' compensation	<u>\$ 86,336</u>	<u>\$ 103,604</u>	<u>\$ 172,673</u>	<u>\$ 207,208</u>
Remuneration of directors	<u>\$ 64,753</u>	<u>\$ 84,335</u>	<u>\$ 129,505</u>	<u>\$ 155,406</u>

If there have changes in the amounts after the annual consolidated financial statements were authorized for issue, the differences are recorded as a change in the accounting estimate.

The appropriations employees' compensation and remuneration of directors for 2021 and 2020 that were resolved by the board of directors on March 8, 2022 and March 24, 2021, respectively, are stated below:

	For the Year Ended December 31	
	2021	2020
Employees' compensation	\$ 345,347	\$ 230,231
Remuneration of directors	180,847	145,673

Rate

	For the Year Ended December 31	
	2021	2020
Employees' compensation	3.30%	2.79%
Remuneration of directors	1.73%	1.76%

There was no difference between the actual appropriated amounts of employees' compensation and remuneration of directors and the amounts recognized in the consolidated financial statements for the years ended December 31, 2021 and 2020. The Company offered to settle employee's compensation in cash.

Information on the employees' compensation and remuneration of directors resolved by the Company's board of directors in 2022 and 2021 is available at the Market Observation Post System website of the Taiwan Stock Exchange.

30. INCOME TAXES RELATING TO CONTINUING OPERATIONS

a. Major components of tax expense recognized in profit or loss

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Current				
In respect of the current period	\$ 1,270,878	\$ 607,835	\$ 2,041,403	\$ 1,165,253
Income tax on unappropriated earnings	1,467	-	1,467	-
Adjustments for prior years	<u>(6,580)</u>	<u>(457)</u>	<u>(6,580)</u>	<u>(457)</u>
	<u>1,265,765</u>	<u>607,378</u>	<u>2,036,290</u>	<u>1,164,796</u>
Deferred tax	<u>(20,865)</u>	<u>251,418</u>	<u>123,311</u>	<u>620,719</u>
Income tax expense recognized in profit or loss	<u>\$ 1,244,900</u>	<u>\$ 858,796</u>	<u>\$ 2,159,601</u>	<u>\$ 1,785,515</u>

b. Income tax benefit (expense) recognized in other comprehensive income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
<u>Deferred tax</u>				
In respect of the current period				
Fair value changes of financial assets at FVTOCI	<u>\$ 1,445</u>	<u>\$ (274)</u>	<u>\$ (3,614)</u>	<u>\$ 153</u>

c. Income tax assessments

	<u>Latest Year of Income Tax Return That Tax Authorities Had Examined and Cleared</u>
Far Eastern New Century Corporation	2019
Far Eastern Resources Development Co., Ltd.	2019
Oriental Petrochemical (Taiwan) Co., Ltd.	2019
Fu Kwok Knitting & Garment Co., Ltd.	2019
Yuan Tong Investment Co., Ltd.	2020
Kai Yuan International Investment Co., Ltd.	2020
Ding Yuan International Investment Co., Ltd.	2020
An Ho Garment Co., Ltd.	2020
Far Eastern Textile Ltd.	2020
Far Eastern Construction Co., Ltd.	2020
Far Eastern General Contractor Inc.	2020
Yuan Ding Investment Co., Ltd.	2019
Far Eastern Fibertech Co., Ltd.	2020
Oriental Green Materials, Ltd.	2020
Oriental Resources Development Co., Ltd.	2020
Far Eastern Apparel Co., Ltd.	2019
Yuan Faun Co., Ltd.	2020
Yuan Cheng Human Resources Consultant Corporation	2019
Yuan Ding Co., Ltd.	2020
Far Eastern Technical Consultants Co., Ltd.	2020
YDT Technology International Co., Ltd.	2020
FET Consulting Engineers Co., Ltd.	2020
Ding Ding Integrated Marketing Service Co., Ltd.	2020
Ding Ding Hotel Co., Ltd.	2020
Far Eastern Electronic Toll Collection Co., Ltd.	2021
Yuan Hsin Digital Payment Co., Ltd.	2020
FETC International Co., Ltd.	2020
Far EasTone Telecommunications Co., Ltd.	2020
ARCOA Communication Co., Ltd.	2020
Information Security Service Digital United Inc.	2019
DataExpress Infotech Co., Ltd.	2019
Yuan Cing Co., Ltd.	2020
New Diligent Co., Ltd.	2020
KGEx.com Co., Ltd.	2019
Home Master Technology Ltd.	2019
Yuanshi Digital Technology Co., Ltd.	2020
New Century InfoComm Tech Corporation	2019
Nextlink Technology Co., Ltd.	2020
Microfusion Technology Co., Ltd.	2019
Prime EcoPower Co., Ltd.	2020
Yuanbao Financial Technology Co., Ltd.	2021

31. EARNINGS PER SHARE

Unit: NT\$ Per Share

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Basic earnings per share	<u>\$ 0.62</u>	<u>\$ 0.71</u>	<u>\$ 1.17</u>	<u>\$ 1.25</u>
Diluted earnings per share	<u>\$ 0.62</u>	<u>\$ 0.70</u>	<u>\$ 1.16</u>	<u>\$ 1.25</u>

The earnings and weighted average number of common stock outstanding that were used in the computation of earnings per share were as follows:

Net Income for the Period

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Net income for the period attributable to owners of the Company	<u>\$ 3,079,900</u>	<u>\$ 3,516,921</u>	<u>\$ 5,833,291</u>	<u>\$ 6,230,906</u>

Weighted Average Number of Common Stock Outstanding

Unit: In Thousand Shares

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Weighted average number of common stock used in the computation of basic earnings per share	5,000,968	4,981,909	5,001,036	4,981,909
Effect of potentially dilutive common stock:				
Employees' compensation	<u>5,699</u>	<u>6,760</u>	<u>9,601</u>	<u>10,924</u>
Weighted average number of common stock used in the computation of diluted earnings per share	<u>5,006,667</u>	<u>4,988,669</u>	<u>5,010,637</u>	<u>4,992,833</u>

In calculating the weighted average number of share outstanding for consolidated EPS, the Company recognized the number of the shares held by associates as treasury shares and deducted the number of treasury shares from the weighted average number of outstanding shares in the current period.

If the Company offered to settle compensation paid to employees in cash or shares, the Company assumed the entire amount of the compensation would be settled in shares and the resulting potential shares were included in the weighted average number of shares outstanding used in the calculation of diluted earnings per share, if the effect was dilutive. Such dilutive effect of the potential shares was included in the computation of diluted earnings per share until the number of shares to be distributed to employees is resolved in the following year.

The Company calculated basic EPS with the weighted average number of actual outstanding shares in the current period. Based on the calculation, for the three months and six months ended June 30, 2022 and 2021, the Company's EPS were \$0.58, \$0.66, \$1.09 and \$1.16.

32. EQUITY TRANSACTIONS WITH NON-CONTROLLING INTERESTS

For the six months ended June 30, 2022

In March and June 2022, the Group purchased partial shareholders' equity of ARCOA Communication Co., Ltd. from non-controlling interest by cash, leading to increase its ownership percentage from 61.63% to 68.35%.

As it did not have effect on the Group's control over the subsidiary, the transaction above was recognized as equity transaction. Cash consideration paid and equity transactions were as follows:

	ARCOA Communication Co., Ltd.
Cash consideration paid	\$ (116,885)
The proportionate share of the carrying amount of the net assets of the subsidiary	<u>121,360</u>
Differences recognized from equity transactions	<u>\$ 4,475</u>

Line items adjusted for equity transactions

Capital surplus - actual disposal or acquisition of interests in subsidiaries	<u>\$ 4,475</u>
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In March 2022, the Group subscribed for additional new shares of IDEAWORKS Entertainment Co., Ltd. in cash at a percentage different from its existing shareholdings, leading to decrease its shareholdings from 100% to 50%.

As it did not have effect on the Group's control over the subsidiary, the transaction above was recognized as equity transaction. Cash consideration paid and equity transactions were as follows:

	IDEAWORKS Entertainment Co., Ltd.
Cash consideration received	\$ 41,250
The proportionate share of the carrying amount of the net assets of the subsidiary	<u>(41,250)</u>
Differences recognized from equity transactions	<u>\$ -</u>

For the six months ended June 30, 2021

In February 2021, the Group purchased 0.04% shareholders' equity of subsidiary Far EasTone Telecommunications Co., Ltd. for \$63,905 thousand increasing its continuing interest from 38.29% to 38.33%.

As it did not have effect on the Group's control over the subsidiary, the transaction above was recognized as equity transaction. Cash consideration paid and equity transactions were as follows:

	Far EastOne Telecommuni- cations Co., Ltd.
Cash consideration paid	\$ (63,905)
The proportionate share of the carrying amount of the net assets of the subsidiary	<u>27,167</u>
Differences recognized from equity transactions	<u>\$ (36,738)</u>
<u>Line items adjusted for equity transactions</u>	
Capital surplus - actual disposal or acquisition of interests in subsidiaries	<u>\$ (36,738)</u>

33. CAPITAL MANAGEMENT

The Group manages its capital to ensure that entities in the Group will be able to continue as going concerns while maximizing the return to shareholders through the optimization of the debt and equity balance.

34. FINANCIAL INSTRUMENTS

a. Fair value of financial instruments not measured at fair value

1) The financial liabilities which have significant difference from their fair values.

	<u>June 30, 2022</u>		<u>December 31, 2021</u>		<u>June 30, 2021</u>	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
<u>Financial liabilities</u>						
Financial liabilities measured at amortized cost						
Bonds payable	\$ 110,604,504	\$ 110,340,849	\$ 126,088,310	\$ 126,661,842	\$ 123,376,902	\$ 124,065,950

2) Fair value hierarchy

June 30, 2022

	Level 1	Level 2	Level 3	Total
<u>Financial liabilities</u>				
Bonds payable	<u>\$ 110,340,849</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,340,849</u>

December 31, 2021

	Level 1	Level 2	Level 3	Total
<u>Financial liabilities</u>				
Bonds payable	<u>\$ 126,661,842</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,661,842</u>

June 30, 2021

	Level 1	Level 2	Level 3	Total
<u>Financial liabilities</u>				
Bonds payable	\$ 124,065,950	\$ _____ -	\$ _____ -	\$ 124,065,950

b. Fair value of financial instruments measured at fair value on a recurring basis

1) Fair value hierarchy

June 30, 2022

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Open-end mutual funds - beneficial certificates	\$ 2,320,109	\$ -	\$ -	\$ 2,320,109
Oversea mutual funds - benefit certificates	-	2,038,667	-	2,038,667
Domestic listed shares	163,510	-	-	163,510
Forward exchange contracts	_____ -	_____ -	12,595	12,595
	<u>\$ 2,483,619</u>	<u>\$ 2,038,667</u>	<u>\$ 12,595</u>	<u>\$ 4,534,881</u>
Financial assets at FVTOCI				
Domestic listed shares	\$ 4,237,601	\$ -	\$ -	\$ 4,237,601
Domestic unlisted shares	-	-	1,339,112	1,339,112
Real estate investment trust mutual funds - beneficial certificates	481,858	-	-	481,858
Oversea unlisted shares	_____ -	_____ -	725,549	725,549
	<u>\$ 4,719,459</u>	<u>\$ _____ -</u>	<u>\$ 2,064,661</u>	<u>\$ 6,784,120</u>
Financial liabilities at FVTPL				
Forward exchange contracts	\$ _____ -	\$ _____ -	\$ 6,668	\$ 6,668
Financial liabilities for hedging				
Cash flow hedges - interest rate swap contracts	\$ _____ -	\$ _____ -	\$ 26,131	\$ 26,131

December 31, 2021

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Open-end mutual funds - beneficial certificates	\$ 3,152,708	\$ -	\$ -	\$ 3,152,708
Oversea mutual funds - benefit certificates	-	2,398,859	-	2,398,859
Domestic listed shares	394,802	-	-	394,802
Forward exchange contracts	_____ -	_____ -	27,429	27,429
	<u>\$ 3,547,510</u>	<u>\$ 2,398,859</u>	<u>\$ 27,429</u>	<u>\$ 5,973,798</u>

(Continued)

	Level 1	Level 2	Level 3	Total
Financial assets at FVTOCI				
Domestic listed shares	\$ 4,971,562	\$ -	\$ -	\$ 4,971,562
Domestic unlisted shares	-	-	1,545,447	1,545,447
Real estate investment trust mutual funds - beneficial certificates	487,029	-	-	487,029
Oversea unlisted shares	<u>-</u>	<u>-</u>	<u>587,410</u>	<u>587,410</u>
	<u>\$ 5,458,591</u>	<u>\$ -</u>	<u>\$ 2,132,857</u>	<u>\$ 7,591,448</u>
Financial liabilities at FVTPL				
Forward exchange contracts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,517</u>	<u>\$ 3,517</u>
Financial liabilities for hedging				
Cash flow hedges - interest rate swap contracts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 372</u>	<u>\$ 372</u> (Concluded)

June 30, 2021

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Open-end mutual funds - beneficial certificates	\$ 3,176,322	\$ -	\$ -	\$ 3,176,322
Oversea mutual funds - benefit certificates	-	2,751,284	-	2,751,284
Domestic listed shares	475,433	-	-	475,433
Forward exchange contracts	<u>-</u>	<u>-</u>	<u>1,294</u>	<u>1,294</u>
	<u>\$ 3,651,755</u>	<u>\$ 2,751,284</u>	<u>\$ 1,294</u>	<u>\$ 6,404,333</u>
Financial assets at FVTOCI				
Domestic listed shares	\$ 1,257,583	\$ -	\$ -	\$ 1,257,583
Domestic unlisted shares	-	-	1,414,507	1,414,507
Real estate investment trust mutual funds - beneficial certificates	325,200	-	-	325,200
Oversea unlisted shares	<u>-</u>	<u>-</u>	<u>586,799</u>	<u>586,799</u>
	<u>\$ 1,582,783</u>	<u>\$ -</u>	<u>\$ 2,001,306</u>	<u>\$ 3,584,089</u>
Financial liabilities at FVTPL				
Forward exchange contracts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,118</u>	<u>\$ 5,118</u>
Financial liabilities for hedging				
Cash flow hedges - interest rate swap contracts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 166</u>	<u>\$ 166</u>

There were no transfers between Levels 1 and 2 for the six months ended June 30, 2022 and 2021.

2) Reconciliation of Level 3 fair value measurements of financial assets

For the six months ended June 30, 2022

	Financial Assets at FVTPL	Financial Assets at FVTOCI	Financial Instruments for Hedging	Total
Balance at January 1, 2022	\$ 27,057	\$ 2,132,857	\$ 3,517	\$ 2,163,431
Return on the capital reduction	-	(15,769)	-	(15,769)
Recognized in profit or loss	(29,672)	-	-	(29,672)
Recognized in other comprehensive income	-	(64,644)	3,151	(61,493)
Settlements and effect of exchange rate differences	<u>(10,921)</u>	<u>12,217</u>	<u>-</u>	<u>1,296</u>
Balance at June 30, 2022	<u>\$ (13,536)</u>	<u>\$ 2,064,661</u>	<u>\$ 6,668</u>	<u>\$ 2,057,793</u>

For the six months ended June 30, 2021

	Financial Assets at FVTPL	Financial Assets at FVTOCI	Financial Instruments for Hedging	Total
Balance at January 1, 2021	\$ 12,691	\$ 1,915,033	\$ (8,508)	\$ 1,919,216
Additions	-	50,000	-	50,000
Return on the capital reduction	-	(15,300)	-	(15,300)
Recognized in profit or loss	33,705	-	-	33,705
Recognized in other comprehensive income	-	56,452	8,342	64,794
Settlements and effect of exchange rate differences	<u>(50,220)</u>	<u>(4,879)</u>	<u>-</u>	<u>(55,099)</u>
Balance at June 30, 2021	<u>\$ (3,824)</u>	<u>\$ 2,001,306</u>	<u>\$ (166)</u>	<u>\$ 1,997,316</u>

3) Valuation techniques and inputs applied for the purpose of measuring Level 2 fair value measurement

Financial Instruments	Valuation Techniques and Inputs
Overseas mutual funds - beneficial certificates	Valuation based on the fair values of a portfolio of funds, calculated through each sub-fund by fair value net of the management and operating expenses for the sub-fund.

- 4) Valuation techniques and inputs applied for the purpose of measuring Level 3 fair value measurement

Financial Instruments	Valuation Techniques and Inputs
Unlisted shares	<p>a) Asset-based approach. Valuation is based on the fair value of an investee, calculated through each investment of the investee using the income approach, market approach or a combination of the two approaches, while also taking the liquidity premium into consideration.</p> <p>b) Transaction method of market approach. The approach is a valuation strategy that looks at market ratios of companies with similar profitability at the end of the reporting period, while taking the liquidity premium into consideration.</p>
Forward exchange contracts, option contracts, combined exchange options, interest rate swap and foreign exchange contracts swap contracts	Cash flow is discounted. Future cash flows are estimated based on observable spot exchange rates at the end of the reporting period and contract rates and discounted at a rate that reflect the credit risk and value of the currency. The Group assumed 0% as discounted rate by taking the counterparties' high credit rating and short contract terms into consideration.

c. Categories of financial instruments

	June 30, 2022	December 31, 2021	June 30, 2021
<u>Financial assets</u>			
Financial assets at FVTPL	\$ 4,534,881	\$ 5,973,798	\$ 6,404,333
Financial assets at amortized cost (Note 1)	99,929,923	78,170,400	86,572,539
Financial assets for hedging	6,668	3,517	-
Financial assets at FVTOCI	6,784,120	7,591,448	3,584,089
<u>Financial liabilities</u>			
Financial liabilities at FVTPL	26,131	372	5,118
Financial liabilities for hedging	-	-	166
Amortized cost (Note 2)	341,857,215	311,564,052	329,332,788

Note 1: The balances included financial assets measured at amortized cost, which comprised cash and cash equivalents, financial assets at amortized - cost, notes and accounts receivable (including related parties), other receivables (including related parties), long-term receivables (including related parties), refundable deposits and other financial assets.

Note 2: The balances included financial liabilities measured at amortized cost, which comprised short-term borrowings, short-term bills payable, notes and accounts payable (including related parties), other payables (including related parties), payables to suppliers of machinery and equipment, provisions, bonds payable (including current portion), long-term borrowings (including current portion) and guarantee deposits received.

d. Financial risk management objectives and policies

The Group's Corporate Treasury function provides services to the business, coordinates access to domestic and international financial markets, monitors and manages the financial risks relating to the non-operating activities of the Group through internal risk reports that analyze exposures by degree and magnitude of risks. These risks include market risk (including currency risk, interest rate risk and other price risk), credit risk and liquidity risk.

The Group seeks to minimize the effects of these risks by using derivative financial instruments to hedge risk exposures. The use of financial derivatives is governed by the Group's policies approved by the board of directors, which provide written principles on foreign exchange risk, interest rate risk, credit risk, the use of financial derivatives and non-derivative financial instruments, and the investment of excess liquidity.

The Corporate Treasury function is reviewed by the Group's board of directors in accordance with related rules and internal control system. The Group should implement the overall financial management objective as well as observe the levels of delegated authority and ensure that those with delegated authority carry out their duties.

1) Market risk

The Group's activities exposed it primarily to the financial risks of changes in exchange rates (see (a) below) and interest rates (see (b) below).

a) Foreign currency risk

Several subsidiaries of the Group had foreign currency sales and purchases, which exposed the Group to exchange rate risk. Exchange rate exposures were managed within approved policy parameters through forward exchange contracts.

The carrying amounts of the Group's significant foreign currency-denominated monetary assets and monetary liabilities (including those eliminated on consolidation) at the end of the reporting period were as Note 40.

Sensitivity analysis

The Group was mainly exposed to the U.S. dollars.

The following table details the Group's sensitivity to a 5% increase and decrease in New Taiwan dollars (the functional currency) against the U.S. dollar and Japanese yen. The 5% sensitivity rate is used when foreign currency risk is reported internally to key management personnel and represents management's assessment of the reasonably possible changes in exchange rates. The sensitivity analysis included only outstanding foreign currency-denominated monetary items, and the translation of these items at the end of the reporting period was adjusted for a 5% change in exchange rates. A positive number below indicates an increase in pretax profit and other equity associated with New Taiwan dollars that strengthen 5% against the relevant currency. For a 5% weakening of New Taiwan dollars against the relevant currency, there would be an equal and opposite impact on pretax profit and other equity, and the balances below would be negative.

	June 30, 2022	December 31, 2021	June 30, 2021
5% change in profit or loss			
USD	\$ (726,155)	\$ (329,269)	\$ (277,249)
JPY	\$ (57,511)	\$ -	\$ -

b) Interest rate risk

The Group was exposed to interest rate risk because entities in the Group borrowed funds at both fixed and floating interest rates. It managed the risk by maintaining an appropriate mix of fixed and floating rate borrowings.

The carrying amounts of the Group's financial assets and financial liabilities with exposure to interest rates at the end of the reporting period were as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
Fair value interest rate risk			
Financial assets	\$ 17,992,410	\$ 18,598,979	\$ 12,414,404
Financial liabilities	249,223,710	243,538,512	244,953,667
Cash flow interest rate risk			
Financial assets	16,329,834	14,578,478	20,947,225
Financial liabilities	43,445,706	36,279,261	39,989,195

Sensitivity analysis

The sensitivity analysis below was determined on the basis of the Group's exposure to interest rates for financial assets and financial liabilities at the end of the reporting period. An increase or decrease of 0.25% is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates. For the financial assets and financial liabilities with fixed interest rate, their fair value will change as the market interest rates change. For the financial assets and financial liabilities with floating interest rate, their effective interest rates will change as the market interest rates change.

If interest rates had been 0.25% higher/lower and all other variables had been held constant, the fair value of the Group's financial assets with fixed interest rate as of June 30, 2022, December 31, 2021 and June 30, 2021 would have decreased/increase by \$44,869 thousand, \$46,381 thousand and \$30,959 thousand, respectively, and the cash flows on the Group's financial assets with floating interest rate would have increased/decrease by \$40,825 thousand, \$36,446 thousand and \$52,368 thousand, respectively.

If interest rates had been 0.25% higher/lower and all other variables had been held constant, the fair value of the Group's financial liabilities with fixed interest rate as of June 30, 2022, December 31, 2021 and June 30, 2021 would have decreased/increase by \$621,506 thousand, \$607,328 thousand and \$610,857 thousand, respectively, and the cash flows on the Group's financial liabilities with floating interest rate would have decreased/increase by \$108,614 thousand, \$90,698 thousand and \$99,973 thousand, respectively.

Hedge accounting

The Group entered into interest rate swap contracts to mitigate the risk of changes in floating interest rates on cash flow exposure related to its outstanding variable rate debt.

All interest rate swap contracts that exchange floating rate interest amounts with fixed rate interest amounts are designated as cash flow hedges in order to reduce the Group's cash flow exposure resulting from variable interest rates on borrowings. The interest rate swaps and the interest payments on loans occur simultaneously, and the amount accumulated in equity is reclassified to profit or loss over the period that the floating rate interest payments on debt affect profit or loss.

The following tables summarize the information relating to the hedges for interest rate risk.

June 30, 2022

Hedging Instruments	Notional Amount	Maturity	Range of Interest Rates Paid	Range of Interest Rates Received	Line Item in Balance Sheet	Carrying Amount		Change In Value Used for Calculating Hedge Ineffectiveness
						Asset	Liability	
Cash flow hedge Interest rate swaps	NT\$3,294,000 thousand	November 2025	0%-4.8%	0.60%-4.90%	Financial liabilities for hedging	\$ 6,668	\$ -	\$ -

Hedged Items	Change in Value Used for Calculating Hedge Ineffectiveness	Balance in Other Equity	
		Continuing Hedges	Hedge Accounting No Longer Applied
Cash flow hedge			
Long-term debt in floating rate	\$ -	\$ 6,668	\$ -

For the three months ended June 30, 2022

Comprehensive Income	Hedging Gains (Losses) Recognized in OCI	Amount of Hedge Ineffectiveness Recognized in Profit or Loss	Line Item in Which Hedge Ineffectiveness is Included	Amount Reclassified to P/L and the Adjusted Line Item Due to Hedged Item Affecting P/L
Cash flow hedge				
Interest expense from long-term debt	\$ 1,508	\$ -	-	\$771 Increase in interest expense

For the six months ended June 30, 2022

Comprehensive Income	Hedging Gains (Losses) Recognized in OCI	Amount of Hedge Ineffectiveness Recognized in Profit or Loss	Line Item in Which Hedge Ineffectiveness is Included	Amount Reclassified to P/L and the Adjusted Line Item Due to Hedged Item Affecting P/L
Cash flow hedge				
Interest expense from long-term debt	\$ 3,151	\$ -	-	\$2,414 Increase in interest expense

December 31, 2021

Hedging Instruments	Notional Amount	Maturity	Range of Interest Rates Paid	Range of Interest Rates Received	Line Item in Balance Sheet	Carrying Amount		Change In Value Used for Calculating Hedge Ineffectiveness
						Asset	Liability	
Cash flow hedge Interest rate swaps	NT\$3,294,000 thousand	November 2025	0%-4.8%	0.60%-4.9%	Financial liabilities for hedging	\$ 3,517	\$ -	\$ -

Hedged Items	Change in Value Used for Calculating Hedge Ineffectiveness	Balance in Other Equity	Carrying Amount
		Continuing Hedges	Hedge Accounting No Longer Applied
Cash flow hedge			
Interest expense from long-term debt	\$ -	\$ 3,517	\$ -

For the six months ended June 30, 2021

The Group entered into interest rate swap contracts to mitigate the risk of changes in floating interest rates on cash flow exposure related to its outstanding variable rate debt.

All interest rate swap contracts that exchange floating rate interest amounts with fixed rate interest amounts are designated as cash flow hedges in order to reduce the Group's cash flow exposure resulting from variable interest rates on borrowings. The interest rate swaps and the interest payments on loans occur simultaneously, and the amount accumulated in equity is reclassified to profit or loss over the period that the floating rate interest payments on debt affect profit or loss.

The following tables summarize the information relating to the hedges for interest rate risk.

June 30, 2021

Hedging Instruments	Notional Amount	Maturity	Range of Interest Rates Paid	Range of Interest Rates Received	Line Item in Balance Sheet	Carrying Amount		Change In Value Used for Calculating Hedge Ineffectiveness
						Asset	Liability	
Cash flow hedge Interest rate swaps	NT\$3,294,000 thousand	November 2025	0%-0.48%	0.60%-4.90%	Financial liabilities for hedging	\$ -	\$ 166	\$ -

Hedged Items	Change in Value Used for Calculating Hedge Ineffectiveness	Balance in Other Equity	
		Continuing Hedges	Hedge Accounting No Longer Applied
Cash flow hedge			
Long-term debt in floating rate	\$ -	\$ (166)	\$ -

For the three months ended June 30, 2021

Comprehensive Income	Hedging Gains (Losses) Recognized in OCI	Amount of Hedge Ineffectiveness Recognized in Profit or Loss	Line Item in Which Hedge Ineffectiveness is Included	Amount Reclassified to P/L and the Adjusted Line Item Due to Hedged Item Affecting P/L
Cash flow hedge				
Interest expense from long-term debt	\$ 3,644	\$ -	-	\$2,751 Increase in interest expense

For the six months ended June 30, 2021

Comprehensive Income	Hedging Gains (Losses) Recognized in OCI	Amount of Hedge Ineffectiveness Recognized in Profit or Loss	Line Item in Which Hedge Ineffectiveness is Included	Amount Reclassified to P/L and the Adjusted Line Item Due to Hedged Item Affecting P/L
Cash flow hedge				
Interest expense from long-term debt	\$ 8,342	\$ -	-	\$6,907 Increase in interest expense

c) Other price risks

The Group was exposed to equity price risk because of its investments in stock and beneficial certificates.

Sensitivity analysis

The following sensitivity analysis was based on the exposure to equity price risks at the end of the reporting period.

If equity prices had been 5% lower, the fair value of financial assets at FVTPL and fair value of financial assets at FVTOCI as of June 30, 2022, December 31, 2021 and June 30, 2021, would have decreased by \$565,320 thousand, \$676,891 thousand and \$499,356 thousand.

2) Credit risk

Credit risk refers to the risk that counter-parties will default on its contractual obligations, resulting in a financial loss to the Group. As of the end of a reporting period, the Group's maximum exposure to credit risk that will cause the Group a financial loss due to failure of counterparties to discharge on obligations and financial guarantees provided by the Group could arise from:

- a) The carrying amounts of the recognized financial assets as stated in the balance sheets; and
- b) The amounts of contingent liabilities in relation to financial guarantees issued by the Group.

The Group has a policy of dealing with only creditworthy counter-parties and obtaining sufficient collateral, where appropriate, to mitigate the risk of financial loss from defaults.

The Group uses other publicly available financial information and its own trading records to rate its major customers. The Group's exposure and the credit ratings of its counterparties are continually monitored.

Accounts receivables refer to a large number of customers, spread across diverse industries and geographical areas. Ongoing credit evaluation is made to determine the financial condition of trade receivables.

3) Liquidity risk

The Group manages liquidity risk by maintaining a level of cash and cash equivalents deemed adequate to finance the Group's operations and mitigate the effects of fluctuations in cash flows. In addition, management monitors the use of bank borrowings and ensures compliance with loan covenants.

The maturity dates of financial liabilities (except for financial liabilities - current, i.e., with maturities of less than one year) are as follows:

	1-2 Years	2-3 Years	Over 3 Years	Total
<u>June 30, 2022</u>				
Long-term borrowings	\$ 60,309,503	\$ 16,336,757	\$ 20,182,199	\$ 96,828,459
Bonds payable	<u>15,200,000</u>	<u>25,700,000</u>	<u>48,800,000</u>	<u>89,700,000</u>
	<u>\$ 75,509,503</u>	<u>\$ 42,036,757</u>	<u>\$ 68,982,199</u>	<u>\$ 186,528,459</u>
<u>December 31, 2021</u>				
Long-term borrowings	\$ 42,501,004	\$ 28,847,740	\$ 24,665,809	\$ 96,014,553
Bonds payable	<u>21,000,000</u>	<u>23,700,000</u>	<u>59,300,000</u>	<u>104,000,000</u>
	<u>\$ 63,501,004</u>	<u>\$ 52,547,740</u>	<u>\$ 83,965,809</u>	<u>\$ 200,014,553</u>
<u>June 30, 2021</u>				
Long-term borrowings	\$ 34,286,173	\$ 41,927,839	\$ 25,978,893	\$ 102,192,905
Bonds payable	<u>21,000,000</u>	<u>15,200,000</u>	<u>65,300,000</u>	<u>101,500,000</u>
	<u>\$ 55,286,173</u>	<u>\$ 57,127,839</u>	<u>\$ 91,278,893</u>	<u>\$ 203,692,905</u>

Additional information about the maturity analysis for lease liabilities

	1-5 Years	5-10 Years	10-15 Years	15-20 Years	20+ Years
<u>June 30, 2022</u>					
Lease liabilities	<u>\$ 5,867,816</u>	<u>\$ 494,944</u>	<u>\$ 70,982</u>	<u>\$ 70,128</u>	<u>\$ 153,460</u>
<u>December 31, 2021</u>					
Lease liabilities	<u>\$ 5,967,137</u>	<u>\$ 448,958</u>	<u>\$ 77,954</u>	<u>\$ 74,674</u>	<u>\$ 161,030</u>
<u>June 30, 2021</u>					
Lease liabilities	<u>\$ 6,431,192</u>	<u>\$ 529,046</u>	<u>\$ 83,100</u>	<u>\$ 77,221</u>	<u>\$ 173,755</u>

e. Transfers of financial assets

The Group transferred a portion of the bankers' acceptances receivable with higher credit ratings in mainland China to the banks for discounting. As the Group has transferred most of all the risks and rewards relating to these instruments, it derecognized the full carrying amount of the receivable. However, if these derecognized bankers' acceptances are not paid at maturity, the banks have the right to request that the Group pay the unsettled balance; therefore, the Group still has continuing involvement in these receivable.

The maximum exposure to loss from the Group's continuing involvement in the derecognized receivable is equal to the face amounts of the transferred but unsettled bills receivable, and as of June 30, 2022, December 31, 2021 and June 30, 2021, the face amounts of these unsettled bills receivable were \$269,384 thousand, \$823,779 thousand and \$315,938 thousand, respectively. The unsettled bills receivable will be due in 12 months after the balance sheet date. Taking into consideration the credit risk of these derecognized bills receivable, the Group estimates that the fair values of its continuing involvement are not significant.

35. TRANSACTIONS WITH RELATED PARTIES

Besides the transactions mentioned in the other notes, the transactions for the three months and six months ended June 30, 2022 and 2021 and the related balances as of the balance sheet dates are summarized in the accompanying Tables 2, 3 and 4.

36. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

In addition to those disclosed in the other notes, the following assets had been pledged or mortgaged as collaterals for short-term borrowings, short-term bills payable, tariff duties, long-term borrowings, construction warranties, guarantees for related parties, litigation, and administrative tax remedies.

	June 30, 2022	December 31, 2021	June 30, 2021
Other financial assets - current	\$ 2,250,016	\$ 2,231,896	\$ 1,858,229
Financial assets at amortized cost - non-current	500,000	500,000	500,000
Property, plant and equipment, net	26,297,987	26,973,257	26,639,894
Investment properties	24,848,924	19,808,784	17,747,815
Investments accounted for using the equity method	3,027,590	3,194,371	3,136,145
Concessions	1,256,378	1,344,783	1,452,685
Other financial assets - non-current	<u>1,852,441</u>	<u>1,850,976</u>	<u>2,250,047</u>
	<u>\$ 60,033,336</u>	<u>\$ 55,904,067</u>	<u>\$ 53,584,815</u>

As of June 30, 2022, December 31, 2021 and June 30, 2021, FENC and some of its subsidiaries had provided 60,657 thousand shares of common stock of Far EasTone Telecommunications Co., Ltd. and 10,000 thousand shares of common stock of Yuan Ding Co., Ltd. as collaterals for short-term borrowings, short-term bills payable and long-term borrowings.

37. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

In addition to those disclosed in other notes, significant commitments and contingencies of the Group as of June 30, 2022, December 31, 2021 and June 30, 2021 were as follows:

- The Group issued but unused letters of credit aggregated at approximately \$961,488 thousand, \$963,275 thousand and \$412,784 thousand as of June 30, 2022, December 31, 2021 and June 30, 2021, respectively.
- The Group (except for Far EasTone and its subsidiaries) had unpaid construction contract and property, plant and equipment amounting to \$4,005,873 thousand, \$3,946,463 thousand and \$4,202,817 thousand as of June 30, 2022, December 31, 2021 and June 30, 2021, respectively.

In addition, Far EasTone and its subsidiaries unpaid property, plant, equipment and cellular phone equipment were as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
Acquisition of property, plant and equipment under contracts	<u>\$ 14,261,704</u>	<u>\$ 17,104,556</u>	<u>\$ 19,099,284</u>
Acquisition of inventories under contract	<u>\$ 2,643,998</u>	<u>\$ 5,134,425</u>	<u>\$ 3,171,275</u>

- c. There were undelivered cotton contracts which were unable to be cancelled amounting to \$173,290 thousand, \$158,429 thousand and \$180,315 thousand as of June 30, 2022, December 31, 2021 and June 30, 2021, respectively.
- d. Project contracts' costs already signed by Far Eastern General Contractor Inc. (FEGC) amounted to \$44,120,006 thousand, \$38,078,799 thousand and \$43,572,393 thousand as of June 30, 2022, December 31, 2021 and June 30, 2021, respectively.
- e. Far Eastern Electronic Toll Collection Co., Ltd. (FETC) was entrusted by the Taiwan Area National Freeway Bureau (TANFB) to collect electronic tolls on freeways and had signed a third-party benefit trust contract with Far Eastern International Bank Corporation (FEIB) to manage the tolls collected. The trust property for this agreement amounted to \$4,185,659 thousand, \$4,104,190 thousand and \$4,083,348 thousand as of June 30, 2022, December 31, 2021 and June 30, 2021, respectively.
- f. Endorsements and guarantees provided to related parties are shown in Table 6 (attached).
- g. As of June 30, 2011, the usage rate of electronic toll collection (ETC) services had not reached the requirement as stated in the contract of the Electronic Toll Collection BOT Project ("ETC Project"). Thus, Far Eastern Electronic Toll Collection Co., Ltd. (FETC) filed a lawsuit against Taiwan Area National Freeway Bureau (TANFB), and the Supreme Court remanded this case to the Taipei District Court Civil Division in September 2015. FETC had accrued the related penalties, and on October 19, 2018, the Taipei District Court pronounced the judgment in FETC's favor. The TANFB filed an appeal on November 9, 2018, and the Supreme Court rejected the appeal on June 11, 2019. The TANFB filed an appeal on July 8, 2019, and after being tried by the Supreme Court, the original judgment of second instance was abandoned on January 21, 2021 and sent back to the High Court for retrial. The case is currently under trial in the High Court.

FETC failed to complete the taximeter system infrastructure within a specified period under the ETC Project requirements. The Taipei District Court Civil Division pronounced on May 20, 2016 that FETC should pay the compensation for breach of contract to TANFB. FETC had filed an appeal on May 31, 2016 and accrued related penalties. The case is currently under trial in the High Court.

- h. In order to maximize the efficiency of utilizing Far EasTone's network and spectrum resources, and to enhance Far EasTone's competitiveness in the 5G markets, on September 4, 2020, the board of directors of Far EasTone resolved to enter into a business cooperation agreement with APTC, which includes issuing new common stock in exchange for part of APTC's shares held by Hon Hai Precision Industry Co., Ltd. under a share swap arrangement on June 30, 2022 after obtaining approval from the competent authority.

In order to enhance the competitiveness, expand the business scale and achieve the operating synergy, on February 25, 2022, Far EasTone's board of directors resolved to sign a merger agreement with APTC. Far EasTone will be the surviving company. The tentative record date of the merger is September 30, 2022 and the share exchange ratio is one share of APTC for 0.0934406 share of Far EasTone. Far EasTone expects to issue 356,681 thousand shares to complete the merger. The record date of the merger and the related adjustments, if any, to the agreement will be decided after obtaining approval from the competent authority. After Far EasTone and APTC have completed the merger, the aforementioned share swap contract with HHPI signed on September 4, 2020 will be terminated.

38. OTHER ITEMS

As of the date the consolidated financial statements were authorized for issue, the Group assessed that the COVID-19 pandemic would have no material impact on operation and finance aspects. The Group also assessed that there are no doubt in aspects of The Group's ability to continue as a going concern, risk of assets impairment and financing activities. The group will continue to observe and assess the possible impact that the COVID-19 will have on the Group's aforesaid aspects.

39. SIGNIFICANT EVENTS AFTER REPORTING PERIODS

On August 10, 2022, subsidiary FERD's board of directors approved to dispose of a land in Yadong Section, Banqiao District, New Taipei City to other related party, Far Eastern Medical Foundation, for \$2,289,615 thousand, with an estimated gain of \$22,980 thousand.

40. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The following information was aggregated by the foreign currencies other than functional currencies of the Group entities and the exchange rates between foreign currencies and respective functional currencies were disclosed. The significant assets and liabilities denominated in foreign currencies were as follows:

June 30, 2022

	Foreign Currencies (In Thousands)	Exchange Rate	Carrying Amount
<u>Financial assets</u>			
Monetary items			
USD	\$ 574,113	29.720 (USD:NTD)	\$ 17,062,638
USD	137,653	6.695 (USD:RMB)	4,091,047
JPY	5,271,423	0.218 (JPY:NTD)	1,150,224

Financial liabilities

Monetary items			
USD	223,102	29.720 (USD:NTD)	6,630,591

December 31, 2021

	Foreign Currencies (In Thousands)	Exchange Rate	Carrying Amount
<u>Financial assets</u>			
Monetary items			
USD	\$ 393,362	27.680 (USD:NTD)	\$ 10,888,260
USD	130,807	6.372 (USD:RMB)	3,620,738

Financial liabilities

Monetary items			
USD	242,396	27.680 (USD:NTD)	6,709,521
USD	43,862	6.372 (USD:RMB)	1,214,100

June 30, 2021

	Foreign Currencies (In Thousands)	Exchange Rate	Carrying Amount
<u>Financial assets</u>			
Monetary items			
USD	\$ 386,923	27.860 (USD:NTD)	\$ 10,779,675
USD	126,239	6.622 (USD:RMB)	3,517,019
<u>Financial liabilities</u>			
Monetary items			
USD	264,369	27.860 (USD:NTD)	7,365,320
USD	49,763	6.622 (USD:RMB)	1,386,397

For the three months and six months ended June 30, 2022 and 2021, (realized and unrealized) net foreign exchange gains (loss) were \$360,952 thousand, \$(118,499) thousand, \$496,053 thousand and \$(188,368) thousand, respectively. It is impractical to disclose net foreign exchange gains by each significant foreign currency due to the variety of the functional currencies of the Group entities.

41. SEPARATELY DISCLOSED ITEMS

a. Information about significant transactions and b. investees

- 1) Financing provided to others: Table 5 (attached)
- 2) Endorsements/guarantees provided: Table 6 (attached)
- 3) Marketable securities held: Table 7 (attached)
- 4) Marketable securities acquired and disposed of at costs or prices at least NT\$300 million or 20% of the paid-in capital: Table 8 (attached)
- 5) Acquisitions of individual real estate at costs of at least NT\$300 million or 20% of the paid-in capital: Table 9 (attached)
- 6) Disposals of individual real estate at prices of at least NT\$300 million or 20% of the paid-in capital: Table 10 (attached)
- 7) Total purchases from or sales to related parties amounting to at least NT\$100 million or 20% of the paid-in capital: Table 11 (attached)
- 8) Receivables from related parties amounting to at least NT\$100 million or 20% of the paid-in capital: Table 12 (attached)
- 9) Trading in derivative instruments: Notes 7 and 34
- 10) Intercompany relationships and significant intercompany transactions: Table 13 (attached)
- 11) Information on investees: Table 14 (attached)

c. Information on investments in mainland China

- 1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the period, repatriations of investment income, and limit on the amount of investment in the mainland China area: Tables 15 and 15-1 (attached)
- 2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses: Tables 3, 4, 5, 11, 12 and 13 (attached)
 - a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the period.
 - b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the period.
 - c) The amount of property transactions and the amount of the resultant gains or losses.
 - d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the period and the purposes.
 - e) The highest period balance, the end of period balance, the interest rate range, and total current period interest with respect to financing of funds.
 - f) Other transactions that have a material effect on the profit or loss for the period or on the financial position, such as the rendering or receipt of services.

d. Information of major shareholders

List all shareholders with ownership of 5% or greater showing the name of the shareholder, the number of shares owned, and percentage of ownership of each shareholder: Table 16 (attached).

42. SEGMENT INFORMATION

Industry Information

The information provided to the Group's chief operating decision maker in order to allocate resources to the segments and assess their performance focuses on types of goods delivered or services provided. The Group defined its operating segments as follows: Petrochemical business, chemical fiber business, textile business, mobile services business, real estate business, investment and other business.

Segment operating income is the profit generated by each operating segment, which excludes interest revenue, revaluation gain on investment properties, gain or loss on disposal of property, plant and equipment, gain or loss on disposal of concessions, gain or loss on disposal of intangible assets, exchange gain or loss, interest expense and income tax expense. It is the measure reported to the chief operating decision maker to allocate resources to the segments and assess their performance.

a. Segment revenue and results

The following was an analysis of the Group's revenue and results from continuing operations by reportable segments.

	Segments Revenue		Segments Profit	
	For the Six Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Petrochemical business			\$ (534,289)	\$ (829,256)
Revenue generated from external customers	\$ 10,868,430	\$ 9,488,690		
Intersegment revenue	<u>16,525,927</u>	<u>13,859,956</u>		
	<u>27,394,357</u>	<u>23,348,646</u>		
Polyester business			3,994,359	2,821,459
Revenue generated from external customers	53,744,117	40,944,208		
Intersegment revenue	<u>839,787</u>	<u>916,831</u>		
	<u>54,583,904</u>	<u>41,861,039</u>		
Textile business			469,228	641,742
Revenue generated from external customers	20,323,678	17,337,915		
Intersegment revenue	<u>13,305</u>	<u>9,694</u>		
	<u>20,336,983</u>	<u>17,347,609</u>		
Telecommunication business			6,119,520	4,956,923
Revenue generated from external customers	42,489,626	40,223,408		
Intersegment revenue	<u>137,954</u>	<u>110,348</u>		
	<u>42,627,580</u>	<u>40,333,756</u>		
Property development			786,888	743,585
Revenue generated from external customers	2,885,201	4,455,290		
Intersegment revenue	<u>423,025</u>	<u>390,999</u>		
	<u>3,308,226</u>	<u>4,846,289</u>		
Investment and other			908,900	2,439,752
Revenue generated from external customers	4,502,205	6,164,292		
Intersegment revenue	<u>168,991</u>	<u>167,472</u>		
	<u>4,671,196</u>	<u>6,331,764</u>		
Adjustment and elimination	<u>(18,090,376)</u>	<u>(15,467,568)</u>	<u>(32,931)</u>	<u>262,939</u>
	<u>\$ 134,831,870</u>	<u>\$ 118,601,535</u>	<u>11,711,675</u>	<u>11,037,144</u>
Interest revenue			136,396	130,961
Exchange gain (loss)			496,053	(188,368)
Interest expense			(1,375,539)	(1,351,683)
Other revenue and income			<u>(175,806)</u>	<u>633,439</u>
Profit before tax			<u>\$ 10,792,779</u>	<u>\$ 10,261,493</u>

Note: The main differences between the total reportable segment revenue and consolidated operating revenue and those between the total reportable segment profit and consolidated operating income were due to the share of the associates' profit and dividend income amounting to \$2,098,921 thousand and \$52,393 thousand for the six months ended June 30, 2022, and amounted to \$3,821,878 thousand and \$37,673 thousand for the six months ended June 30, 2021.

b. Segment total assets and liabilities

Segment total assets and liabilities was not disclosed due to this information was not reviewed by or regularly provided to the chief operating decision maker.

TABLE 1

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND PERCENTAGES OF OWNERSHIP

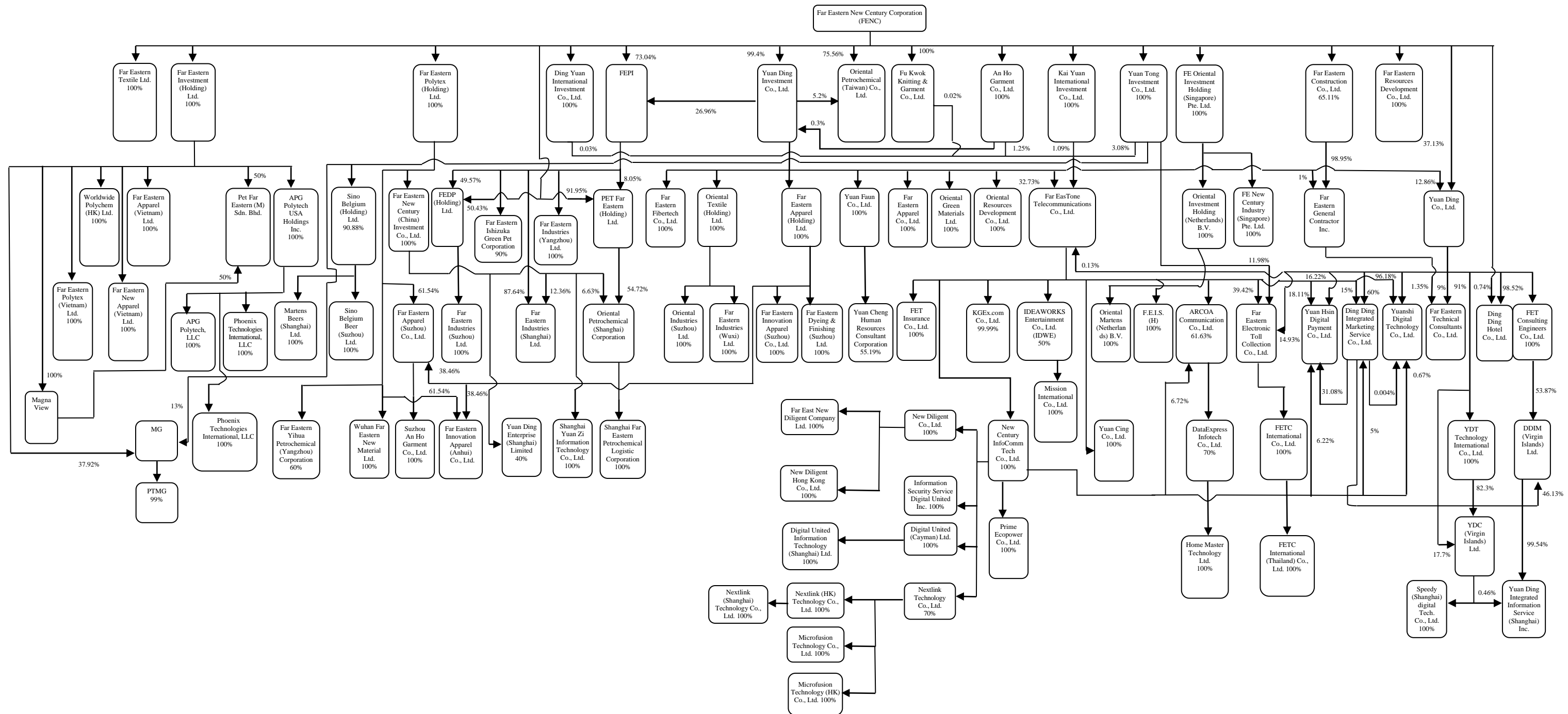


TABLE 2**FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES****RELATED PARTY NAME AND CATEGORIES**
JUNE 30, 2022

Related Party Name	Related Party Categories
Asia Cement Corporation	Associates
Oriental Union Chemical Corporation	Associates
Far Eastern Department Stores Co., Ltd.	Associates
Everest Textile Corporation	Associates
Far Eastern International Bank	Associates
Oriental Securities Corporation	Associates
Kowloon Cement Corporation	Associates
Da Ju Fiber Co., Ltd.	Associates
Liquid Air Far East Co., Ltd.	Associates
Freudenberg Far Eastern Spunweb Co., Ltd.	Associates
Yu Yuan Investment Co., Ltd.	Associates
Yue Ming Corporation	Associates
Yu Ding Industry Co., Ltd.	Associates
Far Eastern Union Petrochemical (Yangzhou) Corporation	Associates
Yuan Ding Leasing Corporation	Associates
Far Eastern International Leasing Corporation	Associates
Pacific Liu Tong Investment Co., Ltd.	Associates
OPAS Fund Segregated Portfolio Company	Associates
Drive Catalyst SPC-SP Tranche Two	Associates
Drive Catalyst SPC-SP Tranche Three	Associates
Shanghai Pacific Department Store Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Pacific Dept Stores (Dalian) Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Pacific SOGO Department Stores Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Bai-Ding Investment Corporation	Other related party (the subsidiary of FENC's associate)
Shanghai BaiDing Business Management. Consulting Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Chubei New Century Shopping Mall Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Everest Textile (Shanghai) Ltd.	Other related party (the subsidiary of FENC's associate)
Shanghai Yali Cement Produce Ltd.	Other related party (the subsidiary of FENC's associate)
Nanchang Yali Concrete Produce Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Sichuan Yali Concrete Produce Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Chengdu Yali Cement Produce Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Wuhan Yali Concrete Produce Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Sichuan Yali Transport Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Jiangxi Yali Transport Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Hubei Yali Transport Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Sichuan Lanfeng Cement Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Ya-Li Precast Prestressed Concrete Industries Corporation	Other related party (the subsidiary of FENC's associate)
Ya Li Transportation Corporation	Other related party (the subsidiary of FENC's associate)

(Continued)

Related Party Name	Related Party Categories
<p> Sichuan Yadong Cement Co., Ltd. Jiangxi Yadong Cement Co., Ltd. Wuhan Yadong Cement Co., Ltd. Nanchang Yadong Cement Co., Ltd. Yangzhou Yadong Cement Co., Ltd. Hubei Yadong Cement Co., Ltd. Huanggang Yadong Cement Co., Ltd. Taizhou Yadong Building Material Co., Ltd. Ya Tung Department Store Ltd. Ya Tung Ready-mixed Concrete Corporation Oriental Securities Investment Consultant Co., Ltd. Asia Cement (China) Holdings Corporation Asia Cement (Singapore) Private Ltd. Asia Investment Corporation Ya Sing Ready-Mixed Concrete Corporation Wuhan Yaxin Cement Co., Ltd. Nan Hwa Cement Corporation FEDS Development Ltd. Chongqing Metropolitan Plaza Pacific Department Store Co., Ltd. Fu Ming Transport Corporation Fu-Da Transport Corporation Chiahui Power Co., Ltd. Far Eastern Ai Mai Co., Ltd. Far Eastern Big City Shopping Malls Co., Ltd. Chongqing FEDS Co., Ltd. Yuan Bo Asset Management Corporation Far Eastern Leasing Corporation Far Eastern Asset Management Corporation Der Ching Investment Corporation Far Eastern City Super Ltd. Oriental Holdings Co., Ltd. Pacific (China) Investment Co., Ltd. FEIB Financial Leasing Co., Ltd. Telecommunication & Transportation Foundation Yuan Ze University Asia Eastern University of Science and Technology (Oriental Institute of Technology) Far Eastern Memorial Hospital Far Eastern Medical Foundation Far Eastern Y.Z. Hsu Science and Technology Memorial Foundation U-Ming Marine Transport Corporation Tranquil Enterprise Ltd. Far Eastern Polyclinic Mr. Xu Yuanzhi Memorial Foundation TECO Electric & Machinery Co., Ltd. Kaohsiung Rapid Transit Corporation </p>	<p> Other related party (the subsidiary of FENC's associate) Other related parties (Far EasTone's donation is over one third of the foundation's fund) Other related parties (the same chairman) Other related parties (the same chairman) Other related parties (the same chairman) Other related parties (the same chairman) Other related parties (the same chairman) Other related parties (the same chairman) Other related parties (the same chairman) Other related parties (the same chairman) Other related party (related party in substance) Other related party (related party in substance) Other related party (related party in substance) </p>

(Continued)

Related Party Name	Related Party Categories
U-Ming Marine Transport (Singapore) Private Ltd. Ding&Ding Management Consultants Co., Ltd. SYSTEX Corporation Deutsche Far Eastern Asset Management Co., Ltd. (DFEAMC) U-Ming Marine Offshore Company Limited Ishizuka Glass Co., Ltd. Mitac Incorporated Co., Ltd. U-Ming Marine (Hong Kong) Transport Corporation Sinopec Oilfield Service Corporation	Other related party (related party in substance) Other related party (related party in substance) Other related party (related party in substance) Other related party (related party in substance) Other related party (related party in substance) Other related party (related party in substance) Other related party (related party in substance) Other related party (related party in substance) Other related party (director of subsidiary)

(Concluded)

TABLE 3**FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES****CONSOLIDATED RELATED-PARTY TRANSACTIONS****(In Thousands of New Taiwan Dollars)**

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Operating revenue				
Associates	\$ 385,516	\$ 395,488	\$ 737,840	\$ 736,919
Other related parties	<u>241,282</u>	<u>224,851</u>	<u>400,078</u>	<u>397,744</u>
	<u>\$ 626,798</u>	<u>\$ 620,339</u>	<u>\$ 1,137,918</u>	<u>\$ 1,134,663</u>
Operating cost				
Associates	\$ 340,495	\$ 466,424	\$ 656,333	\$ 941,752
Other related parties	<u>240,363</u>	<u>255,131</u>	<u>418,769</u>	<u>382,115</u>
	<u>\$ 580,858</u>	<u>\$ 721,555</u>	<u>\$ 1,075,102</u>	<u>\$ 1,323,867</u>
Operating expense				
Associates	\$ 6,838	\$ 6,054	\$ 14,707	\$ 13,356
Other related parties	<u>251,225</u>	<u>188,488</u>	<u>526,128</u>	<u>446,669</u>
	<u>\$ 258,063</u>	<u>\$ 194,542</u>	<u>\$ 540,835</u>	<u>\$ 460,025</u>
Other expenses - donation				
Mr. Xu Yuezhi Memorial Foundation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,206</u>

The Group had purchased the software equipment and construction contracts from other related parties amounted to \$30,079 thousand and \$47,963 thousand for the three months and six months ended June 30, 2022, respectively. The Group had purchased the software equipment, other equipment and construction contracts from other related parties amounted to \$28,763 thousand and \$55,277 thousand for the three months and six months ended June 30, 2021.

In December 2021, subsidiary FERD's board of directors approved to exchange part of the land in New Taipei City with the land of other related party, Asian Easten School Legal Person. The exchange amount was \$1,277,755 thousand and the land transfer was completed on June 30, 2022. On August 10, 2022, subsidiary FERD's board of directors approved to dispose of the exchanged land together with other land to other related party, Far Easten Medical Foundation, for \$2,289,615 thousand, with an estimated gain of \$22,980 thousand.

(Continued)

The fund transaction between the Group and Opas Fund Segregated Portfolio Company (“Opas Company”) was carrying out investment to acquisition the overseas fund through the trading platform of Opas Company. The decisions on overseas mutual funds with different tranches were made by the investment committee which is formed with the Group and other investors. For the six months ended June 30, 2022, the Group acquired funds including OPAS Fund Segregated Portfolio Tranche “C” amounted to \$138,050 thousand. For the six months ended June 30, 2021, the Group acquired funds including Opas Fund Segregated Portfolio Tranche “A”, “B” and “C” total amounted to \$567,324 thousand.

For the six months ended June 30, 2022, the Group disposed of OPAS Fund Segregated Portfolio Tranche “A” amounted to \$139,125 thousand and gain on disposal amounted to \$11,847 thousand. (Recognized gain on financial assets at FVTPL.)

For the six months ended June 30, 2022, the Group invested in associates, Drive Catalyst SPC-SP Tranche Two, amounting to \$221,360 thousand. In April 2021, the Group invested in associates, Drive Catalyst SPC-SP Tranche Two and Tranche Three, amounting to \$456,560 thousand.

Lease arrangements - Group is lessee

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Acquisitions of right-of-use assets				
Associates	\$ 9,527	\$ 2,603	\$ 14,706	\$ 9,109
Other related parties	<u>284,833</u>	<u>-</u>	<u>284,833</u>	<u>-</u>
	<u>\$ 294,360</u>	<u>\$ 2,603</u>	<u>\$ 299,539</u>	<u>\$ 9,109</u>
		June 30, 2022	December 31, 2021	June 30, 2021
Lease liabilities				
Associates		\$ 329,723	\$ 411,404	\$ 503,571
Other related parties		<u>1,071,617</u>	<u>847,052</u>	<u>905,745</u>
		<u>\$ 1,401,340</u>	<u>\$ 1,258,456</u>	<u>\$ 1,409,316</u>
	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Interest expense				
Associates	\$ 1,066	\$ 1,555	\$ 2,241	\$ 3,242
Other related parties	<u>2,788</u>	<u>2,958</u>	<u>5,465</u>	<u>6,008</u>
	<u>\$ 3,854</u>	<u>\$ 4,513</u>	<u>\$ 7,706</u>	<u>\$ 9,250</u>
Lease expense				
Associates	\$ 2,360	\$ 2,775	\$ 5,206	\$ 5,353
Other related parties	<u>4,353</u>	<u>4,122</u>	<u>8,959</u>	<u>8,206</u>
	<u>\$ 6,713</u>	<u>\$ 6,897</u>	<u>\$ 14,165</u>	<u>\$ 13,559</u>

(Continued)

The lease contract's resolution and way of payment between the Group and related party are equivalent to the general lease transaction.

Lease arrangement - Group is lessor

	June 30, 2022	December 31, 2021	June 30, 2021
Operating lease receivable			
Associates	\$ 68,065	\$ 75,493	\$ 82,626
Other related parties	<u>29,487</u>	<u>22,307</u>	<u>19,111</u>
	<u>\$ 97,552</u>	<u>\$ 97,800</u>	<u>\$ 101,737</u>
Future lease receivable			
Associates	\$ 1,115,300	\$ 1,267,457	\$ 1,430,471
Other related parties	<u>3,606,414</u>	<u>3,769,923</u>	<u>3,699,632</u>
	<u>\$ 4,721,714</u>	<u>\$ 5,037,380</u>	<u>\$ 5,130,103</u>
	For the Three Months Ended June 30		For the Six Months Ended June 30
	2022	2021	2022
			2021
Lease revenue			
Associates	\$ 85,589	\$ 80,697	\$ 170,479
Other related parties	<u>100,167</u>	<u>91,695</u>	<u>191,664</u>
	<u>\$ 185,756</u>	<u>\$ 172,392</u>	<u>\$ 362,143</u>
			<u>\$ 340,453</u>

The Group leases the plants and spaces for operation and business to associates and other related parties as operating lease. The lease period is 3 to 30 years.

The lease contract's resolution and way of payment between the Group and related party are equivalent to the general lease transaction.

Compensation of key management personnel:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Short-term benefits	\$ 104,414	\$ 120,478	\$ 234,432	\$ 246,569
Post-employment benefits	<u>314</u>	<u>290</u>	<u>628</u>	<u>553</u>
	<u>\$ 104,728</u>	<u>\$ 120,768</u>	<u>\$ 235,060</u>	<u>\$ 247,122</u>

Note: The terms of sales to and purchases from the related parties were based on agreements.

(Concluded)

TABLE 4**FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES****CONSOLIDATED RELATED-PARTY TRANSACTIONS****AS OF JUNE 30, 2022 AND 2021****(In Thousands of New Taiwan Dollars)**

	June 30, 2022	December 31, 2021	June 30, 2021
Notes and accounts receivable			
Associates	\$ 502,762	\$ 542,642	\$ 686,787
Other related parties	<u>353,291</u>	<u>494,760</u>	<u>317,335</u>
	<u>\$ 856,053</u>	<u>\$ 1,037,402</u>	<u>\$ 1,004,122</u>
Notes and accounts payable - related parties			
Associates	\$ 162,562	\$ 133,350	\$ 160,488
Other related parties	<u>180,427</u>	<u>194,486</u>	<u>156,398</u>
	<u>\$ 342,989</u>	<u>\$ 327,836</u>	<u>\$ 316,886</u>
Accumulated progress billings (Note)			
Other related parties	<u>\$ 983,400</u>	<u>\$ 953,210</u>	<u>\$ 871,517</u>
Guarantee deposits received			
Associates	\$ 69,765	\$ 60,824	\$ 69,294
Other related parties	<u>93,935</u>	<u>84,552</u>	<u>89,854</u>
	<u>\$ 163,700</u>	<u>\$ 145,376</u>	<u>\$ 159,148</u>
Deferred credit - gains on related parties transactions			
Associates			
Oriental Securities Corporation	\$ 109,206	\$ 109,484	\$ 109,761
Others	2,810	2,810	2,810
Other related parties	<u>9,122</u>	<u>9,122</u>	<u>9,122</u>
	<u>\$ 121,138</u>	<u>\$ 121,416</u>	<u>\$ 121,693</u>

Note: The amount was recognized as contract assets (liabilities).

(Continued)

Financing to related parties

Loans to related parties (recognized as other receivables):

	June 30, 2022	December 31, 2021	June 30, 2021
Associates			
Far Eastern Union Petrochemical (Yangzhou) Corporation	\$ 1,819,990	\$ 1,781,040	\$ 2,197,590
Da Ju Fiber Corporation	500,000	530,000	477,000
Yu Ding Industry Co., Ltd.	<u>340,000</u>	<u>300,000</u>	<u>300,000</u>
	<u>\$ 2,659,990</u>	<u>\$ 2,611,040</u>	<u>\$ 2,974,590</u>

Interests income from loans to related parties:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Associates	<u>\$ 14,389</u>	<u>\$ 28,906</u>	<u>\$ 29,698</u>	<u>\$ 43,569</u>

Interests expense from loans from associates:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Far Eastern International Bank	<u>\$ 236</u>	<u>\$ 340</u>	<u>\$ 492</u>	<u>\$ 558</u>

Bank deposits, time deposits and other financial assets

	June 30, 2022	December 31, 2021	June 30, 2021
Far Eastern International Bank	<u>\$ 10,573,561</u>	<u>\$ 10,464,088</u>	<u>\$ 12,094,873</u>

The Group had bank deposits and time deposits (recognized as cash and cash equivalents, financial assets at amortized cost and other financial assets) in Far Eastern International Bank. In addition, the deposits included the proceeds of Far EasTone's sale of prepaid cards, sale of international calling cards and highway toll fees which were consigned to Far Eastern International Bank as trust assets, were recognized as other financial assets. The interests income for the three months ended June 30, 2022 and 2021 and for the six months ended June 30, 2022 and 2021 are \$11,037 thousand, \$9,660 thousand, \$20,663 thousand and \$19,162 thousand, respectively.

(Continued)

Financial assets (liabilities) at FVTPL - current

	June 30, 2022	December 31, 2021	June 30, 2021
Associates			
Far Eastern International Bank	<u>\$ 10,745</u>	<u>\$ 1,947</u>	<u>\$ 1,388</u>

The Group signed derivative financial instruments which is recognized as financial assets (liabilities) at fair value through profit or loss with Far Eastern International Bank. The gain (loss) of financial assets (liabilities) at FVTPL were \$55,476 thousand, \$(19,990) thousand, \$72,709 thousand and \$19,667 thousand for the three months ended June 30, 2022 and 2021, and for the six months ended June 30, 2022 and 2021, respectively.

Note: The terms of sales to and purchases from other related parties were based on the agreements.

(Concluded)

TABLE 5

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

FINANCING PROVIDED TO OTHERS
FOR THE SIX MONTHS ENDED JUNE 30, 2022
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No.	Lender	Borrower	Financial Statement Account	Related Parties	Maximum Amounts Allowed for the Period	Amounts Allowed for Ending Period	Actual Borrowing Amount	Interest Rate (%)	Nature of Financing	Business Transaction Amounts	Reasons for Short-term Financing	Allowance for Impairment Loss	Collateral		Financing Limit for Each Borrower	Aggregate Financing Limits	Note
													Item	Value			
1	Yuan Ding Investment Co., Ltd.	Yuan Tong Investment Co., Ltd.	Receivables from related parties	Yes	\$ 500,000	\$ 500,000	\$ -	-	2	\$ -	For revolving fund	\$ -	Promissory note	\$ -	\$ 4,112,020	\$ 20,560,102	Amounts allowed for ending period (Note B); maximum amounts allowed for the period (Note D)
		Kai Yuan International Investment Co., Ltd.	Receivables from related parties	Yes	600,000	200,000	-	-	2	-	For revolving fund	-	Promissory note	-	4,112,020	20,560,102	Amounts allowed for ending period (Note B); maximum amounts allowed for the period (Note D)
		An Ho Garment Co., Ltd.	Receivables from related parties	Yes	400,000	300,000	170,000	0.9097	2	-	For revolving fund	-	Promissory note	-	4,112,020	20,560,102	Amounts allowed for ending period (Note B); maximum amounts allowed for the period (Note D)
		Ding Yuan International Investment Co., Ltd.	Receivables from related parties	Yes	600,000	300,000	145,000	0.9097	2	-	For revolving fund	-	Promissory note	-	4,112,020	20,560,102	Amounts allowed for ending period (Note B); maximum amounts allowed for the period (Note D)
		Yu Ding Industry Co., Ltd.	Receivables from related parties	Yes	840,000	840,000	340,000	0.9097	2	-	For revolving fund	-	Promissory note	-	4,112,020	20,560,102	Amounts allowed for ending period (Note B); maximum amounts allowed for the period (Note D)
		Da Ju Fiber Co., Ltd.	Receivables from related parties	Yes	1,130,000	1,000,000	500,000	0.9097	2	-	For revolving fund	-	Promissory note	-	4,112,020	20,560,102	Amounts allowed for ending period (Note B); maximum amounts allowed for the period (Note D)
		Far Eastern Resources Development Co., Ltd.	Receivables from related parties	Yes	800,000	800,000	-	-	2	-	For revolving fund	-	Promissory note	-	4,112,020	20,560,102	Amounts allowed for ending period (Note B); maximum amounts allowed for the period (Note D)
		Oriental Green Materials Limited	Receivables from related parties	Yes	400,000	-	-	-	2	-	For revolving fund	-	Promissory note	-	4,112,020	20,560,102	Amounts allowed for ending period (Note B); maximum amounts allowed for the period (Note D)
		Oriental Resources Development Co., Ltd.	Receivables from related parties	Yes	50,000	50,000	-	-	2	-	For revolving fund	-	Promissory note	-	4,112,020	20,560,102	Amounts allowed for ending period (Note B); maximum amounts allowed for the period (Note D)
		Oriental Petrochemical (Taiwan) Corporation	Receivables from related parties	Yes	250,000	250,000	-	-	2	-	For revolving fund	-	Promissory note	-	4,112,020	20,560,102	Amounts allowed for ending period (Note B); maximum amounts allowed for the period (Note D)
2	Yuan Tong Investment Co., Ltd.	Far Eastern Apparel Co., Ltd.	Receivables from related parties	Yes	400,000	400,000	-	-	2	-	For revolving fund	-	Promissory note	-	917,729	4,588,644	Amounts allowed for ending period (Note E); maximum amounts allowed for the period (Note H)
3	New Century InfoComm Tech Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	Receivables from related parties	Yes	1,800,000	1,800,000	1,800,000	0.7580-0.9120	1	2,037,590	-	-	-	-	2,037,590	12,046,271	Amounts allowed for ending period (Note L); maximum amounts allowed for the period (Note D)
		Far EasTone Telecommunications Co., Ltd.	Receivables from related parties	Yes	9,200,000	9,200,000	7,700,000	0.7573-0.9120	2	-	For revolving fund	-	-	-	9,637,016	12,046,271	Amounts allowed for ending period (Note C); maximum amounts allowed for the period (Note D)

(Continued)

No.	Lender	Borrower	Financial Statement Account	Related Parties	Maximum Amounts Allowed for the Period	Amounts Allowed for Ending Period	Actual Borrowing Amount	Interest Rate (%)	Nature of Financing	Business Transaction Amounts	Reasons for Short-term Financing	Allowance for Impairment Loss	Collateral		Financing Limit for Each Borrower	Aggregate Financing Limits	Note
													Item	Value			
4	Yuan Ding Co., Ltd.	Ding Ding Hotel Co., Ltd.	Receivables from related parties	Yes	\$ 600,000	\$ 600,000	\$ -	-	2	\$ -	For revolving fund	\$ -	Promissory note	\$ -	\$ 1,556,744	\$ 3,891,860	Amounts allowed for ending period (Note F); maximum amounts allowed for the period (Note H)
5	Far Eastern Investment (Holding) Ltd.	Far Eastern New Apparel (Vietnam) Ltd.	Receivables from affiliates	Yes	594,400	594,400	-	-	2	-	For revolving fund	-	Promissory note	-	15,181,229	45,543,687	Amounts allowed for ending period (Note H); maximum amounts allowed for the period (Note J)
		FILSYN Corporation	Receivables from affiliates	Yes	267,480	267,480	-	-	2	-	For revolving fund	-	Promissory note	-	12,144,983	12,144,983	Amounts allowed for ending period (Note G); maximum amounts allowed for the period (Note G)
		FYN Green PET Corporation	Receivables from affiliates	Yes	89,160	89,160	-	-	2	-	For revolving fund	-	Promissory note	-	12,144,983	12,144,983	Amounts allowed for ending period (Note G); maximum amounts allowed for the period (Note G)
6	Far Eastern Polytex (Holding) Limited	Sino Belgium (Holding) Ltd.	Receivables from affiliates	Yes	178,320	178,320	163,460	-	2	-	For revolving fund	-	Promissory note	-	3,747,061	3,747,061	Amounts allowed for ending period (Note G); maximum amounts allowed for the period (Note G)
7	APG Polytech USA Holdings, Inc.	Phoenix Technologies International, LLC	Receivables from affiliates	Yes	148,600	-	-	-	2	-	For revolving fund	-	Promissory note	-	9,530,784	28,592,366	Amounts allowed for ending period (Note H); maximum amounts allowed for the period (Note J)
8	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	2,441,450	2,397,060	2,175,110	2.59-2.60	2	-	For revolving fund	-	Promissory note	-	3,388,311	7,529,579	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)
9	Far Eastern Apparel (Suzhou) Co., Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	1,327,261	1,327,261	585,948	2.20-2.60	2	-	For revolving fund	-	Promissory note	-	1,401,223	3,113,829	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)
10	Far Eastern Industries (Suzhou) Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	563,753	499,254	499,254	2.20-2.60	2	-	For revolving fund	-	Promissory note	-	1,508,040	3,351,200	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)
		Sino Belgium (Holding) Ltd.	Other receivables - loans to related parties	Yes	799,020	799,020	786,724	2.20-2.60	2	-	For revolving fund	-	Promissory note	-	1,508,040	3,351,200	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)
11	Oriental Industries (Suzhou) Ltd.	Far Eastern Apparel (Suzhou) Co., Ltd.	Other receivables - loans to related parties	Yes	221,950	221,950	-	-	2	-	For revolving fund	-	Promissory note	-	5,866,717	13,037,148	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)
		Far Eastern Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	44,390	44,390	-	-	2	-	For revolving fund	-	Promissory note	-	5,866,717	13,037,148	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)
		Far Eastern Industries (Wuxi) Ltd.	Other receivables - loans to related parties	Yes	221,950	221,950	13,317	2.74-2.76	2	-	For revolving fund	-	Promissory note	-	5,866,717	13,037,148	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)
		Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	221,950	221,950	-	-	2	-	For revolving fund	-	Promissory note	-	5,866,717	13,037,148	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)

(Continued)

No.	Lender	Borrower	Financial Statement Account	Related Parties	Maximum Amounts Allowed for the Period	Amounts Allowed for Ending Period	Actual Borrowing Amount	Interest Rate (%)	Nature of Financing	Business Transaction Amounts	Reasons for Short-term Financing	Allowance for Impairment Loss	Collateral		Financing Limit for Each Borrower	Aggregate Financing Limits	Note
													Item	Value			
		Sino Belgium Beer (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	\$ 44,390	\$ 44,390	\$ -	2.74-2.76	2	\$ -	For revolving fund	\$ -	Promissory note	\$ -	\$ 5,866,717	\$ 13,037,148	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)
		Oriental Petrochemical (YangZhou) Corporation	Other receivables - loans to related parties	Yes	399,510	399,510	399,510	2.75	2	-	For revolving fund	-	Promissory note	-	2,607,430	2,607,430	Amounts allowed for ending period (Note G); maximum amounts allowed for the period (Note G)
12	Far Eastern Industries (Wuxi) Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	221,950	221,950	-	-	2	-	For revolving fund	-	Promissory note	-	2,641,139	5,869,199	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)
13	Suzhou An Ho Apparel Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	39,951	39,951	39,951	2.20-2.60	2	-	For revolving fund	-	Promissory note	-	51,975	115,499	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)
14	Far Eastern Innovation Apparel (Suzhou) Co., Ltd.	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	177,560	177,560	177,560	2.20-2.60	2	-	For revolving fund	-	Promissory note	-	998,514	2,218,920	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)
		Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	976,580	976,580	887,800	2.20-2.60	2	-	For revolving fund	-	Promissory note	-	998,514	2,218,920	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)
15	Far Eastern Industries (Shanghai) Ltd.	Oriental Petrochemical (Shanghai) Corporation	Other receivables - loans to related parties	Yes	221,950	221,950	221,950	2.66-2.76	2	-	For revolving fund	-	Promissory note		3,423,101	3,423,101	Amounts allowed for ending period (Note G); maximum amounts allowed for the period (Note G)
		Oriental Petrochemical (Shanghai) Corporation	Other receivables - loans to related parties	Yes	554,875	554,875	554,875	2.97-3.04	1	8,092,155		-	Promissory note		4,278,876	4,278,876	Amounts allowed for ending period (Note H); maximum amounts allowed for the period (Note H)
		Far Eastern Union Petrochemical (Yangzhou) Corporation	Other receivables - loans to related parties	Yes	887,800	887,800	887,800	3.21-3.26	2	-	For revolving fund	-	Promissory note	-	3,423,101	3,423,101	Amounts allowed for ending period (Note G); maximum amounts allowed for the period (Note G)
16	Far Eastern New Century (China) Investment Co., Ltd.	Oriental Petrochemical (Shanghai) Corporation	Other receivables - loans to related parties	Yes	88,780	88,780	88,780	1.21	2	-	For revolving fund	-	Promissory note	-	1,519,883	1,519,883	Amounts allowed for ending period (Note G); maximum amounts allowed for the period (Note G)
17	Far Eastern Industries (Yangzhou) Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	310,730	310,730	310,730	2.5	2	-	For revolving fund	-	Promissory note	-	1,269,692	2,821,538	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)
		Far Eastern Union Petrochemical (Yangzhou) Corporation	Other receivables - loans to related parties	Yes	532,680	532,680	532,680	2.5	2	-	For revolving fund	-	Promissory note	-	564,308	564,308	Amounts allowed for ending period (Note G); maximum amounts allowed for the period (Note G)

Notes: A. Reasons for financing are as follows:

1. Business relationship.
2. For short-term financing.

B. The limitation is 10% of the net value of the financier based on reviewed financial statements as of June 30, 2022.

C. The limitation is 40% of the net value of the financier based on reviewed financial statements as of June 30, 2022.

D. The limitation is 50% of the net value of the financier based on reviewed financial statements as of June 30, 2022.

E. The limitation is 10% of the net value of the financier based on audited financial statements as of December 31, 2021.

(Continued)

- F. The limitation is 20% of the net value of the financier based on audited financial statements as of December 31, 2021.
- G. The limitation is 40% of the net value of the financier based on audited financial statements as of December 31, 2021.
- H. The limitation is 50% of the net value of the financier based on audited financial statements as of December 31, 2021.
- I. The limitation is 90% of the net value of the financier based on audited financial statements as of December 31, 2021.
- J. The limitation is 150% of the net value of the financier based on audited financial statements as of December 31, 2021.
- K. The limitation is 200% of the net value of the financier based on audited financial statements as of December 31, 2021.
- L. Where New Century InfoComm Tech Co., Ltd. (NCIC) provides loans for business transactions and short-term financing needs, the amount of loans is limited to 50% of NCIC's net worth. A) For business transactions: The individual loan amount should not exceed the business transaction amount between the two parties. The business transaction amounts refer to the estimated amount in the year, and the loan contract was signed or the prior year's actual transaction amount. B) For loans provided due to short-term financing needs, both the financing limit for each borrower and the aggregate financing limit should not exceed 40% of NCIC's net worth.

(Concluded)

TABLE 6

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE SIX MONTHS ENDED JUNE 30, 2022
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No.	Endorser/ Guarantor	Endorsee/Guarantee		Limits on Each Counterparty's Endorsement/ Guarantee Amounts	Maximum Amounts Allowed for the Period	Outstanding Endorsement/ Guarantee at the End of the Period	Actual Borrowing Amount	Amount Endorsed/ Guaranteed by Collateral	Ratio of Accumulated Endorsements/ Guarantees to Net Equity in Latest Financial Statements (%)	Aggregate Endorsement/ Guarantee Limit	Endorsements /Guarantees Given by Parent on Behalf of Subsidiaries (Note N)	Endorsements /Guarantees Given by Subsidiaries on Behalf of Parent (Note N)	Endorsements /Guarantees Given on Behalf of Companies in Mainland China (Note N)	Note
		Name	Relationship											
1	Yuan Ding Investment Co., Ltd.	Da Ju Fiber Co., Ltd.	(Note A)	\$ 20,560,102	\$ 288,000	\$ 288,000	\$ 60,000	\$ -	0.70	\$ 41,120,204	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note E); maximum amounts allowed for the period (Note F)
		APG Polytech, LLC	(Note B)	20,560,102	1,494,720	-	-	-	0.00	20,628,540	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note I); maximum amounts allowed for the period (Note J)
		APG Polytech USA Holdings, Inc.	(Note B)	20,560,102	2,199,280	2,199,280	-	-	5.35	20,628,540	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note I); maximum amounts allowed for the period (Note J)
		Phoenix Technologies International, LLC	(Note B)	20,560,102	1,783,200	1,783,200	765,647	-	4.34	20,628,540	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note I); maximum amounts allowed for the period (Note J)
2	Far Eastern Resources Development Co., Ltd.	Far Eastern New Century Corporation	(Note C)	13,469,400	106,448	106,448	-	106,448	0.05	26,938,801	-	Yes	-	Limits on each counterparty's endorsement/guarantee amounts (Note G); maximum amounts allowed for the period (Note H)
3	Yuan Ding Co., Ltd.	Ding Ding Hotel Co., Ltd.	(Note D)	3,891,860	1,800,000	1,750,000	1,089,000	350,000	0.87	7,783,720	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note G); maximum amounts allowed for the period (Note H)
		Ding Ding Integrated Marketing Service Co., Ltd.	(Note D)	3,891,860	200,000	200,000	-	-	0.10	7,783,720	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note G); maximum amounts allowed for the period (Note H)
4	Far Eastern Investment (Holding) Ltd.	APG Polytech, LLC	(Note D)	103,142,700	1,491,944	1,491,944	812,831	-	0.72	206,285,400	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note K); maximum amounts allowed for the period (Note L)
		APG Polytech USA Holdings, Inc.	(Note D)	103,142,700	6,398,716	6,398,716	445,800	-	3.10	206,285,400	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note K); maximum amounts allowed for the period (Note L)
5	APG Polytech USA Holdings, Inc.	APG Polytech, LLC	(Note D)	103,142,700	59,440	59,440	37,397	-	0.03	206,285,400	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note K); maximum amounts allowed for the period (Note L)

Notes: A. Shareholder of the investee provides endorsements/guarantees to the company in proportion to their shareholding percentages.

B. In between companies that were held over 90% of voting shares directly or indirectly by an entity.

C. The company that owns directly or indirectly hold over 50% ownership of the Corporation.

D. The Corporation owns directly or indirectly over 50% ownership of the investee company.

E. The amount of the collateral/guarantees is based on 50% of the net value of the guarantor from the latest reviewed financial statements.

(Continued)

- F. The amount of the collateral/guarantees is based on the net value of the guarantor from the latest reviewed financial statements.
- G. The amount of the collateral/guarantees is based on 50% of the net value of the guarantor from the latest audited financial statements.
- H. The amount of the collateral/guarantees is based on the net value of the guarantor from the latest reviewed financial statements.
- I. The amount of the collateral/guarantees is based on the lower of 10% of the net value of the ultimate parent company from the reviewed financial statements as of June 30, 2022, and 50% of the net value of Yuan Ding Investment Co., Ltd. from the reviewed financial statements as of June 30, 2022.
- J. The amount of the collateral/guarantees is based on the lower of 10% of the net value of the ultimate parent company from the reviewed financial statements as of June 30, 2022, and the net value of Yuan Ding Investment Co., Ltd. from the reviewed financial statements as of June 30, 2022.
- K. The amount of the collateral/guarantees is based on 50% of the net value of the ultimate parent company from the latest reviewed financial statements.
- L. The amount of the collateral/guarantees is based on the net value of the ultimate parent company from the latest reviewed financial statements.
- M. The ratio of accumulated endorsements/guarantees to net equity in latest financial statements is calculated in accordance with Regulations Governing Loaning of Funds and Marketing of Endorsements/Guarantees by Public Companies.
- N. There will be a “Yes” if the situation meets any with endorsement/guarantee given by parent on behalf of subsidiaries, endorsement/guarantee given by subsidiaries on behalf of parent and endorsement/guarantee given on behalf of companies in mainland China.

(Concluded)

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

MARKETABLE SECURITIES HELD

JUNE 30, 2022

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2022				Note
				Shares or Units (All Common Stock Unless Stated Otherwise) (Thousands)	Carrying Amount	Percentage of Ownership (%)	Market Value or Net Asset Value (Note H)	
Far Eastern New Century Corporation	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	750,511	\$ 19,163,233	21.17	\$ 32,872,396	19,900 thousand shares pledged or mortgaged as collateral for loans.
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	241,770	4,916,693	17.06	4,835,394	
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	81,216	1,109,842	9.17	1,518,739	(Note F)
	Everest Textile Corporation	(Note A)	Investments accounted for using the equity method	108	1,122	0.02	804	
	Oriental Securities Corporation	(Note A)	Investments accounted for using the equity method	141,961	1,983,569	19.65	-	
	Pacific Liu Tong Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	135,000	1,964,164	16.83	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	91,903	1,181,903	2.62	1,033,908	
	Yuan Ding Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	1,822,822	40,547,913	99.40	-	
	Far Eastern Resources Development Co., Ltd.	(Note A)	Investments accounted for using the equity method	775,836	107,181,265	100.00	-	
	Far Eastern Polytex (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	173	9,741,728	100.00	-	
	Far Eastern Polychem Industries Ltd.	(Note A)	Investments accounted for using the equity method	830,815	7,958,040	73.04	-	
	Yuan Tong Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	742,184	8,474,111	100.00	-	
	Kai Yuan International Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	369,417	5,412,550	100.00	-	
	Far Eastern Investment (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	5,461	32,630,645	100.00	-	
	PET Far Eastern (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	397	3,459,886	91.95	-	
	Oriental Petrochemical (Taiwan) Corporation	(Note A)	Investments accounted for using the equity method	1,938,893	9,753,051	75.56	-	
	Far Eastern Construction Co., Ltd.	(Note A)	Investments accounted for using the equity method	245,829	10,416,521	65.11	-	
	Yuan Ding Co., Ltd.	(Note A)	Investments accounted for using the equity method	186,929	3,150,515	37.13	-	
	An Ho Garment Co., Ltd.	(Note A)	Investments accounted for using the equity method	76,165	2,048,771	100.00	-	
	Ding Yuan International Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	256,906	3,060,488	100.00	-	
	FEDP (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	244	786,400	50.43	-	
	Fu Kwok Knitting & Garment Co., Ltd.	(Note A)	Investments accounted for using the equity method	4,000	278,821	100.00	-	
	Ding Ding Hotel Co., Ltd.	(Note A)	Investments accounted for using the equity method	30	5,889	0.74	-	
	Far Eastern Textile Ltd.	(Note A)	Investments accounted for using the equity method	1,300	13,298	100.00	-	
	FE Oriental Investment Holding (Singapore) Pte. Ltd.	(Note A)	Investments accounted for using the equity method	50	74,830	100.00	-	
Yuan Ding Investment Co., Ltd.	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	54,202	2,254,098	1.53	2,374,026	8,807 thousand shares pledged or mortgaged as collateral for loans.
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	70,818	1,143,849	8.00	1,324,291	
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	139,785	3,261,633	9.87	2,795,700	
	Everest Textile Corporation	(Note A)	Investments accounted for using the equity method	164,614	1,431,817	23.70	1,223,080	
	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	1,066,658	19,169,108	32.73	89,172,577	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	125,030	1,607,318	3.56	1,406,586	31,600 thousand shares pledged or mortgaged as collateral for loans.
	Far Eastern Polychem Industries Ltd.	(Note A)	Investments accounted for using the equity method	306,644	2,937,415	26.96	-	
	Far Eastern Apparel (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	111	4,991,482	100.00	-	
	Da Ju Fiber Co., Ltd.	(Note A)	Investments accounted for using the equity method	68,975	2,451,877	41.86	-	
	Far Eastern Apparel Co., Ltd.	(Note A)	Investments accounted for using the equity method	44,772	177,344	100.00	-	
	Yuan Faun Co., Ltd.	(Note A)	Investments accounted for using the equity method	6,675	167,284	100.00	-	
	Yue Ming Corporation	(Note A)	Investments accounted for using the equity method	4,745	58,872	45.50	-	
	Yuan Ding Leasing Corporation	(Note A)	Investments accounted for using the equity method	36,706	394,379	46.20	-	
	Far Eastern Fibertech Co., Ltd.	(Note A)	Investments accounted for using the equity method	91,000	1,265,888	100.00	-	
	Oriental Resources Development Co., Ltd.	(Note A)	Investments accounted for using the equity method	5,739	128,122	100.00	-	
	Liquid Air Far East Co., Ltd.	(Note A)	Investments accounted for using the equity method	86,615	3,070,222	35.00	-	
	Freudenberg Far Eastern Spunweb Co., Ltd.	(Note A)	Investments accounted for using the equity method	33,003	524,669	29.80	-	
	Oriental Securities Corporation	(Note A)	Investments accounted for using the equity method	187,470	2,726,095	25.96	-	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2022				Note
				Shares or Units (All Common Stock Unless Stated Otherwise) (Thousands)	Carrying Amount	Percentage of Ownership (%)	Market Value or Net Asset Value (Note H)	
Far Eastern Investment (Holding) Ltd.	Yuan Ding Co., Ltd.	(Note A)	Investments accounted for using the equity method	64,759	\$ 1,101,682	12.86	\$ -	10,000 thousand shares pledged or mortgaged as collateral for loans. (Note F)
	Far Eastern International Leasing Corporation	(Note A)	Investments accounted for using the equity method	75,268	936,706	16.87	-	
	Oriental Textile (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	110	8,672,786	100.00	-	
	Pacific Liu Tong Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	119,653	1,654,697	14.92	-	
	Yu Yuan Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	98,198	942,733	18.96	-	
	Far Eastern General Contractor Inc.	(Note A)	Investments accounted for using the equity method	1,490	28,396	1.00	-	
	Oriental Petrochemical (Taiwan) Corporation	(Note A)	Investments accounted for using the equity method	133,334	691,234	5.20	-	
	Oriental Green Materials Limited	(Note A)	Investments accounted for using the equity method	59,936	725,750	100.00	-	
	Chung Nan Textile Co., Ltd.	(Note L)	Financial asset at FVTOCI - non-current	2,985	123,513	5.27	123,513	
	Overseas Investment and Development Co., Ltd.	-	Financial asset at FVTOCI - non-current	1,000	8,230	1.11	8,230	
	Universal Venture Capital Investment Corporation	-	Financial asset at FVTOCI - non-current	1,400	12,306	1.16	12,306	
	China Investment and Development Co., Ltd.	(Note L)	Financial asset at FVTOCI - non-current	1,287	16,422	0.80	16,422	
	Taiwan Stock Exchange Corporation	-	Financial asset at FVTOCI - non-current	1,310	76,995	0.16	76,995	
	Oriental Securities Investment Consultant Co., Ltd.	(Note I)	Financial asset at FVTOCI - non-current	1	11	-	11	
	Dah Chung Bills Finance Corporation	-	Financial asset at FVTOCI - non-current	2,311	33,525	0.50	33,525	
	U-Ming Marine Transport Corporation	(Note B)	Financial asset at FVTOCI - non-current	8,869	364,072	1.05	364,072	
	Financial assets under asset management contracts	(Note E)		-	-	-	-	
	Yuanta FTSE4Good TIP Taiwan ESG ETF	-	Financial assets at fair value through profit or loss - current	300	9,024	-	9,024	
	Taiwan Semiconductor Manufacturing Co., Ltd.	-	Financial assets at fair value through profit or loss - current	25	11,900	-	11,900	
	Mega Financial Holding Company Ltd.	-	Financial assets at fair value through profit or loss - current	200	7,060	-	7,060	
	Yuanta Daily CSI 300 Bull 2X ETF	-	Financial assets at fair value through profit or loss - current	500	10,205	-	10,205	
	Accton Technology Corporation	-	Financial assets at fair value through profit or loss - current	40	9,540	-	9,540	
	Inventec Corporation	-	Financial assets at fair value through profit or loss - current	313	7,872	-	7,872	
	First Financial Holding Co., Ltd.	-	Financial assets at fair value through profit or loss - current	350	9,170	-	9,170	
	Arcadyan Technology Corporation	-	Financial assets at fair value through profit or loss - current	50	6,000	-	6,000	
	Jentech Precision Industrial Co., Ltd	-	Financial assets at fair value through profit or loss - current	10	3,345	-	3,345	
	Coremax Corporation	-	Financial assets at fair value through profit or loss - current	20	2,550	-	2,550	
	Hu Lane Associate Inc.	-	Financial assets at fair value through profit or loss - current	85	10,710	-	10,710	
	Oriental Petrochemical (Taiwan) Corporation	(Note A)	Financial assets at amortized cost - non-current	0.03	3,000,000	-	-	
	2020 First Term Unsecured Privately Placed Corporate Bonds							
	Filsyn Corporation	(Note A)	Investments accounted for using the equity method	45,066	-	21.85	-	
	PET Far Eastern (M) Sdn. Bhd.	(Note A)	Investments accounted for using the equity method	Common stock 5,000 Preferred stock 3,000	163,326	50.00	-	
	Com2B	(Note A)	Investments accounted for using the equity method	9,000	-	20.00	-	
	Far Eastern Apparel (Vietnam) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	1,007,269	100.00	-	
	Worldwide Polychem (HK) Ltd.	(Note A)	Investments accounted for using the equity method	2,700	235,744	100.00	-	
	Opas Fund Segregated Portfolio Company	(Note A)	Investments accounted for using the equity method	(Note G)	1,661	34.00	-	
	Far Eastern Polytex (Vietnam) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	10,922,690	100.00	-	
	Far Eastern New Apparel (Vietnam) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	421,446	100.00	-	
	Magna View Sdn. Bhd.	(Note A)	Investments accounted for using the equity method	3,000	163,523	100.00	-	
	Malaysia Garment Manufactures Pte. Ltd.	(Note A)	Investments accounted for using the equity method	30	457,735	37.92	-	
	Drive Catalyst SPC	(Note A)	Investments accounted for using the equity method	(Note G)	518	34.00	-	
	APG Polytech USA Holdings, Inc.	(Note A)	Investments accounted for using the equity method	6	20,606,300	100.00	-	
	Drive Catalyst SPC-SP Tranche One	(Note A)	Investments accounted for using the equity method	4	119,852	25.00	-	
	Drive Catalyst SPC-SP Tranche Three	(Note A)	Investments accounted for using the equity method	8	253,481	25.00	-	
	Drive Catalyst SPC-SP Tranche Two	(Note A)	Investments accounted for using the equity method	8	244,037	25.00	-	
	Far Eastern International Garments	(Note A)	Other liabilities - other	59	(12,242)	41.00	-	
	Cemtex Apparel Inc.	(Note A)	Other liabilities - other	90	(11,360)	50.00	-	
	Opas Fund Segregated Portfolio Tranche A	(Note K)	Financial assets at fair value through profit or loss - current	4	108,773	-	108,773	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2022				Note
				Shares or Units (All Common Stock Unless Stated Otherwise) (Thousands)	Carrying Amount	Percentage of Ownership (%)	Market Value or Net Asset Value (Note H)	
APG Polytech USA Holdings, Inc.	Opas Fund Segregated Portfolio Tranche B	(Note K)	Financial assets at fair value through profit or loss - current	5	\$ 124,475	-	\$ 124,475	
	Opas Fund Segregated Portfolio Tranche C	(Note K)	Financial assets at fair value through profit or loss - current	5	304,579	-	304,579	
	Corpus Christi Polymers LLC	(Note N)	Investments accounted for using the equity method	(Note G)	12,925,285	33.33	-	
	APG Polytech, LLC	(Note A)	Investments accounted for using the equity method	(Note G)	6,276,206	100.00	-	
Magna View Sdn. Bhd.	Phoenix Technologies International, LLC	(Note A)	Investments accounted for using the equity method	(Note G)	350,739	100.00	-	
	PET Far Eastern (M) Sdn. Bhd.	(Note A)	Investments accounted for using the equity method	Common stock	163,327	50.00	-	
				5,000				
				Preferred stock				
Ding Yuan International Investment Co., Ltd.				3,000				(Note F)
	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	12,369	462,112	0.35	541,750	
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	11,983	270,954	0.85	239,660	
	Everest Textile Corporation	(Note A)	Investments accounted for using the equity method	6,446	59,972	0.93	47,900	
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	27,365	610,157	3.09	511,735	
	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	920	38,843	0.03	76,883	
	Pacific Liu Tong Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	18,000	243,427	2.24	-	
	Yu Ding Industry Co., Ltd.	(Note A)	Investments accounted for using the equity method	16,320	445,899	13.20	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	92,907	1,193,619	2.64	1,045,202	
Kai Yuan International Investment Co., Ltd.	U-Ming Marine Transport Corporation	(Note C)	Financial asset at FVTOCI - non-current	1,684	69,129	0.20	69,129	5,000 thousand shares pledged or mortgaged as collateral for loans.
	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	25,312	994,800	0.71	1,108,687	
	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	35,558	1,040,579	1.09	2,972,651	
	Everest Textile Corporation	(Note A)	Investments accounted for using the equity method	4,211	43,273	0.61	31,288	
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	32,474	604,156	3.67	607,267	
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	20,672	583,390	1.46	413,444	
	Kowloon Cement Corporation	(Note A)	Investments accounted for using the equity method	1,127	439,034	49.00	-	
	Far Eastern International Leasing Corporation	(Note A)	Investments accounted for using the equity method	74,970	961,150	16.80	-	
	Pacific Liu Tong Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	18,000	261,988	2.24	-	
Far Eastern Polychem Industries Ltd.	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	112,793	1,450,696	3.21	1,268,919	(Note F)
	U-Ming Marine Transport Corporation	(Note C)	Financial asset at FVTOCI - non-current	1,425	58,496	0.17	58,496	
	Far Eastern Industries (Shanghai) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	7,949,468	87.64	-	
	PET Far Eastern (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	35	302,905	8.05	-	
	FEDP (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	240	772,990	49.57	-	
	Far Eastern Industries (Yangzhou) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	1,411,864	100.00	-	
Far Eastern Construction Co., Ltd.	Far Eastern Ishizuka Green Pet Corporation	(Note A)	Investments accounted for using the equity method	3,578	1,334,076	90.00	-	
	Nippon Parison Co., Ltd.	-	Financial asset at FVTOCI - non-current	4	143,891	10.00	143,891	
	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	17,726	603,604	0.50	776,404	
	Far Eastern General Contractor Inc.	(Note A)	Investments accounted for using the equity method	147,413	2,614,664	98.95	-	
Far Eastern Apparel (Holding) Ltd.	U-Ming Marine Transport Corporation	(Note C)	Financial asset at FVTOCI - current	1,590	65,261	0.19	65,261	
	Far Eastern Apparel (Suzhou) Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	565,586	38.46	-	
	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	4,016,319	100.00	-	
	Far Eastern Innovation Apparel (Suzhou) Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	1,118,490	100.00	-	
	Far Eastern Innovation Apparel (Anhui) Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	15,792	38.46	-	
	Opas Fund Segregated Portfolio Tranche B	(Note K)	Financial assets at fair value through profit or loss - current	4	118,580	-	118,580	
	Opas Fund Segregated Portfolio Tranche C	(Note K)	Financial assets at fair value through profit or loss - current	4	209,608	-	209,608	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2022				Note
				Shares or Units (All Common Stock Unless Stated Otherwise) (Thousands)	Carrying Amount	Percentage of Ownership (%)	Market Value or Net Asset Value (Note H)	
Far Eastern Apparel Co., Ltd.	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	469	\$ 16,111	0.01	\$ 20,542	
	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	90	5,790	-	7,524	
	Yu Ding Industry Co., Ltd.	(Note A)	Investments accounted for using the equity method	12	157	0.01	-	
Far Eastern General Contractor Inc.	Far Eastern Technical Consultants Co., Ltd.	(Note A)	Investments accounted for using the equity method	450	6,969	9.00	-	
	U-Ming Marine Transport Corporation	(Note C)	Financial asset at FVTOCI - current	746	30,643	0.09	30,643	
	Kaohsiung Rapid Transit Corporation	(Note K)	Financial asset at FVTOCI - non-current	9,687	48,823	3.48	48,823	
	Ya-Li Precast Prestressed Concrete Industries Corporation	(Note J)	Financial asset at FVTOCI - non-current	3,106	21,543	16.03	21,543	
	Jih Sun Money Market	-	Financial assets at fair value through profit or loss - current	1,484	22,275	-	22,275	
	CTBC Hwa-win Money Market Fund	-	Financial assets at fair value through profit or loss - current	11,945	133,048	-	133,048	
	TCB Taiwan Money Market Fund	-	Financial assets at fair value through profit or loss - current	15,000	154,051	-	154,051	
	CAPITAL MONEY MARKET FUND	-	Financial assets at fair value through profit or loss - current	12,258	200,089	-	200,089	
	Hua Nan Phoenix Money Market Fund	-	Financial assets at fair value through profit or loss - current	9,367	154,059	-	154,059	
Malaysia Garment Manufactures Pte. Ltd.	Filsyn Corporation	(Note A)	Investments accounted for using the equity method	20,513	-	9.95	-	
	Arpeggio International Resources Corporation	(Note A)	Investments accounted for using the equity method	(Note G)	-	40.00	-	
	PT Malaysia Garment Bintan	(Note A)	Other liabilities - other	(Note G)	(37)	99.00	-	
An Ho Garment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	40,818	911,183	1.25	3,412,351	8,200 thousand shares pledged or mortgaged as collateral for loans. (Note F)
	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	6,094	254,058	0.17	266,903	
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	11,204	237,822	1.26	209,515	
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	370	11,751	0.03	7,396	
	Oriental Securities Corporation	(Note A)	Investments accounted for using the equity method	8,754	116,686	1.21	-	
	Yu Ding Industry Co., Ltd.	(Note A)	Investments accounted for using the equity method	19,373	430,874	15.66	-	
	Pacific Liu Tong Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	9,681	136,345	1.21	-	
	Yuan Ding Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	5,502	166,019	0.30	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	23,135	297,531	0.66	260,272	
Yuan Faun Co., Ltd.	Yuan Cheng Human Resources Consultant Corporation	(Note A)	Investments accounted for using the equity method	745	11,813	55.19	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	4,903	63,080	0.14	55,152	
	Yi Tong Fiber Co., Ltd.	-	Financial asset at FVTOCI - non-current	1,577	46,819	1.78	46,819	
Fu Kwok Knitting & Garment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	520	18,693	0.02	43,472	
Yuan Tong Investment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	100,237	2,410,783	3.08	8,379,816	29,700 thousand shares pledged or mortgaged as collateral for loans. (Note F)
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	79,250	2,176,079	5.59	1,584,991	
	Everest Textile Corporation	(Note A)	Investments accounted for using the equity method	6,364	64,837	0.92	47,288	
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	49,905	1,583,936	5.63	933,231	
	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	32,465	1,333,656	0.92	1,421,985	
	Pacific Liu Tong Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	18,000	260,790	2.24	-	
	Far Eastern Electronic Toll Collection Co., Ltd.	(Note A)	Investments accounted for using the equity method	35,934	565,797	11.98	-	
	Liquid Air Far East Co., Ltd.	(Note A)	Investments accounted for using the equity method	1	49	-	-	
	Sino Belgium (Holding) Ltd.	(Note A)	Other liabilities - other	36	(838,275)	90.88	-	
	Freudenberg Far Eastern Spunweb Co., Ltd.	(Note A)	Investments accounted for using the equity method	3	49	-	-	
	Malaysia Garment Manufactures Pte. Ltd.	(Note A)	Investments accounted for using the equity method	10	156,924	13.00	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	112,567	1,446,389	3.20	1,266,380	
	Ding Shen Investment Co., Ltd.	(Note M)	Financial asset at FVTOCI - non-current	40,329	319,935	18.00	319,935	
	Bockhold N.V - stock	-	Financial asset at FVTOCI - non-current	1	256,260	12.51	256,260	
	Financial assets under asset management contracts	(Note E)		-	-	-	-	
	Yuanta Taiwan 50 ETF	-	Financial assets at fair value through profit or loss - current	116	13,433	-	13,433	
	Hon Hai Precision Industry Co., Ltd.	-	Financial assets at fair value through profit or loss - current	10	1,090	-	1,090	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2022				Note
				Shares or Units (All Common Stock Unless Stated Otherwise) (Thousands)	Carrying Amount	Percentage of Ownership (%)	Market Value or Net Asset Value (Note H)	
	Taiwan Semiconductor Manufacturing Co., Ltd.	-	Financial assets at fair value through profit or loss - current	17	\$ 8,092	-	\$ 8,092	
	First Financial Holdings Co., Ltd.	-	Financial assets at fair value through profit or loss - current	300	7,860	-	7,860	
	Yuanta Daily CSI 300 Bull 2X ETF	-	Financial assets at fair value through profit or loss - current	380	7,756	-	7,756	
	Formosa Plastic Group	-	Financial assets at fair value through profit or loss - current	19	2,062	-	2,062	
	Inventec Corporation	-	Financial assets at fair value through profit or loss - current	250	6,288	-	6,288	
	Taiwan Mobile Co., Ltd.	-	Financial assets at fair value through profit or loss - current	106	11,448	-	11,448	
	Arcadyan Technology Corporation	-	Financial assets at fair value through profit or loss - current	40	4,800	-	4,800	
	Coremax Corporation	-	Financial assets at fair value through profit or loss - current	50	6,375	-	6,375	
	Hu Lane Associate Inc.	-	Financial assets at fair value through profit or loss - current	55	6,930	-	6,930	
Far Eastern Apparel (Suzhou) Co., Ltd.	Suzhou An Ho Apparel Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	58,259	100.00	-	
PET Far Eastern (Holding) Ltd.	Oriental Petrochemical (Shanghai) Corporation	(Note A)	Investments accounted for using the equity method	(Note G)	1,568,198	54.72	-	
	Far Eastern Union Petrochemical (Yangzhou) Corporation	(Note A)	Investments accounted for using the equity method	(Note G)	2,730,141	44.20	-	
Oriental Textile (Holding) Ltd.	Far Eastern Industries (Wuxi) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	2,901,093	100.00	-	
	Oriental Industries (Suzhou) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	6,764,277	100.00	-	
	Opas Fund Segregated Portfolio Tranche A	(Note K)	Financial assets at fair value through profit or loss - current	8	274,829	-	274,829	
	Opas Fund Segregated Portfolio Tranche C	(Note K)	Financial assets at fair value through profit or loss - current	5	295,273	-	295,273	
FEDP (Holding) Ltd.	Far Eastern Industries (Suzhou) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	1,339,996	100.00	-	
FE Oriental Investment Holding (Singapore)	FE New Century Industrial (Singapore) Pte. Ltd.	(Note A)	Investments accounted for using the equity method	49	72,489	100.00	-	
	Oriental Investment Holding (Netherlands) B.V.	(Note A)	Investments accounted for using the equity method	-	-	100.00	-	(Note O)
FE New Century Industrial (Singapore) Pte. Ltd.	FYN Green PET Corporation	(Note I)	Prepayment for investment (accounted for other non-current assets)	Preferred stock 23	133,740	8.26	-	
Oriental Investment Holding (Netherlands) B.V.	Oriental Martens (Netherlands) B.V.	(Note A)	Investments accounted for using the equity method	-	-	100.00	-	(Note P)
Far Eastern Polytex (Holding) Ltd.	Wuhan Far Eastern New Material Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	981,740	100.00	-	
	Far Eastern Apparel (Suzhou) Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	904,997	61.54	-	
	Far Eastern New Century (China) Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	3,765,397	100.00	-	
	Far Eastern Yihua Petrochemical (Yangzhou) Corporation	(Note A)	Investments accounted for using the equity method	(Note G)	4,251,184	60.00	-	
	Far Eastern Innovation Apparel (Anhui) Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	25,269	61.54	-	
Far Eastern New Century (China) Investment	Far Eastern Industries (Shanghai) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	1,121,153	12.36	-	
	Shanghai Yuan Zi Information Technology Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	55,742	100.00	-	
	Oriental Petrochemical (Shanghai) Corporation	(Note A)	Investments accounted for using the equity method	(Note G)	155,803	6.63	-	
	Yuan Ding Enterprise (Shanghai) Limited	(Note A)	Investments accounted for using the equity method	(Note G)	2,735,680	40.00	-	
Sino Belgium (Holding) Ltd.	Sino Belgium Beer (Suzhou) Ltd.	(Note A)	Other liabilities - other	(Note G)	(768,430)	100.00	-	
	Martens Beers (Shanghai) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	6,188	100.00	-	
Oriental Petrochemical (Shanghai) Corporation	Shanghai Far Eastern Petrochemical Logistic Corporation	(Note A)	Investments accounted for using the equity method	(Note G)	152,036	100.00	-	
Far Eastern Yihua Petrochemical (Yangzhou) Corporation	Harvest Money Market A	-	Financial assets at fair value through profit or loss - current	373,189	1,656,587	-	1,656,587	
Yuan Ding Co., Ltd.	YDT Technology International Co., Ltd.	(Note A)	Investments accounted for using the equity method	13,992	264,290	100.00	-	
	Ding Integrated Marketing Service Co., Ltd.	(Note A)	Investments accounted for using the equity method	21,787	149,872	60.00	-	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2022				Note
				Shares or Units (All Common Stock Unless Stated Otherwise) (Thousands)	Carrying Amount	Percentage of Ownership (%)	Market Value or Net Asset Value (Note H)	
	Far Eastern Technical Consultants Co., Ltd.	(Note A)	Investments accounted for using the equity method	4,550	\$ 78,862	91.00	\$ -	119,000 thousand shares pledged or mortgaged as collateral for loans.
	YDC (Virgin Islands) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G) 10,352	10,352	17.70	-	
	Yuanshi Digital Technology Co., Ltd.	(Note A)	Other liabilities - other	1,499	(5,280)	1.35	-	
	FET Consulting Engineers Co., Ltd.	(Note A)	Investments accounted for using the equity method	2,500	45,663	100.00	-	
	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	5,329	211,604	0.15	233,394	
	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	4,164	97,030	0.13	348,069	
	Yu Yuan Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	129,637	2,031,449	25.02	-	
	Yue Ming Corporation	(Note A)	Investments accounted for using the equity method	104	488	1.00	-	
	Yu Ding Industry Co., Ltd.	(Note A)	Investments accounted for using the equity method	3,206	70,948	2.59	-	
	FEDS Asia Pacific Development Co., Ltd.	(Note A)	Investments accounted for using the equity method	10,650	136,244	5.00	-	
	Far Eastern Electronic Toll Collection Co., Ltd.	(Note A)	Investments accounted for using the equity method	44,796	699,826	14.93	-	10,236 thousand shares pledged or mortgaged as collateral for loans.
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	8,746	112,568	0.25	98,392	
	Yuan Hsin Digital Payment Co., Ltd.	(Note A)	Investments accounted for using the equity method	11,052	74,522	16.22	-	
	Ding Ding Hotel Co., Ltd.	(Note A)	Investments accounted for using the equity method	3,987	(158,047)	98.52	-	
	Far Eastern New Century Corporation	(Note D)	Financial assets at fair value through profit or loss - current	779	24,784	-	24,784	
	Ding Integrated Marketing Service Co., Ltd.	Yuanshi Digital Technology Co., Ltd.	Other liabilities - other	5	(17)	-	-	
		Yuan Hsin Digital Payment Co., Ltd.	Investments accounted for using the equity method	21,180	142,795	31.08	-	
		DDIM (Virgin Islands) Ltd.	Investments accounted for using the equity method	(Note G) 19,005	19,005	46.13	-	
		Pacific SOGO Department Stores Co., Ltd.	Financial asset at FVTOCI - non-current	1	33	-	33	
	Far Eastern Technical Consultants Co., Ltd.	Cosmos Foreign Exchange Intl. Co., Ltd.	Financial asset at FVTOCI - non-current	480	9,638	4.00	9,638	
FET Consulting Engineers Co., Ltd.	DDIM (Virgin Islands) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	22,194	53.87	-	
YDC (Virgin Islands) Ltd.	Yuan Ding Integrated Information Service (Shanghai) Inc.	(Note A)	Investments accounted for using the equity method	(Note G)	190	0.46	-	
	Speedy (Shanghai) digital Tech. Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	57,154	100.00	-	
DDIM (Virgin Islands) Ltd.	Yuan Ding Integrated Information Service (Shanghai) Inc.	(Note A)	Investments accounted for using the equity method	(Note G)	41,048	99.54	-	
YDT Technology International Co., Ltd.	Everest Textile Corporation	(Note A)	Investments accounted for using the equity method	101	820	0.01	749	
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	2,764	97,172	0.20	55,278	
	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	61	2,389	-	2,651	
	YDC (Virgin Islands) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	48,132	82.30	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	3,076	39,875	0.09	34,600	
	Oriental Securities Investment Consultant Co., Ltd.	(Note J)	Financial asset at FVTOCI - non-current	1	11	-	11	
Far Eastern Electronic Toll Collection Co., Ltd.	FETC International Co., Ltd.	(Note A)	Investments accounted for using the equity method	20,000	41,594	100.00	-	5,000 thousand shares pledged or mortgaged as collateral for loans.
	Millerful No.1 REIT	-	Financial asset at FVTOCI - non-current	47,010	481,858	-	481,858	
	Subordinated perpetual corporate bonds of Cathy Life Insurance Co., Ltd.	-	Financial assets at amortized cost - non-current	5,000	500,000	-	-	
FETC International Co., Ltd.	FETC International (Thailand) Co., Ltd.	(Note A)	Investments accounted for using the equity method	8,200	54,177	100.00	-	
Far EasTone Telecommunications Co., Ltd.	New Century InfoComm Tech Co., Ltd.	(Note A)	Investments accounted for using the equity method	2,100,000	25,551,027	100.00	-	
	ARCOA Communication Co., Ltd.	(Note A)	Investments accounted for using the equity method	82,762	655,268	61.63	-	
	KGEx.com Co., Ltd.	(Note A)	Investments accounted for using the equity method	68,897	850,795	99.99	-	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2022				Note
				Shares or Units (All Common Stock Unless Stated Otherwise) (Thousands)	Carrying Amount	Percentage of Ownership (%)	Market Value or Net Asset Value (Note H)	
	Yuanshi Digital Technology Co., Ltd.	(Note A)	Other liabilities - other	107,004	\$ (378,785)	96.18	\$ -	
	Yuan Cing Co., Ltd.	(Note A)	Investments accounted for using the equity method	2,000	38,723	100.00	-	
	Far Eastern Info Service (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	1	5,245	100.00	-	
	IDEAWORKS Entertainment Co., Ltd.	(Note A)	Investments accounted for using the equity method	4,125	41,206	50.00	-	
	FarEasTone Property Insurance Agent Co., Ltd.	(Note A)	Investments accounted for using the equity method	500	54,297	100.00	-	
	Far Eastern Electronic Toll Collection Co., Ltd.	(Note A)	Investments accounted for using the equity method	118,251	1,439,236	39.42	-	
	Ding Integrated Marketing Service Co., Ltd.	(Note A)	Investments accounted for using the equity method	5,447	37,294	15.00	-	
	Yuan Hsin Digital Payment Co., Ltd.	(Note A)	Investments accounted for using the equity method	12,342	83,071	18.11	-	
	App Works Fund II Co., Ltd.	(Note L)	Financial asset at FVTOCI - non-current	5,355	75,581	11.11	75,581	
	CDIB Capital Innovation Accelerator Co., Ltd.	(Note L)	Financial asset at FVTOCI - non-current	9,000	105,436	10.71	105,436	
	LINE Bank Taiwan Limited	-	Financial asset at FVTOCI - non-current	37,500	355,794	2.50	355,794	
	LI TV (Taiwan) Inc	-	Financial asset at FVTOCI - non-current	1,250	21,544	2.50	21,544	
	Asia Pacific Telecom Co., Ltd	-	Financial asset at FVTOCI - non-current	500,000	3,650,000	11.58	3,650,000	
	ARCOA Communication Co., Ltd.	(Note A)	Investments accounted for using the equity method	15,285	264,788	70.00	-	
	THI consultants	(Note L)	Financial asset at FVTOCI - non-current	1,214	12,190	18.32	12,190	
	Web Point Co., Ltd.	-	Financial asset at FVTOCI - non-current	161	1,618	0.63	1,618	
New Century InfoComm Tech Co., Ltd.	New Diligent Co., Ltd.	(Note A)	Investments accounted for using the equity method	54,000	82,853	100.00	-	
	Information Security Service Digital United Inc.	(Note A)	Investments accounted for using the equity method	11,195	110,293	100.00	-	
	Digital United (Cayman) Ltd.	(Note A)	Investments accounted for using the equity method	10,320	455,540	100.00	-	
	Yuanshi Digital Technology Co., Ltd.	(Note A)	Other liabilities - other	750	(2,655)	0.67	-	
	Ding Integrated Marketing Service Co., Ltd.	(Note A)	Investments accounted for using the equity method	1,816	12,431	5.00	-	
	Prime EcoPower Co., Ltd.	(Note A)	Investments accounted for using the equity method	16,000	120,492	100.00	-	
	Drive Catalyst SPC-SP Tranche One	(Note A)	Investments accounted for using the equity method	4	121,855	25.00	-	
	Drive Catalyst SPC-SP Tranche Two	(Note A)	Investments accounted for using the equity method	8	243,992	25.00	-	
	Drive Catalyst SPC-SP Tranche Three	(Note A)	Investments accounted for using the equity method	8	254,736	25.00	-	
	Nextlink Technology Co., Ltd.	(Note A)	Investments accounted for using the equity method	3,430	468,877	70.00	-	
	Ju An Long-Age Co., Ltd	(Note A)	Investments accounted for using the equity method	1,000	15,093	25.00	-	
	Yuan Hsin Digital Payment Co., Ltd.	(Note A)	Investments accounted for using the equity method	4,236	28,509	6.22	-	
	ARCOA Communication Co., Ltd.	(Note A)	Investments accounted for using the equity method	9,026	119,682	6.72	-	
	Kaohsiung Rapid Transit Corporation	(Note K)	Financial asset at FVTOCI - non-current	8,858	44,645	3.18	44,645	
	Bank Pro E-service Technology Co., Ltd.	-	Financial asset at FVTOCI - non-current	600	4,500	3.33	4,500	
	Changing.ai Inc.	-	Financial asset at FVTOCI - non-current	500	27,015	2.27	27,015	
	Opas Fund Segregated Portfolio Tranche A	(Note K)	Financial assets at fair value through profit or loss - current	10	323,369	-	323,369	
	Opas Fund Segregated Portfolio Tranche B	(Note K)	Financial assets at fair value through profit or loss - current	5	157,304	-	157,304	
	Opas Fund Segregated Portfolio Tranche C	(Note K)	Financial assets at fair value through profit or loss - current	2	121,877	-	121,877	
IDEAWORKS Entertainment Co., Ltd.	Mission International Co., Ltd.	(Note A)	Investments accounted for using the equity method	10	100	100.00	-	
New Diligent Co., Ltd.	Sino Lead Enterprise Limited	(Note A)	Investments accounted for using the equity method	30	353	100.00	-	
	New Diligent Hong Kong Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	2,211	100.00	-	
DataExpress Infotech Co., Ltd.	Home Master Technology Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	50,673	100.00	-	
Nextlink Technology Co., Ltd.	Microfusion Technology Co., Ltd.	(Note A)	Investments accounted for using the equity method	2,900	45,955	100.00	-	
	Nextlink (HK) Technology Co., Ltd.	(Note A)	Investments accounted for using the equity method	-	44,683	100.00	-	
	Microfusion Technology (HK) Co., Ltd.	(Note A)	Investments accounted for using the equity method	-	3,966	100.00	-	
Digital United (Cayman) Ltd.	Digital United Information Technology (Shanghai) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	11,468	100.00	-	
	TBCASoft, Inc.	-	Financial asset at FVTOCI - non-current	727	298,383	4.87	298,383	
Nextlink (HK) Technology Co., Ltd.	Nextlink (Shanghai) Technology Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	1,697	70.00	-	

(Continued)

- Notes:
- A. The investee company using equity-method.
 - B. The investors and investees are the same chairman.
 - C. The vice chairman of investee is the chairman of FENC.
 - D. Parent company.
 - E. Financial assets under asset management contracts can be sold in the open market investee, Oriental Securities Investment Consultant Co., Ltd.
 - F. The investor opened a trust account in Shanghai Bank in Taipei on September 26, 2002 to acquire the ownership of Pacific Liu Tung Investment Co., Ltd.
 - G. Company limited.
 - H. The fair value of unlisted equity investments held by the Group was not disclosed due to it cannot be reliably measured.
 - I. The subsidiary of the invested company accounted for using the equity method.
 - J. The subsidiary of FENC's associate.
 - K. Related party in substance.
 - L. The investor is the corporate director of the investee.
 - M. The investor is the corporate supervisor of the investee.
 - N. Joint operation entity.
 - O. Oriental Investment Holding (Netherlands) was established and registered on January 23, 2020, but as of June 30, 2022, the relevant investment funds have not been remitted.
 - P. Oriental Martens (Netherlands) B.V. was established and registered on February 12, 2020, but as of June 30, 2022, the relevant investment funds have not been remitted.

(Concluded)

TABLE 8

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

**MARKETABLE SECURITIES ACQUIRED AND DISPOSED AT COSTS OR PRICES OF AT LEAST \$300 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE SIX MONTHS ENDED JUNE 30, 2022
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)**

Company Name	Type and Name of Marketable Securities	Financial Statement Account	Counterparty	Relationship	Beginning Balance		Acquisition		Disposal				Investment Income under the Equity Method	Ending Balance	
					Shares (Thousands)/ Thousand Units	Amount	Shares (Thousands)/ Thousand Units	Amount	Shares (Thousands)/ Thousand Units	Price	Book Value	Disposal Gain		Shares (Thousands)/ Thousand Units	Amount
Far Eastern New Century Corporation	Far Eastern Investment (Holding) Ltd.	Investments accounted for using the equity method	Issuance of common stock for cash	(Note A)	168	\$ 9,415,124	6	\$ 345,300	1	\$ -	\$ 39,984 (Note 4)	\$ -	\$ 21,288	173	\$ 9,741,728
	Oriental Petrochemical Corporation	Investments accounted for using the equity method	Issuance of common stock for cash	(Note A)	1,712,218	7,683,250	226,675	2,266,745	-	-	-	-	(196,944)	1,938,893	9,753,051
Far Eastern Polytex (Holding) Ltd.	Far Eastern Industries (Yangzhou) Ltd.	Investments accounted for using the equity method	Issuance of common stock for cash	(Note A)	(Note 3)	3,815,870	(Note 3)	342,720	-	-	-	-	(50,062)	(Note 3)	4,108,528
APG Polytech USA Holdings, Inc.	Corpus Christi Polymers LLC	Investments accounted for using the equity method	Issuance of common stock for cash	(Note B)	(Note 3)	US\$ 425,149	(Note 3)	US\$ 10,583	-	-	-	-	US\$ (830)	(Note 3)	US\$ 434,902
Far Eastern Industries (Yangzhou) Ltd.	Harvest Money Market A	Financial asset at fair value through profit or loss - current	-	-	625,412	RMB 625,412	196,277	RMB 196,277	448,500	RMB 448,500	RMB 448,500	-	(Note 5)	373,189	RMB 373,189

- Notes: A. Subsidiaries.
- B. It is joint operation of individuals.
- C. It belongs to limited company.
- D. Capital reduction and refund.
- E. It is gains or losses on financial asset at fair value through profit or loss.

TABLE 9

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

ACQUISITION OF INDIVIDUAL REAL ESTATE AT COSTS OF AT LEAST NT\$300 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE SIX MONTHS ENDED JUNE 30, 2022
(In Thousands of New Taiwan Dollars)

Buyer	Property	Event Date	Transaction Amount	Payment Status	Counterparty	Relationship	Information on Previous Title Transfer If Counterparty Is A Related Party				Pricing Reference	Purpose of Acquisition	Other Terms
							Property Owner	Relationship	Transaction Date	Amount			
Far East Resources Development Co.	Land in Yadong Section, Banqiao District, New Taipei City	2022/5/10	\$ 1,277,755	(Note)	Far Eastern School Legal Person	The same chairman	Far East Resources Development	Same company	2015/2/2	\$ 1,080,748	Valuation report issued by Cushman & Wakefield Appraisers Valuation report issued by Colliers International Real Estate Appraisers Associates	In response to the overall planning of T park.	

Note: The swap out investment properties - land amounted to \$1,277,755 thousand (attached Table 10), and no additional cash was paid.

TABLE 10

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

**DISPOSAL OF INDIVIDUAL REAL ESTATE AT PRICES OF AT LEAST NT\$300 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE 6 MONTHS ENDED June 30, 2022
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)**

Seller	Property	Event Date	Original Acquisition Date	Carrying Amount	Transaction Amount	Collection	Gain (Loss) on Disposal	Counterparty	Relationship	Purpose of Disposal	Price Reference	Other Terms
Far East Resources Development Co.	Land in Yadong Section, Banqiao District, New Taipei City	2022/5/10	2003/9/2	\$ 1,277,755	\$ 1,277,755	(Note)	\$ -	Far Eastern School Legal Person	The same chairman	In response to the needs of its campus development plans.	Valuation report issued by Cushman & Wakefield Appraisers Valuation report issued by Colliers International Real Estate Appraisers Associates	

Note: The swap in investment properties - land amounted to \$1,277,755 thousand (attached Table 9), and no additional cash was paid.

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES AMOUNTING TO AT LEAST NT\$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE SIX MONTHS ENDED JUNE 30, 2022
(In Thousands of New Taiwan Dollars)

Company Name	Related Party	Nature of Relationship	Transaction Details				Abnormal Transactions		Notes Payable or Receivable		Accounts Payable or Receivable		Note
			Purchase/Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	Ending Balance	% of Total	
Far Eastern New Century Corporation	Worldwide Polychem (HK) Ltd.	(Note A)	Sale	\$ (2,420,993)	(9)	Based on contract	-	-	\$ -	-	\$ 2,260,585	24	
	APG Polytech, LLC	(Note A)	Sale	(1,333,212)	(5)	Based on contract	-	-	-	-	763,162	8	
	Far Eastern Industries (Shanghai) Ltd.	(Note A)	Sale	(436,522)	(2)	Based on contract	-	-	-	-	147,840	2	
	Far Eastern Ishizuka Green Pet Corporation	(Note A)	Sale	(398,550)	(1)	Based on contract	-	-	-	-	164,058	2	
	Far Eastern Ishizuka Green Pet Corporation	(Note A)	Purchase	337,527	2	Based on contract	-	-	-	-	(110,662)	(3)	
	Far Eastern Polytex (Vietnam) Ltd.	(Note A)	Sale	(285,770)	(1)	Based on contract	-	-	-	-	81,963	1	
	Phoenix Technologies International, LLC	(Note A)	Sale	(222,852)	(1)	Based on contract	-	-	-	-	222,852	2	
	Far Eastern Apparel (Vietnam) Ltd.	(Note A)	Sale	(124,211)	-	Based on contract	-	-	-	-	54,463	1	
	Far Eastern New Apparel (Vietnam) Ltd.	(Note A)	Sale	(103,763)	-	Based on contract	-	-	-	-	37,286	-	
	Oriental Green Materials Limited	(Note A)	Sale	(103,123)	-	Based on contract	-	-	-	-	62,688	1	
	Freudenberg Far Eastern Spunweb Co., Ltd.	(Note D)	Sale	(235,152)	(1)	Based on contract	-	-	-	-	77,841	1	
	Everest Textile Co., Ltd.	(Note D)	Sale	(117,730)	-	Based on contract	-	-	-	-	27,947	-	
	Oriental Petrochemical (Taiwan) Corporation	(Note A)	Purchase	7,485,754	34	Based on contract	-	-	-	-	(1,917,701)	(48)	
	Oriental Green Materials Limited	(Note A)	Purchase	1,135,603	5	Based on contract	-	-	-	-	(226,352)	(6)	
Oriental Petrochemical (Taiwan) Corporation	Far Eastern New Century Corporation	(Note B)	Sale	(7,485,754)	(36)	Based on contract	-	-	-	-	1,917,701	22	
	Far Eastern Polytex (Vietnam) Ltd.	(Note C)	Sale	(4,180,401)	(20)	Based on contract	-	-	-	-	2,623,181	30	
	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Sale	(118,250)	(1)	Based on contract	-	-	-	-	104,440	1	
Oriental Green Materials Limited	Far Eastern New Century Corporation	(Note B)	Sale	(1,135,603)	(97)	Based on contract	-	-	-	-	226,352	100	
	Far Eastern New Century Corporation	(Note B)	Purchase	103,123	9	Based on contract	-	-	-	-	(62,688)	(26)	
Far Eastern General Contractor Inc.	Far Eastern Resource Development Co., Ltd.	(Note C)	Construction contract revenue	(222,611)	(9)	Based on contract	-	-	-	-	35,217	24	
	Far Eastern Construction Co., Ltd.	(Note C)	Construction contract revenue	(154,734)	(6)	Based on contract	-	-	-	-	31,489	21	
Far Eastern Construction Co., Ltd.	Far Eastern General Contractor Inc.	(Note C)	Purchase	155,233	43	Based on contract	-	-	-	-	(31,489)	(16)	
Far Eastern Fibertech Co., Ltd.	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Sale	(176,617)	(13)	Based on contract	-	-	-	-	49,601	18	
	Everest Textile Co., Ltd.	(Note D)	Sale	(134,622)	(10)	Based on contract	-	-	-	-	24,611	9	
Oriental Petrochemical (Shanghai) Corporation	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Sale	(4,718,561)	(73)	Based on contract	-	-	-	-	189,055	38	
Far Eastern Dyeing & Finishing (Suzhou) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note C)	Sale	(2,010,962)	(66)	Based on contract	-	-	-	-	595,964	68	
	Far Eastern Apparel (Suzhou) Ltd.	(Note C)	Sale	(193,232)	(6)	Based on contract	-	-	-	-	36,803	4	
	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Purchase	291,586	11	Based on contract	-	-	-	-	(195,757)	(20)	
Far Eastern Industries (Shanghai) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note C)	Sale	(539,654)	(5)	Based on contract	-	-	-	-	258,533	8	
	Wuhan Far Eastern New Material Ltd.	(Note C)	Sale	(515,522)	(5)	Based on contract	-	-	-	-	252,975	8	
	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	(Note C)	Sale	(291,586)	(3)	Based on contract	-	-	-	-	195,757	6	
	Oriental Industries (Suzhou) Ltd.	(Note C)	Sale	(204,953)	(2)	Based on contract	-	-	-	-	36,534	1	
	Far Eastern New Century Corporation	(Note B)	Purchase	436,522	4	Based on contract	-	-	-	-	(147,840)	(5)	
	Oriental Petrochemical (Taiwan) Corporation	(Note C)	Purchase	118,250	1	Based on contract	-	-	-	-	(104,440)	(4)	
	Far Eastern Fibertech Co., Ltd.	(Note C)	Purchase	176,617	2	Based on contract	-	-	-	-	(49,601)	(2)	
	Oriental Petrochemical (Shanghai) Corporation	(Note C)	Purchase	4,718,561	45	Based on contract	-	-	-	-	(189,055)	(6)	
	Wuhan Far Eastern New Material Ltd.	(Note C)	Purchase	236,092	2	Based on contract	-	-	-	-	(196,269)	(7)	

(Continued)

Company Name	Related Party	Nature of Relationship	Transaction Details				Abnormal Transactions		Notes Payable or Receivable		Accounts Payable or Receivable		Note
			Purchase/Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	Ending Balance	% of Total	
Far Eastern Apparel (Suzhou) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note C)	Sale	\$ (423,583)	(37)	Based on contract	-	-	\$ -	-	\$ 79,527	26	
	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	(Note C)	Purchase	193,232	17	Based on contract	-	-	-	-	(36,803)	(12)	
Wuhan Far Eastern New Material Ltd.	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Sale	(236,092)	(33)	Based on contract	-	-	-	-	196,269	50	
	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Purchase	515,522	80	Based on contract	-	-	-	-	(252,975)	(88)	
Oriental Industries (Suzhou) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note C)	Sale	(184,462)	(3)	Based on contract	-	-	-	-	115,915	5	
	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Purchase	204,953	4	Based on contract	-	-	-	-	(36,534)	(5)	
Far Eastern Apparel (Vietnam) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note C)	Sale	(1,063,317)	(35)	Based on contract	-	-	-	-	342,526	38	
	Far Eastern New Century Corporation	(Note B)	Purchase	124,211	5	Based on contract	-	-	-	-	(54,463)	(11)	
	Far Eastern Polytex (Vietnam) Ltd.	(Note C)	Purchase	161,597	6	Based on contract	-	-	-	-	(91,982)	(18)	
	FE New Century Industrial (Singapore) Pte. Ltd.	(Note C)	Purchase	534,046	20	Based on contract	-	-	-	-	(177,246)	(34)	
Far Eastern Polytex (Vietnam) Ltd.	Worldwide Polychem (HK) Ltd.	(Note C)	Sale	(1,028,560)	(9)	Based on contract	-	-	-	-	1,077,612	32	
	APG Polytech, LLC	(Note C)	Sale	(260,998)	(2)	Based on contract	-	-	-	-	-	-	
	Far Eastern New Apparel (Vietnam) Ltd.	(Note C)	Sale	(244,920)	(2)	Based on contract	-	-	-	-	131,757	4	
	Far Eastern Apparel (Vietnam) Ltd.	(Note C)	Sale	(161,597)	(1)	Based on contract	-	-	-	-	91,982	3	
	Far Eastern New Century Corporation	(Note B)	Purchase	285,770	3	Based on contract	-	-	-	-	(81,963)	(2)	
	Oriental Petrochemical (Taiwan) Corporation	(Note C)	Purchase	4,180,401	45	Based on contract	-	-	-	-	(2,623,181)	(71)	
Far Eastern New Apparel (Vietnam) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note C)	Sale	(1,016,498)	(86)	Based on contract	-	-	-	-	385,997	80	
	Far Eastern New Century Corporation	(Note B)	Purchase	103,763	9	Based on contract	-	-	-	-	(37,286)	(10)	
	Far Eastern Polytex (Vietnam) Ltd.	(Note C)	Purchase	244,920	22	Based on contract	-	-	-	-	(131,757)	(37)	
FE New Century Industrial (Singapore) Pte. Ltd.	Far Eastern Apparel (Vietnam) Ltd.	(Note C)	Sale	(534,046)	(10)	Based on contract	-	-	-	-	177,246	12	
	Far Eastern Apparel (Vietnam) Ltd.	(Note C)	Purchase	1,063,317	20	Based on contract	-	-	-	-	(342,526)	(19)	
	Pet Far Eastern (M) Sdn. Bhd.	(Note C)	Sale	(454,388)	(8)	Based on contract	-	-	-	-	147,772	10	
	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	(Note C)	Purchase	2,010,962	38	Based on contract	-	-	-	-	(595,964)	(33)	
	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Purchase	539,654	10	Based on contract	-	-	-	-	(258,533)	(14)	
	Far Eastern Apparel (Suzhou) Ltd.	(Note C)	Purchase	423,583	8	Based on contract	-	-	-	-	(79,527)	(4)	
	Oriental Industries (Suzhou) Ltd.	(Note C)	Purchase	184,462	3	Based on contract	-	-	-	-	(115,915)	(6)	
	Far Eastern New Apparel (Vietnam) Ltd.	(Note C)	Purchase	1,016,498	19	Based on contract	-	-	-	-	(385,997)	(21)	
Far Eastern Ishizuka Green Pet Corporation	Far Eastern New Century Corporation	(Note B)	Sale	(337,527)	(14)	Based on contract	-	-	-	-	110,662	23	
	Far Eastern New Century Corporation	(Note B)	Purchase	398,550	19	Based on contract	-	-	-	-	(164,058)	(28)	
Worldwide Polychem (HK) Ltd.	Phoenix Technologies International, LLC	(Note C)	Sale	(183,613)	(5)	Based on contract	-	-	-	-	-	-	
	Far Eastern New Century Corporation	(Note B)	Purchase	2,420,993	71	Based on contract	-	-	-	-	(2,260,585)	(71)	
	Far Eastern Polytex (Vietnam) Ltd.	(Note C)	Purchase	1,028,560	29	Based on contract	-	-	-	-	(1,077,612)	(29)	
Phoenix Technologies International, LLC	APG Polytech, LLC	(Note C)	Sale	(145,509)	(14)	Based on contract	-	-	-	-	-	-	
	Far Eastern New Century Corporation	(Note B)	Purchase	222,852	23	Based on contract	-	-	-	-	(222,852)	(42)	
	Worldwide Polychem (HK) Ltd.	(Note C)	Purchase	183,613	19	Based on contract	-	-	-	-	-	-	
APG Polytech, LLC	Far Eastern New Century Corporation	(Note B)	Purchase	1,333,212	18	Based on contract	-	-	-	-	(763,162)	(35)	
	Far Eastern Polytex (Vietnam) Ltd.	(Note C)	Purchase	260,998	3	Based on contract	-	-	-	-	-	-	
	Phoenix Technologies International, LLC	(Note C)	Purchase	145,509	2	Based on contract	-	-	-	-	-	-	
Pet Far Eastern (M) Sdn. Bhd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note C)	Purchase	454,388	72	Based on contract	-	-	-	-	(147,772)	(97)	

(Continued)

Company Name	Related Party	Nature of Relationship	Transaction Details				Abnormal Transactions		Notes Payable or Receivable		Accounts Payable or Receivable		Note
			Purchase/Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	Ending Balance	% of Total	
Far EasTone Telecommunications Co., Ltd.	ARCOA Communication Co., Ltd.	(Note C)	Operating cost and marketing expense	\$ 4,025,099	16	Based on contract	-	-	\$ -	-	\$ (483,607)	(3)	
	ARCOA Communication Co., Ltd.	(Note C)	Operating revenue	(376,304)	(1)	Based on contract	-	-	-	-	118,684	2	(Note G)
	New Century InfoComm Tech Co., Ltd.	(Note C)	Operating cost	952,404	5	Based on contract	-	-	-	-	(380,050)	(2)	(Note E)
	Data Express Infotech Co., Ltd.	(Note C)	Operating cost and marketing expense	104,070	-	Based on contract	-	-	-	-	(55,933)	-	
	Yuanshi Digital Technology Co., Ltd.	(Note C)	Operating revenue	(358,085)	(1)	Based on contract	-	-	-	-	90,572	1	(Note G)
	Far EasTone Property Insurance Agency Company	(Note C)	Operating revenue	(182,242)	(1)	Based on contract	-	-	-	-	104,683	2	
New Century InfoComm Tech Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating revenue	(952,404)	(21)	Based on contract	-	-	-	-	380,050	29	(Note F)
ARCOA Communication Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating revenue	(4,025,099)	(69)	Based on contract	-	-	-	-	483,607	54	
	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating cost	376,304	7	Based on contract	-	-	-	-	(118,684)	(13)	(Note G)
	Home Master Technology Ltd.	(Note C)	Operating revenue	(357,159)	(6)	Based on contract	-	-	-	-	59,449	7	
Data Express Infotech Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating revenue	(104,070)	(4)	Based on contract	-	-	-	-	55,933	14	
	Home Master Technology Ltd.	(Note C)	Operating revenue	(103,038)	(4)	Based on contract	-	-	-	-	54,708	13	
Home Master Technology Ltd.	ARCOA Communication Co., Ltd.	(Note C)	Operating cost	357,159	43	Based on contract	-	-	-	-	(59,449)	(41)	
	Data Express Infotech Co., Ltd.	(Note C)	Operating cost	103,038	13	Based on contract	-	-	-	-	(54,708)	(37)	
Yuanshi Digital Technology Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating cost	358,085	27	Based on contract	-	-	-	-	(90,752)	(30)	(Note G)
Far EasTone Property Insurance Agency Company	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating cost	182,242	86	Based on contract	-	-	-	-	(104,683)	(94)	

Notes: A. Subsidiary.

B. Parent company.

C. Between subsidiaries.

D. The consolidated company’s investee which accounted for using the equity method.

E. All interconnect revenue, costs and collection of international direct dial revenue between Far EasTone and NCIC were settled at net amounts and were included in accounts payable - related parties.

F. Including international service revenue collected by Far EasTone for NCIC.

G. Far EasTone Telecommunications Co., Ltd. on behalf of Yuanshi Digital Technology Co., Ltd. partial operating revenue through ARCOA Communication Co., Ltd. by agent.

(Concluded)

TABLE 12**FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES****RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT\$100 MILLION OR 20% OF PAID-IN CAPITAL
FOR THE SIX MONTHS ENDED JUNE 30, 2022****(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)**

Company Name	Related Party	Relationship	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Bad Debts
					Amount	Actions		
Far Eastern New Century Corporation	Worldwide Polychem (HK) Ltd.	(Note B)	\$ 2,260,585	2.43	\$ -	-	\$ 461,797	\$ -
	APG Polytech, LLC	(Note B)	763,162	6.81	-	-	12,312	-
	Phoenix Technologies International, LLC	(Note B)	222,852	4.00	-	-	-	-
	Far Eastern Ishizuka Green Pet Corporation	(Note B)	164,058	8.38	-	-	72,253	-
	Far Eastern Industries (Shanghai) Ltd.	(Note B)	147,840	4.33	-	-	91,554	-
Oriental Petrochemical (Taiwan) Corporation	Far Eastern Polytex (Vietnam) Ltd.	(Note D)	2,623,181	4.40	-	-	836,850	-
	Far Eastern New Century Corporation	(Note C)	1,917,701	10.71	-	-	1,197,701	-
	Far Eastern Industries (Shanghai) Ltd.	(Note D)	104,440	1.19	-	-	-	-
Oriental Green Materials Limited	Far Eastern New Century Corporation	(Note D)	226,352	12.55	-	-	226,352	-
Far Eastern Dyeing & Finishing (Suzhou) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note D)	595,964	7.14	-	-	277,211	-
Far Eastern Industries (Shanghai) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note D)	258,533	2.68	-	-	104,307	-
	Wuhan Far Eastern New Material Ltd.	(Note D)	252,975	5.26	-	-	203,841	-
	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	(Note D)	195,757	3.35	-	-	57,618	-
Wuhan Far Eastern New Material Ltd.	Far Eastern Industries (Shanghai) Ltd.	(Note D)	196,269	3.01	-	-	196,269	-
Oriental Petrochemical (Shanghai) Corporation	Far Eastern Industries (Shanghai) Ltd.	(Note D)	189,055	39.23	-	-	189,055	-
Oriental Industries (Suzhou) Corporation	FE New Century Industrial (Singapore) Pte. Ltd.	(Note D)	115,915	3.39	-	-	89,965	-
Far Eastern Polytex (Vietnam) Ltd.	Worldwide Polychem (HK) Ltd.	(Note D)	1,077,612	1.77	-	-	137,310	-
	Far Eastern New Apparel (Vietnam) Ltd.	(Note D)	131,757	6.51	-	-	91,259	-
Far Eastern New Apparel (Vietnam) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note D)	385,997	6.82	-	-	309,825	-
Far Eastern Apparel (Vietnam) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note D)	342,526	6.01	-	-	342,526	-
FE New Century Industrial (Singapore) Pte. Ltd.	Far Eastern Apparel (Vietnam) Ltd.	(Note D)	177,246	4.60	-	-	102,696	-
	Pet Far Eastern (M) Sdn. Bhd.	(Note D)	147,772	5.74	-	-	79,147	-
Far Eastern Ishizuka Green Pet Corporation	Far Eastern New Century Corporation	(Note C)	110,662	7.58	-	-	62,445	-

(Continued)

Company Name	Related Party	Relationship	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Bad Debts
					Amount	Actions		
Ding Ding Integrated Marketing Service Co., Ltd.	Pacific SOGO Department Stores Co., Ltd.	(Note E)	\$ 129,131	(Note F)	\$ -	-	\$ 8,829	\$ -
	Far Eastern International Bank	(Note E)	125,460	(Note F)	-	-	8,447	-
Far EasTone Telecommunications Co., Ltd.	ARCOA Communication Co., Ltd.	(Note D)	122,649	10.87	-	-	98,898	-
	Far EasTone Property Insurance Agent Co., Ltd.	(Note D)	107,879	3.64	-	-	29,784	-
New Century InfoComm Tech Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note D)	439,189	(Note G)	-	-	179,185	-
ARCOA Communication Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note D)	483,607	16.09	-	-	483,607	-

Notes: A. This table does not include the receivables from financier. For more details, refer to Table 5.

B. Subsidiary.

C. Parent company.

D. Same ultimate parent company.

E. The subsidiary of the consolidated company’s investee which was accounted for using the equity method.

F. The turnover rate was unavailable due to the receivables were points collections and payments on behalf of others.

G. The turnover rate was unavailable due to the receivables from related parties were mainly from the advance payments made for NCIC’s daily operating expenditures, and the operating management service revenue from NCIC, the collection of telecommunications bills by Far EasTone for NCIC and other receivables from related parties which was the financing provided by NCIC to Far EasTone.

(Concluded)

TABLE 13

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

**SIGNIFICANT TRANSACTIONS BETWEEN FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES
FOR THE SIX MONTHS ENDED JUNE 30, 2022
(In Thousands of New Taiwan Dollars)**

No. (Note A)	Company Name	Related Party	Flow of Transaction (Note B)	Transaction Details			
				Financial Statement Account	Amount	Term	% of Consolidated Revenue or Assets (Note C)
0	Far Eastern New Century Corporation	Worldwide Polychem (HK) Ltd.	1	Sales	\$ 2,420,993	Based on contract	3
		Worldwide Polychem (HK) Ltd.	1	Accounts receivable	2,260,585	Based on contract	-
		APG Polytech, LLC	1	Sales	1,333,212	Based on contract	2
		APG Polytech, LLC	1	Accounts receivable	763,162	Based on contract	-
		Far Eastern Industries (Shanghai) Ltd.	1	Sales	436,522	Based on contract	1
		Far Eastern Industries (Shanghai) Ltd.	1	Accounts receivable	147,840	Based on contract	-
		Far Eastern Ishizuka Green Pet Corporation	1	Sales	398,550	Based on contract	1
		Far Eastern Ishizuka Green Pet Corporation	1	Accounts receivable	164,058	Based on contract	-
		Far Eastern Polytex (Vietnam) Ltd.	1	Sales	285,770	Based on contract	-
		Phoenix Technologies International, LLC	1	Sales	222,852	Based on contract	-
		Phoenix Technologies International, LLC	1	Accounts receivable	222,852	Based on contract	-
		Far Eastern Apparel (Vietnam) Ltd.	1	Sales	124,211	Based on contract	-
		Far Eastern New Apparel (Vietnam) Ltd.	1	Sales	103,763	Based on contract	-
		Oriental Green Materials Limited	1	Sales	103,123	Based on contract	-
1	Yuan Ding Investment Co., Ltd.	An Ho Garment Co., Ltd.	3	Other receivables - financing	170,000	Based on contract	-
		Ding Yuan International Investment Co., Ltd.	3	Other receivables - financing	145,000	Based on contract	-
2	Oriental Petrochemical (Taiwan) Corporation	Far Eastern New Century Corporation	2	Sales	7,485,754	Based on contract	11
		Far Eastern New Century Corporation	2	Accounts receivable	1,917,701	Based on contract	-
		Far Eastern Polytex (Vietnam) Ltd.	3	Sales	4,180,401	Based on contract	6
		Far Eastern Polytex (Vietnam) Ltd.	3	Accounts receivable	2,623,181	Based on contract	-
		Far Eastern Industries (Shanghai) Ltd.	3	Sales	118,250	Based on contract	-
		Far Eastern Industries (Shanghai) Ltd.	3	Accounts receivable	104,440	Based on contract	-
3	Oriental Green Materials Limited	Far Eastern New Century Corporation	2	Sales	1,135,603	Based on contract	2
		Far Eastern New Century Corporation	2	Accounts receivable	226,352	Based on contract	-
4	Far Eastern General Contractor Inc.	Far Eastern Resource Development Co., Ltd.	3	Construction contract revenue	222,611	Based on contract	-
		Far Eastern Construction Co., Ltd.	3	Construction contract revenue	154,734	Based on contract	-
5	Far Eastern Fibertech Co., Ltd.	Far Eastern Industries (Shanghai) Ltd.	3	Sales	176,617	Based on contract	-
6	Oriental Petrochemical (Shanghai) Corporation	Far Eastern Industries (Shanghai) Ltd.	3	Sales	4,718,561	Based on contract	7
		Far Eastern Industries (Shanghai) Ltd.	3	Accounts receivable	189,055	Based on contract	-

(Continued)

No. (Note A)	Company Name	Related Party	Flow of Transaction (Note B)	Transaction Details			
				Financial Statement Account	Amount	Term	% of Consolidated Revenue or Assets (Note C)
7	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	3	Sales	\$ 2,010,962	Based on contract	3
		FE New Century Industrial (Singapore) Pte. Ltd.	3	Accounts receivable	595,964	Based on contract	-
		Far Eastern Apparel (Suzhou) Co., Ltd.	3	Sales	193,232	Based on contract	-
		Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	2,175,110	Based on contract	-
8	Far Eastern Industries (Shanghai) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	3	Sales	539,654	Based on contract	1
		FE New Century Industrial (Singapore) Pte. Ltd.	3	Accounts receivable	258,533	Based on contract	-
		Wuhan Far Eastern New Material Ltd.	3	Sales	515,522	Based on contract	1
		Wuhan Far Eastern New Material Ltd.	3	Accounts receivable	252,975	Based on contract	-
		Far Eastern Dyeing & Finishing (Suzhou) Ltd.	3	Sales	291,586	Based on contract	-
		Far Eastern Dyeing & Finishing (Suzhou) Ltd.	3	Accounts receivable	195,757	Based on contract	-
		Oriental Industries (Suzhou) Ltd.	3	Sales	204,953	Based on contract	-
		Oriental Petrochemical (Shanghai) Corporation	3	Other receivables - financing	776,825	Based on contract	-
9	Far Eastern Industries (Suzhou) Ltd.	Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	499,254	Based on contract	-
		Sino Belgium Beer (Suzhou) Ltd.	3	Other receivables - financing	786,724	Based on contract	-
10	Far Eastern Industries (Yangzhou) Ltd.	Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	310,730	Based on contract	-
11	Far Eastern Apparel (Suzhou) Co., Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	3	Sales	423,583	Based on contract	1
		Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	585,948	Based on contract	-
12	Wuhan Far Eastern New Material Ltd.	Far Eastern Industries (Shanghai) Ltd.	3	Sales	236,092	Based on contract	-
		Far Eastern Industries (Shanghai) Ltd.	3	Accounts receivable	196,269	Based on contract	-
13	Oriental Industries (Suzhou) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	3	Sales	184,462	Based on contract	-
		FE New Century Industrial (Singapore) Pte. Ltd.	3	Accounts receivable	115,915	Based on contract	-
		Far Eastern Industries (Wuxi) Ltd.	3	Other receivables - financing	13,317	Based on contract	-
14	Suzhou An Ho Apparel Ltd.	Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	39,951	Based on contract	-
15	Far Eastern Innovation Apparel (Suzhou) Co., Ltd.	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	3	Other receivables - financing	177,560	Based on contract	-
		Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	887,800	Based on contract	-
16	Far Eastern New Century (China) Investment Co., Ltd.	Oriental Petrochemical (Shanghai) Corporation	3	Other receivables - financing	88,780	Based on contract	-
17	Far Eastern Apparel (Vietnam) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	3	Sales	1,063,317	Based on contract	2
		FE New Century Industrial (Singapore) Pte. Ltd.	3	Accounts receivable	342,526	Based on contract	-
18	Far Eastern Polytex (Vietnam) Ltd.	Worldwide Polychem (HK) Ltd.	3	Sales	1,028,670	Based on contract	1
		Worldwide Polychem (HK) Ltd.	3	Accounts receivable	1,077,612	Based on contract	-
		APG Polytech, LLC	3	Sales	260,998	Based on contract	-
		Far Eastern New Apparel (Vietnam) Ltd.	3	Sales	244,920	Based on contract	-
		Far Eastern New Apparel (Vietnam) Ltd.	3	Accounts receivable	131,757	Based on contract	-
		Far Eastern Apparel (Vietnam) Ltd.	3	Sales	161,597	Based on contract	-

(Continued)

No. (Note A)	Company Name	Related Party	Flow of Transaction (Note B)	Transaction Details			
				Financial Statement Account	Amount	Term	% of Consolidated Revenue or Assets (Note C)
19	Far Eastern Polytex (Holding) Ltd.	Sino Belgium (Holding) Ltd.	3	Other receivables - financing	\$ 163,460	Based on contract	-
20	Far Eastern New Apparel (Vietnam) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	3	Sales	1,016,498	Based on contract	1
		FE New Century Industrial (Singapore) Pte. Ltd.	3	Accounts receivable	385,997	Based on contract	-
21	FE New Century Industrial (Singapore) Pte. Ltd.	Far Eastern Apparel (Vietnam) Ltd.	3	Sales	534,046	Based on contract	1
		Far Eastern Apparel (Vietnam) Ltd.	3	Accounts receivable	177,246	Based on contract	-
		Pet Far Eastern (M) Sdn. Bhd.	3	Sales	454,388	Based on contract	1
		Pet Far Eastern (M) Sdn. Bhd.	3	Accounts receivable	147,772	Based on contract	-
22	Far Eastern Ishizuka Green Pet Corporation	Far Eastern New Century Corporation	2	Sales	337,527	Based on contract	-
		Far Eastern New Century Corporation	2	Accounts receivable	110,662	Based on contract	-
23	Worldwide Polychem (HK) Ltd.	Phoenix Technologies International, LLC	3	Sales	183,613	Based on contract	-
24	Phoenix Technologies International, LLC	APG Polytech, LLC	3	Sales	145,509	Based on contract	-
25	Far EasTone Telecommunications Co., Ltd.	Yuanshi DigitalI Technology Co., Ltd.	3	Operating revenue	358,085	Based on contract	1
		FarEasTone Property Insurance Agent Co., Ltd.	3	Operating revenue	182,242	Based on contract	-
		FarEasTone Property Insurance Agent Co., Ltd.	3	Accounts receivable	107,879	Based on contract	-
		ARCOA Communication Co., Ltd.	3	Operating revenue	376,304	Based on contract	1
		ARCOA Communication Co., Ltd.	3	Accounts receivable	122,649	Based on contract	-
26	New Century InfoComm Tech Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	3	Operating revenue	952,404	Based on contract	1
		Far EasTone Telecommunications Co., Ltd.	3	Accounts receivable	439,189	Based on contract	-
		Far EasTone Telecommunications Co., Ltd.	3	Other receivables - financing	9,500,000	Based on contract	1
27	ARCOA Communication Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	3	Operating revenue	4,025,099	Based on contract	6
		Far EasTone Telecommunications Co., Ltd.	3	Accounts receivable	483,607	Based on contract	-
		Home Master Technology Ltd.	3	Operating revenue	357,159	Based on contract	1
28	DataExpress Infotech Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	3	Operating revenue	104,070	Based on contract	-
		Home Master Technology Ltd.	3	Operating revenue	103,038	Based on contract	-

Note A: The intercompany transactions between each companies are identified and numbered as follow:

1. Parent company: 0.
2. Subsidiaries are started from 1 consecutively.

Note B: The types of transactions between related - parties are as follow:

1. From FENC to subsidiary.
2. From subsidiary to FENC.
3. Between subsidiaries.

Note C: The percentage to total asset or sales is the ratio of ending balance to consolidated asset or cumulative income amount to consolidated revenue.

(Concluded)

TABLE 14

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

NAMES, LOCATIONS, AND OTHER INFORMATION OF INVESTEEs ON WHICH THE COMPANY EXERCISES SIGNIFICANT INFLUENCE
FOR THE SIX MONTHS ENDED JUNE 30, 2022
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor	Investee	Location	Main Businesses and Products	Investment Amount		Balance as of June 30, 2022			Net Income (Loss) of the Investee	Investment Gain (Loss)	Notes
				June 30, 2022	December 31, 2021	Shares (Note F)	% of Ownership	Carrying Amount			
Far Eastern New Century Corporation	Asia Cement Corporation	Taiwan	Cement production	\$ 2,652,282	\$ 2,652,282	750,511	21.17	\$ 19,163,233	\$ 6,954,675	\$ 1,245,312	Investment gain or loss recognized under the treasury shares method (Note A)
	Far Eastern Department Stores Co., Ltd.	Taiwan	Department store operations	1,254,158	1,254,158	241,770	17.06	4,916,693	510,283	87,054	(Note A)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	1,176,211	1,176,211	81,216	9.17	1,109,842	(260,829)	(23,918)	(Note A)
	Everest Textile Corporation	Taiwan	Chemical fiber production	1,689	1,689	108	0.02	1,122	(322,646)	(65)	(Note A)
	Oriental Securities Corporation	Taiwan	Brokering	159,823	159,823	141,961	19.65	1,983,569	(396,712)	(77,954)	(Note A)
	Pacific Liu Tong Investment Co., Ltd.	Taiwan	Investment	810,000	810,000	135,000	16.83	1,964,164	399,168	67,180	(Notes A and F)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	805,598	805,598	91,903	2.62	1,181,903	1,649,401	52,378	Including the difference adjustment between acquisition cost and net value \$9,164 (Note A)
	Yuan Ding Investment Co., Ltd.	Taiwan	Investment	100,052	100,052	1,822,822	99.40	40,547,913	2,501,923	2,487,081	Including the adjustments of the difference between individual and consolidated investment properties, and the transactions between subsidiaries \$170 (Notes B and I)
	Far Eastern Resources Development Co., Ltd.	Taiwan	Real estate construction and sales	14,931,733	14,931,733	775,836	100.00	107,181,265	391,512	391,509	Including the adjustments of the transactions between subsidiaries \$(3) (Note B)
	Far Eastern Polytex (Holding) Ltd.	Bermuda	Investment	10,688,227	10,382,911	173	100.00	9,741,728	(44,930)	(44,930)	(Note B)
	Far Eastern Polychem Industries Ltd.	Bermuda	Investment and sale of chemical fiber production	7,318,312	7,318,312	830,815	73.04	7,958,040	342,737	250,336	(Note B)
	Yuan Tong Investment Co., Ltd.	Taiwan	Investment	5,850,000	5,850,000	742,184	100.00	8,474,111	252,650	257,603	Including the adjustments of the transactions between subsidiaries \$4,953 (Note B)
	Kai Yuan International Investment Co., Ltd.	Taiwan	Investment	999,993	999,993	369,417	100.00	5,412,550	164,954	164,954	(Note B)
	Far Eastern Investment (Holding) Ltd.	Bermuda	Investment and sale of petrochemicals	26,303,433	26,303,433	5,461	100.00	32,630,645	2,223,635	2,223,635	(Note B)
	PET Far Eastern (Holding) Ltd.	Bermuda	Investment	6,626,110	6,626,110	397	91.95	3,459,886	(743,698)	(683,831)	(Note B)
	Oriental Petrochemical (Taiwan) Corporation	Taiwan	Petrochemical materials production	18,475,783	16,209,038	1,938,893	75.56	9,753,051	(212,563)	(196,944)	Including the adjustments of the difference between individual and consolidated investment properties, and the transactions between subsidiaries \$(36,331) (Notes B and I)
	Far Eastern Construction Co., Ltd.	Taiwan	Real estate construction and sales	143,450	143,450	245,829	65.11	10,416,521	444,077	261,175	Including the adjustments of the transactions between subsidiaries \$(27,963) (Note B)
	Yuan Ding Co., Ltd.	Taiwan	Real estate leasing and hotel	857,511	857,511	186,929	37.13	3,150,515	(22,876)	(5,815)	(Notes B and J)
	An Ho Garment Co., Ltd.	Taiwan	Garment production and Investment	1,023	1,023	76,165	100.00	2,048,771	92,152	92,201	Including the adjustments of the transactions between subsidiaries \$51 (Note B)
	Ding Yuan International Investment Co., Ltd.	Taiwan	Investment	2,000,062	2,000,062	256,906	100.00	3,060,488	83,510	83,549	Including the adjustments of the transactions between subsidiaries \$40 (Note B)
	FEDP (Holding) Ltd.	Bermuda	Investment	676,315	676,315	244	50.43	786,400	16,871	8,508	(Note B)
	Fu Kwok Knitting & Garment Co., Ltd.	Taiwan	Garment production	9,205	9,205	4,000	100.00	278,821	24,307	24,307	(Note B)
	Ding Ding Hotel Co., Ltd.	Taiwan	Hotel	401,042	408,433	30	0.74	5,889	(418,172)	(3,094)	(Note B)
	Far Eastern Textile Ltd.	Taiwan	Textile production	13,000	13,000	1,300	100.00	13,298	(47)	(47)	(Note B)
	FE Oriental Investment Holding (Singapore) Pte. Ltd.	Singapore	Investment	147,400	147,400	50	100.00	74,830	(95,888)	(95,888)	(Note B)
Yuan Ding Investment Co., Ltd.	Asia Cement Corporation	Taiwan	Cement production	2,116,774	2,108,810	54,202	1.53	2,254,098	6,954,675	-	(Note A)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	1,085,488	1,085,488	70,818	8.00	1,143,849	(260,829)	-	(Note A)
	Far Eastern Department Stores Co., Ltd.	Taiwan	Department store operations	3,288,166	3,288,166	139,785	9.87	3,261,633	510,283	-	(Note A)
	Everest Textile Corporation	Taiwan	Chemical fiber production	1,120,654	1,120,654	164,614	23.70	1,431,817	(322,646)	-	(Note A)
	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	2,723,598	2,723,598	1,066,658	32.73	19,169,108	4,637,139	-	(Note B)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	1,095,981	1,095,981	125,030	3.56	1,607,318	1,649,401	-	(Note A)
	Far Eastern Polychem Industries Ltd.	Bermuda	Investment and sale of chemical fiber production	1,392,692	1,392,692	306,644	26.96	2,937,415	342,737	-	(Note B)

(Continued)

Investor	Investee	Location	Main Businesses and Products	Investment Amount		Balance as of June 30, 2022			Net Income (Loss) of the Investee	Investment Gain (Loss)	Notes
				June 30, 2022	December 31, 2021	Shares (Note F)	% of Ownership	Carrying Amount			
Far Eastern Investment (Holding) Ltd.	Far Eastern Apparel (Holding) Ltd.	Bermuda	Investment and sale of textile	\$ 2,179,442	\$ 2,179,442	111	100.00	\$ 4,991,482	\$ 143,490	\$ -	(Note B)
	Da Ju Fiber Co., Ltd.	Taiwan	Sale of polychemical products	263,790	263,790	68,975	41.86	2,451,877	18,679	-	(Note A)
	Far Eastern Apparel Co., Ltd.	Taiwan	Sale of textiles, garments, and clothing	587,984	587,984	44,772	100.00	177,344	(39,368)	-	(Note B)
	Yuan Faun Co., Ltd.	Taiwan	Production management consulting	63,671	63,671	6,675	100.00	167,284	6,813	-	(Note B)
	Yue Ming Corporation	Taiwan	Trading	97,852	97,852	4,745	45.50	58,872	(251)	-	(Note A)
	Yuan Ding Leasing Corporation	Taiwan	Real estate construction and sales	319,380	319,380	36,706	46.20	394,379	9,820	-	(Note A)
	Far Eastern Fibertech Co., Ltd.	Taiwan	Nylon production	585,000	585,000	91,000	100.00	1,265,888	145,887	-	(Note B)
	Oriental Resources Development Co., Ltd.	Taiwan	Medical materials manufacturing	13,475	13,475	5,739	100.00	128,122	53,477	-	(Note B)
	Liquid Air Far East Co., Ltd.	Taiwan	Industrial gas production and sales	504,806	504,806	86,615	35.00	3,070,222	1,158,221	-	(Note A)
	Freudenberg Far Eastern Spunweb Co., Ltd.	Taiwan	Production of nonwoven industrial fabrics	144,786	144,786	33,003	29.80	524,669	179,660	-	(Note A)
	Oriental Securities Corporation	Taiwan	Brokering	255,424	255,424	187,470	25.96	2,726,095	(396,712)	-	(Note A)
	Yuan Ding Co., Ltd.	Taiwan	Real estate leasing and hotel	188,846	188,846	64,759	12.86	1,101,682	(22,876)	-	(Note B)
	Far Eastern International Leasing Corporation	Taiwan	Leasing	1,012,057	1,012,057	75,268	16.87	936,706	65,922	-	(Note A)
	Oriental Textile (Holding) Ltd.	Bermuda	Investment and sale of textile	7,142,602	7,142,602	110	100.00	8,672,786	70,146	-	(Note B)
	Pacific Liu Tong Investment Co., Ltd.	Taiwan	Investment	796,491	796,491	119,653	14.92	1,654,697	399,168	-	(Notes A and F)
	Yu Yuan Investment Co., Ltd.	Taiwan	Investment	673,704	673,704	98,198	18.96	942,733	611,906	-	(Note A)
	Far Eastern General Contractor Inc.	Taiwan	Real estate construction	14,682	14,682	1,490	1.00	28,396	283,635	-	(Note B)
	Oriental Petrochemical (Taiwan) Corporation	Taiwan	Petrochemical materials production	935,279	779,399	133,334	5.20	691,234	(212,563)	-	(Note B)
	Oriental Green Materials Ltd.	Taiwan	waste recycling and processing	647,083	647,083	59,936	100.00	725,750	47,291	-	(Note B)
	Filsyn Corporation	Philippines	Polychemical products	PESO 225,324	PESO 225,324	45,066	21.85	-	-	-	(Note A)
	PET Far Eastern (M) Sdn. Bhd.	Malaysia	Bottle production	MYR 8,000	MYR 8,000	(Note C)	50.00	163,326	22,477	-	(Note B)
	Com2B	Cayman Islands	E-business	US\$ 3,375	US\$ 3,375	9,000	20.00	-	-	-	(Note A)
	Far Eastern Apparel (Vietnam) Ltd.	Vietnam	Clothing production	US\$ 9,000	US\$ 9,000	(Note E)	100.00	1,007,269	142,455	-	(Note B)
	Worldwide Polychem (HK) Ltd.	Hong Kong	Foreign trade	US\$ 3,500	US\$ 3,500	2,700	100.00	235,744	81,295	-	(Note B)
	Opas Fund Segregated Portfolio Company	Cayman Islands	Investment	US\$ 51	US\$ 51	(Note E)	34.00	1,661	9	-	(Note A)
	Far Eastern Polytex (Vietnam) Ltd.	Vietnam	Chemical fiber and Textile production	US\$ 308,700	US\$ 308,700	(Note E)	100.00	10,922,690	642,948	-	(Note B)
	Far Eastern New Apparel (Vietnam) Ltd.	Vietnam	Garment production	US\$ 33,000	US\$ 33,000	(Note E)	100.00	421,446	(23,241)	-	(Note B)
	Magna View Sdn. Bhd.	Malaysia	Investment	US\$ 3,465	US\$ 3,465	3,000	100.00	163,523	11,189	-	(Note B)
	Malaysia Garment Manufactures Pte. Ltd.	Singapore	Garment production and Investment	US\$ 15,849	US\$ 15,849	30	37.92	457,735	3,289	-	(Note B)
	Drive Catalyst SPC	Cayman Islands	Investment	US\$ 17	US\$ 17	(Note E)	34.00	518	-	-	(Note A)
	APG Polytech USA Holdings, Inc.	America	Investment	US\$ 606,467	US\$ 606,467	6	100.00	20,606,300	1,547,706	-	(Note B)
	Drive Catalyst SPC-SP Tranche One	Cayman Islands	Investment	US\$ 4,000	US\$ 4,000	4	25.00	119,852	(371)	-	(Note A)
	Drive Catalyst SPC-SP Tranche Three	Cayman Islands	Investment	US\$ 8,000	US\$ 8,000	8	25.00	253,481	(1,033)	-	(Note A)
	Drive Catalyst SPC-SP Tranche Two	Cayman Islands	Investment	US\$ 8,000	US\$ 4,000	8	25.00	244,037	(1,332)	-	(Note A)
	Far Eastern International Garments	Philippines	Garment production	US\$ 1	US\$ 1	59	41.00	(12,242)	-	-	(Note A)
	Cemtex Apparel Inc.	Philippines	Clothing O.E.M.	US\$ 1	US\$ 1	90	50.00	(11,360)	-	-	(Note A)
APG Polytech USA Holdings, Inc.	Corpus Christi Polymers LLC	America	Petrochemical materials production and polychemical products production	US\$ 444,416	US\$ 433,833	(Note E)	33.33	12,925,285	(71,575)	-	(Note L)
	APG Polytech, LLC	America	Polychemical products production	US\$ 90,000	US\$ 90,000	(Note E)	100.00	6,276,206	1,798,469	-	(Note B)
	Phoenix Technologies International, LLC	America	Production and sale of recycled plastic resins and their waste and general industrial waste handling	US\$ 21,500	US\$ 21,500	(Note E)	100.00	350,739	71,935	-	(Note B)
Magna View Sdn. Bhd.	PET Far Eastern (M) Sdn. Bhd.	Malaysia	Bottle production	MYR 8,000	MYR 8,000	(Note C)	50.00	163,327	22,477	-	(Note B)
Ding Yuan International Investment Co., Ltd.	Asia Cement Corporation	Taiwan	Cement production	342,758	342,758	12,369	0.35	462,112	6,954,675	-	(Note A)
	Far Eastern Department Stores Co., Ltd.	Taiwan	Department store operations	258,946	258,946	11,983	0.85	270,954	510,283	-	(Note A)
	Everest Textile Corporation	Taiwan	Chemical fiber production	92,860	92,860	6,446	0.93	59,972	(322,646)	-	(Note A)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	677,665	677,665	27,365	3.09	610,157	(260,829)	-	(Note A)
	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	38,457	38,457	920	0.03	38,843	4,637,139	-	(Note B)
	Pacific Liu Tong Investment Co., Ltd.	Taiwan	Investment	90,000	90,000	18,000	2.24	243,427	399,168	-	(Notes A and F)
	Yu Ding Industry Co., Ltd.	Taiwan	Department store operations	95,624	95,624	16,320	13.20	445,899	59,986	-	(Note A)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	814,399	814,399	92,907	2.64	1,193,619	1,649,401	-	(Note A)
Kai Yuan International Investment Co., Ltd.	Asia Cement Corporation	Taiwan	Cement production	732,627	732,627	25,312	0.71	994,800	6,954,675	-	(Note A)
	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	880,911	880,911	35,558	1.09	1,040,579	4,637,139	-	(Note B)
	Everest Textile Corporation	Taiwan	Chemical fiber production	45,376	45,376	4,211	0.61	43,273	(322,646)	-	(Note A)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	742,702	742,702	32,474	3.67	604,156	(260,829)	-	(Note A)
	Far Eastern Department Stores Co., Ltd.	Taiwan	Department store operations	519,473	519,473	20,672	1.46	583,390	510,283	-	(Note A)
	Kowloon Cement Corporation	Hong Kong	Cement production	226,896	226,896	1,127	49.00	439,034	(15,719)	-	(Note A)
	Far Eastern International Leasing Corporation	Taiwan	Leasing	1,026,489	1,026,489	74,970	16.80	961,150	65,922	-	(Note A)
	Pacific Liu Tong Investment Co., Ltd.	Taiwan	Investment	90,000	90,000	18,000	2.24	261,988	399,168	-	(Notes A and F)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	988,714	988,714	112,793	3.21	1,450,696	1,649,401	-	(Note A)

(Continued)

Investor	Investee	Location	Main Businesses and Products	Investment Amount		Balance as of June 30, 2022			Net Income (Loss) of the Investee	Investment Gain (Loss)	Notes
				June 30, 2022	December 31, 2021	Shares (Note F)	% of Ownership	Carrying Amount			
Far Eastern Polychem Industries Ltd.	PET Far Eastern (Holding) Ltd.	Bermuda	Investment	US\$ 17,622	US\$ 17,622	35	8.05	\$ 302,905	\$ (743,698)	\$ -	(Note B)
	FEDP (Holding) Ltd.	Bermuda	Investment	US\$ 29,240	US\$ 29,240	240	49.57	772,990	16,871	-	(Note B)
	Far Eastern Ishizuka Green Pet Corporation	Japan	Production and sale of recycled plastic resins and their waste and general industrial waste handling	JPY 2,991,678	JPY 2,991,678	3,578	90.00	1,334,076	175,703	-	(Note B)
Far Eastern Construction Co., Ltd.	Asia Cement Corporation	Taiwan	Cement production	216,959	216,959	17,726	0.50	603,604	6,954,675	-	(Note A)
	Far Eastern General Contractor Inc.	Taiwan	Real estate construction	271,587	271,587	147,413	98.95	2,614,664	283,635	-	(Note B)
Far Eastern Apparel Co., Ltd.	Asia Cement Corporation	Taiwan	Cement production	16,246	16,246	469	0.01	16,111	6,954,675	-	(Note A)
	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	6,353	6,353	90	-	5,790	4,637,139	-	(Note B)
	Yu Ding Industry Co., Ltd.	Taiwan	Department store operations	29	29	12	0.01	157	59,986	-	(Note A)
Far Eastern General Contractor Inc.	Far Eastern Technical Consultants Co., Ltd.	Taiwan	Real estate development business consulting and management	3,864	3,864	450	9.00	6,969	8,515	-	(Note B)
Malaysia Garment Manufactures Pte. Ltd.	Filsyn Corporation	Philippines	Polychemical products	PESO 102,565	PESO 102,565	20,513	9.95	-	-	-	(Note A)
	Arpeggio International Resources Corporation	Philippines	Industry investment	PESO 15,200	PESO 15,200	(Note E)	40.00	-	-	-	(Note A)
	PT Malaysia Garment Bintan	Indonesia	Garment production	SGD -	SGD -	(Note E)	99.00	(37)	-	-	(Note B)
An Ho Garment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	748,158	748,158	40,818	1.25	911,183	4,637,139	-	(Note B)
	Asia Cement Corporation	Taiwan	Cement production	206,551	206,551	6,094	0.17	254,058	6,954,675	-	(Note A)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	287,121	287,121	11,204	1.26	237,822	(260,829)	-	(Note A)
	Far Eastern Department Stores Co., Ltd.	Taiwan	Department store operations	10,483	10,483	370	0.03	11,751	510,283	-	(Note A)
	Oriental Securities Corporation	Taiwan	Brokering	122,732	122,732	8,754	1.21	116,686	(396,712)	-	(Note A)
	Yu Ding Industry Co., Ltd.	Taiwan	Department store operations	111,997	111,997	19,373	15.66	430,874	59,986	-	(Note A)
	Pacific Liu Tong Investment Co., Ltd.	Taiwan	Investment	67,285	67,285	9,681	1.21	136,345	399,168	-	(Notes A and F)
	Yuan Ding Investment Co., Ltd.	Taiwan	Investment	148,994	148,994	5,502	0.30	166,019	2,501,923	-	(Note B)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	202,798	202,798	23,135	0.66	297,531	1,649,401	-	(Note A)
Yuan Faun Co., Ltd.	Yuan Cheng Human Resources Consultant Corporation	Taiwan	Personnel recruitment	7,214	7,214	745	55.19	11,813	427	-	(Note B)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	42,973	42,973	4,903	0.14	63,080	1,649,401	-	(Note A)
Fu Kwok Knitting & Garment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	19,663	19,663	520	0.02	18,693	4,637,139	-	(Note B)
Yuan Tong Investment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	2,246,035	2,246,035	100,237	3.08	2,410,783	4,637,139	-	(Note B)
	Far Eastern Department Stores Co., Ltd.	Taiwan	Department store operations	2,086,732	2,054,200	79,250	5.59	2,176,079	510,283	-	(Note A)
	Everest Textile Corporation	Taiwan	Chemical fiber production	67,790	59,045	6,364	0.92	64,837	(322,646)	-	(Note A)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	1,759,501	1,759,501	49,905	5.63	1,583,936	(260,829)	-	(Note A)
	Asia Cement Corporation	Taiwan	Cement production	1,067,775	1,067,775	32,465	0.92	1,333,656	6,954,675	-	(Note A)
	Pacific Liu Tong Investment Co., Ltd.	Taiwan	Investment	90,000	90,000	18,000	2.24	260,790	399,168	-	(Notes A and F)
	Far Eastern Electronic Toll Collection Co., Ltd.	Taiwan	Electronic toll collection services	787,104	787,104	35,934	11.98	565,797	126,013	-	(Note B)
	Liquid Air Far East Co., Ltd.	Taiwan	Industrial gas production and sales	20	20	1	-	49	1,158,221	-	(Note A)
	Sino Belgium (Holding) Ltd.	Bermuda	Investment	2,255,510	2,255,510	36	90.88	(838,275)	(12,781)	-	(Note B)
	Freudenberg Far Eastern Spunweb Co., Ltd.	Taiwan	Production of nonwoven industrial fabrics	34	34	3	-	49	179,660	-	(Note A)
	Malaysia Garment Manufactures Pte. Ltd.	Singapore	Garment production and Investment	SGD 7,354	SGD 7,354	10	13.00	156,924	3,289	-	(Note B)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	986,735	986,735	112,567	3.20	1,446,389	1,649,401	-	(Note A)
FE Oriental Investment Holding (Singapore) Pte. Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	Singapore	Sale of textile products	US\$ 4,900	US\$ 4,900	49	100.00	72,489	(95,888)	-	(Note B)
	Oriental Investment Holding (Netherlands) B.V.	Netherlands	Investment	-	-	-	100.00	-	-	-	(Notes B and M)
Oriental Investment Holding (Netherlands) B.V.	Oriental Martens (Netherlands) B.V.	Netherlands	Investment	-	-	-	100.00	-	-	-	(Notes B and N)
Yuan Ding Co., Ltd.	YDT Technology International Co., Ltd.	Taiwan	Electronic material and relevant by-product sales	100,000	100,000	13,992	100.00	264,290	(4,828)	-	(Note B)
	Ding Ding Integrated Marketing Service Co., Ltd.	Taiwan	Marketing	558,000	558,000	21,787	60.00	149,872	1,923	-	(Note B)
	Far Eastern Technical Consultants Co., Ltd.	Taiwan	Real estate development business consulting and management	45,182	45,182	4,550	91.00	78,862	8,515	-	(Note B)
	YDC (Virgin Islands) Ltd.	British Virgin Islands	Investment	US\$ 200	US\$ 200	(Note E)	17.70	10,352	(3,899)	-	(Note B)
	Yuanshi Digital Technology Co., Ltd. (former name is Hiiir)	Taiwan	Electronic information providing services	566,896	566,896	1,499	1.35	(5,280)	(49,545)	-	(Note B)
	FET Consulting Engineers Co., Ltd.	Taiwan	Business management consultants, piping engineering, cable installation, automatic equipment installation and investment business	342,701	342,701	2,500	100.00	45,663	(1,601)	-	(Note B)
	Asia Cement Corporation	Taiwan	Cement production	136,037	136,037	5,329	0.15	211,604	6,954,675	-	(Note A)

(Continued)

Investor	Investee	Location	Main Businesses and Products	Investment Amount		Balance as of June 30, 2022			Net Income (Loss) of the Investee	Investment Gain (Loss)	Notes
				June 30, 2022	December 31, 2021	Shares (Note F)	% of Ownership	Carrying Amount			
	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	\$ 100,412	\$ 100,412	4,164	0.13	\$ 97,030	\$ 4,637,139	\$ -	(Note B)
	Yu Yuan Investment Co., Ltd.	Taiwan	Investment	411,187	411,187	129,637	25.02	2,031,449	611,906	-	(Note A)
	Yue Ming Corporation	Taiwan	Trading	787	787	104	1.00	488	(251)	-	(Note A)
	Yu Ding Industry Co., Ltd.	Taiwan	Department store operations	22,676	22,676	3,206	2.59	70,948	59,986	-	(Note A)
	FEDS Asia Pacific Development Co., Ltd.	Taiwan	Department store operations	100,000	100,000	10,650	5.00	136,244	77,078	-	(Note A)
	Far Eastern Electronic Toll Collection Co., Ltd.	Taiwan	Electronic toll collection services	977,650	977,650	44,796	14.93	699,826	126,013	-	(Note B)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	76,665	76,665	8,746	0.25	112,568	1,649,401	-	(Note A)
	Yuan Hsin Digital Payment Co., Ltd.	Taiwan	Electronic stored value cards	428,239	428,239	11,052	16.22	74,522	(61,150)	-	(Note B)
	Ding Ding Hotel Co., Ltd.	Taiwan	Hotel	2,630,238	3,615,455	3,987	98.52	(158,047)	(418,172)	-	(Note B)
Ding Ding Integrated Marketing Service Co., Ltd.	Yuanshi Digital Technology Co., Ltd. (former name is Hiiir)	Taiwan	Electronic information providing services	1,828	1,828	5	-	(17)	(49,545)	-	(Note B)
	Yuan Hsin Digital Payment Co., Ltd.	Taiwan	Electronic stored value cards	500,200	500,200	21,180	31.08	142,795	(61,150)	-	(Note B)
	DDIM (Virgin Islands) Ltd.	British Virgin Islands	Investment	US\$ 11,000	US\$ 11,000	(Note E)	46.13	19,005	(3,032)	-	(Note B)
FET Consulting Engineers Co., Ltd.	DDIM (Virgin Islands) Ltd.	British Virgin Islands	Investment	384,970	384,970	(Note E)	53.87	22,194	(3,032)	-	(Note B)
YDT Technology International Co., Ltd.	Everest Textile Corporation	Taiwan	Chemical fiber production	2,451	2,451	101	0.01	820	(322,646)	-	(Note A)
	Far Eastern Department Stores Co., Ltd.	Taiwan	Department store operations	51,673	51,673	2,764	0.20	97,172	510,283	-	(Note A)
	Asia Cement Corporation	Taiwan	Cement production	862	862	61	-	2,389	6,954,675	-	(Note A)
	YDC (Virgin Islands) Ltd.	British Virgin Islands	Investment	US\$ 930	US\$ 930	(Note E)	82.30	48,132	(3,899)	-	(Note B)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	26,960	26,960	3,076	0.09	39,875	1,649,401	-	(Note A)
Far Eastern Electronic Toll Collection Co., Ltd.	FETC International Co., Ltd.	Taiwan	Dispatched labor, procuring equipment, and sales agent services	200,000	200,000	20,000	100.00	41,594	5,589	-	(Note B)
FETC International Co., Ltd.	FETC International (Thailand) Co., Ltd.	Thailand	Dispatched labor, procuring equipment, and sales agent services	THB 82,000	THB 82,000	8,200	100.00	54,177	(5,652)	-	(Note B)
Far EasTone Telecommunications Co., Ltd.	New Century InfoComm Tech Co., Ltd.	Taiwan	Type I, II telecommunications services	22,249,283	22,249,283	2,100,000	100.00	25,551,027	818,065	-	(Note B)
	ARCOA Communication Co., Ltd.	Taiwan	Telecommunications services, sales of communications products and office equipment	1,305,802	1,305,802	82,762	61.63	655,268	84,810	-	(Note B)
	KGEx.com Co., Ltd.	Taiwan	Type II telecommunications services	2,340,472	2,340,472	68,897	99.99	850,795	77,670	-	(Note B)
	Yuanshi Digital Technology Co., Ltd. (former name is Hiiir)	Taiwan	Electronic information providing services	1,686,169	1,686,169	107,004	96.18	(378,785)	(49,545)	-	(Note B)
	Yuan Cing Co., Ltd.	Taiwan	Call center services	-	-	2,000	100.00	38,723	11,238	-	(Notes B and K)
	Far Eastern Info Service (Holding) Ltd.	Bermuda	Investment	92,616	92,616	1	100.00	5,245	254	-	(Note B)
	IDEAWORKS Entertainment Co., Ltd.	Taiwan	TV and film production and distribution industry	41,250	-	4,125	50.00	41,206	(88)	-	(Note B)
	FarEasTone Property Insurance Agent Co., Ltd.	Taiwan	property insurance service agent	5,000	5,000	500	100.00	54,297	43,335	-	(Note B)
	Far Eastern Electronic Toll Collection Co., Ltd.	Taiwan	Electronic toll collection services	2,542,396	2,542,396	118,251	39.42	1,439,236	126,013	-	(Note B)
	Ding Ding Integrated Marketing Service Co., Ltd.	Taiwan	Marketing	139,500	139,500	5,447	15.00	37,294	1,923	-	(Note B)
	Yuan Hsin Digital Payment Co., Ltd.	Taiwan	Electronic stored value cards	600,000	600,000	12,342	18.11	83,071	(61,150)	-	(Note B)
ARCOA Communication Co., Ltd.	DataExpress Infotech Co., Ltd.	Taiwan	Electronic information providing services	141,750	141,750	15,285	70.00	264,788	55,002	-	(Note B)
New Century InfoComm Tech Co., Ltd.	New Diligent Co., Ltd.	Taiwan	Investment	540,000	540,000	54,000	100.00	82,853	9,850	-	(Note B)
	Information Security Service Digital United Inc.	Taiwan	Security and monitoring service via internet	148,777	148,777	11,195	100.00	110,293	(19,593)	-	(Note B)
	Digital United (Cayman) Ltd.	Cayman Islands	Investment	317,446	317,446	10,320	100.00	455,540	7,019	-	(Note B)
	Yuanshi Digital Technology Co., Ltd. (former name is Hiiir)	Taiwan	Electronic information providing services	20,000	20,000	750	0.67	(2,655)	(49,545)	-	(Note B)
	Ding Ding Integrated Marketing Service Co., Ltd.	Taiwan	Marketing	46,500	46,500	1,816	5.00	12,431	1,923	-	(Note B)
	Prime EcoPower Co., Ltd.	Taiwan	Energy technology services	160,000	160,000	16,000	100.00	120,492	(4,959)	-	(Note B)
	Drive Catalyst SPC-SP Tranche One	Cayman Islands	Investment	123,220	123,220	4	25.00	121,855	(370)	-	(Note A)
	Drive Catalyst SPC-SP Tranche Two	Cayman Islands	Investment	224,820	114,140	8	25.00	243,992	(1,331)	-	(Note A)
	Drive Catalyst SPC-SP Tranche Three	Cayman Islands	Investment	236,440	236,440	8	25.00	254,736	(1,032)	-	(Note A)
	Nextlink Technology Co., Ltd.	Taiwan	Electronic information providing services	420,000	420,000	3,430	70.00	468,877	25,033	-	(Note B)
	JuAn Long-Age Co., Ltd.	Taiwan	Electronic information providing services	15,500	15,500	1,000	25.00	15,093	(637)	-	(Note B)
	Yuan Hsin Digital Payment Co., Ltd.	Taiwan	Electronic stored value cards	42,358	42,358	4,236	6.22	28,509	(61,150)	-	(Note B)
	ARCOA Communication Co., Ltd.	Taiwan	Telecommunications services, sales of communications products and office equipment	116,885	-	9,026	6.72	119,682	84,810	-	(Note B)
IDEAWORKS Entertainment Co., Ltd.	Mission International Co., Ltd.	Taiwan	TV and film production and distribution industry	100	-	10	100.00	100	-	-	(Note B)

(Continued)

Investor	Investee	Location	Main Businesses and Products	Investment Amount		Balance as of June 30, 2022			Net Income (Loss) of the Investee	Investment Gain (Loss)	Notes
				June 30, 2022	December 31, 2021	Shares (Note F)	% of Ownership	Carrying Amount			
New Diligent Co., Ltd.	Sino Lead Enterprise Limited	Hong Kong	Telecommunication services	\$ 125	\$ 125	30	100.00	\$ 353	\$ 32	\$ -	(Note B)
	Far East New Diligent Company Ltd.	British Virgin Islands	Investment	-	330,598	(Note O)	-	-	611	-	(Note B)
	New Diligent Hong Kong Co., Ltd.	Hong Kong	Investment	3,051	3,051	(Note E)	100.00	2,211	105	-	(Note B)
DataExpress Infotech Co., Ltd.	Home Master Technology Ltd.	Taiwan	Electronic information providing services	10,000	10,000	(Note E)	100.00	50,673	7,814	-	(Note B)
Nextlink Technology Co., Ltd.	Microfusion Technology Co., Ltd.	Taiwan	Electronic information providing services	17,000	17,000	2,900	100.00	45,955	(1,359)	-	(Note B)
	Nextlink (HK) Technology Co., Ltd.	Hong Kong	Electronic information providing services	973	973	-	100.00	44,683	5,260	-	(Note B)
	Microfusion (HK) Technology Co., Ltd.	Hong Kong	Electronic information providing services	1,494	1,494	-	100.00	3,966	892	-	(Note B)

- Notes:
- A. Equity-method investee.
 - B. Subsidiary.
 - C. Including 5,000 thousand common stock and 3,000 thousand preferred shares.
 - D. 23 thousand preferred shares.
 - E. Company limited.
 - F. The investor opened a trust account in Shanghai Bank in Taipei on September 26, 2002 to acquire the ownership of Pacific Liu Tong Investment Co., Ltd.
 - G. Shares in thousands.
 - H. For investments in mainland China, refer to Table 15.
 - I. Under the “IFRSs Questions and Answers” issued by Taiwan Stock Exchange Corporation (TWSE), the Company recognized these items as investment properties in its parent-company-only financial statements and reclassified them to property, plant and equipment in the consolidated financial statements. The Company used the equity method and share of the profit or loss of associates to adjust the differences between the investment property amounts presented in the parent-company-only financial statements and the consolidated financial statements.
 - J. The effects from the adjustments of FENC shares which are held by Yuan Ding Co., Ltd. and the transactions between subsidiaries amounted to \$2,679 thousand.
 - K. The ending balance of the investment is zero in 2016 because the amount of reduction in capital was over the original investing value.
 - L. Joint operation entity.
 - M. Oriental Investment Holding (Netherlands) was established and registered on January 23, 2020, but as of June 30, 2022, the relevant investment funds have not been remitted.
 - N. Oriental Martens (Netherlands) B.V. was established and registered on February 12, 2020, but as of June 30, 2022, the relevant investment funds have not been remitted.
 - O. Far Eastern New Diligent Co., Ltd. was dissolved in April 2022, with the approval of the local government.

(Concluded)

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

INVESTMENTS IN MAINLAND CHINA
 FOR THE SIX MONTHS ENDED JUNE 30, 2022
 (In Thousands of New Taiwan Dollars, Renminbi and U.S. Dollars)

Investee Company	Main Businesses and Products	Paid-in Capital (Note S)	Method of Investment (Note A)	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2022	Investment Flows		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2022	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note B)	Carrying Amount as of June 30, 2022 (Note C)	Accumulated Repatriation of Investment Income as of June 30, 2022	Note
					Outflow	Inflow							
Far Eastern Industries (Shanghai) Ltd.	Manufacture and sales of PET staple, PET filament, polyester top, PET performs, draw textured yarn, spinning yarn, knit fabrics, woven fabrics, knit garments and woven garments	\$ 8,473,079 (RMB 1,880,399 thousand)	2	\$ 3,700,967	\$ -	\$ -	\$ 3,700,967	\$ 292,709	100.00	\$ 292,709	\$ 9,070,621	\$ 853,493	(Notes D and E)
Far Eastern Apparel (Suzhou) Co., Ltd.	Production and marketing of knit garments, woven garments, non-knit garments, and nonwoven garments and accessories	908,118 (RMB 204,577 thousand)	2	1,010,901	-	-	1,010,901	(45,158)	100.00	(45,158)	1,470,583	233,172	(Notes F and G)
Far Eastern Innovation Apparel (Suzhou) Co., Ltd.	Production and marketing of knit garments, woven garments, non-knit garments, and nonwoven garments and accessories	1,054,789 (RMB 237,619 thousand)	3	-	-	-	-	9,008	100.00	9,008	1,118,490	-	
Far Eastern Innovation Apparel (Anhui) Co., Ltd.	Production and marketing of knit garments, woven garments, non-knit garments, and nonwoven garments and accessories	41,061 (RMB 9,250 thousand)	3	-	-	-	-	-	100.00	-	41,061	-	
Far Eastern Industries (Wuxi) Ltd.	Production and marketing of combed cotton yarn, 60/40 poly/cotton blended yarn, 65/35 poly/cotton blended yarn, spun yarn, woven fabrics, grieve woven fabrics, print woven fabrics, piece dyed woven fabrics and bleached woven fabrics	2,137,248 (RMB 481,471 thousand)	2	2,018,430	-	-	2,018,430	33,423	100.00	33,423	2,901,093	313,458	(Notes H and I)
Oriental Petrochemical (Shanghai) Corporation	Manufacture and distribution of PTA and its by-products	7,961,744 (RMB 1,793,590 thousand)	2	3,791,007	-	-	3,791,007	(538,120)	61.35	(330,137)	1,724,001	1,064,005	(Note J)
Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Manufacture and sales of weaving, dyeing and finishing of novelty fabrics, high-value engineered textiles industrial woven fabrics and scraps	1,639,203 (RMB 369,273 thousand)	2	1,663,638	-	-	1,663,638	250,907	100.00	250,907	4,016,319	159,799	(Notes H and Q)
Far Eastern Industries (Suzhou) Ltd.	Production and marketing of PET staple, PET filament, polyester top, PET performs, draw textured yarn, spinning yarn, knit fabrics, woven fabrics, knit garments and woven garments	1,750,607 (RMB 394,370 thousand)	2	1,765,319	-	-	1,765,319	1,634	100.00	1,634	1,339,996	-	(Note K)

(Continued)

Investee Company	Main Businesses and Products	Paid-in Capital (Note S)	Method of Investment (Note A)	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2022	Investment Flows		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2022	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note B)	Carrying Amount as of June 30, 2022 (Note C)	Accumulated Repatriation of Investment Income as of June 30, 2022	Note
					Outflow	Inflow							
Wuhan Far Eastern New Material Ltd.	Manufacture and sales of PET sheets, chips, and filaments PET performs and garments and its by-products	\$ 759,280 (RMB 171,048 thousand)	2	\$ 724,110	\$ -	\$ -	\$ 724,110	\$ 19,462	100.00	\$ 19,462	\$ 981,740	\$ -	
Oriental Industries (Suzhou) Ltd.	Production and marketing of polyester chips, partially oriented yarn, fully oriented yarn, and polyester yarn	4,860,024 (RMB 1,094,847 thousand)	2	4,957,248	-	-	4,957,248	245,095	100.00	245,095	6,764,277	-	(Note H)
Far Eastern New Century (China) Investment Co., Ltd.	Investment	4,749,959 (RMB 1,070,052 thousand)	2	4,794,027	-	-	4,794,027	(34,226)	100.00	(34,226)	3,765,397	-	
Sino Belgium Beer (Suzhou) Ltd.	Beer brewing	1,691,961 (RMB 381,158 thousand)	2	1,763,952	-	-	1,763,952	(1,819)	100.00	(1,819)	(768,430)	-	(Note L)
Martens Beers (Shanghai) Ltd.	Beer brewing	331,400 (RMB 74,656 thousand)	2	231,475	-	-	231,475	4	100.00	4	6,188	-	(Note L)
Far Eastern Yihua Petrochemical (Yangzhou) Corporation	PA and its by-product production and sale	6,790,029 (RMB 1,529,630 thousand)	2	4,181,323	342,720	-	4,524,043	10,053	60.00	6,032	4,108,528	-	
Far Eastern Industries (Yangzhou) Ltd.	PA and its by-product production	1,371,218 (RMB 308,902 thousand)	2	1,436,190	-	-	1,436,190	1,093	100.00	1,093	1,411,864	-	
Far Eastern Union Petrochemical (Yangzhou) Corporation	PA and its by-product production	8,395,756 (RMB 1,891,362 thousand)	2	2,983,397	-	-	2,983,397	(945,271)	44.20	(417,810)	2,730,141	-	
Shanghai Yuan Zi Information Technology Co., Ltd.	Software development, equipment maintenance and consulting	56,420 (RMB 12,710 thousand)	3	-	-	-	-	(3,566)	100.00	(3,566)	55,742	-	
Shanghai Far Eastern Petrochemical Logistic Corporation	Transportation	84,341 (RMB 19,000 thousand)	3	-	-	-	-	(1,135)	100.00	(1,135)	152,036	-	
Suzhou An Ho Apparel Ltd.	Garment production	4,439 (RMB 1,000 thousand)	3	-	-	-	-	508	100.00	508	58,259	-	
Yuan Ding Enterprise (Shanghai) Limited	Liquid oxygen, oxygen, nitrogen and hydrogen warehousing	7,827,844 (RMB 1,763,425 thousand)	3	-	-	-	-	(89,967)	40.00	(35,987)	2,735,680	-	
Yuan Ding Integrated Information Service (Shanghai) Inc.	Computer software and internet software design and development	668,728 (RMB 150,648 thousand)	2	598,270	-	-	598,270	(3,046)	100.00	(3,046)	41,238	-	(Note M)
Speedy (Shanghai) digital Tech. Co., Ltd.	Intelligent control equipment and security monitoring products and services	29,028 (RMB 6,539 thousand)	2	24,220	-	-	24,220	(3,843)	100.00	(3,843)	57,154	-	(Note N)

(Continued)

Investee Company	Main Businesses and Products	Paid-in Capital (Note S)	Method of Investment (Note A)	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2022	Investment Flows		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2022	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note B)	Carrying Amount as of June 30, 2022 (Note C)	Accumulated Repatriation of Investment Income as of June 30, 2022	Note
					Outflow	Inflow							
Digital United Information Technology (Shanghai) Ltd.	Research and design of computer systems	\$ 91,132 (US\$ 3,100 thousand)	2	\$ 92,132	\$ -	\$ -	\$ 92,132	\$ 529	100.00	\$ 529	\$ 11,468	\$ -	(Note O)
Nextlink (Shanghai) Technology Co., Ltd.	Computer software, data processing and provision of network information services	2,140 (US\$ 72 thousand)	2	2,140	-	-	2,140	(134)	70.00	(134)	1,914	-	(Note P)

Investee Company	Accumulated Outward Remittance for Investment in Mainland China as of June 30, 2022 (Note S)	Investment Amounts Authorized by Investment Commission, MOEA (Note S)	Upper Limit on the Amount of Investment Stipulated by Investment Commission, MOEA (Note R)
Parent company	\$23,755,047 (US\$799,295 thousand)	\$24,714,051 (US\$830,563 thousand, RMB6,695 thousand)	\$ -
Yuan Ding Investment Co., Ltd.	9,078,271 (US\$305,460 thousand)	11,623,195 (US\$391,090 thousand)	24,680,830
Yuan Tong Investment Co., Ltd.	1,884,248 (US\$63,400 thousand)	2,012,163 (US\$67,704 thousand)	4,453,103
YDT Technology International Co., Ltd.	27,045 (US\$910 thousand)	27,045 (US\$910 thousand)	83,952
FET Consulting Engineers Co., Ltd.	240,732 (US\$8,100 thousand)	240,732 (US\$8,100 thousand)	15,000
Ding Ding Integrated Marketing Service Co., Ltd.	32,692 (US\$1,100 thousand)	32,692 (US\$1,100 thousand)	217,866
Far EasTone Telecommunications Co., Ltd.	92,616	92,616	35,770,039
New Century InfoComm Tech Co., Ltd.	92,132 (US\$3,100 thousand)	92,132 (US\$3,100 thousand)	14,548,093
New Diligent Co., Ltd.	443,630 (US\$14,927 thousand)	443,630 (US\$14,927 thousand)	49,712
Nextlink Technology Co., Ltd.	2,140 (US\$72 thousand)	2,140 (US\$72 thousand)	115,284

Notes: A. Investment types are classified as follows:

1. The investment was made directly in China.
 2. The investment was made through a company registered in a third region. Companies which registered in a third region are: Far Eastern Polychem Industries Ltd., PET Far Eastern (Holding) Ltd., Far Eastern Apparel (Holding) Ltd., Oriental Textile (Holding) Ltd., FEDP (Holding) Ltd., Far Eastern Polytex (Holding) Ltd., Sino Belgium (Holding) Ltd., YDC (Virgin Islands) Ltd., DDIM (Virgin Islands) Ltd., Far Eastern Info Service (Holding) Ltd., Digital United (Cayman) Ltd., Nextlink (HK) Technology Co., Ltd. and Far East New Diligent Company Ltd.
 3. Other types.
- B. On investment gain (Loss) column, except for Far Eastern Union Petrochemical (Yangzhou) Corporation and Oriental Industries (Suzhou) Ltd.'s investment gain or loss in percentage of ownership, based on the financial statements reviewed by an international accounting firm that has a cooperative relationship with CPA Associations R.O.C. (Taiwan), the remaining based on financial statements that have not been reviewed by accountants, recognized gain or loss in percentage of ownership.
- C. The ending balance of long term investment.

(Continued)

- D. As of June 30, 2022, the accumulated outflow of investment from Taiwan was NT\$3,700,967 thousand which NT\$3,134,807 thousand where from the Company and the other was from Yuan Ding Investment Co., Ltd.
- E. As of June 30, 2022, the remitted amount of profit of investment was the total cash dividend of Far Eastern Polychem Industries Ltd. received by FENC and Yuan Ding Investment Co., Ltd.
- F. As of June 30, 2022, the accumulated outflow of investment from Taiwan was NT\$1,010,901 thousand which NT\$509,725 thousand was remitted by FENC the other was by Yuan Ding Investment Co., Ltd.
- G. As of June 30, 2022, the profit of investment was cash dividend paid by Far Eastern Apparel (Suzhou) Co., Ltd. which remitted through FENC subsidiaries, Far Eastern Polytex (Holding) Ltd. and Far Eastern Apparel (Holding) Ltd.
- H. As of June 30, 2022, the accumulated outflow of investment from Taiwan was remitted by Yuan Ding Investment Co., Ltd.
- I. As of June 30, 2022, the profit of investment was cash dividend paid by Far Eastern Industries (Wuxi) Ltd. remitted through a FENC's subsidiary, Oriental Textile (Holding) Ltd.
- J. As of June 30, 2022, the profit of investment was cash dividend paid by Oriental Petrochemical (Shanghai) Corporation remitted through FENC's subsidiaries, PET Far Eastern (Holding) Ltd. and Far Eastern Polytex (Holding) Ltd.
- K. As of June 30, 2022, the accumulated outflow of investment from Taiwan was NT\$1,765,319 thousand which NT\$1,099,293 thousand was remitted by FENC, and the other was by subsidiaries, Yuan Ding Investment Co., Ltd. and Yuan Tong Investment Co., Ltd.
- L. As of June 30, 2022, the accumulated outflow of investment from Taiwan was remitted by a FENC's subsidiary, Yuan Tong Investment Co., Ltd.
- M. As of June 30, 2022, the accumulated outflow of investment from Taiwan was remitted by FENC's subsidiaries, YDT Technology International Co., Ltd., FET Consulting Engineers Co., Ltd. and Ding Ding Integrated Marketing Service Co., Ltd.
- N. As of June 30, 2022, the accumulated outflow of investment from Taiwan was remitted by a FENC's subsidiary, YDT Technology International Co., Ltd.
- O. As of June 30, 2022, the accumulated outflow of investment from Taiwan was remitted by a FENC's subsidiary, New Century InfoComm Tech Co., Ltd.
- P. As of June 30, 2022, the accumulated outflow of investment from Taiwan was remitted by a FENC's subsidiary, Nextlink Technology Co., Ltd.
- Q. As of June 30, 2022, the profit from investment was cash dividend paid by Far Eastern Dyeing & Finishing (Suzhou) Ltd. which remitted through a FENC subsidiary, Far Eastern Apparel (Holding) Ltd.
- R. In accordance with the "Principles for Examination of Investment or Technical Cooperation in Mainland China" issued by the Board of Investment in accordance with 97.8.29, 60% of the net value of the investing company or the combined net value, whichever is higher, shall be the limit. However, the parent company has been issued with the Industrial Development Bureau of the Ministry of Economic Affairs (MOEA) Enterprise Operation Headquarters Certificate No. 10920434850, and in accordance with the "Principles for Examination of Investment or Technical Cooperation in Mainland China", there is no limit on the cumulative amount of the parent company's investment in Mainland China.
- S. It is calculated based on the ending exchange rate of US\$1:29.72 and RMB1:4.439.

(Concluded)

TABLE 15-1

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

INVESTMENT IN MAINLAND CHINA - INVESTMENT TYPES
FOR THE SIX MONTHS ENDED JUNE 30, 2022
(In Thousands of U.S. Dollars)

Investee Company	Authorized by Investment Commission, MOEA				Investment Type			
	Investor Company	MOEA Approval Letter No.	Through Investor Company in Third Area	Investment Amount (US\$)	Investor Company's Own Capital	Investor Company in Third Area Using Dividends Received from Investee (US\$)	Financed from Financial Institutions in Third Area (US\$)	Investor Company in Third Area Using Its Own Capital to Invest (US\$)
Far Eastern Industries (Shanghai) Ltd.	Parent company	No. 84015136	Far Eastern Polychem Industries Ltd.	\$ 6,000	\$ 6,000			
	Yuan Ding Investment Co., Ltd.		Far Eastern Polychem Industries Ltd.	24,000	24,000			
	Parent company	No. 093032400	Far Eastern Polychem Industries Ltd.	1,712		\$ 1,712		
	Parent company	No. 093032090	Far Eastern Polychem Industries Ltd.	1,540			\$ 1,540	
	Parent company	No. 093032240	Far Eastern Polychem Industries Ltd.	3,879		3,879		
	Yuan Ding Investment Co., Ltd.	No. 093032402	Far Eastern Polychem Industries Ltd.	7,014		7,014		
	Yuan Ding Investment Co., Ltd.	No. 093032239	Far Eastern Polychem Industries Ltd.	15,898		15,898		
	Yuan Ding Investment Co., Ltd.	No. 093032089	Far Eastern Polychem Industries Ltd.	6,313			6,313	
	Parent company	No. 09500287850	Far Eastern Polychem Industries Ltd.	31,779	31,779			
	Parent company	No. 09700163440	Far Eastern Polychem Industries Ltd.	56,000	56,000			
	Parent company	No. 09700045490	Far Eastern Polychem Industries Ltd.	4,800	4,800			
				8,198				
				(Note E)				
	Parent company	No. 09900142680 (Note D)	Far Eastern Polychem Industries Ltd.	11,500	11,500			
Far Eastern Apparel (Suzhou) Co., Ltd.	Yuan Ding Investment Co., Ltd.	No. 85016219	Far Eastern Apparel (Holding) Ltd.	10,000	10,000			
	Yuan Ding Investment Co., Ltd.	No. 092033299	Far Eastern Apparel (Holding) Ltd.	5,000	5,000			
	Parent company	No. 09500112650	Far Eastern Polytex (Holding) Ltd.	11,000	11,000			
	Parent company	No. 09700038490	Far Eastern Polytex (Holding) Ltd.	5,000	5,000			
Far Eastern Innovation Apparel (Suzhou) Co., Ltd.	Yuan Ding Investment Co., Ltd.	No. 10730028260	Far Eastern Apparel (Holding) Ltd.	35,000				\$ 35,000
Far Eastern Innovation Apparel (Anhui) Co., Ltd.	Parent company	No. 11000195650	Far Eastern Polytex (Holding) Ltd. (Note v)	8,739				8,739
	Yuan Ding Investment Co., Ltd.	No. 11000195640	Far Eastern Apparel (Holding) Ltd. (Note w)	5,461				5,461
Far Eastern Industries (Wuxi) Ltd.	Yuan Ding Investment Co., Ltd.	No. 091011903	Oriental Textile (Holding) Ltd.	19,960	19,960			
	Yuan Ding Investment Co., Ltd.	No. 094024169	Oriental Textile (Holding) Ltd.	40,000	40,000			
Oriental Petrochemical (Shanghai) Corporation	Parent company	No. 09800408170 (Note B)	Far Eastern Polychem Industries Ltd.	1,228				1,228
			PET Far Eastern (Holding) Ltd.					
	Yuan Ding Investment Co., Ltd.	No. 09800408160 (Note C)	Far Eastern Polychem Industries Ltd.	6,592				6,592
			PET Far Eastern (Holding) Ltd.					
	Parent company	No. 09700163430	PET Far Eastern (Holding) Ltd.	49,500	49,500			
	Parent company	No. 09700045500	Far Eastern Polychem Industries Ltd.	4,800	4,800			
			PET Far Eastern (Holding) Ltd.	2,936				
				(Note F)				
Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Parent company	No. 09800456740	PET Far Eastern (Holding) Ltd.	41,171	41,171			
	Parent company	No. 10630056570	PET Far Eastern (Holding) Ltd.	27,000	27,000			
Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Yuan Ding Investment Co., Ltd.	No. 092033525	Far Eastern Apparel (Holding) Ltd.	20,000	20,000			
	Yuan Ding Investment Co., Ltd.	No. 09700348610	Far Eastern Apparel (Holding) Ltd.	30,000	30,000			

(Continued)

Investee Company	Authorized by Investment Commission, MOEA				Investment Type			
	Investor Company	MOEA Approval Letter No.	Through Investor Company in Third Area	Investment Amount (US\$)	Investor Company's Own Capital	Investor Company in Third Area Using Dividends Received from Investee (US\$)	Financed from Financial Institutions in Third Area (US\$)	Investor Company in Third Area Using Its Own Capital to Invest (US\$)
Far Eastern Industries (Suzhou) Ltd.	Yuan Ding Investment Co., Ltd.	No. 091035216	Far Eastern Polychem Industries Ltd.	\$ 9,352				\$ 9,352
	Parent company	No. 093025506	FEDP (Holding) Ltd.	1,569			\$ 1,569	
	Parent company	No. 093030298	Far Eastern Polychem Industries Ltd.	713				713
	Parent company	No. 09900403430 (Note H)	FEDP (Holding) Ltd.	5,288	\$ 5,288			
	Parent company	No. 09500287850	Far Eastern Polychem Industries Ltd.	4,524	4,524			
	Parent company	No. 09700045510	FEDP (Holding) Ltd.	4,800	4,800			
	Parent company	No. 09900470520 (Note I)	Far Eastern Polychem Industries Ltd.	754 (Note G)				
Oriental Industries (Suzhou) Ltd.	Parent company	No. 09900470520 (Note I)	FEDP (Holding) Ltd.	18,224	18,224			
	Yuan Ding Investment Co., Ltd.	No. 094015006	Oriental Textile (Holding) Ltd.	19,800	19,800			
	Yuan Ding Investment Co., Ltd.	No. 094037416	Oriental Textile (Holding) Ltd.	30,200	30,200			
	Yuan Ding Investment Co., Ltd.	No. 09600280400	Oriental Textile (Holding) Ltd.	23,000	23,000			
	Yuan Ding Investment Co., Ltd.	No. 09700172130	Oriental Textile (Holding) Ltd.	32,500	32,500			
	Yuan Ding Investment Co., Ltd.	No. 10200127470	Oriental Textile (Holding) Ltd.	8,000	8,000			
	Yuan Ding Investment Co., Ltd.	No. 10300223190 (Note K)	Oriental Textile (Holding) Ltd.	43,000	43,000			
Wuhan Far Eastern New Material Ltd.	Parent company	No. 09500090070	Far Eastern Polytex (Holding) Ltd.	12,000	12,000			
	Parent company	No. 09800135640	Far Eastern Polytex (Holding) Ltd.	10,000	10,000			
	Parent company	No. 09900470530	Far Eastern Polytex (Holding) Ltd.	RMB 6,695				RMB 6,695
Far Eastern New Century (China) Investment Co., Ltd. (Note A)	Parent company	No. 09500124430	Far Eastern Polytex (Holding) Ltd.	48,000	48,000			
Sino Belgium Beer (Suzhou) Ltd.	Yuan Tong Investment Co., Ltd.	No. 09600248620	Sino Belgium (Holding) Ltd.	18,000	18,000			
	Yuan Tong Investment Co., Ltd.	No. 09600451060	Sino Belgium (Holding) Ltd.	12,000	12,000			
	Yuan Tong Investment Co., Ltd.	No. 10300091010 (Note L)	Sino Belgium (Holding) Ltd.	16,000	16,000			
	Yuan Tong Investment Co., Ltd.	No. 10300249370 (Note O)	Sino Belgium (Holding) Ltd.	10,000	10,000			
Martens Beers (Shanghai) Ltd.	Yuan Tong Investment Co., Ltd.	No. 09700456110	Sino Belgium (Holding) Ltd.	3,800	3,800			
	Yuan Tong Investment Co., Ltd.	No. 09900284200	Bockhold N.V	4,304				4,304
			Martens HK Ltd.					
	Yuan Tong Investment Co., Ltd.	No. 10300091010 (Note L)	Sino Belgium (Holding) Ltd.	1,500	1,500			
	Yuan Tong Investment Co., Ltd.	No. 10200451570 (Note N)	Sino Belgium (Holding) Ltd.	1,100	1,100			
	Yuan Tong Investment Co., Ltd.	No. 10300249370 (Note O)	Sino Belgium (Holding) Ltd.	1,000	1,000			
Far Eastern Yihua Petrochemical (Yangzhou) Corporation	Parent company	No. 11100012810 (Note J)	Far Eastern Polytex (Holding) Ltd.	138,000	138,000			
	Parent company	No. 11100014610 (Note J)	Far Eastern Polytex (Holding) Ltd.	12,000	12,000			
Far Eastern Industries (Yangzhou) Ltd.	Parent company	No. 10100043080	Far Eastern Polychem Industries Ltd.	49,000	49,000			
Far Eastern Union Petrochemical (Yangzhou) Corporation	Parent company	No. 10300210860 (Note M)	PET Far Eastern (Holding) Ltd.	66,000	66,000			
	Parent company	No. 10900223750 (Note T)	PET Far Eastern (Holding) Ltd.	9,250	9,250			
	Parent company	No. 11000095860 (Note U)	PET Far Eastern (Holding) Ltd.	32,824	32,824			
Yuan Ding Enterprise (Shanghai) Limited	Parent company	No. 10200399280	Far Eastern Polytex (Holding) Ltd.	1,000	1,000			
			Far Eastern New Century (China) Investment Co., Ltd.					
	Parent company	No. 10800190930 (Note S)	Far Eastern Polytex (Holding) Ltd.	74,335	74,335			
	Parent company	No. 10800217150	Far Eastern New Century (China) Investment Co., Ltd.	32,000	32,000			

(Continued)

Investee Company	Authorized by Investment Commission, MOEA				Investment Type			
	Investor Company	MOEA Approval Letter No.	Through Investor Company in Third Area	Investment Amount (US\$)	Investor Company's Own Capital	Investor Company in Third Area Using Dividends Received from Investee (US\$)	Financed from Financial Institutions in Third Area (US\$)	Investor Company in Third Area Using Its Own Capital to Invest (US\$)
Tong Da Air Industry (Yangzhou) Co., Ltd.	Parent company	No. 10300203670 (Note P)	PET Far Eastern (Holding) Ltd.	\$ 33,500	\$ 33,500			
Yuan Ding Integrated Information Service (Shanghai) Inc.	YDT Technology International Co., Ltd. FET Consulting Engineers Co., Ltd. Ding Ding Marketing Service Co., Ltd.	No. 10000429550 No. 10000439470 No. 10400179060	YDC (Virgin Islands) Ltd. DDIM (Virgin Islands) Ltd. DDIM (Virgin Islands) Ltd.	110 8,100 1,100	110 8,100 1,100			
Speedy (Shanghai) digital Tech. Co., Ltd.	YDT Technology International Co., Ltd. YDT Technology International Co., Ltd.	No. 093003471 No. 094003122	YDC (Virgin Islands) Ltd. YDC (Virgin Islands) Ltd.	300 500	300 500			
Far Eastern Tech-Info Ltd. (Shanghai)	Far EasTone Telecommunications Co., Ltd. New Diligent Co., Ltd.	No. 093018811 (Note X) No. 10300022990 (Note X)	Far Eastern Info Service (Holding) Ltd. Far East New Diligent Company Ltd.	NT\$ 92,616 3,500	NT\$ 92,616 3,500			
Digital United Information Technology (Shanghai) Ltd.	New Century InfoComm Tech Co., Ltd. New Century InfoComm Tech Co., Ltd.	No. 091041498 No. 10200302730	Digital United (Cayman) Ltd. Digital United (Cayman) Ltd.	2,100 1,000	2,100 1,000			
Nextlink (Shanghai) Technology Co., Ltd.	Nextlink Technology Co., Ltd.	No. 10830010930	Nextlink (Hong Kong)Technology Co., Ltd.	72	72			
New Diligence Corporation (Shanghai)	New Diligent Co., Ltd.	No. 09600261870	New Diligent Co., Ltd. (Note Q)	1,127	1,127			
Far Eastern New Century Information Technology (Beijing) Limited	New Diligent Co., Ltd.	No. 10100496420	Far East New Diligent Company Ltd. (Note R)	10,300	10,300			

- Notes: A. Far Eastern New Century (China) Investment Co., Ltd. invested US\$30,000 thousand in Far Eastern Industries (Shanghai) Ltd. and US\$16,000 thousand in Oriental Petrochemical (Shanghai) Corporation, except US\$2,000 thousand was still deposited in Far Eastern New Century (China) Investments Co., Ltd.
- B. Document No. 092035971 had been canceled and replaced with document No. 09800408170.
- C. Document No. 092035970 had been canceled and replaced with document No. 09800408160.
- D. The approved amount of US\$12,000 thousand on September 18, 2009 as stated in document No. 09800283970, had been changed to US\$11,500 thousand and updated to document No. 09900142680 on April 19, 2010 while completed the-review process.
- E. The shares offered for the privatization of FEPI had antidilutive effects; thus, FEPI's ownership and amount invested in Far Eastern Industry (Shanghai) Ltd. increased.
- F. The shares offered for the privatization of FEPI had antidilutive effects; thus, FEPI's ownership and amount invested in Oriental Petrochemical (Shanghai) Corporation increased.
- G. The shares offered for the privatization of FEPI had antidilutive effects; thus, FEPI's ownership and amount invested in Far Eastern Industries (Suzhou) Ltd. increased.
- H. Under the original investment scheme, the investment in Far Eastern Industry (Suzhou) Ltd. was made indirectly through Far Eastern Polytex (Holding) Ltd. and FEDP (Holding) Ltd., under the approval stated in Letter No. 09600059830 of the Ministry of Economic Affairs (MOEA). After a scheme modification, this investment was made indirectly only though FEDP (Holding) Ltd. under the MOEA's approval (Letter No. 09900403430).
- I. After obtaining MOEA approval (No. 09900470520), FENC received FEDP (Holding) Ltd. from Yuan Tong Investment Co., Ltd., for US\$18,224 thousand (MOEA approval No. 09600243260).
- J. After modifying MOEA approval from No. 10000021360 to No. 11100012810, FENC's subsidiary, Far Eastern Polytex (Holding) Ltd., amended to indirectly invest US\$138,000 thousand in Far Eastern Yihua Petrochemical (Yangzhou) Corporation. After obtaining MOEA approval (No. 11100014610), FENC's subsidiary, Far Eastern Polytex (Holding) Ltd., indirectly invest US\$12,000 in Far Eastern Yihua Petrochemical (Yangzhou) Corporation.
- K. After modifying MOEA approval from No. 10300140570 to No. 10300223190, FENC's subsidiary, Yuan Ding Investment Co., Ltd. amended to invest US\$43,000 thousand indirectly or equivalent RMB through its subsidiary, Oriental Textile (Holding) Ltd. in Far Eastern Industries (Suzhou) Ltd.
- L. After modifying MOEA approval from No. 10000446910 to No. 10300091010, FENC's subsidiary, Yuan Tong Investment Co., Ltd. amended to invest US\$16,000 and US\$17,500 indirectly through its subsidiary, Sino Belgium (Holding) Corporation, in Sino Belgium Beer (Suzhou) Ltd. and Martens Beers (Shanghai) Ltd.
- M. After modifying MOEA approval from No. 10100115020 to No. 10300210860, FENC amended to invest US\$66,000 thousand, and invested through its subsidiary, PET Far Eastern (Holding) Ltd., in Far Eastern Union Petrochemical (Yangzhou) Corporation.

(Continued)

- N. After obtaining MOEA approval (No. 10200451570), FENC’s subsidiary, Yuan Tong Investment Co., Ltd., indirectly invest US\$1,100 thousand through its subsidiary, Sino Belgium (Holding) Corporation, in Martens Beers (Shanghai) Ltd.
- O. After obtaining MOEA approval (No. 10300249370), FENC’s subsidiary Yuan Tong Investment Co., Ltd. indirectly invest US\$10,000 thousand and US\$1,000 thousand through its subsidiary, Sino Belgium (Holding) Corporation, in Sino Belgium Beer (Suzhou) Ltd. and Martens Beers (Shanghai) Ltd.
- P. After modifying MOEA approval from No. 10200478110 to No. 10300203670, FENC amended its indirect investment to US\$33,500 thousand, and invested through its subsidiary, PET Far Eastern (Holding) Ltd., indirectly in Tong Da Air Industry (Yangzhou) Co., Ltd. In 2020, Tong Da Air Industry (Yangzhou) Co., Ltd., Far Eastern Union Petrochemical (Yangzhou) Corporation and Oriental Union Chemical Corporation’s subsidiary Oriental Petrochemical (YangZhou) Corporation dissolved by absorption and merger, however, the balance has not yet been cancelled to the MOEA.
- Q. The dissolution of this investment had been approved by the local government on April 13, 2010. On June 27, 2012, the remittance of the remaining shares of US\$73 million was made. MOEA approved the cancellation of the amount, the balance has not been cancelled to the MOEA.
- R. The dissolution of this investment had been approved by the local government, but the balance has not been cancelled to the MOEA.
- S. After modifying MOEA approval from No. 10600282650 to No. 10800015840, FENC invested US\$82,340 thousand through its subsidiary, Far Eastern Polytex (Holding) Ltd., indirectly in Far Eastern New Century (China) Investment Co., Ltd., then capitalized to Yuan Ding Enterprise (Shanghai) Limited. On August 8, 2019 after obtaining MOEA approval (No. 10800190930), amended to invest US\$74,335 thousand.
- T. The parent company was approved to indirectly invest US\$9,250 thousand in Far Eastern Union Petrochemical (Yangzhou) Corporation in Mainland China through PET Far Eastern (Holding) Ltd., by obtaining MOEA approval (No. 10900223750).
- U. The parent company was approved to indirectly invest US\$32,824 thousand in Far Eastern Union Petrochemical (Yangzhou) Corporation in Mainland China through PET Far Eastern (Holding) Ltd., by obtaining MOEA approval (No. 11000095860).
- V. The parent company was approved to indirectly invest in Far Eastern Innovation Apparel (Anhui) Co., Ltd. in Mainland China through Far Eastern Polytex (Holding) Ltd., by obtaining MOEA approval (No. 11000195650), as of June 30, 2022, the Company had invested \$838 thousand.
- W. Yuan Ding Investment Co., Ltd was approved to indirectly invest in Far Eastern Innovation Apparel (Anhui) Co., Ltd. in Mainland China through Far Eastern Polytex (Holding) Ltd., by obtaining MOEA approval (No. 11000195640), as of June 30, 2011, the Company had invested \$524 thousand.
- X. The company has been approved by the local government for liquidation in 2020, but has not cancelled the credit line with the Investment Commission of the Ministry of Economic Affairs.

(Concluded)

TABLE 16**FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES****INFORMATION OF MAJOR SHAREHOLDERS****JUNE 30, 2022**

Name of Major Shareholder	Shares	
	Number of Shares	Percentage of Ownership (%)
Asia Cement Corporation	1,272,277,085	23.77

Note 1: The information of major shareholders presented in this table is provided by the Taiwan Depository & Clearing Corporation based on the number of ordinary shares and preferred shares held by shareholders with ownership of 5% or greater, that have been issued without physical registration (including treasury shares) by the Company as of the last business day for the current quarter. The share capital in the consolidated financial statements may differ from the actual number of shares that have been issued without physical registration because of different preparation basis.

Note 2: If a shareholder delivers the shareholdings to the trust, the above information will be disclosed by the individual trustor who opened the trust account. For shareholders who declare insider shareholdings with ownership greater than 10% in accordance with the Security and Exchange Act, the shareholdings include shares held by shareholders and those delivered to the trust over which shareholders have rights to determine the use of trust property. For information relating to insider shareholding declaration, please refer to Market Observation Post System.