

**Far Eastern New Century Corporation and  
Subsidiaries**

**Consolidated Financial Statements for the  
Nine Months Ended September 30, 2024 and 2023 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 September 30, 2024 and 2023, the related consolidated statements of comprehensive income for the three months ended September 30, 2024 and 2023 and for the nine months ended September 30, 2024 and 2023, the related consolidated statements of changes in equity and cash flows for nine months ended September 30, 2024 and 2023, 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 the Standards on Review Engagements of the Republic of China 2410 "Review of Interim 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 Notes 12 and 14 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 September 30, 2024 and 2023, combined total assets of these non-significant subsidiaries and joint operations were NT\$323,040,173 thousand and NT\$315,906,644 thousand, respectively, representing 48% and 50%, respectively, of the consolidated total assets, and combined total liabilities of these non-significant subsidiaries and joint operations were NT\$111,663,879 thousand and NT\$116,734,541 thousand, respectively, representing 31% and 33%, respectively, of the consolidated total liabilities; for the three months and nine months ended September 30, 2024 and 2023, the combined comprehensive income of these non-significant subsidiaries and joint operations were NT\$1,800,878 thousand, NT\$272,409 thousand, NT\$8,621,805 thousand and NT\$3,207,814 thousand, respectively, representing 50%, 4%, 44% and 17%, respectively, of the consolidated total comprehensive income. In addition, as stated in Note 13 to the consolidated

financial statements, the investments accounted for using equity-method as of September 30, 2024 and 2023, with carrying values of NT\$42,470,154 thousand and NT\$41,360,743 thousand, respectively, and the related shares of the comprehensive income of these investees amounting to NT\$382,473 thousand, NT\$616,949 thousand, NT\$3,388,999 thousand and NT\$2,132,535 thousand, for the three months and nine months ended September 30, 2024 and 2023, 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 42 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 September 30, 2024 and 2023, its consolidated financial performance for the three months ended September 30, 2024 and 2023, and its consolidated financial performance and its cash flows for the nine months ended September 30, 2024 and 2023 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 Kuo-Ning Huang and Chih-Ming Shao.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

November 8, 2024

### *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	September 30, 2024		December 31, 2023		September 30, 2023	
	Amount	%	Amount	%	Amount	%
<b>CURRENT ASSETS</b>						
Cash and cash equivalents (Note 6)	\$ 30,537,899	5	\$ 31,763,569	5	\$ 17,958,302	3
Financial assets at fair value through profit or loss (Notes 7 and 36)	6,388,325	1	5,416,642	1	3,195,138	-
Financial assets at fair value through other comprehensive income (Note 8)	130,364	-	121,720	-	111,791	-
Financial assets at amortized cost (Notes 9 and 36)	3,029,678	-	2,545,614	-	2,334,665	-
Contract assets (Notes 26 and 36)	7,540,134	1	6,427,253	1	6,433,889	1
Notes and accounts receivable (Notes 10, 26, 36 and 37)	35,621,018	5	32,559,191	5	35,145,320	6
Other receivables (Notes 32 and 36)	3,965,959	1	3,646,561	1	6,073,003	1
Current tax assets (Note 4)	392,769	-	215,643	-	296,906	-
Inventories (Note 11)	46,360,684	7	47,400,763	7	48,916,720	8
Prepayments (Note 36)	4,237,641	1	4,446,097	1	5,332,833	1
Other financial assets (Notes 36 and 37)	2,664,686	-	3,212,463	-	3,023,597	-
Refundable deposits	95,320	-	144,845	-	72,292	-
Other current assets	3,573,181	1	3,043,406	-	4,092,308	1
Total current assets	<u>144,537,658</u>	<u>22</u>	<u>140,943,767</u>	<u>21</u>	<u>132,986,764</u>	<u>21</u>
<b>NON-CURRENT ASSETS</b>						
Financial assets at fair value through profit or loss (Note 7)	10,000	-	-	-	-	-
Financial assets at fair value through other comprehensive income (Note 8)	3,472,794	1	3,132,605	1	6,163,949	1
Financial assets at amortized cost (Notes 9, 36 and 37)	1,175,300	-	1,320,300	-	1,415,300	-
Financial assets for hedging	3,219	-	5,714	-	6,484	-
Investments accounted for using the equity method (Notes 13 and 37)	80,796,573	12	79,097,393	12	80,793,114	13
Contract assets (Note 26)	4,304,806	1	4,119,329	1	3,835,907	1
Property, plant and equipment (Notes 15 and 37)	178,145,103	27	178,337,912	27	175,670,974	28
Right-of-use assets (Notes 16 and 36)	20,478,629	3	19,869,733	3	17,365,762	3
Investment properties (Notes 17 and 37)	131,873,318	20	131,414,775	20	123,965,802	20
Concessions (Notes 19 and 37)	63,584,459	9	68,548,681	10	62,426,194	10
Goodwill (Note 18)	20,472,798	3	20,326,521	3	12,294,565	2
Other intangible assets (Note 19)	3,198,998	1	3,642,185	1	2,593,718	-
Deferred tax assets (Note 4)	2,883,431	-	2,882,270	-	2,749,642	-
Prepayments for equipment (Note 15)	2,177,828	-	2,077,755	-	2,567,077	-
Refundable deposits	1,639,242	-	1,469,680	-	1,490,294	-
Long-term receivables (Notes 10, 26 and 36)	2,274,141	-	2,281,779	-	2,181,009	-
Incremental costs of obtaining a contract (Note 26)	4,874,005	1	5,783,434	1	3,478,730	1
Net defined benefit assets	2,269,815	-	2,140,441	-	1,807,827	-
Other financial assets (Notes 36 and 37)	2,471,056	-	2,146,378	-	1,688,961	-
Other non-current assets	1,407,072	-	1,876,960	-	928,592	-
Total non-current assets	<u>527,512,587</u>	<u>78</u>	<u>530,473,845</u>	<u>79</u>	<u>503,423,901</u>	<u>79</u>
<b>TOTAL</b>	<u>\$ 672,050,245</u>	<u>100</u>	<u>\$ 671,417,612</u>	<u>100</u>	<u>\$ 636,410,665</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>						
<b>CURRENT LIABILITIES</b>						
Short-term borrowings (Note 20)	\$ 31,700,055	5	\$ 22,540,974	3	\$ 29,587,871	5
Short-term bills payable (Note 20)	12,258,605	2	6,958,656	1	36,838,921	6
Financial liabilities at fair value through profit or loss (Notes 7 and 36)	363,929	-	1,399	-	13,491	-
Contract liabilities (Notes 26 and 36)	7,258,149	1	6,600,440	1	6,097,235	1
Notes and accounts payable (Notes 24 and 36)	22,126,013	3	21,978,933	3	21,653,168	3
Payables to suppliers of machinery and equipment	3,027,195	-	3,910,197	1	4,073,974	1
Lease liabilities (Notes 16 and 36)	3,788,580	1	4,191,095	1	3,160,799	-
Other payables	16,858,181	2	16,668,695	3	16,420,409	3
Current tax liabilities (Note 4)	2,423,461	-	2,831,592	-	3,288,213	-
Provisions (Note 22)	399,052	-	380,659	-	288,433	-
Guarantee deposits received (Note 36)	219,342	-	229,664	-	181,756	-
Current portion of long-term liabilities (Notes 20 and 21)	24,088,956	4	28,226,813	4	25,882,844	4
Other current liabilities	3,912,249	1	3,940,411	1	3,738,075	1
Total current liabilities	<u>128,423,767</u>	<u>19</u>	<u>118,459,528</u>	<u>18</u>	<u>151,225,189</u>	<u>24</u>
<b>NON-CURRENT LIABILITIES</b>						
Contract liabilities (Note 26)	150,736	-	172,712	-	9,830,467	2
Bonds payable (Note 21)	97,623,933	15	96,118,194	14	91,022,292	14
Long-term borrowings (Note 20)	94,436,366	14	111,493,359	17	70,404,788	11
Provisions (Note 22)	2,392,597	-	2,283,475	-	1,441,880	-
Deferred tax liabilities (Note 4)	19,554,468	3	18,978,838	3	19,006,974	3
Lease liabilities (Notes 16 and 36)	8,955,194	1	7,827,663	1	6,439,371	1
Deferred credit-gains on related-party transactions (Note 36)	120,027	-	120,305	-	120,583	-
Net defined benefit liabilities	664,780	-	781,740	-	522,858	-
Guarantee deposits received (Note 36)	936,348	-	906,690	-	816,180	-
Other non-current liabilities	4,964,885	1	4,633,041	1	4,700,757	1
Total non-current liabilities	<u>229,799,334</u>	<u>34</u>	<u>243,316,017</u>	<u>36</u>	<u>204,306,150</u>	<u>32</u>
Total liabilities	<u>358,223,101</u>	<u>53</u>	<u>361,775,545</u>	<u>54</u>	<u>355,531,339</u>	<u>56</u>
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 25)</b>						
Share capital						
Common stock	53,528,751	8	53,528,751	8	53,528,751	8
Capital surplus	13,220,129	2	13,300,370	2	6,699,854	1
Retained earnings						
Legal reserve	22,487,312	3	21,594,642	3	21,594,642	3
Special reserve	120,804,197	18	118,453,274	18	118,678,664	19
Unappropriated earnings	11,015,403	2	13,904,964	2	11,413,445	2
Total retained earnings	<u>154,306,912</u>	<u>23</u>	<u>153,952,880</u>	<u>23</u>	<u>151,686,751</u>	<u>24</u>
Other equity	9,425,632	1	4,430,675	-	5,705,997	1
Treasury shares	(25,063)	-	(25,063)	-	(25,063)	-
Total equity attributable to owners of the Company	<u>230,456,361</u>	<u>34</u>	<u>225,187,613</u>	<u>33</u>	<u>217,596,290</u>	<u>34</u>
<b>NON-CONTROLLING INTERESTS (Note 25)</b>	<u>83,370,783</u>	<u>13</u>	<u>84,454,454</u>	<u>13</u>	<u>63,283,036</u>	<u>10</u>
Total equity	<u>313,827,144</u>	<u>47</u>	<u>309,642,067</u>	<u>46</u>	<u>280,879,326</u>	<u>44</u>
<b>TOTAL</b>	<u>\$ 672,050,245</u>	<u>100</u>	<u>\$ 671,417,612</u>	<u>100</u>	<u>\$ 636,410,665</u>	<u>100</u>

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

(With Deloitte & Touche review report dated November 8, 2024)

## FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended September 30				For the Nine Months Ended September 30			
	2024		2023		2024		2023	
	Amount	%	Amount	%	Amount	%	Amount	%
<b>OPERATING REVENUE</b>								
(Notes 26 and 36)								
Net sales	\$ 45,837,987	68	\$ 47,026,374	72	\$ 137,108,702	68	\$ 136,258,909	72
Gain on disposal of investments, net	289,275	-	72,994	-	351,238	-	102,937	-
Telecommunications service revenue	14,203,651	21	12,056,065	18	42,223,450	21	35,865,687	19
Construction revenue	1,177,164	2	692,025	1	3,223,387	2	2,251,920	1
Other operating revenue	<u>5,765,700</u>	<u>9</u>	<u>5,538,038</u>	<u>9</u>	<u>17,292,145</u>	<u>9</u>	<u>15,761,574</u>	<u>8</u>
Total operating revenue	<u>67,273,777</u>	<u>100</u>	<u>65,385,496</u>	<u>100</u>	<u>200,198,922</u>	<u>100</u>	<u>190,241,027</u>	<u>100</u>
<b>OPERATING COSTS</b> (Notes 11, 27 and 36)								
Cost of goods sold	41,259,558	61	42,956,481	66	124,539,225	62	125,576,292	66
Cost of telecommunications services	7,553,182	11	6,290,926	9	22,630,946	11	18,596,848	9
Construction costs	1,109,765	2	654,399	1	2,933,071	2	1,978,355	1
Other operating costs	<u>3,168,422</u>	<u>5</u>	<u>3,378,096</u>	<u>5</u>	<u>9,908,616</u>	<u>5</u>	<u>9,120,947</u>	<u>5</u>
Total operating costs	<u>53,090,927</u>	<u>79</u>	<u>53,279,902</u>	<u>81</u>	<u>160,011,858</u>	<u>80</u>	<u>155,272,442</u>	<u>81</u>
<b>GROSS PROFIT</b>	<u>14,182,850</u>	<u>21</u>	<u>12,105,594</u>	<u>19</u>	<u>40,187,064</u>	<u>20</u>	<u>34,968,585</u>	<u>19</u>
<b>REALIZED CONSTRUCTION INCOME</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>278</u>	<u>-</u>	<u>278</u>	<u>-</u>
<b>OPERATING EXPENSES</b>								
(Notes 27 and 36)								
Selling and marketing	5,864,680	9	5,124,136	8	16,810,691	8	14,884,378	8
General and administrative	3,177,652	5	2,690,460	4	9,802,953	5	8,782,209	5
Research and development	340,899	-	309,056	1	983,468	1	821,473	-
Expected credit loss	<u>83,637</u>	<u>-</u>	<u>42,483</u>	<u>-</u>	<u>243,197</u>	<u>-</u>	<u>176,907</u>	<u>-</u>
Total operating expenses	<u>9,466,868</u>	<u>14</u>	<u>8,166,135</u>	<u>13</u>	<u>27,840,309</u>	<u>14</u>	<u>24,664,967</u>	<u>13</u>
<b>OTHER GAIN AND LOSS, NET</b>	<u>278,845</u>	<u>1</u>	<u>226,699</u>	<u>-</u>	<u>747,527</u>	<u>1</u>	<u>598,203</u>	<u>-</u>
<b>OPERATING INCOME</b>	<u>4,994,827</u>	<u>8</u>	<u>4,166,158</u>	<u>6</u>	<u>13,094,560</u>	<u>7</u>	<u>10,902,099</u>	<u>6</u>
<b>NON-OPERATING INCOME AND EXPENSES</b>								
Share of the profit or loss of associates	1,083,219	2	1,209,888	2	4,169,162	2	4,447,173	2
Interest income	181,753	-	140,194	-	546,653	-	554,842	-
Other income	259,589	-	218,352	-	644,896	-	840,742	-
Gain on change in fair value of investment properties (Note 17)	417,152	1	268,637	-	1,274,028	1	1,394,455	1
Interest expense (Notes 27 and 36)	(1,100,963)	(2)	(1,083,990)	(2)	(3,313,048)	(1)	(3,389,931)	(2)
Other expenses	(342,563)	(1)	(255,399)	-	(905,625)	-	(675,694)	-
(Loss) gain on disposal of non-financial assets (Note 27)	(15,697)	-	(60,279)	-	269,052	-	(290,794)	-
Exchange (loss) gain, net	(153,130)	-	319,335	1	503,385	-	565,887	-
(Loss) gain on financial (liabilities) assets at fair value through profit or loss (Note 36)	(159,321)	-	(132,455)	-	570,496	-	78,893	-
Impairment loss (Note 15)	<u>(20,054)</u>	<u>-</u>	<u>(186,224)</u>	<u>-</u>	<u>(148,999)</u>	<u>-</u>	<u>(510,314)</u>	<u>-</u>
Total non-operating incomes and expenses	<u>149,985</u>	<u>-</u>	<u>438,059</u>	<u>1</u>	<u>3,610,000</u>	<u>2</u>	<u>3,015,259</u>	<u>1</u>

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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)

	For the Three Months Ended September 30				For the Nine Months Ended September 30			
	2024		2023		2024		2023	
	Amount	%	Amount	%	Amount	%	Amount	%
INCOME BEFORE INCOME TAX	\$ 5,144,812	8	\$ 4,604,217	7	\$ 16,704,560	9	\$ 13,917,358	7
INCOME TAX EXPENSE (Notes 4 and 28)	<u>(1,073,715)</u>	<u>(2)</u>	<u>(804,791)</u>	<u>(1)</u>	<u>(3,383,578)</u>	<u>(2)</u>	<u>(2,861,839)</u>	<u>(1)</u>
NET INCOME	<u>4,071,097</u>	<u>6</u>	<u>3,799,426</u>	<u>6</u>	<u>13,320,982</u>	<u>7</u>	<u>11,055,519</u>	<u>6</u>
OTHER COMPREHENSIVE INCOME (LOSS)								
Items that will not be reclassified subsequently to profit or loss:								
Gain on property revaluation (Note 17)	-	-	-	-	45,758	-	4,840,397	3
Unrealized (loss) gain on investments in equity instruments designated as at fair value through other comprehensive income	45,862	-	(169,553)	-	63,513	-	(68,986)	-
Share of the other comprehensive (loss) income of associates accounted for using the equity method	(148,701)	-	(503,666)	(1)	1,518,053	1	342,351	-
Income tax relating to items that will not be reclassified subsequently to profit or loss	<u>325</u>	<u>-</u>	<u>(1,690)</u>	<u>-</u>	<u>1,248</u>	<u>-</u>	<u>(391,205)</u>	<u>-</u>
	<u>(102,514)</u>	<u>-</u>	<u>(674,909)</u>	<u>(1)</u>	<u>1,628,572</u>	<u>1</u>	<u>4,722,557</u>	<u>3</u>
Items that may be reclassified subsequently to profit or loss:								
Exchange differences on translating foreign operations	(179,396)	(1)	3,341,740	5	3,538,048	2	1,885,087	1
Loss on hedging instruments	(1,182)	-	(834)	-	(2,495)	-	(496)	-
Share of the other comprehensive income of associates accounted for using the equity method	<u>(165,800)</u>	<u>-</u>	<u>1,105,177</u>	<u>2</u>	<u>1,127,362</u>	<u>-</u>	<u>763,342</u>	<u>-</u>
	<u>(346,378)</u>	<u>(1)</u>	<u>4,446,083</u>	<u>7</u>	<u>4,662,915</u>	<u>2</u>	<u>2,647,933</u>	<u>1</u>
Other comprehensive income, net of income tax	<u>(448,892)</u>	<u>(1)</u>	<u>3,771,174</u>	<u>6</u>	<u>6,291,487</u>	<u>3</u>	<u>7,370,490</u>	<u>4</u>
TOTAL COMPREHENSIVE INCOME	<u>\$ 3,622,205</u>	<u>5</u>	<u>\$ 7,570,600</u>	<u>12</u>	<u>\$ 19,612,469</u>	<u>10</u>	<u>\$ 18,426,009</u>	<u>10</u>
NET INCOME ATTRIBUTABLE TO:								
Owners of the Company	\$ 1,989,815	3	\$ 1,980,787	3	\$ 7,015,661	4	\$ 5,714,753	3
Non-controlling interests	<u>2,081,282</u>	<u>3</u>	<u>1,818,639</u>	<u>3</u>	<u>6,305,321</u>	<u>3</u>	<u>5,340,766</u>	<u>3</u>
	<u>\$ 4,071,097</u>	<u>6</u>	<u>\$ 3,799,426</u>	<u>6</u>	<u>\$ 13,320,982</u>	<u>7</u>	<u>\$ 11,055,519</u>	<u>6</u>
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:								
Owners of the Company	\$ 1,434,593	2	\$ 5,325,024	8	\$ 12,768,448	6	\$ 12,510,528	7
Non-controlling interests	<u>2,187,612</u>	<u>3</u>	<u>2,245,576</u>	<u>4</u>	<u>6,844,021</u>	<u>4</u>	<u>5,915,481</u>	<u>3</u>
	<u>\$ 3,622,205</u>	<u>5</u>	<u>\$ 7,570,600</u>	<u>12</u>	<u>\$ 19,612,469</u>	<u>10</u>	<u>\$ 18,426,009</u>	<u>10</u>

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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)

	For the Three Months Ended September 30				For the Nine Months Ended September 30			
	2024		2023		2024		2023	
	Amount	%	Amount	%	Amount	%	Amount	%
EARNINGS PER SHARE (NEW TAIWAN DOLLARS; (Note 29)								
Basic	\$ 0.40		\$ 0.40		\$ 1.40		\$ 1.14	
Diluted	\$ 0.40		\$ 0.40		\$ 1.40		\$ 1.14	

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

(With Deloitte & Touche review report dated November 8, 2024)

(Concluded)

**FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES**

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
(In Thousands of New Taiwan Dollars)

	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 (Loss) on Hedging Instruments	Gain on Property Revaluations	Treasury Shares			
			Legal Reserve	Special Reserve									
BALANCE AT JANUARY 1, 2023	\$ 53,528,751	\$ 3,408,541	\$ 20,777,078	\$ 119,142,658	\$ 13,294,029	\$ (4,572,624)	\$ 837,114	\$ 24,584	\$ 2,593,410	\$ (25,063)	\$ 209,008,478	\$ 62,663,599	\$ 271,672,077
Effects of retrospective application and retrospective restatement	-	-	-	-	17,897	(301)	-	-	-	-	17,596	1,971	19,567
Balance at January 1, 2023 after adjustments	53,528,751	3,408,541	20,777,078	119,142,658	13,311,926	(4,572,925)	837,114	24,584	2,593,410	(25,063)	209,026,074	62,665,570	271,691,644
Appropriation of the 2022 earnings	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal reserve	-	-	817,564	-	(817,564)	-	-	-	-	-	-	-	-
Special reserve	-	-	-	271,822	(271,822)	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(7,226,382)	-	-	-	-	-	(7,226,382)	-	(7,226,382)
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	(5,271,287)	(5,271,287)
Subsidiary's cash dividends from legal reserve	-	-	-	-	-	-	-	-	-	-	-	(1,807,723)	(1,807,723)
Net income for the nine months ended September 30, 2023	-	-	-	-	5,714,753	-	-	-	-	-	5,714,753	5,340,766	11,055,519
Other comprehensive income (loss) for the nine months ended September 30, 2023	-	-	-	-	-	2,805,523	393,453	(160)	3,596,959	-	6,795,775	574,715	7,370,490
Total comprehensive income (loss) for the nine months ended September 30, 2023	-	-	-	-	5,714,753	2,805,523	393,453	(160)	3,596,959	-	12,510,528	5,915,481	18,426,009
Change in associates accounted for using the equity method	-	641	-	-	(18,011)	-	(215)	-	(9)	-	(17,594)	(474)	(18,068)
Change in the Company's capital surplus due to the distribution of dividends to subsidiaries	-	1,052	-	-	-	-	-	-	-	-	1,052	-	1,052
Disposal of equity-method investment	-	-	-	-	(9,944)	-	11,262	-	(1,318)	-	-	-	-
Differences between the acquisition or disposition of the consideration and the carrying amount of subsidiaries	-	3,282,044	-	-	-	(506)	14,562	(57)	(980)	-	3,295,063	1,770,013	5,065,076
Changes in ownership interests in subsidiaries	-	5,913	-	-	(27)	-	-	-	-	-	5,886	75,264	81,150
Share-based payments arrangement (Note 30)	-	1,663	-	-	-	-	-	-	-	-	1,663	4,707	6,370
Disposal of subsidiaries	-	-	-	-	-	-	-	-	-	-	-	(68,515)	(68,515)
Associate disposed the investment in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	(5,300)	-	5,300	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(735,816)	735,816	-	-	-	-	-	-	-	-
<b>BALANCE AT SEPTEMBER 30, 2023</b>	<b>\$ 53,528,751</b>	<b>\$ 6,699,854</b>	<b>\$ 21,594,642</b>	<b>\$ 118,678,664</b>	<b>\$ 11,413,445</b>	<b>\$ (1,767,908)</b>	<b>\$ 1,261,476</b>	<b>\$ 24,367</b>	<b>\$ 6,188,062</b>	<b>\$ (25,063)</b>	<b>\$ 217,596,290</b>	<b>\$ 63,283,036</b>	<b>\$ 280,879,326</b>
BALANCE AT JANUARY 1, 2024	\$ 53,528,751	\$ 13,300,370	\$ 21,594,642	\$ 118,453,274	\$ 13,904,964	\$ (5,786,836)	\$ 2,719,679	\$ 24,125	\$ 7,473,707	\$ (25,063)	\$ 225,187,613	\$ 84,454,454	\$ 309,642,067
Appropriation of the 2023 earnings	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal reserve	-	-	892,670	-	(892,670)	-	-	-	-	-	-	-	-
Special reserve	-	-	-	2,753,749	(2,753,749)	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(7,226,382)	-	-	-	-	-	(7,226,382)	-	(7,226,382)
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	(6,812,568)	(6,812,568)
Subsidiary's cash dividends from capital surplus	-	-	-	-	-	-	-	-	-	-	-	(1,489,937)	(1,489,937)
Net income for the nine months ended September 30, 2024	-	-	-	-	7,015,661	-	-	-	-	-	7,015,661	6,305,321	13,320,982
Other comprehensive income (loss) for the nine months ended September 30, 2024	-	-	-	-	-	4,230,058	1,496,586	(1,778)	27,921	-	5,752,787	538,700	6,291,487
Total comprehensive income (loss) for the nine months ended September 30, 2024	-	-	-	-	7,015,661	4,230,058	1,496,586	(1,778)	27,921	-	12,768,448	6,844,021	19,612,469
Overdue dividends unclaimed	-	163	-	-	-	-	-	-	-	-	163	337	500
Change in associates accounted for using the equity method	-	(81,777)	-	-	40,798	-	3,225	-	(43,604)	-	(81,358)	(768)	(82,126)
Change in the Company's capital surplus due to the distribution of dividends to subsidiaries	-	1,052	-	-	-	-	-	-	-	-	1,052	-	1,052
Disposal of equity-method investment	-	-	-	-	23,165	-	(19,639)	-	(3,526)	-	-	-	-
Differences between the acquisition or disposition of the equity price of subsidiaries and the carrying amount	-	-	-	-	(6,884)	-	-	-	-	-	(6,884)	49,465	42,581
Changes in ownership interests in subsidiaries	-	-	-	-	(186,612)	-	-	-	-	-	(186,612)	207,082	20,470
Share-based payment arrangements (Note 30)	-	321	-	-	-	-	-	-	-	-	321	920	1,241
Associate disposed the investment in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	268,069	-	(268,069)	-	-	-	-	-	-
Disposal of investment properties	-	-	-	-	426,217	-	-	-	(426,217)	-	-	-	-
Acquisition of subsidiaries	-	-	-	-	-	-	-	-	-	-	-	117,777	117,777
Reversal of special reserve	-	-	-	(402,826)	402,826	-	-	-	-	-	-	-	-
<b>BALANCE AT SEPTEMBER 30, 2024</b>	<b>\$ 53,528,751</b>	<b>\$ 13,220,129</b>	<b>\$ 22,487,312</b>	<b>\$ 120,804,197</b>	<b>\$ 11,015,403</b>	<b>\$ (1,556,778)</b>	<b>\$ 3,931,782</b>	<b>\$ 22,347</b>	<b>\$ 7,028,281</b>	<b>\$ (25,063)</b>	<b>\$ 230,456,361</b>	<b>\$ 83,370,783</b>	<b>\$ 313,827,144</b>

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

(With Deloitte & Touche review report dated November 8, 2024)



# FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	For the Nine Months Ended September 30	
	2024	2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Income before income tax	\$ 16,704,560	\$ 13,917,358
Adjustments for:		
Depreciation	17,177,225	15,628,544
Amortization	6,245,394	5,485,236
Expected credit loss	243,197	176,907
Interest expenses	3,313,048	3,389,931
Interest income	(546,653)	(554,842)
Dividend income	(113,423)	(112,734)
Share-based payment arrangement	1,241	6,370
Share of the profit of associates	(4,169,162)	(4,447,173)
(Gain) loss on disposal of non-financial assets	(269,052)	290,794
Gain on disposal of investment	(359,020)	(128,972)
Impairment loss	148,999	510,314
Reversal of write-down of inventories	(134,863)	(852,121)
Realized gain on the transactions with associates	(278)	(278)
Gain on change in fair value of investment properties	(1,274,028)	(1,394,455)
Loss on modifications of lease	2,577	-
Net changes in operating assets and liabilities		
Financial assets at fair value through profit or loss	(946,479)	2,818,929
Contract assets	(1,206,264)	208,393
Notes and accounts receivable	(2,718,810)	(5,907,629)
Other receivables	365,966	694,888
Inventories	2,326,335	6,176,887
Prepayments	213,845	(1,423,102)
Other current assets	(521,420)	(426,112)
Incremental cost of obtaining a contract	909,429	223,564
Financial liabilities at fair value through profit or loss	362,530	(14,891)
Contract liabilities	313,010	(848,781)
Notes and accounts payable	(658,481)	2,305,057
Other payables	(517,395)	665,759
Provisions	(11,095)	(4,577)
Other current liabilities	(42,508)	714,096
Net defined benefit assets and liabilities	(246,334)	(132,022)
Other non-current liabilities	(768,086)	(625,288)
Cash generated from operations	33,824,005	36,340,050
Interest received	418,222	539,338
Dividend received	4,111,098	3,949,713
Interest paid	(3,336,936)	(3,532,867)
Income tax paid	(3,375,738)	(3,077,647)
Net cash generated from operating activities	31,640,651	34,218,587

(Continued)

# FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	For the Nine Months Ended September 30	
	2024	2023
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of financial assets at fair value through other comprehensive income	\$ (276,250)	\$ (39,676)
Increase in financial assets at amortized cost	(339,014)	(391,898)
Acquisition of investments accounted for using the equity method	(192,470)	(969,039)
Proceeds from disposal of investments accounted for using the equity method	1,412,888	1,126,705
Net cash outflow on disposal of subsidiary (Note 32)	-	(101,694)
Acquisition of property, plant, equipment and prepayments for equipment	(11,418,725)	(16,702,840)
Proceeds from disposal of property, plant and equipment	51,346	50,510
(Increase) decrease in refundable deposits	(77,461)	129,621
Decrease in other receivables	326,190	1,478,030
Acquisition of intangible assets	(593,584)	(544,359)
Increase in concessions	(40,684)	(192,941)
Proceeds from disposal of concessions and other intangible assets	2,382	1,674
Cash received through a merger	259,675	-
Acquisition of investment properties	(836)	-
Proceeds from disposal of investment properties	1,191,113	8,772
Decrease in other financial assets	253,115	198,054
Decrease (increase) in other non-current assets	225,431	(377,135)
Other investment activities	230,952	224,268
Net cash used in investing activities	(8,985,932)	(16,101,948)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Increase (decrease) in short-term borrowings	8,498,692	(16,724,450)
Increase in short-term bills payables	5,301,600	4,624,200
Proceeds from issue of bonds	17,200,000	17,800,000
Repayments of bonds payables	(19,200,000)	(21,000,000)
Proceeds from long-term borrowings	305,783,717	210,984,735
Repayments of long-term borrowings	(323,349,843)	(230,843,138)
(Decrease) increase in guarantee deposits received	(1,469)	70,799
Repayment of the principal portion of lease liabilities	(3,430,149)	(2,966,186)
Increase in other non-current liabilities	4,521	9,897
Cash dividend paid	(7,226,382)	(7,226,382)
Dividends paid to non-controlling interest	(7,988,750)	(6,883,310)
Changes in ownership interests in subsidiaries	20,470	81,150
Unclaimed shares	500	-
Disposal of partial shares of subsidiary	42,581	5,065,076
Net cash used in financing activities	(24,344,512)	(47,007,609)

(Continued)

# FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

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	For the Nine Months Ended September 30	
	2024	2023
EFFECTS OF EXCHANGE RATE CHANGES	\$ <u>464,123</u>	\$ <u>(395,227)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(1,225,670)	(29,286,197)
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	<u>31,763,569</u>	<u>47,244,499</u>
CASH AND CASH EQUIVALENTS, END OF PERIOD	\$ <u>30,537,899</u>	\$ <u>17,958,302</u>

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

(With Deloitte & Touche review report dated November 8, 2024)

(Concluded)

# FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

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### 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.

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 approved by the Company’s board of directors on November 8, 2024.

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

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

The initial application of the IFRS Accounting Standards endorsed and issued into effect by the FSC did not have material impact on the Group’s accounting policies.

- b. The IFRS Accounting Standards endorsed by the FSC for application starting from 2025

<u>New, Amended and Revised Standards and Interpretations</u>	<u>Effective Date Announced by IASB</u>
Amendments to IAS 21 “Lack of Exchangeability”	January 1, 2025 (Note)

Note: An entity shall apply those amendments for annual reporting periods beginning on or after January 1, 2025. Upon initial application of the amendments to IAS 21, the Group shall not restate the comparative information and shall recognize any effect of initially applying the amendments as an adjustment to the opening balance of retained earnings or, if applicable, to the cumulative amount of translation differences in equity as well as affected assets or liabilities.

As of the date the consolidated financial statements were authorized for issue, the Group assessed that application of other standards and interpretations would not have material impact on the Group’s financial position and financial performance.

- c. The IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the FSC

<b><u>New, Amended and Revised Standards and Interpretations</u></b>	<b><u>Effective Date Announced by IASB (Note)</u></b>
Annual Improvements to IFRS Accounting Standards - Volume 11	January 1, 2026
Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”	January 1, 2026
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 17 and IFRS 9 - Comparative Information”	January 1, 2023
IFRS 18 “Presentation and Disclosure in Financial Statements”	January 1, 2027
IFRS 19 “Subsidiaries without Public Accountability: Disclosures”	January 1, 2027

Note: The above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

**IFRS 18 “Presentation and Disclosures in Financial Statements”**

IFRS 18 will supersede IAS 1 “Presentation of Financial Statements”. The main changes comprise:

- Items of income and expenses included in the statement of profit or loss shall be classified into the operating, investing, financing, income taxes and discontinued operations categories.
- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.
- Provides guidance to enhance the requirements of aggregation and disaggregation: The Group shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as “other” only if it cannot find a more informative label.
- Disclosures on Management-defined Performance Measures (MPMs): When in public communications outside financial statements and communicating to users of financial statements management’s view of an aspect of the financial performance of the Group as a whole, the Group shall disclose related information about its MPMs in a single note to the financial statements, including the description of such measures, calculations, reconciliations to the subtotal or total specified by IFRS Accounting Standards and the income tax and non-controlling interests effects of related reconciliation items.

Except for the above impact as of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing other impacts of above amended standards and interpretations on the Group’s financial position and financial performance and will disclose the relevant impact when the assessment is completed.

#### 4. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION

##### 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 consolidated financial statements.

##### b. Basis of preparation

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

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.

See Note 12, Table 14 and Table 15 for the detailed information of subsidiaries, including the percentages of ownership and main businesses.

The Group shared and assumed the assets, liabilities, revenue and expenses of the joint operation - Corpus Christi Polymers LLC by recognizing its equity. Refer to Note 14.

d. Other significant accounting policies

Except for the following, please refer to the consolidated financial statements for the year ended December 31, 2023.

1) Classification of current and non-current assets and liabilities

Current assets include:

- a) Assets held primarily for the purpose of trading;
- b) Assets expected to be realized within 12 months after the reporting period; and
- c) Cash and cash equivalents unless the asset is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

Current liabilities include:

- a) Liabilities held primarily for the purpose of trading;
- b) Liabilities due to be settled within 12 months after the reporting period, even if an agreement to refinance, or to reschedule payments, on a long-term basis is completed after the reporting period and before the consolidated financial statements are authorized for issue; and
- c) Liabilities for which the Group does not have the substantial right at the end of the reporting period to defer settlement for at least 12 months after the reporting period.

Assets and liabilities that are not classified as current are classified as non-current.

The Group is engaged in the construction business, which has an operating cycle of over 1 year. The normal operating cycle applies when considering the classification of the Group's construction-related assets and liabilities.

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. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

For the material 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, 2023.

## 6. CASH AND CASH EQUIVALENTS

	September 30, 2024	December 31, 2023	September 30, 2023
Cash			
Cash on hand and petty cash	\$ 31,475	\$ 27,175	\$ 27,206
Demand and checking accounts	<u>24,949,433</u>	<u>28,097,636</u>	<u>14,972,787</u>
	<u>24,980,908</u>	<u>28,124,811</u>	<u>14,999,993</u>
Cash equivalents (investments with original maturities of less than three months)			
Time deposits	2,451,304	1,181,269	1,703,625
Commercial paper and corporate bonds purchased under resale agreements	<u>2,981,274</u>	<u>2,296,470</u>	<u>1,126,179</u>
	<u>5,432,578</u>	<u>3,477,739</u>	<u>2,829,804</u>
Management discretionary accounts			
Demand accounts	<u>124,413</u>	<u>161,019</u>	<u>128,505</u>
	<u>\$ 30,537,899</u>	<u>\$ 31,763,569</u>	<u>\$ 17,958,302</u>

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

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

	September 30, 2024	December 31, 2023	September 30, 2023
Time deposits	0.45%-5.21%	0.45%-5.50%	0.45%-5.37%
Commercial paper and corporate bonds purchased under resale agreements	0.96%-1.50%	0.75%-1.32%	0.75%-1.28%

## 7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Financial assets</u>			
Non-derivative financial assets			
Mutual funds - beneficial certificates	\$ 5,984,811	\$ 5,052,261	\$ 2,939,727
Listed shares	374,998	339,176	249,371
Trade fair, film and television investment agreement	10,000	-	5,910
Derivative financial assets (not under hedge accounting)			
Forward exchange contracts (a)	<u>28,516</u>	<u>25,205</u>	<u>130</u>
	<u>\$ 6,398,325</u>	<u>\$ 5,416,642</u>	<u>\$ 3,195,138</u>

(Continued)



	September 30, 2024	December 31, 2023	September 30, 2023
Current	\$ 6,388,325	\$ 5,416,642	\$ 3,195,138
Non-current	<u>10,000</u>	<u>-</u>	<u>-</u>
	<u>\$ 6,398,325</u>	<u>\$ 5,416,642</u>	<u>\$ 3,195,138</u>

Financial liabilities - current

Held for trading

Derivative financial liabilities (not under hedge accounting)

Forward exchange contracts (a)	\$ 629	\$ 1,399	\$ 13,491
Exchangeable corporate bonds embedded derivatives (c)	<u>363,300</u>	<u>-</u>	<u>-</u>
	<u>\$ 363,929</u>	<u>\$ 1,399</u>	<u>\$ 13,491</u>

(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>September 30, 2024</u>			
Sell	USD/NTD	2024.10.03-2024.12.17	USD134,800/NTD4,280,119
Sell	EUR/USD	2024.10.31-2024.12.31	EUR10,000/USD11,087
Sell	EUR/NTD	2024.10.03-2024.10.18	EUR2,200/NTD78,353
Buy	USD/JPY	2024.10.07-2024.12.17	USD19,100/JPY2,756,423
Buy	USD/CNY	2024.10.31	USD2,500/CNY17,703
Buy	USD/NTD	2024.10.01-2024.10.21	USD2,000/NTD63,941
Sell	USD/JPY	2024.10.29-2024.12.20	USD13,404/JPY1,941,187
Sell	EUR/CNY	2024.10.11-2024.10.21	EUR4,000/CNY31,347
Sell	JPY/CNY	2024.10.11-2024.10.30	JPY130,000/CNY6,506
Sell	USD/CNY	2024.10.10-2024.10.22	USD32,000/CNY224,658

December 31, 2023

Sell	USD/NTD	2024.01.04-2024.03.29	USD98,200/NTD3,037,984
Sell	EUR/USD	2024.01.31-2024.03.28	EUR10,000/USD11,012
Buy	USD/JPY	2024.01.30-2024.03.29	USD17,000/JPY2,458,725
Buy	USD/CNY	2024.01.31-2024.02.27	USD6,500/CNY46,237
Buy	USD/NTD	2024.01.03	USD2,000/NTD62,540

(Continued)

	<b>Currency</b>	<b>Maturity</b>	<b>Contract Amount (Thousands)</b>
Sell	JPY/CNY	2024.03.14-2024.03.22	JPY120,000/CNY5,993
Sell	USD/CNY	2024.01.04-2024.02.26	USD71,800/CNY511,215
Sell	EUR/CNY	2024.01.04-2024.01.30	EUR4,940/CNY38,597
<u>September 30, 2023</u>			
Sell	USD/NTD	2023.10.04-2023.12.04	USD162,500/NTD5,185,681
Sell	EUR/USD	2023.10.31-2023.11.30	EUR12,000/USD13,077
Buy	USD/JPY	2023.10.11-2023.12.04	USD28,500/JPY4,144,837
Buy	USD/CNY	2023.10.16-2023.10.31	USD6,500/CNY47,480
Sell	CNY/NTD	2023.10.11	CNY4,700/NTD20,602
Sell	JPY/CNY	2023.12.14-2024.03.21	JPY90,000/CNY4,483
Sell	USD/CNY	2023.10.10-2023.11.27	USD49,100/CNY356,961
Sell	EUR/CNY	2023.10.12-2023.11.02	EUR3,940/CNY30,568

(Concluded)

b. Options contracts

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

The Group had no outstanding option contracts as of September 30, 2024, December 31, 2023 and September 30, 2023.

c. Exchangeable corporate bonds embedded derivatives

The Group issued the first and second domestic unsecured exchangeable corporate bonds in 2024, using the ordinary shares of Asia Cement Corporation and Far Eastern Department Stores Co., Ltd as the exchangeable targets. According to IFRS 9 “Financial Instruments,” the derivative financial instruments embedded in the exchangeable bonds, whose economic characteristics and risks are not closely related to the debt instruments of the main contract, shall be separated from the main contract and recognized as derivative instruments. Please refer to Note 21.

## 8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
<u>Financial assets at fair value through other comprehensive income (FVTOCI)</u>			
Domestic listed shares	\$ 798,736	\$ 745,773	\$ 684,939
Domestic listed privately placed listed shares (Note)	-	-	3,200,000
Domestic unlisted shares	1,567,976	1,446,142	1,399,127
Real estate investment trust mutual funds - beneficial certificates	470,105	472,455	470,575
Oversea shares	<u>766,341</u>	<u>589,955</u>	<u>521,099</u>
	<u>\$ 3,603,158</u>	<u>\$ 3,254,325</u>	<u>\$ 6,275,740</u>

(Continued)

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Current	\$ 130,364	\$ 121,720	\$ 111,791
Non-current	<u>3,472,794</u>	<u>3,132,605</u>	<u>6,163,949</u>
	<u>\$ 3,603,158</u>	<u>\$ 3,254,325</u>	<u>\$ 6,275,740</u>
			(Concluded)

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.

Note: On December 15, 2023, the Group merged with Asia Pacific Telecom Co., Ltd. (APTC) through a stock swap, and the private placement of ordinary shares of APTC held by the Group prior to the merger were transferred as part of the consideration, refer to Note 31.

## 9. FINANCIAL ASSETS AT AMORTIZED COST

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
<u>Current</u>			
Domestic investments			
Time deposits with original maturities of more than 3 months (a)	<u>\$ 3,029,678</u>	<u>\$ 2,545,614</u>	<u>\$ 2,334,665</u>
<u>Non-current</u>			
Domestic investments			
Time deposits with original maturities of more than 3 months (a)	\$ 675,300	\$ 820,300	\$ 915,300
Subordinated corporate bonds of Cathay Life Insurance Co., Ltd. (b)	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
	<u>\$ 1,175,300</u>	<u>\$ 1,320,300</u>	<u>\$ 1,415,300</u>

a. The interest rates for time deposits with original maturity of more than 3 months were from 0.77%-5.10%, 0.85%-5.58% and 0.77%-3.55% as of September 30, 2024, December 31, 2023 and September 30, 2023.

b. 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 37 for information related to investments in financial assets at amortized cost pledged as collateral or for security.

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.

## 10. NOTES AND ACCOUNTS RECEIVABLE

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
<u>Notes and accounts receivable</u>			
At amortized cost			
Notes and accounts receivable	\$ 37,102,094	\$ 34,002,134	\$ 36,400,029
Less: Allowance for doubtful accounts	1,469,797	1,431,422	1,246,884
Less: Unrealized interest income	204	379	506
Less: Unearned financing income	<u>11,075</u>	<u>11,142</u>	<u>7,319</u>
	<u>\$ 35,621,018</u>	<u>\$ 32,559,191</u>	<u>\$ 35,145,320</u>

The Group's accounts receivable from sales and the rendering of services with payment by installments were as follows:

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Gross amounts of accounts receivable	\$ 14,881	\$ 31,874	\$ 38,284
Less: Unrealized interest income	<u>450</u>	<u>772</u>	<u>956</u>
	<u>\$ 14,431</u>	<u>\$ 31,102</u>	<u>\$ 37,328</u>
Current	\$ 3,738	\$ 17,600	\$ 24,846
Non-current	<u>10,693</u>	<u>13,502</u>	<u>12,482</u>
	<u>\$ 14,431</u>	<u>\$ 31,102</u>	<u>\$ 37,328</u>

Accounts receivable expected to be recovered after one year are classified as long-term receivables. The above accounts receivable are expected to be recovered before 2029.

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

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Gross amount of finance lease receivable	\$ 382,707	\$ 390,364	\$ 252,426
Less: Unearned interest income	<u>38,165</u>	<u>40,366</u>	<u>22,176</u>
	<u>\$ 344,542</u>	<u>\$ 349,998</u>	<u>\$ 230,250</u>

(Continued)

	September 30, 2024	December 31, 2023	September 30, 2023
Undiscounted lease payments			
1 <sup>st</sup> year	\$ 72,169	\$ 72,863	\$ 49,042
2 <sup>nd</sup> year	72,013	65,018	46,597
3 <sup>rd</sup> year	69,317	64,660	46,418
4 <sup>th</sup> year	47,489	56,747	43,865
5 <sup>th</sup> year	39,672	37,614	23,079
Over 5 <sup>th</sup> year	<u>82,047</u>	<u>93,462</u>	<u>43,425</u>
	382,707	390,364	252,426
Less: Unearned financing income	<u>38,165</u>	<u>40,366</u>	<u>22,176</u>
Finance lease receivable	<u>\$ 344,542</u>	<u>\$ 349,998</u>	<u>\$ 230,250</u>
Current	\$ 61,094	\$ 61,721	\$ 41,723
Non-current	<u>283,448</u>	<u>288,277</u>	<u>188,527</u>
	<u>\$ 344,542</u>	<u>\$ 349,998</u>	<u>\$ 230,250</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 3-11 years. The interest rate inherent in the lease was 3.0% to 4.5%, 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 Group 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 credit loss (ECLs) 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.

September 30, 2024

	<b>1 to 90 Days</b>	<b>91 to 180 Days</b>	<b>181 to 365 Days</b>	<b>Over 365 Days</b>	<b>Total</b>
Gross carrying amount	\$ 34,308,196	\$ 2,452,779	\$ 171,813	\$ 158,027	\$ 37,090,815
Loss allowance (Lifetime ECLs)	<u>(667,399)</u>	<u>(643,131)</u>	<u>(40,667)</u>	<u>(118,600)</u>	<u>(1,469,797)</u>
Amortized cost	<u>\$ 33,640,797</u>	<u>\$ 1,809,648</u>	<u>\$ 131,146</u>	<u>\$ 39,427</u>	<u>\$ 35,621,018</u>

December 31, 2023

	<b>1 to 90 Days</b>	<b>91 to 180 Days</b>	<b>181 to 365 Days</b>	<b>Over 365 Days</b>	<b>Total</b>
Gross carrying amount	\$ 31,342,291	\$ 2,227,773	\$ 145,401	\$ 275,148	\$ 33,990,613
Loss allowance (Lifetime ECLs)	<u>(726,629)</u>	<u>(543,289)</u>	<u>(52,314)</u>	<u>(109,190)</u>	<u>(1,431,422)</u>
Amortized cost	<u>\$ 30,615,662</u>	<u>\$ 1,684,484</u>	<u>\$ 93,087</u>	<u>\$ 165,958</u>	<u>\$ 32,559,191</u>

September 30, 2023

	<b>1 to 90 Days</b>	<b>91 to 180 Days</b>	<b>181 to 365 Days</b>	<b>Over 365 Days</b>	<b>Total</b>
Gross carrying amount	\$ 34,480,511	\$ 1,734,323	\$ 64,609	\$ 112,761	\$ 36,392,204
Loss allowance (Lifetime ECLs)	<u>(710,439)</u>	<u>(378,186)</u>	<u>(47,329)</u>	<u>(110,930)</u>	<u>(1,246,884)</u>
Amortized cost	<u>\$ 33,770,072</u>	<u>\$ 1,356,137</u>	<u>\$ 17,280</u>	<u>\$ 1,831</u>	<u>\$ 35,145,320</u>

The above aging schedule was based on the record date.

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

	<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>
Balance at January 1	\$ 1,431,422	\$ 1,212,746
Add: Acquisitions through business combinations	4,226	-
Add: Amounts recovered	210,597	168,720
Add: Impairment losses recognized on receivables	243,197	176,907
Less: Amounts written off	423,309	313,618
Foreign exchange gains and losses	<u>3,664</u>	<u>2,129</u>
Balance at September 30	<u>\$ 1,469,797</u>	<u>\$ 1,246,884</u>

## 11. INVENTORIES

	September 30, 2024	December 31, 2023	September 30, 2023
Merchandise inventories and finished goods	\$ 13,729,292	\$ 13,722,540	\$ 14,694,073
Work in progress	3,117,325	3,215,424	3,193,034
Raw materials	8,057,738	7,853,770	7,969,226
Supplies	1,755,105	1,680,250	1,593,915
Available-for-sale - buildings and land	914,948	2,168,396	2,703,184
Available-for-construction - land	1,488,277	1,488,277	1,488,277
Construction in progress	<u>17,297,999</u>	<u>17,272,106</u>	<u>17,275,011</u>
	<u>\$ 46,360,684</u>	<u>\$ 47,400,763</u>	<u>\$ 48,916,720</u>

The cost of inventories recognized as cost of goods sold for the three months and nine months ended September 30, 2024 and 2023 were \$41,259,558 thousand, \$42,956,481 thousand, \$124,539,225 thousand and \$125,576,292 thousand, respectively. The cost of goods sold included reversal of write-downs (inventory write-downs) \$(242,923) thousand, \$145,141 thousand, \$134,863 thousand and \$852,121 thousand for the three months and nine months ended September 30, 2024 and 2023, respectively.

## 12. SUBSIDIARIES

### a. Subsidiaries included in the consolidated financial statements

Investor	No	Investee	Nature of Activities	Proportion of Ownership		
				September 30, 2024	December 31, 2023	September 30, 2023
Far Eastern New Century Corporation	1	Far EasTone Telecommunications Co., Ltd. (FET) (Notes 2 and 5)	Telecommunications	32.82	32.82	36.30
	2	Yuan Ding Investment Corporation (Note 14)	Investment	99.70	99.70	99.70
	3	Far Eastern Resource Development Co., Ltd.	Real estate leasing and development service	100.00	100.00	100.00
	4	Yuan Tone 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. (Note 12)	Petrochemical materials production	82.15	80.76	80.76
	7	Far Eastern Investment (Holding) Ltd.	Investment	100.00	100.00	100.00
	8	PET Far Eastern (Holding) Ltd. (PETH)	Investment	100.00	100.00	100.00
	9	Kai Yuang Investment Corp.	Investment	100.00	100.00	100.00
	10	Far Eastern Polytex (Holding) Ltd.	Investment	100.00	100.00	100.00
	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	Din Yuang 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 Knitting & Garment 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)	Other financial and auxiling industries	-	-	-
	20	Malaysia Garment Manufactures Pte. Ltd. (MG)	Real estate leasing	50.92	50.92	50.92
	21	FE Oriental Investment Holding (Singapore) Pte. Ltd. (FEOS)	Investment	100.00	100.00	100.00
	22	Far Eastern Fibertech Co., Ltd.	Nylon production	100.00	100.00	100.00
	23	Far Eastern Apparel Co., Ltd.	Sales of textile, garments, and clothing	100.00	100.00	100.00
	24	Oriental Resources Development Co., Ltd.	Production and wholesale of medical supplies	100.00	100.00	100.00

(Continued)

Investor	No	Investee	Nature of Activities	Proportion of Ownership		
				September 30, 2024	December 31, 2023	September 30, 2023
Yuan Ding Investment Corporation	25	Oriental Green Materials Limited	Waste recycling and re-processing	100.00	100.00	100.00
	26	Oriental Textile (Holding) Ltd. (OTTI)	Investment	100.00	100.00	100.00
	27	Far Eastern Apparel (Holding) Ltd. (FEAH)	Investment	100.00	100.00	100.00
Far Eastern Investment (Holding) Ltd. (FEIH)	28	Yuan Faun Co., Ltd.	Consulting	100.00	100.00	100.00
	29	PET Far Eastern (M) Sdn. Bhd.	Bottle production	100.00	100.00	100.00
	30	Far Eastern Apparel (Vietnam) Ltd.(FEAV)	Clothing production	100.00	100.00	100.00
Far Eastern Polychem Industries Ltd. (FEPI)	31	Worldwide Polychem (HK) Ltd. (WWPI)	Foreign trade	100.00	100.00	100.00
	32	Far Eastern Polytex (Vietnam) Ltd. (FEPV)	Chemical fiber and textile production	100.00	100.00	100.00
	33	Far Eastern New Apparel (Vietnam) Ltd. (FENV)	Garment production	100.00	100.00	100.00
	34	Magna View Sdn. Bhd.	Investment	100.00	100.00	100.00
	35	APG Polytech USA Holdings, Inc. (APGH)	Investment and foreign trade	100.00	100.00	100.00
	36	Far Eastern Industries (Shanghai) Ltd	Chemical fiber production & PTA production and sales	90.03	90.03	90.03
	37	Far Eastern Industries (Yangzhou) Ltd.	Production and sales of polyester products	100.00	100.00	100.00
	38	Far Eastern Ishizuka Green Pet Corporation (FIGP)	Recycled PET production and sales	90.00	90.00	90.00
	39	Far Eastern General Contractor Inc.	Construction	99.95	99.95	99.95
	40	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Garment production	100.00	100.00	100.00
Far Eastern Apparel (Holding) Ltd. (FEAH)	41	Far Eastern Innovation Apparel (Suzhou) Co., Ltd.	Garment production	100.00	100.00	100.00
	42	Yuan Cheng Manpower Services Co., Ltd.	Personnel recruitment	55.19	55.19	55.19
Yuan Tone Investment Co., Ltd.	43	Sino Belgium (Holding) Ltd. (Note 13)	Investment	100.00	90.88	90.88
Far Eastern Electronic Toll Collection Co., Ltd.	44	FETC International Co., Ltd	Human services and equipment procurement and product sales agency services	100.00	100.00	100.00
	45	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.	46	FETC International (Malaysia) Co., Ltd.	Human services and equipment procurement and product sales agency services	100.00	100.00	100.00
	47	Suzhou An Ho Apparel Ltd.	Garment production	100.00	100.00	100.00
Oriental Textile (Holding) Ltd. (OTTI)	48	Far Eastern Industries (Wuxi) Ltd.	Fiber and textile productions	100.00	100.00	100.00
	49	Oriental Industries (Suzhou) Ltd.	Production and sales of polyester resins and industrial fabrics	100.00	100.00	100.00
FEDP (Holding) Ltd. (FEDP)	50	Far Eastern Industries (Suzhou) Ltd.	Production and sales of polyester products	100.00	100.00	100.00
Far Eastern Polytex (Holding) Ltd.	51	Wuhan Far Eastern New Material Ltd.	Production and sales of PET sheet, chip, filament, staple fibers, and apparel	100.00	100.00	100.00
	52	Far Eastern Apparel (Suzhou) Ltd.	Garment production	100.00	100.00	100.00
	53	Far Eastern Yihua Petrochemical (Yangzhou) Corporation	PTA and by-product production and sale	60.00	60.00	60.00
Far Eastern New Century (China) Investment Co., Ltd.	54	Far Eastern New Century (China) Investment Co., Ltd.	Investment	100.00	100.00	100.00
	55	Far Eastern Innovation Apparel (Anhui) Co., Ltd.	Garment Production	100.00	100.00	100.00
	56	Shanghai Yuan Zi Information Technology Co., Ltd.	Internet software development services	100.00	100.00	100.00
Sino Belgium (Holding) Ltd.	57	Yuan Ding Enterprise (Shanghai) Limited (Note 1)	Real estate leasing and management	40.00	40.00	40.00
	58	Sino Belgium Beer (Suzhou) Ltd. (Note 8)	Beer brewing	-	-	100.00
Far Eastern Industries (Shanghai) Ltd.	59	Shanghai Far Eastern Petrochemical Logistic Corporation	Transportation	100.00	100.00	100.00
	60	Ding Ding Hotel Co., Ltd.	Hotel	99.26	99.26	99.26
Yuan Ding Co., Ltd.	61	YDT Technology International Co., Ltd.	Electronic materials and by-product sale	100.00	100.00	100.00
	62	Far Eastern Technical Consultants Co., Ltd.	Real estate development business consulting and management	100.00	100.00	100.00
	63	FET Engineers Co., Ltd.	Investment	100.00	100.00	100.00

(Continued)



Investor	No	Investee	Nature of Activities	Proportion of Ownership		
				September 30, 2024	December 31, 2023	September 30, 2023
	64	Ding Ding Integrated Marketing Services Co., Ltd.	Market research and general advertisement	80.00	80.00	80.00
FET Engineers Co., Ltd.	65	DDIM (Virgin Islands) Ltd.	Investment	100.00	100.00	100.00
YDT Technology International Co., Ltd.	66	YDC (Virgin Islands) Ltd.	Investment	100.00	100.00	100.00
YDC (Virgin Islands) Ltd.	67	Speedy (Shanghai) Digital Tech. Co., Ltd.	Intelligent control equipment and security monitoring products	100.00	100.00	100.00
DDIM (Virgin Islands) Ltd.	68	Yuan Ding Integrated Information Service (Shanghai) Inc.	Internet software development services	100.00	100.00	100.00
Malaysia Garment Manufactures Pte. Ltd.(MG)	69	PT Malaysia Garment Bintan (PTMG)	Garment production	99.00	99.00	99.00
APG Polytech USA Holdings, Inc.(APGH)	70	APG Polytech, LLC (APG)	Chemical fiber production	100.00	100.00	100.00
	71	Phoenix Technologies International, LLC	Recycled PET production and sales	100.00	100.00	100.00
FE Oriental Investment Holding (Singapore) Pte. Ltd. (FEOS)	72	Oriental Investment Holding (Netherlands) B.V. (OIH)	Investment and Chemical fiber products sales	100.00	100.00	100.00
	73	FE New Century Industry (Singapore) Pte. Ltd. (FNIS)	Chemical fiber and Textile products sales	100.00	100.00	100.00
	74	FE Green Pet (M) Sdn. Bhd. (FMGP)	Recycled PET production and sales	100.00	100.00	100.00
	75	Far Eastern New Century (Japan) Corporation (Note 11)	Resin, Recycled Resin and Chemical Fibers products sales and Investment	100.00	-	-
Oriental Investment Holding (Netherlands) B.V.(OIH)	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.	Sale of communications products and office equipment	68.35	68.35	68.35
	79	KGEx.com Co., Ltd.	Types I and II telecommunications services	99.99	99.99	99.99
	80	Yuanshi Digital Technology Co., Ltd.	Electronic information providing services	99.42	99.42	99.42
	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	FarEasTone Insurance Agency Co., Ltd.	Property and life insurance agent	100.00	100.00	100.00
	84	IDEAWORKS Entertainment Co., Ltd. (IDWE)	Motion picture and television production distribution	50.00	50.00	50.00
	85	Asia Pacific Telecom Hong Kong Co., Limited (Note 9)	Types I and II telecommunications services	100.00	100.00	-
	86	Field Delivery Service Co., Ltd. (Note 10)	System integration service	43.05	-	-
	87	Far Reach Entertainment Co., Ltd. (Note 11)	Management consulting services	100.00	-	-
ARCOA Communication Co., Ltd.	88	DataExpress Infotech Co., Ltd.	Sale of communications products	70.00	70.00	70.00
New Century InfoComm Tech Co., Ltd.	89	Information Security Service Digital United Inc (Note 7)	Security and monitoring service via Internet	96.76	98.68	98.68
	90	Digital United (Cayman) Ltd.	Investment	100.00	100.00	100.00
	91	New Diligent Co., Ltd.	Investment	100.00	100.00	100.00
	92	Prime Ecopower Co., Ltd.	Energy technology service	100.00	100.00	100.00
	93	Nextlink Technology Co., Ltd. (Note 6)	Electronic information providing service	64.46	67.29	67.29
Digital United (Cayman) Ltd.	94	Digital United Information Technology (Shanghai) Ltd.	Design and research of computer system	100.00	100.00	100.00
New Diligent Co., Ltd	95	Sino Lead Enterprise Limited	Telecommunications services	100.00	100.00	100.00
	96	New Diligent Hong Kong Co., Ltd. (Note 4)	Investment	-	-	100.00
DataExpress Infotech Co., Ltd.	97	Home Master Technology Ltd.	Sale of communications products	100.00	100.00	100.00
Nextlink Technology Co., Ltd.	98	Microfusion Technology Co., Ltd.	Electronic information providing service	100.00	100.00	100.00
	99	Nextlink (HK) Technology Co., Ltd.	Electronic information providing service	100.00	100.00	100.00
	100	Microfusion (HK) Technology Co., Ltd.	Electronic information providing service	100.00	100.00	100.00

(Continued)

Investor	No	Investee	Nature of Activities	Proportion of Ownership		
				September 30, 2024	December 31, 2023	September 30, 2023
	101	Microfusion Technology (MY) Sdn. Bhd.	Electronic information providing service	100.00	100.00	100.00
	102	Nextlink (SG) Technology Pte. Ltd.	Electronic information providing service	100.00	100.00	100.00
Nextlink (HK) Technology Co., Ltd.	103	Nextlink (SH) Technology Co., Ltd.	Electronic information providing service	100.00	100.00	100.00
IDEAWORKS Entertainment Co., Ltd.	104	Mission International Co., Ltd.	Motion picture and television production distribution industry	100.00	100.00	100.00

(Concluded)

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

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

Note 3: The date of dissolution of Yuan Hsin Digital Payment Co., Ltd. was set on January 2, 2023. The liquidation has been completed, but it is pending approval by the court for the final liquidation and filing after review.

Note 4: Dissolved in 2023 with the approval of the local government.

Note 5: The Group disposed part of FET's equity in June 2023, cause decreasing the Group's interest from 38.33% to 36.30%, refer to Note 33, in addition, FET increased its capital by issuing new shares in December 2023, and exchange for acquiring Asia-Pacific Telecom Company by way of absorption and merger, decreasing the Group's interest from 36.30% to 32.82%, refer to Note 31.

Note 6: The employee of Nextlink Technology Co., Ltd. executed employee share options in July 2023, decreasing the Group's interest from 70% to 67.29%. The Group disposed part of Nextlink Technology Co., Ltd.'s equity in January 2024, decreasing the Group's interest from 67.29% to 64.60%, in addition, the employee of Nextlink Technology Co., Ltd. executed employee share options in August 2024, decreasing the Group's interest from 64.60% to 64.46%, refer to Note 33.

Note 7: The employee of Information Security Service Digital United Inc. executed employee share options in September 2023, decreasing the Group's interest from 100% to 98.68%, in addition, the employees exercised employee share options in September 2024, decreasing the Group's interest from 98.68% to 96.76%, refer to Note 33.

Note 8: The Group was restructured in December 2023, to simplify investment structure and save management costs, part of investment in China expected to integrate by merger. Far Eastern Industries (Suzhou) Ltd. was the surviving company, and Sino Belgium Beer (Suzhou) Ltd. was the dissolved company, the tentative record date of the merger is December 25, 2023.

Note 9: The Group acquired through the share swap in December 2023 by merging with Asia Pacific Telecom Corporation (APTC).

Note 10: The Group obtained control over its operations, finances, and personnel, and incorporated it into the consolidated entity in May 2024, refer to Note 31. The Group participated in the cash capital increase not made in proportion to shareholding of Field Delivery Service Co., Ltd. in September 2024, increasing the Group's interest from 40.40% to 43.05%, refer to Note 33.

Note 11: The subsidiary was established in 2024 and 100% hold by the Group.

Note 12: The Group participated in the cash capital increase not made in proportion to shareholding of Oriental Petrochemical (Taiwan) Co., Ltd. in August 2024, increasing the Group's interest from 80.76% to 82.15%, refer to Note 33.

Note 13: The Group acquired the remaining equity from non-controlling interests in July 2024, increasing the Group's interest from 90.88% to 100%, refer to Note 33.

Note 14: On November 8, 2024, the Board of Directors of the parent company resolved to acquire 11,004 thousand common shares of its subsidiary, Yuan Ding Investment Corporation, from its associate, Ta Chu Chemical Fiber Co., Ltd., and its subsidiary, An Ho Garment Co., Ltd., for a transaction amount of \$547,008 thousand. Among them, the acquisition of Yuan Ding Investment Corporation's common shares from the subsidiary, An Ho Garment Co., Ltd., was organization restructuring under common control. Upon completion of the transaction, the Group's interest in Yuan Ding Investment Corporation increased from 99.70% to 100%.

Except for the financial statements of significant subsidiaries Far EasTone Telecommunications Co., Ltd., and New Century InfoComm Tech Co., Ltd., and non-significant subsidiaries ARCOA Communication Co., Ltd. for the nine months ended September 30, 2024 and 2023, 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 September 30		For the Nine Months Ended September 30		September 30, 2024	December 31, 2023	September 30, 2023
	2024	2023	2024	2023			
FET	\$ 2,154,238	\$ 1,825,637	\$ 6,268,939	\$ 5,293,025	\$ 59,909,963	\$ 61,462,408	\$ 39,795,724

FET and FET's subsidiaries:

	September 30, 2024	December 31, 2023	September 30, 2023
Current assets	\$ 30,840,607	\$ 28,583,220	\$ 27,100,404
Non-current assets	156,597,090	166,443,214	138,326,060
Current liabilities	(42,191,388)	(35,785,997)	(37,602,199)
Non-current liabilities	<u>(56,662,684)</u>	<u>(68,245,876)</u>	<u>(65,907,200)</u>
Equity	\$ 88,583,625	\$ 90,994,561	\$ 61,917,065
Equity attributable to:			
Owners of the Group	\$ 28,673,662	\$ 29,532,153	\$ 22,121,341
Non-controlling interests of FET	58,692,768	60,450,031	38,818,991
Non-controlling interests of FET's subsidiaries	<u>1,217,195</u>	<u>1,012,377</u>	<u>976,733</u>
	\$ 88,583,625	\$ 90,994,561	\$ 61,917,065

	<b>For the Three Months Ended September 30</b>		<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Revenue	<u>\$ 24,739,152</u>	<u>\$ 23,219,884</u>	<u>\$ 75,455,266</u>	<u>\$ 67,224,022</u>
Net income for the period	\$ 3,190,563	\$ 2,852,661	\$ 9,284,134	\$ 8,417,750
Other comprehensive income for the period	<u>(13,120)</u>	<u>(169,133)</u>	<u>(62,077)</u>	<u>(92,418)</u>
Total comprehensive income for the period	<u>\$ 3,177,443</u>	<u>\$ 2,683,528</u>	<u>\$ 9,222,057</u>	<u>\$ 8,325,332</u>
Net income attributable to:				
Owners of the Group	\$ 1,036,325	\$ 1,027,024	\$ 3,015,195	\$ 3,124,725
Non-controlling interests of FET	2,121,278	1,800,893	6,171,871	5,223,457
Non-controlling interests of FET's subsidiaries	<u>32,960</u>	<u>24,744</u>	<u>97,068</u>	<u>69,568</u>
	<u>\$ 3,190,563</u>	<u>\$ 2,852,661</u>	<u>\$ 9,284,134</u>	<u>\$ 8,417,750</u>
Total comprehensive income attributable to:				
Owners of the Group	\$ 1,032,197	\$ 964,340	\$ 2,994,516	\$ 3,089,830
Non-controlling interests of FET	2,112,829	1,693,796	6,129,544	5,165,125
Non-controlling interests of FET's subsidiaries	<u>32,417</u>	<u>25,392</u>	<u>97,997</u>	<u>70,377</u>
	<u>\$ 3,177,443</u>	<u>\$ 2,683,528</u>	<u>\$ 9,222,057</u>	<u>\$ 8,325,332</u>
			<b>For the Nine Months Ended September 30</b>	
			<b>2024</b>	<b>2023</b>
Net cash flow from:				
Operating activities			\$ 25,091,876	\$ 21,581,773
Investing activities			(4,705,005)	(5,559,437)
Financing activities			(20,183,905)	(16,767,790)
Effects of exchange rate changes			<u>5,641</u>	<u>4,625</u>
Net cash inflow (outflow)			<u>\$ 208,607</u>	<u>\$ (740,829)</u>

### 13. INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD

#### Investments in Associates

	September 30, 2024		December 31, 2023		September 30, 2023	
	Carrying Value	% of Ownership	Carrying Value	% of Ownership	Carrying Value	% of Ownership
Material associates						
Listed companies						
Asia Cement Corporation	\$ 28,365,875	25	\$ 26,780,940	25	\$ 27,084,134	25
Associates that are not individually material						
Listed companies						
Far Eastern Department Stores Co., Ltd.	10,848,468	32	11,789,663	35	11,968,522	35
Far Eastern International Bank	9,467,049	16	9,129,517	16	8,913,768	16
Oriental Union Chemical Corporation	4,771,335	29	4,720,037	29	4,710,317	29
Everest Textile Corporation	1,575,856	29	1,412,755	26	1,583,486	26
	<u>26,662,708</u>		<u>27,051,972</u>		<u>27,176,093</u>	
Unlisted companies						
Air Liquide Far Eastern Ltd.	4,443,795	35	4,034,660	35	3,742,494	35
Yu Yuan Investment Co., Ltd.	3,685,804	44	3,093,251	44	2,988,813	44
Oriental Securities Corporation	3,533,377	47	3,392,909	47	3,286,038	47
Ta Chu Chemical Fiber Co., Ltd.	2,819,440	42	2,996,084	42	2,746,284	42
Pacific Liu Tong Investment Co., Ltd.	2,516,451	21	2,729,687	21	4,913,688	40
Far Eastern Union Petrochemical (Yangzhou) Corporation	2,593,468	44	2,603,073	44	2,756,967	44
Far Eastern International Leasing Corporation	1,908,542	34	1,908,187	34	1,895,477	34
Yu Ding Industry Co., Ltd.	1,003,665	31	1,055,828	31	1,079,346	31
Freudenberg Far Eastern Spunweb Co., Ltd.	575,459	30	568,368	30	540,765	30
Kowloon Cement Corporation	545,123	49	513,102	49	507,662	49
Yuan Ding Leasing Corporation	404,811	46	404,790	46	398,426	46
Drive Catalyst SPC-SP Tranche One	294,745	50	273,150	50	288,081	50
Drive Catalyst SPC-SP Tranche Two	477,993	50	517,554	50	539,766	50
Drive Catalyst SPC-SP Tranche Three	511,580	50	526,034	50	491,655	50
Yue Ming Trading Company Limited	290,579	46	276,038	46	197,139	46
FEDS Asia Pacific Development Co., Ltd.	127,539	5	122,070	5	144,791	5
Sustainhub INC.	19,166	20	-	-	-	-
Ju An Long-Age Corporation	13,939	25	13,239	25	13,041	25
Opas Fund Segregated Portfolio Company	1,934	34	1,815	34	1,884	34
Drive Catalyst SPC	580	34	557	34	570	34
Field Delivery Service Co., Ltd. (Note 31)	-	-	234,085	40	-	-
	<u>25,767,990</u>		<u>25,264,481</u>		<u>26,532,887</u>	
	<u>\$ 80,796,573</u>		<u>\$ 79,097,393</u>		<u>\$ 80,793,114</u>	

In December 2023, in order to gradually integrate the equity of the retail system of Far Eastern Group and expand the scale of the Group's retail business, the Group disposed of Pacific Circulation Investment Co., Ltd. to other related parties, Baiyang Investment Co., Ltd., decreasing the Group's interest from 39.68% to 21.00%.

Material associates:

Name of Associate	Nature of Activities	Principal Place of Business	Proportion of Ownership and Voting Rights		
			September 30, 2024	December 31, 2023	September 30, 2023
Asia Cement Corporation	Cement production	Taiwan	25%	25%	25%

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

Name of Associate	September 30, 2024	December 31, 2023	September 30, 2023
Asia Cement Corporation	\$ 42,295,249	\$ 36,714,934	\$ 35,209,134

The Group holds 25% of the voting rights in Asia Cement Corporation and is the single largest shareholder. After considering the amount and distribution of voting rights relative to other shareholders, the voting pattern of the previous shareholders meeting shows that other shareholders are not passive, and the Group is not yet able to lead the vital activities of Asian Cement Corporation having no control over it. The management of the Group believes that it has only significant influence on Asia Cement Corporation, so it is listed 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 for the nine months ended September 30, 2024 and 2023, except those of Asia Cement Corporation (ACC), Far Eastern Department Stores Co., Ltd., Far Eastern International Bank, Oriental Union Chemical Corporation, Everest Textile Corporation, Pacific Liu Tong Investment Co., Ltd. and Far Eastern Union Petrochemical (YangZhou) Corporation. The independent auditors expressed a qualified reviewed report on the financial statements of part of the associates above because the financial statements of some of the investees of these associates are unreviewed.

Refer to Note 37 for information relating to investments accounted for using the equity method pledged as security.

#### 14. 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 assets in Texas, USA, and the acquisition was approved by the US Federal Trade Commission. The main operations for Corpus Christi Polymers LLC are going to be petrochemical materials and chemical fiber productions. The identified assets and liabilities relating to the Group's interest in the joint operation which is recognized by the Group were as follows:

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Assets			
Current assets	\$ 59,228	\$ 165,131	\$ 201,676
Non-current assets	18,160,621	17,327,134	17,994,146
Liabilities			
Current liabilities	(144,714)	(284,479)	(959,190)
Non-current liabilities	<u>(103,769)</u>	<u>(105,742)</u>	<u>(108,688)</u>
Net assets	<u>\$ 17,971,366</u>	<u>\$ 17,102,044</u>	<u>\$ 17,127,944</u>
	<b>For the Three Months Ended September 30</b>	<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>
	<b>2023</b>	<b>2024</b>	<b>2023</b>
Expenses and losses	<u>\$ 18,145</u>	<u>\$ 20,822</u>	<u>\$ 68,255</u>
	<u>\$ 60,588</u>		
Share of joint operating commitments	33.33%	33.33%	33.33%
		33.33%	33.33%

The identified assets and liabilities at September 30, 2024 and 2023, and the revenue and expense for the three months and nine months ended September 30, 2024 and 2023 from the joint operation which were recognized by the Group were unreviewed.

## 15. PROPERTY, PLANT, EQUIPMENT AND PREPAYMENTS FOR EQUIPMENT

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Carrying amount</u>			
Property, plant and equipment	\$ 178,145,103	\$ 178,337,912	\$ 175,670,974
Prepayments for equipment	<u>2,177,828</u>	<u>2,077,755</u>	<u>2,567,077</u>
	<u>\$ 180,322,931</u>	<u>\$ 180,415,667</u>	<u>\$ 178,238,051</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, 2024	\$ 24,238,867	\$ 43,527,511	\$ 160,882,857	\$ 107,514,842	\$ 15,423,723	\$ 6,112,510	\$ 24,304,672	\$ 41,573,094	\$ 423,578,076
Additions	300	5,939	149,781	1,520	16,550	11,009	160,100	10,315,544	10,660,743
Disposals	-	(52,472)	(439,325)	(17,925,862)	(2,274,547)	(253,579)	(307,917)	(12,582)	(21,266,284)
Acquisitions through business combinations	-	-	-	-	16,466	792	25,598	3,590	46,446
Reclassification	19,317	697,758	2,906,785	4,414,034	472,873	254,352	742,961	(9,511,765)	(3,685)
Effect of exchange rate differences	6,022	694,142	2,470,492	-	40,836	4,599	279,801	1,211,881	4,707,773
Balance at September 30, 2024	<u>\$ 24,264,506</u>	<u>\$ 44,872,878</u>	<u>\$ 165,970,590</u>	<u>\$ 94,004,534</u>	<u>\$ 13,695,901</u>	<u>\$ 6,129,683</u>	<u>\$ 25,205,215</u>	<u>\$ 43,579,762</u>	<u>\$ 417,723,069</u>
<u>Accumulated depreciation and impairment</u>									
Balance at January 1, 2024	\$ (59,857)	\$ (19,226,005)	\$ (109,167,667)	\$ (77,091,909)	\$ (13,502,400)	\$ (4,992,245)	\$ (19,099,898)	\$ (22,428)	\$ (243,162,409)
Disposals	-	52,210	394,522	17,867,591	2,274,480	250,867	270,040	-	21,109,710
Impairment loss	-	-	(133,239)	-	-	-	(10,266)	-	(143,505)
Acquisitions through business combinations	-	-	-	-	(11,029)	(691)	(18,855)	-	(30,575)
Depreciation expense	-	(1,039,601)	(4,669,211)	(5,881,231)	(487,783)	(130,123)	(1,048,520)	-	(13,256,469)
Reclassification	-	-	95	-	-	-	22,257	-	22,352
Effect of exchange rate differences	-	(234,209)	(1,522,937)	-	(13,333)	(1,558)	(167,205)	-	(1,939,242)
Balance at September 30, 2024	<u>\$ (59,857)</u>	<u>\$ (20,447,605)</u>	<u>\$ (115,098,437)</u>	<u>\$ (65,105,549)</u>	<u>\$ (11,740,065)</u>	<u>\$ (4,873,750)</u>	<u>\$ (20,052,447)</u>	<u>\$ (22,428)</u>	<u>\$ (237,400,138)</u>
Carrying amount at January 1, 2024	<u>\$ 24,179,010</u>	<u>\$ 24,301,506</u>	<u>\$ 51,715,190</u>	<u>\$ 30,427,933</u>	<u>\$ 1,921,323</u>	<u>\$ 1,170,265</u>	<u>\$ 5,204,774</u>	<u>\$ 41,550,666</u>	<u>\$ 180,415,667</u>
Carrying amount at September 30, 2024	<u>\$ 24,204,649</u>	<u>\$ 24,425,273</u>	<u>\$ 50,872,153</u>	<u>\$ 28,898,985</u>	<u>\$ 1,955,836</u>	<u>\$ 1,255,933</u>	<u>\$ 5,152,768</u>	<u>\$ 43,557,334</u>	<u>\$ 180,322,931</u>
<u>Cost</u>									
Balance at January 1, 2023	\$ 22,570,161	\$ 43,300,422	\$ 157,839,009	\$ 98,889,010	\$ 15,415,151	\$ 6,069,129	\$ 24,149,871	\$ 39,775,611	\$ 408,008,364
Additions	4,755	5,534	488,382	1,834	24,816	15,288	234,733	16,109,480	16,884,822
Disposals	(880)	(102,387)	(824,788)	(2,364,197)	(190,224)	(109,615)	(528,259)	(4,551)	(4,124,901)
Reclassification	3,031,398	327,497	2,318,929	3,953,902	287,915	74,151	442,337	(13,011,479)	(2,575,350)
Effect of exchange rate differences	42,362	208,926	592,244	-	68,596	7,490	98,514	1,304,867	2,322,999
Balance at September 30, 2023	<u>\$ 25,647,796</u>	<u>\$ 43,739,992</u>	<u>\$ 160,413,776</u>	<u>\$ 100,480,549</u>	<u>\$ 15,606,254</u>	<u>\$ 6,056,443</u>	<u>\$ 24,397,196</u>	<u>\$ 44,173,928</u>	<u>\$ 420,515,934</u>
<u>Accumulated depreciation and impairment</u>									
Balance at January 1, 2023	\$ (59,857)	\$ (19,519,083)	\$ (103,109,074)	\$ (73,481,276)	\$ (13,539,618)	\$ (4,895,421)	\$ (18,580,316)	\$ (22,428)	\$ (233,207,073)
Disposals	-	100,026	757,904	2,243,940	190,224	108,660	523,987	-	3,924,741
Impairment loss	-	(53,877)	(453,785)	-	-	-	(2,535)	-	(510,197)
Depreciation expense	(880)	(946,952)	(4,484,821)	(5,373,341)	(416,590)	(110,750)	(1,020,263)	-	(12,352,717)
Reclassification	-	235,528	(72,459)	14	(212)	-	70,372	-	233,243
Effect of exchange rate differences	-	(37,749)	(225,445)	-	(21,481)	(2,521)	(78,684)	-	(365,880)
Balance at September 30, 2023	<u>\$ (59,857)</u>	<u>\$ (20,222,107)</u>	<u>\$ (107,587,680)</u>	<u>\$ (76,610,663)</u>	<u>\$ (13,787,677)</u>	<u>\$ (4,900,032)</u>	<u>\$ (19,087,439)</u>	<u>\$ (22,428)</u>	<u>\$ (242,277,883)</u>
Carrying amount at September 30, 2023	<u>\$ 25,587,939</u>	<u>\$ 23,517,885</u>	<u>\$ 52,826,096</u>	<u>\$ 23,869,886</u>	<u>\$ 1,818,577</u>	<u>\$ 1,156,411</u>	<u>\$ 5,309,757</u>	<u>\$ 44,151,500</u>	<u>\$ 178,238,051</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 nine months ended September 30, 2024 and 2023, the Group recognized the impairment loss amounting to \$19,274 thousand, \$190,124 thousand, \$143,505 thousand and \$510,197 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	2-60 years
Telecommunications equipment	3-26 years
Computer equipment	1-15 years
Machinery and equipment	1-25 years
Leasehold improvements and operating and miscellaneous equipment	1-31 years

Property, plant and equipment is pledged as collateral for the borrowing, refer to Note 37.

As of September 30, 2024, December 31, 2023 and September 30, 2023, the farmland that was recognized as property, plant and equipment all amounted to \$241,649 thousand, and recognized as investment properties amounted to \$50,732 thousand, \$47,118 thousand and \$46,220 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 the land have been pledged to the Group.

## 16. LEASE ARRANGEMENTS

### a. Right-of-use assets

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>	
<u>Carrying amounts</u>				
Land	\$ 9,913,318	\$ 7,687,400	\$ 7,663,006	
Buildings	9,810,483	11,369,135	8,955,005	
Machinery	11,123	11,247	10,980	
Operating and other equipment	<u>743,705</u>	<u>801,951</u>	<u>736,771</u>	
	<u>\$ 20,478,629</u>	<u>\$ 19,869,733</u>	<u>\$ 17,365,762</u>	
	<b>For the Three Months Ended September 30</b>		<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Acquisitions through business combinations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,476</u>	<u>\$ -</u>
Additions to right-of-use assets	<u>\$ 1,168,829</u>	<u>\$ 904,947</u>	<u>\$ 6,030,415</u>	<u>\$ 3,010,226</u>
Depreciation charge for right-of-use assets				
Land	\$ 122,444	\$ 54,219	\$ 313,886	\$ 216,683
Buildings	1,022,657	947,712	3,369,383	2,837,017
Machinery	1,776	1,870	5,934	5,801
Operating and other equipment	<u>77,647</u>	<u>71,815</u>	<u>231,553</u>	<u>216,326</u>
	<u>\$ 1,224,524</u>	<u>\$ 1,075,616</u>	<u>\$ 3,920,756</u>	<u>\$ 3,275,827</u>



b. Lease liabilities

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
<u>Carrying amounts</u>			
Current	<u>\$ 3,788,580</u>	<u>\$ 4,191,095</u>	<u>\$ 3,160,799</u>
Non-current	<u>\$ 8,955,194</u>	<u>\$ 7,827,663</u>	<u>\$ 6,439,371</u>

The intervals of discount rates for lease liabilities were as follows:

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Land	0.76%-4.14%	0.76%-4.14%	0.76%-4.14%
Buildings	0.59%-4.14%	0.55%-4.14%	0.55%-4.14%
Machinery	0.90%	0.76%-0.90%	0.76%-0.90%
Operating and other equipment	0.70%-8.00%	0.58%-8.00%	0.58%-8.00%

	<b>For the Three Months Ended September 30</b>		<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Interest expense from lease liabilities	<u>\$ 55,500</u>	<u>\$ 35,463</u>	<u>\$ 163,428</u>	<u>\$ 104,725</u>

c. Material lease-in activities and terms

The Group leases certain operating and other equipment for operating uses with lease terms of 1-16 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 1-50 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 Note 17.

	<b>For the Three Months Ended September 30</b>		<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Expenses relating to short-term leases	<u>\$ 99,468</u>	<u>\$ 123,300</u>	<u>\$ 319,469</u>	<u>\$ 360,090</u>
Expenses relating to low-value asset leases	<u>\$ 466</u>	<u>\$ 590</u>	<u>\$ 1,341</u>	<u>\$ 1,651</u>
Expenses relating to variable lease payments not included in the measurement of lease liabilities	<u>\$ 10,800</u>	<u>\$ 10,127</u>	<u>\$ 30,968</u>	<u>\$ 30,290</u>
Total cash outflow for leases	<u>\$ (1,425,956)</u>	<u>\$ (1,094,678)</u>	<u>\$ (3,945,355)</u>	<u>\$ (3,383,173)</u>

## 17. INVESTMENT PROPERTIES

	September 30, 2024	December 31, 2023	September 30, 2023
Completed investment properties	<u>\$ 131,873,318</u>	<u>\$ 131,414,775</u>	<u>\$ 123,965,802</u>

The abovementioned investment properties were leased out for 3-35 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:

	September 30, 2024	December 31, 2023	September 30, 2023
Year 1	\$ 1,779,605	\$ 1,902,095	\$ 1,811,823
Year 2	1,432,701	1,684,014	1,637,654
Year 3	1,172,034	1,359,351	1,329,836
Year 4	1,031,438	1,069,236	1,031,325
Year 5	536,516	950,638	896,852
Year 5 onwards	<u>2,175,612</u>	<u>2,356,371</u>	<u>2,330,982</u>
	<u>\$ 8,127,906</u>	<u>\$ 9,321,705</u>	<u>\$ 9,038,472</u>

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

	<b>Completed Investment Properties</b>
Balance at January 1, 2024	\$ 131,414,775
Additions	836
Decrease	(955,363)
Reclassification	16,391
Recognized in profit (gain arising from the change in fair value of investment properties)	1,274,028
Recognized in other comprehensive income (exchange differences on translating foreign operations)	<u>122,651</u>
Balance at September 30, 2024	<u>\$ 131,873,318</u>
Balance at January 1, 2023	\$ 115,498,368
Decrease	(85,984)
Reclassification	7,165,135
Recognized in profit (gain arising from the change in fair value of investment properties)	1,365,168
Recognized in other comprehensive income (exchange differences on translating foreign operations)	<u>23,115</u>
Balance at September 30, 2023	<u>\$ 123,965,802</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 Co., Ltd paid for the construction of a multifunctional building on this land and owned the 30-year right of superficies. However, the ownership of the building was registered in the name of the Group, ACC and Yuan Ding at 12%, 12% and 76%, respectively, as consideration for the use of the land. After a trilateral agreement in March 2024, the right of superficies was decided not to extend upon expiration of the original agreement and the aforementioned land will be leased to Yuan Ding Co., Ltd. for a duration of 10 years instead.

In March 2024, the Group disposed of land located in Guanyin District, Taoyuan City, which the transaction price was \$1,142,378 thousand (after deducting relevant transaction costs), and recognized disposal gain of \$376,921 thousand.

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 Dept. 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 nine months ended September 30, 2023, 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 \$53,050 thousand, respectively, and a gain on the transfers from inventories to investment properties amounting to \$0 thousand and \$29,287 thousand (recognized as gain on change in fair value of investment properties), respectively, was recognized.

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. In February 2023, the Groups' properties located in Banqiao District, New Taipei City were completed under one or more operating leases. The properties were reclassified to investment properties at their fair value of \$5,579,600 thousand and recognized gain on property revaluation from property to investment properties amounting to \$342,266 thousand.

In June 2023, the Groups' properties located in Guanyin District, Taoyuan City was idle. The properties were reclassified to investment properties at their fair value of \$5,316,253 thousand and recognized gain on property revaluation from property to investment properties amounting to \$4,498,131 thousand.

The Groups' properties, located in Wugu District and Shulin District, New Taipei City, was developed for self-use in September 2023, which was reclassified to property, plant, and equipment at their fair value of \$3,787,763 thousand.

The Group granted the land rights, which located in Zhongli District and Bade District, Taoyuan City, for 35 years to other related party, Far Eastern Memorial Foundation.

The fair values of investment properties were as follows:

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Independent valuation	<u>\$ 131,873,318</u>	<u>\$ 131,414,775</u>	<u>\$ 123,965,802</u>

The fair value of the main investment properties on September 30, 2024, December 31, 2023 and September 30, 2023 were based on the valuations carried out at October 18, 2024, February 29, 2024 and October 20, 2023 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 September 30, 2024, December 31, 2023 and September 30, 2023, the Group determined the other investment properties' fair values reported on December 31, 2023 and January 1, 2023 were still valid on September 30, 2024 and 2023.

The fair value of investment properties, except for undeveloped land, was measured using the income approach. The significant assumptions used were as follows, the increase in estimated future net cash inflows, or the decrease in discount rates would result in increase in the fair value:

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Expected future cash inflows	\$ 105,566,241	\$ 97,661,185	\$ 97,045,077
Expected future cash outflows	<u>(5,638,493)</u>	<u>(4,870,535)</u>	<u>(4,824,025)</u>
Expected future cash inflows, net	<u>\$ 99,927,748</u>	<u>\$ 92,790,650</u>	<u>\$ 92,221,052</u>
Discount rate intervals	2.47%-3.10%	2.35%-2.97%	2.35%-2.97%

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. The fair value was extrapolated using the comparative market rentals in the area of approximately \$0.8 thousand to \$6.8 thousand per ping per month.

Part of the investment properties had been leased out under operating leases. The rental income generated for the three months and nine months ended September 30, 2024 and 2023, were \$573,742 thousand, \$486,948 thousand, \$1,679,939 thousand and \$1,404,729 thousand, respectively.

The expected future cash inflows generated by investment properties referred to rental income, interest income on rental deposits, 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. The interest income on rental deposits was extrapolated using the interest rate announced by the central bank for the one-year average deposit interest rate of five major banks. 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 allowance. 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:

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Estimated total sale price	<u>\$ 29,802,732</u>	<u>\$ 29,802,732</u>	<u>\$ 29,003,658</u>
Rate of return	14%-15%	14%-15%	15%
Overall capital interest rate intervals	3.60%-6.02%	3.60%-6.02%	3.37%-5.30%

The estimated amount which has been disclosed in the total sale price above is the sum of the amount from partial investment properties. 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.

The amount of the investment property that is set as a guarantee for the loan, refer to Note 37.

## 18. GOODWILL

	<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>
<u>Cost</u>		
Balance at January 1	\$ 20,326,521	\$ 12,289,981
Acquisitions through business combinations	144,487	-
Effect of exchange rate differences	<u>1,790</u>	<u>4,584</u>
Balance at September 30	<u>\$ 20,472,798</u>	<u>\$ 12,294,565</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.

For more related information on goodwill, refer to Note 18 of the consolidated financial statements for the year ended December 31, 2023.

The goodwill acquired through business combinations, refer to Note 31.

## 19. CONCESSIONS AND OTHER INTANGIBLE ASSETS

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Carrying amounts of each category</u>			
Concessions	\$ 63,584,459	\$ 68,548,681	\$ 62,426,194
Other intangible assets			
Computer software	2,712,407	3,051,555	2,038,549
Others	<u>486,591</u>	<u>590,630</u>	<u>555,169</u>
	<u>3,198,998</u>	<u>3,642,185</u>	<u>2,593,718</u>
	<u>\$ 66,783,457</u>	<u>\$ 72,190,866</u>	<u>\$ 65,019,912</u>

	Concessions	Computer Software	Others	Total
Balance at January 1, 2024	\$ 68,548,681	\$ 3,051,555	\$ 590,630	\$ 72,190,866
Additions	40,684	581,741	11,843	634,268
Amortization	(4,947,432)	(937,215)	(113,873)	(5,998,520)
Disposals	(2,244)	(4,171)	-	(6,415)
Acquisitions through business combinations	-	9,445	-	9,445
Reclassifications	(55,230)	7,092	(14,234)	(62,372)
Effect of exchange rate differences	<u>-</u>	<u>3,960</u>	<u>12,225</u>	<u>16,185</u>
Balance at September 30, 2024	<u>\$ 63,584,459</u>	<u>\$ 2,712,407</u>	<u>\$ 486,591</u>	<u>\$ 66,783,457</u>
Balance at January 1, 2023	\$ 66,899,173	\$ 2,296,576	\$ 610,325	\$ 69,806,074
Additions	192,941	530,601	13,758	737,300
Amortization	(4,598,569)	(817,745)	(68,922)	(5,485,236)
Disposals	(121,565)	(311)	-	(121,876)
Reclassifications	54,214	28,505	(20,166)	62,553
Effect of exchange rate differences	<u>-</u>	<u>923</u>	<u>20,174</u>	<u>21,097</u>
Balance at September 30, 2023	<u>\$ 62,426,194</u>	<u>\$ 2,038,549</u>	<u>\$ 555,169</u>	<u>\$ 65,019,912</u>

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	15 years
Others	20 years

The concessions are pledged as collateral for the borrowings, refer to Note 37.

## 20. BORROWINGS

### a. Short-term borrowings

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Bank credit loans	\$ 31,525,055	\$ 22,400,974	\$ 29,457,871
Bank secured and pledged loans	<u>175,000</u>	<u>140,000</u>	<u>130,000</u>
	<u>\$ 31,700,055</u>	<u>\$ 22,540,974</u>	<u>\$ 29,587,871</u>

The intervals of interest rates for bank loans were from 0.53%-6.35%, 0.22%-6.28% and 0.22%-6.46% on September 30, 2024, December 31, 2023 and September 30, 2023, respectively.

### b. Short-term bills payable

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Commercial paper	\$ 12,272,000	\$ 6,970,400	\$ 36,900,600
Less: Unamortized discount	<u>13,395</u>	<u>11,744</u>	<u>61,679</u>
	<u>\$ 12,258,605</u>	<u>\$ 6,958,656</u>	<u>\$ 36,838,921</u>

The short-term bills payable outstanding were issued at interest rates ranging from 0.66%-2.64%, 1.69%-2.60% and 1.51%-2.58% on September 30, 2024, December 31, 2023 and September 30, 2023, respectively.

### c. Long-term borrowings

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Bank loans	\$ 78,400,985	\$ 92,052,743	\$ 50,430,614
Long-term commercial paper	20,200,000	24,000,000	26,700,000
Less: Unamortized discount	<u>23,150</u>	<u>28,013</u>	<u>37,986</u>
	<u>20,176,850</u>	<u>23,971,987</u>	<u>26,662,014</u>
	98,577,835	116,024,730	77,092,628
Less: Current portion	<u>4,141,469</u>	<u>4,531,371</u>	<u>6,687,840</u>
	<u>\$ 94,436,366</u>	<u>\$ 111,493,359</u>	<u>\$ 70,404,788</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, and U.S. dollars, and the repayment of principal and interests is complied with contracts. 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:

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Maturity	December 2024 - April 2031	July 2024 - April 2031	October 2023 - April 2031
Bank interest rate intervals	0.70%-6.53%	0.36%-6.29%	0.36%-6.65%

Part of aforementioned borrowings, the Group has signed loan agreements with various rules of borrowing company's financial ratios and collateral restrictions. As of September 30, 2024, December 31, 2023 and September 30, 2023, the Group did not violate any financial ratio or collateral restrictions of the loan agreements. Details regarding the collateralization of assets refer to Note 37.

## 21. BONDS PAYABLE

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Domestic unsecured bonds	\$ 115,400,000	\$ 119,900,000	\$ 110,300,000
Domestic unsecured exchangeable corporate bonds	2,500,000	-	-
Less: Unamortized discount	<u>328,580</u>	<u>86,364</u>	<u>82,704</u>
	117,571,420	119,813,636	110,217,296
Less: Current portion or exchange right can be exercised	<u>19,947,487</u>	<u>23,695,442</u>	<u>19,195,004</u>
	<u>\$ 97,623,933</u>	<u>\$ 96,118,194</u>	<u>\$ 91,022,292</u>

### a. Domestic unsecured bonds

Period	Maturity	Coupon Rate (%)	Issued Amount	Outstanding Balance			Repayment
				September 30, 2024	December 31, 2023	September 30, 2023	
<u>Company</u>							
108-1	2019.04.29-2024.04.29	0.93	\$ 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	(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 (Sustainable bond)	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 (Social responsibility bond)	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	6,500,000	(Note 2)
111-1 (Sustainability-linked bond, SLB)	2022.09.14-2027.09.14	1.75	2,500,000	2,500,000	2,500,000	2,500,000	(Notes 1 and 8)

(Continued)



Period	Maturity	Coupon Rate (%)	Issued Amount	Outstanding Balance			Repayment
				September 30, 2024	December 31, 2023	September 30, 2023	
111-2-A	2022.10.26-2025.10.26	1.70	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	(Note 2)
111-2-B (Green bond)	2022.10.26-2027.10.26	1.80	900,000	900,000	900,000	900,000	(Note 2)
112-1-A	2023.01.06-2026.01.06	1.70	700,000	700,000	700,000	700,000	(Note 2)
112-1-B	2023.01.06-2028.01.06	1.80	2,300,000	2,300,000	2,300,000	2,300,000	(Note 1)
112-2 (Green bond)	2023.03.30-2028.03.30	1.50	2,500,000	2,500,000	2,500,000	2,500,000	(Note 2)
112-3-A	2023.07.27-2026.07.27	1.60	900,000	900,000	900,000	900,000	(Note 2)
112-3-B (Green bond)	2023.07.27-2028.07.27	1.67	2,100,000	2,100,000	2,100,000	2,100,000	(Note 1)
112-4	2023.10.30-2028.10.30	1.73	3,000,000	3,000,000	3,000,000	-	(Note 6)
112-5-A (Green bond)	2023.12.25-2028.12.25	1.77	1,250,000	1,250,000	1,250,000	-	(Note 2)
112-5-B	2023.12.25-2028.12.25	1.80	3,150,000	3,150,000	3,150,000	-	(Note 7)
113-1-A (Green bond)	2024.04.08-2029.04.08	1.66	1,600,000	1,600,000	-	-	(Note 2)
113-1-B	2024.04.08-2029.04.08	1.75	4,600,000	4,600,000	-	-	(Note 2)
113-2-A	2024.09.27-2027.09.27	1.97	2,800,000	2,800,000	-	-	(Note 2)
113-2-B	2024.09.27-2029.09.27	1.99	700,000	700,000	-	-	(Note 1)
113-2-C	2024.09.27-2031.09.27	2.04	800,000	800,000	-	-	(Note 3)
<b>Subsidiary Yuan Ding Investment Corporation</b>							
108-1	2019.10.03-2024.10.03	0.77	3,000,000	3,000,000	3,000,000	3,000,000	(Note 2)
109-2	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)
112-1-A	2023.06.28-2026.06.28	1.60	400,000	400,000	400,000	400,000	(Note 2)
112-1-B	2023.06.28-2028.06.28	1.68	1,200,000	1,200,000	1,200,000	1,200,000	(Note 1)
112-2-A	2023.09.25-2026.09.25	1.62	400,000	400,000	400,000	400,000	(Note 2)
112-2-B	2023.09.25-2028.09.25	1.70	800,000	800,000	800,000	800,000	(Note 2)
112-3	2023.12.28-2027.12.28	1.90	2,200,000	2,200,000	2,200,000	-	(Note 2)
113-1	2024.07.29-2027.07.29	1.95	800,000	700,000	-	-	(Notes 2 and 9)
<b>Subsidiary Far EasTone</b>							
106-2	2017.09.04-2024.09.04	1.17	2,000,000	-	2,000,000	2,000,000	(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)
107-2-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	(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	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 (Social responsibility bond)	2022.03.29-2027.03.29	0.88	2,700,000	2,700,000	2,700,000	2,700,000	(Note 5)
111-2 (Social responsibility bond)	2022.09.08-2027.09.08	1.70	1,800,000	1,800,000	1,800,000	1,800,000	(Note 2)
112-1-A (Social responsibility bond)	2023.03.10-2028.03.10	1.45	1,600,000	1,600,000	1,600,000	1,600,000	(Note 2)
112-1-B (Social responsibility bond)	2023.03.10-2030.03.10	1.58	500,000	500,000	500,000	500,000	(Note 2)
112-2 (Social responsibility bond)	2023.06.14-2028.06.14	1.57	2,300,000	2,300,000	2,300,000	2,300,000	(Note 2)
112-3-A (Social responsibility bond)	2023.07.31-2028.07.31	1.60	1,300,000	1,300,000	1,300,000	1,300,000	(Note 2)
112-3-B (Social responsibility bond)	2023.07.31-2030.07.31	1.65	800,000	800,000	800,000	800,000	(Note 2)
113-1-A	2024.03.12-2029.03.12	1.68	2,700,000	2,700,000	-	-	(Note 2)
113-1-B	2024.03.12-2031.03.12	1.72	800,000	800,000	-	-	(Note 2)
Total outstanding balance				<u>\$ 115,400,000</u>	<u>\$ 119,900,000</u>	<u>\$ 110,300,000</u>	

(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% of the total amount at the end of sixth and the other 50% at the end of the 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 sixth month 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 and is payable annually.
- Note 6: These bonds are repayable at 70% of the total amount at the end of the fourth year and the other 30% 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 7: These bonds are repayable at 80% of the total amount at the end of the fourth year and the other 20% 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 8: These bonds are repayable sustainability-linked bond (SLB) at 1.75%. Interest payment terms are subject to adjustment if there is a triggering event at the target measurement date. Trigger events have two key performance indicators (KPIs) for observing sustainable development whether sustainability performance targets (SPTs) were achieved at the target measurement date (December 31, 2025). This includes (a) a 20% reduction in greenhouse gas emissions (Scope 1 + Scope 2) by 2025 compared to 2020; and (b) an 80% increase in green product revenue by 2025 compared to 2015. For the related information on the sustainability-linked bond, visit the Market Observation Post System.
- Note 9: Subscribed by the subsidiary Far Eastern Electronic Toll Collection Co., Ltd. for \$100,000 thousand, the amount was eliminated in the consolidated financial statements. Therefore, the outstanding balance as of September 30, 2024, was \$700,000 thousand.

b. Domestic unsecured exchangeable corporate bonds

Period	Maturity	Coupon Rate (%)	Issued Amount	Outstanding Balance		
				September 30, 2024	December 31, 2023	September 30, 2023
<u>Company</u>						
113-1 (Green bond)	2024.08.08-2029.08.08	0.00	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -
113-2 (Green bond)	2024.08.08-2029.08.08	0.00	1,500,000	<u>1,500,000</u>	<u>-</u>	<u>-</u>
Total outstanding balance				<u>\$ 2,500,000</u>	<u>\$ -</u>	<u>\$ -</u>

On August 8, 2024, the Group issued 10,000 and 15,000 units of the first and second domestic unsecured exchangeable bonds denominated in New Taiwan dollars, respectively and issued at 102% of their par value.

The main issuance terms of the aforementioned exchangeable bonds are as follows:

1) Repayment method

Unless the holders of the exchangeable bonds exercise their exchange rights, put options, or unless the Group redeems the bonds early or securities dealers buy back and cancel the bonds, the Group will repay the bonds in full at face value in cash upon maturity. Payments will be made within 10 business days (inclusive of the 10th business day) after the maturity date.

2) Exchangeable subjects

The subjects for the first and second domestic unsecured exchangeable bonds issued by the Group are the ordinary shares of Asia Cement Corporation and Far Eastern Dept. Store, Ltd held by the Company.

3) Exchange period

The bondholders of the exchangeable bonds may exercise their exchange rights at any time from the day following three months after the issuance date (November 9, 2024) to the maturity date (August 8, 2029), except during the following periods:

- a) Suspension of ordinary share transfers due to statutory reasons.
- b) Suspension of share transfers 15 business days prior to the record date for stock dividends, cash dividends, or cash capital increases until the record date.
- c) From the capital reduction base date until the day before the commencement of trading of the new shares.
- d) From the suspension of exchange starting date due to stock split until the day before the commencement of trading of the new shares.

4) Exchange price

The exchange prices for the first and second domestic unsecured exchangeable bonds were determined based on the benchmark date of July 31, 2024. The base price was the simple arithmetic average of the ordinary shares closing prices of Asia Cement Corporation and Far Eastern Dept. Store, Ltd over one, three, or five business days prior to the benchmark date (excluding the benchmark date itself), multiplied by the exchange premium rates of 109.93% and 109.77%, respectively.

As of September 30, 2024, the exchange prices for the first and second bonds were \$45.4 and \$33.7, respectively. If Asia Cement Corporation or Far Eastern Dept. Store, Ltd declares ex-dividends or ex-rights before the benchmark date, the closing prices used to calculate the exchange prices should be adjusted accordingly. Furthermore, any ex-dividend or ex-rights events occurring after the determination of the exchange price and before the actual issuance date will result in an adjustment of the exchange price based on the formula specified in the issuance terms, with an announcement to follow.

5) Redemption right of the Group

- a) From the day following three months after the issuance date (November 9, 2024) to 40 days before the end of the issuance period (June 29, 2029), if the ordinary shares closing price of Asia Cement Corporation or Far Eastern Dept. Store, Ltd exceeds 30% of the prevailing exchange price for 30 consecutive business days (inclusive), the Group may redeem the outstanding bonds at face value in cash.
- b) During the same period, if the outstanding balance of the bonds falls below 10% of the original total face value of the issuance, the Group may redeem the outstanding bonds at face value in cash.

6) Put option of bondholders

The third anniversary of the issuance date (August 8, 2027) serves as the put option base date for bondholders to request early redemption of the exchangeable bonds. If the Group accepts the redemption request, the bonds held by the bondholders will be redeemed at face value in cash.

As of September 30, 2024, the Group had not repurchased any of the exchangeable bonds from the Over-the-Counter (OTC) market, nor had any bondholders exercised their exchange rights.

## 22. PROVISIONS

	September 30, 2024	December 31, 2023	September 30, 2023
Dismantling obligation	\$ 2,528,321	\$ 2,419,888	\$ 1,577,484
Warranties	219,766	220,842	152,829
Litigation	24,096	23,404	-
Onerous contract	<u>19,466</u>	<u>-</u>	<u>-</u>
	<u>\$ 2,791,649</u>	<u>\$ 2,664,134</u>	<u>\$ 1,730,313</u>
Current	\$ 399,052	\$ 380,659	\$ 288,433
Non-current	<u>2,392,597</u>	<u>2,283,475</u>	<u>1,441,880</u>
	<u>\$ 2,791,649</u>	<u>\$ 2,664,134</u>	<u>\$ 1,730,313</u>

	Dismantling Obligation	Warranties	Litigation	Onerous Contracts	Total
Balance at January 1, 2024	\$ 2,419,888	\$ 220,842	\$ 23,404	\$ -	\$ 2,664,134
Additions	95,227	12,512	692	-	108,431
Reductions	(7,757)	(15,306)	-	(1,236)	(24,299)
Discount amortization	6,326	-	-	-	6,326
Acquisitions through business combinations	-	1,718	-	20,702	22,420
Foreign exchange net gain or loss	<u>14,637</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,637</u>
Balance at September 30, 2024	<u>\$ 2,528,321</u>	<u>\$ 219,766</u>	<u>\$ 24,096</u>	<u>\$ 19,466</u>	<u>\$ 2,791,649</u>

(Continued)

	<b>Dismantling Obligation</b>	<b>Warranties</b>	<b>Litigation</b>	<b>Onerous Contracts</b>	<b>Total</b>
Balance at January 1, 2023	\$ 1,583,721	\$ 159,315	\$ -	\$ 6,098	\$ 1,749,134
Additions	14,330	5,568	-	-	19,898
Reductions	(6,323)	(12,054)	-	(6,098)	(24,475)
Discount amortization	3,661	-	-	-	3,661
Foreign exchange net gain or loss	<u>(17,905)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,905)</u>
Balance at September 30, 2023	<u>\$ 1,577,484</u>	<u>\$ 152,829</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,730,313</u> (Concluded)

### 23. RETIREMENT BENEFIT PLANS

For defined benefit plans, employee benefit expenses for the three months and nine months ended September 30, 2024 and 2023 were calculated as \$6,520 thousand, \$5,245 thousand, \$26,205 thousand and \$17,168 thousand by the actuarially determined pension cost rate as of December 31, 2023 and 2022.

### 24. 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:

	<b>September 30, 2024</b>		
	<b>Within One Year</b>	<b>Over One Year</b>	<b>Total</b>
<u>Assets</u>			
Notes and accounts receivable	\$ 318,235	\$ -	\$ 318,235
Inventories - construction and real estate	914,948	18,786,276	19,701,224
Contract assets - current	540,084	1,013,171	1,553,255
Other financial assets - current	914,608	636,109	1,550,717
Refundable deposits - current	2,365	9,223	11,588
<u>Liabilities</u>			
Notes and accounts payable	1,377,563	311,715	1,689,278
Contract liabilities - current	290,144	2,724,374	3,014,518
Provisions - current	5,000	169,110	174,110

	<b>December 31, 2023</b>		
	<b>Within One Year</b>	<b>Over One Year</b>	<b>Total</b>
<u>Assets</u>			
Notes and accounts receivable	\$ 1,079,508	\$ -	\$ 1,079,508
Inventories - construction and real estate	2,168,396	18,760,383	20,928,779
Contract assets - current	87,546	847,025	934,571
Other financial assets - current	1,276,325	809,776	2,086,101
Refundable deposits - current	41,896	8,499	50,395
<u>Liabilities</u>			
Notes and accounts payable	2,110,941	170,309	2,281,250
Contract liabilities - current	359,647	2,049,163	2,408,810
Provisions - current	5,000	172,819	177,819

	<b>September 30, 2023</b>		
	<b>Within One Year</b>	<b>Over One Year</b>	<b>Total</b>
<u>Assets</u>			
Notes and accounts receivable	\$ 290,082	\$ -	\$ 290,082
Inventories - construction and real estate	2,703,184	18,763,288	21,466,472
Contract assets - current	627,072	491,036	1,118,108
Other financial assets - current	1,101,408	889,578	1,990,986
Refundable deposits - current	1,260	7,763	9,023
<u>Liabilities</u>			
Notes and accounts payable	1,142,673	116,626	1,259,299
Contract liabilities - current	344,205	404,829	749,034
Provisions - current	5,000	104,539	109,539

## 25. EQUITY

### a. Share capital

#### Common stock

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Number of authorized shares (in thousands)	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>
Amount of authorized shares	<u>\$ 60,000,000</u>	<u>\$ 60,000,000</u>	<u>\$ 60,000,000</u>
Number of issued and fully paid shares (in thousands)	<u>5,352,875</u>	<u>5,352,875</u>	<u>5,352,875</u>
Amount of issued and fully paid shares	<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 one rights of voting and receiving dividends per share.

b. Capital surplus

	September 30, 2024	December 31, 2023	September 30, 2023
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	\$ 5,886,904	\$ 5,886,904	\$ 5,886,904
Treasury shares transaction	20,963	19,911	19,911
Donations received from shareholders	13	13	-
<u>May be used to offset a deficit only</u>			
Arising from changes in percentage of ownership interest in subsidiaries and associates (2)	7,156,643	7,238,420	637,965
Others	163	-	-
<u>May not be used for any purpose</u>			
Others	<u>155,443</u>	<u>155,122</u>	<u>155,074</u>
	<u>\$ 13,220,129</u>	<u>\$ 13,300,370</u>	<u>\$ 6,699,854</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.

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 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, refer to Note 27, 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 Rules issued by the FSC and the directive titled "Questions and Answers for Special Reserves Appropriated Following Adoption of IFRS Accounting Standards", the Company should appropriate or reverse to a special reserve.

The appropriations from the 2023 and 2022 earnings were approved in the shareholders' meetings on June 27, 2024 and June 28, 2023, respectively. The appropriations and dividends per share were as follows:

	<b>For the Year Ended December 31</b>	
	<b>2023</b>	<b>2022</b>
Legal reserve	<u>\$ 892,670</u>	<u>\$ 817,564</u>
Special reserve	<u>\$ 2,753,749</u>	<u>\$ 271,822</u>
Cash dividends	<u>\$ 7,226,382</u>	<u>\$ 7,226,382</u>
Cash dividends per share (NT\$)	\$ 1.35	\$ 1.35

d. Special reserve

The Group's appropriated special reserve on the first-time adoption of IFRS Accounting Standards 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:

	<b>For the Nine Months Ended</b>	
	<b>September 30</b>	
	<b>2024</b>	<b>2023</b>
Balance at January 1	\$ 20,933,198	\$ 21,018,407
Reversal:		
Disposal of available-for-sale buildings and land and investment properties	(48,664)	(136,578)
Disposal of subsidiaries and associates	<u>-</u>	<u>(59,245)</u>
Balance at September 30	<u>\$ 20,884,534</u>	<u>\$ 20,822,584</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.



	<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>
Balance at January 1	\$ 94,346,532	\$ 94,948,681
Appropriation in respect of:		
Application of the fair value method for investment properties	2,984,394	273,848
Disposal of associates	5,192	-
Reversal:		
Disposal of available-for-sale buildings and land and investment properties	(588,432)	(307,313)
Disposal of subsidiaries and associates	<u>(2,113)</u>	<u>(232,680)</u>
Balance at September 30	<u>\$ 96,745,573</u>	<u>\$ 94,682,536</u>

e. Other equity items

The changes in other equity items were as follows:

	<b>Exchange Differences on Translating Foreign Operations</b>	<b>Unrealized Gain (Loss) on Financial Assets at FVTOCI</b>	<b>Gain (Loss) on Hedging Instruments</b>	<b>Gain on Property Revaluation</b>	<b>Total</b>
Balance at January 1, 2024	\$ (5,786,836)	\$ 2,719,679	\$ 24,125	\$ 7,473,707	\$ 4,430,675
Exchange differences arising on translation of foreign operations	3,160,173	-	-	-	3,160,173
Unrealized gain on financial assets at FVTOCI	-	90,191	-	-	90,191
Loss on hedging instruments	-	-	(806)	-	(806)
Gain on property revaluation	-	-	-	27,921	27,921
Share of the other comprehensive gain (loss) of associates	1,069,885	1,406,395	(972)	-	2,475,308
Change in associates accounted for using the equity method	-	3,225	-	(43,604)	(40,379)
Disposal of associates accounted for using the equity method	-	(19,639)	-	(3,526)	(23,165)
Associate disposed the investment in equity instruments designated as at FVTOCI	-	(268,069)	-	-	(268,069)
Disposal of investment properties	<u>-</u>	<u>-</u>	<u>-</u>	<u>(426,217)</u>	<u>(426,217)</u>
Balance at September 30, 2024	<u>\$ (1,556,778)</u>	<u>\$ 3,931,782</u>	<u>\$ 22,347</u>	<u>\$ 7,028,281</u>	<u>\$ 9,425,632</u>
Balance at January 1, 2023	\$ (4,572,624)	\$ 837,114	\$ 24,584	\$ 2,593,410	\$ (1,117,516)
Effects of retrospective application and retrospective restatement	<u>(301)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(301)</u>
Balance at January 1, 2023 after restated	(4,572,925)	837,114	24,584	2,593,410	(1,117,817)
Exchange differences arising on translation of foreign operations	2,109,979	-	-	-	2,109,979
Unrealized loss on financial assets at FVTOCI	-	(6,842)	-	-	(6,842)
Loss on hedging instruments	-	-	(167)	-	(167)
Gain on property revaluation	-	-	-	3,596,959	3,596,959
Disposal of associates accounted for using the equity method	-	11,262	-	(1,318)	9,944
Share of the other comprehensive gain of associates	695,544	400,295	7	-	1,095,846
Change in associates accounted for using the equity method	-	(215)	-	(9)	(224)

(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
Associate disposed the investment in equity instruments designated as at FVTOCI	\$ -	\$ 5,300	\$ -	\$ -	\$ 5,300
Change in partial ownership interest of actual disposal or acquisition of subsidiaries	<u>(506)</u>	<u>14,562</u>	<u>(57)</u>	<u>(980)</u>	<u>13,019</u>
Balance at September 30, 2023	<u>\$ (1,767,908)</u>	<u>\$ 1,261,476</u>	<u>\$ 24,367</u>	<u>\$ 6,188,062</u>	<u>\$ 5,705,997</u>

(Concluded)

f. Non-controlling interests

	<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>
Balance at January 1	\$ 84,454,454	\$ 62,663,599
Effects of retrospective application and retrospective restatement	<u>-</u>	<u>1,971</u>
Balance at January 1, after restated	84,454,454	62,665,570
Attributable to non-controlling interests:		
Net income	6,305,321	5,340,766
Cash dividends distributed by subsidiaries	(6,812,568)	(5,271,287)
Cash dividends from capital surplus and distributed by subsidiaries	(1,489,937)	-
Cash dividends from legal surplus distributed by subsidiaries	-	(1,807,723)
Exchange differences on translating foreign operations	377,875	(224,892)
Unrealized loss on financial assets at FVTOCI	(22,555)	(63,945)
Loss on hedging instruments	(1,689)	(329)
Gain on property revaluation	14,962	854,034
Share of other comprehensive income of associates accounted for using the equity method	170,107	9,847
Unclaimed dividend	337	-
Changes in associates accounted for using the equity method	(768)	(474)
Actual disposal or acquisition of partial interests in subsidiaries	49,465	1,770,013
Effects on changes in percentage of ownership in subsidiaries	207,082	75,264
Share-based payments	920	4,707
Acquisition of subsidiaries	117,777	-
Disposal of subsidiaries	<u>-</u>	<u>(68,515)</u>
Balance at September 30	<u>\$ 83,370,783</u>	<u>\$ 63,283,036</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>September 30, 2024</u>			
Yuan Ding	779	<u>\$ 25,063</u>	<u>\$ 29,928</u>
<u>December 31, 2023</u>			
Yuan Ding	779	<u>\$ 25,063</u>	<u>\$ 24,316</u>
<u>September 30, 2023</u>			
Yuan Ding	779	<u>\$ 25,063</u>	<u>\$ 22,407</u>

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.

## 26. REVENUE

	<u>For the Three Months Ended September 30</u>		<u>For the Nine Months Ended September 30</u>	
	2024	2023	2024	2023
Revenue from contracts with customers				
Revenue from sale of goods	\$ 45,837,987	\$ 47,026,374	\$ 137,108,702	\$ 136,258,909
Telecommunications				
service revenue	14,203,651	12,056,065	42,223,450	35,865,687
Construction revenue	1,177,164	692,025	3,223,387	2,251,920
Other operating revenue	<u>5,765,700</u>	<u>5,538,038</u>	<u>17,292,145</u>	<u>15,761,574</u>
	66,984,502	65,312,502	199,847,684	190,138,090
Revenue from contracts with non-customers				
Gain on disposal of investments, net	<u>289,275</u>	<u>72,994</u>	<u>351,238</u>	<u>102,937</u>
	<u>\$ 67,273,777</u>	<u>\$ 65,385,496</u>	<u>\$ 200,198,922</u>	<u>\$ 190,241,027</u>

a. Description of customer contract

Refer to Note 4 the summary of material accounting policy information in the consolidated financial statements for the year ended December 31, 2023.

b. Contract balances

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>	<b>January 1, 2023</b>
Notes and accounts receivable (Note 10)	<u>\$ 35,621,018</u>	<u>\$ 32,559,191</u>	<u>\$ 35,145,320</u>	<u>\$ 29,095,332</u>
Long-term receivables	<u>\$ 294,141</u>	<u>\$ 301,779</u>	<u>\$ 201,009</u>	<u>\$ 162,111</u>
Contract assets				
Bundle sale of goods	\$ 9,410,350	\$ 8,886,646	\$ 8,296,624	\$ 7,987,037
Real estate construction	1,429,833	858,414	759,724	1,274,113
Retentions receivable	123,422	76,157	358,384	373,345
Others	1,031,331	875,361	1,000,579	989,209
Less: Allowance for impairment loss	<u>(149,996)</u>	<u>(149,996)</u>	<u>(145,515)</u>	<u>(145,515)</u>
	<u>\$ 11,844,940</u>	<u>\$ 10,546,582</u>	<u>\$ 10,269,796</u>	<u>\$ 10,478,189</u>
Current	\$ 7,540,134	\$ 6,427,253	\$ 6,433,889	\$ 6,807,718
Non-current	<u>4,304,806</u>	<u>4,119,329</u>	<u>3,835,907</u>	<u>3,670,471</u>
	<u>\$ 11,844,940</u>	<u>\$ 10,546,582</u>	<u>\$ 10,269,796</u>	<u>\$ 10,478,189</u>
Contract liabilities				
Sale of goods and services	\$ 4,394,367	\$ 4,364,342	\$ 15,178,668	\$ 15,787,642
Sale of real estate	45,321	309,107	255,485	205,652
Real estate construction	<u>2,969,197</u>	<u>2,099,703</u>	<u>493,549</u>	<u>791,509</u>
	<u>\$ 7,408,885</u>	<u>\$ 6,773,152</u>	<u>\$ 15,927,702</u>	<u>\$ 16,784,803</u>
Current	\$ 7,258,149	\$ 6,600,440	\$ 6,097,235	\$ 6,408,943
Non-current	<u>150,736</u>	<u>172,712</u>	<u>9,830,467</u>	<u>10,375,860</u>
	<u>\$ 7,408,885</u>	<u>\$ 6,773,152</u>	<u>\$ 15,927,702</u>	<u>\$ 16,784,803</u>

The changes in the balance of contract assets and contract liabilities primarily resulted from the timing difference between the Group's performance of obligations and the respective customer's payment, contract liability is recognized as revenue until performance obligations are satisfied.

The Group recognizes allowance for contract assets of properties excluded in expected credit provision lifetime. The expected credit provision during the lifetime is calculated by taking into account the customer's past default records and current financial conditions, as well as forward-looking factors such as GDP forecast, unemployment rate and industry outlook, and then using the reserve matrix calculation.

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, which the contract liabilities was settled with APTC on December 15, 2023.

c. Assets related to contract costs

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Non-current			
Incremental costs of obtaining a contract	<u>\$ 4,874,005</u>	<u>\$ 5,783,434</u>	<u>\$ 3,478,730</u>

The Group considered its past experience and believes the commission and subsidies paid for obtaining contracts are wholly recoverable. Total expenses recognized were \$1,051,518 thousand and \$703,310 thousand for the three months ended September 30, 2024 and 2023, respectively, and \$3,236,953 thousand and \$2,132,283 thousand for the nine months ended September 30, 2024 and 2023, respectively.

d. Disaggregation of revenue

Refer to Note 43 for information about disaggregation of revenue.

## 27. NET INCOME

a. Interest expenses

	<b>For the Three Months Ended September 30</b>		<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Capitalized interests on properties	\$ 110,240	\$ 141,711	\$ 329,575	\$ 419,230
Capitalization rates	1.46%-6.61%	1.29%-6.90%	1.28%-6.90%	0.89%-7.10%

b. Depreciation and amortization

	<b>For the Three Months Ended September 30</b>		<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Property, plant and equipment	\$ 4,453,012	\$ 4,093,353	\$ 13,256,469	\$ 12,352,717
Right-of-use assets	1,224,524	1,075,616	3,920,756	3,275,827
Concessions and intangible assets	1,978,944	1,906,724	5,998,520	5,485,236
Other non-current assets	<u>80,291</u>	<u>-</u>	<u>246,874</u>	<u>-</u>
	<u>\$ 7,736,771</u>	<u>\$ 7,075,693</u>	<u>\$ 23,422,619</u>	<u>\$ 21,113,780</u>

An analysis of deprecation by function

Operating costs	\$ 4,966,343	\$ 4,569,122	\$ 15,068,931	\$ 13,940,555
Operating expenses	571,215	538,301	1,682,088	1,586,371
Other expense	<u>139,978</u>	<u>61,546</u>	<u>426,206</u>	<u>101,618</u>
	<u>\$ 5,677,536</u>	<u>\$ 5,168,969</u>	<u>\$ 17,177,225</u>	<u>\$ 15,628,544</u>

(Continued)

	<b>For the Three Months Ended September 30</b>		<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
An analysis of amortization by function				
Operating costs	\$ 1,816,518	\$ 1,492,956	\$ 5,488,111	\$ 4,435,510
Operating expenses	<u>242,717</u>	<u>413,768</u>	<u>757,283</u>	<u>1,049,726</u>
	<u>\$ 2,059,235</u>	<u>\$ 1,906,724</u>	<u>\$ 6,245,394</u>	<u>\$ 5,485,236</u>

(Concluded)

c. Employee benefits expense

	<b>For the Three Months Ended September 30</b>		<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Post-employment benefits				
Defined contribution plans	\$ 265,702	\$ 240,170	\$ 774,864	\$ 716,089
Defined benefit plans	6,520	5,245	26,205	17,168
Other employee benefits	<u>6,295,886</u>	<u>5,805,692</u>	<u>18,619,592</u>	<u>17,439,285</u>
Total employee benefit expenses	<u>\$ 6,568,108</u>	<u>\$ 6,051,107</u>	<u>\$ 19,420,661</u>	<u>\$ 18,172,542</u>
Analysis of employee benefit expense by function				
Operating costs	\$ 3,541,199	\$ 3,067,875	\$ 10,306,328	\$ 9,237,616
Operating expenses	<u>3,026,909</u>	<u>2,983,232</u>	<u>9,114,333</u>	<u>8,934,926</u>
	<u>\$ 6,568,108</u>	<u>\$ 6,051,107</u>	<u>\$ 19,420,661</u>	<u>\$ 18,172,542</u>

d. Gain (loss) on disposal of non-financial assets

	<b>For the Three Months Ended September 30</b>		<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Loss on disposal of property, plant and equipment	\$ (15,161)	\$ (53,278)	\$ (103,836)	\$ (149,650)
(Loss) gain on disposal of investment property	-	(3,840)	376,921	(20,942)
Loss on disposal of intangible assets	(536)	-	(3,732)	-
Loss on disposal of concessions	<u>-</u>	<u>(3,161)</u>	<u>(301)</u>	<u>(120,202)</u>
	<u>\$ (15,697)</u>	<u>\$ (60,279)</u>	<u>\$ 269,052</u>	<u>\$ (290,794)</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 nine months ended September 30, 2024 and 2023 were as follows:

Accrual rate

	<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>
Employees' compensation	3.34%	3.39%
Remuneration of directors	2.38%	2.48%

Amount

	<b>For the Three Months Ended September 30</b>		<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Employees' compensation	<u>\$ 112,321</u>	<u>\$ 72,969</u>	<u>\$ 245,432</u>	<u>\$ 199,073</u>
Remuneration of directors	<u>\$ 75,239</u>	<u>\$ 55,856</u>	<u>\$ 174,526</u>	<u>\$ 145,931</u>

If there are 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 2023 and 2022 that were resolved by the board of directors on March 5, 2024 and March 8, 2023, respectively, are stated below:

Amount

	<b>For the Year Ended December 31</b>			
	<b>2023</b>		<b>2022</b>	
	<b>Cash</b>	<b>Shares</b>	<b>Cash</b>	<b>Shares</b>
Employees' compensation	<u>\$ 262,812</u>	<u>\$ -</u>	<u>\$ 285,617</u>	<u>\$ -</u>
Remuneration of directors	<u>\$ 152,109</u>	<u>\$ -</u>	<u>\$ 153,878</u>	<u>\$ -</u>

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, 2023 and 2022.

Information on the employees' compensation and remuneration of directors resolved by the Company's board of directors in 2024 and 2023 is available at the Market Observation Post System website of the Taiwan Stock Exchange.

## 28. INCOME TAXES

### a. Income tax recognized in profit or loss

Major components of income tax are as follows:

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2024	2023	2024	2023
Current tax				
In respect of the current period	\$ 899,881	\$ 1,081,798	\$ 2,709,399	\$ 2,911,110
Income tax on unappropriated earnings	-	-	565	-
Adjustments for prior years	<u>15,566</u>	<u>29,852</u>	<u>(21,245)</u>	<u>28,155</u>
	915,447	1,111,650	2,688,719	2,939,265
Deferred tax	<u>158,268</u>	<u>(306,859)</u>	<u>694,859</u>	<u>(77,426)</u>
Income tax expense recognized in profit or loss	<u>\$ 1,073,715</u>	<u>\$ 804,791</u>	<u>\$ 3,383,578</u>	<u>\$ 2,861,839</u>

### b. Income tax recognized in other comprehensive income

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2024	2023	2024	2023
<u>Deferred tax</u>				
In respect of the current period				
Unrealized gain (loss) on financial assets at fair value through other comprehensive income	\$ (325)	\$ 1,690	\$ (4,123)	\$ 1,801
Gains on property revaluation	<u>-</u>	<u>-</u>	<u>2,875</u>	<u>389,404</u>
Income tax expense (benefit) recognized in other comprehensive income	<u>\$ (325)</u>	<u>\$ 1,690</u>	<u>\$ (1,248)</u>	<u>\$ 391,205</u>

### c. Income tax assessments

	<b><u>Latest Year of Income Tax Return That Tax Authorities Had Examined and Cleared</u></b>
Far Eastern New Century Corporation	2020
Far Eastern Resource Development Co., Ltd.	2020
Oriental Petrochemical (Taiwan) Co., Ltd.	2021
Fu Kwok Knitting & Garment Co., Ltd.	2020
Yuan Tone Investment Co., Ltd.	2021

(Continued)



**Latest Year of Income  
Tax Return That Tax  
Authorities Had  
Examined and Cleared**

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Kai Yuang Investment Corp.	2022
Din Yuang Investment Co., Ltd.	2022
An Ho Garment Co., Ltd.	2022
Far Eastern Textile Ltd.	2022
Far Eastern Construction Co., Ltd.	2022
Far Eastern General Contractor Inc.	2022
Yuan Ding Investment Corporation	2021
Far Eastern Fibertech Co., Ltd.	2022
Oriental Green Materials Ltd.	2021
Oriental Resources Development Limited	2022
Far Eastern Apparel Co., Ltd.	2021
Yuan Faun Ltd.	2022
Yuan Cheng Manpower Services co., Ltd.	2021
Yuan Ding Co., Ltd.	2022
Far Eastern Technical Consultants Co., Ltd.	2022
YDT Technology International Co., Ltd.	2022
FET Engineers Co., Ltd.	2022
Ding Ding Integrated Marketing Service Co., Ltd.	2022
Ding Ding Hotel Co., Ltd.	2021
Far Eastern Electronic Toll Collection Co., Ltd.	2022
FETC International Co., Ltd.	2022
Far EasTone Telecommunications Co., Ltd.	2020
Asia Pacific Telecom Co., Ltd (Acquired through business combinations by FET in 2023Q4)	2020
Field Delivery Service Co., Ltd. (Acquired through business combinations by FET in 2024Q2)	2021
ARCOA Communication Co., Ltd.	2021
Information Security Service Digital United Inc.	2022
DataExpress Infotech Co., Ltd.	2021
Yuan Cing Co., Ltd.	2022
New Diligent Co., Ltd.	2022
KGEx.com Co., Ltd.	2022
Home Master Technology Ltd.	2022
Yuanshi Digital Technology Co., Ltd.	2021
New Century InfoComm Tech Corporation	2022
Nextlink Technology Co., Ltd.	2021
Microfusion Technology Co., Ltd.	2022
Prime EcoPower Co., Ltd.	2022
FarEasTone Insurance Agency Co., Ltd.	2022
IDEAWORKS Entertainment Co., Ltd.	2022
Mission International Co., Ltd.	2022

(Concluded)

## 29. EARNINGS PER SHARE

Unit: NT\$ Per Share

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2024	2023	2024	2023
Basic earnings per share	<u>\$ 0.40</u>	<u>\$ 0.40</u>	<u>\$ 1.40</u>	<u>\$ 1.14</u>
Diluted earnings per share	<u>\$ 0.40</u>	<u>\$ 0.40</u>	<u>\$ 1.40</u>	<u>\$ 1.14</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 September 30		For the Nine Months Ended September 30	
	2024	2023	2024	2023
Net income for the period attributable to owners of the Company	<u>\$ 1,989,815</u>	<u>\$ 1,980,787</u>	<u>\$ 7,015,661</u>	<u>\$ 5,714,753</u>

### Weighted Average Number of Common Stock Outstanding

Unit: In Thousand Shares

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2024	2023	2024	2023
Weighted average number of common stock used in the computation of basic earnings per share	5,029,208	5,001,243	5,015,428	5,001,059
Effect of potentially dilutive common stock: Employees' compensation	<u>6,391</u>	<u>6,924</u>	<u>8,225</u>	<u>8,890</u>
Weighted average number of common stock used in the computation of diluted earnings per share	<u>5,035,599</u>	<u>5,008,167</u>	<u>5,023,653</u>	<u>5,009,949</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 the compensation of 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 computation of diluted earnings per share, as 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 would be 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 nine months ended September 30, 2024 and 2023, the Company's Basic EPS were \$0.37, \$0.37, \$1.31 and \$1.07, respectively.

### 30. SHARE-BASED PAYMENT ARRANGEMENT

Share-based payment agreement of the subsidiaries Information Security Service Digital United Inc. (ISSDU) and Nextlink Technology Co., Ltd. (Nextlink Technology) were as follows:

Type of Agreement	Grant Date	Quantity Granted (Thousand Shares)	Contract Period	Vesting Conditions
Employee share options - ISSDU	October 2022	787	3 years	Note 1
Employee share options - Nextlink Technology	May 2023	1,080	0.1-1.6 years	Note 2
Employee share options - ISSDU	October 2023	515	2 years	Note 1

Note 1: Exercisable at certain percentages after 9 months from the grant date.

Note 2: Exercisable at certain percentages after 15 days from the grant date.

Information on employee share options was as follows:

	For the Nine Months Ended September 30, 2024					
	Granted on October 2022		Granted on May 2023		Granted on October 2023	
	Number of Options (In Thousands of Units)	Weighted -average Exercise Price (\$)	Number of Options (In Thousands of Units)	Weighted -average Exercise Price (\$)	Number of Options (In Thousands of Units)	Weighted -average Exercise Price (\$)
Balance at January 1	502	\$ 10.80	119	\$ 29.20	510	\$ 12.42
Options forfeited	(70)	10.00	(31)	28.40	(78)	10.40
Options exercised	<u>(181)</u>	10.02	<u>(44)</u>	28.40	<u>(125)</u>	10.40
Balance at September 30	<u>251</u>	10.00	<u>44</u>	28.40	<u>307</u>	10.40
Options exercisable, end of the period	<u>17.10</u>	10.00	<u>1.00</u>	28.40	<u>4.50</u>	10.40

<b>For the Nine Months Ended September 30, 2023</b>				
	<b>Share Options Granted on October 2022</b>		<b>Share Options Granted on May 2023</b>	
	<b>Number of Options (In Thousands of Units)</b>	<b>Weighted- average Exercise Price (\$)</b>	<b>Number of Options (In Thousands of Units)</b>	<b>Weighted- average Exercise Price (\$)</b>
Balance at January 1	759	\$ 12.35	-	\$ -
Options granted	-	-	1,080	41.25
Options forfeited	(74)	10.80	(173)	39.55
Options exercised	(183)	10.80	(775)	43.57
Options expired	<u>-</u>	-	<u>(6)</u>	44.20
Balance at September 30	<u>502</u>	10.80	<u>126</u>	29.20
Options exercisable, end of the period	<u>23</u>	10.80	<u>0.50</u>	29.20

Information on outstanding employee share options was as follows:

	<b>September 30, 2024</b>			<b>September 30, 2023</b>	
	<b>Stock Options Granted on October 2022</b>	<b>Stock Options Granted on May 2023</b>	<b>Stock Options Granted on October 2023</b>	<b>Stock Options Granted on October 2022</b>	<b>Stock Options Granted on May 2023</b>
Range of exercise price (\$)	\$10.00-10.80	\$28.40-29.20	\$10.40-12.42	\$10.80-12.35	\$29.20-44.20
Weighted-average remaining contractual life (in years)	1.04	0.20	1.04	2.04	1.22

Options granted were price using the Black-Scholes pricing model and the Binomial model and the inputs to the model were as follows:

	<b>Granted on October 2022</b>	<b>Granted on May 2023</b>	<b>Granted on October 2023</b>
Grant-date share price	\$11.18	\$62.90	\$11.45
Exercise price	\$12.35	\$39-59	\$12.42
Expected volatility	30.33-33.63%	42.00-46.00%	32.73-35.36%
Expected life (in years)	1.88-2.88	0.1-1.6	1.38-1.88
Risk-free interest rate	1.34-1.43%	0.88-0.99%	1.09-1.14%

The compensation costs arising from employee share options amounted were as follows:

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2024	2023	2024	2023
Granted on October 2022	\$ 51	\$ 123	\$ 172	\$ 544
Granted on May 2023	73	658	714	5,826
Granted on October 2023	<u>88</u>	<u>-</u>	<u>355</u>	<u>-</u>
	<u>\$ 212</u>	<u>\$ 781</u>	<u>\$ 1,241</u>	<u>\$ 6,370</u>

### 31. BUSINESS COMBINATIONS

#### a. Asia Pacific Telecom Co., Ltd. (APTC)

In order to enhance competitiveness, expand the business scale and achieve operating synergy, a FENC's subsidiary, Far EasTone Telecommunications Co., Ltd. (FET), issued stocks to merge with APTC, as the share exchange ratio was one share of APTC for 0.0934406 share of FET. APTC's main businesses included fixed-line and mobile telecommunication services. The effective date of the merger was December 15, 2023, with FET as the surviving company.

##### 1) Assets acquired and liabilities assumed at the date of acquisition

	<b>APTC and Its Subsidiaries</b>
Cash and cash equivalents	\$ 190,316
Notes and accounts receivable	1,483,892
Property, plant and equipment	9,178,325
Right-of-use assets	2,397,104
Investment properties	169,654
Intangible assets	8,694,110
Other assets	15,710,986
Borrowings	(9,307,286)
Accounts and other payables	(3,978,211)
Deferred tax liabilities	(69,245)
Lease liabilities	(2,285,136)
Other liabilities	<u>(1,117,414)</u>
The fair value of the identified net assets acquired	<u>\$ 21,067,095</u>

The initial accounting for the acquisition of APTC was only provisionally determined at the end of the year. The provisional fair value of the identified net assets acquired was \$21,067,095 thousand, which included trademarks and self-developed software licensing amounting to \$158,700 thousand. The value of the foregoing assets is under evaluation.

2) Goodwill recognized on acquisitions

	<b>APTC and Its Subsidiaries</b>
Consideration for the acquisition	\$ 26,927,481
Add: Equity instruments issued	
- fair value of APTC's shares held at the acquisition date	2,513,435
Less: Fair value of the identified net assets acquired	<u>(21,067,095)</u>
Goodwill recognized on acquisitions	<u>\$ 8,373,821</u>

FET merged with APTC through a stock swap. The fair value of ordinary shares issued was based on the closing price of FET's share at the effective date of the merger. The fair value of ordinary shares issued for APTC's private placement shares was discounted for lack of marketability.

FET had owned 11.58% of APTC's equity before the merger. The fair value of the originally owned shares of APTC was \$2,513,435 thousand and as a part of consideration, they were transferred. The accumulated valuation loss of those shares attributable to owners of the Company, which amounted to \$812,204 thousand was transferred from other equity to retained earnings.

The expected amount to be tax-deductible of goodwill recognized on acquisition is \$1,674,764 thousand, which will be amortized over 15 years.

3) Impact of acquisitions on the results of the Group

Had APTC concluded the acquisition at January 1, 2023, the Group's revenue for the three months and nine months ended September 30, 2023 would have been \$67,466,390 thousand and \$197,220,184 thousand, respectively. the Group's profit for the three months and nine months ended September 30, 2023 would have been \$2,687,250 thousand and \$7,525,241 thousand, respectively. Those amounts cannot reflect the actual revenue and operational results that the Group could generate when the business combination is completed on the acquisition commencement date. Nor is it intended to forecast future operational results.

b. Field Delivery Service Co., Ltd. (FDS)

On December 15, 2023, the Group acquired 40.40% ownership of FDS by merging with APTC. In order to develop the market of information and communication technology and active the operational synergy. On May 1 2024, the subsidiary, FET obtained control over the operations, finances, and personnel of FDS, and recognized FDS as a subsidiary thereafter.

1) Assets acquired and liabilities assumed at the date of acquisition

	<b>FDS</b>
Cash and cash equivalents	\$ 259,675
Accounts receivable	153,515
Inventories	652,804
Other assets	238,150
Borrowings	(100,000)
Accounts and other payables	(558,783)
Contract liabilities	(378,652)
Other liabilities	<u>(69,101)</u>
The fair value of the identified net assets acquired	<u>\$ 197,608</u>

The initial accounting for the acquisition of FDS was only provisionally determined at the end of the reporting period. The provisional fair value of the identified net assets acquired was \$197,608 thousand, and the value of the foregoing assets is under evaluation.

2) Non-Controlling Interests

The non-controlling interest (a 59.60% ownership interest of FDS) recognized at the acquisition date was measured by reference to the fair value amounted to \$117,777 thousand. This fair value was estimated by applying at market price method and its foregoing assets is under evaluation.

3) Goodwill recognized on acquisitions

	<b>FDS</b>
Consideration for the acquisition	\$ -
Add: Equity instruments issued	
- fair value of FDSs shares held at the acquisition date	224,318
Add: Non-controlling interests	117,777
Less: Fair value of the identified net assets acquired	<u>(197,608)</u>
Goodwill recognized on acquisitions	<u>\$ 144,487</u>

The goodwill recognized from the acquisition of FDS mainly represents the benefits of expected synergies of mergers, revenue growth, future market developments and the assembled workforces of FDS. However, these benefits are not separately recognized from goodwill because they do not meet the recognition criteria for identifiable intangible assets.

The total amount of acquired goodwill is not tax-deductible.

4) Impact of acquisitions on the operating results of the Group

From the acquisition date, the operating results of the acquired company are as follows:

	<b>FDS</b>
Operating revenue	<u>\$ 396,600</u>
Net income	<u>\$ 2,161</u>

Had FDS concluded the acquisition at the beginning of 2024, the Group's operating revenue for the three months and nine months ended September 30, 2024 would have been \$67,273,777 thousand and \$200,372,797 thousand, respectively. The Group's net income for the three months and nine months ended September 30, 2024 would have been \$4,071,097 thousand and \$13,306,574 thousand, respectively. Those amounts cannot reflect the actual revenue and operational results that the Group could generate when the business combination is completed at the beginning of the acquisition year, nor is it intended to be used to forecast future operational results.

### 32. DISPOSAL OF SUBSIDIARIES

Yuan Hsin Digital Payment Co., Ltd. approved its dissolution at the interim shareholders' meeting on December 20, 2022. The record date for dissolution was set as January 2, 2023. The liquidation has been completed but is still pending approval by the court to finalize and file for record.

The consideration amounted to \$172,961 thousand. As of September 30, 2023, \$89,867 thousand had been collected, and as of December 31, 2023, and September 30, 2024, \$124,279 thousand had been collected, while the remaining balance is recognized as other receivables.

a. Analysis of assets and liabilities on the date control was lost

**Yuan Hsin  
Digital  
Payment  
Co., Ltd.**

Current assets	<u>\$ 241,476</u>
Net assets disposed of	<u>\$ 241,476</u>

b. Loss on disposal of subsidiary

**Yuan Hsin  
Digital  
Payment  
Co., Ltd.**

Consideration received	\$ 172,961
Net assets disposed of	(241,476)
Non-controlling interests	<u>68,515</u>
Loss on disposals	<u>\$ -</u>

c. Net cash outflow on disposals of subsidiaries

For the nine months ended September 30, 2023

**Yuan Hsin  
Digital  
Payment  
Co., Ltd.**

Consideration received in cash	\$ 89,867
Less: Cash and cash equivalent balances disposed of	<u>(191,561)</u>
	<u>\$ (101,694)</u>

### 33. EQUITY TRANSACTIONS WITH NON-CONTROLLING INTERESTS

a. Acquisition or disposal interests of subsidiaries

For the nine months ended September 30, 2024

In September 2024, the Group subscribed for additional new shares of its subsidiary, Field Delivery Service Co., Ltd. (FDS), in cash at a percentage different from its existing ownership percentage, increasing its interest from 40.40% to 43.05%.

In August 2024, the Group subscribed for additional new shares of its subsidiary, Oriental Petrochemical (Taiwan) Co., Ltd.(OPTC), in cash at a percentage different from its existing ownership percentage, increasing its interest from 80.76% to 82.15%.

In July 2024, the Group acquired the remaining equity of its subsidiary, Sino Belgium (Holding) Ltd.(SBH), for US\$1, increasing its interest from 90.88% to 100%.



In January 2024, the Group disposed part of interests of Nextlink Technology Co., Ltd., which decreasing its interest from 67.29% to 64.60%.

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

	<b>FDS</b>	<b>OPTC</b>	<b>SBH</b>	<b>Nextlink Technology</b>
Cash consideration received	\$ 16,109	\$ -	\$ -	\$ 42,581
Differences recognized from equity transactions	<u>(16,277)</u>	<u>(171,205)</u>	<u>(14,859)</u>	<u>(49,465)</u>
	<u>\$ (168)</u>	<u>\$ (171,205)</u>	<u>\$ (14,859)</u>	<u>\$ (6,884)</u>
<u>Line items adjusted for equity transactions</u>				
Unappropriated earnings	<u>\$ (168)</u>	<u>\$ (171,205)</u>	<u>\$ (14,859)</u>	<u>\$ (6,884)</u>

For the nine months ended September 30, 2023

In February 2023, the Group subscribed for additional new shares of Yuanshi Digital Technology Co., Ltd in cash at a percentage different from its existing ownership percentage, decreasing its interest from 99.51% to 99.42%. As it did not have effect on the Group's control over the subsidiary, the transaction above was recognized as equity transaction. Cash consideration received and equity transactions were as follows:

	<b>Yuanshi Digital Technology Co., Ltd.</b>
Cash consideration received	\$ 4,173
The proportionate share of the carrying amount of the net assets of the subsidiary	<u>(3,963)</u>
Differences recognized from equity transactions	<u>\$ 210</u>
<u>Line items adjusted for equity transactions</u>	
Capital surplus - changes in ownership interests in subsidiaries	<u>\$ 210</u>

The Group disposed of its partial interest in Far EasTone Telecommunications Co., Ltd.(FET), decreasing its interest from 38.33% to 36.30%.

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

	<b>FET</b>
Cash consideration received	\$ 5,065,076
The proportionate share of the carrying amount of the net assets of the subsidiary	(1,770,013)
Adjustment of other equity	<u>(13,019)</u>
Differences recognized from equity transactions	<u>\$ 3,282,044</u>
<u>Line items adjusted for equity transactions</u>	
Capital surplus - difference between consideration received or paid and carrying amount of the subsidiaries' net assets during actual disposal or acquisition	<u>\$ 3,282,044</u>

b. Employee share options of subsidiaries

Employee share options issued by Nextlink Technology Co., Ltd.(Nextlink Technology) and Information Security Service Digital United Inc.(ISSDU) has been exercised in August and September 2024, respectively; therefore, the interests owned by the Group in Nextlink Technology Co., Ltd. and Information Security Service Digital United Inc. decreased from 64.60% to 64.46% and 98.68% to 96.76%, respectively. As of September 30, 2024, 306 thousand shares issued by Information Security Service Digital United Inc. from the exercise of its employee share options have not been completed registration yet.

Employee share options issued by Nextlink Technology Co., Ltd. and Information Security Service Digital United Inc. has been exercised in July and September 2023, respectively; therefore, the interests owned by the Group in Nextlink Technology Co., Ltd. and Information Security Service Digital United Inc. decreased from 70% to 67.29% and 100% to 98.68%, respectively. As of September 30, 2023, 184 thousand shares issued by Information Security Service Digital United Inc. from the exercise of its employee share options have not been completed registration yet.

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

For the nine months ended September 30, 2024

	<b>Nextlink Technology</b>	<b>ISSDU</b>
Cash consideration received	\$ 1,250	\$ 3,111
The proportionate share of the carrying amount of the net assets of the subsidiary	<u>(1,335)</u>	<u>(3,406)</u>
Differences recognized from equity transactions	<u>\$ (85)</u>	<u>\$ (295)</u>
<u>Line items adjusted for equity transactions</u>		
Unappropriated earnings	<u>\$ (85)</u>	<u>\$ (295)</u>

For the nine months ended September 30, 2023

	<b>Nextlink Technology</b>	<b>ISSDU</b>
Cash consideration received	\$ 33,746	\$ 1,981
The proportionate share of the carrying amount of the net assets of the subsidiary	<u>(28,043)</u>	<u>(2,008)</u>
Differences recognized from equity transactions	<u>\$ 5,703</u>	<u>\$ (27)</u>
<u>Line items adjusted for equity transactions</u>		
Capital surplus - changes in ownership interests in subsidiaries	<u>\$ 5,703</u>	<u>\$ -</u>
Unappropriated earnings	<u>\$ -</u>	<u>\$ (27)</u>

### 34. 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.

### 35. 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.

	September 30, 2024		December 31, 2023		September 30, 2023	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
<u>Financial liabilities</u>						
Financial liabilities measured at amortized cost						
Bonds payable	\$ 117,571,420	\$ 117,411,049	\$ 119,813,636	\$ 119,109,253	\$ 110,217,296	\$ 109,441,580

2) Fair value hierarchy

September 30, 2024

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
<u>Financial liabilities</u>				
Bonds payable	<u>\$ 114,771,749</u>	<u>\$ 2,639,300</u>	<u>\$ -</u>	<u>\$ 117,411,049</u>

December 31, 2023

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
<u>Financial liabilities</u>				
Bonds payable	<u>\$ 119,109,253</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,109,253</u>

September 30, 2023

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
<u>Financial liabilities</u>				
Bonds payable	<u>\$ 109,441,580</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,441,580</u>

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

1) Fair value hierarchy

September 30, 2024

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
<u>Financial assets at FVTPL</u>				
Open-end mutual funds - beneficial certificates	\$ 2,809,367	\$ -	\$ -	\$ 2,809,367
Oversea mutual funds - benefit certificates	-	3,175,444	-	3,175,444
Listed shares	374,998	-	-	374,998
Forward exchange contracts	-	-	28,516	28,516
Film and television investment agreement	-	-	10,000	10,000
	<u>\$ 3,184,365</u>	<u>\$ 3,175,444</u>	<u>\$ 38,516</u>	<u>\$ 6,398,325</u>
<u>Financial assets at FVTOCI</u>				
Domestic listed shares	\$ 798,736	\$ -	\$ -	\$ 798,736
Domestic unlisted shares	-	-	1,567,976	1,567,976
Real estate investment trust mutual funds - beneficial certificates	470,105	-	-	470,105
Oversea unlisted shares	-	-	766,341	766,341
	<u>\$ 1,268,841</u>	<u>\$ -</u>	<u>\$ 2,334,317</u>	<u>\$ 3,603,158</u>
<u>Financial assets for hedging</u>				
Cash flow hedges - interest rate swap contracts	\$ -	\$ -	\$ 3,219	\$ 3,219
<u>Financial liabilities at FVTPL</u>				
Forward exchange contracts	\$ -	\$ -	\$ 629	\$ 629
Exchangeable corporate bonds embedded derivatives	-	-	363,300	363,300
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 363,929</u>	<u>\$ 363,929</u>

December 31, 2023

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Open-end mutual funds - beneficial certificates	\$ 2,581,415	\$ -	\$ -	\$ 2,581,415
Overseas mutual funds - benefit certificates	-	2,470,846	-	2,470,846
Listed shares	339,176	-	-	339,176
Forward exchange contracts	<u>-</u>	<u>-</u>	<u>25,205</u>	<u>25,205</u>
	<u>\$ 2,920,591</u>	<u>\$ 2,470,846</u>	<u>\$ 25,205</u>	<u>\$ 5,416,642</u>
Financial assets at FVTOCI				
Domestic listed shares	\$ 745,773	\$ -	\$ -	\$ 745,773
Domestic unlisted shares	-	-	1,446,142	1,446,142
Real estate investment trust mutual funds - beneficial certificates	472,455	-	-	472,455
Overseas unlisted shares	<u>-</u>	<u>-</u>	<u>589,955</u>	<u>589,955</u>
	<u>\$ 1,218,228</u>	<u>\$ -</u>	<u>\$ 2,036,097</u>	<u>\$ 3,254,325</u>
Financial assets for hedging				
Cash flow hedges - interest rate swap contracts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,714</u>	<u>\$ 5,714</u>
Financial liabilities at FVTPL				
Forward exchange contracts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,399</u>	<u>\$ 1,399</u>

September 30, 2023

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Open-end mutual funds - beneficial certificates	\$ 557,082	\$ -	\$ -	\$ 557,082
Overseas mutual funds - benefit certificates	-	2,382,645	-	2,382,645
Listed shares	249,371	-	-	249,371
Forward exchange contracts	-	-	130	130
Trade fair investment agreement	<u>-</u>	<u>-</u>	<u>5,910</u>	<u>5,910</u>
	<u>\$ 806,453</u>	<u>\$ 2,382,645</u>	<u>\$ 6,040</u>	<u>\$ 3,195,138</u>
Financial assets at FVTOCI				
Domestic listed shares	\$ 684,939	\$ -	\$ -	\$ 684,939
Domestic private placed listed shares	-	3,200,000	-	3,200,000
Domestic unlisted shares	-	-	1,399,127	1,399,127
Real estate investment trust mutual funds - beneficial certificates	470,575	-	-	470,575
Overseas unlisted shares	<u>-</u>	<u>-</u>	<u>521,099</u>	<u>521,099</u>
	<u>\$ 1,155,514</u>	<u>\$ 3,200,000</u>	<u>\$ 1,920,226</u>	<u>\$ 6,275,740</u>

(Continued)

	Level 1	Level 2	Level 3	Total
Financial assets for hedging				
Cash flow hedges - interest rate swap contracts	\$ _____	\$ _____	\$ 6,484	\$ 6,484
Financial liabilities at FVTPL				
Forward exchange contracts	\$ _____	\$ _____	\$ 13,491	\$ 13,491
				(Concluded)

There were no transfers between Levels 1 and 2 for the nine months ended September 30, 2024 and 2023.

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

For the nine months ended September 30, 2024

	Financial Assets at FVTPL	Financial Assets at FVTOCI	Financial Instruments for Hedging	Total
Balance at January 1, 2024	\$ 23,806	\$ 2,036,097	\$ 5,714	\$ 2,065,617
Additions	(292,750)	276,250	-	(16,500)
Recognized in profit or loss	(178,113)	-	-	(178,113)
Recognized in other comprehensive income	-	12,901	(2,495)	10,406
Settlements and effect of exchange rate differences	<u>121,644</u>	<u>9,069</u>	<u>-</u>	<u>130,713</u>
Balance at September 30, 2024	<u>\$ (325,413)</u>	<u>\$ 2,334,317</u>	<u>\$ 3,219</u>	<u>\$ 2,012,123</u>

For the nine months ended September 30, 2023

	Financial Assets at FVTPL	Financial Assets at FVTOCI	Financial Instruments for Hedging	Total
Balance at January 1, 2023	\$ (18,076)	\$ 2,071,788	\$ 6,980	\$ 2,060,692
Additions	-	39,676	-	39,676
Recognized in profit or loss	(191,060)	-	-	(191,060)
Recognized in other comprehensive income	-	(192,268)	(496)	(192,764)
Settlements and effect of exchange rate differences	<u>201,685</u>	<u>1,030</u>	<u>-</u>	<u>202,715</u>
Balance at September 30, 2023	<u>\$ (7,451)</u>	<u>\$ 1,920,226</u>	<u>\$ 6,484</u>	<u>\$ 1,919,259</u>

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

<b>Financial Instruments</b>	<b>Valuation Techniques and Inputs</b>
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.
Domestic private placed listed shares	Transaction method of market approach referring to the weighted average of stock prices, net value and the correlation coefficient ratio of stock price to of comparable companies which trading in active market, and considering with the liquidity premium.

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

<b>Financial Instruments</b>	<b>Valuation Techniques and Inputs</b>
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 adopts 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 and interest rate swap contracts	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. In addition, considering that the counterparty's credit rating is good and the contract period of each contract is short, the discount rate is assumed to be 0%.
Trade fair investment agreement	Income approach. The discounted cash flow method was used to capture the present value of the expected future economic benefits to be derived.
Film and television investment agreement	Income approach. The discounted cash flow method was used to capture the present value of the expected future economic benefits to be derived.
Exchangeable corporate bonds embedded derivatives	Binomial Option Pricing Model.

c. Categories of financial instruments

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
<u>Financial assets</u>			
Financial assets at FVTPL	\$ 6,398,325	\$ 5,416,642	\$ 3,195,138
Financial assets at FVTOCI	3,603,158	3,254,325	6,275,740
Financial assets at amortized cost (Note 1)	83,474,299	81,090,380	71,382,743
Financial assets for hedging	3,219	5,714	6,484
<u>Financial liabilities</u>			
Financial liabilities at FVTPL	363,929	1,399	13,491
Amortized cost (Note 2)	303,274,994	309,032,175	296,882,203

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 those from related parties), other receivables (including those from related parties), long-term receivables (including those from 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 those to related parties), other payables (including those to 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, refer to Note 41.

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. 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.

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
5% change in profit or loss			
USD	<u>\$ (581,270)</u>	<u>\$ (484,006)</u>	<u>\$ (742,121)</u>

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:

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Fair value interest rate risk			
Financial assets	\$ 11,512,153	\$ 13,560,185	\$ 13,048,091
Financial liabilities	229,046,120	229,296,174	221,207,740
Cash flow interest rate risk			
Financial assets	22,773,792	17,251,531	16,736,911
Financial liabilities	43,805,569	48,060,580	42,129,146

## 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 September 30, 2024, December 31, 2023 and September 30, 2023 would have decreased/increase by \$28,709 thousand, \$33,816 thousand and \$32,539 thousand, respectively, and the cash flows on the Group's financial assets with floating interest rate would have increased/decrease by \$56,934 thousand, \$43,129 thousand and \$41,842 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 on September 30, 2024, December 31, 2023 and September 30, 2023 would have decreased/increase by \$571,187 thousand, \$571,811 thousand and \$551,640 thousand, respectively, and the cash flows on the Group's financial liabilities with floating interest rate would have decreased/increase by \$109,514 thousand, \$120,151 thousand and \$105,323 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.

## September 30, 2024

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 assets for hedging	\$ 3,219	\$ -	\$ -

Hedged Items	Change in Value Used for Calculating Hedge Ineffectiveness	Balance in Other Equity Hedge	
		Continuing Hedges	Accounting No Longer Applied
Cash flow hedge Long-term debt in floating rate	\$ -	\$ 3,219	\$ -

For the three months ended September 30, 2024

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	\$ (1,182)	\$ -	-	\$533 Decrease in interest expense

For the nine months ended September 30, 2024

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	\$ (2,495)	\$ -	-	\$2,121 Decrease in interest expense

December 31, 2023

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	\$ 5,714	\$ -	\$ -

Hedged Items	Change in Value Used for Calculating Hedge Ineffectiveness	Balance in Other Equity	
		Continuing Hedges	Hedge Accounting No Longer Applied
Cash flow hedge			
Interest expense from long-term debt	\$ -	\$ 5,714	\$ -

September 30, 2023

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 assets for hedging	\$ 6,484	\$ -	\$ -

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	\$ -	\$ 6,484	\$ -

For the three months ended September 30, 2023

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	\$ (834)	\$ -	\$ -	\$863 Increase in interest expense

For the nine months ended September 30, 2023

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	\$ (496)	\$ -	\$ -	\$1,080 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 on September 30, 2024, December 31, 2023 and September 30, 2023, would have decreased by \$498,148 thousand, \$432,288 thousand and \$473,242 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:

	<b>1-2 Years</b>	<b>2-3 Years</b>	<b>Over 3 Years</b>	<b>Total</b>
<u>September 30, 2024</u>				
Long-term borrowings	\$ 59,475,362	\$ 24,066,933	\$ 10,917,061	\$ 94,459,356
Bonds payable	<u>36,700,000</u>	<u>24,000,000</u>	<u>37,000,000</u>	<u>97,700,000</u>
	<u>\$ 96,175,362</u>	<u>\$ 48,066,933</u>	<u>\$ 47,917,061</u>	<u>\$ 192,159,356</u>
<u>December 31, 2023</u>				
Long-term borrowings	\$ 61,410,944	\$ 38,506,246	\$ 11,604,012	\$ 111,521,202
Bonds payable	<u>22,900,000</u>	<u>28,300,000</u>	<u>45,000,000</u>	<u>96,200,000</u>
	<u>\$ 84,310,944</u>	<u>\$ 66,806,246</u>	<u>\$ 56,604,012</u>	<u>\$ 207,721,202</u>
<u>September 30, 2023</u>				
Long-term borrowings	\$ 19,693,937	\$ 28,965,977	\$ 21,781,098	\$ 70,441,012
Bonds payable	<u>17,700,000</u>	<u>36,700,000</u>	<u>36,700,000</u>	<u>91,100,000</u>
	<u>\$ 37,393,937</u>	<u>\$ 65,665,977</u>	<u>\$ 58,481,098</u>	<u>\$ 161,541,012</u>

#### Additional information about the maturity analysis for lease liabilities

	<b>1-5 Years</b>	<b>5-10 Years</b>	<b>10-15 Years</b>	<b>15-20 Years</b>	<b>20+ Years</b>
<u>September 30, 2024</u>					
Lease liabilities	<u>\$ 7,852,072</u>	<u>\$ 1,286,219</u>	<u>\$ 90,436</u>	<u>\$ 83,891</u>	<u>\$ 134,311</u>
<u>December 31, 2023</u>					
Lease liabilities	<u>\$ 7,554,086</u>	<u>\$ 243,943</u>	<u>\$ 78,012</u>	<u>\$ 72,671</u>	<u>\$ 142,670</u>
<u>September 30, 2023</u>					
Lease liabilities	<u>\$ 6,146,287</u>	<u>\$ 298,302</u>	<u>\$ 78,100</u>	<u>\$ 72,469</u>	<u>\$ 144,820</u>

#### e. Transfers of financial assets

The Group transferred part of the bankers' acceptances receivable with higher credit ratings in mainland China to the banks for discounting. Since most of the risks and rewards of these instruments were transferred, the Group derecognized the transferred bankers' acceptances receivable. However, if these delisted bankers' acceptances are not honored at maturity, banks still have the right to request the Group to settle them, so the Group continues to participate in these notes.

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 September 30, 2024, December 31, 2023 and September 30, 2023, the amounts of these unsettled bills receivable were \$297,079 thousand, \$445,974 thousand and \$914,814 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.

### 36. TRANSACTIONS WITH RELATED PARTIES

The Group had significant transactions with related parties. Besides the transactions mentioned in the other notes, the transactions for the three months and nine months ended September 30, 2024 and 2023 and the related balances as of the balance sheet dates are summarized in the accompanying Tables 2, 3 and 4.

### 37. 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, performance guarantee, construction warranties, guarantees for related parties, litigation, administrative tax remedies and government projects.

	September 30, 2024	December 31, 2023	September 30, 2023
Notes and accounts receivable	\$ 180,455	\$ 73,994	\$ 265,911
Financial assets at amortized cost - non-current	500,000	500,000	500,000
Investments accounted for using the equity method	3,959,687	2,692,567	2,980,482
Property, plant and equipment, net	20,963,935	22,586,892	24,936,330
Investment properties	33,046,332	27,113,488	22,977,254
Concessions	475,568	654,790	745,562
Other financial assets - current	2,008,644	2,348,637	2,264,183
Other financial assets - non-current	<u>1,415,786</u>	<u>1,455,411</u>	<u>1,446,005</u>
	<u>\$ 62,550,407</u>	<u>\$ 57,425,779</u>	<u>\$ 56,115,727</u>

As of September 30, 2024, December 31, 2023 and September 30, 2023, the Group had provided 51,850 thousand shares, 51,850 thousand shares and 60,657 thousand shares, respectively, of the common stock of subsidiary FET as collaterals for short-term borrowings, short-term bills payable and long-term borrowings. Also as of September 30, 2024, December 31, 2023 and September 30, 2023, the Group had provided 76,700 thousand shares, 10,000 thousand shares and 10,000 thousand shares, respectively, of common stock of subsidiary Yuan Ding Co., Ltd. as collaterals for short-term borrowings, short-term bills payable and long-term borrowings.

### 38. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

In addition to those disclosed in other notes, significant commitments and contingencies of the Group as of September 30, 2024, December 31, 2023 and September 30, 2023 were as follows:

- a. The Group issued but unused letters of credit aggregated at approximately \$1,209,557 thousand, \$1,283,262 thousand and \$898,411 thousand as of September 30, 2024, December 31, 2023 and September 30, 2023, respectively.

- b. The Group (except for FET and its subsidiaries) had unpaid construction contract and property, plant and equipment amounting to \$2,387,442 thousand, \$3,473,795 thousand and \$2,829,009 thousand as of September 30, 2024, December 31, 2023 and September 30, 2023, respectively.

In addition, FET and its subsidiaries' s unpaid property, plant, equipment and cellular phone equipment were as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
Unpaid acquisition of property, plant and equipment under contracts	<u>\$ 10,190,629</u>	<u>\$ 11,991,409</u>	<u>\$ 12,022,486</u>
Unpaid acquisition of inventories under contracts	<u>\$ 8,556,625</u>	<u>\$ 5,690,483</u>	<u>\$ 7,937,899</u>

- c. There were undelivered cotton contracts which were unable to be cancelled amounting to \$7,234 thousand, \$23,520 thousand and \$218,730 thousand as of September 30, 2024, December 31, 2023 and September 30, 2023, respectively.
- d. Subsidiary Far Eastern General Contractor Inc. (FEGC)'s total contract costs under construction amounted to \$62,520,775 thousand, \$51,996,681 thousand and \$65,921,824 thousand as of September 30, 2024, December 31, 2023 and September 30, 2023, respectively.
- e. A subsidiary 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 \$4,507,096 thousand, \$4,395,198 thousand and \$4,348,227 thousand as of September 30, 2024, December 31, 2023 and September 30, 2023, respectively.
- f. Endorsements and guarantees provided to related parties are shown in Table 6 (attached).
- g. According to the contract of the Electomic Toll Collection BOT project CETC project that Far Eastern Electronic Toll Collection Co., Ltd. (FETC) signed with the Directorate General of Highways, Ministry of Transportation. 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 was concluded on March 20, 2023 by establishing a mediation according to the judge's suggestion.

### 39. OTHER ITEMS

On February 15, 2023, the president of the ROC announced the amendments to the "Climate Change Response Act," which added the provision of carbon fee collection. Subsequently, on August 29, 2024, the Ministry of Environment announced the "Regulations Governing the Collection of Carbon Fees," "Regulations for Administration of Voluntary Reduction Plans," and the "Designated Greenhouse Gas Reduction Goals for Entities Subject to Carbon Fees." On October 21, 2024, the Ministry further announced the carbon fee rates, which will take effect starting January 1, 2025. Based on the 2024 emission volume assessment, the Group will be subject to carbon fees and will recognize provisions for the related liabilities in 2025 based on actual emissions, with the payment of carbon fees due in May 2026.

#### 40. SIGNIFICANT EVENTS AFTER REPORTING PERIODS

On November 8, 2024, the Board of Directors of the subsidiary, Yuan Ding Investment Corporation, resolved to dispose of 33,420 thousand ordinary shares of an associate, Pacific Liu Tong Investment Co., Ltd., to other related party, Bai-Yang Investment Co., Ltd., for a total transaction amount of \$846,538 thousand. The provisional settlement date is set for January 8, 2025.

#### 41. 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:

September 30, 2024

	<b>Foreign Currencies (In Thousands)</b>	<b>Exchange Rate</b>	<b>Carrying Amount</b>
<u>Financial assets</u>			
Monetary items			
USD	\$ 347,866	31.650 (USD:NTD)	\$ 11,009,959
USD	74,772	6.998 (USD:RMB)	2,366,534
<u>Financial liabilities</u>			
Monetary items			
USD	53,200	31.650 (USD:NTD)	1,683,780
USD	2,127	6.998 (USD:RMB)	67,320

December 31, 2023

	<b>Foreign Currencies (In Thousands)</b>	<b>Exchange Rate</b>	<b>Carrying Amount</b>
<u>Financial assets</u>			
Monetary items			
USD	\$ 327,450	30.705 (USD:NTD)	\$ 10,054,352
USD	107,771	7.096 (USD:RMB)	3,309,109
<u>Financial liabilities</u>			
Monetary items			
USD	114,072	30.705 (USD:NTD)	3,502,581
USD	5,887	7.096 (USD:RMB)	180,760



September 30, 2023

	<b>Foreign Currencies (In Thousands)</b>	<b>Exchange Rate</b>	<b>Carrying Amount</b>
<u>Financial assets</u>			
Monetary items			
USD	\$ 454,275	32.270 (USD:NTD)	\$ 14,659,454
USD	115,263	7.309 (USD:RMB)	3,719,537
<u>Financial liabilities</u>			
Monetary items			
USD	104,699	32.270 (USD:NTD)	3,378,637
USD	4,894	7.309 (USD:RMB)	157,929

For the three months and nine months ended September 30, 2024 and 2023, (realized and unrealized) net foreign exchange (losses) gains were \$(153,130) thousand, \$319,335 thousand, \$503,385 thousand and \$565,887 thousand, respectively. It is impractical to disclose net foreign exchange gains (losses) by each significant foreign currency due to the variety of the functional currencies of the Group entities.

#### **42. 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 35
- 10) Intercompany relationships and significant intercompany transactions: Table 13 (attached)
- 11) Information on investees: Table 14 (attached)

b. 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.

c. 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)

## 43. 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: Production business, telecommunication services business, property development 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 non-financial assets, net foreign 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 Nine Months Ended		For the Nine Months Ended	
	September 30		September 30	
	2024	2023	2024	2023
Production	\$ 112,570,716	\$ 111,546,653	\$ 1,724,935	\$ (164,222)
Telecommunication services	75,229,958	66,971,038	11,219,324	10,429,053
Property development	6,997,076	6,872,071	1,766,958	2,223,152
Investment and others	<u>9,683,757</u>	<u>9,411,172</u>	<u>2,665,928</u>	<u>2,974,023</u>
	<u>\$ 204,481,507</u>	<u>\$ 194,800,934</u>	17,377,145	15,462,006
Interest revenue			546,653	554,842
Exchange gain			503,385	565,887
Interest expense			(3,313,048)	(3,389,931)
Other revenue and income			<u>1,590,425</u>	<u>724,554</u>
Profit before tax			<u>\$ 16,704,560</u>	<u>\$ 13,917,358</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 \$4,169,162 thousand and \$113,423 thousand for the nine months ended September 30, 2024, respectively, and amounted to \$4,447,173 thousand and \$112,734 thousand for the nine months ended September 30, 2023, respectively.

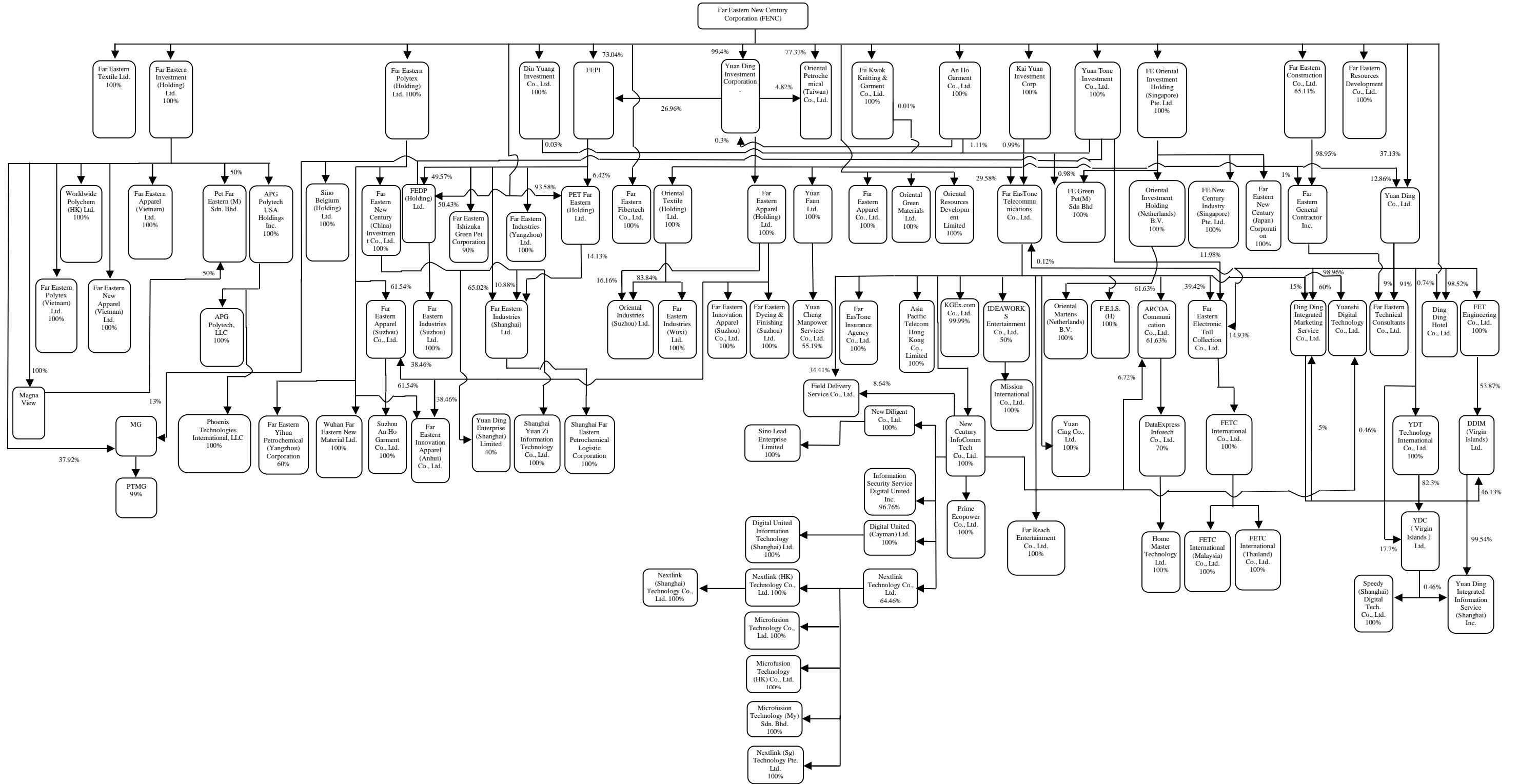
b. Segment total assets and liabilities

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  
SEPTEMBER 30, 2024**



**FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES**

**RELATED PARTY NAME AND CATEGORIES  
SEPTEMBER 30, 2024**

Related Party Name	Related Party Categories
Asia Cement Corporation	Associate
Oriental Union Chemical Corporation	Associate
Far Eastern Dept. Store, Ltd.	Associate
Everest Textile Corporation	Associate
Far Eastern International Bank	Associate
Oriental Securities Corporation	Associate
Kowloon Cement Corporation	Associate
Ta Chu Chemical Fiber Co., Ltd.	Associate
Air Liquide Far Eastern Ltd.	Associate
Freudenberg Far Eastern Spunweb Co., Ltd.	Associate
Yu Yuan Investment Co., Ltd.	Associate
Yue Ming Trading Company Limited	Associate
Yu Ding Industry Co., Ltd.	Associate
Far Eastern Union Petrochemical (Yangzhou)	Associate
Corporation	
Yuan Ding Leasing Corporation	Associate
Far Eastern International Leasing Corporation	Associate
JuAn Long-Age Co., Ltd	Associate
Sustaihub Inc.	Associate
Field Delivery Service Co., Ltd.	Associate (associate from December 15, 2023 and
	subsidiary from May 1, 2024)
FYN Green PET Corporation	Other related party (the subsidiary of FENC's associate)
Far Eastern Ai Mai Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Ya Tung Department Store Ltd.	Other related party (the subsidiary of FENC's associate)
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)
Far Eastern City Super Ltd.	Other related party (the subsidiary of FENC's associate)
Far Eastern Big City Shopping Malls 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)
FEDS Development Ltd.	Other related party (the subsidiary of FENC's associate)
Chongqing Metropolitan Plaza Pacific Department	Other related party (the subsidiary of FENC's associate)
Store Co., Ltd.	
Chongqing FEDS Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Shanghai BaiDing Business Management. Consulting	Other related party (the subsidiary of FENC's associate)
Co., Ltd.	
Fu Ming Transport Corporation	Other related party (the subsidiary of FENC's associate)
Fu-Da Transport Corporation	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)

(Continued)

Related Party Name	Related Party Categories
Hubei Yali Transport 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)
Taizhou Yadong Building Material Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Asia Cement (China) Holdings Corporation	Other related party (the subsidiary of FENC's associate)
Asia Cement (Singapore) Private Ltd.	Other related party (the subsidiary of FENC's associate)
Shanghai Yali Cement Produce Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Nanchang Yali Cement Produce Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Sichuan Yali Cement 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 Cement Produce 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 Sing Ready-Mixed Concrete Corporation	Other related party (the subsidiary of FENC's associate)
Wuhan Yaxin Cement Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Nan Hwa Cement Corporation	Other related party (the subsidiary of FENC's associate)
Sichuan Yadong Cement Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Jiangxi Yadong Cement Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Wuhan Yadong Cement Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Nanchang Yadong Cement Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Yangzhou Yadong Cement Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Hubei Yadong Cement Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Huanggang Yadong Cement Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Oriental Petrochemical (YangZhou) Corporation	Other related party (the subsidiary of FENC's associate)
Ya Tung Ready-mixed Concrete Corporation	Other related party (the subsidiary of FENC's associate)
Yatung Vietnam Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Oriental Securities Investment Consultant Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Der Ching Investment Corporation	Other related party (the subsidiary of FENC's associate)
Pacific (China) Investment Co., Ltd.	Other related party (the subsidiary of FENC's associate)
BaiYang Investment Company	Other related party (the subsidiary of FENC's associate)
Asia Investment Corporation	Other related party (the subsidiary of FENC's associate)
Oriental Holdings Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Everest Textile (Shanghai) Ltd.	Other related party (the subsidiary of FENC's associate)
Chiahui Power Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Yuan Bo Asset Management Corporation	Other related party (the subsidiary of FENC's associate)
Far Eastern Asset Management Corporation	Other related party (the subsidiary of FENC's associate)
Far Eastern Leasing Corporation	Other related party (the subsidiary of FENC's associate)
FEIB Financial Leasing Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Yuan Long Stainless Steel Corp.	Other related party (the subsidiary of FENC's associate)
TECO Electric And Machinery Co., Ltd.	Other related party (related party in substance)
Kaohsiung Rapid Transit Corporation	Other related party (related party in substance)
System Corporation	Other related party (related party in substance)
Asia Engineering Enterprise Corporation	Other related party (related party in substance)
Ishizuka Glass Co., Ltd.	Other related party (related party in substance)
Star Ritz International Entertainment CO., LTD.	Other related party (related party in substance)
Ding&Ding Management Consultants Co., Ltd.	Other related party (related party in substance)
DWS Far Eastern Investments Limited (DFEAMC)	Other related party (related party in substance)
Ya Li Transportation Corporation	Other related party (related party in substance)

(Continued)

Related Party Name	Related Party Categories
U-Ming Marine Offshore Company Limited	Other related party (related party in substance)
U-Ming Marine Transport (Hong Kong) Ltd.	Other related party (related party in substance)
U-Ming Marine Transport (Singapore) Private Limited	Other related party (related party in substance)
U-Ming Marine Transport Corporation	Other related parties (the same chairman)
New Tranquil Enterprise Ltd.	Other related parties (the same chairman)
Tranquil Enterprise Ltd.	Other related parties (the same chairman)
Yuan Ze University	Other related parties (the same chairman)
Asia Eastern University of Science and Technology	Other related parties (the same chairman)
Far Eastern Memorial Hospital	Other related parties (the same chairman)
Far Eastern Polyclinic of Far Eastern Medical	Other related parties (the same chairman)
Foundation	
Far Eastern Medical Foundation	Other related parties (the same chairman)
Far Eastern Y.Z. Hsu Science and Technology	Other related parties (the same chairman)
Memorial Foundation	
Far Eastern Memorial Foundation	Other related party (related party in substance)
Telecommunication & Transportation Foundation	Other related parties (subsidiary's donation is over one
	third of the foundation's fund)
Shih Ya Pin	Other related person (spouse of a director of the Group)
Bai Pei Chi	Other related person (spouse of a director of the Group)
Wei Ren Lin	Other related person (manager of the Group)

(Concluded)

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

	<b>For the Three Months Ended September 30</b>		<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Operating revenue				
Associates	\$ 378,584	\$ 361,657	\$ 1,192,818	\$ 1,066,179
Other related parties	<u>379,000</u>	<u>361,039</u>	<u>1,048,111</u>	<u>814,795</u>
	<u>\$ 757,584</u>	<u>\$ 722,696</u>	<u>\$ 2,240,929</u>	<u>\$ 1,880,974</u>
Operating cost				
Associates	\$ 379,100	\$ 304,839	\$ 1,030,594	\$ 810,420
Other related parties	<u>259,695</u>	<u>437,968</u>	<u>738,856</u>	<u>624,213</u>
	<u>\$ 638,795</u>	<u>\$ 742,807</u>	<u>\$ 1,769,450</u>	<u>\$ 1,434,633</u>
Operating expense				
Associates	\$ 6,681	\$ 6,980	\$ 24,968	\$ 23,298
Other related parties	<u>235,669</u>	<u>200,312</u>	<u>646,147</u>	<u>607,966</u>
	<u>\$ 242,350</u>	<u>\$ 207,292</u>	<u>\$ 671,115</u>	<u>\$ 631,264</u>

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

Property transactions

	<b>For the Three Months Ended September 30</b>		<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Acquisition of property, plant, equipment and intangible assets				
Associates	\$ 450	\$ -	\$ 4,142	\$ -
Other related parties	<u>4,641</u>	<u>265,035</u>	<u>18,285</u>	<u>304,449</u>
	<u>\$ 5,091</u>	<u>\$ 265,035</u>	<u>\$ 22,427</u>	<u>\$ 304,449</u>
Acquisition of investments accounted for using the equity method				
Associates	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ -</u>

(Continued)



For the three months and nine months ended September 30, 2024 and 2023, the Group had sold construction house and parking spaces to other related people, which agreed amounting to \$0 thousand, \$0 thousand, \$23,882 thousand and \$72,181 thousand, all excluding tax respectively (recognized as operating revenue), and recognized gains on disposal amounting to \$0 thousand, \$0 thousand, \$9,158 thousand and \$23,935 thousand, respectively (recognized as gross profit). As of September 30, 2024 and 2023, all registration of transfers were completed. As of December 31, 2023, an amount of \$16,084 thousand, for the portion which the transfer registration had not yet been completed, was recognized as contract liabilities for the pre-received real estate payment.

The Group disposed of a portion of its land in New Taipei City to Far Eastern Medical Foundation, an other related party. A portion of the contract price is being received in installments. As of September 30, 2024, December 31, 2023 and September 30, 2023, other receivables of \$220,000 thousand and long-term receivables of \$1,980,000 thousand were respectively recorded. For the three months and nine months ended September 30, 2024 and 2023, the interest income was \$11,927 thousand, \$11,207 thousand, \$35,781 thousand and \$33,621 thousand, respectively. As of September 30, 2024, December 31, 2023 and September 30, 2023, the interest receivables were \$12,524 thousand, \$23,535 thousand and \$11,767 thousand, respectively.

For the nine months ended September 30, 2024, the Group purchased beneficial certificate funds from other related party, DFEAMC, amounting to \$231,000 thousand (recognized as financial assets at FVTPL - current).

For the nine months ended September 30, 2023, the Group participated in cash capital increases of associates, Far Eastern Union Petrochemical (Yangzhou) Co., and Yue Ming Trading Company Limited, amounting to \$817,212 thousand and \$136,500 thousand, respectively.

Lease arrangements - Group is lessee

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2024	2023	2024	2023
Acquisitions of right-of-use assets				
Associates	\$ 7,052	\$ 6,183	\$ 2,877,789	\$ 15,707
Other related parties	<u>12,406</u>	<u>-</u>	<u>12,406</u>	<u>-</u>
	<u>\$ 19,458</u>	<u>\$ 6,183</u>	<u>\$ 2,890,195</u>	<u>\$ 15,707</u>
		<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Lease liabilities				
Associates		\$ 2,820,297	\$ 191,248	\$ 119,255
Other related parties		<u>1,540,731</u>	<u>1,675,067</u>	<u>899,723</u>
		<u>\$ 4,361,028</u>	<u>\$ 1,866,315</u>	<u>\$ 1,018,978</u>

(Continued)

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2024	2023	2024	2023
Interest expense				
Associates	\$ 13,494	\$ 468	\$ 31,416	\$ 1,800
Other related parties	<u>3,786</u>	<u>2,677</u>	<u>11,668</u>	<u>8,345</u>
	<u>\$ 17,280</u>	<u>\$ 3,145</u>	<u>\$ 43,084</u>	<u>\$ 10,145</u>
Rental expense				
Associates	\$ 2,946	\$ 2,930	\$ 9,338	\$ 8,586
Other related parties	<u>4,929</u>	<u>4,222</u>	<u>15,286</u>	<u>15,075</u>
	<u>\$ 7,875</u>	<u>\$ 7,152</u>	<u>\$ 24,624</u>	<u>\$ 23,661</u>

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

Lease arrangement - Group is lessor

	September 30, 2024	December 31, 2023	September 30, 2023	
Operating lease receivable				
Associates	\$ 34,108	\$ 82,442	\$ 49,267	
Other related parties	<u>41,611</u>	<u>44,793</u>	<u>35,600</u>	
	<u>\$ 75,719</u>	<u>\$ 127,235</u>	<u>\$ 84,867</u>	
Future lease receivable				
Associates	\$ 824,908	\$ 1,191,952	\$ 1,243,655	
Other related parties	<u>3,186,869</u>	<u>3,303,391</u>	<u>3,298,832</u>	
	<u>\$ 4,011,777</u>	<u>\$ 4,495,343</u>	<u>\$ 4,542,487</u>	
	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2024	2023	2024	2023
Rental revenue				
Associates	\$ 90,356	\$ 85,584	\$ 267,029	\$ 259,456
Other related parties	<u>105,957</u>	<u>87,780</u>	<u>299,024</u>	<u>268,388</u>
	<u>\$ 196,313</u>	<u>\$ 173,364</u>	<u>\$ 566,053</u>	<u>\$ 527,844</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.

(Continued)

Compensation of key management personnel:

	<b>For the Three Months Ended September 30</b>		<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Short-term benefits	\$ 122,334	\$ 102,679	\$ 336,800	\$ 302,324
Post-employment benefits	<u>302</u>	<u>265</u>	<u>915</u>	<u>689</u>
	<u>\$ 122,636</u>	<u>\$ 102,944</u>	<u>\$ 337,715</u>	<u>\$ 303,013</u>

The remuneration of directors and key executives was determined by the remuneration committee based on the performance of individuals and market trends.

(Concluded)

**TABLE 4****FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES****CONSOLIDATED RELATED-PARTY TRANSACTIONS****(In Thousands of New Taiwan Dollars)**

	September 30, 2024	December 31, 2023	September 30, 2023
Notes and accounts receivable			
Associates	\$ 587,940	\$ 614,450	\$ 593,949
Other related parties	<u>607,256</u>	<u>471,880</u>	<u>414,454</u>
	<u>\$ 1,195,196</u>	<u>\$ 1,086,330</u>	<u>\$ 1,008,403</u>
Notes and accounts payable			
Associates	\$ 118,450	\$ 168,713	\$ 187,311
Other related parties	<u>146,361</u>	<u>152,425</u>	<u>94,540</u>
	<u>\$ 264,811</u>	<u>\$ 321,138</u>	<u>\$ 281,851</u>
Accumulated progress billings (Note 1)			
Other related parties	<u>\$ 1,883,270</u>	<u>\$ 1,094,114</u>	<u>\$ 432,616</u>
Guarantee deposits received			
Associates	\$ 72,467	\$ 62,531	\$ 72,674
Other related parties	<u>100,680</u>	<u>91,583</u>	<u>99,642</u>
	<u>\$ 173,147</u>	<u>\$ 154,114</u>	<u>\$ 172,316</u>
Deferred credit - gains on related parties transactions			
Associates			
Oriental Securities Corporation	\$ 108,095	\$ 108,373	\$ 108,651
Others	2,810	2,810	2,810
Other related parties	<u>9,122</u>	<u>9,122</u>	<u>9,122</u>
	<u>\$ 120,027</u>	<u>\$ 120,305</u>	<u>\$ 120,583</u>

Note 1: The amounts were recognized as contract assets (liabilities).

Note 2: The terms of transactions between related parties were based on agreements.

(Continued)

### Financing to related parties

Loans to related parties (recognized as other receivables):

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Associates			
Far Eastern Union Petrochemical (Yangzhou) Corporation	\$ 2,080,580	\$ 2,206,770	\$ 2,251,650
Yu Ding Industry Co., Ltd.	<u>-</u>	<u>200,000</u>	<u>500,000</u>
	<u>\$ 2,080,580</u>	<u>\$ 2,406,770</u>	<u>\$ 2,751,650</u>

Interests income from loans to related parties:

	<b>For the Three Months Ended September 30</b>		<b>For the Nine Months Ended September 30</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Associates	<u>\$ 18,485</u>	<u>\$ 15,752</u>	<u>\$ 39,712</u>	<u>\$ 66,733</u>

### Bank deposits, time deposits and other financial assets

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Far Eastern International Bank	<u>\$ 8,166,604</u>	<u>\$ 7,738,367</u>	<u>\$ 9,512,392</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 FET'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 and nine months ended September 30, 2024 and 2023 are \$36,218 thousand, \$32,175 thousand, \$114,916 thousand and \$143,613 thousand, respectively.

### Financial assets (liabilities) at FVTPL - current

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Far Eastern International Bank	<u>\$ (13,519)</u>	<u>\$ (20,091)</u>	<u>\$ 32,230</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 (losses) gains of financial assets (liabilities) at FVTPL were \$(112,091) thousand and \$49,090 thousand for the three months ended September 30, 2024 and 2023; \$43,349 thousand and \$72,109 thousand for the nine months ended September 30, 2024 and 2023, respectively.

(Concluded)

## FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

FINANCING PROVIDED TO OTHERS  
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2024  
(In Thousands of New Taiwan Dollars)

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 Corporation	Yuan Tone Investment Co., Ltd.	Receivables from related parties	Yes	\$ 500,000	\$ 500,000	\$ -	-	2	\$ -	For revolving fund	\$ -	Promissory note	\$ -	\$ 4,957,167	\$ 24,785,838	Amounts allowed for ending period (Note B); maximum amounts allowed for the period (Note D)
		Kai Yuang Investment Corp.	Receivables from related parties	Yes	1,000,000	1,000,000	-	1.4289-1.5224	2	-	For revolving fund	-	Promissory note	-	4,957,167	24,785,838	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	600,000	600,000	-	1.4289-1.5224	2	-	For revolving fund	-	Promissory note	-	4,957,167	24,785,838	Amounts allowed for ending period (Note B); maximum amounts allowed for the period (Note D)
		Din Yuang Investment Co., Ltd.	Receivables from related parties	Yes	600,000	600,000	-	-	2	-	For revolving fund	-	Promissory note	-	4,957,167	24,785,838	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	800,000	400,000	-	1.4289-1.4465	2	-	For revolving fund	-	Promissory note	-	4,957,167	24,785,838	Amounts allowed for ending period (Note B); maximum amounts allowed for the period (Note D)
		Ta Chu Chemical Fiber Co., Ltd.	Receivables from related parties	Yes	1,200,000	400,000	-	-	2	-	For revolving fund	-	Promissory note	-	4,957,167	24,785,838	Amounts allowed for ending period (Note B); maximum amounts allowed for the period (Note D)
		Far Eastern Resource Development Co., Ltd.	Receivables from related parties	Yes	2,300,000	2,300,000	-	-	2	-	For revolving fund	-	Promissory note	-	4,957,167	24,785,838	Amounts allowed for ending period (Note B); maximum amounts allowed for the period (Note D)
2	Yuan Tone Investment Co., Ltd.	Yuan Ding Investment Corporation	Receivables from related parties	Yes	3,720,000	3,720,000	3,660,000	1.7806-1.9646	2	-	For revolving fund	-	Promissory note	-	5,469,923	6,837,404	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note K)
		Far Eastern New Apparel (Vietnam) Ltd.	Receivables from related parties	Yes	316,500	316,500	-	6.0720-6.1380	2	-	For revolving fund	-	Promissory note	-	5,469,923	6,837,404	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note K)
		Far Eastern Polytex (Vietnam) Ltd.	Receivables from related parties	Yes	1,202,700	791,250	-	6.0720-6.1380	2	-	For revolving fund	-	Promissory note	-	5,469,923	6,837,404	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note K)
3	Din Yuang Investment Co., Ltd.	Kai Yuang Investment Corp.	Receivables from related parties	Yes	200,000	200,000	95,000	1.7806-2.189	2	-	For revolving fund	-	Promissory note	-	350,092	1,750,464	Amounts allowed for ending period (Note H); maximum amounts allowed for the period (Note K)
		Far Eastern Polytex (Vietnam) Ltd.	Receivables from related parties	Yes	284,850	284,850	-	6.0720-6.1380	2	-	For revolving fund	-	Promissory note	-	350,092	1,750,464	Amounts allowed for ending period (Note H); maximum amounts allowed for the period (Note K)
		Far Eastern Apparel (Vietnam) Ltd.	Receivables from related parties	Yes	126,600	126,600	-	6.0720-6.1380	2	-	For revolving fund	-	Promissory note	-	350,092	1,750,464	Amounts allowed for ending period (Note H); 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			
4	Kai Yuang Investment Corp.	Far Eastern Polytex (Vietnam) Ltd.	Receivables from related parties	Yes	\$ 284,850	\$ 284,850	\$ -	6.0720-6.1380	2	\$ -	For revolving fund	\$ -	Promissory note	\$ -	\$ 620,272	\$ 3,101,360	Amounts allowed for ending period (Note H); maximum amounts allowed for the period (Note K)
5	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	1.48378-1.65967	1	2,009,317	Business transaction	-	-	-	2,009,317	12,552,114	Amounts allowed for ending period and maximum amounts allowed for the period (Note Q)
		Far EasTone Telecommunications Co., Ltd.	Receivables from related parties	Yes	9,700,000	9,700,000	9,220,000	1.48378-1.65967	2	-	For revolving fund	-	-	-	10,041,691	12,552,114	Amounts allowed for ending period and maximum amounts allowed for the period (Note Q)
6	KGEEx.com CO., LTD.	Far EasTone Telecommunications Co., Ltd.	Receivables from related parties	Yes	21,000	21,000	21,000	1.63678-1.65967	1	22,471	Business transaction	-	-	-	22,471	449,405	Amounts allowed for ending period and maximum amounts allowed for the period (Note Q)
		Far EasTone Telecommunications Co., Ltd.	Receivables from related parties	Yes	359,000	359,000	289,000	1.62544-1.65967	2	-	For revolving fund	-	-	-	359,524	449,405	Amounts allowed for ending period and maximum amounts allowed for the period (Note Q)
7	Yuan Ding Co., Ltd.	Ding Ding Hotel Co., Ltd.	Receivables from related parties	Yes	600,000	600,000	240,000	1.8200-1.9880	2	-	For revolving fund	-	Promissory note	-	1,662,030	4,155,077	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)
8	Far Eastern Investment (Holding) Ltd.	Oriental Textile (Holding) Ltd.	Receivables from affiliates	Yes	1,835,700	-	-	-	2	-	For revolving fund	-	Promissory note	-	23,811,849	71,435,548	Amounts allowed for ending period (Note K); maximum amounts allowed for the period (Note N)
		Far Eastern Polychem Industries Ltd.	Receivables from affiliates	Yes	1,487,550	1,329,300	1,272,330	-	2	-	For revolving fund	-	Promissory note	-	23,811,849	71,435,548	Amounts allowed for ending period (Note K); maximum amounts allowed for the period (Note N)
		Far Eastern New Apparel (Vietnam) Ltd.	Receivables from affiliates	Yes	633,000	-	-	-	2	-	For revolving fund	-	Promissory note	-	23,811,849	71,435,548	Amounts allowed for ending period (Note K); maximum amounts allowed for the period (Note N)
		FE Oriental Investment Holding (Singapore) Pte. Ltd.	Receivables from affiliates	Yes	94,950	-	-	-	2	-	For revolving fund	-	Promissory note	-	23,811,849	71,435,548	Amounts allowed for ending period (Note K); maximum amounts allowed for the period (Note N)
		Far Eastern Polytex (Holding) Ltd.	Receivables from affiliates	Yes	126,600	63,300	35,765	-	2	-	For revolving fund	-	Promissory note	-	23,811,849	71,435,548	Amounts allowed for ending period (Note K); maximum amounts allowed for the period (Note N)
		Far Eastern Apparel (Holding) Ltd.	Receivables from affiliates	Yes	1,266,000	-	-	-	2	-	For revolving fund	-	Promissory note	-	23,811,849	71,435,548	Amounts allowed for ending period (Note K); maximum amounts allowed for the period (Note N)
		Filsyn Corporation	Receivables from affiliates	Yes	284,850	284,850	-	-	2	-	For revolving fund	-	Promissory note	-	19,049,479	19,049,479	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note J)
		FYN Green PET Corporation	Receivables from affiliates	Yes	94,950	94,950	-	-	2	-	For revolving fund	-	Promissory note	-	19,049,479	19,049,479	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note J)

(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			
9	FEDP (Holding) Limited	Sino Belgium (Holding) Ltd.	Receivables from affiliates	Yes	\$ 174,075	\$ 174,075	\$ 174,075	-	2	\$ -	For revolving fund	\$ -	Promissory note	\$ -	\$ 378,596	\$ 1,135,790	Amounts allowed for ending period (Note K); maximum amounts allowed for the period (Note N)
		Far Eastern Polytex (Holding) Ltd.	Receivables from affiliates	Yes	63,300	63,300	61,085	-	2	-	For revolving fund	-	Promissory note	-	378,596	1,135,790	Amounts allowed for ending period (Note K); maximum amounts allowed for the period (Note N)
10	APG Polytech USA Holdings, Inc.	Phoenix Technologies International, LLC	Receivables from affiliates	Yes	1,392,600	1,107,750	601,350	6.14-6.5	2	-	For revolving fund	-	Promissory note	-	12,944,151	38,832,453	Amounts allowed for ending period (Note K); maximum amounts allowed for the period (Note N)
11	FE New Century Industry (Singapore) Pte. Ltd.	Far Eastern Apparel (Holding) Limited	Receivables from affiliates	Yes	94,950	94,950	-	6.30-6.37	2	-	For revolving fund	-	Promissory note	-	186,213	558,641	Amounts allowed for ending period (Note K); maximum amounts allowed for the period (Note N)
		Far Eastern Polychem Industries Ltd.	Receivables from affiliates	Yes	63,300	63,300	63,300	6.30-6.5	2	-	For revolving fund	-	Promissory note	-	186,213	558,641	Amounts allowed for ending period (Note K); maximum amounts allowed for the period (Note N)
		Far Eastern New Apparel (Vietnam) Ltd.	Receivables from affiliates	Yes	94,950	-	-	6.30-6.5	2	-	For revolving fund	-	Promissory note	-	186,213	558,641	Amounts allowed for ending period (Note K); maximum amounts allowed for the period (Note N)
		Far Eastern New Apparel (Vietnam) Ltd.	Receivables from affiliates	Yes	126,600	-	-	6.30-6.5	1	2,594,548	Business transaction	-	Promissory note	-	260,699	260,699	Amounts allowed for ending period (Note L); maximum amounts allowed for the period (Note L)
12	FE Oriental Investment Holding (Singapore) Pte. Ltd.	Far Eastern Apparel (Holding) Limited	Receivables from affiliates	Yes	94,950	94,950	-	6.30-6.37	2	-	For revolving fund	-	Promissory note	-	655,783	1,967,349	Amounts allowed for ending period (Note K); maximum amounts allowed for the period (Note N)
		Far Eastern Polychem Industries Ltd.	Receivables from affiliates	Yes	94,950	94,950	94,950	6.30-6.5	2	-	For revolving fund	-	Promissory note	-	655,783	1,967,349	Amounts allowed for ending period (Note K); maximum amounts allowed for the period (Note N)
		Oriental Textile (Holding) Ltd.	Receivables from affiliates	Yes	94,950	94,950	94,950	6.30-6.5	2	-	For revolving fund	-	Promissory note	-	655,783	1,967,349	Amounts allowed for ending period (Note K); maximum amounts allowed for the period (Note N)
13	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	723,680	723,680	723,680	1.8-2.42	2	-	For revolving fund	-	Promissory note	-	3,537,434	7,860,964	Amounts allowed for ending period (Note F); maximum amounts allowed for the period (Note G)
		Far Eastern Union Petrochemical (Yangzhou) Corporation	Other receivables - loans to related parties	Yes	226,150	-	-	2.42	2	-	For revolving fund	-	Promissory note	-	1,572,192	1,572,192	Amounts allowed for ending period (Note C); maximum amounts allowed for the period (Note C)
		Far Eastern Industries (Shanghai) Ltd.	Other receivables - loans to related parties	Yes	1,420,222	1,420,222	1,420,222	1.8-2.42	2	-	For revolving fund	-	Promissory note	-	1,572,192	1,572,192	Amounts allowed for ending period (Note C); maximum amounts allowed for the period (Note C)
		Far Eastern Industries (Shanghai) Ltd.	Other receivables - loans to related parties	Yes	366,363	366,363	366,363	1.8-2.42	1	395,128	Business transaction	-	Promissory note	-	395,128	2,751,337	Amounts allowed for ending period (Note P); maximum amounts allowed for the period (Note E)

(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			
14	Far Eastern Innovation Apparel (Suzhou) Co., Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	\$ 1,356,900	\$ 791,525	\$ 791,525	1.8-2.2	2	\$ -	For revolving fund	\$ -	Promissory note	\$ -	\$ 1,435,278	\$ 3,189,508	Amounts allowed for ending period (Note M); maximum amounts allowed for the period (Note O)
15	Far Eastern Industries (Suzhou) Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	506,576	506,576	506,576	1.8-2.2	2	-	For revolving fund	-	Promissory note	-	1,080,844	2,401,875	Amounts allowed for ending period (Note M); maximum amounts allowed for the period (Note O)
16	Oriental Industries (Suzhou) Ltd.	Far Eastern Union Petrochemical (Yangzhou) Corporation	Other receivables - loans to related parties	Yes	1,537,820	1,537,820	1,537,820	2.49-2.57	2	-	For revolving fund	-	Promissory note	-	3,813,825	3,813,825	Amounts allowed for ending period (Note C); maximum amounts allowed for the period (Note C)
		Far Eastern Industries (Shanghai) Ltd.	Other receivables - loans to related parties	Yes	1,311,670	1,311,670	1,311,670	2.35-2.5	2	-	For revolving fund	-	Promissory note	-	3,813,825	3,813,825	Amounts allowed for ending period (Note C); maximum amounts allowed for the period (Note C)
17	Far Eastern Industries (Wuxi) Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	67,845	67,845	67,845	1.8-2.2	2	-	For revolving fund	-	Promissory note	-	3,308,823	7,352,941	Amounts allowed for ending period (Note M); maximum amounts allowed for the period (Note O)
		Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	361,840	-	-	-	2	-	For revolving fund	-	Promissory note	-	3,308,823	7,352,941	Amounts allowed for ending period (Note M); maximum amounts allowed for the period (Note O)
		Far Eastern Industries (Shanghai) Ltd.	Other receivables - loans to related parties	Yes	768,910	723,680	723,680	2-2.2	2	-	For revolving fund	-	Promissory note	-	1,470,588	1,470,588	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note J)
18	Suzhou An Ho Apparel Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	40,707	40,707	40,707	1.8-2.2	2	-	For revolving fund	-	Promissory note	-	54,649	121,442	Amounts allowed for ending period (Note M); maximum amounts allowed for the period (Note O)
19	Far Eastern Innovation Apparel (Suzhou) Co., Ltd.	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	180,920	-	-	2-2.2	2	-	For revolving fund	-	Promissory note	-	1,049,276	2,331,726	Amounts allowed for ending period (Note M); maximum amounts allowed for the period (Note O)
		Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	949,830	949,830	949,830	1.8-2.2	2	-	For revolving fund	-	Promissory note	-	1,049,276	2,331,726	Amounts allowed for ending period (Note M); maximum amounts allowed for the period (Note O)
		Far Eastern Industries (Shanghai) Ltd.	Other receivables - loans to related parties	Yes	180,920	180,920	180,920	1.8-2	2	-	For revolving fund	-	Promissory note	-	466,345	466,345	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note J)
20	Far Eastern New Century (China) Investment Co., Ltd.	Far Eastern Industries (Shanghai) Ltd.	Other receivables - loans to related parties	Yes	90,460	90,460	90,460	1.21	2	-	For revolving fund	-	Promissory note	-	1,291,846	1,291,846	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note J)

(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			
21	Far Eastern Industries (Yangzhou) Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	\$ 452,300	\$ 452,300	\$ 452,300	2-2.5	2	\$ -	For revolving fund	\$ -	Promissory note	\$ -	\$ 1,300,056	\$ 2,889,014	Amounts allowed for ending period (Note M); maximum amounts allowed for the period (Note O)
		Far Eastern Union Petrochemical (Yangzhou) Corporation	Other receivables - loans to related parties	Yes	542,760	542,760	542,760	2-2.5	2	-	For revolving fund	-	Promissory note	-	577,802	577,802	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note J)
22	PET Far Eastern (M) Sdn. Bhd.	FE Green PET (M) Sdn. Bhd.	Other receivables - loans to related parties	Yes	253,200	253,200	66,785	4.5182-4.6557	2	-	For revolving fund	-	Promissory note	-	334,395	334,395	Amounts allowed for ending period (Note M); maximum amounts allowed for the period (Note M)
23	FE Green PET (M) Sdn. Bhd.	PET Far Eastern (M) Sdn. Bhd.	Other receivables - loans to related parties	Yes	253,200	253,200	-	2.1	2	-	For revolving fund	-	Promissory note	-	307,003	307,003	Amounts allowed for ending period (Note M); maximum amounts allowed for the period (Note M)

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, 2024.

C. The limitation is 40% of the net value of the financier based on reviewed financial statements as of June 30, 2024.

D. The limitation is 50% of the net value of the financier based on reviewed financial statements as of June 30, 2024.

E. The limitation is 70% of the net value of the financier based on reviewed financial statements as of June 30, 2024.

F. The limitation is 90% of the net value of the financier based on reviewed financial statements as of June 30, 2024.

G. The limitation is 200% of the net value of the financier based on reviewed financial statements as of June 30, 2024.

H. The limitation is 10% of the net value of the financier based on audited financial statements as of December 31, 2023.

I. The limitation is 20% of the net value of the financier based on audited financial statements as of December 31, 2023.

J. The limitation is 40% of the net value of the financier based on audited financial statements as of December 31, 2023.

K. The limitation is 50% of the net value of the financier based on audited financial statements as of December 31, 2023.

L. The limitation is 70% of the net value of the financier based on audited financial statements as of December 31, 2023.

M. The limitation is 90% of the net value of the financier based on audited financial statements as of December 31, 2023.

N. The limitation is 150% of the net value of the financier based on audited financial statements as of December 31, 2023.

O. The limitation is 200% of the net value of the financier based on audited financial statements as of December 31, 2023.

P. The individual loan amount should not exceed the business transaction amount between the two parties.

Q. Where 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)

## FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED  
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2024  
(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 (%) (Note L)	Aggregate Endorsement/ Guarantee Limit	Endorsements/ Guarantees Given by Parent on Behalf of Subsidiaries (Note M)	Endorsements/ Guarantees Given by Subsidiaries on Behalf of Parent (Note M)	Endorsements/ Guarantees Given on Behalf of Companies in Mainland China (Note M)	Note
		Name	Relationship											
1	Yuan Ding Investment Corporation	Ta Chu Chemical Fiber Co., Ltd.	(Note A)	\$ 24,785,838	\$ 348,000	\$ 340,000	\$ 40,000	\$ -	0.69	\$ 49,571,676	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note D); maximum amounts allowed for the period (Note E)
2	Far Eastern Resource Development Co., Ltd.	Far Eastern New Century Corporation	(Note B)	14,862,100	106,448	106,448	-	106,448	0.05	29,724,200	-	Yes	-	Limits on each counterparty's endorsement/guarantee amounts (Note D); maximum amounts allowed for the period (Note E)
3	Yuan Ding Co., Ltd.	Ding Ding Hotel Co., Ltd.	(Note C)	4,155,077	1,600,000	1,600,000	415,000	350,000	0.69	8,310,155	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note D); maximum amounts allowed for the period (Note E)
4	Far Eastern Investment (Holding) Ltd.	APG Polytech, LLC	(Note C)	115,228,180	1,977,528	1,899,000	844,628	-	0.82	230,456,361	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note F); maximum amounts allowed for the period (Note G)
	Far Eastern Investment (Holding) Ltd.	APG Polytech USA Holdings, Inc.	(Note C)	115,228,180	1,032,847	730,928	211,000	-	0.32	230,456,361	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note F); maximum amounts allowed for the period (Note G)
5	APG Polytech USA Holdings, Inc.	APG Polytech, LLC	(Note C)	115,228,180	65,670	63,300	26,789	-	0.03	230,456,361	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note F); maximum amounts allowed for the period (Note G)

Notes: A. Companies that are endorsed and guaranteed by all capital shareholders based on their shareholding ratio due to a joint investment relationship.

B. Companies in which the Company directly or indirectly holds more than 50% of the voting shares.

C. Companies in which the Company directly or indirectly holds more than 50% of the voting shares.

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

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

F. The amount of the collateral/guarantees is based on 50% of the net value of the ultimate parent company from the latest audited financial statements.

G. The amount of the collateral/guarantees is based on the net value of the ultimate parent company from the latest audited financial statements.

H. 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.

I. 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.

## FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

## MARKETABLE SECURITIES HELD

SEPTEMBER 30, 2024

(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	September 30, 2024				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	\$ 22,364,211	21.16	\$ 35,836,916	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	5,437,948	17.06	6,564,047		
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	81,216	1,020,474	9.17	1,526,861	(Note F)	
	Everest Textile Corporation	(Note A)	Investments accounted for using the equity method	108	968	0.02	790		
	Oriental Securities Corporation	(Note A)	Investments accounted for using the equity method	82,997	1,440,750	19.65	-		
	Pacific Liu Tong Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	135,000	2,036,366	16.83	-		
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	109,069	1,513,398	2.55	1,516,067		
	Yuan Ding Investment Corporation	(Note A)	Investments accounted for using the equity method	1,822,822	50,710,008	99.40	-		
	Far Eastern Resource Development Co., Ltd.	(Note A)	Investments accounted for using the equity method	1,073,061	112,612,024	100.00	-		
	Far Eastern Polytex (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	173	9,247,375	100.00	-		
	Far Eastern Polychem Industries Ltd.	(Note A)	Investments accounted for using the equity method	830,815	5,049,458	73.04	-		
	Yuan Tone Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	746,644	13,369,728	100.00	-		
	Kai Yuang Investment Corp.	(Note A)	Investments accounted for using the equity method	373,901	6,048,606	100.00	-		
	Far Eastern Investment (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	7,724	48,326,109	100.00	-		
	PET Far Eastern (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	507	2,549,904	93.58	-		
	Oriental Petrochemical (Taiwan) Corporation	(Note A)	Investments accounted for using the equity method	2,138,893	10,974,551	77.33	-		
	Far Eastern Construction Co., Ltd.	(Note A)	Investments accounted for using the equity method	324,657	11,414,320	65.11	-		
	Yuan Ding Co., Ltd.	(Note A)	Investments accounted for using the equity method	186,929	3,362,496	37.13	-		60,000 thousand shares pledged or mortgaged as collateral for loans.
	An Ho Garment Co., Ltd.	(Note A)	Investments accounted for using the equity method	77,089	2,485,262	100.00	-		
	Din Yuang Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	260,593	3,247,787	100.00	-		
	FEDP (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	244	411,387	50.43	-		
	Fu Kwok Knitting & Garment Co., Ltd.	(Note A)	Investments accounted for using the equity method	4,000	413,790	100.00	-		
	Ding Ding Hotel Co., Ltd.	(Note A)	Investments accounted for using the equity method	769	6,974	0.74	-		
	Far Eastern Textile Ltd.	(Note A)	Investments accounted for using the equity method	1,300	14,542	100.00	-		
	FE Oriental Investment Holding (Singapore) Pte. Ltd.	(Note A)	Investments accounted for using the equity method	400	1,383,719	100.00	-		
	Far Eastern Apparel Co., Ltd.	(Note A)	Investments accounted for using the equity method	21,098	176,739	100.00	-		
	Far Eastern Fibertech Co., Ltd.	(Note A)	Investments accounted for using the equity method	101,000	1,179,346	100.00	-		
Oriental Resources Development Limited	(Note A)	Investments accounted for using the equity method	5,739	118,482	100.00	-			
Oriental Green Materials Limited	(Note A)	Investments accounted for using the equity method	66,116	794,496	100.00	-			
Yuan Ding Investment Corporation	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	54,302	2,489,656	1.53	2,592,897		
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	56,255	847,132	6.35	1,057,588		
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	97,468	2,446,905	6.88	2,646,256		
	Everest Textile Corporation	(Note A)	Investments accounted for using the equity method	164,614	1,250,201	23.70	1,201,680		
	Far Eastone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	1,066,658	25,773,301	29.58	96,745,846		
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	148,384	2,058,472	3.47	2,062,542		
	Far Eastern Polychem Industries Ltd.	(Note A)	Investments accounted for using the equity method	306,644	1,863,820	26.96	-		
	Far Eastern Apparel (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	136	8,046,477	100.00	-		
	Ta Chu Chemical Fiber Co., Ltd.	(Note A)	Investments accounted for using the equity method	74,886	2,819,440	41.86	-		

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	September 30, 2024				Note
				Shares or Units (All Common Stock Unless Stated Otherwise) (Thousands)	Carrying Amount	Percentage of Ownership (%)	Market Value or Net Asset Value (Note H)	
	Yuan Faun Ltd.	(Note A)	Investments accounted for using the equity method	6,675	\$ 231,011	100.00	\$ -	11,900 thousand shares pledged or mortgaged as collateral for loans.
	Yue Ming Trading Company Limited	(Note A)	Investments accounted for using the equity method	14,433	289,781	45.50	-	
	Yuan Ding Leasing Corporation	(Note A)	Investments accounted for using the equity method	36,706	404,811	46.20	-	
	Air Liquide Far Eastern Ltd.	(Note A)	Investments accounted for using the equity method	86,615	4,443,731	35.00	-	42,900 thousand shares pledged or mortgaged as collateral for loans.
	Freudenberg Far Eastern Spunweb Co., Ltd.	(Note A)	Investments accounted for using the equity method	33,003	575,409	29.80	-	
	Oriental Securities Corporation	(Note A)	Investments accounted for using the equity method	109,604	2,009,305	25.96	-	
	Yuan Ding Co., Ltd.	(Note A)	Investments accounted for using the equity method	64,759	1,168,662	12.86	-	16,700 thousand shares pledged or mortgaged as collateral for loans.
	Far Eastern International Leasing Corporation	(Note A)	Investments accounted for using the equity method	75,268	953,818	16.87	-	(Note F)
	Oriental Textile (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	140	11,962,962	100.00	-	
	Pacific Liu Tong Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	33,420	480,085	4.17	-	
	Yu Yuan Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	98,198	1,266,648	18.96	-	
	Far Eastern General Contractor Inc.	(Note A)	Investments accounted for using the equity method	2,529	35,733	1.00	-	
	Oriental Petrochemical (Taiwan) Corporation	(Note A)	Investments accounted for using the equity method	133,334	699,917	4.82	-	
	Chung Nan Textile Co., Ltd.	(Note L)	Financial asset at FVTOCI - non-current	2,985	114,021	5.27	114,021	
	Overseas Investment and Development Co., Ltd.	-	Financial asset at FVTOCI - non-current	1,000	13,720	1.11	13,720	
	Universal Venture Capital Investment Corporation	-	Financial asset at FVTOCI - non-current	1,400	13,510	1.16	13,510	
	China Investment and Development Co., Ltd.	(Note L)	Financial asset at FVTOCI - non-current	1,287	18,932	0.80	18,932	
	Taiwan Stock Exchange Corporation	-	Financial asset at FVTOCI - non-current	2,076	92,542	0.16	92,542	
	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	2,426	36,681	0.53	36,681	
	U-Ming Marine Transport Corporation	(Note B)	Financial asset at FVTOCI - non-current	8,869	494,890	1.05	494,890	
	Financial assets under asset management contracts (Note E)							
	Yuanta/P-shares Taiwan Top 50 ETF	-	Financial assets at fair value through profit or loss - current	175	32,191	-	32,191	
	ECLAT TEXTILE CO., LTD	-	Financial assets at fair value through profit or loss - current	19	10,355	-	10,355	
	Cheng Shin Rubber Ind. Co., Ltd.	-	Financial assets at fair value through profit or loss - current	45	2,331	-	2,331	
	Lite-On Technology Corporation	-	Financial assets at fair value through profit or loss - current	12	1,194	-	1,194	
	Delta Electronics, Inc.	-	Financial assets at fair value through profit or loss - current	28	10,654	-	10,654	
	Hon Hai Precision Industry Co., Ltd.	-	Financial assets at fair value through profit or loss - current	84	15,750	-	15,750	
	Taiwan Semiconductor Manufacturing Company Limited	-	Financial assets at fair value through profit or loss - current	32	30,624	-	30,624	
	Chroma ATE Inc.	-	Financial assets at fair value through profit or loss - current	32	11,952	-	11,952	
	Elite Material Co., Ltd.	-	Financial assets at fair value through profit or loss - current	33	14,751	-	14,751	
	King Yuan Electronics Co., Ltd.	-	Financial assets at fair value through profit or loss - current	120	13,500	-	13,500	
	Asia Vital Components Co., Ltd.	-	Financial assets at fair value through profit or loss - current	4	2,360	-	2,360	
	Unimicron Technology Corp.	-	Financial assets at fair value through profit or loss - current	40	5,760	-	5,760	
	Kinsus Interconnect Technology Corp.	-	Financial assets at fair value through profit or loss - current	80	8,800	-	8,800	
	International Games System Co., Ltd.	-	Financial assets at fair value through profit or loss - current	20	19,720	-	19,720	
	Shin Zu Shing Co., Ltd.	-	Financial assets at fair value through profit or loss - current	1	198	-	198	
	Jentech Precision Industrial Co., Ltd	-	Financial assets at fair value through profit or loss - current	12	15,540	-	15,540	
	Taiwan Union Technology Corporation	-	Financial assets at fair value through profit or loss - current	38	6,479	-	6,479	
	Pou Chen Corporation	-	Financial assets at fair value through profit or loss - current	60	2,169	-	2,169	
	Merida Industry Co., Ltd.	-	Financial assets at fair value through profit or loss - current	54	12,420	-	12,420	
	Century Iron and Steel Industrial Co., Ltd.	-	Financial assets at fair value through profit or loss - current	68	15,096	-	15,096	
	Oriental Petrochemical (Taiwan) Corporation	(Note A)	Financial assets at fair value through profit or loss - current	0.03	3,000,000	-	-	
	2020 First Term Unsecured Privately Placed Corporate Bonds							

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	September 30, 2024				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.	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	202,529	50.00	-	
	Com2B	(Note A)	Investments accounted for using the equity method	Preferred stock 3,000	-	20.00	-	
	Far Eastern Apparel (Vietnam) Ltd.	(Note A)	Investments accounted for using the equity method	9,000	-	100.00	-	
	Worldwide Polychem (HK) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	1,566,266	100.00	-	
	Opas Fund Segregated Portfolio Company	(Note A)	Investments accounted for using the equity method	2,700	30,194	100.00	-	
	Far Eastern Polytex (Vietnam) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	1,934	34.00	-	
	Far Eastern New Apparel (Vietnam) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	16,389,115	100.00	-	
	Magna View Sdn. Bhd.	(Note A)	Investments accounted for using the equity method	(Note G)	691,025	100.00	-	
	Malaysia Garment Manufactures Pte. Ltd.	(Note A)	Investments accounted for using the equity method	3,000	202,773	100.00	-	
	Drive Catalyst SPC	(Note A)	Investments accounted for using the equity method	30	438,997	37.92	-	
	APG Polytech USA Holdings, Inc.	(Note A)	Investments accounted for using the equity method	(Note G)	580	34.00	-	
	Drive Catalyst SPC-SP Tranche One	(Note A)	Investments accounted for using the equity method	8	26,436,343	100.00	-	
	Drive Catalyst SPC-SP Tranche Three	(Note A)	Investments accounted for using the equity method	4	147,119	25.00	-	
	Drive Catalyst SPC-SP Tranche Two	(Note A)	Investments accounted for using the equity method	8	272,949	25.00	-	
	Far Eastern International Garments	(Note A)	Other liabilities - other	8	251,021	25.00	-	
	Cemtex Apparel Inc.	(Note A)	Other liabilities - other	59	(13,037)	41.00	-	
	Opas Fund Segregated Portfolio Tranche A	(Note K)	Financial assets at fair value through profit or loss - current	90	(12,098)	50.00	-	
	Opas Fund Segregated Portfolio Tranche B	(Note K)	Financial assets at fair value through profit or loss - current	4	198,472	-	198,472	
	Opas Fund Segregated Portfolio Tranche C	(Note K)	Financial assets at fair value through profit or loss - current	5	220,103	-	220,103	
			5	417,662	-	417,662		
APG Polytech USA Holdings, Inc.	Corpus Christi Polymers LLC	(Note N)	Investments accounted for using the equity method	(Note G)	17,971,942	33.33	-	
	APG Polytech, LLC	(Note A)	Investments accounted for using the equity method	(Note G)	5,578,418	100.00	-	
	Phoenix Technologies International, LLC	(Note A)	Investments accounted for using the equity method	(Note G)	1,647,879	100.00	-	
Magna View Sdn. Bhd.	PET Far Eastern (M) Sdn. Bhd.	(Note A)	Investments accounted for using the equity method	Common stock	202,529	50.00	-	
				Preferred stock	5,000			
				3,000				
Din Yuang Investment Co., Ltd.	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	1,353	62,504	0.04	64,592	
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	11,983	295,557	0.85	325,338	
	Everest Textile Corporation	(Note A)	Investments accounted for using the equity method	11,709	94,647	1.69	85,475	
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	27,365	580,044	3.09	514,471	
	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	920	45,215	0.03	83,413	
	Yu Ding Industry Co., Ltd.	(Note A)	Investments accounted for using the equity method	17,917	469,354	13.20	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	110,261	1,528,963	2.58	1,532,628	
	U-Ming Marine Transport Corporation	(Note C)	Financial asset at FVTOCI - non-current	1,684	93,967	0.20	93,967	
							5,000 thousand shares pledged or mortgaged as collateral for loans.	
Kai Yuang Investment Corp.	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	21,401	937,597	0.60	1,021,921	
	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	35,558	1,260,743	0.99	3,225,113	
	Everest Textile Corporation	(Note A)	Investments accounted for using the equity method	12,276	104,153	1.77	89,615	
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	32,474	568,401	3.67	610,514	
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	20,672	625,410	1.46	561,250	
	Kowloon Cement Corporation	(Note A)	Investments accounted for using the equity method	1,127	545,123	49.00	-	
	Far Eastern International Leasing Corporation	(Note A)	Investments accounted for using the equity method	74,970	954,724	16.80	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	133,861	1,856,628	3.13	1,860,675	
	U-Ming Marine Transport Corporation	(Note C)	Financial asset at FVTOCI - non-current	1,425	79,515	0.17	79,515	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	September 30, 2024				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 Polychem Industries Ltd.	Far Eastern Industries (Shanghai) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	\$ 4,117,236	65.02	\$ -	
	PET Far Eastern (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	35	174,935	6.42	-	
	FEDP (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	240	404,371	49.57	-	
	Far Eastern Industries (Yangzhou) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	1,448,193	100.00	-	
	Far Eastern Ishizuka Green Pet Corporation	(Note A)	Investments accounted for using the equity method	3,578	1,841,416	90.00	-	
	Nippon Parison Co., Ltd.	-	Financial asset at FVTOCI - non-current	4	175,470	10.00	175,470	
Far Eastern Construction Co., Ltd.	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	17,726	679,274	0.50	846,422	
	Far Eastern General Contractor Inc.	(Note A)	Investments accounted for using the equity method	250,217	3,392,674	98.95	-	
	U-Ming Marine Transport Corporation	(Note C)	Financial asset at FVTOCI - current	1,590	88,710	0.19	88,710	
Far Eastern Apparel (Holding) Ltd.	Far Eastern Apparel (Suzhou) Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	627,253	38.46	-	
	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	4,118,411	100.00	-	
	Far Eastern Innovation Apparel (Suzhou) Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	1,177,950	100.00	-	
	Far Eastern Innovation Apparel (Anhui) Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	15,956	38.46	-	
	Oriental Industries (Suzhou) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	1,564,995	16.16	-	
	Opas Fund Segregated Portfolio Tranche B	(Note K)	Financial assets at fair value through profit or loss - current	4	171,576	-	171,576	
Opas Fund Segregated Portfolio Tranche C	(Note K)	Financial assets at fair value through profit or loss - current	4	343,918	-	343,918		
Far Eastern Apparel Co., Ltd.	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	469	18,104	0.01	22,395	
	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	90	6,356	-	8,163	
	Yu Ding Industry Co., Ltd.	(Note A)	Investments accounted for using the equity method	12	164	0.01	-	
Far Eastern General Contractor Inc.	Far Eastern Technical Consultants Co., Ltd.	(Note A)	Investments accounted for using the equity method	450	8,159	9.00	-	
	U-Ming Marine Transport Corporation	(Note C)	Financial asset at FVTOCI - current	746	41,654	0.09	41,654	
	Kaohsiung Rapid Transit Corporation	(Note K)	Financial asset at FVTOCI - non-current	9,687	52,020	3.48	52,020	
	Ya-Li Precast Prestressed Concrete Industries Corporation	(Note J)	Financial asset at FVTOCI - non-current	3,106	35,901	16.03	35,901	
	Jih Sun Money Market	-	Financial assets at fair value through profit or loss - current	1,484	22,873	-	22,873	
	CTBC Hwa-win Money Market Fund	-	Financial assets at fair value through profit or loss - current	134,048	1,532,509	-	1,532,509	
	Capital Money Market Fund	-	Financial assets at fair value through profit or loss - current	14,921	250,030	-	250,030	
	Hua Nan Phoenix Money Market Fund	-	Financial assets at fair value through profit or loss - current	8,143	137,579	-	137,579	
	Union Money Market Fund	-	Financial assets at fair value through profit or loss - current	18,230	250,029	-	250,029	
	Taishin Ta-Chong Money Market Fund	-	Financial assets at fair value through profit or loss - current	7,666	113,176	-	113,176	
	FSITC Taiwan Money Market	-	Financial assets at fair value through profit or loss - current	12,635	200,972	-	200,972	
	Deutsche Far Eastern DWS Taiwan Fund	(Note K)	Financial assets at fair value through profit or loss - current	15,737	191,072	-	191,072	
	Malaysia Garment Manufactures Pte. Ltd.	Filsyn Corporation	(Note A)	Investments accounted for using the equity method	33,426	-	16.21	
Arpeggio International Resources Corporation		(Note A)	Investments accounted for using the equity method	152	-	40.00	-	
PT Malaysia Garment Bintan		(Note A)	Other liabilities - other	3	(39)	99.00	-	
An Ho Garment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	39,898	1,137,151	1.11	3,618,712	8,200 thousand shares pledged or mortgaged as collateral for loans.
	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	6,094	279,492	0.17	290,973	
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	11,204	225,525	1.26	210,635	
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	370	12,790	0.03	10,040	
	Oriental Securities Corporation	(Note A)	Investments accounted for using the equity method	5,130	83,322	1.21	-	
	Yu Ding Industry Co., Ltd.	(Note A)	Investments accounted for using the equity method	21,269	458,668	15.66	-	
	Yuan Ding Investment Corporation	(Note A)	Investments accounted for using the equity method	5,502	197,238	0.30	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	27,457	381,036	0.64	381,649	
Yuan Faun Ltd.	Yuan Cheng Manpower Services Co., Ltd.	(Note A)	Investments accounted for using the equity method	745	12,362	55.19	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	5,818	81,112	0.14	80,872	
	Yi Tong Fiber Co., Ltd.	-	Financial asset at FVTOCI - non-current	1,577	103,337	3.56	103,337	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	September 30, 2024				Note
				Shares or Units (All Common Stock Unless Stated Otherwise) (Thousands)	Carrying Amount	Percentage of Ownership (%)	Market Value or Net Asset Value (Note H)	
Fu Kwok Knitting & Garment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	520	\$ 19,543	0.01	\$ 47,164	29,700 thousand shares pledged or mortgaged as collateral for loans.
Yuan Tone Investment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	35,237	1,065,878	0.98	3,195,999	
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	79,700	2,346,808	5.62	2,163,842	
	Everest Textile Corporation	(Note A)	Investments accounted for using the equity method	14,719	125,144	2.12	107,452	
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	49,942	1,529,759	5.64	938,917	
	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	28,519	1,298,135	0.80	1,361,801	
	Far Eastern Electronic Toll Collection Co., Ltd.	(Note A)	Investments accounted for using the equity method	35,934	722,482	11.98	-	
	Air Liquide Far Eastern Ltd.	(Note A)	Investments accounted for using the equity method	1	64	-	-	
	Sino Belgium (Holding) Ltd.	(Note A)	Other liabilities - other	1	(159,083)	100.00	-	
	Freudenberg Far Eastern Spunweb Co., Ltd.	(Note A)	Investments accounted for using the equity method	3	50	-	-	
	Malaysia Garment Manufactures Pte. Ltd.	(Note A)	Investments accounted for using the equity method	10	150,500	13.00	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	133,593	1,852,003	3.12	1,856,951	
	Ding Shen Investment Co., Ltd.	(Note M)	Financial asset at FVTOCI - non-current	40,329	392,801	18.00	392,801	
	Bockhold BV	-	Financial asset at FVTOCI - non-current	4,430	156,631	12.51	156,631	
	Bockimmo BV	-	Financial asset at FVTOCI - non-current	148	156,631	12.51	156,631	
	Taiwan Truewin Technology Co., Ltd.	-	Financial asset at FVTOCI - non-current	1,500	102,000	2.68	102,000	
	Financial assets under asset management contracts (Note E)	-						
	Yuanta/P-shares Taiwan Top 50 ETF	-	Financial assets at fair value through profit or loss - current	130	23,913	-	23,913	
	ECLAT TEXTILE CO., LTD	-	Financial assets at fair value through profit or loss - current	12	6,540	-	6,540	
	Delta Electronics, Inc.	-	Financial assets at fair value through profit or loss - current	15	5,708	-	5,708	
	Hon Hai Precision Industry Co., Ltd.	-	Financial assets at fair value through profit or loss - current	55	10,313	-	10,313	
	Taiwan Semiconductor Manufacturing Company Limited	-	Financial assets at fair value through profit or loss - current	21	20,097	-	20,097	
	Chroma ATE Inc.	-	Financial assets at fair value through profit or loss - current	22	8,217	-	8,217	
	Elite Material Co., Ltd.	-	Financial assets at fair value through profit or loss - current	20	8,940	-	8,940	
	King Yuan Electronics Co., Ltd.	-	Financial assets at fair value through profit or loss - current	75	8,437	-	8,437	
	Unimicron Technology Corp.	-	Financial assets at fair value through profit or loss - current	20	2,880	-	2,880	
	Kinsus Interconnect Technology Corp.	-	Financial assets at fair value through profit or loss - current	40	4,400	-	4,400	
	International Games System Co., Ltd.	-	Financial assets at fair value through profit or loss - current	11	10,846	-	10,846	
	Shin Zu Shing Co., Ltd.	-	Financial assets at fair value through profit or loss - current	1	198	-	198	
	Jentech Precision Industrial Co., Ltd	-	Financial assets at fair value through profit or loss - current	8	10,360	-	10,360	
	Taiwan Union Technology Corporation	-	Financial assets at fair value through profit or loss - current	30	5,115	-	5,115	
	Merida Industry Co., Ltd.	-	Financial assets at fair value through profit or loss - current	36	8,280	-	8,280	
	Century Iron and Steel Industrial Co., Ltd.	-	Financial assets at fair value through profit or loss - current	40	8,880	-	8,880	
Far Eastern Apparel (Suzhou) Co., Ltd.	Suzhou An Ho Apparel Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	61,324	100.00	-	
PET Far Eastern (Holding) Ltd.	Far Eastern Industry (Shanghai) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	894,748	14.13	-	
	Far Eastern Union Petrochemical (Yangzhou) Corporation	(Note A)	Investments accounted for using the equity method	(Note G)	2,593,468	44.20	-	
Oriental Textile (Holding) Ltd.	Far Eastern Industries (Wuxi) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	3,576,714	100.00	-	
	Oriental Industries (Suzhou) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	8,119,380	83.84	-	
	Opas Fund Segregated Portfolio Tranche A	(Note K)	Financial assets at fair value through profit or loss - current	8	415,882	-	415,882	
	Opas Fund Segregated Portfolio Tranche C	(Note K)	Financial assets at fair value through profit or loss - current	5	484,474	-	484,474	
FEDP (Holding) Ltd.	Far Eastern Industries (Suzhou) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	579,225	100.00	-	

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Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	September 30, 2024				Note
				Shares or Units (All Common Stock Unless Stated Otherwise) (Thousands)	Carrying Amount	Percentage of Ownership (%)	Market Value or Net Asset Value (Note H)	
FE Oriental Investment Holding (Singapore) Pte. Ltd.	FE New Century Industry (Singapore) Pte. Ltd.	(Note A)	Investments accounted for using the equity method	99	\$ 356,913	100.00	\$ -	
	Oriental Investment Holding (Netherlands) B.V.	(Note A)	Investments accounted for using the equity method	-	73,818	100.00	-	
	FE Green PET (M) Sdn. Bhd.	(Note A)	Investments accounted for using the equity method	95,897	704,022	100.00	-	
	Far Eastern New Century (Japan) Corporation	(Note A)	Investments accounted for using the equity method	20	44,460	100.00	-	
FE New Century Industry (Singapore) Pte. Ltd.	FYN Green PET Corporation	(Note A)	Prepayment for investment (accounted for other non-current assets)	Preferred stock 23	142,425	8.26	-	(Note P)
Oriental Investment Holding (Netherlands) B.V.	Oriental Martens (Netherlands) B.V.	(Note A)	Investments accounted for using the equity method	-	-	100.00	-	(Note O)
Far Eastern Polytex (Holding) Ltd.	Wuhan Far Eastern New Material Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	916,420	100.00	-	
	Far Eastern Apparel (Suzhou) Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	1,003,671	61.54	-	
	Far Eastern New Century (China) Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	3,035,663	100.00	-	
	Far Eastern Yihua Petrochemical (Yangzhou) Corporation	(Note A)	Investments accounted for using the equity method	(Note G)	4,328,386	60.00	-	
Far Eastern Innovation Apparel (Anhui) Co., Ltd.	Far Eastern Innovation Apparel (Anhui) Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	25,531	61.54	-	
	Far Eastern Industries (Shanghai) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	688,950	10.88	-	
	Shanghai Yuan Zi Information Technology Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	45,798	100.00	-	
Far Eastern New Century (China) Investment	Yuan Ding Enterprise (Shanghai) Limited	(Note A)	Investments accounted for using the equity method	(Note G)	2,585,054	40.00	-	
	Shanghai Far Eastern Petrochemical Logistic Corporation	(Note A)	Investments accounted for using the equity method	(Note G)	151,070	100.00	-	
Yuan Ding Co., Ltd.	YDT Technology International Co., Ltd.	(Note A)	Investments accounted for using the equity method	13,992	273,476	100.00	-	
	Ding Integrated Marketing Service Co., Ltd.	(Note A)	Investments accounted for using the equity method	21,787	144,999	60.00	-	
	Far Eastern Technical Consultants Co., Ltd.	(Note A)	Investments accounted for using the equity method	4,550	81,282	91.00	-	
	YDC (Virgin Islands) Ltd.	(Note A)	Investments accounted for using the equity method	-	10,852	17.70	-	
	FET Consulting Engineers Co., Ltd.	(Note A)	Investments accounted for using the equity method	2,500	42,976	100.00	-	
	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	5,329	234,257	0.15	254,442	
	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	4,164	122,533	0.12	377,629	
	Yu Yuan Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	129,637	2,458,818	25.02	-	
	Yue Ming Trading Company Limited	(Note A)	Investments accounted for using the equity method	104	798	0.33	-	
	Yu Ding Industry Co., Ltd.	(Note A)	Investments accounted for using the equity method	3,520	75,479	2.59	-	
	FEDS Asia Pacific Development Co., Ltd.	(Note A)	Investments accounted for using the equity method	10,650	127,539	5.00	-	
Far Eastern Electronic Toll Collection Co., Ltd.	Far Eastern Electronic Toll Collection Co., Ltd.	(Note A)	Investments accounted for using the equity method	44,796	895,094	14.93	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	10,380	144,007	0.24	144,276	
	Ding Ding Hotel Co., Ltd.	(Note A)	Other liabilities - other	102,509	12,427)	98.52	-	
	Far Eastern New Century Corporation	(Note D)	Financial assets at fair value through profit or loss - current	779	29,928	-	29,928	
	Ding Integrated Marketing Service Co., Ltd.	(Note A)	Investments accounted for using the equity method	1	16,527	46.13	-	
Ding Integrated Marketing Service Co., Ltd.	Deutsche Far Eastern DWS Taiwan Money Market Fund	(Note K)	Financial assets at fair value through profit or loss - current	9,153	111,127	-	111,127	(Note Q)
	Pacific SOGO Department Stores Co., Ltd.	(Note J)	Financial asset at FVTOCI - non-current	1	42	-	42	
Far Eastern Technical Consultants Co., Ltd.	Cosmos Foreign Exchange Intl. Co., Ltd.	-	Financial asset at FVTOCI - non-current	480	10,234	4.00	10,234	
FET Consulting Engineers Co., Ltd.	DDIM (Virgin Islands) Ltd.	(Note A)	Investments accounted for using the equity method	2	19,300	53.87	-	(Note Q)

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Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	September 30, 2024				Note
				Shares or Units (All Common Stock Unless Stated Otherwise) (Thousands)	Carrying Amount	Percentage of Ownership (%)	Market Value or Net Asset Value (Note H)	
YDC (Virgin Islands) Ltd.	Yuan Ding Integrated Information Service (Shanghai) Inc.	(Note A)	Investments accounted for using the equity method	(Note G)	\$ 165	0.46	\$ -	
	Speedy (Shanghai) digital Tech. Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	38,705	100.00	-	
DDIM (Virgin Islands) Ltd.	Yuan Ding Integrated Information Service (Shanghai) Inc.	(Note A)	Investments accounted for using the equity method	(Note G)	35,787	99.54	-	
YDT Technology International Co., Ltd.	Everest Textile Corporation	(Note A)	Investments accounted for using the equity method	101	743	0.01	736	
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	2,764	103,474	0.20	75,039	
	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	61	2,645	-	2,890	
	YDC (Virgin Islands) Ltd.	(Note A)	Investments accounted for using the equity method	1	50,457	82.30	-	(Note Q)
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	3,650	51,430	0.09	50,736	
	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	128,258	100.00	-	
	Millerful No.1 REIT	-	Financial asset at FVTOCI - non-current	47,010	470,105	-	470,105	
	Subordinated perpetual corporate bonds of Cathy Life Insurance Co., Ltd.	-	Financial assets at amortized cost - non-current	5,000	500,000	-	-	5,000 thousand shares pledged or mortgaged as collateral for loans.
	Yuan Ding Investment Corporation 2024 First Term Unsecured Corporate Bond	(Note A)	Financial assets at amortized cost - non-current	0.10	100,000	-	-	
FETC International Co., Ltd.	FETC International (Thailand) Co., Ltd.	(Note A)	Investments accounted for using the equity method	13,500	179,180	100.00	-	
	FETC International (Malaysia) Co., Ltd.	(Note A)	Investments accounted for using the equity method	100	1,859	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	26,385,684	100.00	-	
	ARCOA Communication Co., Ltd.	(Note A)	Investments accounted for using the equity method	82,762	565,317	61.63	-	
	KGEx.com Co., Ltd.	(Note A)	Investments accounted for using the equity method	68,897	885,267	99.99	-	
	Yuanshi Digital Technology Co., Ltd.	(Note A)	Other liabilities - other	80,404	(56,145)	98.96	-	
	Yuan Cing Co., Ltd.	(Note A)	Investments accounted for using the equity method	3,680	78,599	100.00	-	
	Far Eastern Info Service (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	1	5,691	100.00	-	
	IDEAWORKS Entertainment Co., Ltd.	(Note A)	Investments accounted for using the equity method	8,250	65,268	50.00	-	
	FarEasTone Insurance Agency Co., Ltd.	(Note A)	Investments accounted for using the equity method	500	90,203	100.00	-	
	Far Eastern Electronic Toll Collection Co., Ltd.	(Note A)	Investments accounted for using the equity method	118,251	1,955,002	39.42	-	
	Ding Integrated Marketing Service Co., Ltd.	(Note A)	Investments accounted for using the equity method	5,447	33,687	15.00	-	
	Asia Pacific Telecom Hong Kong Co., Ltd.	(Note A)	Investments accounted for using the equity method	7,800	3,379	100.00	-	
	Field Delivery Service Co., Ltd.	(Note A)	Investments accounted for using the equity method	8,960	227,359	34.41	-	
	Sustaihub INC.	(Note A)	Investments accounted for using the equity method	2,000	19,166	20.00	-	
	Far Reach Entertainment Co., Ltd.	(Note A)	Investments accounted for using the equity method	100	992	100.00	-	
	App Works Fund II Co., Ltd.	(Note L)	Financial asset at FVTOCI - non-current	4,455	40,761	11.11	40,761	
	CDIB Capital Innovation Accelerator Co., Ltd.	(Note L)	Financial asset at FVTOCI - non-current	10,186	129,356	10.71	129,356	
	LINE Bank Taiwan Limited	-	Financial asset at FVTOCI - non-current	37,500	285,642	2.50	285,642	
	LI TV (Taiwan) Inc	-	Financial asset at FVTOCI - non-current	1,250	39,374	2.49	39,374	
	iHH Co., Ltd.	-	Financial asset at FVTOCI - non-current	992	11,203	19.59	11,203	
	Modernity Financial Holdings, Ltd.	-	Financial asset at FVTOCI - non-current	1,431	164,250	3.10	164,250	
ARCOA Communication Co., Ltd.	DataExpress Infotech Co., Ltd.	(Note A)	Investments accounted for using the equity method	22,891	351,850	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	
	Taiwan Mobile Co., Ltd.	-	Financial assets at fair value through profit or loss - current	-	30	-	30	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	September 30, 2024				Note
				Shares or Units (All Common Stock Unless Stated Otherwise) (Thousands)	Carrying Amount	Percentage of Ownership (%)	Market Value or Net Asset Value (Note H)	
New Century InfoComm Tech Co., Ltd.	New Diligent Co., Ltd.	(Note A)	Investments accounted for using the equity method	54,000	\$ 85,118	100.00	\$ -	
	Information Security Service Digital United Inc.	(Note A)	Investments accounted for using the equity method	15,154	199,476	96.76	-	
	Digital United (Cayman) Ltd.	(Note A)	Investments accounted for using the equity method	10,320	126,855	100.00	-	
	Yuanshi Digital Technology Co., Ltd.	(Note A)	Other liabilities - other	375	(262)	0.46	-	
	Ding Integrated Marketing Service Co., Ltd.	(Note A)	Investments accounted for using the equity method	1,816	11,229	5.00	-	
	Prime EcoPower Co., Ltd.	(Note A)	Investments accounted for using the equity method	16,000	158,404	100.00	-	
	Drive Catalyst SPC-SP Tranche One	(Note A)	Investments accounted for using the equity method	4	147,626	25.00	-	
	Drive Catalyst SPC-SP Tranche Two	(Note A)	Investments accounted for using the equity method	8	226,972	25.00	-	
	Drive Catalyst SPC-SP Tranche Three	(Note A)	Investments accounted for using the equity method	8	238,631	25.00	-	
	Nextlink Technology Co., Ltd.	(Note A)	Investments accounted for using the equity method	12,927	488,959	64.46	-	
	JuAn Long-Age Co., Ltd	(Note A)	Investments accounted for using the equity method	1,000	13,939	25.00	-	
	ARCOA Communication Co., Ltd.	(Note A)	Investments accounted for using the equity method	9,026	126,463	6.72	-	
	Field Delivery Service Co., Ltd.	(Note A)	Investments accounted for using the equity method	2,250	20,808	8.64	-	
	Kaohsiung Rapid Transit Corporation	(Note K)	Financial asset at FVTOCI - non-current	8,858	47,569	3.18	47,569	
	Bank Pro E-service Technology Co., Ltd.	-	Financial asset at FVTOCI - non-current	600	4,500	3.33	4,500	
	Taiwan Nano & Micro-Photonics Co., Ltd.	-	Financial asset at FVTOCI - non-current	250	10,000	1.30	10,000	
	Changing.ai Inc.	-	Financial asset at FVTOCI - non-current	500	16,698	2.27	16,698	
	Opas Fund Segregated Portfolio Tranche A	(Note K)	Financial assets at fair value through profit or loss - current	10	493,124	-	493,124	
	Opas Fund Segregated Portfolio Tranche B	(Note K)	Financial assets at fair value through profit or loss - current	5	228,942	-	228,942	
	Opas Fund Segregated Portfolio Tranche C	(Note K)	Financial assets at fair value through profit or loss - current	2	201,291	-	201,291	
IDEAWORKS Entertainment Co., Ltd.	Mission International Co., Ltd.	(Note A)	Investments accounted for using the equity method	16,000	126,131	100.00	-	
New Diligent Co., Ltd.	Sino Lead Enterprise Limited	(Note A)	Investments accounted for using the equity method	30	535	100.00	-	
DataExpress Infotech Co., Ltd.	Home Master Technology Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	115,462	100.00	-	
Nextlink Technology Co., Ltd.	Microfusion Technology Co., Ltd.	(Note A)	Investments accounted for using the equity method	5,933	114,742	100.00	-	
	Nextlink (HK) Technology Co., Ltd.	(Note A)	Investments accounted for using the equity method	-	104,266	100.00	-	
	Microfusion Technology (HK) Co., Ltd.	(Note A)	Investments accounted for using the equity method	-	9,077	100.00	-	
	Microfusion Technology (My) Sdn. Bhd.	(Note A)	Investments accounted for using the equity method	1,000	2,233	100.00	-	
	Nextlink (Sg) Technology Pte. Ltd.	(Note A)	Investments accounted for using the equity method	100	2,710	100.00	-	
Digital United (Cayman) Ltd.	Digital United Information Technology (Shanghai) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	21,275	100.00	-	
	TBCASoft, Inc.	-	Financial asset at FVTOCI - non-current	727	96,661	4.59	96,661	
Nextlink (HK) Technology Co., Ltd.	Nextlink (Shanghai) Technology Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	3,080	100.00	-	

Notes: A. The investee company using equity-method.

B. Investor and investee have 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. Limited company.

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.

(Continued)

- 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. The establishment and registration were completed on February 12, 2020; however, as of September 30, 2024, the related investment funds have not yet been remitted.
- P. As of September 30, 2024, the cash capital increase process has not been completed and is therefore recognized as advance payments for investments (accounting for other non-current assets).
- Q. The par value of each share is not identical, and the shareholding ratio is calculated based on the amount of capital contributed.

(Concluded)

**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 NINE MONTHS ENDED SEPTEMBER 30, 2024  
(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	Oriental Petrochemical (Taiwan) Co., Ltd.	Investments accounted for using the equity method	Cash capital increase	(Note A)	1,938,893	\$ 10,187,680	200,000	\$ 2,000,000	-	\$ -	\$ -	\$ -	\$ (1,213,129)	\$ 2,138,893	\$ 10,974,551
Yuan Ding Investment Corporation	Far Eastern Department Stores Co., Ltd.	Investments accounted for using the equity method	-	-	139,785	3,454,496	-	-	42,317	1,412,888	1,053,868	359,020	46,277	97,468	2,446,905
	Far Eastern Apparel (Holding) Ltd.	Investments accounted for using the equity method	Cash capital increase	(Note A)	111	5,775,408	25	1,284,200	-	-	-	-	986,869	136	8,046,477
	Oriental Textile (Holding) Ltd.	Investments accounted for using the equity method	Cash capital increase	(Note A)	126	9,939,680	14	1,173,824	-	-	-	-	849,458	140	11,962,962
Far Eastern Investment (Holding) Ltd.	Far Eastern Polytex (Vietnam) Ltd.	Investments accounted for using the equity method	Cash capital increase	(Note A)	(Note B)	US\$ 468,533	(Note B)	US\$ 41,000	-	-	-	-	US\$ 8,291	(Note B)	US\$ 517,824
	APG Polytech USA Holdings, Inc.	Investments accounted for using the equity method	Cash capital increase	(Note A)	7	US\$ 817,956	1	US\$ 12,962	-	-	-	-	US\$ 4,354	8	US\$ 835,272
APG Polytech USA Holdings, Inc.	Corpus Christi Polymers LLC	Investments accounted for using the equity method	Cash capital increase	(Note C)	(Note B)	US\$ 556,997	(Note B)	US\$ 12,967	-	-	-	-	US\$ (2,130)	(Note B)	US\$ 567,834
FE Oriental Investment Holding (Singapore) Pte. Ltd.	FE Green PET (M) Sdn. Bhd.	Investments accounted for using the equity method	Cash capital increase	(Note A)	46,475	US\$ 9,598	49,422	US\$ 10,500	-	-	-	-	US\$ 2,146	95,897	US\$ 22,244
Far Eastern General Contractor Inc.	CTBC Hwa-win Money Market Fund	Financial asset at fair value through profit or loss - current	-	-	147,396	1,667,818	134,048	1,522,000	147,396	1,672,672	1,667,818	4,854	10,509 (Note D)	134,048	1,532,509
	Capital Money Market Fund	Financial asset at fair value through profit or loss - current	-	-	13,277	220,232	27,779	464,000	26,135	435,634	434,232	1,402	30 (Note D)	14,921	250,030
	Union Money Market Fund	Financial asset at fair value through profit or loss - current	-	-	14,748	200,210	32,913	450,000	29,431	401,270	400,209	1,061	28 (Note D)	18,230	250,029
	Taishin Ta-Chong Money Market Fund	Financial asset at fair value through profit or loss - current	-	-	-	-	20,488	300,000	12,822	188,289	187,625	664	801 (Note D)	7,666	113,176

Notes: A. Subsidiaries.

B. Limited company.

C. Joint operation.

D. Unrealized gains and losses at fair value through profit or loss.

**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 NINE MONTHS ENDED SEPTEMBER 30, 2024  
(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 Eastern General Contractor Inc.	Land and buildings in Sanlong Section, Shulin District, New Taipei City	2024.03.04	\$ 545,323	Fully paid	Far Eastern Resource Development Co., Ltd.	Sister companies	Far Eastern Textile Ltd. (Note A)	Parent company	2004.06.10	(Note B)	Real estate appraisal report issued by Jones Lang LaSalle IP, Inc.	Long-term operational needs of the buyer	-

Note A: The company is now renamed Far Eastern New Century Corporation.

Note B: The land was acquired by the parent company, Far Eastern New Century Corporation, through split-up establishing a new subsidiary.

**FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES**

**DISPOSAL OF INDIVIDUAL REAL ESTATE AT COSTS OF AT LEAST NT\$300 MILLION OR 20% OF THE PAID-IN CAPITAL  
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2024**

(In Thousands of New Taiwan Dollars)

Seller	Property	Event Date	Original Acquisition Date	Carrying Amount	Transaction Amount	Collection of Payments	Gain on Disposal	Counterparty	Relationship	Purpose of Disposal	Pricing Reference	Other Terms
Far Eastern Resource Development Co., Ltd.	Land and buildings in Sanlong Section, Shulin District, New Taipei City	2024.03.04	2004.06.10	\$ 105,666	\$ 545,323	Fully collected	\$ - (Note A)	Far Eastern General Contractor Inc.	Sister companies	Long-term operational needs of the buyer	Real estate appraisal report issued by Jones Lang LaSalle IP, Inc.	-
Oriental Petrochemical (Taiwan) Co., Ltd.	Land in Industrial Zone Section 4, Guanyin District, Taoyuan City	2024.03.15	-	765,457	1,142,378 (Note B)	Fully collected	376,921	Air Products San Fu Co., Ltd.	-	Asset revitalization, financial structure improvement, and operational fund enrichment	Real estate appraisal report issued by Jiaju Real Estate Appraiser Real estate appraisal report issued by Honda Property Appraisal Corp.	-

Note A: As this is an transaction between subsidiaries, there is no disposal gain or loss.

Note B: The transaction amount is the total transaction price of \$1,159,048 thousand minus related transaction costs of \$16,670 thousand, resulting in the remaining balance.

## 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 NINE MONTHS ENDED SEPTEMBER 30, 2024  
(In Thousands of New Taiwan Dollars)

Company Name	Related Party	Nature of Relationship	Transaction Details				Abnormal Transactions		Accounts Payable or Receivable		Note
			Purchase/Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	
Far Eastern New Century Corporation	Far Eastern New Apparel (Vietnam) Ltd.	(Note A)	Sale	\$ (145,124)	-	Based on contract	\$ -	-	\$ 48,538	1	
	Far Eastern Polytex (Vietnam) Ltd.	(Note A)	Sale	(227,975)	(1)	Based on contract	-	-	68,682	1	
	Far Eastern Industries (Shanghai) Ltd.	(Note A)	Sale	(489,471)	(1)	Based on contract	-	-	112,197	1	
	Far Eastern Ishizuka Green Pet Corporation	(Note A)	Sale	(301,985)	(1)	Based on contract	-	-	87,773	1	
	APG Polytech USA Holdings, Inc.	(Note A)	Sale	(4,280,565)	(13)	Based on contract	-	-	2,001,088	27	
	Phoenix Technologies International, LLC	(Note A)	Sale	(172,973)	(1)	Based on contract	-	-	74,737	1	
	Oriental Investment Holding (Netherlands) B.V.	(Note A)	Sale	(337,220)	(1)	Based on contract	-	-	177,927	2	
	Everest Textile Corporation	(Note D)	Sale	(184,145)	(1)	Based on contract	-	-	30,741	-	
	Freudenberg Far Eastern Spunweb Co., Ltd.	(Note D)	Sale	(457,253)	(1)	Based on contract	-	-	107,291	1	
	Oriental Petrochemical (Taiwan) Co., Ltd.	(Note A)	Purchase	10,263,965	35	Based on contract	-	-	(965,857)	(31)	
	Oriental Green Materials Limited	(Note A)	Purchase	1,108,230	4	Based on contract	-	-	(133,814)	(4)	
	Far Eastern Ishizuka Green Pet Corporation	(Note A)	Purchase	811,874	3	Based on contract	-	-	(176,590)	(6)	
	Far Eastern Industries (Shanghai) Ltd.	(Note A)	Purchase	162,261	1	Based on contract	-	-	(11,388)	-	
	FE New Century Industry (Singapore) Pte. Ltd.	(Note A)	Purchase	256,980	1	Based on contract	-	-	(67,604)	(2)	
	Oriental Union Chemical Corporation	(Note D)	Purchase	603,654	2	Based on contract	-	-	(82,126)	(3)	
Oriental Petrochemical (Taiwan) Corporation	Far Eastern Polytex (Vietnam) Ltd.	(Note C)	Sale	(4,193,864)	(16)	Based on contract	-	-	932,494	24	
	Far Eastern New Century Corporation	(Note B)	Sale	(10,263,965)	(39)	Based on contract	-	-	965,857	25	
Far Eastern Fibertech Co., Ltd.	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Sale	(267,746)	(19)	Based on contract	-	-	33,966	14	
	Everest Textile Corporation	(Note D)	Sale	(115,464)	(8)	Based on contract	-	-	21,968	9	
Oriental Green Materials Limited	Far Eastern New Century Corporation	(Note B)	Sale	(1,108,230)	(81)	Based on contract	-	-	133,814	58	
	Phoenix Technologies International, LLC	(Note C)	Sale	(143,298)	(10)	Based on contract	-	-	93,463	41	
	Far Eastern Ishizuka Green Pet Corporation	(Note C)	Purchase	186,616	14	Based on contract	-	-	(12,918)	(9)	
Far Eastern General Contractor Inc.	Asia Eastern University of Science and Technology	(Note G)	Construction contract revenue	(142,217)	(4)	Based on contract	-	-	12,807	8	
	Fu Ming Transport Corporation	(Note D)	Construction contract revenue	(226,582)	(7)	Based on contract	-	-	144,600	92	
	Ya Tung Ready Mixed Concrete Corporation	(Note D)	Construction contract cost	168,986	6	Based on contract	-	-	-	-	
Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Far Eastern Apparel (Suzhou) Ltd.	(Note C)	Sale	(257,938)	(6)	Based on contract	-	-	62,869	10	
	FE New Century Industry (Singapore) Pte. Ltd.	(Note C)	Sale	(2,751,116)	(68)	Based on contract	-	-	464,923	77	
	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Purchase	394,918	13	Based on contract	-	-	(101,306)	(9)	
Far Eastern Industries (Shanghai) Ltd.	Far Eastern Polytex (Vietnam) Ltd.	(Note C)	Sale	(206,207)	(1)	Based on contract	-	-	17,233	1	
	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	(Note C)	Sale	(394,918)	(3)	Based on contract	-	-	101,306	5	
	Far Eastern New Century Corporation	(Note B)	Sale	(162,261)	(1)	Based on contract	-	-	11,388	1	
	PET Far Eastern (M) Sdn. Bhd.	(Note C)	Sale	(446,722)	(3)	Based on contract	-	-	49,481	2	
	Wuhan Far Eastern New Material Ltd.	(Note C)	Sale	(547,796)	(4)	Based on contract	-	-	38,111	2	
	FE New Century Industry (Singapore) Pte. Ltd.	(Note C)	Sale	(1,168,187)	(8)	Based on contract	-	-	112,829	5	
	Far Eastern New Century Corporation	(Note B)	Purchase	489,471	3	Based on contract	-	-	(112,197)	(6)	
	Far Eastern Fibertech Co., Ltd.	(Note C)	Purchase	267,746	2	Based on contract	-	-	(33,966)	(2)	
	Wuhan Far Eastern New Material Ltd.	(Note C)	Purchase	132,795	1	Based on contract	-	-	(75,781)	(4)	
	Shanghai Far Eastern Petrochemical Logistic Corporation	(Note C)	Purchase	104,965	1	Based on contract	-	-	(34,832)	(2)	
	Far Eastern Union Petrochemical (Yangzhou) Corporation	(Note D)	Purchase	246,298	2	Based on contract	-	-	(768)	-	
Far Eastern Apparel (Suzhou) Ltd.	FE New Century Industry (Singapore) Pte. Ltd.	(Note C)	Sale	(784,622)	(49)	Based on contract	-	-	110,257	25	
	Far Eastern Polytex (Vietnam) Ltd.	(Note C)	Purchase	106,463	7	Based on contract	-	-	(1,626)	-	
	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	(Note C)	Purchase	257,938	18	Based on contract	-	-	(62,869)	(17)	

(Continued)



Company Name	Related Party	Nature of Relationship	Transaction Details				Abnormal Transactions		Accounts Payable or Receivable		Note
			Purchase/Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	
Wuhan Far Eastern New Material Ltd.	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Sale	\$ (132,795)	(16)	Based on contract	\$ -	-	\$ 75,781	25	
	FE New Century Industry (Singapore) Pte. Ltd.	(Note C)	Sale	(247,340)	(29)	Based on contract	-	-	84,506	28	
	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Purchase	547,796	66	Based on contract	-	-	(38,111)	(39)	
Oriental Industries (Suzhou) Ltd.	FE New Century Industry (Singapore) Pte. Ltd.	(Note C)	Sale	(127,385)	(2)	Based on contract	-	-	56,223	2	
Shanghai Far Eastern Petrochemical Logistic Corporation	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Sale	(104,965)	(89)	Based on contract	-	-	34,832	92	
Far Eastern Ishizuka Green Pet Corporation	Far Eastern New Century Corporation	(Note B)	Sale	(811,874)	(16)	Based on contract	-	-	176,590	34	
	Phoenix Technologies International, LLC	(Note C)	Sale	(771,595)	(15)	Based on contract	-	-	336,301	64	
	Oriental Green Materials Limited	(Note C)	Sale	(186,616)	(4)	Based on contract	-	-	12,918	2	
	Far Eastern New Century Corporation	(Note B)	Purchase	301,985	7	Based on contract	-	-	(87,773)	(14)	
Phoenix Technologies International, LLC	Far Eastern New Century Corporation	(Note B)	Purchase	172,973	9	Based on contract	-	-	(74,737)	(11)	
	Oriental Green Materials Limited	(Note C)	Purchase	143,298	7	Based on contract	-	-	(93,463)	(14)	
	Far Eastern Ishizuka Green Pet Corporation	(Note C)	Purchase	771,595	39	Based on contract	-	-	(336,301)	(49)	
APG Polytech USA Holdings, Inc.	Far Eastern New Century Corporation	(Note B)	Purchase	4,280,565	77	Based on contract	-	-	(2,001,088)	(79)	
	Far Eastern Polytex (Vietnam) Ltd.	(Note C)	Purchase	1,025,820	18	Based on contract	-	-	(546,595)	(21)	
	Worldwide Polychem (HK) Ltd.	(Note C)	Purchase	275,697	5	Based on contract	-	-	-	-	
Worldwide Polychem (HK) Ltd.	APG Polytech USA Holdings, Inc.	(Note C)	Sale	(275,697)	(100)	Based on contract	-	-	-	-	
Pet Far Eastern (M) Sdn. Bhd.	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Purchase	446,722	51	Based on contract	-	-	(49,481)	(81)	
	FE New Century Industry (Singapore) Pte. Ltd.	(Note C)	Purchase	195,370	22	Based on contract	-	-	-	-	
Oriental Investment Holding (Netherlands) B.V.	Far Eastern New Century Corporation	(Note B)	Purchase	337,220	100	Based on contract	-	-	(177,927)	(92)	
FE New Century Industry (Singapore) Pte. Ltd.	Far Eastern Apparel (Vietnam) Ltd.	(Note C)	Sale	(845,639)	(7)	Based on contract	-	-	139,404	8	
	Far Eastern New Century Corporation	(Note B)	Sale	(256,980)	(2)	Based on contract	-	-	67,604	4	
	PET Far Eastern (M) Sdn. Bhd.	(Note C)	Sale	(195,370)	(2)	Based on contract	-	-	-	-	
	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Purchase	1,168,187	10	Based on contract	-	-	(112,829)	(6)	
	Wuhan Far Eastern New Material Ltd.	(Note C)	Purchase	247,340	2	Based on contract	-	-	(84,506)	(4)	
	Far Eastern Apparel (Vietnam) Ltd.	(Note C)	Purchase	3,527,337	31	Based on contract	-	-	(647,462)	(32)	
	Far Eastern New Apparel (Vietnam) Ltd.	(Note C)	Purchase	2,342,461	21	Based on contract	-	-	(403,160)	(20)	
	Far Eastern Polytex (Vietnam) Ltd.	(Note C)	Purchase	213,912	2	Based on contract	-	-	(55,591)	(3)	
	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	(Note C)	Purchase	2,751,116	24	Based on contract	-	-	(464,923)	(23)	
	Oriental Industries (Suzhou) Ltd.	(Note C)	Purchase	127,385	1	Based on contract	-	-	(56,223)	(3)	
	Far Eastern Apparel (Suzhou) Ltd.	(Note C)	Purchase	784,622	7	Based on contract	-	-	(110,257)	(5)	
	FYN Green PET Corporation	(Note D)	Purchase	252,886	2	Based on contract	-	-	(29,245)	(1)	
	Far Eastern Polytex (Vietnam) Ltd.	Far Eastern Apparel (Vietnam) Ltd.	(Note C)	Sale	(341,351)	(2)	Based on contract	-	-	34,863	1
Far Eastern New Apparel (Vietnam) Ltd.		(Note C)	Sale	(510,072)	(3)	Based on contract	-	-	102,169	3	
Far Eastern Apparel (Suzhou) Ltd.		(Note C)	Sale	(106,463)	(1)	Based on contract	-	-	1,626	-	
APG Polytech USA Holdings, Inc.		(Note C)	Sale	(1,025,820)	(7)	Based on contract	-	-	546,595	17	
FE New Century Industry (Singapore) Pte. Ltd.		(Note C)	Sale	(213,912)	(1)	Based on contract	-	-	55,591	2	
Far Eastern New Century Corporation		(Note B)	Purchase	227,975	2	Based on contract	-	-	(68,682)	(3)	
Oriental Petrochemical (Taiwan) Co., Ltd.		(Note C)	Purchase	4,193,864	32	Based on contract	-	-	(932,494)	(41)	
Far Eastern Industries (Shanghai) Ltd.		(Note C)	Purchase	206,207	2	Based on contract	-	-	(17,233)	(1)	
Far Eastern New Apparel (Vietnam) Ltd.	FE New Century Industry (Singapore) Pte. Ltd.	(Note C)	Sale	(2,342,461)	(93)	Based on contract	-	-	403,160	92	
	Far Eastern New Century Corporation	(Note B)	Purchase	145,124	7	Based on contract	-	-	(48,538)	(32)	
	Far Eastern Polytex (Vietnam) Ltd.	(Note C)	Purchase	510,072	23	Based on contract	-	-	(102,169)	(68)	
Far Eastern Apparel (Vietnam) Ltd.	FE New Century Industry (Singapore) Pte. Ltd.	(Note C)	Sale	(3,527,337)	(83)	Based on contract	-	-	647,462	74	
	Far Eastern Polytex (Vietnam) Ltd.	(Note C)	Purchase	341,351	9	Based on contract	-	-	(34,863)	(8)	
	FE New Century Industry (Singapore) Pte. Ltd.	(Note C)	Purchase	845,639	23	Based on contract	-	-	(139,404)	(32)	

(Continued)

Company Name	Related Party	Nature of Relationship	Transaction Details				Abnormal Transactions		Accounts Payable or Receivable		Note
			Purchase/Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	
Far EasTone Telecommunications Co., Ltd.	ARCOA Communication Co., Ltd.	(Note C)	Operating cost and marketing expense	\$ 6,978,464	15	Based on contract	\$ -	-	\$ (628,824)	(3)	(Note E)
	ARCOA Communication Co., Ltd.	(Note C)	Operating revenue	(1,179,297)	(2)	Based on contract	-	-	260,802	3	
	New Century InfoComm Tech Co., Ltd.	(Note C)	Operating cost	1,522,232	4	Based on contract	-	-	(410,269)	(2)	
	Data Express Infotech Co., Ltd.	(Note C)	Operating cost and marketing expense	204,344	-	Based on contract	-	-	(59,200)	-	
	Data Express Infotech Co., Ltd.	(Note C)	Operating revenue	(185,575)	-	Based on contract	-	-	29,452	-	
	Field Delivery Service Co., Ltd.	(Note C)	Operating cost	113,271	-	Based on contract	-	-	(7,399)	-	
	Yuanshi Digital Technology Co., Ltd.	(Note C)	Operating revenue	(395,960)	(1)	Based on contract	-	-	176,045	2	
	Far EasTone Property Insurance Agency Company	(Note C)	Operating revenue	(310,120)	(1)	Based on contract	-	-	112,608	1	
New Century InfoComm Tech Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating revenue	(1,522,232)	(22)	Based on contract	-	-	410,269	26	(Note F)
ARCOA Communication Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating revenue	(6,978,464)	(63)	Based on contract	-	-	628,824	60	
	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating cost	1,179,297	11	Based on contract	-	-	(260,802)	(16)	
	Home Master Technology Ltd.	(Note C)	Operating revenue	(306,596)	(3)	Based on contract	-	-	52,039	5	
Data Express Infotech Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating revenue	(204,344)	(5)	Based on contract	-	-	59,200	8	
	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating cost	185,575	5	Based on contract	-	-	(29,452)	(3)	
	Home Master Technology Ltd.	(Note C)	Operating revenue	(176,537)	(4)	Based on contract	-	-	13,215	2	
Home Master Technology Ltd.	ARCOA Communication Co., Ltd.	(Note C)	Operating cost	306,596	22	Based on contract	-	-	(52,039)	(35)	
	Data Express Infotech Co., Ltd.	(Note C)	Operating cost	176,537	13	Based on contract	-	-	(13,215)	(9)	
Yuanshi Digital Technology Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating cost	395,960	20	Based on contract	-	-	(176,045)	(48)	
	Far Eastern Ai Mai Co., Ltd.	(Note D)	Operating revenue	(115,690)	(6)	Based on contract	-	-	17,544	14	
Far EasTone Property Insurance Agency Company	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating cost	310,120	81	Based on contract	-	-	(112,608)	(88)	
Field Delivery Service Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating revenue	(113,271)	(15)	Based on contract	-	-	7,399	6	

Notes: A. Subsidiary.

B. Parent company.

C. Between subsidiaries.

D. The investee accounted for using the equity method of subsidiaries or the investee's subsidiaries.

E. 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 FET for NCIC and other receivables from related parties which was the financing provided by NCIC to FET.

F. Including international service revenue collected by FET for NCIC.

G. Its chairman is the same as the chairman of the Company.

(Concluded)

**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 NINE MONTHS ENDED SEPTEMBER 30, 2024  
(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	Far Eastern Industries (Shanghai) Ltd.	(Note B)	\$ 112,197	5.00	\$ -	-	\$ 62,592	\$ -
	APG Polytech USA Holdings, Inc.	(Note B)	2,001,088	3.96	-	-	569,826	-
	Oriental Investment Holding (Netherlands) B.V.	(Note B)	177,927	3.98	-	-	16,844	-
	Freudenberg Far Eastern Spunweb Co., Ltd.	(Note E)	107,291	5.11	-	-	48,624	-
Oriental Petrochemical (Taiwan) Corporation	Far Eastern Polytex (Vietnam) Ltd.	(Note D)	932,494	5.46	-	-	292,758	-
	Far Eastern New Century Corporation	(Note C)	965,857	12.47	-	-	965,857	-
Oriental Green Materials Limited	Far Eastern New Century Corporation	(Note C)	133,814	11.92	-	-	133,814	-
Far Eastern Ishizuka Green Pet Corporation	Far Eastern New Century Corporation	(Note C)	176,590	7.50	-	-	176,590	-
	Phoenix Technologies International, LLC	(Note D)	336,301	6.12	-	-	336,301	-
Far Eastern Industries (Shanghai) Ltd.	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	(Note D)	101,306	6.97	-	-	22,184	-
	FE New Century Industry (Singapore) Pte. Ltd.	(Note D)	112,829	2.99	-	-	10,455	-
Far Eastern Apparel (Vietnam) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note D)	647,462	8.61	-	-	448,962	-
Far Eastern New Apparel (Vietnam) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note D)	403,160	9.31	-	-	285,310	-
Far Eastern Polytex (Vietnam) Ltd.	Far Eastern New Apparel (Vietnam) Ltd.	(Note D)	102,169	8.26	-	-	73,721	-
	APG Polytech USA Holdings, Inc.	(Note D)	546,595	3.72	-	-	165,607	-
FE New Century Industrial (Singapore) Pte. Ltd.	Far Eastern Apparel (Vietnam) Ltd.	(Note D)	139,404	8.34	-	-	25,562	-
Far Eastern Dyeing & Finishing (Suzhou) Ltd.	FE New Century Industry (Singapore) Pte. Ltd.	(Note D)	464,923	6.63	-	-	301,426	-
Far Eastern Apparel (Suzhou) Ltd.	FE New Century Industry (Singapore) Pte. Ltd.	(Note D)	110,257	10.84	-	-	73,327	-
Far Eastern Resource Development Co., Ltd.	Far Eastern Medical Foundation	(Note F)	2,200,000	(Note K)	-	-	-	-
	Far Eastern Memorial Foundation	(Note G)	366,172	(Note L)	-	-	366,172	-
Far Eastern General Contractor Inc.	Fu Ming Transport Corporation	(Note E)	144,600	(Note M)	-	-	-	-

(Continued)

Company Name	Related Party	Relationship	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Bad Debts
					Amount	Actions		
Ding Integrated Marketing Service Co., Ltd.	Far Eastern Department Stores Co., Ltd	(Note E)	\$ 111,276	(Note H)	\$ -	-	\$ 289	\$ -
	Far Eastern International Bank	(Note E)	126,494	(Note H)	-	-	-	-
	Pacific SOGO Department Stores Co., Ltd.	(Note E)	142,907	(Note H)	-	-	12,137	-
Far EasTone Telecommunications Co., Ltd.	New Century InfoComm Tech Co., Ltd.	(Note D)	137,850	(Note I)	-	-	102,794	-
	ARCOA Communication Co., Ltd.	(Note D)	267,569	10.29	-	-	202,852	-
	Far EasTone Property Insurance Agent Co., Ltd.	(Note D)	112,608	3.62	-	-	35,000	-
	Yuanshi Digital Technology Co., Ltd.	(Note D)	180,555	3.18	-	-	136,869	-
New Century InfoComm Tech Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note D)	490,573	(Note J)	-	-	262,446	-
ARCOA Communication Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note D)	628,824	17.90	-	-	620,959	-

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 investee accounted for using the equity method of investor's parent company or the investee's subsidiaries.

F. The investors and investees are the same chairman.

G. Substantive Related Parties.

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

I. The receivables mainly represent advances paid on behalf of New Century InfoComm Tech Co., Ltd. (NCIC) for related operating expenses and receivables from providing operational management services. Therefore, their turnover rate cannot be calculated.

J. All interconnection revenue, costs and collection of revenue from international direct dialing between FET and NCIC were settled in net amounts and included in accounts receivable/payable-related parties. The turnover rate was unavailable as the receivables from related parties were due to the collection of telecommunications bills by FET on behalf of NCIC and the financing provided by NCIC to Far EasTone.

K. The turnover rate was unavailable due to other receivables from disposal of land's contract in installments. As of September 30, 2024 the other receivables was \$220,000 thousand and long-term receivables was \$1,980,000 thousand.

L. The receivables mainly represent funds collected and paid on behalf of construction projects; therefore, their turnover rate cannot be calculated.

M. The invoicing progress based on project contract and invoicing is not directly related to calculating project revenue based on completion percentage, hence its turnover rate cannot be calculated.

(Concluded)

**FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES**

**SIGNIFICANT TRANSACTIONS BETWEEN FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES  
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2024**

(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	Far Eastern New Apparel (Vietnam) Ltd.	1	Sales	\$ 145,124	Based on contract	-
		Far Eastern Polytex (Vietnam) Ltd.	1	Sales	227,975	Based on contract	-
		Far Eastern Industries (Shanghai) Ltd.	1	Sales	489,471	Based on contract	-
		Far Eastern Ishizuka Green Pet Corporation	1	Sales	301,985	Based on contract	-
		APG Polytech USA Holdings, Inc.	1	Sales	4,280,565	Based on contract	2
		Phoenix Technologies International, LLC	1	Sales	172,973	Based on contract	-
		Oriental Investment Holding (Netherlands) B.V.	1	Sales	337,220	Based on contract	-
		Far Eastern Industries (Shanghai) Ltd.	1	Accounts receivable	112,197	Based on contract	-
		APG Polytech USA Holdings, Inc.	1	Accounts receivable	2,001,088	Based on contract	-
		Oriental Investment Holding (Netherlands) B.V.	1	Accounts receivable	177,927	Based on contract	-
1	Oriental Petrochemical (Taiwan) Corporation	Far Eastern Polytex (Vietnam) Ltd.	3	Sales	4,193,864	Based on contract	2
		Far Eastern New Century Corporation	2	Sales	10,263,965	Based on contract	5
		Far Eastern Polytex (Vietnam) Ltd.	3	Accounts receivable	932,494	Based on contract	-
		Far Eastern New Century Corporation	2	Accounts receivable	965,857	Based on contract	-
2	Far Eastern Fibertech Co., Ltd.	Far Eastern Industries (Shanghai) Ltd.	3	Sales	267,746	Based on contract	-
3	Oriental Green Materials Limited	Far Eastern New Century Corporation	2	Sales	1,108,230	Based on contract	1
		Phoenix Technologies International, LLC	3	Sales	143,298	Based on contract	-
		Far Eastern New Century Corporation	2	Accounts receivable	133,814	Based on contract	-
4	Yuan Tone Investment Co., Ltd.	Yuan Ding Investment Corporation	3	Other receivables - financing	3,660,000	Based on contract	1
5	Din Yuang Investment Co., Ltd.	Kai Yuang Investment Corp.	3	Other receivables - financing	95,000	Based on contract	-
6	Yuan Ding Corporation	Ding Ding Hotel Co., Ltd.	3	Other receivables - financing	240,000	Based on contract	-
7	Far Eastern Resource Development Co., Ltd.	Far Eastern General Contractor Inc.	3	Revenue from disposal of assets	545,323	Based on contract	-
8	Far Eastern Ishizuka Green Pet Corporation	Far Eastern New Century Corporation	2	Sales	811,874	Based on contract	-
		Phoenix Technologies International, LLC	3	Sales	771,595	Based on contract	-
		Oriental Green Materials Limited	3	Sales	186,616	Based on contract	-
		Far Eastern New Century Corporation	2	Accounts receivable	176,590	Based on contract	-
		Phoenix Technologies International, LLC	3	Accounts receivable	336,301	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)
9	Far Eastern Industries (Shanghai) Ltd.	Far Eastern Polytex (Vietnam) Ltd.	3	Sales	\$ 206,207	Based on contract	-
		Far Eastern Dyeing & Finishing (Suzhou) Ltd.	3	Sales	394,918	Based on contract	-
		Far Eastern New Century Corporation	2	Sales	162,261	Based on contract	-
		PET Far Eastern (M) Sdn. Bhd.	3	Sales	446,722	Based on contract	-
		Wuhan Far Eastern New Material Ltd.	3	Sales	547,796	Based on contract	-
		FE New Century Industrial (Singapore) Pte. Ltd.	3	Sales	1,168,187	Based on contract	1
		Far Eastern Dyeing & Finishing (Suzhou) Ltd.	3	Accounts receivable	101,306	Based on contract	-
		FE New Century Industrial (Singapore) Pte. Ltd.	3	Accounts receivable	112,829	Based on contract	-
10	Oriental Green Materials Limited	Far Eastern Industries (Shanghai) Ltd.	3	Sales	132,795	Based on contract	-
		FE New Century Industry (Singapore) Pte. Ltd.	3	Sales	247,340	Based on contract	-
11	FE Green PET (M) Sdn. Bhd.	Far Eastern Apparel (Suzhou) Ltd.	3	Sales	257,938	Based on contract	-
		FE New Century Industry (Singapore) Pte. Ltd.	3	Sales	2,751,116	Based on contract	1
		FE New Century Industry (Singapore) Pte. Ltd.	3	Accounts receivable	464,923	Based on contract	-
		Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	723,680	Based on contract	-
		Far Eastern Industries (Shanghai) Ltd.	3	Other receivables - financing	1,786,585	Based on contract	-
12	Oriental Industries (Suzhou) Ltd.	FE New Century Industry (Singapore) Pte. Ltd.	3	Sales	127,385	Based on contract	-
		Far Eastern Industries (Shanghai) Ltd.	3	Other receivables - financing	1,311,670	Based on contract	-
13	Far Eastern Ishizuka Green Pet Corporation	FE New Century Industry (Singapore) Pte. Ltd.	3	Sales	784,622	Based on contract	-
		FE New Century Industry (Singapore) Pte. Ltd.	3	Accounts receivable	110,257	Based on contract	-
		Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	791,525	Based on contract	-
14	Shanghai Far Eastern Petrochemical Logistic Corporation	Far Eastern Industries (Shanghai) Ltd.	3	Sales	104,965	Based on contract	-
15	FE Green PET (M) Sdn. Bhd.	Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	506,576	Based on contract	-
16	Far Eastern Industries (Wuxi) Ltd.	Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	67,845	Based on contract	-
		Far Eastern Industries (Shanghai) Ltd.	3	Other receivables - financing	723,680	Based on contract	-
17	New Century InfoComm Tech Co., Ltd.	Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	40,707	Based on contract	-
18	Far Eastern Ishizuka Green Pet Corporation	Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	949,830	Based on contract	-
		Far Eastern Industries (Shanghai) Ltd.	3	Other receivables - financing	180,920	Based on contract	-
19	Far Eastern Ishizuka Green Pet Corporation	Far Eastern Industries (Shanghai) Ltd.	3	Other receivables - financing	90,460	Based on contract	-
20	Wuhan Far Eastern New Material Ltd.	Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	452,300	Based on contract	-
21	Far Eastern Apparel (Vietnam) Ltd.	FE New Century Industry (Singapore) Pte. Ltd.	3	Sales	3,527,337	Based on contract	2
		FE New Century Industry (Singapore) Pte. Ltd.	3	Accounts receivable	647,462	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)
22	Far Eastern New Apparel (Vietnam) Ltd.	FE New Century Industry (Singapore) Pte. Ltd. FE New Century Industry (Singapore) Pte. Ltd.	3	Sales	\$ 2,342,461	Based on contract	1
			3	Accounts receivable	403,160	Based on contract	-
23	Far Eastern Polytex (Vietnam) Ltd.	Far Eastern Apparel (Vietnam) Ltd. Far Eastern New Apparel (Vietnam) Ltd. Far Eastern Apparel (Suzhou) Ltd. APG Polytech USA Holdings, Inc. FE New Century Industry (Singapore) Pte. Ltd. Far Eastern New Apparel (Vietnam) Ltd. APG Polytech USA Holdings, Inc.	3	Sales	341,351	Based on contract	-
			3	Sales	510,072	Based on contract	-
			3	Sales	106,463	Based on contract	-
			3	Sales	1,025,820	Based on contract	1
			3	Sales	213,912	Based on contract	-
			3	Accounts receivable	102,169	Based on contract	-
			3	Accounts receivable	546,595	Based on contract	-
24	Worldwide Polychem (HK) Ltd.	APG Polytech USA Holdings, Inc.	3	Sales	275,697	Based on contract	-
25	Far Eastern Investment (Holding) Ltd.	Far Eastern Polychem Industries Ltd. Far Eastern Polytex (Holding) Ltd.	3	Other receivables - financing	1,272,330	Based on contract	-
			3	Other receivables - financing	35,765	Based on contract	-
26	FEDP (Holding) Ltd.	Sino Belgium (Holding) Ltd. Far Eastern Polytex (Holding) Ltd.	3	Other receivables - financing	174,075	Based on contract	-
			3	Other receivables - financing	61,085	Based on contract	-
27	APG Polytech USA Holdings, Inc.	Phoenix Technologies International, LLC	3	Other receivables - financing	601,350	Based on contract	-
28	FE New Century Industry (Singapore) Pte. Ltd.	Far Eastern Apparel (Vietnam) Ltd. Far Eastern New Century Corporation PET Far Eastern (M) Sdn. Bhd. Far Eastern Apparel (Vietnam) Ltd. Far Eastern Polychem Industries Ltd.	3	Sales	845,639	Based on contract	-
			2	Sales	256,980	Based on contract	-
			3	Sales	195,370	Based on contract	-
			3	Accounts receivable	139,404	Based on contract	-
			3	Other receivables - financing	63,300	Based on contract	-
29	FE Oriental Investment Holding (Singapore) Pte. Ltd.	Far Eastern Polychem Industries Ltd. Oriental Textile (Holding) Ltd.	3	Other receivables - financing	94,950	Based on contract	-
			3	Other receivables - financing	94,950	Based on contract	-
30	PET Far Eastern (M) Sdn. Bhd.	FE Green PET (M) Sdn. Bhd.	3	Other receivables - financing	66,785	Based on contract	-
31	Far EasTone Telecommunications Co., Ltd.	New Century InfoComm Tech Co., Ltd. Arcoa Communication Co., Ltd. Arcoa Communication Co., Ltd. Data Express Infotech Co., Ltd. Yuanshi Digital Technology Co., Ltd. Yuanshi Digital Technology Co., Ltd. FarEasTone Insurance Agency Co., Ltd. FarEasTone Insurance Agency Co., Ltd.	3	Accounts receivable	137,850	Based on contract	-
			3	Accounts receivable	267,569	Based on contract	-
			3	Operating revenue	1,179,297	Based on contract	-
			3	Operating revenue	185,575	Based on contract	-
			3	Accounts receivable	180,555	Based on contract	-
			3	Operating revenue	395,960	Based on contract	-
			3	Accounts receivable	112,608	Based on contract	-
			3	Operating revenue	310,120	Based on contract	-
32	New Century InfoComm Tech Co., Ltd.	Far EasTone Telecommunications Co., Ltd. Far EasTone Telecommunications Co., Ltd. Far EasTone Telecommunications Co., Ltd.	3	Accounts receivable	490,573	Based on contract	2
			3	Operating revenue	1,522,232	Based on contract	-
			3	Other receivables - financing	11,020,000	Based on contract	2

(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)
33	Arcoa Communication Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	3	Accounts receivable	\$ 628,824	Based on contract	-
		Far EasTone Telecommunications Co., Ltd.	3	Operating revenue	6,978,464	Based on contract	1
		Home Master Technology Ltd.	3	Operating revenue	306,596	Based on contract	-
34	KGEx.com Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	3	Other receivables - financing	310,000	Based on contract	-
35	Data Express Infotech Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	3	Operating revenue	204,344	Based on contract	-
		Home Master Technology Ltd.	3	Operating revenue	176,537	Based on contract	-
36	Field Delivery Service Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	3	Operating revenue	113,271	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)



## FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

NAMES, LOCATIONS, AND OTHER INFORMATION OF INVESTEEES ON WHICH THE COMPANY EXERCISES SIGNIFICANT INFLUENCE  
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2024  
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor	Investee	Location	Main Businesses and Products	Investment Amount		Balance as of September 30, 2024			Net Income (Loss) of the Investee	Investment Gain (Loss)	Notes
				September 30, 2024	December 31, 2023	Shares (Thousand)	% of Ownership	Carrying Amount			
Far Eastern New Century Corporation	Asia Cement Corporation	Taiwan	Cement production	\$ 2,652,282	\$ 2,652,282	750,511	21.16	\$ 22,364,211	\$ 9,087,900	\$ 1,658,678	Investment gain or loss recognized under the treasury shares method (Note A)
	Far Eastern Dept. Store, Ltd.	Taiwan	Department store operations	1,254,158	1,254,158	241,770	17.06	5,437,948	1,546,844	263,892	(Note A)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	1,176,211	1,176,211	81,216	9.17	1,020,474	90,089	8,261	(Note A)
	Everest Textile Corporation	Taiwan	Chemical fiber production	1,689	1,689	108	0.02	968	(273,109)	(54)	(Note A)
	Oriental Securities Corporation	Taiwan	Brokering	93,440	93,440	82,997	19.65	1,440,750	279,221	54,867	(Note A)
	Pacific Liu Tong Investment Co., Ltd.	Taiwan	Investment	810,000	810,000	135,000	16.83	2,036,366	514,039	86,513	(Notes A and E)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	906,237	906,237	109,069	2.55	1,513,398	3,531,100	101,854	Including the difference adjustment between acquisition cost and net value \$11,811 (Note A)
	Yuan Ding Investment Corporation	Taiwan	Investment	100,052	100,052	1,822,822	99.40	50,710,008	4,765,296	4,738,379	Including the adjustments of the difference between individual and consolidated investment properties, and the transactions between subsidiaries \$1.675 (Notes B and G)
	Far Eastern Resource Development Co., Ltd.	Taiwan	Real estate construction and sales	14,931,733	14,931,733	1,073,061	100.00	112,612,024	1,740,860	1,707,304	Including the adjustments of the transactions between subsidiaries \$(33,556) (Note B)
	Far Eastern Polytex (Holding) Ltd.	Bermuda	Investment	10,688,227	10,688,227	173	100.00	9,247,375	(211,917)	(211,917)	(Note B)
	Far Eastern Polychem Industries Ltd.	Bermuda	Investment	7,318,312	7,318,312	830,815	73.04	5,049,458	(598,134)	(436,877)	(Note B)
	Yuan Tone Investment Co., Ltd.	Taiwan	Investment	5,850,000	5,850,000	746,644	100.00	13,369,728	610,843	618,272	Including the adjustments of the transactions between subsidiaries \$7,429 (Note B)
	Kai Yuang Investment Corp.	Taiwan	Investment	999,993	999,993	373,901	100.00	6,048,606	361,208	361,208	(Note B)
	Far Eastern Investment (Holding) Ltd.	Bermuda	Investment	39,942,728	39,942,728	7,724	100.00	48,326,109	652,922	652,922	(Note B)
	PET Far Eastern (Holding) Ltd.	Bermuda	Investment	7,440,907	7,440,907	507	93.58	2,549,904	(317,745)	(297,346)	(Note B)
	Oriental Petrochemical (Taiwan) Co., Ltd.	Taiwan	Petrochemical materials production	20,475,783	18,475,783	2,138,893	77.33	10,974,551	(1,333,171)	(996,491)	Including the adjustments of the difference between individual and consolidated investment properties, and the transactions between subsidiaries \$25,726 (Notes B and G)
	Far Eastern Construction Co., Ltd.	Taiwan	Real estate construction and sales	143,450	143,450	324,657	65.11	11,414,320	817,254	503,641	Including the adjustments of the transactions between subsidiaries \$(28,473) (Note B)
	Yuan Ding Co., Ltd.	Taiwan	Real estate leasing and hotel	857,511	857,511	186,929	37.13	3,362,496	67,619	34,850	Including the adjustments of the transactions between subsidiaries \$9,743 (Note B)
	An Ho Garment Co., Ltd.	Taiwan	Garment production and Investment	1,023	1,023	77,089	100.00	2,485,262	176,712	176,717	Including the adjustments of the transactions between subsidiaries \$5 (Note B)
	Din Yuang Investment Co., Ltd.	Taiwan	Investment	2,000,062	2,000,062	260,593	100.00	3,247,787	166,793	166,793	(Note B)
	FEDP (Holding) Ltd.	Bermuda	Investment	676,315	676,315	244	50.43	411,387	5,735	2,892	(Note B)
	Fu Kwok Knitting & Garment Co., Ltd.	Taiwan	Garment production	9,205	9,205	4,000	100.00	413,790	98,841	98,841	(Note B)
	Ding Ding Hotel Co., Ltd.	Taiwan	Hotel	415,824	415,824	769	0.74	6,974	(267,495)	(1,979)	(Note B)
	Far Eastern Textile Ltd.	Taiwan	Textile production	13,000	13,000	1,300	100.00	14,542	90	90	(Note B)
	FE Oriental Investment Holding (Singapore) Pte. Ltd.	Singapore	Investment	1,272,917	1,272,917	400	100.00	1,383,719	(631)	(631)	(Note B)
	Far Eastern Apparel Co., Ltd.	Taiwan	Sale of textiles, garments, and clothing	181,416	181,416	21,098	100.00	176,739	(33,309)	(33,309)	(Note B)
	Far Eastern Fibertech Co., Ltd.	Taiwan	Nylon production	1,380,326	1,380,326	101,000	100.00	1,179,346	50,758	50,770	Including the adjustments of the transactions between subsidiaries \$12 (Note B)
	Oriental Resources Development Limited	Taiwan	Medical materials manufacturing	140,127	140,127	5,739	100.00	118,482	35,585	34,210	Including the adjustments of the difference between individual and consolidated \$(1375) (Notes B and F)
	Oriental Green Materials Limited	Taiwan	Waste recycling and processing	825,569	825,569	66,116	100.00	794,496	30,497	30,497	(Note B)

(Continued)

Investor	Investee	Location	Main Businesses and Products	Investment Amount		Balance as of September 30, 2024			Net Income (Loss) of the Investee	Investment Gain (Loss)	Notes
				September 30, 2024	December 31, 2023	Shares (Thousand)	% of Ownership	Carrying Amount			
Yuan Ding Investment Corporation	Asia Cement Corporation	Taiwan	Cement production	\$ 2,121,043	\$ 2,121,043	54,302	1.53	\$ 2,489,656	\$ 9,087,900	\$ -	(Note A)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	862,267	862,267	56,255	6.35	847,132	90,089	-	(Note A)
	Far Eastern Dept. Store, Ltd.	Taiwan	Department store operations	2,292,742	3,288,166	97,468	6.88	2,446,905	1,546,844	-	(Note A)
	Everest Textile Corporation	Taiwan	Chemical fiber production	1,120,654	1,120,654	164,614	23.70	1,250,201	(273,109)	-	(Note A)
	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	2,723,598	2,723,598	1,066,658	29.58	25,773,301	9,187,066	-	(Note B)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	1,232,896	1,232,896	148,384	3.47	2,058,472	3,531,100	-	(Note A)
	Far Eastern Polychem Industries Ltd.	Bermuda	Investment	1,392,692	1,392,692	306,644	26.96	1,863,820	(598,134)	-	(Note B)
	Far Eastern Apparel (Holding) Ltd.	Bermuda	Investment	3,463,642	2,179,442	136	100.00	8,046,477	721,449	-	(Note B)
	Ta Chu Chemical Fiber Co., Ltd.	Taiwan	Sale of polychemical products	263,790	263,790	74,886	41.86	2,819,440	134,376	-	(Note A)
	Yuan Faun Ltd.	Taiwan	Production management consulting	63,671	63,671	6,675	100.00	231,011	7,590	-	(Note B)
	Yue Ming Trading Company Limited	Taiwan	Trading	234,352	234,352	14,433	45.50	289,781	54,191	-	(Note A)
	Yuan Ding Leasing Corporation	Taiwan	Real estate construction and sales	319,380	319,380	36,706	46.20	404,811	19,113	-	(Note A)
	Air Liquide Far Eastern Ltd.	Taiwan	Industrial gas production and sales	504,806	504,806	86,615	35.00	4,443,731	1,508,458	-	(Note A)
	Freudenberg Far Eastern Spunweb Co., Ltd.	Taiwan	Production of nonwoven industrial fabrics	144,786	144,786	33,003	29.80	575,409	307,194	-	(Note A)
	Oriental Securities Corporation	Taiwan	Brokering	149,333	149,333	109,604	25.96	2,009,305	279,221	-	(Note A)
	Yuan Ding Co., Ltd.	Taiwan	Real estate leasing and hotel	188,846	188,846	64,759	12.86	1,168,662	67,619	-	(Note B)
	Far Eastern International Leasing Corporation	Taiwan	Leasing	1,012,057	1,012,057	75,268	16.87	953,818	136,256	-	(Note A)
	Oriental Textile (Holding) Ltd.	Bermuda	Investment	9,547,165	8,373,341	140	100.00	11,962,962	416,497	-	(Note B)
	Pacific Liu Tong Investment Co., Ltd.	Taiwan	Investment	222,468	222,468	33,420	4.17	480,085	514,039	-	(Notes A and D)
	Yu Yuan Investment Co., Ltd.	Taiwan	Investment	673,704	673,704	98,198	18.96	1,266,648	264,816	-	(Note A)
Far Eastern General Contractor Inc.	Taiwan	Real estate construction	14,682	14,682	2,529	1.00	35,733	187,521	-	(Note B)	
Oriental Petrochemical (Taiwan) Co., Ltd.	Taiwan	Petrochemical materials production	935,279	935,279	133,334	4.82	699,917	(1,333,171)	-	(Note B)	
Far Eastern Investment (Holding) Ltd.	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	Common stock 5,000 Preferred stock 3,000	50.00	202,529	32,910	-	(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 C)	100.00	1,566,266	190,093	-	(Note B)
	Worldwide Polychem (HK) Ltd.	Hong Kong	Foreign trade	US\$ 3,500	US\$ 3,500	2,700	100.00	30,194	(49,077)	-	(Note B)
	Opas Fund Segregated Portfolio Company	Cayman Islands	Investment	US\$ 51	US\$ 51	(Note C)	34.00	1,934	189	-	(Note A)
	Far Eastern Polytex (Vietnam) Ltd.	Vietnam	Chemical fiber and Textile production	US\$ 449,700	US\$ 408,700	(Note C)	100.00	16,389,115	265,574	-	(Note B)
	Far Eastern New Apparel (Vietnam) Ltd.	Vietnam	Garment production	US\$ 33,000	US\$ 33,000	(Note C)	100.00	691,025	125,636	-	(Note B)
	Magna View Sdn. Bhd.	Malaysia	Investment	US\$ 3,465	US\$ 3,465	3,000	100.00	202,773	16,368	-	(Note B)
	Malaysia Garment Manufactures Pte. Ltd.	Singapore	Real estate leasing	US\$ 15,849	US\$ 15,849	30	37.92	438,997	15,455	-	(Note B)
	Drive Catalyst SPC	Cayman Islands	Investment	US\$ 17	US\$ 17	(Note C)	34.00	580	17	-	(Note A)
	APG Polytech USA Holdings, Inc.	America	Investment	US\$ 760,339	US\$ 747,377	8	100.00	26,436,343	139,467	-	(Note B)
	Drive Catalyst SPC-SP Tranche One	Cayman Islands	Investment	US\$ 4,000	US\$ 4,000	4	25.00	147,119	25,671	-	(Note A)
	Drive Catalyst SPC-SP Tranche Two	Cayman Islands	Investment	US\$ 8,000	US\$ 8,000	8	25.00	251,021	(63,644)	-	(Note A)
	Drive Catalyst SPC-SP Tranche Three	Cayman Islands	Investment	US\$ 8,000	US\$ 8,000	8	25.00	272,949	9,484	-	(Note A)
Far Eastern International Garments	Philippines	Garment production	US\$ 1	US\$ 1	59	41.00	(13,037)	-	-	(Note A)	
Cemtex Apparel Inc.	Philippines	Clothing O.E.M.	US\$ 1	US\$ 1	90	50.00	(12,098)	-	-	(Note A)	
APG Polytech USA Holdings, Inc.	Corpus Christi Polymers LLC	America	Petrochemical materials production and polychemical products production	US\$ 588,841	US\$ 575,874	(Note C)	33.33	17,971,942	(204,764)	-	(Note H)
	APG Polytech, LLC	America	Polychemical products production	US\$ 90,000	US\$ 90,000	(Note C)	100.00	5,578,418	(61,296)	-	(Note B)
	Phoenix Technologies International, LLC	America	Production and sale of recycled plastic resins and their waste and general industrial waste handling	US\$ 66,500	US\$ 66,500	(Note C)	100.00	1,647,879	77,242	-	(Note B)
Magna View Sdn. Bhd.	PET Far Eastern (M) Sdn. Bhd.	Malaysia	Bottle production	MYR 8,000	MYR 8,000	Common stock 5,000 Preferred stock 3,000	50.00	202,529	32,910	-	(Note B)
Din Yuang Investment Co., Ltd.	Asia Cement Corporation	Taiwan	Cement production	37,486	37,486	1,353	0.04	62,504	9,087,900	-	(Note A)
	Far Eastern Department Stores Co., Ltd.	Taiwan	Department store operations	258,946	258,946	11,983	0.85	295,557	1,546,844	-	(Note A)
	Everest Textile Corporation	Taiwan	Chemical fiber production	134,465	92,860	11,709	1.69	94,647	(273,109)	-	(Note A)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	677,665	677,665	27,365	3.09	580,044	90,089	-	(Note A)
	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	38,457	38,457	920	0.03	45,215	9,187,066	-	(Note B)
	Yu Ding Industry Co., Ltd.	Taiwan	Department store operations	95,624	95,624	17,917	13.20	469,354	121,413	-	(Note A)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	916,138	916,138	110,261	2.58	1,528,963	3,531,100	-	(Note A)

(Continued)

Investor	Investee	Location	Main Businesses and Products	Investment Amount		Balance as of September 30, 2024			Net Income (Loss) of the Investee	Investment Gain (Loss)	Notes
				September 30, 2024	December 31, 2023	Shares (Thousand)	% of Ownership	Carrying Amount			
Kai Yuang Investment Corp.	Asia Cement Corporation	Taiwan	Cement production	\$ 619,430	\$ 619,430	21,401	0.60	\$ 937,597	\$ 9,087,900	\$ -	(Note A)
	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	880,911	880,911	35,558	0.99	1,260,743	9,187,066	-	(Note B)
	Everest Textile Corporation	Taiwan	Chemical fiber production	110,455	45,376	12,276	1.77	104,153	(273,109)	-	(Note A)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	742,702	742,702	32,474	3.67	568,401	90,089	-	(Note A)
	Far Eastern Dept. Store, Ltd.	Taiwan	Department store operations	519,473	519,473	20,672	1.46	625,410	1,546,844	-	(Note A)
	Kowloon Cement Corporation	Hong Kong	Cement production	226,896	226,896	1,127	49.00	545,123	65,350	-	(Note A)
	Far Eastern International Leasing Corporation	Taiwan	Leasing	1,026,489	1,026,489	74,970	16.80	954,724	136,256	-	(Note A)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	1,112,229	1,112,229	133,861	3.13	1,856,628	3,531,100	-	(Note A)
Far Eastern Polychem Industries Ltd.	PET Far Eastern (Holding) Ltd.	Bermuda	Investment	US\$ 17,622	US\$ 17,622	35	6.42	174,935	(317,745)	-	(Note B)
	FEDP (Holding) Ltd.	Bermuda	Investment	US\$ 29,240	US\$ 29,240	240	49.57	404,371	5,735	-	(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	1,841,416	167,336	-	(Note B)
Far Eastern Construction Co., Ltd.	Asia Cement Corporation	Taiwan	Cement production	216,959	216,959	17,726	0.50	679,274	9,087,900	-	(Note A)
	Far Eastern General Contractor Inc.	Taiwan	Real estate construction	271,587	271,587	250,217	98.95	3,392,674	187,521	-	(Note B)
Far Eastern Apparel Co., Ltd.	Asia Cement Corporation	Taiwan	Cement production	16,246	16,246	469	0.01	18,104	9,087,900	-	(Note A)
	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	6,353	6,353	90	-	6,356	9,187,066	-	(Note B)
	Yu Ding Industry Co., Ltd.	Taiwan	Department store operations	29	29	12	0.01	164	121,413	-	(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	8,159	18,589	-	(Note B)
Malaysia Garment Manufactures Pte. Ltd.	Filsyn Corporation	Philippines	Polychemical products	PESO 102,565	PESO 102,565	33,426	16.21	-	-	-	(Note A)
	Arpeggio International Resources Corporation	Philippines	Industry investment	PESO 15,200	PESO 15,200	152	40.00	-	-	-	(Note A)
	PT Malaysia Garment Bintan	Indonesia	Garment production	SGD -	SGD -	3	99.00	(39)	-	-	(Note B)
An Ho Garment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	731,295	731,295	39,898	1.11	1,137,151	9,187,066	-	(Note B)
	Asia Cement Corporation	Taiwan	Cement production	206,551	206,551	6,094	0.17	279,492	9,087,900	-	(Note A)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	287,121	287,121	11,204	1.26	225,525	90,089	-	(Note A)
	Far Eastern Dept. Store, Ltd.	Taiwan	Department store operations	10,483	10,483	370	0.03	12,790	1,546,844	-	(Note A)
	Oriental Securities Corporation	Taiwan	Brokering	71,875	71,875	5,130	1.21	83,322	279,221	-	(Note A)
	Yu Ding Industry Co., Ltd.	Taiwan	Department store operations	111,997	111,997	21,269	15.66	458,668	121,413	-	(Note A)
	Yuan Ding Investment Corporation	Taiwan	Investment	148,994	148,994	5,502	0.30	197,238	4,765,296	-	(Note B)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	228,133	228,133	27,457	0.64	381,036	3,531,100	-	(Note A)
Yuan Faun Ltd.	Yuan Cheng Manpower Services co., Ltd.	Taiwan	Personnel recruitment	7,214	7,214	745	55.19	12,362	1,238	-	(Note B)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	48,341	48,341	5,818	0.14	81,112	3,531,100	-	(Note A)
Fu Kwok Knitting & Garment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	19,663	19,663	520	0.01	19,543	9,187,066	-	(Note B)
Yuan Tone Investment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	789,565	789,565	35,237	0.98	1,065,878	9,187,066	-	(Note B)
	Far Eastern Dept. Store, Ltd.	Taiwan	Department store operations	2,096,507	2,096,507	79,700	5.62	2,346,808	1,546,844	-	(Note A)
	Everest Textile Corporation	Taiwan	Chemical fiber production	134,910	69,124	14,719	2.12	125,144	(273,109)	-	(Note A)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	1,760,186	1,760,186	49,942	5.64	1,529,759	90,089	-	(Note A)
	Asia Cement Corporation	Taiwan	Cement production	937,993	937,993	28,519	0.80	1,298,135	9,087,900	-	(Note A)
	Far Eastern Electronic Toll Collection Co., Ltd.	Taiwan	Electronic toll collection services	787,104	787,104	35,934	11.98	722,482	385,093	-	(Note B)
	Air Liquide Far Eastern Ltd.	Taiwan	Industrial gas production and sales	20	20	1	-	64	1,508,458	-	(Note A)
	Sino Belgium (Holding) Ltd.	Bermuda	Investment	40,571	40,571	1	100.00	(159,083)	(4,740)	-	(Note B)
	Freudenberg Far Eastern Spunweb Co., Ltd.	Taiwan	Production of nonwoven industrial fabrics	34	34	3	-	50	307,194	-	(Note A)
	Malaysia Garment Manufactures Pte. Ltd.	Singapore	Real estate leasing	SGD 7,354	SGD 7,354	10	13.00	150,500	15,455	-	(Note B)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	1,110,003	1,110,003	133,593	3.12	1,852,003	3,531,100	-	(Note A)
FE Oriental Investment Holding (Singapore) Pte. Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	Singapore	Sale of textile products	US\$ 9,900	US\$ 9,900	99	100.00	356,913	(15,703)	-	(Note B)
	Oriental Investment Holding (Netherlands) B.V.	Netherlands	Investment	US\$ 2,131	US\$ 2,131	-	100.00	73,818	7,882	-	(Note B)
	FE Green PET (M) Sdn. Bhd.	Malaysia	Production and sale of recycled plastic resins and their waste and general industrial waste handling	US\$ 20,500	US\$ 10,000	95,897	100.00	704,022	(3,427)	-	(Note B)
	Far Eastern New Century (Japan) Corporation	Japan	Resins, recycled resins, and chemical fibers sales and investment.	US\$ 1,386	US\$ -	20	100.00	44,460	-	-	(Note B)
FE New Century Industry (Singapore) Pte. Ltd.	FYN Green PET Corporation	Philippines	Production and sale of recycled plastic resins and their waste and general industrial waste handling	US\$ 4,500	US\$ 4,500	-	8.26	142,425	-	-	(Notes A and J)

(Continued)

Investor	Investee	Location	Main Businesses and Products	Investment Amount		Balance as of September 30, 2024			Net Income (Loss) of the Investee	Investment Gain (Loss)	Notes
				September 30, 2024	December 31, 2023	Shares (Thousand)	% of Ownership	Carrying Amount			
Oriental Investment Holding (Netherlands) B.V.	Oriental Martens (Netherlands) B.V.	Netherlands	Investment	\$ -	\$ -	-	100.00	\$ -	\$ -	\$ -	(Notes B and I)
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	273,476	1,732	-	(Note B)
	Ding Ding Integrated Marketing Service Co., Ltd.	Taiwan	Marketing	558,000	558,000	21,787	60.00	144,999	26,664	-	(Note B)
	Far Eastern Technical Consultants Co., Ltd.	Taiwan	Real estate development business consulting and management	45,182	45,182	4,550	91.00	81,282	18,589	-	(Note B)
	YDC (Virgin Islands) Ltd.	British Virgin Islands	Investment	US\$ 200	US\$ 200	-	17.70	10,852	93	-	(Notes B and K)
	FET Engineering Co., Ltd.	Taiwan	Investment	342,701	342,701	2,500	100.00	42,976	(670)	-	(Note B)
	Asia Cement Corporation	Taiwan	Cement production	136,037	136,037	5,329	0.15	234,257	9,087,900	-	(Note A)
	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	100,412	100,412	4,164	0.12	122,533	9,187,066	-	(Note B)
	Yu Yuan Investment Co., Ltd.	Taiwan	Investment	411,187	411,187	129,637	25.02	2,458,818	264,816	-	(Note A)
	Yue Ming Trading Company Limited	Taiwan	Trading	787	787	104	0.33	798	54,191	-	(Note A)
	Yu Ding Industry Co., Ltd.	Taiwan	Department store operations	22,676	22,676	3,520	2.59	75,479	121,413	-	(Note A)
	FEDS Asia Pacific Development Co., Ltd.	Taiwan	Department store operations	100,000	100,000	10,650	5.00	127,539	109,388	-	(Note A)
	Far Eastern Electronic Toll Collection Co., Ltd.	Taiwan	Electronic toll collection services	977,650	977,650	44,796	14.93	895,094	385,093	-	(Note B)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	86,242	86,242	10,380	0.24	144,007	3,531,100	-	(Note A)
	Ding Ding Hotel Co., Ltd.	Taiwan	Hotel	4,600,672	4,600,672	102,509	98.52	(12,427)	(267,495)	-	(Note B)
Ding Ding Integrated Marketing Service Co., Ltd.	DDIM (Virgin Islands) Ltd.	British Virgin Islands	Investment	US\$ 11,000	US\$ 11,000	1	46.13	16,527	(1,360)	-	(Notes B and K)
FET Engineering Co., Ltd.	DDIM (Virgin Islands) Ltd.	British Virgin Islands	Investment	384,970	384,970	2	53.87	19,300	(1,360)	-	(Notes B and K)
YDT Technology International Co., Ltd.	Everest Textile Corporation	Taiwan	Chemical fiber production	2,451	2,451	101	0.01	743	(273,109)	-	(Note A)
	Far Eastern Dept. Store, Ltd.	Taiwan	Department store operations	51,673	51,673	2,764	0.20	103,474	1,546,844	-	(Note A)
	Asia Cement Corporation	Taiwan	Cement production	862	862	61	-	2,645	9,087,900	-	(Note A)
	YDC (Virgin Islands) Ltd.	British Virgin Islands	Investment	US\$ 930	US\$ 930	1	82.30	50,457	93	-	(Notes B and K)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	30,328	30,328	3,650	0.09	51,430	3,531,100	-	(Note A)
Far Eastern Electronic Toll Collection Co., Ltd.	FETC International Co., Ltd.	Taiwan	Dispatched labor, procuring equipment, and sales agent services	330,000	200,000	20,000	100.00	128,258	(29,441)	-	(Note B)
FETC International Co., Ltd.	FETC International (Thailand) Co., Ltd.	Thailand	Dispatched labor, procuring equipment, and sales agent services	THB 122,050	THB 122,050	13,500	100.00	179,180	20,288	-	(Note B)
	FETC International (Malaysia) Co., Ltd.	Malaysia	Dispatched labor, procuring equipment, and sales agent services	MYR 300	MYR 100	100	100.00	1,859	-	-	(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	26,385,684	1,675,643	-	(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	565,317	136,155	-	(Note B)
	KGEx.com Co., Ltd.	Taiwan	Type I, II telecommunications services	2,340,472	2,340,472	68,897	99.99	885,267	86,977	-	(Note B)
	Yuanshi Digital Technology Co., Ltd.	Taiwan	Electronic information providing services	2,381,996	2,381,996	80,404	98.96	(56,145)	(117,975)	-	(Note B)
	Yuan Cing Co., Ltd.	Taiwan	Call center services	-	-	3,680	100.00	78,599	30,471	-	(Notes B and G)
	Far Eastern Info Service (Holding) Ltd.	Bermuda	Investment	92,616	92,616	1	100.00	5,691	(51)	-	(Note B)
	IDEAWORKS Entertainment Co., Ltd.	Taiwan	TV and film production and distribution industry	82,500	82,500	8,250	50.00	65,268	(4,184)	-	(Note B)
	FarEasTone Insurance Agency Co., Ltd.	Taiwan	property insurance service agent	5,000	5,000	500	100.00	90,203	79,242	-	(Note B)
	Far Eastern Electronic Toll Collection Co., Ltd.	Taiwan	Electronic toll collection services	2,542,396	2,542,396	118,251	39.42	1,955,002	385,093	-	(Note B)
	Ding Ding Integrated Marketing Service Co., Ltd.	Taiwan	Marketing	139,500	139,500	5,447	15.00	33,687	26,664	-	(Note B)
	Asia Pacific Telecom Hong Kong Co., Limited	Hong Kong	Types I and II telecommunications services	3,292	3,292	7,800	100.00	3,379	52	-	(Note B)
	Field Delivery Service Co., Ltd.	Taiwan	System Integration Services	242,100	242,100	8,960	34.41	227,359	(19,546)	-	(Note B)
	Sustaihub INC.	Taiwan	Management Consultants	20,000	-	2,000	20.00	19,166	(5,101)	-	(Note A)
	Far Reach Entertainment Co., Ltd.	Taiwan	Management Consultants	1,000	-	100	100.00	992	(8)	-	(Note B)
ARCOA Communication Co., Ltd.	DataExpress Infotech Co., Ltd.	Taiwan	Electronic information providing services	141,750	141,750	22,891	70.00	351,850	71,202	-	(Note B)
New Century InfoComm Tech Co., Ltd.	New Diligent Co., Ltd.	Taiwan	Investment	540,000	540,000	54,000	100.00	85,118	1,078	-	(Note B)
	Information Security Service Digital United Inc.	Taiwan	Security and monitoring service via internet	148,777	148,777	15,154	96.76	199,476	33,114	-	(Note B)
	Digital United (Cayman) Ltd.	Cayman Islands	Investment	317,446	317,446	10,320	100.00	126,855	(15,964)	-	(Note B)
	Yuanshi Digital Technology Co., Ltd.	Taiwan	Electronic information providing services	49,579	49,579	375	0.46	(262)	(117,975)	-	(Note B)
	Ding Ding Integrated Marketing Service Co., Ltd	Taiwan	Marketing	46,500	46,500	1,816	5.00	11,229	26,664	-	(Note B)
	Prime EcoPower Co., Ltd.	Taiwan	Energy technology services	160,000	160,000	16,000	100.00	158,404	5,299	-	(Note B)

(Continued)

Investor	Investee	Location	Main Businesses and Products	Investment Amount		Balance as of September 30, 2024			Net Income (Loss) of the Investee	Investment Gain (Loss)	Notes
				September 30, 2024	December 31, 2023	Shares (Thousand)	% of Ownership	Carrying Amount			
	Drive Catalyst SPC-SP Tranche One	Cayman Islands	Investment	\$ 123,220	\$ 123,220	4	25.00	\$ 147,626	\$ 25,671	\$ -	(Note A)
	Drive Catalyst SPC-SP Tranche Two	Cayman Islands	Investment	224,820	224,820	8	25.00	226,972	(63,644)	-	(Note A)
	Drive Catalyst SPC-SP Tranche Three	Cayman Islands	Investment	236,440	236,440	8	25.00	238,631	9,484	-	(Note A)
	Nextlink Technology Co., Ltd.	Taiwan	Electronic information providing services	403,189	420,000	12,927	64.46	488,959	105,361	-	(Note B)
	JuAn Long-Age Co., Ltd.	Taiwan	Electronic information providing services	15,500	15,500	1,000	25.00	13,939	8,102	-	(Note A)
	ARCOA Communication Co., Ltd.	Taiwan	Telecommunications services, sales of communications products and office equipment	116,885	116,885	9,026	6.72	126,463	136,155	-	(Note B)
	Field Delivery Service Co., Ltd.	Taiwan	Telecommunications services, sales of communications products and office equipment	22,496	-	2,250	8.64	20,808	(19,546)	-	(Note B)
IDEAWORKS Entertainment Co., Ltd.	Mission International Co., Ltd.	Taiwan	TV and film production and distribution industry	160,000	160,000	16,000	100.00	126,131	(4,001)	-	(Note B)
New Diligent Co., Ltd.	Sino Lead Enterprise Limited	Hong Kong	Telecommunication services	125	125	30	100.00	535	55	-	(Note B)
DataExpress Infotech Co., Ltd.	Home Master Technology Ltd.	Taiwan	Electronic information providing services	10,000	10,000	(Note C)	100.00	115,462	31,335	-	(Note B)
Nextlink Technology Co., Ltd.	Microfusion Technology Co., Ltd.	Taiwan	Electronic information providing services	17,000	17,000	5,933	100.00	114,742	47,788	-	(Note B)
	Nextlink (HK) Technology Co., Ltd.	Hong Kong	Electronic information providing services	973	973	(Note C)	100.00	104,266	24,724	-	(Note B)
	Microfusion Technology (HK) Co., Ltd.	Hong Kong	Electronic information providing services	1,494	1,494	(Note C)	100.00	9,077	5,040	-	(Note B)
	Microfusion Technology (My) Sdn. Bhd.	Malaysia	Electronic information providing services	6,896	6,896	1,000	100.00	2,233	(2,921)	-	(Note B)
	Nextlink (Sg) Technology Pte. Ltd.	Singapore	Electronic information providing services	3,205	3,205	100	100.00	2,710	(306)	-	(Note B)

Notes: A. Equity-method investee.

B. Subsidiary.

C. Company limited.

D. 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.

E. For investments in mainland China, refer to Table 15.

F. Under the "IFRS accounting standards - 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.

G. The ending balance of the investment is zero in 2016 because the amount of reduction in capital was over the original investing value.

H. Joint operation entity.

I. Oriental Martens (Netherlands) B.V. was established and registered on February 12, 2020, but as of September 30, 2024, the relevant investment funds have not been remitted.

J. The subsidiary of the investee company accounted for using the equity method, as of September 30, 2024, the process of cash capital increase has not completed, as it is recognized as prepayment for investments (accounting for other non-current assets).

K. The par value of each share is not uniform, and the shareholding ratio is calculated based on the capital contribution.

(Concluded)

## FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

INVESTMENTS IN MAINLAND CHINA  
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2024  
(In Thousands of New Taiwan Dollars, Renminbi and U.S. Dollars)

Investee Company	Main Businesses and Products	Paid-in Capital (Note Q)	Method of Investment (Note A)	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2024	Investment Flows		Accumulated Outward Remittance for Investment from Taiwan as of September 30, 2024	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note B)	Carrying Amount as of September 30, 2024 (Note C)	Accumulated Repatriation of Investment Income as of September 30, 2024	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	\$ 16,617,452 (CNY 3,673,989 thousand)	2	\$ 7,491,974	\$ -	\$ -	\$ 7,491,974	\$ (1,092,667)	90.03	\$ (983,728)	\$ 5,700,934	\$ 1,917,498	(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	925,302 (CNY 204,577 thousand)	2	1,010,901	-	-	1,010,901	35,529	100.00	35,528	1,630,924	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	1,074,748 (CNY 237,619 thousand)	3	-	-	-	-	11,873	100.00	11,873	1,177,950	-	
Far Eastern Innovation Apparel (Anhui) Co., Ltd.	Production and marketing of knit garments, woven garments, non-knit garments, and nonwoven garments and accessories	41,838 (CNY 9,250 thousand)	2	-	-	-	-	3	100.00	3	41,487	-	
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	3,446,972 (CNY 762,099 thousand)	2	3,245,630	-	-	3,245,630	(97,989)	100.00	(97,989)	3,576,714	313,458	(Notes H and I)
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	1,670,222 (CNY 369,273 thousand)	2	1,663,638	-	-	1,663,638	553,883	100.00	553,883	4,118,411	159,799	(Notes H and O)
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	3,507,712 (CNY 775,528 thousand)	2	3,529,271	-	-	3,529,271	(1,962)	100.00	(1,962)	579,225	-	(Note J)

(Continued)

Investee Company	Main Businesses and Products	Paid-in Capital (Note Q)	Method of Investment (Note A)	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2024	Investment Flows		Accumulated Outward Remittance for Investment from Taiwan as of September 30, 2024	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note B)	Carrying Amount as of September 30, 2024 (Note C)	Accumulated Repatriation of Investment Income as of September 30, 2024	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	\$ 773,648 (CNY 171,048 thousand)	2	\$ 724,110	\$ -	\$ -	\$ 724,110	\$ (34,822)	100.00	\$ (34,822)	\$ 916,420	\$ -	
Oriental Industries (Suzhou) Ltd.	Production and marketing of polyester chips, partially oriented yarn, fully oriented yarn, and polyester yarn	6,336,519 (CNY 1,400,955 thousand)	2	4,957,248	-	-	4,957,248	417,041	100.00	417,041	9,684,375	-	(Note H)
Far Eastern New Century (China) Investment Co., Ltd.	Investment	4,839,843 (CNY 1,070,052 thousand)	2	4,794,027	-	-	4,794,027	(190,517)	100.00	(190,517)	3,035,663	-	
Far Eastern Yihua Petrochemical (Yangzhou) Corporation	PA and its by-product production and sale	7,168,767 (CNY 1,584,958 thousand)	2	4,524,043	-	-	4,524,043	(6,655)	60.00	(3,993)	4,328,386	-	
Far Eastern Industries (Yangzhou) Ltd.	PA and its by-product production	1,397,165 (CNY 308,902 thousand)	2	1,436,190	-	-	1,436,190	3,620	100.00	3,620	1,448,193	-	
Far Eastern Union Petrochemical (Yangzhou) Corporation	PA and its by-product production	10,497,602 (CNY 2,320,938 thousand)	2	3,800,609	-	-	3,800,609	(283,388)	44.20	(125,257)	2,593,468	-	
Shanghai Yuan Zi Information Technology Co., Ltd.	Software development, equipment maintenance and consulting	57,487 (CNY 12,710 thousand)	3	-	-	-	-	(16,086)	100.00	(16,086)	45,798	-	
Shanghai Far Eastern Petrochemical Logistic Corporation	Transportation	85,937 (CNY 19,000 thousand)	3	-	-	-	-	(19,560)	100.00	(19,560)	151,070	-	
Suzhou An Ho Apparel Ltd.	Garment production	4,523 (CNY 1,000 thousand)	3	-	-	-	-	592	100.00	592	61,324	-	
Yuan Ding Enterprise (Shanghai) Limited	Real estate leasing and management	7,975,971 (CNY 1,763,425 thousand)	3	-	-	-	-	(158,675)	40.00	(63,470)	2,585,054	-	
Yuan Ding Integrated Information Service (Shanghai) Inc.	Computer software and internet software design and development	681,382 (CNY 150,648 thousand)	2	598,270	-	-	598,270	(1,367)	100.00	(1,367)	35,952	-	(Note K)
Speedy (Shanghai) digital Tech. Co., Ltd.	Intelligent control equipment and security monitoring products and services	29,577 (CNY 6,539 thousand)	2	24,220	-	-	24,220	(144)	100.00	(144)	38,705	-	(Note L)
Digital United Information Technology (Shanghai) Ltd.	Research and design of computer systems	\$ 98,115 (US\$ 3,100 thousand)	2	92,132	-	-	92,132	4,608	100.00	4,608	21,275	-	(Note M)
Nextlink (Shanghai) Technology Co., Ltd.	Electronic information providing services	2,279 (US\$ 72 thousand)	2	2,140	-	-	2,140	178	64.60	178	3,080	-	(Note N)

(Continued)

Investee Company	Accumulated Outward Remittance for Investment in Mainland China as of June 30, 2024 (Note Q)	Investment Amounts Authorized by Investment Commission, MOEA (Note Q)	Upper Limit on the Amount of Investment Stipulated by Investment Commission, MOEA (Note P)
Far Eastern New Century Corporation	\$17,233,710 (US\$544,509 thousand)	\$24,688,606 (US\$779,094 thousand CNY6,695 thousand)	\$ -
Yuan Ding Investment Corporation	10,933,809 (US\$345,460 thousand)	14,908,701 (US\$471,049 thousand)	30,916,811
YDT Technology International Co., Ltd.	28,802 (US\$910 thousand)	31,967 (US\$1,010 thousand)	169,343
FET Engineers Co., Ltd.	406,070 (US\$12,830 thousand)	406,070 (US\$12,830 thousand)	19,151
Ding Integrated Marketing Service Co., Ltd.	348,150 (US\$11,000 thousand)	348,150 (US\$11,000 thousand)	144,586
Far EasTone Telecommunications Co., Ltd.	92,616	92,616	53,150,175
New Century InfoComm Tech Co., Ltd.	98,115 (US\$3,100 thousand)	98,115 (US\$3,100 thousand)	15,228,330
New Diligent Co., Ltd.	464,905 (US\$14,689 thousand)	464,905 (US\$14,689 thousand)	51,071
Nextlink Technology Co., Ltd.	2,279 (US\$72 thousand)	2,279 (US\$72 thousand)	218,918

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'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), recognized gain or loss in percentage of ownership.
- C. The ending balance of long term investment.
- D. As of September 30, 2023, the accumulated outflow of investment from Taiwan was NT\$7,491,974 thousand which NT\$6,925,814 thousand was remitted by FENC, and the other was by subsidiaries, Yuan Ding Investment Corporation.
- E. Far Eastern Industries (Shanghai) Ltd. absorbed and merged with Oriental Petrochemical (Shanghai) Corporation., with Far Eastern Industries (Shanghai) Ltd., the surviving company and Oriental Petrochemical (Shanghai) Corporation, the dissolved company. As a result, Far Eastern Industries (Shanghai) Ltd. has repatriated investment income totaling NT\$1,917,498 thousand as of the end of this period. As of June 30, 2024, the remitted amount of profit of investment was NT\$853,493 thousand, the total cash dividend of Far Eastern Polychem Industries Ltd. received by FENC and Yuan Ding Investment Co., Ltd. In addition, as of the current period, NT\$1,064,005 thousand of investment income has been remitted to the subsidiary Oriental Petrochemical (Shanghai) Corporation through its subsidiary PET Far Eastern (Holding) Ltd. and Far Eastern Polytex (Holding) Ltd. dividends remitted.
- F. As of September 30, 2023, the accumulated outflow of investment from Taiwan was NT\$1,010,901 thousand which NT\$509,725 thousand was remitted by FENC and the other was by Yuan Ding Investment Corporation.
- G. As of September 30, 2023, 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 September 30, 2023, the accumulated outflow of investment from Taiwan was remitted by Yuan Ding Investment Corporation.
- I. As of September 30, 2023, 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 September 30, 2023, the accumulated outflow of investment from Taiwan was NT\$3,529,271 thousand which NT\$1,099,293 thousand was remitted by FENC, and the other was by subsidiaries, Yuan Ding Investment Corporation and Yuan Tong Investment Co., Ltd.

(Continued)



- K. As of September 30, 2023, the accumulated outflow of investment from Taiwan was remitted by FENC's subsidiaries, YDT Technology International Co., Ltd.
- L. As of September 30, 2023, the accumulated outflow of investment from Taiwan was remitted by a FENC's subsidiary, YDT Technology International Co., Ltd.
- M. As of September 30, 2023, the accumulated outflow of investment from Taiwan was remitted by a FENC's subsidiary, New Century InfoComm Tech Co., Ltd.
- N. As of September 30, 2023, the accumulated outflow of investment from Taiwan was remitted by a FENC's subsidiary, Nextlink Technology Co., Ltd.
- O. As of September 30, 2023, 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.
- P. 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 Administration 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.
- Q. It is calculated based on the ending exchange rate of CNY1:NT\$4.523 and US\$1:NT\$31.65.

(Concluded)

## FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

INVESTMENT IN MAINLAND CHINA - INVESTMENT TYPES  
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2024  
(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 Corporation		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 Corporation	No. 093032402	Far Eastern Polychem Industries Ltd.	7,014		7,014		
	Yuan Ding Investment Corporation	No. 093032239	Far Eastern Polychem Industries Ltd.	15,898		15,898		
	Yuan Ding Investment Corporation	No. 093032089	Far Eastern Polychem Industries Ltd.	6,313			6,313	
	Parent company	No. 09500124430	Far Eastern Polytex (Holding) Ltd.	30,000	30,000			
			Far Eastern New Century (China) Investment Co., Ltd.					
	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				
	Parent company	No. 09900142680	Far Eastern Polychem Industries Ltd.	11,500	11,500			
Yuan Ding Investment Corporation	No. 11100176570 (Note B)	Far Eastern Polychem Industries Ltd.	1,719					
Parent company	No. 11100176580 (Note B)	Far Eastern Polychem Industries Ltd.	86,168					
Far Eastern Apparel (Suzhou) Co., Ltd.	Yuan Ding Investment Corporation	No. 85016219	Far Eastern Apparel (Holding) Ltd.	10,000	10,000			
	Yuan Ding Investment Corporation	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 Corporation	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.	8,739		846		
	Yuan Ding Investment Corporation	No. 11000195640	Far Eastern Apparel (Holding) Ltd.	5,461		529		
Far Eastern Industries (Wuxi) Ltd.	Yuan Ding Investment Corporation	No. 091011903	Oriental Textile (Holding) Ltd.	19,960	19,960			
	Yuan Ding Investment Corporation	No. 094024169	Oriental Textile (Holding) Ltd.	40,000	40,000			
	Yuan Ding Investment Corporation	No. 11200038500	Oriental Textile (Holding) Ltd.	40,000	40,000			
Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Yuan Ding Investment Corporation	No. 092033525	Far Eastern Apparel (Holding) Ltd.	20,000	20,000			
	Yuan Ding Investment Corporation	No. 09700348610	Far Eastern Apparel (Holding) Ltd.	30,000	30,000			
Far Eastern Industries (Suzhou) Ltd.	Yuan Ding Investment Corporation	No. 091035216	Far Eastern Polychem Industries Ltd.	9,352				9,352
			FEDP (Holding) Ltd.					
	Parent company	No. 093025506	Far Eastern Polychem Industries Ltd.	1,569			1,569	
			FEDP (Holding) Ltd.					
	Parent company	No. 093030298	Far Eastern Polychem Industries Ltd.	713			713	
			FEDP (Holding) Ltd.					
	Parent company	No. 09900403430	FEDP (Holding) Ltd.	5,288	5,288			
	Parent company	No. 09500287850	Far Eastern Polychem Industries Ltd.	4,524	4,524			
		FEDP (Holding) Ltd.						
Parent company	No. 09700045510	Far Eastern Polychem Industries Ltd.	4,800	4,800				
		FEDP (Holding) Ltd.	754					
Parent company	No. 09900470520	FEDP (Holding) Ltd.	18,224	18,224				

(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\$)
Oriental Industries (Suzhou) Ltd.	Parent company	No. 11256115910 (Note C)	FEDP (Holding) Ltd.	\$ 11,878				
	Yuan Ding Investment Corporation	No. 11256115920 (Note C)	FEDP (Holding) Ltd.	1,832				
	Yuan Ding Investment Corporation	No. 094015006	Oriental Textile (Holding) Ltd.	19,800	\$ 19,800			
	Yuan Ding Investment Corporation	No. 094037416	Oriental Textile (Holding) Ltd.	30,200	30,200			
	Yuan Ding Investment Corporation	No. 09600280400	Oriental Textile (Holding) Ltd.	23,000	23,000			
	Yuan Ding Investment Corporation	No. 09700172130	Oriental Textile (Holding) Ltd.	32,500	32,500			
	Yuan Ding Investment Corporation	No. 10200127470	Oriental Textile (Holding) Ltd.	8,000	8,000			
	Yuan Ding Investment Corporation	No. 10300223190	Oriental Textile (Holding) Ltd.	43,000	43,000			
Wuhan Far Eastern New Material Ltd.	Yuan Ding Investment Corporation	No. 11100191790	Far Eastern Apparel (Holding) Ltd.	43,000		\$ 43,000		
	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			
Far Eastern Yihua Petrochemical (Yangzhou) Corporation	Parent company	No. 09900470530	Far Eastern Polytex (Holding) Ltd.	CNY 6,695				CNY 6,695
	Parent company	No. 11100012810	Far Eastern Polytex (Holding) Ltd.	138,000	138,000			
Far Eastern Industries (Yangzhou) Ltd.	Parent company	No. 10000021360	Far Eastern Polytex (Holding) Ltd.	12,000	12,000			
	Parent company	No. 10100043080	Far Eastern Polychem Industries Ltd.	49,000	49,000			
Far Eastern Union Petrochemical (Yangzhou) Corporation	Parent company	No. 10300210860	PET Far Eastern (Holding) Ltd.	66,000	66,000			
	Parent company	No. 10900223750	PET Far Eastern (Holding) Ltd.	9,250	9,250			
	Parent company	No. 11000095860	PET Far Eastern (Holding) Ltd.	32,824	32,824			
	Parent company	No. 11200040180	PET Far Eastern (Holding) Ltd.	26,520	26,520			
Yuan Ding Enterprise (Shanghai) Limited	Parent company	No. 10200399280	Far Eastern Polytex (Holding) Ltd.	1,000				1,000
	Parent company	No. 10800190930	Far Eastern New Century (China) Investment Co., Ltd.	74,335				74,335
	Parent company	No. 10800217150	Far Eastern Polytex (Holding) Ltd.	32,000				32,000
Shanghai Yuan Zi Information Technology Co., Ltd.	Parent company	No. 10800217150	Far Eastern New Century (China) Investment Co., Ltd.					
	Far Eastern New Century Corporation	No. 10000433780	Far Eastern Polytex (Holding) Ltd.	2,100				2,100
Yuan Ding Integrated Information Service (Shanghai) Inc.	Far Eastern New Century Corporation	No. 10000433780	Far Eastern New Century (China) Investment Co., Ltd.					
	YDT Technology International Co., Ltd.	No. 10000429550	YDC (Virgin Islands) Ltd.	110	110			
	FET Engineers Co., Ltd.	No. 10000439470	DDIM (Virgin Islands) Ltd.	7,830	7,830			
	FET Engineers Co., Ltd.	No. 10200326190	DDIM (Virgin Islands) Ltd.	5,000	5,000			
Speedy (Shanghai) digital Tech. Co., Ltd.	Ding Marketing Service Co., Ltd.	No. 10400179060	DDIM (Virgin Islands) Ltd.	11,000	11,000			
	YDT Technology International Co., Ltd.	No. 093003471	YDC (Virgin Islands) Ltd.	300	300			
Far Eastern Tech-Info Ltd. (Shanghai)	YDT Technology International Co., Ltd.	No. 094003122	YDC (Virgin Islands) Ltd.	600	500			
	Far EastTone Telecommunications Co., Ltd.	No. 093018811 (Note A)	Far Eastern Info Service (Holding) Ltd.	NT\$ 92,616	NT\$ 92,616			
Digital United Information Technology (Shanghai) Ltd.	New Diligent Co., Ltd.	No. 10300022990 (Note A)	Far East New Diligent Company Ltd.	3,262	3,262			
	New Century InfoComm Tech Co., Ltd.	No. 091041498	Digital United (Cayman) Ltd.	2,100	2,100			
Nextlink (Shanghai) Technology Co., Ltd.	New Century InfoComm Tech Co., Ltd.	No. 10200302730	Digital United (Cayman) Ltd.	1,000	1,000			
	Nextlink Technology Co., Ltd.	No. 10830010930	Nextlink (Hong Kong) Technology Co., Ltd.	72	72			
New Diligence Corporation (Shanghai)	New Diligent Co., Ltd.	No. 09600261870 (Note A)	New Diligent Co., Ltd.	1,127	1,127			
Far Eastern New Century Information Technology (Beijing) Limited	New Diligent Co., Ltd.	No. 10100496420 (Note A)	Far East New Diligent Company Ltd.	10,300	10,300			

(Continued)

Notes: A. The dissolution of this investment had been approved by the local government, but the balance has not been cancelled to the MOEA.

B. Due to the merge absorption, as Far Eastern Industries (Shanghai) Ltd. was the surviving company and Oriental Petrochemical (Shanghai) Corporation was the dissolved company. After obtaining MOEA approval (No. 11100176580 and No. 11100176570), the authorized investment amount of the Company and Yuan Ding Investment Corporation to Far Eastern Industries (shanghai) Ltd. increased US\$86,168 thousand and US\$1,719 thousand, respectively.

C. Due to the merge absorption, as Far Eastern Industries (Suzhou) Ltd. was the surviving company and Sino Belgium Beer (Suzhou) Ltd. was the dissolved company. After obtaining MOEA approval (No. 11256115910 and No. 11256115920), the authorized investment amount of the Company and Yuan Ding Investment Corporation to Far Eastern Industries (Suzhou) Ltd. increased US\$11,878 thousand and US\$1,832 thousand, respectively.

(Concluded)

**FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES**

**INFORMATION OF MAJOR SHAREHOLDERS  
SEPTEMBER 30, 2024**

Name of Major Shareholder	Shares	
	Number of Shares	Percentage of Ownership (%)
Asia Cement Corporation	1,226,945,085	22.92
Taishin International Bank Co., Ltd. entrusted with custody of Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF Securities Investment Account	285,718,000	5.33

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.