

**Far Eastern New Century Corporation and
Subsidiaries**

**Consolidated Financial Statements for the
Six Months Ended June 30, 2021 and 2020 and
Independent Auditors' Review Report**

INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
Far Eastern New Century Corporation

Introduction

We have reviewed the accompanying consolidated balance sheets of Far Eastern New Century Corporation and its subsidiaries (collectively, the "Group") as of June 30, 2021 and 2020, the related consolidated statements of comprehensive income for the three months ended June 30, 2021 and 2020 and for the six months ended June 30, 2021 and 2020, the consolidated statements of changes in equity and cash flows for six months ended June 30, 2021 and 2020, and related notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the consolidated financial statements). Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

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

Basis for Qualified Conclusion

As disclosed in Note 14 and 16 to the consolidated financial statements, the financial statements of some non-significant subsidiaries and joint operations included in the consolidated financial statements referred to in the first paragraph were not reviewed. As of June 30, 2021 and 2020, combined total assets of these non-significant subsidiaries and joint operations were NT\$246,740,754 thousand and NT\$204,431,020 thousand, respectively, representing 39% and 33%, respectively, of the consolidated total assets, and combined total liabilities of these non-significant subsidiaries and joint operations were NT\$84,392,993 thousand and NT\$91,360,219 thousand, respectively, representing 23% and 25%, respectively, of the consolidated total liabilities; for the three months and six months ended June 30, 2021 and 2020, the combined comprehensive income (loss) of these non-significant subsidiaries and joint operations were NT\$1,705,312 thousand, NT\$(1,034,924) thousand, NT\$2,296,080 thousand and NT\$(3,906,122) thousand, respectively, representing 39%, (39%), 28% and (114%), respectively, of the consolidated total comprehensive income. In addition, as stated in Note 15 to the consolidated financial statements, the investments accounted for using equity-method as of June 30,

2021 and 2020, with carrying values of NT\$40,842,030 thousand and NT\$35,434,560 thousand, respectively, and the related shares of the comprehensive income of these investees amounting to NT\$1,840,741 thousand, NT\$1,648,264 thousand, NT\$2,053,519 thousand and NT\$971,827 thousand, for the three months and six months ended June 30, 2021 and 2020, respectively. These amounts referring to the investments accounted for using equity-method were based on unreviewed financial statements of associates. Related information on subsidiaries, joint operations, and associates stated above and investments shown in Note 41 to the consolidated financial statements was also unreviewed.

Qualified Conclusion

Based on our reviews, except for the adjustments, if any, as might have been determined to be necessary had the financial statements of the non-significant subsidiaries, joint operations, and associates as described in the preceding paragraph been reviewed, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of June 30, 2021 and 2020, its consolidated financial performance for the three months ended June 30, 2021 and 2020, and its consolidated financial performance and its cash flows for the six months ended June 30, 2021 and 2020 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors’ review report are Chih-Ming Shao and Cheng-Hung Kuo.

Deloitte & Touche
Taipei, Taiwan
Republic of China

July 30, 2021

Notice to Readers

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

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

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS (In Thousands of New Taiwan Dollars)

ASSETS	June 30, 2021 (Reviewed)		December 31, 2020 (Audited)		June 30, 2020 (Reviewed)	
	Amount	%	Amount	%	Amount	%
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	\$ 39,430,605	6	\$ 35,198,619	6	\$ 46,457,738	8
Financial assets at fair value through profit or loss (Notes 7, 34 and 35)	6,404,333	1	5,455,230	1	4,736,789	1
Financial assets at fair value through other comprehensive income (Note 8)	208,163	-	86,209	-	75,452	-
Financial assets at amortized cost (Notes 9 and 35)	2,772,730	-	2,507,071	-	1,870,831	-
Contract assets (Notes 28 and 35)	6,082,212	1	6,098,262	1	6,816,886	1
Notes and accounts receivable, net (Notes 11, 28 and 35)	28,769,440	5	26,788,957	4	23,956,467	4
Other receivables (Note 35)	8,479,531	2	3,828,566	1	7,387,772	1
Current tax assets (Note 4)	138,932	-	35,937	-	29,881	-
Inventories (Notes 12 and 36)	45,062,555	7	21,937,176	4	21,003,705	3
Prepayments	2,996,163	-	3,349,841	1	2,522,103	1
Non-current assets held for sale (Notes 4 and 13)	1,857,022	-	-	-	-	-
Other financial assets (Notes 35 and 36)	2,377,089	-	2,655,502	-	2,439,596	-
Refundable deposits	100,292	-	64,369	-	65,029	-
Other current assets (Note 28)	<u>3,411,422</u>	<u>1</u>	<u>3,240,328</u>	<u>-</u>	<u>3,440,283</u>	<u>1</u>
Total current assets	<u>148,090,489</u>	<u>23</u>	<u>111,246,067</u>	<u>18</u>	<u>120,802,532</u>	<u>20</u>
NON-CURRENT ASSETS						
Financial assets at fair value through other comprehensive income (Note 8)	3,375,926	1	2,726,579	-	2,540,053	-
Financial assets at amortized cost (Notes 9, 10, 35 and 36)	525,100	-	510,000	-	544,100	-
Investments accounted for using the equity method (Notes 15 and 36)	75,384,488	12	75,201,025	12	70,203,862	11
Contract assets (Note 28)	3,267,114	1	3,221,916	1	2,950,401	-
Property, plant and equipment (Notes 4, 17 and 36)	162,366,977	26	162,659,904	26	158,901,053	26
Right-of-use assets (Notes 4, 18 and 35)	18,106,881	3	18,710,578	3	18,572,950	3
Investment properties (Notes 19 and 36)	118,294,875	19	136,853,033	22	134,866,919	22
Concessions (Notes 21 and 36)	74,357,673	11	77,002,309	13	79,506,285	13
Goodwill (Notes 4 and 20)	12,286,212	2	12,287,387	2	12,289,565	2
Other intangible assets (Note 21)	3,955,668	1	4,327,470	1	4,568,810	1
Deferred tax assets (Note 4)	2,656,510	-	2,700,290	-	2,988,921	1
Prepayments for equipment (Note 17)	1,449,397	-	568,398	-	1,575,864	-
Refundable deposits	1,304,756	-	1,363,405	-	1,433,819	-
Long-term receivables (Notes 28)	105,303	-	129,598	-	133,628	-
Incremental costs of obtaining a contract (Note 28)	3,632,344	1	3,490,644	1	3,355,876	1
Net defined benefit assets	855,703	-	642,298	-	663,687	-
Other financial assets (Notes 35 and 36)	2,707,693	-	2,770,633	1	2,605,648	-
Other non-current assets	<u>647,772</u>	<u>-</u>	<u>543,736</u>	<u>-</u>	<u>532,304</u>	<u>-</u>
Total non-current assets	<u>485,280,392</u>	<u>77</u>	<u>505,709,203</u>	<u>82</u>	<u>498,233,745</u>	<u>80</u>
TOTAL	<u>\$ 633,370,881</u>	<u>100</u>	<u>\$ 616,955,270</u>	<u>100</u>	<u>\$ 619,036,277</u>	<u>100</u>
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Notes 22 and 34)	\$ 40,720,982	6	\$ 33,474,613	5	\$ 36,978,470	6
Short-term bills payable (Note 22)	6,526,481	1	6,905,315	1	7,682,146	1
Financial liabilities at fair value through profit or loss (Notes 7 and 35)	5,118	-	10,619	-	386	-
Contract liabilities (Notes 13, 28 and 35)	5,841,091	1	5,509,591	1	4,959,478	1
Notes and accounts payable	18,009,201	3	17,746,056	3	13,621,967	2
Notes and accounts payable to related parties (Note 35)	293,555	-	291,020	-	300,974	-
Lease liabilities (Notes 4, 18 and 35)	3,407,630	1	3,220,558	1	3,349,821	1
Payables to suppliers of machinery and equipment	4,547,352	1	3,455,701	1	3,744,097	1
Other payables	28,457,176	4	14,431,102	2	27,962,727	5
Current tax liabilities (Note 4)	1,802,978	-	2,913,079	-	2,019,474	-
Provisions (Note 24)	238,743	-	249,424	-	244,055	-
Guarantee deposits received (Note 35)	124,569	-	126,100	-	194,336	-
Current portion of long-term liabilities (Notes 22 and 23)	23,789,362	4	15,524,620	3	19,572,040	3
Other current liabilities	<u>3,359,425</u>	<u>1</u>	<u>3,167,672</u>	<u>-</u>	<u>3,135,866</u>	<u>-</u>
Total current liabilities	<u>137,123,663</u>	<u>22</u>	<u>107,025,470</u>	<u>17</u>	<u>123,765,837</u>	<u>20</u>
NON-CURRENT LIABILITIES						
Financial liabilities for hedging	166	-	8,508	-	17,153	-
Contract liabilities (Note 28)	200,663	-	189,322	-	199,510	-
Bonds payable (Note 23)	101,384,439	16	104,682,499	17	96,183,500	16
Long-term borrowings (Note 22)	102,192,905	16	107,093,501	18	110,439,266	18
Provisions (Note 24)	1,114,794	-	1,049,170	-	988,881	-
Deferred tax liabilities (Note 4)	18,935,935	3	18,359,149	3	18,287,010	3
Lease liabilities (Notes 4, 18 and 35)	6,920,897	1	7,289,561	1	7,321,536	1
Deferred credit-gains on related-party transactions (Note 35)	121,693	-	121,971	-	122,248	-
Net defined benefit liabilities	880,097	-	904,696	-	922,317	-
Guarantee deposits received (Note 35)	778,653	-	761,458	-	763,839	-
Other non-current liabilities	<u>49,987</u>	<u>-</u>	<u>45,325</u>	<u>-</u>	<u>37,487</u>	<u>-</u>
Total non-current liabilities	<u>232,580,229</u>	<u>36</u>	<u>240,505,160</u>	<u>39</u>	<u>235,282,747</u>	<u>38</u>
Total liabilities	<u>369,703,892</u>	<u>58</u>	<u>347,530,630</u>	<u>56</u>	<u>359,048,584</u>	<u>58</u>
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 27)						
Share capital						
Common stock	<u>53,528,751</u>	<u>8</u>	<u>53,528,751</u>	<u>9</u>	<u>53,528,751</u>	<u>9</u>
Capital surplus	<u>3,291,071</u>	<u>1</u>	<u>3,320,137</u>	<u>1</u>	<u>3,277,225</u>	<u>-</u>
Retained earnings						
Legal reserve	19,759,271	3	19,028,517	3	19,028,517	3
Special reserve	119,451,597	19	117,342,360	19	117,342,360	19
Unappropriated earnings	<u>10,035,037</u>	<u>2</u>	<u>13,744,880</u>	<u>2</u>	<u>10,074,767</u>	<u>2</u>
Total retained earnings	<u>149,245,905</u>	<u>24</u>	<u>150,115,757</u>	<u>24</u>	<u>146,445,644</u>	<u>24</u>
Other equity	<u>(3,420,065)</u>	<u>(1)</u>	<u>(2,910,395)</u>	<u>(1)</u>	<u>(5,664,972)</u>	<u>(1)</u>
Treasury shares	<u>(25,063)</u>	<u>-</u>	<u>(25,063)</u>	<u>-</u>	<u>(25,063)</u>	<u>-</u>
Total equity attributable to owners of the Company	202,620,599	32	204,029,187	33	197,561,585	32
NON-CONTROLLING INTERESTS (Note 27)	<u>61,046,390</u>	<u>10</u>	<u>65,395,453</u>	<u>11</u>	<u>62,426,108</u>	<u>10</u>
Total equity	<u>263,666,989</u>	<u>42</u>	<u>269,424,640</u>	<u>44</u>	<u>259,987,693</u>	<u>42</u>
TOTAL	<u>\$ 633,370,881</u>	<u>100</u>	<u>\$ 616,955,270</u>	<u>100</u>	<u>\$ 619,036,277</u>	<u>100</u>

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

(With Deloitte & Touche review report dated July 30, 2021)

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

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

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2021		2020		2021		2020	
	Amount	%	Amount	%	Amount	%	Amount	%
OPERATING REVENUE								
(Notes 28 and 35)								
Net sales	\$ 41,148,797	70	\$ 31,304,642	64	\$ 80,986,059	71	\$ 67,501,602	67
Telecommunications service revenue	11,274,720	19	11,365,689	23	22,513,557	19	22,833,549	23
Construction revenue	2,357,558	4	2,600,223	5	3,550,593	3	3,436,167	3
Other operating revenue	3,712,908	7	3,673,038	8	7,691,775	7	7,408,585	7
Total operating revenue	58,493,983	100	48,943,592	100	114,741,984	100	101,179,903	100
OPERATING COSTS (Notes 12, 29 and 35)								
Cost of goods sold	36,346,196	62	28,832,805	59	71,213,845	62	62,717,236	62
Cost of telecommunications services	6,000,971	10	5,747,074	12	12,068,562	10	11,559,255	11
Construction costs	2,129,066	4	2,511,111	5	3,265,071	3	3,292,165	3
Other operating costs	2,178,179	4	2,236,235	4	4,447,647	4	4,489,465	5
Loss on disposal of investments, net	8,409	-	1,722	-	12,670	-	5,308	-
Total operating costs	46,662,821	80	39,328,947	80	91,007,795	79	82,063,429	81
GROSS PROFIT	11,831,162	20	9,614,645	20	23,734,189	21	19,116,474	19
REALIZED CONSTRUCTION INCOME	278	-	278	-	278	-	278	-
OPERATING EXPENSES								
(Notes 29 and 35)								
Selling and marketing	5,333,174	9	4,258,146	9	10,806,416	10	9,206,742	9
General and administrative	2,152,467	4	2,610,670	5	5,171,797	5	5,142,287	5
Research and development	193,953	-	217,737	1	432,429	-	436,080	1
Expected credit loss	78,967	-	71,061	-	146,232	-	142,694	-
Total operating expenses	7,758,561	13	7,157,614	15	16,556,874	15	14,927,803	15
OPERATING INCOME	4,072,879	7	2,457,309	5	7,177,593	6	4,188,949	4
NON-OPERATING INCOME AND EXPENSES								
Share of the profit or loss of associates	1,670,481	3	2,031,664	4	3,821,878	3	1,979,371	2
Interest income (Note 35)	69,017	-	83,441	-	130,961	-	156,142	-
Other income	237,944	-	356,636	1	427,937	-	802,563	1
Gain on financial (liabilities) assets at fair value through profit or loss (Note 35)	236,910	-	260,028	1	312,332	-	53,481	-
Gain on change in fair value of investment properties (Note 19)	188,614	-	164,807	-	485,069	1	3,057,610	3
Interest expense (Notes 29 and 35)	(689,268)	(1)	(776,976)	(2)	(1,351,683)	(1)	(1,538,084)	(2)
Other expenses (Notes 29 and 35)	(138,143)	-	(94,125)	-	(257,178)	-	(311,922)	-
Loss on disposal of property, plant and equipment	(68,767)	-	(234,284)	(1)	(152,417)	-	(349,229)	-
Loss on disposal of intangible assets	(12,871)	-	(3)	-	(12,872)	-	(3)	-
Exchange gain (loss), net	(118,499)	-	(56,561)	-	(188,368)	-	46,151	-
Impairment loss (Notes 17 and 21)	(32,485)	-	(70,067)	-	(131,759)	-	(72,164)	-
Total non-operating incomes and expenses	1,342,933	2	1,664,560	3	3,083,900	3	3,823,916	4

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FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

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

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2021		2020		2021		2020	
	Amount	%	Amount	%	Amount	%	Amount	%
INCOME BEFORE INCOME TAX	\$ 5,415,812	9	\$ 4,121,869	8	\$ 10,261,493	9	\$ 8,012,865	8
INCOME TAX EXPENSE (Notes 4 and 30)	(858,796)	(1)	(683,082)	(1)	(1,785,515)	(2)	(1,690,615)	(2)
NET INCOME	4,557,016	8	3,438,787	7	8,475,978	7	6,322,250	6
OTHER COMPREHENSIVE INCOME, NET								
Items that will not be reclassified subsequently to profit or loss:								
Gain on property revaluation (Note 17)	-	-	-	-	-	-	67,461	-
Unrealized gain (loss) on investments in equity instruments designated as at fair value through other comprehensive income	801,733	1	18,337	-	897,014	1	(88,403)	-
Share of the other comprehensive income of associates accounted for using the equity method	342,190	1	716,101	1	567,593	-	(780,204)	(1)
Income tax relating to items that will not be reclassified subsequently to profit or loss	(274)	-	2,803	-	153	-	(10,738)	-
	1,143,649	2	737,241	1	1,464,760	1	(811,884)	(1)
Items that may be reclassified subsequently to profit or loss:								
Exchange differences on translating foreign operations	(982,876)	(2)	(1,170,948)	(2)	(1,429,781)	(1)	(1,621,510)	(2)
Gain on hedging instruments	3,644	-	7,892	-	8,342	-	13,934	-
Share of the other comprehensive income of associates accounted for using the equity method	(294,850)	-	(332,504)	(1)	(459,339)	-	(476,247)	-
	(1,274,082)	(2)	(1,495,560)	(3)	(1,880,778)	(1)	(2,083,823)	(2)
Other comprehensive income (loss), net of income tax	(130,433)	-	(758,319)	(2)	(416,018)	-	(2,895,707)	(3)
TOTAL COMPREHENSIVE INCOME	\$ 4,426,583	8	\$ 2,680,468	5	\$ 8,059,960	7	\$ 3,426,543	3
NET INCOME ATTRIBUTABLE TO:								
Owners of the Company	\$ 3,516,921	6	\$ 2,185,655	4	\$ 6,230,906	5	\$ 3,688,731	4
Non-controlling interests	1,040,095	2	1,253,132	3	2,245,072	2	2,633,519	2
	\$ 4,557,016	8	\$ 3,438,787	7	\$ 8,475,978	7	\$ 6,322,250	6

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FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

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

(Reviewed, Not Audited)

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2021		2020		2021		2020	
	Amount	%	Amount	%	Amount	%	Amount	%
TOTAL COMPREHENSIVE								
INCOME ATTRIBUTABLE								
TO:								
Owners of the Company	\$ 3,338,675	6	\$ 1,553,823	3	\$ 5,850,121	5	\$ 1,080,364	1
Non-controlling interests	<u>1,087,908</u>	<u>2</u>	<u>1,126,645</u>	<u>2</u>	<u>2,209,839</u>	<u>2</u>	<u>2,346,179</u>	<u>2</u>
	<u>\$ 4,426,583</u>	<u>8</u>	<u>\$ 2,680,468</u>	<u>5</u>	<u>\$ 8,059,960</u>	<u>7</u>	<u>\$ 3,426,543</u>	<u>3</u>
EARNINGS PER SHARE (NEW								
TAIWAN DOLLARS;								
Note 31)								
Basic	<u>\$ 0.71</u>		<u>\$ 0.44</u>		<u>\$ 1.25</u>		<u>\$ 0.74</u>	
Diluted	<u>\$ 0.70</u>		<u>\$ 0.44</u>		<u>\$ 1.25</u>		<u>\$ 0.74</u>	

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

(With Deloitte & Touche review report dated July 30, 2021)

(Concluded)

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDED JUNE 30, 2021 AND 2020
(In Thousands of New Taiwan Dollars; Except Dividends Per Share)
(Reviewed, Not Audited)

	Equity Attributable to Owners of the Company												
						Other Equity					Total Equity Attributable to Owners of the Company	Non-controlling Interests	Total Equity
	Common Stock	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translating Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Gain on Hedging Instruments	Gain on Property Revaluations	Treasury Shares			
BALANCE AT JANUARY 1, 2020	\$ 53,528,751	\$ 3,270,355	\$ 17,955,250	\$ 115,505,874	\$ 17,376,404	\$ (6,545,706)	\$ 2,439,965	\$ 11,700	\$ 1,004,758	\$ (25,063)	\$ 204,522,288	\$ 66,798,895	\$ 271,321,183
Appropriation of the 2019 earnings													
Legal reserve	-	-	1,073,267	-	(1,073,267)	-	-	-	-	-	-	-	-
Special reserve	-	-	-	1,836,486	(1,836,486)	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(8,029,313)	-	-	-	-	-	(8,029,313)	-	(8,029,313)
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	(6,682,000)	(6,682,000)
Subsidiary's cash dividends from capital surplus	-	-	-	-	-	-	-	-	-	-	-	(51,156)	(51,156)
Net income for the six months ended June 30, 2020	-	-	-	-	3,688,731	-	-	-	-	-	3,688,731	2,633,519	6,322,250
Other comprehensive income (loss) for the six months ended June 30, 2020	-	-	-	-	-	(1,934,292)	(732,846)	4,802	53,969	-	(2,608,367)	(287,340)	(2,895,707)
Total comprehensive income (loss) for the six months ended June 30, 2020	-	-	-	-	3,688,731	(1,934,292)	(732,846)	4,802	53,969	-	1,080,364	2,346,179	3,426,543
Change in associates accounted for using the equity method	-	6,870	-	-	(4,407)	-	-	-	-	-	2,463	(27)	2,436
Associate disposed the investment in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	(32,678)	-	32,678	-	-	-	-	-	-
Change in percentage of ownership interest of subsidiaries	-	-	-	-	(14,217)	-	-	-	-	-	(14,217)	14,217	-
BALANCE, JUNE 30, 2020	<u>\$ 53,528,751</u>	<u>\$ 3,277,225</u>	<u>\$ 19,028,517</u>	<u>\$ 117,342,360</u>	<u>\$ 10,074,767</u>	<u>\$ (8,479,998)</u>	<u>\$ 1,739,797</u>	<u>\$ 16,502</u>	<u>\$ 1,058,727</u>	<u>\$ (25,063)</u>	<u>\$ 197,561,585</u>	<u>\$ 62,426,108</u>	<u>\$ 259,987,693</u>
BALANCE AT JANUARY 1, 2021	\$ 53,528,751	\$ 3,320,137	\$ 19,028,517	\$ 117,342,360	\$ 13,744,880	\$ (7,218,941)	\$ 1,995,447	\$ 19,480	\$ 2,293,619	\$ (25,063)	\$ 204,029,187	\$ 65,395,453	\$ 269,424,640
Appropriation of the 2020 earnings													
Legal reserve	-	-	730,754	-	(730,754)	-	-	-	-	-	-	-	-
Special reserve	-	-	-	2,109,237	(2,109,237)	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(7,226,382)	-	-	-	-	-	(7,226,382)	-	(7,226,382)
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	(4,490,154)	(4,490,154)
Subsidiary's cash dividends from capital surplus	-	-	-	-	-	-	-	-	-	-	-	(2,041,690)	(2,041,690)
Net income for the six months ended June 30, 2021	-	-	-	-	6,230,906	-	-	-	-	-	6,230,906	2,245,072	8,475,978
Other comprehensive income (loss) for the six months ended June 30, 2021	-	-	-	-	1,029	(1,673,632)	1,288,469	3,349	-	-	(380,785)	(35,233)	(416,018)
Total comprehensive income (loss) for the six months ended June 30, 2021	-	-	-	-	6,231,935	(1,673,632)	1,288,469	3,349	-	-	5,850,121	2,209,839	8,059,960
Change in associates accounted for using the equity method	-	7,672	-	-	(1,197)	-	(2,012)	-	(52)	-	4,411	109	4,520
Acquisition of a subsidiary	-	(36,738)	-	-	-	-	-	-	-	-	(36,738)	(27,167)	(63,905)
Increase in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	97,402	-	(97,402)	-	-	-	-	-	-
Associate disposed the investment in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	28,390	-	(28,390)	-	-	-	-	-	-
BALANCE, JUNE 30, 2021	<u>\$ 53,528,751</u>	<u>\$ 3,291,071</u>	<u>\$ 19,759,271</u>	<u>\$ 119,451,597</u>	<u>\$ 10,035,037</u>	<u>\$ (8,892,573)</u>	<u>\$ 3,156,112</u>	<u>\$ 22,829</u>	<u>\$ 2,293,567</u>	<u>\$ (25,063)</u>	<u>\$ 202,620,599</u>	<u>\$ 61,046,390</u>	<u>\$ 263,666,989</u>

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

(With Deloitte & Touche review report dated July 30, 2021)

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(In Thousands of New Taiwan Dollars)

(Reviewed, Not Audited)

	For the Six Months Ended June 30	
	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 10,261,493	\$ 8,012,865
Adjustments for:		
Depreciation	10,222,539	10,166,514
Amortization	3,511,697	2,288,901
Expected credit loss	146,232	142,694
Interest expense	1,351,683	1,538,084
Interest income	(130,961)	(156,142)
Dividend income	(37,673)	(77,351)
Share of the profit of associates	(3,821,878)	(1,979,371)
Loss on disposal of property, plant and equipment	152,417	349,229
Loss on disposal of intangible assets	12,872	3
Loss on disposal of equity method investment	1,512	-
Impairment loss	131,759	72,164
Write-down (reversal) of inventories	(250,114)	82,632
Realized gain on the transactions with associates	(278)	(278)
Gain on change in fair value of investment properties	(485,069)	(3,057,610)
Gain on modifications of lease	(169)	(1,591)
Net changes in operating assets and liabilities		
Financial assets at fair value through profit or loss	(949,103)	316,927
Contract assets	(29,148)	(1,035,277)
Notes and accounts receivable	(2,123,118)	2,387,477
Other receivables	(205,025)	220,956
Inventories	(6,099,725)	4,492,462
Prepayments	353,678	(564,194)
Other current assets	(171,094)	(73,836)
Incremental cost of obtaining a contract	(141,700)	42,231
Financial liabilities at fair value through profit or loss	(5,501)	(1,475)
Contract liabilities	(305,744)	412,596
Notes and accounts payable	263,145	(4,082,158)
Notes and accounts payable to related parties	2,535	(35,287)
Other payables	465,127	(1,551,878)
Provisions	54,943	21,142
Other current liabilities	191,753	147,593
Net defined benefit liabilities/assets	(238,004)	(213,777)
Cash generated from operations	12,129,081	17,864,245
Interest received	147,634	149,041
Dividend received	158,670	539,870
Interest paid	(1,585,228)	(1,667,990)
Income tax paid	(2,377,892)	(271,114)
Net cash generated from operating activities	8,472,265	16,614,052
		(Continued)

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(In Thousands of New Taiwan Dollars)

(Reviewed, Not Audited)

	For the Six Months Ended June 30	
	2021	2020
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of financial assets at fair value through other comprehensive income	\$ (60,206)	\$ (464,893)
Proceeds from disposal of financial assets at fair value through other comprehensive income	165,739	-
Refund from capital reduction of financial assets at fair value through other comprehensive income	15,300	-
Increase in financial assets at amortized cost	(280,759)	(102,842)
Acquisition of investments accounted for using the equity method	(893,711)	(2,373,303)
Acquisition of property, plant, equipment and prepayments for equipment	(9,124,416)	(6,604,968)
Proceeds from disposal of property, plant and equipment	34,919	85,937
Increase in contract liabilities - Proceeds from non-current assets held for sale	648,585	-
Decrease in refundable deposits	22,726	84,826
Decrease in other receivables	204,680	200,874
Acquisition of intangible assets	(302,158)	(312,919)
Increase in concessions	(184,069)	(42,060,355)
Proceeds from disposal of concessions	1,811	-
Acquisition of right-of-use assets	(1,752)	(154,366)
Decrease in other financial assets	341,353	1,916,273
Increase in other non-current assets	(109,604)	(33,679)
Net cash used in investing activities	<u>(9,521,562)</u>	<u>(49,819,415)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in short-term borrowings	7,246,369	1,548,884
Decrease in short-term bills payables	(379,622)	(433,000)
Proceeds from issue of bonds	14,900,000	22,200,000
Repayments of bonds payables	(9,400,000)	(12,700,000)
Proceeds from long-term borrowings	141,836,814	169,745,777
Repayments of long-term borrowings	(147,034,953)	(137,756,303)
Increase in guarantee deposits received	15,664	89,702
Repayment of the principal portion of lease liabilities	(1,757,416)	(1,846,750)
(Decrease) increase in other non-current liabilities	4,662	(1,022)
Dividends paid to non-controlling interest	(827)	(1,595)
Acquisition of additional interests in subsidiaries	(63,905)	-
Net cash generated from financing activities	<u>5,366,786</u>	<u>40,845,693</u>
EFFECTS OF EXCHANGE RATE CHANGES	<u>(85,503)</u>	<u>(107,180)</u>

(Continued)

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(In Thousands of New Taiwan Dollars)

(Reviewed, Not Audited)

	For the Six Months Ended	
	June 30	
	2021	2020
NET INCREASE IN CASH AND CASH EQUIVALENTS	\$ 4,231,986	\$ 7,533,150
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	<u>35,198,619</u>	<u>38,924,588</u>
CASH AND CASH EQUIVALENTS, END OF PERIOD	<u>\$ 39,430,605</u>	<u>\$ 46,457,738</u>

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

(With Deloitte & Touche review report dated July 30, 2021)

(Concluded)

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED JUNE 30, 2021 AND 2020 (In Thousands of New Taiwan Dollars, Unless Stated Otherwise) (Reviewed, Not Audited)

1. GENERAL INFORMATION

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

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

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

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were reported to the board of directors on July 29, 2021.

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

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

The initial application of the amendments to the IFRSs endorsed and issued into effect by the FSC would not have any material impact on the Group’s accounting policies.

- b. The IFRSs endorsed by the FSC for application starting from 2022

New IFRSs	Effective Date Announced by IASB
“Annual Improvements to IFRS Standards 2018-2020”	January 1, 2022 (Note 1)
Amendments to IFRS 3 “Reference to the Conceptual Framework”	January 1, 2022 (Note 2)
Amendments to IAS 16 “Property, Plant and Equipment - Proceeds before Intended Use”	January 1, 2022 (Note 3)
Amendments to IAS 37 “Onerous Contracts - Cost of Fulfilling a Contract”	January 1, 2022 (Note 4)

Note 1: The amendments to IFRS 9 are applied prospectively to modifications and exchanges of financial liabilities that occur on or after the annual reporting periods beginning on or after January 1, 2022. The amendments to IAS 41 “Agriculture” are applied prospectively to the fair value measurements on or after the annual reporting periods beginning on or after January 1, 2022. The amendments to IFRS 1 “First-time Adoptions of IFRSs” are applied retrospectively for annual reporting periods beginning on or after January 1, 2022.

Note 2: The amendments are applicable to business combinations for which the acquisition date is on or after the beginning of the annual reporting period beginning on or after January 1, 2022.

Note 3: The amendments are applicable to property, plant and equipment that are brought to the location and condition necessary for them to be capable of operating in the manner intended by management on or after January 1, 2021.

Note 4: The amendments are applicable to contracts for which the entity has not yet fulfilled all its obligations on January 1, 2022.

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

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

New IFRSs	Effective Date Announced by IASB (Note 1)
Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets between An Investor and Its Associate or Joint Venture”	To be determined by IASB
IFRS 17 “Insurance Contracts”	January 1, 2023
Amendments to IFRS 17	January 1, 2023
Amendments to IAS 1 “Classification of Liabilities as Current or Non-current”	January 1, 2023
Amendments to IAS 1 “Disclosure of Accounting Policies”	January 1, 2023 (Note 2)
Amendments to IAS 8 “Definition of Accounting Estimates”	January 1, 2023 (Note 3)
Amendments to IAS 12 “Deferred Tax related to Assets and Liabilities arising from a Single Transaction”	January 1, 2023 (Note 4)

Note 1: Unless stated otherwise, the above New IFRSs are effective for annual reporting periods beginning on or after their respective effective dates.

Note 2: The amendments will be applied prospectively for annual reporting periods beginning on or after January 1, 2023.

Note 3: The amendments are applicable to changes in accounting estimates and changes in accounting policies that occur on or after the beginning of the annual reporting period beginning on or after January 1, 2023.

Note 4: Except for deferred taxes that will be recognized on January 1, 2022 for temporary differences associated with leases and decommissioning obligations, the amendments will be applied prospectively to transactions that occur on or after January 1, 2022.

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Statement of compliance

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

b. Basis of preparation

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

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

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

c. Basis of consolidation

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

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

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

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

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

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

See Note 14, Table 12 and Table 13 for the detailed information of subsidiaries, including the percentages of ownership and main businesses.

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

d. Other significant accounting policies

Except for the following, the accounting policies applied in these consolidated financial statements are consistent with those applied in the consolidated financial statements for the year ended December 31, 2020. For the summary of other significant accounting policies, please refer to the consolidated financial statements for the year ended December 31, 2020.

1) Non-current assets held for sale

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

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

2) Retirement benefits

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

3) Taxation

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

5. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

For the critical accounting judgments and key sources of estimation uncertainty of the consolidated financial statements, refer to the consolidated financial statements for the year ended December 31, 2020.

6. CASH AND CASH EQUIVALENTS

	June 30, 2021	December 31, 2020	June 30, 2020
Cash			
Cash on hand and petty cash	\$ 31,012	\$ 30,343	\$ 32,972
Demand and checking accounts	<u>37,325,577</u>	<u>30,539,115</u>	<u>31,988,504</u>
	<u>37,356,589</u>	<u>30,569,458</u>	<u>32,021,476</u>
Cash equivalents (investments with original maturities of less than three months)			
Time deposits	1,152,706	2,095,619	3,329,126
Commercial paper and corporate bonds purchased under resale agreements	<u>881,002</u>	<u>2,338,482</u>	<u>10,983,336</u>
	<u>2,033,708</u>	<u>4,434,101</u>	<u>14,312,462</u>
Management discretionary accounts			
Demand accounts	<u>40,308</u>	<u>195,060</u>	<u>123,800</u>
	<u>\$ 39,430,605</u>	<u>\$ 35,198,619</u>	<u>\$ 46,457,738</u>

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

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

	June 30, 2021	December 31, 2020	June 30, 2020
Time deposits	0.08%-1.89%	0.10%-1.89%	0.05%-2.00%
Commercial paper and corporate bonds purchased under resale agreements	0.01%-0.52%	0.21%-0.25%	0.25%-0.63%

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	June 30, 2021	December 31, 2020	June 30, 2020
Financial assets mandatorily classified as at <u>fair value through profit or loss (FVTPL)</u>			
Non-derivative financial assets			
Mutual funds - beneficial certificates	\$ 5,927,606	\$ 5,104,645	\$ 4,499,775
Listed shares	475,433	327,275	234,615
Derivative financial assets (not under hedge accounting)			
Forward exchange contracts	<u>1,294</u>	<u>23,310</u>	<u>2,399</u>
	<u>\$ 6,404,333</u>	<u>\$ 5,455,230</u>	<u>\$ 4,736,789</u>
<u>Financial liabilities held for trading - current</u>			
Derivative financial liabilities (not under hedge accounting)			
Forward exchange contracts	<u>\$ 5,118</u>	<u>\$ 10,619</u>	<u>\$ 386</u>

a. Forward exchange contracts

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

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

	Currency	Maturity	Contract Amount (Thousands)
<u>June 30, 2021</u>			
Sell	USD/TWD	2021.07.06-2021.10.01	USD86,820/TWD2,414,425
Sell	EUR/USD	2021.07.13-2021.08.31	EUR5,000/USD6,004
Buy	USD/JPY	2021.07.27-2021.10.01	USD9,400/JPY1,038,538
Buy	USD/RMB	2021.07.20	USD1,000/RMB6,486
Sell	RMB/TWD	2021.07.12-2021.07.16	RMB7,970/TWD34,395
Sell	JPY/TWD	2021.07.06-2021.09.01	JPY1,753,000/TWD446,267
Sell	USD/JPY	2021.07.27-2021.09.27	USD5,300/JPY577,986
Buy	USD/TWD	2021.07.02	USD500/TWD13,800
Sell	EUR/RMB	2021.07.30-2021.08.30	EUR1,700/RMB13,402
Sell	JPY/RMB	2021.07.26-2021.09.22	JPY310,000/RMB18,218
Sell	USD/RMB	2021.07.02-2021.10.25	USD59,500/RMB384,409
<u>December 31, 2020</u>			
Sell	USD/TWD	2021.01.06-2021.04.19	USD69,490/TWD 1,960,358
Sell	EUR/USD	2021.01.29-2021.02.26	EUR5,000/USD6,027
Buy	USD/JPY	2021.01.28-2021.03.15	USD5,000/JPY519,830
Sell	JPY/TWD	2021.01.11-2021.01.11	JPY80,000/TWD 21,930
Sell	USD/JPY	2021.01.27-2021.02.26	USD8,300/JPY864,843
Buy	USD/TWD	2021.01.11-2021.01.11	USD500/TWD 14,252
Sell	USD/RMB	2021.01.15-2021.06.30	USD49,000/RMB 326,547
<u>June 30, 2020</u>			
Sell	USD/TWD	2020.07.07-2020.09.09	USD47,110/TWD 1,397,380
Sell	EUR/USD	2020.07.30-2020.08.31	EUR9,000/USD9,949
Buy	USD/JPY	2020.07.22-2020.09.09	USD17,000/JPY1,830,960
Buy	USD/RMB	2020.07.31-2020.07.31	USD9,000/RMB63,744
Sell	USD/JPY	2020.07.30-2020.08.31	USD3,500/JPY375,532
Sell	USD/RMB	2020.07.14-2020.10.15	USD12,000/RMB85,253
Sell	JPY/TWD	2020.07.16-2020.08.20	JPY1,167,000/TWD 323,329

b. Options contracts

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

The Group had no outstanding option contracts as of June 30, 2021, December 31, 2020 and June 30, 2020.

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	June 30, 2021	December 31, 2020	June 30, 2020
Financial assets at fair value through other comprehensive income (FVTOCI)			
Domestic listed shares	\$ 1,257,583	\$ 581,555	\$ 440,900
Domestic unlisted shares	1,414,507	1,338,471	1,384,705
Real estate investment trust mutual funds - beneficial certificates	325,200	316,200	306,000
Oversea shares	<u>586,799</u>	<u>576,562</u>	<u>483,900</u>
	<u>\$ 3,584,089</u>	<u>\$ 2,812,788</u>	<u>\$ 2,615,505</u>
Current	\$ 208,163	\$ 86,209	\$ 75,452
Non-current	<u>3,375,926</u>	<u>2,726,579</u>	<u>2,540,053</u>
	<u>\$ 3,584,089</u>	<u>\$ 2,812,788</u>	<u>\$ 2,615,505</u>

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

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

9. FINANCIAL ASSETS AT AMORTIZED COST

	June 30, 2021	December 31, 2020	June 30, 2020
<u>Current</u>			
Domestic investments			
Time deposits with original maturities of more than 3 months (a.)	<u>\$ 2,772,730</u>	<u>\$ 2,507,071</u>	<u>\$ 1,870,831</u>
<u>Non-current</u>			
Domestic investments			
Time deposits with original maturities of more than 3 months (a.)	\$ 25,100	\$ 10,000	\$ 44,100
Subordinated corporate bonds of Cathay Life Insurance Co., Ltd. (b.)	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
	<u>\$ 525,100</u>	<u>\$ 510,000</u>	<u>\$ 544,100</u>

- a. The interest rates for time deposits with original maturity of more than 3 months were from 0.16% to 2.10%, 0.16% to 2.10% and 0.10% to 2.10% as of June 30, 2021, December 31, 2020 and June 30, 2020.

- 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%.
- c. Refer to Note 36 for information related to investments in financial assets at amortized cost pledged as collateral or for security.

10. CREDIT RISK MANAGEMENT FOR INVESTMENTS IN DEBT INSTRUMENTS

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

	June 30, 2021	December 31, 2020	June 30, 2020
Amortized cost			
Gross carrying amount	\$ 500,000	\$ 500,000	\$ 500,000
Less: Allowance for impairment loss	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>

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

11. NOTES AND ACCOUNTS RECEIVABLE

	June 30, 2021	December 31, 2020	June 30, 2020
<u>Notes and accounts receivable</u>			
At amortized cost			
Notes and accounts receivable	\$ 30,001,407	\$ 28,200,474	\$ 25,143,942
Less: Allowance for doubtful accounts	(1,226,661)	(1,407,791)	(1,183,452)
Less: Unrealized interest income	(3,845)	(2,152)	(2,338)
Less: Unearned financing income	<u>(1,461)</u>	<u>(1,574)</u>	<u>(1,685)</u>
	<u>\$ 28,769,440</u>	<u>\$ 26,788,957</u>	<u>\$ 23,956,467</u>
Notes and accounts receivable - operating	<u>\$ 28,769,440</u>	<u>\$ 26,788,957</u>	<u>\$ 23,956,467</u>

At the end of the reporting period, accounts receivable from sales with payment by installments of the Group were as follows:

	June 30, 2021	December 31, 2020	June 30, 2020
Gross amounts of accounts receivable	\$ 122,659	\$ 152,552	\$ 117,708
Allowance for doubtful accounts	(3,480)	(3,483)	-
Unrealized interest income	<u>(6,300)</u>	<u>(8,862)</u>	<u>(6,503)</u>
	<u>\$ 112,879</u>	<u>\$ 140,207</u>	<u>\$ 111,205</u>
Current	\$ 45,779	\$ 52,099	\$ 22,296
Non-current	<u>67,100</u>	<u>88,108</u>	<u>88,909</u>
	<u>\$ 112,879</u>	<u>\$ 140,207</u>	<u>\$ 111,205</u>

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

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

	June 30, 2021	December 31, 2020	June 30, 2020
Gross amount of finance lease receivable	\$ 49,852	\$ 53,841	\$ 57,829
Ungained interest income	<u>(5,134)</u>	<u>(5,949)</u>	<u>(6,819)</u>
	<u>\$ 44,718</u>	<u>\$ 47,892</u>	<u>\$ 51,010</u>
Undiscounted lease payments			
1 st year	\$ 7,976	\$ 7,976	\$ 7,976
2 nd year	7,976	7,976	7,976
3 rd year	7,976	7,976	7,976
4 th year	7,976	7,976	7,976
5 th year	7,976	7,976	7,976
Over 5 th year	<u>9,972</u>	<u>13,961</u>	<u>17,949</u>
	49,852	53,841	57,829
Less: Unearned financing income	<u>(5,134)</u>	<u>(5,949)</u>	<u>(6,819)</u>
Finance lease receivable	<u>\$ 44,718</u>	<u>\$ 47,892</u>	<u>\$ 51,010</u>
Current	\$ 6,515	\$ 6,402	\$ 6,291
Noncurrent	<u>38,203</u>	<u>41,490</u>	<u>44,719</u>
	<u>\$ 44,718</u>	<u>\$ 47,892</u>	<u>\$ 51,010</u>

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 8 years. The interest rate inherent in the lease was 3.5%, which was determined at the contract date and was fixed for the entire term of the lease.

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

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

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

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

June 30, 2021

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

December 31, 2020

	1 to 90 Days	91 to 180 Days	181 to 365 Days	Over 365 Days	Total
Gross carrying amount	\$ 25,738,760	\$ 1,787,256	\$ 108,848	\$ 561,884	\$ 28,196,748
Loss allowance (Lifetime ECL)	<u>(597,505)</u>	<u>(241,767)</u>	<u>(36,307)</u>	<u>(532,212)</u>	<u>(1,407,791)</u>
Amortized cost	<u>\$ 25,141,255</u>	<u>\$ 1,545,489</u>	<u>\$ 72,541</u>	<u>\$ 29,672</u>	<u>\$ 26,788,957</u>

June 30, 2020

	1 to 90 Days	91 to 180 Days	181 to 365 Days	Over 365 Days	Total
Gross carrying amount	\$ 22,106,676	\$ 2,433,594	\$ 218,716	\$ 380,933	\$ 25,139,919
Loss allowance (Lifetime ECL)	<u>(474,865)</u>	<u>(326,050)</u>	<u>(32,501)</u>	<u>(350,036)</u>	<u>(1,183,452)</u>
Amortized cost	<u>\$ 21,631,811</u>	<u>\$ 2,107,544</u>	<u>\$ 186,215</u>	<u>\$ 30,897</u>	<u>\$ 23,956,467</u>

The above aging schedule was based on the invoice date.

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

	For the Six Months Ended June 30	
	2021	2020
Balance at January 1	\$ 1,407,791	\$ 1,181,254
Add: Bad debt recovered	102,360	97,097
Add: Impairment losses recognized on receivables	146,232	142,694
Less: Amounts written off	(424,545)	(236,129)
Foreign exchange gains and losses	<u>(5,177)</u>	<u>(1,464)</u>
Balance at June 30	<u>\$ 1,226,661</u>	<u>\$ 1,183,452</u>

12. INVENTORIES

	June 30, 2021	December 31, 2020	June 30, 2020
Merchandise inventories	\$ 2,271,666	\$ 3,435,580	\$ 1,922,000
Finished goods	8,582,515	4,665,995	6,115,732
Work in progress	3,730,766	2,684,671	2,947,305
Raw materials	8,285,494	6,251,089	5,397,472
Supplies	1,200,989	1,156,303	1,056,998
Available-for-sale - buildings and land	678,743	740,185	761,711
Available-for-construction - land	208,384	208,384	208,384
Construction in progress (Note 19)	<u>20,103,998</u>	<u>2,794,969</u>	<u>2,594,103</u>
	<u>\$ 45,062,555</u>	<u>\$ 21,937,176</u>	<u>\$ 21,003,705</u>

The cost of inventories recognized as cost of goods sold for the three months and six months ended June 30, 2021 and 2020 were \$36,346,196 thousand, \$28,832,805 thousand, \$71,213,845 thousand and \$62,717,236 thousand, respectively. The cost of goods sold included reversal of write-downs (inventory write-downs) \$101,439 thousand, \$75,552 thousand, \$250,114 thousand and \$(82,632) thousand for the three months and six months ended June 30, 2021 and 2020.

13. NON-CURRENT ASSETS HELD FOR SALE

	June 30, 2021	December 31, 2020	June 30, 2020
Property and equipment held for sale	<u>\$ 1,857,022</u>	<u>\$ -</u>	<u>\$ -</u>

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

14. SUBSIDIARIES

a. Subsidiaries included in the consolidated financial statements

Investor	No	Investee	Nature of Activities	Proportion of Ownership		
				June 30, 2021	December 31, 2020	June 30, 2020
Far Eastern New Century Corporation	1	Far EasTone Telecommunications Co., Ltd. (Note 1 and 14)	Telecommunications	38.33	38.29	38.29
	2	Yuan Ding Investment Co., Ltd.	Investment	99.70	99.70	99.70
	3	Far Eastern Resources Development Co., Ltd.	Real estate leasing and development service	100.00	100.00	100.00
	4	Yuan Tong Investment Co., Ltd.	Investment	100.00	100.00	100.00
	5	Far Eastern Polychem Industries Ltd. (FEPI)	Investment and chemical fiber sales	100.00	100.00	100.00
	6	Oriental Petrochemical (Taiwan) Co., Ltd.	Petrochemical materials production	80.76	80.76	80.76
	7	Far Eastern Investment (Holding) Ltd.	Investment and chemical sales	100.00	100.00	100.00
	8	PET Far Eastern (Holding) Ltd. (PETH)	Investment	100.00	100.00	100.00
	9	Kai Yuan International Investment Co., Ltd.	Investment	100.00	100.00	100.00
	10	Far Eastern Polytex (Holding) Ltd.	Investment	100.00	100.00	100.00
	11	Yuan Ding Co., Ltd. (Note 2)	Real estate leasing and hotel	49.99	49.99	49.99
	12	Far Eastern Construction Co., Ltd.	Real estate construction and sale	65.11	65.11	65.11
	13	Ding Yuan International Investment Co., Ltd.	Investment	100.00	100.00	100.00
	14	An Ho Garment Co., Ltd.	Garment production and investment	100.00	100.00	100.00
	15	FEDP (Holding) Ltd. (FEDP)	Investment	100.00	100.00	100.00
	16	Fu Kwok Garment Manufacturing Co., Ltd.	Garment production	100.00	100.00	100.00
	17	Far Eastern Textile Ltd.	Textile production	100.00	100.00	100.00
	18	Far Eastern Electronic Toll Collection Co., Ltd.	Electronic toll collection service	66.33	66.33	66.33
	19	Yuan Hsin Digital Payment Co., Ltd. (Note 13)	Digital payment	74.36	74.36	65.01
	20	Malaysia Garment Manufactures Pte. Ltd.	Clothing production and investment	50.92	50.92	50.92
	21	FE Oriental Investment Holding (Singapore) Pte. Ltd.	Investment	100.00	100.00	100.00
Yuan Ding Investment Co., Ltd.	22	Oriental Textile (Holding) Ltd. (OTTI)	Investment and textile sales	100.00	100.00	100.00
	23	Far Eastern Apparel (Holding) Ltd. (FEAH)	Investment and textile sales	100.00	100.00	100.00
	24	Far Eastern Fibertech Ltd.	Nylon production	100.00	100.00	100.00
	25	Far Eastern Apparel Co., Ltd.	Sales of textile, garments, and clothing	100.00	100.00	100.00
	26	Oriental Resources Development Co., Ltd.	Production and wholesale of medical supplies	100.00	100.00	100.00
	27	Oriental Green Materials Co., Ltd.	Waste recycling and re-processing	100.00	100.00	100.00
Far Eastern Investment (Holding) Ltd. (FEIH)	28	Yuan Faun Co., Ltd.	Consulting	100.00	100.00	100.00
	29	FETG Investment Autilles N.V.	Investment	100.00	100.00	100.00
	30	PET Far Eastern (M) Sdn. Bhd.	Bottle production	100.00	100.00	100.00
	31	Far Eastern Apparel (Vietnam) Ltd.	Clothing production	100.00	100.00	100.00
	32	Worldwide Polychem (HK) Ltd. (WWPI)	Foreign trade	100.00	100.00	100.00
	33	Far Eastern Polytex (Vietnam) Ltd.	Chemical fiber and textile production	100.00	100.00	100.00
	34	Far Eastern New Apparel (Vietnam) Ltd.	Clothing production	100.00	100.00	100.00
Far Eastern Polychem Industries Ltd. (FEPI)	35	Magna View Sdn. Bhd.	Investment	100.00	100.00	100.00
	36	APG Polytech USA Holdings, Inc.	Investment	100.00	100.00	100.00
	37	Far Eastern Industries (Shanghai) Ltd.	Chemical fiber production	100.00	100.00	100.00
	38	Far Eastern Industries (Yangzhou) Ltd.	Production and sales of polyester products	100.00	100.00	100.00
Far Eastern Construction Co., Ltd.	39	Far Eastern Ishizuka Green Pet Corporation (FIGP)	Recycled PET production and sales	90.00	90.00	90.00
	40	Far Eastern General Contractor Inc.	Construction	99.95	99.95	99.95
Far Eastern Apparel (Holding) Ltd. (FEAH)	41	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Garment production	100.00	100.00	100.00
	42	Far Eastern Innovation Apparel (Suzhou) Co., Ltd.	Garment production	100.00	100.00	100.00

(Continued)

Investor	No	Investee	Nature of Activities	Proportion of Ownership		
				June 30, 2021	December 31, 2020	June 30, 2020
Yuan Faun Co., Ltd.	43	Yuan Cheng Human Resources Consultant Corporation	Personnel recruitment	55.19	55.19	55.19
Yuan Tong Investment Co., Ltd.	44	Sino Belgium (Holding) Ltd.	Investment	90.88	90.88	90.88
Far Eastern Electronic Toll Collection Co., Ltd.	45	FETC International Co., Ltd	Human services and equipment procurement and product sales agency services	100.00	100.00	100.00
FETC International Co., Ltd	46	FETC International (Thailand) Co., Ltd. (Note 10)	Human services and equipment procurement and product sales agency services	100.00	100.00	-
Far Eastern Apparel (Suzhou) Co., Ltd.	47	Suzhou An Ho Apparel Ltd.	Garment production	100.00	100.00	100.00
PET Far Eastern (Holding) Ltd. (PETH)	48	Oriental Petrochemical (Shanghai) Corporation	PTA production and sales	61.35	61.35	61.35
Oriental Textile (Holding) Ltd. (OTTI)	49	Far Eastern Industries (Wuxi) Ltd.	Fiber and textile productions	100.00	100.00	100.00
	50	Oriental Industries (Suzhou) Ltd.	Production and sales of polyester resins and industrial fabrics	100.00	100.00	100.00
FEDP (Holding) Ltd. (FEDP)	51	Far Eastern Industries (Suzhou) Ltd.	Production and sales of polyester products	100.00	100.00	100.00
Far Eastern Polytex (Holding) Ltd.	52	Wuhan Far Eastern New Material Ltd.	Production and sales of PET sheet, chip, filament, staple fibers, and apparel	100.00	100.00	100.00
	53	Far Eastern Apparel (Suzhou) Ltd.	Garment production	100.00	100.00	100.00
	54	Far Eastern Yihua Petrochemical (Yangzhou) Corporation	PTA and by-product production and sale	60.00	60.00	60.00
	55	Far Eastern New Century (China) Investment Co., Ltd.	Investment	100.00	100.00	100.00
Far Eastern New Century (China) Investment Co., Ltd.	56	Shanghai Yuan Zi Information Technology Co., Ltd.	Internet software development services	100.00	100.00	100.00
	57	Yuan Ding Enterprise (Shanghai) Limited (Note 1)	Chemical products; wholesale of machineries and lubricants; agency commission; importing, exporting of goods and other complimentary businesses	40.00	40.00	40.00
Sino Belgium (Holding) Ltd.	58	Sino Belgium Beer (Suzhou) Ltd.	Beer brewing	100.00	100.00	100.00
	59	Martens Beers Trading (Shanghai) Ltd.	Beer sale	100.00	100.00	100.00
Oriental Petrochemical (Shanghai) Corporation	60	Shanghai Far Eastern Petrochemical Logistic Corporation	Transportation	100.00	100.00	100.00
Yuan Ding Co., Ltd.	61	Ding Hotel Co., Ltd.	Hotel	99.26	99.26	99.26
	62	YDT Technology International Co., Ltd.	Electronic materials and by-product sale	100.00	100.00	100.00
	63	Far Eastern Technical Consultants Co., Ltd.	Real estate development business consulting and management	100.00	100.00	100.00
	64	FET Consulting Engineers Co., Ltd.	Corporate management consulting, pipe & cable installment and replacement	100.00	100.00	100.00
	65	Ding Integrated Marketing Services Co., Ltd.	Market research and general advertisement	80.00	80.00	80.00
FET Consulting Engineers Co., Ltd.	66	DDIM (Virgin Islands) Ltd.	Investment	100.00	100.00	100.00
YDT Technology International Co., Ltd.	67	YDC (Virgin Islands) Ltd.	Investment	100.00	100.00	100.00
YDC (Virgin Islands) Ltd.	68	Speedy (Shanghai) Digital Tech. Co., Ltd.	Intelligent control equipment and security monitoring products	100.00	100.00	100.00
DDIM (Virgin Islands) Ltd.	69	Yuan Ding Integrated Information Service (Shanghai) Inc.	Internet software development services	100.00	100.00	100.00
Malaysia Garment Manufactures Pte. Ltd.	70	PT Malaysia Garment Bintan (PTMG)	Clothing production	99.00	99.00	99.00
APG Polytech USA Holdings, Inc.	71	APG Polytech, LLC	Chemical fiber production	100.00	100.00	100.00
	72	Phoenix Technologies International, LLC (Note 11)	Recycled PET production and sales	100.00	100.00	90.00
FE Oriental Investment Holding (Singapore) Pte. Ltd.	73	Oriental Investment Holding (Netherlands) B.V. (Note 3)	Investment	100.00	100.00	100.00
	74	FE New Century Industry (Singapore) Pte. Ltd. (Note 9)	Chemical fiber sales	100.00	100.00	100.00
Oriental Investment Holding (Netherlands) B.V.	75	Oriental Martens (Netherlands) B.V. (Note 4)	Investment	100.00	100.00	100.00

(Continued)

Investor	No	Investee	Nature of Activities	Proportion of Ownership		
				June 30, 2021	December 31, 2020	June 30, 2020
Far EasTone Telecommunications Co., Ltd.	76	New Century InfoComm Tech Co., Ltd.	Types I and II telecommunications services	100.00	100.00	100.00
	77	ARCOA Communication Co., Ltd.	Sale of communications products and office equipment	61.63	61.63	61.63
	78	KGEx.com Co., Ltd.	Type II telecommunications services	99.99	99.99	99.99
	79	Yuanshi Digital Technology Co., Ltd (Note 7).	Electronic information providing services	98.20	98.20	98.20
	80	Yuan Cing Co., Ltd.	Call center services	100.00	100.00	100.00
	81	Far Eastern Info Service Holding Ltd. (FEIS)	Investment	100.00	100.00	100.00
	82	Yuanbao Financial Technology Co., Ltd.	Data processing services and electronic information provision services	100.00	100.00	100.00
	83	Far Eastern Property Insurance Agency Ltd. Co. (Note 6)	Property insurance agent	100.00	100.00	100.00
ARCOA Communication Co., Ltd.	84	DataExpress Infotech Co., Ltd. (Note 5)	Sale of communications products	70.00	70.00	70.00
New Century	85	New Diligent Co., Ltd.	Investment	100.00	100.00	100.00
	86	Information Security Service Digital United Inc.	Security and monitoring service via Internet	100.00	100.00	100.00
Digital United (Cayman) Ltd.	87	Digital United (Cayman) Ltd.	Investment	100.00	100.00	100.00
	88	Prime Ecopower Co., Ltd.	Energy technology service	100.00	100.00	100.00
New Diligent Co., Ltd.	89	Nextlink Technology Co., Ltd.	Electronic information service	70.00	70.00	70.00
	90	Digital United Information Technology (Shanghai) Ltd.	Design and research of computer system	100.00	100.00	100.00
Far Eastern New Diligent Company Ltd.	91	Sino Lead Enterprise Limited	Telecommunications services	100.00	100.00	100.00
	92	Far East New Diligent Company Ltd.	Investment	100.00	100.00	100.00
	93	New Diligent Hong Kong Co., Ltd.	Investment	100.00	100.00	100.00
	94	Far Eastern Tech-info Ltd. (Shanghai) (Note 8)	Computer software, data processing and network information providing services	-	-	-
DataExpress Infotech Co., Ltd.	95	Linkwell Tech. Co., Ltd. (Note 5)	Sale of communications products	-	-	-
	96	Home Master Technology Ltd.	Sale of communications products	100.00	100.00	100.00
Nextlink Technology Co., Ltd.	97	Microfusion Technology Co., Ltd.	Electronic information service	100.00	100.00	100.00
	98	Nextlink (HK) Technology Co., Ltd.	Electronic information service	100.00	100.00	100.00
Nextlink (HK) Technology Co., Ltd.	99	Microfusion Technology (HK) Co., Ltd. (Note 12)	Electronic information service	100.00	100.00	-
	100	Nextlink (SH) Technology Co., Ltd.	Electronic information service	100.00	100.00	100.00

(Concluded)

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

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

Note 3: On January 23, 2020, the Group established a 100% holding subsidiary, Oriental Investment Holding (Netherlands) B.V.

Note 4: On February 12, 2020, the Group established a 100% holding subsidiary, Oriental Martens (Netherlands) B.V.

Note 5: In order to cooperate the corporate organizational strategies, reduce management costs and improve operating effectiveness, DataExpress Infotech Co., Ltd.'s board of directors resolved on February 17, 2020 to proceed a merge with its 100% subsidiary, Linkwell Tech Co., Ltd. DataExpress Infotech Co., Ltd became the surviving company and Linkwell Tech Co., Ltd. merged into DataExpress Tech Co., Ltd. The surviving company's name is DataExpress Infotech Co., Ltd after the merger. The merger was set on April 1, 2020.

Note 6: On February 21, 2020, the Group established a new subsidiary.

Note 7: In order to enrich operating capital and speed up business expansion in the mobile ecommerce market, Yuanshi Digital Technology Co., Ltd. a FENC's subsidiary, issued new shares via cash amounting to \$800,000 thousand through the issuance of 80,000 thousand shares at an issue price of NT\$10 per share in May 2020. The Group subscribed new shares and increase its interest from 93.62% to 98.20%. Refer to Note 32.

Note 8: The subsidiary was dissolved in 2020 which is approved by local government.

Note 9: On June 19, 2020, the Group established a 100% holding subsidiary, FE New Century Industry (Singapore) Pte. Ltd.

Note 10: The Group established a new subsidiary, FETC International (Thailand) Co., Ltd. in August 2020.

Note 11: In August 2020, the Group obtained all non-controlling interest of subsidiary Phoenix Technologies International, LLC by exchanging out all shares of Perform Technologies, LLC (recognized as financial assets at fair value through other comprehensive income) held by the Group and receiving NT\$162 thousand, and then increased its interest from 90% to 100%.

Note 12: The Company was established and registered on September 3, 2020.

Note 13: Yuan Hsin Digital Payment Co., Ltd. raised \$200,000 thousand through the issuance of 20,000 thousand shares of common stock for cash at an issue price of NT\$10 per share on December 30, 2020. The Group fully subscribed and increased its holding ratio from 65.01% to 74.36%.

Note 14: In February 2021, the Group purchased 0.04% ownership of subsidiary Far EasTone Telecommunications Co., Ltd. for NT\$63,905 thousand, and then increased its interest from 38.29% to 38.33%. Refer to Note 32.

Except for the financial statements of significant subsidiaries Far EasTone Telecommunications Co., Ltd., and New Century InfoComm Tech Co., Ltd., and non-significant subsidiaries Yuan Ding Investment Co., Ltd., Far Eastern Construction Co., Ltd., Far Eastern General Contractor Inc., Oriental Industries (Suzhou) Ltd., ARCOA Communication Co., Ltd and Far Eastern Apparel (Holding) Ltd. for the six months ended June 30, 2021 and 2020, and Oriental Textile (Holding) Ltd. for the six months ended June 30, 2020, all the other financial statements of non-significant subsidiaries were unreviewed.

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

Name of Subsidiary	Profit Allocated to Non-controlling Interests				Accumulated Non-controlling Interests		
	For the Three Months Ended		For the Six Months Ended		June 30, 2021	December 31, 2020	June 30, 2020
	2021	2020	2021	2020			
Far EasTone	\$ 1,233,373	\$ 1,398,867	\$ 2,378,127	\$ 2,752,346	\$ 38,290,284	\$ 42,472,796	\$ 40,021,350

Far EasTone and Far EasTone's subsidiaries:

	June 30, 2021	December 31, 2020	June 30, 2020	
Current assets	\$ 28,392,135	\$ 25,152,457	\$ 32,430,548	
Non-current assets	146,443,612	148,276,863	146,548,313	
Current liabilities	(42,794,300)	(22,079,547)	(31,271,864)	
Non-current liabilities	<u>(70,560,260)</u>	<u>(83,102,564)</u>	<u>(83,395,097)</u>	
Equity	<u>\$ 61,481,187</u>	<u>\$ 68,247,209</u>	<u>\$ 64,311,900</u>	
Equity attributable to:				
Owners of the Group	\$ 23,190,903	\$ 25,774,413	\$ 24,290,550	
Non-controlling interests of Far EasTone	37,312,366	41,539,281	39,147,816	
Non-controlling interests of Far EasTone’s subsidiaries	<u>977,918</u>	<u>933,515</u>	<u>873,534</u>	
	<u>\$ 61,481,187</u>	<u>\$ 68,247,209</u>	<u>\$ 64,311,900</u>	
	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Revenue	<u>\$ 19,497,981</u>	<u>\$ 18,674,739</u>	<u>\$ 40,333,756</u>	<u>\$ 38,063,579</u>
Net income for the period	\$ 1,989,474	\$ 2,256,102	\$ 3,828,571	\$ 4,441,315
Other comprehensive income for the period	<u>(9,918)</u>	<u>(51,631)</u>	<u>(4,474)</u>	<u>(61,258)</u>
Total comprehensive income for the period	<u>\$ 1,979,556</u>	<u>\$ 2,204,471</u>	<u>\$ 3,824,097</u>	<u>\$ 4,380,057</u>
Net income attributable to:				
Owners of the Group	\$ 756,101	\$ 857,235	\$ 1,450,444	\$ 1,688,969
Non-controlling interests of Far EasTone	1,216,506	1,381,562	2,333,651	2,722,024
Non-controlling interests of Far EasTone’s subsidiaries	<u>16,867</u>	<u>17,305</u>	<u>44,476</u>	<u>30,322</u>
	<u>\$ 1,989,474</u>	<u>\$ 2,256,102</u>	<u>\$ 3,828,571</u>	<u>\$ 4,441,315</u>
Total comprehensive income attributable to:				
Owners of the Group	\$ 752,339	\$ 837,487	\$ 1,448,749	\$ 1,665,522
Non-controlling interests of Far EasTone	1,210,454	1,349,735	2,330,924	2,684,236
Non-controlling interests of Far EasTone’s subsidiaries	<u>16,763</u>	<u>17,249</u>	<u>44,424</u>	<u>30,299</u>
	<u>\$ 1,979,556</u>	<u>\$ 2,204,471</u>	<u>\$ 3,824,097</u>	<u>\$ 4,380,057</u>

	For the Six Months Ended	
	June 30	
	2021	2020
Net cash inflow from:		
Operating activities	\$ 11,923,002	\$ 13,584,633
Investing activities	(4,837,299)	(44,350,716)
Financing activities	(4,336,375)	37,939,557
Effect of exchange rate changes	(1,398)	(2,066)
Net cash inflow	<u>\$ 2,747,930</u>	<u>\$ 7,171,408</u>

15. INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD

Investments in Associates

	June 30, 2021		December 31, 2020		June 30, 2020	
	Carrying Value	% of Owner-ship	Carrying Value	% of Owner-ship	Carrying Value	% of Owner-ship
Material associate						
Listed companies						
Asia Cement Corporation	<u>\$ 23,935,075</u>	27	<u>\$ 25,689,033</u>	27	<u>\$ 22,995,955</u>	27
Associate that are not individually material						
Listed companies						
Far Eastern Department Stores Co., Ltd.	11,499,339	35	11,197,280	34	9,373,240	30
Far Eastern International Bank	7,359,782	16	7,296,124	16	7,068,526	16
Oriental Union Chemical Corporation	5,458,144	31	5,235,932	31	5,338,212	31
Everest Textile Corporation	<u>819,200</u>	26	<u>840,494</u>	26	<u>983,173</u>	26
	<u>25,136,465</u>		<u>24,569,830</u>		<u>22,763,151</u>	
Unlisted companies						
Oriental Securities Corporation	5,070,822	47	4,922,203	47	4,705,191	47
Pacific Liu Tong Investment Co., Ltd.	4,762,029	40	4,592,609	40	4,376,466	40
Yu Yuan Investment Co., Ltd.	3,155,653	44	2,972,215	44	3,146,933	44
Far Eastern Union Petrochemical (Yangzhou) Corporation (Note)	3,108,117	44	2,815,672	44	1,894,329	50
Da Ju Fiber Co., Ltd.	2,313,366	42	2,303,416	42	2,266,479	42
Liquid Air Far East Co., Ltd.	2,589,349	35	2,432,848	35	2,083,041	35
Far Eastern International Leasing Corporation	1,903,881	34	1,899,194	34	1,888,066	34
Tong Da Air Industry (Yangzhou) Co., Ltd. (Note)	-	-	-	-	1,166,800	50
Yu Ding Industry Co., Ltd.	910,762	31	899,006	31	904,087	31
Freudenberg Far Eastern Spunweb Co., Ltd.	532,534	30	586,610	30	489,113	30
Kowloon Cement Corporation	457,649	49	450,602	49	452,851	49
Yuan Ding Leasing Corporation	389,882	46	398,076	46	395,093	46
Drive Catalyst SPC-SP Tranche One	208,888	50	214,530	50	239,070	50
Drive Catalyst SPC-SP Tranche Two	221,860	50	-	-	-	-
Drive Catalyst SPC-SP Tranche Three	472,043	50	256,473	50	232,969	50
FEDS Asia Pacific Development Co., Ltd.	133,691	5	131,214	5	135,213	5
Yue Ming Corporation	65,005	47	64,914	47	66,896	47
Ju An Long-Age Corporation	15,381	25	-	-	-	-
Opas Fund Segregated Portofolio Company	1,552	34	1,585	34	1,647	34
Drive Catalyst SPC	<u>484</u>	34	<u>495</u>	34	<u>512</u>	34
	<u>26,312,948</u>		<u>24,942,162</u>		<u>24,444,756</u>	
	<u>\$ 75,384,488</u>		<u>\$ 75,201,025</u>		<u>\$ 70,203,862</u>	

Note: Because of the change of operating dynamic, the consolidation will achieve the cost-saving benefits and tax incentives by reducing operational duplication in environment, energy, and quality perspectives. The associates-Far Eastern Union Petrochemical (Yangzhou) Corporation, Tong Da Air Industry (Yangzhou) Co., Ltd. and Oriental Petrochemical (YangZhou) Corporation (the subsidiary of associate, Oriental Union Chemical Corporation), as for the merger, it is planned to enhance the overall competency for the three companies. Far Eastern Union Petrochemical (Yangzhou) Corporation will be the surviving company, Tong Da Air Industry (Yangzhou) Co., Ltd. and Oriental Petrochemical (YangZhou) Corporation will be the dissolved company. The tentative record date of the merger will be December 31, 2020.

Material associates:

Name of Associate	Nature of Activities	Principal Place of Business	Proportion of Ownership and Voting Rights		
			June 30, 2021	December 31, 2020	June 30, 2020
Asia Cement Corporation	Cement production	Taiwan	27%	27%	27%

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

Name of Associate	June 30, 2021	December 31, 2020	June 30, 2020
Asia Cement Corporation	<u>\$ 45,785,010</u>	<u>\$ 39,008,192</u>	<u>\$ 39,325,778</u>

The Group is the single largest shareholder of Asia Cement Corporation with 27% of the voting rights of the investee. Considering the size of the Group's holding of voting rights relative to the size and dispersion of holdings of the other shareholders and the voting patterns at previous shareholders' meetings, which indicate that other shareholders are not passive. Therefore, the Group cannot direct the relevant activities of Asia Cement Corporation and does not control Asia Cement Corporation. Management of the Group considered the Group as exercising significant influence over Asia Cement Corporation and, therefore, classified it as an associate of the Group.

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

The calculation of the investments which were accounted for using the equity method and the share of profit or loss and other comprehensive income of the investments were based on the associates' unreviewed financial statements, except those of Asia Cement Corporation (ACC), Far Eastern Department Stores Co., Ltd., Far Eastern International Bank, Oriental Union Chemical Corporation, Oriental Securities Corporation, Pacific Liu Tong Investment Co., Ltd. and Far Eastern Union Petrochemical (Yangzhou) Corporation, for the six months ended June 30, 2021 and 2020. The independent auditors expressed a qualified reviewed report on the financial statements of part of associates above because the financial statements of some of the investees of these associates are unreviewed.

16. JOINT OPERATION

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

	June 30, 2021	December 31, 2020	June 30, 2020
Assets			
Current assets	\$ 123,294	\$ 138,190	\$ 277,026
Non-current assets	11,846,625	11,998,203	12,419,805
Liabilities			
Current liabilities	(140,944)	(177,763)	(180,970)
Non-current liabilities	<u>(108,422)</u>	<u>(106,069)</u>	<u>(116,979)</u>
Net assets	<u>\$ 11,720,553</u>	<u>\$ 11,852,561</u>	<u>\$ 12,398,882</u>
	For the Three Months Ended June 30	For the Six Months Ended June 30	
	2021	2020	2021
			2020
Expenses and losses	<u>\$ 13,841</u>	<u>\$ 14,042</u>	<u>\$ 31,702</u>
			<u>\$ 33,030</u>
The interest in the joint operation	33.33%	33.33%	33.33%
			33.33%

As of June 30, 2021 and 2020, the assets and liabilities relating to the joint operation and for the three months and six months ended June 30, 2021 and 2020, the revenue and expense relating to the joint operation which is recognized by the Group were unreviewed.

17. PROPERTY, PLANT, EQUIPMENT AND PREPAYMENTS FOR EQUIPMENT

	June 30, 2021	December 31, 2020	June 30, 2020
<u>Carrying amount</u>			
Property, plant and equipment	\$ 162,366,977	\$ 162,659,904	\$ 158,901,053
Prepayments for equipment	<u>1,449,397</u>	<u>568,398</u>	<u>1,575,864</u>
	<u>\$ 163,816,374</u>	<u>\$ 163,228,302</u>	<u>\$ 160,476,917</u>

	Land	Buildings	Machinery and Equipment	Telecommunications Equipment	Computer Equipment	Leasehold Improvements	Operating and Miscellaneous Equipment	Construction-in-progress and Prepayment for Equipment	Total
Cost									
Balance at January 1, 2021	\$ 19,962,169	\$ 40,923,385	\$ 153,379,842	\$ 85,622,093	\$ 15,366,877	\$ 6,231,782	\$ 22,338,515	\$ 29,348,613	\$ 373,173,276
Additions	-	7,805	143,959	1,980	11,839	9,824	131,674	9,908,986	10,216,067
Disposals	(14,145)	(13,634)	(220,488)	(1,167,892)	(123,258)	(41,401)	(278,337)	(4,060)	(1,863,215)
Reclassified to held for sale	(1,094,244)	(943,282)	-	(42,809)	-	-	(39,561)	-	(2,119,896)
Reclassification	2,067,735	875,806	1,560,444	5,554,820	341,892	69,415	369,540	(8,843,622)	1,996,030
Effect of exchange rate differences	(71,434)	(363,000)	(1,004,785)	-	(26,246)	(1,363)	(119,395)	(548,566)	(2,134,789)
Balance at June 30, 2021	<u>\$ 20,850,081</u>	<u>\$ 40,487,080</u>	<u>\$ 153,858,972</u>	<u>\$ 89,968,192</u>	<u>\$ 15,571,104</u>	<u>\$ 6,268,257</u>	<u>\$ 22,402,436</u>	<u>\$ 29,861,351</u>	<u>\$ 379,267,473</u>
Accumulated depreciation and impairment									
Balance at January 1, 2021	\$ (95,894)	\$ (17,732,031)	\$ (92,702,663)	\$ (63,874,932)	\$ (13,457,733)	\$ (5,000,960)	\$ (17,058,333)	\$ (22,428)	\$ (209,944,974)
Disposals	-	13,634	186,473	957,018	123,041	39,750	261,020	-	1,580,936
Impairment loss	-	-	(103,108)	-	-	-	-	-	(103,108)
Depreciation expense	-	(571,902)	(2,966,695)	(3,458,463)	(306,375)	(83,748)	(689,129)	-	(8,076,312)
Reclassified to held for sale	36,037	344,747	-	41,206	-	-	38,202	-	460,192
Reclassification	-	-	-	-	(163)	-	163	-	-
Effect of exchange rate differences	-	103,031	467,467	-	3,701	666	57,302	-	632,167
Balance at June 30, 2021	<u>\$ (59,857)</u>	<u>\$ (17,842,521)</u>	<u>\$ (95,118,526)</u>	<u>\$ (66,335,171)</u>	<u>\$ (13,637,529)</u>	<u>\$ (5,044,292)</u>	<u>\$ (17,390,775)</u>	<u>\$ (22,428)</u>	<u>\$ (215,451,099)</u>
Carrying amount at January 1, 2021									
/December 31, 2020	<u>\$ 19,866,275</u>	<u>\$ 23,191,354</u>	<u>\$ 60,677,179</u>	<u>\$ 21,747,161</u>	<u>\$ 1,909,144</u>	<u>\$ 1,230,822</u>	<u>\$ 5,280,182</u>	<u>\$ 29,326,185</u>	<u>\$ 163,228,302</u>
Carrying amount at June 30, 2021	<u>\$ 20,790,224</u>	<u>\$ 22,644,559</u>	<u>\$ 58,740,446</u>	<u>\$ 23,633,021</u>	<u>\$ 1,933,575</u>	<u>\$ 1,223,965</u>	<u>\$ 5,011,661</u>	<u>\$ 29,838,923</u>	<u>\$ 163,816,374</u>
Cost									
Balance at January 1, 2020	\$ 20,061,400	\$ 37,512,980	\$ 148,743,860	\$ 81,464,024	\$ 15,371,587	\$ 6,231,251	\$ 21,378,723	\$ 34,151,473	\$ 364,915,298
Additions	-	4,570	170,522	-	6,655	6,280	199,673	7,394,075	7,781,775
Disposals	-	(93,907)	(1,444,879)	(802,818)	(198,525)	(86,130)	(342,191)	(13,675)	(2,982,125)
Reclassification	-	755,913	2,264,156	1,180,655	184,259	75,170	614,297	(7,749,532)	(2,675,082)
Effect of exchange rate differences	(54,273)	(292,157)	(1,208,864)	-	(12,537)	(725)	(116,244)	(369,985)	(2,054,785)
Balance at June 30, 2020	<u>\$ 20,007,127</u>	<u>\$ 37,887,399</u>	<u>\$ 148,524,795</u>	<u>\$ 81,841,861</u>	<u>\$ 15,351,439</u>	<u>\$ 6,225,846</u>	<u>\$ 21,734,258</u>	<u>\$ 33,412,356</u>	<u>\$ 364,985,081</u>
Accumulated depreciation and impairment									
Balance at January 1, 2020	\$ (95,894)	\$ (16,869,686)	\$ (88,498,294)	\$ (59,940,554)	\$ (13,278,224)	\$ (4,880,766)	\$ (16,184,146)	\$ -	\$ (199,747,564)
Disposals	-	46,603	1,386,430	485,953	197,629	83,658	335,855	-	2,536,128
Impairment loss	-	(140)	(64,728)	-	-	-	(5,257)	-	(70,125)
Depreciation expense	-	(501,262)	(2,762,908)	(3,540,527)	(375,612)	(103,406)	(743,175)	-	(8,026,890)
Reclassification	-	(5,562)	(1,538)	-	-	-	(295)	-	(7,395)
Effect of exchange rate differences	-	101,696	645,085	-	1,347	334	59,220	-	807,682
Balance at June 30, 2020	<u>\$ (95,894)</u>	<u>\$ (17,228,351)</u>	<u>\$ (89,295,953)</u>	<u>\$ (62,995,128)</u>	<u>\$ (13,454,860)</u>	<u>\$ (4,900,180)</u>	<u>\$ (16,537,798)</u>	<u>\$ -</u>	<u>\$ (204,508,164)</u>
Carrying amount at June 30, 2020	<u>\$ 19,911,233</u>	<u>\$ 20,659,048</u>	<u>\$ 59,228,842</u>	<u>\$ 18,846,733</u>	<u>\$ 1,896,579</u>	<u>\$ 1,325,666</u>	<u>\$ 5,196,460</u>	<u>\$ 33,412,356</u>	<u>\$ 160,476,917</u>

The Group expects that there are no future cash flows of the property, plant and equipment which produced certain products from the chemical fiber department and textile department. As a result, the recoverable amount was less than the carrying amount. For the three months and six months ended June 30, 2021 and 2020, the Group recognized the impairment loss amounting to \$3,644 thousand, \$68,997 thousand, \$103,108 thousand and \$70,125 thousand, respectively. The impairment loss was recognized in the comprehensive income statements under the impairment loss account.

For the six months ended June 30, 2020, the building of The Group construction project located in Banqiao (recognized as construction-in-progress, amounting to \$2,566,457 thousand) was completed and leased to non-consolidated entities, it was reclassified to investment properties according to fair value and recognized gains on property revaluation \$67,461 thousand, refer to Note 19.

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

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

As of June 30, 2021, December 31, 2020 and June 30, 2020, farmland was recognized as property, plant and equipment amounted to \$241,797 thousand, \$241,912 thousand and \$238,430 thousand and recognized as investment properties amounted to \$39,489 thousand, \$39,489 thousand and \$43,104 thousand, respectively. The titles to the land are temporarily registered in the name of trustees who have either signed an agreement showing the farmland belong to the Group or have pledged the land to the Group

18. LEASE ARRANGEMENTS

a. Right-of-use assets

	June 30, 2021	December 31, 2020	June 30, 2020
<u>Carrying amounts</u>			
Land	\$ 7,876,273	\$ 8,161,073	\$ 8,119,498
Buildings	9,496,212	9,793,603	9,591,384
Machinery	18,331	13,294	16,301
Operating and other equipment	<u>716,065</u>	<u>742,608</u>	<u>845,767</u>
	<u>\$ 18,106,881</u>	<u>\$ 18,710,578</u>	<u>\$ 18,572,950</u>
	<u>For the Three Months Ended June 30</u>		<u>For the Six Months Ended June 30</u>
	<u>2021</u>	<u>2020</u>	<u>2021</u> <u>2020</u>
Additions to right-of-use assets	<u>\$ 839,820</u>	<u>\$ 975,745</u>	<u>\$ 1,781,945</u> <u>\$ 2,319,424</u>
Depreciation charge for right-of-use assets			
Land	\$ 82,658	\$ 59,855	\$ 160,763
Buildings	924,027	936,506	1,852,712
Machinery	1,824	2,181	3,370
Operating and other equipment	<u>65,067</u>	<u>53,609</u>	<u>129,382</u> <u>128,366</u>
	<u>\$ 1,073,576</u>	<u>\$ 1,052,151</u>	<u>\$ 2,146,227</u> <u>\$ 2,139,624</u>

b. Lease liabilities

	June 30, 2021	December 31, 2020	June 30, 2020
<u>Carrying amounts</u>			
Current	<u>\$ 3,407,630</u>	<u>\$ 3,220,558</u>	<u>\$ 3,349,821</u>
Non-current	<u>\$ 6,920,897</u>	<u>\$ 7,289,561</u>	<u>\$ 7,321,536</u>

Range of discount rate for lease liabilities was as follows:

	June 30, 2021	December 31, 2020	June 30, 2020
Land	0.62%-4.13%	0.62%-4.13%	0.76%-2.63%
Buildings	0.51%-4.13%	0.53%-4.35%	0.60%-4.35%
Machinery	0.76%-1.00%	0.76%-1.00%	0.76%-1.08%
Operating and other equipment	0.51%-8.00%	0.53%-8.00%	0.60%-8.00%

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Interest expense from lease liabilities	<u>\$ 28,209</u>	<u>\$ 32,650</u>	<u>\$ 58,626</u>	<u>\$ 67,822</u>

c. Material lease-in activities and terms

The Group leases certain operating and other equipment for operating uses with lease terms of 1 to 7.6 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 0.5 to 50 years. The Group does not have bargain purchase options to acquire the leasehold land and buildings at the end of the lease terms.

d. Other lease information

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

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Expenses relating to short-term leases	<u>\$ 109,877</u>	<u>\$ 89,127</u>	<u>\$ 171,267</u>	<u>\$ 158,107</u>
Expenses relating to low-value asset leases	<u>\$ 615</u>	<u>\$ 432</u>	<u>\$ 1,241</u>	<u>\$ 855</u>
Expenses relating to variable lease payments not included in the measurement of lease liabilities	<u>\$ 9,089</u>	<u>\$ 745</u>	<u>\$ 18,017</u>	<u>\$ 913</u>
Total cash outflow for leases	<u>\$ (1,115,195)</u>	<u>\$ (1,091,051)</u>	<u>\$ (2,012,835)</u>	<u>\$ (2,038,766)</u>

19. INVESTMENT PROPERTIES

	Completed Investment Properties
Balance at June 30, 2021	<u>\$ 118,294,875</u>
Balance at December 31, 2020	<u>\$ 136,853,033</u>
Balance at June 30, 2020	<u>\$ 134,866,919</u>

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

	June 30, 2021	December 31, 2020	June 30, 2020
Year 1	\$ 1,291,603	\$ 1,225,015	\$ 943,890
Year 2	1,170,484	1,112,571	1,163,803
Year 3	1,107,342	1,040,345	1,033,104
Year 4	1,020,907	951,837	1,001,031
Year 5	746,374	897,320	936,326
Year 6 onwards	<u>2,749,821</u>	<u>2,161,429</u>	<u>2,576,553</u>
	<u>\$ 8,086,531</u>	<u>\$ 7,388,517</u>	<u>\$ 7,654,707</u>

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

	Completed Investment Properties
Balance at January 1, 2021	\$ 136,853,033
Reclassified to held for sale	(197,318)
Reclassification	(18,809,336)
Recognized in profit (gain arising from the change in fair value of investment property)	456,099
Recognized in other comprehensive income (exchange differences on translating foreign operations)	<u>(7,603)</u>
Balance at June 30, 2021	<u>\$ 118,294,875</u>
Balance at January 1, 2020	\$ 127,633,553
Reclassification	5,857,117
Recognized in profit (gain arising from the change in fair value of investment property)	1,386,751
Recognized in other comprehensive income (exchange differences on translating foreign operations)	<u>(10,502)</u>
Balance at June 30, 2020	<u>\$ 134,866,919</u>

The main investment properties are as follows:

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

The Group set up right of superficies on land located on Shulin District in New Taipei City and Zhongli District, Bade District in Taoyuan City for the 30-year and 35-year, to other related parties Oriental Institute of Technology and Mr. Xu Yuanzhi Memorial Foundation, respectively.

The construction of a building (Mega City) located in the Banqiao district, Xin Ban section was completed in 2011, and the building was leased to Far Eastern Department Stores Co., Ltd. (FEDS) as its department store space. A portion of the rental income generated from the operating lease was recognized over the lease term on a straight-line basis and the rest of the income was recognized as a percentage of FEDS's gross operating income. The lease of FEDS will expire in December 2026. The construction of Banqiao Zhong Ben commercial building (Mega Tower) was completed in the first half year of 2015 and recognized as inventories (available-for-sale - buildings and land). For the three and six months ended June 30, 2021, a portion of the floors which had been rented out to others were reclassified from inventories to investment properties at their fair value of \$0 thousand and \$52,732 thousand, respectively, and a gain on the transfers from inventories to investment properties amounting to \$0 thousand and \$28,970 thousand (recognized as gain on change in fair value of investment properties), respectively, was recognized. For the three and six months ended June 30, 2020, a portion of the floors which had been rented out to others were reclassified from inventories to investment properties at their fair value of \$367,590 thousand and \$473,233 thousand, respectively, and a gain on the transfers from inventories to investment properties amounting to \$201,250 thousand and \$259,369 thousand (recognized as gain on change in fair value of investment properties), respectively, was recognized.

For the six months ended June 30, 2020, The Groups' properties located in the Xidun district, Taichung City (originally recognized as inventories-construction in progress) was completed and leased to other related party Far Eastern Ai Mai Co., Ltd. for the six months ended June 30, 2020. The properties was reclassified from inventories to investment properties at their fair value of \$2,744,407 thousand and a gain on transfers from inventories to investment properties which is recognized as gain on change in fair value of investment properties amounting to \$1,411,490 thousand.

For the six months ended June 30, 2020, A building of The Group construction project located in the Banqiao district was completed and reclassified from property, plant, and equipment to investment properties at their fair value of \$2,633,918 thousand, refer to Note 17.

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

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

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

	June 30, 2021	December 31, 2020	June 30, 2020
Independent valuation	<u>\$ 118,294,875</u>	<u>\$ 136,853,033</u>	<u>\$ 134,866,919</u>

The fair value of the investment properties as of June 30, 2021, December 31, 2020, June 30 and 2020 were based on the valuations carried out at July 14, 2021, January 15, 2020 and August 3, 2020 by independent qualified professional valuers, Mr. Chia-ho Tsai and Ms. Chun-Chun Hu, from Debenham Tie Leung Real Estate Appraiser Office, a member of certified ROC real estate appraisers.

After consultation with the appraisers, except for main investment properties whose fair value were revalued by appraisers on June 30, 2021, December 31, 2020 and June 30, 2020, the Group determined the other investment properties' fair values reported on December 31, 2020 and January 1, 2020 were still valid on June 30, 2021 and 2020.

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

	June 30, 2021	December 31, 2020	June 30, 2020
Expected future cash inflows	\$ 70,063,761	\$ 70,234,301	\$ 70,931,887
Expected future cash outflows	<u>(3,108,568)</u>	<u>(3,144,501)</u>	<u>(3,034,404)</u>
Expected future cash inflows, net	<u>\$ 66,955,193</u>	<u>\$ 67,089,800</u>	<u>\$ 67,897,483</u>
Discount rate intervals	1.595%-2.345%	1.595%-2.47%	1.845%-2.64%

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

Part of the investment properties had been leased out under operating leases. The rental income generated for the three months and six months ended June 30, 2021 and 2020, were \$379,929 thousand, \$363,860 thousand, \$765,868 thousand and \$680,336 thousand, respectively.

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

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

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

	June 30, 2021	December 31, 2020	June 30, 2020
Estimated total sale price	<u>\$ 22,923,400</u>	<u>\$ 22,923,400</u>	<u>\$ 23,371,495</u>
Rate of return	15%	15%	15%
Overall capital interest rate intervals	2.08%-3.09%	2.08%-3.09%	2.72%-4.66%

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

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

20. GOODWILL

	For the Six Months Ended June 30	
	2021	2020
<u>Cost</u>		
Balance at January 1	\$ 12,287,387	\$ 12,290,228
Effect of exchange rate differences	<u>(1,175)</u>	<u>(663)</u>
Balance at June 30	<u>\$ 12,286,212</u>	<u>\$ 12,289,565</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. Goodwill mainly resulted from the mergers and acquisitions of Far EastOne and APG Polytech USA Holdings, Inc., from which it had obtained a large percentage of companies with which it had merged.

For related information on goodwill. Refer to Note 19 of the consolidated financial statements for the year ended December 31, 2020.

21. CONCESSIONS AND OTHER INTANGIBLE ASSETS

	June 30, 2021	December 31, 2020	June 30, 2020
<u>Carrying amounts</u>			
Concessions	<u>\$ 74,357,673</u>	<u>\$ 77,002,309</u>	<u>\$ 79,506,285</u>
Other intangible assets			
Computer software	2,821,502	3,089,240	3,184,573
Others	<u>1,134,166</u>	<u>1,238,230</u>	<u>1,384,237</u>
	<u>3,955,668</u>	<u>4,327,470</u>	<u>4,568,810</u>
	<u>\$ 78,313,341</u>	<u>\$ 81,329,779</u>	<u>\$ 84,075,095</u>

	Concessions	Computer Software	Others	Total
Balance at January 1, 2021	\$ 77,002,309	\$ 3,089,240	\$ 1,238,230	\$ 81,329,779
Additions	184,069	292,534	9,624	486,227
Amortization	(2,902,172)	(556,161)	(53,364)	(3,511,697)
Disposals	(1,811)	(12,872)	-	(14,683)
Impairment loss	(23,327)	-	-	(23,327)
Reclassifications	98,605	10,758	(41,525)	67,838
Effect of exchange rate differences	<u>-</u>	<u>(1,997)</u>	<u>(18,799)</u>	<u>(20,796)</u>
Balance at June 30, 2021	<u>\$ 74,357,673</u>	<u>\$ 2,821,502</u>	<u>\$ 1,134,166</u>	<u>\$ 78,313,341</u>
Balance at January 1, 2020	\$ 38,069,295	\$ 3,357,779	\$ 1,568,850	\$ 42,995,924
Additions	42,060,355	309,162	3,757	42,373,274
Amortization	(1,676,232)	(557,340)	(55,329)	(2,288,901)
Disposals	-	(3)	-	(3)
Reclassifications	1,052,867	77,172	(120,035)	1,010,004
Effect of exchange rate differences	<u>-</u>	<u>(2,197)</u>	<u>(13,006)</u>	<u>(15,203)</u>
Balance at June 30, 2020	<u>\$ 79,506,285</u>	<u>\$ 3,184,573</u>	<u>\$ 1,384,237</u>	<u>\$ 84,075,095</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	10 years
Others	24 years

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

The deposit for the bidding price amounting to \$1,000,000 thousand that the FENC's subsidiary, Far Eastern Telecommunications Co., Ltd used to bid for a 5G wireless communication license in September 2019 was included in other noncurrent assets on December 31, 2019. In February 2020, the deposit was used to pay for a portion of the bidding price and was reclassified as intangible assets-concessions.

22. BORROWINGS

a. Short-term borrowings

	June 30, 2021	December 31, 2020	June 30, 2020
Bank credit loans	\$ 40,327,768	\$ 32,628,761	\$ 36,614,491
Secured and pledged borrowings	<u>393,214</u>	<u>845,852</u>	<u>363,979</u>
	<u>\$ 40,720,982</u>	<u>\$ 33,474,613</u>	<u>\$ 36,978,470</u>

The range of interest rates for bank loans were from 0.22% to 3.38%, 0.23% to 3.40% and 0.22% to 3.85% as of June 30, 2021, December 31, 2020 and June 30, 2020, respectively.

b. Short-term bills payable

	June 30, 2021	December 31, 2020	June 30, 2020
Commercial paper	\$ 6,531,500	\$ 6,911,122	\$ 7,697,000
Less: Unamortized discount on commercial paper	<u>5,019</u>	<u>5,807</u>	<u>14,854</u>
	<u>\$ 6,526,481</u>	<u>\$ 6,905,315</u>	<u>\$ 7,682,146</u>

The short-term bills payable outstanding were issued at interest rates ranging from 0.25% to 1.70%, 0.33% to 1.59% and 0.57% to 1.59%, as of June 30, 2021, December 31, 2020 and June 30, 2020, respectively.

c. Long-term borrowings

	June 30, 2021	December 31, 2020	June 30, 2020
Bank loans	<u>\$ 56,609,417</u>	<u>\$ 81,363,168</u>	<u>\$ 75,275,116</u>
Long-term commercial paper	47,457,000	28,100,000	37,500,000
Less: Unamortized discount on commercial paper	<u>76,613</u>	<u>41,829</u>	<u>57,545</u>
	<u>47,380,387</u>	<u>28,058,171</u>	<u>37,442,455</u>
	103,989,804	109,421,339	112,717,571
Less: Current portion	<u>1,796,899</u>	<u>2,327,838</u>	<u>2,278,305</u>
	<u>\$ 102,192,905</u>	<u>\$ 107,093,501</u>	<u>\$ 110,439,266</u>

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

	June 30, 2021	December 31, 2020	June 30, 2020
Maturity	April 2021- April 2031	January 2021 - April 2031	September 2020- April 2031
Bank interest rate intervals	0.1%-4.9%	0.37%-4.90%	0.36%-4.18%

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

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

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

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

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

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

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

Another requirement in the syndicated loan agreement was for FETC to open special bank accounts and to place appropriate payments to these bank accounts through deposits and time deposits. The bank accounts pertaining to the loan reserve and time deposits that had been pledged to Cathy United Bank were accounted for under other financial assets - non-current (Note 36). The terms of B further included a requirement for FETC to keep its loan capital and interest coverage ratio at more than 1.10 during the interest accrual period after November 10, 2014. In addition, FETC should get prior written consent from Cathy United Bank based on the schedule and amount of the ETC project shown in FETC's annual budget before FETC disposes of the pledged deposits and should replace these deposits with other operating assets as collateral. The value of the operating assets should be the lower of the value of newly built operating assets for ETC's operations or the value of other assets that had not been provided to Cathay United Bank as collateral. As of June 30, 2021, December 31, 2020 and June 30, 2020, the amount of operating assets with pledged rights was \$1,452,685 thousand, \$1,423,438 thousand and \$1,498,070 thousand, respectively (refer to Note 36).

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

23. BONDS PAYABLE

	June 30, 2021	December 31, 2020	June 30, 2020
Nonconvertible domestic bonds	\$ 123,500,000	\$ 118,000,000	\$ 113,600,000
Discount of nonconvertible domestic bonds	<u>(123,098)</u>	<u>(120,719)</u>	<u>(122,765)</u>
	123,376,902	117,879,281	113,477,235
Less: Current portion	<u>21,992,463</u>	<u>13,196,782</u>	<u>17,293,735</u>
	<u>\$ 101,384,439</u>	<u>\$ 104,682,499</u>	<u>\$ 96,183,500</u>

Bonds

Period	Maturity	Annual Rate (%)	Issued Amount	Outstanding Balance			Repayment
				June 30, 2021	December 31, 2020	June 30, 2020	
<u>Company</u>							
Unsecured bonds							
104-2	2015.10.02-2020.10.02	1.28	\$ 5,200,000	\$ -	\$ -	\$ 2,600,000	(Note 1)
104-3	2015.11.16-2020.11.16	1.25	2,800,000	-	-	2,800,000	(Note 2)
105-1-A	2016.04.29-2021.04.29	0.88	6,000,000	-	3,000,000	3,000,000	(Note 1)
105-1-B	2016.04.29-2021.04.29	-	2,000,000	-	2,000,000	2,000,000	(Note 4)
105-2	2016.09.20-2021.09.20	0.72	3,800,000	3,800,000	3,800,000	3,800,000	(Note 2)
106-1	2017.05.17-2022.05.17	1.15	5,000,000	2,500,000	5,000,000	5,000,000	(Note 1)
106-2	2018.01.08-2023.01.08	0.95	3,000,000	3,000,000	3,000,000	3,000,000	(Note 2)
107-1	2018.05.18-2023.05.18	0.92	6,000,000	6,000,000	6,000,000	6,000,000	(Note 1)
107-2	2018.07.18-2023.07.18	0.90	8,000,000	8,000,000	8,000,000	8,000,000	(Note 1)
108-1	2019.04.29-2024.04.29	0.93	8,000,000	8,000,000	8,000,000	8,000,000	(Note 2)
108-2	2019.08.08-2024.08.08	0.79	6,000,000	6,000,000	6,000,000	6,000,000	(Note 2)
109-1	2020.04.22-2025.04.22	0.66	6,000,000	6,000,000	6,000,000	6,000,000	(Note 2)
109-2-A	2020.06.10-2025.06.10	0.77	2,200,000	2,200,000	2,200,000	2,200,000	(Note 2)
109-2-B	2020.06.10-2027.06.10	0.85	3,000,000	3,000,000	3,000,000	3,000,000	(Note 2)
109-3	2020.09.17-2027.09.17	0.83	5,500,000	5,500,000	5,500,000	-	(Note 2)
109-4	2020.12.21-2025.12.21	0.54	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	-	-	(Note 2)
110-2	2021.05.24-2026.05.24	0.52	1,200,000	1,200,000	-	-	(Note 2)
Subsidiary Yuan							
<u>Ding Investment</u>							
Unsecured bonds							
104-1	2015.07.10-2020.07.10	1.43	3,000,000	-	-	1,500,000	(Note 1)
104-2	2015.11.09-2020.11.09	1.28	2,000,000	-	-	1,000,000	(Note 1)
105-1	2016.05.30-2021.05.30	0.90	3,800,000	-	1,900,000	1,900,000	(Note 1)
106-1	2017.06.30-2022.06.30	1.15	3,000,000	3,000,000	3,000,000	3,000,000	(Note 2)
107-1	2018.06.29-2023.06.29	0.92	3,000,000	3,000,000	3,000,000	3,000,000	(Note 2)
108-1	2019.10.03-2024.10.03	0.77	3,000,000	3,000,000	3,000,000	3,000,000	(Note 2)
109-1	2020.05.08-2023.05.08	0.70	5,000,000	5,000,000	5,000,000	5,000,000	(Note 2)
109-2	2020.11.26-2025.11.26	0.67	3,000,000	3,000,000	3,000,000	-	(Note 2)
110-1	2021.06.29-2026.06.29	0.65	3,000,000	3,000,000	-	-	(Note 2)
Subsidiary Far							
<u>EasTone</u>							
Unsecured bonds							
105-1	2017.01.05-2022.01.05	1.17	5,200,000	5,200,000	5,200,000	5,200,000	(Note 2)
106-1	2017.04.26-2022.04.26	1.17	4,500,000	4,500,000	4,500,000	4,500,000	(Note 2)
106-2	2017.09.04-2024.09.04	1.17	2,000,000	2,000,000	2,000,000	2,000,000	(Note 2)
106-3-A	2017.12.20-2023.06.20	0.95	1,500,000	1,500,000	1,500,000	1,500,000	(Note 2)
106-3-B	2017.12.20-2024.12.20	1.09	1,500,000	1,500,000	1,500,000	1,500,000	(Note 2)
107-1-A	2018.05.07-2023.05.07	0.85	1,500,000	1,500,000	1,500,000	1,500,000	(Note 2)
107-1-B	2018.05.07-2025.05.07	1.01	3,500,000	3,500,000	3,500,000	3,500,000	(Note 2)
108-1-A	2019.06.25-2024.06.25	0.75	3,200,000	3,200,000	3,200,000	3,200,000	(Note 2)
108-1-B	2019.06.25-2026.06.25	0.81	1,800,000	1,800,000	1,800,000	1,800,000	(Note 2)
108-2-A	2019.12.20-2026.12.20	0.80	2,600,000	2,600,000	2,600,000	2,600,000	(Note 5)
108-2-B	2019.12.20-2029.12.20	0.85	500,000	500,000	500,000	500,000	(Note 6)
109-1-A	2020.03.16-2025.03.16	0.67	1,500,000	1,500,000	1,500,000	1,500,000	(Note 2)
109-1-B	2020.03.16-2027.03.16	0.70	2,500,000	2,500,000	2,500,000	2,500,000	(Note 2)
109-1-C	2020.03.16-2030.03.16	0.77	1,000,000	1,000,000	1,000,000	1,000,000	(Note 2)
109-2-A	2020.06.02-2027.06.02	0.73	1,000,000	1,000,000	1,000,000	1,000,000	(Note 2)
110-1	2021.06.04-2028.06.04	0.55	1,200,000	<u>1,200,000</u>	<u>-</u>	<u>-</u>	(Note 2)
Total outstanding balance				<u>\$ 123,500,000</u>	<u>\$ 118,000,000</u>	<u>\$ 113,600,000</u>	

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

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

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

Note 4: This bond is repayable in lump sum at the 104.8411% of total amount on maturity.

Note 5: These bonds are repayable at 50% of the total amount at the end of the sixth year and the other 50% at the end of the seventh year of bond issuance. The interest is calculated by the simple interest method and is payable annually.

Note 6: 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.

24. PROVISIONS

	June 30, 2021	December 31, 2020	June 30, 2020
Dismantling obligation	\$ 1,249,034	\$ 1,182,389	\$ 1,122,100
Warranties	101,230	99,531	88,287
Onerous contract	<u>3,273</u>	<u>16,674</u>	<u>22,549</u>
	<u>\$ 1,353,537</u>	<u>\$ 1,298,594</u>	<u>\$ 1,232,936</u>
Current	\$ 238,743	\$ 249,424	\$ 244,055
Non-current	<u>1,114,794</u>	<u>1,049,170</u>	<u>988,881</u>
	<u>\$ 1,353,537</u>	<u>\$ 1,298,594</u>	<u>\$ 1,232,936</u>

	Dismantling Obligation	Warranties	Onerous Contracts	Total
Balance at January 1, 2021	\$ 1,182,389	\$ 99,531	\$ 16,674	\$ 1,298,594
Additions	70,061	6,459	3,273	79,793
Reductions	<u>(3,416)</u>	<u>(4,760)</u>	<u>(16,674)</u>	<u>(24,850)</u>
Balance at June 30, 2021	<u>\$ 1,249,034</u>	<u>\$ 101,230</u>	<u>\$ 3,273</u>	<u>\$ 1,353,537</u>
Balance at January 1, 2020	\$ 1,094,702	\$ 88,320	\$ 28,772	\$ 1,211,794
Additions	30,097	7,405	22,549	60,051
Reductions	<u>(2,699)</u>	<u>(7,438)</u>	<u>(28,772)</u>	<u>(38,909)</u>
Balance at June 30, 2020	<u>\$ 1,122,100</u>	<u>\$ 88,287</u>	<u>\$ 22,549</u>	<u>\$ 1,232,936</u>

25. RETIREMENT BENEFIT PLANS

For defined benefit plans, employee benefit expenses for the three months and six months ended June 30, 2021 and 2020 were calculated as \$16,896 thousand, \$18,941 thousand, \$33,952 thousand and \$38,519 thousand by the actuarially determined pension cost discount rate as of December 31, 2020 and 2019.

26. MATURITY ANALYSIS OF ASSETS AND LIABILITIES

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

	June 30, 2021		
	Within One Year	Over One Year	Total
<u>Assets</u>			
Notes and accounts receivable	\$ 687,283	\$ 88,313	\$ 775,596
Inventories - construction and real estate	681,274	20,309,851	20,991,125
Contract assets - current	104,818	1,135,204	1,240,022
Other financial assets - current	593,612	675,803	1,269,415
Refundable deposits - current	53,395	7,646	61,041

Liabilities

Notes and accounts payable (including related parties)	1,423,582	22,915	1,446,497
Contract liabilities - current	505,159	1,088,577	1,593,736
Provisions - current	1,575	49,014	50,589

	December 31, 2020		
	Within One Year	Over One Year	Total
<u>Assets</u>			
Notes and accounts receivable	\$ 1,145,655	\$ 105,709	\$ 1,251,364
Inventories - construction and real estate	3,535,154	208,384	3,743,538
Contract assets - current	439,419	818,159	1,257,578
Other financial assets - current	1,201,010	304,490	1,505,500
Refundable deposits - current	4,240	6,810	11,050

Liabilities

Notes and accounts payable (including related parties)	1,554,963	25,093	1,580,056
Contract liabilities - current	811,125	783,841	1,594,966
Provisions - current	18,412	46,500	64,912

	June 30, 2020		
	Within One Year	Over One Year	Total
<u>Assets</u>			
Notes and accounts receivable	\$ 379,131	\$ 116,485	\$ 495,616
Inventories - construction and real estate	761,711	2,802,487	3,564,198
Contract assets - current	1,293,472	748,627	2,042,099
Other financial assets - current	778,338	185,703	964,041
Refundable deposits - current	4,681	5,681	10,362
<u>Liabilities</u>			
Notes and accounts payable (including related parties)	1,355,345	13,920	1,369,265
Contract liabilities - current	786,227	497,144	1,283,371
Provisions - current	4,319	59,388	63,707

27. EQUITY

a. Share capital

1) Common stock

	June 30, 2021	December 31, 2020	June 30, 2020
Number of shares authorized (in thousands)	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>
Shares authorized	<u>\$ 60,000,000</u>	<u>\$ 60,000,000</u>	<u>\$ 60,000,000</u>
Number of shares issued and fully paid (in thousands)	<u>5,352,875</u>	<u>5,352,875</u>	<u>5,352,875</u>
Shares issued	<u>\$ 53,528,751</u>	<u>\$ 53,528,751</u>	<u>\$ 53,528,751</u>

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

2) Global depositary receipt

Since 1999, the Company issued global depositary receipts (GDRs), one GDRs unit represents 10 common stock of the Company. The GDRs were traded and listed on the Luxembourg Stock Exchange. As of December 31, 2020 and June 30, 2020, there are 10 thousand units and 59 thousand units outstanding, which were equal to 95 thousand and 591 thousand common stock of the Company.

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

b. Capital surplus

	June 30, 2021	December 31, 2020	June 30, 2020
May be used to offset a deficit, distributed as cash dividends or transferred to share capital (1)			
Difference between consideration received or paid and the carrying amount of the subsidiaries' net assets during actual disposal or acquisition	\$ 2,618,194	\$ 2,654,932	\$ 2,654,932
<u>May be used to offset a deficit only</u>			
Arising from changes in percentage of ownership interest in subsidiaries (2)	502,904	495,232	495,232
Treasury shares transaction	16,638	16,638	15,469
<u>May not be used for any purpose</u>			
Changes in equity-method associates capital surplus	<u>153,335</u>	<u>153,335</u>	<u>111,592</u>
	<u>\$ 3,291,071</u>	<u>\$ 3,320,137</u>	<u>\$ 3,277,225</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 by using equity method.

c. Retained earnings and dividend policy

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

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

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

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

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

The appropriations from the 2020 and 2019 earnings were approved in the shareholders' meetings on July 29, 2021 and June 30, 2020, respectively. The appropriations and dividends per share were as follows:

	Appropriation of Earnings		Dividends Per Share (NT\$)	
	For Year 2020	For Year 2019	For Year 2020	For Year 2019
Legal reserve	\$ 730,754	\$ 1,073,267		
Special reserve	2,109,237	1,836,486		
Cash dividends	7,226,832	8,029,313	\$ 1.35	\$ 1.50

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

d. Special reserve

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

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

	For the Six Months Ended June 30	
	2021	2020
Balance at January 1 and June 30	<u>\$ 21,552,496</u>	<u>\$ 21,552,496</u>

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

	For the Six Months Ended June 30	
	2021	2020
Balance at January 1	\$ 92,614,722	\$ 90,776,716
Appropriation in respect of:		
Application of the fair value method for investment properties	<u>2,108,535</u>	<u>1,838,006</u>
Balance at June 30	<u>\$ 94,723,257</u>	<u>\$ 92,614,722</u>

e. Other equity items

The changes in other equity items were as follows:

	Exchange Differences on Translating Foreign Operations	Unrealized Gain (Loss) on Financial Assets at FVTOCI	Gain (Loss) on Hedging Instruments	Gain on Property Revaluation	Total
Balance at January 1, 2021	\$ (7,218,941)	\$ 1,995,447	\$ 19,480	\$ 2,293,619	\$ (2,910,395)
Exchange differences arising on translation of foreign operations	(1,267,659)	-	-	-	(1,267,659)
Unrealized gain (loss) on financial assets at FVTOCI	-	843,622	-	-	843,622
Gain (loss) on hedging instruments	-	-	2,876	-	2,876
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	-	(97,402)	-	-	(97,402)
Share of the other comprehensive gain (loss) of associates	(405,973)	444,847	473	-	39,347
Change in associates accounted for using the equity method	-	(2,012)	-	(52)	(2,064)
Associate disposed the investment in equity instruments designated as at FVTOCI	-	(28,390)	-	-	(28,390)
Balance at June 30, 2021	<u>\$ (8,892,573)</u>	<u>\$ 3,156,112</u>	<u>\$ 22,829</u>	<u>\$ 2,293,567</u>	<u>\$ (3,420,065)</u>
Balance at January 1, 2020	\$ (6,545,706)	\$ 2,439,965	\$ 11,700	\$ 1,004,758	\$ (3,089,283)
Exchange differences arising on translation of foreign operations	(1,375,472)	-	-	-	(1,375,472)
Unrealized gain (loss) on financial assets at FVTOCI	-	(47,277)	-	-	(47,277)
Gain (loss) on hedging instruments	-	-	4,802	-	4,802
Gain on property revaluation	-	-	-	53,969	53,969
Share of the other comprehensive gain (loss) of associates	(558,820)	(685,569)	-	-	(1,244,389)
Associate disposed the investment in equity instruments designated as at FVTOCI	-	32,678	-	-	32,678
Balance at June 30, 2020	<u>\$ (8,479,998)</u>	<u>\$ 1,739,797</u>	<u>\$ 16,502</u>	<u>\$ 1,058,727</u>	<u>\$ (5,664,972)</u>

f. Non-controlling interests

	For the Six Months Ended June 30	
	2021	2020
Beginning balance	\$ 65,395,453	\$ 66,798,895
Attributable to non-controlling interests:		
Net income	2,245,072	2,633,519
Cash dividends distributed by subsidiaries	(4,490,154)	(6,682,000)
Cash dividends from Capital surplus distributed by subsidiaries	(2,041,690)	(51,156)
Exchange differences on translating foreign operations	(162,122)	(246,038)
Unrealized gain (loss) on financial assets at FVTOCI	53,545	(38,372)
Gain on hedging instruments	5,466	9,132
Actual disposal or acquisition of partial interests in subsidiaries	(27,167)	-
Share of other comprehensive income (loss) of associates accounted for using the equity method	67,878	(12,062)
Change in associates accounted for using the equity method	109	(27)
Effect on changes in percentage of ownership in subsidiaries	<u>-</u>	<u>14,217</u>
Ending balance	<u>\$ 61,046,390</u>	<u>\$ 62,426,108</u>

g. Treasury shares

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

Name of Subsidiary	Number of Shares Held (In Thousands)	Carrying Amount	Market Price
<u>June 30, 2021</u>			
Yuan Ding	779	<u>\$ 25,063</u>	<u>\$ 24,940</u>
<u>December 31, 2020</u>			
Yuan Ding	779	<u>\$ 25,063</u>	<u>\$ 22,563</u>
<u>June 30, 2020</u>			
Yuan Ding	779	<u>\$ 25,063</u>	<u>\$ 21,745</u>

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

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

28. REVENUE

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Revenue from contracts with customers				
Revenue from sale of goods	\$ 41,148,797	\$ 31,304,642	\$ 80,986,059	\$ 67,501,602
Telecommunications service revenue	11,274,720	11,365,689	22,513,557	22,833,549
Construction revenue	2,357,558	2,600,223	3,550,593	3,436,167
Other operating revenue	<u>3,712,908</u>	<u>3,673,038</u>	<u>7,691,775</u>	<u>7,408,585</u>
	<u>\$ 58,493,983</u>	<u>\$ 48,943,592</u>	<u>\$ 114,741,984</u>	<u>\$ 101,179,903</u>

a. Description of customer contract

Refer to Note 4 the summary of significant accounting policies.

b. Contract balances

	June 30, 2021	December 31, 2020	June 30, 2020	January 1, 2020
Notes and accounts receivable (Note 11)	<u>\$ 28,769,440</u>	<u>\$ 26,788,957</u>	<u>\$ 23,956,467</u>	<u>\$ 26,932,881</u>
Long-term other receivables	<u>\$ 105,303</u>	<u>\$ 129,598</u>	<u>\$ 133,628</u>	<u>\$ 100,125</u>
Contract assets				
Bundle sale of goods	\$ 7,237,506	\$ 7,274,473	\$ 6,755,273	\$ 6,655,168
Real estate construction	874,302	952,972	1,765,605	1,876,768
Retentions receivable	365,720	304,606	276,494	335,999
Others	1,007,723	924,052	1,105,840	-
Less: Allowance for impairment loss	<u>(135,925)</u>	<u>(135,925)</u>	<u>(135,925)</u>	<u>(135,925)</u>
	<u>\$ 9,349,326</u>	<u>\$ 9,320,178</u>	<u>\$ 9,767,287</u>	<u>\$ 8,732,010</u>
Current	\$ 6,082,212	\$ 6,098,262	\$ 6,816,886	\$ 6,398,973
Non-current	<u>3,267,114</u>	<u>3,221,916</u>	<u>2,950,401</u>	<u>2,333,037</u>
	<u>\$ 9,349,326</u>	<u>\$ 9,320,178</u>	<u>\$ 9,767,287</u>	<u>\$ 8,732,010</u>
Contract liabilities				
Sale of goods and services	\$ 3,799,433	\$ 4,103,947	\$ 3,875,617	\$ 3,654,987
Sale of real estate	-	34,663	3,943	4,652
Real estate construction	439,160	469,634	68,653	74,874
Retentions payable	1,154,576	1,090,669	1,210,775	1,011,879
Others (Note 13)	<u>648,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 6,041,754</u>	<u>\$ 5,698,913</u>	<u>\$ 5,158,988</u>	<u>\$ 4,746,392</u>
Current	\$ 5,841,091	\$ 5,509,591	\$ 4,959,478	\$ 4,535,792
Non-current	<u>200,663</u>	<u>189,322</u>	<u>199,510</u>	<u>210,600</u>
	<u>\$ 6,041,754</u>	<u>\$ 5,698,913</u>	<u>\$ 5,158,988</u>	<u>\$ 4,746,392</u>

For notes and accounts receivable, refer to Note 11.

The changes in the contract asset and the contract liability primarily resulted from the timing difference between the Group's fulfillment of performance obligations and the respective customer's payment, and there did not have other significant changes other than above for the six months ended June 30, 2021 and 2020.

c. Assets related to contract costs

	June 30, 2021	December 31, 2020	June 30, 2020
Current			
Costs to fulfill a contract (classified as other current assets)	<u>\$ 8,308</u>	<u>\$ 10,554</u>	<u>\$ 3,036</u>
Non-current			
Incremental costs of obtaining a contract	<u>\$ 3,632,344</u>	<u>\$ 3,490,644</u>	<u>\$ 3,355,876</u>

1) Costs to fulfill a contract

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

2) Incremental costs of obtaining a contract

The Group considered its past experience and believes the commission and subsidies paid for obtaining contracts are wholly recoverable. Total expenses recognized were \$757,391 thousand and \$735,273 thousand for the three months ended June 30, 2021 and 2020, respectively, and \$1,524,222 thousand and \$1,453,093 thousand for the six months ended June 30, 2021 and 2020, respectively.

d. Disaggregation of revenue

Refer to Note 42 for information about disaggregation of revenue.

29. NET PROFIT FROM CONTINUING OPERATIONS

a. Interest expenses

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Capitalized interests on properties	\$ 14,012	\$ 28,602	\$ 28,208	\$ 68,485
Capitalization rates	0.53%-3.25%	0.36%-3.7%	0.53%-3.25%	0.36%-3.7%

b. Depreciation and amortization

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Property, plant and equipment	\$ 4,040,794	\$ 3,981,247	\$ 8,076,312	\$ 8,026,890
Right-of-use assets	1,073,576	1,052,151	2,146,227	2,139,624
Intangible assets	<u>1,868,168</u>	<u>1,144,596</u>	<u>3,511,697</u>	<u>2,288,901</u>
	<u>\$ 6,982,538</u>	<u>\$ 6,177,994</u>	<u>\$ 13,734,236</u>	<u>\$ 12,455,415</u>
An analysis of deprecation by function				
Operating costs	\$ 4,557,234	\$ 4,406,551	\$ 9,078,238	\$ 8,951,671
Operating expenses	539,666	606,828	1,108,972	1,175,108
Other expense	<u>17,470</u>	<u>20,019</u>	<u>35,329</u>	<u>39,735</u>
	<u>\$ 5,114,370</u>	<u>\$ 5,033,398</u>	<u>\$ 10,222,539</u>	<u>\$ 10,166,514</u>
An analysis of amortization by function				
Operating costs	\$ 1,357,666	\$ 898,265	\$ 2,767,693	\$ 1,795,148
Operating expenses	<u>510,502</u>	<u>246,331</u>	<u>744,004</u>	<u>493,753</u>
	<u>\$ 1,868,168</u>	<u>\$ 1,144,596</u>	<u>\$ 3,511,697</u>	<u>\$ 2,288,901</u>

c. Employee benefits expense

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Post-employment benefits				
Defined contribution plans	\$ 209,679	\$ 141,116	\$ 419,330	\$ 303,304
Defined benefit plans	16,896	18,941	33,952	38,519
Other employee benefits	<u>5,501,463</u>	<u>5,411,730</u>	<u>11,143,818</u>	<u>10,889,844</u>
Total employee benefit expense	<u>\$ 5,728,038</u>	<u>\$ 5,571,787</u>	<u>\$ 11,597,100</u>	<u>\$ 11,231,667</u>
Analysis of employee benefit expense by function				
Operating costs	\$ 2,944,997	\$ 2,666,468	\$ 5,755,063	\$ 5,489,626
Operating expenses	<u>2,783,041</u>	<u>2,905,319</u>	<u>5,842,037</u>	<u>5,742,041</u>
	<u>\$ 5,728,038</u>	<u>\$ 5,571,787</u>	<u>\$ 11,597,100</u>	<u>\$ 11,231,667</u>

d. Employees' compensation and remuneration of directors

The Company accrued employees' compensation and remuneration of directors at the rates of 2.0% to 3.5% and no higher than 2.5%, respectively, of net profit before income tax, employees' compensation, and remuneration of directors. However, the Company has to first offset losses from the previous years. The employees' compensation and remuneration of directors for the six months ended June 30, 2021 and 2020 were as follows:

Accrual rate

	For the Six Months Ended June 30	
	2021	2020
Employees' compensation	3.00%	3.30%
Remuneration of directors	2.25%	2.36%

Amount

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Employees' compensation	\$ 103,604	\$ 72,342	\$ 207,208	\$ 126,882
Remuneration of directors	\$ 84,335	\$ 51,673	\$ 155,406	\$ 90,630

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

The appropriations employees' compensation and remuneration of directors for 2020 and 2019 that were resolved by the board of directors on March 24, 2021 and March 24, 2020, respectively, are stated below:

	For the Year Ended December 31	
	2020	2019
Employees' compensation	\$ 230,231	\$ 371,474
Remuneration of directors	145,673	204,277

Rate

	For the Year Ended December 31	
	2020	2019
Employees' compensation	2.79%	3.28%
Remuneration of directors	1.76%	1.80%

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 year ended December 31, 2020 and 2019. The Company offered to settle employee's compensation in cash.

Information on the employees' compensation and remuneration of directors resolved by the Company's board of directors in 2021 and 2020 is available at the Market Observation Post System website of the Taiwan Stock Exchange.

30. INCOME TAXES RELATING TO CONTINUING OPERATIONS

a. Major components of tax recognized in profit or loss

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Current				
In respect of the current period	\$ 607,835	\$ 517,253	\$ 1,165,253	\$ 1,048,764
Income tax on unappropriated earnings	-	731	-	731
Adjustments for prior years	(457)	(1,834)	(457)	(1,834)
	<u>607,378</u>	<u>516,150</u>	<u>1,164,796</u>	<u>1,047,661</u>
Deferred tax	<u>251,418</u>	<u>166,932</u>	<u>620,719</u>	<u>642,954</u>
Income tax expense recognized in profit or loss	<u>\$ 858,796</u>	<u>\$ 683,082</u>	<u>\$ 1,785,515</u>	<u>\$ 1,690,615</u>

b. Income tax recognized in other comprehensive income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
<u>Deferred tax</u>				
In respect of the current period				
Fair value changes of financial assets at FVTOCI	\$ (274)	\$ 2,803	\$ 153	\$ 2,754
Gains on property revaluation	-	-	-	(13,492)
	<u>\$ (274)</u>	<u>\$ 2,803</u>	<u>\$ 153</u>	<u>\$ (10,738)</u>

c. Income tax assessments

	<u>Latest Year of Income Tax Return That Tax Authorities Had Examined and Cleared</u>
Far Eastern New Century Corporation	2016
Far Eastern Resources Development Co., Ltd.	2016
Oriental Petrochemical (Taiwan) Co., Ltd.	2019
Fu Kwok Knitting & Garment Co., Ltd.	2017
Yuan Tong Investment Co., Ltd.	2018
Kai Yuan International Investment Co., Ltd.	2019
Ding Yuan International Investment Co., Ltd.	2019
An Ho Garment Co., Ltd.	2019
Far Eastern Textile Ltd.	2019
Far Eastern Construction Co., Ltd.	2019
Far Eastern General Contractor Inc.	2018

(Continued)

	<u>Latest Year of Income Tax Return That Tax Authorities Had Examined and Cleared</u>
Yuan Ding Investment Co., Ltd.	2018
Far Eastern Fibertech Co., Ltd.	2019
Oriental Green Materials, Ltd.	2019
Oriental Resources Development Co., Ltd.	2018
Far Eastern Apparel Co., Ltd.	2018
Yuan Faun Co., Ltd.	2019
Yuan Cheng Human Resources Consultant Corporation	2019
Yuan Ding Co., Ltd.	2019
Far Eastern Technical Consultants Co., Ltd.	2019
YDT Technology International Co., Ltd.	2019
FET Consulting Engineers Co., Ltd.	2019
Ding Ding Integrated Marketing Service Co., Ltd.	2019
Ding Ding Hotel Co., Ltd.	2018
Far Eastern Electronic Toll Collection Co., Ltd.	2019
Yuan Hsin Digital Payment Co., Ltd.	2019
FETC International Co., Ltd.	2019
Far EasTone Telecommunications Co., Ltd.	2018
ARCOA Communication Co., Ltd.	2018
Information Security Service Digital United Inc.	2018
Linkwell Tech. Co., Ltd.	2018
DataExpress Infotech Co., Ltd.	2018
Yuan Cing Co., Ltd.	2019
New Diligent Co., Ltd.	2019
KGEx.com Co., Ltd.	2019
Home Master Technology Ltd.	2018
Yuanshi Digital Technology Co., Ltd.	2018
New Century InfoComm Tech Corporation	2018
Nextlink Technology Co., Ltd.	2019
Microfusion Technology Co., Ltd.	2019
Prime EcoPower Co., Ltd.	2019
Yuanbao Financial Technology Co., Ltd.	2019
	(Concluded)

31. EARNINGS PER SHARE

	Unit: NT\$ Per Share			
	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Basic earnings per share	<u>\$ 0.71</u>	<u>\$ 0.44</u>	<u>\$ 1.25</u>	<u>\$ 0.74</u>
Diluted earnings per share	<u>\$ 0.70</u>	<u>\$ 0.44</u>	<u>\$ 1.25</u>	<u>\$ 0.74</u>

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

Net Income for the Period

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Net income for the period attributable to owners of the Company	<u>\$ 3,516,921</u>	<u>\$ 2,185,655</u>	<u>\$ 6,230,906</u>	<u>\$ 3,688,731</u>

Weighted Average Number of Common Stock Outstanding

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Weighted average number of common stock used in the computation of basic earnings per share	4,981,909	4,982,461	4,981,909	4,987,214
Effect of potentially dilutive common stock:				
Employees' compensation	<u>6,760</u>	<u>4,806</u>	<u>10,924</u>	<u>14,819</u>
Weighted average number of common stock used in the computation of diluted earnings per share	<u>4,988,669</u>	<u>4,987,267</u>	<u>4,992,833</u>	<u>5,002,033</u>

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

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

The Company calculated basic EPS with the weighted average number of actual outstanding shares in the current period. Based on the calculation, for the three months and six months ended June 30, 2021 and 2020, the Company's EPS were \$0.66, \$0.41, \$1.16 and \$0.69.

32. EQUITY TRANSACTIONS WITH NON-CONTROLLING INTERESTS

For the six months ended June 30, 2021

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

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

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

For the six months ended June 30, 2020

In May 2020, the Group subscribed for additional new shares of Yuan Shi Digital Technology Co., Ltd. in cash at a percentage different from its existing ownership percentage, increasing its continuing interest from 93.62% to 98.20%.

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

	Yuan Shi Digital Technology Co., Ltd.
Cash consideration received	\$ -
The proportionate share of the carrying amount of the net assets of the subsidiary	<u>(14,217)</u>
Differences recognized from equity transactions	<u>\$ (14,217)</u>
<u>Line items adjusted for equity transactions</u>	
Unappropriated earnings	<u>\$ (14,217)</u>

33. CAPITAL MANAGEMENT

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

34. FINANCIAL INSTRUMENTS

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

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

	<u>June 30, 2021</u>		<u>December 31, 2020</u>		<u>June 30, 2020</u>	
	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
<u>Financial liabilities</u>						
Financial liabilities measured at amortized cost						
Bonds payable	\$ 123,376,902	\$ 124,065,950	\$ 117,879,281	\$ 118,549,263	\$ 113,477,235	\$ 113,972,559

2) Fair value hierarchy

June 30, 2021

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

December 31, 2020

	Level 1	Level 2	Level 3	Total
<u>Financial liabilities</u>				
Bonds payable	<u>\$ 118,549,263</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,549,263</u>

June 30, 2020

	Level 1	Level 2	Level 3	Total
<u>Financial liabilities</u>				
Bonds payable	<u>\$ 113,972,559</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,972,559</u>

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

1) Fair value hierarchy

June 30, 2021

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

December 31, 2020

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Open-end mutual funds - beneficial certificates	\$ 3,022,901	\$ -	\$ -	\$ 3,022,901
Oversea mutual funds - benefit certificates	-	2,081,744	-	2,081,744
Domestic listed shares	327,275	-	-	327,275
Forward exchange contracts	<u>-</u>	<u>-</u>	<u>23,310</u>	<u>23,310</u>
	<u>\$ 3,350,176</u>	<u>\$ 2,081,744</u>	<u>\$ 23,310</u>	<u>\$ 5,455,230</u>
Financial assets at FVTOCI				
Domestic listed shares	\$ 581,555	\$ -	\$ -	\$ 581,555
Domestic unlisted shares	-	-	1,338,471	1,338,471
Real estate investment trust mutual funds - beneficial certificates	316,200	-	-	316,200
Oversea unlisted shares	<u>-</u>	<u>-</u>	<u>576,562</u>	<u>576,562</u>
	<u>\$ 897,755</u>	<u>\$ -</u>	<u>\$ 1,915,033</u>	<u>\$ 2,812,788</u>

(Continued)

	Level 1	Level 2	Level 3	Total
Financial liabilities at FVTPL				
Forward exchange contracts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,619</u>	<u>\$ 10,619</u>
Financial liabilities for hedging				
Cash flow hedges - interest rate swap contracts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,508</u>	<u>\$ 8,508</u> (Concluded)

June 30, 2020

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Open-end mutual funds - beneficial certificates	\$ 2,707,804	\$ -	\$ -	\$ 2,707,804
Oversea mutual funds - benefit certificates	-	1,791,971	-	1,791,971
Domestic listed shares	234,615	-	-	234,615
Forward exchange contracts	<u>-</u>	<u>-</u>	<u>2,399</u>	<u>2,399</u>
	<u>\$ 2,942,419</u>	<u>\$ 1,791,971</u>	<u>\$ 2,399</u>	<u>\$ 4,736,789</u>
Financial assets at FVTOCI				
Domestic listed shares	\$ 440,900	\$ -	\$ -	\$ 440,900
Domestic unlisted shares	-	-	1,384,705	1,384,705
Real estate investment trust mutual funds - beneficial certificates	306,000	-	-	306,000
Oversea unlisted shares	<u>-</u>	<u>-</u>	<u>483,900</u>	<u>483,900</u>
	<u>\$ 746,900</u>	<u>\$ -</u>	<u>\$ 1,868,605</u>	<u>\$ 2,615,505</u>
Financial liabilities at FVTPL				
Forward exchange contracts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 386</u>	<u>\$ 386</u>
Financial liabilities for hedging				
Cash flow hedges - interest rate swap contracts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,153</u>	<u>\$ 17,153</u>

There were no transfers between Levels 1 and 2 for the six months ended June 30, 2021 and 2020.

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

For the six months ended June 30, 2021

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

For the six months ended June 30, 2020

	Financial Assets at FVTPL	Financial Assets at FVTOCI	Financial Instruments for Hedging	Total
Balance at January 1, 2020	\$ 9,618	\$ 1,446,296	\$ (31,087)	\$ 1,424,827
Additions	-	500,000	-	500,000
Return on the capital reduction	-	(13,500)	-	(13,500)
Recognized in profit or loss	(7,889)	-	12,293	4,404
Recognized in other comprehensive income	-	(59,182)	13,934	(45,248)
Settlements and effect of exchange rate differences	<u>284</u>	<u>(5,009)</u>	<u>(12,293)</u>	<u>(17,018)</u>
Balance at June 30, 2020	<u>\$ 2,013</u>	<u>\$ 1,868,605</u>	<u>\$ (17,153)</u>	<u>\$ 1,853,465</u>

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

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

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

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

c. Categories of financial instruments

	June 30, 2021	December 31, 2020	June 30, 2020
<u>Financial assets</u>			
Financial assets at FVTPL	\$ 6,404,333	\$ 5,455,230	\$ 4,736,798
Financial assets at amortized cost (Note 1)	86,572,539	75,816,720	86,894,628
Financial assets at FVTOCI	3,584,089	2,812,788	2,615,505
<u>Financial liabilities</u>			
Financial liabilities at FVTPL	5,118	10,619	386
Financial liabilities for hedging	166	8,508	17,153
Amortized cost (Note 2)	328,178,212	305,790,579	318,676,298

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

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

d. Financial risk management objectives and policies

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

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

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

1) Market risk

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

a) Foreign currency risk

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

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

Sensitivity analysis

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

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

	June 30, 2021	December 31, 2020	June 30, 2020
5% change in profit or loss			
USD	<u>\$ (277,249)</u>	<u>\$ (88,341)</u>	<u>\$ (176,333)</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:

	June 30, 2021	December 31, 2020	June 30, 2020
Fair value interest rate risk			
Financial assets	\$ 12,414,404	\$ 14,773,429	\$ 23,105,289
Financial liabilities	244,953,667	239,020,734	245,472,694
Cash flow interest rate risk			
Financial assets	20,947,225	16,063,554	18,309,396
Financial liabilities	39,989,195	39,178,441	36,071,238

Sensitivity analysis

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

If interest rates had been 0.25% higher/lower and all other variables had been held constant, the fair value of the Group's financial assets with fixed interest rate as of June 30, 2021, December 31, 2020 and June 30, 2020 would have decreased/increase by \$30,959 thousand, \$36,841 thousand and \$57,619 thousand, respectively, and the cash flows on the Group's financial assets with floating interest rate would have increased/decrease by \$52,368 thousand, \$40,159 thousand and \$45,773 thousand, respectively.

If interest rates had been 0.25% higher/lower and all other variables had been held constant, the fair value of the Group's financial liabilities with fixed interest rate as of June 30, 2021, December 31, 2020 and June 30, 2020 would have decreased/increase by \$610,857 thousand, \$596,062 thousand and \$612,151 thousand, respectively, and the cash flows on the Group's financial liabilities with floating interest rate would have decreased/increase by \$99,973 thousand, \$97,946 thousand and \$90,178 thousand, respectively.

Hedge accounting

For the six months ended June 30, 2021

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

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

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

June 30, 2021

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

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

For the three months ended June 30, 2021

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

For the six months ended June 30, 2021

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

December 31, 2020

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	\$ -	\$ 8,508	\$ -

Hedged Items	Change in Value Used for Calculating Hedge Ineffectiveness	Balance in Other Equity	Carrying Amount
		Continuing Hedges	Hedge Accounting No Longer Applied
Cash flow hedge			
Interest expense from long-term debt	\$ -	\$ (8,508)	\$ -

For the year ended December 31, 2020

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	\$ 22,579	\$ -	-	\$20,861 Increase in interest expense

June 30, 2020

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	\$ -	\$ 17,153	\$ -

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	\$ -	\$ (17,153)	\$ -

For the three months ended June 30, 2020

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	\$ 7,892	\$ -	-	\$5,436 Increase in interest expense

For the six months ended June 30, 2020

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	\$ 13,934	\$ -	-	\$12,293 Increase in interest expense

c) Other price risks

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

Sensitivity analysis

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

If equity prices had been 5% lower, the fair value of financial assets at FVTPL and fair value of financial assets at FVTOCI as of June 30, 2021, December 31, 2020 and June 30, 2020, would have decreased by \$499,356 thousand, \$412,235 thousand and \$367,495 thousand.

2) Credit risk

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

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

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

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

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

3) Liquidity risk

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

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

	1-2 Years	2-3 Years	Over 3 Years	Total
<u>June 30, 2021</u>				
Long-term borrowings	\$ 34,286,173	\$ 41,927,839	\$ 25,978,893	\$ 102,192,905
Bonds payable	<u>21,000,000</u>	<u>15,200,000</u>	<u>65,300,000</u>	<u>101,500,000</u>
	<u>\$ 55,286,173</u>	<u>\$ 57,127,839</u>	<u>\$ 91,278,893</u>	<u>\$ 203,692,905</u>
<u>December 31, 2020</u>				
Long-term borrowings	\$ 22,426,856	\$ 59,577,797	\$ 25,088,848	\$ 107,093,501
Bonds payable	<u>22,200,000</u>	<u>21,000,000</u>	<u>61,600,000</u>	<u>104,800,000</u>
	<u>\$ 44,626,856</u>	<u>\$ 80,577,797</u>	<u>\$ 86,688,848</u>	<u>\$ 211,893,501</u>
<u>June 30, 2020</u>				
Long-term borrowings	\$ 39,607,626	\$ 12,628,280	\$ 58,203,360	\$ 110,439,266
Bonds payable	<u>22,000,000</u>	<u>21,000,000</u>	<u>53,300,000</u>	<u>96,300,000</u>
	<u>\$ 61,607,626</u>	<u>\$ 33,628,280</u>	<u>\$ 111,503,360</u>	<u>\$ 206,739,266</u>

Additional information about the maturity analysis for lease liabilities

	1-5 Years	5-10 Years	10-15 Years	15-20 Years	20+ Years
<u>June 30, 2021</u>					
Lease liabilities	<u>\$ 6,431,192</u>	<u>\$ 529,046</u>	<u>\$ 83,100</u>	<u>\$ 77,221</u>	<u>\$ 173,755</u>
<u>December 31, 2020</u>					
Lease liabilities	<u>\$ 6,664,799</u>	<u>\$ 587,100</u>	<u>\$ 93,323</u>	<u>\$ 84,401</u>	<u>\$ 186,241</u>
<u>June 30, 2020</u>					
Lease liabilities	<u>\$ 6,678,654</u>	<u>\$ 637,899</u>	<u>\$ 103,241</u>	<u>\$ 83,562</u>	<u>\$ 202,613</u>

35. TRANSACTIONS WITH RELATED PARTIES

Besides the transactions mentioned in the other notes, the transactions for the three months and six months ended June 30, 2021 and 2020 and the related balances as of the balance sheet dates are summarized in the accompanying Tables 2, 3 and 4.

36. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

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

	June 30, 2021	December 31, 2020	June 30, 2020
Other financial assets - current	\$ 1,858,229	\$ 1,914,412	\$ 1,533,710
Inventories - available-for-construction	-	125,099	200,654
Financial assets at amortized cost - non-current	500,000	500,000	500,000
Property, plant and equipment, net	26,639,894	27,275,118	27,547,029
Investment properties	17,747,815	36,749,935	36,534,526
Investments accounted for using the equity method	3,136,145	3,062,317	3,152,849
Concessions	1,452,685	1,423,438	1,498,070
Other financial assets - non-current	<u>2,250,047</u>	<u>2,228,575</u>	<u>2,224,933</u>
	<u>\$ 53,584,815</u>	<u>\$ 73,278,894</u>	<u>\$ 73,191,771</u>

As of June 30, 2021, December 31, 2020 and June 30, 2020, FENC and some of its subsidiaries had provided 60,657 thousand shares, 60,657 thousand shares and 55,972 thousand shares, respectively, of common stock of Far EasTone Telecommunications Co., Ltd. and 10,000 thousand of common stock of Yuan Ding Co., Ltd. as collaterals for short-term borrowings, short-term bills payable and long-term borrowings.

37. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

In addition to those disclosed in other notes, significant commitments and contingencies of the Group as of June 30, 2021, December 31, 2020 and June 30, 2020 were as follows:

- a. The Group issued but unused letters of credit aggregated at approximately \$412,784 thousand, \$319,598 thousand and \$299,179 thousand as of June 30, 2021, December 31, 2020 and June 30, 2020, respectively.
- b. The Group (except for Far EasTone and its subsidiaries) had unpaid construction contract and property, plant and equipment amounting to \$4,202,817 thousand, \$4,379,314 thousand and \$5,342,355 thousand as of June 30, 2021, December 31, 2020 and June 30, 2020, respectively.

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

	June 30, 2021	December 31, 2020	June 30, 2020
Acquisition of property, plant and equipment under contracts	<u>\$ 19,099,284</u>	<u>\$ 8,635,068</u>	<u>\$ 5,189,194</u>
Acquisition of inventories under contract	<u>\$ 3,171,275</u>	<u>\$ 3,588,647</u>	<u>\$ 2,483,070</u>

- c. The lease commitments from the lease contracts (including short-term leases) with lease terms commencing after the balance sheet dates are as follows:

	June 30, 2021	December 31, 2020	June 30, 2020
Lease commitments	<u>\$ 238,305</u>	<u>\$ 323,370</u>	<u>\$ 321,555</u>

- d. There were undelivered cotton contracts which were unable to be cancelled amounting to \$180,315 thousand, \$273,698 thousand and \$80,124 thousand as of June 30, 2021, December 31, 2020 and June 30, 2020, respectively.
- e. Project contracts' costs already signed by Far Eastern General Contractor Inc. (FEGC) amounted to \$43,572,393 thousand, \$42,771,494 thousand and \$48,058,964 thousand as of June 30, 2021, December 31, 2020 and June 30, 2020, respectively.
- f. 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 \$4,083,348 thousand, \$4,030,399 thousand and \$3,829,922 thousand as of June 30, 2021, December 31, 2020 and June 30, 2020, respectively.
- g. Endorsements and guarantees provided to related parties are shown in Table 6 (attached).

- h. As of June 30, 2011, the usage rate of electronic toll collection (ETC) services had not reached the requirement as stated in the contract of the Electronic Toll Collection BOT Project (“ETC Project”). Thus, Far Eastern Electronic Toll Collection Co., Ltd. (FETC) filed a lawsuit against Taiwan Area National Freeway Bureau (TANFB), and the Supreme Court remanded this case to the Taipei District Court Civil Division in September 2015. FETC had accrued the related penalties, and on October 19, 2018, the Taipei District Court pronounced the judgment in FETC’s favor. The TANFB filed an appeal on November 9, 2018, and the Supreme Court rejected the appeal on June 11, 2019. The TANFB filed an appeal on July 8, 2019, and after being tried by the Supreme Court, the original judgment of second instance was abandoned on January 21, 2021 and sent back to the High Court for retrial. As of August 11, 2020, TANFB has not filed an appeal yet.

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.

- i. On September 4, 2020, the board of directors of Far EasTone resolved to enter into a business cooperation agreement with Asia-Pacific Telecom Co., Ltd. (APTC). Once approval from the competent authority is obtained, Far EasTone will cooperate with APTC on frequency and network matters whereby Far EasTone shares its 3.5GHz spectrum used for providing 5G services with APTC in exchange for the sharing of two-ninths of 3.5GHz spectrum’s related capitalized costs and expenses by APTC the business cooperation plan have been approved by NCC on March 3, 2021. As of July 30, 2021, Far EasTone has not applied for approval from the Fair Trading Commission regarding the aforementioned business cooperation.

In order to maximize the efficiency of utilizing Far EasTone’s network and spectrum resources, and to enhance Far EasTone’s competitiveness in the 5G markets, on September 4, 2020, the board of directors of Far EasTone resolved to acquire 11.58% ownership of APTC through private placement by subscribing for 500,000,000 new common stock issued by APTC with the amount invested not exceeding \$5,000,000 thousand after obtaining an approval from the competent authority, and to issue new common stock in exchange for part of APTC’s shares held by Hon Hai Precision Industry Co., Ltd. under a share swap arrangement on June 30, 2022.

- j. In order to increase the efficient utilization of Far EasTone’s spectrum and enhance the competitiveness of Far EasTone in maintaining consumer interests, on November 5, 2020, the board of directors of Far EasTone resolved to enter into a business cooperation agreement with APTC once approval from the competent authority has been obtained. The content of the agreement includes: (a) mutual sharing of 700MHz spectrum between Far EasTone and APTC whereby Far EasTone will bear seven-ninths and APTC will bear two-ninths of the 700MHz spectrum’s related capitalized costs and expenses, this agreement will be valid from November 5, 2020 to December 31, 2030; (b) the exchange of Far EasTone’s 20 MHz frequency band (2595MHz to 2615MHz spectrum) with 10MHz frequency band (upper segment of 723MHz to 728MHz spectrum and lower segment of 778MHz to 783MHz spectrum) held by APTC, the value of the aforementioned spectrum swap shall be determined in accordance with the agreement. If the competent authority approves the sharing of 700MHz spectrum earlier than the execution date of the spectrum swap, the spectrum swap agreement will be automatically terminated without implementation of the stated obligations.

38. OTHER ITEMS

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

39. SIGNIFICANT EVENTS AFTER REPORTING PERIODS

On July 28, 2021 subsidiary FECC's board of directors authorized to purchase land in Xinyi District, Taipei City from other related party for \$813,984 thousand.

40. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

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

June 30, 2021

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

December 31, 2020

	Foreign Currencies (In Thousands)	Exchange Rate	Carrying Amount (NT\$)
<u>Financial assets</u>			
Monetary items			
USD	\$ 275,207	28.480 (USD:NTD)	\$ 7,837,895
USD	91,013	6.648 (USD:RMB)	2,592,050
<u>Financial liabilities</u>			
Monetary items			
USD	249,054	28.480 (USD:NTD)	7,093,058
USD	55,129	6.648 (USD:RMB)	1,570,074

June 30, 2020

	Foreign Currencies (In Thousands)	Exchange Rate	Carrying Amount (NT\$)
<u>Financial assets</u>			
Monetary items			
USD	\$ 272,460	29.630 (USD:NTD)	\$ 8,072,990
USD	74,907	7.070 (USD:RMB)	2,219,494
<u>Financial liabilities</u>			
Monetary items			
USD	168,368	29.630 (USD:NTD)	4,988,744
USD	59,976	7.070 (USD:RMB)	1,777,089

For the three months and six months ended June 30, 2021 and 2020, (realized and unrealized) net foreign exchange gains (loss) were \$(118,499) thousand, \$(56,561) thousand, \$(188,368) thousand and \$46,151 thousand, respectively. It is impractical to disclose net foreign exchange gains by each significant foreign currency due to the variety of the functional currencies of the Group entities.

41. SEPARATELY DISCLOSED ITEMS

a. Information about significant transactions and b. investees

- 1) Financing provided to others: Table 5 (attached)
- 2) Endorsements/guarantees provided: Table 6 (attached)
- 3) Marketable securities held: Table 7 (attached)
- 4) Marketable securities acquired and disposed of at costs or prices at least NT\$300 million or 20% of the paid-in capital: Table 8 (attached)
- 5) Acquisitions of individual real estate at costs of at least NT\$300 million or 20% of the paid-in capital: None
- 6) Disposals of individual real estate at prices of at least NT\$300 million or 20% of the paid-in capital: None
- 7) Total purchases from or sales to related parties amounting to at least NT\$100 million or 20% of the paid-in capital: Table 9 (attached)
- 8) Receivables from related parties amounting to at least NT\$100 million or 20% of the paid-in capital: Table 10 (attached)
- 9) Trading in derivative instruments: Notes 7 and 34
- 10) Intercompany relationships and significant intercompany transactions: Table 11 (attached)
- 11) Information on investees: Table 12 (attached)

c. Information on investments in mainland China

- 1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the period, repatriations of investment income, and limit on the amount of investment in the mainland China area: Tables 13 and 13-1 (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, 6, 9, 10, and 11 (attached)
 - a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the period.
 - b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the period.
 - c) The amount of property transactions and the amount of the resultant gains or losses.
 - d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the period and the purposes.
 - e) The highest period balance, the end of period balance, the interest rate range, and total current period interest with respect to financing of funds.
 - f) Other transactions that have a material effect on the profit or loss for the period or on the financial position, such as the rendering or receipt of services.

d. Information of major shareholders

List all shareholders with ownership of 5% or greater showing the name of the shareholder, the number of shares owned, and percentage of ownership of each shareholder: Table 14

42. SEGMENT INFORMATION

Industry Information

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

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

a. Segment revenue and results

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

	Segments Revenue		Segments Profit	
	For the Six Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Petrochemical business			\$ (829,256)	\$ (2,136,287)
Revenue generated from external customers	\$ 9,488,690	\$ 7,479,410		
Intersegment revenue	<u>13,859,956</u>	<u>10,155,596</u>		
	<u>23,348,646</u>	<u>17,635,006</u>		
Chemical fiber business			2,821,459	1,578,875
Revenue generated from external customers	40,944,208	35,467,920		
Intersegment revenue	<u>916,831</u>	<u>549,195</u>		
	<u>41,861,039</u>	<u>36,017,115</u>		
Textile business			641,742	(382,124)
Revenue generated from external customers	17,337,915	13,927,227		
Intersegment revenue	<u>9,694</u>	<u>23,637</u>		
	<u>17,347,609</u>	<u>13,950,864</u>		
Telecommunication services business			4,956,923	5,937,213
Revenue generated from external customers	40,223,408	37,970,336		
Intersegment revenue	<u>110,348</u>	<u>93,243</u>		
	<u>40,333,756</u>	<u>38,063,579</u>		
Real estate development			743,585	471,941
Revenue generated from external customers	4,455,290	4,146,372		
Intersegment revenue	<u>390,999</u>	<u>387,530</u>		
	<u>4,846,289</u>	<u>4,533,902</u>		
Investment and other			2,439,752	790,350
Revenue generated from external customers	6,164,292	4,245,866		
Intersegment revenue	<u>167,472</u>	<u>174,685</u>		
	<u>6,331,764</u>	<u>4,420,551</u>		
Adjustment and elimination	<u>(15,467,568)</u>	<u>(11,384,392)</u>	<u>262,939</u>	<u>(14,297)</u>
	<u>\$ 118,601,535</u>	<u>\$ 103,236,625</u>	<u>11,037,144</u>	<u>6,245,671</u>
Interest revenue			130,961	156,142
Exchange gain (loss)			(188,368)	46,151
Interest expense			(1,351,683)	(1,538,084)
Other revenue and income			<u>633,439</u>	<u>3,102,985</u>
Profit before tax			<u>\$ 10,261,493</u>	<u>\$ 8,012,865</u>

Note: For the six months ended June 30, 2021 and 2020, 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 of \$3,821,878 thousand and \$1,979,371 thousand, respectively, and dividend income from associates, which amounted to \$37,673 thousand and \$77,351 thousand, 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
JUNE 30, 2021

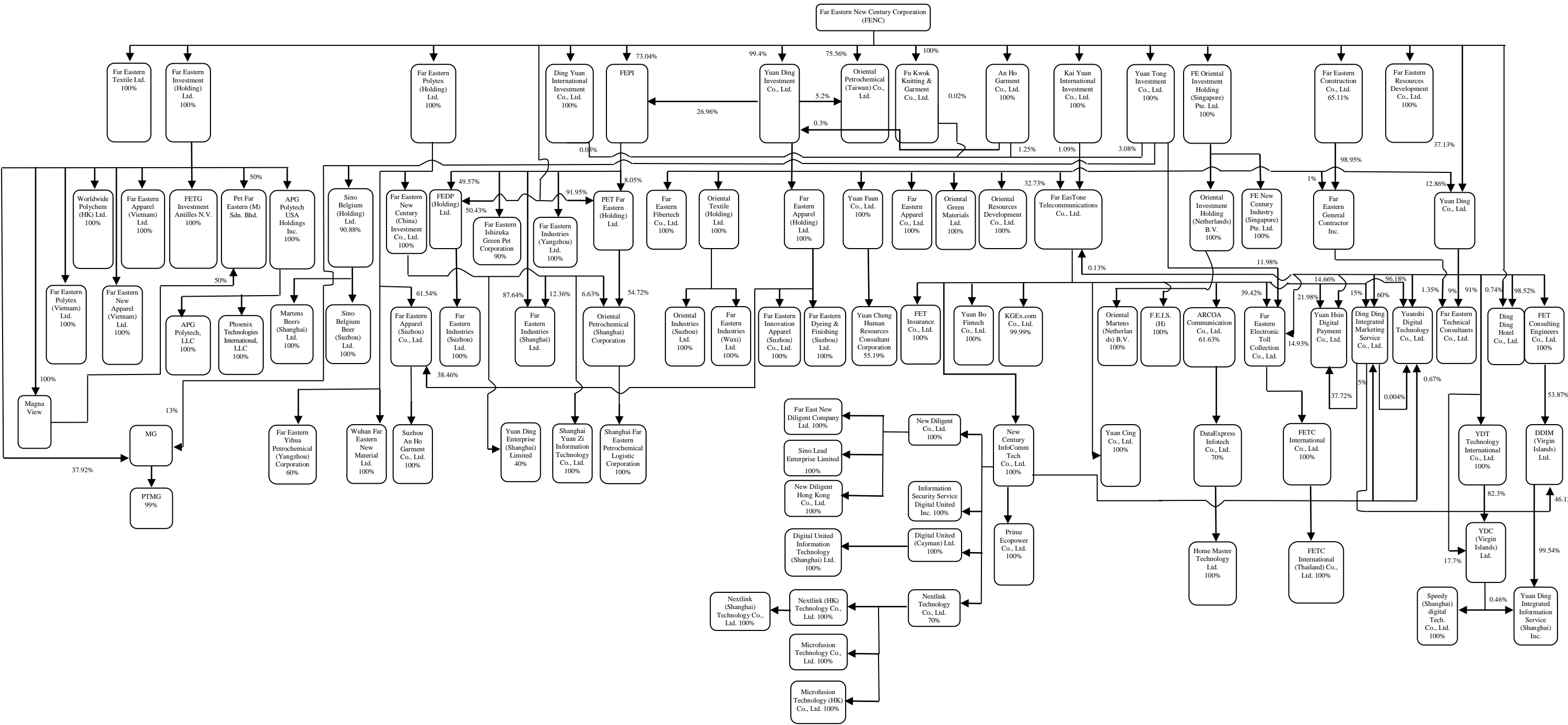


TABLE 2**FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES****RELATED PARTY NAME AND CATEGORIES****JUNE 30, 2021**

Related Party Name	Related Party Categories
Asia Cement Corporation	Associates
Oriental Union Chemical Corporation	Associates
Far Eastern Department Stores Co., Ltd.	Associates
Everest Textile Corporation	Associates
Far Eastern International Bank	Associates
Oriental Securities Corporation	Associates
Kowloon Cement Corporation	Associates
Da Ju Fiber Co., Ltd.	Associates
Liquid Air Far East Co., Ltd.	Associates
Freudenberg Far Eastern Spunweb Co., Ltd.	Associates
Tong Da Air Industry (Yangzhou) Co., Ltd. (Note 1)	Associates
Yu Yuan Investment Co., Ltd.	Associates
Yue Ming Corporation	Associates
Yu Ding Industry Co., Ltd.	Associates
Far Eastern Union Petrochemical (Yangzhou) Corporation (Note 1)	Associates
Yuan Ding Leasing Corporation	Associates
Far Eastern International Leasing Corporation	Associates
Pacific Liu Tong Investment Co., Ltd.	Associates
OPAS Fund Segregated Portfolio Company	Associates
Arpeggio International Resources Corporation	Associates
Drive Catalyst SPC-SP Tranche Two	Associates
Drive Catalyst SPC-SP Tranche Three	Associates
Everest Textile USA, LLC	Other related party (the subsidiary of FENC's associate)
Pacific Petrochemical (Holding) Ltd. (PPL)	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)
Chengdu Beicheng FEDS Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Chengdu Quanxing Masion Pacific Department Store Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Bai-Ding Investment Corporation	Other related party (the subsidiary of FENC's associate)
Shanghai BaiDing Business Management. Consulting Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Chubei New Century Shopping Mall Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Everest Textile (Shanghai) Ltd.	Other related party (the subsidiary of FENC's associate)
Shanghai Yali Cement Produce Ltd.	Other related party (the subsidiary of FENC's associate)
Sichuan Yali Concrete Produce Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Chengdu Yali Cement Produce Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Wuhan Yali Concrete Produce Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Nanchang Yali Concrete Produce Co., Ltd.	Other related party (the subsidiary of FENC's associate)

(Continued)

Related Party Name	Related Party Categories
Sichuan Yali Transport Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Jiangxi Yali Transport Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Hubei Yali Transport Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Sichuan Lanfeng Cement Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Ya-Li Precast Prestressed Concrete Industries Corporation	Other related party (the subsidiary of FENC's associate)
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 (Note 1)	Other related party (the subsidiary of FENC's associate)
Taizhou Yadong Building Material 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)
Ya Tung Ready-mixed Concrete Corporation	Other related party (the subsidiary of FENC's associate)
Oriental Securities Investment Consultant 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)
Asia Investment Corporation	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)
FEDS Development Ltd.	Other related party (the subsidiary of FENC's associate)
Chongqing Metropolitan Plaza Pacific Department Store Co., Ltd.	Other related party (the subsidiary of FENC's associate)
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)
Chiahui Power Co., Ltd.	Other related party (the subsidiary of FENC's associate)
Far Eastern Ai Mai Co., 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)
Chongqing FEDS 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 Leasing Corporation	Other related party (the subsidiary of FENC's associate)
Far Eastern Asset Management Corporation	Other related party (the subsidiary of FENC's associate)
Der Ching Investment Corporation	Other related party (the subsidiary of FENC's associate)
Far Eastern City Super Ltd.	Other related party (the subsidiary of FENC's associate)
Telecommunication & Transportation Foundation	Other related parties (Far EasTone's donation is over one third of the foundation's fund)
Yuan Ze University	Other related parties (the same chairman)
Oriental Institute of Technology	Other related parties (the same chairman)
Far Eastern Memorial Hospital	Other related parties (the same chairman)
Far Eastern Medical Foundation	Other related parties (the same chairman)
Far Eastern Y.Z. Hsu Science and Technology Memorial Foundation	Other related parties (the same chairman)
U-Ming Marine Transport Corporation	Other related parties (the same chairman)
Tranquil Enterprise Ltd.	Other related parties (the same chairman)

(Continued)

Related Party Name	Related Party Categories
Yu Chang Technical & Commercial Vocational Senior High School Mr. Xu Yuanzhi Memorial Foundation TECO Electric & Machinery Co., Ltd. Kaohsiung Rapid Transit Corporation U-Ming Marine Transport (Singapore) Private Limited Ding&Ding Management Consultants Co., Ltd. Far Eastern Polyclinic SYSTEX Corporation Deutsche Far Eastern Asset Management Co., Ltd. (DFEAMC)	Other related party (related party in substance) Other related party (related party in substance) Other related party (related party in substance) Other related party (related party in substance) Other related party (related party in substance) Other related party (related party in substance) Other related parties (the same chairman) Other related party (related party in substance) Other related party (related party in substance)

Note 1: The merger will change the operating dynamics and will achieve the cost-saving benefits and tax incentives by reducing operational duplication in environment, energy, and quality perspectives. The merger of associates Far Eastern Union Petrochemical (Yangzhou) Corporation, Tong Da Air Industry (Yangzhou) Co., Ltd. and Oriental Petrochemical (Yangzhou) Corporation (the subsidiary of associate, Oriental Union Chemical Corporation) will enhance the overall competency of the three companies. Far Eastern Union Petrochemical (Yangzhou) Corporation is the surviving company, and Tong Da Air Industry (Yangzhou) Co., Ltd. and Oriental Petrochemical (Yangzhou) Corporation are the dissolved companies. The record date of the merger was December 31, 2020.

(Concluded)

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

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Operating revenue				
Associates	\$ 395,488	\$ 211,321	\$ 736,919	\$ 516,843
Other related parties	<u>224,851</u>	<u>188,976</u>	<u>397,744</u>	<u>359,237</u>
	<u>\$ 620,339</u>	<u>\$ 400,297</u>	<u>\$ 1,134,663</u>	<u>\$ 876,080</u>
Operating cost				
Associates	\$ 466,424	\$ 222,145	\$ 941,752	\$ 493,242
Other related parties	<u>255,131</u>	<u>278,970</u>	<u>382,115</u>	<u>436,742</u>
	<u>\$ 721,555</u>	<u>\$ 501,115</u>	<u>\$ 1,323,867</u>	<u>\$ 929,984</u>
Operating expense				
Associates	\$ 6,054	\$ 6,865	\$ 13,356	\$ 15,073
Other related parties	<u>188,488</u>	<u>223,630</u>	<u>446,669</u>	<u>429,174</u>
	<u>\$ 194,542</u>	<u>\$ 230,495</u>	<u>\$ 460,025</u>	<u>\$ 444,247</u>
Other expenses - donation				
Mr. Xu Yuanzhi Memorial Foundation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,206</u>	<u>\$ -</u>

In the six months ended June 30, 2020, the Group sold back the fund beneficiary certificate to Deutsche Far Eastern Asset Management Co., Ltd. amounting to \$26,384 thousand and its cost is \$26,378 thousand, and recognized gain on disposal amounting to \$6 thousand (recognized as gain on financial assets at fair value through profit or loss).

The Group had purchased the software equipment and construction contracts from other related parties amounted to \$28,763 thousand and \$55,277 thousand for the three months and six months ended June 30, 2021, respectively. The Group had purchased the software equipment, other equipment and construction contracts from other related parties amounted to \$49,755 thousand for the three months ended June 30, 2020 and \$87,500 thousand for the six months ended June 30, 2020.

The fund transaction between the Group and Opas Fund Segregated Portfolio Company (“Opas Company”) was carrying out investment to acquisition the overseas fund through the trading platform of Opas Company. The decisions on overseas mutual funds with different tranches were made by the investment committee which is formed with the Group and other investors. For the six months ended June 30, 2021, the Group acquired funds including Opas Fund Segregated Portfolio Tranche “A”, “B” and “C” amounted to \$567,324 thousand. In April 2021, the Group invested in related party Drive Catalyst SPC-SP Tranche Two and Drive Catalyst SPC-SP Tranche Three all amounted to \$456,560 thousand.

(Continued)

Lease arrangements - Group is lessee

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Acquisitions of right-of-use assets				
Associates	\$ 2,603	\$ 18,322	\$ 9,109	\$ 27,457
		June 30, 2021	December 31, 2020	June 30, 2020
Lease liabilities				
Associates		\$ 503,571	\$ 590,223	\$ 684,197
Other related parties		905,745	963,750	1,023,005
		\$ 1,409,316	\$ 1,553,973	\$ 1,707,202
	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Interest expense				
Associates	\$ 1,555	\$ 2,101	\$ 3,242	\$ 4,327
Other related parties	2,958	3,329	6,008	6,752
	\$ 4,513	\$ 5,430	\$ 9,250	\$ 11,079
Lease expense				
Associates	\$ 2,775	\$ 2,307	\$ 5,353	\$ 4,041
Other related parties	4,122	3,279	8,206	6,636
	\$ 6,897	\$ 5,586	\$ 13,559	\$ 10,677

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

Lease arrangement - Group is lessor

	June 30, 2021	December 31, 2020	June 30, 2020
Operating lease receivable			
Associates	\$ 82,626	\$ 97,225	\$ 96,944
Other related parties	19,111	45,847	74,265
	\$ 101,737	\$ 143,072	\$ 171,209
Future lease receivable			
Associates	\$ 1,430,471	\$ 1,593,512	\$ 1,448,608
Other related parties	3,699,632	2,992,942	3,092,526
	\$ 5,130,103	\$ 4,586,454	\$ 4,541,134

(Continued)

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Lease revenue				
Associates	\$ 80,697	\$ 73,952	\$ 161,413	\$ 161,373
Other related parties	<u>91,695</u>	<u>71,686</u>	<u>179,040</u>	<u>135,730</u>
	<u>\$ 172,392</u>	<u>\$ 145,638</u>	<u>\$ 340,453</u>	<u>\$ 297,103</u>

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

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

Compensation of key management personnel:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Short-term benefits	\$ 106,453	\$ 73,963	\$ 218,519	\$ 159,576
Post-employment benefits	<u>290</u>	<u>275</u>	<u>553</u>	<u>534</u>
	<u>\$ 106,743</u>	<u>\$ 74,238</u>	<u>\$ 219,072</u>	<u>\$ 160,110</u>

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

(Concluded)

TABLE 4**FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES****CONSOLIDATED RELATED-PARTY TRANSACTIONS****AS OF JUNE 30, 2021 AND 2020****(In Thousands of New Taiwan Dollars)**

	June 30, 2021	December 31, 2020	June 30, 2020
Notes and accounts receivable			
Associates	\$ 686,787	\$ 770,914	\$ 381,927
Other related parties	<u>317,335</u>	<u>484,130</u>	<u>312,316</u>
	<u>\$ 1,004,122</u>	<u>\$ 1,255,044</u>	<u>\$ 694,243</u>
Notes and accounts payable - related parties (Note 1)			
Associates	\$ 160,488	\$ 104,732	\$ 85,835
Other related parties	<u>156,398</u>	<u>209,237</u>	<u>227,653</u>
	<u>\$ 316,886</u>	<u>\$ 313,969</u>	<u>\$ 313,488</u>
Accumulated progress billings (Note 2)			
Associates	\$ -	\$ -	\$ 1,614,910
Other related parties	<u>871,517</u>	<u>654,969</u>	<u>551,585</u>
	<u>\$ 871,517</u>	<u>\$ 654,969</u>	<u>\$ 2,166,495</u>
Guarantee deposits received			
Associates	\$ 69,294	\$ 60,388	\$ 68,236
Other related parties	<u>89,854</u>	<u>69,371</u>	<u>73,590</u>
	<u>\$ 159,148</u>	<u>\$ 129,759</u>	<u>\$ 141,826</u>
Deferred credit - gains on related parties transactions			
Associates			
Oriental Securities Corporation	\$ 109,761	\$ 110,039	\$ 110,316
Others	2,810	2,810	2,810
Other related parties	<u>9,122</u>	<u>9,122</u>	<u>9,122</u>
	<u>\$ 121,693</u>	<u>\$ 121,971</u>	<u>\$ 122,248</u>

Note 1: Including retentions payable of \$23,331 thousand, \$22,949 thousand and \$12,514 thousand as of June 30, 2021, December 31, 2020 and June 30, 2020, respectively, which was recognized as contract liabilities.

Note 2: The amount was recognized as contract assets/liabilities.

(Continued)

Financing to related parties

Loans to related parties (recognized as other receivables):

	June 30, 2021	December 31, 2020	June 30, 2020
Associates			
Far Eastern Union Petrochemical (Yangzhou) Corporation	\$ 2,197,590	\$ 2,232,270	\$ 1,760,220
Da Ju Fiber Corporation	477,000	477,000	-
Yu Ding Industry Co., Ltd.	300,000	470,000	
Others	-	-	29,630
Other related parties	<u>-</u>	<u>-</u>	<u>670,560</u>
	<u>\$ 2,974,590</u>	<u>\$ 3,179,270</u>	<u>\$ 2,460,410</u>

Interests income from loans to related parties:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Associates	\$ 28,906	\$ 14,696	\$ 43,569	\$ 26,347
Other related parties	<u>-</u>	<u>4,763</u>	<u>-</u>	<u>7,745</u>
	<u>\$ 28,906</u>	<u>\$ 19,459</u>	<u>\$ 43,569</u>	<u>\$ 34,092</u>

Interests expense from loans from associates:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2021	2020	2021	2020
Far Eastern International Bank	<u>\$ 340</u>	<u>\$ 145</u>	<u>\$ 558</u>	<u>\$ 308</u>

Bank deposits, time deposits and other financial assets

	June 30, 2021	December 31, 2020	June 30, 2020
Far Eastern International Bank	<u>\$ 12,094,873</u>	<u>\$ 14,353,707</u>	<u>\$ 11,762,124</u>

The Group had bank deposits and time deposits (recognized as cash and cash equivalents, financial assets at amortized cost and other financial assets) in Far Eastern International Bank. In addition, the deposits included the proceeds of Far EasTone's sale of prepaid cards, sale of international calling cards and highway toll fees which were consigned to Far Eastern International Bank as trust assets, were recognized as other financial assets. The interests income were \$9,660 thousand and \$18,345 thousand for the three months ended June 30, 2021 and 2020; \$19,162 thousand and \$33,783 thousand for the six months ended June 30, 2021 and 2020, respectively.

(Continued)

Financial assets (liabilities) at FVTPL - current

	June 30, 2021	December 31, 2020	June 30, 2020
Associates			
Far Eastern International Bank	<u>\$ 1,388</u>	<u>\$ (4,290)</u>	<u>\$ (4,849)</u>

The Group signed derivative financial instruments which is recognized as financial assets (liabilities) at fair value through profit or loss with Far Eastern International Bank. The gain (loss) of financial assets (liabilities) at FVTPL were \$(19,990) thousand and \$(5,133) thousand for the three months ended June 30, 2021 and 2020, respectively; \$19,667 thousand and \$2,421 thousand for the six months ended June 30, 2021 and 2020, respectively.

Note:

1. The terms of sales to and purchases from other related parties were based on the agreements.
2. In 2018, the Group purchased the materials and other inventories for an associate, Far Eastern Union Petrochemical (Yangzhou) Corporation. As of June 30, 2020, the amount which recognized as other receivables were \$4,076 thousand and had all been collected by December 31, 2020.

(Concluded)

TABLE 5

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

FINANCING PROVIDED TO OTHERS
FOR THE SIX MONTHS ENDED JUNE 30, 2021
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No.	Lender	Borrower	Financial Statement Account	Related Parties	Maximum Amounts Allowed for the Period	Amounts Allowed for Ending Period	Actual Borrowing Amount	Interest Rate (%)	Nature of Financing	Business Transaction Amounts	Reasons for Short-term Financing	Allowance for Impairment Loss	Collateral		Financing Limit for Each Borrower	Aggregate Financing Limits	Note
													Item	Value			
0	Far Eastern New Century Corporation	Far Eastern Resources Development Co., Ltd.	Receivables from related parties	Yes	\$ 2,500,000	\$ 2,500,000	\$ -	0.594	2	\$ -	For revolving fund	\$ -	Promissory note	\$ -	\$ 10,131,030	\$ 101,310,300	Amounts allowed for ending period (Note B); maximum amounts allowed for the period (Note E)
		Oriental Green Materials Limited	Receivables from related parties	Yes	1,300,000	1,300,000	-	-	2	-	For revolving fund	-	Promissory note	-	10,131,030	101,310,300	Amounts allowed for ending period (Note B); maximum amounts allowed for the period (Note E)
1	Yuan Ding Investment Co., Ltd.	Far Eastern Resources Development Co., Ltd.	Receivables from related parties	Yes	1,000,000	1,000,000	-	-	2	-	For revolving fund	-	Promissory note	-	4,530,362	22,651,811	Amounts allowed for ending period (Note C); maximum amounts allowed for the period (Note E)
		Oriental Resources Development Co., Ltd.	Receivables from related parties	Yes	50,000	50,000	-	-	2	-	For revolving fund	-	Promissory note	-	4,530,362	22,651,811	Amounts allowed for ending period (Note C); maximum amounts allowed for the period (Note E)
		Yuan Tong Investment Co., Ltd.	Receivables from related parties	Yes	500,000	500,000	302,000	0.9009-0.9416	2	-	For revolving fund	-	Promissory note	-	4,530,362	22,651,811	Amounts allowed for ending period (Note C); maximum amounts allowed for the period (Note E)
		Ding Yuan International Investment Co., Ltd.	Receivables from related parties	Yes	600,000	600,000	145,000	0.9009-0.9416	2	-	For revolving fund	-	Promissory note	-	4,530,362	22,651,811	Amounts allowed for ending period (Note C); maximum amounts allowed for the period (Note E)
		Yu Ding Industry Co., Ltd.	Receivables from related parties	Yes	810,000	810,000	300,000	0.9009-0.9416	2	-	For revolving fund	-	Promissory note	-	4,530,362	22,651,811	Amounts allowed for ending period (Note C); maximum amounts allowed for the period (Note E)
		Da Ju Fiber Co., Ltd.	Receivables from related parties	Yes	795,000	795,000	477,000	0.9009-0.9416	2	-	For revolving fund	-	Promissory note	-	4,530,362	22,651,811	Amounts allowed for ending period (Note C); maximum amounts allowed for the period (Note E)
		Kai Yuan International Investment Co., Ltd.	Receivables from related parties	Yes	600,000	600,000	84,000	0.9009-0.9416	2	-	For revolving fund	-	Promissory note	-	4,530,362	22,651,811	Amounts allowed for ending period (Note C); maximum amounts allowed for the period (Note E)
		Oriental Green Materials Limited	Receivables from related parties	Yes	400,000	400,000	-	-	2	-	For revolving fund	-	Promissory note	-	4,530,362	22,651,811	Amounts allowed for ending period (Note C); maximum amounts allowed for the period (Note E)
		Oriental Petrochemical (Taiwan) Corporation	Receivables from related parties	Yes	1,000,000	1,000,000	-	-	2	-	For revolving fund	-	Promissory note	-	4,530,362	22,651,811	Amounts allowed for ending period (Note C); maximum amounts allowed for the period (Note E)
		An Ho Garment Co., Ltd.	Receivables from related parties	Yes	400,000	400,000	400,000	0.9009-0.9416	2	-	For revolving fund	-	Promissory note	-	4,530,362	22,651,811	Amounts allowed for ending period (Note C); maximum amounts allowed for the period (Note E)
2	Yuan Tong Investment Co., Ltd.	Far Eastern Apparel Co., Ltd.	Receivables from related parties	Yes	340,000	340,000	60,000	1.0241-1.0494	2	-	For revolving fund	-	Promissory note	-	905,334	4,526,670	Amounts allowed for ending period (Note F); maximum amounts allowed for the period (Note I)

(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			
3	New Century InfoComm Tech Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	Receivables from related parties	Yes	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	0.7337-0.7580	1	\$ 2,293,306	-	\$ -	-	\$ -	\$ 2,293,306	\$ 11,796,784	Amounts allowed for ending period (Note M); maximum amounts allowed for the period (Note E)
		Far EasTone Telecommunications Co., Ltd.	Receivables from related parties	Yes	9,200,000	9,200,000	7,700,000	0.7137-0.7580	2	-	For revolving fund	-	-	-	9,437,428	11,796,784	Amounts allowed for ending period (Note D); maximum amounts allowed for the period (Note E)
4	Yuan Ding Co., Ltd.	Ding Ding Integrated Marketing Service Co., Ltd.	Receivables from related parties	Yes	200,000	200,000	10,000	0.8219-0.8875	2	-	For revolving fund	-	Promissory note	-	1,557,445	3,893,612	Amounts allowed for ending period (Note G); maximum amounts allowed for the period (Note I)
		Ding Ding Hotel Co., Ltd.	Receivables from related parties	Yes	800,000	600,000	-	0.8219-0.8875	2	-	For revolving fund	-	Promissory note	-	1,557,445	3,893,612	Amounts allowed for ending period (Note G); maximum amounts allowed for the period (Note I)
5	Far Eastern Investment (Holding) Ltd.	Far Eastern New Apparel (Vietnam) Ltd.	Receivables from affiliates	Yes	577,200	577,200	-	-	2	-	For revolving fund	-	Promissory note	-	12,713,612	38,140,835	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)
		FE New Century Industry (Singapore) PTE. LTD.	Receivables from affiliates	Yes	139,300	139,300	-	-	2	-	For revolving fund	-	Promissory note	-	12,713,612	38,140,835	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)
		FILSYN Corporation	Receivables from affiliates	Yes	250,740	250,740	-	-	2	-	For revolving fund	-	Promissory note	-	10,170,889	10,170,889	Amounts allowed for ending period (Note H); maximum amounts allowed for the period (Note H)
		FYN Green PET Corporation	Receivables from affiliates	Yes	83,580	83,580	-	-	2	-	For revolving fund	-	Promissory note	-	10,170,889	10,170,889	Amounts allowed for ending period (Note H); maximum amounts allowed for the period (Note H)
6	FEDP (Holding) Ltd.	Sino Belgium (Holding) Ltd.	Receivables from affiliates	Yes	167,160	167,160	153,230	-	2	-	For revolving fund	-	Promissory note	-	724,352	724,352	Amounts allowed for ending period (Note H); maximum amounts allowed for the period (Note H)
7	APG Polytech USA Holdings, Inc.	Phoenix Technologies International, LLC	Receivables from affiliates	Yes	139,300	139,300	-	-	2	-	For revolving fund	-	Promissory note	-	6,992,678	20,978,035	Amounts allowed for ending period (Note I); maximum amounts allowed for the period (Note K)
8	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	2,369,950	2,369,950	2,331,621	2.60-2.79	2	-	For revolving fund	-	Promissory note	-	2,930,124	6,511,386	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note L)
9	Far Eastern Apparel (Suzhou) Co., Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	1,417,661	1,417,661	839,616	2.60	2	-	For revolving fund	-	Promissory note	-	1,418,706	3,152,681	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note L)
10	Far Eastern Industries (Suzhou) Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	1,335,790	560,170	520,096	2.60	2	-	For revolving fund	-	Promissory note	-	1,445,357	3,211,905	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note L)
		Sino Belgium (Holding) Ltd.	Other receivables - loans to related parties	Yes	775,620	775,620	758,384	2.60	2	-	For revolving fund	-	Promissory note	-	1,445,357	3,211,905	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note L)

(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			
11	Oriental Industries (Suzhou) Ltd.	Far Eastern Apparel (Suzhou) Co., Ltd.	Other receivables - loans to related parties	Yes	\$ 433,900	\$ 215,450	\$ -	-	2	\$ -	For revolving fund	\$ -	Promissory note	\$ -	\$ 5,330,227	\$ 11,844,948	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note L)
		Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	430,900	215,450	-	-	2	-	For revolving fund	-	Promissory note	-	5,330,227	11,844,948	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note L)
		Far Eastern Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	1,292,700	43,090	-	-	2	-	For revolving fund	-	Promissory note	-	5,330,227	11,844,948	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note L)
		Far Eastern Industries (Wuxi) Ltd.	Other receivables - loans to related parties	Yes	861,800	215,450	-	-	2	-	For revolving fund	-	Promissory note	-	5,330,227	11,844,948	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note L)
		Sino Belgium Beer (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	1,077,250	43,090	3,181	2.86-2.91	2	-	For revolving fund	-	Promissory note	-	5,330,227	11,844,948	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note L)
		Oriental Petrochemical (YangZhou) Corporation	Other receivables - loans to related parties	Yes	387,810	387,810	387,810	3.30-3.47	2	-	For revolving fund	-	Promissory note	-	2,368,990	2,368,990	Amounts allowed for ending period (Note H); maximum amounts allowed for the period (Note H)
12	Far Eastern Industries (Wuxi) Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	861,800	215,450	-	2.60	2	-	For revolving fund	-	Promissory note	-	2,495,742	5,546,093	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note L)
13	Suzhou An Ho Apparel Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	38,781	38,781	38,781	2.60	2	-	For revolving fund	-	Promissory note	-	49,528	110,063	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note L)
14	Far Eastern Innovation Apparel (Suzhou) Co., Ltd.	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	452,445	452,445	280,085	2.60	2	-	For revolving fund	-	Promissory note	-	954,096	2,120,214	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note L)
		Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	947,980	947,980	405,379	2.60	2	-	For revolving fund	-	Promissory note	-	954,096	2,120,214	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note L)
15	Far Eastern Industries (Shanghai) Ltd.	Far Eastern Union Petrochemical (Yangzhou) Corporation	Other receivables - loans to related parties	Yes	1,723,600	1,292,700	1,292,700	3.36-3.43	2	-	For revolving fund	-	Promissory note	-	3,310,066	3,310,066	Amounts allowed for ending period (Note H); maximum amounts allowed for the period (Note H)
16	Far Eastern New Century (China) Investment Co., Ltd.	Oriental Petrochemical (Shanghai) Corporation	Other receivables - loans to related parties	Yes	86,180	86,180	86,180	1.21	2	-	For revolving fund	-	Promissory note	-	1,852,581	1,852,581	Amounts allowed for ending period (Note H); maximum amounts allowed for the period (Note H)
17	Far Eastern Industries (Yangzhou) Ltd.	Oriental Industries (Suzhou) Ltd.	Other receivables - loans to related parties	Yes	301,630	301,630	301,630	3.00	2	-	For revolving fund	-	Promissory note	-	1,226,359	2,725,241	Amounts allowed for ending period (Note J); maximum amounts allowed for the period (Note L)
		Far Eastern Union Petrochemical (Yangzhou) Corporation	Other receivables - loans to related parties	Yes	517,080	517,080	517,080	3.00	2	-	For revolving fund	-	Promissory note	-	545,048	545,048	Amounts allowed for ending period (Note H); maximum amounts allowed for the period (Note H)

(Continued)

- Notes: A. Reasons for financing are as follows:
- 1. Business relationship.
 - 2. For short-term financing.
- B. The limitation is 5% of the net value of the financier based on reviewed financial statements as of June 30, 2021.
- C. The limitation is 10% of the net value of the financier based on reviewed financial statements as of June 30, 2021.
- D. The limitation is 40% of the net value of the financier based on reviewed financial statements as of June 30, 2021.
- E. The limitation is 50% of the net value of the financier based on reviewed financial statements as of June 30, 2021.
- F. The limitation is 10% of the net value of the financier based on audited financial statements as of December 31, 2020.
- G. The limitation is 20% of the net value of the financier based on audited financial statements as of December 31, 2020.
- H. The limitation is 40% of the net value of the financier based on audited financial statements as of December 31, 2020.
- I. The limitation is 50% of the net value of the financier based on audited financial statements as of December 31, 2020.
- J. The limitation is 90% of the net value of the financier based on audited financial statements as of December 31, 2020.
- K. The limitation is 150% of the net value of the financier based on audited financial statements as of December 31, 2020.
- L. The limitation is 200% of the net value of the financier based on audited financial statements as of December 31, 2020.
- M. The limitation is business transaction amount.

(Concluded)

TABLE 6

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE SIX MONTHS ENDED JUNE 30, 2021
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No.	Endorser/ Guarantor	Endorsee/Guarantee		Limits on Each Counterparty's Endorsement/ Guarantee Amounts	Maximum Amounts Allowed for the Period	Outstanding Endorsement/ Guarantee at the End of the Period	Actual Borrowing Amount	Amount Endorsed/ Guaranteed by Collateral	Ratio of Accumulated Endorsements/ Guarantees to Net Equity in Latest Financial Statements (%)	Aggregate Endorsement/ Guarantee Limit	Endorsements /Guarantees Given by Parent on Behalf of Subsidiaries (Note P)	Endorsements /Guarantees Given by Subsidiaries on Behalf of Parent (Note P)	Endorsements /Guarantees Given on Behalf of Companies in Mainland China (Note P)	Note
		Name	Relationship											
1	Yuan Ding Investment Co., Ltd.	Da Ju Fiber Co., Ltd.	(Note A)	\$ 22,651,812	\$ 268,000	\$ 268,000	\$ 180,000	\$ -	0.59	\$ 45,303,623	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note E); maximum amounts allowed for the period (Note F)
		Phoenix Technologies International, LLC	(Note B)	20,262,060	1,284,075	1,253,700	546,056	-	2.77	20,262,060	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note I); maximum amounts allowed for the period (Note J)
		APG Polytech USA Holdings, Inc.	(Note B)	20,262,060	2,111,590	2,061,640 (Note O)	-	-	4.55	20,262,060	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note I); maximum amounts allowed for the period (Note J)
		APG Polytech, LLC	(Note B)	20,262,060	6,534,515	6,379,940 (Note O)	1,072,610	-	14.08	20,262,060	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note I); maximum amounts allowed for the period (Note J)
2	Far Eastern Resources Development Co., Ltd.	Far Eastern New Century Corporation	(Note C)	13,474,552	5,158,332	106,448	-	106,448	0.05	26,949,103	-	Yes	-	Limits on each counterparty's endorsement/guarantee amounts (Note G); maximum amounts allowed for the period (Note H)
3	Yuan Ding Co., Ltd.	Ding Ding Hotel Co., Ltd.	(Note D)	3,893,612	1,650,000	1,650,000	412,176	350,000	0.81	7,787,223	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note G); maximum amounts allowed for the period (Note H)
4	Far Eastern Investment (Holding) Ltd.	APG Polytech, LLC	(Note D)	101,310,300	1,992,978	1,900,052	639,757	-	0.94	202,620,599	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note K); maximum amounts allowed for the period (Note L)
		APG Polytech USA Holdings, Inc.	(Note D)	101,310,300	6,274,144	5,998,258	417,900	-	2.96	202,620,599	-	-	-	Limits on each counterparty's endorsement/guarantee amounts (Note K); maximum amounts allowed for the period (Note L)

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

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

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

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

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

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

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

(Continued)

- H. The amount of the collateral/guarantees is based on the net value of the guarantor from the latest reviewed financial statements.
- I. The amount of the collateral/guarantees is based on the lower of 10% of the net value of the ultimate parent company from the reviewed financial statements as of June 30, 2021, and 50% of the net value of Yuan Ding Investment Co., Ltd. from the reviewed financial statements as of June 30, 2021.
- J. The amount of the collateral/guarantees is based on the lower of 10% of the net value of the ultimate parent company from the reviewed financial statements as of June 30, 2021, and the net value of Yuan Ding Investment Co., Ltd. from the reviewed financial statements as of June 30, 2021.
- K. The amount of the collateral/guarantees is based on 50% of the net value of the ultimate parent company from the latest reviewed financial statements.
- L. The amount of the collateral/guarantees is based on the net value of the ultimate parent company from the latest reviewed financial statements.
- M. The ratio of accumulated endorsements/guarantees to net equity in latest financial statements is calculated in accordance with Regulations Governing Loaning of Funds and Marketing of Endorsements/Guarantees by Public Companies.
- N. There will be a “Yes” if the situation meets any with endorsement/guarantee given by parent on behalf of subsidiaries, endorsement/guarantee given by subsidiaries on behalf of parent and endorsement/guarantee given on behalf of companies in mainland China.
- O. The amount for the endorsement/guarantee to APG USA Holdings, Inc. which provided by Yuan Ding Investment Co., Ltd. is US\$64,000 thousand which provided by bank to APG Polytech, LLC. and APG USA Holdings, Inc.

(Concluded)

TABLE 7

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

MARKETABLE SECURITIES HELD

JUNE 30, 2021

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

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2021				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	\$ 18,095,295	22.29	\$ 38,050,924	19,900 thousand shares pledged or mortgaged as collateral for loans. (Note F)
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	241,770	5,021,392	17.06	5,500,261	
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	81,216	1,161,239	9.17	1,786,752	
	Everest Textile Corporation	(Note A)	Investments accounted for using the equity method	108	1,155	0.03	1,131	
	Oriental Securities Corporation	(Note A)	Investments accounted for using the equity method	141,961	2,086,314	19.65	-	
	Pacific Liu Tong Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	135,000	2,081,757	16.83	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	90,180	1,176,704	2.62	955,913	
	Yuan Ding Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	1,822,822	44,705,581	99.40	-	
	Far Eastern Resources Development Co., Ltd.	(Note A)	Investments accounted for using the equity method	775,836	106,847,350	100.00	-	
	Far Eastern Polytex (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	168	9,470,185	100.00	-	
	Far Eastern Polychem Industries Ltd.	(Note A)	Investments accounted for using the equity method	830,815	7,771,242	73.04	-	
	Yuan Tong Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	739,953	8,705,712	100.00	-	
	Kai Yuan International Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	367,143	5,601,902	100.00	-	
	Far Eastern Investment (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	5,228	27,090,720	100.00	-	
	PET Far Eastern (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	397	4,461,774	91.95	-	
	Oriental Petrochemical (Taiwan) Corporation	(Note A)	Investments accounted for using the equity method	1,712,218	8,791,393	75.56	-	
	Far Eastern Construction Co., Ltd.	(Note A)	Investments accounted for using the equity method	245,829	10,249,808	65.11	-	
	Yuan Ding Co., Ltd.	(Note A)	Investments accounted for using the equity method	186,929	3,281,332	37.13	-	
	An Ho Garment Co., Ltd.	(Note A)	Investments accounted for using the equity method	75,704	2,064,774	100.00	-	
	Ding Yuan International Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	255,031	3,238,677	100.00	-	
	FEDP (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	244	896,413	50.43	-	
	Fu Kwok Knitting & Garment Co., Ltd.	(Note A)	Investments accounted for using the equity method	4,000	221,166	100.00	-	
	Ding Ding Hotel Co., Ltd.	(Note A)	Investments accounted for using the equity method	769	12,039	0.74	-	
	Far Eastern Textile Ltd.	(Note A)	Investments accounted for using the equity method	100	1,713	100.00	-	
	FE Oriental Investment Holding (Singapore) Pte. Ltd.	(Note A)	Investments accounted for using the equity method	50	101,053	100.00	-	
Yuan Ding Investment Co., Ltd.	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	52,722	2,103,125	1.57	2,672,981	8,807 thousand shares pledged or mortgaged as collateral for loans. 31,600 thousand shares pledged or mortgaged as collateral for loans.
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	70,818	1,188,663	8.00	1,557,989	
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	139,785	3,322,127	9.87	3,180,108	
	Everest Textile Corporation	(Note A)	Investments accounted for using the equity method	99,559	810,895	25.23	1,040,388	
	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	1,066,658	19,738,949	32.73	68,906,082	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	122,687	1,600,290	3.56	1,300,478	
	Far Eastern Polychem Industries Ltd.	(Note A)	Investments accounted for using the equity method	306,644	2,868,465	26.96	-	
	Far Eastern Apparel (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	111	4,464,468	100.00	-	
	Da Ju Fiber Co., Ltd.	(Note A)	Investments accounted for using the equity method	64,662	2,313,366	41.86	-	
	Far Eastern Apparel Co., Ltd.	(Note A)	Investments accounted for using the equity method	24,772	13,607	100.00	-	
	Yuan Faun Co., Ltd.	(Note A)	Investments accounted for using the equity method	5,000	149,562	100.00	-	
	Yue Ming Corporation	(Note A)	Investments accounted for using the equity method	4,745	64,396	45.50	-	
	Yuan Ding Leasing Corporation	(Note A)	Investments accounted for using the equity method	36,706	389,882	46.20	-	
	Far Eastern Fibertech Co., Ltd.	(Note A)	Investments accounted for using the equity method	91,000	1,305,933	100.00	-	
	Oriental Resources Development Co., Ltd.	(Note A)	Investments accounted for using the equity method	5,739	107,059	100.00	-	
	Liquid Air Far East Co., Ltd.	(Note A)	Investments accounted for using the equity method	86,615	2,589,308	35.00	-	
	Freudenberg Far Eastern Spunweb Co., Ltd.	(Note A)	Investments accounted for using the equity method	33,003	532,484	29.80	-	
	Oriental Securities Corporation	(Note A)	Investments accounted for using the equity method	187,470	2,861,806	25.96	-	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2021				Note
				Shares or Units (All Common Stock Unless Stated Otherwise) (Thousands)	Carrying Amount	Percentage of Ownership (%)	Market Value or Net Asset Value (Note H)	
Far Eastern Investment (Holding) Ltd.	Yuan Ding Co., Ltd.	(Note A)	Investments accounted for using the equity method	64,759	\$ 1,149,020	12.86	\$ -	10,000 thousand shares pledged or mortgaged as collateral for loans. (Note F)
	Far Eastern International Leasing Corporation	(Note A)	Investments accounted for using the equity method	75,268	941,915	16.87	-	
	Oriental Textile (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	110	8,162,885	100.00	-	
	Pacific Liu Tong Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	119,653	1,758,896	14.92	-	
	Yu Yuan Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	98,198	1,038,036	18.96	-	
	Far Eastern General Contractor Inc.	(Note A)	Investments accounted for using the equity method	1,490	26,143	1.00	-	
	Oriental Petrochemical (Taiwan) Corporation	(Note A)	Investments accounted for using the equity method	117,746	623,204	5.20	-	
	Oriental Green Materials Limited	(Note A)	Investments accounted for using the equity method	55,311	653,086	100.00	-	
	Chung Nan Textile Co., Ltd.	(Note L)	Financial asset at FVTOCI - non-current	2,985	95,874	5.27	95,874	
	Overseas Investment and Development Co., Ltd.	-	Financial asset at FVTOCI - non-current	1,000	7,060	1.11	7,060	
	Universal Venture Capital Investment Corporation	-	Financial asset at FVTOCI - non-current	1,400	10,444	1.16	10,444	
	China Investment and Development Co., Ltd.	(Note L)	Financial asset at FVTOCI - non-current	1,287	10,939	0.80	10,939	
	Taiwan Stock Exchange Corporation	-	Financial asset at FVTOCI - non-current	1,169	68,372	0.16	68,372	
	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	2,254	32,950	0.50	32,950	
	U-Ming Marine Transport Corporation	(Note B)	Financial asset at FVTOCI - non-current	8,869	790,228	1.05	790,228	
	Financial assets under asset management contracts (Note E)							
	Yuanta Taiwan Top 50 ETF	-	Financial assets at fair value through profit or loss - current	190	26,400	-	26,400	
	Yuanta FTSE4Good TIP Taiwan ESG ETF	-	Financial assets at fair value through profit or loss - current	550	19,167	-	19,167	
	Taita Chemical Company, Limited	-	Financial assets at fair value through profit or loss - current	180	7,848	-	7,848	
	Makalot Industrial Co., Ltd.	-	Financial assets at fair value through profit or loss - current	20	5,480	-	5,480	
	Eternal Materials Co., Ltd.	-	Financial assets at fair value through profit or loss - current	280	11,340	-	11,340	
	Taiwan Glass Ind. Corp.	-	Financial assets at fair value through profit or loss - current	320	11,968	-	11,968	
	Cheng Loong Corporation	-	Financial assets at fair value through profit or loss - current	200	9,700	-	9,700	
	Chung Hwa Pulp Corp.	-	Financial assets at fair value through profit or loss - current	300	8,640	-	8,640	
	Longchen Paper & Packaging Co., Ltd.		Financial assets at fair value through profit or loss - current	400	11,640	-	11,640	
	Ta Chen Stainless Pipe Co., Ltd.		Financial assets at fair value through profit or loss - current	100	5,950	-	5,950	
	TSRC Corporation		Financial assets at fair value through profit or loss - current	301	10,821	-	10,821	
	Yulon Motor Co., Ltd.		Financial assets at fair value through profit or loss - current	200	8,520	-	8,520	
	Hon Hai Precision Ind. Co., Ltd.		Financial assets at fair value through profit or loss - current	90	10,080	-	10,080	
	Yageo Corporation	-	Financial assets at fair value through profit or loss - current	20	11,100	-	11,100	
	Taiwan Semiconductor Manufacturing Co., Ltd.	-	Financial assets at fair value through profit or loss - current	65	38,675	-	38,675	
	Eva Airways Corporation	-	Financial assets at fair value through profit or loss - current	150	3,023	-	3,023	
	Fubon Financial Holding Co., Ltd.	-	Financial assets at fair value through profit or loss - current	200	14,780	-	14,780	
	Unimicron Technology Corp.	-	Financial assets at fair value through profit or loss - current	40	5,160	-	5,160	
	Calin Technology Co., Ltd.	-	Financial assets at fair value through profit or loss - current	50	4,200	-	4,200	
	Taiwan Surface Mounting Technology Corp.	-	Financial assets at fair value through profit or loss - current	40	4,840	-	4,840	
	Advanced Wireless Semiconductor Company	-	Financial assets at fair value through profit or loss - current	120	18,660	-	18,660	
	O-TA Precision Industry Co., Ltd.	-	Financial assets at fair value through profit or loss - current	70	12,075	-	12,075	
	Oriental Petrochemical (Taiwan) Corporation	(Note A)	Financial assets at amortized cost - non-current	0.03	3,000,000	-	-	
	2020 First Term Unsecured Privately Placed Corporate Bonds							
	Filsyn Corporation	(Note A)	Investments accounted for using the equity method	45,066	-	21.85	-	
	FETG Investment Antilles N.V.	(Note A)	Investments accounted for using the equity method	6	31,965	100.00	-	
	PET Far Eastern (M) Sdn. Bhd.	(Note A)	Investments accounted for using the equity method	Common stock 5,000 Preferred stock 3,000	189,213	50.00	-	
	Com2B	(Note A)	Investments accounted for using the equity method	9,000	-	20.00	-	
	Far Eastern Apparel (Vietnam) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	953,997	100.00	-	
	Worldwide Polychem (HK) Ltd.	(Note A)	Investments accounted for using the equity method	2,700	183,560	100.00	-	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2021				Note
				Shares or Units (All Common Stock Unless Stated Otherwise) (Thousands)	Carrying Amount	Percentage of Ownership (%)	Market Value or Net Asset Value (Note H)	
APG Polytech USA Holdings, Inc.	Opas Fund Segregated Portfolio Company	(Note A)	Investments accounted for using the equity method	(Note G)	\$ 1,552	34.00	\$ -	
	Far Eastern Polytex (Vietnam) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	7,704,851	100.00	-	
	Far Eastern New Apparel (Vietnam) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	145,256	100.00	-	
	Magna View Sdn. Bhd.	(Note A)	Investments accounted for using the equity method	3,000	189,196	100.00	-	
	Malaysia Garment Manufactures Pte. Ltd.	(Note A)	Investments accounted for using the equity method	30	443,749	37.92	-	
	Drive Catalyst SPC	(Note A)	Investments accounted for using the equity method	(Note G)	484	34.00	-	
	APG Polytech USA Holdings, Inc.	(Note A)	Investments accounted for using the equity method	6	17,352,936	100.00	-	
	Drive Catalyst SPC-SP Tranche One	(Note A)	Investments accounted for using the equity method	4	104,011	25.00	-	
	Drive Catalyst SPC-SP Tranche Three	(Note A)	Investments accounted for using the equity method	8	236,021	25.00	-	
	Drive Catalyst SPC-SP Tranche Two	(Note A)	Investments accounted for using the equity method	4	110,926	25.00	-	
	Far Eastern International Garments	(Note A)	Other liabilities - other	59	(11,476)	41.00	-	
	Cemtex Apparel Inc.	(Note A)	Other liabilities - other	90	(10,649)	50.00	-	
	Opas Fund Segregated Portfolio Tranche A	(Note K)	Financial assets at fair value through profit or loss - current	4	146,570	-	146,570	
	Opas Fund Segregated Portfolio Tranche B	(Note K)	Financial assets at fair value through profit or loss - current	5	188,701	-	188,701	
	Opas Fund Segregated Portfolio Tranche C	(Note K)	Financial assets at fair value through profit or loss - current	6	394,633	-	394,633	
	Corpus Christi Polymers LLC	(Note N)	Investments accounted for using the equity method	(Note G)	11,721,047	33.33	-	
	APG Polytech, LLC	(Note A)	Investments accounted for using the equity method	(Note G)	3,584,409	100.00	-	
	Phoenix Technologies International, LLC	(Note A)	Investments accounted for using the equity method	(Note G)	282,848	100.00	-	
Magna View Sdn. Bhd.	PET Far Eastern (M) Sdn. Bhd.	(Note A)	Investments accounted for using the equity method	Common stock 5,000 Preferred stock 3,000	189,213	50.00	-	(Note F) 5,000 thousand shares pledged or mortgaged as collateral for loans.
Ding Yuan International Investment Co., Ltd.	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	12,369	444,560	0.37	627,094	
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	11,983	276,114	0.85	272,613	
	Everest Textile Corporation	(Note A)	Investments accounted for using the equity method	916	6,357	0.23	9,567	
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	27,365	627,475	3.09	602,041	
	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	920	39,177	0.03	59,410	
	Pacific Liu Tong Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	18,000	259,140	2.24	-	
	Yu Ding Industry Co., Ltd.	(Note A)	Investments accounted for using the equity method	15,738	429,864	13.20	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	91,166	1,188,450	2.64	966,355	
Kai Yuan International Investment Co., Ltd.	U-Ming Marine Transport Corporation	(Note C)	Financial asset at FVTOCI - non-current	1,834	163,409	0.22	163,409	
	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	25,312	959,910	0.75	1,283,343	(Note F) 13,950 thousand shares pledged or mortgaged as collateral for loans.
	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	35,558	1,073,161	1.09	2,297,049	
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	32,474	624,705	3.67	714,432	
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	20,672	592,333	1.46	470,292	
	Kowloon Cement Corporation	(Note A)	Investments accounted for using the equity method	1,127	457,649	49.00	-	
	Far Eastern International Leasing Corporation	(Note A)	Investments accounted for using the equity method	74,970	961,966	16.80	-	
	Pacific Liu Tong Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	18,000	259,341	2.24	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	110,679	1,443,462	3.21	1,173,196	
Far Eastern Polychem Industries Ltd.	U-Ming Marine Transport Corporation	(Note C)	Financial asset at FVTOCI - non-current	1,075	95,783	0.13	95,783	
	Far Eastern Industries (Shanghai) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	7,594,931	87.64	-	(Note F) 124,055
	PET Far Eastern (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	35	390,617	8.05	-	
	FEDP (Holding) Ltd.	(Note A)	Investments accounted for using the equity method	240	881,126	49.57	-	
	Far Eastern Industries (Yangzhou) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	1,365,640	100.00	-	
	Far Eastern Ishizuka Green Pet Corporation	(Note A)	Investments accounted for using the equity method	3,578	1,201,860	90.00	-	
	Nippon Parison Co., Ltd.	-	Financial asset at FVTOCI - non-current	4	124,055	10.00	124,055	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2021				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 Construction Co., Ltd.	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	17,726	\$ 578,421	0.53	\$ 898,714	
	Far Eastern General Contractor Inc.	(Note A)	Investments accounted for using the equity method	147,413	2,410,090	98.95	-	
	U-Ming Marine Transport Corporation	(Note C)	Financial asset at FVTOCI - current	1,590	141,650	0.19	141,650	
Far Eastern Apparel (Holding) Ltd.	Far Eastern Apparel (Suzhou) Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	606,012	38.46	-	
	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	3,428,434	100.00	-	
	Far Eastern Innovation Apparel (Suzhou) Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	1,069,323	100.00	-	
	Opas Fund Segregated Portfolio Tranche B	(Note K)	Financial assets at fair value through profit or loss - current	4	147,096	-	147,096	
	Opas Fund Segregated Portfolio Tranche C	(Note K)	Financial assets at fair value through profit or loss - current	5	343,359	-	343,359	
Far Eastern Apparel Co., Ltd.	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	469	15,447	0.01	23,778	
	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	90	5,834	-	5,814	
	Yu Ding Industry Co., Ltd.	(Note A)	Investments accounted for using the equity method	12	156	0.01	-	
Far Eastern General Contractor Inc.	Far Eastern Technical Consultants Co., Ltd.	(Note A)	Investments accounted for using the equity method	450	7,301	9.00	-	
	U-Ming Marine Transport Corporation	(Note C)	Financial asset at FVTOCI - current	746	66,513	0.09	66,513	
	Kaohsiung Rapid Transit Corporation	(Note K)	Financial asset at FVTOCI - non-current	9,687	54,539	3.48	54,539	
	Ya-Li Precast Prestressed Concrete Industries Corporation	(Note I)	Financial asset at FVTOCI - non-current	3,106	15,466	16.03	15,466	
	Jih Sun Money Market	-	Financial assets at fair value through profit or loss - current	1,484	22,217	-	22,217	
	Union Money Market Fund	-	Financial assets at fair value through profit or loss - current	3,007	40,067	-	40,067	
	Shin Kong Chi-Shin Money-Market Fund	-	Financial assets at fair value through profit or loss - current	9,290	145,137	-	145,137	
	TCB Taiwan Money Market Fund	-	Financial assets at fair value through profit or loss - current	14,942	153,104	-	153,104	
	Capital Money Market Fund	-	Financial assets at fair value through profit or loss - current	8,664	141,077	-	141,077	
Malaysia Garment Manufactures Pte. Ltd.	Filsyn Corporation	(Note A)	Investments accounted for using the equity method	20,513	-	9.95	-	
	Arpeggio International Resources Corporation	(Note A)	Investments accounted for using the equity method	(Note G)	-	40.00	-	
	PT Malaysia Garment Bintan	(Note A)	Other liabilities - other	(Note G)	(36)	99.00	-	
An Ho Garment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	40,818	933,207	1.25	2,636,816	8,200 thousand shares pledged or mortgaged as collateral for loans. (Note F)
	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	6,094	245,126	0.18	308,949	
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	11,204	244,916	1.26	246,488	
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	370	11,886	0.03	8,413	
	Oriental Securities Corporation	(Note A)	Investments accounted for using the equity method	8,723	122,702	1.21	-	
	Yu Ding Industry Co., Ltd.	(Note A)	Investments accounted for using the equity method	18,682	411,856	15.66	-	
	Pacific Liu Tong Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	9,681	144,752	1.21	-	
	Yuan Ding Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	5,502	178,572	0.30	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	22,702	296,218	0.66	240,638	
Yuan Faun Co., Ltd.	Yuan Cheng Human Resources Consultant Corporation	(Note A)	Investments accounted for using the equity method	745	12,227	55.19	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	4,811	62,800	0.14	50,992	
	Yi Tong Fiber Co., Ltd.	-	Financial asset at FVTOCI - non-current	3,154	55,413	3.56	55,413	
Fu Kwok Knitting & Garment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	520	17,347	0.02	33,592	
Yuan Tong Investment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	100,237	2,463,956	3.08	6,475,312	29,700 thousand shares pledged or mortgaged as collateral for loans. (Note F)
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	77,685	2,177,150	5.48	1,767,323	
	Oriental Union Chemical Corporation	(Note A)	Investments accounted for using the equity method	49,705	1,611,146	5.61	1,093,519	
	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	32,465	1,286,851	0.96	1,645,996	
	Pacific Liu Tong Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	18,000	258,143	2.24	-	
	Far Eastern Electronic Toll Collection Co., Ltd.	(Note A)	Investments accounted for using the equity method	35,934	537,657	11.98	-	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2021				Note
				Shares or Units (All Common Stock Unless Stated Otherwise) (Thousands)	Carrying Amount	Percentage of Ownership (%)	Market Value or Net Asset Value (Note H)	
	Liquid Air Far East Co., Ltd.	(Note A)	Investments accounted for using the equity method	1	\$ 41	-	\$ -	
	Sino Belgium (Holding) Ltd.	(Note A)	Other liabilities - other	36	(748,749)	90.88	-	
	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	152,129	13.00	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	110,457	1,440,113	3.20	1,170,848	
	Ding Shen Investment Co., Ltd.	(Note M)	Financial asset at FVTOCI - non-current	40,329	345,616	18.00	345,616	
	Bockhold N.V - stock	-	Financial asset at FVTOCI - non-current	1	324,005	12.51	324,005	
	Financial assets under asset management contracts (Note E)							
	Yuanta Taiwan Top 50 ETF	-	Financial assets at fair value through profit or loss - current	180	25,011	-	25,011	
	Yuanta S&P GSCI Gold 1x Inverse ER Futures ETF	-	Financial assets at fair value through profit or loss - current	180	4,248	-	4,248	
	Yuanta FTSE4Good TIP Taiwan ESG ETF	-	Financial assets at fair value through profit or loss - current	810	28,229	-	28,229	
	Taiwan Glass Ind. Corp.	-	Financial assets at fair value through profit or loss - current	360	13,464	-	13,464	
	Cheng Loong Corporation	-	Financial assets at fair value through profit or loss - current	270	13,095	-	13,095	
	Chung Hwa Pulp Corp.	-	Financial assets at fair value through profit or loss - current	270	7,776	-	7,776	
	Longchen Paper & Packaging Co., Ltd.	-	Financial assets at fair value through profit or loss - current	270	7,857	-	7,857	
	Taiwan Semiconductor Manufacturing Co., Ltd.	-	Financial assets at fair value through profit or loss - current	72	42,840	-	42,840	
	Macronix International Co., Ltd.	-	Financial assets at fair value through profit or loss - current	270	12,339	-	12,339	
	Win Semiconductors Corp.	-	Financial assets at fair value through profit or loss - current	27	10,125	-	10,125	
	Arcadyan Technology Corporation	-	Financial assets at fair value through profit or loss - current	210	22,365	-	22,365	
	Taiwan Surface Mounting Technology Corp.	-	Financial assets at fair value through profit or loss - current	30	3,630	-	3,630	
	GlobalWafers Co., Ltd.	-	Financial assets at fair value through profit or loss - current	9	8,271	-	8,271	
	E Ink Holdings Inc.	-	Financial assets at fair value through profit or loss - current	30	2,238	-	2,238	
	TCI Co., Ltd.	-	Financial assets at fair value through profit or loss - current	54	13,878	-	13,878	
Far Eastern Apparel (Suzhou) Co., Ltd.	Suzhou An Ho Apparel Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	55,501	100.00	-	
PET Far Eastern (Holding) Ltd.	Oriental Petrochemical (Shanghai) Corporation	(Note A)	Investments accounted for using the equity method	(Note G)	2,200,398	54.72	-	
	Far Eastern Union Petrochemical (Yangzhou) Corporation	(Note A)	Investments accounted for using the equity method	(Note G)	3,108,117	44.20	-	
Oriental Textile (Holding) Ltd.	Far Eastern Industries (Wuxi) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	2,830,678	100.00	-	
	Oriental Industries (Suzhou) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	6,166,419	100.00	-	
	Opas Fund Segregated Portfolio Tranche A	(Note K)	Financial assets at fair value through profit or loss - current	8	307,125	-	307,125	
	Opas Fund Segregated Portfolio Tranche C	(Note K)	Financial assets at fair value through profit or loss - current	8	519,261	-	519,261	
FEDP (Holding) Ltd.	Far Eastern Industries (Suzhou) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	1,572,001	100.00	-	
FE Oriental Investment Holding (Singapore) Pte. Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note A)	Investments accounted for using the equity method	49	98,520	100.00	-	
	Oriental Investment Holding (Netherlands) B.V.	(Note A)	Investments accounted for using the equity method	-	-	100.00	-	(Note O)
Oriental Investment Holding (Netherlands) B.V.	Oriental Martens (Netherlands) B.V.	(Note A)	Investments accounted for using the equity method	-	-	100.00	-	(Note P)
Far Eastern Polytex (Holding) Ltd.	Wuhan Far Eastern New Material Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	935,990	100.00	-	
	Far Eastern Apparel (Suzhou) Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	969,682	61.54	-	
	Far Eastern New Century (China) Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	3,773,548	100.00	-	
	Far Eastern Yihua Petrochemical (Yangzhou) Corporation	(Note A)	Investments accounted for using the equity method	(Note G)	3,788,010	60.00	-	
Far Eastern New Century (China) Investment Co., Ltd.	Far Eastern Industries (Shanghai) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	1,071,124	12.36	-	
	Shanghai Yuan Zi Information Technology Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	46,201	100.00	-	
	Oriental Petrochemical (Shanghai) Corporation	(Note A)	Investments accounted for using the equity method	(Note G)	233,403	6.63	-	
	Yuan Ding Enterprise (Shanghai) Limited	(Note A)	Investments accounted for using the equity method	(Note G)	2,727,136	40.00	-	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2021				Note
				Shares or Units (All Common Stock Unless Stated Otherwise) (Thousands)	Carrying Amount	Percentage of Ownership (%)	Market Value or Net Asset Value (Note H)	
Sino Belgium (Holding) Ltd.	Sino Belgium Beer (Suzhou) Ltd. Martens Beers (Shanghai) Ltd.	(Note A) (Note A)	Other liabilities - other Investments accounted for using the equity method	(Note G) (Note G)	\$ (688,811) 14,665	100.00 100.00	\$ - -	
Oriental Petrochemical (Shanghai) Corporation	Shanghai Far Eastern Petrochemical Logistic Corporation	(Note A)	Investments accounted for using the equity method	(Note G)	147,022	100.00	-	
Far Eastern Industries (Yangzhou) Ltd.	Harvest Money Market A	-	Financial assets at fair value through profit or loss - current	996	4,292	-	4,292	
Far Eastern Yihua Petrochemical (Yangzhou) Corporation	Harvest Money Market A	-	Financial assets at fair value through profit or loss - current	619,733	2,670,428	-	2,670,428	
Yuan Ding Co., Ltd.	YDT Technology International Co., Ltd.	(Note A)	Investments accounted for using the equity method	13,992	256,215	100.00	-	
	Ding Integrated Marketing Service Co., Ltd.	(Note A)	Investments accounted for using the equity method	21,787	145,538	60.00	-	
	Far Eastern Technical Consultants Co., Ltd.	(Note A)	Investments accounted for using the equity method	4,550	72,613	91.00	-	
	YDC (Virgin Islands) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	10,362	17.70	-	
	Yuanshi Digital Technology Co., Ltd.	(Note A)	Other liabilities - other	1,499	(2,412)	1.35	-	
	FET Consulting Engineers Co., Ltd.	(Note A)	Investments accounted for using the equity method	37,000	48,594	100.00	-	
	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	5,329	204,037	0.16	270,162	
	Far EasTone Telecommunications Co., Ltd.	(Note A)	Investments accounted for using the equity method	4,164	99,056	0.13	268,962	
	Yu Yuan Investment Co., Ltd.	(Note A)	Investments accounted for using the equity method	129,637	2,157,279	25.02	-	119,000 thousand shares pledged or mortgaged as collateral for loans.
	Yue Ming Corporation	(Note A)	Investments accounted for using the equity method	104	609	1.00	-	
	Yu Ding Industry Co., Ltd.	(Note A)	Investments accounted for using the equity method	3,091	68,886	2.59	-	
	FEDS Asia Pacific Development Co., Ltd.	(Note A)	Investments accounted for using the equity method	10,650	133,691	5.00	-	10,236 thousand shares pledged or mortgaged as collateral for loans.
	Far Eastern Electronic Toll Collection Co., Ltd.	(Note A)	Investments accounted for using the equity method	44,796	664,756	14.93	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	8,582	112,067	0.25	90,969	
	Yuan Hsin Digital Payment Co., Ltd.	(Note A)	Investments accounted for using the equity method	10,968	72,337	14.66	-	
	Ding Hotel Co., Ltd.	(Note A)	Investments accounted for using the equity method	102,509	660,654	98.52	-	
	Far Eastern New Century Corporation	(Note D)	Financial assets at fair value through profit or loss - current	779	24,940	-	24,940	
	Yuanshi Digital Technology Co., Ltd.	(Note A)	Investments accounted for using the equity method	5	(8)	-	-	
	Yuan Hsin Digital Payment Co., Ltd.	(Note A)	Investments accounted for using the equity method	28,231	186,125	37.72	-	
	DDIM (Virgin Islands) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	21,503	46.13	-	
	Pacific SOGO Department Stores Co., Ltd.	(Note J)	Financial asset at FVTOCI - non-current	1	36	-	36	
Far Eastern Technical Consultants Co., Ltd.	Cosmos Foreign Exchange Intl. Co., Ltd.	-	Financial asset at FVTOCI - non-current	480	9,648	4.00	9,648	
FET Consulting Engineers Co., Ltd.	DDIM (Virgin Islands) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	25,111	53.87	-	
YDC (Virgin Islands) Ltd.	Yuan Ding Integrated Information Service (Shanghai) Inc.	(Note A)	Investments accounted for using the equity method	(Note G)	214	0.46	-	
	Speedy (Shanghai) digital Tech. Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	57,193	100.00	-	
DDIM (Virgin Islands) Ltd.	Yuan Ding Integrated Information Service (Shanghai) Inc.	(Note A)	Investments accounted for using the equity method	(Note G)	46,406	99.54	-	
YDT Technology International Co., Ltd.	Everest Textile Corporation	(Note A)	Investments accounted for using the equity method	101	793	0.03	1,054	
	Far Eastern Department Stores Co., Ltd.	(Note A)	Investments accounted for using the equity method	2,764	98,337	0.20	62,878	
	Asia Cement Corporation	(Note A)	Investments accounted for using the equity method	61	2,303	-	3,069	
	YDC (Virgin Islands) Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	48,181	82.30	-	
	Far Eastern International Bank	(Note A)	Investments accounted for using the equity method	3,018	39,678	0.09	31,990	
	Oriental Securities Investment Consultant Co., Ltd.	(Note J)	Financial asset at FVTOCI - non-current	1	11	-	11	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2021				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 Electronic Toll Collection Co., Ltd.	FETC International Co., Ltd. Millerful No.1 REIT Subordinated perpetual corporate bonds of Cathy Life Insurance Co., Ltd.	(Note A) - -	Investments accounted for using the equity method Financial asset at FVTOCI - non-current Financial assets at amortized cost - non-current	20,000 30,000 5,000	\$ 119,743 325,200 500,000	100.00 - -	\$ - 325,200 -	5,000 thousand shares pledged or mortgaged as collateral for loans.
FETC International Co., Ltd.	FETC International (Thailand) Co., Ltd.	-	Investments accounted for using the equity method	825	4,608	100.00	-	
Far EasTone Telecommunications Co., Ltd.	New Century InfoComm Tech Co., Ltd. ARCOA Communication Co., Ltd. KGEx.com Co., Ltd. Yuanshi Digital Technology Co., Ltd. Yuan Cing Co., Ltd. Far Eastern Info Service (Holding) Ltd. Yuan Bao Fintech Co., Ltd. FarEasTone Property Insurance Agent Co., Ltd. Far Eastern Electronic Toll Collection Co., Ltd. Ding Integrated Marketing Service Co., Ltd. Yuan Hsin Digital Payment Co., Ltd. App Works Fund II Co., Ltd. CDIB Capital Innovation Accelerator Co., Ltd. LINE Bank Taiwan Limited LiTV (Taiwan) Inc	(Note A) (Note A) (Note A) (Note A) (Note A) (Note A) (Note A) (Note A) (Note A) (Note A) (Note A) (Note L) (Note L) - -	Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method Financial asset at FVTOCI - non-current Financial asset at FVTOCI - non-current Financial asset at FVTOCI - non-current Financial asset at FVTOCI - non-current	2,100,000 82,762 68,897 107,004 2,000 1 6,000 500 118,251 5,447 16,452 5,970 9,000 50,000 1,250	26,029,324 757,630 836,038 (171,751) 35,084 4,914 46,921 46,656 1,346,458 36,323 108,338 55,126 89,842 444,980 50,000	100.00 61.63 99.99 96.18 100.00 100.00 100.00 100.00 39.42 15.00 21.98 11.11 10.71 5.00 2.50	- - - - - - - - - - - 55,126 89,842 444,980 50,000	
ARCOA Communication Co., Ltd.	DataExpress Infotech Co., Ltd. THI consultants Web Point Co., Ltd.	(Note A) (Note L) -	Investments accounted for using the equity method Financial asset at FVTOCI - non-current Financial asset at FVTOCI - non-current	13,896 1,214 161	276,747 12,190 1,618	70.00 18.32 0.63	- 12,190 1,618	
New Century InfoComm Tech Co., Ltd.	New Diligent Co., Ltd. Information Security Service Digital United Inc. Digital United (Cayman) Ltd. Yuanshi Digital Technology Co., Ltd. Ding Integrated Marketing Service Co., Ltd. Prime EcoPower Co., Ltd. Drive Catalyst SPC-SP Tranche One Drive Catalyst SPC-SP Tranche Two Drive Catalyst SPC-SP Tranche Three Nextlink Technology Co., Ltd. JuAn Long-Age Co., Ltd. Kaohsiung Rapid Transit Corporation Bank Pro E-service Technology Co., Ltd. Changing.ai Inc. Opas Fund Segregated Portfolio Tranche A Opas Fund Segregated Portfolio Tranche B	(Note A) (Note A) (Note A) (Note A) (Note A) (Note A) (Note A) (Note A) (Note A) (Note A) (Note A) (Note K) - - (Note K) (Note K)	Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method Financial asset at FVTOCI - non-current Financial asset at FVTOCI - non-current Financial asset at FVTOCI - non-current Financial assets at fair value through profit or loss - current Financial assets at fair value through profit or loss - current	54,000 10,249 10,320 750 1,816 16,000 4 4 8 3,430 1,000 8,858 450 500 13	81,840 106,787 175,678 (1,204) 12,108 121,971 104,877 110,934 236,022 435,311 15,381 49,872 4,500 7,535 508,260	100.00 100.00 100.00 0.67 5.00 100.00 25.00 25.00 25.00 70.00 25.00 3.18 3.33 2.50 -	- - - - - - - - - - - 49,872 4,500 7,535 508,260	
New Diligent Co., Ltd.	Sino Lead Enterprise Limited Far East New Diligent Company Ltd. New Diligent Hong Kong Co., Ltd.	(Note A) (Note A) (Note A)	Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method	5 30 -	196,279 283 19,844	- 100.00 100.00	196,279 - -	
DataExpress Infotech Co., Ltd.	Home Master Technology Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	2,238	100.00	-	
Nextlink Technology Co., Ltd.	Microfusion Technology Co., Ltd. Nextlink (HK) Technology Co., Ltd. Microfusion Technology (HK) Co., Ltd.	(Note A) (Note A) (Note A)	Investments accounted for using the equity method Investments accounted for using the equity method Investments accounted for using the equity method	(Note G) 2,600 -	54,945 36,481 24,598	100.00 100.00 100.00	- - -	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2021				Note
				Shares or Units (All Common Stock Unless Stated Otherwise) (Thousands)	Carrying Amount	Percentage of Ownership (%)	Market Value or Net Asset Value (Note H)	
Digital United (Cayman) Ltd.	Digital United Information Technology (Shanghai) Ltd.	(Note A)	Other liabilities - other	(Note G)	\$ 5,265	100.00	\$ -	
	TBCASoft, Inc.	-	Financial asset at FVTOCI - non-current	980	131,204	6.77	131,204	
Nextlink (HK) Technology Co., Ltd.	Nextlink (Shanghai) Technology Co., Ltd.	(Note A)	Investments accounted for using the equity method	(Note G)	1,821	70.00	-	

- Notes: A. Equity-method investee.
- 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. Company limited.
- H. The fair value of unlisted equity investments held by the Group was not disclosed due to it cannot be reliably measured.
- I. The subsidiary of the invested company accounted for using the equity method.
- J. The subsidiary of FENC's associate.
- K. Related party in substance.
- L. The investor is the corporate director of the investee.
- M. The investor is the corporate supervisor of the investee.
- N. Joint operation entity.
- O. Oriental Investment Holding (Netherlands) was established and registered on January 23, 2020, but as of March 31, 2021, the relevant investment funds have not been remitted.
- P. Oriental Martens (Netherlands) B.V. was established and registered on February 12, 2020, but as of March 31, 2021, the relevant investment funds have not been remitted.

(Concluded)

TABLE 8

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

MARKETABLE SECURITIES ACQUIRED AND DISPOSED AT COSTS OR PRICES OF AT LEAST \$300 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE SIX MONTHS ENDED JUNE 30, 2021
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Company Name	Type and Name of Marketable Securities	Financial Statement Account	Counterparty	Relationship	Beginning Balance		Acquisition		Disposal				Investment Income under the Equity Method	Ending Balance	
					Shares (Thousands)/ Thousand Units	Amount	Shares (Thousands)/ Thousand Units	Amount	Shares (Thousands)/ Thousand Units	Price	Book Value	Disposal Gain		Shares (Thousands)/ Thousand Units	Amount
Far Eastern New Century Corporation	Far Eastern Investment (Holding) Ltd.	Investments accounted for using the equity method	Issuance of common stock for cash	(Note A)	5,072	\$ 25,734,569	156	\$ 781,760	-	\$ -	\$ -	\$ -	\$ 574,391	5,228	\$ 27,090,720
Far Eastern Investment (Holding) Ltd.	APG Polytech USA Holdings, Inc.	Investments accounted for using the equity method	Issuance of common stock for cash	(Note A)	5	US\$ 500,212	1	US\$ 100,000	-	-	-	-	US\$ 22,650	6	US\$ 622,862
Far Eastern General Contractor Inc.	CTBC Hwa-win Money Market Fund	Financial asset at fair value through profit or loss - current	-	-	20,707	230,002	10,800	120,000	31,507	350,124	350,002	122	-	-	-
Yuan Tong Investment Co., Ltd.	Far Eastern Department Stores Co., Ltd.	Investments accounted for using the equity method	-	(Note B)	59,073	1,776,669	18,612	420,889	-	-	-	-	(20,408)	77,685	2,177,150
Yuan Ding Co., Ltd.	Ding Ding Hotel Co., Ltd.	Investments accounted for using the equity method	Issuance of common stock for cash	(Note A)	102,509	81,826	98,522	985,217	98,522	-	-	-	(406,389)	102,509	660,654

Notes: A. Subsidiaries.
B. Associates.

TABLE 9

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

**TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES AMOUNTING TO AT LEAST NT\$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE SIX MONTHS ENDED JUNE 30, 2021
(In Thousands of New Taiwan Dollars)**

Company Name	Related Party	Nature of Relationship	Transaction Details				Abnormal Transactions		Notes Payable or Receivable		Accounts Payable or Receivable		Note
			Purchase/Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	Ending Balance	% of Total	
Far Eastern New Century Corporation	Worldwide Polychem (HK) Ltd.	(Note A)	Sale	\$ (1,825,340)	(8)	Based on contract	-	-	\$ -	-	\$ 1,546,895	22	
	Far Eastern Industries (Shanghai) Ltd.	(Note A)	Sale	(883,058)	(4)	Based on contract	-	-	-	-	157,460	2	
	Far Eastern Polytex (Vietnam) Ltd.	(Note A)	Sale	(392,622)	(2)	Based on contract	-	-	-	-	165,928	2	
	Far Eastern Ishizuka Green Pet Corporation	(Note A)	Sale	(208,537)	(1)	Based on contract	-	-	-	-	103,805	1	
	Far Eastern Ishizuka Green Pet Corporation	(Note A)	Purchase	224,811	1	Based on contract	-	-	-	-	(83,664)	(3)	
	Freudenberg Far Eastern Spunweb Co., Ltd.	(Note D)	Sale	(283,918)	(1)	Based on contract	-	-	-	-	108,959	2	
	Everest Textile Corporation	(Note D)	Sale	(140,840)	(1)	Based on contract	-	-	-	-	26,885	-	
	Oriental Petrochemical (Taiwan) Corporation	(Note A)	Purchase	6,974,448	37	Based on contract	-	-	-	-	(1,090,951)	(37)	
	Oriental Green Materials Limited	(Note A)	Purchase	618,150	3	Based on contract	-	-	-	-	(120,699)	(4)	
Oriental Petrochemical (Taiwan) Corporation	Far Eastern New Century Corporation	(Note B)	Sale	(6,974,448)	(41)	Based on contract	-	-	-	-	1,090,951	27	
	Far Eastern Polytex (Vietnam) Ltd.	(Note C)	Sale	(3,052,226)	(18)	Based on contract	-	-	-	-	1,062,501	26	
Oriental Green Materials Limited	Far Eastern New Century Corporation	(Note B)	Sale	(618,150)	(96)	Based on contract	-	-	-	-	120,699	100	
Far Eastern Fibertech Co., Ltd.	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Sale	(192,313)	(14)	Based on contract	-	-	-	-	64,794	20	
	Everest Textile Corporation	(Note D)	Sale	(141,551)	(10)	Based on contract	-	-	-	-	39,995	12	
Oriental Petrochemical (Shanghai) Corporation	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Sale	(3,754,694)	(61)	Based on contract	-	-	269,141	24	483,991	100	
Far Eastern Dyeing & Finishing (Suzhou) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note C)	Sale	(1,670,238)	(66)	Based on contract	-	-	-	-	533,737	68	
	Far Eastern Apparel (Suzhou) Co., Ltd.	(Note C)	Sale	(217,845)	(9)	Based on contract	-	-	-	-	146,714	19	
	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Purchase	355,446	16	Based on contract	-	-	-	-	(146,187)	(16)	
Far Eastern Industries (Shanghai) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note C)	Sale	(918,702)	(9)	Based on contract	-	-	-	-	566,978	22	
	Wuhan Far Eastern New Material Ltd.	(Note C)	Sale	(379,092)	(4)	Based on contract	-	-	-	-	99,004	4	
	Wuhan Far Eastern New Material Ltd.	(Note C)	Purchase	278,609	3	Based on contract	-	-	-	-	(98,845)	(6)	
	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	(Note C)	Sale	(355,446)	(3)	Based on contract	-	-	-	-	146,187	6	
	Oriental Industries (Suzhou) Ltd.	(Note C)	Sale	(229,321)	(2)	Based on contract	-	-	-	-	99,311	4	
	Far Eastern New Century Corporation	(Note B)	Purchase	883,058	9	Based on contract	-	-	-	-	(157,460)	(9)	
	Far Eastern Fibertech Co., Ltd.	(Note C)	Purchase	192,313	2	Based on contract	-	-	-	-	(64,794)	(4)	
	Oriental Petrochemical (Shanghai) Corporation	(Note C)	Purchase	3,754,694	39	Based on contract	-	-	(269,141)	(27)	(483,991)	(28)	
Wuhan Far Eastern New Material Ltd.	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Sale	(278,609)	(42)	Based on contract	-	-	-	-	98,845	52	
	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Purchase	379,092	64	Based on contract	-	-	-	-	(99,004)	(78)	
Far Eastern Apparel (Suzhou) Co., Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note C)	Sale	(244,476)	(24)	Based on contract	-	-	-	-	41,617	15	
	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	(Note C)	Purchase	217,845	23	Based on contract	-	-	-	-	(146,714)	(49)	
Oriental Industries (Suzhou) Ltd.	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Purchase	229,321	6	Based on contract	-	-	-	-	(99,311)	(15)	
Far Eastern Apparel (Vietnam) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note C)	Sale	(995,137)	(66)	Based on contract	-	-	-	-	309,788	62	
	Far Eastern Polytex (Vietnam) Ltd.	(Note C)	Purchase	162,320	12	Based on contract	-	-	-	-	(98,413)	(25)	
	FE New Century Industrial (Singapore) Pte. Ltd.	(Note C)	Purchase	265,834	20	Based on contract	-	-	-	-	(149,011)	(38)	

(Continued)

Company Name	Related Party	Nature of Relationship	Transaction Details				Abnormal Transactions		Notes Payable or Receivable		Accounts Payable or Receivable		Note
			Purchase/Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	Ending Balance	% of Total	
Far Eastern Polytex (Vietnam) Ltd.	Worldwide Polychem (HK) Ltd.	(Note C)	Sale	\$ (918,399)	(11)	Based on contract	-	-	\$ -	-	\$ 774,106	34	
	Far Eastern Apparel (Vietnam) Ltd.	(Note C)	Sale	(162,320)	(2)	Based on contract	-	-	-	-	98,413	4	
	Far Eastern New Apparel (Vietnam) Ltd.	(Note C)	Sale	(136,912)	(2)	Based on contract	-	-	-	-	72,967	3	
	Far Eastern New Century Corporation	(Note B)	Purchase	392,622	6	Based on contract	-	-	-	-	(165,928)	(8)	
	Oriental Petrochemical (Taiwan) Corporation	(Note C)	Purchase	3,052,226	44	Based on contract	-	-	-	-	(1,062,501)	(48)	
Far Eastern New Apparel (Vietnam) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note C)	Sale	(753,268)	(92)	Based on contract	-	-	-	-	246,346	88	
	FE New Century Industrial (Singapore) Pte. Ltd.	(Note C)	Purchase	120,913	15	Based on contract	-	-	-	-	(100,454)	(58)	
	Far Eastern Polytex (Vietnam) Ltd.	(Note C)	Purchase	136,912	17	Based on contract	-	-	-	-	(72,967)	(42)	
FE New Century Industrial (Singapore) Pte. Ltd.	Pet Far Eastern (M) Sdn. Bhd.	(Note C)	Sale	(348,683)	(7)	Based on contract	-	-	-	-	144,907	12	
	Far Eastern Apparel (Vietnam) Ltd.	(Note C)	Sale	(265,834)	(6)	Based on contract	-	-	-	-	149,011	13	
	Far Eastern Apparel (Vietnam) Ltd.	(Note C)	Purchase	995,137	21	Based on contract	-	-	-	-	(309,788)	(18)	
	Far Eastern New Apparel (Vietnam) Ltd.	(Note C)	Sale	(120,913)	(3)	Based on contract	-	-	-	-	100,454	9	
	Far Eastern New Apparel (Vietnam) Ltd.	(Note C)	Purchase	753,268	16	Based on contract	-	-	-	-	(246,343)	(14)	
	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	(Note C)	Purchase	1,670,238	35	Based on contract	-	-	-	-	(533,737)	(30)	
	Far Eastern Industries (Shanghai) Ltd.	(Note C)	Purchase	918,702	19	Based on contract	-	-	-	-	(566,978)	(32)	
	Far Eastern Apparel (Suzhou) Co., Ltd.	(Note C)	Purchase	244,476	5	Based on contract	-	-	-	-	(41,617)	(2)	
Far Eastern Ishizuka Green Pet Corporation	Far Eastern New Century Corporation	(Note B)	Sale	(224,811)	(15)	Based on contract	-	-	-	-	83,664	25	
	Far Eastern New Century Corporation	(Note B)	Purchase	208,537	19	Based on contract	-	-	-	-	(103,805)	(38)	
Worldwide Polychem (HK) Ltd.	Phoenix Technologies International, LLC	(Note C)	Sale	(137,888)	(5)	Based on contract	-	-	-	-	54,028	5	
	Far Eastern New Century Corporation	(Note B)	Purchase	1,825,340	67	Based on contract	-	-	-	-	(1,546,895)	(67)	
	Far Eastern Polytex (Vietnam) Ltd.	(Note C)	Purchase	918,399	33	Based on contract	-	-	-	-	(774,106)	(33)	
Pet Far Eastern (M) Sdn. Bhd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note C)	Purchase	348,683	77	Based on contract	-	-	-	-	(144,907)	(100)	
Phoenix Technologies International, LLC	Worldwide Polychem (HK) Ltd.	(Note C)	Purchase	137,888	32	Based on contract	-	-	-	-	(54,028)	(33)	
Far EasTone Telecommunications Co., Ltd.	ARCOA Communication Co., Ltd.	(Note C)	Cost of telecommunications services, marketing expense and cost of sales	3,278,215	13	Based on contract	-	-	-	-	(909,336)	(4)	
	ARCOA Communication Co., Ltd.	(Note C)	Operating revenue	(652,699)	(2)	Based on contract	-	-	-	-	183,925	3	(Note E)
	New Century InfoComm Tech Co., Ltd.	(Note C)	Cost of telecommunication services, and cost of sales	1,068,996	5	Based on contract	-	-	-	-	(502,410)	(2)	
	DataExpress Infotech Co., Ltd.	(Note C)	Cost of telecommunications services, marketing expense and cost of sales	114,417	-						(49,711)	-	
	FarEasTone Property Insurance Agent Co., Ltd.	(Note C)	Operating revenue	(161,068)	(1)	Based on contract	-	-	-	-	86,537	1	
New Century InfoComm Tech Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating revenue	(1,068,996)	(22)	Based on contract	-	-	-	-	502,410	36	(Note F)
ARCOA Communication Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating revenue	(3,278,215)	(66)	Based on contract	-	-	-	-	909,336	74	
	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating cost	652,699	14	Based on contract	-	-	-	-	(183,925)	(13)	
	Home Master Technology Ltd.	(Note C)	Operating revenue	(537,285)	(11)	Based on contract	-	-	-	-	79,308	6	
DataExpress Infotech Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note C)	Sales revenue	(114,417)	(5)	Based on contract	-	-	-	-	49,711	14	
Home Master Technology Ltd.	ARCOA Communication Co., Ltd.	(Note C)	Operating cost	537,285	71	Based on contract	-	-	-	-	(79,308)	(75)	
FarEasTone Property Insurance Agent Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note C)	Operating cost	161,068	84	Based on contract	-	-	-	-	(86,537)	(90)	

(Continued)

- Notes:
- A. Subsidiary.
 - B. Parent company.
 - C. Between subsidiaries.
 - D. The consolidated company's investee which accounted for using the equity method.
 - E. All interconnect revenue, costs and collection of international direct dial revenue between Far EasTone and NCIC were settled at net amounts and were included in accounts payable - related parties.
 - F. Including international service revenue collected by Far EasTone for NCIC.

(Concluded)

TABLE 10

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

**RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT\$100 MILLION OR 20% OF PAID-IN CAPITAL
FOR THE SIX MONTHS ENDED JUNE 30, 2021
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)**

Company Name	Related Party	Relationship	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Bad Debts
					Amount	Actions		
Far Eastern New Century Corporation	Worldwide Polychem (HK) Ltd.	(Note B)	\$ 1,546,895	3.10	\$ -	-	\$ 415,260	\$ -
	Far Eastern Polytex (Vietnam) Ltd.	(Note B)	165,928	7.82	-	-	121,783	-
	Far Eastern Industries (Shanghai) Ltd.	(Note B)	157,460	6.99	-	-	54,491	-
	Far Eastern Ishizuka Green Pet Corporation	(Note B)	103,805	8.01	-	-	2,455	-
	Freudenberg Far Eastern Spunweb Co., Ltd.	(Note E)	108,959	4.88	-	-	52,814	-
Oriental Petrochemical (Taiwan) Corporation	Far Eastern New Century Corporation	(Note C)	1,090,951	17.62	-	-	1,090,951	-
	Far Eastern Polytex (Vietnam) Ltd.	(Note D)	1,062,501	7.07	-	-	543,230	-
Oriental Green Materials Limited	Far Eastern New Century Corporation	(Note C)	120,699	11.99	-	-	120,699	-
Far Eastern Polytex (Vietnam) Ltd.	Worldwide Polychem (HK) Ltd.	(Note D)	774,106	2.29	-	-	-	-
Far Eastern Apparel (Vietnam) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note D)	309,788	5.46	-	-	309,775	-
Far Eastern New Apparel (Vietnam) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note D)	246,343	11.54	-	-	-	-
FE New Century Industrial (Singapore) Pte. Ltd.	Far Eastern Apparel (Vietnam) Ltd.	(Note D)	149,011	5.46	-	-	-	-
	Pet Far Eastern (M) Sdn. Bhd.	(Note D)	144,907	5.06	-	-	-	-
	Far Eastern New Apparel (Vietnam) Ltd.	(Note D)	100,454	4.80	-	-	-	-
Far Eastern Industries (Shanghai) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note D)	566,978	2.88	-	-	132,545	-
	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	(Note D)	146,187	5.02	-	-	23,760	-
Far Eastern Dyeing & Finishing (Suzhou) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	(Note D)	533,737	7.57	-	-	304,013	-
	Far Eastern Apparel (Suzhou) Co., Ltd.	(Note D)	146,714	3.67	-	-	21,554	-
Oriental Petrochemical (Shanghai) Corporation	Far Eastern Industries (Shanghai) Ltd.	(Note D)	753,132	12.19	-	-	483,987	-
Far Eastern General Contractor Inc.	Far Eastern Department Stores Co., Ltd.	(Note D)	208,570	(Note H)	-	-	83,508	-
Ding Ding Integrated Marketing Service Co., Ltd.	Far Eastern International Bank	(Note E)	137,238	(Note F)	-	-	-	-
	Pacific SOGO Department Stores Co., Ltd.	(Note E)	127,324	(Note F)	-	-	-	-
Far EasTone Telecommunications Co., Ltd.	ARCOA Communication Co., Ltd.	(Note D)	186,887	8.13	-	-	124,973	-
New Century InfoComm Tech Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note D)	10,061,279	(Note G)	-	-	246,496	-
ARCOA Communication Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	(Note D)	909,336	7.35	-	-	480,332	-

(Continued)

- Notes: A. This table does not include the receivables from financier. For more details, refer to Table 5.
- B. Subsidiary.
- C. Parent company.
- D. Same ultimate parent company.
- E. The subsidiary of the consolidated company's investee which was accounted for using the equity method.
- F. The turnover rate was unavailable due to the receivables were points collections and payments on behalf of others.
- G. The turnover rate was unavailable due to the receivables from related parties were mainly from the advance payments made for NCIC's daily operating expenditures, and the operating management service revenue from NCIC, the collection of telecommunications bills by Far EasTone for NCIC and other receivables from related parties which was the financing provided by NCIC to Far EasTone.
- H. The turnover rate was unavailable to calculate due to the requesting payments were based on the contract requirement.

(Concluded)

TABLE 11

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

**SIGNIFICANT TRANSACTIONS BETWEEN FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES
FOR THE SIX MONTHS ENDED JUNE 30, 2021
(In Thousands of New Taiwan Dollars)**

No. (Note A)	Company Name	Related Party	Flow of Transaction (Note B)	Transaction Details			
				Financial Statement Account	Amount	Term	% of Consolidated Revenue or Assets (Note C)
0	Far Eastern New Century Corporation	Worldwide Polychem (HK) Ltd.	1	Sales	\$ 1,825,340	Based on contract	2
		Worldwide Polychem (HK) Ltd.	1	Accounts receivable	1,546,895	Based on contract	-
		Far Eastern Industries (Shanghai) Ltd.	1	Sales	883,058	Based on contract	1
		Far Eastern Industries (Shanghai) Ltd.	1	Accounts receivable	157,460	Based on contract	-
		Far Eastern Polytex (Vietnam) Ltd.	1	Sales	392,622	Based on contract	-
		Far Eastern Polytex (Vietnam) Ltd.	1	Accounts receivable	165,928	Based on contract	-
		Far Eastern Ishizuka Green Pet Corporation	1	Sales	208,537	Based on contract	-
		Far Eastern Ishizuka Green Pet Corporation	1	Accounts receivable	103,805	Based on contract	-
1	Oriental Petrochemical (Taiwan) Corporation	Far Eastern New Century Corporation	2	Sales	6,974,448	Based on contract	6
		Far Eastern New Century Corporation	2	Accounts receivable	1,090,951	Based on contract	-
		Far Eastern Polytex (Vietnam) Ltd.	3	Sales	3,052,226	Based on contract	3
		Far Eastern Polytex (Vietnam) Ltd.	3	Accounts receivable	1,062,501	Based on contract	-
2	Oriental Green Materials Limited	Far Eastern New Century Corporation	2	Sales	618,150	Based on contract	1
		Far Eastern New Century Corporation	2	Accounts receivable	120,699	Based on contract	-
3	Far Eastern Fibertech Co., Ltd.	Far Eastern Industries (Shanghai) Ltd.	3	Sales	192,313	Based on contract	-
4	Yuan Tong Investment Co., Ltd.	Far Eastern Apparel Co., Ltd.	3	Other receivables - financing	60,000	Based on contract	-
5	Yuan Ding Investment Co., Ltd.	An Ho Garment Co., Ltd.	3	Other receivables - financing	400,000	Based on contract	-
		Ding Yuan International Investment Co., Ltd.	3	Other receivables - financing	145,000	Based on contract	-
		Kai Yuan International Investment Co., Ltd.	3	Other receivables - financing	84,000	Based on contract	-
		Yuan Tong Investment Co., Ltd.	3	Other receivables - financing	302,000	Based on contract	-
6	Yuan Ding Co., Ltd.	Ding Ding Integrated Marketing Service Co., Ltd.	3	Other receivables - financing	10,000	Based on contract	-
7	Oriental Petrochemical (Shanghai) Corporation	Far Eastern Industries (Shanghai) Ltd.	3	Sales	3,754,694	Based on contract	3
		Far Eastern Industries (Shanghai) Ltd.	3	Accounts receivable	753,132	Based on contract	-
8	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	3	Sales	1,670,238	Based on contract	1
		FE New Century Industrial (Singapore) Pte. Ltd.	3	Accounts receivable	533,737	Based on contract	-
		Far Eastern Apparel (Suzhou) Co., Ltd.	3	Sales	217,845	Based on contract	-
		Far Eastern Apparel (Suzhou) Co., Ltd.	3	Interest receivables	146,714	Based on contract	-
		Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	2,331,621	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.	FE New Century Industrial (Singapore) Pte. Ltd.	3	Sales	\$ 918,702	Based on contract	1
		FE New Century Industrial (Singapore) Pte. Ltd.	3	Accounts receivable	566,978	Based on contract	-
		Wuhan Far Eastern New Material Ltd.	3	Sales	379,092	Based on contract	-
		Far Eastern Dyeing & Finishing (Suzhou) Ltd.	3	Sales	355,446	Based on contract	-
		Far Eastern Dyeing & Finishing (Suzhou) Ltd.	3	Accounts receivable	146,187	Based on contract	-
		Oriental Industries (Suzhou) Ltd.	3	Sales	229,321	Based on contract	-
10	Far Eastern Industries (Yangzhou) Ltd.	Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	301,630	Based on contract	-
11	Far Eastern Industries (Suzhou) Ltd.	Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	520,096	Based on contract	-
		Sino Belgium Beer (Suzhou) Ltd.	3	Other receivables - financing	758,384	Based on contract	-
12	Wuhan Far Eastern New Material Ltd.	Far Eastern Industries (Shanghai) Ltd.	3	Sales	278,609	Based on contract	-
13	Far Eastern Apparel (Suzhou) Co., Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	3	Sales	244,476	Based on contract	-
		Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	839,616	Based on contract	-
14	Far Eastern Innovation Apparel (Suzhou) Co., Ltd.	Far Eastern Dyeing & Finishing (Suzhou) Ltd.	3	Other receivables - financing	280,085	Based on contract	-
		Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	405,379	Based on contract	-
15	Oriental Industries (Suzhou) Ltd.	Sino Belgium Beer (Suzhou) Ltd.	3	Other receivables - financing	3,181	Based on contract	-
16	Suzhou An Ho Apparel Ltd.	Oriental Industries (Suzhou) Ltd.	3	Other receivables - financing	38,781	Based on contract	-
17	Far Eastern New Century (China) Investment Co., Ltd.	Oriental Petrochemical (Shanghai) Corporation	3	Other receivables - financing	86,180	Based on contract	-
18	Far Eastern Apparel (Vietnam) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	3	Sales	995,137	Based on contract	1
		FE New Century Industrial (Singapore) Pte. Ltd.	3	Accounts receivable	309,788	Based on contract	-
19	Far Eastern Polytex (Vietnam) Ltd.	Worldwide Polychem (HK) Ltd.	3	Sales	918,399	Based on contract	1
		Worldwide Polychem (HK) Ltd.	3	Accounts receivable	774,106	Based on contract	-
		Far Eastern Apparel (Vietnam) Ltd.	3	Sales	162,320	Based on contract	-
		Far Eastern New Apparel (Vietnam) Ltd.	3	Sales	136,912	Based on contract	-
20	Far Eastern New Apparel (Vietnam) Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	3	Sales	753,268	Based on contract	1
		FE New Century Industrial (Singapore) Pte. Ltd.	3	Accounts receivable	246,343	Based on contract	-
21	FE New Century Industrial (Singapore) Pte. Ltd.	Pet Far Eastern (M) Sdn. Bhd.	3	Sales	348,683	Based on contract	-
		Pet Far Eastern (M) Sdn. Bhd.	3	Accounts receivable	144,907	Based on contract	-
		Far Eastern Apparel (Vietnam) Ltd.	3	Sales	265,834	Based on contract	-
		Far Eastern Apparel (Vietnam) Ltd.	3	Accounts receivable	149,011	Based on contract	-
		Far Eastern New Apparel (Vietnam) Ltd.	3	Sales	120,913	Based on contract	-
		Far Eastern New Apparel (Vietnam) Ltd.	3	Accounts receivable	100,454	Based on contract	-
22	Far Eastern Ishizuka Green Pet Corporation	Far Eastern New Century Corporation	2	Sales	224,811	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)
23	Worldwide Polychem (HK) Ltd.	Phoenix Technologies International, LLC	3	Sales	\$ 137,888	Based on contract	-
24	FEDP (Holding) Ltd.	Sino Belgium (Holding) Ltd.	3	Other receivables - financing	153,230	Based on contract	-
25	Far EasTone Telecommunications Co., Ltd.	ARCOA Communication Co., Ltd.	3	Accounts receivable	186,887	Based on contract	-
		ARCOA Communication Co., Ltd.	3	Operating revenue	652,669	Based on contract	1
		FarEasTone Property Insurance Agent Co., Ltd.	3	Operating revenue	161,068	Based on contract	-
26	New Century InfoComm Tech Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	3	Operating revenue	1,068,996	Based on contract	1
		Far EasTone Telecommunications Co., Ltd.	3	Other receivables - financing	9,500,000	Based on contract	1
		Far EasTone Telecommunications Co., Ltd.	3	Accounts receivable	502,410	Based on contract	-
27	ARCOA Communication Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	3	Operating revenue	3,289,486	Based on contract	3
		Far EasTone Telecommunications Co., Ltd.	3	Accounts receivable	909,336	Based on contract	-
		Home Master Technology Ltd.	3	Operating revenue	537,285	Based on contract	-
28	DataExpress Infotech Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	3	Operating revenue	114,400	Based on contract	-

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

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

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

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

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

(Concluded)

TABLE 12

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

NAMES, LOCATIONS, AND OTHER INFORMATION OF INVESTEEs ON WHICH THE COMPANY EXERCISES SIGNIFICANT INFLUENCE
FOR THE SIX MONTHS ENDED JUNE 30, 2021
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor	Investee	Location	Main Businesses and Products	Investment Amount		Balance as of June 30, 2021			Net Income (Loss) of the Investee	Investment Gain (Loss)	Notes
				June 30, 2021	December 31, 2020	Shares (Note F)	% of Ownership	Carrying Amount			
Far Eastern New Century Corporation	Asia Cement Corporation	Taiwan	Cement production	\$ 2,652,282	\$ 2,652,282	750,511	22.29	\$ 18,095,295	\$ 7,705,611	\$ 1,476,754	Investment gain or loss recognized under the treasury shares method (Note A)
	Far Eastern Department Stores Co., Ltd.	Taiwan	Department store operations	1,254,158	1,254,158	241,770	17.06	5,021,392	577,008	98,438	(Note A)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	1,176,211	1,176,211	81,216	9.17	1,161,239	606,365	55,604	(Note A)
	Everest Textile Corporation	Taiwan	Chemical fiber production	1,689	1,689	108	0.03	1,155	60,549	18	(Note A)
	Oriental Securities Corporation	Taiwan	Brokering	159,823	159,823	141,961	19.65	2,086,314	299,706	58,892	(Note A)
	Pacific Liu Tong Investment Co., Ltd.	Taiwan	Investment	810,000	810,000	135,000	16.83	2,081,757	395,931	66,635	(Notes A and E)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	805,598	805,598	90,180	2.62	1,176,704	1,449,049	47,129	Including the difference adjustment between acquisition cost and net value \$9,164 (Note A)
	Yuan Ding Investment Co., Ltd.	Taiwan	Investment	100,052	100,052	1,822,822	99.40	44,705,581	2,936,137	2,919,053	Including the adjustments of the difference between individual and consolidated investment properties, and the transactions between subsidiaries \$533 (Notes B and H)
	Far Eastern Resources Development Co., Ltd.	Taiwan	Real estate construction and sales	14,931,733	14,931,733	775,836	100.00	106,847,350	498,959	513,270	Including the adjustments of the transactions between subsidiaries \$14,311 (Note B)
	Far Eastern Polytex (Holding) Ltd.	Bermuda	Investment	10,382,911	10,382,911	168	100.00	9,470,185	(27,637)	(27,637)	(Note B)
	Far Eastern Polychem Industries Ltd.	Bermuda	Investment and sale of chemical fiber production	7,318,312	7,318,312	830,815	73.04	7,771,242	290,156	211,930	(Note B)
	Yuan Tong Investment Co., Ltd.	Taiwan	Investment	5,850,000	5,850,000	739,953	100.00	8,705,712	368,896	373,849	Including the adjustments of the transactions between subsidiaries \$4,953 (Note B)
	Kai Yuan International Investment Co., Ltd.	Taiwan	Investment	999,993	999,993	367,143	100.00	5,601,902	201,964	201,964	(Note B)
	Far Eastern Investment (Holding) Ltd.	Bermuda	Investment and sale of petrochemicals	25,129,771	24,348,011	5,228	100.00	27,090,720	1,167,991	1,167,991	(Note B)
	PET Far Eastern (Holding) Ltd.	Bermuda	Investment	6,626,110	6,626,110	397	91.95	4,461,774	33,539	34,892	Including the adjustments of the transactions between subsidiaries \$4,053 (Note B)
	Oriental Petrochemical (Taiwan) Corporation	Taiwan	Petrochemical materials production	16,209,038	16,209,038	1,712,218	75.56	8,791,393	(387,861)	(266,102)	Including the adjustments of the difference between individual and consolidated investment properties, and the transactions between subsidiaries \$26,966 (Notes B and H)
	Far Eastern Construction Co., Ltd.	Taiwan	Real estate construction and sales	143,450	143,450	245,829	65.11	10,249,808	339,833	216,669	Including the adjustments of the transactions between subsidiaries \$(4,596) (Note B)
	Yuan Ding Co., Ltd.	Taiwan	Real estate leasing and hotel	857,511	857,511	186,929	37.13	3,281,332	(47,695)	(13,924)	(Notes B and I)
	An Ho Garment Co., Ltd.	Taiwan	Garment production and Investment	1,023	1,023	75,704	100.00	2,064,774	105,823	105,874	Including the adjustments of the transactions between subsidiaries \$51 (Note B)
	Ding Yuan International Investment Co., Ltd.	Taiwan	Investment	2,000,062	2,000,062	255,031	100.00	3,238,677	114,431	114,471	Including the adjustments of the transactions between subsidiaries \$40 (Note B)
Yuan Ding Investment Co., Ltd.	FEDP (Holding) Ltd.	Bermuda	Investment	676,315	676,315	244	50.43	896,413	(8,512)	(4,293)	(Note B)
	Fu Kwok Knitting & Garment Co., Ltd.	Taiwan	Garment production	9,205	9,205	4,000	100.00	221,166	20,785	20,785	(Note B)
	Ding Ding Hotel Co., Ltd.	Taiwan	Hotel	408,433	401,042	769	0.74	12,039	(412,494)	(3,052)	(Note B)
	Far Eastern Textile Ltd.	Taiwan	Textile production	1,000	1,000	100	100.00	1,713	(7)	(7)	(Note B)
	FE Oriental Investment Holding (Singapore) Pte. Ltd.	Singapore	Investment	147,400	147,400	50	100.00	101,053	(61,094)	(61,094)	(Note B)
	Asia Cement Corporation	Taiwan	Cement production	2,051,009	2,051,009	52,722	1.57	2,103,125	7,705,611	-	(Note A)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	1,085,488	1,085,488	70,818	8.00	1,188,663	606,365	-	(Note A)
	Far Eastern Department Stores Co., Ltd.	Taiwan	Department store operations	3,288,166	3,288,166	139,785	9.87	3,322,127	577,008	-	(Note A)
	Everest Textile Corporation	Taiwan	Chemical fiber production	470,103	470,103	99,559	25.23	810,895	60,549	-	(Note A)
	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	2,723,598	2,723,598	1,066,658	32.73	19,738,949	3,784,095	-	(Note B)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	1,095,981	1,095,981	122,687	3.56	1,600,290	1,449,049	-	(Note A)

(Continued)

Investor	Investee	Location	Main Businesses and Products	Investment Amount		Balance as of June 30, 2021			Net Income (Loss) of the Investee	Investment Gain (Loss)	Notes
				June 30, 2021	December 31, 2020	Shares (Note F)	% of Ownership	Carrying Amount			
Far Eastern Investment (Holding) Ltd.	Far Eastern Polychem Industries Ltd.	Bermuda	Investment and sale of chemical fiber production	\$ 1,392,692	\$ 1,392,692	306,644	26.96	\$ 2,868,465	\$ 290,156	\$ -	(Note B)
	Far Eastern Apparel (Holding) Ltd.	Bermuda	Investment and sale of textile	2,179,442	2,179,442	111	100.00	4,464,468	215,302	-	(Note B)
	Da Ju Fiber Co., Ltd.	Taiwan	Sale of polychemical products	263,790	263,790	64,662	41.86	2,313,366	23,772	-	(Note A)
	Far Eastern Apparel Co., Ltd.	Taiwan	Sale of textiles, garments, and clothing	387,984	387,984	24,772	100.00	13,607	(56,664)	-	(Note B)
	Yuan Faun Co., Ltd.	Taiwan	Production management consulting	51,671	51,671	5,000	100.00	149,562	5,471	-	(Note B)
	Yue Ming Corporation	Taiwan	Trading	97,852	97,852	4,745	45.50	64,396	197	-	(Note A)
	Yuan Ding Leasing Corporation	Taiwan	Real estate construction and sales	319,380	319,380	36,706	46.20	389,882	9,802	-	(Note A)
	Far Eastern Fibertech Co., Ltd.	Taiwan	Nylon production	585,000	585,000	91,000	100.00	1,305,933	172,820	-	(Note B)
	Oriental Resources Development Co., Ltd.	Taiwan	Medical materials manufacturing	13,475	13,475	5,739	100.00	107,059	38,417	-	(Note B)
	Liquid Air Far East Co., Ltd.	Taiwan	Industrial gas production and sales	504,806	504,806	86,615	35.00	2,589,308	1,261,776	-	(Note A)
	Freudenberg Far Eastern Spunweb Co., Ltd.	Taiwan	Production of nonwoven industrial fabrics	144,786	144,786	33,003	29.80	532,484	233,728	-	(Note A)
	Oriental Securities Corporation	Taiwan	Brokering	255,424	255,424	187,470	25.96	2,861,806	299,706	-	(Note A)
	Yuan Ding Co., Ltd.	Taiwan	Real estate leasing and hotel	188,846	188,846	64,759	12.86	1,149,020	(47,695)	-	(Note B)
	Far Eastern International Leasing Corporation	Taiwan	Leasing	1,012,057	1,012,057	75,268	16.87	941,915	70,811	-	(Note A)
	Oriental Textile (Holding) Ltd.	Bermuda	Investment and sale of textile	7,142,602	7,142,602	110	100.00	8,162,885	333,852	-	(Note B)
	Pacific Liu Tong Investment Co., Ltd.	Taiwan	Investment	796,491	796,491	119,653	14.92	1,758,896	395,931	-	(Notes A and E)
	Yu Yuan Investment Co., Ltd.	Taiwan	Investment	673,704	673,704	98,198	18.96	1,038,036	498,897	-	(Note A)
	Far Eastern General Contractor Inc.	Taiwan	Real estate construction	14,682	14,682	1,490	1.00	26,143	210,253	-	(Note B)
	Oriental Petrochemical (Taiwan) Corporation	Taiwan	Petrochemical materials production	779,399	779,399	117,746	5.20	623,204	(387,861)	-	(Note B)
	Oriental Green Materials Limited	Taiwan	waste recycling and processing	647,083	647,083	55,311	100.00	653,086	46,356	-	(Note B)
	Filsyn Corporation	Philippines	Polychemical products	PESO 225,324	PESO 225,324	45,066	21.85	-	-	-	(Note A)
	FETG Investment Antilles N.V.	Nederlandse Antillen	Investment	US\$ 6	US\$ 6	6	100.00	31,965	(271)	-	(Note B)
	PET Far Eastern (M) Sdn. Bhd.	Malaysia	Bottle production	MYR 8,000	MYR 8,000	(Note C)	50.00	189,213	2,004	-	(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 D)	100.00	953,997	34,877	-	(Note B)
	Worldwide Polychem (HK) Ltd.	Hong Kong	Foreign trade	US\$ 3,500	US\$ 3,500	2,700	100.00	183,560	77,131	-	(Note B)
	Opas Fund Segregated Portfolio Company	Cayman Islands	Investment	US\$ 51	US\$ 51	(Note D)	34.00	1,552	4	-	(Note A)
	Far Eastern Polytex (Vietnam) Ltd.	Vietnam	Chemical fiber and Textile production	US\$ 240,000	US\$ 240,000	(Note D)	100.00	7,704,851	390,471	-	(Note B)
	Far Eastern New Apparel (Vietnam) Ltd.	Vietnam	Garment production	US\$ 18,000	US\$ 18,000	(Note D)	100.00	145,256	(1,217)	-	(Note B)
	Magna View Sdn. Bhd.	Malaysia	Investment	US\$ 3,465	US\$ 3,465	3,000	100.00	189,196	961	-	(Note B)
	Malaysia Garment Manufactures Pte. Ltd.	Singapore	Garment production and Investment	US\$ 15,849	US\$ 15,849	30	37.92	443,749	2,099	-	(Note B)
	Drive Catalyst SPC	Cayman Islands	Investment	US\$ 17	US\$ 17	(Note D)	34.00	484	-	-	(Note A)
	APG Polytech USA Holdings, Inc.	America	Investment	US\$ 606,467	US\$ 506,467	6	100.00	17,352,936	638,096	-	(Note B)
	Drive Catalyst SPC-SP Tranche One	Cayman Islands	Investment	US\$ 4,000	US\$ 4,000	4	25.00	104,011	(127)	-	(Note A)
	Drive Catalyst SPC-SP Tranche Two	Cayman Islands	Investment	US\$ 4,000	US\$ -	4	25.00	110,926	(2,080)	-	(Note A)
	Drive Catalyst SPC-SP Tranche Three	Cayman Islands	Investment	US\$ 8,000	US\$ 4,000	8	25.00	236,021	(1,038)	-	(Note A)
	Far Eastern International Garments	Philippines	Garment production	US\$ 1	US\$ 1	59	41.00	(11,476)	-	-	(Note A)
	Cemtex Apparel Inc.	Philippines	Clothing O.E.M.	US\$ 1	US\$ 1	90	50.00	(10,649)	-	-	(Note A)
APG Polytech USA Holdings, Inc.	Corpus Christi Polymers LLC	America	Petrochemical materials production and polychemical products production	US\$ 428,447	US\$ 422,800	(Note D)	33.33	11,721,047	95,078)	-	(Note L)
	APG Polytech, LLC	America	Polychemical products production	US\$ 90,000	US\$ 90,000	(Note D)	100.00	3,584,409	790,046	-	(Note B)
	Phoenix Technologies International, LLC	America	Production and sale of recycled plastic resins and their waste and general industrial waste handling	US\$ 21,500	US\$ 16,500	(Note D)	100.00	282,848	(89,634)	-	(Note B)
Magna View Sdn. Bhd.	PET Far Eastern (M) Sdn. Bhd.	Malaysia	Bottle production	MYR 8,000	MYR 8,000	(Note C)	50.00	189,213	2,004	-	(Note B)
Ding Yuan International Investment Co., Ltd.	Asia Cement Corporation	Taiwan	Cement production	342,758	339,088	12,369	0.37	444,560	7,705,611	-	(Note A)
	Far Eastern Department Stores Co., Ltd.	Taiwan	Department store operations	258,946	258,946	11,983	0.85	276,114	577,008	-	(Note A)
	Everest Textile Corporation	Taiwan	Chemical fiber production	34,561	34,561	916	0.23	6,357	60,549	-	(Note A)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	677,665	677,665	27,365	3.09	627,475	606,365	-	(Note A)
	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	38,457	38,457	920	0.03	39,177	3,784,095	-	(Note B)
	Pacific Liu Tong Investment Co., Ltd.	Taiwan	Investment	90,000	90,000	18,000	2.24	259,140	395,931	-	(Notes A and E)
	Yu Ding Industry Co., Ltd.	Taiwan	Department store operations	95,624	95,624	15,738	13.20	429,864	77,877	-	(Note A)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	814,399	814,399	91,166	2.64	1,188,450	1,449,049	-	(Note A)
Kai Yuan International Investment Co., Ltd.	Asia Cement Corporation	Taiwan	Cement production	732,627	732,627	25,312	0.75	959,910	7,705,611	-	(Note A)
	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	880,911	803,672	35,558	1.09	1,073,161	3,784,095	-	(Note B)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	742,702	742,702	32,474	3.67	624,705	606,365	-	(Note A)
	Far Eastern Department Stores Co., Ltd.	Taiwan	Department store operations	519,473	519,473	20,672	1.46	592,333	577,008	-	(Note A)
	Kowloon Cement Corporation	Hong Kong	Cement production	226,896	226,896	1,127	49.00	457,649	14,383	-	(Note A)
	Far Eastern International Leasing Corporation	Taiwan	Leasing	1,026,489	1,026,489	74,970	16.80	961,966	70,811	-	(Note A)
	Pacific Liu Tong Investment Co., Ltd.	Taiwan	Investment	90,000	90,000	18,000	2.24	259,341	395,931	-	(Notes A and E)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	988,714	988,714	110,679	3.21	1,443,462	1,449,049	-	(Note A)

(Continued)

Investor	Investee	Location	Main Businesses and Products	Investment Amount		Balance as of June 30, 2021			Net Income (Loss) of the Investee	Investment Gain (Loss)	Notes
				June 30, 2021	December 31, 2020	Shares (Note F)	% of Ownership	Carrying Amount			
Far Eastern Polychem Industries Ltd.	PET Far Eastern (Holding) Ltd.	Bermuda	Investment	US\$ 17,622	US\$ 17,622	35	8.05	\$ 390,617	\$ 33,539	\$ -	(Note B)
	FEDP (Holding) Ltd.	Bermuda	Investment	US\$ 29,240	US\$ 29,240	240	49.57	881,126	(8,512)	-	(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	1,201,860	183,882	-	(Note B)
Far Eastern Construction Co., Ltd.	Asia Cement Corporation	Taiwan	Cement production	216,959	216,959	17,726	0.53	578,421	7,705,611	-	(Note A)
	Far Eastern General Contractor Inc.	Taiwan	Real estate construction	271,587	271,587	147,413	98.95	2,410,090	210,253	-	(Note B)
Far Eastern Apparel Co., Ltd.	Asia Cement Corporation	Taiwan	Cement production	16,246	16,246	469	0.01	15,447	7,705,611	-	(Note A)
	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	6,353	6,353	90	-	5,834	3,784,095	-	(Note B)
	Yu Ding Industry Co., Ltd.	Taiwan	Department store operations	29	29	12	0.01	156	77,877	-	(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	7,301	4,022	-	(Note B)
Malaysia Garment Manufactures Pte. Ltd.	Filsyn Corporation	Philippines	Polychemical products	PESO 102,565	PESO 102,565	20,513	9.95	-	-	-	(Note A)
	Arpeggio International Resources Corporation	Philippines	Industry investment	PESO 15,200	PESO 15,200	(Note D)	40.00	-	-	-	(Note A)
	PT Malaysia Garment Bintan	Indonesia	Garment production	SGD -	SGD -	(Note D)	99.00	(36)	-	-	(Note B)
An Ho Garment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	748,158	748,158	40,818	1.25	933,207	3,784,095	-	(Note B)
	Asia Cement Corporation	Taiwan	Cement production	206,551	206,551	6,094	0.18	245,126	7,705,611	-	(Note A)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	287,121	287,121	11,204	1.26	244,916	606,365	-	(Note A)
	Far Eastern Department Stores Co., Ltd.	Taiwan	Department store operations	10,483	10,483	370	0.03	11,886	577,008	-	(Note A)
	Oriental Securities Corporation	Taiwan	Brokering	122,420	122,420	8,723	1.21	122,702	299,706	-	(Note A)
	Yu Ding Industry Co., Ltd.	Taiwan	Department store operations	111,997	111,997	18,682	15.66	411,856	77,877	-	(Note A)
	Pacific Liu Tong Investment Co., Ltd.	Taiwan	Investment	67,285	67,285	9,681	1.21	144,752	395,931	-	(Notes A and E)
	Yuan Ding Investment Co., Ltd.	Taiwan	Investment	148,994	148,994	5,502	0.30	178,572	2,936,137	-	(Note B)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	202,798	202,798	22,702	0.66	296,218	1,449,049	-	(Note A)
Yuan Faun Co., Ltd.	Yuan Cheng Human Resources Consultant Corporation	Taiwan	Personnel recruitment	7,214	7,214	745	55.19	12,227	1,326	-	(Note B)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	42,973	42,973	4,811	0.14	62,800	1,449,049	-	(Note A)
Fu Kwok Knitting & Garment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	19,663	19,663	520	0.02	17,347	3,784,095	-	(Note B)
Yuan Tong Investment Co., Ltd.	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	2,246,035	2,246,035	100,237	3.08	2,463,956	3,784,095	-	(Note B)
	Far Eastern Department Stores Co., Ltd.	Taiwan	Department store operations	2,053,126	1,632,237	77,685	5.48	2,177,150	577,008	-	(Note A)
	Oriental Union Chemical Corporation	Taiwan	Petrochemical materials production	1,755,017	1,755,017	49,705	5.61	1,611,146	606,365	-	(Note A)
	Asia Cement Corporation	Taiwan	Cement production	1,067,775	1,067,775	32,465	0.96	1,286,851	7,705,611	-	(Note A)
	Pacific Liu Tong Investment Co., Ltd.	Taiwan	Investment	90,000	90,000	18,000	2.24	258,143	395,931	-	(Notes A and E)
	Far Eastern Electronic Toll Collection Co., Ltd.	Taiwan	Electronic toll collection services	787,104	787,104	35,934	11.98	537,657	178,715	-	(Note B)
	Liquid Air Far East Co., Ltd.	Taiwan	Industrial gas production and sales	20	20	1	-	41	1,261,776	-	(Note A)
	Sino Belgium (Holding) Ltd.	Bermuda	Investment	2,255,510	2,255,510	36	90.88	(748,749)	(13,875)	-	(Note B)
	Freudenberg Far Eastern Spunweb Co., Ltd.	Taiwan	Production of nonwoven industrial fabrics	34	34	3	-	50	233,728	-	(Note A)
	Malaysia Garment Manufactures Pte. Ltd.	Singapore	Garment production and Investment	SGD 7,354	SGD 7,354	10	13.00	152,129	2,099	-	(Note B)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	986,735	986,735	110,457	3.20	1,440,113	1,449,049	-	(Note A)
FE Oriental Investment Holding (Singapore) Pte. Ltd.	FE New Century Industrial (Singapore) Pte. Ltd.	Singapore	Sale of textile products	US\$ 4,900	US\$ 4,900	49	100.00	98,520	(60,987)	-	(Note B)
	Oriental Investment Holding (Netherlands) B.V.	Netherlands	Investment	-	-	-	100.00	-	-	-	(Notes B and L)
Oriental Investment Holding (Netherlands) B.V.	Oriental Martens (Netherlands) B.V.	Netherlands	Investment	-	-	-	100.00	-	-	-	(Notes B and M)
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	256,215	1,342	-	(Note B)
	Ding Ding Integrated Marketing Service Co., Ltd.	Taiwan	Marketing	558,000	558,000	21,787	60.00	145,538	(13,856)	-	(Note B)
	Far Eastern Technical Consultants Co., Ltd.	Taiwan	Real estate development business consulting and management	45,182	45,182	4,550	91.00	72,613	4,022	-	(Note B)
	YDC (Virgin Islands) Ltd.	British Virgin Islands	Investment	US\$ 200	US\$ 200	(Note D)	17.70	10,362	1,693	-	(Note B)
	Yuanshi Digital Technology Co., Ltd. (former name is Hiiir)	Taiwan	Electronic information providing services	566,896	566,896	1,499	1.35	(2,412)	(109,382)	-	(Note B)
	FET Consulting Engineers Co., Ltd.	Taiwan	Business management consultants, piping engineering, cable installation, automatic equipment installation and investment business	342,701	342,701	37,000	100.00	48,594	(1,694)	-	(Note B)
	Asia Cement Corporation	Taiwan	Cement production	136,037	136,037	5,329	0.16	204,037	7,705,611	-	(Note A)
	Far EasTone Telecommunications Co., Ltd.	Taiwan	Telecommunications	100,412	100,412	4,164	0.13	99,056	3,784,095	-	(Note B)
	Yu Yuan Investment Co., Ltd.	Taiwan	Investment	411,187	411,187	129,637	25.02	2,157,279	498,897	-	(Note A)

(Continued)

Investor	Investee	Location	Main Businesses and Products	Investment Amount		Balance as of June 30, 2021			Net Income (Loss) of the Investee	Investment Gain (Loss)	Notes
				June 30, 2021	December 31, 2020	Shares (Note F)	% of Ownership	Carrying Amount			
	Yue Ming Corporation	Taiwan	Trading	\$ 787	\$ 787	104	1.00	\$ 609	\$ 197	\$ -	(Note A)
	Yu Ding Industry Co., Ltd.	Taiwan	Department store operations	22,676	22,676	3,091	2.59	68,886	77,877	-	(Note A)
	FEDS Asia Pacific Development Co., Ltd.	Taiwan	Department store operations	100,000	100,000	10,650	5.00	133,691	49,553	-	(Note A)
	Far Eastern Electronic Toll Collection Co., Ltd.	Taiwan	Electronic toll collection services	977,650	977,650	44,796	14.93	664,756	178,715	-	(Note B)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	76,665	76,665	8,582	0.25	112,067	1,449,049	-	(Note A)
	Yuan Hsin Digital Payment Co., Ltd.	Taiwan	Electronic stored value cards	400,000	400,000	10,968	14.66	72,337	(68,784)	-	(Note B)
	Ding Ding Hotel Co., Ltd.	Taiwan	Hotel	3,615,455	2,630,238	102,509	98.52	660,654	(412,494)	-	(Note B)
Ding Ding Integrated Marketing Service Co., Ltd.	Yuanshi Digital Technology Co., Ltd. (former name is Hiiir)	Taiwan	Electronic information providing services	1,828	1,828	5	-	(8)	(109,382)	-	(Note B)
	Yuan Hsin Digital Payment Co., Ltd.	Taiwan	Electronic stored value cards	500,200	500,200	28,231	37.72	186,125	(68,784)	-	(Note B)
	DDIM (Virgin Islands) Ltd.	British Virgin Islands	Investment	US\$ 11,000	US\$ 11,000	(Note D)	46.13	21,503	(3,204)	-	(Note B)
FET Consulting Engineers Co., Ltd.	DDIM (Virgin Islands) Ltd.	British Virgin Islands	Investment	384,970	384,970	(Note D)	53.87	25,111	(3,204)	-	(Note B)
YDT Technology International Co., Ltd.	Everest Textile Corporation	Taiwan	Chemical fiber production	2,451	2,451	101	0.03	793	60,549	-	(Note A)
	Far Eastern Department Stores Co., Ltd.	Taiwan	Department store operations	51,673	51,673	2,764	0.20	98,337	577,008	-	(Note A)
	Asia Cement Corporation	Taiwan	Cement production	862	862	61	-	2,303	7,705,611	-	(Note A)
	YDC (Virgin Islands) Ltd.	British Virgin Islands	Investment	US\$ 930	US\$ 930	(Note D)	82.30	48,181	1,693	-	(Note B)
	Far Eastern International Bank	Taiwan	Deposit, loan and guarantee services	26,960	26,960	3,018	0.09	39,678	1,449,049	-	(Note A)
Far Eastern Electronic Toll Collection Co., Ltd.	FETC International Co., Ltd.	Taiwan	Dispatched labor, procuring equipment, and sales agent services	200,000	200,000	20,000	100.00	119,743	4,195	-	(Note B)
FETC International Co., Ltd.	FETC International (Thailand) Co., Ltd.	Thailand	Dispatched labor, procuring equipment, and sales agent services	THB 8,250	THB 8,250	825	100.00	4,608	(1,617)	-	(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	26,029,324	868,530	-	(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	757,630	76,873	-	(Note B)
	KGEx.com Co., Ltd.	Taiwan	Type II telecommunications services	2,340,472	2,340,472	68,897	99.99	836,038	77,145	-	(Note B)
	Yuanshi Digital Technology Co., Ltd. (former name is Hiiir)	Taiwan	Electronic information providing services	1,686,169	1,686,169	107,004	96.18	(171,751)	(109,382)	-	(Note B)
	Yuan Cing Co., Ltd.	Taiwan	Call center services	-	-	2,000	100.00	35,084	9,071	-	(Notes B and J)
	Far Eastern Info Service (Holding) Ltd.	Bermuda	Investment	92,616	92,616	1	100.00	4,914	180	-	(Note B)
	Yuan Bao Fintech Co., Ltd.	Taiwan	Type II telecommunications services	60,000	60,000	6,000	100.00	46,921	(5,124)	-	(Note B)
	FarEasTone Property Insurance Agent Co., Ltd.	Taiwan	property insurance service agent	5,000	5,000	500	100.00	46,656	35,694	-	(Note B)
	Far Eastern Electronic Toll Collection Co., Ltd.	Taiwan	Electronic toll collection services	2,542,396	2,542,396	118,251	39.42	1,346,458	178,715	-	(Note B)
	Ding Ding Integrated Marketing Service Co., Ltd.	Taiwan	Marketing	139,500	139,500	5,447	15.00	36,323	(13,856)	-	(Note B)
	Yuan Hsin Digital Payment Co., Ltd.	Taiwan	Electronic stored value cards	600,000	600,000	16,452	21.98	108,338	(68,784)	-	(Note B)
	DataExpress Infotech Co., Ltd.	Taiwan	Electronic information providing services	141,750	141,750	13,896	70.00	276,747	43,216	-	(Note B)
	New Century InfoComm Tech Co., Ltd.	Taiwan	Investment	540,000	540,000	54,000	100.00	81,840	81	-	(Note B)
	Information Security Service Digital United Inc.	Taiwan	Security and monitoring service via internet	148,777	148,777	10,249	100.00	106,787	(12,924)	-	(Note B)
	Digital United (Cayman) Ltd.	Cayman Islands	Investment	317,446	317,446	10,320	100.00	175,678	(928)	-	(Note B)
	Yuanshi Digital Technology Co., Ltd. (former name is Hiiir)	Taiwan	Electronic information providing services	20,000	20,000	750	0.67	(1,204)	(109,382)	-	(Note B)
ARCOA Communication Co., Ltd.	Ding Ding Integrated Marketing Service Co., Ltd.	Taiwan	Marketing	46,500	46,500	1,816	5.00	12,108	(13,856)	-	(Note B)
	Prime EcoPower Co., Ltd.	Taiwan	Energy technology services	160,000	160,000	16,000	100.00	121,971	(5,459)	-	(Note B)
	Drive Catalyst SPC-SP Tranche One	Cayman Islands	Investment	123,220	123,220	4	25.00	104,877	(127)	-	(Note A)
	Drive Catalyst SPC-SP Tranche Two	Cayman Islands	Investment	114,140	-	4	25.00	110,934	(2,080)	-	(Note A)
	Drive Catalyst SPC-SP Tranche Three	Cayman Islands	Investment	236,440	122,300	8	25.00	236,022	(1,038)	-	(Note A)
	Nextlink Technology Co., Ltd.	Taiwan	Electronic information providing services	420,000	420,000	3,430	70.00	435,311	18,931	-	(Note B)
	JuAn Long-Age Co., Ltd.	Taiwan	Electronic information providing services	15,500	-	1,000	25.00	15,381	(4,938)	-	(Note B)
New Diligent Co., Ltd.	Sino Lead Enterprise Limited	Hong Kong	Telecommunication services	125	125	30	100.00	283	(7)	-	(Note B)
	Far East New Diligent Company Ltd.	British Virgin Islands	Investment	330,598	330,598	-	100.00	19,844	91	-	(Note B)
	New Diligent Hong Kong Co., Ltd.	Hong Kong	Investment	3,051	3,051	-	100.00	2,238	(53)	-	(Note B)
DataExpress Infotech Co., Ltd.	Home Master Technology Ltd.	Taiwan	Electronic information providing services	10,000	10,000	(Note D)	100.00	54,945	7,654	-	(Note B)
Nextlink Technology Co., Ltd.	Microfusion Technology Co., Ltd.	Taiwan	Electronic information providing services	17,000	17,000	2,600	100.00	36,481	6,272	-	(Note B)
	Nextlink (HK) Technology Co., Ltd.	Hong Kong	Electronic information providing services	973	973	-	100.00	24,598	16,366	-	(Note B)
	Microfusion (HK) Technology Co., Ltd.	Hong Kong	Electronic information providing services	1,494	1,494	-	100.00	1,562	468	-	(Note B)

(Continued)

- Notes:
- A. Equity-method investee.
 - B. Subsidiary.
 - C. Including 5,000 thousand common stock and 3,000 thousand preferred shares.
 - D. Company limited.
 - E. 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.
 - F. Shares in thousands.
 - G. For investments in mainland China, refer to Table 13.
 - H. Under the “IFRSs Questions and Answers” issued by Taiwan Stock Exchange Corporation (TWSE), the Company recognized these items as investment properties in its parent-company-only financial statements and reclassified them to property, plant and equipment in the consolidated financial statements. The Company used the equity method and share of the profit or loss of associates to adjust the differences between the investment property amounts presented in the parent-company-only financial statements and the consolidated financial statements.
 - I. The effects from the adjustments of FENC shares which are held by Yuan Ding Co., Ltd. and the transactions between subsidiaries amounted to \$2,083 thousand.
 - J. The ending balance of the investment is zero in 2016 because the amount of reduction in capital was over the original investing value.
 - K. Joint operation entity.
 - L. Oriental Investment Holding (Netherlands) was established and registered on January 23, 2020, but as of March 31, 2021, the relevant investment funds have not been remitted.
 - M. Oriental Martens (Netherlands) B.V. was established and registered on February 12, 2020, but as of March 31, 2021, the relevant investment funds have not been remitted.

(Concluded)

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

INVESTMENTS IN MAINLAND CHINA
FOR THE SIX MONTHS ENDED JUNE 30, 2021
(In Thousands of New Taiwan Dollars, Renminbi and U.S. Dollars)

Investee Company	Main Businesses and Products	Paid-in Capital (Note U)	Method of Investment (Note A)	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2021	Investment Flows		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2021	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note B)	Carrying Amount as of June 30, 2021 (Note C)	Accumulated Repatriation of Investment Income as of June 30, 2021	Note
					Outflow	Inflow							
Far Eastern Industries (Shanghai) Ltd.	Manufacture and sales of PET staple, PET filament, polyester top, PET performs, draw textured yarn, spinning yarn, knit fabrics, woven fabrics, knit garments and woven garments	\$ 8,102,641 (RMB 1,880,399 thousand)	2	\$ 3,700,967	\$ -	\$ -	\$ 3,700,967	\$ 180,921	100.00	\$ 180,921	\$ 8,666,055	\$ 853,493	(Notes D and E)
Far Eastern Apparel (Suzhou) Co., Ltd.	Production and marketing of knit garments, woven garments, non-knit garments, and nonwoven garments and accessories	881,523 (RMB 204,577 thousand)	2	1,010,901	-	-	1,010,901	(653)	100.00	(653)	1,575,694	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	1,023,898 (RMB 237,619 thousand)	3	-	-	-	-	9,312	100.00	9,312	1,069,323	-	
Far Eastern Industries (Wuxi) Ltd.	Production and marketing of combed cotton yarn, 60/40 poly/cotton blended yarn, 65/35 poly/cotton blended yarn, spun yarn, woven fabrics, grieve woven fabrics, print woven fabrics, piece dyed woven fabrics and bleached woven fabrics	2,074,657 (RMB 481,471 thousand)	2	2,018,430	-	-	2,018,430	55,919	100.00	55,919	2,830,678	313,458	(Notes H and I)
Oriental Petrochemical (Shanghai) Corporation	Manufacture and distribution of PTA and its by-products	7,728,577 (RMB 1,793,590 thousand)	2	3,791,007	-	-	3,791,007	(489,490)	61.35	(300,302)	2,433,801	1,064,005	(Note J)
Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Manufacture and sales of weaving, dyeing and finishing of novelty fabrics, high-value engineered textiles industrial woven fabrics and scraps	1,591,198 (RMB 369,273 thousand)	2	1,342,854	-	-	1,342,854	174,525	100.00	174,525	3,428,434	159,799	(Notes H and R)
Far Eastern Industries (Suzhou) Ltd.	Production and marketing of PET staple, PET filament, polyester top, PET performs, draw textured yarn, spinning yarn, knit fabrics, woven fabrics, knit garments and woven garments	1,699,339 (RMB 394,370 thousand)	2	1,765,319	-	-	1,765,319	(3,937)	100.00	(3,937)	1,572,001	-	(Note K)
Wuhan Far Eastern New Material Ltd.	Manufacture and sales of PET sheets, chips, and filaments PET performs and garments and its by-products	737,044 (RMB 171,048 thousand)	2	724,110	-	-	724,110	9,377	100.00	9,377	935,990	-	
Oriental Industries (Suzhou) Ltd.	Production and marketing of polyester chips, partially oriented yarn, fully oriented yarn, and polyester yarn	4,717,694 (RMB 1,094,847 thousand)	2	4,957,248	-	-	4,957,248	246,463	100.00	246,463	6,166,419	-	(Note H)

(Continued)

Investee Company	Main Businesses and Products	Paid-in Capital (Note U)	Method of Investment (Note A)	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2021	Investment Flows		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2021	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note B)	Carrying Amount as of June 30, 2021 (Note C)	Accumulated Repatriation of Investment Income as of June 30, 2021	Note
					Outflow	Inflow							
Far Eastern New Century (China) Investment Co., Ltd.	Investment	\$ 4,610,852 (RMB 1,070,052 thousand)	2	\$ 4,794,027	\$ -	\$ -	\$ 4,794,027	\$ (40,378)	100.00	\$ (40,378)	\$ 3,773,548	\$ -	
Sino Belgium Beer (Suzhou) Ltd.	Beer brewing	1,642,410 (RMB 381,158 thousand)	2	1,763,952	-	-	1,763,952	(17,179)	100.00	(17,179)	(688,811)	-	(Note L)
Martens Beers (Shanghai) Ltd.	Beer brewing	321,694 (RMB 74,656 thousand)	2	231,475	-	-	231,475	(25)	100.00	(25)	14,665	-	(Note L)
Far Eastern Yihua Petrochemical (Yangzhou) Corporation	PA and its by-product production and sale	6,262,490 (RMB 1,453,351 thousand)	2	4,181,323	-	-	4,181,323	5,578	60.00	3,347	3,778,010	-	
Far Eastern Industries (Yangzhou) Ltd.	PA and its by-product production	1,331,060 (RMB 308,902 thousand)	2	1,436,190	-	-	1,436,190	3,051	100.00	3,051	1,365,640	-	
Far Eastern Union Petrochemical (Yangzhou) Corporation	PA and its by-product production	8,149,878 (RMB 1,891,362 thousand)	2	2,983,397	-	-	2,983,397	768,461	44.20	339,660	3,108,117	-	
Shanghai Yuan Zi Information Technology Co., Ltd.	Software development, equipment maintenance and consulting	54,767 (RMB 12,710 thousand)	3	-	-	-	-	(11,197)	100.00	(11,197)	46,201	-	
Shanghai Far Eastern Petrochemical Logistic Corporation	Transportation	81,871 (RMB 19,000 thousand)	3	-	-	-	-	2,965	100.00	2,965	147,022	-	
Suzhou An Ho Apparel Ltd.	Garment production	4,309 (RMB 1,000 thousand)	3	-	-	-	-	474	100.00	474	55,501	-	
Yuan Ding Enterprise (Shanghai) Limited	Liquid oxygen, oxygen, nitrogen and hydrogen warehousing	7,598,598 (RMB 1,763,425 thousand)	3	-	-	-	-	(59,671)	40.00	(23,868)	2,727,136	-	
Yuan Ding Integrated Information Service (Shanghai) Inc.	Computer software and internet software design and development	649,144 (RMB 150,648 thousand)	2	598,270	-	-	598,270	(3,219)	100.00	(3,219)	46,620	-	(Note M)
Speedy (Shanghai) digital Tech. Co., Ltd.	Intelligent control equipment and security monitoring products and services	28,178 (RMB 6,539 thousand)	2	24,220	-	-	24,220	1,749	100.00	1,749	57,193	-	(Note N)
Digital United Information Technology (Shanghai) Ltd.	Research and design of computer systems	86,366 (US\$ 3,100 thousand)	2	86,366	-	-	86,366	(628)	100.00	(628)	5,265	-	(Note O)
Nextlink (Shanghai) Technology Co., Ltd.	Computer software, data processing and provision of network information services	2,006 (US\$ 72 thousand)	2	2,006	-	-	2,006	612	70.00	612	1,821	-	(Note P)

(Continued)

Investee Company	Accumulated Outward Remittance for Investment in Mainland China as of June 30, 2021	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on the Amount of Investment Stipulated by Investment Commission, MOEA
Far Eastern New Century Corporation (Notes R and S)	\$ 22,653,879	\$ 23,303,232	\$ -

Notes: A. Investment types are classified as follows:

1. The investment was made directly in China.
 2. The investment was made through a company registered in a third region. Companies which registered in a third region are: Far Eastern Polychem Industries Ltd., PET Far Eastern (Holding) Ltd., Far Eastern Apparel (Holding) Ltd., Oriental Textile (Holding) Ltd., FEDP (Holding) Ltd., Far Eastern Polytex (Holding) Ltd., Sino Belgium (Holding) Ltd., YDC (Virgin Islands) Ltd., DDIM (Virgin Islands) Ltd., Far Eastern Info Service (Holding) Ltd., Digital United (Cayman) Ltd., Nextlink (HK) Technology Co., Ltd. and Far East New Diligent Company Ltd.
 3. Other types.
- B. On investment gain (Loss) column, except for Far Eastern Union Petrochemical (Yangzhou) Corporation and Oriental Industries (Suzhou) Ltd.’s investment gain or loss in percentage of ownership, based on the financial statements reviewed by an international accounting firm that has a cooperative relationship with CPA Associations R.O.C. (Taiwan), the remaining based on financial statements that have not been reviewed by accountants, recognized gain or loss in percentage of ownership.
- C. The ending balance of long term investment.
- D. As of June 30, 2021, the accumulated outflow of investment from Taiwan was NT\$3,700,967 thousand which NT\$3,134,807 thousand where from the Company and the other was from Yuan Ding Investment Co., Ltd.
- E. As of June 30, 2021, the remitted amount of profit of investment was the total cash dividend of Far Eastern Polychem Industries Ltd. received by FENC and Yuan Ding Investment Co., Ltd.
- F. As of June 30, 2021, the accumulated outflow of investment from Taiwan was NT\$1,010,901 thousand which NT\$509,725 thousand was remitted by FENC the other was by Yuan Ding Investment Co., Ltd.
- G. As of June 30, 2021, the profit of investment was cash dividend paid by Far Eastern Apparel (Suzhou) Co., Ltd. which remitted through FENC subsidiaries, Far Eastern Polytex (Holding) Ltd. and Far Eastern Apparel (Holding) Ltd.
- H. As of June 30, 2021, the accumulated outflow of investment from Taiwan was remitted by Yuan Ding Investment Co., Ltd.
- I. As of June 30, 2021, the profit of investment was cash dividend paid by Far Eastern Industries (Wuxi) Ltd. remitted through a FENC’s subsidiary, Oriental Textile (Holding) Ltd.
- J. As of June 30, 2021, the profit of investment was cash dividend paid by Oriental Petrochemical (Shanghai) Corporation remitted through FENC’s subsidiaries, PET Far Eastern (Holding) Ltd. and Far Eastern Polytex (Holding) Ltd.
- K. As of June 30, 2021, the accumulated outflow of investment from Taiwan was NT\$1,765,319 thousand which NT\$1,099,293 thousand was remitted by FENC, and the other was by subsidiaries, Yuan Ding Investment Co., Ltd. and Yuan Tong Investment Co., Ltd.
- L. As of June 30, 2021, the accumulated outflow of investment from Taiwan was remitted by a FENC’s subsidiary, Yuan Tong Investment Co., Ltd.
- M. As of June 30, 2021, the accumulated outflow of investment from Taiwan was remitted by FENC’s subsidiaries, YDT Technology International Co., Ltd., FET Consulting Engineers Co., Ltd. and Ding Ding Integrated Marketing Service Co., Ltd.
- N. As of June 30, 2021, the accumulated outflow of investment from Taiwan was remitted by a FENC’s subsidiary, YDT Technology International Co., Ltd.
- O. As of June 30, 2021, the accumulated outflow of investment from Taiwan was remitted by a FENC’s subsidiary, New Century InfoComm Tech Co., Ltd.
- P. As of June 30, 2021, the accumulated outflow of investment from Taiwan was remitted by a FENC’s subsidiary, Nextlink Technology Co., Ltd.
- Q. As of June 30, 2021, the profit from investment was cash dividend paid by Far Eastern Dyeing & Finishing (Suzhou) Ltd. which remitted through a FENC subsidiary, Far Eastern Apparel (Holding) Ltd.
- R. Investment amounts authorized by the Investment Commission of the MOEA include US\$835,405 thousand, and the original investment RMB6,695 thousand from Far Eastern Polytex (Holding) Ltd. which approved by Investment Commission under the Ministry of Economic Affairs were calculated based on the ending exchange rates of US\$1:27,86 and RMB1:4.309.
- S. Based on MOEA Approval Letter No. 10620430940, there is no limitation on the amount of the parent company’s investment in China.
- T. The paid-in capital was calculated based on the ending exchange rate of US\$1:27,86 and RMB1:4.309.

(Concluded)

TABLE 13-1

FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES

INVESTMENT IN MAINLAND CHINA - INVESTMENT TYPES
FOR THE SIX MONTHS ENDED JUNE 30, 2021
(In Thousands of U.S. Dollars)

Investee Company	Authorized by Investment Commission, MOEA					Investment Type			
	Investor Company	Date	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	1996.07.09	No. 84015136	Far Eastern Polychem Industries Ltd.	\$ 6,000	\$ 6,000			
	Yuan Ding Investment Co., Ltd.			Far Eastern Polychem Industries Ltd.	24,000	24,000			
	Parent company	2004.12.29	No. 093032400	Far Eastern Polychem Industries Ltd.	1,712		\$ 1,712		
	Parent company	2004.12.30	No. 093032090	Far Eastern Polychem Industries Ltd.	1,540			\$ 1,540	
	Parent company	2004.11.03	No. 093032240	Far Eastern Polychem Industries Ltd.	3,879		3,879		
	Yuan Ding Investment Co., Ltd.	2004.12.29	No. 093032402	Far Eastern Polychem Industries Ltd.	7,014		7,014		
	Yuan Ding Investment Co., Ltd.	2004.11.02	No. 093032239	Far Eastern Polychem Industries Ltd.	15,898		15,898		
	Yuan Ding Investment Co., Ltd.	2004.12.29	No. 093032089	Far Eastern Polychem Industries Ltd.	6,313			6,313	
	Parent company	2006.11.01	No. 09500287850	Far Eastern Polychem Industries Ltd.	31,779	31,779			
	Parent company	2008.06.27	No. 09700163440	Far Eastern Polychem Industries Ltd.	56,000	56,000			
	Parent company	2008.04.18	No. 09700045490	Far Eastern Polychem Industries Ltd.	4,800	4,800			
					8,198				
					(Note E)				
	Parent company	2010.04.19	No. 09900142680 (Note D)	Far Eastern Polychem Industries Ltd.	11,500	11,500			
Far Eastern Apparel (Suzhou) Co., Ltd.	Yuan Ding Investment Co., Ltd.	1996.10.16	No. 85016219	Far Eastern Apparel (Holding) Ltd.	10,000	10,000			
	Yuan Ding Investment Co., Ltd.	2003.10.30	No. 092033299	Far Eastern Apparel (Holding) Ltd.	5,000	5,000			
	Parent company	2006.05.23	No. 09500112650	Far Eastern Polytex (Holding) Ltd.	11,000	11,000			
	Parent company	2008.03.31	No. 09700038490	Far Eastern Polytex (Holding) Ltd.	5,000	5,000			
Far Eastern Innovation Apparel (Suzhou) Co., Ltd.	Yuan Ding Investment Co., Ltd.	2018.07.16	No. 10730028260	Far Eastern Apparel (Holding) Ltd.	35,000				\$ 35,000
Far Eastern Industries (Wuxi) Ltd.	Yuan Ding Investment Co., Ltd.	2002.06.21	No. 091011903	Oriental Textile (Holding) Ltd.	19,960	19,960			
	Yuan Ding Investment Co., Ltd.	2005.11.03	No. 094024169	Oriental Textile (Holding) Ltd.	40,000	40,000			
Oriental Petrochemical (Shanghai) Corporation	Parent company	2009.11.17	No. 09800408170 (Note B)	Far Eastern Polychem Industries Ltd.	1,228				1,228
				PET Far Eastern (Holding) Ltd.					
	Yuan Ding Investment Co., Ltd.	2009.11.17	No. 09800408160 (Note C)	Far Eastern Polychem Industries Ltd.	6,592				6,592
				PET Far Eastern (Holding) Ltd.					
	Parent company	2008.06.27	No. 09700163430	PET Far Eastern (Holding) Ltd.	49,500	49,500			
	Parent company	2008.04.18	No. 09700045500	Far Eastern Polychem Industries Ltd.	4,800	4,800			
				PET Far Eastern (Holding) Ltd.	2,936				
					(Note F)				
	Parent company	2009.12.25	No. 09800456740	PET Far Eastern (Holding) Ltd.	41,171	41,171			
	Parent company	2017.09.18	No. 10630056570	PET Far Eastern (Holding) Ltd.	27,000	27,000			
Far Eastern Dyeing & Finishing (Suzhou) Ltd.	Yuan Ding Investment Co., Ltd.	2003.10.31	No. 092033525	Far Eastern Apparel (Holding) Ltd.	20,000	20,000			
	Yuan Ding Investment Co., Ltd.	2008.10.13	No. 09700348610	Far Eastern Apparel (Holding) Ltd.	30,000	30,000			
Far Eastern Industries (Suzhou) Ltd.	Yuan Ding Investment Co., Ltd.	2002.11.26	No. 091035216	Far Eastern Polychem Industries Ltd.	9,352				9,352
				FEDP (Holding) Ltd.					
	Parent company	2004.10.11	No. 093025506	Far Eastern Polychem Industries Ltd.	1,569			1,569	
				FEDP (Holding) Ltd.					
	Parent company	2004.10.14	No. 093030298	Far Eastern Polychem Industries Ltd.	713				713
				FEDP (Holding) Ltd.					

(Continued)

Investee Company	Authorized by Investment Commission, MOEA					Investment Type			
	Investor Company	Date	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	2010.10.12	No. 09900403430 (Note H)	FEDP (Holding) Ltd.	\$ 5,288	\$ 5,288			
	Parent company	2006.11.01	No. 09500287850	Far Eastern Polychem Industries Ltd.	4,524	4,524			
	Parent company	2008.04.18	No. 09700045510	FEDP (Holding) Ltd.	4,800	4,800			
				Far Eastern Polychem Industries Ltd.	754				
	Parent company	2010.12.29	No. 09900470520 (Note I)	FEDP (Holding) Ltd.	(Note G) 18,224	18,224			
	Yuan Ding Investment Co., Ltd.	2005.08.01	No. 094015006	Oriental Textile (Holding) Ltd.	19,800	19,800			
	Yuan Ding Investment Co., Ltd.	2006.02.09	No. 094037416	Oriental Textile (Holding) Ltd.	30,200	30,200			
	Yuan Ding Investment Co., Ltd.	2007.10.02	No. 09600280400	Oriental Textile (Holding) Ltd.	23,000	23,000			
	Yuan Ding Investment Co., Ltd.	2008.09.01	No. 09700172130	Oriental Textile (Holding) Ltd.	32,500	32,500			
	Yuan Ding Investment Co., Ltd.	2013.04.29	No. 10200127470	Oriental Textile (Holding) Ltd.	8,000	8,000			
Wuhan Far Eastern New Material Ltd.	Yuan Ding Investment Co., Ltd.	2014.09.11	No. 10300223190 (Note K)	Oriental Textile (Holding) Ltd.	43,000	43,000			
	Parent company	2006.05.19	No. 09500090070	Far Eastern Polytex (Holding) Ltd.	12,000	12,000			
	Parent company	2009.06.29	No. 09800135640	Far Eastern Polytex (Holding) Ltd.	10,000	10,000			
Far Eastern New Century (China) Investment Co., Ltd. (Note A)	Parent company	2010.12.21	No. 09900470530	Far Eastern Polytex (Holding) Ltd.	RMB 6,695				RMB 6,695
	Parent company	2006.08.01	No. 09500124430	Far Eastern Polytex (Holding) Ltd.	48,000	48,000			
	Parent company			Far Eastern Polytex (Holding) Ltd.					
Sino Belgium Beer (Suzhou) Ltd.	Yuan Tong Investment Co., Ltd.	2007.08.02	No. 09600248620	Sino Belgium (Holding) Ltd.	18,000	18,000			
	Yuan Tong Investment Co., Ltd.	2008.02.21	No. 09600451060	Sino Belgium (Holding) Ltd.	12,000	12,000			
	Yuan Tong Investment Co., Ltd.	2014.04.24	No. 10300091010 (Note L)	Sino Belgium (Holding) Ltd.	16,000	16,000			
	Yuan Tong Investment Co., Ltd.	2014.12.19	No. 10300249370 (Note O)	Sino Belgium (Holding) Ltd.	10,000	10,000			
Martens Beers (Shanghai) Ltd.	Yuan Tong Investment Co., Ltd.	2008.12.10	No. 09700456110	Sino Belgium (Holding) Ltd.	3,800	3,800			
	Yuan Tong Investment Co., Ltd.	2010.07.29	No. 09900284200	Bockhold N.V	4,304				4,304
				Martens HK Ltd.					
				Sino Belgium (Holding) Ltd.					
	Yuan Tong Investment Co., Ltd.	2014.04.24	No. 10300091010 (Note L)	Sino Belgium (Holding) Ltd.	1,500	1,500			
	Yuan Tong Investment Co., Ltd.	2013.11.28	No. 10200451570 (Note N)	Sino Belgium (Holding) Ltd.	1,100	1,100			
Far Eastern Tech-Info Ltd. (Shanghai)	Yuan Tong Investment Co., Ltd.	2014.12.19	No. 10300249370 (Note O)	Sino Belgium (Holding) Ltd.	1,000	1,000			
	Far EasTone Telecommunications Co., Ltd.	2004.08.26	No. 093018811	Far Eastern Info Service (Holding) Limited	2,500	2,500			
	Far EasTone Telecommunications Co., Ltd.			Far Eastern Info Service (Holding) Limited					
Far Eastern Yihua Petrochemical (Yangzhou) Corporation	Parent company	2011.06.23	No. 10000021360 (Note J)	Far Eastern Polytex (Holding) Ltd.	166,000	166,000			
Far Eastern Industries (Yangzhou) Ltd.	Parent company	2012.03.30	No. 10100043080	Far Eastern Polychem Industries Ltd.	49,000	49,000			
Far Eastern Union Petrochemical (Yangzhou) Corporation	Parent company	2012.08.31	No. 10300210860 (Note M)	PET Far Eastern (Holding) Ltd.	66,000	66,000			
	Parent company	2020.08.20	No. 10900223750 (Note T)	PET Far Eastern (Holding) Ltd.	9,250	9,250			
	Parent company	2020.11.23	No. 11000095860 (Note U)	PET Far Eastern (Holding) Ltd.	32,824	32,824			
Yuan Ding Enterprise (Shanghai) Limited	Parent company	2013.11.08	No. 10200399280	Far Eastern Polytex (Holding) Ltd.	1,000	1,000			
	Parent company			Far Eastern New Century (China) Investment Co., Ltd.					
	Parent company	2019.01.18	No. 10800015840 (Note S)	Far Eastern Polytex (Holding) Ltd.	74,335	74,335			
				Far Eastern New Century (China) Investment Co., Ltd.					
	Parent company	2019.11.26	No. 10800217150	Far Eastern Polytex (Holding) Ltd.	32,000	32,000			
				Far Eastern New Century (China) Investment Co., Ltd.					

(Continued)

Investee Company	Authorized by Investment Commission, MOEA					Investment Type			
	Investor Company	Date	MOEA Approval Letter No.	Through Investor Company in Third Area	Investment Amount (US\$)	Investor Company's Own Capital	Investor Company in Third Area Using Dividends Received from Investee (US\$)	Financed from Financial Institutions in Third Area (US\$)	Investor Company in Third Area Using Its Own Capital to Invest (US\$)
Tong Da Air Industry (Yangzhou) Co., Ltd.	Parent company	2014.09.05	No. 10300203670 (Note P)	PET Far Eastern (Holding) Ltd.	\$ 33,500	\$ 33,500			
Yuan Ding Integrated Information Service (Shanghai) Inc.	YDT Technology International Co., Ltd. FET Consulting Engineers Co., Ltd. Ding Ding Marketing Service Co., Ltd.	2011.10.19 2011.11.03 2015.08.11	No. 10000429550 No. 10000439470 No. 10400179060	YDC (Virgin Islands) Ltd. DDIM (Virgin Islands) Ltd. DDIM (Virgin Islands) Ltd.	110 8,100 1,100	110 8,100 1,100			
Speedy (Shanghai) digital Tech. Co., Ltd.	YDT Technology International Co., Ltd.	2004.02.11 2005.02.05	No. 093003471 No. 094003122	YDC (Virgin Islands) Ltd. YDC (Virgin Islands) Ltd.	300 500	300 500			
Far Eastern Tech-Info Ltd. (Shanghai)	Far EasTone Telecommunications Co., Ltd. New Diligent Co., Ltd.	2004.08.26 2014.01.29	No. 093018811 No. 10300022990	Far Eastern Info Service (Holding) Ltd. Far East New Diligent Company Ltd.	2,500 3,500	2,500 3,500			
Digital United Information Technology (Shanghai) Ltd.	New Century InfoComm Tech Co., Ltd. New Century InfoComm Tech Co., Ltd.	2002.10.07 2013.08.09	No. 091041498 No. 10200302730	Digital United (Cayman) Ltd. Digital United (Cayman) Ltd.	3,100 1,000	1,000			\$ 3,100
Nextlink (Shanghai) Technology Co., Ltd.	Nextlink Technology Co., Ltd.	2019.03.28	No. 10830010930	Nextlink (Hong Kong)Technology Co., Ltd.	72	72			
New Diligence Corporation (Shanghai)	New Diligent Co., Ltd.	2007.08.08	No. 09600261870	New Diligent Co., Ltd. (Note Q)	1,127	1,127			
Far Eastern New Century Information Technology (Beijing) Limited	New Diligent Co., Ltd.	2012.11.19	No. 10100496420	Far East New Diligent Company Ltd. (Note R)	10,300	10,300			

- Notes: A. Far Eastern New Century (China) Investment Co., Ltd. invested US\$30,000 thousand in Far Eastern Industries (Shanghai) Ltd. and US\$16,000 thousand in Oriental Petrochemical (Shanghai) Corporation, except US\$2,000 thousand was still deposited in Far Eastern New Century (China) Investments Co., Ltd.
- B. Document No. 092035971 had been canceled and replaced with document No. 09800408170.
- C. Document No. 092035970 had been canceled and replaced with document No. 09800408160.
- D. The approved amount of US\$12,000 thousand on September 18, 2009 as stated in document No. 09800283970, had been changed to US\$11,500 thousand and updated to document No. 09900142680 on April 19, 2010 while completed the-review process.
- E. The shares offered for the privatization of FEPI had antidilutive effects; thus, FEPI's ownership and amount invested in Far Eastern Industry (Shanghai) Ltd. increased.
- F. The shares offered for the privatization of FEPI had antidilutive effects; thus, FEPI's ownership and amount invested in Oriental Petrochemical (Shanghai) Corporation increased.
- G. The shares offered for the privatization of FEPI had antidilutive effects; thus, FEPI's ownership and amount invested in Far Eastern Industries (Suzhou) Ltd. increased.
- H. Under the original investment scheme, the investment in Far Eastern Industry (Suzhou) Ltd. was made indirectly through Far Eastern Polytex (Holding) Ltd. and FEDP (Holding) Ltd., under the approval stated in Letter No. 09600059830 of the Ministry of Economic Affairs (MOEA). After a scheme modification, this investment was made indirectly only though FEDP (Holding) Ltd. under the MOEA's approval (Letter No. 09900403430).
- I. After obtaining MOEA approval (No. 09900470520), FENC received FEDP (Holding) Ltd. from Yuan Tong Investment Co., Ltd., for US\$18,224 thousand (MOEA approval No. 09600243260).
- J. After obtaining MOEA approval (No. 10000021360), FENC's subsidiary, Far Eastern Polytex (Holding) Ltd., indirectly invest US\$166,000 thousand in Far Eastern Yihua Petrochemical (Yangzhou) Corporation.
- K. After modifying MOEA approval from No. 10300140570 to No. 10300223190, FENC's subsidiary, Yuan Ding Investment Co., Ltd. amended to invest US\$43,000 thousand indirectly or equivalent RMB through its subsidiary, Oriental Textile (Holding) Ltd. in Far Eastern Industries (Suzhou) Ltd.
- L. After modifying MOEA approval from No. 10000446910 to No. 10300091010, FENC's subsidiary, Yuan Tong Investment Co., Ltd. amended to invest US\$16,000 and US\$17,500 indirectly through its subsidiary, Sino Belgium (Holding) Corporation, in Sino Belgium Beer (Suzhou) Ltd. and Martens Beers (Shanghai) Ltd.
- M. After modifying MOEA approval from No. 10100115020 to No. 10300210860, FENC amended to invest US\$66,000 thousand, and invested through its subsidiary, PET Far Eastern (Holding) Ltd., in Far Eastern Union Petrochemical (Yangzhou) Corporation.

(Continued)

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

(Concluded)

TABLE 14**FAR EASTERN NEW CENTURY CORPORATION AND SUBSIDIARIES****INFORMATION OF MAJOR SHAREHOLDERS****JUNE 30, 2021**

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

Note 1: The above table discloses the information on stockholders with over 5% ownership of Far Eastern New Century on the last business day as of the end of the reporting period. The percentage of ownership was calculated by the Taiwan Depository & Clearing Corporation (TDCC) based on the number of common stock and preferred stock, including treasury stock, registered by Far Eastern New Century through the delivering of non-physical securities to TDCC. The number of issued capital stock recorded in the consolidated financial statements may be different from the actual number of stock registered by Far Eastern New Century through the delivering of non-physical securities to TDCC due to the difference in the calculation 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.