Stock Code：5871

(English Translation of Financial Report Originally Issued in Chinese)

CHAILEASE HOLDING COMPANY LIMITED AND ITS SUBSIDIARIES

INTERIM CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2013 AND 2012
(With Independent Accountants' Review Report Thereon)

Address： **8F to 12F, No.362, Ruiguang Rd., Neihu District, Taipei, Taiwan, (R.O.C.)**

Telephone：886-2-8752-6388

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Independent Accountants' Review Report

The Board of Directors of Chailease Holding Company Limited：

We have reviewed the accompanying consolidated balance sheets of Chailease Holding Company Limited (the "Company") and its subsidiaries ("the Group") as of September 30, 2013, and December 31, September 30, January 1, 2012, the related consolidated statements of comprehensive income for the three months and the nine months ended September 30, 2013 and 2012 and the related consolidated statements of changes in equity, and of cash flows for the nine months ended September 30, 2013 and 2012. These consolidated financial statements are the responsibility of the Group's management. Our responsibility is to issue a report on these consolidated financial statements based on our reviews.

Except as described in paragraphs 3 and 4, we reviewed these financial statements in accordance with the Statements of Auditing Standard No.36 "Review of Financial Statements" in the Republic of China. A review consists principally of inquiries of Group's personnel and applying analytical procedures to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Also included in the accompanying consolidated financial statements are the financial statements of certain consolidated subsidiaries, which were not reviewed by independent accountants. These consolidated subsidiaries had total assets of NT$ 39,023,087 thousand and NT$ 29,060,395 thousand constituting 21% and 19%, respectively, of the Company's consolidated total assets; total liabilities of NT$ 35,401,550 thousand and NT$ 30,047,851 thousand constituting 23% and 22%, respectively, of the Company's consolidated total liabilities as of September 30, 2013 and 2012; comprehensive income of NT$ 412,863 thousand, NT$ 369,295 thousand, NT$ 633,923 thousand and NT$ 682,368 thousand constituting 26%, 31%, 12% and 24%, of the Company's consolidated comprehensive income for the three months ended September 30, 2013 and 2012 and the nine months ended September 30, 2013 and 2012, respectively.

As described in Note (6)(g), long term investments under equity method of NT$ 112,229 thousand and NT$ 1,230 thousand as of September 30, 2013 and 2012, respectively, and related investment income (loss) thereof amounting to NT$ 1,790 thousand, NT$ 27 thousand, NT$ (1,298) thousand and NT$ 87 thousand for the three months ended September 30, 2013 and 2012 and the nine months ended September 30, 2013 and 2012, respectively, were recognized based upon financial statements prepared by investee companies.

Based on our reviews, except for the effects of the adjustments, if any, as might have been determined to be necessary had the financial statements of some consolidated subsidiaries and some equity method investees as described in the paragraphs 3 and 4 above been reviewed by independent accountants, we are not aware of any material modifications that should be made to the accompanying consolidated financial statements described in the first paragraph for them to be in conformity with the Guidelines Governing the Preparation of Financial Report by Securities Issuers, and guidelines of IFRS 1 "First-time Adoption of International Financial Reporting Standards", and IAS 34 “Interim Financial Reporting” as endorsed by the Financial Supervisory Commissions in the Republic of China.

KPMG

CPA： Wan Wan, Lin

Yi Chun, Chen

Taipei, Taiwan, R.O.C.
November 12, 2013

Note to Readers

The accompanying financial statements are intended only to present the financial position, results of operations and cash flows in accordance with the International Financial Reporting Standards approved by the Financial Supervisory Commissions in the Republic of China and not those of any other jurisdictions. The standards, procedures, and practices to review such financial statements are those generally accepted and applied in the Republic of China.

The independent accountants' review report and the accompanying financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language auditors’ report and financial statements, the Chinese version shall prevail.

(English Translation of Financial Report Originally Issued in Chinese)

REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS.

CHAILEASE HOLDING COMPANY LIMITED AND ITS SUBSIDIARIES

Consolidated Balance Sheets

September 30, 2013, and December 31, September 30, January 1, 2012

(Amounts Expressed in Thousands of New Taiwan Dollars)

		2013.9.30		2012.12.31		2012.9.30		2012.1.1	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets：								
1100	Cash and cash equivalents (Notes (6)(a) and (7))	$ 7,906,997	4	10,131,431	6	7,953,781	5	6,558,070	5
1110	Current financial assets at fair value through profit or loss (Note (6)(b))	235,715	-	236,246	-	284,017	-	240,841	-
1130	Current held-to-maturity financial assets (Note (6)(b))	2,741,227	1	1,997,100	1	1,876,000	1	280,000	-
1170	Accounts receivable, net (Notes (6)(d) and (7))	126,210,012	68	110,970,208	67	103,463,628	67	89,839,107	66
1320	Inventories (Notes (6)(e), (7), and (8))	932,899	1	771,503	1	716,265	1	616,069	-
1476	Other current financial assets (Notes (7) and (8))	5,152,210	3	6,748,887	4	4,729,201	3	6,113,565	5
1479	Other current assets – others (Notes (6)(f) and (7))	2,108,877	1	1,442,367	1	1,463,770	1	1,179,503	1
		145,287,937	78	132,297,742	80	120,486,662	78	104,827,155	77
	Non-current assets：								
1510	Non-current financial assets at fair value through profit or loss (Notes (6)(b) and (6)(c))	1,721,008	1	1,791,558	1	1,795,281	1	1,838,291	1
1523	Non-current available-for-sale financial assets (Note (6)(b) and (8))	1,552,708	1	1,202,629	1	1,195,874	1	1,085,758	1
1528	Non-current held-to-maturity financial assets (Note (6)(b))	558,000	-	490,000	-	440,000	-	-	-
1550	Investments accounted under equity method (Notes (6)(g) and (8))	112,229	-	7,062	-	1,230	-	1,243	-
1600	Property, plant and equipment (Notes (6)(h) and (8))	6,552,554	4	6,504,695	4	7,011,270	5	8,723,610	7
1780	Intangible assets (Note (6)(i))	22,147	-	23,087	-	22,824	-	24,669	-
1840	Deferred tax assets	1,441,358	1	1,739,184	1	1,553,855	1	1,226,695	1
1930	Long-term accounts receivable, net (Notes (6)(d) and (7))	26,928,774	15	21,742,423	13	20,820,831	14	17,160,953	13
1995	Other non-current assets – others (Notes (7) and (8))	749,617	-	811,201	-	483,543	-	393,668	-
		39,638,395	22	34,311,839	20	33,324,708	22	30,454,887	23
	TOTAL ASSETS	**$ 184,926,332**	**100**	**166,609,581**	**100**	**153,811,370**	**100**	**135,282,042**	**100**

		2013.9.30		2012.12.31		2012.9.30		2012.1.1	
	LIABILITIES AND EQUITY	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Liabilities：								
2100	Short-term borrowings (Notes (6)(j) and (7))	$ 49,431,049	27	51,043,587	31	54,505,488	35	39,831,048	30
2120	Current financial liabilities at fair value through profit or loss (Note (6)(b))	1,809	-	5,007	-	13,890	-	757	-
2125	Current derivative financial liabilities for hedging (Note (6)(b))	1,428	-	11,396	-	7,364	-	15,988	-
2150	Accounts and notes payable (Note (7))	996,667	1	1,772,943	1	1,576,405	1	2,312,415	2
2230	Current tax liabilities	413,522	-	675,265	-	279,550	-	669,271	-
2305	Other current financial liabilities (Note (7))	18,612,178	10	17,323,233	10	15,599,428	10	13,186,866	10
2312	Advance real estate receipts (Note (6)(e))	391,058	-	302,039	-	258,994	-	173,091	-
2320	Long-term liabilities – current portion (Notes (6)(j), (6)(k), and (8))	54,492,717	30	48,013,666	29	45,963,536	30	37,541,490	28
2399	Other current liabilities – others	687,874	-	1,160,551	1	908,065	1	816,093	-
		125,028,302	68	120,307,687	72	119,112,720	77	94,547,019	70
	Non-current Liabilities：								
2530	Bonds payable (Notes (6)(k) and (9))	6,409,053	3	6,946,767	4	5,994,967	4	5,174,629	4
2540	Long-term borrowings (Note (6)(j))	22,173,684	12	11,931,451	7	8,213,635	5	17,168,295	13
2570	Deferred tax liabilities	1,146,151	1	976,090	1	838,006	1	303,973	-
2600	Other non-current liabilities (Note (6)(m))	1,819,368	1	1,435,965	1	1,619,114	1	1,272,635	1
		31,548,256	17	21,290,273	13	16,665,722	11	23,919,532	18
	Total Liabilities	156,576,558	85	141,597,960	85	135,778,442	88	118,466,551	88
	Equity attributable to owners of parent：								
	(Note (6)(o))								
3110	Share capital	9,958,304	5	9,053,004	5	7,853,004	5	7,853,004	6
3200	Capital surplus	9,411,771	5	9,411,771	6	4,649,711	3	4,694,420	3
3320	Special reserve	64,865	-	-	-	-	-	-	-
3350	Unappropriated retained earnings	6,578,817	4	5,082,354	3	4,160,912	3	3,177,765	2
3400	Other equity items	536,827	-	(278,849)	-	(304,732)	-	(177,169)	-
	Total equity attributable to owners of parent	26,550,584	14	23,268,280	14	16,358,895	11	15,548,020	11
36XX	**Non-controlling interests**	1,799,190	1	1,743,341	1	1,674,033	1	1,267,471	1
	Total equity	28,349,774	15	25,011,621	15	18,032,928	12	16,815,491	12
	TOTAL LIABILITIES AND EQUITY	**$ 184,926,332**	**100**	**166,609,581**	**100**	**153,811,370**	**100**	**135,282,042**	**100**

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

(With KPMG review report dated November 12, 2013.)

(English Translation of Financial Report Originally Issued in Chinese)

REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS.

CHAILEASE HOLDING COMPANY LIMITED AND ITS SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the Three and Nine Months Ended September 30, 2013 and 2012

(Amounts Expressed in Thousands of New Taiwan Dollars)

		For the three months ended September 30,				For the nine months ended September 30,			
		2013		2012		2013		2012	
		Amount	%	Amount	%	Amount	%	Amount	%
	Operating revenue：(Note (7))								
4111	Sales revenue	$ 1,733,146	23	584,654	11	4,355,104	21	1,428,882	9
4810	Interest revenue - installment sales	1,468,233	20	1,204,627	22	4,459,616	21	3,392,168	22
4820	Interest revenue - capital leases	1,926,720	26	1,568,232	29	5,521,361	26	4,413,758	29
4300	Rental revenue - operating leases	509,624	7	695,124	13	1,802,546	9	2,241,170	15
4230	Interest revenue - loans	422,341	6	266,623	5	1,097,963	5	750,926	5
4240	Other interest revenue	341,850	4	341,915	6	761,034	4	999,551	7
4800	Other operating revenue	1,030,457	14	776,564	14	2,922,544	14	1,960,985	13
		7,432,371	100	5,437,739	100	20,920,168	100	15,187,440	100
	Operating costs：(Note (7))								
5111	Cost of sales	(1,561,941)	(21)	(529,116)	(10)	(3,901,587)	(19)	(1,303,479)	(9)
5240	Interest expense (Note (6)(e))	(985,456)	(13)	(1,003,767)	(18)	(2,989,112)	(14)	(2,957,928)	(19)
5300	Cost of rental revenue	(441,873)	(6)	(700,594)	(13)	(1,410,588)	(7)	(2,058,825)	(13)
5800	Other operating costs	(168,408)	(2)	(142,141)	(3)	(478,449)	(2)	(390,101)	(3)
		(3,157,678)	(42)	(2,375,618)	(44)	(8,779,736)	(42)	(6,710,333)	(44)
	Gross profit from operation	4,274,693	58	3,062,121	56	12,140,432	58	8,477,107	56
6000	**Operating expenses**	(2,307,539)	(31)	(1,723,900)	(32)	(6,276,406)	(30)	(4,924,099)	(32)
6500	**Net other income and expenses (Note (6)(q))**	24,440	-	36,981	1	106,529	1	226,559	1
	Operating profit	1,991,594	27	1,375,202	25	5,970,555	29	3,779,567	25
	Non-operating income and expenses：								
7100	Interest income	27,557	-	20,807	-	102,575	-	64,599	1
7130	Dividend revenue	32,834	1	29,546	1	32,834	-	29,770	-
7020	Other gains and losses (Notes (6)(b) and (6)(r))	2,500	-	388,588	7	179,366	1	477,731	3
7060	Share of profit of associates and joint ventures accounted for using equity method	1,790	-	27	-	(1,298)	-	87	-
		64,681	1	438,968	8	313,477	1	572,187	4
	Profit before income tax	2,056,275	28	1,814,170	33	6,284,032	30	4,351,754	29
7950	**Income tax expense (Note (6)(n))**	(566,358)	(8)	(560,961)	(10)	(1,761,842)	(8)	(1,385,191)	(9)
	Profit for the period	1,489,917	20	1,253,209	23	4,522,190	22	2,966,563	20
8300	**Other comprehensive income (loss)：**								
8310	Exchange differences on translation of foreign financial statements	(323,083)	(4)	(93,052)	(2)	566,284	3	(329,537)	(2)
8325	Unrealized gains (losses) on available-for-sale financial assets	401,664	6	(13,338)	-	354,194	2	116,422	1
8330	Gains of effective portion of cash flow hedges (Note (6)(b))	4,105	-	3,461	-	9,968	-	8,624	-
8340	Gains (losses) of effective portion of hedges of net investment in foreign operations	828	-	10,240	-	(9,855)	-	16,785	-
8390	Other comprehensive income (loss) - other	26,144	-	35,568	1	(109,896)	(1)	59,969	-
8399	Income tax relating to components of other comprehensive income (loss)	-	-	-	-	-	-	-	-
8300	**Other comprehensive income (loss) for the period, net of tax**	**109,658**	2	**(57,121)**	(1)	810,695	4	(127,737)	(1)
	Total comprehensive income for the period	**$ 1,599,575**	**22**	**1,196,088**	**22**	**5,332,885**	**26**	**2,838,826**	**19**
	Profit attributable to：								
8610	Owners of parent	$ 1,408,542	19	1,183,595	22	4,277,228	21	2,789,338	19
8620	Non-controlling interests	81,375	1	69,614	1	244,962	1	177,225	1
		$ 1,489,917	**20**	**1,253,209**	**23**	**4,522,190**	**22**	**2,966,563**	**20**
	Comprehensive income attributable to：								
	Owners of parent	$ 1,564,771	22	1,104,868	20	5,092,904	25	2,661,775	18
	Non-controlling interests	34,804	-	91,220	2	239,981	1	177,051	1
.		**$ 1,599,575**	**22**	**1,196,088**	**22**	**5,332,885**	**26**	**2,838,826**	**19**
9750	**Basic earnings per share (NT dollars) (Note (6)(p))**	**$ 1.41**		**1.37**		**4.30**		**3.23**	

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

(With KPMG review report dated November 12, 2013.)

(English Translation of Financial Report Originally Issued in Chinese)

REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS.

CHAILEASE HOLDING COMPANY LIMITED AND ITS SUBSIDIARIES

Consolidated Statements of Changes in Equity

For The Nine Months Ended September 30, 2013 And 2012

(Amounts Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent											
					Other equity items							
	Stock											
	Share capital	Capital surplus	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on available-for-sale financial assets	Gains (losses) of effective portion of cash flow hedges	Gains (losses) of effective portion of hedge of net investment in foreign operations	Others	Equity attributable to owners of the parent	Non controlling interests	Total equity
Balance as of January 1, 2012	$ 7,853,004	4,694,420	-	3,177,765	199,047	(360,228)	(15,988)	-	-	15,548,020	1,267,471	16,815,491
Net income for the period	-	-	-	2,789,338	-	-	-	-	-	2,789,338	177,225	2,966,563
Other comprehensive income for the period	-	-	-	-	(329,363)	116,422	8,624	16,785	59,969	(127,563)	(174)	(127,737)
Total comprehensive income for the period	-	-	-	2,789,338	(329,363)	116,422	8,624	16,785	59,969	2,661,775	177,051	2,838,826
Earnings distribution and appropriation												
Cash dividends of ordinary share	-	-	-	(1,806,191)	-	-	-	-	-	(1,806,191)	-	(1,806,191)
Other changes in capital surplus:												
Changes in share of profit of associates and joint ventures accounted for using equity method	-	(44,709)	-	-	-	-	-	-	-	(44,709)	(215,179)	(259,888)
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	444,690	444,690
Balance as of September 30, 2012	**$ 7,853,004**	**4,649,711**	**-**	**4,160,912**	**(130,316)**	**(243,806)**	**(7,364)**	**16,785**	**59,969**	**16,358,895**	**1,674,033**	**18,032,928**
Balance as of January 1, 2013	$ 9,053,004	9,411,771	-	5,082,354	(138,522)	(234,099)	(11,396)	29,695	75,473	23,268,280	1,743,341	25,011,621
Net income for the period	-	-	-	4,277,228	-	-	-	-	-	4,277,228	244,962	4,522,190
Other comprehensive income for the period	-	-	-	-	571,265	354,194	9,968	(9,855)	(109,896)	815,676	(4,981)	810,695
Total comprehensive income for the period	-	-	-	4,277,228	571,265	354,194	9,968	(9,855)	(109,896)	5,092,904	239,981	5,332,885
Earnings distribution and appropriation:												
Special reserve appropriated	-	-	64,865	(64,865)	-	-	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	(1,810,600)	-	-	-	-	-	(1,810,600)	-	(1,810,600)
Stock dividends of ordinary share	905,300	-	-	(905,300)	-	-	-	-	-	-	-	-
Other changes in capital surplus:												
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	(184,132)	(184,132)
Balance as of September 30, 2013	**$ 9,958,304**	**9,411,771**	**64,865**	**6,578,817**	**432,743**	**120,095**	**(1,428)**	**19,840**	**(34,423)**	**26,550,584**	**1,799,190**	**28,349,774**

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

(With KPMG review report dated November 12, 2013.)

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REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS.

CHAILEASE HOLDING COMPANY LIMITED AND ITS SUBSIDIARIES

Consolidated Statements of Cash Flows

For the Nine Months Ended September 30, 2012 and 2012

(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the nine months ended September 30,	
	2013	2012
Cash flows from operating activities：		
Profit before income tax	$ 6,284,032	4,351,754
Adjustments：		
Adjustments to reconcile profit before income tax to net cash provided by operating activities：		
Depreciation expense	1,133,148	1,394,967
Amortization expense	56,811	44,556
(Gain) loss on financial assets and liabilities at fair value through profit or loss	58,145	23,448
Interest expense	2,989,112	2,957,928
Interest income	(11,839,974)	(9,556,403)
Dividend income	(32,834)	(29,770)
Share of (profit) loss of associates and joint ventures accounted for using equity method	1,298	(87)
(Gain) loss on disposal of property, plant and equipment	16,258	(1,767)
Gain on disposal of foreclosed assets	(2,971)	(143,050)
Gain on disposal of investments	(26,596)	(764)
Impairment loss on financial assets	1,741,775	1,050,831
Impairment loss on non-financial assets	336,395	724,683
Total adjustments to reconcile profit (loss)	(5,569,433)	(3,535,428)
Change in operating assets and liabilities：		
Change in operating assets：		
Decrease (increase) in financial assets held for trading	9,290	(10,415)
Increase in accounts receivable	(30,170,872)	(26,020,550)
Proceeds from financial assets securitization	8,004,205	8,287,430
Increase in inventories	(161,396)	(100,196)
Decrease in other current financial assets	1,596,677	1,384,364
Increase in other current assets	(762,529)	(363,137)
Proceeds from sales of operating lease assets	1,171,561	697,518
Purchase of operating lease assets	(1,803,912)	(1,349,587)
Increase in other non-current assets – others	(737,210)	(317,073)
Total changes in operating assets	(22,854,186)	(17,791,646)
Changes in operating liabilities：		
Decrease in accounts payable	(824,034)	(888,065)
Increase in long-term and short-term debts	103,868,570	75,426,742
Repayment of long-term and short-term debts	(89,431,118)	(60,496,544)
Increase in other non-current financial liabilities	1,288,945	2,412,562
(Decrease) increase in other current liabilities-others	(383,658)	177,876
Increase in non-current liabilities-others	349,599	324,269
Increase in other operating liabilities	33,804	22,210
Total changes in operating liabilities	14,902,108	16,979,050
Total changes in operating assets and liabilities	(7,952,078)	(812,596)
Total adjustments	(13,521,511)	(4,348,024)
Cash outflow generated from operation	(7,237,479)	3,730
Interest received	12,113,232	9,545,410
Dividend received	32,934	29,870
Interest paid	(2,967,391)	(3,151,787)
Income taxes paid	(1,658,227)	(1,540,480)
Net cash provided by operating activities	283,069	4,886,743
Cash flows from investing activities：		
Acquisition of available-for-sale financial assets	-	(1,137)
Proceeds from disposal of available-for-sale	31,286	1,686
Acquisition of held-to-maturity financial assets	(1,234,438)	(2,052,900)
Disposal of held-to-maturity financial assets	421,874	16,900
Acquisition of investments accounted for using equity method	(112,906)	-
Acquisition of property, plant and equipment	(83,852)	(146,195)
Disposal of property, plant and equipment	4,826	293,441
Acquisition of intangible assets	(283)	(860)
Net cash used in investing activities	(973,493)	(1,889,065)
Cash flows from financing activities：		
Distribution of cash dividend	(1,810,600)	(1,806,158)
Changes in non-controlling interests	(184,132)	218,920
Net cash used in financing activities	(1,994,732)	(1,587,238)
Effect of exchange rate changes on cash and cash equivalents	345,947	(126,265)
Net increase in cash and cash equivalents	(2,339,209)	1,284,175
Cash and cash equivalents, beginning of period	10,064,721	6,539,827
Cash and cash equivalents, end of period	**$ 7,725,512**	**7,824,002**

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

(With KPMG review report dated November 12, 2013.)

(1) Overview

Chailease Holding Company Limited (the "Company") is an investment holding company, which was founded on December 24, 2009 under the Company Act of Cayman Islands. The Company has been listed on the Main Board of the Taiwan Stock Exchange Corporation (TWSE) since December 13, 2011.

The Company and its subsidiaries ("the Group") were engaged primarily in providing various services of leasing and financial instruments.

As of September 30, 2013 and 2012, the Company had outstanding common stock of $9,958,304 and $7,853,004 divided into 995,830,415 shares and 785,300,378 shares, respectively.

(2) Financial Statements Authorisation Date and Authorisation Process

The interim consolidated financial statements were reported to and approved by the Board of Directors and issued on November 12, 2013.

(3) New Standards and Interpretations not yet Adopted

The new accounting standards and interpretations issued by the IASB but not yet endorsed by the Financial Supervisory Commissions R.O.C. ("FSC") have not yet been adopted by the Group and may impact the accompanying consolidated financial statements.

Such new accounting standards and interpretations are the same as those disclosed in the interim consolidated financial statements for the three months ended March 31, 2013, except for the following:

Issue date	New standards and amendments	Description	Effective date per IASB
May 20, 2013	IFRIC 21 *Levies*	Providing guidelines on when to recognize a liability for a levy imposed by a government, both for levies that are accounted for in accordance with IAS 37 "Provisions, Contingent Liabilities and Contingent Assets" and those where the timing and amount of the levy are certain.	January 1, 2014

Issue date	New standards and amendments	Description	Effective date per IASB
May 29, 2013	Amended IAS 36 *Impairment of Assets*	Pursuant to the amendments to IAS 36 published in January 2013, an entity is required to disclose the recoverable amount for each cash-generating unit for which the carrying amount of goodwill or intangible assets with indefinite useful lives allocated to that unit is significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives. This provision is amended so that the recoverable amount is required to be disclosed only when an impairment loss has been recognized or reversed. In addition, if the recoverable amount is based on fair value less costs of disposal, there is also a requirement to disclose the valuation technique(s) used for fair value measurements categorized within Levels 2 and 3 of the fair value hierarchy, and the key valuation assumptions made.	January 1, 2014; earlier application is permitted.
June 27, 2013	Amended IAS 39 *Financial Instruments*	Pursuant to the IASB published amendments to IAS 39 Financial Instruments: Recognition and Measurement entitled Novation of Derivatives and Continuation of Hedge Accounting, if the novation is made as a consequence of laws or regulations and results in one or more clearing counterparties becoming the new counterparty to each of the original parties to the novated derivative, then hedge accounting is continuously adopted, unless hedge documents prescribe otherwise, so that adoption of hedge accounting is discontinued under the current law.	January 1, 2014; earlier application is permitted.

For those new standards and interpretations mentioned above and disclosed in Note (3) of the interim consolidated financial statements for the three months ended March 31, 2013, the Group are still in the process of assessing the impact thereof to the consolidated financial statements at the time of adoption.

(4) Significant Accounting Policies

(a) Statement of compliance

The accompanying consolidated interim financial statements have been prepared in accordance with the Guidelines Governing the Preparation of Financial Report by Securities Issuers and the preparation and guidelines of IAS 34 *Interim Financial Reporting* which are endorsed by FSC and do not include all of the information required for full annual financial statements.

These financial statements are the Group's first consolidated interim financial statements prepared under the initial IFRS endorsed by the FSC for the preparation of annual financial statements and IFRS 1 *First-time Adoption of International Financial Reporting Standards*. An explanation of how the transition to IFRSs has affected the reported financial position, financial performance, and cash flows of the Group is provided in Note (15).

The following significant accounting policies have been applied consistently to all periods presented in the accompanying interim consolidated financial statements, and have been applied consistently to the consolidated statement of financial position prepared under IFRS as endorsed by FSC as of January 1, 2012. Please refer to Note (4) of the interim consolidated financial statements for the three months ended March 31, 2013 for other related information.

(b) Basis of preparation

For related information about basis of measurement and functional and presentation currency, please refer to Note (4)(b) of the interim consolidated financial statements for the three months ended March 31, 2013.

(c) Basis of consolidation

For related information about the principles of preparing the consolidated financial statements, please refer to Note (4)(c) of the interim consolidated financial statements for the three months ended March 31, 2013.

1. Subsidiaries included in the consolidated financial statements

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio 2013.9.30	2012.12.31	2012.9.30	2012.1.1	Note
The Company	Chailease International Company (Malaysia) Limited	Investment	100.00 %	100.00 %	100.00 %	100.00 %	
〃	Golden Bridge (B.V.I.) Corp.	Investment	100.00 %	100.00 %	100.00 %	100.00 %	
〃	Chailease International Financial Services Co., Ltd.	Installment sales, leasing overseas and financial consulting	100.00 %	- %	- %	- %	The subsidiary was established on April 2, 2013.

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio				Note
			2013.9.30	2012.12.31	2012.9.30	2012.1.1	
Golden Bridge (B.V.I.) Corp. and My Leasing (B.V.I.) Corp.	My Leasing (Mauritius) Corp.	Investment	100.00 %	100.00 %	100.00 %	100.00 %	
My Leasing (Mauritius) Corp.	Chailease International Finance Corporation	Leasing	100.00 %	100.00 %	100.00 %	100.00 %	
My Leasing (Mauritius) Corp. and Chailease International Finance Corporation	Chailease Finance International Corp.	Leasing	100.00 %	100.00 %	100.00 %	100.00 %	
Chailease International Finance Corporation	Chailease International Corp.	Trading	100.00 %	100.00 %	100.00 %	100.00 %	
〃	Jirong Real Estate Co., Ltd.	House property leasing and management	100.00 %	100.00 %	- %	- %	The subsidiary was established on November 12, 2012.
Chailease Internatioal Company (Malaysia) Limited	Chailease Finance Co., Ltd.	Installment sales, leasing, and factoring	100.00 %	100.00 %	100.00 %	100.00 %	
〃	Chailease International (B.V.I.) Corp.	Investment	100.00 %	100.00 %	100.00 %	100.00 %	
Chailease International (B.V.I.) Corp.	Chailease International (Mauritius) Corp.	Investment	- %	- %	100.00 %	100.00 %	The subsidiary was established on January 29, 2008. The subsidiary was dissolved in December, 2012.
Chailease Finance Co., Ltd.	Fina Finance & Tranding Co., Ltd.	Installment sales, trading, and factoring	99.52 %	99.52 %	99.51 %	99.51 %	
〃	China Leasing Co., Ltd.	Installment sales	100.00 %	100.00 %	100.00 %	100.00 %	
〃	My Leasing (B.V.I.) Corp.	Investment	100.00 %	100.00 %	100.00 %	100.00 %	

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio 2013.9.30	2012.12.31	2012.9.30	2012.1.1	Note
Chailease International Company (Malaysia) Limited and Chailease Finance Co., Ltd.	Asia Sermkij Leasing Public Co., Ltd.	Installment sales of automobiles	48.18 %	48.18 %	48.18 %	37.43 %	The subsidiary was consolidated due to the Company's power to control and govern the financial, operating and personnel policies of the subsidiary, despite its ownership was lower than 50% of the subsidiary's outstanding shares.
Chailease Finance Co., Ltd.	Chailease Finance (B.V.I.) Co., Ltd.	Installment sales, leasing overseas, and financial consulting	100.00 %	100.00 %	100.00 %	100.00 %	
〃	Chailease International Leasing Company Limited (Vietnam)	Leasing	100.00 %	100.00 %	100.00 %	100.00 %	
〃	Chailease Auto Rental Co., Ltd. (F/K/A Chailease Auto Service Co., Ltd.)	Leasing	100.00 %	100.00 %	100.00 %	100.00 %	
〃	Chailease Credit Services Co., Ltd.	Installment sales and leasing	100.00 %	100.00 %	100.00 %	100.00 %	
〃	Apex Credit Solutions Inc.	Accounts receivable management, debt management, valuation, trading in financial instruments	100.00 %	100.00 %	100.00 %	100.00 %	
〃	Chailease Insurance Brokers Co., Ltd.	Personal and property insurance brokers	100.00 %	100.00 %	100.00 %	100.00 %	
〃	Chailease Cloud Service Co., Ltd.	Software of cloud products, leasing, and installment sales	100.00 %	- %	- %	- %	The subsidiary was established on January 29, 2013.

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio 2013.9.30	2012.12.31	2012.9.30	2012.1.1	Note
Fina Finance & Trading Co., Ltd.	Chailease Consumer Finance Co., Ltd	Factoring and installment sales	100.00 %	100.00 %	100.00 %	100.00 %	
The Company and Chailease Finance Co., Ltd.	Grand Pacific Holdings Corp.	Leasing, real estate, and mortgage	100.00 %	100.00 %	100.00 %	100.00 %	
Grand Pacific Holdings Corp.	Grand Pacific Financing Corp. (California)	Financing, leasing and financial consulting	100.00 %	100.00 %	100.00 %	100.00 %	
〃	Grand Pacific Main Street Development, Inc.	Real estate development	100.00 %	100.00 %	100.00 %	100.00 %	
〃	Grand Pacific Warehouse Funding Corp.	Real estate development	100.00 %	100.00 %	100.00 %	100.00 %	
〃	Grand Pacific Business Loan LLC. 2005-1	Special Purpose Entity	- %	- %	- %	- %	The subsidiary was established on June 27, 2005.
Grand Pacific Warehouse Funding Corp.	Grand Pacific Warehouse Funding LLC.	Special Purpose Entity	100.00 %	100.00 %	100.00 %	100.00 %	
Grand Pacific Business Loan LLC. 2005-1	Grand Pacific Business Loan Trust 2005-1	Special Purpose Entity	- %	- %	- %	- %	The subsidiary was established on June 27, 2005.
Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	Leasing and financing consulting	99.99 %	99.99 %	99.99 %	99.99 %	

2. Subsidiaries excluded from the interim consolidated financial statements: None.

(5) Significant Accounting Judgments, Estimations, Assumptions, and Sources of Estimation Uncertainty

The accompanying condensed consolidated interim financial statements were prepared in accordance with IAS 34 "Interim Financial Reporting" as endorsed by FSC, which requires management to make judgments, estimates and assumptions that affect the application of the accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

The bases of key accounting assumptions, judgments and estimation uncertainty used in preparing the quarterly consolidated quarterly financial statements are consistent with the Group's first annual financial statements prepared under IFRSs (endorsed by the FSC).

Critical judgments made in applying the accounting policies that have the most significant effect on the amounts recognized in the consolidated financial statements were as follows:

(a) Financial asset and liability classification

At initial recognition, financial assets and liabilities are categorized or designated depending on the following circumstances:

1. Financial assets or liabilities are designated as "trading", if they meet the criteria for being classified as trading assets and liabilities as set out in accounting policy disclosure Note 4(g), which was disclosed in the interim consolidated financial statements for the three months ended March 31, 2013.

2. Financial assets or liabilities are designated as at fair value through profit or loss, if they met one of the criteria for being designated as such as set out in accounting policy disclosure Note 4(g), which was disclosed in the interim consolidated financial statements for the three months ended March 31, 2013.

3. Financial assets are designated as held-to-maturity, if the Group have both the positive intention and ability to hold the assets until their maturity date in accordance with the accounting policy disclosure Note 4(g), which was disclosed in the interim consolidated financial statements for the three months ended March 31, 2013.

(b) Securitizations

In applying its accounting policies on securitized financial assets, the Group have evaluated both the extent of risks and rewards on assets transferred to another entity and the extent of the Group's control over the other entity:

1. If the Group, in substance, control the entity in which financial assets have been transferred, the entity is included in these consolidated financial statements and the transferred assets are recognized in the Group's consolidated balance sheet.

2. If the Group have transferred financial assets to another entity, but have not transferred substantially all of the risk and rewards relating to the transferred assets, the assets are recognized in the Group's consolidated balance sheet.

3. If the Group transfer substantially all the risk and rewards relating to the transferred assets to an entity that it does not control, the assets are derecognized from the Group's consolidated balance sheet.

Details of the Group's securitization activities are discussed under the accounting policy disclosure Note 4(h) and Note 6(c), of the interim consolidated financial statements for the three months ended March 31, 2013.

The following involves assumptions and estimation uncertainties that have a significant risk of a material adjustment within the next 3 months.

(a) Impairment losses on loans and receivables

Impairment allowances on loans and receivables represent management's best estimate of losses incurred in the loan portfolios at the balance sheet date. Management is required to exercise judgment in making assumptions and estimations when calculating loan and receivables impairment allowances on both individually and collectively assessed loans and receivables.

The specific counterparty component of the total allowance for impairment applies to financial assets evaluated individually for impairment and is based upon management's best estimate of the present value of the estimated future cash flows that are expected to be received. In estimating these cash flows, management makes judgments on counterparty's financial situation and the net realizable value of any underlying collateral. The Group recognize an impairment loss on the excess of carrying value over the recoverable amount of the estimated cash flows in profit or loss.

All individually significant loans and receivables found not to be specifically impaired are then collectively assessed for any impairment that has been incurred but not yet identified. Loans and receivables that are not individually significant are collectively assessed for impairment by grouping together loans and receivables with similar risk characteristics. The current methodology used for impairment assessment is subject to estimation of uncertainty, because it is not practicable to identify losses individually due to the large number of insignificant loans in the portfolio. In addition, the statistical analyses of historical information is supplemented with significant judgment to assess whether current economic and credit conditions are such that the actual level of inherent losses is likely to be greater or less than that suggested by historical experience. In normal circumstances, historical experience provides the most objective and relevant information from which to assess inherent loss within each portfolio. In certain circumstances, historical loss experience provides certain less relevant information about the inherent loss in a given portfolio at the balance sheet date, for example, where there have been changes in economic, regulatory or behavioral conditions such that the most recent trends in the portfolio risk factors are not fully reflected in the statistical models of impairment assessment. In these circumstances, such factors are taken into account when calculating the appropriate levels of impairment allowances, by adjusting the impairment allowances derived solely from historical loss experience.

This key area of judgment is subject to uncertainty and is highly sensitive to factors such as loan portfolio growth, product mix, unemployment rates, bankruptcy trends, geographic concentrations, economic conditions such as national and local trends in housing markets, the level of interest rates, account management policies and practices, changes in laws and regulations, and other factors that can affect customer payment patterns. Different factors are applied in different regions and countries to reflect different economic and credit conditions and laws and regulations. The assumptions underlying this judgment are highly subjective. The methodology and the assumptions used in calculating impairment losses are reviewed regularly in the light of differences between loss estimates and actual loss experience. For example, loss rates and the expected timing of future recoveries are regularly benchmarked against actual outcomes to ensure they remain appropriate.

(b) Impairment losses on non-financial assets

The Group review the carrying amounts of the assets at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount or value in use is estimated. Determining the value in use of non-financial assets, which require the determination of future cash flows expected to be generated from the continued use and ultimate disposition of such assets, require the Group to make estimates and assumptions that can materially affect the financial statements. Any resulting impairment losses could have a material adverse impact on the Group's financial condition and results of operations.

The preparation of the estimated future cash flows involves significant judgment and estimations. While the Group believe that the assumptions are appropriate and reasonable, significant changes in the assumptions may materially affect the assessment of recoverable values and may lead to future impairment charges.

(c) Impairment of available for sale investment securities

Significant judgment is required in determining the impairment of the available for sale investment securities at each reporting date and this requires management to make estimates and assumptions that can affect the financial statements. Management is required to exercise judgment in determining whether there is objective evidence that an impairment loss has occurred.

The best evidence of whether there is indication of impairment loss for quoted investment securities is the quoted prices in an actively traded market. For unquoted investment securities, in the event that the market for the unquoted investment securities is not active, a valuation technique is used. The majority of valuation techniques employ only observable market data, and so the reliability of the fair value measurement is high. However, certain unquoted investment securities are valued on the basis of valuation techniques that feature one or more significant market inputs that are unobservable. Valuation techniques that rely to a greater extent on unobservable inputs require a higher level of management judgment to calculate a fair value than those based wholly on observable inputs and consequently, the determination of whether there any indication of impairment is subject to a high degree of variability.

Once impairment has been identified, the amount of impairment loss is measured in relation to the fair value of the asset. Any resulting impairment losses could have an impact on the Group's financial results.

(d) Determining fair values

For financial instruments which are traded infrequently and have little price transparency, fair value is less objective, and requires varying degrees of judgment depending on liquidity, concentration, uncertainty of market factors, pricing assumptions and other risks affecting the specific instrument. The determination of fair value for financial assets and liabilities with no observable market price requires the use of valuation techniques as described in accounting policy disclosure Note 6(t).

(6) Explanation to Significant Accounts

Except as described in the following paragraphs, there were no significant changes with those disclosed in the interim consolidated financial statements for the three months ended March 31, 2013. Please refer to Note (6) of the interim consolidated financial statements for the three months ended March 31, 2013 for other related information.

(a) Cash and cash equivalents

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Cash and demand deposits	$ 7,708,822	9,996,533	7,697,793	6,328,629
Time deposits	195,175	132,899	247,982	226,443
Cash equivalents	3,000	1,999	8,006	2,998
Cash and cash equivalents	7,906,997	10,131,431	7,953,781	6,558,070
Bank overdraft	(181,485)	(66,710)	(129,779)	(18,243)
Cash and cash equivalents in consolidated statement of cash flows	**$ 7,725,512**	**10,064,721**	**7,824,002**	**6,539,827**

The Group's interest risk and sensitivity analysis of financial assets and liabilities were disclosed in Note (6)(t).

Time deposits with maturities of less than one year, which are used for short-term cash commitments instead of investment and are subject to an insignificant risk of changes in their fair value, are classified as cash and cash equivalents.

(b) Financial instruments

1.Details of financial assets were as follows：

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Financial assets at fair value through profit or loss				
Held for trading				
Securities of listed companies	$ 228,790	236,246	284,003	240,841
Derivative instruments not used for hedging	6,925	-	14	-
Sub-total	235,715	236,246	284,017	240,841

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Designated as at fair value through profit or loss				
2010 securitization	881,828	950,778	953,889	982,590
2011 securitization	839,180	840,780	841,392	855,701
Sub-total	1,721,008	1,791,558	1,795,281	1,838,291
	1,956,723	2,027,804	2,079,298	2,079,132
Available-for-sale financial assets				
Emerging stock	1,035,397	644,754	650,593	554,117
Private equity	517,311	557,875	545,281	531,641
Sub-total	1,552,708	1,202,629	1,195,874	1,085,758
Held-to-maturity financial assets				
Investment in debt securities	3,299,227	2,487,100	2,316,000	280,000
Total	$ 6,808,658	5,717,533	5,591,172	3,444,890

2.Sensitivity analysis－ equity price risk：

If the equity price changes, and if this sensitivity analysis is based on the same basis of all other variables for both period, the impact to other comprehensive income will be as follows:

	For the nine months ended September 30,			
	2013		2012	
Equity price at reporting day	After-tax other comprehensive income	After-tax profit (loss)	After-tax other comprehensive income	After-tax profit (loss)
Increase 7%	$ 108,745	16,015	83,767	19,880
Decrease 7%	$ (108,745)	(16,015)	(83,767)	(19,880)

Based on the results of the Group's assessment, impairment loss of $0, $2, $1,263 and $3,131 were recognized on available-for-sale financial assets for the three months and the nine months ended September 30, 2013 and 2012, respectively.

The Group purchased debt securities issued by real estate trust. These debt securities have maturity dates between 2013 and 2016, and bear effective annual interest rate ranging from 4.91%~8.99%.

Portion of investments in equity securities was provided as collaterals for the issuance of short-term bills payable, as well as long and short term debts, which were discussed further in Note (8).

3.Details of financial liabilities were as follows:

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Financial liabilities at fair value through profit or loss				
Held for trading				
Derivative instruments not used for hedging	$ (1,809)	(5,007)	(13,890)	(757)
Derivative financial liabilities used for hedging	(1,428)	(11,396)	(7,364)	(15,988)
Total	$ (3,237)	(16,403)	(21,254)	(16,745)

4.Derivative instrument not used for hedging

Derivative financial instruments are used to manage certain interest risk, arising from the Group's operating, financing and investing activities. As of September 30, 2013, and December 31, September 30, January 1, 2012, derivative financial instruments accounted for as held-for-trading financial liabilities were as follows:

Cross currency swap contract

		2013.9.30			
Nominal Amount		Currency	Payable Interest Rate	Receivable Interest Rate	Contract Period
USD	20,000	USD to CNY	3.700%	90 Days Libor + 1.8%	2013.04.29~
CNY	123,510				2016.04.29

Interest rate swap contract

		2013.9.30			
Nominal Amount		Contract Period	Payable Interest Rate	Receivable Interest Rate	Swap Period
CNY	300,000	2012.03.20~2015.03.20	2.960 %	Interest rate of one-year time deposit	3 years

		2012.12.31			
Nominal Amount		Contract Period	Payable Interest Rate	Receivable Interest Rate	Swap Period
TWD	200,000	2011.03.17~2013.03.18	0.980%	90 Days CP	2 years
TWD	200,000	2011.03.21~2013.03.21	0.975%	90 Days CP	2 years
CNY	300,000	2012.03.20~2015.03.20	2.960%	Interest rate of one-year time deposit	3 years

	2012.9.30			
Nominal Amount	Contract Period	Payable Interest Rate	Receivable Interest Rate	Swap Period
TWD 200,000	2011.03.17~2013.03.18	0.980%	90 Days CP	2 years
TWD 200,000	2011.03.21~2013.03.21	0.975%	90 Days CP	2 years
CNY 300,000	2012.03.20~2015.03.20	2.960%	Interest rate of one-year time deposit	3 years

	2012.1.1			
Nominal Amount	Contract Period	Payable Interest Rate	Receivable Interest Rate	Swap Period
TWD 200,000	2011.03.17~2013.03.18	0.980%	90 Days CP	2 years
TWD 200,000	2011.03.21~2013.03.21	0.975%	90 Days CP	2 years

5.Derivative instruments used for hedging

As of September 30, 2013, and December 31, September 30, January 1, 2012, the Group held derivative instruments qualified for hedge accounting as follows:

	2013.9.30			
Nominal Amount	Contract Period	Payable Interest Rate	Receivable Interest Rate	Swap Period
TWD 400,000	2010.11.17~2015.11.17	3%	90 days CP+1.2%	5 years
TWD 50,000	2011.01.19~2016.01.19	3%	90 days CP+1.1%	5 years
TWD 50,000	2011.01.19~2016.01.19	3%	90 days CP+1.0%	5 years

	2012.12.31			
Nominal Amount	Contract Period	Payable Interest Rate	Receivable Interest Rate	Swap Period
TWD 400,000	2010.11.17~2015.11.17	3%	90 days CP+1.2%	5 years
TWD 50,000	2011.01.19~2016.01.19	3%	90 days CP+1.1%	5 years
TWD 50,000	2011.01.19~2016.01.19	3%	90 days CP+1.0%	5 years

	2012.9.30			
Nominal Amount	Contract Period	Payable Interest Rate	Receivable Interest Rate	Swap Period
TWD 400,000	2010.11.17~2015.11.17	3%	90 days CP+1.2%	5 years
TWD 50,000	2011.01.19~2016.01.19	3%	90 days CP+1.1%	5 years
TWD 50,000	2011.01.19~2016.01.19	3%	90 days CP+1.0%	5 years

	2012.1.1			
Nominal Amount	Contract Period	Payable Interest Rate	Receivable Interest Rate	Swap Period
TWD 400,000	2010.11.17~2015.11.17	3%	90 days CP+1.2%	5 years
TWD 50,000	2011.01.19~2016.01.19	3%	90 days CP+1.1%	5 years
TWD 50,000	2011.01.19~2016.01.19	3%	90 days CP+1.0%	5 years

1) Cash flow hedge

The subsidiary, Chailease Finance Co., Ltd., entered into an interest swap contract with a bank to hedge the future cash flow out of unsecured corporate bonds.

		Fair Value					
Item to be Hedged	Hedge Instrument	2013.9.30	2012.12.31	2012.9.30	2012.1.1	Expected Cash flow Period	Hedge Period
Unsecured corporate bonds	Interest Swap	$ (1,428)	(11,396)	(7,364)	(15,988)	2010~2016	2010~2016

	For the three months ended September 30,		For the nine months ended September 30,	
Item	2013	2012	2013	2012
Adjusted amount charged to equity	$ 4,105	3,461	9,968	8,624

2) Hedge of net investment in foreign operation

The fair value of the equity investment in foreign investee, Golden Bridge (B.V.I) Corp., may be influenced by the fluctuation of USD exchange rate. The Company designated its USD borrowings to hedge the exchange rate fluctuation risk from this investment. The details of net investment hedge in foreign operation and designated derivatives as of September 30, 2013, and December 31, September 30, January 1, 2012, were as follows:

	Designated Hedging Instrument				
		Fair Value			
Item to be Hedged	Hedge Instrument	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Equity investment measured in USD	Foreign currency borrowings	$ 769,720	609,855	989,033	-

There were no effects of ineffectiveness recognized in profit or loss that arises from hedges of net investments in foreign operation, Golden Bridge (B.V.I) Corp., for the nine months ended September 30, 2013 and 2012.

(c) Financial assets securitization

1. 2011 Securitization

In 2011, the Group securitized its financial assets, consisting of conditional sales receivable, installment sales receivable, and capital leases receivable, with an aggregate carrying amount of $5,000,229. Such securitization was made by way of offering the securities in the form of beneficiary certificates, with the Land Bank of Taiwan as the Trustee. Accordingly, the Group received $4,154,000 in cash from issuing these beneficiary certificates, resulting in a loss of $9,533 from this asset securitization. These beneficiary certificates are redeemable for the period from November 24, 2011 to November 24, 2016. Specific terms and conditions of the beneficiary certificates are as follows:

Class of beneficiary certificates issued	Order of principal repayment	Issue amount /par value	Issue price	Interest rate	Payment frequency
twAAA	1st	3,830,000	3,830,000	2.20 %	Monthly
twA	2nd	324,000	324,000	3.00 %	Monthly
Subordinated	3rd	846,229	991,210	None	Monthly

Key assumptions at the securitization date:

	November 24, 2011 (securitization date)
Repayment rate	9.4500 %
Expected return rate on securitized financial assets	9.4000 %
Weighted-average life (in years)	4.83
Expected credit loss rate	1.65%～3.07%
Discount rate for cash flows	2.56 %

The Group hold subordinated beneficiary certificates and retain the right to interest (if any) in excess of the amount paid to the holders of twAAA and twA beneficiary certificates. If debtors default, neither the investor nor trustee has the right of recourse to the Group. The repayment of the principal amount of subordinated beneficiary certificates is subordinate to the investors' certificates and their value is affected by the credit risk, prepayment rate and change in interest rate of the securitized financial assets.

1) Key assumptions used in measuring retained interests:

The key assumptions used in measuring subordinated seller certificates arise from the financial assets securitization at each reporting date were as follows:

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Repayment rate	9.01 %	9.49 %	9.72 %	9.72 %
Expected return rate on securitized financial assets	9.12 %	9.19 %	9.22 %	9.68 %
Weighted-average life (in years)	3.17	3.83	4.00	4.75
Expected credit loss rate (Note)	1.85%~6.30%	1.85%~6.30%	1.85%~6.30%	1.85%~6.30%
Discount rate for residual cash flows	4.00 %	4.00 %	4.00 %	4.00 %

2) Sensitivity analysis

At each reporting date, the key assumptions and sensitivity analysis of the current fair value of residual cash flows with immediate 10% and 20% adverse changes in these assumptions were as follows:

	2013.9.30	2012.9.30
Carrying amount of retained interests	839,180	841,392
Weighted－average life (in years)	3.17	4.00
Repayment rate	9.01 %	9.72 %
Effect on fair value with 10% adverse change	(20,981)	(21,109)
Effect on fair value with 20% adverse change	(38,968)	(38,962)
Expected credit losses	4.58%	4.58%
Effect on fair value with 10% adverse change	(23,037)	(23,128)
Effect on fair value with 20% adverse change	(46,078)	(46,261)
Discount rate for residual cash flows	4.00 %	4.00 %
Effect on fair value with 10% adverse change	(6,291)	(6,110)
Effect on fair value with 20% adverse change	(12,520)	(12,160)

3) Expected static pool credit losses

As the securitized conditional sales receivable, installment sales receivable, and capital leases receivable do not have actual credit losses as of the balance sheet date, the expected static pool credit losses are, therefore, equal to the expected credit losses.

4) Cash flows

The cash flows received from securitization trusts were as follows:

	For the nine months ended September 30,	
	2013	2012
Other cash flows received on retained interests	$ 266,482	268,802
Service fees received	3,570	3,570

Note: The securitization of debts is revolving and the expected credit loss rate of retained interests is evaluated and adjusted during the issue period.

2.2010 Securitization

In 2010, the Group securitized its financial assets, consisting of conditional sales receivable, installment sales receivable, and capital leases receivable, with an aggregate carrying amount of $5,274,997. Such securitization was made by way of offering the securities in the form of beneficiary certificates, with the Land Bank of Taiwan as the Trustee. Accordingly, the Group received $4,255,000 in cash from issuing these beneficiary certificates, resulting in a gain of $43,516 from this asset securitization. These beneficiary certificates are redeemable for the period from August 13, 2010 to August 26, 2017. Specific terms and conditions of the beneficiary certificates are as follows:

Class of beneficiary certificates issued	Order of principal repayment	Issue amount /par value	Issue price	Interest rate	Payment frequency
twAAA	1st	3,880,000	3,880,000	2.80 %	Monthly
twA	2nd	375,000	375,000	3.50 %	Monthly
Subordinated	3rd	1,019,997	1,124,727	None	Monthly

Key assumptions at the securitization date:

	August 13, 2010 (securitization date)
Repayment rate	8.5600 %
Expected return rate on securitized financial assets	9.4843 %
Weighted-average life (in years)	3.83
Expected credit loss rate	2.26%～4.20%
Discount rate for cash flows	3.08 %

The Group hold subordinated beneficiary certificates and retain the right to interest (if any) in excess of the amount paid to the holders of twAAA and twA beneficiary certificates. If debtors default, neither the investor nor trustee has the right of recourse to the Group. The repayment of the principal amount of subordinated beneficiary certificates is subordinate to the investors' certificates and their value is affected by the credit risk, prepayment rate and change in interest rate of the securitized financial assets.

1) Key assumptions used in measuring retained interests:

At each reporting date, the key assumptions used in measuring the subordinated seller certificates arise from the financial assets securitization were as follows:

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Repayment rate	14.72 %	10.68 %	10.64 %	10.21 %
Expected return rate on securitized financial assets	9.02 %	9.10 %	9.08 %	9.28 %
Weighted-average life (in years)	1.92	2.67	2.83	3.58
Expected credit loss rate (Note)	1.85%~6.30%	1.85%~6.30%	1.85%~6.30%	1.85%~6.30%
Discount rate for residual cash flows	4.00 %	4.00 %	4.00 %	4.00 %

2) Sensitivity analysis

At each reporting date, the key economic assumptions and sensitivity analysis of the current fair value of residual cash flows with immediate 10% and 20% adverse changes in these assumptions were as follows:

	2013.9.30	2012.9.30
Carrying amount of retained interests	881,828	953,889
Weighted－average life (in years)	1.92	2.83
Repayment rate	14.72 %	10.64 %
Effect on fair value with 10% adverse change	(11,206)	(17,759)
Effect on fair value with 20% adverse change	(20,847)	(33,090)
Expected credit losses	4.58%	4.58%
Effect on fair value with 10% adverse change	(21,811)	(24,366)
Effect on fair value with 20% adverse change	(43,625)	(48,738)
Discount rate for residual cash flows	4.00 %	4.00 %
Effect on fair value with 10% adverse change	(4,224)	(6,281)
Effect on fair value with 20% adverse change	(8,423)	(12,510)

3) Expected static pool credit losses

As the securitized conditional sales receivable, installment sales receivable, and capital leases receivable do not have actual credit losses as of the balance sheet date, the expected static pool credit losses are, therefore, equal to the expected credit losses.

4) Cash flows

The cash flows received from securitization trusts were as follows:

	For the nine months ended September 30,	
	2013	2012
Other cash flows received on retained interests	$ 253,208	274,417
Service fees received	3,766	3,766

Note: The securitization of debts is revolving and the expected credit loss rate of retained interests is evaluated and adjusted during the issue period.

(d) Accounts receivable, net

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Current				
Accounts receivable	$ 7,402,340	5,334,099	4,669,429	4,926,958
Less: Allowance for impairment	(355,242)	(255,260)	(241,431)	(216,261)
	7,047,098	5,078,839	4,427,998	4,710,697
Installment sales receivable	49,851,813	43,791,147	42,321,220	35,508,378
Less: Unearned interests	(4,976,355)	(4,529,770)	(4,449,738)	(3,759,763)
Allowance for impairment	(1,602,928)	(1,403,391)	(1,275,392)	(1,163,288)
	43,272,530	37,857,986	36,596,090	30,585,327
Leases receivable	60,677,961	59,881,642	54,995,014	48,477,931
Less: Unearned revenue	(6,981,430)	(7,565,516)	(6,854,007)	(6,529,206)
Allowance for impairment	(1,655,209)	(1,831,764)	(1,277,651)	(1,055,102)
	52,041,322	50,484,362	46,863,356	40,893,623
Loans receivable	24,638,245	18,304,227	16,356,005	14,435,949
Less: Allowance for impairment	(789,183)	(755,206)	(779,821)	(786,489)
	23,849,062	17,549,021	15,576,184	13,649,460
Sub-total of current accounts	126,210,012	110,970,208	103,463,628	89,839,107

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Non-Current				
Accounts receivable	2,082,786	699,831	676,960	471,310
Less: Allowance for impairment	(29,690)	(31,117)	(30,658)	(28,234)
	2,053,096	668,714	646,302	443,076
Installment sales receivable	23,018,558	19,019,127	18,148,357	14,411,516
Less: Unearned Interests	(2,194,548)	(1,788,264)	(1,683,783)	(1,325,569)
Allowance for impairment	(220,703)	(179,331)	(171,336)	(127,054)
	20,603,307	17,051,532	16,293,238	12,958,893
Leases receivable	2,763,840	2,391,575	2,277,806	2,051,881
Less: Unearned revenue	(209,804)	(206,854)	(200,761)	(187,779)
Allowance for impairment	(57,972)	(46,766)	(34,800)	(28,902)
	2,496,064	2,137,955	2,042,245	1,835,200
Loans receivable	1,860,588	2,047,645	2,002,746	2,165,199
Less: Allowance for impairment	(84,281)	(163,423)	(163,700)	(241,415)
	1,776,307	1,884,222	1,839,046	1,923,784
Sub-total of non-current accounts	26,928,774	21,742,423	20,820,831	17,160,953
Total accounts receivable	**$ 153,138,786**	**132,712,631**	**124,284,459**	**107,000,060**

1. The movements in allowance for impairment with respect to accounts receivable during the period were as follows:

	For the nine months ended September 30,	
	2013	2012
Opening balance	$ 4,666,258	3,646,745
Impairment loss recognized	1,740,512	1,047,700
Amounts written off	(1,685,176)	(656,800)
Foreign exchange gains (losses)	73,614	(62,856)
Ending balance	**$ 4,795,208**	**3,974,789**

2. Receivables arising from installment sales and capital leases transactions, which were partially pledged for the repayment or collaterals of bank loans, were discussed further in Note (8).

3.The Group's capital leases receivable and related accounts were as follows:

		Gross investment in the leases	Unearned revenue	Present value of minimum leases receivable
September 30, 2013				
Within operating cycle	$	60,566,575	(6,981,430)	53,585,145
Period after operating cycle to 5 years		2,763,840	(209,804)	2,554,036
	$	63,330,415	(7,191,234)	56,139,181
December 31, 2012				
Within operating cycle	$	59,706,403	(7,565,516)	52,140,887
Period after operating cycle to 5 years		2,391,575	(206,854)	2,184,721
	$	62,097,978	(7,772,370)	54,325,608
September 30, 2012				
Within operating cycle	$	54,822,596	(6,854,007)	47,968,589
Period after operating cycle to 5 years		2,277,806	(200,761)	2,077,045
	$	57,100,402	(7,054,768)	50,045,634
January 1, 2012				
Within operating cycle	$	47,978,316	(6,529,206)	41,449,110
Period after operating cycle to 5 years		2,051,881	(187,779)	1,864,102
	$	50,030,197	(6,716,985)	43,313,212

4.The future minimum operating leases receivable under non-cancellable leases was analyzed as follows:

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Within operating cycle	$ 1,409,965	1,566,557	1,900,949	3,571,986
Period after operating cycle to 5 years	1,350,208	1,023,480	1,093,435	309,473
	$ 2,760,173	2,590,037	2,994,384	3,881,459

5.The Group's installment sales receivable and related accounts were as follows:

		Gross investment in the installment sales	Unearned interests	Present value of installment sales receivable
September 30, 2013				
Within operating cycle	$	49,851,813	(4,976,355)	44,875,458
Period after operating cycle to 5 years		22,847,208	(2,188,894)	20,658,314
Period after 5 years		171,350	(5,654)	165,696
	$	**72,870,371**	**(7,170,903)**	**65,699,468**
December 31, 2012				
Within operating cycle	$	43,791,147	(4,529,770)	39,261,377
Period after operating cycle to 5 years		17,347,557	(1,707,581)	15,639,976
Period after 5 years		1,671,570	(80,683)	1,590,887
	$	**62,810,274**	**(6,318,034)**	**56,492,240**
September 30, 2012				
Within operating cycle	$	42,321,220	(4,449,738)	37,871,482
Period after operating cycle to 5 years		17,971,376	(1,677,213)	16,294,163
Period after 5 years		176,981	(6,570)	170,411
	$	**60,469,577**	**(6,133,521)**	**54,336,056**
January 1, 2012				
Within operating cycle	$	35,508,378	(3,759,763)	31,748,615
Period after operating cycle to 5 years		14,306,147	(1,321,611)	12,984,536
Period after 5 years		105,369	(3,958)	101,411
	$	**49,919,894**	**(5,085,332)**	**44,834,562**

(e) Inventories and advance real estate receipts

In 2010, the subsidiaries namely, Chailease Finance Co., Ltd. and Chailease Construction & Development Corp., entered into an agreement with a related party, Yi Mao International Development Corp. for joint venture construction of housing units. Under this agreement, Yi Mao International Development Corp. invested its land for use in the construction. For the proceeds from the sale of the housing units, Yi Mao, the Group and Chailease Construction & Development Corp. share 18.11%, 40.945% and 40.945%, respectively.

1.Construction for sale

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Tianmu area	$ 932,899	-	-	-
Allowance for valuation losses	-	-	-	-
Tianmu area	**$ 932,899**	**-**	**-**	**-**

2.Construction in progress

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Tianmu area	$ -	771,503	716,265	616,069
Allowance for valuation losses	-	-	-	-
Tianmu area	**$ -**	**771,503**	**716,265**	**616,069**

3.Advance real estate receipts

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Tianmu area	**$ 391,058**	**302,039**	**258,994**	**173,091**

4.The details of construction in progress-capitalized interest

	For the three months ended September 30,		For the nine months ended September 30,	
	2013	2012	2013	2012
Interest expense before capitalization	$ 986,110	1,005,403	2,993,363	2,963,395
Capitalized interest	654	1,636	4,251	5,467
Capitalized interest rate	1.51 %	1.55 %	1.51 %	1.69 %

5.The Group provided the land for use in the construction to a commercial bank as collateral for the loan obtained by the Group to finance such construction project, which is discussed further in Note (8).

(f) Other current assets - others

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Prepayments	$ 665,730	860,022	929,920	430,708
Prepaid expenses	1,262,031	476,868	441,901	354,050
Foreclosed assets	86,238	101,817	79,715	318,445
Others	94,878	3,660	12,234	76,300
	$ 2,108,877	**1,442,367**	**1,463,770**	**1,179,503**

As of September 30, 2013, and December 31, September 30, January 1, 2012, foreclosed assets held by the Group were as follows:

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Foreclosed assets	$ 101,731	127,097	87,968	385,396
Less: Accumulated impairment	(15,493)	(25,280)	(8,253)	(66,951)
	$ 86,238	**101,817**	**79,715**	**318,445**

For the three months and the nine months ended September 30, 2013 and 2012, the Group recognized an impairment loss of $590, an reversal of impairment loss of $2,718, an impairment loss of $5,081 and an reversal of impairment loss of $1,058, respectively, for foreclosed assets. Certain foreclosed assets were disposed to non-related parties and recognized a disposal gain thereon of $5, $14,293, $2,971 and $143,050 for the three months and the nine months ended September 30, 2013 and 2012, respectively.

(g) Investments accounted under equity method

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Investments in associates	**$ 112,229**	**7,062**	**1,230**	**1,243**

For the nine months ended September 30, 2013, the Group bought 33% of equity shares of stock of Chailease-LJ Greater China SME Fund L.P. for US$3,800 so that the Group acquired significant influence of this investee.

Portion of its investments in associates was provided as collaterals for the issuance of short-term bills payable, as well as long and short-term debts, which were discussed further in Note (8).

(h) Property, plant and equipment

	Land and buildings	Transportation equipment	Machinery and miscellaneous equipment	Equipment awaiting inspection and construction in progress	Leasehold improvement	Total
Carrying amounts:						
Balance at January 1, 2013	$ 1,057,541	3,170,355	2,250,076	-	26,723	6,504,695
Balance at September 30, 2013	$ 1,082,423	3,753,384	959,442	721,029	36,276	6,552,554
Balance at January 1, 2012	$ 1,009,407	2,408,656	5,286,133	-	19,414	8,723,610
Balance at September 30, 2012	$ 1,061,599	2,859,042	2,975,401	-	115,228	7,011,270

There were no significant additions, disposals, or recognition and reversal of impairment losses for the nine months ended September 30, 2013 and 2012. Information of depreciation for the period is discussed in Note (12)(b).

Please refer to the interim consolidated financial statements Note (6)(h) for the three months ended March 31, 2013 for other related information.

1. The movements of assets held for lease, which were included in property, plant and equipment of the Group, were as follows:

	Land and buildings	Transportation equipment	Machinery and miscellaneous equipment	Total
Cost:				
Balance at January 1, 2013	$ 1,061,719	4,249,709	6,353,393	11,664,821
Additions	-	1,700,201	103,711	1,803,912
Disposals	-	(842,794)	(3,364,811)	(4,207,605)
Effect of movements in exchange rate	-	19,900	235,763	255,663
Balance at September 30, 2013	**$ 1,061,719**	**5,127,016**	**3,328,056**	**9,516,791**
Balance at January 1, 2012	$ 1,061,719	3,326,418	11,329,738	15,717,875
Additions	-	1,276,460	73,127	1,349,587
Disposals	-	(685,772)	(2,898,387)	(3,584,159)
Effect of movements in exchange rate	-	(12,427)	(345,557)	(357,984)
Balance at September 30, 2012	**$ 1,061,719**	**3,904,679**	**8,158,921**	**13,125,319**
Depreciation and impairment losses:				
Balance at January 1, 2013	$ 326,431	1,116,325	4,255,443	5,698,199
Depreciation for the period	7,423	607,907	445,119	1,060,449
Impairment loss	(35,000)	173,105	193,209	331,314
Disposals	-	(493,115)	(2,524,115)	(3,017,230)
Effect of movements in exchange rate	-	4,443	159,815	164,258
Balance at September 30, 2013	**$ 298,854**	**1,408,665**	**2,529,471**	**4,236,990**
Balance at January 1, 2012	$ 316,776	953,502	6,173,166	7,443,444
Depreciation for the period	7,241	447,628	877,700	1,332,569
Impairment loss	-	117,470	608,271	725,741
Disposals	-	(437,856)	(2,130,551)	(2,568,407)
Effect of movements in exchange rate	-	(2,628)	(197,770)	(200,398)
Balance at September 30, 2012	**$ 324,017**	**1,078,116**	**5,330,816**	**6,732,949**
Carrying amounts:				
Balance at January 1, 2013	**$ 735,288**	**3,133,384**	**2,097,950**	**5,966,622**
Balance at September 30, 2013	**$ 762,865**	**3,718,351**	**798,585**	**5,279,801**
Balance at January 1, 2012	**$ 744,943**	**2,372,916**	**5,156,572**	**8,274,431**
Balance at September 30, 2012	**$ 737,702**	**2,826,563**	**2,828,105**	**6,392,370**

An assessment was made by the Group based on the recoverable amount of assets to determine any indication of impairment loss. Recognition and reversal of impairment losses were charged to the cost of rental revenue.

2. Assets held for lease, which were partially pledged for the Group's long-term debts and short-term debts, were discussed further in Note (8).

(i) Intangible assets

	Goodwill	Software	Total
Carrying amounts:			
Balance at January 1, 2013	$ 3,728	19,359	23,087
Balance at September 30, 2013	$ 3,728	18,419	22,147
Balance at January 1, 2012	$ 3,728	20,941	24,669
Balance at September 30, 2012	$ 3,728	19,096	22,824

There were no significant additions, disposal, or recognition and reversal of impairment losses of intangible assets for the nine months ended September 30, 2013 and 2012. Information on amortization for the period is discussed in Note (12)(b). Please refer to Note (6)(i) of the interim consolidated financial statements for the three months ended March 31, 2013 for other related information.

(j) Long-term and short-term borrowings

The significant terms and conditions of long-term borrowings and short-term borrowings were as follows:

	2013.9.30			
	Currency	Interest Rate	Period	Amount
Secured bank loans	TWD	1.32%~1.92%	2013~2014	$ 745,574
〃	USD	0.67%~4.50%	2013~2030	1,789,489
〃	THB	3.17%~4.75%	2013~2017	6,869,709
〃	CNY	5.40%~7.68%	2013~2016	5,770,261
〃	VND	4.50%~9.50%	2013~2016	730,121
Unsecured bank loans	TWD	1.10%~2.00%	2013~2016	55,971,609
〃	USD	1.14%~2.95%	2013~2017	11,404,338
〃	EUR	1.38%~1.39%	2013	24,351
〃	THB	3.17%~7.38%	2013~2016	4,151,704
〃	JPY	1.20%~1.36%	2013~2016	163,026
〃	CNY	5.40%~7.68%	2013~2016	22,196,315
Other unsecured loans	THB	2.80%~3.40%	2013~2014	8,656,262
Total				$ 118,472,759
Current				$ 96,299,075
Non-current				22,173,684
Total				$ 118,472,759

	2012.12.31			
	Currency	Interest Rate	Period	Amount
Secured bank loans	TWD	1.26%~1.92%	2013~2014	$ 984,244
〃	USD	0.62%~3.34%	2013~2030	2,026,706
〃	THB	3.42%~4.80%	2013~2015	6,531,475
〃	CNY	5.40%~8.18%	2013~2015	5,454,585
〃	VND	5.30%~18.50%	2013~2014	657,855
Unsecured bank loans	TWD	1.11%~3.25%	2013~2015	43,472,767
〃	USD	1.23%~3.42%	2013~2015	8,761,850
〃	EUR	1.42%	2013	20,015
〃	THB	3.50%~7.38%	2013	2,839,579
〃	JPY	1.23%~1.41%	2013~2016	199,814
〃	CNY	6.64%~8.18%	2013~2015	28,075,860
Other unsecured loans	THB	3.05%~3.65%	2013	7,296,712
Total				**$ 106,321,462**
Current				$ 94,390,011
Non-current				11,931,451
Total				**$ 106,321,462**

	2012.9.30			
	Currency	Interest Rate	Period	Amount
Secured bank loans	TWD	1.26%~1.92%	2012~2014	$ 884,244
〃	USD	0.62%~3.46%	2012~2030	2,036,642
〃	THB	3.68%~6.00%	2012~2013	7,205,457
〃	CNY	6.31%~8.28%	2012~2015	4,988,255
〃	VND	7.24%~18.50%	2012~2015	586,302
Unsecured bank loans	TWD	1.18%~3.25%	2012~2015	41,513,100
〃	USD	1.34%~3.43%	2012~2015	10,801,044
〃	THB	3.68%~7.38%	2012~2013	2,435,908
〃	JPY	1.23%~1.41%	2012~2016	255,067
〃	CNY	5.40%~8.31%	2013~2015	26,060,418
〃	EUR	1.43%	2013	22,734
Other unsecured loans	THB	3.30%~3.65%	2012~2013	7,223,979
Total				**$ 104,013,150**
Current				$ 95,799,515
Non-current				8,213,635
Total				**$ 104,013,150**

	2012.1.1			
	Currency	Interest Rate	Period	Amount
Secured loans	TWD	1.26%~1.98%	2012~2014	$ 1,184,451
〃	USD	0.61%~3.50%	2012~2030	1,131,075
〃	THB	3.85%~6.13%	2012~2013	7,679,012
〃	CNY	5.99%~8.79%	2012~2014	8,318,994
〃	VND	16.50%~19.50%	2012~2014	550,263
Unsecured loans	TWD	0.97%~2.30%	2012~2014	33,586,571
〃	USD	1.17%~3.95%	2012~2014	9,301,267
〃	THB	4.10%~7.50%	2012~2013	2,738,697
〃	JPY	1.28%~1.43%	2012~2015	330,015
〃	CNY	5.40%~8.31%	2012~2014	25,600,885
Other unsecured loans	THB	3.50%~4.00%	2012	4,119,603
Total				**$ 94,540,833**
Current				$ 77,372,538
Non-current				17,168,295
Total				**$ 94,540,833**

For information on the Group's interest risk, currency risk, and liquidity risk, please refer to Note (6)(t). For information on the debts of related parties, please refer to Note (7).

1.Securities for bank loans

Certain assets of the Group which were pledged for the repayment of aforementioned loans were disclosed in Note (8).

2.Financial covenants of significant loans and borrowings

1) A subsidiary, Chailease Finance Co., Ltd., entered into several syndicated credit agreements with financial institutions, under which, this subsidiary shall maintain certain financial ratios on balance sheet date. (i.e. equity ratio, interest coverage ratio, tangible net worth , etc.) Otherwise, the loans are due and payable immediately.

2) A subsidiary, Chailease Finance (B.V.I.) Co., Ltd., also entered into several syndicated credit/loan agreements with financial institutions, under which, Chailease Finance Co., Ltd. shall maintain certain financial ratios on balance sheet date. (i.e. equity ratio, interest coverage ratio, tangible net worth, etc.) Otherwise, the loans are due and payable immediately.

3) A subsidiary, Asia Sermkij Leasing Public Co., Ltd., likewise entered into several credit/loan agreements with financial institutions, under which, this subsidiary shall maintain certain financial ratios on balance sheet date. (i.e. liabilities to equity ratio, etc.) Otherwise, the loans are due and payable immediately.

4) A subsidiary, GPLA, entered into a syndicated credit agreement with financial institutions, under which, this subsidiary shall maintain certain financial ratios on balance sheet date. (i.e. interest coverage ratio, tangible net worth, etc.) Otherwise, the loan is due and payable immediately.

5) A subsidiary, Fina Finance & Trading Co., Ltd., entered into several syndicated credit/loan agreements with financial institutions, under which, this subsidiary shall maintain certain financial ratios on balance sheet date. (i.e. current ratio, interest coverage ratio, tangible net worth, etc.) Otherwise, the loans are due and payable immediately.

6) A subsidiary, Chailease International Finance Corp. Ltd., entered into several credit/loan agreements with financial institutions. Under these agreements, this subsidiary shall maintain certain financial ratios on balance sheet date. (i.e. liabilities to equity ratio, equity ratio, interest coverage ratio, total risk assets to net assets ratio, overdue leased assets to leased assets ratio, leasing rental recovery ratio, etc.) Otherwise, the loans are due and payable immediately.

7) A subsidiary, Chailease Finance International Corp., entered into several credit/loan agreements with financial institutions. Under these agreements, this subsidiary shall maintain certain financial ratios on balance sheet date. (i.e. liabilities to equity ratio, risk assets to net assets ratio, etc.) Otherwise, the loans are due and payable immediately.

8) A subsidiary, Chailease International Finance Corp. Ltd., entered into several credit/loan agreements with financial institutions. Under these agreements, the Company shall maintain certain financial ratios on balance sheet date. (i.e. equity ratio, tangible net worth, interest coverage ratio, etc.) Otherwise, the loans are due and payable immediately.

9) A subsidiary, Chailease International Corp., entered into several credit/loan agreements with financial institutions. Under these agreements, the Company shall maintain certain financial ratios on balance sheet date. (i.e. liabilities to equity ratio, recovery of account receivable, etc.) Otherwise, the loans are due and payable immediately.

10) A subsidiary, Chailease Consumer Finance Co., Ltd., entered into several credit/loan agreements with financial institutions, under which, this subsidiary shall maintain certain financial ratios on balance sheet date. (i.e. current ratio, interest coverage ratio, tangible net worth, etc.) Otherwise, the loans are due and payable immediately.

As of December 31 and January 1, 2012, the Group was in compliance with the financial covenants mentioned above.

3.Settlement of long-term debts

	2013.9.30		2012.12.31		2012.9.30		2012.1.1	
	Within operating cycle	Beyond operating cycle	Within operating cycle	Beyond operating cycle	Within operating cycle	Beyond operating cycle	Within operating cycle	Beyond operating cycle
Long-term debts	$ -	-	2,203,851	-	2,203,851	-	2,533,345	-
Less: Unamortized discount	-	-	(41,851)	-	(41,851)	-	(89,345)	-
Receivables under capital leases and installment sales (Note)	-	-	(2,162,000)	-	(2,162,000)	-	(2,444,000)	-
Net	$ -	-	-	-	-	-	-	-

Note: Net of unearned interest income and guarantee deposits.

A subsidiary, Chailease Finance Co., Ltd., purchased aircrafts and engines, and raw materials from a third party which were financed through long-term bank debts of $10,375,000. This subsidiary mortgaged these assets to the banks concerned and leased these aircrafts back to a third party under capital leases arrangements (from July, 2003 to July, 2013) and sold these raw materials back to the third party under installment sales arrangement for the same amount and lease terms. The third party pays rental directly to this subsidiary's lenders. When the rental is fully paid, this subsidiary's loan obligation to the lenders is also considered settled. For the meantime, this subsidiary's covenant with the lenders requires that this subsidiary transfer its rights to all rent receivables from the lessee and all its rights in respect of the lease agreement and the insurance to secure lenders' debt under the loan agreement. Under the said rights transfer agreement, the lenders shall not invoke any civil rights or hold this subsidiary responsible except for exercising the mortgages on collaterals if this subsidiary violates the loan agreements in respect of any breach by the lessee of the lease agreement.

On July 10, 2013, Chailease Finance Co., Ltd sold aircrafts to a third party for $3,080,000 in accordance with the capital lease contract and utilized the entire proceeds to repay the aforesaid bank borrowings.

(k) Bonds payable

Period	Interest Rate	Principal Amount	Repayment Terms	2013.9.30 Within Operating Cycle	2013.9.30 Beyond Operating Cycle	Collateral
2010.11.17~ 2015.11.17	2.081%~ 2.099%	400,000	Payable in lump sum. Interest rate is floating. Interest is payable annually.	$ -	400,000	None
2011.01.19~ 2016.01.19	1.891% ~ 1.899%	50,000	〃	-	50,000	〃
2011.01.19~ 2016.01.19	1.991%~ 1.999%	50,000	〃	-	50,000	〃
2011.08.30~ 2014.08.30	1.750%	4,000,000	Payable in lump sum. Interest rate is fixed. Interest is payable quarterly.	4,000,000	-	〃
2012.06.05~ 2017.06.05	1.500%	2,000,000	Principal amount is payable in two equal installments at the end of the fourth and fifth year. Interest rate is fixed. Interest is payable annually.	-	2,000,000	〃
2013.07.22~ 2018.07.22	1.600%	1,400,000	〃	-	1,400,000	〃
2012.11.09~ 2014.11.10	4.550%	THB 1,000,000	Payable in lump sum. Interest rate is fixed. Interest is payable quarterly.	-	948,200	〃
2013.02.22~ 2015.08.21	4.550%	THB 350,000	〃	-	331,870	〃
2013.06.27~ 2016.06.27	4.500%	THB 1,300,000	〃	-	1,232,660	〃
2012.04.05~ 2015.04.05	5.000%	CNY 750,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi - annually.	3,624,691	-	〃
Bonds payable (Gross)				7,624,691	6,412,730	
Discounts on bonds payable				-	(3,677)	〃
				$ 7,624,691	6,409,053	

				2012.12.31		
Period	Interest Rate	Principal Amount	Repayment Terms	Within Operating Cycle	Beyond Operating Cycle	Collateral
2010.11.17~ 2015.11.17	2.061%~ 2.081%	400,000	Payable in lump sum. Interest rate is floating. Interest is payable annually.	$ -	400,000	None
2011.01.19~ 2016.01.19	1.855%~ 1.885%	50,000	〃	-	50,000	〃
2011.01.19~ 2016.01.19	1.955%~ 1.985%	50,000	〃	-	50,000	〃
2011.08.30~ 2014.08.30	1.750%	4,000,000	Payable in lump sum. Interest rate is fixed. Interest is payable quarterly.	4,000,000	-	〃
2012.06.05~ 2017.06.05	1.500%	2,000,000	Principal amount is payable in two equal installments at the end of the fourth and fifth year. Interest rate is fixed. Interest is payable annually.	-	2,000,000	〃
2010.05.14~ 2013.05.14	4.600%	THB 500,000	Payable in lump sum. Interest rate is fixed. Interest is payable quarterly.	476,750	-	〃
2010.09.23~ 2013.09.23	4.600%	THB 200,000	〃	190,700	-	〃
2012.11.09~ 2014.11.10	4.550%	THB 1,000,000	〃	-	953,500	〃
2012.04.05~ 2015.04.05	5.000%	CNY 750,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi - annually.	-	3,495,036	〃
Bonds payable (Gross)				4,667,450	6,948,536	
Discounts on bonds payable				(208)	(1,769)	〃
				$ 4,667,242	6,946,767	

				2012.9.30		
Period	Interest Rate	Principal Amount	Repayment Terms	Within Operating Cycle	Beyond Operating Cycle	Collateral
2010.11.17~ 2015.11.17	2.059%~ 2.081%	400,000	Payable in lump sum. Interest rate is floating. Interest is payable annually.	$ -	400,000	None
2011.01.19~ 2016.01.19	1.855%~ 1.885%	50,000	〃	-	50,000	〃
2011.01.19~ 2016.01.19	1.955%~ 1.985%	50,000	〃	-	50,000	〃
2011.08.30~ 2014.08.30	1.750%	4,000,000	Payable in lump sum. Interest rate is fixed. Interest is payable quarterly.	4,000,000	-	〃
2012.06.05~ 2017.06.05	1.500%	2,000,000	Principal amount is payable in two equal installments at the end of the fourth and fifth year. Interest rate is fixed. Interest is payable annually.	-	2,000,000	〃
2010.05.14~ 2013.05.14	4.600%	THB 500,000	Payable in lump sum. Interest rate is fixed. Interest is payable quarterly.	478,450	-	〃
2010.09.23~ 2013.09.23	4.600%	THB 200,000	〃	191,380	-	〃
2012.04.05~ 2015.04.05	5.408%	CNY 750,000	Payable in lump sum. Interest rate is fixed. Interest is payable quarterly.	-	3,494,967	〃
Bonds payable (Gross)				4,669,830	5,994,967	
Discounts on bonds payable				(321)	-	〃
				$ 4,669,509	5,994,967	

Period	Interest Rate	Principal Amount	Repayment Terms	2012.1.1 Within Operating Cycle	2012.1.1 Beyond Operating Cycle	Collateral
2010.11.17~ 2015.11.17	1.824%~ 2.054%	400,000	Payable in lump sum. Interest rate is floating. Interest is payable annually.	$ -	400,000	None
2011.01.19~ 2016.01.19	1.667%~ 1.835%	50,000	〃	-	50,000	〃
2011.01.19~ 2016.01.19	1.767%~ 1.935%	50,000	〃	-	50,000	〃
2011.08.30~ 2014.08.30	1.750%	4,000,000	Payable in lump sum. Interest rate is fixed. Interest is payable quarterly.	-	4,000,000	〃
2010.05.14~ 2013.05.14	4.600%	THB 500,000	〃	-	482,350	〃
2010.09.23~ 2013.09.23	4.600%	THB 200,000	〃	-	192,940	〃
Bonds payable (Gross)				-	5,175,290	
Discounts on bonds payable				-	(661)	〃
				$ -	5,174,629	

Financial covenants of significant loans and borrowings:

A subsidiary, Chailease Finance (B.V.I.) Co., Ltd., issued three-year CNY bonds in Hong Kong, under which, Chailease Finance Co., Ltd. shall maintain certain consolidated financial ratios on balance sheet date. (i.e. equity ratio, tangible net worth, interest coverage ratio, etc.) Otherwise, the loans are due and payable immediately.

As of December 31, 2012, Chailease Finance (B.V.I.) Co., Ltd., a subsidiary, was in compliance with the financial covenants mentioned above.

(l) Operating Leases

1.Leases entered into as lessee

Non-cancellable operating lease payables were as follows:

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Within 1 year	$ 194,206	146,822	209,562	143,987
Period after 1 year to 5 years	185,698	112,010	166,651	234,590
	$ 379,904	258,832	376,213	378,577

(m) Employee benefits

1. Defined benefit plans

Management believes that in prior fiscal year, there was no material volatility of the market, no material reimbursement and settlement or other material one-time events. As a result, the pension cost in the accompanying interim financial statements was measured and disclosed according to the actuarial report as of December 31, and January1, 2012.

The Group's pension costs recognized in profit or loss were as follows:

	For the three months ended September 30,		For the nine months ended September 30,	
	2013	2012	2013	2012
Operating costs	$ 442	460	1,291	1,299
Operating expenses	23,506	14,365	78,956	48,347
Total	$ 23,948	14,825	80,247	49,646

2. Defined contribution plans

The pension costs incurred from the contributions to the Bureau of Labour Insurance were as follows:

	For the three months ended September 30,		For the nine months ended September 30,	
	2013	2012	2013	2012
Operating expenses	$ 15,553	16,082	43,639	43,754

(n) Income taxes

1. Income tax expense for the year is best estimated by multiplying pretax income for the interim reporting period by the effective annual tax rate as forecasted by the management.

2. The components of income tax expense were as follows:

	For the three months ended September 30,		For the nine months ended September 30,	
	2013	2012	2013	2012
Total income tax expense from continuing operations	$ 566,358	560,961	1,761,842	1,385,191

3. Income tax on pre-tax financial income was reconciled with income tax expense for the nine months ended September 30, 2013 and 2012 as follows:

	For the nine months ended September 30,	
	2013	2012
Profit excluding income tax	$ 6,284,032	4,351,754
Income tax calculated on pre-tax financial income at a statutory tax rate applied by subsidiaries	1,748,451	1,393,435
Under (Over) provision in prior periods	16,745	(2,986)
Others	(3,354)	(5,258)
Income tax expense	$ 1,761,842	1,385,191

4. The income tax return of the subsidiary, Chailease Finance Co., Ltd., have been assessed by the Tax Authority through 2011. Please refer to Note 9(c) for further information. The income tax returns of the subsidiary, Fina Finance & Trading Co., Ltd., have been assessed by the Tax Authority through 2010. The income tax returns of the subsidiaries, Apex Credit Solutions Inc., Chailease Consumer Financial Co., China Leasing Co., Ltd., Chailease Auto Rental Co., Ltd., Chailease Credit Services Co., Ltd., Ltd. and Chailease Insurance Brokers Co., Ltd., have been assessed by the Tax Authority through 2011.

(o) Share capital and other equity accounts

1. Share capital

As of September 30, 2013, and December 31, September 30, January 1, 2012, the Company's authorized capital consisted of 1,500,000 thousand shares and issued shares worth $9,958,304, $9,053,004, $7,853,004, and $7,853,004, respectively, with par value of $10 (NT dollars) per share.

On May 30, 2013, pursuant to the resolutions approved by the stockholders' meeting, the Company increased its capital by $905,300, divided into 90,530 thousand shares, from unappropriated retained earnings, with September 2, 2013 as the record date. On September 16, 2013, the Company's relevant registration process thereon was completed.

Due to the capital needs for investing in the subsidiaries and repaying bank loans, the board of directors of the Company resolved to increase the Company's capital by issuing common shares of stock through the offering of global depositary shares overseas, and the offering was approved by the Financial Supervisory Commission (FSC) on August 3, 2012. As of October 9, 2012, these global depositary shares were priced at US$8.59 per unit, and the Company issued 120,000,000 common shares of stock from the conversion of 24,000,000 units of global depositary shares. Each unit of global depositary shares represents 5 common shares of stock. As of September 30, 2013 and December 31, 2012, the Company has listed, 2,659,654 and 6,223,200 units of GDRs, respectively, on the Euro MTF market of the Luxembourg Stock Exchange. Major terms and conditions for GDRs were as follows:

1) Voting rights exercised

Holders of GDRs may exercise voting rights with respect to the common shares in the manner set out in "Terms and Conditions of the Global Depositary Shares-Voting Rights," as such provisions may be amended from time to time to comply with applicable ROC law.

2) Dividend distributions, pre-emptive rights and other rights

Holders of GDRs have same rights on dividend distribution and share distribution as the Company's existing common shareholders.

2.Capital surplus

The components of capital surplus were as follows:

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Share capital	$ 9,387,469	9,387,469	4,623,522	4,623,522
Change in equity of associates and joint ventures accounted for under equity method	24,302	24,302	26,189	70,898
	$ 9,411,771	9,411,771	4,649,711	4,694,420

In 2012, the Company issued 120,000 thousand common shares of stock at a premium through the offering of GDRs, so that the proceeds from issuance of shares in excess of the par value of common stock of $4,763,947 were credited to capital surplus-additional paid-in capital.

3.Retained earnings

According to the Articles of Association, which was revised through a resolution approved by the stockholders' meeting on May 10, 2012, the Company is required to appropriate earnings every accounting year. The after-tax earnings are initially used to offset cumulative losses, and the remainder is set aside as a special reserve. Without necessarily violating the Cayman Islands Companies Law, the Company is able to retain reasonable amount of earnings for Company development. The remaining earnings are distributed according to the board of directors' approval in compliance with the following order of distribution:

1) between 0.01% and 1% of such remaining amount as employees' bonus;

2) between 0.01% and 0.1% of such remaining amount as directors' bonus; and

3) dividends of at least 20% of such remaining amount of which not be less than 30% of the total amount of dividends shall be in cash.

1) Special reserve

In accordance with Permit No. 1010012865 as issued by the Financial Supervisory Commission on April 6, 2012, a special reserve equal to the debit balance of unrealized loss on financial instruments in the stockholders' equity, is appropriated from unappropriated retained earnings pursuant to Article No.41 of the Securities and Exchange Act. When appropriating a special reserve for the first time, it is initially appropriated from current earnings and any deficiency is appropriated from the undistributed earnings of prior years. For the second year and years thereafter, the increase or decrease in the balance of unrealized loss on financial instruments in subsequent year, as shown in the statement of changes in stockholders' equity, is either subject to further appropriation for special reserve, or reversed to retained earnings.

2) Earnings distribution

For the three months and the nine months ended September 30, 2013 and 2012, the Company accrued employee benefits of $91, $124, $378 and $307 and the board of directors' remuneration of $732, $992, $3,027 and $2,457, respectively.

In its financial statements for the years 2012 and 2011, the Company accrued employee benefits of $414 and $245, and the board of directors' remuneration of $3,313 and $1,958, respectively. These amounts were estimated from the Company's net profit of 2012 and 2011, according to the earnings allocation method, priority and factor for employee benefits and the board of directors' remuneration as stated under the Articles of Association. These benefits are charged to profit or loss under operating expense in 2012 and 2011. There were no differences between the actual distributions of 2012 and 2011 earnings in 2013 and 2012 and those estimated and accrued in the financial statements of both periods, respectively.

During their meeting on May 30, 2013 and May10, 2012, the stockholders approved to distribute the 2012 and 2011 earnings, respectively, as follows:

	2012		2011	
	Dividend per share ($)	Amount	Dividend per share ($)	Amount
Dividends distributed to common shareholders				
Cash	$ 2.00	1,810,600	2.30	1,806,191
Stock	1.00	905,300	-	-
Total		$ 2,715,900		1,806,191

The information on prior year's distribution of the Company's earnings will be announced through the Market Observation Post System on the internet.

4.Other equity accounts

	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on available-for-sale financial assets	Cash flow hedges	Hedge of net investment in foreign operations	Others
At January 1, 2013	$ (138,522)	(234,099)	(11,396)	29,695	75,473
Exchange differences, net of tax:					
The Group	571,265	-	-	-	-
Effective portion of cash flow hedges, net of tax:					
The Group	-	-	9,968	-	-
Unrealized gains (losses) on available-for-sale financial assets:					
The Group	-	354,194	-	-	-
Effective portion of hedge of net investment in foreign operations, net of tax:					
The Group	-	-	-	(9,855)	-
Others, net of tax：					
The Group	-	-	-	-	(109,896)
At September 30, 2013	$ 432,743	120,095	(1,428)	19,840	(34,423)

	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on available-for-sale financial assets	Cash flow hedges	Hedge of net investment in foreign operations	Others
At January 1, 2012	$ 199,047	(360,228)	(15,988)	-	-
Exchange differences, net of tax:					
The Group	(329,363)	-	-	-	-
Effective portion of cash flow hedges, net of tax:					
The Group	-	-	8,624	-	-
Unrealized gains (losses) on available-for-sale financial assets:					
The Group	-	116,422	-	-	-
Effective portion of hedge of net investment in foreign operations, net of tax:					
The Group	-	-	-	16,785	-
Others, net of tax：					
The Group	-	-	-	-	59,969
At September 30, 2012	$ (130,316)	(243,806)	(7,364)	16,785	59,969

(p) Earnings per share

The basic and diluted earnings per share were calculated as follows:

	For the three months ended September 30,	
	2013	2012
Profit attributable to common stockholders of the Company	$ 1,408,542	1,183,595
Weighted average number of ordinary shares	995,830	863,830
Weighted average number of ordinary shares (Diluted)	995,839	863,839

	For the nine months ended September 30,	
	2013	2012
Profit attributable to common stockholders of the Company	$ 4,277,228	2,789,338
Weighted average number of ordinary shares	995,830	863,830
Weighted average number of ordinary shares (Diluted)	995,839	863,839

Note: Potential ordinary shares have no dilutive effects.

(q) Net other income and expenses

The details of net other income and expenses were as follows:

	For the three months ended September 30,		For the nine months ended September 30,	
	2013	2012	2013	2012
Gain on disposal of foreclosed assets	$ 5	14,293	2,971	143,050
Gain on recovery (impairment loss) of foreclosed assets	(590)	2,718	(5,081)	1,058
Gain on doubtful debt recoveries	25,025	19,970	108,639	82,396
Others	-	-	-	55
	$ 24,440	36,981	106,529	226,559

(r) Other gains and losses

The details of other gains and losses were as follows:

	For the three months ended September 30,		For the nine months ended September 30,	
	2013	2012	2013	2012
Foreign exchange gains (losses)	$ 3,586	20,856	(14,099)	7,358
Net gains (losses) on disposal of available-for-sale financial assets	5,436	764	26,596	764
Net gain on disposal of properly plant, and equipment	543	(73)	2,567	2,283
Net gains (losses) on valuation of financial assets (liabilities) measured at fair value through profit or loss	(34,029)	(15,145)	(58,145)	(23,448)
Impairment losses on available-for-sale financial assets	-	(2)	(1,263)	(3,131)
Others	26,964	382,188	223,710	493,905
	$ 2,500	**388,588**	**179,366**	**477,731**

(s) Reclassitication of other comprehensive income

Details of reclassification of other comprehensive income were as follow:

	For the three months ended September 30,		For the nine months ended September 30,	
	2013	2012	2013	2012
Available-for-sale financial assets				
Net change in fair value	$ 405,279	(12,578)	370,476	117,182
Net change in fair value reclassified to profit or loss	(3,615)	(760)	(16,282)	(760)
Net change in fair value recognized in other comprehensive income	**$ 401,664**	**(13,338)**	**354,194**	**116,422**

(t) Financial instruments

There were no significant differences in fair values and exposures to credit risks, liquidity risks and market risks on financial instruments, except for the following:

1. Credit risks

1) Credit risks exposure

The carrying amounts of financial assets represented the maximum credit risk exposure of the Group. As of September 30, 2013, and December 31, September 30, and January 1, 2012, the maximum exposure to credit risks amounted to $185,308,433, $161,727,259, $147,518,416 and $126,899,039, respectively.

The non-performing loans (net of allowance for doubtful accounts) amounted to $281,262, $320,817, $173,036 and $153,342 as of September 30, 2013, and December 31, September 30, and January 1, 2012, respectively.

The loans and receivables originated by the Group and their related allowance for impairment at the reporting date by geographic regions were as follows:

	Taiwan	Thailand	China	Others	Total
September 30, 2013					
Gross loans and receivables：					
Neither past due nor impaired	$ 73,981,211	24,057,759	48,630,691	3,376,628	150,046,289
Past due	157,085	-	-	305,384	462,469
Impaired	2,138,799	1,841,066	2,619,439	488,544	7,087,848
	$ 76,277,095	**25,898,825**	**51,250,130**	**4,170,556**	**157,596,606**
Allowance for impairment					
Collectively assessed	$ 1,152,876	198,319	897,340	397,239	2,645,774
Individually assessed	864,478	289,908	700,026	238,896	2,093,308
	$ 2,017,354	**488,227**	**1,597,366**	**636,135**	**4,739,082**
December 31, 2012					
Gross loans and receivables：					
Neither past due nor impaired	$ 60,135,980	20,637,583	47,339,615	3,023,328	131,136,506
Past due	134,707	-	-	485,496	620,203
Impaired	1,482,854	1,304,072	1,856,094	610,496	5,253,516
	$ 61,753,541	**21,941,655**	**49,195,709**	**4,119,320**	**137,010,225**
Allowance for impairment					
Collectively assessed	$ 939,959	163,380	1,197,475	454,460	2,755,274
Individually assessed	843,639	240,412	498,508	280,578	1,863,137
	$ 1,783,598	**403,792**	**1,695,983**	**735,038**	**4,618,411**

	Taiwan	Thailand	China	Others	Total
September 30, 2012					
Gross loans and receivables：					
Neither past due nor impaired	$ 56,911,262	19,746,787	42,798,122	2,897,249	122,353,420
Past due	148,895	-	-	553,047	701,942
Impaired	1,524,145	1,259,393	1,532,326	667,440	4,983,304
	$ 58,584,302	**21,006,180**	**44,330,448**	**4,117,736**	**128,038,666**
Allowance for impairment					
Collectively assessed	$ 799,721	169,874	664,351	506,461	2,140,407
Individually assessed	808,925	257,499	435,307	285,105	1,786,836
	$ 1,608,646	**427,373**	**1,099,658**	**791,566**	**3,927,243**
January 1, 2012					
Gross loans and receivables：					
Neither past due nor impaired	$ 48,786,851	15,873,833	36,885,714	3,390,611	104,937,009
Past due	99,313	-	-	677,136	776,449
Impaired	1,774,508	1,386,682	882,632	700,638	4,744,460
	$ 50,660,672	**17,260,515**	**37,768,346**	**4,768,385**	**110,457,918**
Allowance for impairment					
Collectively assessed	$ 658,307	136,824	527,080	573,518	1,895,729
Individually assessed	845,864	225,755	338,685	305,167	1,715,471
	$ 1,504,171	**362,579**	**865,765**	**878,685**	**3,611,200**

2) Loans and receivables which were neither past due nor impaired

The credit quality of the portfolio of loans and receivables that were neither past due nor impaired includes loans and receivables with renegotiated terms.

Loans with renegotiated terms are loans that have been restructured due to deterioration in the borrower's financial position and where the Group have made concessions that it would not otherwise consider. Renegotiating activity is designed to manage customer relationships, maximise collection opportunities and if possible, avoid foreclosure or repossession. Such activities include extended payment arrangements, approved external debt management plans, deferring foreclosure, modification, loan rewrites and/or deferral of payments pending a change in circumstances. Once the loan is restructured, it remains in this category independent of satisfactory performance after restructuring.

3) Loans and receivables which were past due

When loans and receivables of contractual interest or principal payments are past due, the Group consider that impairment loss has not been incurred because the level of collateral available exceeds the amounts owed to the Group.

The following table sets forth the aging of loans and receivables past due:

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Past due up to 30 days	$ 218,121	362,953	405,074	124,212
31 to 90 days	244,348	158,329	156,243	477,310
91 to 180 days	-	98,921	100,142	86,166
More than 180 days	-	-	40,483	88,761
	$ 462,469	**620,203**	**701,942**	**776,449**

4) Impaired loans and receivables

Impaired loans and receivables are loans and receivables for which the Group determine that it will be unable to collect part of principal and interest due according to the contracted terms of the loans and receivables agreements.

2.Liquidity risks

The following are the contractual maturities of financial liabilities of the Group, including estimated interest payments and excluding the impact of netting arrangements:

	Carrying amount	Contractual cash flows	Less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	More than 5 years	On demand
September 30, 2013								
Non-derivative financial liabilities								
Bank overdraft	$ 181,485	181,485	-	-	-	-	-	181,485
Secured bank loans	15,905,154	16,760,144	2,316,574	1,411,849	3,120,980	9,463,677	447,064	-
Unsecured bank loans	93,729,858	94,579,674	21,338,191	15,264,247	19,540,912	38,436,324	-	-
Other unsecured loans	8,656,262	8,715,945	1,965,709	3,557,647	3,192,589	-	-	-
Bonds payables	14,033,744	14,578,374	-	54,059	4,190,819	10,333,496	-	-
Other payables	3,678,818	3,682,855	1,151,676	237,938	1,092,970	276	-	1,199,995
Deposits relating to collateral of customers	17,966,479	18,057,964	203,978	499,233	4,658,227	12,047,808	-	648,718
Derivative financial liabilities								
Derivative instruments not used for hedging	1,809	1,809	-	-	1,809	-	-	-
	$ 154,153,609	**156,558,250**	**26,976,128**	**21,024,973**	**35,798,306**	**70,281,581**	**447,064**	**2,030,198**

	Carrying amount	Contractual cash flows	Less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	More than 5 years	On demand
December 31, 2012								
Non-derivative financial liabilities								
Bank overdraft	$ 66,710	66,710	-	-	-	-	-	66,710
Secured bank loans	15,654,865	16,001,040	6,533,923	578,281	5,386,891	2,788,877	713,068	-
Unsecured bank loans	83,303,175	83,701,441	51,169,283	11,208,295	5,118,878	16,204,985	-	-
Other unsecured loans	7,296,712	7,340,142	2,521,153	3,167,527	1,651,462	-	-	-
Bonds payables	11,614,009	12,001,338	-	35,720	798,115	11,167,503	-	-
Other payables	5,047,413	5,141,558	3,227,301	635,649	650,491	217,544	-	410,573
Deposits relating to collateral of customers	16,118,194	16,120,370	11,969,830	236,656	1,027,971	2,498,208	-	387,705
Derivative financial liabilities								
Derivative instruments not used for hedging	5,007	5,007	80	-	2,464	2,463	-	-
	$ 139,106,085	**140,377,606**	**75,421,570**	**15,862,128**	**14,636,272**	**32,879,580**	**713,068**	**864,988**
September 30, 2012								
Non-derivative financial liabilities								
Bank overdraft	$ 129,779	129,779	-	-	-	-	-	129,779
Secured bank loans	15,700,900	16,027,405	6,376,750	632,751	5,412,255	2,874,263	731,386	-
Unsecured bank loans	80,958,492	81,401,652	48,639,793	10,674,061	7,553,235	14,534,563	-	-
Other unsecured loans	7,223,979	7,276,371	1,718,696	2,999,881	2,557,794	-	-	-
Bonds payables	10,664,476	11,038,686	-	25,386	779,983	10,233,317	-	-
Other payables	4,228,521	4,229,822	2,609,405	153,232	1,081,981	113,458	-	271,746
Deposits relating to collateral of customers	15,007,000	15,028,480	10,818,989	235,687	1,047,843	2,550,073	-	375,888
Derivative financial liabilities								
Derivative instruments not used for hedging	13,890	13,890	-	-	1,118	12,772	-	-
	$ 133,927,037	**135,146,085**	**70,163,633**	**14,720,998**	**18,434,209**	**30,318,446**	**731,386**	**777,413**
January 1, 2012								
Non-derivative financial liabilities								
Bank overdraft	$ 18,243	18,243	-	-	-	-	-	18,243
Secured bank loans	18,863,795	19,432,304	2,595,682	82,631	6,798,079	8,891,664	1,064,248	-
Unsecured bank loans	71,539,192	71,999,094	17,746,867	9,088,465	16,893,582	28,270,180	-	-
Other unsecured loans	4,119,603	4,155,735	625,126	1,881,937	1,648,672	-	-	-
Bonds payables	5,174,629	5,459,768	1,830	25,425	84,758	5,347,755	-	-
Other payables	4,543,525	4,587,304	935,201	436,424	2,777,903	623	-	437,153
Deposits relating to collateral of customers	12,514,093	12,532,203	51,839	242,481	3,429,811	8,407,085	-	400,987
Derivative financial liabilities								
Derivative instruments not used for hedging	757	757	-	-	379	378	-	-
	$ 116,773,837	**118,185,408**	**21,956,545**	**11,757,363**	**31,633,184**	**50,917,685**	**1,064,248**	**856,383**

The Group are not expecting that the cash flows included in the maturity analysis could occur significantly earlier or at significantly different amounts.

3.Currency risks

1) Exposure to currency risks

The Group's significant exposure to foreign currency risks was as follows:

	2013.9.30			
	Foreign currency (In thousand)		Exchange rate	Functional currency
Financial assets				
Monetary items				
USD	$ 3,521.57	USD：TWD	29.5700	104,133
	6,971.09	USD：VND	21,904	206,135
Financial liabilities				
Monetary items				
USD	27,392.58	USD：TWD	29.5700	809,998
	5,550.38	USD：VND	21,903	164,125
CNY	750,000.00	CNY：USD	0.1634	3,624,691

	2012.12.31			
	Foreign currency (In thousand)		Exchange rate	Functional currency
Financial assets				
Monetary items				
USD	$ 47,211.81	USD：TWD	29.0400	1,371,031
	28,406.35	USD：CNY	6.2318	824,920
	5,442.91	USD：VND	21,591	158,062
Financial liabilities				
Monetary items				
USD	83,436.60	USD：TWD	29.0400	2,422,999
	5,724.82	USD：VND	21,591	166,249
CNY	750,000.00	CNY：USD	0.1605	3,495,000

	2012.9.30			
	Foreign currency (In thousand)		Exchange rate	Functional currency
Financial assets				
Monetary items				
USD	$ 5,782.73	USD：TWD	29.2950	169,405
	4,770.61	USD：VND	21,540	139,755
Financial liabilities				
Monetary items				
USD	35,761.24	USD：TWD	29.2950	1,047,625
	5,130.96	USD：VND	21,540	150,312
CNY	750,000.00	CNY：TWD	0.1591	3,494,967

	2012.1.1			
	Foreign currency (In thousand)		Exchange rate	Functional currency
Financial assets				
Monetary items				
USD	$ 2,014.44	USD：TWD	30.2750	60,987
	1,198.35	USD：CNY	6.2981	36,280
	2,544.58	USD：VND	21,781	77,037
Financial liabilities				
Monetary items				
USD	39,071.83	USD：TWD	30.2750	1,182,900
	5,129.91	USD：VND	21,781	155,308

2) Sensitivity analysis

The Group's exposure to foreign currency risk arises from foreign currency exchange fluctuations on cash and cash equivalents, account receivables, and loans and borrowings. A 5% depreciation or appreciation of the TWD against the USD and CNY on balance sheet date would have decreased or increased the net profit after tax by $12,541 and $10,906, for the nine months ended September 30, 2013 and 2012, respectively. The analysis is performed on the same basis for both period.

4.Interest analysis

The Group's financial assets and financial liabilities with interest rate exposure risk were as follows:

Ending balance as of September 30, 2013				Fixed rate			
Financial assets	**Effective interest rate**	**Total**	**Floating rate**	**Within 1 year**	**1~5 years**	**More than 5 years**	**Non-interest bearing**
Cash and cash equivalents	1.73 %	$ 7,906,997	6,995,762	590,765	-	-	320,470
Debt securities	6.70 %	5,020,235	1,721,008	51,468	3,247,759	-	-
Total accounts receivables	11.41 %	157,933,994	21,040,604	74,289,064	57,338,587	165,696	5,100,043
Cross carrency swap contracts	1.64 %	6,925	6,925	-	-	-	-
		170,868,151	29,764,299	74,931,297	60,586,346	165,696	5,420,513
Financial liabilities							
Secured bank loans	5.36 %	15,905,154	7,885,170	1,944,144	6,075,840	-	-
Unsecured bank loans	3.12 %	93,729,858	71,448,386	16,379,876	5,901,596	-	-
Bonds payables	3.41 %	14,033,744	500,000	4,000,000	9,533,744	-	-
Bank overdraft	7.38 %	181,485	181,485	-	-	-	-
Other unsecured loans	3.21 %	8,656,262	-	8,656,262	-	-	-
Deposits relating to collateral of customers	0.55 %	17,966,479	-	1,691,174	2,909,233	-	13,366,072
Interest rate swap contracts	1.35 %	3,237	3,237	-	-	-	-
		150,476,219	80,018,278	32,671,456	24,420,413	-	13,366,072
Net exposure		**$ 20,391,932**	**(50,253,979)**	**42,259,841**	**36,165,933**	**165,696**	**(7,945,559)**

Ending balance as of December 31, 2012				Fixed rate			
Financial assets	**Effective interest rate**	**Total**	**Floating rate**	**Within 1 year**	**1~5 years**	**More than 5 years**	**Non-interest bearing**
Cash and cash equivalents	0.86 %	$ 10,131,431	9,378,593	89,812	-	-	663,026
Debt securities	6.41 %	4,278,658	1,791,558	-	2,487,100	-	-
Total accounts receivables	11.89 %	137,378,889	18,067,075	67,346,429	50,678,003	198,687	1,088,695
		151,788,978	29,237,226	67,436,241	53,165,103	198,687	1,751,721
Financial liabilities							
Secured bank loans	5.27 %	15,654,865	3,907,180	10,395,215	1,352,470	-	-
Unsecured bank loans	3.81 %	83,303,175	37,732,454	42,006,820	3,563,901	-	-
Bonds payables	3.25 %	11,614,009	500,000	667,242	10,446,767	-	-
Bank overdraft	7.38 %	66,710	66,710	-	-	-	-
Other unsecured loans	3.56 %	7,296,712	-	7,296,712	-	-	-
Deposits relating to collateral of customers	0.60 %	16,118,194	-	1,902,816	2,233,462	-	11,981,916
Interest rate swap contracts	2.12 %	16,403	16,403	-	-	-	-
		134,070,068	42,222,747	62,268,805	17,596,600	-	11,981,916
Net exposure		**$ 17,718,910**	**(12,985,521)**	**5,167,436**	**35,568,503**	**198,687**	**(10,230,195)**

Ending balance as of September 30, 2012				Fixed rate			
Financial assets	**Effective interest rate**	**Total**	**Floating rate**	**Within 1 year**	**1~5 years**	**More than 5 years**	**Non-interest bearing**
Cash and cash equivalents	1.08 %	$ 7,953,781	6,645,254	431,095	-	-	877,432
Debt securities	6.80 %	4,111,281	1,795,281	-	2,316,000	-	-
Total accounts receivables	12.01 %	128,259,248	17,722,113	61,497,174	47,082,494	170,411	1,787,056
Interest rate swap contracts	0.98 %	14	14	-	-	-	-
		140,324,324	26,162,662	61,928,269	49,398,494	170,411	2,664,488
Financial liabilities							
Secured bank loans	5.45 %	15,700,900	3,013,808	10,022,402	2,664,690	-	-
Unsecured bank loans	3.74 %	80,958,492	35,725,433	43,263,059	1,970,000	-	-
Bonds payables	3.14 %	10,664,476	500,000	669,509	9,494,967	-	-
Bank overdraft	7.38 %	129,779	129,779	-	-	-	-
Other unsecured loans	3.67 %	7,223,979	-	7,223,979	-	-	-
Deposits relating to collateral of customers	0.66 %	15,007,000	-	1,532,712	2,617,685	-	10,856,603
Interest rate swap contracts	0.81 %	21,254	21,254	-	-	-	-
		129,705,880	39,390,274	62,711,661	16,747,342	-	10,856,603
Net exposure		**$ 10,618,444**	**(13,227,612)**	**(783,392)**	**32,651,152**	**170,411**	**(8,192,115)**

Ending balance as of January 1, 2012				Fixed rate			
Financial assets	**Effective interest rate**	**Total**	**Floating rate**	**Within 1 year**	**1~5 years**	**More than 5 years**	**Non-interest bearing**
Cash and cash equivalents	0.92 %	$ 6,618,070	6,167,470	142,354	-	-	308,246
Debt securities	7.15 %	2,118,291	1,838,291	-	280,000	-	-
Total accounts receivables	12.45 %	110,646,805	17,887,325	52,326,938	39,776,041	509,175	147,326
		119,383,166	25,893,086	52,469,292	40,056,041	509,175	455,572
Financial liabilities							
Secured bank loans	6.32 %	18,863,795	12,220,938	2,062,017	4,580,840	-	-
Unsecured bank loans	4.09 %	71,539,192	55,709,422	12,036,978	3,792,792	-	-
Bonds payables	2.13 %	5,174,629	500,000	-	4,674,629	-	-
Bank overdraft	7.50 %	18,243	18,243	-	-	-	-
Other unsecured loans	3.93 %	4,119,603	-	4,119,603	-	-	-
Deposits relating to collateral of customers	0.70 %	12,514,093	-	1,045,864	1,986,861	-	9,481,368
Interest rate swap contracts	0.81 %	16,745	16,745	-	-	-	-
		112,246,300	68,465,348	19,264,462	15,035,122	-	9,481,368
Net exposure		**$ 7,136,866**	**(42,572,262)**	**33,204,830**	**25,020,919**	**509,175**	**(9,025,796)**

5.Fair value

1) Fair value and carrying amount

Other than those listed below, the Group consider the carrying amounts of its financial assets and financial liabilities measured at amortised cost as a reasonable approximation of fair value:

	2013.9.30		2012.12.31		2012.9.30		2012.1.1	
	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial assets:								
Accounts receivable	$ 153,138,786	153,051,658	132,712,631	132,254,910	124,284,459	123,817,961	107,000,060	106,335,945
Financial liabilities:								
Bonds Payable	14,033,744	14,369,554	11,614,010	11,793,838	10,664,476	10,851,829	5,174,629	5,239,394
Deposits relating to collateral of customers	17,966,479	17,951,878	16,118,194	16,118,178	15,007,000	15,006,869	12,514,093	12,518,900
Secured loans	15,905,154	15,940,248	15,654,865	15,620,554	15,700,900	15,663,038	18,863,795	18,824,105
Unsecured loans	102,567,605	102,576,676	90,666,597	90,677,363	88,312,250	88,319,973	75,677,038	75,620,590

2) Interest rates used in fair value determination

The interest rates used to discount the estimated cash flows of certain financial assets and liabilities were as follows:

	As of September 30,	
	2013	2012
Accounts receivable	11.41 %	12.01 %
Long-term debts and short-term debts	3.65 %	4.16 %
Deposits relating to collateral of customers	1.37 %	0.66 %
Bonds payable	2.50 %	2.48 %

3) Fair value hierarchy

The table below provides the different levels of fair value hierarchy in determining the fair value of financial instruments carried at fair value.

A.Level 1: quoted prices (unadjusted) in active markets for identifiable assets or liabilities.

B.Level 2: prices 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).

C.Level 3: prices for the assets or liability that are not based on observable market data (unobservable inputs).

	Level 1	Level 2	Level 3	Total
September 30, 2013				
Current financial assets at fair value through profit or loss	$ 228,790	6,925	-	235,715
Non-current financial assets at fair value through profit or loss	-	-	1,721,008	1,721,008
Non-current available-for-sale financial assets	-	1,035,397	517,311	1,552,708
	228,790	1,042,322	2,238,319	3,509,431
Current financial liabilities at fair value through profit or loss	-	(1,809)	-	(1,809)
Current derivative financial liabilities used for hedging	-	(1,428)	-	(1,428)
	-	(3,237)	-	(3,237)
	$ 228,790	1,039,085	2,238,319	3,506,194
December 31, 2012				
Current financial assets at fair value through profit or loss	$ 236,246	-	-	236,246
Non-current financial assets at fair value through profit or loss	-	-	1,791,558	1,791,558
Non-current available-for-sale financial assets	-	696,690	505,939	1,202,629
	236,246	696,690	2,297,497	3,230,433
Current financial liabilities at fair value through profit or loss	-	(5,007)	-	(5,007)
Current derivative financial liabilities used for hedging	-	(11,396)	-	(11,396)
	-	(16,403)	-	(16,403)
	$ 236,246	680,287	2,297,497	3,214,030
September 30, 2012				
Current financial assets at fair value through profit or loss	$ 284,003	14	-	284,017
Non-current financial assets at fair value through profit or loss	-	-	1,795,281	1,795,281
Non-current available-for-sale financial assets	-	690,254	505,620	1,195,874
	284,003	690,268	2,300,901	3,275,172
Current financial liabilities at fair value through profit or loss	-	(13,890)	-	(13,890)
Current derivative financial liabilities used for hedging	-	(7,364)	-	(7,364)
	-	(21,254)	-	(21,254)
	$ 284,003	669,014	2,300,901	3,253,918

	Level 1	Level 2	Level 3	Total
January 1, 2012				
Current financial assets at fair value through profit or loss	$ 240,841	-	-	240,841
Non-current financial assets at fair value through profit or loss	-	-	1,838,291	1,838,291
Non-current available-for-sale financial assets	-	580,997	504,761	1,085,758
	240,841	580,997	2,343,052	3,164,890
Current financial liabilities at fair value through profit or loss	-	(757)	-	(757)
Current derivative financial liabilities used for hedging	-	(15,988)	-	(15,988)
	-	(16,745)	-	(16,745)
	$ 240,841	**564,252**	**2,343,052**	**3,148,145**

There have been no transfers from Level 2 to Level 1 fair value hierarchy for the nine months ended September 30, 2013 and 2012.

The following table shows the movements in Level 3 of the fair value hierarchy for the nine months ended September 30, 2013 and 2012:

	At fair value through profit or loss	Available-for-sale financial assets	
	Designated at initial recognition	Unquoted equity instruments	Total
Opening balance, January 1, 2013	$ 1,791,558	505,939	2,297,497
Total gains and losses recognized:			-
In profit or loss	(70,550)	1,822	(68,728)
In other comprehensive income	-	9,550	9,550
Ending balance, September 30, 2013	**$ 1,721,008**	**517,311**	**2,238,319**
Opening balance, January 1, 2012	$ 1,838,291	504,761	2,343,052
Total gains and losses recognized:			
In profit or loss	(43,010)	(4,208)	(47,218)
In other comprehensive income	-	5,067	5,067
Ending balance, September 30, 2012	**$ 1,795,281**	**505,620**	**2,300,901**

For the nine months ended September 31, 2013 and 2012, total gains and losses arising from the valuation of investments under Level 3 of the fair value hierachy that are included in "other gains and losses" and "unrealized gains and losses from available-for-sale financial assets were as follows:

	For the nine months ended September 30,	
	2013	2012
Total gains and losses recognized :		
In profit or loss, and included "other gains and losses"	$ (71,171)	(43,817)
In other comprehensive income, and included "unrealized gains and losses from available-for-sale financial assets "	11,993	1,666

(u) Financial risk management

There were no significant changes in the Group's financial risk management and policies as dosclosed in Note (6)(t) of the interim consolidated financial statements for the three months ended March 31, 2013.

(v) Capital Management

Management believes that the objectives, policies and processes of capital management of the Group have been applied consistently with those described in the interim consolidated financial statements for the three months ended March 31, 2013. Also, management believes that there were no significant changes in the Group's capital management information as disclosed for the three months ended March 31, 2013. Please refer to the detail information, which was disclosed in Note (6)(u) of the interim consolidated financial statements for the three months ended March 31, 2013.

(7) Related Party Transactions

(a) The Company is the ultimate controlling party of the Group.

(b) Transactions with key management personnel

1.Key management personnel compensation

	For the three months ended September 30,		For the nine months ended September 30,	
	2013	2012	2013	2012
Short-term employee benefits	$ 66,972	51,972	204,757	155,916
Post-employment benefits	555	7,361	1,710	22,082
	$ 67,527	**59,333**	**206,467**	**177,998**

(c) Significant transactions with related parties

1.Operating leases

Prices and lease terms were negotiated. The details of rental revenue and expense derived from operating leases of rental cars, office spaces, etc., were as follows:

	For the three months ended September 30,		For the nine months ended September 30,	
Rental Revenues	**2013**	**2012**	**2013**	**2012**
Affiliates	$ 3,791	5,769	12,261	16,066
Rental Expenses				
Affiliates	$ 4,956	4,898	15,203	14,495

2.Capital Leases

	Capital leases receivable		Unearned revenue	
2013.9.30	**Short-term**	**Long-term**	**Short-term**	**Long-term**
Affiliates	$ 840	-	(92)	-
2012.12.31				
Affiliates	$ 5,727	-	(520)	-
2012.9.30				
Affiliates	$ 6,254	-	(601)	-
2012.1.1				
Affiliates	$ 7,009	-	(762)	-

For the three months and the nine months ended September 30, 2013 and 2012, interest revenue from the capital leases with affiliates amounted to $14, $120, $44 and $375, respectively.

3.Deposits

	2013.9.30	
	Ending Balance	**Interest rate**
Affiliates	$ 472,801	0%~1.35%

	2012.12.31	
	Ending Balance	**Interest rate**
Affiliates	$ 602,857	0%~1.35%

	2012.9.30	
	Ending Balance	Interest rate
Affiliates	$ 295,346	0.02%~1.35%

	2012.1.1	
	Ending Balance	Interest rate
Affiliates	$ 495,939	0%~1.35%

Note：Deposits include unrestricted bank deposits, restricted current assets, and time deposits, used as guarantee deposits.

For the three months and the nine months ended September 30, 2013 and 2012, interest revenue from the deposits in affiliates amounted to $11, $12, $397 and $509, respectively.

4. The Group purchased deferred assets and leasehold improvements from affiliates. The total amount of purchase price were $13,152 and $15,991 for the nine months ended September 30, 2013 and 2012, respectively.

5. Interest bearing borrowings

	2013.9.30		
	Ending balance	Interest rate	Interest payable
Affiliates	$ 3,680,343	3.27%~7.38%	1,460

	2012.12.31		
	Ending balance	Interest rate	Interest payable
Affiliates	$ 2,304,678	3.42%~7.38%	656

	2012.9.30		
	Ending balance	Interest rate	Interest payable
Affiliates	$ 2,267,090	1.84%~7.38%	557

	2012.1.1		
	Ending balance	Interest rate	Interest payable
Affiliates	$ 2,500,445	2.43%~7.50%	927

Note 1：Interest rates charged by related parties were the same as those charged by unrelated parties.

Note 2：Interest bearing debts include short-term borrowings, current portion of long-term borrowings and long-term borrowings.

For the three months and the nine months ended September 30, 2013 and 2012, interest expenses from the interest bearing borrowings from affiliates amounted to $32,301, $30,344, $98,394 and $91,177, respectively.

6.Bonds payable

	2013.9.30		
	Ending balance	Interest rate	Interest payable
Affiliates	$ 47,410	4.50%	23

	2012.12.31		
	Ending balance	Interest rate	Interest payable
Affiliates	$ 28,605	4.60%	173

	2012.9.30		
	Ending balance	Interest rate	Interest payable
Affiliates	$ 28,707	4.60%	174

	2012.1.1		
	Ending balance	Interest rate	Interest payable
Affiliates	$ 28,941	2.60%~4.60%	175

For the three months and the nine months ended September 30, 2013 and 2012, interest expenses from bonds payable to affiliates amounted to $575, $333, $1,077 and $991, respectively.

7.Accounts Receivable (Payable)

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
1) **Accounts Receivable**				
Affiliates	$ 8,519	13,250	13,238	75,845
2) **Other Receivables**				
Affiliates	$ 116,968	54,473	52,582	76,470

Note：Other receivables consisted mainly of uncollected commissions, guarantees, and service fees for consulting services.

	2013.9.30	2012.12.31	2012.9.30	2012.1.1
3) **Other current financial assets**				
Affiliates	$ 1,000	1,000	1,000	1,000
4) **Other non-current financial assets**				
Affiliates	$ 10,900	17,167	29,967	30,200
5) **Other current financial liabilities**				
Affiliates	$ 25,959	22,168	6,019	-

8.Others

Affiliates	For the three months ended September 30, 2013	For the three months ended September 30, 2012	For the nine months ended September 30, 2013	For the nine months ended September 30, 2012
Other interest revenue	$ 185	6	436	158
Other operating revenue	11,361	46,844	35,814	103,268
Commission and service costs and expenses	(155)	(115)	(344)	(311)
Other operating costs and expenses	(6,126)	(3,701)	(21,912)	(16,087)
	$ 5,265	43,034	13,994	87,028

1) Loans Receivable

	2013.9.30		
	Ending balance	Interest rate	Interest receivable
Affiliates	$ 341,228	2.26%~4.00%	4,179

	2012.12.31		
	Ending balance	Interest rate	Interest receivable
Affiliates	$ 335,105	2.26%~4.00%	1,040

	2012.9.30		
	Ending balance	Interest rate	Interest receivable
Affiliates	$ 337,795	2.26%~4.00%	78

	2012.1.1		
	Ending balance	Interest rate	Interest receivable
Affiliates	$ 1,015,605	2.29%~3.49%	2,730

Note：The ending balance was accounted for as accounts receivable, and the interest receivable was accounted for as other financial assets.

For the three months and the nine months ended September 30, 2013 and 2012, interest revenue from the loans receivable from affiliates amounted to $3,017, $7,300, $8,935 and $24,815, respectively.

2) In 2010, Chailease Finance Co., Ltd. and Chailease Construction & Development Corp. entered into an agreement with a related party, Yi Mao International Development Corp. for joint venture construction of housing units. Under this agreement, Yi Mao International Development Corp. invested its land for use in the construction. Yi Mao, the Company and Chailease Construction & Development Corp share 18.11%, 40.945% and 40.945%, respectively, from the proceeds of the sale of the housing units.

3) Endorsements and guarantees with related parties

Bank	Ending Balance	Bank Facilities	Beginning Date	Ending Date	Guarantee to	Remarks
2013.9.30						
Kaohsiung Bank	TWD 419,500		2012.06.05	2014.06.11	Affiliates	Real estate mortgage guarantee
Kaohsiung Bank	TWD 200,000		2012.06.05	2014.06.30	〃	Real estate mortgage guarantee
	TWD 619,500	**TWD 743,400**				
2012.12.31						
Kaohsiung Bank	TWD 419,500		2012.06.05	2013.06.11	Affiliates	Real estate mortgage guarantee
Kaohsiung Bank	TWD 100,000		2012.06.05	2014.06.30	〃	Real estate mortgage guarantee
	TWD 519,500	**TWD 743,400**				
2012.9.30						
Kaohsiung Bank	**TWD 419,500**	**TWD 743,400**	2012.06.05	2013.06.11	Affiliates	Real estate mortgage guarantee

(8) Pledged Assets

The carrying values of pledged assets were as follows:

Pledged assets	Object	2013.9.30	2012.12.31	2012.9.30	2012.1.1
Restricted cash in banks					
Restricted account for loans repayment (demand deposits)	Issuance of short-term bills and as guarantee for short-term and long-term borrowings	$ 3,938,652	5,449,536	1,039,918	1,168,852
Time deposits	Alliance contract guarantee	2,200	1,900	2,200	194,480
Inventories	As guarantee for short-term and long-term borrowings	932,899	771,503	716,265	616,069
Property and equipment, and assets held for lease	As guarantee for short-term and long-term borrowings	1,994,892	1,110,404	1,113,597	1,123,173
Equity securities	Issuance of short-term bills and as guarantee for short-term and long-term borrowings	1,109,765	738,479	725,277	636,667
Refundable deposits	Provincial court seizure etc.	354,222	183,411	95,501	154,490
Notes receivable	Issuance of short-term bills, corporate bonds and as guarantee for short-term and long-term borrowings	20,691,224	22,849,773	22,776,281	24,907,418
Accounts receivable and loans	As guarantee for short-term and long-term borrowings	40,618,647	48,534,425	42,454,678	41,599,888
Total		$ 69,642,501	79,639,431	68,923,717	70,401,037

(9) Commitments and Contingencies

(a) The Group entered into alliances with several commercial banks for which the banks will provide direct financing loans to the Group's corporate and individual customers. Should these corporate and individual customers default on their payments, the Group are required to assume their loan obligations and pay these loans on behalf of these customers. As of September 30, 2013, and December 31, Septemeber 30, January 1, 2012, the balance of unexpired payments from these alliance transactions amounted to $11,239,050, $5,384,047, $3,797,114, and $2,773,922, respectively.

(b) The Group entered into sale and lease-back agreements with third parties, which were financed through long-term bank debts. The third parties pay rentals directly to the Group's lender. For details regarding long-term debts payable, refer to notes (6)(j).

(c) In 2012, Chailease Finance Co., Ltd. (CFC) was formally notified by the National Tax Administration (NTA) in which the NTA assessed CFC to pay additional income tax of$40,930 for 2010, and CFC rejected to accept it. Therefore, CFC applied for administrative remedy and accrued a possible loss of $6,968 in 2012.

(d) Chailease Finance Co., Ltd. (CFC), together with third parties/co-facilitators, entered into an agreement with CFC customers for purposes of facilitating the extension of loans to these customers by financial institutions, under which, CFC will share with these co-facilitators in the facilitating fee that they earn from this agreement. If the customers default on their payments, CFC is required to pay to the financial institutions its share of the loans on behalf of these customers. As of September 30, 2013, and December 31, September 30, January 1, 2012, the payable balance from these transactions amounted to$457,336, $634,067, $696,660, and $693,404, respectively.

(e) The Group facilitated the extension of financing by financial institutions on behalf of its certain customers under factoring agreements. Such facilitation enables the customers to obtain desired financing from financial institutions. As of September 30, 2013, and December 31, September 30, January 1, 2012, the balance of financing obtained from such facilitation amounted to $49,869, $63,227, $34,870, and $52,316, respectively.

(f) As of September 30, 2013, Chailease Finance Co., Ltd. and Chailease Construction & Development Corp. entered into pre-selling building premises construction contracts with customers worth $3,979,840, and Chailease Finance Co., Ltd. and Chailease Construction & Development Corp. received advance payments of $955,080 for these contracts which were recorded as advanced real estate receipts.

(10) Losses Due to Major Disasters : None.

(11) Subsequent Events : None.

(12) Other

(a) Liquidity analysis of assets and liabilities：

	2013.9.30		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after12 months	Total
Current assets			
Cash and cash equivalents	$ 7,906,997	-	7,906,997
Current financial assets at fair value through profit or loss	235,715	-	235,715
Current held-to-maturity financial assets	1,814,189	927,038	2,741,227
Accounts receivable, net	83,119,414	43,090,598	126,210,012
Inventories	932,899	-	932,899
Other current financial assets	5,152,210	-	5,152,210
Other current assets – others	2,108,877	-	2,108,877
	$ 101,270,301	**44,017,636**	**145,287,937**
Current liabilities			
Short-term borrowings	$ 49,431,049	-	49,431,049
Current financial liabilities at fair value through profit or loss	1,809	-	1,809
Current derivative financial liabilities for hedging	1,428	-	1,428
Accounts and notes payable	996,667	-	996,667
Current tax payable	413,522	-	413,522
Other current financial liabilities	7,521,890	11,090,288	18,612,178
Advance real estate receipts	391,058	-	391,058
Long-term liabilities – current portion	32,352,717	22,140,000	54,492,717
Other current liabilities – others	687,874	-	687,874
	$ 91,798,014	**33,230,288**	**125,028,302**

	2012.12.31		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after12 months	Total
Current assets			
Cash and cash equivalents	$ 10,131,431	-	10,131,431
Current financial assets at fair value through profit or loss	236,246	-	236,246
Current held-to-maturity financial assets	1,997,100	-	1,997,100
Accounts receivable, net	76,035,313	34,934,895	110,970,208
Inventories	771,503	-	771,503
Other current financial assets	6,748,887	-	6,748,887
Other current assets – others	1,442,367	-	1,442,367
	$ 97,362,847	**34,934,895**	**132,297,742**
Current liabilities			
Short-term borrowings	$ 51,043,587	-	51,043,587
Current financial liabilities at fair value through profit or loss	5,007	-	5,007
Current derivative financial liabilities for hedging	11,396	-	11,396
Accounts and notes payable	1,772,943	-	1,772,943
Current tax payable	675,265	-	675,265
Other current financial liabilities	6,850,531	10,472,696	17,323,227
Advance real estate receipts	302,039	-	302,039
Long-term liabilities – current portion	22,371,391	25,642,275	48,013,666
Other current liabilities – others	1,160,557	-	1,160,557
	$ 84,192,716	**36,114,971**	**120,307,687**

	2012.9.30		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after12 months	Total
Current assets			
Cash and cash equivalents	$ 7,953,781	-	7,953,781
Current financial assets at fair value through profit or loss	284,017	-	284,017
Current held-to-maturity financial assets	1,876,000	-	1,876,000
Accounts receivable, net	85,582,216	17,881,412	103,463,628
Inventories	-	716,265	716,265
Other current financial assets	4,729,201	-	4,729,201
Other current assets – others	1,463,770	-	1,463,770
	$ 101,888,985	**18,597,677**	**120,486,662**
Current liabilities			
Short-term borrowings	$ 54,505,488	-	54,505,488
Current financial liabilities at fair value through profit or loss	13,890	-	13,890
Current derivative financial liabilities for hedging	7,364	-	7,364
Accounts and notes payable	1,576,405	-	1,576,405
Current tax payable	279,550	-	279,550
Other current financial liabilities	10,060,943	5,538,485	15,599,428
Advance real estate receipts	-	258,994	258,994
Long-term liabilities – current portion	20,148,593	25,814,943	45,963,536
Other current liabilities – others	908,065	-	908,065
	$ 87,500,298	**31,612,422**	**119,112,720**

	2012.1.1		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after12 months	Total
Current assets			
Cash and cash equivalents	$ 6,558,070	-	6,558,070
Current financial assets at fair value through profit or loss	240,841	-	240,841
Current held-to-maturity financial assets	280,000	-	280,000
Accounts receivable, net	58,133,635	31,705,472	89,839,107
Inventories	-	616,069	616,069
Other current financial assets	6,113,565	-	6,113,565
Other current assets – others	1,179,503	-	1,179,503
	$ 72,505,614	32,321,541	104,827,155
Current liabilities			
Short-term borrowings	$ 39,831,048	-	39,831,048
Current financial liabilities at fair value through profit or loss	757	-	757
Current derivative financial liabilities for hedging	15,988	-	15,988
Accounts and notes payable	2,312,415	-	2,312,415
Current tax payable	669,271	-	669,271
Other current financial liabilities	5,601,239	7,585,627	13,186,866
Advance real estate receipts	-	173,091	173,091
Long-term liabilities – current portion	17,109,545	20,431,945	37,541,490
Other current liabilities – others	816,093	-	816,093
	$ 66,356,356	28,190,663	94,547,019

(b) The employee benefits, depreciation and amortization expenses categorized by function were as follows:

By function / By item	For the three months ended September 30, 2013			For the three months ended September 30, 2012		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salary	13,040	789,731	802,771	12,630	749,845	762,475
Labor and health insurance	791	50,686	51,477	841	35,451	36,292
Pension	442	39,059	39,501	460	30,447	30,907
Others	-	54,702	54,702	-	53,082	53,082
Depreciation	338,404	25,701	364,105	430,123	13,545	443,668
Amortization	-	24,901	24,901	-	24,796	24,796

By function / By item	For the nine months ended September 30, 2013			For the nine months ended September 30, 2012		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salary	40,267	2,234,958	2,275,225	37,288	2,052,615	2,089,903
Labor and health insurance	2,473	148,338	150,811	2,412	101,087	103,499
Pension	1,291	122,595	123,886	1,299	92,101	93,400
Others	-	160,006	160,006	-	153,630	153,630
Depreciation	1,060,448	72,700	1,133,148	1,332,569	62,398	1,394,967
Amortization	-	56,811	56,811	-	44,556	44,556

(c) Seasonality of operation:

The Group's operation is neither seasonal nor cyclical.

(13) Segment Information

The Group's reportable segments include operations in Taiwan, China, Thailand and other areas. These segments engage mainly in installment sales and leasing. The Group use net income as the measurement for segment profit and the basis of performance assessment.

Operating segments financial information:

	For the three months ended September 30, 2013					
	Taiwan	China	Thailand	Others	Elimination	Total
Operating revenue:						
Revenue from external customers	$ 2,928,774	3,638,485	611,616	253,496	-	7,432,371
Inter-segment revenue	226,974	103,989	-	-	(330,963)	-
Total	**$ 3,155,748**	**3,742,474**	**611,616**	**253,496**	**(330,963)**	**7,432,371**
Reportable segment profit or loss	**$ 818,815**	**524,188**	**155,902**	**(8,988)**	**-**	**1,489,917**

	For the three months ended September 30, 2012					
	Taiwan	China	Thailand	Others	Elimination	Total
Operating revenue:						
Revenue from external customers	$ 2,208,996	2,631,846	500,842	96,055	-	5,437,739
Inter-segment revenue	219,315	100,370	-	-	(319,685)	-
Total	**$ 2,428,311**	**2,732,216**	**500,842**	**96,055**	**(319,685)**	**5,437,739**
Reportable segment profit or loss	**$ 702,289**	**553,955**	**133,189**	**(136,224)**	**-**	**1,253,209**

	For the nine months ended September 30, 2013					
	Taiwan	China	Thailand	Others	Elimination	Total
Operating revenue:						
Revenue from external customers	8,014,438	10,488,190	1,776,324	641,216	-	20,920,168
Inter-segment revenue	744,171	231,296	-	-	(975,467)	-
Total	**$ 8,758,609**	**10,719,486**	**1,776,324**	**641,216**	**(975,467)**	**20,920,168**
Reportable segment profit or loss	**$ 2,421,258**	**1,708,241**	**469,652**	**(76,961)**	**-**	**4,522,190**

	For the nine months ended September 30, 2012					
	Taiwan	China	Thailand	Others	Elimination	Total
Operating revenue:						
Revenue from external customers	6,264,967	7,228,511	1,398,630	295,332	-	15,187,440
Inter-segment revenue	545,501	113,662	-	-	(659,163)	-
Total	**$ 6,810,468**	**7,342,173**	**1,398,630**	**295,332**	**(659,163)**	**15,187,440**
Reportable segment profit or loss	**$ 1,892,783**	**1,177,061**	**335,479**	**(438,760)**	**-**	**2,966,563**

(14) First-time Adoption of IFRS

The consolidated financial statements of the Group as of and for the year ended December 31, 2012, were prepared under R.O.C. GAAP ("previous GAAP"). As described in note (4)(a), the accompanying consolidated financial statements are the Group's first interim consolidated financial statements prepared under IFRS and IFRS 1 First time Adoption of International Financial Reporting Standards endorsed by FSC and in accordance with "Guidelines Governing the Preparation of Financial Reports by Securities Issuers".

The accounting policies set out in note (4) have been applied in preparing the interim condensed consolidated financial statements for the nine months ended September 30, 2013, the comparative information for both the nine months ended September 30, 2012 and the year ended December 31, 2012, and in preparing the opening IFRS statement of financial position at January 1, 2012 (the Group's date of transition).

In preparing its opening IFRS statement of financial position, the Group have adjusted amounts reported previously in financial statements prepared in accordance with R.O.C. GAAP. An explanation of how the transition from previous GAAP to IFRSs has affected the Group's financial position, financial performance and cash flow is set out in the following tables and the notes that accompany the tables. For the GAAP reconciliation of the consolidated balance sheets at December 31 and January 1, 2012 (the Group's date of transition) and consolidated statements of comprehensive income for the year ended December 31, 2012, please refer to the Note (15) of interim consolidated financial statements for the three months ended March 31, 2013.

(a) Balance sheets GAAP reconciliation

	2012.9.30		
	Previous GAAP	Effects of transition to IFRS	IFRSs
Assets			
Cash and cash equivalents	$ 7,953,781	-	7,953,781
Current financial assets at fair value through profit or loss	284,017	-	284,017
Current held-to-maturity financial assets	1,876,000	-	1,876,000
Accounts receivable, net	98,093,507	5,370,121	103,463,628
Inventories	847,097	(130,832)	716,265
Other current financial assets	3,864,763	864,438	4,729,201
Other current assets － others	3,192,480	(1,728,710)	1,463,770
Total current assets	116,111,645	4,375,017	120,486,662
Non-current financial assets at fair value through profit or loss	1,795,281	-	1,795,281
Non-current available-for-sale financial assets	-	1,195,874	1,195,874
Non-current financial investments carried at cost	1,439,680	(1,439,680)	-
Non-current held-to-maturity financial assets	440,000	-	440,000
Investments accounted for using equity method	1,230	-	1,230
Property, plant and equipment	6,845,516	165,754	7,011,270
Intangible assets	22,824	-	22,824
Deferred tax assets	714,837	839,018	1,553,855
Long-term accounts receivable, net	24,192,106	(3,371,275)	20,820,831
Other non-current assets － others	2,407,992	(1,924,449)	483,543
Total non-current assets	37,859,466	(4,534,758)	33,324,708
Total assets	**$ 153,971,111**	**(159,741)**	**153,811,370**

	2012.9.30		
	Previous GAAP	Effects of transition to IFRS	IFRSs
Liabilities			
Short-term borrowings	$ 54,505,488	-	54,505,488
Current financial liabilities at fair value through profit or loss	13,890	-	13,890
Current derivative financial liabilities for hedging	7,364	-	7,364
Accounts and notes payable	1,576,405	-	1,576,405
Current tax liabilities	279,550	-	279,550
Other current financial liabilities	11,821,877	3,777,551	15,599,428
Advance real estate receipts	258,994	-	258,994
Long term liabilities – current portion	31,752,716	14,210,820	45,963,536
Other current liabilities — others	908,065	-	908,065
Total current liabilities	101,124,349	17,988,371	119,112,720
Bonds payable	5,994,967	-	5,994,967
Long-term borrowings	22,424,776	(14,211,141)	8,213,635
Deferred tax liabilities	667,884	170,122	838,006
Other non-current liabilities	5,017,388	(3,398,274)	1,619,114
Total non-current liabilities	34,105,015	(17,439,293)	16,665,722
Total liabilities	135,229,364	549,078	135,778,442
Equity attributable to owners of parent			
Share capital	7,853,004	-	7,853,004
Capital surplus	4,649,711	-	4,649,711
Unappropriated retained earnings	4,629,625	(468,713)	4,160,912
Other equity	(72,945)	(231,787)	(304,732)
Total equity attributable to owners of parent	17,059,395	(700,500)	16,358,895
Non-controlling interests	1,682,352	(8,319)	1,674,033
Total equity	18,741,747	(708,819)	18,032,928
TOTAL LIABILITIES AND EQUITY	**$ 153,971,111**	**(159,741)**	**153,811,370**

(b) Statements of comprehensive income GAAP reconciliation

	For the three months ended September 30,2012			For the nine months ended September 30, 2012		
	Previous GAAP	Effects of transition to IFRS	IFRSs	Previous GAAP	Effects of transition to IFRS	IFRSs
Operating revenue	$ 5,608,738	(170,999)	5,437,739	15,677,441	(490,001)	15,187,440
Operating costs	(2,427,219)	51,601	(2,375,618)	(6,789,893)	79,560	(6,710,333)
Gross profit from operation	3,181,519	(119,398)	3,062,121	8,887,548	(410,441)	8,477,107
Operating expenses	(1,716,203)	(7,697)	(1,723,900)	(4,882,868)	(41,231)	(4,924,099)
Net other income and expenses	-	36,981	36,981	-	226,559	226,559
Operating profit	1,465,316	(90,114)	1,375,202	4,004,680	(225,113)	3,779,567
Non-operating income and expenses：						
Interest income	48,257	(27,450)	20,807	108,932	(44,333)	64,599
Dividend revenue	29,546	-	29,546	29,770	-	29,770
Other gains and losses	327,121	61,467	388,588	491,415	(13,684)	477,731
Share of profit of associates and joint ventures accounted for using equity method	27	-	27	87	-	87
Profit before income tax	1,870,267	(56,097)	1,814,170	4,634,884	(283,130)	4,351,754
Income tax expense	(559,351)	(1,610)	(560,961)	(1,386,272)	1,081	(1,385,191)
Profit for the period	1,310,916	(57,707)	1,253,209	3,248,612	(282,049)	2,966,563
Other comprehensive income (loss)：						
Exchange differences on translation of foreign financial statements	-	(93,052)	(93,052)	-	(329,537)	(329,537)
Unrealized gains (losses) on available for sale financial assets	-	(13,338)	(13,338)	-	116,422	116,422
Gains (losses) of effective portion of cash flow hedges	-	3,461	3,461	-	8,624	8,624
Gains (losses) of effective portion of hedges of net investment in foreign operations	-	10,240	10,240	-	16,785	16,785
Other comprehensive income － other	-	35,568	35,568	-	59,969	59,969
Income tax relating to components of other comprehensive income (loss)	-	-	-	-	-	-
Other comprehensive income (losses) for the period, net of tax	-	(57,121)	(57,121)	-	(127,737)	(127,737)
Total comprehensive income for the period	**$ 1,310,916**	**(114,828)**	**1,196,088**	**3,248,612**	**(409,786)**	**2,838,826**
Profit attributable to：						
Owners of parent	$ 1,241,288	(57,693)	1,183,595	3,071,387	(282,049)	2,789,338
Non-controlling interests	69,628	(14)	69,614	177,225	-	177,225
Profit for the period	**$ 1,310,916**	**(57,707)**	**1,253,209**	**3,248,612**	**(282,049)**	**2,966,563**
Comprehensive income attributable to：						
Owners of parent	$ 1,241,288	(136,420)	1,104,868	3,071,387	(409,612)	2,661,775
Non-controlling interests	69,628	21,592	91,220	177,225	(174)	177,051
Profit for the period	**$ 1,310,916**	**(114,828)**	**1,196,088**	**3,248,612**	**(409,786)**	**2,838,826**
Earnings per share						
Basic earnings per share	**$ 1.44**	**(0.07)**	**1.37**	**3.56**	**(0.33)**	**3.23**

(c) Notes to GAAP reconciliation

1. Under R.O.C. GAAP, the percentage-of-completion method is adopted under the following conditions: (a) the project has reached the planning stage; construction of the project may begin at any time (b) the total price of pre-selling contracts has reached the estimated total construction cost (c) the buyers' payments have already reached 15% of the total contract price (d) reliable estimates can be made as to the collection of total accounts receivable (e) estimates for contract costs to complete the contract and the degree of its completion at the end of the period are reasonably reliable, and (f) costs belonging to the contract can be reasonably identified. Also, when percentage-of-completion method is adopted for long-term construction contract, selling expenses are recognized in each period based upon the percentage of completion.

   Under IFRS as endorsed by FSC, completed-contract method is adopted for the accounting of revenue from long-term construction contracts. Also, advertising and selling expenses are recognized as incurred.

   Under IFRS as endorsed by FSC, the following adjustments are made.

	For the three months ended September 30, 2012	For the nine months ended September 30, 2012
Consolidated statements of comprehensive income		
Operating revenue：		
Construction revenue	$ (161,907)	(346,271)
Operating costs：		
Construction costs	116,816	238,294
Operating expenses	5,913	20,632
Adjustment before income tax	**$ (39,178)**	**(87,345)**

	2012.9.30
Consolidated statements of balance sheet	
Construction in progress	$ (130,832)
Other current assets	(59,734)
Related tax effect	13,662
Adjustment to retained earnings	**$ (176,904)**

2. Under R.O.C. GAAP, gain from sale and leaseback transaction is deferred and amortized over the period of contracts using the straight-line method. Under IFRS as endorsed by FSC, gain from sale and leaseback transaction is recognized immediately as the risk and reward of ownership are already transferred.

Under IFRS as endorsed by FSC, the following adjustments are made.

	For the three months ended September 30, 2012	For the nine months ended September 30, 2012
Consolidated statements of comprehensive income		
Operating revenue	$ (279)	(127,436)
Operating expenses	(25,069)	(73,905)
Adjustments before income tax	**$ (25,348)**	**(201,341)**

	2012.9.30
Consolidated statements of balance sheet	
Other non-current liabilities－other	$ 192,220
Other equity	2,390
Related tax effect	(3,618)
Adjustment to retained earnings	**$ 190,992**

3. Under IFRS, certain land and buildings, which were originally classified as other assets under R.O.C. GAAP, are reclassified to property and equipment depending on the intention of the Group to hold these assets.

Under IFRS as endorsed by FSC, the following adjustments are made.

	2012.9.30
Consolidated statements of balance sheet	
Property, plant and equipment	$ 175,144
Other assets	(175,144)
Adjustment to retained earnings	**$ -**

4. Under IFRS as endorsed by FSC, all actuarial gains and losses arising from defined benefit plans are recognized in other comprehensive income. Under R.O.C. GAAP, actuarial gains and losses are amortized over the expected average remaining service lives of the participating employees. Under IFRS as endorsed by FSC, all previously unrecognized cumulative actuarial gains and losses are recognized in retained earnings and reversed in the previous years' statements of comprehensive income.

Under IFRS as endorsed by FSC, the following adjustments are made.

	For the three months ended September 30, 2012	For the nine months ended September 30, 2012
Consolidated statements of comprehensive income		
Operating expenses	$ 2,231	13,861
Adjustments before income tax	**$ 2,231**	**13,861**

	2012.9.30
Consolidated statements of balance sheet	
Other current assets – other	$ (236)
Other non-current liabilities	(554,995)
Other equity	(14,411)
Non-controlling interest	8,319
Related tax effect	95,024
Adjustment to retained earnings	**$ (466,299)**

5. Under IFRS as endorsed by FSC, financial assets designated as available for sale are have been recognized at fair value. Under R.O.C. GAAP, these assets were previously carried at cost.

Under IFRS as endorsed by FSC, the fair value of the financial assets designated as available-for-sale financial assets amounted to $1,085,758 at the date of transition. Under R.O.C. GAAP, their carrying amount was $1,445,986.

Under IFRS as endorsed by FSC, the following adjustments are made.

	For the three months ended September 30, 2012	For the nine months ended September 30, 2012
Consolidated statements of comprehensive income		
Unrealized gains or losses on available-for-sale financial assets	$ (13,338)	116,422
Adjustments before income tax	**$ (13,338)**	**116,422**

	2012.9.30
Consolidated statements of balance sheet	
Available-for-sale financial assets	$ 1,195,874
Financial assets carried at cost	(1,439,680)
Other comprehensive income	243,806
Adjustment to retained earnings	**$ -**

6. Under IFRS as endorsed by FSC, the Group have a present legal or constructive obligation on accumulated short-term paid leaves granted as a result of past service provided by the employees; therefore, expected costs of accumulated short-term paid leaves are recognized as liabilities.

Under IFRS as endorsed by FSC, the following adjustments are made.

	For the three months ended September 30, 2012	For the nine months ended September 30, 2012
Consolidated statements of comprehensive income		
Operating expenses	$ 6,198	(8,305)
Adjustments before income tax	**$ 6,198**	**(8,305)**

	2012.9.30
Consolidated statements of balance sheet	
Other current financial liabilities	$ (16,502)
Adjustment to retained earnings	**$ (16,502)**

7. Under IFRS as endorsed by FSC, the adjustments above increased (decreased) the deferred tax assets (liabilities) as follows:

	2012.9.30
Construction in progress	$ 13,662
Deferred credits	(3,618)
Employee benefits	95,024
Increase (decrease) in deferred tax assets (liabilities)	**$ 105,068**

Under IFRS as endorsed by FSC, the adjustments above decreased the income tax expense of the statement of comprehensive income by $1,610 and $1,081 for the three months and for the nine months ended September 30, 2013, respectively.

8.Retained earnings decrease (increase) by the changes mentioned above as follows:

	2012.9.30
Construction in progress	$ (176,904)
Sale and leaseback	190,992
Employee benefits－actuarial gains or losses	(466,299)
Employee benefits－paid leaves	(16,502)
Decrease in retained earnings	**$ (468,713)**

(d) Except for optional exemptions and mandatory exceptions under IFRS 1, the Group are required to determine the accounting policies under IFRS as endorsed by FSC and retrospectively apply those accounting policies in its opening balance sheet at the date of transition. The key optional exemptions adopted by the Group were as follows:

1.The Group elected not to apply IFRS3 retrospectively to past business combinations, acquisitions of subsidiaries, and related parties transactions, which occurred before January 1, 2012.

2.The Group elected to recognize all cumulative actuarial gains and losses in retained earnings as of January 1, 2012.

3.According to the existing facts and situations on December 31, 2011, the Group may determine whether arrangements in existence on the date of transition to IFRSs contain leases by applying paragraphs 6–9 of IFRIC 4 to those arrangements on the basis of facts and circumstances existing on that date.