

**CHAILEASE HOLDING COMPANY LIMITED
AND SUBSIDIARIES**

Consolidated Financial Statements

**With Independent Auditors' Report
For the Six Months Ended June 30, 2022 and 2021**

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The independent auditors' report and the accompanying consolidated 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 independent auditors' report and consolidated financial statements, the Chinese version shall prevail.

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Independent Auditors' Report

To the Board of Directors of Chailease Holding Company Limited:

Opinion

We have audited the consolidated financial statements of Chailease Holding Company Limited and its subsidiaries (“the Group”), which comprise the consolidated balance sheets as of June 30, 2022 and 2021, and the related consolidated statements of comprehensive income for the three months and six months ended June 30, 2022 and 2021, consolidated statements of changes in equity and consolidated statements of cash flows for the six months ended June 30, 2022 and 2021, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at June 30, 2022 and 2021, and its consolidated financial performance for the three months and six months ended June 30, 2022 and 2021, and its consolidated cash flows for the six months ended June 30, 2022 and 2021 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Certified Public Accountants Code of Professional Ethics in Republic of China (“the Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the six months ended June 30, 2022. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Impairment assessment of accounts receivable

Refer to Note (4) (g) “Financial instruments” and Note (5) “Significant accounting assumptions and judgments, and major sources of estimation uncertainty” of the consolidated financial statements for the year ended December 31, 2021, and Note (6) (d) “accounts receivable, net” to the consolidated financial statements for the details of the information about impairment assessment on accounts receivable.

Description of key audit matter:

The Group is engaged primarily in providing various services of leasing and financing, in which accounts receivable is a significant account of the Group. Impairment allowances are provided on accounts receivable based on management's best estimate of the potential losses in the accounts receivable portfolios at the balance sheet date. Management exercise judgment in making assumptions and estimations when calculating for impairment allowances on both individually and collectively assessed accounts receivables.

How the matter was addressed in our audit:

In relation to the key audit matter above, we have performed certain key audit procedures that included evaluating the adequacy of the Group's impairment policy on financial assets; testing to check compliance with the internal control on the process of evaluating impairment losses on loans and receivable; evaluating the assumptions and data used in the calculation; and evaluating the adequacy of the Group's disclosure for Impairment allowances on loans and receivables.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.



3. Evaluate the propriety of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the propriety of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the six months ended June 30, 2022 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Wan-Wan Lin and Shu-Min Hsu.

KPMG

Taipei, Taiwan (Republic of China)
August 29, 2022

Notes to Readers

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

The independent auditors' report and the accompanying consolidated 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 independent auditors' report and consolidated financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

June 30, 2022, December 31, 2021, and June 30, 2021

(Amounts Expressed in Thousands of New Taiwan Dollars)

		2022.6.30		2021.12.31		2021.6.30				2022.6.30		2021.12.31		2021.6.30	
Assets		Amount	%	Amount	%	Amount	%	LIABILITIES AND EQUITY		Amount	%	Amount	%	Amount	%
Current assets :															
1100	Cash and cash equivalents (Notes (6)(a) and (7))	\$ 55,956,840	7	46,374,548	7	45,232,921	7	2100	Short-term borrowings (Notes (6)(k), (7) and (8))	\$ 68,571,471	9	66,335,264	9	57,639,373	9
1110	Current financial assets at fair value through profit or loss (Note (6)(b))	2,371,150	-	1,393,619	-	1,235,642	-	2110	Short-term notes and bills payable (Notes (6)(j) and (8))	94,820,239	12	90,275,406	13	91,202,690	14
1136	Current financial assets at amortized cost (Note (6)(b) and (7))	22,833,787	3	22,320,694	3	17,337,385	3	2126	Current financial liabilities for hedging (Note (6)(c))	1,697,380	-	543,826	-	1,440,986	-
1139	Current financial assets for hedging (Notes (6)(b) and (6)(c))	450,929	-	7,381	-	11,853	-	2170	Accounts and notes payable	6,175,478	1	6,278,622	1	4,521,402	
1170	Accounts receivable, net (Notes (6)(d), (7) and (8))	463,949,141	58	427,555,719	60	393,554,711	61	2230	Current tax liabilities	3,850,706	-	7,712,732	1	4,780,542	1
1476	Other current financial assets (Notes (7) and (8))	7,553,205	1	7,209,104	1	8,118,455	1	2280	Current lease liabilities (Note (6)(m) and (7))	1,494,541	-	1,308,272	-	1,102,848	-
1479	Other current assets (Notes (6)(e) and (7))	9,921,727	1	6,928,821	1	6,009,969	1	2305	Other current financial liabilities (Notes (7))	76,153,437	9	62,114,671	9	64,803,663	10
		563,036,779	70	511,789,886	72	471,500,936	73	2320	Long-term liabilities, current portion (Note (6)(k), (6)(l), (7) and (8))	217,333,104	27	183,990,034	25	167,061,426	26
Non-current assets :															
1510	Non-current financial assets at fair value through profit or loss (Note (6)(b)and (6)(l))	11,943	-	20,936	-	18,527	-	2399	Other current liabilities	5,484,764	1	5,345,095	1	4,586,308	1
										475,581,120	59	423,903,922	59	397,139,238	62
1517	Non-current financial assets at fair value through other comprehensive income (Note (6)(b))	1,067,657	-	930,663	-	845,270	-	2511	Non-current financial liabilities for hedging (Note (6)(c))	-	-	8,413	-	-	-
1535	Non-current financial assets at amortized cost (Note (6)(b))	7,000,093	1	8,173,072	1	5,887,623	1	2530	Bonds payable (Notes (6)(l))	45,590,391	6	39,567,568	5	30,162,903	5
1530	Non-current financial assets for hedging (Note(6)(b) and (6)(c))	833,173	-	301,897	-	191,018	-	2540	Long-term borrowings (Notes (6)(k), (7) and (8))	139,850,832	18	118,771,845	17	101,598,242	16
1550	Investments accounted for using equity method (Note (6)(f))	2,427,993	-	1,759,104	-	1,710,559	-	2570	Deferred tax liabilities	2,053,129	-	3,739,732	1	3,108,156	-
1600	Property, plant and equipment (Notes (6)(g), (7) and (8))	59,017,078	8	52,240,669	7	47,096,686	7	2580	Non-current lease liabilities (Note (6)(m) and (7))	3,931,708	-	3,754,831	1	3,592,142	-
1755	Right-of-use assets (Notes(6)(h) and (7))	5,350,277	1	5,034,463	1	4,650,704	1	2600	Other non-current liabilities	8,036,981	1	6,966,342	1	6,076,473	1
1780	Intangible assets (Note (6)(i))	193,972	-	93,845	-	95,284	-			199,463,041	25	172,808,731	25	144,537,916	22
1840	Deferred tax assets	4,343,081	1	4,377,432	1	3,809,953	1	Total Liabilities		675,044,161	84	596,712,653	84	541,677,154	84
1930	Long-term accounts receivable, net (Notes (6)(d), (7) and (8))	136,916,881	17	117,154,981	16	102,889,123	16	Equity attributable to owners of the Company : (Note (6)(p))							
1995	Other non-current assets (Notes (7) and (8))	18,691,814	2	11,349,968	2	6,541,417	1	3110	Ordinary share	15,229,141	2	14,503,944	2	13,813,280	2
		235,853,962	30	201,437,030	28	173,736,164	27	3120	Preferred share	1,500,000	-	1,500,000	-	1,500,000	-
								3150	Stock dividend to be distributed	-	-	-	-	690,664	-
								3200	Capital surplus	31,027,656	4	31,050,217	4	30,897,015	5
								3320	Special reserve	3,963,115	1	3,307,294	1	3,307,294	-
								3350	Unappropriated retained earnings	66,656,212	8	63,225,727	9	52,020,046	8
								3400	Other equity items	(2,328,475)	-	(3,963,115)	(1)	(4,332,170)	-
								Total equity attributable to owners of the Company		116,047,649	15	109,624,067	15	97,896,129	15
								36XX	Non-controlling interests	7,798,931	1	6,890,196	1	5,663,817	1
								Total equity		123,846,580	16	116,514,263	16	103,559,946	16
TOTAL ASSETS		\$ 798,890,741	100	713,226,916	100	645,237,100	100	TOTAL LIABILITIES AND EQUITY		\$ 798,890,741	100	713,226,916	100	645,237,100	100

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME

For the three months ended June 30, 2022 and 2021 and for the six months ended June 30, 2022 and 2021

(Amounts Expressed in Thousands of New Taiwan Dollars)

		For the three months ended June 30,				For the six months ended June 30,			
		2022		2021		2022		2021	
		Amount	%	Amount	%	Amount	%	Amount	%
	Operating revenues: (Note (7))								
4111	Sales revenue	\$ 1,819,144	9	1,397,825	8	3,230,483	8	2,547,546	7
4810	Interest revenue - installment sales	4,189,003	20	3,343,915	19	8,055,721	20	6,409,142	19
4820	Interest revenue - capital leases	6,677,421	31	5,979,566	34	13,309,840	32	11,975,787	35
4300	Rental revenue - operating leases	1,443,103	7	1,083,084	6	2,829,331	7	2,153,977	6
4230	Interest revenue - loans	1,943,118	9	1,493,445	8	3,681,261	9	2,924,044	8
4240	Other interest revenue	2,787,454	13	2,043,030	12	5,387,584	13	3,964,242	12
4881	Other operating revenue	2,307,644	11	2,358,252	13	4,598,712	11	4,483,401	13
		<u>21,166,887</u>	<u>100</u>	<u>17,699,117</u>	<u>100</u>	<u>41,092,932</u>	<u>100</u>	<u>34,458,139</u>	<u>100</u>
	Operating costs: (Note (7))								
5111	Cost of sales	1,013,038	5	702,172	4	1,932,640	5	1,409,018	4
5240	Interest expense	3,081,038	15	2,309,909	13	5,734,537	14	4,600,358	13
5300	Cost of rental revenue	913,632	4	786,689	5	1,796,277	4	1,561,656	5
5800	Other operating costs	1,132,181	5	949,397	5	2,234,747	5	1,825,130	5
		<u>6,139,889</u>	<u>29</u>	<u>4,748,167</u>	<u>27</u>	<u>11,698,201</u>	<u>28</u>	<u>9,396,162</u>	<u>27</u>
	Gross profit from operation	<u>15,026,998</u>	<u>71</u>	<u>12,950,950</u>	<u>73</u>	<u>29,394,731</u>	<u>72</u>	<u>25,061,977</u>	<u>73</u>
6400	Operating expenses (Note (7))	<u>3,705,589</u>	<u>18</u>	<u>3,165,355</u>	<u>18</u>	<u>7,233,846</u>	<u>18</u>	<u>6,324,225</u>	<u>18</u>
6450	Expected credit loss (Note (6)(d))	<u>1,982,547</u>	<u>9</u>	<u>1,521,077</u>	<u>9</u>	<u>3,693,832</u>	<u>9</u>	<u>3,081,061</u>	<u>9</u>
6500	Net other income and expenses (Note (6)(s))	<u>250,158</u>	<u>1</u>	<u>177,327</u>	<u>1</u>	<u>476,298</u>	<u>1</u>	<u>314,493</u>	<u>1</u>
	Operating profit	<u>9,589,020</u>	<u>45</u>	<u>8,441,845</u>	<u>47</u>	<u>18,943,351</u>	<u>46</u>	<u>15,971,184</u>	<u>47</u>
	Non-operating income and expenses:								
7100	Interest income	86,551	-	65,346	-	154,335	-	121,675	-
7130	Dividend income	108	-	110	-	1,549	-	110	-
7020	Other gains and losses (Note (6)(t) and (7))	324,538	2	261,129	2	1,221,252	3	682,903	2
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method (Note (6)(f))	(28,579)	-	(11,148)	-	(42,839)	-	(13,679)	-
		<u>382,618</u>	<u>2</u>	<u>315,437</u>	<u>2</u>	<u>1,334,297</u>	<u>3</u>	<u>791,009</u>	<u>2</u>
7900	Profit before income tax	<u>9,971,638</u>	<u>47</u>	<u>8,757,282</u>	<u>49</u>	<u>20,277,648</u>	<u>49</u>	<u>16,762,193</u>	<u>49</u>
7950	Less: Income tax expenses (Note (6)(o))	<u>2,744,370</u>	<u>13</u>	<u>2,981,851</u>	<u>16</u>	<u>5,543,608</u>	<u>13</u>	<u>5,774,058</u>	<u>17</u>
	Profit for the period	<u>7,227,268</u>	<u>34</u>	<u>5,775,431</u>	<u>33</u>	<u>14,734,040</u>	<u>36</u>	<u>10,988,135</u>	<u>32</u>
	Other comprehensive income (loss):								
8310	Components of other comprehensive income that will not be reclassified to profit or loss								
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(171,425)	(1)	18,862	-	(22,984)	-	36,242	-
8349	Less: Income tax related to components that will not be reclassified to profit or loss (Note (6)(o))	-	-	-	-	-	-	-	-
	Total components of other comprehensive income that will not be reclassified to profit or loss	<u>(171,425)</u>	<u>(1)</u>	<u>18,862</u>	<u>-</u>	<u>(22,984)</u>	<u>-</u>	<u>36,242</u>	<u>-</u>
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss								
8361	Exchange differences on translation	(239,121)	(1)	(904,984)	(5)	2,810,367	6	(1,580,368)	(5)
8368	Gains (losses) on hedging instrument (Note (6)(c))	(485,680)	(2)	18,313	-	(888,907)	(2)	150,612	1
8370	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss (Note (6)(f))	(14,173)	-	4,549	-	(21,756)	-	(11,635)	-
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss (Note (6)(o))	4,636	-	(10,281)	-	49,337	-	(23,520)	-
	Total components of other comprehensive income that will be reclassified to profit or loss	<u>(743,610)</u>	<u>(3)</u>	<u>(871,841)</u>	<u>(5)</u>	<u>1,850,367</u>	<u>4</u>	<u>(1,417,871)</u>	<u>(4)</u>
	Other comprehensive income (net of tax)	<u>(915,035)</u>	<u>(4)</u>	<u>(852,979)</u>	<u>(5)</u>	<u>1,827,383</u>	<u>4</u>	<u>(1,381,629)</u>	<u>(4)</u>
8500	Total comprehensive income for the period	<u>\$ 6,312,233</u>	<u>30</u>	<u>4,922,452</u>	<u>28</u>	<u>16,561,423</u>	<u>40</u>	<u>9,606,506</u>	<u>28</u>
	Profit attributable to:								
8610	Owners of the Company	\$ 6,913,874	33	5,529,618	32	14,083,870	34	10,500,005	31
8620	Non-controlling interests	313,394	1	245,813	1	650,170	2	488,130	1
		<u>\$ 7,227,268</u>	<u>34</u>	<u>5,775,431</u>	<u>33</u>	<u>14,734,040</u>	<u>36</u>	<u>10,988,135</u>	<u>32</u>
	Comprehensive income attributable to:								
8710	Owners of the Company	\$ 6,033,911	29	4,825,392	27	15,718,510	38	9,475,129	28
8720	Non-controlling interests	278,322	1	97,060	1	842,913	2	131,377	-
		<u>\$ 6,312,233</u>	<u>30</u>	<u>4,922,452</u>	<u>28</u>	<u>16,561,423</u>	<u>40</u>	<u>9,606,506</u>	<u>28</u>
9750	Basic earnings per share (NT dollars) (Note (6)(q))	<u>\$ 4.17</u>		<u>3.51</u>		<u>8.87</u>		<u>6.78</u>	

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILLEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the Six Months Ended June 30, 2022 and 2021
(Amounts Expressed in Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company						Other Equity Items			Total equity attributable to owners of the Company	Non-controlling interests	Total equity
	Share Capital			Retained Earnings		Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments				
	Ordinary share	Preferred share	Stock dividends to be distributed	Capital surplus	Special reserve	Unappropriated retained earnings						
Balance at January 1, 2021	\$ 13,813,280	1,500,000	-	30,883,964	3,283,275	49,322,515	(3,511,825)	(298,294)	502,825	95,495,740	4,483,130	99,978,870
Profit for the six months ended June 30, 2021	-	-	-	-	-	10,500,005	-	-	-	10,500,005	488,130	10,988,135
Other comprehensive income (loss) for the six months ended June 30, 2021	-	-	-	-	-	-	(1,211,730)	36,242	150,612	(1,024,876)	(356,753)	(1,381,629)
Total comprehensive income (loss) for the six months ended June 30, 2021	-	-	-	-	-	10,500,005	(1,211,730)	36,242	150,612	9,475,129	131,377	9,606,506
Appropriation and distribution of retained earnings:												
Special reserve appropriated	-	-	-	-	24,019	(24,019)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	-	(6,906,640)	-	-	-	(6,906,640)	-	(6,906,640)
Cash dividends of preference share	-	-	-	-	-	(181,151)	-	-	-	(181,151)	-	(181,151)
Stock dividends of ordinary share	-	-	690,664	-	-	(690,664)	-	-	-	-	-	-
Other changes in capital surplus	-	-	-	696	-	-	-	-	-	696	-	696
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	1,049,310	1,049,310
Change in equity of associates and joint ventures accounted for using equity method	-	-	-	12,355	-	-	-	-	-	12,355	-	12,355
Balance at June 30, 2021	\$ 13,813,280	1,500,000	690,664	30,897,015	3,307,294	52,020,046	(4,723,555)	(262,052)	653,437	97,896,129	5,663,817	103,559,946
Balance at January 1, 2022	\$ 14,503,944	1,500,000	-	31,050,217	3,307,294	63,225,727	(4,518,204)	(171,219)	726,308	109,624,067	6,890,196	116,514,263
Profit for the six months ended June 30, 2022	-	-	-	-	-	14,083,870	-	-	-	14,083,870	650,170	14,734,040
Other comprehensive income (loss) for the six months ended June 30, 2022	-	-	-	-	-	-	2,546,531	(22,984)	(888,907)	1,634,640	192,743	1,827,383
Total comprehensive income (loss) for the six months ended June 30, 2022	-	-	-	-	-	14,083,870	2,546,531	(22,984)	(888,907)	15,718,510	842,913	16,561,423
Appropriation and distribution of retained earnings:												
Special reserve appropriated	-	-	-	-	655,821	(655,821)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	-	(8,702,367)	-	-	-	(8,702,367)	-	(8,702,367)
Cash dividends of preferred share	-	-	-	-	-	(570,000)	-	-	-	(570,000)	-	(570,000)
Stock dividends of ordinary share	725,197	-	-	-	-	(725,197)	-	-	-	-	-	-
Other changes in capital surplus	-	-	-	(307)	-	-	-	-	-	(307)	-	(307)
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	65,822	65,822
Change in equity of associates and joint ventures accounted for using equity method	-	-	-	(22,341)	-	-	-	-	-	(22,341)	-	(22,341)
Changes in ownership in subsidiaries	-	-	-	87	-	-	-	-	-	87	-	87
Balance at June 30, 2022	\$ 15,229,141	1,500,000	-	31,027,656	3,963,115	66,656,212	(1,971,673)	(194,203)	(162,599)	116,047,649	7,798,931	123,846,580

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

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CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Six Months Ended June 30, 2022 and 2021

(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the six months ended June 30,	
	2022	2021
Cash flows from operating activities:		
Profit before tax	\$ 20,277,648	16,762,193
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	3,031,539	2,481,481
Amortization expense	72,258	80,954
Expected credit loss	3,693,832	3,081,061
Net gain on financial assets or liabilities at fair value through profit or loss	(42,510)	(31,574)
Interest expense	5,779,584	4,620,997
Interest income	(30,588,741)	(25,394,890)
Dividend income	(1,549)	(110)
Share of loss of associates and joint ventures accounted for using equity method	42,839	13,679
Gain on disposal of property, plant and equipment	(147,906)	(60,477)
Loss on disposal of foreclosed assets	77,485	86,598
Impairment loss on non-financial assets	270,253	217,132
Effect of changes and subletting in lease contract	(1,962)	(653)
Total adjustments to reconcile profit	(17,814,878)	(14,905,802)
Changes in operating assets and liabilities:		
Changes in operating assets:		
Increase in financial assets at fair value through profit or loss, mandatorily measured at fair value	(918,687)	(375,839)
Increase in accounts receivable	(50,441,489)	(36,740,025)
Increase in other current financial assets	(217,456)	(2,578,821)
Increase in other current assets	(2,875,314)	(1,611,384)
Proceeds from sales of operating lease assets and operating equipment	872,824	944,348
Purchase of operating lease assets and operating equipment	(7,828,016)	(6,314,649)
Increase in other operating assets	(9,791,142)	(763,167)
Total changes in operating assets	(71,199,280)	(47,439,537)
Changes in operating liabilities:		
Decrease in accounts and notes payable	(184,406)	(2,258,055)
Increase in long term and short-term debts	288,637,376	212,792,861
Repayment of long term and short-term debts	(228,027,647)	(167,910,018)
Increase in other current financial liabilities	3,414,811	2,603,544
(Decrease) increase in accrued pension liabilities	(4,216)	81
Increase (decrease) in other current liabilities	18,084	(13,375)
Increase (decrease) in other non-current operating liabilities	961,512	(174,810)
Total changes in operating liabilities	64,815,514	45,040,228
Total changes in operating assets and liabilities	(6,383,766)	(2,399,309)
Total adjustments	(24,198,644)	(17,305,111)
Cash flows used in operations	(3,920,996)	(542,918)
Interest received	30,552,473	25,301,188
Dividends received	1,549	42,417
Interest paid	(5,802,184)	(4,640,995)
Income taxes paid	(11,103,304)	(3,575,595)
Net cash flows provided by operating activities	9,727,538	16,584,097

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Six Months Ended June 30, 2022 and 2021

(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the six years ended June 30,	
	2022	2021
Cash flows from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(204,060)	-
Proceeds from disposal of financial assets at fair value through other comprehensive income	52,664	16,172
Acquisition of financial assets at amortized cost	(5,415,783)	(10,031,341)
Proceeds from disposal of financial assets at amortized cost	6,075,669	5,504,289
Acquisition of investments accounted for using equity method	(620,423)	(3,219)
Acquisition of property, plant and equipment	(41,244)	(73,677)
Proceeds from disposal of property, plant and equipment	13,373	35,017
Acquisition of intangible assets	(101,013)	(2,745)
Acquisition of right-of-use assets	-	(14,245)
Proceeds from disposal of right-of-use assets	-	13,537
Net cash flows used in investing activities	(240,817)	(4,556,212)
Cash flows from financing activities:		
Change in non-controlling interests	65,822	1,049,310
Payment of lease liabilities	(322,064)	(318,411)
Other financing activities	1,164	696
Net cash flows (used in) provided by financing activities	(255,078)	731,595
Effect of exchange rate changes on cash and cash equivalents	350,649	(323,364)
Net increase in cash and cash equivalents	9,582,292	12,436,116
Cash and cash equivalents at beginning of period	46,374,548	32,796,805
Cash and cash equivalents at end of period	\$ 55,956,840	45,232,921

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

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(1) Company history

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 financing.

(2) Approval date and procedures of the consolidated financial statements

The consolidated financial statements were authorized for issuance by Audit Committee and Board of Directors on August 29, 2022.

(3) New standards, amendments and interpretations adopted:

- (a) The impact of the International Financial Reporting Standards (“IFRSs”) endorsed by the Financial Supervisory Commission, R.O.C. which have already been adopted.

The Group has initially adopted the following new amendments, which do not have a significant impact on its consolidated financial statements, from January 1, 2022:

- Amendments to IAS 16 “Property, Plant and Equipment—Proceeds before Intended Use”
- Amendments to IAS 37 “Onerous Contracts—Cost of Fulfilling a Contract”
- Annual Improvements to IFRS Standards 2018–2020
- Amendments to IFRS 3 “Reference to the Conceptual Framework”

- (b) The impact of IFRS issued by the FSC but not yet effective

The Group assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2023, would not have a significant impact on its consolidated financial statements:

- Amendments to IAS 1 “Disclosure of Accounting Policies”
- Amendments to IAS 8 “Definition of Accounting Estimates”
- Amendments to IAS 12 “Deferred Tax related to Assets and Liabilities arising from a Single Transaction”

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CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

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(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

- (c) The impact of IFRS issued by IASB but not yet endorsed by the FSC

The following new and amended standards, which may be relevant to the Group, have been issued by the International Accounting Standards Board (IASB), but have yet to be endorsed by the FSC:

Standards or Interpretations	Content of amendment	Effective date per IASB
Amendments to IAS 1 “Classification of Liabilities as Current or Non-current”	The amendments aim to promote consistency in applying the requirements by helping companies determine whether, in the statement of balance sheet, debt and other liabilities with an uncertain settlement date should be classified as current (due or potentially due to be settled within one year) or non-current. The amendments include clarifying the classification requirements for debt a company might settle by converting it into equity.	January 1, 2023

The Group is evaluating the impact of its initial adoption of the abovementioned standards or interpretations on its consolidated financial position and consolidated financial performance. The results thereof will be disclosed when the Group completes its evaluation.

The Group does not expect the following other new and amended standards, which have yet to be endorsed by the FSC, to have a significant impact on its consolidated financial statements:

- Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture”
- IFRS 17 “Insurance Contracts” and amendments to IFRS 17 “Insurance Contracts”
- Amendments to IFRS 17 “Initial Application of IFRS 17 and IFRS 9 – Comparative Information”

(4) Summary of significant accounting policies

- (a) Statement of compliance

These consolidated financial statements have been prepared in accordance with the preparation and guidelines of IAS 34 “Interim Financial Reporting” which are endorsed and issued into effect by FSC and do not include all of the information required by the Regulations and International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the FSC (hereinafter referred to IFRS endorsed by the FSC) for a complete set of the annual consolidated financial statements.

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(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Except the following accounting policies mentioned below, the significant accounting policies adopted in the consolidated financial statements are the same as those in the consolidated financial statement for the year ended December 31, 2021. For the related information, please refer to note 4 of the consolidated financial statements for the year ended December 31, 2021.

(b) Basis of consolidation

1. List of subsidiaries in the consolidated financial statements

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2022.6.30	2021.12.31	2021.6.30	
The Company	Chailase International Company (Malaysia) Limited	Investment	100.00 %	100.00 %	100.00 %	
"	Golden Bridge (B.V.I.) Corp.	Investment	100.00 %	100.00 %	100.00 %	
"	Chailase International Financial Services Co., Ltd.	Installment sales, leasing overseas and financial consulting	100.00 %	100.00 %	100.00 %	
"	Chailase International Company (Hong Kong) Limited	Investment	100.00 %	100.00 %	100.00 %	
"	Chailase International Maritime Holding Co., Ltd.	Investment	100.00 %	- %	- %	The subsidiary was established on September 8, 2021 and was invested on January 25, 2022.
"	Chailase International Financial Services (Liberia) Corp.	Ship leasing business	- %	100.00 %	100.00 %	The Company disposed all of its share in this subsidiary to Chailase International Maritime Holding Co., Ltd. on March 24, 2022.
"	Chailase International Financial Services (Labuan) Co., Ltd.	Leasing	100.00 %	100.00 %	100.00 %	
"	Chailase International Fortune Corp. (Liberia)	Ship leasing business	- %	100.00 %	100.00 %	The Company disposed all of its share in this subsidiary to Chailase International Financial Services (Liberia) Corp. on February 23, 2022.
"	Chailase International Financial Services (Singapore) Pte. Ltd.	Financing	100.00 %	100.00 %	100.00 %	

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CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

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(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2022.6.30	2021.12.31	2021.6.30	
Chalease International Maritime Holding Co., Ltd.	Chalease International Financial Services (Liberia) Corp.	Ship leasing business	100.00 %	- %	- %	% Chalease International Maritime Holding Co., Ltd. acquired this subsidiary from the Company on March 24, 2022.
"	Chalease Marine Co., Ltd.	Ship leasing business	100.00 %	- %	- %	% The subsidiary was established on January 3, 2022, and was invested on April 8, 2022.
"	Chalease Shipping Finance (Liberia) Co., Ltd.	Ship leasing business	100.00 %	- %	- %	% The subsidiary was established on January 18, 2022, and was invested on May 25, 2022.
Chalease International Financial Services (Liberia) Corp.	Chalease Bright Co., Ltd.	Ship leasing business	100.00 %	100.00 %	-	% The subsidiary was established on August 4, 2021.
"	Chalease Virtue Co., Ltd.	Ship leasing business	100.00 %	100.00 %	-	% The subsidiary was established on August 4, 2021.
"	Chalease Cherish Co., Ltd.	Ship leasing business	100.00 %	100.00 %	-	% The subsidiary was established on August 4, 2021, and was invested on December 15, 2021.
"	Chalease Harmony Co., Ltd.	Ship leasing business	100.00 %	- %	-	% The subsidiary was established on August 4, 2021, and was invested on January 21, 2022.
"	Ace Marine Co., Ltd.	Ship leasing business	100.00 %	- %	-	% The subsidiary was established on August 4, 2021, and was invested on January 21, 2022.
"	Chalease Glory Co., Ltd.	Ship leasing business	100.00 %	- %	-	% The subsidiary was established on September 2, 2021, and was invested on March 11, 2022.
"	Chalease Blossom Co., Ltd.	Ship leasing business	100.00 %	- %	-	% The subsidiary was established on September 2, 2021, and was invested on April 15, 2022.

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(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2022.6.30	2021.12.31	2021.6.30	
Chalease International Financial Services (Liberia) Corp.	Chalease International Fortune Corp. (Liberia)	Ship leasing business	100.00 %	- %	- %	Chalease International Financial Service (Liberia) Corp. acquired this subsidiary from the Company on February 23, 2022.
Golden Bridge (B.V.I.) Corp.	My Leasing (Mauritius) Corp.	Investment	100.00 %	100.00 %	100.00 %	
My Leasing (Mauritius) Corp.	Chalease International Finance Corporation	Leasing	- %	97.89 %	97.89 %	My Leasing (Mauritius) Corp. disposed all of its share in this subsidiary to Chalease International Financial Service (Singapore) Pte. Ltd. on March 1, 2022.
Chalease International Financial Services (Singapore) Pte. Ltd.	Chalease International Finance Corporation	Leasing	97.89 %	- %	- %	Chalease International Financial Service (Singapore) Pte. Ltd. acquired this subsidiary from My Leasing (Mauritius) Corp. on March 1, 2022.
My Leasing (Mauritius) Corp. and Chalease International Finance Corporation	Chalease Finance International Corp.	Leasing	100.00 %	100.00 %	100.00 %	
Chalease International Finance Corporation	Chalease International Corp.	Trading	100.00 %	100.00 %	100.00 %	
"	Jirong Real Estate Co., Ltd.	House property leasing and management	100.00 %	100.00 %	100.00 %	
"	Chalease International Commercial Factoring Corporation	Factoring	100.00 %	100.00 %	100.00 %	
"	Chalease Commercial Factoring Corporation	Factoring	100.00 %	100.00 %	- %	The subsidiary was established on December 3, 2021.

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

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June 30, 2022 and 2021

(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2022.6.30	2021.12.31	2021.6.30	
Chaillease International Company (Malaysia) Limited	Chaillease International Company (UK) Limited	Consulting, aircraft leasing and investment	100.00 %	100.00 %	100.00 %	
"	Chaillease Berjaya Credit Sdn. Bhd.	Installment sales	70.00 %	70.00 %	70.00 %	
"	Chaillease Royal Leasing Plc.	Leasing	60.00 %	60.00 %	60.00 %	
"	Chaillease Berjaya Finance Corporation	Leasing and financing	63.08 %	63.08 %	63.08 %	
"	Chaillease Royal Finance Plc.	Financing	60.00 %	60.00 %	60.00 %	
"	Chaillease Capital (Thailand) Co., Ltd.	Investment	49.00 %	49.00 %	49.00 %	
"	Chaillease Royal Insurance Broker Plc.	Insurance brokers	60.00 %	60.00 %	60.00 %	
Chaillease International Company (Hong Kong) Limited	PT Chaillease Indonesia Finance	Financing	75.00 %	75.00 %	75.00 %	
"	PT Chaillease Finance Indonesia	Financing	85.00 %	85.00 %	-	% Chaillease International Company (Hong Kong) Limited invested in this subsidiary on August 31, 2021.
"	Chaillease Management Consulting Co., Limited	Consulting	100.00 %	100.00 %	100.00 %	
Chaillease Berjaya Credit Sdn. Bhd.	Chaillease Agency Sdn. Bhd.	Insurance brokers	100.00 %	100.00 %	100.00 %	
"	Chaillease Services Sdn. Bhd.	Insurance brokers	100.00 %	100.00 %	100.00 %	
Chaillease International Company (UK) Limited	Chaillease Finance Co., Ltd.	Installment sales, leasing, and factoring	100.00 %	100.00 %	100.00 %	
Chaillease Finance Co., Ltd.	Fina Finance & Trading Co., Ltd.	Installment sales, trading, and factoring	100.00 %	100.00 %	100.00 %	
"	Chaillease Specialty Finance Co., Ltd.	Installment sales	100.00 %	100.00 %	100.00 %	

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(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2022.6.30	2021.12.31	2021.6.30	
Chailease International Company (Malaysia) Limited, Chailease Capital (Thailand) Co., Ltd. and Chailease Finance Co., Ltd.	Asia Sermkij Leasing Public Co., Ltd.	Installment sales of automobiles	50.41 %	50.41 %	50.41 %	
Chailease Finance Co., Ltd.	Chailease Finance (B.V.I.) Company, Ltd.	Installment sales, leasing overseas, and financial consulting	- %	- %	100.00 %	The subsidiary was liquidated on June 27, 2022.
"	Chailease International Leasing Company Limited (Vietnam)	Leasing	100.00 %	100.00 %	100.00 %	
"	Chailease International Trading Company Limited (Vietnam)	Trading	100.00 %	100.00 %	100.00 %	
"	Chailease Auto Rental Co., Ltd.	Leasing	100.00 %	100.00 %	100.00 %	
"	Chailease Insurance Brokers Co., Ltd.	Personal and property insurance brokers	100.00 %	100.00 %	100.00 %	
"	Chailease Cloud Service Co., Ltd.	Software of cloud products, leasing, and installment sales	100.00 %	100.00 %	100.00 %	
"	Chailease Finance Securitization Trust 2019	Special purpose entity	- %	- %	- %	The subsidiary was established on December 11, 2019. (Note a)
"	Chailease Finance Securitization Trust 2021	Special purpose entity	- %	- %	- %	The subsidiary was established on April 15, 2022. (Note a)
"	Yun Tang Inc.	Solar power business	100.00 %	100.00 %	100.00 %	
"	Chailease Energy Integration Co., Ltd	Solar power business	100.00 %	100.00 %	100.00 %	
"	Chailease Power Technology Co., Ltd.	Solar power business	100.00 %	100.00 %	100.00 %	
"	Chung Cheng Energy Integration Co., Ltd.	Solar power business	100.00 %	100.00 %	100.00 %	
"	Ho Lien Energy Integration Co., Ltd.	Solar power business	100.00 %	100.00 %	100.00 %	
"	Tai Yuan Energy Integration Co., Ltd.	Solar power business	100.00 %	100.00 %	100.00 %	
"	Chung Ho Energy Integration Co., Ltd.	Solar power business	100.00 %	100.00 %	100.00 %	

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CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2022.6.30	2021.12.31	2021.6.30	
Chalease Finance Co., Ltd.	Chung Yen Energy Integration Co., Ltd.	Solar power business	100.00 %	100.00 %	100.00 %	
"	TUNG FENG INC.	Solar power business	100.00 %	100.00 %	100.00 %	
"	He To Energy Integration Co., Ltd.	Solar power business	100.00 %	100.00 %	100.00 %	
"	Chung Yu Energy Integration Co., Ltd.	Solar power business	100.00 %	100.00 %	100.00 %	
"	Jung Yu Energy Integration Co., Ltd.	Solar power business	100.00 %	100.00 %	100.00 %	
"	Chung Wei Energy Integration Co., Ltd.	Solar power business	100.00 %	100.00 %	100.00 %	
"	TUNG CHING ENERGY TECHNOLOGY INC.	Solar power business	100.00 %	100.00 %	100.00 %	
Chalease Power Technology Co., Ltd.	CHU CHIANG SOLAR ENERGY INC.	Solar power business	100.00 %	100.00 %	-	% Chalease Power Technology Co., Ltd. invested in this subsidiary on September 6, 2021.
Jung Yu Energy Integration Co., Ltd.	Chung Ming Co., Ltd.	Solar power business	100.00 %	100.00 %	100.00 %	The subsidiary was established on June 28, 2021.
"	Chung Yao Co., Ltd.	Solar power business	100.00 %	100.00 %	100.00 %	The subsidiary was established on June 29, 2021.
"	Yao Jih Co., Ltd.	Solar power business	100.00 %	100.00 %	-	% The subsidiary was established on August 13, 2021.
"	Ho Hsuan Co., Ltd.	Solar power business	100.00 %	100.00 %	-	% The subsidiary was established on August 16, 2021.
"	Hsia Ching Co., Ltd.	Solar power business	80.00 %	100.00 %	-	% The subsidiary was established on August 26, 2021.
"	Kuang Hsi Co., Ltd.	Solar power business	100.00 %	-	%	- % The subsidiary was established on January 22, 2022.
"	Ruo Chen Co., Ltd.	Solar power business	100.00 %	-	%	- % The subsidiary was established on January 24, 2022.
"	Ruo Jing Co., Ltd.	Solar power business	100.00 %	-	%	- % The subsidiary was established on January 24, 2022.
"	Ruo Tai Co., Ltd.	Solar power business	100.00 %	-	%	- % The subsidiary was established on January 22, 2022.

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2022.6.30	2021.12.31	2021.6.30	
Jung Yu Energy Integration Co., Ltd.	Sheng Neng Co., Ltd.	Solar power business	100.00 %	- %	- %	% The subsidiary was established on January 24, 2022.
"	Jing Sheng Co., Ltd.	Solar power business	100.00 %	- %	- %	% The subsidiary was established on January 22, 2022.
"	Chen Ying Co., Ltd.	Solar power business	100.00 %	- %	- %	% The subsidiary was established on January 25, 2022.
"	Jing Ying Co., Ltd.	Solar power business	100.00 %	- %	- %	% The subsidiary was established on February 11, 2022.
"	Tien Hsiao Co., Ltd.	Solar power business	100.00 %	- %	- %	% The subsidiary was established on January 24, 2022.
"	Chu To Co., Ltd.	Solar power business	100.00 %	- %	- %	% The subsidiary was established on January 26, 2022.
"	Chailease Shihlin Energy Co., Ltd.	Solar power business	80.00 %	- %	- %	% Jung Yu Energy Integration Co., Ltd. invested in this subsidiary on January 17, 2022.
"	Hsu Li Energy Co., Ltd.	Solar power business	100.00 %	- %	- %	% Jung Yu Energy Integration Co., Ltd. invested in this subsidiary on February 7, 2022.
"	Yun Yung Co., Ltd.	Solar power business	80.00 %	- %	- %	% Jung Yu Energy Integration Co., Ltd. invested in this subsidiary on May 19, 2022.
"	Annan Energy CO., LTD.	Solar power business	90.00 %	- %	- %	% Jung Yu Energy Integration Co., Ltd. invested in this subsidiary on May 25, 2022.
Chung Ho Energy Integration Co., Ltd.	Tien Hsing Integration Co., Ltd.	Solar power business	100.00 %	100.00 %	- %	% Chung Ho Energy Integration Co., Ltd. invested in this subsidiary on August 20, 2021.
"	Tien Chuan Intelligent Energy Co., Ltd.	Solar power business	80.00 %	- %	- %	% Chung Ho Energy Integration Co., Ltd. invested in this subsidiary on March 25, 2022.

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2022.6.30	2021.12.31	2021.6.30	
Chung Ho Energy Integration Co., Ltd.	Yu Heng Intelligent Energy Co., Ltd.	Solar power business	80.00 %	- %	- %	Chung Ho Energy Integration Co., Ltd. invested in this subsidiary on March 25, 2022.
"	Kai Yang Intelligent Energy Co., Ltd.	Solar power business	80.00 %	- %	- %	Chung Ho Energy Integration Co., Ltd. invested in this subsidiary on May 18, 2022.
"	Yao Kuang Intelligent Energy Co., Ltd.	Solar power business	80.00 %	- %	- %	Chung Ho Energy Integration Co., Ltd. invested in this subsidiary on May 18, 2022.
Ho Lien Energy Integration Co., Ltd.	Tien Sin Intelligent Green Energy Co., Ltd.	Solar power business	80.00 %	80.00 %	100.00 %	Ho Lien Energy Integration Co., Ltd. invested in this subsidiary on April 23, 2021.
"	Tien Jen Energy Co., Ltd.	Solar power business	80.00 %	80.00 %	100.00 %	Ho Lien Energy Integration Co., Ltd. invested in this subsidiary on April 23, 2021.
"	Tien Ying Energy Co., Ltd.	Solar power business	80.00 %	80.00 %	100.00 %	Ho Lien Energy Integration Co., Ltd. invested in this subsidiary on April 23, 2021.
"	Tien Chu Energy Co., Ltd.	Solar power business	80.00 %	80.00 %	100.00 %	Ho Lien Energy Integration Co., Ltd. invested this subsidiary on April 23, 2021.
"	Tien Jui Energy Co., Ltd.	Solar power business	80.00 %	80.00 %	100.00 %	Ho Lien Energy Integration Co., Ltd. invested this subsidiary on April 23, 2021.
Ho Hsuan Co., Ltd.	Chiu Chu Co., Ltd.	Solar power business	80.00 %	- %	- %	Ho Hsuan Co., Ltd. invested this subsidiary on April 15, 2022.
Fina Finance & Trading Co., Ltd.	Chailease Consumer Finance Co., Ltd.	Factoring, trading-in, management, and valuation on accounts receivable; installment sales; financial instrument	100.00 %	100.00 %	100.00 %	
"	Chailease Credit Services Co., Ltd.	Installment sales and leasing	100.00 %	100.00 %	100.00 %	

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2022.6.30	2021.12.31	2021.6.30	
The Company and Chailease Finance Co., Ltd.	Grand Pacific Holdings Corp.	Financing leasing, real estate, and mortgage	100.00 %	100.00 %	100.00 %	
Chailease Consumer Finance Co., Ltd. and Chailease Credit Services Co., Ltd.	Chuang Ju Limited Partnership	Installment sales and leasing	100.00 %	100.00 %	100.00 %	
Chailease Specialty Finance Co., Ltd. and Chailease Cloud Service Co., Ltd.	Sing Chuang Limited Partnership	Installment sales and leasing	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 %	
"	Grand Pacific Main Street Development, Inc.	Real estate development	100.00 %	100.00 %	100.00 %	
Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	Leasing and financing consulting	99.99 %	99.99 %	99.99 %	
"	SK Insurance Broker Co., Ltd.	Insurance brokers	100.00 %	100.00 %	100.00 %	

Note a: For purposes of trading and investment, the Group set up a number of special purpose entities (SPE) in which it does not have any direct or indirect shareholding.

These SPEs are consolidated if the substance of the Group's relationship with the SPEs and the assessment of their risks and rewards, disclosed that the Group has control over the SPEs. The control of an SPE by the Group may exists if:

- (i) the Group has power over the SPE;
- (ii) the Group has exposure, or rights, to variable returns from its involvement with the SPE;
- (iii) the Group has ability to use its power over to affect the amount of the SPE's returns.

2.List of subsidiaries which are not included in the consolidated financial statements: None.

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(c) Income taxes

The income tax expenses have been prepared and disclosed in accordance with paragraph B12 of International Financial Reporting Standards 34, Interim Reporting.

Income tax expenses for the period are best estimated by multiplying pre-tax income for the interim reporting period using the effective annual tax rate as forecasted by the management. This should be recognized fully as tax expense for the current period (and allocated to current and deferred taxes based on its proportionate size).

Temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases shall be measured based on the tax rates that have been enacted or substantively enacted at the time of the asset or liability is recovered or settled, and be recognized directly in equity or other comprehensive income as tax expense.

(d) Employee benefits

The pension cost in the interim period was calculated and disclosed on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior fiscal year.

(5) Significant accounting assumptions and judgments, and major sources of estimation uncertainty

The preparation of the consolidated financial statements in conformity with the Regulations and IFRSs (in accordance with IAS 34 “Interim Financial Reporting” and endorsed by the FSC) 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 preparation of the consolidated interim financial statements, estimates and underlying assumptions are reviewed on an ongoing basis which are in conformity with the consolidated financial statements for the year ended December 31, 2021. For related information, please refer to Note (5) of the consolidated financial statements for the year ended December 31, 2021.

Accounting policies involve significant judgment and it has no material impact on the consolidated financial statement.

(6) Explanation to significant accounts

(a) Cash and cash equivalents

	<u>2022.6.30</u>	<u>2021.12.31</u>	<u>2021.6.30</u>
Cash and bank deposits	\$ 53,381,272	46,136,939	43,111,000
Time deposits	1,504,187	237,609	1,771,921
Cash equivalents-repurchase bills	<u>1,071,381</u>	<u>-</u>	<u>350,000</u>
Cash and cash equivalents in consolidated statements of cash flows	<u>\$ 55,956,840</u>	<u>46,374,548</u>	<u>45,232,921</u>

The Group’s interest risk and sensitivity analysis of financial assets and liabilities were disclosed in Note (6)(u).

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(b) Financial instruments

1. The components of financial assets were as follows:

	<u>2022.6.30</u>	<u>2021.12.31</u>	<u>2021.6.30</u>
Financial assets designated at fair value through profit or loss			
Mandatorily measured at fair value through profit or loss:			
Securities of listed companies	\$ 8,868	6,885	183,253
Private equity	480	480	480
Non-hedging derivatives	2,263,422	1,308,478	974,120
Convertible bonds	88,449	77,776	77,789
Convertible preferred stocks	20,074	18,536	18,527
Bond options	1,800	2,400	-
Sub-total	<u>2,383,093</u>	<u>1,414,555</u>	<u>1,254,169</u>
Financial assets at fair value through other comprehensive income			
Securities of listed companies	809,113	784,142	698,846
Emerging stock	9,443	9,530	5,945
Private equity	249,101	136,991	140,479
Sub-total	<u>1,067,657</u>	<u>930,663</u>	<u>845,270</u>
Financial assets measured at amortized cost			
Investment in debt securities	<u>29,833,880</u>	<u>30,493,766</u>	<u>23,225,008</u>
Financial assets for hedging	<u>1,284,102</u>	<u>309,278</u>	<u>202,871</u>
Total	<u>\$ 34,568,732</u>	<u>33,148,262</u>	<u>25,527,318</u>

1. Financial assets designated at fair value through profit or loss - bond options

The Company issued the first domestic unsecured convertible bonds on December 16, 2021. The Company has redeemable options accordance with the regulation for issuance of domestic unsecured convertible bonds, please refer to Note (6)(l). The amount of gain or loss on remeasurement of fair value, please refer to Note (6)(t).

2. Investments in equity instruments measured at fair value through other comprehensive income

These investments in equity instruments are held for long-term strategic purpose and therefore are accounted for as financial assets at fair value through other comprehensive income.

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3. Financial assets measured at amortized cost

The Group purchased debt securities issued by real estate asset trust. These debt securities have maturity dates between 2022 and 2025, and bear effective annual interest rates ranging from 2.75%~8.50%.

4. Please refer to Note (6)(v) for information regarding credit risk and market risk.

(c) Derivative instruments used for hedging

As of June 30, 2022, December 31, 2021, and June 30, 2021, the Group held derivative instruments qualified for hedge accounting as follows:

Cross currency swap contracts:

		2022.6.30			
Nominal Amount		Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	12,000	USD to MYR	3.28%	90-Day LIBOR+ 1.5%	2020.09.10~
MYR	50,016				2023.09.10
USD	10,000	USD to MYR	3.98%	90-Day LIBOR+ 1.5%	2021.05.10~
MYR	41,095				2024.05.10
USD	30,000	USD to MYR	4.22%	90-Day LIBOR+ 1.62%	2021.12.06~
MYR	127,020				2024.12.06
USD	30,000	USD to MYR	4.65%	90-Day Term SOFR+ 1.83%	2022.03.29~
MYR	126,750				2025.03.28
USD	30,000	USD to MYR	5.52%	90-Day Term SOFR+ 1.83%	2022.06.13~
CNY	132,480				2025.06.13
USD	50,000	USD to CNY	4.20%	90-Day LIBOR+ 1.4%	2019.07.15~
CNY	344,375				2022.07.15
USD	50,000	USD to CNY	4.18%	90-Day LIBOR+ 1.4%	2019.08.19~
CNY	352,650				2022.08.19
USD	50,000	USD to CNY	4.18%	90-Day LIBOR+ 1.4%	2019.08.26~
CNY	352,650				2022.08.26
USD	60,000	USD to CNY	4.18%	90-Day LIBOR+ 1.4%	2020.01.13~
CNY	418,200				2023.01.13
USD	60,000	USD to CNY	3.98%	90-Day LIBOR+ 1.4%	2020.02.18~
CNY	418,800				2023.02.17
USD	60,000	USD to CNY	3.88%	90-Day LIBOR+ 1.4%	2020.08.12~
CNY	417,900				2023.08.11

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		2022.6.30			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	60,000	USD to CNY	3.78%	90-Day LIBOR+ 1.4%	2020.09.14~
CNY	414,300				2023.09.14
USD	60,000	USD to CNY	3.78%	90-Day LIBOR+ 1.4%	2020.09.21~
CNY	413,400				2023.09.21
USD	33,000	USD to CNY	4.03%	90-Day LIBOR+ 1.4%	2021.06.07~
CNY	210,540				2024.06.07
USD	33,000	USD to CNY	3.96%	90-Day LIBOR+ 1.4%	2021.07.19~
CNY	213,510				2024.07.19
USD	33,000	USD to CNY	3.95%	90-Day LIBOR+ 1.4%	2021.07.26~
CNY	214,005				2024.07.26
USD	49,500	USD to CNY	3.91%	90-Day LIBOR+ 1.4%	2021.08.09~
CNY	320,166				2024.08.09
USD	33,000	USD to CNY	4.41%	90-Day LIBOR+ 1.4%	2021.11.22~
CNY	211,332				2024.11.22
USD	49,500	USD to CNY	4.64%	90-Day LIBOR+ 1.4%	2021.11.29~
CNY	316,058				2024.11.29
USD	49,500	USD to CNY	4.53%	90-Day LIBOR+ 1.4%	2021.12.08~
CNY	315,315				2024.12.06
USD	49,500	USD to CNY	4.60%	90-Day LIBOR+ 1.4%	2021.12.15~
CNY	314,078				2024.12.13
USD	30,000	USD to CNY	4.59%	90-Day LIBOR+ 1.4%	2022.06.30~
CNY	201,450				2025.06.30
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,500				2023.10.22
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,000				2023.10.22
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,000				2023.10.22
USD	50,000	USD to CNY	6.30%	3.75%	2020.10.22~
CNY	326,890				2023.10.22
USD	50,000	USD to CNY	6.05%	3.75%	2020.10.22~
CNY	327,550				2023.10.22
USD	50,000	USD to CNY	6.29%	3.75%	2021.10.22~
CNY	322,500				2023.10.22

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		2022.6.30			
Nominal Amount		Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
JPY	8,000,000	JPY to CNY	3.70%	90-Day TIBOR+ 0.94%	2020.07.16~
CNY	524,400				2023.05.26
JPY	7,000,000	JPY to CNY	4.53%	3-Year TSR+ 1.05%	2021.12.03~
CNY	390,250				2024.09.06
JPY	6,300,000	JPY to CNY	4.52%	3-Year TSR+ 1.05%	2021.12.06~
CNY	354,375				2024.09.06
HKD	400,000	HKD to CNY	4.34%	90-Day HIBOR+ 1.4%	2019.11.25~
CNY	359,120				2022.11.25
HKD	300,000	HKD to CNY	4.16%	90-Day HIBOR+ 1.4%	2019.11.27~
CNY	269,400				2022.11.28
HKD	300,000	HKD to CNY	4.36%	90-Day HIBOR+ 1.4%	2019.12.09~
CNY	270,842				2022.12.09
USD	30,000	USD to VND	3.45%	90-Day LIBOR+ 1.3%	2020.12.23~
VND	693,900,000				2023.12.22
USD	30,000	USD to VND	3.10%	90-Day LIBOR+ 1.3%	2021.04.16~
VND	692,400,000				2023.12.22
USD	100,000	USD to THB	2.27%	90-Day LIBOR+ 1.65%	2021.01.11~
THB	2,993,000				2024.01.11
USD	60,000	USD to THB	2.57%	90-Day LIBOR+ 1.65%	2022.01.21~
THB	2,002,200				2025.01.21
USD	60,000	USD to THB	2.57%	90-Day LIBOR+ 1.65%	2022.02.18~
THB	2,002,200				2025.02.18

Interest rate swap contracts:

		2022.6.30		
Nominal Amount		Interest Rate Payable	Interest Rate Receivable	Contract Period
THB	50,000	2.23%	180-Day THOR+ 0.584%	2021.12.17~2024.12.17

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Forward exchange contracts:

		2022.6.30		
		Amount	Currency	Contract period
Forward exchange purchased	USD	3,000	USD to VND	2021.07.06~2022.07.05
Forward exchange purchased	USD	5,000	USD to VND	2021.07.12~2022.07.11
Forward exchange purchased	USD	2,000	USD to VND	2021.10.15~2022.10.14
Forward exchange purchased	USD	5,000	USD to VND	2021.10.22~2022.10.21
Forward exchange purchased	USD	5,000	USD to VND	2021.11.12~2022.11.10
Forward exchange purchased	USD	5,000	USD to VND	2021.12.10~2022.09.09
Forward exchange purchased	USD	20,000	USD to VND	2021.12.17~2022.12.16
Forward exchange purchased	USD	5,000	USD to VND	2022.02.14~2022.08.15
Forward exchange purchased	USD	30,000	USD to VND	2022.04.12~2023.04.12
Forward exchange purchased	USD	30,000	USD to VND	2022.06.21~2023.06.21

Cross currency swap contracts:

		2021.12.31			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	9,600	USD to MYR	4.83%	90-Day LIBOR+ 1.35%	2019.03.20~
MYR	39,168				2022.03.21
USD	16,000	USD to MYR	3.28%	90-Day LIBOR+ 1.5%	2020.09.10~
MYR	66,688				2023.09.10
USD	10,000	USD to MYR	3.98%	90-Day LIBOR+ 1.5%	2021.05.10~
MYR	41,095				2024.05.10
USD	30,000	USD to MYR	4.22%	90-Day LIBOR+ 1.62%	2021.12.06~
MYR	127,020				2024.12.06
USD	50,000	USD to CNY	4.12%	90-Day LIBOR+ 1.4%	2019.01.22~
CNY	338,250				2022.01.21
USD	50,000	USD to CNY	4.21%	90-Day LIBOR+ 1.4%	2019.06.17~
CNY	345,500				2022.06.17
USD	50,000	USD to CNY	4.20%	90-Day LIBOR+ 1.4%	2019.07.15~
CNY	344,375				2022.07.15

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		2021.12.31			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	50,000	USD to CNY	4.18%	90-Day LIBOR+ 1.4%	2019.08.19~
CNY	352,650				2022.08.19
USD	50,000	USD to CNY	4.18%	90-Day LIBOR+ 1.4%	2019.08.26~
CNY	352,650				2022.08.26
USD	60,000	USD to CNY	4.18%	90-Day LIBOR+ 1.4%	2020.01.13~
CNY	418,200				2023.01.13
USD	60,000	USD to CNY	3.98%	90-Day LIBOR+ 1.4%	2020.02.18~
CNY	418,800				2023.02.17
USD	60,000	USD to CNY	3.88%	90-Day LIBOR+ 1.4%	2020.08.12~
CNY	417,900				2023.08.11
USD	60,000	USD to CNY	3.78%	90-Day LIBOR+ 1.4%	2020.09.14~
CNY	414,300				2023.09.14
USD	60,000	USD to CNY	3.78%	90-Day LIBOR+ 1.4%	2020.09.21~
CNY	413,400				2023.09.21
USD	33,000	USD to CNY	4.03%	90-Day LIBOR+ 1.4%	2021.06.07~
CNY	210,540				2024.06.07
USD	33,000	USD to CNY	3.96%	90-Day LIBOR+ 1.4%	2021.07.19~
CNY	213,510				2024.07.19
USD	33,000	USD to CNY	3.95%	90-Day LIBOR+ 1.4%	2021.07.26~
CNY	214,005				2024.07.26
USD	49,500	USD to CNY	3.91%	90-Day LIBOR+ 1.4%	2021.08.09~
CNY	320,166				2024.08.09
USD	33,000	USD to CNY	4.41%	90-Day LIBOR+ 1.4%	2021.11.22~
CNY	211,332				2024.11.22
USD	49,500	USD to CNY	4.64%	90-Day LIBOR+ 1.4%	2021.11.29~
CNY	316,058				2024.11.29
USD	49,500	USD to CNY	4.53%	90-Day LIBOR+ 1.4%	2021.12.08~
CNY	315,315				2024.12.06
USD	49,500	USD to CNY	4.60%	90-Day LIBOR+ 1.4%	2021.12.15~
CNY	314,078				2024.12.13
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,500				2023.10.22

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		2021.12.31			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,000				2023.10.22
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,000				2023.10.22
USD	50,000	USD to CNY	6.30%	3.75%	2020.10.22~
CNY	326,890				2023.10.22
USD	50,000	USD to CNY	6.05%	3.75%	2020.10.22~
CNY	327,550				2023.10.22
USD	50,000	USD to CNY	6.29%	3.75%	2021.10.22~
CNY	322,500				2023.10.22
JPY	8,000,000	JPY to CNY	3.68%	90-Day LIBOR+ 1.0%	2020.07.16~
CNY	524,400				2023.05.26
JPY	7,000,000	JPY to CNY	4.53%	3-Year TSR+ 1.05%	2021.12.03~
CNY	390,250				2024.09.06
JPY	6,300,000	JPY to CNY	4.52%	3-Year TSR+ 1.05%	2021.12.06~
CNY	354,375				2024.09.06
HKD	400,000	HKD to CNY	4.34%	90-Day HIBOR+ 1.4%	2019.11.25~
CNY	359,120				2022.11.25
HKD	300,000	HKD to CNY	4.16%	90-Day HIBOR+ 1.4%	2019.11.27~
CNY	269,400				2022.11.28
HKD	300,000	HKD to CNY	4.36%	90-Day HIBOR+ 1.4%	2019.12.09~
CNY	270,842				2022.12.09
USD	30,000	USD to VND	3.45%	90-Day LIBOR+ 1.3%	2020.12.23~
VND	693,900,000				2023.12.22
USD	30,000	USD to VND	3.10%	90-Day LIBOR+ 1.3%	2021.04.16~
VND	692,400,000				2023.12.22
USD	100,000	USD to THB	2.27%	90-Day LIBOR+ 1.65%	2021.01.11~
THB	2,993,000				2024.01.11

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Forward exchange contracts:

		2021.12.31		
		Amount	Currency	Contract period
Forward exchange purchased	USD	5,000	USD to VND	2021.03.22~2022.03.22
Forward exchange purchased	USD	6,000	USD to VND	2021.06.10~2022.06.09
Forward exchange purchased	USD	4,000	USD to VND	2021.06.11~2022.06.10
Forward exchange purchased	USD	5,000	USD to VND	2021.06.14~2022.05.13
Forward exchange purchased	USD	5,000	USD to VND	2021.07.05~2022.06.29
Forward exchange purchased	USD	3,000	USD to VND	2021.07.06~2022.07.05
Forward exchange purchased	USD	3,000	USD to VND	2021.07.07~2022.04.04
Forward exchange purchased	USD	5,000	USD to VND	2021.07.12~2022.07.11
Forward exchange purchased	USD	6,000	USD to VND	2021.07.14~2022.01.11
Forward exchange purchased	USD	2,000	USD to VND	2021.10.15~2022.10.14
Forward exchange purchased	USD	5,000	USD to VND	2021.10.22~2022.10.21
Forward exchange purchased	USD	5,000	USD to VND	2021.11.12~2022.11.10
Forward exchange purchased	USD	5,000	USD to VND	2021.12.10~2022.09.09
Forward exchange purchased	USD	20,000	USD to VND	2021.12.17~2022.12.16

Cross currency swap contracts:

		2021.6.30			
Nominal Amount		Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	9,600	USD to MYR	4.83%	90-Day LIBOR+ 1.35%	2019.03.20~
MYR	39,168				2022.03.21
USD	20,000	USD to MYR	3.28%	90-Day LIBOR+ 1.5%	2020.09.10~
MYR	83,360				2023.09.10
USD	10,000	USD to MYR	3.98%	90-Day LIBOR+ 1.5%	2021.05.10~
MYR	41,095				2024.05.10
USD	50,000	USD to CNY	4.12%	90-Day LIBOR+ 1.4%	2019.01.22~
CNY	338,250				2022.01.21
USD	50,000	USD to CNY	4.21%	90-Day LIBOR+ 1.4%	2019.06.17~
CNY	345,500				2022.06.17
USD	50,000	USD to CNY	4.20%	90-Day LIBOR+ 1.4%	2019.07.15~
CNY	344,375				2022.07.15
USD	50,000	USD to CNY	4.18%	90-Day LIBOR+ 1.4%	2019.08.19~
CNY	352,650				2022.08.19

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		2021.6.30			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	50,000	USD to CNY	4.18%	90-Day LIBOR+ 1.4%	2019.08.26~
CNY	352,650				2022.08.26
USD	60,000	USD to CNY	4.18%	90-Day LIBOR+ 1.4%	2020.01.13~
CNY	418,200				2023.01.13
USD	60,000	USD to CNY	3.98%	90-Day LIBOR+ 1.4%	2020.02.18~
CNY	418,800				2023.02.17
USD	60,000	USD to CNY	3.88%	90-Day LIBOR+ 1.4%	2020.08.12~
CNY	417,900				2023.08.11
USD	60,000	USD to CNY	3.78%	90-Day LIBOR+ 1.4%	2020.09.14~
CNY	414,300				2023.09.14
USD	60,000	USD to CNY	3.78%	90-Day LIBOR+ 1.4%	2020.09.21~
CNY	413,400				2023.09.21
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,500				2023.10.22
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,000				2023.10.22
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,000				2023.10.22
USD	50,000	USD to CNY	6.30%	3.75%	2020.10.22~
CNY	326,890				2023.10.22
USD	50,000	USD to CNY	5.90%	3.75%	2020.10.22~
CNY	327,000				2021.10.22
USD	50,000	USD to CNY	6.05%	3.75%	2020.10.22~
CNY	327,550				2023.10.22
USD	33,000	USD to CNY	4.03%	90-Day LIBOR+ 1.4%	2021.06.07~
CNY	210,540				2024.06.07
JPY	8,000,000	JPY to CNY	3.68%	90-Day LIBOR+ 1%	2020.07.16~
CNY	524,400				2023.05.26
HKD	400,000	HKD to CNY	4.34%	90-Day HIBOR+ 1.4%	2019.11.25~
CNY	359,120				2022.11.25
HKD	300,000	HKD to CNY	4.16%	90-Day HIBOR+ 1.4%	2019.11.27~
CNY	269,400				2022.11.28

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		2021.6.30			
Nominal Amount		Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
HKD 300,000		HKD to CNY	4.36%	90-Day HIBOR+ 1.4%	2019.12.09~
CNY 270,842					2022.12.09
USD 30,000		USD to VND	3.45%	90-Day LIBOR+ 1.3%	2020.12.23~
VND 693,900,000					2023.12.22
USD 30,000		USD to VND	3.10%	90-Day LIBOR+ 1.3%	2021.04.16~
VND 692,400,000					2023.12.22
USD 100,000		USD to THB	2.27%	90-Day LIBOR+ 1.65%	2021.01.11~
THB 2,993,000					2024.01.11

Forward exchange contracts:

		2021.6.30		
		Amount	Currency	Contract period
Forward exchange purchased	USD	2,000	USD to VND	2020.10.27~2021.10.26
Forward exchange purchased	USD	3,000	USD to VND	2020.10.29~2021.10.28
Forward exchange purchased	USD	5,000	USD to VND	2020.11.27~2021.11.26
Forward exchange purchased	USD	5,000	USD to VND	2020.11.30~2021.11.30
Forward exchange purchased	USD	3,000	USD to VND	2020.12.11~2021.12.10
Forward exchange purchased	USD	5,000	USD to VND	2021.03.22~2022.03.22
Forward exchange purchased	USD	6,000	USD to VND	2021.06.10~2022.06.09
Forward exchange purchased	USD	4,000	USD to VND	2021.06.11~2022.06.10
Forward exchange purchased	USD	5,000	USD to VND	2021.06.14~2022.05.13

1. Cash flow hedge

Subsidiaries entered into cross currency swap and interest rate swap contracts with banks to hedge future cash flow out of foreign currency loans.

Hedged item	Hedge Instrument	Fair Value			Expected Cash flow Period	Hedge Period
		2022.6.30	2021.12.31	2021.6.30		
USD loans, JPY loans and HKD loans	Cross currency swap	\$ 1,277,171	291,404	202,871	2019~2025	2019~2025
USD loans, JPY loans and HKD loans	Cross currency swap	(1,684,695)	(543,826)	(1,435,966)	2019~2024	2019~2024
Floating interest rate loans	Interest rate swap	6,931	(8,413)	-	2021~2024	2021~2024

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Item	For the three months ended June 30,		For the six months ended June 30,	
	2022	2021	2022	2021
The fair value adjustment to other comprehensive income	\$ (175,420)	(91,889)	(263,926)	51,099

The Group uses the forward exchange contracts as its strategy to hedge its estimated foreign currency exposure in respect of forecasted purchases over the following twelve months. The amounts related to the items designated as hedging instruments at the reporting date were as follows:

2022.6.30	Contract amount		Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
Forward exchange purchased (USD loans)	USD	3,000	USD to VND	2021.07.06~ 2022.07.05	23,015	-
Forward exchange purchased (USD loans)	USD	5,000	USD to VND	2021.07.12~ 2022.07.11	23,000	-
Forward exchange purchased (USD loans)	USD	2,000	USD to VND	2021.10.15~ 2022.10.14	22,756	-
Forward exchange purchased (USD loans)	USD	5,000	USD to VND	2021.10.22~ 2022.10.21	22,750	-
Forward exchange purchased (USD loans)	USD	5,000	USD to VND	2021.11.12~ 2022.11.10	22,642	-
Forward exchange purchased (USD loans)	USD	5,000	USD to VND	2021.12.10~ 2022.09.09	23,018	-
Forward exchange purchased (USD loans)	USD	20,000	USD to VND	2021.12.17~ 2022.12.16	22,950	-
Forward exchange purchased (USD loans)	USD	5,000	USD to VND	2022.02.14~ 2022.08.15	22,720	-
Forward exchange purchased (USD loans)	USD	30,000	USD to VND	2022.04.12~ 2023.04.12	22,880	-
Forward exchange purchased (USD loans)	USD	30,000	USD to VND	2022.06.21~ 2023.06.21	23,228	-

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2021.12.31	Contract amount	Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021.03.22~2022.03.22	23,075	-
Forward exchange purchased (USD loans)	USD 6,000	USD to VND	2021.06.10~2022.06.09	22,940	-
Forward exchange purchased (USD loans)	USD 4,000	USD to VND	2021.06.11~2022.06.10	22,940	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021.06.14~2022.05.13	22,940	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021.07.05~2022.06.29	22,994	-
Forward exchange purchased (USD loans)	USD 3,000	USD to VND	2021.07.06~2022.07.05	23,015	-
Forward exchange purchased (USD loans)	USD 3,000	USD to VND	2021.07.07~2022.04.04	23,010	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021.07.12~2022.07.11	23,000	-
Forward exchange purchased (USD loans)	USD 6,000	USD to VND	2021.07.14~2022.01.11	23,015	-
Forward exchange purchased (USD loans)	USD 2,000	USD to VND	2021.10.15~2022.10.14	22,756	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021.10.22~2022.10.21	22,750	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021.11.12~2022.11.10	22,642	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021.12.10~2022.09.09	23,018	-
Forward exchange purchased (USD loans)	USD 20,000	USD to VND	2021.12.17~2022.12.16	22,950	-

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2021.6.30	Contract amount	Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
Forward exchange purchased (USD loans)	USD 2,000	USD to VND	2020.10.27~2021.10.26	23,175	-
Forward exchange purchased (USD loans)	USD 3,000	USD to VND	2020.10.29~2021.10.28	23,179	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2020.11.27~2021.11.26	23,155	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2020.11.30~2021.11.30	23,135	-
Forward exchange purchased (USD loans)	USD 3,000	USD to VND	2020.12.11~2021.12.10	23,128	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021.03.22~2022.03.22	23,075	-
Forward exchange purchased (USD loans)	USD 6,000	USD to VND	2021.06.10~2022.06.09	22,940	-
Forward exchange purchased (USD loans)	USD 4,000	USD to VND	2021.06.11~2022.06.10	22,940	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021.06.12~2022.05.13	22,940	-

The amounts at the reporting date related to the items designated as hedged items were as follows:

	Cash flow hedge reserve (Continuing hedges)
2022.6.30	
USD loans	\$ <u><u>(12,685)</u></u>
2021.12.31	
USD loans	\$ <u><u>17,874</u></u>
2021.6.30	
USD loans	\$ <u><u>(5,020)</u></u>

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The impact of the amounts related to hedging instruments on other comprehensive income was as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2022	2021	2022	2021
	Forward exchange purchased (USD loans)	Forward exchange purchased (USD loans)	Forward exchange purchased (USD loans)	Forward exchange purchased (USD loans)
Amount reclassified from hedge reserve to profit or loss:				
Amounts of hedging gains or (losses) recognized in other comprehensive income \$	<u><u>22,380</u></u>	<u><u>(283)</u></u>	<u><u>29,449</u></u>	<u><u>(2,127)</u></u>

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 were as follows:

Hedged Item	Hedge Instrument	Designated Hedging Instrument		
		Fair Value		
		2022.6.30	2021.12.31	2021.6.30
Equity investment measured in USD	Foreign currency borrowings	\$ <u><u>8,262,160</u></u>	<u><u>10,933,600</u></u>	<u><u>4,986,940</u></u>
Item	For the three months ended June 30,		For the six months ended June 30,	
	2022	2021	2022	2021
The fair value adjustment to other comprehensive income \$	<u><u>(332,640)</u></u>	<u><u>110,485</u></u>	<u><u>(654,430)</u></u>	<u><u>101,640</u></u>

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 six months ended June 30, 2022 and 2021.

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(d) Accounts receivable, net

	<u>2022.6.30</u>	<u>2021.12.31</u>	<u>2021.6.30</u>
Current			
Accounts receivable	\$ 52,746,426	47,579,740	42,495,947
Less: Allowance for impairment	<u>(1,046,742)</u>	<u>(911,921)</u>	<u>(931,968)</u>
	51,699,684	46,667,819	41,563,979
Installment sales receivable	137,146,090	122,374,515	114,060,971
Less: Unearned interests	<u>(16,850,852)</u>	<u>(14,365,904)</u>	<u>(13,199,947)</u>
Allowance for impairment	<u>(3,244,993)</u>	<u>(3,056,705)</u>	<u>(2,889,069)</u>
	117,050,245	104,951,906	97,971,955
Leases receivable (included operating leases)	239,070,619	228,843,214	212,478,436
Less: Unearned revenue	<u>(28,862,053)</u>	<u>(27,778,367)</u>	<u>(25,698,130)</u>
Allowance for impairment	<u>(4,491,897)</u>	<u>(4,816,766)</u>	<u>(4,894,360)</u>
	205,716,669	196,248,081	181,885,946
Loans receivable	91,067,731	81,223,446	73,316,891
Less: Allowance for impairment	<u>(1,585,188)</u>	<u>(1,535,533)</u>	<u>(1,184,060)</u>
	89,482,543	79,687,913	72,132,831
Sub-total of current accounts	<u>463,949,141</u>	<u>427,555,719</u>	<u>393,554,711</u>
Non-Current			
Accounts receivable	33,661,547	29,392,707	24,526,566
Less: Allowance for impairment	<u>(461,116)</u>	<u>(405,173)</u>	<u>(339,263)</u>
	33,200,431	28,987,534	24,187,303
Installment sales receivable	81,997,010	69,975,993	64,580,998
Less: Unearned interests	<u>(9,710,981)</u>	<u>(8,198,913)</u>	<u>(7,611,888)</u>
Allowance for impairment	<u>(1,708,382)</u>	<u>(1,542,170)</u>	<u>(1,528,130)</u>
	70,577,647	60,234,910	55,440,980
Leases receivable	14,766,124	13,371,370	11,056,987
Less: Unearned revenue	<u>(1,333,541)</u>	<u>(1,195,399)</u>	<u>(1,001,117)</u>
Allowance for impairment	<u>(106,437)</u>	<u>(106,646)</u>	<u>(92,566)</u>
	13,326,146	12,069,325	9,963,304
Loans receivable	20,212,655	16,153,964	13,829,058
Less: Allowance for impairment	<u>(399,998)</u>	<u>(290,752)</u>	<u>(531,522)</u>
	19,812,657	15,863,212	13,297,536
Sub-total of non-current accounts	<u>136,916,881</u>	<u>117,154,981</u>	<u>102,889,123</u>
Total accounts receivable	<u><u>\$ 600,866,022</u></u>	<u><u>544,710,700</u></u>	<u><u>496,443,834</u></u>

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

	For the six months ended June 30,	
	2022	2021
Opening balance	\$ 12,665,666	12,147,566
Impairment loss recognized	3,693,832	3,081,061
Bad debts written off	(3,529,308)	(2,604,008)
Effect of exchange rate changes	214,563	(233,681)
Ending balance	<u><u>\$ 13,044,753</u></u>	<u><u>12,390,938</u></u>

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. A maturity analysis of capital lease payments, showing the undiscounted lease payments to be received after the reporting date is as follows:

	2022.6.30	2021.12.31	2021.6.30
Less than one year	\$ 134,918,291	129,239,043	119,458,691
One to two years	82,738,051	74,554,061	73,594,764
Two to three years	27,586,585	31,363,106	24,252,106
Three to four years	5,061,633	4,427,265	4,181,973
Four to five years	1,954,455	1,283,274	1,293,176
More than five years	<u>1,313,765</u>	<u>1,103,552</u>	<u>545,760</u>
Gross investment in the leases	253,572,780	241,970,301	223,326,470
Unearned revenue	<u>(30,195,594)</u>	<u>(28,973,766)</u>	<u>(26,699,247)</u>
Present value of minimum leases receivable	<u><u>\$ 223,377,186</u></u>	<u><u>212,996,535</u></u>	<u><u>196,627,223</u></u>

4. 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
June 30, 2022			
Within operating cycle	\$ 137,146,090	(16,850,852)	120,295,238
Beyond one operating cycle to 5 years	79,115,466	(9,472,519)	69,642,947
Beyond 5 years	<u>2,881,544</u>	<u>(238,462)</u>	<u>2,643,082</u>
	<u><u>\$ 219,143,100</u></u>	<u><u>(26,561,833)</u></u>	<u><u>192,581,267</u></u>

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	Gross investment in the installment sales	Unearned interests	Present value of installment sales receivable
December 31, 2021			
Within operating cycle	\$ 122,374,515	(14,365,904)	108,008,611
Beyond one operating cycle to 5 years	67,341,559	(7,963,060)	59,378,499
Beyond 5 years	<u>2,634,434</u>	<u>(235,853)</u>	<u>2,398,581</u>
	<u>\$ 192,350,508</u>	<u>(22,564,817)</u>	<u>169,785,691</u>
June 30, 2021			
Within operating cycle	\$ 114,060,971	(13,199,947)	100,861,024
Beyond one operating cycle to 5 years	61,991,431	(7,350,747)	54,640,684
Beyond 5 years	<u>2,589,567</u>	<u>(261,141)</u>	<u>2,328,426</u>
	<u>\$ 178,641,969</u>	<u>(20,811,835)</u>	<u>157,830,134</u>

5. 2019 Securitization

In 2019, the Group securitized its financial assets, consisting of conditional sales receivable, installment sales receivable, fund loaning and capital leases receivable, with an aggregate carrying amount of \$5,330,149. 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 \$4,285,000 in cash from issuing these beneficiary certificates. Because the Group acquired all of the subordinated beneficiary certificates, the Group had control over the SPEs. The SPEs are classified as "Investments accounted under equity method". The Group's downstream transactions are eliminated by the difference between the following two amounts.

- 1) The amount received from disposal of financial assets.
- 2) Adjusted book value of disposed financial assets.

The SPEs trusts are included in the consolidated financial statements and recognized as liabilities for cash obtained from issuing these beneficiary certificates.

These beneficiary certificates are redeemable for the period from December 11, 2019 to December 11, 2026. 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	Contract Interest rate	Payment frequency
twAAA	1st	3,840,000	3,840,000	1.30 %	Monthly
twA	2nd	445,000	445,000	1.70 %	Monthly
Subordinated	3rd	1,045,149	1,242,765	None	Monthly

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6. 2021 Securitization

In 2022, the Group securitized its financial assets, consisting of conditional sales receivable, installment sales receivable, fund loaning and capital leases receivable, with an aggregate carrying amount of \$5,916,653. 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 \$4,742,000 in cash from issuing these beneficiary certificates. Because the Group acquired all of the subordinated beneficiary certificates, the Group had control over the SPEs. The SPEs are classified as "Investments accounted under equity method". The Group's downstream transactions are eliminated by the difference between the following two amounts.

- 1) The amount received from disposal of financial assets.
- 2) Adjusted book value of disposed financial assets.

The SPEs trusts are included in the consolidated financial statements and recognized as liabilities for cash obtained from issuing these beneficiary certificates.

These beneficiary certificates are redeemable for the period from April 15, 2022 to April 15, 2029. 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	Contract Interest rate	Payment frequency
twAAA	1st	4,250,000	4,250,000	1.42 %	Monthly
twA	2nd	492,000	492,000	1.72 %	Monthly
Subordinated	3rd	1,174,653	1,372,837	None	Monthly

(e) Other current assets

	2022.6.30	2021.12.31	2021.6.30
Prepayments	\$ 5,684,747	3,130,995	2,356,879
Prepaid expenses	4,049,510	3,683,582	3,556,742
Foreclosed assets	163,121	113,666	94,143
Others	24,349	578	2,205
	\$ 9,921,727	6,928,821	6,009,969

As of June 30, 2022, December 31, 2021, and June 30, 2021, foreclosed assets held by the Group were as follows:

	2022.6.30	2021.12.31	2021.6.30
Foreclosed assets	\$ 224,456	167,247	138,582
Less: Accumulated impairment	(61,335)	(53,581)	(44,439)
	\$ 163,121	113,666	94,143

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For the three months and the six months ended June 30, 2022 and 2021, the Group recognized an impairment profit of \$6,671, profit of \$2,863, loss of \$7,054 and profit of \$9,978, respectively, for certain foreclosed assets. Certain foreclosed assets were disposed to non-related parties and a disposal loss of \$39,754, \$38,764, \$77,485 and \$86,598 for the three months and the six months ended June 30, 2022 and 2021, respectively

(f) Investments accounted under equity method

1. The financial information of individually non-significant equity method associates included in the consolidated financial statements was as follows:

	2022.6.30		2021.12.31		2021.6.30	
Investments in associates	<u>\$ 2,427,993</u>		<u>1,759,104</u>		<u>1,710,559</u>	
	For the three months ended June 30,		For the six months ended June 30,			
	2022		2021		2022	
Comprehensive income attributable to the Group						
Loss in the period	\$	(28,579)	(11,148)	(42,839)	(13,679)	
Other comprehensive income		(14,173)	4,549	(21,756)	(11,635)	
Total comprehensive income	\$	<u>(42,752)</u>	<u>(6,599)</u>	<u>(64,595)</u>	<u>(25,314)</u>	

(g) Property, plant and equipment

The cost, depreciation, and impairment of the property, plant and equipment of the Group as of and for the six months ended June 30, 2022 and 2021, were as follows:

	Land and buildings	Transportation equipment	Machinery and miscellaneous equipment	Leasehold improvements	Total
Cost or deemed cost:					
Balance at January 1, 2022	\$ 3,473,504	19,360,345	41,559,417	304,697	64,697,963
Additions	-	4,094,186	6,171,449	798	10,266,433
Disposals	-	(2,423,679)	(80,669)	(2,505)	(2,506,853)
Effect of movements in exchange rate	32,428	200,682	10,647	4,856	248,613
Balance at June 30, 2022	\$ <u>3,505,932</u>	<u>21,231,534</u>	<u>47,660,844</u>	<u>307,846</u>	<u>72,706,156</u>
Balance at January 1, 2021	\$ 2,924,521	15,280,472	35,651,937	254,951	54,111,881
Additions	-	3,053,690	3,316,977	17,659	6,388,326
Disposals	-	(1,667,759)	(470,930)	-	(2,138,689)
Effect of movements in exchange rate	(33,844)	(35,983)	(21,962)	382	(91,407)
Balance at June 30, 2021	\$ <u>2,890,677</u>	<u>16,630,420</u>	<u>38,476,022</u>	<u>272,992</u>	<u>58,270,111</u>

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	Land and buildings	Transportation equipment	Machinery and miscellaneous equipment	Leasehold improvements	Total
Depreciation and impairment losses:					
Balance at January 1, 2022	\$ 745,120	6,532,682	4,966,971	212,521	12,457,294
Depreciation	26,914	1,674,721	945,752	14,819	2,662,206
Impairment loss	-	252,079	11,120	-	263,199
Disposals	-	(1,736,856)	(29,201)	(2,505)	(1,768,562)
Effect of movements in exchange rate	6,733	56,942	8,016	3,250	74,941
Balance at June 30, 2022	<u>\$ 778,767</u>	<u>6,779,568</u>	<u>5,902,658</u>	<u>228,085</u>	<u>13,689,078</u>
Balance at January 1, 2021	\$ 697,989	5,495,296	3,689,111	186,128	10,068,524
Depreciation	26,837	1,339,253	762,865	14,016	2,142,971
Impairment loss	-	167,665	59,445	-	227,110
Disposals	-	(1,045,199)	(174,602)	-	(1,219,801)
Effect of movements in exchange rate	(6,947)	(23,289)	(15,816)	673	(45,379)
Balance at June 30, 2021	<u>\$ 717,879</u>	<u>5,933,726</u>	<u>4,321,003</u>	<u>200,817</u>	<u>11,173,425</u>
Carrying amounts:					
Balance at January 1, 2022	<u>\$ 2,728,384</u>	<u>12,827,663</u>	<u>36,592,446</u>	<u>92,176</u>	<u>52,240,669</u>
Balance at June 30, 2022	<u>\$ 2,727,165</u>	<u>14,451,966</u>	<u>41,758,186</u>	<u>79,761</u>	<u>59,017,078</u>
Balance at January 1, 2021	<u>\$ 2,226,532</u>	<u>9,785,176</u>	<u>31,962,826</u>	<u>68,823</u>	<u>44,043,357</u>
Balance at June 30, 2021	<u>\$ 2,172,798</u>	<u>10,696,694</u>	<u>34,155,019</u>	<u>72,175</u>	<u>47,096,686</u>

Recognition and reversal of impairment losses were charged to the cost of rental.

For the impairment test of its leasing asset, management estimated the recoverable amount based on its value in use, which was determined by using the cost of capital 1.12%~3.69% and 0.92%~2.18% as of June 30, 2022 and 2021, respectively, to reflect the specific risk associated with its cash generating units.

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).

(h) Right-of-use assets

The Group leases many assets including land and buildings and transportation equipment. Information for the six months ended June 30, 2022 and 2021, was as follows:

	Land and buildings	Transportation equipment	Total
Cost:			
Balance as of January 1, 2022	\$ 6,156,739	156,896	6,313,635
Additions	757,024	565	757,589
Disposal and termination of contract prior to maturity	(207,134)	(15,021)	(222,155)
Effect of changes in foreign exchange rates	15,862	3,291	19,153
Balance as of June 30, 2022	<u>\$ 6,722,491</u>	<u>145,731</u>	<u>6,868,222</u>

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	Land and buildings	Transportation equipment	Total
Balance as of January 1, 2021	\$ 4,981,410	152,403	5,133,813
Additions	879,580	40,763	920,343
Disposal and termination of contract prior to maturity	(228,559)	-	(228,559)
Effect of changes in foreign exchange rates	(10,745)	(3,496)	(14,241)
Balance as of June 30, 2021	<u>\$ 5,621,686</u>	<u>189,670</u>	<u>5,811,356</u>
Accumulated depreciation and impairment losses:			
Balance as of January 1, 2022	\$ 1,201,352	77,820	1,279,172
Depreciation	345,772	23,561	369,333
Disposal and termination of contract prior to maturity	(118,123)	(15,021)	(133,144)
Effect of changes in foreign exchange rates	905	1,679	2,584
Balance as of June 30, 2022	<u>\$ 1,429,906</u>	<u>88,039</u>	<u>1,517,945</u>
Balance as of January 1, 2021	\$ 857,361	79,242	936,603
Depreciation	309,802	28,708	338,510
Disposal and termination of contract prior to maturity	(107,750)	-	(107,750)
Effect of changes in foreign exchange rates	(5,050)	(1,661)	(6,711)
Balance as of June 30, 2021	<u>\$ 1,054,363</u>	<u>106,289</u>	<u>1,160,652</u>
Carrying amount:			
Balance as of January 1, 2022	<u>\$ 4,955,387</u>	<u>79,076</u>	<u>5,034,463</u>
Balance as of June 30, 2022	<u>\$ 5,292,585</u>	<u>57,692</u>	<u>5,350,277</u>
Balance as of January 1, 2021	<u>\$ 4,124,049</u>	<u>73,161</u>	<u>4,197,210</u>
Balance as of June 30, 2021	<u>\$ 4,567,323</u>	<u>83,381</u>	<u>4,650,704</u>

(i) Intangible assets

	Goodwill	Software	Total
Carrying amounts:			
Balance at January 1, 2022	<u>\$ 78,635</u>	<u>15,210</u>	<u>93,845</u>
Balance at June 30, 2022	<u>\$ 174,886</u>	<u>19,086</u>	<u>193,972</u>
Balance at January 1, 2021	<u>\$ 79,846</u>	<u>17,930</u>	<u>97,776</u>
Balance at June 30, 2021	<u>\$ 79,208</u>	<u>16,076</u>	<u>95,284</u>

There were no significant additions, disposal, or recognition and reversal of impairment losses of intangible assets for the six months ended June 30, 2022 and 2021. Information on amortization for the period is discussed in Note (12)(b). Please refer to Note (6)(i) of the 2021 annual consolidated financial statements for other related information.

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(j) Short-term notes and bills payable

The Group's short-term notes and bills payable were as follows:

2022.6.30			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	0.48%~1.95%	\$ 68,450,000
	Bills Finance Company	0.47%~2.34%	26,873,900
Less: Discount on short-term notes and bills payable			(503,661)
Total			<u><u>\$ 94,820,239</u></u>
2021.12.31			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	0.37%~1.14%	\$ 64,700,000
	Bills Finance Company	0.37%~1.06%	25,790,000
Less: Discount on short-term notes and bills payable			(214,594)
Total			<u><u>\$ 90,275,406</u></u>
2021.6.30			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	0.35%~1.04%	\$ 61,480,000
	Bills Finance Company	0.34%~1.06%	29,930,000
Less: Discount on short-term notes and bills payable			(207,310)
Total			<u><u>\$ 91,202,690</u></u>

Please refer to Note (8) for the Group's short-term notes and bills payable collateral.

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(k) Long-term and short-term borrowings

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

2022.6.30				
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	0.96%~1.35%	2022~2025	\$ 8,195,000
"	USD	1.05%~3.15%	2022~2025	7,001,923
"	THB	1.10%~3.30%	2022~2025	11,150,421
"	CNY	3.90%~5.70%	2022~2029	53,455,002
"	VND	1.90%~4.40%	2022~2023	6,351,254
"	MYR	3.00%~5.00%	2022~2027	4,788,725
Unsecured bank loans	TWD	0.98%~2.77%	2022~2031	173,819,853
"	USD	1.25%~5.50%	2022~2025	67,595,258
"	THB	1.00%~3.25%	2022~2025	22,489,245
"	CNY	3.40%~5.15%	2022~2025	20,983,559
"	EUR	0.60%~1.30%	2022	2,328,748
"	JPY	1.00%~1.37%	2023~2024	4,749,267
"	HKD	1.60%~2.30%	2022	4,328,788
"	SGD	2.43%~2.81%	2022	406,028
"	PHP	4.08%~5.74%	2022~2024	340,970
"	MYR	3.00%~5.00%	2022~2023	1,682,980
"	KHR	4.00%~7.00%	2022~2024	398,774
Unsecured other loans	THB	1.50%~1.60%	2022	497,565
Notes payable from securitization	TWD	1.30%~1.72%	2022~2029	9,027,000
"	CNY	4.08%~4.13%	2022~2023	4,137,681
Total				<u><u>\$ 403,728,041</u></u>
Current				\$ 263,877,209
Non-current				<u>139,850,832</u>
Total				<u><u>\$ 403,728,041</u></u>

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2021.12.31				
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	0.79%~1.20%	2022~2025	\$ 895,000
"	USD	1.00%~2.75%	2022~2024	4,638,643
"	THB	1.10%~3.30%	2022~2024	10,396,500
"	CNY	4.05%~5.41%	2022~2024	38,252,424
"	VND	1.54%~3.80%	2022	6,044,573
"	MYR	3.00%~5.00%	2022~2026	4,130,750
Unsecured bank loans	TWD	0.73%~2.11%	2022~2031	159,508,564
"	USD	0.78%~5.50%	2022~2024	68,749,608
"	THB	1.00%~3.38%	2022~2024	16,789,152
"	CNY	3.60%~5.30%	2022~2024	18,039,758
"	EUR	0.55%~1.30%	2022~2024	2,599,553
"	JPY	0.70%~1.37%	2022~2023	5,520,277
"	HKD	1.38%~1.74%	2022	4,362,214
"	SGD	1.48%~1.60%	2022	368,279
"	PHP	3.39%~6.67%	2022~2024	324,392
"	MYR	3.00%~4.00%	2022	2,440,320
"	KHR	4.00%~7.00%	2022	173,208
Unsecured other loans	TWD	2.10%~4.00%	2022~2023	145,534
"	THB	1.50%~2.31%	2022	708,983
Notes payable from securitization	TWD	1.30%~1.70%	2022~2026	4,285,000
"	CNY	4.13%~4.30%	2022	4,854,941
Total				<u><u>\$ 353,227,673</u></u>
Current				\$ 234,455,828
Non-current				<u>118,771,845</u>
Total				<u><u>\$ 353,227,673</u></u>

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2021.6.30				
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	0.80%~1.20%	2021~2025	\$ 465,000
"	USD	1.05%~2.75%	2021~2023	3,509,914
"	THB	1.05%~3.30%	2021~2024	9,465,823
"	CNY	4.30%~5.41%	2021~2029	48,601,301
"	VND	1.54%~3.35%	2021~2022	6,795,248
"	MYR	3.00%~4.00%	2022~2026	4,347,000
Unsecured bank loans	TWD	0.74%~2.11%	2021~2031	132,533,235
"	USD	0.78%~5.50%	2021~2024	45,631,566
"	THB	0.90%~3.25%	2021~2024	17,052,890
"	CNY	3.60%~5.94%	2021~2024	14,509,409
"	EUR	0.57%~1.30%	2021~2022	3,315,006
"	JPY	0.70%~1.37%	2021~2023	2,317,277
"	HKD	1.40%~1.64%	2021~2022	3,678,641
"	SGD	1.50%~1.60%	2021	373,141
"	MYR	3.00%~4.00%	2021~2022	3,670,800
"	PHP	3.39%~6.74%	2021~2024	311,163
"	KHR	4.00%~7.00%	2021~2022	153,884
Unsecured other loans	THB	1.80%~2.31%	2021~2022	1,089,994
Notes payable from securitization	TWD	1.30%~1.70%	2021~2026	4,285,000
"	CNY	4.30%~4.60%	2021~2022	10,953,943
Total				\$ 313,060,235
Current				\$ 211,461,993
Non-current				101,598,242
Total				\$ 313,060,235

For information on the Group's interest risk, currency risk, and liquidity risk, please refer to Note (6)(u). For information on the debts of related parties, please refer to Note (7).

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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) The Company, entered into a syndicated credit agreement 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 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, self-owned asset ratio, 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, Grand Pacific Financing Corp. (California), 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. equity ratio, tangible net worth, interest coverage ratio, self-owned asset ratio, etc.) Otherwise, the loans are due and payable immediately.
- 6) A subsidiary, Chailease International Finance Corporation entered into several credit loan agreements with financial institutions. Under these agreements, the Company and this subsidiary shall maintain certain financial ratios on balance sheet date. (i.e. liabilities to equity ratio, equity ratio, tangible assets net worth, 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.

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- 8) 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.
- 9) A subsidiary, Chailease Consumer Finance 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. equity ratio, tangible net worth, interest coverage ratio, self-owned asset ratio, etc.) Otherwise, the loans are due and payable immediately.
- 10) A subsidiary, Chailease International Financial Services Co., Ltd., entered into several credit loan agreements with financial institutions, under which, Chailease Finance Co., Ltd., shall maintain certain parent only financial ratios on balance sheet date. (i.e. interest coverage ratio, tangible net worth, etc.) Otherwise, the loans are due and payable immediately.
- 11) A subsidiary, Chailease Berjaya Credit Sdn Bhd., entered into several syndicated credit loan agreements with financial institutions, under which, the Company and Chailease Berjaya Credit Sdn Bhd., shall maintain certain financial ratios on balance sheet date. (i.e. liabilities to equity ratio, etc.) Otherwise, the loans are due and payable immediately.
- 12) A subsidiary, Chailease International Financial Services (Singapore) Pte. Ltd. entered into several credit loan agreements with financial institutions, under which, Chailease Finance Co., Ltd., shall maintain certain financial ratios on balance sheet date. (i.e. interest coverage ratio and tangible net worth ratio, etc.) Otherwise, the loans are due and payable immediately.
- 13) A subsidiary, Chailease Berjaya Finance Corporation, entered into a credit loan agreement with a financial institution, under which, Chailease Berjaya Finance Corporation shall maintain certain financial ratios on the balance sheet date. (i.e. liabilities ratio, etc.) Otherwise, the loans will be deemed as due and are payable immediately.
- 14) The subsidiaries, Chailease Royal Leasing Plc. and Chailease Royal Finance Plc. entered into several credit loan agreements with financial institutions, under which, the Company, Chailease Royal Leasing Plc. and Chailease Royal Finance Plc. shall maintain certain financial ratios on the balance sheet date. (i.e. liabilities ratio, non-performing asset ratio, interest coverage ratio, and net tangible assets ratio, etc.) Otherwise, the loans are due and payable immediately.
- 15) A subsidiary, Chailease International Leasing Company Limited (Vietnam) entered into several syndicated credit loans agreements with different financial institutions, under which, the subsidiary and Chailease Finance Co., Ltd., shall maintain certain financial ratios on balance sheet date (i.e. interest coverage ratio and tangible net worth ratio, etc.). Otherwise, the loans are due and payable immediately.

As of December 31, 2021, the Group was in compliance with the financial covenants mentioned above.

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(1) Bonds payable

1.The details of unsecured non-convertible corporate bonds were as follows:

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2022.6.30		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2014.10.30~ 2024.10.30	2.300%	1,100,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	\$ -	1,100,000	None
2016.06.28~ 2023.06.28	1.250%	300,000	"	300,000	-	"
2017.05.17~ 2024.05.17	1.700%	500,000	"	500,000	-	"
2017.11.09~ 2022.11.09	1.100%	1,000,000	"	1,000,000	-	"
2018.09.26~ 2023.09.26	0.980%	1,600,000	"	1,600,000	-	"
2018.09.26~ 2025.09.26	1.260%	700,000	"	-	700,000	"
2019.05.09~ 2024.05.09	0.980%	2,950,000	"	2,950,000	-	"
2019.05.09~ 2026.05.09	1.150%	500,000	"	-	500,000	"
2019.05.29~ 2024.05.29	0.980%	2,850,000	"	2,850,000	-	"
2020.04.22~ 2025.04.22	0.660%	3,500,000	"	-	3,500,000	"
2020.10.12~ 2027.10.12	0.730%	550,000	"	-	550,000	"
2020.10.12~ 2030.10.12	0.900%	700,000	"	-	700,000	"
2021.05.06~ 2026.05.06	0.750%	4,600,000	"	-	4,600,000	"
2021.06.25~ 2028.06.25	0.680%	3,100,000	"	-	3,100,000	"
2021.06.25~ 2031.06.25	0.850%	900,000	"	-	900,000	"
2021.06.25~ 2036.06.25	1.000%	200,000	"	-	200,000	"
2021.07.27~ 2026.07.27	0.700%	2,200,000	"	-	2,200,000	"
2021.10.08~ 2028.10.08	0.700%	1,550,000	"	-	1,550,000	"
2021.10.08~ 2031.10.08	0.850%	1,100,000	"	-	1,100,000	"
2022.03.30~ 2027.03.30	1.000%	2,700,000	"	-	2,700,000	"
2022.03.30~ 2029.03.30	1.150%	1,550,000	"	-	1,550,000	"
2022.03.30~ 2032.03.30	1.300%	900,000	"	-	900,000	"
2022.04.14~ 2037.04.14	1.930%	8,000,000	Payable in lump sum. Interest rate is floated. Interest is payable quarterly.	-	8,000,000	"

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					Within Operating Cycle	Beyond Operating Cycle	
2019.07.26~ 2022.07.26	3.150%	THB	500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	423,450	-	None
2019.08.16~ 2022.08.16	3.150%	THB	200,000	"	169,380	-	"
2020.08.28~ 2022.08.28	3.250%	THB	721,500	"	611,038	-	"
2020.08.28~ 2023.11.28	3.750%	THB	602,500	"	-	510,257	"
2020.12.18~ 2022.12.18	3.250%	THB	416,000	"	352,311	-	"
2021.04.07~ 2023.04.21	2.700%	THB	317,000	"	268,467	-	"
2021.06.18~ 2024.06.18	2.900%	THB	2,200,000	"	-	1,863,180	"
2021.08.27~ 2024.08.27	2.880%	THB	500,000	"	-	423,450	"
2021.08.30~ 2023.08.30	2.520%	THB	500,000	"	-	423,450	"
2021.10.07~ 2023.10.17	2.500%	THB	500,000	"	-	423,450	"
2021.10.07~ 2024.10.07	2.850%	THB	1,500,000	"	-	1,270,350	"
2021.11.23~ 2023.11.23	2.500%	THB	650,000	"	-	550,485	"
2019.08.08~ 2022.08.08	3.150%	THB	800,000	Payable in lump sum. Interest rate is fixed. Interest is payable quarterly.	677,520	-	"
2020.02.17~ 2023.02.17	0%	THB	600,000	Payable at par value.	508,140	-	"
2020.03.26~ 2023.03.26	0%	THB	500,000	"	423,450	-	"
2021.03.17~ 2022.09.14	0%	THB	300,000	"	254,070	-	"
2021.03.18~ 2023.03.18	0%	THB	200,000	"	169,380	-	"
2021.03.19~ 2022.07.01	0%	THB	56,000	"	47,427	-	"
2022.05.03~ 2024.05.03	0%	THB	500,000	"	-	423,450	"
2020.10.22~ 2023.10.22	3.750%	USD	300,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	8,945,295	-	"
Bonds payable (Gross)					22,049,928	39,738,072	
Discounts on bonds payable					(22,562)	(43,300)	
					<u>\$ 22,027,366</u>	<u>39,694,772</u>	

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				Within Operating Cycle	Beyond Operating Cycle	
2014.10.30~ 2024.10.30	2.300%	1,100,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	\$ -	1,100,000	None
2016.06.28~ 2023.06.28	1.250%	300,000	"	300,000	-	"
2017.05.17~ 2022.05.17	1.350%	1,700,000	"	1,700,000	-	"
2017.05.17~ 2024.05.17	1.700%	500,000	"	-	500,000	"
2017.11.09~ 2022.11.09	1.100%	1,000,000	"	1,000,000	-	"
2018.09.26~ 2023.09.26	0.980%	1,600,000	"	1,600,000	-	"
2018.09.26~ 2025.09.26	1.260%	700,000	"	-	700,000	"
2019.05.09~ 2024.05.09	0.980%	2,950,000	"	-	2,950,000	"
2019.05.09~ 2026.05.09	1.150%	500,000	"	-	500,000	"
2019.05.29~ 2024.05.29	0.980%	2,850,000	"	-	2,850,000	"
2020.04.22~ 2025.04.22	0.660%	3,500,000	"	-	3,500,000	"
2020.10.12~ 2027.10.12	0.730%	550,000	"	-	550,000	"
2020.10.12~ 2030.10.12	0.900%	700,000	"	-	700,000	"
2021.05.06~ 2026.05.06	0.750%	4,600,000	"	-	4,600,000	"
2021.06.25~ 2028.06.25	0.680%	3,100,000	"	-	3,100,000	"
2021.06.25~ 2031.06.25	0.850%	900,000	"	-	900,000	"
2021.06.25~ 2036.06.25	1.000%	200,000	"	-	200,000	"
2021.07.27~ 2026.07.27	0.700%	2,200,000	"	-	2,200,000	"
2021.10.08~ 2028.10.08	0.700%	1,550,000	"	-	1,550,000	"
2021.10.08~ 2031.10.08	0.850%	1,100,000	"	-	1,100,000	"
2019.07.26~ 2022.07.26	3.150%	THB 500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	417,350	-	"
2019.08.16~ 2022.08.16	3.150%	THB 200,000	"	166,940	-	"
2020.08.28~ 2022.08.28	3.250%	THB 721,500	"	602,236	-	"
2020.08.28~ 2023.11.28	3.750%	THB 602,500	"	-	502,907	"

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					Within Operating Cycle	Beyond Operating Cycle	
2020.12.18~ 2022.12.18	3.250%	THB	416,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	347,235	-	None
2021.04.07~ 2023.04.21	2.700%	THB	317,000	"	-	264,600	"
2021.06.18~ 2024.06.18	2.900%	THB	2,200,000	"	-	1,836,340	"
2021.08.27~ 2024.08.27	2.880%	THB	500,000	"	-	417,350	"
2021.08.30~ 2023.08.30	2.520%	THB	500,000	"	-	417,350	"
2021.10.07~ 2023.10.17	2.500%	THB	500,000	"	-	417,350	"
2021.10.07~ 2024.10.07	2.850%	THB	1,500,000	"	-	1,252,050	"
2021.11.23~ 2023.11.23	2.500%	THB	650,000	"	-	542,555	"
2019.02.28~ 2022.01.31	3.200%	THB	100,000	Payable in lump sum. Interest rate is fixed. Interest is payable quarterly.	83,470	-	"
2019.05.17~ 2022.05.17	3.150%	THB	200,000	"	166,940	-	"
2019.06.19~ 2022.06.30	3.150%	THB	270,000	"	225,369	-	"
2019.08.08~ 2022.08.08	3.150%	THB	800,000	"	667,760	-	"
2020.02.17~ 2023.02.17	0%	THB	600,000	Payable at par value.	-	500,820	"
2020.03.26~ 2023.03.26	0%	THB	500,000	"	-	417,350	"
2021.03.17~ 2022.09.14	0%	THB	300,000	"	250,410	-	"
2021.03.18~ 2023.03.18	0%	THB	200,000	"	-	166,940	"
2021.03.19~ 2022.07.01	0%	THB	56,000	"	46,743	-	"
2020.10.22~ 2023.10.22	3.750%	USD	300,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	8,301,254	-	"
Bonds payable (Gross)					15,875,707	33,735,612	
Discounts on bonds payable					(6,237)	(42,611)	
					<u>\$ 15,869,470</u>	<u>33,693,001</u>	

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				Within Operating Cycle	Beyond Operating Cycle	
2014.10.30~ 2021.10.30	2.050%	900,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	\$ 900,000	-	None
2014.10.30~ 2024.10.30	2.300%	1,100,000	"	-	1,100,000	"
2016.06.28~ 2023.06.28	1.250%	300,000	"	300,000	-	"
2017.05.17~ 2022.05.17	1.350%	1,700,000	"	1,700,000	-	"
2017.05.17~ 2024.05.17	1.700%	500,000	"	-	500,000	"
2017.11.09~ 2022.11.09	1.100%	1,000,000	"	1,000,000	-	"
2018.09.26~ 2023.09.26	0.980%	1,600,000	"	-	1,600,000	"
2018.09.26~ 2025.09.26	1.260%	700,000	"	-	700,000	"
2019.05.09~ 2024.05.09	0.980%	2,950,000	"	-	2,950,000	"
2019.05.09~ 2026.05.09	1.150%	500,000	"	-	500,000	"
2019.05.29~ 2024.05.29	0.980%	2,850,000	"	-	2,850,000	"
2020.04.22~ 2025.04.22	0.660%	3,500,000	"	-	3,500,000	"
2020.10.12~ 2027.10.12	0.730%	550,000	"	-	550,000	"
2020.10.12~ 2030.10.12	0.900%	700,000	"	-	700,000	"
2021.05.06~ 2026.05.06	0.750%	4,600,000	"	-	4,600,000	"
2021.06.25~ 2028.06.25	0.680%	3,100,000	"	-	3,100,000	"
2021.06.25~ 2031.06.25	0.850%	900,000	"	-	900,000	"
2021.06.25~ 2036.06.25	1.000%	200,000	"	-	200,000	"
2019.07.26~ 2022.07.26	3.150%	THB 500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	437,200	"
2019.08.16~ 2022.08.16	3.150%	THB 200,000	"	-	174,880	"
2020.08.28~ 2023.11.28	3.750%	THB 602,500	"	-	526,826	"

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Period	Annual Interest Rate	Principal Amount	Repayment Terms	2021.6.30		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2020.08.28~ 2022.08.28	3.250%	THB 721,500	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	630,880	None
2020.10.15~ 2021.11.09	2.400%	THB 245,000	"	214,228	-	"
2020.11.13~ 2021.12.03	2.400%	THB 100,000	"	87,440	-	"
2020.12.18~ 2022.12.18	3.250%	THB 416,000	"	-	363,750	"
2021.04.07~ 2023.04.21	2.700%	THB 317,000	"	-	277,185	"
2021.06.18~ 2024.06.18	2.900%	THB 2,200,000	"	-	1,923,680	"
2019.02.28~ 2022.01.31	3.200%	THB 100,000	Payable in lump sum. Interest rate is fixed. Interest is payable quarterly.	87,440	-	"
2019.05.17~ 2022.05.17	3.150%	THB 200,000	"	174,880	-	"
2019.06.19~ 2022.06.30	3.150%	THB 270,000	"	236,088	-	"
2019.07.12~ 2021.07.23	2.950%	THB 200,000	"	174,880	-	"
2019.08.08~ 2022.08.08	3.150%	THB 800,000	"	-	699,520	"
2020.02.17~ 2023.02.17	0%	THB 600,000	Payable at par value.	-	524,640	"
2020.03.26~ 2023.03.26	0%	THB 500,000	"	-	437,200	"
2021.03.17~ 2022.09.14	0%	THB 300,000	"	-	262,320	"
2021.03.18~ 2023.03.18	0%	THB 200,000	"	-	174,880	"
2021.03.19~ 2022.07.01	0%	THB 56,000	"	-	48,966	"
2020.10.22~ 2023.10.22	3.750%	USD 300,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	8,364,028	-	"
Bonds payable (Gross)				13,238,984	30,231,927	
Discounts on bonds payable				(178)	(69,024)	
				<u>\$ 13,238,806</u>	<u>30,162,903</u>	

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2. The details of unsecured convertible bonds was as follows:

	2022.6.30	2021.12.31
Total convertible corporate bonds issued	\$ 6,000,000	6,000,000
Unamortized discounted corporate bonds payable	(104,381)	(125,433)
Corporate bonds issued balance	<u>\$ 5,895,619</u>	<u>5,874,567</u>
Embedded derivative - call options, included in financial assets at fair value through profit or loss	<u>\$ 1,800</u>	<u>2,400</u>
Equity component - conversion options, included in capital surplus - stock options	<u>\$ 149,771</u>	<u>149,771</u>
	For the three months ended June 30, 2022	For the six months ended June 30, 2022
Embedded derivative - gain on remeasurement of call option at fair value	<u>\$ -</u>	<u>(600)</u>
Interest expense	<u>\$ 10,526</u>	<u>21,052</u>

On December 16, 2021, the Group issued 60 thousand units of 0% unsecured 3-year convertible bonds, and the bonds will be redeemed in cash at face value on the maturity date.

The conversion price was set at \$299 at the time of issue. When the Group's common shares qualify for conversion price adjustment in accordance with the terms of issue, such adjustments will be made based on a formula in accordance with the terms of issue. There is no reset term for these bonds.

From the day after the third month of the issuance of the bonds to the 40th day prior to the expiration of the issuance period, if the closing price of the Group's common shares listed on the Taiwan Stock Exchange exceeds 30% of the conversion price for 30 consecutive days, or if the remaining amount of bonds that have not been redeemed, repurchased, resold, or converted, is less than 10% of the face value, then the Company could redeem the bonds based on face value during the committed period.

(m) Lease liabilities

The Group's lease liabilities were as follows:

	2022.6.30	2021.12.31	2021.6.30
Current	<u>\$ 1,494,541</u>	<u>1,308,272</u>	<u>1,102,848</u>
Non-current	<u>\$ 3,931,708</u>	<u>3,754,831</u>	<u>3,592,142</u>

For the maturity analysis, please refer to Note (6)(u).

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The amounts recognized in profit or loss were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2022	2021	2022	2021
Interest on lease liabilities	<u>\$ 23,408</u>	<u>9,310</u>	<u>33,232</u>	<u>20,639</u>
Variable lease payments not included in the measurement of lease liabilities	<u>\$ 83,879</u>	<u>70,206</u>	<u>156,170</u>	<u>116,693</u>
Expenses relating to short-term leases	<u>\$ 66,243</u>	<u>90,059</u>	<u>158,131</u>	<u>184,299</u>

The amounts recognized in the statement of cash flows for the Group were as follows:

	For the six months ended June 30,	
	2022	2021
Total cash outflow for leases	<u>\$ 669,597</u>	<u>640,042</u>

1. Real estate leases

The Group leases land and buildings for its office and solar power station. The leases of office and solar power station typically run for two to twenty-eight years. Some leases include an option to renew the lease for an additional period of the same duration after the end of the contract term.

Some leases contain extension options exercisable by the Group. These leases are negotiated and monitored by local management, and accordingly, contain a wide range of different terms and conditions. The extension options held are exercisable only by the Group and not by the lessors. In which lease is not reasonably certain to use an optional extended lease term, payments associated with the optional period are not included within lease liabilities.

2. Other leases

The Group leases transportation equipment, with lease terms of two to three years.

(n) Employee benefits

1. Defined benefit plans

Management believes that there was no material volatility of the market, no material reimbursement and settlement or other material one-time events since prior fiscal year. As a result, pension cost in the accompanying interim consolidated financial statements was measured and disclosed according to the actuarial report as of December 31, 2021 and 2020.

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

	For the three months ended June 30,		For the six months ended June 30,	
	2022	2021	2022	2021
Operating expenses	\$ <u>15,187</u>	<u>16,453</u>	<u>30,101</u>	<u>33,044</u>

2. Defined contribution plans

The pension costs incurred from the contributions were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2022	2021	2022	2021
Operating expenses	\$ <u>102,725</u>	<u>73,395</u>	<u>203,940</u>	<u>156,241</u>

(o) Income taxes

The components of income tax were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2022	2021	2022	2021
Total income tax expense from continuing operations	\$ <u>2,744,370</u>	<u>2,981,851</u>	<u>5,543,608</u>	<u>5,774,058</u>

The components of income tax recognized in other comprehensive income were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2022	2021	2022	2021
Components that may be reclassified to profit or loss:				
Foreign currency translation differences for foreign operations	\$ <u>4,636</u>	<u>(10,281)</u>	<u>49,337</u>	<u>(23,520)</u>

(p) Share capital and other equity accounts

Except for the following, there were no significant changes in capital and other equity for the six months ended June 30, 2022 and 2021. Please refer to Note (6)(p) of the 2021 annual consolidated financial statements for other related information.

1. Share capital

- As of June 30, 2022 and 2021, the Company's authorized capital consisted of 2,500,000 thousand shares with a par value of \$10 (NT dollars) per share, which includes common stock and preferred stock. As of June 30, 2022 and 2021, the issued common shares were worth \$15,229,141 and \$13,813,280, respectively, and issued Series A Preferred Shares were worth \$1,500,000. All the issued shares were fully paid, and the preferred shares were recognized as equity.

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In order to raise funds for future development (including but not limited to operating capital, long-term investment and repayment of bank loans...etc.), the Board of Directors of the Company resolved to increase the Company's capital by issuing common shares of stock to participate in the issuance of global depositary receipts (GDRs) on August 10, 2017, and the offering was approved by the Financial Supervisory Commission (FSC) in letter No. 1060036643 on September 27, 2017. On October 12, 2017, the Company completed the pricing for the GDRs at a price of US\$12.28 per unit of GDRs, and the cash capital increase was made by issuing 125,000,000 common shares of stock on October 17, 2021, totaling 25,000,000 GDRs, with each GDR being issued for 5 shares of the Company's common shares of stock. The Company has listed global depositary receipts on the Euro multilateral trading facility market (Euro MTF market) of the Luxembourg Stock Exchange.

Due to the capital needs for investing in 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 to participate in the issuance of global depositary receipts (GDRs) on June 18, 2012, and the offering was approved by the Financial Supervisory Commission (FSC) in letter No. 1010033321 on August 3, 2012. On October 9, 2012, the Company completed the pricing for the GDRs at a price of US\$8.59 per unit of GDRs, and the cash capital increase was made by issuing 120,000,000 common shares of stock on October 15, 2012, totaling 24,000,000 GDRs, with each GDR being issued for 5 shares of the Company's common shares of stock. The Company has listed global depositary receipts on the Euro multilateral trading facility market (Euro MTF market) of the Luxembourg Stock Exchange.

As of June 30, 2022, December 31, 2021, and June 30, 2021, the Company has listed 11, 172,856 and 247,025 units of GDRs, respectively, on the Euro MTF market of the Luxembourg Stock Exchange. Major terms and conditions for GDRs were as follows:

A. Exercise of voting rights

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.

B. 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) Issuance of preferred shares

The shareholders' meeting has approved the amended Articles of Incorporation on rights and obligations of preferred shares on May 27, 2020. The Board of Directors approved the details issuing Series A Preferred Shares on July 29, 2020. The Company issued 150,000 thousand Series A Preferred Shares with a par value of \$10 per share, which amounted to \$15,000,000. The capital injection was approved by Financial Supervisory Commission R.O.C. (Taiwan). The subscription date was September 7, 2020. All the share prices of the issued shares have been received and all issued shares were registered and recognized as equity.

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The rights and obligations of Series A Preferred Shares Issuance are listed as follows:

- A. Due date: Perpetual,
- B. Dividends: 3.8% per annum for Series A Preferred Shares (5-year IRS 0.5625%+3.2375%) calculated pursuant to issue price per share. Interest rate per annum will be reset on the day after the 5th anniversary of the issue date ("Issue Date") and the day after each subsequent 5-year period hereafter. The pricing base date shall be the first previous business day for financial institutions in Taipei. Record date for interest reset shall be the second previous business day for financial institutions in Taipei. The 5-year IRS rate shall be the arithmetic mean of 5-year IRS quotations as published by Reuter, TAIFXIRS and COSMOS3 at 11:00 a.m. of the day of the pricing base date and reset record date (must be a business day for Taipei's financial institutions). If the above quotations cannot be obtained on reset record date, interest rate shall be decided by the issuer in good faith and taken into account of reasonable market rate;
- C. Dividend Distributions: Cash dividends shall be distributed annually at one time. Once the Company's audited financial reports have been acknowledged in the annual general meeting, the Board of Directors shall set the record date for the distribution of Preferred Dividends of such financial year. Dividend distribution for the years of issuance and redemption shall be calculated pursuant to actual outstanding days of the given year;
- D. Upon the final settlement of the Company's annual accounts, if there are profits, the Company shall set aside out of the profits for each financial year: (i) a reserve for payment of tax for the relevant financial year; (ii) an amount to offset losses incurred in previous years; and (iii) a special surplus reserve as required by the applicable securities authority under the Applicable Public Company Rules, and the remaining profits shall be allocated first as the dividends of the Series A Preferred Shares ("Preferred Dividends") payable in such financial year;
- E. The Company has sole discretion on the distribution of Series A Preferred Dividends. In the event that there are no profits or insufficient profits for distributing Preferred Dividends, or due to other necessary considerations, the suspension of distributing Preferred Dividends shall not be deemed as an event of default under any agreements and directions in relation to the issuance of such Preferred Shares;
- F. The Series A Preferred Shares issued by the Company shall be non-cumulative preferred shares. Any undistributed Preferred Dividends or shortfalls in Preferred Dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings;
- G. Excess Dividends Distribution: Except for the foregoing Preferred Dividends, the holders of the Series A Preferred Shares ("Preferred Shareholders") are not entitled to participate in the distribution of cash or stock dividends derived from earnings or capital reserves;

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- H. Priority of Claims in liquidation: Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, any surplus assets of the Company available for distribution to Series A Preferred Shareholders shall be first distributed to the Series A Preferred Shareholders. All Preferred Shareholders shall rank pari passu and such distribution shall be capped at the respective issue amount;
- I. Voting Rights and Election right: The Series A Preferred Shareholders shall have no voting rights and no rights to vote on election of directors in a general meeting. Notwithstanding the foregoing, the Series A Preferred Shareholders shall have voting rights in a separate meeting of the Series A Preferred Shares;
- J. Conversion right: Series A Preferred Shares are not convertible to ordinary shares;
- K. Redemption of preferred shares: The Series A Preferred Shareholders have no right to request the Company to redeem the preferred shares they hold; Notwithstanding the foregoing, subject to compliance with the Companies Law, the Company may, upon the approval by the Board of Directors, redeem all or a part of the outstanding issued Series A Preferred Shares, at any time on the next business day after five years of issuance, at the original issue price and on such terms as the Board of Directors may approve. The rights and obligations set forth in the foregoing paragraphs shall remain unchanged to the unredeemed Series A Preferred Shareholders.

2.Capital surplus

The components of capital surplus were as follows:

	<u>2022.6.30</u>	<u>2021.12.31</u>	<u>2021.6.30</u>
Share capital	\$ 30,852,945	30,852,945	30,852,945
Changes in equity of associates and joint ventures accounted for using equity method	18,560	40,901	40,668
Changes in ownership in subsidiaries	3,641	3,554	2,083
Issuance of convertible bonds	149,771	149,771	-
Others	<u>2,739</u>	<u>3,046</u>	<u>1,319</u>
	<u>\$ 31,027,656</u>	<u>31,050,217</u>	<u>30,897,015</u>

3.Retained earnings

According to the Articles of Association, the Company is required to appropriate earnings every accounting year. The after-tax earnings are initially used to offset cumulative losses, and then a special reserve and preferred dividends are appropriated from the remainder. If there are profits of each financial year after combining accumulated undistributed earnings in the previous years and setting aside a certain amount of remaining profits of such financial year as a reserve for development purposes as the Directors may from time to time deem proper pursuant to Article 121, to the extent permitted by the Companies Law, at least 25% of such Annual Profits of such financial year shall be distributed as dividends, of which at least 30% shall be paid in cash, as proposed by the Board of Directors and subject to approval of the shareholders' meeting.

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1) Special reserve

According to the regulations of the Financial Supervisory Commission, a special reserve equal to the debit balance of unrealized loss on financial instruments in the stockholders' equity, is appropriated from unappropriated retained earnings. 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

During the shareholders' meetings on May 20, 2022 and July 16, 2021, the shareholders resolved to distribute the 2021 and 2020 earnings. These earnings were appropriated as follows:

	2021		2020	
	Amount per share (TWDS)	Total amount	Amount per share (TWDS)	Total amount
Dividends distributed to common shareholders				
Cash	\$ 6.0	8,702,367	5.0	6,906,640
Shares	0.5	<u>725,197</u>	0.5	<u>690,664</u>
Total		<u>\$ 9,427,564</u>		<u>7,597,304</u>
Dividends distributed to preferred shareholders				
Series A preferred shares		<u>\$ 570,000</u>		<u>181,151</u>

The information on prior years' distribution of the Company's earnings can be accessed from the Market Observation Post System on the internet.

4. Non-controlling interests (net of tax)

	For the six months ended June 30,	
	2022	2021
Opening balance	\$ 6,890,196	4,483,130
Attributable to non-controlling interests		
Net income	650,170	488,130
Other comprehensive income	192,743	(356,753)
Cash capital increase in subsidiary	136,269	1,343,416
Subsidiary distributes dividends to non-controlling interests	(363,727)	(264,700)
The Group purchases shares from non-controlling interests	<u>293,280</u>	<u>(29,406)</u>
Ending balance	<u>\$ 7,798,931</u>	<u>5,663,817</u>

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(q) Earnings per share

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

	For the three months ended June 30,		For the six months ended June 30,	
	2022	2021	2022	2021
Profit attributable to owners of the Company	\$ 6,913,874	5,529,618	14,083,870	10,500,005
Dividends distributed to preferred shares	<u>(570,000)</u>	<u>(181,151)</u>	<u>(570,000)</u>	<u>(181,151)</u>
Profit attributable to common stockholders of the Company	\$ <u><u>6,343,874</u></u>	<u><u>5,348,467</u></u>	<u><u>13,513,870</u></u>	<u><u>10,318,854</u></u>
Weighted average number of ordinary shares	<u><u>1,522,914</u></u>	<u><u>1,522,914</u></u>	<u><u>1,522,914</u></u>	<u><u>1,522,914</u></u>
Weighted average number of ordinary shares (Diluted)	<u><u>1,522,938</u></u>	<u><u>1,522,929</u></u>	<u><u>1,522,938</u></u>	<u><u>1,522,929</u></u>

Noted: Potential ordinary shares have no dilutive effect.

(r) Employee and board of directors compensation

According to the Articles of Association, if there are surplus profits, the annual surplus profits shall be allocated in accordance with the following sequence and manner; however, if the Company has accumulated losses, such accumulated losses shall first be offset against the annual profits:

- a) Between 0.01% and 1% of the surplus profits before tax of each financial years as employees' compensation;
- b) Not to exceed 0.1% of the surplus profits before tax of each financial year as directors' compensation.

For the three months and the six months ended June 30, 2022 and 2021, the Company estimated its employees' remuneration amounting to \$1,038, \$902, \$1,832 and \$1,721, and directors' remuneration amounting to \$6,919, \$6,015, \$12,212 and \$11,475, respectively. These estimated amounts were calculated based on the net profit before tax, excluding the remuneration to employees and directors of each period, multiplied by the percentage of remuneration to employees and directors as specified in the Company's Articles. These remunerations were expensed under operating costs or operating expenses during 2022 and 2021. If there are any subsequent adjustments to the actual remuneration amounts after the annual shareholders' meeting, the adjustment will be regarded as changes in accounting estimates and will be reflected in profit or loss in the following year.

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For 2021 and 2020, the Company recognized employees' remuneration amounting to \$3,531 and \$2,532, and directors' remuneration amounting to \$20,045 and \$16,846. The amounts, as stated in the condensed interim consolidated financial statements, are identical to those of the actual distributions for 2021 and 2020. Related information would be available at the Market Observation Post System website.

(s) Net other income and expenses

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

	For the three months ended June 30,		For the six months ended June 30,	
	2022	2021	2022	2021
Net losses on disposal of foreclosed assets	\$ (39,754)	(38,764)	(77,485)	(86,598)
Net impairment (losses) profits on foreclosed assets	6,671	2,863	(7,054)	9,978
Gain on doubtful debt recoveries	283,241	213,228	560,837	391,113
	\$ 250,158	177,327	476,298	314,493

(t) Other gains and losses

The components of other gains and losses were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2022	2021	2022	2021
Interest expense	\$ (32,388)	(9,310)	(45,047)	(20,639)
Net foreign exchange gains	74,439	58,832	130,391	21,141
Net gains on disposal of property, plant and equipment	371	744	1,155	1,004
Net gains (losses) on valuation of financial assets measured at fair value through profit or loss	21,574	(5,116)	42,510	31,574
Effect of changes in lease contract	1,621	(3)	1,962	653
Others	258,921	215,982	1,090,281	649,170
	\$ 324,538	261,129	1,221,252	682,903

(u) Financial instruments

1. Credit risks

1) Credit risks exposure

The carrying amounts of financial assets represented the maximum credit risk exposure of the Group. As of June 30, 2022, December 31, 2021, and June 30, 2021, the maximum exposure to credit risks amounted to \$714,769,619, \$646,770,176 and \$587,995,701, respectively.

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The non-performing loans (net of allowance for doubtful accounts) amounted to \$52,016, \$59,898 and \$67,864 as of June 30, 2022, December 31, 2021, and June 30, 2021, 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:

	<u>Taiwan</u>	<u>China</u>	<u>ASEAN</u>	<u>Others</u>	<u>Total</u>
June 30, 2022					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	\$ 304,329,693	201,267,981	65,498,653	-	571,096,327
Lifetime ECL	-	757,292	15,246,454	5,404,225	21,407,971
Past due or monitored					
Lifetime ECL	1,871,741	263,987	5,458,632	41,892	7,636,252
Impaired					
Lifetime ECL	6,102,734	4,547,161	2,673,743	343,249	13,666,887
Gross carrying amounts	<u>\$ 312,304,168</u>	<u>206,836,421</u>	<u>88,877,482</u>	<u>5,789,366</u>	<u>613,807,437</u>
Allowance for losses	5,525,414	4,466,076	2,892,578	109,363	12,993,431
Carrying amount	<u>\$ 306,778,754</u>	<u>202,370,345</u>	<u>85,984,904</u>	<u>5,680,003</u>	<u>600,814,006</u>

Taiwan

	For the six months ended June 30, 2022			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2022	\$ 2,812,544	64,712	2,277,258	5,154,514
Impairment loss recognized	248,320	35,084	1,461,268	1,744,672
Bad debts written-off	(12,810)	-	(1,399,294)	(1,412,104)
Others	24,684	599	13,049	38,332
Balance at June 30, 2022	<u>\$ 3,072,738</u>	<u>100,395</u>	<u>2,352,281</u>	<u>5,525,414</u>

China

	For the six months ended June 30, 2022			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2022	\$ 3,271,333	21,259	1,585,806	4,878,398
Impairment loss (profit) recognized	(487,102)	(8,584)	1,498,684	1,002,998
Transfer to lifetime ECL-not credit impaired	(8,266)	8,266	-	-
Transfer to lifetime ECL- credit impaired	(83,439)	-	83,439	-
Bad debts written-off	-	-	(1,520,639)	(1,520,639)
Others	70,012	464	34,843	105,319
Balance at June 30, 2022	<u>\$ 2,762,538</u>	<u>21,405</u>	<u>1,682,133</u>	<u>4,466,076</u>

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ASEAN

	For the six months ended June 30, 2022			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2022	\$ 791,649	463,266	1,231,377	2,486,292
Impairment loss recognized	499,111	25,202	414,427	938,740
Transfer to lifetime ECL-not credit impaired	(219,466)	219,466	-	-
Transfer to lifetime ECL- credit impaired	(127,867)	(85,561)	213,428	-
Bad debts written-off	(408)	(861)	(595,296)	(596,565)
Others	20,093	11,647	32,371	64,111
Balance at June 30, 2022	<u>\$ 963,112</u>	<u>633,159</u>	<u>1,296,307</u>	<u>2,892,578</u>

Others

	For the six months ended June 30, 2022			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2022	\$ -	101,064	256	101,320
Impairment loss recognized	-	1,242	-	1,242
Transfer to lifetime ECL- credit impaired	-	(4,327)	4,327	-
Others	-	6,711	90	6,801
Balance at June 30, 2022	<u>\$ -</u>	<u>104,690</u>	<u>4,673</u>	<u>109,363</u>

December 31, 2021

Gross loans and receivables:

	Taiwan	China	ASEAN	Others	Total
Neither past due nor impaired					
12-month ECL	\$ 271,080,988	193,690,267	57,043,611	-	521,814,866
Lifetime ECL	-	738,460	13,594,175	4,215,315	18,547,950
Past due or monitored					
Lifetime ECL	1,020,917	75,146	3,556,145	238,921	4,891,129
Impaired					
Lifetime ECL	5,505,115	3,715,248	2,695,189	101,829	12,017,381
Gross carrying amounts	<u>\$ 277,607,020</u>	<u>198,219,121</u>	<u>76,889,120</u>	<u>4,556,065</u>	<u>557,271,326</u>
Allowance for losses	5,154,514	4,878,398	2,486,292	101,320	12,620,524
Carrying amount	<u>\$ 272,452,506</u>	<u>193,340,723</u>	<u>74,402,828</u>	<u>4,454,745</u>	<u>544,650,802</u>

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Taiwan

	For the year ended December 31, 2021			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2021	\$ 2,326,842	57,737	2,274,792	4,659,371
Impairment loss recognized	507,837	7,228	2,706,497	3,221,562
Transfer to lifetime ECL- credit impaired	(5,033)	-	5,033	-
Bad debts written-off	(9,623)	-	(2,701,692)	(2,711,315)
Others	(7,479)	(253)	(7,372)	(15,104)
Balance at December 31, 2021	\$ <u>2,812,544</u>	<u>64,712</u>	<u>2,277,258</u>	<u>5,154,514</u>

China

	For the year ended December 31, 2021			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2021	\$ 3,127,305	13,215	1,629,608	4,770,128
Impairment loss (profit) recognized	838,318	(17,487)	1,047,990	1,868,821
Transfer to lifetime ECL-not credit impaired	(24,761)	24,761	-	-
Transfer to lifetime ECL- credit impaired	(486,248)	-	486,248	-
Bad debts written-off	-	-	(1,724,714)	(1,724,714)
Others	(183,281)	770	146,674	(35,837)
Balance at December 31, 2021	\$ <u>3,271,333</u>	<u>21,259</u>	<u>1,585,806</u>	<u>4,878,398</u>

ASEAN

	For the year ended December 31, 2021			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2021	\$ 363,194	713,674	1,463,045	2,539,913
Impairment loss (profit) recognized	719,698	(282,722)	835,645	1,272,621
Transfer to lifetime ECL-not credit impaired	(100,515)	100,515	-	-
Transfer to lifetime ECL- credit impaired	(132,616)	(27,075)	159,691	-
Bad debts written-off	(304)	(859)	(1,094,356)	(1,095,519)
Others	(57,808)	(40,267)	(132,648)	(230,723)
Balance at December 31, 2021	\$ <u>791,649</u>	<u>463,266</u>	<u>1,231,377</u>	<u>2,486,292</u>

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Others

	For the year ended December 31, 2021			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2021	\$ -	130,196	-	130,196
Impairment profit recognized	-	(26,750)	-	(26,750)
Transfer to lifetime ECL- credit impaired	-	(259)	259	-
Others	-	(2,123)	(3)	(2,126)
Balance at December 31, 2021	<u>\$ -</u>	<u>101,064</u>	<u>256</u>	<u>101,320</u>

	Taiwan	China	ASEAN	Others	Total
June 30, 2021					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	\$ 243,932,266	176,976,764	53,254,535	-	474,163,565
Lifetime ECL	-	643,091	12,896,195	4,412,261	17,951,547
Past due or monitored					
Lifetime ECL	1,353,322	12,015	3,485,091	118,137	4,968,565
Impaired					
Lifetime ECL	<u>5,864,872</u>	<u>3,276,232</u>	<u>2,413,351</u>	<u>75,222</u>	<u>11,629,677</u>
Gross carrying amounts	<u>\$ 251,150,460</u>	<u>180,908,102</u>	<u>72,049,172</u>	<u>4,605,620</u>	<u>508,713,354</u>
Allowance for losses	<u>4,953,443</u>	<u>4,844,673</u>	<u>2,432,565</u>	<u>106,703</u>	<u>12,337,384</u>
Carrying amount	<u>\$ 246,197,017</u>	<u>176,063,429</u>	<u>69,616,607</u>	<u>4,498,917</u>	<u>496,375,970</u>

Taiwan

	For the six months ended June 30, 2021			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2021	\$ 2,326,842	57,737	2,274,792	4,659,371
Impairment loss recognized	245,399	12,617	1,287,569	1,545,585
Transfer to lifetime ECL- credit impaired	(9,813)	-	9,813	-
Bad debts written-off	-	-	(1,240,060)	(1,240,060)
Others	<u>(5,125)</u>	<u>(201)</u>	<u>(6,127)</u>	<u>(11,453)</u>
Balance at June 30, 2021	<u>\$ 2,557,303</u>	<u>70,153</u>	<u>2,325,987</u>	<u>4,953,443</u>

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China

	For the six months ended June 30, 2021			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2021	\$ 3,127,305	13,215	1,629,608	4,770,128
Impairment loss (profit) recognized	1,152,321	(4,724)	(194,486)	953,111
Transfer to lifetime ECL-not credit impaired	(9,995)	9,995	-	-
Transfer to lifetime ECL- credit impaired	(892,127)	-	892,127	-
Bad debts written-off	-	-	(802,965)	(802,965)
Others	(51,074)	(258)	(24,269)	(75,601)
Balance at June 30, 2021	<u><u>\$ 3,326,430</u></u>	<u><u>18,228</u></u>	<u><u>1,500,015</u></u>	<u><u>4,844,673</u></u>

ASEAN

	For the six months ended June 30, 2021			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2021	\$ 363,194	713,674	1,463,045	2,539,913
Impairment loss (profit) recognized	660,223	(383,551)	322,410	599,082
Transfer to lifetime ECL-not credit impaired	(137,475)	137,475	-	-
Transfer to lifetime ECL- credit impaired	(78,635)	(55,690)	134,325	-
Bad debts written-off	(367)	(762)	(561,195)	(562,324)
Others	(39,419)	(23,041)	(81,646)	(144,106)
Balance at June 30, 2021	<u><u>\$ 767,521</u></u>	<u><u>388,105</u></u>	<u><u>1,276,939</u></u>	<u><u>2,432,565</u></u>

Others

	For the six months ended June 30, 2021			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2021	\$ -	130,196	-	130,196
Impairment profit recognized	-	(22,313)	-	(22,313)
Transfer to lifetime ECL- credit impaired	-	(190)	190	-
Others	-	(1,178)	(2)	(1,180)
Balance at June 30, 2021	<u><u>\$ -</u></u>	<u><u>106,515</u></u>	<u><u>188</u></u>	<u><u>106,703</u></u>

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

The credit quality of the portfolio classified as loans and receivables neither past due nor impaired is under the circumstances that borrowers are with good credit rate and have no overdue records.

3) Loans and receivables which were past due or monitored

Loans and receivables that were past due or monitored, includes loans and receivables with renegotiated terms. Loans with renegotiated terms are due to the borrower's deteriorating financial position and where the Group has made concessions that it would not otherwise consider. 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.

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

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

	2022.6.30	2021.12.31	2021.6.30
Past due up to 30 days	\$ 1,350,624	912,574	700,022
Past due from 31 to 90 days	5,779,548	3,633,918	3,478,193
Past due from 91 to 180 days	8,108	19,399	102,627
Past due over 180 days	497,972	325,238	687,723
	\$ 7,636,252	4,891,129	4,968,565

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.

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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:

	<u>Carrying amount</u>	<u>Contractual cash flows</u>	<u>Less than 1 month</u>	<u>1 to 3 months</u>	<u>3 months to 1 year</u>	<u>1 to 5 years</u>	<u>More than 5 years</u>	<u>On demand</u>
June 30, 2022								
Non-derivative financial liabilities								
Secured bank loans	\$ 90,942,325	94,974,602	10,507,052	8,155,441	33,119,745	41,679,994	114,971	1,397,399
Unsecured bank and other loans	299,621,035	310,186,086	29,458,961	27,696,510	66,626,757	177,999,736	6,396,750	2,007,372
Notes payable from securitization	13,164,681	14,434,531	831,770	1,379,660	2,297,900	5,165,998	4,759,203	-
Short-term notes and bills payable	94,820,239	95,323,900	16,200,000	18,553,900	60,570,000	-	-	-
Bonds payables	67,617,757	72,431,602	557,827	1,916,103	4,042,368	45,609,471	20,305,833	-
Other payables	22,452,022	22,500,909	18,366,392	303,788	1,573,688	189,106	24,913	2,043,022
Deposits relating to collateral of customers	67,020,470	67,087,145	561,303	1,226,057	10,618,743	52,197,231	79,530	2,404,281
Lease liabilities	5,426,249	5,991,334	56,889	114,027	503,363	1,445,454	3,871,601	-
Derivative financial liabilities								
Financial liabilities for hedging	1,697,380	1,697,380	-	-	1,697,380	-	-	-
	<u>\$ 662,762,158</u>	<u>684,627,489</u>	<u>76,540,194</u>	<u>59,345,486</u>	<u>181,049,944</u>	<u>324,286,990</u>	<u>35,552,801</u>	<u>7,852,074</u>
December 31, 2021								
Non-derivative financial liabilities								
Secured bank loans	\$ 64,357,890	66,648,154	4,055,289	7,706,905	28,953,299	25,796,682	135,979	-
Unsecured bank and other loans	279,729,842	286,969,594	27,874,513	22,530,046	66,922,815	163,811,407	4,595,296	1,235,517
Notes payable from securitization	9,139,941	9,235,250	724,413	1,336,992	2,946,330	4,227,515	-	-
Short-term notes and bills payable	90,275,406	90,490,000	16,030,000	17,750,000	56,710,000	-	-	-
Bonds payables	55,437,038	58,525,266	102,057	115,259	6,496,971	43,535,904	8,275,075	-
Other payables	19,100,324	19,230,747	11,768,297	1,712,238	2,002,119	1,251,730	23,312	2,473,051
Deposits relating to collateral of customers	60,708,819	60,780,736	396,074	1,031,751	9,784,197	47,704,720	70,427	1,793,567
Lease liabilities	5,063,103	5,769,764	62,388	115,243	483,580	1,283,700	3,803,934	20,919
Derivative financial liabilities								
Financial liabilities for hedging	552,239	552,239	-	-	543,826	8,413	-	-
	<u>\$ 584,364,602</u>	<u>598,201,750</u>	<u>61,013,031</u>	<u>52,298,434</u>	<u>174,843,137</u>	<u>287,620,071</u>	<u>16,904,023</u>	<u>5,523,054</u>

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	<u>Carrying amount</u>	<u>Contractual cash flows</u>	<u>Less than 1 month</u>	<u>1 to 3 months</u>	<u>3 months to 1 year</u>	<u>1 to 5 years</u>	<u>More than 5 years</u>	<u>On demand</u>
June 30, 2021								
Non-derivative financial liabilities								
Secured bank loans	\$ 73,184,286	78,670,086	3,772,341	8,888,245	33,105,030	32,745,916	158,554	-
Unsecured bank and other loans	224,637,006	224,935,202	16,103,613	27,510,794	46,372,559	129,976,460	4,342,150	629,626
Notes payable from securitization	15,238,943	15,497,276	2,164,316	1,495,505	6,070,370	1,870,109	3,896,976	-
Short-term notes and bills payable	91,202,690	91,410,000	10,950,000	16,620,000	63,840,000	-	-	-
Bonds payables	43,401,709	46,224,369	226,695	158,220	4,172,026	36,093,138	5,574,290	-
Other payables	21,523,125	21,523,125	8,157,382	8,150,412	1,722,132	1,123,406	23,312	2,346,481
Deposits relating to collateral of customers	57,486,858	57,515,715	420,566	1,011,889	9,506,215	44,927,830	61,544	1,587,671
Lease liabilities	4,694,990	5,387,866	68,322	116,154	513,331	1,181,369	3,508,690	-
Derivative financial liabilities								
Financial liabilities for hedging	<u>1,440,986</u>	<u>1,440,986</u>	<u>-</u>	<u>-</u>	<u>1,440,986</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 532,810,593</u>	<u>542,604,625</u>	<u>41,863,235</u>	<u>63,951,219</u>	<u>166,742,649</u>	<u>247,918,228</u>	<u>17,565,516</u>	<u>4,563,778</u>

The Group is 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:

	2022.6.30			
	<u>Foreign currency (In thousands)</u>	<u>Exchange rate</u>	<u>Functional currency</u>	
Financial assets				
<u>Monetary items</u>				
USD	\$ 75,446.39	USD : TWD 29.7200		2,242,267
	52,507.34	USD : GBP 0.8240		1,560,518
	6,584.90	USD : VND 23,681		195,703
JPY	671,690.01	JPY : USD 0.0073		146,563
EUR	133,197.82	EUR : USD 1.0448		4,135,792
CNY	10,303.68	CNY : USD 0.1494		45,738
HKD	156,438.57	HKD : USD 0.1275		592,589
KHR	88,932,634.70	KHR : USD 0.0002		644,406
SGD	17,163.68	SGD : USD 0.7190		366,788

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2022.6.30				
	Foreign currency (In thousands)		Exchange rate	Functional currency
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	3,396.34	USD : VND	23,681	100,939
JPY	300,000.00	JPY : USD	0.0073	65,443
EUR	75,000.00	EUR : USD	1.0448	2,328,748
HKD	140,000.00	HKD : USD	0.1275	530,336
KHR	54,600,000.00	KHR : USD	0.0002	395,632
SGD	19,000.00	SGD : USD	0.7190	406,028
CNY	8,000.00	CNY : USD	0.1494	35,512
2021.12.31				
	Foreign currency (In thousands)		Exchange rate	Functional currency
<u>Financial assets</u>				
<u>Monetary items</u>				
USD	\$ 94,302.27	USD : TWD	27.6800	2,610,287
	66,929.87	USD : GBP	0.7421	1,852,619
	3,642.08	USD : VND	23,163	100,813
JPY	732,879.52	JPY : USD	0.0087	176,258
EUR	133,980.66	EUR : USD	1.1315	4,196,274
CNY	59,456.40	CNY : USD	0.1569	258,279
HKD	172,815.25	HKD : USD	0.1282	613,321
KHR	54,212,260.61	KHR : USD	0.0002	368,335
SGD	16,783.78	SGD : USD	0.7392	343,396
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	2,259.30	USD : VND	23,163	62,538
	66,929.87	USD : GBP	0.7421	1,852,619
JPY	150,000.00	JPY : USD	0.0087	36,081
EUR	83,000.00	EUR : USD	1.1315	2,599,553
HKD	160,000.00	HKD : USD	0.1282	567,861
KHR	25,350,000.00	KHR : USD	0.0002	172,236
SGD	18,000.00	SGD : USD	0.7392	368,279
CNY	7,000.00	CNY : USD	0.1569	30,409

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		2021.6.30			
	Foreign currency (In thousands)	Exchange rate		Functional currency	
Financial assets					
Monetary items					
USD	\$	9,465.21	USD : TWD	27.8600	263,701
		67,548.73	USD : GBP	0.7229	1,881,908
		3,533.53	USD : VND	23,314	98,444
JPY		763,062.52	JPY : USD	0.0090	192,368
EUR		125,133.79	EUR : USD	1.1899	4,148,185
CNY		15,937.44	CNY : USD	0.1547	68,674
HKD		29,613.87	HKD : USD	0.1288	106,225
KHR		58,022,077.27	KHR : USD	0.0002	396,686
SGD		17,670.63	SGD : USD	0.7441	366,312
Financial liabilities					
Monetary items					
USD		3,227.67	USD : VND	23,314	89,923
		67,548.73	USD : GBP	0.7229	1,881,908
JPY		210,000.00	JPY : USD	0.0090	52,948
EUR		100,000.00	EUR : USD	1.1899	3,315,006
HKD		25,000.00	HKD : USD	0.1288	89,674
KHR		22,530,000.00	KHR : USD	0.0002	154,033
SGD		18,000.00	SGD : USD	0.7441	373,141
CNY		14,000.00	CNY : USD	0.1547	60,327

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 currency of account against foreign currency on balance sheet date would have decreased or increased the net profit after tax by \$304,199 and \$127,558, for the six months ended June 30, 2022 and 2021, respectively. The analysis is performed on the same basis for both years.

3) The foreign currency gain or loss on monetary items

Since the Group uses multiple functional currencies, the amounts for foreign currency gain or loss are consolidated for presentation. For the six months ended June 30, 2022 and 2021, the foreign currency (loss) gain, including realized and unrealized, amounted to \$130,391 and \$21,141, respectively.

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4. Interest analysis

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

Ending balance as of June 30, 2022	Effective interest rate	Total	Floating rate	Fixed rate			Non-interest bearing
				Within 1 year	1~5 years	More than 5 years	
Financial assets							
Cash and cash equivalents	0.63 % \$	55,956,840	32,111,881	22,786,500	-	-	1,058,459
Debt securities	5.03 %	29,922,329	-	10,314,727	19,607,602	-	-
Non-hedging derivatives	4.47 %	2,263,422	-	429,474	1,833,948	-	-
Total accounts receivables	9.70 %	613,910,775	65,460,501	258,355,543	276,098,354	4,193,530	9,802,847
Financial assets for hedging	0.85 %	1,284,102	-	450,929	833,173	-	-
		703,337,468	97,572,382	292,337,173	298,373,077	4,193,530	10,861,306
Financial liabilities							
Secured bank loans	4.04 %	90,942,325	82,280,695	1,638,415	7,023,215	-	-
Unsecured bank and other loans	2.32 %	299,621,034	135,752,429	78,381,396	81,087,534	4,399,675	-
Short-term notes and bills payable	0.99 %	94,820,239	11,541,167	83,279,072	-	-	-
Bonds payables	1.69 %	67,617,757	-	5,182,071	38,008,575	18,531,492	5,895,619
Financial liabilities for hedging	2.09 %	1,697,380	-	1,697,380	-	-	-
Notes payable from securitization	2.68 %	13,164,681	-	4,278,348	8,886,333	-	-
Deposits relating to collateral of customers	0.06 %	67,020,470	-	4,808,509	11,682,351	27,377	50,502,233
Lease liabilities	1.48 %	5,426,249	-	809,165	1,085,091	3,531,993	-
		640,310,135	229,574,291	180,074,356	147,773,099	26,490,537	56,397,852
Net exposure	\$	63,027,333	(132,001,909)	112,262,817	150,599,978	(22,297,007)	(45,536,546)

Ending balance as of December 31, 2021	Effective interest rate	Total	Floating rate	Fixed rate			Non-interest bearing
				Within 1 year	1~5 years	More than 5 years	
Financial assets							
Cash and cash equivalents	0.63 %	\$ 46,374,548	34,554,632	10,200,715	-	-	1,619,201
Debt securities	5.01 %	30,571,542	-	9,178,699	21,392,843	-	-
Non-hedging derivatives	4.45 %	1,308,478	-	302,482	1,005,996	-	-
Total accounts receivables	9.82 %	557,376,366	56,332,719	272,714,836	215,909,570	4,125,081	8,294,160
Financial assets for hedging	0.54 %	309,278	-	7,381	301,897	-	-
		635,940,212	90,887,351	292,404,113	238,610,306	4,125,081	9,913,361
Financial liabilities							
Secured bank loans	4.10 %	64,357,890	52,797,075	4,937,306	6,623,509	-	-
Unsecured bank and other loans	2.17 %	279,729,842	128,429,327	58,357,660	88,413,793	4,529,062	-
Short-term notes and bills payable	0.57 %	90,275,406	5,670,702	84,604,704	-	-	-
Bonds payables	1.68 %	55,437,038	-	5,668,215	35,794,255	8,100,000	5,874,568
Financial liabilities for hedging	2.73 %	552,239	-	543,826	8,413	-	-
Notes payable from securitization	3.64 %	9,139,941	-	4,912,426	4,227,515	-	-
Deposits relating to collateral of customers	0.04 %	60,708,818	-	3,931,733	8,228,802	45,988	48,502,295
Lease liabilities	1.33 %	5,063,103	-	606,096	1,150,355	3,306,652	-
		565,264,277	186,897,104	163,561,966	144,446,642	15,981,702	54,376,863
Net exposure		\$ 70,675,935	(96,009,753)	128,842,147	94,163,664	(11,856,621)	(44,463,502)

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Ending balance as of June 30, 2021	Effective interest rate	Total	Floating rate	Fixed rate			Non-interest bearing
				Within 1 year	1~5 years	More than 5 years	
Financial assets							
Cash and cash equivalents	0.68 %	\$ 45,232,921	33,278,482	10,950,825	-	-	1,003,614
Debt securities	5.10 %	23,302,797	-	4,825,328	18,399,680	-	77,789
Total accounts receivables	9.85 %	508,834,772	49,398,903	224,638,316	223,411,861	3,579,897	7,805,795
Financial assets for hedging	0.56 %	202,871	-	11,853	191,018	-	-
		577,573,361	82,677,385	240,426,322	242,002,559	3,579,897	8,887,198
Financial liabilities							
Secured bank loans	4.33 %	73,184,286	61,378,712	6,171,972	5,633,602	-	-
Unsecured bank and other loans	1.98 %	224,637,006	98,339,180	47,613,135	74,394,226	4,290,465	-
Short-term notes and bills payable	0.57 %	91,202,690	10,986,237	80,216,453	-	-	-
Bonds payables	1.69 %	43,401,709	-	3,574,779	34,376,930	5,450,000	-
Financial liabilities for hedging	2.53 %	1,440,986	-	1,440,986	-	-	-
Notes payable from securitization	3.55 %	15,238,943	-	9,484,238	1,857,729	3,896,976	-
Deposits relating to collateral of customers	0.07 %	57,486,858	-	3,757,215	7,885,833	59,990	45,783,820
Lease liabilities	1.43 %	4,694,990	-	652,316	1,019,956	3,022,718	-
		511,287,468	170,704,129	152,911,094	125,168,276	16,720,149	45,783,820
Net exposure		\$ 66,285,893	(88,026,744)	87,515,228	116,834,283	(13,140,252)	(36,896,622)

The Group's sensitivity analysis in interest rates is based on the risk exposure to interest rates on the derivative and non-derivative financial instruments on the reporting date. For variable rate instruments, the sensitivity analysis assumes the variable rate liabilities are outstanding for the whole year on the reporting date. The Group's accounting and financial department reported that the increases or decreases in interest rates and the change in interest rate of 25 basis points has been determined as management's benchmark in assessing the reasonableness of the changes in the interest rates.

If the interest rate increases or decreases by 0.25%, the Group's profit will decrease or increase by \$304,113 and \$186,734 for the six months ended June 30, 2022 and 2021, respectively. This analysis assumes that all other variables remain constant.

5. Sensitivity analysis— equity price risk :

If the equity price changes, the impact to other comprehensive income, using the sensitivity analysis based on the same variables except for the price index for both periods, will be as follows:

Equity price at reporting date	For the six months ended June 30,			
	2022		2021	
	After-tax other comprehensive income	After-tax profit (loss)	After-tax other comprehensive income	After-tax profit (loss)
Increase 7%	<u>\$ 75,139</u>	<u>159,094</u>	<u>59,410</u>	<u>81,050</u>
Decrease 7%	<u>\$ (75,139)</u>	<u>(159,094)</u>	<u>(59,410)</u>	<u>(81,050)</u>

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6. Fair value information

1) The Categories and Fair Values of Financial Instruments

The fair value of financial assets and liabilities at fair value through profit or loss, derivative financial instruments used for hedging, and financial assets at fair value through other comprehensive income is measured on a recurring basis. The following are the carrying amount and the fair value of the Group's financial assets and financial liabilities (including fair value hierarchy information). However, for financial instruments not measured at fair value but whose carrying amount is estimated to be reasonably close to the fair value, and lease liabilities cannot be reliably measured, disclosure of fair value information is not required:

	June 30, 2022				
	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial assets at fair value through profit or loss					
Financial assets at fair value through profit or loss, mandatorily measured at fair value	\$ 2,383,093	8,868	1,800	2,372,425	2,383,093
Financial assets for hedging	1,284,102	-	1,284,102	-	1,284,102
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	818,556	809,113	9,443	-	818,556
Measure the fair value of unquoted equity instruments	249,101	-	66,701	182,400	249,101
Sub-total	1,067,657	809,113	76,144	182,400	1,067,657
Financial assets at amortized cost	29,833,880	-	-	-	-
Loans and receivable					
Cash and cash equivalents	55,956,840	-	-	-	-
Accounts receivable	600,866,022	-	-	-	-
Other financial assets	4,309,074	-	-	-	-
Refundable deposits	2,969,784	-	-	-	-
Restricted bank deposits	4,116,512	-	-	-	-
Sub-total	668,218,232	-	-	-	-
Total	\$ 702,786,964	817,981	1,362,046	2,554,825	4,734,852

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	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial liabilities for hedging	\$ 1,697,380	-	1,697,380	-	1,697,380
Measurement of financial liabilities at amortized cost					
Secured bank loans	90,942,325	-	-	-	-
Unsecured bank and other loans	299,621,035	-	-	-	-
Notes payable from securitization	13,164,681	-	-	-	-
Short-term notes and bills payable	94,820,239	-	-	-	-
Bonds payables	67,617,757	-	-	-	-
Other payables	22,452,022	-	-	-	-
Deposits relating to collateral of customers	67,020,470	-	-	-	-
Lease liabilities	5,426,249	-	-	-	-
Sub-total	661,064,778	-	-	-	-
Total	\$ 662,762,158	-	1,697,380	-	1,697,380
December 31, 2021					
	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial assets at fair value through profit or loss					
Financial assets at fair value through profit or loss, mandatorily measured at fair value	\$ 1,414,555	6,885	2,400	1,405,270	1,414,555
Financial assets for hedging	309,278	-	309,278	-	309,278
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	793,672	784,142	9,530	-	793,672
Measure the fair value of unquoted equity instruments	136,991	-	-	136,991	136,991
Sub-total	930,663	784,142	9,530	136,991	930,663
Financial assets at amortized cost	30,493,766	-	-	-	-
Loans and receivable					
Cash and cash equivalents	46,374,548	-	-	-	-
Accounts receivable	544,710,700	-	-	-	-
Other financial assets	4,382,343	-	-	-	-
Refundable deposits	2,891,225	-	-	-	-
Restricted bank deposits	3,765,392	-	-	-	-
Sub-total	602,124,208	-	-	-	-
Total	\$ 635,272,470	791,027	321,208	1,542,261	2,654,496

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December 31, 2021					
	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial liabilities for hedging	\$ 552,239	-	552,239	-	552,239
Measurement of financial liabilities at amortized cost					
Secured bank loans	64,357,890	-	-	-	-
Unsecured bank and other loans	279,729,842	-	-	-	-
Notes payable from securitization	9,139,941	-	-	-	-
Short-term notes and bills payable	90,275,406	-	-	-	-
Bonds payables	55,439,038	-	-	-	-
Other payables	19,100,324	-	-	-	-
Deposits relating to collateral of customers	60,708,819	-	-	-	-
Lease liabilities	5,063,103	-	-	-	-
Sub-total	583,814,363	-	-	-	-
Total	\$ 584,366,602	-	552,239	-	552,239
June 30, 2021					
	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial assets at fair value through profit or loss					
Financial assets at fair value through profit or loss, mandatorily measured at fair value	\$ 1,254,169	183,253	-	1,070,916	1,254,169
Financial assets for hedging	202,871	-	202,871	-	202,871
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	704,791	698,846	5,945	-	704,791
Measure the fair value of unquoted equity instruments	140,479	-	-	140,479	140,479
Sub-total	845,270	698,846	5,945	140,479	845,270
Financial assets at amortized cost	23,225,008	-	-	-	-
Loans and receivable					
Cash and cash equivalents	45,232,921	-	-	-	-
Accounts receivable	496,443,834	-	-	-	-
Other financial assets	4,007,690	-	-	-	-
Refundable deposits	1,048,835	-	-	-	-
Restricted bank deposits	5,189,581	-	-	-	-
Sub-total	551,922,861	-	-	-	-
Total	\$ 577,450,179	882,099	208,816	1,211,395	2,302,310

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	June 30, 2021				
	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial liabilities for hedging	\$ 1,440,986	-	1,440,986	-	1,440,986
Measurement of financial liabilities at amortized cost					
Secured bank loans	73,184,286	-	-	-	-
Unsecured bank and other loans	224,637,006	-	-	-	-
Notes payable from securitization	15,238,943	-	-	-	-
Short-term notes and bills payable	91,202,690	-	-	-	-
Bonds payables	43,401,709	-	-	-	-
Other payables	21,523,125	-	-	-	-
Deposits relating to collateral of customers	57,486,858	-	-	-	-
Lease liabilities	4,694,990	-	-	-	-
Sub-total	531,369,607	-	-	-	-
Total	\$ 532,810,593	-	1,440,986	-	1,440,986

2) Valuation Techniques for Financial Instruments not Measured at Fair Value

The Group's valuation techniques and assumptions used for financial instruments not measured at fair value are as follows:

A. Financial assets at amortized cost

If the quoted prices in active markets are available, the market price is established as the fair value. However, if quoted prices in active markets are not available, the estimated valuation or prices used by competitors are adopted.

B. Financial assets at amortized cost and financial liabilities measured at amortized cost

If there is quoted price generated by transactions, the recent transaction price and quoted price data is used as the basis for fair value measurement. However, if no quoted prices are available, the discounted cash flows are used to estimate fair values.

3) Valuation Techniques for Financial Instruments Measured at Fair Value

A. Non-derivative Financial Instruments

If quoted prices in active markets are available, the prices are established as fair values. For the Group's financial instruments that have no active markets, the fair values are determined as follows:

Beneficiary Certificate that Has No Quoted Prices: The discounted cash flow model is used to estimate fair values. The main assumption for the model is to discount expected future cash flows by using a discount rate that reflects the time value of money and risks.

Equity Instrument that Has No Quoted Prices: The net asset value method is used to estimate fair values. The main assumption for the model is to use the net asset value per share as the measuring basis.

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B. Derivative Financial Instruments

Derivative financial instruments are measured by using common valuation models such as discounted cash flow model and Black-Scholes model.

4) Change in Level 3 of the fair value's ledger

	<u>At fair value through profit or loss</u>	<u>At fair value through others comprehensive income</u>	
	<u>Non-derivative financial assets</u>	<u>Unquoted equity instruments</u>	<u>Total</u>
Opening balance, January 1, 2022	\$ 1,405,270	136,991	1,542,261
Total gains and losses recognized:			
In profit or loss	41,205	-	41,205
In other comprehensive income	-	(75,861)	(75,861)
Purchase	1,165,600	120,000	1,285,600
Disposal	(246,913)	-	(246,913)
Effect of movements in exchange rate	7,263	1,270	8,533
Ending balance, June 30, 2022	<u>\$ 2,372,425</u>	<u>182,400</u>	<u>2,554,825</u>
Opening balance, January 1, 2021	\$ 655,080	130,307	785,387
Total gains and losses recognized:			
In profit or loss	22,149	-	22,149
In other comprehensive income	-	11,087	11,087
Purchase	762,000	-	762,000
Disposal	(366,217)	-	(366,217)
Effect of movements in exchange rate	(2,096)	(915)	(3,011)
Ending balance, June 30, 2021	<u>\$ 1,070,916</u>	<u>140,479</u>	<u>1,211,395</u>

For the six months ended June 30, 2022 and 2021, total gains and losses arising from the valuation of investments under Level 3 of the fair value hierarchy that were included in “other gains and losses” and “unrealized gains and losses from financial assets measured at fair value through other comprehensive” were as follows:

	<u>For the three months ended June 30,</u>	<u>For the six months ended June 30,</u>		
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Total gains and losses recognized:				
In profit or loss, and presented in “other gains and losses”	\$ 20,442	8,772	41,205	22,149
In other comprehensive income, and presented in “unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income”	(4,109)	9,914	(75,861)	11,087

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5) The Quantified Information for Significant Unobservable Inputs (Level 3) Used in Fair Value Measurement

The Group's financial instruments that use Level 3 inputs to measure fair values include fair value through other comprehensive income-equity investments and financial assets at fair value through profit or loss. Most of these financial instruments using Level 3 inputs to measure fair values have only one significant unobservable input.

Quantified information of significant unobservable inputs was as follows:

<u>Item</u>	<u>Valuation Technique</u>	<u>Significant Non-observable Input</u>	<u>The Relationship between Significant Non-observable Input and Fair Value</u>
Financial assets at fair value through other comprehensive income - investments in equity instruments without active market	Net Asset Value Method	Net Asset Value	Not applicable
Financial assets at fair value through profit or loss without active market	Black-Scholes Model	Stock Return Volatility (As of June 30, 2022, December 31, 2021 and June 30, 2021, Stock Return Volatility was at 2.67%~7.35%, 2.20%~5.74% and 1.99%~5.32%, respectively)	The higher stock return volatility, the higher the fair value
"	Discounted Cash Flow Method	Discount Rate (As of June 30, 2022 and , December 31, 2021 and June 30, 2021, Discount Rate was at 0.28%~5.67%, 0.76%~4.75% and 0.76%~4.95%, respectively)	The higher the discount rate, the lower the fair value

6) Fair value measurements in Level 3 - sensitivity analysis of reasonably possible alternative assumptions

For fair value measurements in Level 3, changing one or more of the assumptions to reflect reasonably possible alternative assumptions would have the following effects:

	<u>Input</u>	<u>Variation</u>	<u>Impact or Fair Value Change on Net income or loss</u>	
			<u>Favorable Change</u>	<u>Unfavorable Change</u>
June 30, 2022				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 156	(156)
"	Stock Return Volatility	10%	-	-

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			Impact or Fair Value Change on Net income or loss	
	Input	Variation	Favorable Change	Unfavorable Change
December 31, 2021				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 84	(84)
"	Stock Return Volatility	10%	-	-
June 30, 2021				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 145	(145)
"	Stock Return Volatility	10%	-	-

The favorable and unfavorable effects represent the changes in fair value, and fair value is based on a variety of unobservable inputs calculated using a valuation technique. The analysis above only reflects the effects of changes in a single input, and it does not include the interrelationships with another input.

(v) Financial risk management

There were no significant changes in the Group's financial risk management and policies as disclosed in Note (6)(v) of the consolidated financial statements for the year ended December 31, 2021.

(w) Capital Management

Management believes that the objectives, policies and processes of capital management of the Group has been applied consistently with those described in the consolidated financial statements for the year ended December 31, 2021. Also, management believes that there were no significant changes in the Group's capital management information as disclosed for the year ended December 31, 2021. Please refer to Note (6)(w) of the consolidated financial statements for the year ended December 31, 2021 for further details.

(x) Financing activities not affecting current cash flow

For the six months ended June 30, 2022 and 2021, the Group's investing and financing activities not affecting current cash flow were as follows:

Reconciliation of liabilities arising from financing activities was as follows:

	January 1, 2022	Cash flows	Non-cash adjustments	June 30, 2022
Lease liabilities	\$ 5,063,103	(322,064)	685,210	5,426,249
Total liabilities from financing activities	<u>\$ 5,063,103</u>	<u>(322,064)</u>	<u>685,210</u>	<u>5,426,249</u>

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	January 1, 2021	Cash flows	Non-cash adjustments	June 30, 2021
Lease liabilities	\$ 4,222,448	(318,411)	790,953	4,694,990
Total liabilities from financing activities	\$ <u>4,222,448</u>	<u>(318,411)</u>	<u>790,953</u>	<u>4,694,990</u>

(7) Related party transactions

- (a) The Company is the ultimate controlling party of the Group.
- (b) Names and relationship of related parties

The followings are entities that have had related parties transactions during the periods covered in the consolidated financial statements.

Name of related parties	Relationship with the Group
C&E Engine Leasing Limited	Associates
Grand Pacific Investment & Development Co., Ltd.	Other related party
Chailease Construction & Development Corp.	"
Chaico Investment Corporation	"
Yellowstone Security Co., Ltd.	"
Yellowstone Service Co., Ltd.	"
Chailease Resources Technology Co., Ltd.	"
CITC Enterprise (Thai) Co., Ltd.	"
Yellowstone Interior Design Company Limited	"
Global Hospitality Group Inc.	"
Global Property Management Co., Ltd.	"
Chailease Foundation	"
Shanghai Jiasheng Decoration Engineering Co., Ltd.	"
Yujia Investment Management Consulting (Shanghai) Co., Ltd.	"
Anywhere 2 Go Company Limited	"
Bangkok Bank Public Company Limited	"
Bangkok Insurance Public Company Limited	"
Sathorn City Tower Property Fund	"
Chailease Enterprise Co., Ltd.	"
Chun An Investment Co., Ltd.	"
Chun An Technology Co., Ltd.	"

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<u>Name of related parties</u>	<u>Relationship with the Group</u>
Chaico Biomedical Co., Ltd.	Other related party
Jen Chung Co., Ltd.	"
Shenyang Putai Hemodialysis Center Co., Ltd.	"
Qiqihar Zhongtai Nephrotic Hospital Co., Ltd.	"
Tonghua Zhongyi Hemodialysis Co., Ltd.	"
Ezfund Securities Investment Consulting Enterprise Ltd.	"
Les Terroirs de Chailease Co., Ltd.	"
Ysolar Co., Ltd.	"
Yi Yang Green Power Co., Ltd.	"

(c) Related-party transactions

1. Operating revenue

Operating revenue of the Group from the related parties was as follows:

	<u>For the three months ended June 30,</u>		<u>For the six months ended June 30,</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Other related parties	\$ <u>5,148</u>	<u>5,489</u>	<u>10,519</u>	<u>10,672</u>

2. Receivables from related parties

Receivables of the Group from related parties were as follows:

<u>Account</u>	<u>Categories of related parties</u>	<u>2022.6.30</u>	<u>2021.12.31</u>	<u>2021.6.30</u>
Leases receivable	Other related parties	\$ 37,469	43,467	68,803
Accounts receivable	Other related parties	1,225	1,530	-
Other receivables	Other related parties	9,303	21,973	705
Other current assets	Other related parties	1,079	1,246	-
Other current financial assets	Other related parties	<u>146,763</u>	<u>123,448</u>	<u>127,784</u>
		\$ <u>195,839</u>	<u>191,664</u>	<u>197,292</u>

3. Payable to related parties

Payable to related parties was as follows:

<u>Account</u>	<u>Categories of related parties</u>	<u>2022.6.30</u>	<u>2021.12.31</u>	<u>2021.6.30</u>
Other current financial liabilities	Other related parties	\$ <u>860</u>	<u>842</u>	<u>61,835</u>

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4. Asset transactions

- 1) The Group purchased leasehold improvements from other related parties amounting to \$22,345 and \$9,399 for the six months ended June 30, 2022 and 2021, respectively.
- 2) For the six months ended June 30, 2022, the Group and other related parties acquired 22,000 thousand shares, 22,000 thousand shares, 22,000 thousand shares and 21,120 thousand shares of the subsidiaries Tien Chuan Intelligent Energy Co., Ltd., Yu Heng Intelligent Energy Co., Ltd., Kai Yang Intelligent Energy Co., Ltd. and Yao Kuang Intelligent Energy Co., Ltd.. The considerations of acquiring subsidiaries are \$236,526, \$236,526, \$237,830 and \$228,322, respectively.

5. Related-Party Financing

Financing to associates and related parties was as follows:

	2022.6.30	2021.12.31	2021.6.30
Associates	\$ 1,202,082	1,359,381	1,409,099
Other related parties	1,888,004	2,151,212	84,097
	<u>\$ 3,090,086</u>	<u>3,510,593</u>	<u>1,493,196</u>

The loans receivable from associates bear interest at rates ranging from 1.99% to 5.65%. As of June 30, 2022, December 31, 2021, and June 30, 2021, interest receivable from the loans receivable from associates amounted to \$11,116, \$8,319 and \$10,997, respectively. For the three months and the six months ended June 30, 2022 and 2021, interest revenue from the loans receivable from associates amounted to \$17,728, \$18,284, \$26,929 and \$28,962, respectively.

The loans receivable from other related parties bear interest at rates ranging from 4.00% to 10.99%. As of June 30, 2022, December 31, 2021, and June 30, 2021, interest receivable from the loans receivable from other related parties amounted to \$18,435, \$16,654 and \$26, respectively. For the three months and the six months ended June 30, 2022 and 2021, interest revenue from the loans receivable from other related parties amounted to \$18,103, \$716, \$43,554 and \$768, respectively.

6. Interest bearing borrowings

Borrowings of the Group from related parties were as follows:

	2022.6.30	2021.12.31	2021.6.30
Other related parties	\$ <u>6,140,025</u>	<u>5,946,699</u>	<u>5,596,160</u>

The borrowings from other related parties bear interest at rates ranging from 3.13% to 3.25%. As of June 30, 2022, December 31, 2021, and June 30, 2021, interest payable from the interest-bearing borrowings from other related parties amounted to \$631, \$616 and \$507, respectively. For the three months and the six months ended June 30, 2022 and 2021, interest expense from the interest-bearing borrowing from other related parties amounted to \$45,306, \$42,953, \$90,351 and \$88,275, respectively.

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7. Leases

- 1) The Group rented an office building from other related parties. Multiple lease contracts were signed with lengths of three years, in which the rental fee was determined based on nearby office rental rates. The total value of the contract was \$88,012. For the three months and the six months ended June 30, 2022 and 2021, the Group recognized the amount of \$342, \$410, \$735 and \$620 as interest expense, respectively. As of June 30, 2022, December 31, 2021, and June 30, 2021, the balance of lease liabilities amounted to \$40,664, \$44,348 and \$58,182, respectively.
- 2) For the three months and the six months ended June 30, 2022 and 2021, rent expense is not included in rent liabilities that from other related parties amounted to \$386, \$401, \$768 and \$1,518, respectively.

8. Others

- 1) As of June 30, 2022, December 31, 2021, and June 30, 2021, bank deposits in financial institutions which are other related parties of the Group amounted to \$240,666, \$338,786 and \$292,511, respectively. For the three months and the six months ended June 30, 2022 and 2021, interest revenue from the deposits in other related parties amounted to \$26, \$48, \$26 and \$48, respectively.
- 2) The Group purchased debt securities-real estate asset trust from its other related parties, with rates ranging from 2.75% to 5.25% and the time to maturity is between 2024 and 2025. The investment balance from debt securities amounted to \$538,160, \$960,260 and \$466,000 as of June 30, 2022, December 31, 2021, and June 30, 2021, respectively.

For the three months and the six months ended June 30, 2022 and 2021, interest revenue from debt securities amounted to \$7,884, \$1,880, \$18,077 and \$5,665, respectively.

- 3) Other expense and profit with related parties:

Other related parties	For the three months ended June 30,		For the six months ended June 30,	
	2022	2021	2022	2021
Other operating costs and expenses	\$ <u>24,523</u>	<u>34,048</u>	<u>43,445</u>	<u>74,247</u>
Other non-operating income	\$ <u>4,599</u>	<u>31</u>	<u>8,259</u>	<u>31</u>

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(d) Key management personnel compensation

	For the three months ended June 30,		For the six months ended June 30,	
	2022	2021	2022	2021
Short-term employee benefits	\$ 86,744	90,537	187,691	184,468
Post-employment benefits	11,720	617	12,403	7,349
	\$ 98,464	91,154	200,094	191,817

(8) Pledged assets

The carrying values of pledged assets were as follows:

Pledged assets	Object	2022.6.30	2021.12.31	2021.6.30
Restricted cash in banks				
Restricted account for loans repayment	Issuance of short-term notes and bills, and as guarantee for short-term and long-term borrowings; as well as performance guarantee for alliance contracts (Note)	\$ 3,921,361	3,594,196	5,038,726
Property, plant and equipment	As guarantee for short-term and long-term borrowings	2,072,493	2,071,484	2,085,010
Refundable deposits	Provincial court seizure, etc.	88,453	78,600	71,746
Accounts receivable and notes receivable	Issuance of short-term notes and bills and as guarantee for short-term and long-term borrowings	105,786,589	103,054,757	116,683,514
Total		\$ 111,868,896	108,799,037	123,878,996

Note: The Group issued discount coupons for car rental services and opened a trust account with Sunny Bank in accordance with mandatory and prohibitory provisions of the standard contracts for coupons.

(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 is required to assume their loan obligations and pay these loans on behalf of these customers. As of June 30, 2022, December 31, 2021, and June 30, 2021, the balance of unexpired payments from these alliance transactions amounted to \$11,789,338, \$11,347,491 and \$10,545,522, respectively.

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- (b) The Group entered into several electricity procurement agreements with Taiwan Power Company and all of these agreements will expire on twenty years after the date the electricity generating sets are launched. Under these agreements, reselling to third parties of electric power from the renewable energy system is prohibited.
- (c) As of June 30, 2022, December 31, 2021, and June 30, 2021, the Group signed the unclosed contract of the installation and construction project of solar power for \$65,027,815, \$47,490,362 and \$21,108,520, respectively. As of June 30, 2022, December 31, 2021, and June 30, 2021, the amount of \$50,150,207, \$40,162,124 and \$17,085,144 was remained unpaid, respectively.

(10) Losses due to major disasters: None.

(11) Subsequent events

In order to raise funds for future development (including but not limited to operating capital, long-term investment and repayment of bank loans...etc.), the Board of Directors of the Company resolved to increase the Company's capital by issuing common shares of stock to participate in the issuance of global depositary receipts (GDRs) on May 27, 2022, and the offering was approved by the Financial Supervisory Commission (FSC) in letter No. 1110346869 on June 27, 2022. On June 30, 2022, the Company completed the pricing for the GDRs at a price of US\$ 32.34 per unit of GDRs, and the cash capital increase was made by issuing 60,000,000 common shares of stock on July 6, 2022, totaling 12,000,000 GDRs, with each GDR being issued for 5 shares of the Company's common shares of stock. The Company has listed global depositary receipts on the Euro multilateral trading facility market (Euro MTF market) of the Luxembourg Stock Exchange.

(12) Other

(a) Liquidity analysis of assets and liabilities :

	2022.6.30	
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months
<u>Current assets</u>		<u>Total</u>
Cash and cash equivalents	\$ 55,956,840	-
Current financial assets at fair value through profit or loss	537,202	1,833,948
Current financial assets at amortized cost	10,226,277	12,607,510
Current financial assets for hedging	450,929	-
Accounts receivable, net	292,852,568	171,096,573
Other current financial assets	7,513,082	40,123
Other current assets	9,921,727	-
	<u>\$ 377,458,625</u>	<u>185,578,154</u>
		<u>563,036,779</u>

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	2022.6.30		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months	Total
<u>Current liabilities</u>			
Short-term borrowings	\$ 68,571,471	-	68,571,471
Short-term notes and bills payable	94,820,239	-	94,820,239
Current financial liabilities for hedging	1,697,380	-	1,697,380
Accounts and notes payable	6,175,478	-	6,175,478
Current tax liabilities	3,850,706	-	3,850,706
Current lease liabilities	809,165	685,376	1,494,541
Other current financial liabilities	34,948,308	41,205,129	76,153,437
Long-term liabilities, current portion	118,740,383	98,592,721	217,333,104
Other current liabilities	5,484,764	-	5,484,764
	<u>\$ 335,097,894</u>	<u>140,483,226</u>	<u>475,581,120</u>
	2021.12.31		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months	Total
<u>Current assets</u>			
Cash and cash equivalents	\$ 46,374,548	-	46,374,548
Current financial assets at fair value through profit or loss	387,623	1,005,996	1,393,619
Current financial assets at amortized cost	9,100,923	13,219,771	22,320,694
Current financial assets for hedging	7,381	-	7,381
Accounts receivable, net	267,940,539	159,615,180	427,555,719
Other current financial assets	7,043,371	165,733	7,209,104
Other current assets	6,928,821	-	6,928,821
	<u>\$ 337,783,206</u>	<u>174,006,680</u>	<u>511,789,886</u>

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	2021.12.31		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months	Total
<u>Current liabilities</u>			
Short-term borrowings	\$ 66,335,264	-	66,335,264
Short-term notes and bills payable	90,275,406	-	90,275,406
Current financial liability for hedging	543,826	-	543,826
Accounts and notes payable	6,269,742	8,880	6,278,622
Current tax liabilities	7,712,732	-	7,712,732
Current lease liabilities	606,096	702,176	1,308,272
Other current financial liabilities	23,420,941	38,693,730	62,114,671
Long-term liabilities, current portion	103,223,063	80,766,971	183,990,034
Other current liabilities	5,345,095	-	5,345,095
	<u>\$ 303,732,165</u>	<u>120,171,757</u>	<u>423,903,922</u>
	2021.6.30		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months	Total
<u>Current assets</u>			
Cash and cash equivalents	\$ 45,232,921	-	45,232,921
Current financial assets at fair value through profit or loss	1,235,642	-	1,235,642
Current financial assets at amortized cost	4,825,328	12,512,057	17,337,385
Current financial assets for hedging	11,853	-	11,853
Accounts receivable, net	251,303,789	142,250,922	393,554,711
Other current financial assets	7,617,817	500,638	8,118,455
Other current assets	6,009,969	-	6,009,969
	<u>\$ 316,237,319</u>	<u>155,263,617</u>	<u>471,500,936</u>

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	2021.6.30		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months	Total
<u>Current liabilities</u>			
Short-term borrowings	\$ 57,639,373	-	57,639,373
Short-term notes and bills payable	91,202,690	-	91,202,690
Current financial liability for hedging	1,440,986	-	1,440,986
Accounts and notes payable	4,512,522	8,880	4,521,402
Current tax liabilities	4,780,542	-	4,780,542
Current lease liabilities	652,316	450,532	1,102,848
Other current financial liabilities	28,432,508	36,371,155	64,803,663
Long-term liabilities, current portion	84,513,344	82,548,082	167,061,426
Other current liabilities	4,586,308	-	4,586,308
	<u>\$ 277,760,589</u>	<u>119,378,649</u>	<u>397,139,238</u>

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

By item	By function	For the three months ended June 30, 2022			For the three months ended June 30, 2021		
		Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits							
Salary	-	2,252,911	2,252,911	-	1,863,089	1,863,089	
Labor and health insurance	-	133,493	133,493	-	122,382	122,382	
Pension	-	117,912	117,912	-	89,848	89,848	
Others	-	148,482	148,482	-	126,261	126,261	
Depreciation	1,320,582	191,342	1,511,924	1,144,932	183,013	1,327,945	
Amortization	-	46,104	46,104	-	46,461	46,461	

By item	By function	For the six months ended June 30, 2022			For the six months ended June 30, 2021		
		Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits							
Salary	-	4,395,688	4,395,688	-	3,687,728	3,687,728	
Labor and health insurance	-	279,183	279,183	-	256,942	256,942	
Pension	-	234,041	234,041	-	189,285	189,285	
Others	-	282,096	282,096	-	249,803	249,803	
Depreciation	2,650,613	380,926	3,031,539	2,119,943	361,538	2,481,481	
Amortization	-	72,258	72,258	-	80,954	80,954	

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(13) Other disclosures

(a) Information on significant transactions

The information on significant transactions of the Group, which is required by the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”, for the six months ended June 30, 2022 was as follows:

1. Fund loaning to other parties:

(Amounts Expressed in Thousands of New Taiwan Dollars)

No.	Financing company	Counter-party (Note 4)	Account	Related party	Maximum balance for the year	Ending balance	Amount actually drawn	Interest rate	Nature of financing (Note 1)	Transaction amount	Reasons for financing	Allowance for bad debt	Collateral		Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
													Item	Value		
1	Chailease Finance Co., Ltd.	A	Accounts receivable	No	759,100	752,400	752,400	0.01%~19.87%	1	28,302,580		6,395	None	-	28,302,580	54,582,196
"	"	B	Accounts receivable	No	815,278	663,313	663,313	0.01%~19.87%	2	-	Working Capital	5,638	None	-	6,822,775	68,227,745
"	"	C	Accounts receivable	No	481,427	478,102	478,102	0.01%~19.87%	2	-	Working Capital	4,064	None	-	6,822,775	68,227,745
"	"	D	Accounts receivable	No	467,020	404,020	404,020	0.01%~19.87%	2	-	Working Capital	3,434	None	-	6,822,775	68,227,745
"	"	E	Accounts receivable	No	340,000	340,000	340,000	0.01%~19.87%	2	-	Working Capital	2,890	None	-	6,822,775	68,227,745
"	"	F	Accounts receivable	No	257,300	257,300	257,300	0.01%~19.87%	1	257,300		2,187	None	-	257,300	54,582,196
"	"	F-1	Accounts receivable	No	82,700	82,700	82,700	0.01%~19.87%	2	-	Working Capital	703	None	-	6,822,775	68,227,745
"	"	G	Accounts receivable	No	295,000	295,000	295,000	0.01%~19.87%	1	1,770,000		2,508	None	-	1,770,000	54,582,196
"	"	H	Accounts receivable	No	261,000	261,000	261,000	0.01%~19.87%	1	18,238,740		2,219	None	-	18,238,740	54,582,196
"	"	H-1	Accounts receivable	No	13,000	13,000	13,000	0.01%~19.87%	2	-	Working Capital	110	None	-	6,822,775	68,227,745
"	"	I	Accounts receivable	No	290,000	259,000	259,000	0.01%~19.87%	2	-	Working Capital	2,202	None	-	6,822,775	68,227,745
"	"	J	Accounts receivable	No	254,890	5,080	-	0.01%~19.87%	1	1,663,080		-	None	-	1,663,080	54,582,196
"	"	J-1	Accounts receivable	No	249,810	249,810	249,810	0.01%~19.87%	2	-	Working Capital	2,123	None	-	6,822,775	68,227,745
"	"	K	Accounts receivable	No	240,000	240,000	240,000	0.01%~19.87%	2	-	Working Capital	2,040	None	-	6,822,775	68,227,745
"	"	L	Accounts receivable	No	210,000	210,000	210,000	0.01%~19.87%	2	-	Working Capital	1,785	None	-	6,822,775	68,227,745
"	"	M	Accounts receivable	No	209,730	209,193	209,193	0.01%~19.87%	2	-	Working Capital	1,778	None	-	6,822,775	68,227,745
"	"	N	Accounts receivable	No	207,500	207,500	207,500	0.01%~19.87%	1	22,605,600		1,764	None	-	22,605,600	54,582,196
"	"	O	Accounts receivable	No	387,112	199,080	199,080	0.01%~19.87%	2	-	Working Capital	1,692	None	-	6,822,775	68,227,745
"	"	P	Accounts receivable	No	191,200	191,200	39,000	0.01%~19.87%	2	-	Working Capital	332	None	-	6,822,775	68,227,745
"	"	Q	Accounts receivable	No	161,000	161,000	161,000	0.01%~19.87%	2	-	Working Capital	1,369	None	-	6,822,775	68,227,745
"	"	R	Accounts receivable	No	214,818	158,079	158,079	0.01%~19.87%	1	708,983		1,344	Properties	46,940	708,983	54,582,196
"	"	S	Accounts receivable	No	333,732	150,000	150,000	0.01%~19.87%	2	-	Working Capital	1,275	None	-	6,822,775	68,227,745
"	"	T	Accounts receivable	No	150,000	150,000	-	0.01%~19.87%	2	-	Working Capital	-	None	-	6,822,775	68,227,745
"	"	Summary of other clients	Accounts receivable	No	10,186,737	7,243,419	6,966,170	0.01%~19.87%	1	40,699,752		59,212	Bank Deposits/ Stocks Properties	2,542,041	40,699,752	54,582,196

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No.	Financing company	Counter-party (Note 4)	Account	Related party	Maximum balance for the year	Ending balance	Amount actually drawn	Interest rate	Nature of financing (Note 1)	Transaction amount	Reasons for financing	Allowance for bad debt	Collateral		Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
													Item	Value		
1	Chailase Finance Co., Ltd.	Summary of other clients	Accounts receivable	No	43,857,654	29,303,462	28,042,519	0.01%~19.87%	2	-	Working Capital	504,389	Bank Deposits/ Stocks	5,325,036	6,822,775	68,227,745
"	"	Chailase Energy Integration Co., Ltd.	Accounts receivable	Yes	385,000	-	-	0.01%~19.87%	2	-	Working Capital	-	Fund/ Beneficiary certificate/ Machinery Equipment/ Properties	-	17,056,936	68,227,745
"	"	Chuang Ju Limited Partnership	Accounts receivable	Yes	1,000,000	1,000,000	1,000,000	0.01%~19.87%	2	-	Working Capital	8,500	None	-	17,056,936	68,227,745
"	"	Tien Hsing Integration Co., Ltd.	Accounts receivable	Yes	1,797,296	826,915	826,915	0.01%~19.87%	2	-	Working Capital	7,029	None	-	17,056,936	68,227,745
"	"	Chu Chiang Solar Energy Inc.	Accounts receivable	Yes	31,000	31,000	31,000	0.01%~19.87%	2	-	Working Capital	264	None	-	17,056,936	68,227,745
"	"	Tien Chuan Intelligent Energy Co., Ltd.	Accounts receivable	Yes	186,000	186,000	186,000	0.01%~19.87%	2	-	Working Capital	1,581	None	-	17,056,936	68,227,745
"	"	Yu Heng Intelligent Energy Co., Ltd.	Accounts receivable	Yes	184,000	184,000	184,000	0.01%~19.87%	2	-	Working Capital	1,564	None	-	17,056,936	68,227,745
"	"	Kai Yang Intelligent Energy Co., Ltd.	Accounts receivable	Yes	123,000	123,000	123,000	0.01%~19.87%	2	-	Working Capital	1,046	None	-	17,056,936	68,227,745
"	"	Yao Kuang Intelligent Energy Co., Ltd.	Accounts receivable	Yes	110,000	110,000	110,000	0.01%~19.87%	2	-	Working Capital	935	None	-	17,056,936	68,227,745
"	"	Annan Energy Co., Ltd.	Accounts receivable	Yes	128,000	128,000	128,000	0.01%~19.87%	2	-	Working Capital	1,088	None	-	17,056,936	68,227,745
"	"	Ysolar Co., Ltd.	Accounts receivable	Yes	1,871,200	1,000,000	1,000,000	0.01%~19.87%	2	-	Working Capital	8,500	None	-	17,056,936	68,227,745
"	"	Yi Yang Green Power Co., Ltd.	Accounts receivable	Yes	273,495	273,495	273,495	0.01%~19.87%	2	-	Working Capital	2,325	None	-	17,056,936	68,227,745
"	"	Chailase Construction and Development Company Co., Ltd.	Accounts receivable	Yes	600,300	600,300	600,300	0.01%~19.87%	1	15,671,040		5,103	None	-	15,671,040	54,582,196
"	"	Yellowstone Interior Design Company Limited	Accounts receivable	Yes	40,000	40,000	-	0.01%~19.87%	1	40,000		-	None	-	40,000	54,582,196
2	Fina Finance & Trading Co., Ltd.	A	Accounts receivable	No	251,700	251,556	251,556	0.6382%~18.2288%	2	-	Working Capital	2,516	Properties	285,763	2,852,007	28,520,069
"	"	B	Accounts receivable	No	188,970	131,340	131,340	0.6382%~18.2288%	2	-	Working Capital	1,313	Properties	316,810	2,852,007	28,520,069
"	"	B-1	Accounts receivable	No	54,120	34,440	34,440	0.6382%~18.2288%	1	30,000		344	Properties	316,810	60,000	17,112,041
"	"	C	Accounts receivable	No	171,112	159,566	159,566	0.6382%~18.2288%	2	-	Working Capital	1,596	Properties	169,246	2,852,007	28,520,069
"	"	C-1	Accounts receivable	No	12,140	-	-	0.6382%~18.2288%	1	12,500		-	Properties	169,246	25,000	17,112,041

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													Item	Value		
2	Fina Finance & Trading Co., Ltd.	D	Accounts receivable	No	150,000	149,654	149,654	0.6382%-18.2288%	2	-	Working Capital	1,497	Properties	180,000	2,852,007	28,520,069
"	"	E	Accounts receivable	No	200,544	134,729	134,729	0.6382%-18.2288%	2	-	Working Capital	1,347	None	-	2,852,007	28,520,069
"	"	F	Accounts receivable	No	128,574	128,428	128,428	0.6382%-18.2288%	1	74,000		1,284	Properties	158,117	148,000	17,112,041
"	"	G	Accounts receivable	No	120,459	100,312	100,312	0.6382%-18.2288%	2	-	Working Capital	1,003	None	-	2,852,007	28,520,069
"	"	H	Accounts receivable	No	98,000	98,000	98,000	0.6382%-18.2288%	2	-	Working Capital	980	Properties	128,444	2,852,007	28,520,069
"	"	I	Accounts receivable	No	88,000	87,908	87,908	0.6382%-18.2288%	2	-	Working Capital	879	Properties	37,106	2,852,007	28,520,069
"	"	J	Accounts receivable	No	75,269	70,839	70,839	0.6382%-18.2288%	2	-	Working Capital	708	Properties	43,771	2,852,007	28,520,069
"	"	Summary of other clients	Accounts receivable	No	13,813,467	9,440,481	8,275,725	0.6382%-18.2288%	2	-	Working Capital	131,444	Bank Deposits/ Stocks/ Properties	3,085,264	2,852,007	28,520,069
"	"	Summary of other clients	Accounts receivable	No	2,290,785	1,574,348	1,518,348	0.6382%-18.2288%	1	2,292,481		18,020	Machinery Equipment/ Properties/Vehicles	285,582	4,584,962	17,112,041
"	"	Chuang Ju Limited Partnership	Accounts receivable	Yes	4,800,000	2,900,000	2,900,000	0.6382%-18.2288%	2	-	Working Capital	-	None	-	7,130,017	28,520,069
3	Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Accounts receivable	Yes	2,000,000	2,000,000	2,000,000	2.10%	2	-	Working Capital	-	None	-	3,331,401	7,403,114
"	"	Chailease Energy Integration Co., Ltd.	Accounts receivable	Yes	385,000	385,000	385,000	2.47%	2	-	Working Capital	-	None	-	3,331,401	7,403,114
"	"	Tien Hsing Integration Co., Ltd.	Accounts receivable	Yes	970,381	970,381	970,381	2.54%	2	-	Working Capital	-	None	-	3,331,401	7,403,114
4	Chailease International Finance Corporation	A	Receivable-short term financing	No	60,765	48,336	48,336	0.00%-17%	2	-	Working Capital	381	None	-	2,375,190	19,001,519
"	"	B	Receivable-short term financing	No	35,512	35,512	35,512	0.00%-17%	2	-	Working Capital	-	None	-	2,375,190	19,001,519
"	"	C	Receivable-short term financing	No	33,293	33,293	33,293	0.00%-17%	2	-	Working Capital	-	Vehicles	-	2,375,190	19,001,519
"	"	D	Receivable-short term financing	No	35,512	30,580	30,580	0.00%-17%	2	-	Working Capital	264	None	-	2,375,190	19,001,519
"	"	E	Receivable-short term financing	No	36,622	29,963	29,963	0.00%-17%	2	-	Working Capital	420	Properties	7,320	2,375,190	19,001,519
"	"	F	Receivable-short term financing	No	32,886	26,449	26,449	0.00%-17%	2	-	Working Capital	222	Real estate/ Vehicles	3,436	2,375,190	19,001,519
"	"	G	Receivable-short term financing	No	29,593	24,045	24,045	0.00%-17%	2	-	Working Capital	365	Vehicles	-	2,375,190	19,001,519
"	"	H	Receivable-short term financing	No	26,634	22,935	22,935	0.00%-17%	2	-	Working Capital	198	Vehicles	-	2,375,190	19,001,519
"	"	I	Receivable-short term financing	No	40,938	20,592	20,592	0.00%-17%	2	-	Working Capital	324	Real estate	7,919	2,375,190	19,001,519
"	"	J	Receivable-short term financing	No	19,976	19,976	19,976	0.00%-17%	2	-	Working Capital	-	Vehicles	-	2,375,190	19,001,519
"	"	K	Receivable-short term financing	No	19,976	19,976	19,976	0.00%-17%	2	-	Working Capital	-	Vehicles	-	2,375,190	19,001,519
"	"	L	Receivable-short term financing	No	19,976	19,976	19,976	0.00%-17%	2	-	Working Capital	-	None	-	2,375,190	19,001,519
"	"	M	Receivable-short term financing	No	19,976	19,976	19,976	0.00%-17%	2	-	Working Capital	-	None	-	2,375,190	19,001,519

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													Item	Value		
4	Chalease International Finance Corporation	Summary of other clients	Receivable-short term financing	No	1,866,433	1,175,288	1,133,117	0.00%~17%	2	-	Working Capital	25,443	Vehicles/ Real estate/ Equipment/ Properties	88,048	2,375,190	19,001,519
"	"	Summary of other clients	Receivables-business relationship	No	14,131	3,773	3,773	0.00%~17%	1	52,380		33	Vehicles/ Equipment	17,552	2,375,190	19,001,519
"	"	Chalease International Corp.	Receivables from related party	Yes	2,663,400	2,663,400	-	0.00%~17%	2	-	Working Capital	-	None	-	11,875,950	19,001,519
"	"	Chalease International Commercial Factoring Corporation	Receivables from related party	Yes	887,800	887,800	-	0.00%~17%	2	-	Working Capital	-	None	-	11,875,950	19,001,519
"	"	Zhongjin Commercial Factory Corp.	Receivables from related party	Yes	887,800	887,800	-	0.00%~17%	2	-	Working Capital	-	None	-	11,875,950	19,001,519
5	Chalease Specialty Finance Co., Ltd.	A	Accounts receivable	No	300,000	300,000	300,000	0.88%~11.74%	2	-	Working Capital	1,560	None	-	665,465	2,661,859
"	"	B	Accounts receivable	No	150,000	142,500	142,500	0.88%~11.74%	2	-	Working Capital	741	None	-	665,465	2,661,859
"	"	C	Accounts receivable	No	100,000	100,000	100,000	0.88%~11.74%	2	-	Working Capital	520	Properties	118,397	665,465	2,661,859
"	"	D	Accounts receivable	No	150,000	99,900	99,900	0.88%~11.74%	2	-	Working Capital	519	None	-	665,465	2,661,859
"	"	E	Accounts receivable	No	110,950	90,325	90,325	0.88%~11.74%	2	-	Working Capital	470	None	-	665,465	2,661,859
"	"	F	Accounts receivable	No	71,050	71,050	71,050	0.88%~11.74%	2	-	Working Capital	369	None	-	665,465	2,661,859
"	"	G	Accounts receivable	No	79,313	63,429	63,429	0.88%~11.74%	2	-	Working Capital	330	None	-	665,465	2,661,859
"	"	H	Accounts receivable	No	57,500	42,500	42,500	0.88%~11.74%	2	-	Working Capital	221	None	-	665,465	2,661,859
"	"	I	Accounts receivable	No	58,300	42,160	42,160	0.88%~11.74%	2	-	Working Capital	219	None	-	665,465	2,661,859
"	"	J	Accounts receivable	No	80,000	40,134	40,134	0.88%~11.74%	2	-	Working Capital	209	None	-	665,465	2,661,859
"	"	Summary of other clients	Accounts receivable	No	803,008	164,970	164,970	0.88%~11.74%	2	-	Working Capital	5,153	None	-	665,465	2,661,859
6	Chalease Finance Securitization Trust 2019	A	Accounts receivable	No	3,973	-	-	4.91%~9.79%	2	-	Working Capital	-	Bank Deposits	3,000	53,301	533,015
"	"	B	Accounts receivable	No	1,295	-	-	4.91%~9.79%	1	15,612		-	None	-	15,612	512,134
"	"	C	Accounts receivable	No	675	-	-	4.91%~9.79%	1	5,507		-	None	-	5,507	512,134
"	"	D	Accounts receivable	No	1,679	-	-	4.91%~9.79%	1	20,000		-	None	-	20,000	512,134
"	"	E	Accounts receivable	No	2,159	-	-	4.91%~9.79%	1	29,772		-	None	-	29,772	512,134
"	"	F	Accounts receivable	No	1,479	-	-	4.91%~9.79%	1	11,825		-	None	-	11,825	512,134
"	"	G	Accounts receivable	No	494	-	-	4.91%~9.79%	1	8,206		-	None	-	8,206	512,134
"	"	H	Accounts receivable	No	214	-	-	4.91%~9.79%	1	18,913		-	Bank Deposits	2,000	18,913	512,134
"	"	I	Accounts receivable	No	464	-	-	4.91%~9.79%	1	80,240		-	None	-	80,240	512,134

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No.	Financing company	Counter-party (Note 4)	Account	Related party	Maximum balance for the year	Ending balance	Amount actually drawn	Interest rate	Nature of financing (Note 1)	Transaction amount	Reasons for financing	Allowance for bad debt	Collateral		Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
													Item	Value		
6	Chailase Finance Securitization Trust 2019	J	Accounts receivable	No	218	-	-	4.91%-9.79%	1	22,000		-	Bank Deposits	900	22,000	512,134
"	"	Summary of other clients	Accounts receivable	No	-	-	-	4.91%-9.79%	2	-	Working Capital	-	None	-	53,301	533,015
"	"	Summary of other clients	Accounts receivable	No	1,508	-	-	4.91%-9.79%	1	117,211		-	Bank Deposits	1,950	117,211	512,134
7	Chailase Auto Rental Co., Ltd.	A	Accounts receivable	No	6,115	5,018	5,018	4.25%-10.57%	1	8,829		20	Vehicles	7,000	8,829	1,016,287
"	"	B	Accounts receivable	No	2,054	1,350	1,350	4.25%-10.57%	2	-	Working Capital	5	Vehicles	1,920	169,381	677,524
"	"	C	Accounts receivable	No	4,145	1,321	1,321	4.25%-10.57%	2	-	Working Capital	5	Vehicles	2,200	169,381	677,524
"	"	D	Accounts receivable	No	1,896	1,229	1,229	4.25%-10.57%	2	-	Working Capital	5	Vehicles	1,800	169,381	677,524
"	"	E	Accounts receivable	No	1,200	915	915	4.25%-10.57%	2	-	Working Capital	4	Vehicles	800	169,381	677,524
"	"	F	Accounts receivable	No	1,366	870	870	4.25%-10.57%	2	-	Working Capital	3	Vehicles	1,700	169,381	677,524
"	"	G	Accounts receivable	No	1,152	854	854	4.25%-10.57%	2	-	Working Capital	3	Vehicles	1,210	169,381	677,524
"	"	H	Accounts receivable	No	1,000	813	813	4.25%-10.57%	2	-	Working Capital	3	Vehicles	770	169,381	677,524
"	"	I	Accounts receivable	No	925	770	770	4.25%-10.57%	1	7,416		3	Vehicles	790	7,416	1,016,287
"	"	J	Accounts receivable	No	1,228	737	737	4.25%-10.57%	2	-	Working Capital	3	Vehicles	1,140	169,381	677,524
"	"	Summary of other clients	Accounts receivable	No	3,918	2,640	2,640	4.25%-10.57%	1	17,553		14	Vehicles	4,090	17,553	1,016,287
"	"	Summary of other clients	Accounts receivable	No	12,337	5,148	5,148	4.25%-10.57%	2	-	Working Capital	16	Vehicles	9,780	169,381	677,524
8	Chung Ho Energy Integration Co., Ltd.	Annan Energy Co., Ltd.	Accounts receivable	Yes	687,000	687,000	687,000	4.00%	2	-	Working Capital	3,572	None	-	687,900	1,100,641
"	"	Yun Yung Co., Ltd.	Accounts receivable	Yes	340,000	340,000	340,000	4.00%	2	-	Working Capital	1,768	None	-	687,900	1,100,641

Note 1: (1) Those with business relationship please fill in 1;

(2) Those necessary for short-term financing please fill in 2.

Note 2: Limit on the amount for loaning fund to individual counterparty

- (1) Subsidiary – The maximum fund loaning provided by Chailase Finance Co., Ltd. for necessary short-term financing to individual entity cannot exceed \$6,822,775, which is 10% of the net worth. The maximum fund loaning cannot exceed \$17,056,936, which is 25% of the net worth to individual associate. The maximum fund loaning for business relationship cannot exceed the trading amount between Chailase Finance Co., Ltd. and other companies during the latest operating cycle.
- (2) Subsidiary – The maximum fund loaning provided by Fina Finance & Trading Co., Ltd. for necessary short-term financing to individual entity cannot exceed \$2,852,007, which is 10% of the net worth. The maximum fund loaning cannot exceed \$7,130,017, which is 25% of the net worth to domestic subsidiaries and affiliated companies whose shares are 100% held directly or indirectly by Fina Finance & Trading Co., Ltd. The maximum fund loaning for business relationship cannot exceed the trading amount between Fina Finance & Trading Co., Ltd. and other companies during the latest operating cycle.
- (3) Subsidiary – The maximum fund loaning provided by Chailase Consumer Finance Co., Ltd. for necessary short-term financing to individual entity cannot exceed \$740,311, which is 10% of the net worth. The maximum fund loaning cannot exceed \$3,331,401, which is 45% of the net worth to domestic subsidiaries and affiliated companies whose shares are 100% held directly or indirectly by Chailase Consumer Finance Co., Ltd. The maximum fund loaning for business relationship cannot exceed the trading amount between Chailase Consumer Finance Co., Ltd. and other companies during the latest operating cycle.
- (4) Subsidiary – The maximum fund loaning provided by Chailase International Finance Corporation for individual entity cannot exceed \$2,375,190, which is 5% of the net worth. The maximum fund loaning cannot exceed \$11,875,950, which is 25% of the net worth to individual associate.
- (5) Subsidiary – The maximum fund loaning provided by Chailase Specialty Finance Co., Ltd. for necessary short-term financing to individual entity cannot exceed \$665,465, which is 10% of the net worth. The maximum fund loaning for business relationship cannot exceed the trading amount between Chailase Specialty Finance Co., Ltd. and other firm during the latest operating cycle.

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- (6)Special purpose entities— The maximum fund loaning provided by Chailease Finance Securitization Trust 2019 for necessary short-term financing to an individual entity cannot exceed \$53,301, which is 1% of the securitized financial assets approved by the competent authority. The maximum fund loaning for business relationship cannot exceed the trading amount of Securitization Trust during the latest operating cycle.
- (7)Subsidiary— The maximum fund loaning provided by Chailease Auto Rental Co., Ltd. for necessary short-term financing to individual entity cannot exceed \$169,381, which is 10% of the net worth. The maximum fund loaning for business relationship cannot exceed the trading amount of Chailease Auto Rental Co., Ltd. and other firms during the latest operating cycle.
- (8)Subsidiary— The maximum fund loaning provided by Chung Ho Energy Integration Co., Ltd. for necessary short-term financing to individual entity cannot exceed \$275,160, which is 10% of the net worth. The maximum fund loaning cannot exceed \$687,900, which is 25% of the net worth to domestic subsidiaries and affiliated companies whose shares are 100% held directly or indirectly by Chailease Consumer Finance Co., Ltd. The maximum fund loaning for business relationship cannot exceed the trading amount between Chailease Consumer Finance Co., Ltd. and other companies during the latest operating cycle.

Note 3: Limit on the amount for loaning fund

- (1)Subsidiary— The total amount of fund loaning provided by Chailease Finance Co., Ltd. for short-term financing cannot exceed \$68,227,745 which is the net worth of the most recent financial statement. The total amount of fund loaning for business relationship cannot exceed \$54,582,196, which is 80% of the net worth.
- (2)Subsidiary— The total amount of fund loaning provided by Fina Finance & Trading Co., Ltd. for short-term financing cannot exceed \$28,520,069, which is the net worth of the most recent financial statement. The total amount of fund loaning for business relationship cannot exceed \$17,112,041, which is 60% of the net worth.
- (3)Subsidiary— The total amount of fund loaning provided by Chailease Consumer Finance Co., Ltd. for short-term financing cannot exceed \$7,403,114, which is the net worth of the most recent financial statement. The total amount of fund loaning for business relationship cannot exceed \$4,441,868, which is 60% of the net worth.
- (4)Subsidiary— The total amount of fund loaning provided by Chailease International Finance Corporation cannot exceed \$19,001,519, which is 40% of the net worth of the most recent financial statement.
- (5)Subsidiary— The total amount of fund loaning provided by Chailease Specialty Finance Co., Ltd. for short-term financing cannot exceed \$2,661,859, which is 40% of the net worth of the most recent financial statement. The total amount of fund loaning for business relationship cannot exceed \$5,323,718, which is 80% of the net worth.
- (6)Special purpose entities— The total amount of fund loaning provided by Chailease Finance Securitization Trust 2019 cannot exceed \$1,045,149 which is the book value of the subordinated debt securities; the total amount of fund loaning for short-term financing cannot exceed \$533,015, which is 10% of the securitized financial assets approved by the competent authority. The total amount of fund loaning for business relationship cannot exceed \$512,134. Which is the book value mentioned above minus 10% of the securitized financial assets.
- (7)Subsidiary— The total amount of fund loaning provided by Chailease Auto Rental Co., Ltd. for short-term financing cannot exceed \$677,524, which is 40% of the net worth of the most recent financial statement. The total amount of fund loaning for business relationship cannot exceed \$1,016,287, which is 60% of the net worth.
- (8)Subsidiary— The total amount of fund loaning provided by Chung Ho Energy Integration Co., Ltd. for short-term financing cannot exceed \$1,100,641, which is 40% of the net worth of the most recent financial statement. The total amount of fund loaning for business relationship cannot exceed \$2,201,282, which is 80% of the net worth.

Note 4: Counterparties

- (1)Subsidiary— Chailease Financial Co., Ltd.: There are 6,139 counterparties altogether during the period, the above table only disclosed the related parties and the top 20 counterparties.
- (2)Subsidiary— Fina Finance & Trading Co., Ltd.: There are 1,071 counterparties altogether during the period, the above table only disclosed the related parties and the top 10 counterparties.
- (3)Subsidiary— Chailease Consumer Finance Co., Ltd.: There are 3 counterparties during the period.
- (4)Subsidiary— Chailease International Finance Corporation: There are 199 counterparties altogether during the period, the above table only disclosed the related parties and the top 10 counterparties.
- (5)Subsidiary— Chailease Specialty Finance Co., Ltd.: There are 47 counterparties altogether during the period, the table above only disclosed the related parties and the top 10 counterparties.
- (6)Special purpose entities— Chailease Finance Securitization Trust 2019: There are 14 counterparties altogether during the period, the above table only disclosed the related parties and the top 10 counterparties.
- (7)Subsidiary— Chailease Auto Rental Co., Ltd.: There are 37 counterparties during the period, the above table only disclosed the related parties and the top 10 counterparties.
- (8)Subsidiary— Chung Ho Energy Integration Co., Ltd.: There are 2 counterparties during the period.
- (9)Chailease Consumer Finance Co., Ltd. is the limited partner of Chuang Ju Limited Partnership.

Note 5: Subject to the contracts, we use letters instead of the real name of counterparties.

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2. Guarantees and endorsements for other parties:

(Amounts Expressed in Thousands of New Taiwan Dollars)

No.	Endorsement/ guarantee provider	Counter-party		Limitation on endorsement/ guarantee amount provided to each guaranteed party	Maximum balance for the year	Ending balance	Amount actually drawn	Amount of endorsement/ guarantee collateralized by properties	Ratio of accumulated endorsement/guarantee to net equity per latest financial statements	Maximum endorsement guarantee amount allowance	Guarantee provided by parent company	Guarantee provided by a subsidiary	Guarantee provided to subsidiaries in Mainland China
		Name	Nature of relationship (Note1)										
0	The Company	Chalease International Finance Corporation	2	232,095,298	70,400,737	69,133,120	49,389,893	-	59.57 %	580,238,245	Y		Y
"	"	Chalease International Company (Malaysia) Limited	2	232,095,298	1,188,800	1,188,800	-	-	1.02 %	580,238,245	Y		
"	"	Chalease Berjaya Credit Sdn. Bhd.	2	58,023,825	24,001,023	22,126,985	9,800,345	-	19.07 %	580,238,245	Y		
"	"	Chalease Royal Leasing Plc.	2	58,023,825	3,672,900	2,853,120	1,160,793	-	2.46 %	580,238,245	Y		
"	"	Chalease Royal Finance Plc.	2	58,023,825	5,557,640	5,557,640	3,131,837	-	4.79 %	580,238,245	Y		
"	"	Chalease Berjaya Finance Corporation	2	58,023,825	1,951,600	1,867,600	340,970	-	1.61 %	580,238,245	Y		
1	Chalease Finance Co., Ltd.	Chalease Auto Rental Co., Ltd.	2	136,455,490	6,923,760	6,923,760	5,200,000	-	10.15 %	341,138,725	Y		
"	"	Chalease Consumer Finance Co., Ltd.	2	136,455,490	5,595,000	5,595,000	1,465,000	-	8.20 %	341,138,725	Y		
"	"	Chalease Specialty Finance Co., Ltd.	2	136,455,490	300,000	300,000	-	-	0.44 %	341,138,725	Y		
"	"	Chalease International Leasing Company Limited	2	136,455,490	20,769,793	20,769,793	10,898,944	-	30.44 %	341,138,725	Y		
"	"	Chalease International Trading Company Limited	2	136,455,490	1,313,990	1,313,990	706,233	-	1.93 %	341,138,725	Y		
"	"	Yun Tang Inc.	2	136,455,490	1,663,691	1,515,520	1,265,520	-	2.22 %	341,138,725	Y		
"	"	Chalease Credit Services Co., Ltd.	2	136,455,490	36,000	36,000	-	-	0.05 %	341,138,725	Y		
"	"	Chalease Energy Integration Co., Ltd.	2	136,455,490	830,000	830,000	381,000	-	1.22 %	341,138,725	Y		
"	"	Chalease Power Technology Co., Ltd.	2	136,455,490	1,650,000	1,650,000	1,302,350	-	2.42 %	341,138,725	Y		
"	"	Chung Ho Energy Integration Co., Ltd.	2	136,455,490	20,000	-	-	-	- %	341,138,725	Y		
"	"	Chung Yen Energy Integration Co., Ltd.	2	136,455,490	370,000	270,000	150,000	-	0.40 %	341,138,725	Y		
"	"	Chung Cheng Energy Integration Co., Ltd.	2	136,455,490	20,000	20,000	-	-	0.03 %	341,138,725	Y		
"	"	Ho Lien Energy Integration Co., Ltd.	2	136,455,490	20,000	20,000	-	-	0.03 %	341,138,725	Y		
"	"	Tai Yuan Energy Integration Co., Ltd.	2	136,455,490	950,000	950,000	186,041	-	1.39 %	341,138,725	Y		
"	"	Tien Sin Intelligent Green Energy Co., Ltd.	2	136,455,490	3,653,776	3,653,776	967,681	-	5.36 %	341,138,725	Y		
"	"	Tien Jen Energy Co., Ltd.	2	136,455,490	3,042,855	2,692,855	-	-	3.95 %	341,138,725	Y		
"	"	Tien Chu Energy Co., Ltd.	2	136,455,490	3,250,224	3,050,224	405,661	-	4.47 %	341,138,725	Y		
"	"	Tien Ying Energy Co., Ltd.	2	136,455,490	6,833,994	6,833,994	1,728,629	-	10.02 %	341,138,725	Y		
"	"	Tien Jui Energy Co., Ltd.	2	136,455,490	3,209,150	2,859,150	169,150	-	4.19 %	341,138,725	Y		
"	"	Chu Chiang Solar Energy Inc.	2	136,455,490	50,000	50,000	-	-	0.07 %	341,138,725	Y		
"	"	Grand Pacific Financing Corp.	2	116,047,649	2,972,000	2,972,000	1,848,584	-	4.36 %	341,138,725			

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		Name	Nature of relationship (Note 1)										
1	Chailase Finance Co., Ltd.	Chailase International Financial Services Co., Ltd.	2	116,047,649	13,599,184	11,858,280	10,740,149	-	17.38 %	341,138,725			
"	"	Chailase International Financial Services (Singapore) Pte. Ltd.	2	116,047,649	35,029,540	35,029,540	20,384,397	-	51.34 %	341,138,725			
2	Chailase International Finance Corporation	Chailase International Corp.	2	95,007,597	18,188,404	17,936,889	9,126,321	-	37.76 %	237,518,993	Y		Y
"	"	Chailase Finance International Corp.	2	95,007,597	13,776,401	13,776,401	7,914,243	-	29.00 %	237,518,993	Y		Y
3	Grand Pacific Holding Corp.	Grand Pacific Financing Corp.	2	1,144,294	89,160	89,160	89,160	-	3.70 %	1,144,294	Y		
4	Yun Tang Inc.	Chailase Finance Co., Ltd.	2	1,679,967	3,924	3,924	3,924	-	0.70 %	2,799,946		Y	
5	Ho Hsuan Co., Ltd.	Chailase Finance Co., Ltd.	2	6,265,155	1,000,000	1,000,000	900,000	-	79.81 %	6,265,155		Y	
6	Ho Lien Energy Integration Co., Ltd.	Chailase Finance Co., Ltd.	2	17,259,425	200,000	200,000	-	-	5.79 %	17,259,425		Y	
"	"	Tien Sin Intelligent Green Energy Co., Ltd.	2	1,725,943	544,000	544,000	-	-	15.76 %	17,259,425	Y		
"	"	Tien Jen Energy Co., Ltd.	2	1,725,943	544,000	544,000	-	-	15.76 %	17,259,425	Y		
"	"	Tien Chu Energy Co., Ltd.	2	1,725,943	544,000	544,000	-	-	15.76 %	17,259,425	Y		
"	"	Tien Ying Energy Co., Ltd.	2	1,725,943	1,024,000	1,024,000	-	-	29.66 %	17,259,425	Y		
"	"	Tien Jui Energy Co., Ltd.	2	1,725,943	544,000	544,000	-	-	15.76 %	17,259,425	Y		
7	Chung Cheng Energy Integration Co., Ltd.	Chailase Finance Co., Ltd.	2	1,517,160	200,000	200,000	-	-	65.91 %	1,517,160		Y	
8	Jung Yu Energy Integration Co., Ltd.	Chailase Finance Co., Ltd.	2	11,405,650	1,000,000	1,000,000	-	-	43.84 %	11,405,650		Y	
9	Chung Ho Energy Integration Co., Ltd.	Chailase Finance Co., Ltd.	2	13,758,010	6,750,000	6,750,000	5,400,000	-	245.31 %	13,758,010		Y	
10	Chailase Specialty Finance Co., Ltd.	Chailase Finance Co., Ltd.	2	33,273,235	3,000,000	3,000,000	1,000,000	-	45.08 %	33,273,235		Y	
11	Tien Hsing Integration Co., Ltd.	Chailase Finance Co., Ltd.	2	2,615,940	2,000,000	2,000,000	-	-	382.27 %	2,615,940		Y	
12	Kai Yang Intelligent Energy Co., Ltd.	Yao Kuang Intelligent Energy Co., Ltd.	2	1,375,801	1,108,800	1,108,800	993,955	-	40.30 %	13,758,010			
13	Yao Kuang Intelligent Energy Co., Ltd.	Kai Yang Intelligent Energy Co., Ltd.	2	1,375,801	1,155,000	1,155,000	1,026,160	-	41.98 %	13,758,010			

Note 1: (1)The Company has business with the receiving parties.

(2)The Company holds directly or indirectly more than 50% of the common stock of the subsidiaries.

(3)The Company hold directly or indirectly more than 50% by the investee.

(4)The stockholders of the Company provide guarantee for the investee to their stockholding percentage.

(5)Others: According to the Regulations Governing Loaning of Funds and Making of guarantees and endorsements by Public Companies article 5, paragraph 2, guarantees made between companies in which the public company holds, directly or indirectly, 100% of the voting shares have no restriction on the guarantees amount.

Note 2: If the financial statements included contingent loss, the amount stated shall be indicated.

Note 3: The maximum guarantees and endorsements cannot exceed five times of net worth of the Company. The maximum guarantees and endorsements for individual counterparty cannot exceed 50% of net worth of the Company. The amount of guarantees and endorsements for the subsidiaries in which be hold more than 80% of its outstanding common shares cannot exceed twice of net worth of the Company.

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- Note 4: Subsidiary— The total amount of guarantees and endorsements provided by Chailease Finance Co., Ltd.(CFC) cannot exceed five times of its net worth, and guarantees for an individual entity cannot exceed 50% of its net worth. The amount of guarantees and endorsements for subsidiaries in which be hold more than 80% of its outstanding common shares cannot exceed twice of its net worth; and if the guarantees and endorsements are for business purpose, the amount cannot exceed the transaction amount during the latest year. The total amount of guarantees and endorsements for the Company holds directly or indirectly 100% of the investee cannot exceed the net worth of the Company, the maximum guarantees and endorsements cannot exceed five times of net worth of CFC.
- Note 5: Subsidiary— The total amount of guarantees and endorsements provided by Chailease Finance Co., Ltd. for Chailease International Financial Services Co., Ltd., Chailease International Financial Services (Singapore) Pte. Ltd., Chailease Specialty Finance Co., Ltd., Chailease Auto Rental Co., Ltd., Chailease Power Technology Co., Ltd., Chailease Energy Integration Co., Ltd., Yun Tang Inc., Tai Yuan Energy Integration Co., Ltd., Chung Yen Energy Integration Co., Ltd., Tien Sin Intelligent Green Energy Co., Ltd., Tien Jen Energy Co., Ltd., Tien Chun Energy Co., Ltd., Tien Jui Energy Co., Ltd., and Tien Ying Energy Co., Ltd. is \$24,576,710. The total amount has been adjusted.
- Note 6: Subsidiary— The maximum and the total amount of guarantees and endorsements provided by Grand Pacific Holding Corp. cannot exceed five times of its capital.
- Note 7: Subsidiary— The maximum guarantees and endorsements provided by Chailease International Finance Corporation cannot exceed five times of net worth of the most recent financial statement. The maximum guarantees and endorsements for individual counterparty cannot exceed 50% of its net worth. The individual counterparty holding shares to the company are exceed 50% and the maximum guarantees and endorsements cannot exceed twice of its net worth.
- Note 8: The total amount of guarantees and endorsements provided by the Company for Chailease International Finance Corporation and Chailease International Corp. is CNY110,000 (\$488,290). The total amount has been disclosed in the balance of guarantees and endorsements for Chailease International Corp.
- Note 9: The total amount of guarantees and endorsements provided by the Company for Chailease International Finance Corporation and Chailease Finance International Corp. is CNY100,000 (\$443,900). The total amount has been disclosed in the balance of guarantees and endorsements for Chailease Finance International Corp.
- Note 10: The total amount of guarantees and endorsements provided by the Company for Chailease Royal Finance Plc. and Chailease Royal Leasing Plc. is USD183,000 (\$5,438,760). The total amount has been adjusted.
- Note 11: Subsidiary - The maximum guarantees and endorsements provided by Yun Tang Inc. cannot exceed five times of its net worth, and guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for subsidiaries in which be held more than 80% of its shares by the company or for the parent company which holds 100% shares of the company, the amount cannot exceed three times of its net worth or 3 billion, whichever is lower.
- Note 12: Subsidiary— The maximum guarantees and endorsements provided by Ho Hsuan Co., Ltd. cannot exceed five times of its net worth, and guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for the company which the parent company holds 100% shares of the company, the amount cannot exceed the parent company's net worth.
- Note 13: Subsidiary— The maximum guarantees and endorsements provided by Ho Lien Energy Integration Co., Ltd. cannot exceed five times of its net worth, and guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for the company which the parent company holds 100% shares of the company, the amount cannot exceed the parent company's net worth or five times of its net worth, whichever is lower.
- Note 14: Subsidiary— The maximum guarantees and endorsements provided by Chung Cheng Energy Integration Co., Ltd. cannot exceed five times of its net worth, and guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for the company which the parent company holds 100% shares, the amount cannot exceed the parent company's net worth.
- Note 15: Subsidiary— The maximum guarantees and endorsements provided by Jung Yu Energy Integration Co., Ltd. cannot exceed five times of its net worth, and guarantees for an individual entity cannot exceed 50% of its net worth. If the guarantees and endorsements are for the company which holds 100% shares of the company, the amount cannot exceed the parent company's net worth.
- Note 16: Subsidiary— The maximum guarantees and endorsements provided by Chung Ho Energy Integration Co., Ltd. cannot exceed five times of its net worth, and guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for the company which the parent company holds 100% shares, the amount cannot exceed the parent company's net worth.
- Note 17: Subsidiary— The maximum guarantees and endorsements provided by Chailease Specialty Finance Co., Ltd. cannot exceed five times of its net worth, and guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for the company which the parent company holds 100% shares, the amount cannot exceed the parent company's net worth.
- Note 18: Subsidiary— The maximum guarantees and endorsements provided by Tien Hsing Integration Co., Ltd. cannot exceed five times of its net worth, and guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for the company which the parent company holds 100% shares, the amount cannot exceed the parent company's net worth.
- Note 19: The total amount of guarantees and endorsements provided by Chailease Financial Co., Ltd. and Ho Lien Energy Integration Co., Ltd. for Tien Jui Energy Co., Ltd., Tien Ying Energy Co., Ltd., Tien Chu Energy Co., Ltd., Tien Jen Energy Co., Ltd. and Tien Sin Intelligent Green Energy Co., Ltd. is \$3,200,000.
- Note 20: There is no operational procedure for endorsements and guarantees between Kai Yang Intelligent Energy Co., Ltd. and Yao Kuang Intelligent Energy Co., Ltd. The operational procedure of parent company-Chung Ho Energy Integration Co., Ltd. has been adopted temporarily.
- Note 21: Kai Yang Intelligent Energy Co., Ltd. and Yao Kuang Intelligent Energy Co., Ltd. were jointly guaranteed by each other on May 18, 2021. Chung Ho Energy Integration Co., Ltd. acquired 80% of outstanding shares of both entities on May 18, 2022, and a rectification plan was adopted according to Article 20 of "Regulations Governing Loaning of Funds and Making of Endorsement/Guarantees by Public Companies". The mutual guarantee had been cancelled after July 19, 2022.

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3. Securities held at the end of the period (excluding investment in subsidiaries, associates and joint ventures):

(Amounts Expressed in Thousands of New Taiwan Dollars)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
The Company	Kingsmead Vietnam And Indochina Growth Fund	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	18	66,701	-	%	66,701
"	Call Option of Convertible Bonds	—	Non-current financial assets at fair value through profit or loss	-	1,800	-	%	1,800
Chalease Finance Co., Ltd	Forcera Materials Co., Ltd	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	130	480	-	%	480
"	Webi &Net Internet Services Inc.	"	"	250	-	10.53 %	-	(Note 2)
"	Skanhex Technology Inc.	"	"	5,273	-	4.53 %	-	(Note 2)
"	Rosun Technologies, Inc.	"	"	182	-	-	%	Percentage of ownership less than 0.01% (Note 2)
"	EastWest Pharmaceuticals	"	"	242	-	5.84 %	-	(Note 2)
"	Azanda Network Devices	"	"	714	-	-	%	Percentage of ownership less than 0.01% (Note 2)
"	Sampotech Co., Ltd.	"	"	369	-	0.10 %	-	(Note 2)
"	Deerport	"	"	-	-	10.48 %	-	Shareholding less than 1,000 shares (Note 2)
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	13,902	-	%	13,902
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,018	-	%	6,018
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,118	-	%	6,118
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,051	-	%	20,051
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,063	-	%	20,063
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,714	-	%	4,714
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,016	-	%	6,016
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	21,139	-	%	21,139
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,070	-	%	10,070
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,223	-	%	3,223
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	33,208	-	%	33,208
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,013	-	%	2,013

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Yuanta Securities Co., Ltd.'s Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	30,171	- %	30,171	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,218	- %	4,218	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,030	- %	7,030	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	28,934	- %	28,934	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,802	- %	1,802	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,009	- %	8,009	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,029	- %	9,029	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,016	- %	5,016	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,032	- %	10,032	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	22,190	- %	22,190	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	19,138	- %	19,138	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,065	- %	9,065	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,108	- %	1,108	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,316	- %	2,316	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,027	- %	10,027	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,013	- %	5,013	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	17,296	- %	17,296	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,816	- %	2,816	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,441	- %	7,441	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,006	- %	1,006	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,828	- %	3,828	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,075	- %	10,075	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,037	- %	5,037	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	35,211	- %	35,211	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	15,091	- %	15,091	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,020	- %	2,020	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Yuanta Securities Co., Ltd.'s Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	5,049	-	5,049	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,120	-	2,120	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,513	-	2,513	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	12,161	-	12,161	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,012	-	6,012	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,012	-	6,012	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,978	-	5,978	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,017	-	2,017	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,091	-	11,091	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,083	-	10,083	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,033	-	4,033	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,032	-	4,032	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,016	-	2,016	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,419	-	2,419	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,510	-	3,510	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,212	-	4,212	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,031	-	5,031	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,306	-	2,306	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	22,232	-	22,232	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,032	-	3,032	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	17,400	-	17,400	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,123	-	20,123	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,136	-	20,136	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	40,271	-	40,271	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	13,032	-	13,032	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,004	-	3,004	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Yuanta Securities Co., Ltd.'s Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	20,009	- %	20,009	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,715	- %	7,715	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,002	- %	1,002	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,016	- %	10,016	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	60,099	- %	60,099	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,406	- %	14,406	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	15,619	- %	15,619	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	40,048	- %	40,048	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	50,022	- %	50,022	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	9,062	- %	9,062	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,038	- %	10,038	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,019	- %	5,019	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	18,070	- %	18,070	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,034	- %	10,034	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,018	- %	7,018	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	50,245	- %	50,245	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,925	- %	8,925	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,120	- %	7,120	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	40,326	- %	40,326	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,041	- %	5,041	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	MasterLink Securities Corporation's Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	2,014	- %	2,014	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,020	- %	3,020	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,026	- %	5,026	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	4,121	- %	4,121	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,015	- %	3,015	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,015	- %	3,015	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,026	- %	5,026	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	14,992	- %	14,992	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	13,417	- %	13,417	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,320	- %	2,320	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,643	- %	20,643	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	13,027	- %	13,027	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,017	- %	8,017	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,407	- %	3,407	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	33,369	- %	33,369	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,704	- %	1,704	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,007	- %	2,007	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,045	- %	20,045	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,018	- %	8,018	

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Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	MasterLink Securities Corporation's Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	6,021	- %	6,021	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	12,077	- %	12,077	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,052	- %	8,052	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,070	- %	7,070	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,079	- %	8,079	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	25,904	- %	25,904	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	19,277	- %	19,277	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,040	- %	10,040	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	15,060	- %	15,060	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,627	- %	6,627	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	32,310	- %	32,310	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	40,387	- %	40,387	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,102	- %	10,102	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,677	- %	7,677	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,102	- %	10,102	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,556	- %	5,556	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,763	- %	6,763	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,071	- %	7,071	

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Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	MasterLink Securities Corporation's Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	10,102	- %	10,102	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,020	- %	2,020	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,626	- %	2,626	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,666	- %	6,666	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	4,242	- %	4,242	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,060	- %	6,060	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	12,118	- %	12,118	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	9,377	- %	9,377	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,009	- %	6,009	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	4,047	- %	4,047	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,541	- %	3,541	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,012	- %	1,012	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,058	- %	5,058	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	60,772	- %	60,772	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,026	- %	5,026	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,053	- %	10,053	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,021	- %	5,021	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,079	- %	10,079	

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Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	MasterLink Securities Corporation's Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	13,062	- %	13,062	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,232	- %	20,232	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,116	- %	10,116	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,136	- %	20,136	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	9,016	- %	9,016	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	40,228	- %	40,228	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,145	- %	20,145	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	30,212	- %	30,212	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,059	- %	15,059	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,100	- %	10,100	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	2,517	- %	2,517	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,138	- %	15,138	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,092	- %	10,092	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,031	- %	10,031	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,028	- %	5,028	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,115	- %	20,115	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,002	- %	15,002	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	30,322	- %	30,322	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	4,043	- %	4,043	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	30,108	- %	30,108	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	KGI Securities Co. LTD.'s Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	10,027	- %	10,027	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	24,235	- %	24,235	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	20,092	- %	20,092	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,055	- %	10,055	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,533	- %	7,533	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,533	- %	7,533	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	20,140	- %	20,140	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,037	- %	5,037	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,037	- %	5,037	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,013	- %	2,013	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	9,060	- %	9,060	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,521	- %	2,521	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,530	- %	3,530	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,073	- %	7,073	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	11,115	- %	11,115	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	6,058	- %	6,058	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,039	- %	5,039	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	15,826	- %	15,826	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,072	- %	5,072	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,232	- %	2,232	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,840	- %	2,840	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,038	- %	5,038	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,526	- %	3,526	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,150	- %	5,150	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	60,452	- %	60,452	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	30,209	- %	30,209	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	KGI Securities Co. LTD.'s Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	10,070	-	10,070	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,031	-	5,031	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	13,369	-	13,369	
"	Fubon Securities Co., Ltd. Convertible Bond	"	"	-	10,487	-	10,487	
"	Bank of Yuanta's Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	48,500	-	48,500	
"	Bank of Yuanta's Beneficial Right of the Real Estate Trust	-	"	-	18,840	-	18,840	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	20,500	-	20,500	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	29,600	-	29,600	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,000	-	14,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	44,500	-	44,500	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	43,350	-	43,350	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	32,900	-	32,900	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,000	-	14,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	88,550	-	88,550	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	76,330	-	76,330	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,000	-	24,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	126,540	-	126,540	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	53,000	- %	53,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,000	- %	24,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	61,400	- %	61,400	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	58,500	- %	58,500	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	108,100	- %	108,100	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	84,000	- %	84,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	87,670	- %	87,670	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	171,280	- %	171,280	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	47,200	- %	47,200	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	60,300	- %	60,300	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	31,000	- %	31,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,960	- %	24,960	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	37,500	- %	37,500	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	26,800	- %	26,800	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	144,000	- %	144,000	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	15,600	- %	15,600	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	41,000	- %	41,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	104,985	- %	104,985	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	112,100	- %	112,100	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	2,940	- %	2,940	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	79,140	- %	79,140	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	268,100	- %	268,100	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	36,600	- %	36,600	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	68,700	- %	68,700	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	127,000	- %	127,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	106,800	- %	106,800	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	21,600	- %	21,600	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	61,010	- %	61,010	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,000	- %	14,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	41,000	- %	41,000	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	13,000	- %	13,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	72,910	- %	72,910	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	12,000	- %	12,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	280,000	- %	280,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	180,000	- %	180,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	93,518	- %	93,518	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	857,000	- %	857,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	18,000	- %	18,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	15,434	- %	15,434	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	1,840,000	- %	1,840,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	11,800	- %	11,800	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	104,000	- %	104,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	22,500	- %	22,500	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	70,000	- %	70,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	8,980	- %	8,980	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	62,000	- %	62,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	45,000	- %	45,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	249,600	- %	249,600	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	162,000	- %	162,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	38,000	- %	38,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	53,400	- %	53,400	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	74,000	- %	74,000	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Chung Ho Real Estate Management Co., Ltd.	-	Current financial assets at amortized cost	-	63,000	- %	63,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	46,480	- %	46,480	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	25,000	- %	25,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	235,000	- %	235,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	17,200	- %	17,200	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	10,900	- %	10,900	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	144,000	- %	144,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	490,000	- %	490,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	80,320	- %	80,320	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	96,500	- %	96,500	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	13,100	- %	13,100	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	212,650	- %	212,650	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	19,000	- %	19,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	55,516	- %	55,516	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	161,000	- %	161,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	96,000	- %	96,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	228,000	- %	228,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	52,430	- %	52,430	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	31,000	- %	31,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	149,000	- %	149,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	18,800	- %	18,800	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	25,700	- %	25,700	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	720,000	- %	720,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	75,000	- %	75,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	205,000	- %	205,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	83,700	- %	83,700	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	102,000	- %	102,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	40,000	- %	40,000	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Chung Ho Real Estate Management Co., Ltd.	-	Current financial assets at amortized cost	-	15,000	- %	15,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	25,000	- %	25,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	3,000	- %	3,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	28,820	- %	28,820	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	20,000	- %	20,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	14,400	- %	14,400	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	161,600	- %	161,600	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	84,000	- %	84,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	117,400	- %	117,400	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	28,000	- %	28,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	21,000	- %	21,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	10,000	- %	10,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	35,000	- %	35,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	18,000	- %	18,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	9,650	- %	9,650	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	16,500	- %	16,500	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	10,000	- %	10,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	143,000	- %	143,000	
"	United Real Estate management Co., Ltd.	-	"	-	12,080	- %	12,080	
"	United Real Estate management Co., Ltd.	-	"	-	466,740	- %	466,740	
"	United Real Estate management Co., Ltd.	-	"	-	30,000	- %	30,000	
"	United Real Estate management Co., Ltd.	-	"	-	19,000	- %	19,000	
"	United Real Estate management Co., Ltd.	-	"	-	30,000	- %	30,000	
"	United Real Estate management Co., Ltd.	-	"	-	105,660	- %	105,660	
"	United Real Estate management Co., Ltd.	-	"	-	103,220	- %	103,220	
"	United Real Estate management Co., Ltd.	-	"	-	186,000	- %	186,000	
"	United Real Estate management Co., Ltd.	-	"	-	252,650	- %	252,650	
"	United Real Estate management Co., Ltd.	-	"	-	77,800	- %	77,800	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	United Real Estate management Co., Ltd.	-	Current financial assets at amortized cost	-	149,000	- %	149,000	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	-	"	-	7,707	- %	7,707	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	-	"	-	122,140	- %	122,140	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	-	"	-	33,920	- %	33,920	
"	Bank of Taipei Star's Beneficial Right of the Real Estate Trust	-	"	-	9,200	- %	9,200	
"	Bank of Taipei Star's Beneficial Right of the Real Estate Trust	-	"	-	147,725	- %	147,725	
"	ChaoFu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	295,000	- %	295,000	
"	ChaoFu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	62,600	- %	62,600	
"	ChaoFu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	185,000	- %	185,000	
"	ChaoFu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	125,965	- %	125,965	
"	ChaoFu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	66,080	- %	66,080	
"	ChaoFu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	63,000	- %	63,000	
"	ChaoFu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	8,960	- %	8,960	
"	ChaoFu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	98,000	- %	98,000	
"	ChaoFu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	153,000	- %	153,000	
"	ChaoFu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	105,500	- %	105,500	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	120,000	-	120,000	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	297,500	-	297,500	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	161,800	-	161,800	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	261,205	-	261,205	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	214,740	-	214,740	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	31,780	-	31,780	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	528,000	-	528,000	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	5,160	-	5,160	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	33,800	-	33,800	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	45,221	-	45,221	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	85,385	-	85,385	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	66,000	-	66,000	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	30,000	-	30,000	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,330	-	24,330	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	63,000	-	63,000	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	55,380	-	55,380	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	8,000	-	8,000	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	65,000	-	65,000	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	55,750	-	55,750	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	10,000	-	10,000	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	80,795	-	80,795	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	6,704	-	6,704	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	45,588	-	45,588	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	5,000	-	5,000	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	53,000	-	53,000	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	173,000	-	173,000	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	377,300	-	377,300	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	363,000	-	363,000	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	121,500	-	121,500	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	74,162	-	74,162	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	146,000	- %	146,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	158,800	- %	158,800	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	320,000	- %	320,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	3,608	- %	3,608	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	70,000	- %	70,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	141,000	- %	141,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	437,350	- %	437,350	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	97,335	- %	97,335	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	188,670	- %	188,670	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	160,000	- %	160,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	273,000	- %	273,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	174,000	- %	174,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	83,000	- %	83,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	57,404	- %	57,404	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	79,638	- %	79,638	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	262,690	- %	262,690	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	136,000	- %	136,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	284,180	- %	284,180	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	97,562	- %	97,562	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	169,000	- %	169,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	72,000	- %	72,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	473,900	- %	473,900	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	35,800	- %	35,800	
"	HSIN BA BA Corporation Bond	-	"	-	130,000	- %	130,000	
"	Ding-Yue Development Corp. Bond	-	"	-	250,000	- %	250,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Non-current financial assets at amortized cost	-	91,790	- %	91,790	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	142,000	- %	142,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	54,000	- %	54,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	54,500	- %	54,500	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	73,000	- %	73,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	282,500	- %	282,500	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Non-current financial assets at amortized cost	-	42,000	- %	42,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	150,000	- %	150,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	40,000	- %	40,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	371,160	- %	371,160	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	25,300	- %	25,300	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	106,000	- %	106,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	1,015,698	- %	1,015,698	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	5,500	- %	5,500	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	180,000	- %	180,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	107,000	- %	107,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	23,350	- %	23,350	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	47,300	- %	47,300	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	669,000	- %	669,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	30,000	- %	30,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	10,000	- %	10,000	
"	Chung Ho Real Estate Management Co., Ltd.	-	"	-	44,527	- %	44,527	
"	United Real Estate management Co., Ltd.	-	"	-	12,701	- %	12,701	
"	United Real Estate management Co., Ltd.	-	"	-	6,900	- %	6,900	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	-	"	-	16,560	- %	16,560	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	127,000	- %	127,000	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	6,020	- %	6,020	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	28,617	- %	28,617	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	32,600	- %	32,600	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Non-current financial assets at amortized cost	-	71,150	- %	71,150	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	130,000	- %	130,000	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,000	- %	15,000	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	31,500	- %	31,500	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	60,000	- %	60,000	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,500	- %	13,500	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	128,670	- %	128,670	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	71,000	- %	71,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	131,000	- %	131,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	112,000	- %	112,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	47,000	- %	47,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	314,050	- %	314,050	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	8,200	- %	8,200	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	122,000	- %	122,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	45,000	- %	45,000	

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Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Non-current financial assets at amortized cost	-	35,000	- %	35,000	
"	HSIN BA BA Corporation Bond	-	"	-	870,000	- %	870,000	
"	Ding-Yue Development Corp. Bond	-	"	-	1,000,000	- %	1,000,000	
"	O-Bank	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	87,750	763,426	2.89 %	763,426	
"	Subton Technology Co., Ltd.	"	"	288	9,443	0.10 %	9,443	
"	Spring House Entertainment Tech Inc.	"	"	688	10,992	4.67 %	10,992	
"	Tekcon Electronics Corp.	"	"	137	1,154	0.52 %	1,154	
"	Ecomsoftware Inc.	"	"	130	2,502	2.60 %	2,502	
"	Kingmax Technology Inc.	"	"	3,537	21,043	4.73 %	21,043	
"	Everterminal Co., Ltd.	"	"	245	2,448	0.50 %	2,448	
"	Crownpo Technology Inc.(former name:SMTEK INC.)	"	"	57	887	0.51 %	887	
"	Book4u Co., Ltd.	"	"	9	-	0.19 %	-	(Note 2)
"	Phoenix Innovation Technology Venture Capital Corporation	"	"	1,000	8,969	2.34 %	8,969	
"	Chin Poon	"	"	380	11,115	0.10 %	11,115	
"	CTCI Corp.	"	"	770	34,573	0.10 %	34,573	
Chailase Specialty Finance Co., Ltd.	Linkou amusement Co., Ltd.(Stock)	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	-	36,708	- %	36,708	Shareholding less than 1,000 shares
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	63,100	- %	63,100	
"	Agora Garden Taipei	-	"	-	850,000	- %	850,000	
Chailase Energy Integration Inc. Co.	International Ocean Vessel Technical Consultant Co., LTD.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	1,137	28,852	9.01 %	28,852	
"	Fortune Electric Value Company Limited	"	"	3,125	39,875	11.03 %	39,875	
"	Long Diann Marine Biotechnology Co., Ltd.	"	"	1,000	7,880	5.01 %	7,880	
Bangkok Grand Pacific Lease Public Company Limited	Bangkok Club Co., Ltd.(stock)	"	"	64	178	0.14 %	178	
Asia Sermkij Leasing Public Co., Ltd.	Swe Trans Group Co., Ltd.	"	"	10	3,079	19.00 %	3,079	
"	Bumrungrad Hospital(stock)	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	59	8,868	0.10 %	8,868	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Grand Pacific Holdings Corp.	Mobileshift, Inc.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	359	7,430	3.45 %	7,430	Percentage of ownership less than 0.01% (Note 2)
"	Stemcyte Inc.	"	"	49	1,486	0.15 %	1,486	
Grand Pacific Financing Corp.	Swabplus Inc.	"	"	10	-	-	-	
"	Mobileshift, Inc.	"	"	358	7,430	3.45 %	7,430	
"	Stemcyte Inc.	"	"	49	1,486	0.15 %	1,486	
Chailease International Company (Malaysia) Limited	Anywhere 2 GO Co. Ltd CB	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	78,306	-	78,306	
"	The Future Commerce Sdn. Bhd	"	"	-	20,074	-	20,074	
"	Logicsnesia PTE LTD	"	Non-current financial assets at fair value through profit or loss	-	10,143	-	10,143	

Note 1: Listed companies use price in the open market, and non-listed companies use its net worth. The aforementioned net worths were calculated in financial statements audit by accountants.

Note 2: The chance of recovery of the decrease in net worth and continuous losses is insignificant; therefore, they belong to permanent reduction.

Note 3: The aforementioned inter-company transactions have been eliminated upon the consolidation.

4. Aggregate purchases or sales of the same securities reaching NT\$300 million or 20 percent of paid-in capital or more:

(Amounts Expressed in Thousands of New Taiwan Dollars)

Company name	Marketable securities type and name	Financial statement account	Counter-party (Note 1)	Nature of relationship (Note 1)	Beginning Balance		Acquisition		Disposal				Ending Balance	
					Shares (In thousands)	Amount	Shares (In thousands)	Amount	Shares (In thousands)	Amount	Carrying value	Gain (loss) on disposal	Shares (In thousands)	Amount
The Company	Chailease International Company (Malaysia) Limited	Investments accounted for using equity method	Chailease International Company (Malaysia) Limited	Subsidiaries	-	-	-	-	-	-	-	-	-	-
Chailease International Company (Malaysia) Limited	Chailease International Company (UK) Limited	"	Chailease International Company (UK) Limited	"	-	-	-	-	-	-	-	-	-	-
Chailease International Company (UK) Limited	Chailease Finance Co., Ltd.	"	Chailease Finance Co., Ltd.	"	-	-	-	-	-	-	-	-	-	-
Chailease Finance Co., Ltd.	Fina Finance & Trading Co., Ltd.	"	Fina Finance & Trading Co., Ltd.	"	-	-	-	-	-	-	-	-	-	-
"	Chailease Specialty Finance Co., Ltd.	"	Chailease Specialty Finance Co., Ltd.	"	-	-	-	-	-	-	-	-	-	-
"	Chailease Cloud Service Co., Ltd.	"	Chailease Cloud Service Co., Ltd.	"	-	-	-	-	-	-	-	-	-	-

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Company name	Marketable securities type and name	Financial statement account	Counter-party (Note 1)	Nature of relationship (Note 1)	Beginning Balance		Acquisition		Disposal				Ending Balance	
					Shares (In thousands)	Amount	Shares (In thousands)	Amount	Shares (In thousands)	Amount	Carrying value	Gain (loss) on disposal	Shares (In thousands)	Amount
Chalease Finance Co., Ltd.	Chung Ho Energy Integration Co., Ltd.	Investments accounted for using equity method	Chung Ho Energy Integration Co., Ltd.	Subsidiaries	-	-	-	-	-	-	-	-	-	-
"	Chalease Finance Securitization Trust 2021	"	Chalease Finance Securitization Trust 2021	"	-	-	-	-	-	-	-	-	-	-
"	United Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	Financial assets at amortized cost	-	-	-	333,000	-	-	-	-	333,000	-	-	-
"	United Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	"	-	-	-	615,740	-	212,400	-	-	361,400	-	-	466,740
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	"	-	-	-	592,424	-	-	-	-	331,219	-	-	261,205
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	"	-	-	-	347,000	-	45,000	-	-	392,000	-	-	-
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	"	-	-	-	723,952	-	60,688	-	-	347,290	-	-	437,350
Fina Finance & Trading Co., Ltd.	Jung Yu Energy Integration Co., Ltd.	Investments accounted for using equity method	Jung Yu Energy Integration Co., Ltd.	Subsidiaries	-	-	-	-	-	-	-	-	-	-
Chalease Specialty Finance Co., Ltd.	Sing Chuang Limited Partnership	"	Sing Chuang Limited Partnership	"	-	-	-	-	-	-	-	-	-	-
Chalease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	"	Chuang Ju Limited Partnership	"	-	-	-	-	-	-	-	-	-	-
Chung Ho Energy Integration Co., Ltd.	Tien Hsing Integration Co., Ltd.	"	Tien Hsing Integration Co., Ltd.	"	-	-	-	-	-	-	-	-	-	-
Chalease Energy Integration Co., Ltd.	Voyager Photovoltaic Co., Ltd.	"	Voyager Photovoltaic Co., Ltd.	Associates	-	-	-	-	-	-	-	-	-	-
Ho Hsuan Co., Ltd.	Chiu Chu Co., Ltd.	"	Chiu Chu Co., Ltd.	Subsidiaries	-	-	-	-	-	-	-	-	-	-

Note 1: Securities accounted under equity method only need to fill in the first two columns.

Note 2: The aforementioned inter-company transactions have been eliminated upon consolidation.

5.Acquisition of real estate reaching NT\$300 million or 20 percent of paid-in capital or more: None.

6.Disposal of real estate reaching NT\$300 million or 20 percent of paid-in capital or more: None.

7.Purchases or sales of goods from or to related parties reaching NT\$100 million or 20 percent of paid-in capital or more: None.

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8. Accounts receivable from related parties reaching NT\$100 million or 20 percent of paid-in capital or more:

(Amounts Expressed in Thousands of New Taiwan Dollars)

Company name	Related party	Nature of relationship	Ending balance	Turnover days	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
Chailease International Financial Services Co., Ltd.	Chailease International Company(Malaysia) Limited	Associates	1,515,378	-	-		-	-
"	Chailease International Financial Services (Labuan) Co., Ltd.	Associates	1,820,140	-	-		-	-
"	Chailease International Financial Services (Singapore) Pte. Ltd.	Associates	6,550,084	-	-		-	-
"	Chailease Virtue Co., Ltd.	Associates	618,282	-	-		-	-
"	Chailease Bright Co., Ltd.	Associates	671,649	-	-		-	-
"	Chailease Cherish Co., Ltd.	Associates	725,641	-	-		-	-
"	Chailease International Financial Services (Liberia) Corp.	Associates	170,035	-	-		-	-
"	Chailease International Fortune Corp (Liberia)	Associates	164,361	-	-		-	-
"	Chailease Glory Co., Ltd.	Associates	208,075	-	-		-	-
Chailease International Company (Malaysia) Limited	Chailease International Company (UK) Limited	Subsidiaries	1,517,131	-	-		-	-
"	Chailease International Financial Services (Singapore) Pte. Ltd.	Associates	297,220	-	-		-	-
Chailease International Company (UK) Limited	Chailease Finance Co., Ltd.	Subsidiaries	1,055,881	-	-		-	-
"	C&E Engine Leasing Limited	Associates	1,213,198	-	-		-	-
My Leasing (Mauritius) Corp.	Chailease International Financial Services (Singapore) Pte. Ltd.	Associates	47,997,800	-	-		-	-

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Company name	Related party	Nature of relationship	Ending balance	Turnover days	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
Chailease Finance Co., Ltd.	Chuang Ju Limited Partnership	Subsidiaries	1,000,518	-	-		-	-
"	Tien Hsing Integration Co., Ltd.	Subsidiaries	831,884	-	-		-	-
"	Tien Chuan Intelligent Energy Co., Ltd.	Subsidiaries	188,238	-	-		-	-
"	Yu Heng Intelligent Energy Co., Ltd.	Subsidiaries	186,112	-	-		-	-
"	Kai Yang Intelligent Energy Co., Ltd.	Subsidiaries	124,707	-	-		-	-
"	Yao Kuang Intelligent Energy Co., Ltd.	Subsidiaries	111,527	-	-		-	-
"	Annan Energy Co., Ltd.	Subsidiaries	128,491	-	-		-	-
"	Golden Bridge (B.V.I.) Corp.	Associates	163,852	-	-		-	-
"	Ysolar Co., Ltd.	Associates	1,014,080	-	-		-	-
"	Yi Yang Green Power Co., Ltd.	Associates	277,535	-	-		-	-
"	Chailease Construction & Development Corp.	Associates	600,559	-	-		-	-
Fina Finance & Trading Co., Ltd	Chuang Ju Limited Partnership	Subsidiaries	2,946,674	-	-		-	-
Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited.	Subsidiaries	4,196,390	-	-		-	-
Chailease Consumer Finance Co., Ltd.	Chailease Energy Integration Co., Ltd.	Associates	385,955	-	-		-	-
"	Tien Hsing Integration Co., Ltd.	Associates	971,461	-	-		-	-
"	Chuang Ju Limited Partnership	Subsidiaries	2,033,496	-	-		-	-
Chung Ho Energy Integration Co., Ltd	Yun Yung Co., Ltd.	Associates	341,305	-	-		-	-
"	Annan Energy Co., Ltd.	Associates	689,636	-	-		-	-

Note: The aforementioned inter-company transactions have been eliminated upon consolidation.

9.Trading in derivative instruments: Please reference to Note (6)(b).

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10.Others: The business relationship between the parent and the subsidiaries and between each subsidiary, and the circumstances and amounts of any significant transactions between them:

No.	Company name	Counter-party	Nature of relationship	Intercompany transactions			
				Financial statements item	Amount	Terms	Percentage of the consolidated net revenue or total assets
1	Chailease Finance Co., Ltd	Tien Hsing Integration Co., Ltd.	3	Financing and interest receivable	831,884	Same as normal transactions	0.10 %
"	"	Chuang Ju Limited Partnership	3	Financing and interest receivable	1,000,518	"	0.13 %
2	Fina Finance & Trading Co., Ltd.	Chuang Ju Limited Partnership	3	Financing and interest receivable	2,946,674	"	0.37 %
3	Chailease Consumer Finance Co., Ltd.	Chailease Energy Integration Co., Ltd	3	Financing and interest receivable	385,955	"	0.05 %
"	"	Tien Hsing Integration Co., Ltd.	3	Financing and interest receivable	971,461	"	0.12 %
"	"	Chuang Ju Limited Partnership	3	Financing, interest receivable and other financial assets-current	2,033,496	"	0.25 %
4	Chailease International Financial Services Co., Ltd.	Chailease International Company (Malaysia) Limited	3	Financing and interest receivable	1,515,378	"	0.19 %
"	"	Chailease International Financial Services (Labuan) Co., Ltd.	3	Accounts receivable and interest receivable	1,820,140	"	0.23 %
"	"	Chailease International Financial Services (Singapore) Pte. Ltd.	3	Financing and interest receivable	6,550,084	"	0.82 %
"	"	Chailease Virtue Co., Ltd.	3	Financing and interest receivable	618,282	"	0.08 %
"	"	Chailease Bright Co., Ltd.	3	Financing and interest receivable	671,649	"	0.08 %
"	"	Chailease Cherish Co., Ltd.	3	Financing and interest receivable	725,641	"	0.09 %
5	Chailease International Company (Malaysia) Limited	Chailease International Company (UK) Limited	3	Financing and interest receivable	1,517,131	"	0.19 %
6	My Leasing (Mauritius) Corp.	Chailease International Financial Services (Singapore) Pte. Ltd.	3	Other financial assets-current	47,997,800	"	6.01 %
7	Asia Sermkij leasing public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	3	Other financial assets-current	4,196,390	"	0.53 %
8	Chailease International Company (UK) Limited	Chailease Finance Co., Ltd.	3	Other financial assets-current	1,055,881	"	0.13 %
9	Chung Ho Energy Integration Co., Ltd	Yun Yung Co., Ltd.	3	Financing and interest receivable	341,305	"	0.04 %
"	"	Annan Energy Co., Ltd.	3	Financing and interest receivable	689,636	"	0.09 %

Note 1: Descriptions of numbers are as follows:

- 1.Parent company is coded "0".
- 2.The subsidiaries are coded consecutively beginning from "1" in the order presented in the table above.

Note 2: Nature of relationship is categorized as follows:

- 1.Transactions from parent company to subsidiary.
- 2.Transactions from subsidiary to parent company.
- 3.Transactions from subsidiary to subsidiary.

Note 3: Business transaction less than 300 million is not required to be disclosed.

Note 4: The aforementioned inter-company transactions have been eliminated upon consolidation.

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(b) Information on investees:

The information on investees of the Group for the six months ended June 30, 2022 is as follows (excluding information on investment in Mainland China):

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2022			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 2022	December 31, 2021	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
The Company	Chailase International Company (Malaysia) Limited	Malaysia	Investment	39,970,877	30,971,661	1,992,872	100.00 %	76,500,061	6,915,613	6,915,613	
"	Chailase International Financial Services Co., Ltd.	British Virgin Islands	Installment sales, leasing overseas and financial consulting	2,882,840	2,882,840	97,000	100.00 %	6,158,622	115,184	115,184	
"	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	145,369	145,369	3,927	51.00 %	1,260,470	58,899	30,039	
"	Golden Bridge (B.V.I.) Corp. and its subsidiaries	British Virgin Islands	Investment	17,249,771	17,249,771	506,150	100.00 %	49,743,450	387,070	387,070	
"	Chailase International Company (Hong Kong) Limited	Hong Kong	Investment	508,212	508,212	17,100	100.00 %	423,666	(22,380)	(22,380)	
"	Chailase International Financial Services (Liberia) Corp.	Liberia	Ship leasing business	-	176,071	-	- %	-	251,962	59,129	(Note 2)
"	Chailase International Financial Services (Labuan) Co., Ltd.	Malaysia	Leasing	6,994	6,994	30	100.00 %	10,158	757	757	
"	Chailase International Fortune Corp (Liberia)	Liberia	Ship leasing business	-	297	-	- %	-	4,610	813	(Note 3)
"	Chailase International Financial Services Co. (Singapore) Pte. Ltd.	Singapore	Financing	3,365,845	3,365,845	109,000	100.00 %	12,528,853	4,821,140	4,821,140	
"	Chailase International Maritime Holding Co., Ltd.	Cayman Islands	Investment	2,972	-	6,700	100.00 %	396,233	190,703	197,703	
Chailase International Company (Malaysia) Limited	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	799,146	799,146	62,699	11.88 %	957,774	608,514	72,085	
"	Chailase International Company (UK) Limited	U.K.	Consulting, aircraft leasing and investment	39,914,421	33,916,439	848,087	100.00 %	68,380,116	6,520,862	6,520,862	
"	Chailase Berjaya Credit Sdn. Bhd.	Malaysia	Installment sales	792,943	679,665	122,500	70.00 %	1,825,843	343,443	240,410	
"	Chailase Royal Leasing Plc.	Cambodia	Leasing	89,160	89,160	3,000	60.00 %	329,206	68,285	40,971	

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				June 30, 2022	December 31, 2021	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease International Company (Malaysia) Limited	Chailease Royal Finance Plc.	Cambodia	Financing	267,242	267,242	9,312	60.00 %	430,651	140,046	84,028	
"	Yellowstone Holding AG	Swiss	Investment	326,708	196,025	1,050,000	35.00 %	231,222	(20,554)	(7,194)	
"	Chailease Berjaya Finance Corporation	Philippines	Leasing and financing	218,776	218,776	410,000	63.08 %	131,640	6,787	4,281	
"	CL Capital Management Company Limited	Cayman Islands	Investment consultant	-	-	-	48.00 %	-	129	-	
"	CL Investment Partners Company Limited	Cayman Islands	Investment consultant	4,174	4,174	-	48.00 %	4,049	(58)	(27)	
"	Chailease Greater China SME Fund, L.P.	Cayman Islands	Investment funds	423,217	420,093	-	48.00 %	327,783	(11,994)	(5,757)	
"	Diamond Rain Group Limited	British Virgin Islands	Investment	793,500	657,192	22,798	35.28 %	817,808	(88,197)	(31,116)	
"	Chailease Capital (Thailand) Co., Ltd.	Thailand	Investment	53,948	53,948	19,600	49.00 %	62,718	7,905	3,873	
"	Chailease Royal Insurance Broker Plc.	Cambodia	Insurance Brokers	2,675	2,675	90	60.00 %	421	(1,421)	(853)	
Chailease International Maritime Holding Co., Ltd.	Chailease International Financial Services (Liberia) Corp.	Liberia	Ship leasing business	196,158	-	-	100.00 %	393,260	251,962	192,833	share holding less than 1,000 shares (Note 4)
"	Chailease Marine Co., Ltd.	Liberia	Ship leasing business	297	-	-	100.00 %	297	-	-	share holding less than 1,000 shares
"	Chailease Shipping Finance (Liberia) Co., Ltd.	Liberia	Ship leasing business	297	-	-	100.00 %	297	-	-	share holding less than 1,000 shares
Chailease International Financial Services (Liberia) Corp.	Chailease International Fortune Corp (Liberia)	Liberia	Ship leasing business	12,717	-	-	100.00 %	16,608	4,610	3,797	share holding less than 1,000 shares (Note 5)
"	Chailease Bright Co., Ltd.	Liberia	Ship leasing business	297	297	-	100.00 %	39,089	41,575	41,575	share holding less than 1,000 shares
"	Chailease Virtue Co., Ltd.	Liberia	Ship leasing business	297	297	-	100.00 %	128,691	118,121	118,121	share holding less than 1,000 shares

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Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2022			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 2022	December 31, 2021	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease International Financial Services (Liberia) Corp.	Chailease Cherish Co., Ltd.	Liberia	Ship leasing business	297	297	-	100.00 %	(10,633)	(10,497)	(10,497)	share holding less than 1,000 shares
"	Chailease Harmony Co., Ltd.	Liberia	Ship leasing business	297	-	-	100.00 %	279	(17)	(17)	share holding less than 1,000 shares
"	Ace Marine Co., Ltd.	Liberia	Ship leasing business	297	-	-	100.00 %	209	(85)	(85)	share holding less than 1,000 shares
"	Chailease Glory Co., Ltd.	Liberia	Ship leasing business	297	-	-	100.00 %	33,002	31,643	31,643	share holding less than 1,000 shares
"	Chailease Blossom Co., Ltd.	Liberia	Ship leasing business	297	-	-	100.00 %	297	-	-	share holding less than 1,000 shares
Chailease Berjaya Credits Sdn. Bhd.	Chailease Agency Sdn. Bhd.	Malaysia	Insurance Brokers	647	647	100	100.00 %	12,026	2,594	2,594	
"	Chailease Services Sdn. Bhd.	Malaysia	Insurance Brokers	647	647	100	100.00 %	2,965	540	540	
Chailease International Company (UK) Limited	Chailease Finance Co., Ltd.	Taiwan	Installment sales, leasing and factoring	33,954,843	27,938,163	2,722,500	100.00 %	68,227,745	7,050,678	7,050,678	
"	C&E Engine Leasing Limited	Ireland	Leasing	669,251	669,251	22,519	50.00 %	682,571	3,389	1,695	
Chailease Finance Co., Ltd.	Fina Finance & Trading Co., Ltd.	Taiwan	Installment sales, trading and factoring	12,991,242	9,991,242	1,166,300	100.00 %	28,554,359	2,854,997	2,854,997	
"	Chailease Specialty Finance Co., Ltd.	Taiwan	Installment sales	6,837,496	6,337,496	269,561	100.00 %	7,019,238	133,651	133,651	
"	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	1,639,788	1,639,788	193,256	36.61 %	2,951,330	608,514	222,777	
"	Chailease International Leasing Company Limited (Vietnam)	Vietnam	Leasing	731,439	731,439	-	100.00 %	2,448,756	235,213	235,213	
"	Chailease Auto Rental Co., Ltd.	Taiwan	Leasing	1,352,227	1,352,227	165,582	100.00 %	1,787,840	90,823	90,823	
"	Chailease Insurance Brokers Co., Ltd.	Taiwan	Personal and property insurance brokers	8,000	8,000	800	100.00 %	52,465	36,214	36,214	
"	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	122,111	122,111	3,773	49.00 %	1,211,040	58,899	28,861	

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				June 30, 2022	December 31, 2021	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailase Finance Co., Ltd.	Chailase Cloud Service Co., Ltd.	Taiwan	Software of cloud products, leasing and installment sales	525,000	25,000	52,500	100.00 %	535,432	13,186	13,186	
"	Yun Tang Inc.	Taiwan	Solar power business	465,000	465,000	-	100.00 %	537,328	5,861	5,861	
"	Chailase Energy Integration Co., Ltd.	Taiwan	Solar power business	50,000	50,000	62,803	100.00 %	850,549	243,106	243,106	
"	Chailase Power Technology Co., Ltd.	Taiwan	Solar power business	770,000	770,000	77,000	100.00 %	790,804	16,587	16,587	
"	Chailase International Trading Company Limited (Vietnam)	Vietnam	Trading	148,600	148,600	-	100.00 %	296,980	35,312	35,312	
"	Chung Cheng Energy Integration Co., Ltd.	Taiwan	Solar power business	303,400	303,400	30,340	100.00 %	305,057	1,713	1,713	
"	Ho Lien Energy Integration Co., Ltd.	Taiwan	Solar power business	3,460,588	3,460,588	346,059	100.00 %	3,434,227	(17,517)	(17,517)	
"	Chailase Finance Securitization Trust 2019	Taiwan	Special purpose entity	1,045,149	1,045,149	-	- %	1,008,242	191,590	191,590	
"	Tai Yuan Energy Intergration Co., Ltd.	Taiwan	Solar power business	1,170,050	1,170,050	117,005	100.00 %	1,165,535	(196)	(196)	
"	Chung Ho Energy Integration Co., Ltd.	Taiwan	Solar power business	8,072,124	2,792,124	807,212	100.00 %	8,074,189	42,686	42,686	
"	Chung Yen Energy Integration Co., Ltd.	Taiwan	Solar power business	775,400	775,400	77,540	100.00 %	785,012	9,374	9,374	
"	Tung Feng Inc.	Taiwan	Solar power business	34,010	34,010	-	100.00 %	33,792	(28)	(28)	
"	He To Energy Integration Co., Ltd.	Taiwan	Solar power business	500	500	50	100.00 %	281	(57)	(57)	
"	Chung Yu Energy Integration Co., Ltd.	Taiwan	Solar power business	500	500	50	100.00 %	281	(57)	(57)	
"	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power business	2,282,208	2,282,208	228,221	100.00 %	2,276,437	(4,780)	(4,780)	
"	Chung Wei Energy Integration Co., Ltd.	Taiwan	Solar power business	500	500	50	100.00 %	281	(57)	(57)	
"	Tung Ching Energy Technology Inc.	Taiwan	Solar power business	200,030	200,030	-	100.00 %	199,822	151	151	
"	Chailase Finance Securitization Trust 2021	Taiwan	Special purpose entity	1,174,653	-	-	- %	1,174,283	45,740	45,740	

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				June 30, 2022	December 31, 2021	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Fina Finance & Trading Co., Ltd.	Chailease Consumer Finance Co., Ltd.	Taiwan	Factoring, trading-in, management, and valuation on accounts receivable; installment sales; financial instrument	4,152,436	4,152,436	345,304	100.00 %	7,403,115	667,989	667,989	
"	Chailease Credit Services Co., Ltd.	Taiwan	Installment sales and leasing	10,101	10,101	1,000	100.00 %	10,687	486	486	
Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	6,418,683	3,300,000	-	99.99 %	6,845,505	426,822	426,822	(Note 6)
Chailease Specialty Finance Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	2,300,000	1,800,000	-	99.99 %	2,398,338	98,338	98,338	(Note 7)
Chailease Credit Services Co., Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	-	-	(Note 6)
Chailease Cloud Service Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	-	-	(Note 7)
Chailease International Company (Hong Kong) Limited	PT Chailease Indonesia Finance	Indonesia	Financing	19,305	19,305	97,500	75.00 %	149	(125)	(94)	
"	PT Chailease Finance Indonesia	Indonesia	Financing	420,750	420,750	2,125,000	85.00 %	378,445	(25,342)	(21,541)	
"	Chailease Management Consulting Co., Limited	Hong Kong	Consulting	1,894	1,894	500	100.00 %	1,850	(4)	(4)	
Chailease Capital (Taiwand) Co., Ltd.	Asia Sermkij Leasing Public Co., Ltd and its subsidiaries	Thailand	Installment sales of automobiles	163,612	163,612	10,128	1.92 %	154,669	608,514	11,675	
Chailease Power Technology Co., Ltd.	Chu Chiang Solar Energy Inc.	Taiwan	Solar power business	45,050	45,050	-	100.00 %	43,571	(1,186)	(1,186)	
Ho Lien Energy Integration Co., Ltd.	Tien Sin Intelligent Green Energy Co., Ltd.	Taiwan	Solar power business	544,000	544,000	54,400	80.00 %	538,258	(5,917)	(4,734)	
"	Tien Jen Energy Co., Ltd.	Taiwan	Solar power business	544,000	544,000	54,400	80.00 %	542,099	(1,646)	(1,317)	
"	Tien Chu Energy Co., Ltd	Taiwan	Solar power business	544,000	544,000	54,400	80.00 %	540,533	(2,593)	(2,074)	
"	Tien Ying Energy Co., Ltd.	Taiwan	Solar power business	1,024,000	1,024,000	102,400	80.00 %	1,013,152	(9,994)	(7,995)	
"	Tien Jui Energy Co., Ltd.	Taiwan	Solar power business	544,000	544,000	54,400	80.00 %	540,439	(1,791)	(1,433)	
Jung Yu Energy Integration Co., Ltd.	Chung Ming Co., Ltd.	Taiwan	Solar power business	300,050	300,050	30,005	100.00 %	299,901	9	9	
"	Chung Yao Co., Ltd.	Taiwan	Solar power business	20,050	20,050	2,005	100.00 %	19,814	(140)	(140)	
"	Yao Jih Co., Ltd.	Taiwan	Solar power business	50	50	5	100.00 %	(123)	(85)	(85)	

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				June 30, 2022	December 31, 2021	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Jung Yu Energy Integration Co., Ltd.	Ho Hsuan Co., Ltd.	Taiwan	Solar power business	1,253,120	1,253,120	125,312	100.00 %	1,253,389	359	359	
"	Hsia Ching Co., Ltd.	Taiwan	Solar power business	108,000	50	10,800	80.00 %	107,829	(103)	(148)	
"	Kuang Hsi Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	924	(76)	(76)	
"	Ruo Chen Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	924	(76)	(76)	
"	Ruo Jing Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	924	(76)	(76)	
"	Ruo Tai Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	924	(76)	(76)	
"	Sheng Neng Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	924	(76)	(76)	
"	Jing Sheng Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	924	(76)	(76)	
"	Chen Ying Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	924	(76)	(76)	
"	Jing Ying Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	924	(76)	(76)	
"	Tien Hsiao Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	924	(76)	(76)	
"	Chu To Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	924	(76)	(76)	
"	Chailease Shihlin Energy Co., Ltd.	Taiwan	Solar power business	240,999	-	24,100	80.00 %	240,941	(72)	(58)	
"	Hsu Li Energy Co., Ltd.	Taiwan	Solar power business	107,250	-	10,725	100.00 %	107,157	(93)	(93)	
"	Yun Yung Co., Ltd.	Taiwan	Solar power business	8,000	-	800	80.00 %	6,938	(1,328)	(1,062)	
"	Annan Energy Co., Ltd.	Taiwan	Solar power business	909	-	-	90.00 %	(1,908)	(3,130)	(2,817)	
Chung Ho Energy Integration Co., Ltd.	Tien Hsing Integration Co., Ltd.	Taiwan	Solar power business	600,000	1,000	60,000	100.00 %	523,501	(35,834)	(35,834)	
"	Tien Chuan Intelligent Energy Co., Ltd.	Taiwan	Solar power business	236,526	-	22,000	80.00 %	276,768	50,302	40,242	
"	Yu Heng Intelligent Energy Co., Ltd.	Taiwan	Solar power business	236,526	-	22,000	80.00 %	275,803	49,095	39,276	
"	Kai Yang Intelligent Energy Co., Ltd.	Taiwan	Solar power business	237,830	-	22,000	80.00 %	233,711	(5,149)	(4,119)	
"	Yao Kuang Intelligent Energy Co., Ltd.	Taiwan	Solar power business	228,322	-	21,120	80.00 %	224,783	(4,424)	(3,539)	
Ho Hsuan Co., Ltd.	Chiu Chu Co., Ltd.	Taiwan	Solar power business	320,000	-	32,000	80.00 %	320,001	2	1	
Chailease Energy Integration Co., Ltd.	Voyager Photovoltaic Co., Ltd.	Taiwan	Solar power business	365,000	-	36,500	22.12 %	364,560	(4,290)	(440)	

Note 1: The aforementioned inter-company transactions have been eliminated upon consolidation.

Note 2: The Company disposed all of its shares in this subsidiary to Chailease International Maritime Holding Co., Ltd. on March 24, 2022.

Note 3: The Company disposed all of its shares in this subsidiary to Chailease International Financial Service (Liberia) Corp. on February 23, 2022.

Note 4: Chailease International Maritime Holding Co., Ltd. acquired all shares of the subsidiary from the Company on March 24, 2022.

Note 5: Chailease International Financial Service (Liberia) Corp. acquired all shares of the subsidiary from the Company on February 23, 2022.

Note 6: Chailease Consumer Financial Co., Ltd. is the limited partner, and Chailease Credit Services Co., Ltd. is the general partner.

Note 7: Chailease Specialty Financial Co., Ltd. is the limited partner, and Chailease Cloud Services Co., Ltd. is the general partner.

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(c) Information on investment in Mainland China:

1.Related information on investment in Mainland China:

Name of the Investee Company	Principal Business Activities	Total Amount of Paid-in Capital	Method of Investment (Note 1)	Accumulated Outflow of Investment from Taiwan as of January 1, 2022	Investment Flows		Accumulated Outflow of Investment from Taiwan as of June 30, 2022	Net Income (Losses) of the Investee	Percentage of Ownership	Share of profits/losses (Note 2)	Carrying Amount as of June 30, 2022	Accumulated Inward Remittance of Earnings as of June 30, 2022
					Outflow	Inflow						
Chailease International Finance Corporation	Leasing	31,057,400	(2)	-	-	-	-	6,945,809	97.89 %	6,799,252	51,445,273	3,061,160
Chailease Finance International Corp.	Leasing	5,646,800	(2)	-	-	-	-	618,529	98.41 %	608,694	6,516,887	-
Chailease International Corp.	Trading	2,397,060	(2)	-	-	-	-	452,629	97.89 %	443,079	4,713,920	-
Jirong Real Estate Co., Ltd.	House property leasing and management	754,630	(2)	-	-	-	-	7,963	97.89 %	7,795	780,114	-
Chailease International Commercial Factoring Corporation	Factoring	221,950	(2)	-	-	-	-	6,128	97.89 %	5,999	229,273	-
Chailease Commercial Factoring Corporation	Factoring	221,950	(2)	-	-	-	-	1,527	97.89 %	1,495	218,808	-

Note 1: The methods for engaging in investment in Mainland China include the following:

- 1.Direct investment in China companies.
- 2.Indirectly invested in China company through third region.
- 3.Others.

Note 2: Investment gains and losses were recognized based on the financial reports audited by the subsidiary's certified public accountants.

Note 3: The limit is not calculated because the Company is foreign company.

Note 4: All numbers are disclosed in NT dollars. The amounts involved with foreign currency are converted to NT dollars by using exchange rates on the financial report date.

Note 5: Current investment gains and losses and book values at the end of the period are included the amounts of direct and indirect investments.

Note 6: The aforementioned inter-company transactions have been eliminated upon consolidation.

2.Limit on the amount of investment in Mainland China area: None.

3.Significant transactions:

The aforementioned intercompany transactions have been eliminated upon consolidation for the six months ended June 30, 2022, please refer to Note (13) (a).

(d) Major shareholders: There were no shareholders whose shareholding ratio exceeded 5%.

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CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(14) Segment information

(a) Operating segment financial information:

	For the three months ended June 30, 2022					
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 1,819,144	-	-	-	-	1,819,144
Interest revenue - installment sales	2,434,536	415,810	1,338,657	-	-	4,189,003
Interest revenue - capital leases	221,404	5,937,586	518,431	-	-	6,677,421
Rental revenue - operating leases	1,441,974	1,129	-	-	-	1,443,103
Interest revenue - loans	1,495,355	42,803	294,936	110,024	-	1,943,118
Other interest revenue	2,714,606	47,628	25,220	-	-	2,787,454
Other operating revenue	1,171,560	793,735	341,044	1,305	-	2,307,644
Intersegment revenue	500,736	19,160	353,512	-	(873,408)	-
Total revenue	\$ 11,799,315	7,257,851	2,871,800	111,329	(873,408)	21,166,887
Reportable segment profit or loss	\$ 3,735,224	3,254,799	715,866	132,026	-	7,837,915

	For the three months ended June 30, 2021					
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 1,397,825	-	-	-	-	1,397,825
Interest revenue - installment sales	1,992,902	230,744	1,120,269	-	-	3,343,915
Interest revenue - capital leases	191,310	5,394,225	394,031	-	-	5,979,566
Rental revenue - operating leases	1,081,665	1,419	-	-	-	1,083,084
Interest revenue - loans	1,146,703	53,094	183,637	110,011	-	1,493,445
Other interest revenue	1,951,263	70,652	21,115	-	-	2,043,030
Other operating revenue	1,162,973	987,192	206,550	1,537	-	2,358,252
Intersegment revenue	396,019	19,386	215,529	-	(630,934)	-
Total revenue	\$ 9,320,660	6,756,712	2,141,131	111,548	(630,934)	17,699,117
Reportable segment profit or loss	\$ 3,109,064	3,140,376	538,809	90,517	-	6,878,766

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CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

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(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

For the six months ended June 30, 2022						
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 3,230,483	-	-	-	-	3,230,483
Interest revenue - installment sales	4,695,484	786,035	2,574,202	-	-	8,055,721
Interest revenue - capital leases	447,484	11,884,215	978,141	-	-	13,309,840
Rental revenue - operating leases	2,827,081	2,250	-	-	-	2,829,331
Interest revenue - loans	2,837,067	91,774	555,333	197,087	-	3,681,261
Other interest revenue	5,238,529	102,710	46,345	-	-	5,387,584
Other operating revenue	2,365,030	1,583,259	643,317	7,106	-	4,598,712
Intersegment revenue	943,229	38,172	468,953	-	(1,450,354)	-
Total revenue	\$ 22,584,387	14,488,415	5,266,291	204,193	(1,450,354)	41,092,932
Reportable segment profit or loss	\$ 7,212,647	7,100,442	1,406,942	164,720	-	15,884,751

For the six months ended June 30, 2021						
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 2,547,546	-	-	-	-	2,547,546
Interest revenue - installment sales	3,826,107	407,176	2,175,859	-	-	6,409,142
Interest revenue - capital leases	400,842	10,803,428	771,517	-	-	11,975,787
Rental revenue - operating leases	2,151,194	2,783	-	-	-	2,153,977
Interest revenue - loans	2,248,545	106,018	354,679	214,802	-	2,924,044
Other interest revenue	3,780,382	139,559	44,301	-	-	3,964,242
Other operating revenue	2,229,817	1,835,762	415,375	2,447	-	4,483,401
Intersegment revenue	759,083	38,820	287,022	-	(1,084,925)	-
Total revenue	\$ 17,943,516	13,333,546	4,048,753	217,249	(1,084,925)	34,458,139
Reportable segment profit or loss	\$ 5,784,136	6,199,931	1,048,523	149,533	-	13,182,123

- (b) The revenue from external customers reported to the chief operating decision-maker is measured in a manner consistent with that of the statement of comprehensive income. A reconciliation of reportable segment income and profit for the three months and the six months ended June 30, 2022 and 2021 is provided as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2022	2021	2022	2021
Reportable segment income	\$ 7,837,915	6,878,766	\$ 15,884,751	13,182,123
Management segment loss	(610,647)	(1,103,335)	(1,150,711)	(2,193,988)
Profit for the period	\$ 7,227,268	5,775,431	\$ 14,734,040	10,988,135