

**CHAILEASE HOLDING COMPANY LIMITED
AND SUBSIDIARIES**

Consolidated Financial Statements

**With Independent Auditors' Review Report
For the Nine Months Ended September 30, 2022 and 2021**

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

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Independent Auditors' Review Report

To the Board of Directors of Chailease Holding Company Limited:

Introduction

We have reviewed the accompanying consolidated balance sheets of the Chailease Holding Company Limited (the "Company") and its subsidiaries (together referred to as the "Group") as of September 30, 2022 and 2021, the related consolidated statements of comprehensive income for the three months and the nine months ended September 30, 2022 and 2021, as well as the changes in equity and cash flows for the nine months ended September 30, 2022 and 2021, and notes to the consolidated financial statements, including a summary of significant accounting policies. The 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 Standards 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our review.

Scope of Review

We conducted our reviews in accordance with Statement of Auditing Standards 65, "Review of Financial Information Performed by the Independent Auditor of the Entity." A review of the consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the generally accepted auditing standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Conclusion

Based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of September 30, 2022 and 2021, and of its consolidated financial performance and its consolidated cash flows for the nine months ended September 30, 2022 and 2021 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

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

KPMG

Taipei, Taiwan (Republic of China)
November 11, 2022

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial statements of financial position, financial performance and cash flows in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards, International Accounting Standards, interpretation as well as related guidance endorsed by the Financial Supervisory Commission of the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to review such consolidated financial statements are those generally accepted and applied in the Republic of China.

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(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS AS OF SEPTEMBER 30, 2022 AND 2021

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

September 30, 2022, December 31, 2021, and September 30, 2021

(Amounts Expressed in Thousands of New Taiwan Dollars)

		2022.9.30		2021.12.31		2021.9.30				2022.9.30		2021.12.31		2021.9.30	
Assets		Amount	%	Amount	%	Amount	%	LIABILITIES AND EQUITY		Amount	%	Amount	%	Amount	%
Current assets :															
1100	Cash and cash equivalents (Notes (6)(a) and (7))	\$ 50,267,671	6	46,374,548	7	38,281,231	6	2100	Short-term borrowings (Notes (6)(k), (7) and (8))	\$ 70,702,146	9	66,335,264	9	64,066,204	10
1110	Current financial assets at fair value through profit or loss (Note (6)(b))	3,330,997	-	1,393,619	-	1,324,321	-	2110	Short-term notes and bills payable (Notes (6)(j) and (8))	91,109,137	11	90,275,406	13	95,298,838	14
1136	Current financial assets at amortized cost (Note (6)(b) and (7))	21,733,864	3	22,320,694	3	20,308,331	3	2126	Current financial liabilities for hedging (Note (6)(c))	420,498	-	543,826	-	1,060,396	-
1139	Current financial assets for hedging (Note (6)(b) and (6)(c))	1,200,816	-	7,381	-	8,191	-	2170	Accounts and notes payable	3,849,694	1	6,278,622	1	3,774,421	1
1170	Accounts receivable, net (Notes (6)(d), (7) and (8))	487,627,849	59	427,555,719	60	403,996,061	61	2230	Current tax liabilities	2,175,774	-	7,712,732	1	5,369,602	1
1476	Other current financial assets (Notes (7) and (8))	7,800,498	1	7,209,104	1	6,688,947	1	2280	Current lease liabilities (Note (6)(m) and (7))	1,570,756	-	1,308,272	-	1,155,656	-
1479	Other current assets (Notes (6)(c) and (7))	10,340,188	1	6,928,821	1	6,810,244	1	2305	Other current financial liabilities (Notes (7))	70,042,263	8	62,114,671	9	58,847,104	9
		582,301,883	70	511,789,886	72	477,417,326	72	2320	Long-term liabilities, current portion (Note (6)(k), (6)(l), (7) and (8))	223,539,701	27	183,990,034	25	172,042,578	25
Non-current assets :															
1510	Non-current financial assets at fair value through profit or loss (Note (6)(b)and (6)(l))	14,822	-	20,936	-	18,599	-	2399	Other current liabilities	6,026,923	1	5,345,095	1	4,886,141	1
1517	Non-current financial assets at fair value through other comprehensive income (Note (6)(b))	1,030,544	-	930,663	-	892,172	-			469,436,892	57	423,903,922	59	406,500,940	61
1535	Non-current financial assets at amortized cost (Note (6)(b))	4,791,223	1	8,173,072	1	8,113,769	1	Non-current Liabilities :		-	-	8,413	-	344,681	-
1538	Non-current financial assets for hedging (Note(6)(b) and (6)(c))	1,267,313	-	301,897	-	339,933	-	2511	Non-current financial liabilities for hedging (Note (6)(c))	50,209,168	6	39,567,568	5	29,136,048	4
1550	Investments accounted for using equity method (Note (6)(f))	2,550,439	-	1,759,104	-	1,699,260	-	2530	Bonds payable (Notes (6)(l))	152,249,247	18	118,771,845	17	104,955,995	16
1600	Property, plant and equipment (Notes (6)(g), (7) and (8))	60,854,678	7	52,240,669	7	49,089,479	7	2540	Long-term borrowings (Notes (6)(k), (7) and (8))	2,590,517	-	3,739,732	1	3,213,459	1
1755	Right-of-use assets (Notes(6)(h) and (7))	5,419,980	1	5,034,463	1	4,814,687	1	2570	Deferred tax liabilities	3,929,888	1	3,754,831	1	3,693,495	1
1780	Intangible assets (Note (6)(i))	197,372	-	93,845	-	93,160	-	2580	Non-current lease liabilities (Note (6)(m) and (7))	8,395,429	1	6,966,342	1	8,042,254	1
1840	Deferred tax assets	4,518,335	1	4,377,432	1	3,838,348	1	2600	Other non-current liabilities	217,374,249	26	172,808,731	25	149,385,932	23
1930	Long-term accounts receivable, net (Notes (6)(d), (7) and (8))	146,987,614	18	117,154,981	16	108,600,928	16		Total Liabilities	686,811,141	83	596,712,653	84	555,886,872	84
1995	Other non-current assets (Notes (7) and (8))	21,610,875	2	11,349,968	2	10,075,072	2	Equity attributable to owners of the Company : (Note (6)(p))							
		249,243,195	30	201,437,030	28	187,575,407	28	3110	Ordinary share	15,829,141	2	14,503,944	2	14,503,944	2
								3120	Preferred share	1,500,000	-	1,500,000	-	1,500,000	-
								3200	Capital surplus	41,855,122	5	31,050,217	4	30,898,807	4
								3320	Special reserve	3,963,115	1	3,307,294	1	3,307,294	1
								3350	Unappropriated retained earnings	73,665,810	8	63,225,727	9	57,548,394	9
								3400	Other equity items	(438,084)	-	(3,963,115)	(1)	(4,378,948)	(1)
									Total equity attributable to owners of the Company	136,375,104	16	109,624,067	15	103,379,491	15
								36XX	Non-controlling interests	8,358,833	1	6,890,196	1	5,726,370	1
									Total equity	144,733,937	17	116,514,263	16	109,105,861	16
TOTAL ASSETS		\$ 831,545,078	100	713,226,916	100	664,992,733	100	TOTAL LIABILITIES AND EQUITY		\$ 831,545,078	100	713,226,916	100	664,992,733	100

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

**CONSOLIDATED STATEMENTS OF PROFIT OR LOSS
 AND OTHER COMPREHENSIVE INCOME**

For the three months ended September 30, 2022 and 2021 and for the nine months ended September 30, 2022 and 2021

(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the three months ended September 30				For the nine months ended September 30,			
	2022		2021		2022		2021	
	Amount	%	Amount	%	Amount	%	Amount	%
Operating revenues: (Note (7))								
4111 Sales revenue	\$ 1,834,365	8	1,326,883	7	5,064,848	8	3,874,429	7
4810 Interest revenue - installment sales	4,516,603	20	3,498,754	19	12,572,324	20	9,907,896	19
4820 Interest revenue - capital leases	6,890,429	31	6,176,453	34	20,200,269	32	18,152,240	34
4300 Rental revenue - operating leases	1,509,157	7	1,164,294	6	4,338,488	7	3,318,271	6
4230 Interest revenue - loans	2,219,108	10	1,552,272	9	5,900,369	9	4,476,316	9
4240 Other interest revenue	2,893,742	13	2,237,258	12	8,281,326	13	6,201,500	12
4881 Other operating revenue	2,445,174	11	2,354,950	13	7,043,886	11	6,838,351	13
	<u>22,308,578</u>	<u>100</u>	<u>18,310,864</u>	<u>100</u>	<u>63,401,510</u>	<u>100</u>	<u>52,769,003</u>	<u>100</u>
Operating costs: (Note (7))								
5111 Cost of sales	910,090	4	677,226	4	2,842,730	4	2,086,244	4
5240 Interest expense	3,636,096	17	2,381,052	13	9,370,633	15	6,981,410	13
5300 Cost of rental revenue	699,866	3	818,282	5	2,496,143	4	2,379,938	5
5800 Other operating costs	1,181,252	5	981,680	5	3,415,999	5	2,806,810	5
	<u>6,427,304</u>	<u>29</u>	<u>4,858,240</u>	<u>27</u>	<u>18,125,505</u>	<u>28</u>	<u>14,254,402</u>	<u>27</u>
Gross profit from operation	<u>15,881,274</u>	<u>71</u>	<u>13,452,624</u>	<u>73</u>	<u>45,276,005</u>	<u>72</u>	<u>38,514,601</u>	<u>73</u>
6400 Operating expenses (Note (7))	3,967,187	17	3,480,294	19	11,201,033	18	9,804,519	18
6450 Expected credit loss (Note (6)(d))	2,452,174	11	1,537,700	8	6,146,006	10	4,618,761	9
6500 Net other income and expenses (Note (6)(s))	269,345	1	150,409	1	745,643	1	464,902	1
Operating profit	<u>9,731,258</u>	<u>44</u>	<u>8,585,039</u>	<u>47</u>	<u>28,674,609</u>	<u>45</u>	<u>24,556,223</u>	<u>47</u>
Non-operating income and expenses:								
7100 Interest income	74,405	-	66,501	-	228,740	1	188,176	-
7130 Dividend income	33,641	-	31,116	-	35,190	-	31,226	-
7020 Other gains and losses (Note (6)(t) and (7))	125,830	1	182,305	1	1,347,082	2	865,208	2
7060 Share of profit (loss) of associates and joint ventures accounted for using equity method (Note (6)(f))	13,885	-	(12,481)	-	(28,954)	-	(26,160)	-
	<u>247,761</u>	<u>1</u>	<u>267,441</u>	<u>1</u>	<u>1,582,058</u>	<u>3</u>	<u>1,058,450</u>	<u>2</u>
7900 Profit before income tax	<u>9,979,019</u>	<u>45</u>	<u>8,852,480</u>	<u>48</u>	<u>30,256,667</u>	<u>48</u>	<u>25,614,673</u>	<u>49</u>
7950 Less: Income tax expenses (Note (6)(o))	2,686,504	12	3,044,484	16	8,230,112	13	8,818,542	17
Profit for the period	<u>7,292,515</u>	<u>33</u>	<u>5,807,996</u>	<u>32</u>	<u>22,026,555</u>	<u>35</u>	<u>16,796,131</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	(38,378)	-	49,402	-	(61,362)	-	85,644	-
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>(38,378)</u>	<u>-</u>	<u>49,402</u>	<u>-</u>	<u>(61,362)</u>	<u>-</u>	<u>85,644</u>	<u>-</u>
8360 Components of other comprehensive income (loss) that will be reclassified to profit or loss								
8361 Exchange differences on translation	2,072,403	8	(360,344)	(2)	4,882,770	7	(1,940,712)	(3)
8368 Gains (losses) on hedging instrument (Note (6)(c))	(37,048)	-	81,653	1	(925,955)	(1)	232,265	-
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))	(31,367)	-	1,777	-	(53,123)	-	(9,858)	-
8399 Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss (Note (6)(o))	43,312	-	(26,399)	-	92,649	-	(49,919)	-
Total components of other comprehensive income that will be reclassified to profit or loss	<u>1,960,676</u>	<u>8</u>	<u>(250,515)</u>	<u>(1)</u>	<u>3,811,043</u>	<u>6</u>	<u>(1,668,386)</u>	<u>(3)</u>
Other comprehensive income (net of tax)	<u>1,922,298</u>	<u>8</u>	<u>(201,113)</u>	<u>(1)</u>	<u>3,749,681</u>	<u>6</u>	<u>(1,582,742)</u>	<u>(3)</u>
8500 Total comprehensive income for the period	<u>\$ 9,214,813</u>	<u>41</u>	<u>5,606,883</u>	<u>31</u>	<u>25,776,236</u>	<u>41</u>	<u>15,213,389</u>	<u>29</u>
Profit attributable to:								
8610 Owners of the Company	\$ 7,009,598	32	5,528,348	30	21,093,468	33	16,028,353	31
8620 Non-controlling interests	282,917	1	279,648	2	933,087	2	767,778	1
	<u>\$ 7,292,515</u>	<u>33</u>	<u>5,807,996</u>	<u>32</u>	<u>22,026,555</u>	<u>35</u>	<u>16,796,131</u>	<u>32</u>
Comprehensive income attributable to:								
8710 Owners of the Company	\$ 8,899,989	40	5,481,570	30	24,618,499	39	14,956,699	28
8720 Non-controlling interests	314,824	1	125,313	1	1,157,737	2	256,690	1
	<u>\$ 9,214,813</u>	<u>41</u>	<u>5,606,883</u>	<u>31</u>	<u>25,776,236</u>	<u>41</u>	<u>15,213,389</u>	<u>29</u>
Earnings per common share (NT dollars) (Note (6)(q))								
9750 Basic earnings per share	<u>\$ 4.44</u>		<u>3.63</u>		<u>13.31</u>		<u>10.41</u>	
9850 Diluted earnings per share	<u>\$ 4.39</u>		<u>3.63</u>		<u>13.16</u>		<u>10.41</u>	

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the Nine Months Ended September 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
						Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments				
	Share Capital		Capital surplus	Retained Earnings		Exchange differences on translation of foreign financial statements					
	Ordinary share	Preferred share		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 nine months ended September 30, 2021	-	-	-	-	16,028,353	-	-	-	16,028,353	767,778	16,796,131
Other comprehensive income (loss) for the nine months ended September 30, 2021	-	-	-	-	-	(1,389,563)	85,644	232,265	(1,071,654)	(511,088)	(1,582,742)
Total comprehensive income (loss) for the nine months ended September 30, 2021	-	-	-	-	16,028,353	(1,389,563)	85,644	232,265	14,956,699	256,690	15,213,389
Special reserve appropriated	-	-	-	24,019	(24,019)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(6,906,640)	-	-	-	(6,906,640)	-	(6,906,640)
Cash dividends of preferred stock	-	-	-	-	(181,151)	-	-	-	(181,151)	-	(181,151)
Stock dividends of ordinary share	690,664	-	-	-	(690,664)	-	-	-	-	-	-
Other changes in capital surplus	-	-	784	-	-	-	-	-	784	-	784
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	986,550	986,550
Change in equity of associates and joint ventures accounted for using method	-	-	14,059	-	-	-	-	-	14,059	-	14,059
Balance at September 30, 2021	\$ 14,503,944	1,500,000	30,898,807	3,307,294	57,548,394	(4,901,388)	(212,650)	735,090	103,379,491	5,726,370	109,105,861

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the Nine Months Ended September 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
						Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments				
	Share Capital			Retained Earnings		Exchange differences on translation of foreign financial statements					
	Ordinary share	Preferred share	Capital surplus	Special reserve	Unappropriated retained earnings						
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 nine months ended September 30, 2022	-	-	-	-	21,093,468	-	-	-	21,093,468	933,087	22,026,555
Other comprehensive income (loss) for the nine months ended September 30, 2022	-	-	-	-	-	4,512,348	(61,362)	(925,955)	3,525,031	224,650	3,749,681
Total comprehensive income (loss) for the nine months ended September 30, 2022	-	-	-	-	21,093,468	4,512,348	(61,362)	(925,955)	24,618,499	1,157,737	25,776,236
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 stock	-	-	-	-	(570,000)	-	-	-	(570,000)	-	(570,000)
Stock dividends of ordinary share	725,197	-	-	-	(725,197)	-	-	-	-	-	-
Other changes in capital surplus	-	-	(175)	-	-	-	-	-	(175)	-	(175)
Capital increase in cash	600,000	-	10,827,334	-	-	-	-	-	11,427,334	-	11,427,334
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	310,900	310,900
Changes in equity of associates and joint ventures accounted for using method	-	-	(22,341)	-	-	-	-	-	(22,341)	-	(22,341)
Changes in ownership in subsidiaries	-	-	87	-	-	-	-	-	87	-	87
Balance at September 30, 2022	\$ 15,829,141	1,500,000	41,855,122	3,963,115	73,665,810	(5,856)	(232,581)	(199,647)	136,375,104	8,358,833	144,733,937

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

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

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Nine Months Ended September 30, 2022 and 2021

(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the nine months ended September 30,	
	2022	2021
Cash flows from operating activities:		
Profit before tax	\$ 30,256,667	25,614,673
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	4,611,097	3,793,558
Amortization expense	100,107	112,156
Expected credit loss	6,146,006	4,618,761
Net gain on financial assets or liabilities at fair value through profit or loss	(71,292)	(47,680)
Interest expense	9,427,709	7,010,642
Interest income	(47,183,028)	(38,926,128)
Dividend income	(35,190)	(31,226)
Share of loss of associates and joint ventures accounted for using equity method	28,954	26,160
Gain on disposal of property, plant and equipment	(466,611)	(84,954)
Loss on disposal of foreclosed assets	87,487	118,192
Impairment loss on financial assets	61,496	-
Impairment loss on non-financial assets	438,234	313,507
Effect of changes and subletting in lease contract	(1,962)	1,274
Total adjustments to reconcile profit	(26,856,993)	(23,095,738)
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	(1,845,063)	(448,889)
Increase in accounts receivable	(84,011,359)	(56,908,894)
Increase in other current financial assets	(176,120)	(980,789)
(Increase) decrease in other current assets	(3,258,980)	1,644,819
Proceeds from sales of operating lease assets and operating equipment	1,964,448	1,422,423
Purchase of operating lease assets and operating equipment	(7,904,763)	(10,003,785)
Increase in other operating assets	(16,584,522)	(8,411,006)
Total changes in operating assets	(111,816,359)	(73,686,121)
Changes in operating liabilities:		
Decrease in accounts and notes payable	(2,528,481)	(2,994,083)
Increase in long term and short-term debts	399,989,698	311,729,139
Repayment of long term and short-term debts	(324,323,351)	(247,027,441)
Increase in other current financial liabilities	5,488,228	3,546,244
Increase in other current liabilities	464,230	292,595
(Decrease) increase in accrued pension liabilities	(3,338)	1,507
Increase in other non-current operating liabilities	1,207,924	1,831,890
Total changes in operating liabilities	80,294,910	67,379,851
Total changes in operating assets and liabilities	(31,521,449)	(6,306,270)
Total adjustments	(58,378,442)	(29,402,008)
Cash flows used in operations	(28,121,775)	(3,787,335)
Interest received	46,889,369	38,659,561
Dividends received	35,190	73,262
Interest paid	(9,055,561)	(6,778,122)
Income taxes paid	(15,149,435)	(5,951,958)
Net cash flows (used in) provided by operating activities	(5,402,212)	22,215,408

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

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CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Nine Months Ended September 30, 2022 and 2021

(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the nine months ended September 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
Proceeds from capital reductions of financial assets at fair value through other comprehensive income	-	2,448
Acquisition of financial assets at amortized cost	(9,114,678)	(18,155,781)
Proceeds from disposal of financial assets at amortized cost	13,021,861	8,431,638
Acquisition of investments accounted for using equity method	(620,423)	(3,219)
Acquisition of property, plant and equipment	(94,312)	(125,760)
Proceeds from disposal of property, plant and equipment	13,453	77,359
Acquisition of intangible assets	(104,476)	(3,095)
Acquisition of right-of-use assets	-	(24,223)
Proceeds from disposal of right-of-use assets	-	11,188
Net cash flows provided by (used in) investing activities	2,950,029	(9,773,273)
Cash flows from financing activities:		
Distribution of cash dividend	(9,272,364)	(6,906,631)
Increase capital in cash	11,427,334	-
Change in non-controlling interests	310,900	986,550
Payment of lease liabilities	(502,468)	(489,842)
Other financing activities	1,296	784
Net cash flows provided by (used in) financing activities	1,964,698	(6,409,139)
Effect of exchange rate changes on cash and cash equivalents	4,380,608	(548,570)
Net increase in cash and cash equivalents	3,893,123	5,484,426
Cash and cash equivalents at beginning of period	46,374,548	32,796,805
Cash and cash equivalents at end of period	\$ 50,267,671	38,281,231

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

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CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

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

(1) Company history

Chalease 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 November 11, 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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- (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”	Under existing IAS 1 requirements, companies classify a liability as current when they do not have an unconditional right to defer settlement for at least 12 months after the reporting date. The amendments has removed the requirement for a right to be unconditional and instead now requires that a right to defer settlement must exist at the reporting date and have substance. The amendments clarify how a company classifies a liability that can be settled in its own shares – e.g. convertible debt.	January 1, 2024
Amendments to IAS 1 “Non-current Liabilities with Covenants”	After reconsidering certain aspects of the 2020 amendments ¹ , new IAS 1 amendments clarify that only covenants with which a company must comply on or before the reporting date affect the classification of a liability as current or non-current. Covenants with which the company must comply after the reporting date (i.e. future covenants) do not affect a liability’s classification at that date. However, when non-current liabilities are subject to future covenants, companies will now need to disclose information to help users understand the risk that those liabilities could become repayable within 12 months after the reporting date.	January 1, 2024

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.

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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”
- IFRS16 “Requirements for Sale and Leaseback Transactions”

(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.

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
			2022.9.30	2021.12.31	2021.9.30	
The Company	Chalease International Company (Malaysia) Limited	Investment	100.00 %	100.00 %	100.00 %	
"	Golden Bridge (B.V.I.) Corp.	Investment	100.00 %	100.00 %	100.00 %	
"	Chalease International Financial Services Co., Ltd.	Installment sales, leasing overseas and financial consulting	100.00 %	100.00 %	100.00 %	
"	Chalease International Company (Hong Kong) Limited	Investment	100.00 %	100.00 %	100.00 %	
"	Chalease International Maritime Holding Co., Ltd.	Investment	100.00 %	- %	- %	% The subsidiary was established on September 8, 2021 and was invested on January 25, 2022.

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2022.9.30	2021.12.31	2021.9.30	
The Company	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 %	
Chailase International Maritime Holding Co., Ltd.	Chailase International Financial Services (Liberia) Corp.	Ship leasing business	100.00 %	- %	- %	Chailase International Maritime Holding Co., Ltd. acquired this subsidiary from the Company on March 24, 2022.
"	Chailase Marine Co., Ltd.	Ship leasing business	100.00 %	- %	- %	The subsidiary was established on January 3, 2022, and was invested on April 8, 2022.
"	Chailase 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.
Chailase International Financial Services (Liberia) Corp.	Chailase Bright Co., Ltd.	Ship leasing business	100.00 %	100.00 %	- %	The subsidiary was established on August 4, 2021.
"	Chailase Virtue Co., Ltd.	Ship leasing business	100.00 %	100.00 %	- %	The subsidiary was established on August 4, 2021.
"	Chailase 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.

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2022.9.30	2021.12.31	2021.9.30	
Chaillease International Financial Services (Liberia) Corp.	Chaillease 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.
"	Chaillease Glory Co., Ltd.	Ship leasing business	100.00 %	- %	- %	The subsidiary was established on September 2, 2021, and was invested on March 11, 2022.
"	Chaillease Blossom Co., Ltd.	Ship leasing business	100.00 %	- %	- %	The subsidiary was established on September 2, 2021, and was invested on April 15, 2022.
"	Chaillease International Fortune Corp. (Liberia)	Ship leasing business	100.00 %	- %	- %	Chaillease International Financial Service (Liberia) Corp. acquired this subsidiary from the Company on February 23, 2022.
Chaillease Shipping Finance (Liberia) Co., Ltd.	Chaillease Victory Co., Ltd.	Ship leasing business	100.00 %	- %	- %	The subsidiary was established on March 25, 2022.
Golden Bridge (B.V.I.) Corp.	My Leasing (Mauritius) Corp.	Investment	100.00 %	100.00 %	100.00 %	
My Leasing (Mauritius) Corp.	Chaillease International Financial Leasing Corp. (Formerly known as: Chaillease International Finance Corporation)	Leasing	- %	97.89 %	97.89 %	My Leasing (Mauritius) Corp. disposed all of its share in this subsidiary, who changed its name on September 6, 2022, to Chaillease International Financial Service (Singapore) Pte. Ltd. on March 1, 2022.

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2022.9.30	2021.12.31	2021.9.30	
Chaillease International Financial Services (Singapore) Pte. Ltd.	Chaillease International Financial Leasing Corp.	Leasing	97.89 %	- %	- %	Chaillease International Financial Service (Singapore) Pte. Ltd. acquired this subsidiary from My Leasing (Mauritius) Corp. on March 1, 2022.
My Leasing (Mauritius) Corp. and Chaillease International Financial Leasing Corp.	Chaillease Finance International Corp.	Leasing	100.00 %	100.00 %	100.00 %	
Chaillease International Financial Leasing Corp.	Chaillease 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 %	
"	Chaillease International Commercial Factoring Corporation	Factoring	100.00 %	100.00 %	100.00 %	
"	Chaillease Commercial Factoring Corporation	Factoring	100.00 %	100.00 %	- %	The subsidiary was established on December 3, 2021.
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 %	

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2022.9.30	2021.12.31	2021.9.30	
Chaillease International Company (Hong Kong) Limited	PT Chaillease Finance Indonesia	Financing	85.00 %	85.00 %	85.00 %	
"	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 %	
Chaillease International Company (Malaysia) Limited, Chaillease Capital (Thailand) Co., Ltd. and Chaillease Finance Co., Ltd.	Asia Sermkij Leasing Public Co., Ltd.	Installment sales of automobiles	50.41 %	50.41 %	50.41 %	
Chaillease Finance Co., Ltd.	Chaillease Finance (B.V.I.) Company, Ltd.	Installment sales, leasing overseas, and financial consulting	- %	- %	100.00 %	The subsidiary was liquidated on June 27, 2022.
"	Chaillease International Leasing Company Limited (Vietnam)	Leasing	100.00 %	100.00 %	100.00 %	
"	Chaillease International Trading Company Limited (Vietnam)	Trading	100.00 %	100.00 %	100.00 %	
"	Chaillease Auto Rental Co., Ltd.	Leasing	100.00 %	100.00 %	100.00 %	
"	Chaillease Insurance Brokers Co., Ltd.	Personal and property insurance brokers	100.00 %	100.00 %	100.00 %	
"	Chaillease Cloud Service Co., Ltd.	Software of cloud products, leasing, and installment sales	100.00 %	100.00 %	100.00 %	

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2022.9.30	2021.12.31	2021.9.30	
Chailease Finance Co., Ltd.	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 %	
"	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 %	
"	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 %	
Chailease Power Technology Co., Ltd.	CHU CHIANG SOLAR ENERGY INC.	Solar power business	100.00 %	100.00 %	100.00 %	
Jung Yu Energy Integration Co., Ltd.	Chung Ming Co., Ltd.	Solar power business	100.00 %	100.00 %	100.00 %	
"	Chung Yao Co., Ltd.	Solar power business	100.00 %	100.00 %	100.00 %	
"	Yao Jih Co., Ltd.	Solar power business	100.00 %	100.00 %	100.00 %	
"	Ho Hsuan Co., Ltd.	Solar power business	100.00 %	100.00 %	100.00 %	
"	Hsia Ching Co., Ltd.	Solar power business	94.76 %	100.00 %	100.00 %	
"	Kuang Hsi 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
			2022.9.30	2021.12.31	2021.9.30	
Jung Yu Energy Integration Co., Ltd.	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.
"	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.

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2022.9.30	2021.12.31	2021.9.30	
Jung Yu Energy Integration Co., Ltd.	Chuang Neng Energy Integration Co., Ltd.	Solar power business	100.00 %	- %	- %	Jung Yu Energy Integration Co., Ltd. invested in this subsidiary on August 9, 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.
"	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 in this subsidiary on April 23, 2021.

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2022.9.30	2021.12.31	2021.9.30	
Ho Lien Energy Integration Co., Ltd.	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.
Hsia Ching Co., Ltd.	CHUAN CHEN TECHNOLOGY INC.	Solar power business	100.00 %	- %	- %	Hsia Ching Co., Ltd. invested this subsidiary on August 5, 2022.
Tai Yuan Energy Integration Co., Ltd.	Cheng Yi Energy Integration Co., Ltd.	Solar power business	100.00 %	- %	- %	Tai Yuan Energy Integration Co., Ltd. invested this subsidiary on August 22, 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 %	
Chailease Finance Co., Ltd. and Fina Finance & Trading Co., Ltd.	Jung Yu Energy Integration Co., Ltd.	Solar power business	100.00 %	100.00 %	100.00 %	
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 %	

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2022.9.30	2021.12.31	2021.9.30	
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.

(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.

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(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>2022.9.30</u>	<u>2021.12.31</u>	<u>2021.9.30</u>
Cash and bank deposits	\$ 48,514,364	46,136,939	38,084,712
Time deposits	1,453,757	237,609	196,519
Cash equivalents-repurchase bills	<u>299,550</u>	<u>-</u>	<u>-</u>
Cash and cash equivalents in consolidated statements of cash flows	<u>\$ 50,267,671</u>	<u>46,374,548</u>	<u>38,281,231</u>

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

(b) Financial instruments

1.The components of financial assets were as follows:

	<u>2022.9.30</u>	<u>2021.12.31</u>	<u>2021.9.30</u>
Financial assets designated at fair value through profit or loss			
Mandatorily measured at fair value through profit or loss:			
Securities of listed companies	\$ 11,224	6,885	6,857
Private equity	480	480	480
Non-hedging derivatives	3,213,997	1,308,478	1,238,966
Convertible bonds	97,936	77,776	78,018
Convertible preferred stocks	21,582	18,536	18,599
Bond options	<u>600</u>	<u>2,400</u>	<u>-</u>
Sub-total	<u>3,345,819</u>	<u>1,414,555</u>	<u>1,342,920</u>

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	<u>2022.9.30</u>	<u>2021.12.31</u>	<u>2021.9.30</u>
Financial assets at fair value through other comprehensive income			
Securities of listed companies	771,521	784,142	744,083
Emerging stock	7,212	9,530	9,213
Private equity	<u>251,811</u>	<u>136,991</u>	<u>138,876</u>
Sub-total	<u>1,030,544</u>	<u>930,663</u>	<u>892,172</u>
Financial assets measured at amortized cost			
Investment in debt securities	26,586,583	30,493,766	28,422,100
Less: Loss allowance	<u>(61,496)</u>	<u>-</u>	<u>-</u>
Sub-total	<u>26,525,087</u>	<u>30,493,766</u>	<u>28,422,100</u>
Financial assets for hedging	<u>2,468,129</u>	<u>309,278</u>	<u>348,124</u>
Total	<u>\$ 33,369,579</u>	<u>33,148,262</u>	<u>31,005,316</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.

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 2027, and bear effective annual interest rates ranging from 3.48%-8.50%. For the amount of gain or loss on valuation of the debt securities, please refer to Note (6)(t).

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

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(c) Derivative instruments used for hedging

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

Cross currency swap contracts:

Nominal Amount		2022.9.30			Contract Period
		Currency	Interest Rate Payable	Interest Rate Receivable	
USD	8,000	USD to MYR	3.28 %	90-Day LIBOR+1.5%	2020.09.10~
MYR	33,344				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~
MYR	132,480				2025.06.13
USD	30,000	USD to MYR	5.05 %	90-Day Term SOFR+ 1.83%	2022.09.08~
MYR	135,060				2025.09.08
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

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		2022.9.30			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
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
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

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		2022.9.30			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
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 天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:

		2022.9.30		
	Nominal Amount	Interest Rate Payable	Interest Rate Receivable	Contract Period
THB	500,000	2.23%	180-Day THOR+ 0.584%	2021.12.17~2024.12.17

Forward exchange contracts:

		2022.9.30		
		Amount	Currency	Contract period
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	20,000	USD to VND	2021.12.17~2022.12.16
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

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Cross currency swap contracts:

		2021.12.31			
		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
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

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		2021.12.31			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
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
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

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		2021.12.31		
		Currency	Interest Rate Payable	Interest Rate Receivable
Nominal Amount				Contract Period
HKD	400,000	HKD to CNY	4.34%	90-Day HIBOR+ 1.4%
CNY	359,120			2019.11.25~2022.11.25
HKD	300,000	HKD to CNY	4.16%	90-Day HIBOR+ 1.4%
CNY	269,400			2019.11.27~2022.11.28
HKD	300,000	HKD to CNY	4.36%	90-Day HIBOR+ 1.4%
CNY	270,842			2019.12.09~2022.12.09
USD	30,000	USD to VND	3.45%	90-Day LIBOR+ 1.3%
VND	693,900,000			2020.12.23~2023.12.22
USD	30,000	USD to VND	3.10%	90-Day LIBOR+ 1.3%
VND	692,400,000			2021.04.16~2023.12.22
USD	100,000	USD to THB	2.27%	90-Day LIBOR+ 1.65%
THB	2,993,000			2021.01.11~2024.01.11

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

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Cross currency swap contracts:

Nominal Amount		2021.9.30			Contract Period
		Currency	Interest Rate Payable	Interest Rate Receivable	
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	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
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

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		2021.9.30			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
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	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
JPY	8,000,000	JPY to CNY	3.68%	90-Day LIBOR+ 1.0%	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
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:

	2021.9.30			
	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	
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	

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
		2022.9.30	2021.12.31	2021.9.30		
USD loans, JPY loans and HKD loans	Cross currency swap	\$ 2,269,993	291,404	348,124	2019~2025	2019~2025
USD loans, JPY loans and HKD loans	Cross currency swap	(420,498)	(543,826)	(1,375,353)	2019~2025	2019~2025
Floating interest rate loans	Interest rate swap	103,018	(8,413)	-	2021~2024	2021~2024
Item	For the three months ended September 30,		For the nine months ended September 30,			
	2022	2021	2022	2021		
The fair value adjustment to other comprehensive income	\$ 177,085	90,052	(86,841)	141,151		

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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:

2022.9.30	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	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 20,000	USD to VND	2021.12.17~ 2022.12.16	22,950	-
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	-

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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2021.9.30	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	2021.06.14~2022.05.13	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	-

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

	Cash flow hedge reserve (Continuing hedges)
2022.9.30	
USD loans	\$ <u><u>95,118</u></u>
2021.12.31	
USD loans	\$ <u><u>17,874</u></u>
2021.9.30	
USD loans	\$ <u><u>(29,724)</u></u>

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

	<u>For the three months ended September 30,</u>		<u>For the nine months ended September 30,</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
	<u>Forward exchange purchased (USD loans)</u>	<u>Forward exchange purchased (USD loans)</u>	<u>Forward exchange purchased (USD loans)</u>	<u>Forward exchange purchased (USD loans)</u>
Amount reclassified from hedge reserve to profit or loss:				
Amounts of hedging gains or (losses) recognized in other comprehensive income \$	<u>(38,978)</u>	<u>(6,930)</u>	<u>(9,529)</u>	<u>(9,057)</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:

<u>Hedged Item</u>	<u>Hedge Instrument</u>	<u>Designated Hedging Instrument</u>		
		<u>Fair Value</u>		
		<u>2022.9.30</u>	<u>2021.12.31</u>	<u>2021.9.30</u>
Equity investment measured in USD	Foreign currency borrowings	<u>\$ 3,524,250</u>	<u>10,933,600</u>	<u>8,048,650</u>

<u>Item</u>	<u>For the three months ended September 30,</u>		<u>For the nine months ended September 30,</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
The fair value adjustment to other comprehensive income \$	<u>(175,155)</u>	<u>(1,469)</u>	<u>(829,585)</u>	<u>100,171</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 nine months ended September 30, 2022 and 2021.

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(d) Accounts receivable, net

	<u>2022.9.30</u>	<u>2021.12.31</u>	<u>2021.9.30</u>
Current			
Accounts receivable	\$ 55,328,769	47,579,740	44,387,315
Less: Allowance for impairment	<u>(1,140,688)</u>	<u>(911,921)</u>	<u>(963,467)</u>
	54,188,081	46,667,819	43,423,848
Installment sales receivable	142,902,082	122,374,515	118,165,022
Less: Unearned interests	<u>(17,982,589)</u>	<u>(14,365,904)</u>	<u>(13,788,884)</u>
Allowance for impairment	<u>(3,217,279)</u>	<u>(3,056,705)</u>	<u>(2,984,765)</u>
	121,702,214	104,951,906	101,391,373
Leases receivable (included operating leases)	251,072,155	228,843,214	216,542,432
Less: Unearned revenue	<u>(30,730,563)</u>	<u>(27,778,367)</u>	<u>(26,239,314)</u>
Allowance for impairment	<u>(4,801,796)</u>	<u>(4,816,766)</u>	<u>(4,730,904)</u>
	215,539,796	196,248,081	185,572,214
Loans receivable	97,925,523	81,223,446	75,120,622
Less: Allowance for impairment	<u>(1,727,765)</u>	<u>(1,535,533)</u>	<u>(1,511,996)</u>
	96,197,758	79,687,913	73,608,626
Sub-total of current accounts	<u>487,627,849</u>	<u>427,555,719</u>	<u>403,996,061</u>
Non-Current			
Accounts receivable	36,298,861	29,392,707	26,339,824
Less: Allowance for impairment	<u>(491,797)</u>	<u>(405,173)</u>	<u>(362,611)</u>
	35,807,064	28,987,534	25,977,213
Installment sales receivable	87,104,180	69,975,993	66,600,681
Less: Unearned interests	<u>(10,404,320)</u>	<u>(8,198,913)</u>	<u>(7,786,115)</u>
Allowance for impairment	<u>(1,405,457)</u>	<u>(1,542,170)</u>	<u>(1,516,819)</u>
	75,294,403	60,234,910	57,297,747
Leases receivable	14,838,229	13,371,370	12,048,417
Less: Unearned revenue	<u>(1,375,142)</u>	<u>(1,195,399)</u>	<u>(1,083,059)</u>
Allowance for impairment	<u>(99,819)</u>	<u>(106,646)</u>	<u>(99,310)</u>
	13,363,268	12,069,325	10,866,048
Loans receivable	23,001,064	16,153,964	14,736,635
Less: Allowance for impairment	<u>(478,185)</u>	<u>(290,752)</u>	<u>(276,715)</u>
	22,522,879	15,863,212	14,459,920
Sub-total of non-current accounts	<u>146,987,614</u>	<u>117,154,981</u>	<u>108,600,928</u>
Total accounts receivable	<u><u>\$ 634,615,463</u></u>	<u><u>544,710,700</u></u>	<u><u>512,596,989</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 nine months ended September 30,	
	2022	2021
Opening balance	\$ 12,665,666	12,147,566
Impairment loss recognized	6,146,006	4,618,761
Bad debts written off	(5,800,636)	(3,994,310)
Effect of exchange rate changes	351,750	(325,430)
Ending balance	\$ 13,362,786	12,446,587

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:

	2022.9.30	2021.12.31	2021.9.30
Less than one year	\$ 139,999,907	129,239,043	124,964,741
One to two years	86,458,980	74,554,061	73,022,068
Two to three years	29,829,802	31,363,106	24,089,304
Three to four years	5,824,725	4,427,265	4,194,538
Four to five years	2,155,840	1,283,274	1,295,183
More than five years	1,376,212	1,103,552	791,524
Gross investment in the leases	265,645,466	241,970,301	228,357,358
Unearned revenue	(32,105,705)	(28,973,766)	(27,322,373)
Present value of minimum leases receivable	\$ 233,539,761	212,996,535	201,034,985

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
September 30, 2022			
Within operating cycle	\$ 142,902,082	(17,982,589)	124,919,493
Beyond one operating cycle to 5 years	84,015,895	(10,143,058)	73,872,837
Beyond 5 years	3,088,285	(261,262)	2,827,023
	\$ 230,006,262	(28,386,909)	201,619,353

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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	2,634,434	(235,853)	2,398,581
	\$ 192,350,508	(22,564,817)	169,785,691
September 30, 2021			
Within operating cycle	\$ 118,165,022	(13,788,884)	104,376,138
Beyond one operating cycle to 5 years	64,038,532	(7,547,140)	56,491,392
Beyond 5 years	2,562,149	(238,975)	2,323,174
	\$ 184,765,703	(21,574,999)	163,190,704

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

	2022.9.30	2021.12.31	2021.9.30
Prepayments	\$ 5,802,100	3,130,995	3,176,701
Prepaid expenses	4,161,620	3,683,582	3,541,345
Foreclosed assets	353,926	113,666	90,779
Others	22,542	578	1,419
	\$ 10,340,188	6,928,821	6,810,244

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

	2022.9.30	2021.12.31	2021.9.30
Foreclosed assets	\$ 455,929	167,247	135,314
Less: Accumulated impairment	(102,003)	(53,581)	(44,535)
	\$ 353,926	113,666	90,779

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For the three months and the nine months ended September 30, 2022 and 2021, the Group recognized an impairment gain (loss) of \$(41,017), \$(2,885), \$(48,071) and \$7,093, respectively, for certain foreclosed assets. Certain foreclosed assets were disposed to non-related parties and a disposal loss of \$10,002, \$31,594, \$87,487 and \$118,192 for the three months and the nine months ended September 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:

		<u>2022.9.30</u>	<u>2021.12.31</u>	<u>2021.9.30</u>
Investments in associates		\$ <u>2,550,439</u>	<u>1,759,104</u>	<u>1,699,260</u>
		<u>For the three months ended September 30,</u>	<u>For the nine months ended September 30,</u>	
		<u>2022</u>	<u>2021</u>	<u>2022</u>
				<u>2021</u>
Comprehensive income attributable to the Group				
Gain (loss) in the period	\$	13,885	(12,481)	(28,954)
				(26,160)
Other comprehensive income		(31,367)	1,777	(53,123)
				(9,858)
Total comprehensive income	\$	<u>(17,482)</u>	<u>(10,704)</u>	<u>(82,077)</u>
				<u>(36,018)</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 nine months ended September 30, 2022 and 2021, were as follows:

	<u>Land and buildings</u>	<u>Transportation equipment</u>	<u>Machinery and miscellaneous equipment</u>	<u>Leasehold improvements</u>	<u>Total</u>
Cost or deemed cost:					
Balance at January 1, 2022	\$ 3,473,504	19,360,345	41,559,417	304,697	64,697,963
Additions	-	5,780,395	8,475,793	6,244	14,262,432
Disposals	-	(4,360,499)	(146,836)	(2,533)	(4,509,868)
Effect of movements in exchange rate	43,147	335,728	18,103	10,322	407,300
Balance at September 30, 2022	\$ <u>3,516,651</u>	<u>21,115,969</u>	<u>49,906,477</u>	<u>318,730</u>	<u>74,857,827</u>
Balance at January 1, 2021	\$ 2,924,521	15,280,472	35,651,937	254,951	54,111,881
Additions	-	4,640,964	5,448,141	40,440	10,129,545
Disposals	-	(2,485,775)	(766,150)	-	(3,251,925)
Effect of movements in exchange rate	(41,865)	(40,672)	(31,279)	(727)	(114,543)
Balance at September 30, 2021	\$ <u>2,882,656</u>	<u>17,394,989</u>	<u>40,302,649</u>	<u>294,664</u>	<u>60,874,958</u>

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	<u>Land and buildings</u>	<u>Transportation equipment</u>	<u>Machinery and miscellaneous equipment</u>	<u>Leasehold improvements</u>	<u>Total</u>
Depreciation and impairment losses:					
Balance at January 1, 2022	\$ 745,120	6,532,682	4,966,971	212,521	12,457,294
Depreciation	40,371	2,563,591	1,429,874	22,019	4,055,855
Impairment loss	-	378,502	11,661	-	390,163
Disposals	-	(2,944,277)	(51,768)	(2,533)	(2,998,578)
Effect of movements in exchange rate	9,114	68,796	13,673	6,832	98,415
Balance at September 30, 2022	<u>\$ 794,605</u>	<u>6,599,294</u>	<u>6,370,411</u>	<u>238,839</u>	<u>14,003,149</u>
Balance at January 1, 2021	\$ 697,989	5,495,296	3,689,111	186,128	10,068,524
Depreciation	40,075	2,066,172	1,164,726	20,539	3,291,512
Impairment loss	-	268,590	52,010	-	320,600
Disposals	-	(1,597,586)	(239,511)	-	(1,837,097)
Effect of movements in exchange rate	(8,894)	(26,500)	(23,278)	612	(58,060)
Balance at September 30, 2021	<u>\$ 729,170</u>	<u>6,205,972</u>	<u>4,643,058</u>	<u>207,279</u>	<u>11,785,479</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 September 30, 2022	<u>\$ 2,722,046</u>	<u>14,516,675</u>	<u>43,536,066</u>	<u>79,891</u>	<u>60,854,678</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 September 30, 2021	<u>\$ 2,153,486</u>	<u>11,189,017</u>	<u>35,659,591</u>	<u>87,385</u>	<u>49,089,479</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 1.39%~5.60% and 0.92%~2.13% as of September 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 nine months ended September 30, 2022 and 2021, was as follows:

	<u>Land and buildings</u>	<u>Transportation equipment</u>	<u>Total</u>
Cost:			
Balance as of January 1, 2022	\$ 6,156,739	156,896	6,313,635
Additions	1,013,380	28,064	1,041,444
Disposal and termination of contract prior to maturity	(341,678)	(15,025)	(356,703)
Effect of changes in foreign exchange rates	46,541	4,561	51,102
Balance as of September 30, 2022	<u>\$ 6,874,982</u>	<u>174,496</u>	<u>7,049,478</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	1,264,732	49,353	1,314,085
Disposal and termination of contract prior to maturity	(356,039)	(28,611)	(384,650)
Effect of changes in foreign exchange rates	(14,717)	(3,917)	(18,634)
Balance as of September 30, 2021	<u>\$ 5,875,386</u>	<u>169,228</u>	<u>6,044,614</u>
Accumulated depreciation and impairment losses:			
Balance as of January 1, 2022	\$ 1,201,352	77,820	1,279,172
Depreciation	520,082	35,160	555,242
Disposal and termination of contract prior to maturity	(213,602)	(15,025)	(228,627)
Effect of changes in foreign exchange rates	21,292	2,419	23,711
Balance as of September 30, 2022	<u>\$ 1,529,124</u>	<u>100,374</u>	<u>1,629,498</u>
Balance as of January 1, 2021	\$ 857,361	79,242	936,603
Depreciation	462,746	39,300	502,046
Disposal and termination of contract prior to maturity	(171,779)	(28,611)	(200,390)
Effect of changes in foreign exchange rates	(6,684)	(1,648)	(8,332)
Balance as of September 30, 2021	<u>\$ 1,141,644</u>	<u>88,283</u>	<u>1,229,927</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 September 30, 2022	<u>\$ 5,345,858</u>	<u>74,122</u>	<u>5,419,980</u>
Balance as of January 1, 2021	<u>\$ 4,124,049</u>	<u>73,161</u>	<u>4,197,210</u>
Balance as of September 30, 2021	<u>\$ 4,733,742</u>	<u>80,945</u>	<u>4,814,687</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 September 30, 2022	<u>\$ 178,026</u>	<u>19,346</u>	<u>197,372</u>
Balance at January 1, 2021	<u>\$ 79,846</u>	<u>17,930</u>	<u>97,776</u>
Balance at September 30, 2021	<u>\$ 78,587</u>	<u>14,573</u>	<u>93,160</u>

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There were no significant additions, disposal, or recognition and reversal of impairment losses of intangible assets for the nine months ended September 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.

(j) Short-term notes and bills payable

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

2022.9.30			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	0.55%~2.00%	\$ 61,280,000
	Bills Finance Company	0.48%~2.42%	30,397,400
Less: Discount on short-term notes and bills payable			(568,263)
Total			\$ 91,109,137
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			\$ 90,275,406
2021.9.30			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	0.35%~1.25%	\$ 66,660,000
	Bills Finance Company	0.34%~1.06%	28,850,000
Less: Discount on short-term notes and bills payable			(211,162)
Total			\$ 95,298,838

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:

2022.9.30				
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	1.17%~1.47%	2022~2025	\$ 10,275,000
"	USD	1.66%~4.50%	2022~2025	6,437,191
"	THB	2.23%~3.30%	2022~2025	11,938,859
"	CNY	3.77%~5.08%	2022~2029	59,167,121
"	VND	3.00%~8.50%	2022~2023	8,139,521
"	MYR	3.00%~5.00%	2022~2027	5,142,242
Unsecured bank loans	TWD	1.00%~3.85%	2022~2031	188,375,406
"	USD	1.33%~6.00%	2022~2025	62,212,230
"	THB	1.27%~3.45%	2022~2025	23,709,171
"	CNY	3.00%~5.15%	2022~2025	21,963,495
"	EUR	0.67%~1.60%	2022	2,188,207
"	JPY	0.65%~1.37%	2022~2024	5,339,559
"	HKD	1.61%~4.19%	2022	4,912,524
"	SGD	3.75%	2022	288,731
"	PHP	5.21%~6.74%	2022~2024	382,168
"	MYR	3.00%~5.00%	2022~2023	1,517,080
"	KHR	4.00%~7.25%	2022~2024	547,800
Unsecured other loans	THB	1.45%~1.85%	2022~2023	1,655,573
Notes payable from securitization	TWD	1.30%~1.72%	2022~2029	9,027,000
"	CNY	4.08%	2022~2023	1,953,091
Total				\$ 425,171,969
Current				\$ 272,922,722
Non-current				152,249,247
Total				\$ 425,171,969

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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				\$ 353,227,673
Current				\$ 234,455,828
Non-current				118,771,845
Total				\$ 353,227,673

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2021.9.30				
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	0.79%~1.20%	2021~2025	\$ 825,000
"	USD	1.05%~2.75%	2021~2023	4,163,153
"	THB	1.07%~3.30%	2021~2024	9,382,628
"	CNY	4.05%~5.41%	2021~2029	44,073,830
"	VND	1.54%~3.30%	2021~2022	5,846,901
"	MYR	3.00%~4.00%	2021~2026	4,305,150
Unsecured bank loans	TWD	0.75%~2.11%	2021~2031	143,254,940
"	USD	0.75%~5.50%	2021~2024	52,517,802
"	THB	1.00%~3.25%	2021~2024	16,636,291
"	CNY	3.60%~5.30%	2021~2024	17,498,431
"	EUR	0.57%~1.30%	2021~2024	2,941,113
"	JPY	0.70%~1.37%	2021~2023	2,306,342
"	HKD	1.40%~1.74%	2021~2022	4,184,205
"	SGD	1.49%~1.60%	2021~2022	368,461
"	PHP	3.77%~6.74%	2021~2024	327,173
"	MYR	3.00%~4.00%	2021~2022	3,023,172
"	KHR	4.00%~7.00%	2021~2022	125,090
Unsecured other loans	TWD	4.00%	2022	145,534
"	THB	1.70%~2.31%	2021~2022	951,265
Notes payable from securitization	TWD	1.30%~1.70%	2021~2026	4,285,000
"	CNY	4.13%~4.30%	2021~2022	7,135,796
Total				\$ 324,297,277
Current				\$ 219,341,282
Non-current				104,955,995
Total				\$ 324,297,277

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 Financial Leasing Corp. 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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(l) Bonds payable

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

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2022.9.30		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	"
2022.09.14~ 2025.09.14	1.850%	3,500,000	"	-	3,500,000	"
2022.09.14~ 2029.09.14	2.200%	500,000	"	-	500,000	"

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Period	Annual Interest Rate	Principal Amount	Repayment Terms	2022.9.30		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2022.04.14~ 2037.04.14	3M TAIBOR+1.2%	8,000,000	Payable in lump sum. Interest rate is floated. Interest is payable quarterly.	\$ -	8,000,000	None
2020.08.28~ 2023.11.28	3.750%	THB 602,500	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	509,233	"
2020.12.18~ 2022.12.18	3.250%	THB 416,000	"	351,603	-	"
2021.04.07~ 2023.04.21	2.700%	THB 317,000	"	267,928	-	"
2021.06.18~ 2024.06.18	2.900%	THB 2,200,000	"	-	1,859,440	"
2021.08.27~ 2024.08.27	2.880%	THB 500,000	"	-	422,600	"
2021.08.30~ 2023.08.30	2.520%	THB 500,000	"	422,600	-	"
2021.10.07~ 2023.10.17	2.500%	THB 500,000	"	-	422,600	"
2021.10.07~ 2024.10.07	2.850%	THB 1,500,000	"	-	1,267,800	"
2021.11.23~ 2023.11.23	2.500%	THB 650,000	"	-	549,380	"
2022.08.02~ 2024.08.14	3.300%	THB 95,000	"	-	80,294	"
2020.02.17~ 2023.02.17	0%	THB 600,000	Payable at par value.	507,120	-	"
2020.03.26~ 2023.03.26	0%	THB 500,000	"	422,600	-	"
2021.03.18~ 2023.03.18	0%	THB 200,000	"	169,040	-	"
2022.05.03~ 2024.05.03	0%	THB 500,000	"	-	422,600	"
2022.07.14~ 2023.07.25	0%	THB 500,000	"	422,600	-	"
2022.09.20~ 2024.09.30	0%	THB 600,000	"	-	507,120	"
2022.09.30~ 2024.09.30	0%	THB 600,000	"	-	507,120	"
2022.10.22~ 2023.10.22	3.750%	USD 300,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	9,576,738	-	"
Bonds payable (Gross)				21,340,229	44,398,187	
Discounts on bonds payable				(21,104)	(76,968)	
				\$ 21,319,125	44,321,219	

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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	"
2021.10.18~ 2028.10.18	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	-	"

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					Within Operating Cycle	Beyond Operating Cycle	
2020.08.28~ 2023.11.28	3.750%	THB	602,500	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	\$ -	502,907	None
2021.12.18~ 2022.12.18	3.250%	THB	416,000	"	347,235	-	"
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~ 2023.10.07	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><u>\$ 15,869,470</u></u>	<u><u>33,693,001</u></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	"
2021.07.27~ 2026.07.27	0.700%	2,200,000		"	-	2,200,000	"
2019.07.26~ 2022.07.26	3.150%	THB	500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	414,200	-	"
2019.08.16~ 2022.08.16	3.150%	THB	200,000	"	165,680	-	"
2020.08.28~ 2022.08.28	3.250%	THB	721,500	"	597,691	-	"
2020.08.28~ 2023.11.28	3.750%	THB	602,500	"	-	499,111	"

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Period	Annual Interest Rate	Principal Amount		Repayment Terms	2021.9.30		Collateral
					Within Operating Cycle	Beyond Operating Cycle	
2020.10.15~ 2021.11.09	2.400%	THB	245,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	\$ 202,958	-	None
2020.11.13~ 2021.12.03	2.400%	THB	100,000	"	82,840	-	"
2020.12.18~ 2023.12.18	3.250%	THB	416,000	"	-	344,614	"
2021.04.07~ 2023.04.21	2.700%	THB	317,000	"	-	262,603	"
2021.06.18~ 2024.06.18	2.900%	THB	2,200,000	"	-	1,822,480	"
2021.08.27~ 2024.08.27	2.880%	THB	500,000	"	-	414,200	"
2021.08.30~ 2023.08.30	2.520%	THB	500,000	"	-	414,200	"
2019.02.28~ 2022.01.31	3.200%	THB	100,000	Payable in lump sum. Interest rate is fixed. Interest is payable quarterly.	82,840	-	"
2019.05.17~ 2022.05.17	3.150%	THB	200,000	"	165,680	-	"
2019.06.19~ 2022.06.30	3.150%	THB	270,000	"	223,668	-	"
2019.08.08~ 2022.08.08	3.150%	THB	800,000	"	662,720	-	"
2020.02.17~ 2023.02.17	0%	THB	600,000	Payable at par value.	-	497,040	"
2020.03.26~ 2023.03.26	0%	THB	500,000	"	-	414,200	"
2021.03.17~ 2022.09.14	0%	THB	300,000	"	248,520	-	"
2021.03.18~ 2023.03.18	0%	THB	200,000	"	-	165,680	"
2021.03.19~ 2022.07.01	0%	THB	56,000	"	46,390	-	"
2020.10.22~ 2023.10.22	3.750%	USD	300,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	8,382,653	-	"
Bonds payable (Gross)					16,775,840	29,184,128	
Discounts on bonds payable					(8,340)	(48,080)	
					\$ 16,767,500	29,136,048	

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

	<u>2022.9.30</u>	<u>2021.12.31</u>
Total convertible corporate bonds issued	\$ 6,000,000	6,000,000
Unamortized discounted corporate bonds payable	(112,051)	(125,433)
Corporate bonds issued balance	<u>\$ 5,887,949</u>	<u>5,874,567</u>
Embedded derivative - call options, included in financial assets at fair value through profit or loss	<u>\$ 600</u>	<u>2,400</u>
Equity component - conversion options, included in capital surplus - stock options	<u>\$ 149,771</u>	<u>149,771</u>
	<u>For the three months ended September 30, 2022</u>	<u>For the nine months ended September 30, 2022</u>
Embedded derivative - gain (loss) on remeasurement of call option at fair value	<u>\$ (1,200)</u>	<u>(1,800)</u>
Interest expense	<u>\$ 10,526</u>	<u>31,578</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 are 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:

	<u>2022.9.30</u>	<u>2021.12.31</u>	<u>2021.9.30</u>
Current	\$ <u>1,570,756</u>	<u>1,308,272</u>	<u>1,155,656</u>
Non-current	<u>\$ 3,929,888</u>	<u>3,754,831</u>	<u>3,693,495</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:

	<u>For the three months ended September 30,</u>		<u>For the nine months ended September 30,</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Interest on lease liabilities	\$ <u>22,451</u>	<u>8,593</u>	<u>55,683</u>	<u>29,232</u>
Variable lease payments not included in the measurement of lease liabilities	\$ <u>105,631</u>	<u>63,845</u>	<u>261,801</u>	<u>180,538</u>
Expenses relating to short-term leases	\$ <u>151,742</u>	<u>111,191</u>	<u>309,873</u>	<u>295,490</u>

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

	<u>For the nine months ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Total cash outflow for leases	\$ <u>1,129,825</u>	<u>995,102</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:

	<u>For the three months ended September 30,</u>		<u>For the nine months ended September 30,</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Operating expenses	\$ <u>19,746</u>	<u>16,183</u>	<u>49,847</u>	<u>49,227</u>

2. Defined contribution plans

The pension costs incurred from the contributions were as follows:

	<u>For the three months ended September 30,</u>		<u>For the nine months ended September 30,</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Operating expenses	\$ <u>107,079</u>	<u>81,246</u>	<u>311,019</u>	<u>237,487</u>

(o) Income taxes

The components of income tax were as follows:

	<u>For the three months ended September 30,</u>		<u>For the nine months ended September 30,</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Total income tax expense from continuing operations	\$ <u>2,686,504</u>	<u>3,044,484</u>	<u>8,230,112</u>	<u>8,818,542</u>

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

	<u>For the three months ended September 30,</u>		<u>For the nine months ended September 30,</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Components that may be reclassified to profit or loss:				
Foreign currency translation differences for foreign operations	\$ <u>43,312</u>	<u>(26,399)</u>	<u>92,649</u>	<u>(49,919)</u>

(p) Share capital and other equity accounts

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

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1. Share capital

- 1) As of September 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 September 30, 2022 and 2021, the issued common shares were worth \$15,829,141 and \$14,503,944, 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.

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.

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, 2017, 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.

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As of September 30, 2022, December 31, 2021, and September 30, 2021, the Company has listed 115,199, 172,856 and 279,561 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.

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, TAFXIRS 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;

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- 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;
- 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.

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2. Capital surplus

The components of capital surplus were as follows:

	<u>2022.9.30</u>	<u>2021.12.31</u>	<u>2021.9.30</u>
Share capital	\$ 41,680,279	30,852,945	30,852,945
Changes in equity of associates and joint ventures accounted for using equity method	18,560	40,901	44,455
Change in ownership in subsidiaries	3,641	3,554	-
Issuance of convertible bonds	149,771	149,771	-
Others	2,871	3,046	1,407
	<u>\$ 41,855,122</u>	<u>31,050,217</u>	<u>30,898,807</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.

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.

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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 nine months ended September 30,	
	2022	2021
Opening balance	\$ 6,890,196	4,483,130
Attributable to non-controlling interests		
Net income	933,087	767,778
Other comprehensive income	224,650	(511,088)
Cash capital increase in subsidiary	381,167	1,349,155
Subsidiary distributes dividends to non-controlling interests	(363,547)	(334,745)
The Group purchases shares from non-controlling interests	<u>293,280</u>	<u>(27,860)</u>
Ending balance	<u>\$ 8,358,833</u>	<u>5,726,370</u>

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(q) Earnings per share

1. Basic earnings per share

The basic earnings per share was calculated as follows:

	For the three months ended September 30,		For the nine months ended September 30,	
	2022	2021	2022	2021
Profit attributable to the owners of the Company \$	7,009,598	5,528,348	21,093,468	16,028,353
Dividends distributed to preferred shares	-	-	(570,000)	(181,151)
Profit attributable to common stockholders of the Company \$	<u>7,009,598</u>	<u>5,528,348</u>	<u>20,523,468</u>	<u>15,847,202</u>
Weighted average number of ordinary shares	<u>1,579,653</u>	<u>1,522,914</u>	<u>1,542,035</u>	<u>1,522,914</u>

2. Diluted earnings per share

1) Profit attributable to ordinary shareholders of the Company (diluted)

	For the three months ended September 30,		For the nine months ended September 30,	
	2022	2021	2022	2021
Profit attributable to ordinary shareholders of the Company (basic)	\$ 7,009,598	5,528,348	20,523,468	15,847,202
Effect of dilutive potential ordinary shares				
Interest expense on convertible bonds, net of tax	10,977	-	31,131	-
Profit attributable to ordinary shareholders of the Company (diluted) \$	<u>7,020,575</u>	<u>5,528,348</u>	<u>20,554,599</u>	<u>15,847,202</u>

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2) Weighted-average number of ordinary shares (diluted)

	<u>For the three months ended September 30,</u>		<u>For the nine months ended September 30,</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Weighted-average number of ordinary shares (basic)	1,579,653	1,522,914	1,542,035	1,522,914
Effect of dilutive potential ordinary shares				
Effect of conversion of convertible bonds	20,067	-	20,067	-
Effect of employee share bonus	6	15	19	15
Weighted-average number of ordinary shares (diluted)	<u>1,599,726</u>	<u>1,522,929</u>	<u>1,562,121</u>	<u>1,522,929</u>

(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 nine months ended September 30, 2022 and 2021, the Company estimated its employees' remuneration amounting to \$1,052, \$901, \$2,884 and \$2,622, and directors' remuneration amounting to \$7,014, \$6,005, \$19,226 and \$17,480, 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.

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.

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(s) Net other income and expenses

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

	<u>For the three months ended September 30,</u>		<u>For the nine months ended September 30,</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Net losses on disposal of foreclosed assets	\$ (10,002)	(31,594)	(87,487)	(118,192)
Net impairment (losses) profits on foreclosed assets	(41,017)	(2,885)	(48,071)	7,093
Gain on doubtful debt recoveries	320,362	184,886	881,199	575,999
Others	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
	<u>\$ 269,345</u>	<u>150,409</u>	<u>745,643</u>	<u>464,902</u>

(t) Other gains and losses

The components of other gains and losses were as follows:

	<u>For the three months ended September 30,</u>		<u>For the nine months ended September 30,</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Interest expense	\$ (12,029)	(8,593)	(57,076)	(29,232)
Net foreign exchange gains (losses)	(3,140)	(26,144)	127,251	(5,003)
Net gains (losses) on disposal of property, plant and equipment	2	(26)	1,157	978
Net gains (losses) on valuation of financial assets measured at fair value through profit or loss	28,782	16,106	71,292	47,680
Impairment loss of financial assets at amortized cost	(61,496)	-	(61,496)	-
Effect of changes in lease contract	-	(1,927)	1,962	(1,274)
Others	<u>173,711</u>	<u>202,889</u>	<u>1,263,992</u>	<u>852,059</u>
	<u>\$ 125,830</u>	<u>182,305</u>	<u>1,347,082</u>	<u>865,208</u>

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(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 September 30, 2022, December 31, 2021, and September 30, 2021, the maximum exposure to credit risks amounted to \$741,719,322, \$646,770,176 and \$602,928,069, respectively.

The non-performing loans (net of allowance for doubtful accounts) amounted to \$48,027, \$59,898 and \$63,881 as of September 30, 2022, December 31, 2021, and September 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:

	Taiwan	China	ASEAN	Others	Total
September 30, 2022					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	\$ 324,418,729	207,984,280	69,109,987	-	601,512,996
Lifetime ECL	-	582,321	17,225,616	5,345,834	23,153,771
Past due or monitored					
Lifetime ECL	2,002,719	563,488	6,133,364	44,753	8,744,324
Impaired					
Lifetime ECL	6,349,257	5,068,157	2,699,594	367,488	14,484,496
Gross carrying amounts	<u>\$ 332,770,705</u>	<u>214,198,246</u>	<u>95,168,561</u>	<u>5,758,075</u>	<u>647,895,587</u>
Allowance for losses	5,592,355	4,826,388	2,794,537	114,871	13,328,151
Carrying amount	<u>\$ 327,178,350</u>	<u>209,371,858</u>	<u>92,374,024</u>	<u>5,643,204</u>	<u>634,567,436</u>

Taiwan

	For the nine months ended September 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	142,686	40,258	2,528,318	2,711,262
Bad debts written-off	(23,331)	-	(2,328,006)	(2,351,337)
Others	51,563	1,239	25,114	77,916
Balance at September 30, 2022	<u>\$ 2,983,462</u>	<u>106,209</u>	<u>2,502,684</u>	<u>5,592,355</u>

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China

	For the nine months ended September 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	(362,925)	(21,641)	2,264,583	1,880,017
Transfer to lifetime ECL-not credit impaired	(21,655)	21,655	-	-
Transfer to lifetime ECL- credit impaired	(123,937)	-	123,937	-
Bad debts written-off	-	-	(2,074,938)	(2,074,938)
Others	92,036	632	50,243	142,911
Balance at September 30, 2022	<u>\$ 2,854,852</u>	<u>21,905</u>	<u>1,949,631</u>	<u>4,826,388</u>

ASEAN

	For the nine months ended September 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	580,673	144,379	820,144	1,545,196
Transfer to lifetime ECL-not credit impaired	(233,194)	233,194	-	-
Transfer to lifetime ECL- credit impaired	(201,018)	(70,710)	271,728	-
Bad debts written-off	(550)	(1,662)	(1,352,059)	(1,354,271)
Others	34,976	28,298	54,046	117,320
Balance at September 30, 2022	<u>\$ 972,536</u>	<u>796,765</u>	<u>1,025,236</u>	<u>2,794,537</u>

Others

	For the nine months ended September 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 profit recognized	-	(52)	-	(52)
Transfer to lifetime ECL- credit impaired	-	(4,414)	4,414	-
Others	-	13,280	323	13,603
Balance at September 30, 2022	<u>\$ -</u>	<u>109,878</u>	<u>4,993</u>	<u>114,871</u>

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	<u>Taiwan</u>	<u>China</u>	<u>ASEAN</u>	<u>Others</u>	<u>Total</u>
December 31, 2021					
Gross loans and receivables:					
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	<u>5,505,115</u>	<u>3,715,248</u>	<u>2,695,189</u>	<u>101,829</u>	<u>12,017,381</u>
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	<u>5,154,514</u>	<u>4,878,398</u>	<u>2,486,292</u>	<u>101,320</u>	<u>12,620,524</u>
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>

Taiwan

	<u>For the year ended December 31, 2021</u>			
	<u>12-month ECL</u>	<u>Lifetime ECL- not credit impaired</u>	<u>Lifetime ECL- credit impaired</u>	<u>Total</u>
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	<u>(7,479)</u>	<u>(253)</u>	<u>(7,372)</u>	<u>(15,104)</u>
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

	<u>For the year ended December 31, 2021</u>			
	<u>12-month ECL</u>	<u>Lifetime ECL- not credit impaired</u>	<u>Lifetime ECL- credit impaired</u>	<u>Total</u>
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	<u>(183,281)</u>	<u>770</u>	<u>146,674</u>	<u>(35,837)</u>
Balance at December 31, 2021	<u>\$ 3,271,333</u>	<u>21,259</u>	<u>1,585,806</u>	<u>4,878,398</u>

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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>

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
September 30, 2021					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	\$ 254,803,532	182,242,413	53,352,637	-	490,398,582
Lifetime ECL	-	831,018	12,042,625	4,484,399	17,358,042
Past due or monitored					
Lifetime ECL	793,788	108,729	3,864,269	27,795	4,794,581
Impaired					
Lifetime ECL	6,056,598	3,431,176	2,823,622	75,195	12,386,591
Gross carrying amounts	<u>\$ 261,653,918</u>	<u>186,613,336</u>	<u>72,083,153</u>	<u>4,587,389</u>	<u>524,937,796</u>
Allowance for losses	5,152,656	4,715,352	2,432,780	103,900	12,404,688
Carrying amount	<u>\$ 256,501,262</u>	<u>181,897,984</u>	<u>69,650,373</u>	<u>4,483,489</u>	<u>512,533,108</u>

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Taiwan

	For the nine months ended September 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	364,682	4,632	2,019,095	2,388,409
Transfer to lifetime ECL- credit impaired	(8,829)	-	8,829	-
Bad debts written-off	(2,905)	-	(1,880,802)	(1,883,707)
Others	(5,379)	(202)	(5,836)	(11,417)
Balance at September 30, 2021	<u>\$ 2,674,411</u>	<u>62,167</u>	<u>2,416,078</u>	<u>5,152,656</u>

China

	For the nine months ended September 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	747,961	(6,911)	598,720	1,339,770
Transfer to lifetime ECL-not credit impaired	(19,472)	19,472	-	-
Transfer to lifetime ECL- credit impaired	(660,319)	-	660,319	-
Bad debts written-off	-	-	(1,315,910)	(1,315,910)
Others	(51,927)	(306)	(26,403)	(78,636)
Balance at September 30, 2021	<u>\$ 3,143,548</u>	<u>25,470</u>	<u>1,546,334</u>	<u>4,715,352</u>

ASEAN

	For the nine months ended September 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	603,979	(301,005)	604,244	907,218
Transfer to lifetime ECL-not credit impaired	(117,184)	117,184	-	-
Transfer to lifetime ECL- credit impaired	(122,498)	(49,536)	172,034	-
Bad debts written-off	(339)	(2,083)	(779,363)	(781,785)
Others	(56,550)	(41,886)	(134,130)	(232,566)
Balance at September 30, 2021	<u>\$ 670,602</u>	<u>436,348</u>	<u>1,325,830</u>	<u>2,432,780</u>

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Others

	For the nine months ended September 30, 2021			Total
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	
Balance at January 1, 2021	\$ -	130,196	-	130,196
Impairment profit recognized	-	(24,821)	-	(24,821)
Others	-	(1,663)	188	(1,475)
Balance at September 30, 2021	<u>\$ -</u>	<u>103,712</u>	<u>188</u>	<u>103,900</u>

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:

	2022.9.30	2021.12.31	2021.9.30
Past due up to 30 days	\$ 1,329,579	912,574	1,063,560
Past due from 31 to 90 days	6,423,872	3,633,918	3,386,389
Past due from 91 to 180 days	567,803	19,399	16,089
Past due over 180 days	423,070	325,238	328,543
	<u>\$ 8,744,324</u>	<u>4,891,129</u>	<u>4,794,581</u>

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>
September 30, 2022								
Non-derivative financial liabilities								
Secured bank loans	\$ 101,099,934	105,427,424	4,410,871	12,381,198	37,899,000	50,632,299	104,056	-
Unsecured bank and other loans	313,091,944	323,997,258	21,556,970	35,834,452	66,762,712	198,038,972	916,655	887,497
Notes payable from securitization	10,980,091	11,776,099	393,303	788,770	924,070	4,910,753	4,759,203	-
Short-term notes and bills payable	91,109,137	91,677,400	14,925,000	20,942,400	55,810,000	-	-	-
Bonds payables	71,528,293	76,790,761	140,802	1,564,252	5,182,479	49,014,141	20,889,087	-
Other payables	12,197,278	12,221,706	7,737,124	211,266	2,189,473	15,636	23,558	2,044,649
Deposits relating to collateral of customers	69,194,976	69,706,249	578,044	5,721,805	7,221,412	51,141,717	2,719,017	2,324,254
Lease liabilities	5,500,644	6,173,477	129,456	131,703	522,228	1,500,713	3,889,377	-
Derivative financial liabilities								
Financial liabilities for hedging	420,498	420,498	-	-	420,498	-	-	-
	<u>\$ 675,122,795</u>	<u>698,190,872</u>	<u>49,871,570</u>	<u>77,575,846</u>	<u>176,931,872</u>	<u>355,254,231</u>	<u>33,300,953</u>	<u>5,256,400</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>
September 30, 2021								
Non-derivative financial liabilities								
Secured bank loans	\$ 68,596,662	71,205,304	3,671,267	8,111,521	31,379,259	27,896,735	146,522	-
Unsecured bank and other loans	244,279,819	251,155,050	24,041,084	22,413,959	60,298,171	142,107,045	1,217,763	1,077,028
Notes payable from securitization	11,420,796	11,602,217	716,074	1,429,398	5,016,495	4,440,250	-	-
Short-term notes and bills payable	95,298,838	95,510,000	12,470,000	19,940,000	63,100,000	-	-	-
Bonds payables	45,903,548	48,716,533	1,006,822	429,339	5,106,081	36,600,001	5,574,290	-
Other payables	15,542,031	15,606,779	8,279,645	650,863	2,758,637	1,190,034	23,312	2,704,288
Deposits relating to collateral of customers	59,037,141	59,103,148	498,637	1,113,078	9,945,135	45,741,399	72,010	1,732,889
Lease liabilities	4,849,151	5,560,086	60,460	118,206	470,473	1,212,950	3,697,997	-
Derivative financial liabilities								
Financial liabilities for hedging	<u>1,405,077</u>	<u>1,405,077</u>	<u>-</u>	<u>-</u>	<u>1,060,396</u>	<u>344,681</u>	<u>-</u>	<u>-</u>
	<u>\$ 546,333,063</u>	<u>559,864,194</u>	<u>50,743,989</u>	<u>54,206,364</u>	<u>179,134,647</u>	<u>259,533,095</u>	<u>10,731,894</u>	<u>5,514,205</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:

	2022.9.30			
	<u>Foreign currency (In thousands)</u>	<u>Exchange rate</u>	<u>Functional currency</u>	
Financial assets				
<u>Monetary items</u>				
USD	\$ 43,892.72	USD : TWD	31.7500	1,393,594
	52,044.94	USD : GBP	0.8936	1,652,427
	6,310.55	USD : VND	24,144	200,360
JPY	572,153.57	JPY : USD	0.0069	125,931
EUR	121,116.19	EUR : USD	0.9846	3,786,092
CNY	9,468.14	CNY : USD	0.1409	42,351
HKD	240,605.59	HKD : USD	0.1274	973,009
KHR	110,223,218.93	KHR : USD	0.0002	847,837
SGD	15,627.06	SGD : USD	0.6995	347,077
AUD	794.43	AUD : USD	0.6507	16,413

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2022.9.30				
	Foreign currency (In thousands)		Exchange rate	Functional currency
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	4,346.17	USD : VND	24,144	137,991
	50,472.38	USD : GBP	0.8936	1,602,498
JPY	240,000.00	JPY : USD	0.0069	52,807
EUR	70,000.00	EUR : USD	0.9846	2,188,207
HKD	220,000.00	HKD : USD	0.1274	889,679
KHR	71,003.20	KHR : USD	0.0002	547,800
SGD	13,000.00	SGD : USD	0.6995	288,731
CNY	7,000.00	CNY : USD	0.1409	31,311
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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		2021.9.30		
		Foreign currency (In thousands)	Exchange rate	Functional currency
<u>Financial assets</u>				
<u>Monetary items</u>				
USD	\$	27,485.07	USD : TWD 27.8500	765,459
		61,711.99	USD : GBP 0.7435	1,718,679
		3,270.81	USD : VND 23,112	91,092
JPY		737,204.19	JPY : USD 0.0089	183,564
EUR		117,192.31	EUR : USD 1.1605	3,787,655
CNY		12,240.95	CNY : USD 0.1546	52,697
HKD		178,281.82	HKD : USD 0.1284	637,536
KHR		45,459,838.13	KHR : USD 0.0068	310,384
SGD		17,192.06	SGD : USD 0.7350	351,921
AUD		1,570.94	AUD : USD 0.7206	31,529
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD		2,598.99	USD : VND 23,112	72,382
		61,711.99	USD : GBP 0.7435	1,718,679
JPY		180,000.00	JPY : USD 0.0089	44,816
EUR		91,000.00	EUR : USD 1.1605	2,941,113
HKD		171,000.00	HKD : USD 0.1284	611,486
KHR		18,330,000.00	KHR : USD 0.0068	125,151
SGD		18,000.00	SGD : USD 0.7350	368,461
CNY		10,000.00	CNY : USD 0.1546	43,051

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 \$181,483 and \$140,703, for the nine months ended September 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 nine months ended September 30, 2022 and 2021, the foreign currency (loss) gain, including realized and unrealized, amounted to \$127,251 and \$(5,003), 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 September 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	0.68 %	\$ 50,267,671	29,473,915	19,136,734	-	-	1,657,022
Debt securities	5.14 %	26,684,519	-	10,388,002	15,965,640	-	330,877
Non-hedging derivatives	4.48 %	3,213,997	-	627,781	2,586,216	-	-
Total accounts receivables	9.92 %	647,978,249	71,810,163	267,491,989	293,435,180	4,593,508	10,647,409
Financial assets for hedging	1.71 %	2,468,129	-	1,200,816	1,267,313	-	-
		730,612,565	101,284,078	298,845,322	313,254,349	4,593,508	12,635,308
Financial liabilities							
Secured bank loans	4.36 %	101,099,934	92,994,463	2,029,785	6,075,686	-	-
Unsecured bank and other loans	4.96 %	313,091,944	138,929,768	77,250,001	96,045,977	866,198	-
Short-term notes and bills payable	1.33 %	91,109,137	8,028,345	83,080,792	-	-	-
Bonds payables	1.77 %	71,528,293	7,981,804	5,442,387	47,054,102	11,050,000	-
Financial liabilities for hedging	2.30 %	420,498	-	420,498	-	-	-
Notes payable from securitization	2.31 %	10,980,091	-	2,079,388	8,900,703	-	-
Deposits relating to collateral of customers	0.06 %	69,194,976	-	5,202,224	11,837,480	21,627	52,133,645
Lease liabilities	1.68 %	5,500,644	-	761,362	1,279,083	3,460,199	-
		662,925,517	247,934,380	176,266,437	171,193,031	15,398,024	52,133,645
Net exposure		\$ 67,687,048	(146,650,302)	122,578,885	142,061,318	(10,804,516)	(39,498,337)

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	41,668,823	8,100,000	-
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	150,321,210	15,981,702	48,502,295
Net exposure		\$ 70,675,935	(96,009,753)	128,842,147	88,289,096	(11,856,621)	(38,588,934)

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Ending balance as of September 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	0.73 %	\$ 38,281,231	27,768,027	9,587,739	-	-	925,465
Debt securities	4.97 %	28,500,118	-	7,205,203	21,294,915	-	-
Non-hedging derivatives	4.52 %	1,238,966	-	166,184	1,072,782	-	-
Total accounts receivables	9.70 %	525,043,576	50,769,935	228,608,509	234,089,849	3,593,430	7,981,853
Financial assets for hedging	0.54 %	348,124	-	8,191	339,933	-	-
		593,412,015	78,537,962	245,575,826	256,797,479	3,593,430	8,907,318
Financial liabilities							
Secured bank loans	4.22 %	68,596,662	57,309,782	5,244,105	6,042,775	-	-
Unsecured bank and other loans	2.00 %	244,279,819	106,802,619	57,994,937	78,337,308	1,144,955	-
Short-term notes and bills payable	0.55 %	95,298,838	8,394,581	86,904,257	-	-	-
Bonds payables	1.83 %	45,903,548	-	5,484,848	34,968,700	5,450,000	-
Financial liabilities for hedging	2.10 %	1,405,077	-	1,060,396	344,681	-	-
Notes payable from securitization	3.86 %	11,420,796	-	6,981,416	542,404	3,896,976	-
Deposits relating to collateral of customers	0.04 %	59,037,141	-	3,998,118	7,996,393	47,259	46,995,371
Lease liabilities	1.26 %	4,849,151	-	589,604	1,051,701	3,207,846	-
		530,791,032	172,506,982	168,257,681	129,283,962	13,747,036	46,995,371
Net exposure		\$ 62,620,983	(93,969,020)	77,318,145	127,513,517	(10,153,606)	(38,088,053)

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 \$297,940 and \$210,465 for the nine months ended September 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 nine months ended September 30,			
	2022		2021	
	After-tax other comprehensive income	After-tax profit (loss)	After-tax other comprehensive income	After-tax profit (loss)
Increase 7%	<u>\$ 72,540</u>	<u>225,799</u>	<u>62,681</u>	<u>87,241</u>
Decrease 7%	<u>\$ (72,540)</u>	<u>(225,799)</u>	<u>(62,681)</u>	<u>(87,241)</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:

	September 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	\$ 3,345,819	11,224	600	3,333,995	3,345,819
Financial assets for hedging	2,468,129	-	2,468,129	-	2,468,129
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	778,733	771,521	7,212	-	778,733
Measure the fair value of unquoted equity instruments	251,811	-	66,650	185,161	251,811
Sub-total	1,030,544	771,521	73,862	185,161	1,030,544
Financial assets at amortized cost	26,525,087	-	-	-	-
Loans and receivable					
Cash and cash equivalents	50,267,671	-	-	-	-
Accounts receivable	634,615,463	-	-	-	-
Other financial assets	4,570,161	-	-	-	-
Refundable deposits	2,956,842	-	-	-	-
Restricted bank deposits	4,167,555	-	-	-	-
Sub-total	696,577,692	-	-	-	-
Total	\$ 729,947,271	782,745	2,542,591	3,519,156	6,844,492

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September 30, 2022					
	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial liabilities for hedging	\$ 420,498	-	420,498	-	420,498
Measurement of financial liabilities at amortized cost					
Secured bank loans	101,099,934	-	-	-	-
Unsecured bank and other loans	313,091,944	-	-	-	-
Notes payable from securitization	10,980,091	-	-	-	-
Short-term notes and bills payable	91,109,137	-	-	-	-
Bonds payables	71,528,293	-	-	-	-
Other payables	12,197,278	-	-	-	-
Deposits relating to collateral of customers	69,194,976	-	-	-	-
Lease liabilities	5,500,644	-	-	-	-
Sub-total	674,702,297	-	-	-	-
Total	\$ 675,122,795	-	420,498	-	420,498
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
September 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	\$ 1,342,920	6,857	-	1,336,063	1,342,920
Financial assets for hedging	348,124	-	348,124	-	348,124
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	753,296	744,083	9,213	-	753,296
Measure the fair value of unquoted equity instruments	138,876	-	-	138,876	138,876
Sub-total	892,172	744,083	9,213	138,876	892,172
Financial assets at amortized cost	28,422,100	-	-	-	-
Loans and receivable					
Cash and cash equivalents	38,281,231	-	-	-	-
Accounts receivable	512,596,989	-	-	-	-
Other financial assets	4,244,357	-	-	-	-
Refundable deposits	2,735,219	-	-	-	-
Restricted bank deposits	3,276,884	-	-	-	-
Sub-total	561,134,680	-	-	-	-
Total	\$ 592,139,996	750,940	357,337	1,474,939	2,583,216

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	September 30, 2021				
	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial liabilities for hedging	<u>\$ 1,405,077</u>	<u>-</u>	<u>1,405,077</u>	<u>-</u>	<u>1,405,077</u>
Measurement of financial liabilities at amortized cost					
Secured bank loans	68,596,662	-	-	-	-
Unsecured bank and other loans	244,279,819	-	-	-	-
Notes payable from securitization	11,420,796	-	-	-	-
Short-term notes and bills payable	95,298,838	-	-	-	-
Bonds payables	45,903,548	-	-	-	-
Other payables	15,542,031	-	-	-	-
Deposits relating to collateral of customers	59,037,141	-	-	-	-
Lease liabilities	4,849,151	-	-	-	-
Sub-total	<u>544,927,986</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 546,333,063</u>	<u>-</u>	<u>1,405,077</u>	<u>-</u>	<u>1,405,077</u>

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	68,811	-	68,811
In other comprehensive income	-	(74,312)	(74,312)
Purchase	2,396,733	120,000	2,516,733
Disposal	(551,670)	-	(551,670)
Effect of movements in exchange rate	14,851	2,482	17,333
Ending balance, September 30, 2022	<u>\$ 3,333,995</u>	<u>185,161</u>	<u>3,519,156</u>
Opening balance, January 1, 2021	\$ 655,080	130,307	785,387
Total gains and losses recognized:			
In profit or loss	36,300	-	36,300
In other comprehensive income	-	12,246	12,246
Purchase	1,100,000	-	1,100,000
Disposal	(453,201)	(2,448)	(455,649)
Effect of movements in exchange rate	(2,116)	(1,229)	(3,345)
Ending balance, September 30, 2021	<u>\$ 1,336,063</u>	<u>138,876</u>	<u>1,474,939</u>

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For the nine months ended September 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:

	For the three months ended September 30,		For the nine months ended September 30,	
	2022	2021	2022	2021
Total gains and losses recognized:				
In profit or loss, and presented in “other gains and losses”	\$ 27,606	14,151	68,811	36,300
In other comprehensive income, and presented in “unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income”	1,549	1,159	(74,312)	12,246

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:

Item	Valuation Technique	Significant Non-observable Input	The Relationship between Significant Non-observable Input and Fair Value
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

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<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 profit or loss without active market	Black-Scholes Model	·Stock Return Volatility (As of September 30, 2022, December 31, 2021 and September 30, 2021, Stock Return Volatility was at 2.73%~6.65%, 2.20%~5.74% and 1.97%~5.90%, respectively)	·The higher stock return volatility, the higher the fair value
"	Discounted Cash Flow Method	·Discount Rate (As of September 30, 2022 and , December 31, 2021 and September 30, 2021, Discount Rate was at 0.28%~5.76%, 0.76%~4.75% and 0.76%~4.67%, 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:

			Impact or Fair Value Change on Net income or loss	
	Input	Variation	Favorable Change	Unfavorable Change
September 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%	-	-
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%	-	-

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September 30, 2021	Input	Variation	Impact or Fair Value Change on Net income or loss	
			Favorable Change	Unfavorable Change
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 112	(112)
"	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 nine months ended September 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	September 30, 2022
Lease liabilities	\$ 5,063,103	(502,468)	940,009	5,500,644
Total liabilities from financing activities	<u>\$ 5,063,103</u>	<u>(502,468)</u>	<u>940,009</u>	<u>5,500,644</u>
	January 1, 2021	Cash flows	Non-cash adjustments	September 30, 2021
Lease liabilities	\$ 4,222,448	(489,842)	1,116,545	4,849,151
Total liabilities from financing activities	<u>\$ 4,222,448</u>	<u>(489,842)</u>	<u>1,116,545</u>	<u>4,849,151</u>

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(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.	"
Chaico Biomedical Co., Ltd.	"
Jen Chung Co., Ltd.	"
Ezfund Securities Investment Consulting Enterprise Ltd.	"

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Name of related parties	Relationship with the Group
Shenyang Putai Hemodialysis Center Co., Ltd.	Other related party
Qiqihar Zhongtai Nephrotic Hospital Co., Ltd.	"
Tonghua Zhongyi Hemodialysis Co., Ltd.	"
Les Terroirs de Chailease Co., Ltd.	"
Li Cheng Investment 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:

	For the three months ended September 30,		For the nine months ended September 30,	
	2022	2021	2022	2021
Other related parties	\$ 5,271	6,035	15,790	16,707

2. Receivables from related parties

Receivables of the Group from related parties were as follows:

Account	Categories of related parties	2022.9.30	2021.12.31	2021.9.30
Leases receivable	Other related parties	\$ 34,152	43,467	58,010
Accounts receivable	Other related parties	1,139	1,530	-
Other receivables	Other related parties	3,233	21,973	2,679
Other current assets	Other related parties	695	1,246	-
Other current financial assets	Other related parties	126,452	123,448	102,729
		\$ 165,671	191,664	163,418

3. Payable to related parties

Payable to related parties was as follows:

Account	Categories of related parties	2022.9.30	2021.12.31	2021.9.30
Other current financial liabilities	Other related parties	\$ 867	842	834

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4. Asset transactions

- 1) The Group purchased leasehold improvements from other related parties amounting to \$44,046 and \$9,399 for the nine months ended September 30, 2022 and 2021, respectively.
- 2) For the nine months ended September 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:

	<u>2022.9.30</u>	<u>2021.12.31</u>	<u>2021.9.30</u>
Associates	\$ 1,273,521	1,359,381	1,391,262
Other related parties	<u>2,126,139</u>	<u>2,151,212</u>	<u>83,726</u>
	<u>\$ 3,399,660</u>	<u>3,510,593</u>	<u>1,474,988</u>

The loans receivable from associates bear interest at rates ranging from 1.99% to 6.25%. As of September 30, 2022, December 31, 2021, and September 30, 2021, interest receivable from the loans receivable from associates amounted to \$12,337, \$8,319 and \$10,467, respectively. For the three months and the nine months ended September 30, 2022 and 2021, interest revenue from the loans receivable from associates amounted to \$17,145, \$13,996, \$44,074 and \$42,958, respectively.

The loans receivable from other related parties bear interest at rates ranging from 3.50% to 10.99%. As of September 30, 2022, December 31, 2021, and September 30, 2021, interest receivable from the loans receivable from other related parties amounted to \$12,470, \$16,654 and \$24, respectively. For the three months and the nine months ended September 30, 2022 and 2021, interest revenue from the loans receivable from other related parties amounted to \$20,443, \$1,015, \$63,997 and \$1,783, respectively.

6. Interest bearing borrowings

Borrowings of the Group from related parties were as follows:

	<u>2022.9.30</u>	<u>2021.12.31</u>	<u>2021.9.30</u>
Other related parties	<u>\$ 3,042,720</u>	<u>5,946,699</u>	<u>5,011,820</u>

The borrowings from other related parties bear interest at rates ranging from 3.13% to 3.40%. As of September 30, 2022, December 31, 2021, and September 30, 2021, interest payable from the interest-bearing borrowings from other related parties amounted to \$266, \$616 and \$540, respectively. For the three months and the nine months ended September 30, 2022 and 2021, interest expense from the interest-bearing borrowing from other related parties amounted to \$38,680, \$40,530, \$129,031 and \$128,805, 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 \$74,071. For the three months and the nine months ended September 30, 2022 and 2021, the Group recognized the amount of \$271, \$469, \$1,006 and \$1,089 as interest expense, respectively. As of September 30, 2022, December 31, 2021, and September 30, 2021, the balance of lease liabilities amounted to \$32,669, \$44,348 and \$49,086, respectively.
- 2) For the three months and the nine months ended September 30, 2022 and 2021, rent expense is not included in rent liabilities that from other related parties amounted to \$375, \$380, \$1,143 and \$1,898, respectively.

8. Others

- 1) As of September 30, 2022, December 31, 2021, and September 30, 2021, bank deposits in financial institutions which are other related parties of the Group amounted to \$329,929, \$338,786 and \$346,959, respectively. For the three months and the nine months ended September 30, 2022 and 2021, interest revenue from the deposits in other related parties amounted are amounted to \$0, \$0, \$26 and \$48, respectively.
- 2) The Group purchased debt securities-real estate asset trust from its other related parties, with rates at 4.00% and the time to maturity is between 2022 and 2024. The investment balance from debt securities amounted to \$371,160, \$960,260 and \$960,260 as of September 30, 2022, December 31, 2021, and September 30, 2021, respectively.

For the three months and the nine months ended September 30, 2022 and 2021, interest revenue from debt securities amounted to \$4,664, \$6,601, \$22,741 and \$12,266, respectively.

- 3) Other expense and profit with related parties:

Other related parties	For the three months ended September 30,		For the nine months ended September 30,	
	2022	2021	2022	2021
Other operating costs and expenses	\$ <u>87,151</u>	<u>79,244</u>	<u>130,596</u>	<u>153,491</u>
Other non-operating income	\$ <u>8,681</u>	<u>2,344</u>	<u>16,940</u>	<u>2,375</u>

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(d) Key management personnel compensation

	<u>For the three months ended September 30,</u>		<u>For the nine months ended September 30,</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Short-term employee benefits	\$ 111,636	91,212	299,327	275,680
Post-employment benefits	599	597	13,002	7,946
	<u>\$ 112,235</u>	<u>91,809</u>	<u>312,329</u>	<u>283,626</u>

(8) Pledged assets

The carrying values of pledged assets were as follows:

<u>Pledged assets</u>	<u>Object</u>	<u>2022.9.30</u>	<u>2021.12.31</u>	<u>2021.9.30</u>
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)	\$ 4,001,912	3,594,196	3,150,725
Property, plant and equipment	As guarantee for short-term and long-term borrowings	2,069,447	2,071,484	2,072,870
Refundable deposits	Provincial court seizure, etc.	92,048	78,600	70,500
Accounts receivable and notes receivable	Issuance of short-term notes and bills and as guarantee for short-term and long-term borrowings	148,799,009	103,054,757	106,859,824
Total		<u>\$ 154,962,416</u>	<u>108,799,037</u>	<u>112,153,919</u>

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.

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(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 September 30, 2022, December 31, 2021, and September 30, 2021, the balance of unexpired payments from these alliance transactions amounted to \$11,663,756, \$11,347,491 and \$10,788,073, respectively.
- (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 September 30, 2022, December 31, 2021, and September 30, 2021, the Group signed the unclosed contract of the installation and construction project of solar power for \$67,054,289, \$47,490,362 and \$27,792,914, respectively. As of September 30, 2022, December 31, 2021, and September 30, 2021, the amount of \$49,175,512, \$40,162,124 and \$23,503,531 was remained unpaid, respectively.

(10) Losses due to major disasters: None.

(11) Subsequent events: None.

(12) Other

- (a) Liquidity analysis of assets and liabilities :

	2022.9.30		
	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	\$ 50,267,671	-	50,267,671
Current financial assets at fair value through profit or loss	2,211,428	1,119,569	3,330,997
Current financial assets at amortized cost	10,573,669	11,160,195	21,733,864
Current financial assets for hedging	1,200,816	-	1,200,816
Accounts receivable, net	308,116,094	179,511,755	487,627,849
Other current financial assets	7,701,751	98,747	7,800,498
Other current assets	10,340,188	-	10,340,188
	<u>\$ 390,411,617</u>	<u>191,890,266</u>	<u>582,301,883</u>

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	2022.9.30		
	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	\$ 70,702,146	-	70,702,146
Short-term notes and bills payable	91,109,137	-	91,109,137
Current financial liabilities for hedging	420,498	-	420,498
Accounts and notes payable	3,849,694	-	3,849,694
Current tax liabilities	2,175,774	-	2,175,774
Current lease liabilities	761,362	809,394	1,570,756
Other current financial liabilities	28,027,052	42,015,211	70,042,263
Long-term liabilities, current portion	122,622,767	100,916,934	223,539,701
Other current liabilities	6,026,923	-	6,026,923
	<u>\$ 325,695,353</u>	<u>143,741,539</u>	<u>469,436,892</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>

	2021.9.30		
	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	\$ 38,281,231	-	38,281,231
Current financial assets at fair value through profit or loss	1,324,321	-	1,324,321
Current financial assets at amortized cost	7,127,185	13,181,146	20,308,331
Current financial assets for hedging	8,191	-	8,191
Accounts receivable, net	253,710,577	150,285,484	403,996,061
Other current financial assets	6,547,782	141,165	6,688,947
Other current assets	6,810,244	-	6,810,244
	<u>\$ 313,809,531</u>	<u>163,607,795</u>	<u>477,417,326</u>

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	2021.9.30		
	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	\$ 64,066,204	-	64,066,204
Short-term notes and bills payable	95,298,838	-	95,298,838
Current financial liability for hedging	1,060,396	-	1,060,396
Accounts and notes payable	3,765,541	8,880	3,774,421
Current tax liabilities	5,369,602	-	5,369,602
Current lease liabilities	589,604	566,052	1,155,656
Other current financial liabilities	21,485,355	37,361,749	58,847,104
Long-term liabilities, current portion	99,929,300	72,113,278	172,042,578
Other current liabilities	4,886,141	-	4,886,141
	<u>\$ 296,450,981</u>	<u>110,049,959</u>	<u>406,500,940</u>

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

By function By item	For the three months ended September 30, 2022			For the three months ended September 30, 2021		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salary	-	2,260,524	2,260,524	-	2,103,756	2,103,756
Labor and health insurance	-	139,247	139,247	-	119,993	119,993
Pension	-	126,825	126,825	-	97,428	97,428
Others	-	167,366	167,366	-	138,333	138,333
Depreciation	1,390,204	189,354	1,579,558	1,137,344	174,733	1,312,077
Amortization	-	27,849	27,849	-	31,202	31,202

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By item	By function	For the nine months ended September 30, 2022			For the nine months ended September 30, 2021		
		Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits							
Salary		-	6,656,212	6,656,212	-	5,791,484	5,791,484
Labor and health insurance		-	418,430	418,430	-	376,935	376,935
Pension		-	360,866	360,866	-	286,714	286,714
Others		-	449,462	449,462	-	388,136	388,136
Depreciation		4,040,817	570,280	4,611,097	3,257,287	536,271	3,793,558
Amortization		-	100,107	100,107	-	112,156	112,156

(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 nine months ended September 30, 2022 was as follows:

1. Fund loaning to other parties:

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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		
0	The Company	Chalease International Financial Services Co., Ltd.	Accounts receivable	Yes	3,175,000	3,175,000	-	0.00%	2	-	Working Capital	-	None	-	13,637,510	54,550,042
"	"	Chalease International Financial Services (Singapore) Pte. Ltd	Accounts receivable	Yes	3,175,000	3,175,000	-	0.00%	2	-	Working Capital	-	None	-	13,637,510	54,550,042
1	Chalease Finance Co., Ltd.	A	Accounts receivable	No	578,000	578,000	578,000	0.01%~19.87%	1	578,000		4,682	None	-	578,000	54,582,196
"	"	A-1	Accounts receivable	No	500,000	500,000	500,000	0.01%~19.87%	2	-	Working Capital	4,050	None	-	6,822,775	68,227,745
"	"	B	Accounts receivable	No	837,420	830,720	814,520	0.01%~19.87%	1	44,935,516		6,598	None	-	44,935,516	54,582,196
"	"	C	Accounts receivable	No	720,000	720,000	720,000	0.01%~19.87%	2	-	Working Capital	5,832	None	-	6,822,775	68,227,745
"	"	D	Accounts receivable	No	815,278	602,586	602,586	0.01%~19.87%	2	-	Working Capital	4,881	None	-	6,822,775	68,227,745
"	"	E	Accounts receivable	No	484,752	480,382	480,382	0.01%~19.87%	2	-	Working Capital	3,891	None	-	6,822,775	68,227,745
"	"	F	Accounts receivable	No	102,000	-	-	0.01%~19.87%	1	366,000		-	None	-	366,000	54,582,196
"	"	F-1	Accounts receivable	No	466,000	466,000	118,000	0.01%~19.87%	2	-	Working Capital	956	None	-	6,822,775	68,227,745

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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.	G	Accounts receivable	No	534,420	451,620	451,620	0.01%~19.87%	2	-	Working Capital	3,658	None	-	6,822,775	68,227,745
"	"	H	Accounts receivable	No	363,000	363,000	363,000	0.01%~19.87%	1	2,904,000		2,940	None	-	2,904,000	54,582,196
"	"	H-1	Accounts receivable	No	18,900	18,900	18,900	0.01%~19.87%	2	-	Working Capital	153	None	-	6,822,775	68,227,745
"	"	I	Accounts receivable	No	340,000	340,000	340,000	0.01%~19.87%	2	-	Working Capital	2,754	None	-	6,822,775	68,227,745
"	"	J	Accounts receivable	No	282,500	282,500	282,500	0.01%~19.87%	1	30,643,500		2,288	None	-	30,643,500	54,582,196
"	"	K	Accounts receivable	No	261,000	261,000	261,000	0.01%~19.87%	1	18,238,740		2,114	None	-	18,238,740	54,582,196
"	"	K-1	Accounts receivable	No	13,000	13,000	13,000	0.01%~19.87%	2	-	Working Capital	105	None	-	6,822,775	68,227,745
"	"	L	Accounts receivable	No	254,890	5,080	-	0.01%~19.87%	1	1,663,080		-	None	-	1,663,080	54,582,196
"	"	L-1	Accounts receivable	No	258,890	258,890	258,890	0.01%~19.87%	2	-	Working Capital	2,097	None	-	6,822,775	68,227,745
"	"	M	Accounts receivable	No	290,000	259,000	259,000	0.01%~19.87%	2	-	Working Capital	2,098	None	-	6,822,775	68,227,745
"	"	N	Accounts receivable	No	244,700	244,700	244,700	0.01%~19.87%	2	-	Working Capital	1,982	None	-	6,822,775	68,227,745
"	"	O	Accounts receivable	No	400,832	212,800	212,800	0.01%~19.87%	2	-	Working Capital	1,724	None	-	6,822,775	68,227,745
"	"	P	Accounts receivable	No	210,000	210,000	210,000	0.01%~19.87%	2	-	Working Capital	1,701	None	-	6,822,775	68,227,745
"	"	Q	Accounts receivable	No	209,730	208,954	208,954	0.01%~19.87%	2	-	Working Capital	1,693	None	-	6,822,775	68,227,745
"	"	R	Accounts receivable	No	207,200	207,200	56,000	0.01%~19.87%	2	-	Working Capital	454	None	-	6,822,775	68,227,745
"	"	S	Accounts receivable	No	180,000	180,000	180,000	0.01%~19.87%	1	720,000		1,458	None	-	720,000	54,582,196
"	"	T	Accounts receivable	No	161,000	161,000	161,000	0.01%~19.87%	2	-	Working Capital	1,304	None	-	6,822,775	68,227,745
"	"	Summary of other clients	Accounts receivable	No	13,224,606	8,264,060	7,891,260	0.01%~19.87%	1	53,601,840		63,919	Bank Deposits/ Stocks/ Properties	3,051,620	53,601,840	54,582,196
"	"	Summary of other clients	Accounts receivable	No	54,086,378	31,788,294	30,011,684	0.01%~19.87%	2	-	Working Capital	526,165	Bank Deposits/ Stocks/ Fund/ Beneficiary certificate/ Machinery Equipment/ Properties	6,047,308	6,822,775	68,227,745
"	"	Chailase Energy Integration Co., Ltd.	Accounts receivable	Yes	385,000	-	-	0.01%~19.87%	2	-	Working Capital	-	None	-	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	8,100	None	-	17,056,936	68,227,745
"	"	Tien Hsing Integration Co., Ltd	Accounts receivable	Yes	1,797,296	-	-	0.01%~19.87%	2	-	Working Capital	-	None	-	17,056,936	68,227,745
"	"	CHU CHIANG SOLAR ENERGY INC.	Accounts receivable	Yes	31,000	-	-	0.01%~19.87%	2	-	Working Capital	-	None	-	17,056,936	68,227,745
"	"	Tien Chuan Intelligent Energy Co., Ltd.	Accounts receivable	Yes	186,000	92,000	92,000	0.01%~19.87%	2	-	Working Capital	745	None	-	17,056,936	68,227,745

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													Item	Value		
1	Chailase Finance Co., Ltd.	Yu Heng Intelligent Energy Co., Ltd.	Accounts receivable	Yes	184,000	63,000	63,000	0.01%~19.87%	2	-	Working Capital	510	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	996	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	891	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	1,037	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	8,100	None	-	17,056,936	68,227,745
"	"	Yiyang Green Power Co., Ltd.	Accounts receivable	Yes	273,495	273,495	273,495	0.01%~19.87%	2	-	Working Capital	2,215	None	-	17,056,936	68,227,745
"	"	Chailase Construction and Development Company Co., Ltd.	Accounts receivable	Yes	793,300	793,300	793,300	0.01%~19.87%	1	18,593,700		6,426	None	-	18,593,700	54,582,196
"	"	Yellowstone Interior Design Company Limited	Accounts receivable	Yes	40,000	40,000	40,000	0.01%~19.87%	1	80,000		324	None	-	80,000	54,582,196
2	Fina Finance & Trading Co., Ltd.	A	Accounts receivable	No	320,544	224,695	224,695	0.6382%~18.2288%	2	-	Working Capital	2,247	None	-	2,852,007	28,520,069
"	"	B	Accounts receivable	No	251,700	202,707	202,707	0.6382%~18.2288%	2	-	Working Capital	2,027	Properties	285,763	2,852,007	28,520,069
"	"	C	Accounts receivable	No	188,970	124,265	124,265	0.6382%~18.2288%	2	-	Working Capital	1,243	Properties	316,810	2,852,007	28,520,069
"	"	C-1	Accounts receivable	No	54,120	34,096	34,096	0.6382%~18.2288%	1	30,000		341	Properties	316,810	60,000	17,112,041
"	"	D	Accounts receivable	No	150,000	149,269	149,269	0.6382%~18.2288%	2	-	Working Capital	1,493	Properties	180,000	2,852,007	28,520,069
2	"	E	Accounts receivable	No	128,574	128,357	128,357	0.6382%~18.2288%	1	74,000		1,284	Properties	158,117	148,000	17,112,041
"	"	F	Accounts receivable	No	92,000	91,863	91,863	0.6382%~18.2288%	2	-	Working Capital	919	Properties	37,106	2,852,007	28,520,069
"	"	G	Accounts receivable	No	120,459	83,173	83,173	0.6382%~18.2288%	2	-	Working Capital	832	None	-	2,852,007	28,520,069
"	"	H	Accounts receivable	No	70,000	70,000	-	0.6382%~18.2288%	2	-	Working Capital	-	None	-	2,852,007	28,520,069
"	"	I	Accounts receivable	No	69,984	69,902	47,402	0.6382%~18.2288%	2	-	Working Capital	474	Properties	21,021	2,852,007	28,520,069
"	"	J	Accounts receivable	No	69,138	68,052	68,052	0.6382%~18.2288%	2	-	Working Capital	681	Properties	67,123	2,852,007	28,520,069
"	"	Summary of other clients	Accounts receivable	No	16,440,820	9,360,452	8,104,072	0.6382%~18.2288%	2	-	Working Capital	116,290	Stocks/Properties	3,208,516	2,852,007	28,520,069
"	"	Summary of other clients	Accounts receivable	No	2,678,988	1,526,197	1,499,197	0.6382%~18.2288%	1	2,176,201		19,217	Equipment/Properties/Vehicles	210,876	4,352,402	17,112,041
"	"	Chuang Ju Limited Partnership	Accounts receivable	Yes	5,800,000	2,400,000	2,400,000	0.6382%~18.2288%	2	-	Working Capital	-	None	-	7,130,017	28,520,069

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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		
3	Chalease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Accounts receivable	Yes	2,000,000	2,000,000	2,000,000	2.10%~2.62%	2	-	Working Capital	-	None	-	3,331,401	7,403,114
"	"	Chalease Energy Integration Co., Ltd.	Accounts receivable	Yes	385,000	-	-	2.10%~2.62%	2	-	Working Capital	-	None	-	3,331,401	7,403,114
"	"	Tien Hsing Integration Co., Ltd.	Accounts receivable	Yes	1,797,298	1,797,298	1,797,298	2.10%~2.62%	2	-	Working Capital	-	None	-	3,331,401	7,403,114
4	Chalease International Financial Leasing Corp.	A	Receivable-short term financing	No	61,230	42,444	42,444	3.65%~17%	2	-	Working Capital	319	None	-	2,393,382	19,147,059
"	"	B	Receivable-short term financing	No	41,748	36,530	36,530	3.65%~17%	2	-	Working Capital	96	None	-	2,393,382	19,147,059
"	"	C	Receivable-short term financing	No	35,784	32,802	32,802	3.65%~17%	2	-	Working Capital	229	None	-	2,393,382	19,147,059
"	"	D	Receivable-short term financing	No	45,227	31,373	31,373	3.65%~17%	2	-	Working Capital	245	Equipment	6,275	2,393,382	19,147,059
"	"	E	Receivable-short term financing	No	33,548	30,752	30,752	3.65%~17%	2	-	Working Capital	110	Vehicles	-	2,393,382	19,147,059
"	"	F	Receivable-short term financing	No	54,794	30,267	30,267	3.65%~17%	2	-	Working Capital	282	None	-	2,393,382	19,147,059
"	"	G	Receivable-short term financing	No	35,784	27,832	27,832	3.65%~17%	2	-	Working Capital	338	None	-	2,393,382	19,147,059
"	"	H	Receivable-short term financing	No	36,902	26,838	26,838	3.65%~17%	2	-	Working Capital	423	Properties	7,376	2,393,382	19,147,059
"	"	I	Receivable-short term financing	No	56,658	26,838	-	3.65%~17%	2	-	Working Capital	-	None	-	2,393,382	19,147,059
"	"	J	Receivable-short term financing	No	26,838	26,838	26,838	3.65%~17%	2	-	Working Capital	-	None	-	2,393,382	19,147,059
"	"	Summary of other clients	Receivable-short term financing	No	2,435,542	1,398,233	1,261,806	3.65%~17%	2	-	Working Capital	18,181	Vehicles/ Real estate/ Equipment/ Properties	82,375	2,393,382	19,147,059
"	"	Summary of other clients	Receivables-business relationship	No	14,239	1,901	1,901	3.65%~17%	1	52,781	-	8	Vehicles/ Equipment	17,686	2,393,382	19,147,059
"	"	Chalease International Corp.	Receivables from related party	Yes	2,683,800	2,683,800	-	3.65%~17%	2	-	Working Capital	-	None	-	11,966,912	19,147,059
"	"	Chalease International Commercial Factoring Corporation	Receivables from related party	Yes	894,600	894,600	-	3.65%~17%	2	-	Working Capital	-	None	-	11,966,912	19,147,059
"	"	Zhongjin Commercial Factory Corp.	Receivables from related party	Yes	894,600	894,600	-	3.65%~17%	2	-	Working Capital	-	None	-	11,966,912	19,147,059
5	Chalease Specialty Finance Co., Ltd.	A	Accounts receivable	No	300,000	270,000	270,000	0.88%~11.74%	2	-	Working Capital	1,674	None	-	665,465	2,661,859
"	"	B	Accounts receivable	No	100,000	100,000	100,000	0.88%~11.74%	1	100,000	-	620	Properties	1,135,176	100,000	5,323,717
"	"	B-1	Accounts receivable	No	140,000	140,000	140,000	0.88%~11.74%	2	-	Working Capital	868	Properties	1,135,176	665,465	2,661,859
"	"	C	Accounts receivable	No	150,000	135,000	135,000	0.88%~11.74%	2	-	Working Capital	837	None	-	665,465	2,661,859
"	"	D	Accounts receivable	No	100,000	100,000	100,000	0.88%~11.74%	2	-	Working Capital	620	Properties	118,397	665,465	2,661,859

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													Item	Value		
5	Chailase Specialty Finance Co., Ltd.	E	Accounts receivable	No	201,275	90,824	90,824	0.88%~11.74%	2	-	Working Capital	563	None	-	665,465	2,661,859
"	"	F	Accounts receivable	No	75,300	75,300	75,300	0.88%~11.74%	2	-	Working Capital	467	None	-	665,465	2,661,859
"	"	G	Accounts receivable	No	79,313	51,693	51,693	0.88%~11.74%	2	-	Working Capital	320	None	-	665,465	2,661,859
"	"	H	Accounts receivable	No	57,500	35,000	35,000	0.88%~11.74%	2	-	Working Capital	217	None	-	665,465	2,661,859
"	"	I	Accounts receivable	No	58,300	34,010	34,010	0.88%~11.74%	2	-	Working Capital	211	None	-	665,465	2,661,859
"	"	J	Accounts receivable	No	40,000	22,000	22,000	0.88%~11.74%	2	-	Working Capital	136	None	-	665,465	2,661,859
"	"	Summary of other clients	Accounts receivable	No	1,033,008	110,793	110,793	0.88%~11.74%	2	-	Working Capital	3,909	None	-	665,465	2,661,859
6	Chailase 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
"	"	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	4,455	4,455	4.25%~10.57%	1	8,829	-	18	Vehicles	7,000	8,829	1,355,049
"	"	B	Accounts receivable	No	4,145	1,048	1,048	4.25%~10.57%	2	-	Working Capital	4	Vehicles	2,200	169,381	677,524
"	"	C	Accounts receivable	No	2,054	989	989	4.25%~10.57%	2	-	Working Capital	4	Vehicles	1,920	169,381	677,524
"	"	D	Accounts receivable	No	1,896	884	884	4.25%~10.57%	2	-	Working Capital	4	Vehicles	1,800	169,381	677,524
"	"	E	Accounts receivable	No	1,200	769	769	4.25%~10.57%	2	-	Working Capital	3	Vehicles	800	169,381	677,524
"	"	F	Accounts receivable	No	925	717	717	4.25%~10.57%	1	7,416	-	3	Vehicles	790	7,416	1,355,049
"	"	G	Accounts receivable	No	1,000	690	690	4.25%~10.57%	2	-	Working Capital	3	Vehicles	770	169,381	677,524
"	"	H	Accounts receivable	No	1,152	655	655	4.25%~10.57%	2	-	Working Capital	3	Vehicles	1,210	169,381	677,524
"	"	I	Accounts receivable	No	1,366	615	615	4.25%~10.57%	2	-	Working Capital	2	Vehicles	1,700	169,381	677,524

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													Item	Value		
7	Chailase Auto Rental Co., Ltd.	J	Accounts receivable	No	1,012	547	547	4.25%~10.57%	2	-	Working Capital	2	Vehicles	840	169,381	677,524
"	"	Summary of other clients	Accounts receivable	No	3,918	1,341	1,341	4.25%~10.57%	1	17,552		5	Vehicles	4,090	17,552	1,355,049
"	"	Summary of other clients	Accounts receivable	No	12,551	3,530	3,530	4.25%~10.57%	2	-	Working Capital	13	Vehicles	10,080	169,381	677,524
8	Chung Ho Energy Integration Co., Ltd.	Amman Energy Co., Ltd.	Accounts receivable	Yes	687,000	687,000	687,000	4.00%	2	-	Working Capital	4,259	None	-	687,900	1,100,641
"	"	Yun Yung Co., Ltd.	Accounts receivable	Yes	340,000	340,000	340,000	4.00%	2	-	Working Capital	2,108	None	-	687,900	1,100,641
9	Chailase International Corp.	Chailase Finance International Corp.	Receivables from related party	Yes	894,600	894,600	-	0.00%	2	-	Working Capital	-	None	-	1,098,778	1,758,044
10	Jung Yu Energy Integration Co., Ltd.	A	Accounts receivable	No	12,540	12,540	-	0.00%	2	-	Working Capital	-	None	-	228,113	912,452

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

(0)The Company— The maximum fund loaning provided by Chailase Holding Company Limited for necessary short-term financing to individual entity cannot exceed \$13,637,510, which is 10% of the net worth. The maximum fund loaning for business relationship cannot exceed the trading amount between Chailase Holding Company Limited and other companies during the latest operating cycle.

(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 Financial Leasing Corp. for individual entity cannot exceed \$2,393,382, which is 5% of the net worth. The maximum fund loaning cannot exceed \$11,966,912, 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.

(6)Special purpose entities— The maximum fund loaning provided by Chailase 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 Chailase 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 Chailase 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 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.

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- (9)Subsidiary— The maximum fund loaning provided by Chailease International Corp. for individual entity cannot exceed \$219,756, which is 5% of the net worth. The maximum fund loaning cannot exceed \$1,098,778, which is 25% of the net worth to individual associate.
- (10)Subsidiary— The maximum fund loaning provided by Jung Yu Energy Integration Co., Ltd. for necessary short-term financing to individual entity cannot exceed \$228,113, which is 10% of the net worth. The maximum fund loaning cannot exceed \$570,283, which is 25% of the net worth to domestic subsidiaries and affiliated companies. The maximum fund loaning for business relationship cannot exceed the trading amount between Jung Yu Energy Integration Co., Ltd. and other companies during the latest operating cycle.

Note 3: Limit on the amount for loaning fund

- (0)The Company— The total amount of fund loaning provided by Chailease Holding Company Limited for short-term financing cannot exceed \$54,550,042, which is the 40% of net worth of the most recent financial statements. The total amount of fund loaning for business relationship cannot exceed \$81,825,062, which is 60% of net worth.
- (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 statements. 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 statements. 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 statements. 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 Financial Leasing Corp. cannot exceed \$19,147,059, which is 40% of the net worth of the most recent financial statements.
- (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 statements. The total amount of fund loaning for business relationship cannot exceed \$5,323,717, 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 statements. The total amount of fund loaning for business relationship cannot exceed \$1,355,049, which is 80% of the net worth.
- (8)Subsidiaries— 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 statements. The total amount of fund loaning for business relationship cannot exceed \$2,201,282, which is 80% of the net worth.
- (9)Subsidiaries— The total amount of fund loaning provided by Chailease International Corp. cannot exceed \$1,758,044, which is 40% of the net worth of the most recent financial statements.
- (10)Subsidiaries— The total amount of fund loaning provided by Jung Yu Energy Integration Co., Ltd. for short-term financing cannot exceed \$912,452, which is 40% of the net worth of the most recent financial statements. The total amount of fund loaning for business relationship cannot exceed \$1,824,904, which is 80% of the net worth.

Note 4: Counterparties

- (0)The Company— Chailease Holding Company Limited: There were 2 counterparties during the period.
- (1)Subsidiary— Chailease Financial Co., Ltd.: There were 6,804 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 were 1,097 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 were 3 counterparties during the period.
- (4)Subsidiary— Chailease International Financial Leasing Corp.: There were 223 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 were 47 counterparties altogether during the period, the above table only disclosed the related parties and the top 10 counterparties.
- (6)Special purpose entities— Chailease Finance Securitization Trust 2019: There were 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 were 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 were 2 counterparties during the period.
- (9)Subsidiary— Chailease International Corp.: There was 1 counterparty during the period.
- (10)Subsidiary— Jung Yu Energy Integration Co., Ltd.: There was 1 counterparty during the period.
- (11)Chailease Consumer Finance Co., Ltd. was 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 (Note 1)										
0	The Company	Chailase International Financial Leasing Corp.	2	272,750,208	70,400,737	68,693,830	46,480,566	-	50.37 %	681,875,520	Y		Y
"	"	Chailase International Company (Malaysia) Limited	2	272,750,208	1,270,000	1,270,000	-	-	0.93 %	681,875,520	Y		
"	"	Chailase International Financial Services (Singapore) Pte. Ltd.	2	272,750,208	4,286,250	4,286,250	-	-	3.14 %	681,875,520	Y		
"	"	PT Chailase Finance Indonesia	2	272,750,208	2,132,125	2,132,125	-	-	1.56 %	681,875,520	Y		
"	"	Chailase Berjaya Credit Sdn. Bhd.	2	68,187,552	24,001,023	22,963,477	11,040,822	-	16.84 %	681,875,520	Y		
"	"	Chailase Royal Leasing Plc.	2	68,187,552	3,672,900	3,048,000	1,191,655	-	2.24 %	681,875,520	Y		
"	"	Chailase Royal Finance Plc.	2	68,187,552	5,937,250	5,937,250	3,526,345	-	4.35 %	681,875,520	Y		
"	"	Chailase Berjaya Finance Corporation	2	68,187,552	1,951,600	1,870,750	382,168	-	1.37 %	681,875,520	Y		
1	Chailase Finance Co., Ltd.	Chailase Auto Rental Co., Ltd.	2	136,455,490	6,923,760	6,661,250	5,248,000	-	9.76 %	341,138,725	Y		
"	"	Chailase Consumer Finance Co., Ltd.	2	136,455,490	5,645,000	5,645,000	1,320,000	-	8.27 %	341,138,725	Y		
"	"	Chailase Specialty Finance Co., Ltd.	2	136,455,490	300,000	300,000	-	-	0.44 %	341,138,725	Y		
"	"	Chailase International Leasing Company Limited	2	136,455,490	22,116,894	22,116,894	12,390,633	-	32.42 %	341,138,725	Y		
"	"	Chailase International Trading Company Limited	2	136,455,490	1,397,825	1,397,825	836,344	-	2.05 %	341,138,725	Y		
"	"	Yun Tang Inc.	2	136,455,490	1,763,542	1,763,542	1,328,542	-	2.58 %	341,138,725	Y		
"	"	Chailase Credit Services Co., Ltd.	2	136,455,490	36,000	-	-	-	- %	341,138,725	Y		
"	"	Chailase Energy Integration Co., Ltd.	2	136,455,490	1,130,000	1,130,000	680,000	-	1.66 %	341,138,725	Y		
"	"	Chailase Power Technology Co., Ltd.	2	136,455,490	1,750,000	1,750,000	1,552,350	-	2.56 %	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	420,000	420,000	400,000	-	0.62 %	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	2,653,777	1,499,772	-	3.89 %	341,138,725	Y		

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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)										
1	Chalease Finance Co., Ltd.	Tien Jen Energy Co., Ltd.	2	136,455,490	3,042,855	2,642,855	335,740	-	3.87 %	341,138,725	Y		
"	"	Tien Chu Energy Co., Ltd.	2	136,455,490	3,250,224	2,850,224	1,062,762	-	4.18 %	341,138,725	Y		
"	"	Tien Ying Energy Co., Ltd.	2	136,455,490	6,833,994	5,233,994	2,398,442	-	7.67 %	341,138,725	Y		
"	"	Tien Jui Energy Co., Ltd.	2	136,455,490	3,209,150	2,809,150	424,880	-	4.12 %	341,138,725	Y		
"	"	CHU CHIANG SOLAR ENERGY INC.	2	136,455,490	198,000	198,000	35,000	-	0.29 %	341,138,725	Y		
"	"	Kai Yang Intelligent Energy Co., Ltd.	2	136,455,490	1,155,000	1,155,000	1,026,160	-	1.69 %	341,138,725	Y		
"	"	Yao Kuang Intelligent Energy Co., Ltd.	2	136,455,490	1,108,800	1,108,800	993,955	-	1.63 %	341,138,725	Y		
"	"	Tien Chuan Intelligent Energy Co., Ltd.	2	136,455,490	1,153,100	1,153,100	960,800	-	1.69 %	341,138,725	Y		
"	"	Yu Heng Intelligent Energy Co., Ltd.	2	136,455,490	1,144,800	1,144,800	1,007,200	-	1.68 %	341,138,725	Y		
"	"	Grand Pacific Financing Corp.	2	136,375,104	3,175,000	3,175,000	1,473,200	-	4.65 %	341,138,725			
"	"	Chalease International Financial Services Co., Ltd.	2	136,375,104	13,599,184	9,810,750	8,404,442	-	14.38 %	341,138,725			
"	"	Chalease International Financial Services (Singapore) Pte. Ltd.	2	136,375,104	43,554,375	43,554,375	24,938,918	-	63.84 %	341,138,725			
2	Chalease International Financial Leasing Corp.	Chalease International Corp.	2	95,735,296	18,188,404	16,992,898	9,605,474	-	35.50 %	239,338,241	Y		Y
"	"	Chalease Finance International Corp.	2	95,735,296	13,840,985	13,840,985	9,560,347	-	28.92 %	239,338,241	Y		Y
3	Grand Pacific Holding Corp.	Grand Pacific Financing Corp.	2	1,222,454	95,250	95,250	95,250	-	3.70 %	1,222,454	Y		
4	Yun Tang Inc.	Chalease Finance Co., Ltd.	2	1,679,967	3,924	3,924	3,924	-	0.70 %	2,799,946		Y	
5	Ho Hsuan Co., Ltd.	Chalease 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.	Chalease 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		

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		Name	Nature of relationship (Note1)										
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	4,000,000	4,000,000	1,500,000	-	175.35 %	11,405,650		Y	
9	Chung Ho Energy Integration Co., Ltd.	Chailase Finance Co., Ltd.	2	13,758,010	7,750,000	7,750,000	5,400,000	-	281.65 %	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 Hoing Integration Co., Ltd.	Chailase Finance Co., Ltd.	2	2,615,940	2,500,000	2,500,000	400,000	-	477.84 %	2,615,940		Y	
12	TUNG CHING INC.	Chailase Finance Co., Ltd.	2	999,245	200,000	200,000	180,000	-	100.08 %	999,245		Y	
13	Chung Ming Co., Ltd.	Chailase Finance Co., Ltd.	2	1,499,460	1,400,000	1,400,000	-	-	466.83 %	1,499,460		Y	
14	Kai Yang Intelligent Energy Co., Ltd.	Yao Kuang Intelligent Energy Co., Ltd.	2	137,008	1,108,800	-	-	-	%	1,370,080			
15	Yao Kuang Intelligent Energy Co., Ltd.	Kai Yang Intelligent Energy Co., Ltd.	2	131,851	1,155,000	-	-	-	%	1,318,510			

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.

Note 4: Subsidiary—The total amount of guarantees and endorsements provided by Chailase 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 Chailase Finance Co., Ltd. for Chailase International Financial Services Co., Ltd., Chailase International Financial Services (Singapore) Pte. Ltd., Chailase Specialty Finance Co., Ltd., Chailase Auto Rental Co., Ltd., Chailase Power Technology Co., Ltd., Chailase 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 \$18,216,125. 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 Chailase International Financial Leasing Corp. 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 Chailase International Financial Leasing Corp. and Chailase International Corp. is CNY110,000 (\$492,030). The total amount has been disclosed in the balance of guarantees and endorsements for Chailase International Corp.

Note 9: The total amount of guarantees and endorsements provided by the Company for Chailase International Financial Leasing Corp. and Chailase Finance International Corp. is CNY100,000 (\$447,300). The total amount has been disclosed in the balance of guarantees and endorsements for Chailase Finance International Corp.

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- Note 10: The total amount of guarantees and endorsements provided by the Company for Chailease Royal Finance Plc. and Chailease Royal Leasing Plc. is USD203,000 (\$6,445,250). 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 the guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for the company that is entirely owned by the parent 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 the guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for the company that is entirely owned by the parent 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 the guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for the company that is entirely owned by the parent company, 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 the guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for the company that is entirely owned by the parent 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 the guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for the company that is entirely owned by the parent company, 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 the guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for the company that is entirely owned by the parent company, 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 the guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for the company that is entirely owned by the parent company, the amount cannot exceed the parent company's net worth.
- Note 19: Subsidiary— The maximum guarantees and endorsements provided by TUNG CHING INC. cannot exceed five times of its net worth, and the guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for the company that is entirely owned by the parent company, the amount cannot exceed the parent company's net worth.
- Note 20: Subsidiary— The maximum guarantees and endorsements provided by Chung Ming Co., Ltd. cannot exceed five times of its net worth, and the guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for the company that is entirely owned by the parent company, the amount cannot exceed the parent company's net worth.
- Note 21: Subsidiary— The maximum guarantees and endorsements provided by Kai Yang Intelligent Energy Co., Ltd. cannot exceed five times of its net worth, and the guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for the company that is entirely owned by the parent company, the amount cannot exceed the parent company's net worth.
- Note 22: Subsidiary— The maximum guarantees and endorsements provided by Yao Kuang Intelligent Energy Co., Ltd. cannot exceed five times of its net worth, and the guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are for the company that is entirely owned by the parent company, the amount cannot exceed the parent company's net worth.
- Note 23: The total amount of guarantees and endorsements provided by Chailease Finance 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 24: 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 "Regulation Governing Loaning of Funds and Making of Endorsement/Guarantees by Public Companies". The mutual guarantee had been cancelled after July 19, 2022.
- Note 25: On May 18, 2021, the maximum balance of guarantees and endorsements provided by Kai Yang Intelligent Energy Co., Ltd. and Yao Kuang Intelligent Energy Co., Ltd. to each other exceeded the guarantees for an individual entity. Hence, the guarantees had been cancelled, and thereafter, adjusted on 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	19	66,650	- %	66,650	(Note 3) This is a fund investment, and the number of shares held at the end of the period is the number of units held
"	Call option of Convertible Bond	—	Non-current financial assets at fair value through profit or loss	-	600	- %	600	
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	"	"	-	14,060	- %	14,060	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,016	- %	6,016	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,116	- %	6,116	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,715	- %	4,715	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,017	- %	6,017	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,145	- %	14,145	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,027	- %	10,027	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,013	- %	5,013	

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Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	2,020	- %	2,020	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,050	- %	5,050	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,316	- %	2,316	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	22,193	- %	22,193	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,409	- %	7,409	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,003	- %	3,003	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,009	- %	9,009	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,402	- %	4,402	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,026	- %	9,026	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,014	- %	5,014	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,029	- %	10,029	
"	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	"	"	-	5,943	- %	5,943	
"	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	"	"	-	33,207	- %	33,207	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,006	- %	1,006	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,066	- %	20,066	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	17,402	- %	17,402	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,123	- %	20,123	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	22,235	- %	22,235	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,032	- %	3,032	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,828	- %	3,828	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,138	- %	5,138	

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Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	5,037	- %	5,037	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	17,295	- %	17,295	
"	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	"	"	-	34,197	- %	34,197	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	15,087	- %	15,087	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,017	- %	2,017	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,092	- %	11,092	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,084	- %	10,084	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,034	- %	4,034	
"	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	"	"	-	28,934	- %	28,934	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,802	- %	1,802	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,005	- %	4,005	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,005	- %	4,005	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,070	- %	10,070	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	18,645	- %	18,645	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,832	- %	8,832	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,729	- %	3,729	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	39,272	- %	39,272	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,037	- %	5,037	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,318	- %	2,318	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,430	- %	10,430	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	40,319	- %	40,319	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	19,492	- %	19,492	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	15,044	- %	15,044	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	- %	1,003	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,025	- %	10,025	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	60,151	- %	60,151	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	15,639	- %	15,639	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,436	- %	14,436	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,025	- %	10,025	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	40,132	- %	40,132	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,023	- %	7,023	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,033	- %	10,033	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,026	- %	8,026	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,030	- %	9,030	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	- %	1,003	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	50,164	- %	50,164	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,011	- %	3,011	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,077	- %	20,077	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	17,065	- %	17,065	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	13,048	- %	13,048	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,035	- %	9,035	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,819	- %	11,819	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,543	- %	4,543	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,837	- %	3,837	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	25,175	- %	25,175	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,069	- %	10,069	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,047	- %	7,047	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	6,036	- %	6,036	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	23,025	- %	23,025	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	17,820	- %	17,820	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,204	- %	3,204	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,007	- %	6,007	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,043	- %	10,043	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,015	- %	2,015	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	13,085	- %	13,085	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,049	- %	7,049	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	54,119	- %	54,119	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,041	- %	8,041	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,102	- %	20,102	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,028	- %	7,028	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,477	- %	20,477	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,021	- %	6,021	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,001	- %	1,001	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,010	- %	5,010	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,502	- %	7,502	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,005	- %	20,005	
"	Fubon Securities Co. LTD.'s Convertible Bond	"	"	-	10,600	- %	10,600	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	12,066	- %	12,066	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,044	- %	8,044	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,069	- %	7,069	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	20,064	- %	20,064	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,025	- %	8,025	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,023	- %	6,023	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,010	- %	6,010	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,096	- %	10,096	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,673	- %	7,673	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,096	- %	10,096	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,553	- %	5,553	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,760	- %	6,760	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,067	- %	7,067	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,096	- %	10,096	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,019	- %	2,019	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,624	- %	2,624	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,662	- %	6,662	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	4,240	- %	4,240	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,057	- %	6,057	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,016	- %	2,016	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,023	- %	3,023	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	5,024	- %	5,024	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	4,119	- %	4,119	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,014	- %	3,014	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,014	- %	3,014	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,024	- %	5,024	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	14,982	- %	14,982	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,006	- %	2,006	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	50,251	- %	50,251	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	60,579	- %	60,579	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	4,042	- %	4,042	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,536	- %	3,536	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,010	- %	1,010	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,052	- %	5,052	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,034	- %	10,034	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	40,171	- %	40,171	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,021	- %	5,021	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	32,263	- %	32,263	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	40,329	- %	40,329	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	13,414	- %	13,414	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,320	- %	2,320	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,079	- %	8,079	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,079	- %	10,079	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,039	- %	5,039	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	18,141	- %	18,141	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,079	- %	10,079	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,055	- %	7,055	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,920	- %	8,920	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,116	- %	7,116	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	9,056	- %	9,056	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	12,114	- %	12,114	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	9,446	- %	9,446	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,586	- %	5,586	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,031	- %	2,031	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,031	- %	2,031	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,048	- %	3,048	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	4,062	- %	4,062	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,536	- %	2,536	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,521	- %	1,521	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,064	- %	5,064	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,266	- %	5,266	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	9,173	- %	9,173	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,216	- %	20,216	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,108	- %	10,108	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,601	- %	20,601	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	13,001	- %	13,001	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,001	- %	8,001	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,400	- %	3,400	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,076	- %	10,076	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	13,080	- %	13,080	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,012	- %	2,012	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,026	- %	3,026	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	17,147	- %	17,147	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	9,543	- %	9,543	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	33,341	- %	33,341	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	31,705	- %	31,705	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	15,068	- %	15,068	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,023	- %	5,023	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	81,022	- %	81,022	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,104	- %	8,104	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,193	- %	20,193	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	29,265	- %	29,265	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,016	- %	2,016	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	25,171	- %	25,171	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	38,989	- %	38,989	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	17,332	- %	17,332	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	33,302	- %	33,302	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,700	- %	1,700	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,054	- %	15,054	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,129	- %	20,129	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailase Finance Co., Ltd	SinoPac 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	-	2,516	- %	2,516	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,102	- %	10,102	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,052	- %	10,052	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	19,606	- %	19,606	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,033	- %	10,033	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,029	- %	5,029	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,146	- %	15,146	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,098	- %	10,098	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	40,234	- %	40,234	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	9,030	- %	9,030	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,030	- %	15,030	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	3,006	- %	3,006	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	30,018	- %	30,018	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,010	- %	20,010	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,010	- %	5,010	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	25,072	- %	25,072	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,033	- %	5,033	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailase Finance Co., Ltd	SinoPac 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	-	5,012	- %	5,012	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,014	- %	10,014	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,014	- %	5,014	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	24,991	- %	24,991	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	29,484	- %	29,484	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	19,992	- %	19,992	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,202	- %	7,202	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	30,129	- %	30,129	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,029	- %	5,029	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	15,812	- %	15,812	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,068	- %	5,068	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,230	- %	2,230	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,838	- %	2,838	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,521	- %	2,521	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,529	- %	3,529	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,035	- %	5,035	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,035	- %	5,035	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,526	- %	7,526	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,526	- %	7,526	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	6,025	- %	6,025	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	30,303	- %	30,303	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	4,040	- %	4,040	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,033	- %	5,033	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	3,523	- %	3,523	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,148	- %	5,148	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	30,182	- %	30,182	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,042	- %	7,042	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	19,651	- %	19,651	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,023	- %	10,023	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	13,360	- %	13,360	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	1,507	- %	1,507	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,977	- %	7,977	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,052	- %	10,052	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	24,225	- %	24,225	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	57,762	- %	57,762	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	12,662	- %	12,662	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	15,658	- %	15,658	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	32,138	- %	32,138	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	201	- %	201	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,030	- %	10,030	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,015	- %	5,015	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	20,272	- %	20,272	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,059	- %	5,059	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,046	- %	5,046	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,117	- %	10,117	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	8,084	- %	8,084	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,020	- %	2,020	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,081	- %	10,081	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,096	- %	10,096	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	10,046	- %	10,046	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,521	- %	7,521	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,021	- %	5,021	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,528	- %	7,528	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,509	- %	2,509	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	9,054	- %	9,054	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,012	- %	2,012	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,036	- %	5,036	
"	Bank of Yuanta's Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	48,379	- %	48,379	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	20,449	- %	20,449	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	29,526	- %	29,526	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	13,965	- %	13,965	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	63,341	- %	63,341	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	36,010	- %	36,010	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	13,965	- %	13,965	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	95,261	- %	95,261	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	89,416	- %	89,416	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	38,902	- %	38,902	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	279,300	- %	279,300	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	23,940	- %	23,940	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	94,703	- %	94,703	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	52,867	- %	52,867	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	23,940	- %	23,940	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	16,958	- %	16,958	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	81,496	- %	81,496	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	64,538	- %	64,538	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	179,550	- %	179,550	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	111,421	- %	111,421	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	83,790	- %	83,790	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	11,970	- %	11,970	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	98,762	- %	98,762	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	201,894	- %	201,894	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	71,221	- %	71,221	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	82,184	- %	82,184	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	35,924	- %	35,924	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	24,898	- %	24,898	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	61,346	- %	61,346	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	26,733	- %	26,733	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	143,640	- %	143,640	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	40,897	- %	40,897	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	114,708	- %	114,708	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	51,371	- %	51,371	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	149,226	- %	149,226	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	2,843	- %	2,843	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	88,319	- %	88,319	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	279,699	- %	279,699	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	34,214	- %	34,214	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	151,221	- %	151,221	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	123,690	- %	123,690	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	22,943	- %	22,943	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	11,571	- %	11,571	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	44,887	- %	44,887	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	48,877	- %	48,877	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	41,895	- %	41,895	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	34,913	- %	34,913	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	72,817	- %	72,817	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	55,860	- %	55,860	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	90,665	- %	90,665	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	854,857	- %	854,857	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	20,948	- %	20,948	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	17,955	- %	17,955	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	16,598	- %	16,598	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	33,865	- %	33,865	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailase Finance Co., Ltd	Chung Ho Real Estate Management Co., Ltd.	—	Current financial assets at amortized cost	-	27,930	- %	27,930	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	11,771	- %	11,771	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	14,613	- %	14,613	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	19,052	- %	19,052	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	103,739	- %	103,739	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	22,444	- %	22,444	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	69,825	- %	69,825	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	8,958	- %	8,958	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	61,845	- %	61,845	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	44,888	- %	44,888	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	241,193	- %	241,193	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	161,595	- %	161,595	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	37,905	- %	37,905	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	58,907	- %	58,907	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	17,955	- %	17,955	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	62,842	- %	62,842	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	40,379	- %	40,379	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	2,993	- %	2,993	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	234,412	- %	234,412	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	17,157	- %	17,157	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	10,873	- %	10,873	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	114,712	- %	114,712	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	488,775	- %	488,775	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	86,583	- %	86,583	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	96,259	- %	96,259	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	16,060	- %	16,060	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	24,938	- %	24,938	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailase Finance Co., Ltd	Chung Ho Real Estate Management Co., Ltd.	—	Current financial assets at amortized cost	-	213,265	- %	213,265	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	55,377	- %	55,377	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	39,900	- %	39,900	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	26,933	- %	26,933	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	142,642	- %	142,642	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	13,915	- %	13,915	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	169,575	- %	169,575	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	117,705	- %	117,705	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	15,461	- %	15,461	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	227,430	- %	227,430	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	50,698	- %	50,698	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	35,870	- %	35,870	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	30,923	- %	30,923	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	19,950	- %	19,950	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	117,107	- %	117,107	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	148,627	- %	148,627	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	40,499	- %	40,499	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	29,327	- %	29,327	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	74,812	- %	74,812	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	204,487	- %	204,487	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	80,798	- %	80,798	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	118,204	- %	118,204	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	161,193	- %	161,193	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	370,232	- %	370,232	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	955,044	- %	955,044	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	35,411	- %	35,411	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	27,930	- %	27,930	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailase Finance Co., Ltd	Chung Ho Real Estate Management Co., Ltd.	—	Current financial assets at amortized cost	-	667,328	- %	667,328	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	9,476	- %	9,476	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	6,683	- %	6,683	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	8,279	- %	8,279	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	59,850	- %	59,850	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	55,860	- %	55,860	
"	United Real Estate management Co., Ltd.	—	"	-	12,080	- %	12,080	
"	United Real Estate management Co., Ltd.	—	"	-	149,000	- %	149,000	
"	United Real Estate management Co., Ltd.	—	"	-	542,468	- %	542,468	
"	United Real Estate management Co., Ltd.	—	"	-	29,925	- %	29,925	
"	United Real Estate management Co., Ltd.	—	"	-	18,953	- %	18,953	
"	United Real Estate management Co., Ltd.	—	"	-	29,925	- %	29,925	
"	United Real Estate management Co., Ltd.	—	"	-	80,598	- %	80,598	
"	United Real Estate management Co., Ltd.	—	"	-	261,993	- %	261,993	
"	United Real Estate management Co., Ltd.	—	"	-	104,488	- %	104,488	
"	United Real Estate management Co., Ltd.	—	"	-	112,428	- %	112,428	
"	United Real Estate management Co., Ltd.	—	"	-	185,528	- %	185,528	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	"	-	121,835	- %	121,835	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	"	-	33,835	- %	33,835	
"	Bank of Taipei Star's Beneficial Right of the Real Estate Trust	—	"	-	147,725	- %	147,725	
"	Bank of Taipei Star's Beneficial Right of the Real Estate Trust	—	"	-	8,878	- %	8,878	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	175,660	- %	175,660	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	68,907	- %	68,907	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailase Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	184,537	- %	184,537	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	119,641	- %	119,641	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	172,567	- %	172,567	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	9,975	- %	9,975	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	4,988	- %	4,988	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	62,842	- %	62,842	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	239,809	- %	239,809	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	97,755	- %	97,755	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	152,616	- %	152,616	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	113,914	- %	113,914	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	64,837	- %	64,837	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	315,210	- %	315,210	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	161,395	- %	161,395	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	201,034	- %	201,034	

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Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailase Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	221,335	- %	221,335	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	526,680	- %	526,680	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	6,470	- %	6,470	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	33,716	- %	33,716	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	45,108	- %	45,108	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	34,913	- %	34,913	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	84,827	- %	84,827	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	7,980	- %	7,980	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	65,835	- %	65,835	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	22,072	- %	22,072	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	86,578	- %	86,578	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	410,122	- %	410,122	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	29,925	- %	29,925	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	39,272	- %	39,272	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailase Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	52,868	- %	52,868	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	62,843	- %	62,843	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	56,638	- %	56,638	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	45,474	- %	45,474	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	55,611	- %	55,611	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	9,975	- %	9,975	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	10,474	- %	10,474	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	43,850	- %	43,850	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	145,635	- %	145,635	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	158,403	- %	158,403	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	319,200	- %	319,200	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	641,542	- %	641,542	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	176,557	- %	176,557	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	249,106	- %	249,106	

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Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailase Finance Co., Ltd	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	52,936	- %	52,936	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	211,270	- %	211,270	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	159,600	- %	159,600	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	272,317	- %	272,317	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	167,580	- %	167,580	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	71,820	- %	71,820	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	81,964	- %	81,964	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	68,782	- %	68,782	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	289,824	- %	289,824	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	40,050	- %	40,050	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	146,134	- %	146,134	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	295,050	- %	295,050	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	103,836	- %	103,836	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	27,227	- %	27,227	

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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	-	241,395	- %	241,395	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	41,895	- %	41,895	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	76,807	- %	76,807	
"	Ding-Yue Development Corp. Bond	—	"	-	287,500	- %	287,500	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Non-current financial assets at amortized cost	-	70,822	- %	70,822	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	54,364	- %	54,364	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	69,765	- %	69,765	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	225,934	- %	225,934	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	141,645	- %	141,645	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	149,625	- %	149,625	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	41,895	- %	41,895	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	59,850	- %	59,850	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	77,955	- %	77,955	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	46,384	- %	46,384	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	29,127	- %	29,127	

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Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailase Finance Co., Ltd	Chung Ho Real Estate Management Co., Ltd.	—	Non-current financial assets at amortized cost	-	60,099	- %	60,099	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	44,416	- %	44,416	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	4,988	- %	4,988	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	18,653	- %	18,653	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	25,935	- %	25,935	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	54,862	- %	54,862	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	105,735	- %	105,735	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	106,732	- %	106,732	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	9,975	- %	9,975	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	252,367	- %	252,367	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	4,778	- %	4,778	
"	United Real Estate management Co., Ltd.	—	"	-	3,890	- %	3,890	
"	United Real Estate management Co., Ltd.	—	"	-	4,714	- %	4,714	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	"	-	18,813	- %	18,813	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	110,224	- %	110,224	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	29,144	- %	29,144	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	54,114	- %	54,114	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	38,803	- %	38,803	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	28,928	- %	28,928	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	31,421	- %	31,421	

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Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	13,466	- %	13,466	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	30,923	- %	30,923	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	59,850	- %	59,850	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	57,356	- %	57,356	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	157,605	- %	157,605	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	15,980	- %	15,980	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	159,600	- %	159,600	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	189,524	- %	189,524	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	44,888	- %	44,888	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	17,955	- %	17,955	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	353,314	- %	353,314	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	128,348	- %	128,348	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	111,720	- %	111,720	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	8,678	- %	8,678	

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Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	76,808	- %	76,808	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	130,672	- %	130,672	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	46,883	- %	46,883	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	44,888	- %	44,888	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	34,913	- %	34,913	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	121,695	- %	121,695	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	9,995	- %	9,995	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	6,783	- %	6,783	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	30,922	- %	30,922	
"	Ding-Yue Development Corp. Bond	—	"	-	962,500	- %	962,500	
"	CTCI Corp.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	770	35,112	0.10 %	35,112	
"	Chin Poon	"	"	380	10,716	0.10 %	10,716	
"	O-Bank	"	"	87,750	725,693	2.89 %	725,693	
"	Subton Technology Co., Ltd.	"	"	288	7,212	0.10 %	7,212	
"	Kingmax Technology Inc.	"	"	3,537	21,043	4.73 %	21,043	
"	Spring House Entertainment Tech Inc.	"	"	688	11,332	4.67 %	11,332	
"	Everterminal Co., Ltd.	"	"	245	2,448	0.50 %	2,448	
"	Tekcon Electronics Corp.	"	"	137	1,204	0.52 %	1,204	
"	Ecomsoftware Inc.	"	"	130	2,664	2.60 %	2,664	
"	Crownpo Technology Inc.(former name:SMTEK INC.)	"	"	57	807	0.51 %	807	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Book4u Co., Ltd.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	9	-	0.19 %	-	(Note 2)
"	Phoenix Innovation Technology Venture Capital Corporation	"	"	1,000	10,196	2.34 %	10,196	
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
"	Agora Garden Taipei	—	Current financial assets at amortized cost	-	415,000	- %	415,000	
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	1,302	30,757	9.01 %	30,757	
"	Fortune Electric Value Company Limited	"	"	3,125	38,281	11.03 %	38,281	
"	Long Diann Marine Biotechnology Co., Ltd.	"	"	1,000	7,420	5.01 %	7,420	
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	3,073	19.00 %	3,073	
"	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	11,224	0.10 %	11,224	
Grand Pacific Holdings Corp.	Mobilesift, Inc.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	359	7,937	3.45 %	7,937	
"	Stemcyte Inc.	"	"	49	1,588	0.15 %	1,588	
Grand Pacific Financing Corp.	Swabplus Inc.	"	"	10	-	- %	-	Percentage of ownership less than 0.01% (Note 2)
"	Mobilesift, Inc.	"	"	358	7,937	3.45 %	7,937	
"	Stemcyte Inc.	"	"	49	1,588	0.15 %	1,588	
Chailase 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	-	83,714	- %	83,714	
"	The Future Commerce Sdn. Bhd	"	"	-	21,582	- %	21,582	
"	Logicsnesia PTE LTD	"	Non-current financial assets at fair value through profit or loss	-	14,222	- %	14,222	

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.

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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 Financial Services (Singapore) Pte. Ltd	"	Chailease International Financial Services (Singapore) Pte. Ltd	"	-	-	-	-	-	-	-	-	-	-
"	Golden Bridge (B.V.I.) Corp.	"	Golden Bridge (B.V.I.) Corp.	"	-	-	-	-	-	-	-	-	-	-
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.	"	-	-	-	-	-	-	-	-	-	-
Golden Bridge (B.V.I.) Corp.	My Leasing (Mauritius) Corp.	"	My Leasing (Mauritius) Corp.	"	-	-	-	-	-	-	-	-	-	-
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.	"	-	-	-	-	-	-	-	-	-	-
"	Chung Ho Energy Integration Co., Ltd.	"	Chung Ho Energy Integration Co., Ltd.	"	-	-	-	-	-	-	-	-	-	-
"	Chailease Finance Securitization Trust 2021	"	Chailease 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	-	289,488	-	-	361,400	-	-	543,828
"	Chung Ho Real Estate Management Co., Ltd.	"	-	-	-	1,880,000	-	-	-	-	1,880,000	-	-	-
"	Chung Ho Real Estate Management Co., Ltd.	"	-	-	-	720,000	-	-	-	-	720,000	-	-	-

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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.	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	Financial assets at amortized cost	-	-	-	592,424	-	-	-	-	390,886	-	-	201,538
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	"	-	-	-	363,000	-	-	-	-	363,000	-	-	-
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	"	-	-	-	347,000	-	87,000	-	-	392,000	-	-	42,000
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	"	-	-	-	541,550	-	455,800	-	-	-	-	-	997,350
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	"	-	-	-	723,952	-	74,078	-	-	548,300	-	-	249,730
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 Consumer Finance Co., Ltd.	"	Chalease Consumer Finance Co., Ltd.	"	-	-	-	-	-	-	-	-	-	-
Chalease Specialty Finance Co., Ltd.	Agora Garden Taipei	Financial assets at amortized cost	-	-	-	910,000	-	-	-	-	495,000	-	-	415,000
"	Sing Chuang Limited Partnership	Investments accounted for using equity method	Sing Chuang Limited Partnership	Subsidiaries	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Jung Yu Energy Integration Co., Ltd.	Hsia Ching Co., Ltd.	"	Hsia Ching Co., Ltd.	"	-	-	-	-	-	-	-	-	-	-
"	Annan Energy Co., Ltd.	"	Annan Energy Co., Ltd.	"	-	-	-	-	-	-	-	-	-	-

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.

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- 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.
- 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		
The Company	Chalease International Financial Services (Singapore) Pte. Ltd.	Subsidiaries	51,276,250	-	-		-	-
Chalease International Financial Services Co., Ltd.	Chalease International Company(Malaysia) Limited	Associates	1,601,429	-	-		-	-
"	Chalease International Financial Services (Labuan) Co., Ltd.	Associates	1,886,532	-	-		-	-
"	Chalease International Financial Services (Singapore) Pte. Ltd.	Associates	3,973,752	-	-		-	-
"	Chalease Virtue Co., Ltd.	Associates	661,986	-	-		-	-
"	Chalease Bright Co., Ltd.	Associates	718,951	-	-		-	-
"	Chalease Cherish Co., Ltd.	Associates	775,981	-	-		-	-
"	Chalease Glory Co., Ltd.	Associates	222,355	-	-		-	-
Chalease International Company (Malaysia) Limited	Chalease International Company (UK) Limited	Subsidiaries	1,602,562	-	-		-	-
"	Chalease International Financial Services (Singapore) Pte. Ltd.	Associates	320,273	-	-		-	-

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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		
Chailase International Company (UK) Limited	C&E Engine Leasing Limited	Associates	1,285,858	-	-		-	-
Chailase Finance Co., Ltd.	Chuang Ju Limited Partnership	Subsidiaries	1,007,462	-	-		-	-
"	Kai Yang Intelligent Energy Co., Ltd.	Subsidiaries	123,927	-	-		-	-
"	Yao Kuang Intelligent Energy Co., Ltd.	Subsidiaries	110,860	-	-		-	-
"	Annan Energy Co., Ltd.	Subsidiaries	129,791	-	-		-	-
"	Ysolar Co., Ltd.	Associates	1,010,604	-	-		-	-
"	Yiyang Green Power Co., Ltd.	Associates	274,846	-	-		-	-
"	Chailase Construction & Development Corp.	Associates	794,788	-	-		-	-
"	Chailase Berjaya Credit Sdn. Bhd.	Associates	118,806	-	-		-	-
Chailase International Financial Services Co. (Singapore) Pte. Ltd.	Chailase Victory Co., Ltd.	Associates	383,834	-	-		-	-
Fina Finance & Trading Co., Ltd.	Chuang Ju Limited Partnership	Subsidiaries	2,428,975	-	-		-	-
Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	Subsidiaries	4,779,606	-	-		-	-
Chailase Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Subsidiaries	2,046,217	-	-		-	-
"	Tien Hsing Integration Co., Ltd.	Associates	1,808,159	-	-		-	-
Chung Ho Energy Integration Co., Ltd.	Yun Yung Co., Ltd.	Associates	344,757	-	-		-	-
"	Annan Energy Co., Ltd.	Associates	696,613	-	-		-	-

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
0	The Company	Chailase International Financial Services (Singapore) Pte. Ltd.	1	Other financial assets-current	51,276,250	Same as normal transactions	6.17 %
1	Chailase Finance Co., Ltd.	Chuang Ju Limited Partnership	3	Financing and interest receivable	1,007,462	"	0.12 %
2	Fina Finance & Trading Co., Ltd.	Chuang Ju Limited Partnership	3	Financing and interest receivable	2,428,975	"	0.29 %
3	Chailase Consumer Finance Co., Ltd.	Tien Hsing Integration Co., Ltd.	3	Financing and interest receivable	1,808,159	"	0.22 %
"	"	Chuang Ju Limited Partnership	3	Financing and interest receivable	2,046,217	"	0.25 %
4	Chailase International Financial Services Co., Ltd.	Chailase International Company (Malaysia) Limited	3	Financing and interest receivable	1,601,429	"	0.19 %
"	"	Chailase International Financial Services (Labuan) Co., Ltd.	3	Accounts receivable and interest receivable	1,886,532	"	0.23 %
"	"	Chailase International Financial Services (Singapore) Pte. Ltd.	3	Financing and interest receivable	3,973,752	"	0.48 %
"	"	Chailase Virtue Co., Ltd.	3	Financing and interest receivable	661,986	"	0.08 %
"	"	Chailase Bright Co., Ltd.	3	Financing and interest receivable	718,951	"	0.09 %
"	"	Chailase Cherish Co., Ltd.	3	Financing and interest receivable	775,981	"	0.09 %
5	Chailase International Company (Malaysia) Limited	Chailase International Company (UK) Limited	3	Financing and interest receivable	1,602,562	"	0.19 %
"	"	Chailase International Financial Services (Singapore) Pte. Ltd.	3	Financing and interest receivable	320,273	"	0.04 %
6	Asia Sermkij leasing public Co, Ltd.	Bangkok Grand Pacific Lease Public Company Limited	3	Other financial assets-current	4,779,606	"	0.57 %
7	Chung Ho Energy Integration Co., Ltd	Yun Yung Co., Ltd.	3	Financing and interest receivable	344,757	"	0.04 %
"	"	Annan Energy Co., Ltd.	3	Financing and interest receivable	696,613	"	0.08 %
8	Chailase International Financial Services (Singapore) Pte. Ltd.	Chailase Victory Co., Ltd.	3	Financing and interest receivable	383,834	"	0.05 %

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 nine months ended September 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 September 30, 2022			Net income (losses) of the investee	Share of profits/losses of investee	Note
				September 30, 2022	December 31, 2021	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
The Company	Chalease International Company (Malaysia) Limited	Malaysia	Investment	42,701,055	33,087,155	1,992,872	100.00 %	77,978,816	10,549,054	10,549,054	
"	Chalease International Financial Services Co., Ltd.	British Virgin Islands	Installment sales, leasing overseas and financial consulting	3,079,750	3,079,750	97,000	100.00 %	4,781,210	157,612	157,612	
"	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	155,298	155,298	3,927	51.00 %	1,383,806	127,538	65,044	
"	Golden Bridge (B.V.I.) Corp. and its subsidiaries	British Virgin Islands	Investment	3,283,253	18,428,003	29,150	100.00 %	1,844,338	515,307	515,307	
"	Chalease International Company (Hong Kong) Limited	Hong Kong	Investment	542,925	542,925	17,100	100.00 %	433,020	(34,928)	(34,928)	
"	Chalease International Financial Services (Liberia) Corp.	Liberia	Ship leasing business	-	188,098	-	- %	-	613,993	59,129	(Note 2)
"	Chalease International Financial Services (Labuan) Co., Ltd.	Malaysia	Leasing	7,472	7,472	30	100.00 %	6,409	(3,332)	(3,332)	
"	Chalease International Fortune Corp (Liberia)	Liberia	Ship leasing business	-	318	-	- %	-	21,730	813	(Note 3)
"	Chalease International Financial Services Co. (Singapore) Pte. Ltd.	Singapore	Financing	5,500,746	3,595,746	169,000	100.00 %	15,293,899	7,763,871	7,763,871	
"	Chalease International Maritime Holding Co., Ltd.	Cayman Islands	Investment	3,175	-	6,700	100.00 %	808,870	550,719	550,719	
Chalease International Company (Malaysia) Limited	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	853,731	853,731	62,699	11.88 %	990,558	937,257	111,138	
"	Chalease International Company (UK) Limited	U.K.	Consulting, aircraft leasing and investment	42,640,742	36,233,073	848,087	100.00 %	72,064,459	9,967,369	9,967,369	

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Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of September 30, 2022			Net income (losses) of the investee	Share of profits/losses of investee	Note
				September 30, 2022	December 31, 2021	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease International Company (Malaysia) Limited	Chailease Berjaya Credit Sdn. Bhd.	Malaysia	Installment sales	808,010	692,580	122,500	70.00 %	1,950,339	488,573	342,001	
"	Chailease Royal Leasing Plc.	Cambodia	Leasing	95,250	95,250	3,000	60.00 %	365,175	90,413	54,248	
"	Chailease Royal Finance Plc.	Cambodia	Financing	399,796	285,496	12,912	60.00 %	594,079	173,203	103,922	
"	Yellowstone Holding AG	Swiss	Investment	341,408	204,845	1,050,000	35.00 %	237,842	(31,029)	(10,860)	
"	Chailease Berjaya Finance Corporation	Philippines	Leasing and financing	219,145	219,145	410,000	63.08 %	134,912	11,613	7,326	
"	CL Capital Management Company Limited	Cayman Islands	Investment consultant	-	-	-	48.00 %	-	(37)	-	
"	CL Investment Partners Company Limited	Cayman Islands	Investment consultant	4,460	4,460	-	48.00 %	4,315	(77)	(37)	
"	Chailease Greater China SME Fund, L.P.	Cayman Islands	Investment funds	452,124	448,787	-	48.00 %	345,555	(21,119)	(10,137)	
"	Diamond Rain Group Limited	British Virgin Islands	Investment	847,699	702,081	22,798	35.28 %	865,231	(36,377)	(12,834)	
"	Chailease Capital (Thailand) Co., Ltd.	Thailand	Investment	53,839	53,839	19,600	49.00 %	63,181	9,807	4,806	
"	Chailease Royal Insurance Broker Plc.	Cambodia	Insurance Brokers	2,858	2,858	90	60.00 %	60	(2,050)	(1,230)	
Chailease International Maritime Holding Co., Ltd.	Chailease International Financial Services (Liberia) Corp.	Liberia	Ship leasing business	209,556	-	-	100.00 %	806,547	613,993	554,864	share holding less than 1,000 shares (Note 4)
"	Chailease Marine Co., Ltd.	Liberia	Ship leasing business	318	-	-	100.00 %	273	(41)	(41)	share holding less than 1,000 shares
"	Chailease Shipping Finance (Liberia) Co., Ltd.	Liberia	Ship leasing business	318	-	-	100.00 %	(177)	(457)	(457)	share holding less than 1,000 shares
Chailease International Financial Services (Liberia) Corp.	Chailease International Fortune Corp (Liberia)	Liberia	Ship leasing business	13,586	-	-	100.00 %	36,175	21,730	20,917	share holding less than 1,000 shares (Note 5)
"	Chailease Bright Co., Ltd.	Liberia	Ship leasing business	318	318	-	100.00 %	77,937	75,830	75,830	share holding less than 1,000 shares

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				September 30, 2022	December 31, 2021	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease International Financial Services (Liberia) Corp.	Chailease Virtue Co., Ltd.	Liberia	Ship leasing business	318	318	-	100.00 %	171,813	152,204	152,204	share holding less than 1,000 shares
"	Chailease Cherish Co., Ltd.	Liberia	Ship leasing business	318	318	-	100.00 %	(8,235)	(7,821)	(7,821)	"
"	Chailease Harmony Co., Ltd.	Liberia	Ship leasing business	318	-	-	100.00 %	257	(56)	(56)	"
"	Ace Marine Co., Ltd.	Liberia	Ship leasing business	318	-	-	100.00 %	224	(87)	(87)	"
"	Chailease Glory Co., Ltd.	Liberia	Ship leasing business	318	-	-	100.00 %	65,143	59,887	59,887	"
"	Chailease Blossom Co., Ltd.	Liberia	Ship leasing business	318	-	-	100.00 %	238	(73)	(73)	"
Chailease Shipping Finance (Liberia) Co., Ltd.	Chailease Victory Co., Ltd.	Liberia	Ship leasing business	16	-	-	100.00 %	(30)	(42)	(42)	"
Chailease Berjaya Credits Sdn. Bhd.	Chailease Agency Sdn. Bhd.	Malaysia	Insurance Brokers	660	660	100	100.00 %	14,222	4,532	4,532	
"	Chailease Services Sdn. Bhd.	Malaysia	Insurance Brokers	660	660	100	100.00 %	3,320	835	835	
Chailease International Company (UK) Limited	Chailease Finance Co., Ltd.	Taiwan	Installment sales, leasing and factoring	33,446,509	27,519,904	2,722,500	100.00 %	72,238,171	10,883,629	10,883,629	
"	C&E Engine Leasing Limited	Ireland	Leasing	714,963	714,963	22,519	50.00 %	730,725	6,283	3,143	
Chailease Finance Co., Ltd.	Fina Finance & Trading Co., Ltd.	Taiwan	Installment sales, trading and factoring	15,991,242	9,991,242	1,707,700	100.00 %	32,977,706	4,283,050	4,283,050	
"	Chailease Specialty Finance Co., Ltd.	Taiwan	Installment sales	6,837,496	6,337,496	269,561	100.00 %	7,094,876	209,289	209,289	
"	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	1,636,497	1,636,497	193,256	36.61 %	3,052,350	937,257	343,130	
"	Chailease International Leasing Company Limited (Vietnam)	Vietnam	Leasing	781,400	781,400	-	100.00 %	2,765,381	373,445	373,445	
"	Chailease Auto Rental Co., Ltd.	Taiwan	Leasing	1,352,227	1,352,227	165,582	100.00 %	1,829,646	132,630	132,630	
"	Chailease Insurance Brokers Co., Ltd.	Taiwan	Personal and property insurance brokers	8,000	8,000	800	100.00 %	70,368	54,117	54,117	
"	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	130,452	130,452	3,773	49.00 %	1,329,539	127,538	62,494	
"	Chailease Cloud Service Co., Ltd.	Taiwan	Software of cloud products, leasing and installment sales	525,000	25,000	52,500	100.00 %	540,404	18,159	18,159	
"	Yun Tang Inc.	Taiwan	Solar power business	465,000	465,000	-	100.00 %	549,812	18,345	18,345	

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				September 30, 2022	December 31, 2021	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chalease Finance Co., Ltd.	Chalease Energy Integration Co., Ltd.	Taiwan	Solar power business	50,000	50,000	5,000	100.00 %	967,550	360,256	360,256	
"	Chalease Power Technology Co., Ltd.	Taiwan	Solar power business	770,000	770,000	77,000	100.00 %	802,425	28,208	28,208	
"	Chalease International Trading Company Limited (Vietnam)	Vietnam	Trading	158,750	158,750	-	100.00 %	338,827	61,994	61,994	
"	Chung Cheng Energy Integration Co., Ltd.	Taiwan	Solar power business	303,400	303,400	30,340	100.00 %	306,620	3,275	3,275	
"	Ho Lien Energy Integration Co., Ltd.	Taiwan	Solar power business	3,460,588	3,460,588	346,059	100.00 %	3,441,217	(10,527)	(10,527)	
"	Chalease Finance Securitization Trust 2019	Taiwan	Special purpose entity	1,045,149	1,045,149	-	100.00 %	962,266	232,433	232,433	
"	Tai Yuan Energy Integration Co., Ltd.	Taiwan	Solar power business	1,170,050	1,170,050	117,005	100.00 %	1,165,563	(169)	(169)	
"	Chung Ho Energy Integration Co., Ltd.	Taiwan	Solar power business	8,072,124	2,792,124	807,212	100.00 %	8,042,699	11,196	11,196	
"	Chung Yen Energy Integration Co., Ltd.	Taiwan	Solar power business	775,400	775,400	77,540	100.00 %	797,280	21,643	21,643	
"	Tung Feng Inc.	Taiwan	Solar power business	34,010	34,010	-	100.00 %	33,729	(91)	(91)	
"	He To Energy Integration Co., Ltd.	Taiwan	Solar power business	500	500	50	100.00 %	268	(70)	(70)	
"	Chung Yu Energy Integration Co., Ltd.	Taiwan	Solar power business	500	500	50	100.00 %	268	(70)	(70)	
"	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power business	2,282,208	2,282,208	228,221	42.07 %	2,275,268	(15,780)	(10,622)	
"	Chung Wei Energy Integration Co., Ltd.	Taiwan	Solar power business	500	500	50	100.00 %	268	(70)	(70)	
"	Tung Ching Energy Technology Inc.	Taiwan	Solar power business	200,030	200,030	-	100.00 %	199,780	109	109	
"	Chalease Finance Securitization Trust 2021	Taiwan	Special purpose entity	1,174,653	-	-	100.00 %	1,174,802	140,322	140,322	
Fina Finance & Trading Co., Ltd.	Chalease Consumer Finance Co., Ltd.	Taiwan	Factoring, trading-in, management, and valuation on accounts receivable; installment sales; financial instrument	5,652,436	4,152,436	519,704	100.00 %	9,267,522	1,032,396	1,032,396	
"	Chalease Credit Services Co., Ltd.	Taiwan	Installment sales and leasing	10,101	10,101	1,000	100.00 %	10,333	132	132	

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				September 30, 2022	December 31, 2021	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Fina Finance & Trading Co., Ltd.	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power business	3,142,888	-	314,289	57.93 %	3,133,023	(15,780)	(5,158)	
Chaillease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	6,418,683	3,300,000	-	99.99 %	7,051,706	633,023	633,023	(Note 6)
Chaillease Specialty Finance Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	2,300,000	1,800,000	-	99.99 %	2,446,331	146,331	146,331	(Note 7)
Chaillease Credit Services Co., Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	-	-	(Note 6)
Chaillease Cloud Service Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	-	-	(Note 7)
Chaillease International Company (Hong Kong) Limited	PT Chaillease Indonesia Finance	Indonesia	Financing	20,280	20,280	97,500	75.00 %	159	(123)	(92)	
"	PT Chaillease Finance Indonesia	Indonesia	Financing	442,000	442,000	2,125,000	85.00 %	386,004	(39,880)	(33,898)	
"	Chaillease Management Consulting Co., Limited	Hong Kong	Consulting	2,022	2,022	500	100.00 %	2,005	(13)	(13)	
Chaillease Capital (Thailand) Co., Ltd.	Asia Sermkij Leasing Public Co., Ltd and its subsidiaries	Thailand	Installment sales of automobiles	163,284	163,284	10,128	1.92 %	159,963	937,257	17,982	
Chaillease Power Technology Co., Ltd.	CHU CHIANG SOLAR ENERGY INC.	Taiwan	Solar power business	45,050	45,050	-	100.00 %	42,872	(1,885)	(1,885)	
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 %	540,678	(2,892)	(2,314)	
"	Tien Jen Energy Co., Ltd.	Taiwan	Solar power business	544,000	544,000	54,400	80.00 %	541,950	(1,833)	(1,466)	
"	Tien Chu Energy Co., Ltd.	Taiwan	Solar power business	544,000	544,000	54,400	80.00 %	540,674	(2,418)	(1,934)	
"	Tien Ying Energy Co., Ltd.	Taiwan	Solar power business	1,024,000	1,024,000	102,400	80.00 %	1,017,940	(4,008)	(3,207)	
"	Tien Jui Energy Co., Ltd.	Taiwan	Solar power business	544,000	544,000	54,400	80.00 %	540,319	(1,942)	(1,553)	
Jung Yu Energy Integration Co., Ltd.	Chung Ming Co., Ltd.	Taiwan	Solar power business	300,050	300,050	30,005	100.00 %	299,795	(97)	(97)	
"	Chung Yao Co., Ltd.	Taiwan	Solar power business	20,050	20,050	2,005	100.00 %	19,746	(207)	(207)	
"	Yao Jih Co., Ltd.	Taiwan	Solar power business	1,050	50	105	100.00 %	827	(134)	(134)	
"	Ho Hsuan Co., Ltd.	Taiwan	Solar power business	1,253,120	1,253,120	125,312	100.00 %	1,253,465	434	434	
"	Hsia Ching Co., Ltd.	Taiwan	Solar power business	488,286	50	48,828	94.76 %	487,908	(287)	(321)	
"	Kuang Hsi Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	910	(90)	(90)	
"	Ruo Chen Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	910	(90)	(90)	

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Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of September 30, 2022			Net income (losses) of the investee	Share of profits/losses of investee	Note
				September 30, 2022	December 31, 2021	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Jung Yu Energy Integration Co., Ltd.	Ruo Jing Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	910	(90)	(90)	
"	Ruo Tai Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	910	(90)	(90)	
"	Sheng Neng Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	910	(90)	(90)	
"	Jing Sheng Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	910	(90)	(90)	
"	Chen Ying Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	910	(90)	(90)	
"	Jing Ying Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	910	(90)	(90)	
"	Tien Hsiao Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	910	(90)	(90)	
"	Chu To Co., Ltd.	Taiwan	Solar power business	1,000	-	100	100.00 %	910	(90)	(90)	
"	Chailease Shihlin Energy Co., Ltd.	Taiwan	Solar power business	240,999	-	24,100	80.00 %	240,887	(140)	(112)	
"	Hsu Li Energy Co., Ltd.	Taiwan	Solar power business	107,250	-	10,725	100.00 %	108,142	892	892	
"	Chuang Neng Energy Integration Co., Ltd.	Taiwan	Solar power business	46,500	-	4,650	100.00 %	46,485	(15)	(15)	
"	Yun Yung Co., Ltd.	Taiwan	Solar power business	229,522	-	22,952	80.00 %	225,439	(5,104)	(4,083)	
"	Annan Energy Co., Ltd.	Taiwan	Solar power business	1,016,709	-	112,968	90.00 %	1,006,269	(11,600)	(10,440)	
Chung Ho Energy Integration Co., Ltd.	Tien Hsing Integration Co., Ltd.	Taiwan	Solar power business	600,000	1,000	60,000	100.00 %	510,078	(49,257)	(49,257)	
"	Tien Chuan Intelligent Energy Co., Ltd.	Taiwan	Solar power business	236,526	-	22,000	80.00 %	270,663	42,670	34,136	
"	Yu Heng Intelligent Energy Co., Ltd.	Taiwan	Solar power business	236,526	-	22,000	80.00 %	267,351	38,531	30,825	
"	Kai Yang Intelligent Energy Co., Ltd.	Taiwan	Solar power business	237,830	-	22,000	80.00 %	227,296	(13,167)	(10,534)	
"	Yao Kuang Intelligent Energy Co., Ltd.	Taiwan	Solar power business	228,322	-	21,120	80.00 %	218,553	(12,211)	(9,769)	
Ho Hsuan Co., Ltd.	Chiu Chu Co., Ltd.	Taiwan	Solar power business	320,000	-	32,000	80.00 %	319,800	(250)	(200)	
Hsia Ching Co., Ltd.	Chuan Chen Technology Inc.	Taiwan	Solar power business	111,463	-	11,146	100.00 %	111,431	(31)	(31)	
Chailease Energy Integration Co., Ltd.	Voyager Photovoltaic Co., Ltd.	Taiwan	Solar power business	365,000	-	36,500	22.12 %	366,771	5,702	1,771	
Tai Yuan Energy Integration Co., Ltd.	Cheng Yi Energy Integration Co., Ltd.	Taiwan	Solar power business	2,600	-	260	100.00 %	2,582	(18)	(18)	

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 September 30, 2022	Net Income (Losses) of the Investee	Percentage of Ownership	Share of profits/losses (Note 2)	Carrying Amount as of September 30, 2022	Accumulated Inward Remittance of Earnings as of September 30, 2022
					Outflow	Inflow						
Chalease International Financial Leasing Corp.	Leasing	33,178,750	(2)	-	-	-	-	9,813,363	97.89 %	9,606,301	54,773,565	3,270,250
Chalease Finance International Corp.	Leasing	6,032,500	(2)	-	-	-	-	955,797	98.41 %	940,600	6,901,876	-
Chalease International Corp.	Trading	2,415,420	(2)	-	-	-	-	752,355	97.89 %	736,480	5,046,254	-
Jirong Real Estate Co., Ltd.	House property leasing and management	760,410	(2)	-	-	-	-	11,884	97.89 %	11,633	789,963	-
Chalease International Commercial Factoring Corporation	Factoring	223,650	(2)	-	-	-	-	10,872	97.89 %	10,643	235,719	-
Chalease Commercial Factoring Corporation	Factoring	223,650	(2)	-	-	-	-	2,383	97.89 %	2,333	221,330	-

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 reviewed by the Taiwan Parent Company'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 nine months ended September 30, 2022, please refer to Note (13) (a).

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

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(14) Segment information

(a) Operating segment financial information:

	For the three months ended September 30, 2022					
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 1,834,365	-	-	-	-	1,834,365
Interest revenue - installment sales	2,626,208	476,406	1,413,989	-	-	4,516,603
Interest revenue - capital leases	244,650	6,088,567	557,212	-	-	6,890,429
Rental revenue - operating leases	1,508,176	981	-	-	-	1,509,157
Interest revenue - loans	1,701,146	42,370	339,145	136,447	-	2,219,108
Other interest revenue	2,806,630	54,832	32,280	-	-	2,893,742
Other operating revenue	1,235,111	837,757	368,551	3,755	-	2,445,174
Intersegment revenue	522,972	19,590	113,335	-	(655,897)	-
Total revenue	\$ 12,479,258	7,520,503	2,824,512	140,202	(655,897)	22,308,578
Reportable segment profit or loss	\$ 4,148,897	2,951,870	679,328	28,156	-	7,808,251

	For the three months ended September 30, 2021					
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 1,326,883	-	-	-	-	1,326,883
Interest revenue - installment sales	2,098,002	297,805	1,102,948	-	-	3,498,755
Interest revenue - capital leases	192,578	5,557,726	426,149	-	-	6,176,453
Rental revenue - operating leases	1,163,220	1,073	-	-	-	1,164,293
Interest revenue - loans	1,201,972	50,224	206,366	93,710	-	1,552,272
Other interest revenue	2,154,848	66,253	16,157	-	-	2,237,258
Other operating revenue	1,124,967	1,012,484	216,041	1,458	-	2,354,950
Intersegment revenue	399,582	19,748	85,580	-	(504,910)	-
Total revenue	\$ 9,662,052	7,005,313	2,053,241	95,168	(504,910)	18,310,864
Reportable segment profit or loss	\$ 3,043,952	3,288,579	598,649	20,579	-	6,951,759

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	For the nine months ended September 30, 2022					
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 5,064,848	-	-	-	-	5,064,848
Interest revenue - installment sales	7,321,692	1,262,441	3,988,191	-	-	12,572,324
Interest revenue - capital leases	692,134	17,972,782	1,535,353	-	-	20,200,269
Rental revenue - operating leases	4,335,257	3,231	-	-	-	4,338,488
Interest revenue - loans	4,538,213	134,144	894,478	333,534	-	5,900,369
Other interest revenue	8,045,159	157,542	78,625	-	-	8,281,326
Other operating revenue	3,600,141	2,421,016	1,011,868	10,861	-	7,043,886
Intersegment revenue	1,466,201	57,762	582,288	-	(2,106,251)	-
Total revenue	\$ 35,063,645	22,008,918	8,090,803	344,395	(2,106,251)	63,401,510
Reportable segment profit or loss	\$ 11,361,544	10,052,312	2,086,270	192,876	-	23,693,002

	For the nine months ended September 30, 2021					
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 3,874,429	-	-	-	-	3,874,429
Interest revenue - installment sales	5,924,109	704,981	3,278,807	-	-	9,907,897
Interest revenue - capital leases	593,420	16,361,154	1,197,666	-	-	18,152,240
Rental revenue - operating leases	3,314,414	3,856	-	-	-	3,318,270
Interest revenue - loans	3,450,517	156,242	561,045	308,512	-	4,476,316
Other interest revenue	5,935,230	205,812	60,458	-	-	6,201,500
Other operating revenue	3,354,784	2,848,246	631,416	3,905	-	6,838,351
Intersegment revenue	1,158,665	58,568	372,602	-	(1,589,835)	-
Total revenue	\$ 27,605,568	20,338,859	6,101,994	312,417	(1,589,835)	52,769,003
Reportable segment profit or loss	\$ 8,828,088	9,488,510	1,647,172	170,112	-	20,133,882

- (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 nine months ended September 30, 2022 and 2021 is provided as follows:

	For the three months ended September 30,		For the nine months ended September 30,	
	2022	2021	2022	2021
Reportable segment income	\$ 7,808,251	6,951,759	23,693,002	20,133,882
Management segment loss	(515,736)	(1,143,763)	(1,666,447)	(3,337,751)
Profit for the period	\$ 7,292,515	5,807,996	22,026,555	16,796,131