

**CHAILEASE HOLDING COMPANY LIMITED
AND SUBSIDIARIES**

Consolidated Financial Statements

**With Independent Auditors' Review Report
For the Three Months Ended March 31, 2023 and 2022**

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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.

Table of contents

Contents	Page
1. Cover Page	1
2. Table of Contents	2
3. Independent Auditors' Review Report	3
4. Consolidated Balance Sheets	4
5. Consolidated Statements of Comprehensive Income	5
6. Consolidated Statements of Changes in Equity	6
7. Consolidated Statements of Cash Flows	7
8. Notes to Consolidated Financial Statements	
(1) Company history	8
(2) Approval date and procedures of the consolidated financial statements	8
(3) New standards, amendments and interpretations adopted	8~10
(4) Summary of significant accounting policies	10~19
(5) Significant accounting assumptions and judgments, and major sources of estimation uncertainty	19
(6) Explanation to significant accounts	19~82
(7) Related party transactions	82~87
(8) Pledged assets	87
(9) Commitments and contingencies	88
(10) Losses due to major disasters	88
(11) Subsequent events	88
(12) Other	88~91
(13) Other disclosures	
i) Information on significant transactions	92~138
ii) Information on investees	138~144
iii) Information on investment in mainland China	145
iv) Major shareholders	145
(14) Segment information	146



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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 March 31, 2023 and 2022, the related consolidated statements of comprehensive income, changes in equity and cash flows for the three months ended March 31, 2023 and 2022, and notes to the consolidated financial statements, including a summary of significant accounting policies. 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 reviews.

Scope of Review

We conducted our reviews in accordance with the Standard on Review Engagements 2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. 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 Standards on Auditing of the Republic of China 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 March 31, 2023 and 2022, and of its consolidated financial performance and its consolidated cash flows for the three months ended March 31, 2023 and 2022 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 Shu-Min Hsu and Tsao-Jen Wu.

KPMG

Taipei, Taiwan (Republic of China)
May 10, 2023

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.

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.

(Amounts Expressed in Thousands of New Taiwan Dollars)

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

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

For the Three Months Ended March 31, 2023 and 2022

(Amounts Expressed in Thousands of New Taiwan Dollars)

		For the three months ended March 31,			
		2023		2022	
		Amount	%	Amount	%
	Operating revenues: (Note (7))				
4111	Sales revenue	\$ 1,443,135	6	1,411,339	7
4810	Interest revenue - installment sales	4,923,406	21	3,866,718	19
4820	Interest revenue - capital leases	7,355,823	32	6,632,419	33
4300	Rental revenue - operating leases	1,502,636	7	1,386,228	7
4230	Interest revenue - loans	2,592,129	11	1,738,143	9
4240	Other interest revenue	3,026,456	13	2,600,130	13
4881	Other operating revenue	2,296,783	10	2,291,068	12
		<u>23,140,368</u>	<u>100</u>	<u>19,926,045</u>	<u>100</u>
	Operating costs: (Note (7))				
5111	Cost of sales	881,162	4	919,602	5
5240	Interest expense	4,553,980	20	2,653,499	13
5300	Cost of rental revenue	951,370	4	882,645	4
5800	Other operating costs	1,179,799	5	1,102,566	6
		<u>7,566,311</u>	<u>33</u>	<u>5,558,312</u>	<u>28</u>
	Gross profit from operation	<u>15,574,057</u>	<u>67</u>	<u>14,367,733</u>	<u>72</u>
6400	Operating expenses (Note (7))	4,344,257	19	3,528,257	18
6450	Expected credit loss (Note (6)(d))	3,021,703	13	1,711,285	8
6500	Net other income and expenses (Note (6)(r))	<u>259,513</u>	<u>2</u>	<u>226,140</u>	<u>1</u>
	Operating profit	<u>8,467,610</u>	<u>37</u>	<u>9,354,331</u>	<u>47</u>
	Non-operating income and expenses:				
7100	Interest income	83,828	-	67,784	-
7130	Dividend income	-	-	1,441	-
7020	Other gains and losses (Note (6)(s) and (7))	1,240,228	6	896,714	5
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method (Note (6)(f))	<u>85,824</u>	<u>-</u>	<u>(14,260)</u>	<u>-</u>
		<u>1,409,880</u>	<u>6</u>	<u>951,679</u>	<u>5</u>
7900	Profit before income tax	<u>9,877,490</u>	<u>43</u>	<u>10,306,010</u>	<u>52</u>
7950	Less: Income tax expenses (Note (6)(n))	<u>2,667,167</u>	<u>12</u>	<u>2,799,238</u>	<u>14</u>
	Profit for the period	<u>7,210,323</u>	<u>31</u>	<u>7,506,772</u>	<u>38</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	117,388	1	148,441	-
8349	Less: Income tax related to components that will not be reclassified to profit or loss (Note (6)(n))	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total components of other comprehensive income that will not be reclassified to profit or loss	<u>117,388</u>	<u>1</u>	<u>148,441</u>	<u>-</u>
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss				
8361	Exchange differences on translation	69,146	-	3,049,488	15
8368	Gains (losses) on hedging instruments (Note (6)(c))	(165,624)	(1)	(403,227)	(2)
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))	(10,845)	-	(7,583)	-
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss (Note (6)(n))	<u>(12,343)</u>	<u>-</u>	<u>44,701</u>	<u>-</u>
	Total components of other comprehensive income that will be reclassified to profit or loss	<u>(94,980)</u>	<u>(1)</u>	<u>2,593,977</u>	<u>13</u>
	Other comprehensive income (net of tax)	<u>22,408</u>	<u>-</u>	<u>2,742,418</u>	<u>13</u>
8500	Total comprehensive income for the period	<u>\$ 7,232,731</u>	<u>31</u>	<u>10,249,190</u>	<u>51</u>
	Profit attributable to:				
8610	Owners of the Company	\$ 6,889,600	29	7,169,996	36
8620	Non-controlling interests	<u>320,723</u>	<u>2</u>	<u>336,776</u>	<u>2</u>
		<u>\$ 7,210,323</u>	<u>31</u>	<u>7,506,772</u>	<u>38</u>
	Comprehensive income attributable to:				
8710	Owners of the Company	\$ 6,832,986	29	9,684,599	48
8720	Non-controlling interests	<u>399,745</u>	<u>2</u>	<u>564,591</u>	<u>3</u>
		<u>\$ 7,232,731</u>	<u>31</u>	<u>10,249,190</u>	<u>51</u>
	Earnings per common share (NT dollars) (Note (6)(p))				
9750	Basic earnings per share	<u>\$ 4.35</u>		<u>4.71</u>	
9850	Diluted earnings per share	<u>\$ 4.30</u>		<u>4.65</u>	

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the Three Months Ended March 31, 2023 and 2022

(Amounts Expressed in Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company										
						Other Equity Items					
						Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Total equity attributable to owners of the Company	Non-controlling interests	Total equity
	Share Capital		Retained Earnings								
	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 three months ended March 31, 2022	-	-	-	-	7,169,996	-	-	-	7,169,996	336,776	7,506,772
Other comprehensive income (loss) for the three months ended March 31, 2022	-	-	-	-	-	2,769,389	148,441	(403,227)	2,514,603	227,815	2,742,418
Total comprehensive income (loss) for the three months ended March 31, 2022	-	-	-	-	7,169,996	2,769,389	148,441	(403,227)	9,684,599	564,591	10,249,190
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	246,269	246,269
Effects on the long-term equity investment not recognized based on shareholding ratios	-	-	87	-	-	-	-	-	87	-	87
Balance at March 31, 2022	\$ 14,503,944	1,500,000	31,050,304	3,307,294	70,395,723	(1,748,815)	(22,778)	323,081	119,308,753	7,701,056	127,009,809
Balance at January 1, 2023	\$ 15,829,141	1,500,000	41,855,122	3,963,115	79,950,798	(1,381,144)	(225,535)	(171,056)	141,320,441	8,836,306	150,156,747
Profit for the three months ended March 31, 2023	-	-	-	-	6,889,600	-	-	-	6,889,600	320,723	7,210,323
Other comprehensive income (loss) for the three months ended March 31, 2023	-	-	-	-	-	(37,695)	117,388	(136,307)	(56,614)	79,022	22,408
Total comprehensive income (loss) for the three months ended March 31, 2023	-	-	-	-	6,889,600	(37,695)	117,388	(136,307)	6,832,986	399,745	7,232,731
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	90,413	90,413
Effects on the long-term equity investment not recognized based on shareholding ratios	-	-	5,233	-	-	-	-	-	5,233	(5,233)	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	3,732	-	(3,732)	-	-	-	-
Balance at March 31, 2023	\$ 15,829,141	1,500,000	41,860,355	3,963,115	86,844,130	(1,418,839)	(111,879)	(307,363)	148,158,660	9,321,231	157,479,891

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CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Three Months Ended March 31, 2023 and 2022

(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the three months ended March 31,	
	2023	2022
Cash flows from operating activities:		
Profit before tax	\$ 9,877,490	10,306,010
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	1,664,066	1,519,615
Amortization expense	50,401	26,154
Expected credit loss	3,021,703	1,711,285
Net gain on financial assets or liabilities at fair value through profit or loss	(39,222)	(20,936)
Interest expense	4,574,174	2,666,158
Interest income	(17,981,642)	(14,905,194)
Dividend income	-	(1,441)
Share of (gain) loss of associates and joint ventures accounted for using equity method	(85,824)	14,260
Gain on disposal of property, plant and equipment	(86,843)	(89,048)
Loss on disposal of foreclosed assets	66,583	37,731
Impairment loss on financial assets	1,190	-
Impairment loss on non-financial assets	132,078	159,561
Effect of changes and subletting in lease contract	-	(341)
Total adjustments to reconcile profit	(8,683,336)	(8,882,196)
Changes in operating assets and liabilities:		
Changes in operating assets:		
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	369,530	(235,605)
Increase in accounts receivable	(11,596,439)	(25,186,738)
Increase in other current financial assets	(9,275,066)	(485,196)
Increase in other current assets	(670,465)	(1,376,983)
Proceeds from sales of operating lease assets and operating equipment	545,512	398,960
Purchase of operating lease assets and operating equipment	(2,742,221)	(6,727,591)
Increase in other non-current operating assets	(4,593,525)	(1,440,587)
Total changes in operating assets	(27,962,674)	(35,053,740)
Changes in operating liabilities:		
(Decrease) increase in accounts and notes payable	(68,772)	1,366,901
Increase in long term and short-term debts	193,139,823	183,078,922
Repayment of long term and short-term debts	(195,707,619)	(151,526,000)
Decrease in other current financial liabilities	(849,203)	(558,668)
Decrease in other current liabilities	(305,320)	(7,477)
Decrease in accrued pension liabilities	(5,648)	(3,371)
Increase in other non-current operating liabilities	302,211	496,275
Total changes in operating liabilities	(3,494,528)	32,846,582
Total changes in operating assets and liabilities	(31,457,202)	(2,207,158)
Total adjustments	(40,140,538)	(11,089,354)
Cash flows used in operations	(30,263,048)	(783,344)
Interest received	17,883,579	14,789,105
Dividends received	-	1,441
Interest paid	(4,314,972)	(2,416,406)
Income taxes paid	(1,286,088)	(6,084,244)
Net cash flows (used in) provided by operating activities	(17,980,529)	5,506,552

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

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Three Months Ended March 31, 2023 and 2022

(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the three months ended March 31,	
	2023	2022
Cash flows from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	-	(205,679)
Proceeds from disposal of financial assets at fair value through other comprehensive income	-	22,360
Acquisition of financial assets at amortized cost	(3,091,209)	(3,138,177)
Proceeds from disposal of financial assets at amortized cost	2,469,303	1,912,402
Acquisition of investments accounted for using equity method	(149,240)	(127,617)
Acquisition of property, plant and equipment	(143,686)	(18,500)
Proceeds from disposal of property, plant and equipment	457	12,582
Acquisition of intangible assets	(269,236)	(46,179)
Net cash flows used in investing activities	(1,183,611)	(1,588,808)
Cash flows from financing activities:		
Change in non-controlling interests	90,413	246,269
Payment of lease liabilities	(326,664)	(159,016)
Net cash flows (used in) provided by financing activities	(236,251)	87,253
Effect of exchange rate changes on cash and cash equivalents	453,160	697,954
Net (decrease) increase in cash and cash equivalents	(18,947,231)	4,702,951
Cash and cash equivalents at beginning of period	67,598,651	46,374,548
Cash and cash equivalents at end of period	\$ 48,651,420	51,077,499

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CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

(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 May 10, 2023.

(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, 2023:

- 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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Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

- (b) 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, 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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CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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”
- 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, 2022. For the related information, please refer to note 4 of the consolidated financial statements for the year ended December 31, 2022.

(b) Basis of consolidation

1. List of subsidiaries in the consolidated financial statements

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.3.31	2022.12.31	2022.3.31	
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 %	100.00 %	100.00 %	
"	Chalease International Financial Services (Labuan) Co., Ltd.	Leasing	100.00 %	100.00 %	100.00 %	

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CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.3.31	2022.12.31	2022.3.31	
The Company	Chalease International Financial Services (Singapore) Pte. Ltd.	Financing	100.00 %	100.00 %	100.00 %	
Chalease International Maritime Holding Co., Ltd.	Chalease International Financial Services (Liberia) Corp.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chalease Marine Co., Ltd.	Ship leasing business	100.00 %	100.00 %	-	% The subsidiary was established on January 3, 2022, and was invested on April 8, 2022.
"	Chalease Shipping Finance (Liberia) Co., Ltd.	Ship leasing business	100.00 %	100.00 %	-	% The subsidiary was established on January 18, 2022, and was invested on May 25, 2022.
Chalease International Financial Services (Liberia) Corp.	Chalease Bright Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chalease Virtue Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chalease Cherish Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chalease Harmony Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Ace Marine Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chalease Glory Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chalease Blossom Co., Ltd.	Ship leasing business	100.00 %	100.00 %	-	% The subsidiary was established on September 2, 2021, and was invested on April 15, 2022.
"	Chalease International Fortune Corp. (Liberia)	Ship leasing business	100.00 %	100.00 %	100.00 %	
Chalease Shipping Finance (Liberia) Co., Ltd.	Chalease Victory Co., Ltd.	Ship leasing business	100.00 %	100.00 %	-	% The subsidiary was established on March 25, 2022, and was invested on August 31, 2022.
Golden Bridge (B.V.I.) Corp.	My Leasing (Mauritius) Corp.	Investment	100.00 %	100.00 %	100.00 %	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.3.31	2022.12.31	2022.3.31	
Chalease International Financial Services (Singapore) Pte. Ltd.	Chalease International Financial Leasing Corp. (Formerly known as: Chalease International Finance Corporation)	Leasing	97.89 %	97.89 %	97.89 %	The subsidiary changed its name on September 6, 2022.
My Leasing (Mauritius) Corp. and Chalease International Financial Leasing Corp.	Chalease Finance International Corp.	Leasing	- %	- %	100.00 %	My Leasing (Mauritius) Corp. disposed its entire share in this subsidiary to Chalease International Financial Services (Singapore) Pte. Ltd. on December 16, 2022.
Chalease International Financial Services (Singapore) Pte. Ltd. and Chalease International Financial Leasing Corp.	Chalease Finance International Corp.	Leasing	100.00 %	100.00 %	- %	Chalease International Financial Services (Singapore) Pte. Ltd. acquired this subsidiary from My Leasing (Mauritius) Corp. on December 16, 2022.
Chalease International Financial Leasing Corp.	Chalease International Corp.	Trading	100.00 %	100.00 %	100.00 %	
"	Jirong Real Estate Co., Ltd.	House property leasing and management	100.00 %	100.00 %	100.00 %	
"	Chalease International Commercial Factoring Corporation	Factoring	100.00 %	100.00 %	100.00 %	
"	Chalease Commercial Factoring Corporation	Factoring	100.00 %	100.00 %	100.00 %	
Chalease International Company (Malaysia) Limited	Chalease International Company (UK) Limited	Consulting, aircraft leasing and investment	100.00 %	100.00 %	100.00 %	
"	Chalease Berjaya Credit Sdn. Bhd.	Installment sales	70.00 %	70.00 %	70.00 %	
"	Chalease Royal Leasing Plc.	Leasing	60.00 %	60.00 %	60.00 %	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.3.31	2022.12.31	2022.3.31	
Chailease International Company (Malaysia) Limited	Chailease Berjaya Finance Corporation	Leasing and financing	63.08 %	63.08 %	63.08 %	
"	Chailease Royal Finance Plc.	Financing	60.00 %	60.00 %	60.00 %	
"	Chailease Capital (Thailand) Co., Ltd.	Investment	49.00 %	49.00 %	49.00 %	
"	Chailease Royal Insurance Broker Plc.	Insurance brokers	60.00 %	60.00 %	60.00 %	
Chailease International Company (Hong Kong) Limited	PT Chailease Indonesia Finance	Financing	75.00 %	75.00 %	75.00 %	
"	PT Chailease Finance Indonesia	Financing	85.00 %	85.00 %	85.00 %	
"	Chailease Management Consulting Co., Limited	Consulting	- %	- %	100.00 %	The subsidiary was dissolved on November 16, 2022.
Chailease Berjaya Credit Sdn. Bhd.	Chailease Agency Sdn. Bhd.	Insurance brokers	100.00 %	100.00 %	100.00 %	
"	Chailease Services Sdn. Bhd.	Insurance brokers	100.00 %	100.00 %	100.00 %	
Chailease International Company (UK) Limited	Chailease Finance Co., Ltd.	Installment sales, leasing, and factoring	100.00 %	100.00 %	100.00 %	
Chailease Finance Co., Ltd.	Fina Finance & Trading Co., Ltd.	Installment sales, trading, and factoring	100.00 %	100.00 %	100.00 %	
"	Chailease Specialty Finance Co., Ltd.	Installment sales	100.00 %	100.00 %	100.00 %	
Chailease International Company (Malaysia) Limited, Chailease Capital (Thailand) Co., Ltd. and Chailease Finance Co., Ltd.	Asia Sermkij Leasing Public Co., Ltd.	Installment sales of automobiles	50.41 %	50.41 %	50.41 %	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.3.31	2022.12.31	2022.3.31	
Chailease Finance Co., Ltd.	Chailease International Leasing Company Limited (Vietnam)	Leasing	100.00 %	100.00 %	100.00 %	
"	Chailease International Trading Company Limited (Vietnam)	Trading	100.00 %	100.00 %	100.00 %	
"	Chailease Auto Rental Co., Ltd.	Leasing	100.00 %	100.00 %	100.00 %	
"	Chailease Insurance Brokers Co., Ltd.	Personal and property insurance brokers	100.00 %	100.00 %	100.00 %	
"	Chailease Cloud Service Co., Ltd.	Software of cloud products, leasing, and installment sales	100.00 %	100.00 %	100.00 %	
"	Chailease Finance Securitization Trust 2019	Special purpose entity	- %	- %	- %	% The subsidiary was established on December 11, 2019. (Note a)
"	Chailease Finance Securitization Trust 2021	Special purpose entity	- %	- %	- %	% The subsidiary was established on April 15, 2022. (Note a)
"	Yun Tang Inc.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chailease Energy Integration Co., Ltd	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chailease Power Technology Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chung Cheng Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Ho Lien Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Tai Yuan Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chung Ho Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chung Yen Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	TUNG FENG INC.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chung Yu Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.3.31	2022.12.31	2022.3.31	
Chailease Finance Co., Ltd.	Chung Wei Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	TUNG CHING ENERGY TECHNOLOGY INC.	Solar power related business	100.00 %	100.00 %	100.00 %	
Chailease Finance Co., Ltd. and Chailease Auto Rental Co., Ltd.	He To Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
Chailease Power Technology Co., Ltd.	CHU CHIANG SOLAR ENERGY INC.	Solar power related business	100.00 %	100.00 %	100.00 %	
Jung Yu Energy Integration Co., Ltd.	Chung Ming Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chung Yao Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Yao Jih Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Ho Hsuan Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Hsia Ching Co., Ltd.	Solar power related business	94.76 %	94.76 %	80.00 %	
"	Kuang Hsi Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Ruo Chen Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Ruo Jing Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Ruo Tai Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Sheng Neng Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Jing Sheng Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chen Ying Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Jing Ying Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.3.31	2022.12.31	2022.3.31	
Jung Yu Energy Integration Co., Ltd.	Tien Hsiao Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chu To Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chailease Shihlin Energy Co., Ltd.	Solar power related business	80.00 %	80.00 %	80.00 %	
"	Hsu Li Energy Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Yun Yung Co., Ltd.	Solar power related business	80.00 %	80.00 %	-	% Jung Yu Energy Integration Co., Ltd. invested in this subsidiary on May 19, 2022.
"	Annan Energy CO., LTD.	Solar power related business	90.00 %	90.00 %	-	% Jung Yu Energy Integration Co., Ltd. invested in this subsidiary on May 25, 2022.
"	Chuang Neng Energy Integration Co., Ltd.	Solar power related business	100.00 %	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 related business	100.00 %	100.00 %	100.00 %	
"	Tien Chuan Intelligent Energy Co., Ltd.	Solar power related business	80.00 %	80.00 %	80.00 %	
"	Yu Heng Intelligent Energy Co., Ltd.	Solar power related business	80.00 %	80.00 %	80.00 %	
"	Kai Yang Intelligent Energy Co., Ltd.	Solar power related business	80.00 %	80.00 %	-	% Chung Ho Energy Integration Co., Ltd. invested in this subsidiary on May 18, 2022.
"	Yao Kuang Intelligent Energy Co., Ltd.	Solar power related business	80.00 %	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 related business	80.00 %	80.00 %	80.00 %	
"	Tien Jen Energy Co., Ltd.	Solar power related business	80.00 %	80.00 %	80.00 %	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.3.31	2022.12.31	2022.3.31	
Ho Lien Energy Integration Co., Ltd.	Tien Ying Energy Co., Ltd.	Solar power related business	80.00 %	80.00 %	80.00 %	
"	Tien Chu Energy Co., Ltd.	Solar power related business	80.00 %	80.00 %	80.00 %	
"	Tien Jui Energy Co., Ltd.	Solar power related business	80.00 %	80.00 %	80.00 %	
He To Energy Co., Ltd.	Chin Cheng Hung Energy Co., Ltd.	Solar power related business	100.00 %	- %	- %	% He To Energy Co., Ltd. invested this subsidiary on February 10, 2023.
"	Hao Ming Energy Co., Ltd.	Solar power related business	80.00 %	- %	- %	% He To Energy Co., Ltd. invested this subsidiary on February 10, 2023.
Ho Hsuan Co., Ltd.	Chiu Chu Co., Ltd.	Solar power related business	80.00 %	80.00 %	- %	% Ho Hsuan Co., Ltd. invested this subsidiary on April 15, 2022.
"	Chao Ming No.2 Energy Co., Ltd.	Solar Power related business	100.00 %	- %	- %	% Ho Hsuan Co., Ltd. invested this subsidiary on February 17, 2023.
"	Hao Hsuan Energy Integration Co., Ltd.	Solar Power related business	80.00 %	- %	- %	% Ho Hsuan Co., Ltd. invested this subsidiary on March 10, 2023.
Hsia Ching Co., Ltd.	CHUAN CHEN TECHNOLOGY INC.	Solar power related business	100.00 %	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 related business	100.00 %	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 %	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.3.31	2022.12.31	2022.3.31	
Chailease Finance Co., Ltd. and Fina Finance & Trading Co., Ltd.	Jung Yu Energy Integration Co., Ltd.	Solar power related 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 %	
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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

(c) Income taxes

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

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

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

(d) Employee benefits

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

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

The preparation of the consolidated financial statements in conformity with the Regulations and IFRSs (in accordance with IAS 34 “Interim Financial Reporting” and endorsed by the FSC) requires management to make judgments, estimates and assumptions that affect the application of the accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

The preparation of the consolidated interim financial statements, estimates and underlying assumptions are reviewed on an ongoing basis which are in conformity with the consolidated financial statements for the year ended December 31, 2022. For related information, please refer to Note (5) of the consolidated financial statements for the year ended December 31, 2022.

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>2023.3.31</u>	<u>2022.12.31</u>	<u>2022.3.31</u>
Cash and bank deposits	\$ 47,762,873	65,081,484	48,953,622
Time deposits	377,409	1,900,765	1,409,729
Cash equivalents-repurchase bills	<u>511,138</u>	<u>616,402</u>	<u>714,148</u>
Cash and cash equivalents in consolidated statements of cash flows	<u>\$ 48,651,420</u>	<u>67,598,651</u>	<u>51,077,499</u>

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

(b) Financial instruments

1. The components of financial assets were as follows:

	<u>2023.3.31</u>	<u>2022.12.31</u>	<u>2022.3.31</u>
Financial assets designated at fair value through profit or loss			
Mandatorily measured at fair value through profit or loss:			
Securities of listed companies	\$ 11,863	11,089	7,920
Private equity	480	480	480
Non-hedging derivatives	3,179,326	3,429,745	1,560,281
Convertible bonds	14,214	95,189	85,024
Convertible preferred stocks	23,564	23,611	19,239
Bond options	<u>1,200</u>	<u>1,800</u>	<u>1,800</u>
Sub-total	<u>3,230,647</u>	<u>3,561,914</u>	<u>1,674,744</u>
Financial assets at fair value through other comprehensive income			
Securities of listed companies	903,333	779,372	976,924
Emerging stock	-	7,514	14,942
Private equity	<u>250,578</u>	<u>249,784</u>	<u>271,602</u>
Sub-total	<u>1,153,911</u>	<u>1,036,670</u>	<u>1,263,468</u>
Financial assets measured at amortized cost			
Investment in debt securities	<u>25,823,160</u>	<u>25,202,444</u>	<u>31,719,541</u>
Financial assets for hedging	<u>1,555,490</u>	<u>1,460,312</u>	<u>366,799</u>
Total	<u>\$ 31,763,208</u>	<u>31,261,340</u>	<u>35,024,552</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)(k). The amount of gain or loss on remeasurement of fair value, please refer to Note (6)(s).

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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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 2023 and 2027, and bear effective annual interest rates ranging from 3.48%-8.50%. As of March 31, 2023 and December 31, 2022, the amounts of accumulated impairment losses were \$62,349 and \$61,159, respectively. For the amount of gain or loss on valuation of the debt securities, please refer to Note (6)(r).

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

(c) Derivative instruments used for hedging

1. As of March 31, 2023, December 31, 2022, and March 31, 2022, the Group held derivative instruments qualified for hedge accounting as follows:

1) Cross currency swap contracts:

Nominal Amount		2023.3.31			Contract Period
		Currency	Interest Rate Payable	Interest Rate Receivable	
USD	4,000	USD to MYR	3.28 %	90-Day LIBOR+1.5%	2020.09.10~
MYR	16,672				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	14,500	USD to MYR	5.22 %	5.95%	2022.10.27~
MYR	68,759				2025.10.27
USD	12,000	USD to MYR	5.00 %	90-Day Term SOFR+ 1.71%	2023.01.09~
MYR	52,512				2026.01.09
USD	60,000	USD to CNY	3.88 %	90-Day LIBOR+ 1.4%	2020.08.12~
CNY	417,900				2023.08.11

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

		2023.3.31			
		Nominal Amount	Currency	Interest Rate Payable	Contract Period
USD	60,000	USD to CNY	3.78 %	90-Day LIBOR+ 1.4%	2020.09.14~
CNY	414,300				2023.09.14
USD	60,000	USD to CNY	3.78 %	90-Day LIBOR+ 1.4%	2020.09.21~
CNY	413,400				2023.09.21
USD	33,000	USD to CNY	4.03 %	90-Day LIBOR+ 1.4%	2021.06.07~
CNY	210,540				2024.06.07
USD	33,000	USD to CNY	3.96 %	90-Day LIBOR+ 1.4%	2021.07.19~
CNY	213,510				2024.07.19
USD	33,000	USD to CNY	3.95 %	90-Day LIBOR+ 1.4%	2021.07.26~
CNY	214,005				2024.07.26
USD	49,500	USD to CNY	3.91 %	90-Day LIBOR+ 1.4%	2021.08.09~
CNY	320,166				2024.08.09
USD	33,000	USD to CNY	4.41 %	90-Day LIBOR+ 1.4%	2021.11.22~
CNY	211,332				2024.11.22
USD	49,500	USD to CNY	4.64 %	90-Day LIBOR+ 1.4%	2021.11.29~
CNY	316,058				2024.11.29
USD	49,500	USD to CNY	4.53 %	90-Day LIBOR+ 1.4%	2021.12.08~
CNY	315,315				2024.12.06
USD	49,500	USD to CNY	4.60 %	90-Day LIBOR+ 1.4%	2021.12.15~
CNY	314,078				2024.12.13
USD	30,000	USD to CNY	4.59 %	90-Day LIBOR+ 1.4%	2022.06.30~
CNY	201,450				2025.06.30
USD	35,000	USD to CNY	4.21 %	90-Day LIBOR+ 1.4%	2022.10.24~
CNY	251,160				2025.10.24
USD	57,000	USD to CNY	4.63 %	90-Day LIBOR+ 1.4%	2023.02.14~
CNY	386,916				2026.02.13
USD	57,000	USD to CNY	4.24 %	90-Day LIBOR+ 1.4%	2023.03.28~
CNY	389,709				2026.03.27
USD	50,000	USD to CNY	6.35 %	3.75%	2020.10.22~
CNY	327,500				2023.10.22

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

		2023.3.31			
Nominal Amount		Currency	Interest Rate	Interest Rate Receivable	Contract
			Payable		Period
USD	50,000	USD to CNY	6.35 %	3.75%	2020.10.22~
CNY	327,000				2023.10.22
USD	50,000	USD to CNY	6.35 %	3.75%	2020.10.22~
CNY	327,000				2023.10.22
USD	50,000	USD to CNY	6.30 %	3.75%	2020.10.22~
CNY	326,890				2023.10.22
USD	50,000	USD to CNY	6.05 %	3.75%	2020.10.22~
CNY	327,550				2023.10.22
USD	50,000	USD to CNY	6.29 %	3.75%	2021.10.22~
CNY	322,500				2023.10.22
JPY	8,000,000	JPY to CNY	3.70 %	90-Day TIBOR+ 0.94%	2020.07.16~
CNY	524,400				2023.05.26
JPY	7,000,000	JPY to CNY	4.53 %	3-Years TSR+ 1.05%	2021.12.03~
CNY	390,250				2024.09.06
JPY	6,300,000	JPY to CNY	4.52 %	3-Years TSR+ 1.05%	2021.12.06~
CNY	354,375				2024.09.06
USD	21,000	USD to VND	3.45 %	90-Day LIBOR+ 1.3%	2020.12.23~
VND	485,730,000				2023.12.22
USD	21,000	USD to VND	3.10 %	90-Day LIBOR+ 1.3%	2021.04.16~
VND	484,680,000				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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

		2022.12.31			
		Nominal Amount	Currency	Interest Rate Payable	Contract Period
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	14,500	USD to MYR	5.22%	5.95%	2022.10.27~
MYR	68,759				2025.10.27
USD	60,000	USD to CNY	4.18%	90-Day LIBOR+ 1.4%	2020.01.13~
CNY	418,200				2023.01.13
USD	60,000	USD to CNY	3.98%	90-Day LIBOR+ 1.4%	2020.02.18~
CNY	418,800				2023.02.17
USD	60,000	USD to CNY	3.88%	90-Day LIBOR+ 1.4%	2020.08.12~
CNY	417,900				2023.08.11
USD	60,000	USD to CNY	3.78%	90-Day LIBOR+ 1.4%	2020.09.14~
CNY	414,300				2023.09.14
USD	60,000	USD to CNY	3.78%	90-Day LIBOR+ 1.4%	2020.09.21~
CNY	413,400				2023.09.21
USD	33,000	USD to CNY	4.03%	90-Day LIBOR+ 1.4%	2021.06.07~
CNY	210,540				2024.06.07
USD	33,000	USD to CNY	3.96%	90-Day LIBOR+ 1.4%	2021.07.19~
CNY	213,510				2024.07.19
USD	33,000	USD to CNY	3.95%	90-Day LIBOR+ 1.4%	2021.07.26~
CNY	214,005				2024.07.26

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

		2022.12.31			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
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	35,000	USD to CNY	4.21%	90-Day LIBOR+ 1.4%	2022.10.24~
CNY	251,160				2025.10.24
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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

		2022.12.31			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
JPY	6,300,000	JPY to CNY	4.52%	3-Year TSR+ 1.05%	2021.12.06~
CNY	354,375				2024.09.06
USD	30,000	USD to VND	3.45%	90-Day LIBOR+ 1.3%	2020.12.23~
VND	693,900,000				2023.12.22
USD	30,000	USD to VND	3.10%	90-Day LIBOR+ 1.3%	2021.04.16~
VND	692,400,000				2023.12.22
USD	100,000	USD to THB	2.27%	90-Day LIBOR+ 1.65%	2021.01.11~
THB	2,993,000				2024.01.11
USD	60,000	USD to THB	2.57%	90-Day LIBOR+ 1.65%	2022.01.21~
THB	2,002,200				2025.01.21
USD	60,000	USD to THB	2.57%	90-Day LIBOR+ 1.65%	2022.02.18~
THB	2,002,200				2025.02.18

		2022.3.31			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	12,000	USD to MYR	3.28%	90-Day LIBOR+1.5%	2020.09.10~
MYR	50,016				2023.09.10
USD	10,000	USD to MYR	3.98%	90-Day LIBOR+1.5%	2021.05.10~
MYR	41,095				2024.05.10
USD	30,000	USD to MYR	4.22%	90-Day LIBOR+ 1.62%	2021.12.06~
MYR	127,020				2024.12.06
USD	30,000	USD to MYR	4.23%	90-Day Term SOFR+ 1.83%	2022.03.29~
MYR	126,750				2025.03.28
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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

		2022.3.31			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	50,000	USD to CNY	4.18%	90-Day LIBOR+ 1.4%	2019.08.26~
CNY	352,650				2022.08.26
USD	60,000	USD to CNY	4.18%	90-Day LIBOR+ 1.4%	2020.01.13~
CNY	418,200				2023.01.13
USD	60,000	USD to CNY	3.98%	90-Day LIBOR+ 1.4%	2020.02.18~
CNY	418,800				2023.02.17
USD	60,000	USD to CNY	3.88%	90-Day LIBOR+ 1.4%	2020.08.12~
CNY	417,900				2023.08.11
USD	60,000	USD to CNY	3.78%	90-Day LIBOR+ 1.4%	2020.09.14~
CNY	414,300				2023.09.14
USD	60,000	USD to CNY	3.78%	90-Day LIBOR+ 1.4%	2020.09.21~
CNY	413,400				2023.09.21
USD	33,000	USD to CNY	4.03%	90-Day LIBOR+ 1.4%	2021.06.07~
CNY	210,540				2024.06.07
USD	33,000	USD to CNY	3.96%	90-Day LIBOR+ 1.4%	2021.07.19~
CNY	213,510				2024.07.19
USD	33,000	USD to CNY	3.95%	90-Day LIBOR+ 1.4%	2021.07.26~
CNY	214,005				2024.07.26
USD	49,500	USD to CNY	3.91%	90-Day LIBOR+ 1.4%	2021.08.09~
CNY	320,166				2024.08.09
USD	33,000	USD to CNY	4.41%	90-Day LIBOR+ 1.4%	2021.11.22~
CNY	211,332				2024.11.22
USD	49,500	USD to CNY	4.64%	90-Day LIBOR+ 1.4%	2021.11.29~
CNY	316,058				2024.11.29
USD	49,500	USD to CNY	4.53%	90-Day LIBOR+ 1.4%	2021.12.08~
CNY	315,315				2024.12.06
USD	49,500	USD to CNY	4.60%	90-Day LIBOR+ 1.4%	2021.12.15~
CNY	314,078				2024.12.13
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,500				2023.10.22

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

		2022.3.31			
Nominal Amount		Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,000				2023.10.22
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,000				2023.10.22
USD	50,000	USD to CNY	6.30%	3.75%	2020.10.22~
CNY	326,890				2023.10.22
USD	50,000	USD to CNY	6.05%	3.75%	2020.10.22~
CNY	327,550				2023.10.22
USD	50,000	USD to CNY	6.29%	3.75%	2021.10.22~
CNY	322,500				2023.10.22
JPY	8,000,000	JPY to CNY	3.70%	90-Day TIBOR+ 0.94%	2020.07.16~
CNY	524,400				2023.05.26
JPY	7,000,000	JPY to CNY	4.53%	3-Years TSR+ 1.05%	2021.12.03~
CNY	390,250				2024.09.06
JPY	6,300,000	JPY to CNY	4.52%	3-Years TSR+ 1.05%	2021.12.06~
CNY	354,375				2024.09.06
HKD	400,000	HKD to CNY	4.34%	90-Day HIBOR+ 1.4%	2019.11.25~
CNY	359,120				2022.11.25
HKD	300,000	HKD to CNY	4.16%	90-Day HIBOR+ 1.4%	2019.11.27~
CNY	269,400				2022.11.28
HKD	300,000	HKD to CNY	4.36%	90-Day HIBOR+ 1.4%	2019.12.09~
CNY	270,842				2022.12.09
USD	30,000	USD to VND	3.45%	90-Day LIBOR+ 1.3%	2020.12.23~
VND	693,900,000				2024.12.22
USD	30,000	USD to VND	3.10%	90-Day LIBOR+ 1.3%	2021.04.16~
VND	692,400,000				2023.12.22
USD	100,000	USD to THB	2.27%	90-Day LIBOR+ 1.65%	2021.01.11~
THB	2,993,000				2024.01.11
USD	60,000	USD to THB	2.57%	90-Day LIBOR+ 1.65%	2022.01.21~
THB	2,002,000				2025.01.21
USD	60,000	USD to THB	2.57%	90-Day LIBOR+ 1.65%	2022.02.18~
THB	2,002,000				2025.02.18

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

2) Interest rate swap contracts:

		2023.3.31		
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
		2022.12.31		
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
		2022.3.31		
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

- 3) The Group uses the forward exchanged contracts as its strategy to hedge its estimated foreign currency exposure in respect of forecasted purchases over the following twelve months. For information related to the items designated as hedging instruments at the reporting date, please refer to Note (6)(c)2.(2) "the forward exchange contracts under cash flow hedge".

2. Cash flow hedge

- 1) 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
		2023.3.31	2022.12.31	2022.3.31		
USD loans, JPY loans and HKD loans	Cross currency swap	\$ 1,552,250	1,425,749	353,300	2020~2026	2020~2026
USD loans, JPY loans and HKD loans	Cross currency swap	(969,059)	(793,253)	(1,920,389)	2020~2026	2020~2026
Floating interest rate loans	Interest rate swap	3,240	2,582	(2,967)	2021~2024	2021~2024
		For the three months ended March 31,				
Item		2023		2022		
The fair value adjustment to other comprehensive income		\$ (136,001)		(88,506)		

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

- 2) 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:

2023.3.31	Contract amount	Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
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	-
Forward exchange purchased (USD loans)	USD 20,000	USD to VND	2022.12.16~ 2023.12.14	23,510	-
Forward exchange purchased (USD loans)	USD 18,000	USD to VND	2023.01.11~ 2024.01.11	23,450	-

2022.12.31	Contract amount	Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
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	-
Forward exchange purchased (USD loans)	USD 20,000	USD to VND	2022.12.16~ 2023.12.14	23,510	-

2022.3.31	Contract amount	Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
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	-

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

2022.3.31	Contract amount	Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
Forward exchange purchased (USD loans)	USD 3,000	USD to VND	2021.07.07~ 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 2,000	USD to VND	2021.10.15~ 2022.10.14	22,756	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021.10.22~ 2022.10.21	22,750	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021.11.12~ 2022.11.10	22,642	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021.12.10~ 2022.09.09	23,018	-
Forward exchange purchased (USD loans)	USD 20,000	USD to VND	2021.12.17~ 2022.12.16	22,950	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2022.02.14~ 2022.08.15	22,720	-

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

	Cash flow hedge reserve (Continuing hedges)
2023.3.31 USD loans	\$ <u><u>(27,641)</u></u>
2022.12.31 USD loans	\$ <u><u>31,981</u></u>
2022.3.31 USD loans	\$ <u><u>13,499</u></u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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

	<u>For the three months ended March 31,</u>	
	<u>2023</u>	<u>2022</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>(59,156)</u>	<u>7,069</u>

3. Hedge of net investment in foreign operation

The fair value of the equity investment in foreign investee, Chailease International Financial Services (Singapore) Pte. Ltd. and 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>2023.3.31</u>	<u>2022.12.31</u>	<u>2022.3.31</u>
Equity investment measured in USD	Foreign currency borrowings	\$ <u>4,065,100</u>	<u>3,439,520</u>	<u>9,360,375</u>

<u>Item</u>	<u>For the three months ended March 31,</u>	
	<u>2023</u>	<u>2022</u>
The fair value adjustment to other comprehensive income	\$ <u>29,533</u>	<u>(321,790)</u>

The inadequacy in profit or loss arising from the hedges of net investments in foreign operations, Chailease International Financial Services (Singapore) Pte. Ltd. and Golden Bridge (B.V.I.) Corp., was not recognized in the financial statements for the three months ended March 31, 2023 and 2022.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

(d) Accounts receivable, net

	<u>2023.3.31</u>	<u>2022.12.31</u>	<u>2022.3.31</u>
Current			
Accounts receivable	\$ 60,656,334	58,161,844	50,163,873
Less: Allowance for impairment	<u>(1,488,151)</u>	<u>(1,272,695)</u>	<u>(954,408)</u>
	59,168,183	56,889,149	49,209,465
Installment sales receivable	151,566,667	148,082,448	130,787,254
Less: Unearned interests	<u>(19,834,440)</u>	<u>(19,076,966)</u>	<u>(15,648,967)</u>
Allowance for impairment	<u>(3,162,624)</u>	<u>(3,315,529)</u>	<u>(3,248,740)</u>
	128,569,603	125,689,953	111,889,547
Leases receivable (included operating leases)	256,926,864	255,073,082	238,995,246
Less: Unearned revenue	<u>(31,388,246)</u>	<u>(31,309,529)</u>	<u>(28,869,056)</u>
Allowance for impairment	<u>(5,788,349)</u>	<u>(5,206,884)</u>	<u>(4,671,775)</u>
	219,750,269	218,556,669	205,454,415
Loans receivable	104,412,161	101,224,296	87,516,130
Less: Allowance for impairment	<u>(1,923,285)</u>	<u>(1,891,823)</u>	<u>(1,559,213)</u>
	102,488,876	99,332,473	85,956,917
Sub-total of current accounts	<u>509,976,931</u>	<u>500,468,244</u>	<u>452,510,344</u>
Non-Current			
Accounts receivable	40,614,826	39,328,469	31,416,565
Less: Allowance for impairment	<u>(588,168)</u>	<u>(576,972)</u>	<u>(432,193)</u>
	40,026,658	38,751,497	30,984,372
Installment sales receivable	98,351,876	94,002,133	76,787,167
Less: Unearned interests	<u>(11,886,899)</u>	<u>(11,277,793)</u>	<u>(9,100,792)</u>
Allowance for impairment	<u>(1,435,296)</u>	<u>(1,477,220)</u>	<u>(1,643,566)</u>
	85,029,681	81,247,120	66,042,809
Leases receivable	14,179,660	14,919,290	13,386,876
Less: Unearned revenue	<u>(1,425,745)</u>	<u>(1,421,838)</u>	<u>(1,202,146)</u>
Allowance for impairment	<u>(106,789)</u>	<u>(113,958)</u>	<u>(103,638)</u>
	12,647,126	13,383,494	12,081,092
Loans receivable	22,066,848	23,571,517	18,300,254
Less: Allowance for impairment	<u>(550,342)</u>	<u>(575,183)</u>	<u>(336,853)</u>
	21,516,506	22,996,334	17,963,401
Sub-total of non-current accounts	<u>159,219,971</u>	<u>156,378,445</u>	<u>127,071,674</u>
Total accounts receivable	<u><u>\$ 669,196,902</u></u>	<u><u>656,846,689</u></u>	<u><u>579,582,018</u></u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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

	For the three months ended March 31,	
	2023	2022
Opening balance	\$ 14,430,264	12,665,666
Impairment loss recognized	3,021,703	1,711,285
Bad debts written off	(2,422,734)	(1,710,241)
Effect of exchange rate changes	13,771	283,676
Ending balance	<u><u>\$ 15,043,004</u></u>	<u><u>12,950,386</u></u>

2. Receivables arising from installment sales and capital leases transactions, which were partially pledged for the repayment or collaterals of bank loans, were discussed further in Note (8).
3. A maturity analysis of capital lease payments, showing the undiscounted lease payments to be received after the reporting date is as follows:

	2023.3.31	2022.12.31	2022.3.31
Less than one year	\$ 125,708,075	141,570,931	134,696,937
One to two years	106,310,573	89,478,612	83,023,839
Two to three years	30,246,135	30,048,169	27,577,742
Three to four years	5,721,765	5,768,076	4,453,397
Four to five years	1,874,474	1,741,385	1,262,362
More than five years	<u>1,001,024</u>	<u>1,117,231</u>	<u>1,135,224</u>
Gross investment in the leases	270,862,046	269,724,404	252,149,501
Unearned revenue	<u>(32,813,991)</u>	<u>(32,731,367)</u>	<u>(30,071,202)</u>
Present value of minimum leases receivable	<u><u>\$ 238,048,055</u></u>	<u><u>236,993,037</u></u>	<u><u>222,078,299</u></u>

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

	Gross investment in the installment sales	Unearned interests	Present value of installment sales receivable
March 31, 2023			
Within operating cycle	\$ 151,566,667	(19,834,440)	131,732,227
Beyond one operating cycle to 5 years	94,956,399	(11,591,641)	83,364,758
Beyond 5 years	<u>3,395,477</u>	<u>(295,258)</u>	<u>3,100,219</u>
	<u><u>\$ 249,918,543</u></u>	<u><u>(31,721,339)</u></u>	<u><u>218,197,204</u></u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

	Gross investment in the installment sales	Unearned interests	Present value of installment sales receivable
December 31, 2022			
Within operating cycle	\$ 148,082,448	(19,076,966)	129,005,482
Beyond one operating cycle to 5 years	90,712,024	(10,993,384)	79,718,640
Beyond 5 years	<u>3,290,109</u>	<u>(284,409)</u>	<u>3,005,700</u>
	<u>\$ 242,084,581</u>	<u>(30,354,759)</u>	<u>211,729,822</u>
March 31, 2022			
Within operating cycle	\$ 130,787,254	(15,648,967)	115,138,287
Beyond one operating cycle to 5 years	73,958,217	(8,861,780)	65,096,437
Beyond 5 years	<u>2,828,950</u>	<u>(239,012)</u>	<u>2,589,938</u>
	<u>\$ 207,574,421</u>	<u>(24,749,759)</u>	<u>182,824,662</u>

5. 2019 Securitization

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

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

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

These beneficiary certificates are redeemable for the period from December 11, 2019 to December 11, 2026. Specific terms and conditions of the beneficiary certificates are as follows:

Class of beneficiary certificates issued	Order of principal repayment	Issue amount /par value	Issue price	Contract Interest rate	Payment frequency
twAAA	1st	3,840,000	3,840,000	1.30 %	Monthly
twA	2nd	445,000	445,000	1.70 %	Monthly
Subordinated	3rd	1,045,149	1,242,765	None	Monthly

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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

	2023.3.31	2022.12.31	2022.3.31
Prepayments	\$ 5,154,106	4,937,022	4,384,744
Prepaid expenses	4,313,679	4,162,196	3,851,489
Foreclosed assets	727,655	556,435	148,141
Others	28,572	20,090	9,780
	\$ 10,224,012	9,675,743	8,394,154

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

As of March 31, 2023, December 31, 2022, and March 31, 2022, foreclosed assets held by the Group were as follows:

	<u>2023.3.31</u>	<u>2022.12.31</u>	<u>2022.3.31</u>
Foreclosed assets	\$ 905,147	702,570	217,596
Less: Accumulated impairment	(177,492)	(146,135)	(69,455)
	<u>\$ 727,655</u>	<u>556,435</u>	<u>148,141</u>

For the three months ended March 31, 2023 and 2022, the Group recognized an impairment loss of \$30,427 and \$13,725, respectively, for certain foreclosed assets. Certain foreclosed assets were disposed to non-related parties and a disposal loss of \$66,583 and \$37,731 for the three months ended March 31, 2023 and 2022, 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>2023.3.31</u>	<u>2022.12.31</u>	<u>2022.3.31</u>
Investments in associates	<u>\$ 2,786,429</u>	<u>2,562,210</u>	<u>1,928,296</u>
	<u>For the three months ended March 31,</u>		
	<u>2023</u> <u>2022</u>		
Comprehensive income attributable to the Group			
Gain (loss) in the period	\$ 85,824		(14,260)
Other comprehensive income	(10,845)		(7,583)
Total comprehensive income	<u>\$ 74,979</u>		<u>(21,843)</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 three months ended March 31, 2023 and 2022, 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, 2023	\$ 3,502,838	21,936,627	54,599,144	323,273	80,361,882
Additions	-	1,768,449	3,228,326	41,793	5,038,568
Disposals	-	(1,224,079)	(57,939)	(1,508)	(1,283,526)
Effect of movements in exchange rate	7,887	(18,767)	173	(275)	(10,982)
Balance at March 31, 2023	<u>\$ 3,510,725</u>	<u>22,462,230</u>	<u>57,769,704</u>	<u>363,283</u>	<u>84,105,942</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

	<u>Land and buildings</u>	<u>Transportation equipment</u>	<u>Machinery and miscellaneous equipment</u>	<u>Leasehold improvements</u>	<u>Total</u>
Balance at January 1, 2022	\$ 3,473,504	19,360,345	41,559,417	304,697	64,697,963
Additions	-	1,569,236	5,176,077	778	6,746,091
Disposals	-	(1,350,638)	(66,270)	-	(1,416,908)
Effect of movements in exchange rate	56,702	82,107	13,743	2,826	155,378
Balance at March 31, 2022	<u>\$ 3,530,206</u>	<u>19,661,050</u>	<u>46,682,967</u>	<u>308,301</u>	<u>70,182,524</u>
Depreciation and impairment losses:					
Balance at January 1, 2023	\$ 805,625	6,917,646	6,936,987	244,282	14,904,540
Depreciation	13,535	936,930	509,792	7,971	1,468,228
Impairment loss	-	99,226	689	-	99,915
Disposals	-	(802,091)	(20,872)	(1,437)	(824,400)
Effect of movements in exchange rate	1,816	(1,399)	7,231	(232)	7,416
Balance at March 31, 2023	<u>\$ 820,976</u>	<u>7,150,312</u>	<u>7,433,827</u>	<u>250,584</u>	<u>15,655,699</u>
Balance at January 1, 2022	\$ 745,120	6,532,682	4,966,971	212,521	12,457,294
Depreciation	13,410	822,097	492,990	7,533	1,336,030
Impairment loss	-	135,297	10,539	-	145,836
Disposals	-	(1,076,182)	(18,232)	-	(1,094,414)
Effect of movements in exchange rate	12,040	24,768	10,115	1,880	48,803
Balance at March 31, 2022	<u>\$ 770,570</u>	<u>6,438,662</u>	<u>5,462,383</u>	<u>221,934</u>	<u>12,893,549</u>
Carrying amounts:					
Balance at January 1, 2023	<u>\$ 2,697,213</u>	<u>15,018,981</u>	<u>47,662,157</u>	<u>78,991</u>	<u>65,457,342</u>
Balance at March 31, 2023	<u>\$ 2,689,749</u>	<u>15,311,918</u>	<u>50,335,877</u>	<u>112,699</u>	<u>68,450,243</u>
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 March 31, 2022	<u>\$ 2,759,636</u>	<u>13,222,388</u>	<u>41,220,584</u>	<u>86,367</u>	<u>57,288,975</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 1.66%~7.10% and 0.96%~2.86% as of March 31, 2023 and 2022, 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).

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

(h) Right-of-use assets

The Group leases many assets including land and buildings and transportation equipment. Information for the three months ended March 31, 2023 and 2022, was as follows:

	Land and buildings	Transportation equipment	Total
Cost:			
Balance as of January 1, 2023	\$ 7,466,492	144,366	7,610,858
Additions	351,235	20,763	371,998
Disposal and termination of contract prior to maturity	(82,000)	-	(82,000)
Effect of changes in foreign exchange rates	1,210	697	1,907
Balance as of March 31, 2023	<u><u>\$ 7,736,937</u></u>	<u><u>165,826</u></u>	<u><u>7,902,763</u></u>
Balance as of January 1, 2022	\$ 6,156,739	156,896	6,313,635
Additions	443,628	562	444,190
Disposal and termination of contract prior to maturity	(41,323)	-	(41,323)
Effect of changes in foreign exchange rates	19,434	5,848	25,282
Balance as of March 31, 2022	<u><u>\$ 6,578,478</u></u>	<u><u>163,306</u></u>	<u><u>6,741,784</u></u>
Accumulated depreciation and impairment losses:			
Balance as of January 1, 2023	\$ 1,500,219	73,944	1,574,163
Depreciation	183,324	12,514	195,838
Impairment loss	1,736	-	1,736
Disposal and termination of contract prior to maturity	(43,838)	-	(43,838)
Effect of changes in foreign exchange rates	389	356	745
Balance as of March 31, 2023	<u><u>\$ 1,641,830</u></u>	<u><u>86,814</u></u>	<u><u>1,728,644</u></u>
Balance as of January 1, 2022	\$ 1,201,352	77,820	1,279,172
Depreciation	171,154	12,431	183,585
Disposal and termination of contract prior to maturity	(25,690)	-	(25,690)
Effect of changes in foreign exchange rates	3,511	3,165	6,676
Balance as of March 31, 2022	<u><u>\$ 1,350,327</u></u>	<u><u>93,416</u></u>	<u><u>1,443,743</u></u>
Carrying amount:			
Balance as of January 1, 2023	<u><u>\$ 5,966,273</u></u>	<u><u>70,422</u></u>	<u><u>6,036,695</u></u>
Balance as of March 31, 2023	<u><u>\$ 6,095,107</u></u>	<u><u>79,012</u></u>	<u><u>6,174,119</u></u>
Balance as of January 1, 2022	<u><u>\$ 4,955,387</u></u>	<u><u>79,076</u></u>	<u><u>5,034,463</u></u>
Balance as of March 31, 2022	<u><u>\$ 5,228,151</u></u>	<u><u>69,890</u></u>	<u><u>5,298,041</u></u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

(i) Short-term notes and bills payable

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

2023.3.31			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	1.16%~2.41%	\$ 71,985,300
	Bills Finance Company	1.13%~2.79%	33,670,600
Less: Discount on short-term notes and bills payable			(760,562)
Total			<u><u>\$ 104,895,338</u></u>
2022.12.31			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	0.81%~2.21%	\$ 64,020,000
	Bills Finance Company	0.20%~2.51%	35,454,500
Less: Discount on short-term notes and bills payable			(762,575)
Total			<u><u>\$ 98,711,925</u></u>
2022.3.31			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	0.37%~2.00%	\$ 71,053,900
	Bills Finance Company	0.38%~1.13%	27,720,000
Less: Discount on short-term notes and bills payable			(318,285)
Total			<u><u>\$ 98,455,615</u></u>

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

(j) Long-term and short-term borrowings

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

2023.3.31				
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	1.54%~2.82%	2023~2028	\$ 11,023,539
"	USD	5.47%~6.40%	2023~2026	5,094,365
"	THB	2.06%~3.72%	2023~2025	11,868,668
"	CNY	3.77%~5.03%	2023~2029	57,212,731
"	VND	3.56%~9.86%	2023~2024	8,764,261
"	MYR	3.00%~5.00%	2023~2027	4,792,756
Unsecured bank loans	TWD	1.15%~2.77%	2023~2031	200,205,249
"	USD	3.00%~6.22%	2023~2028	59,213,396
"	THB	1.45%~3.45%	2023~2025	21,095,845
"	CNY	3.50%~5.10%	2023~2026	22,154,542
"	EUR	3.30%~3.75%	2023	4,077,450
"	JPY	0.65%~1.37%	2023~2024	5,047,544
"	HKD	4.18%~4.90%	2023	620,644
"	SGD	5.15%	2023	229,100
"	PHP	7.14%~8.87%	2023~2026	490,735
"	MYR	3.00%~5.00%	2023	2,581,020
"	IDR	6.75%~7.15%	2023	148,189
"	KHR	4.00%~7.75%	2023~2025	477,085
Unsecured other loans	THB	1.50%~1.70%	2023	841,958
Notes payable from securitization	TWD	1.30%~1.72%	2023~2029	7,017,893
"	CNY	4.22%	2023~2024	4,285,256
Total				<u><u>\$ 427,242,226</u></u>
Current				\$ 268,128,026
Non-current				<u>159,114,200</u>
Total				<u><u>\$ 427,242,226</u></u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

2022.12.31				
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	1.38%~1.70%	2023~2025	\$ 11,345,000
"	USD	1.66%~6.17%	2023~2025	9,609,816
"	THB	1.78%~3.39%	2023~2025	11,020,952
"	CNY	3.77%~5.08%	2023~2029	57,272,674
"	VND	4.00%~12.00%	2023	5,051,094
"	MYR	3.00%~5.00%	2023~2027	4,852,756
Unsecured bank loans	TWD	1.15%~2.77%	2023~2031	204,929,211
"	USD	1.52%~6.50%	2023~2025	64,482,730
"	THB	1.35%~3.45%	2023~2025	23,084,655
"	CNY	3.30%~5.15%	2022~2025	22,998,047
"	EUR	2.10%~3.19%	2023	3,042,957
"	JPY	0.70%~1.37%	2023~2024	5,094,841
"	HKD	5.05%~5.75%	2023	787,589
"	SGD	5.50%	2023	274,559
"	PHP	5.74%~7.92%	2023~2024	439,794
"	MYR	3.00%~5.00%	2023	2,009,700
"	KHR	4.00%~7.50%	2023~2024	560,356
Unsecured other loans	THB	1.35%~1.85%	2023	1,582,905
Notes payable from securitization	TWD	1.30%~1.72%	2023~2029	9,027,000
"	CNY	4.08%~4.22%	2023	7,854,703
Total				<u><u>\$ 445,321,339</u></u>
Current				\$ 273,122,506
Non-current				<u>172,198,833</u>
Total				<u><u>\$ 445,321,339</u></u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

2022.3.31				
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	0.79%~1.20%	2022~2025	\$ 5,795,000
"	USD	1.05%~2.75%	2022~2025	4,930,334
"	THB	1.00%~3.30%	2022~2025	11,614,266
"	CNY	4.05%~5.70%	2022~2029	43,157,673
"	VND	1.95%~3.95%	2022~2023	6,524,036
"	MYR	3.00%~5.00%	2022~2026	4,248,400
Unsecured bank loans	TWD	0.80%~2.11%	2022~2031	164,401,446
"	USD	0.78%~5.50%	2022~2025	66,281,795
"	THB	1.00%~3.78%	2022~2025	19,878,010
"	CNY	3.60%~5.30%	2022~2025	22,543,919
"	EUR	0.58%~1.30%	2022	2,330,162
"	JPY	0.70%~1.37%	2022~2024	5,061,162
"	HKD	1.40%~1.90%	2022	4,458,403
"	SGD	1.48%~1.60%	2022	380,878
"	PHP	3.87%~6.44%	2022~2024	320,073
"	MYR	3.00%~5.00%	2022~2023	3,098,064
"	KHR	4.00%~7.00%	2022~2023	173,898
Unsecured other loans	TWD	4.00%	2022	145,534
"	THB	1.60%	2022	129,295
Notes payable from securitization	TWD	1.30%~1.70%	2022~2026	4,285,000
"	CNY	4.08%~4.30%	2022~2023	7,472,570
Total				\$ 377,229,918
Current				\$ 254,034,188
Non-current				123,195,730
Total				\$ 377,229,918

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

- 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 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.
- 10) 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.
- 11) 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.
- 12) 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.
- 13) 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.
- 14) 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, 2022, the Group was in compliance with the financial covenants mentioned above.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

(k) Bonds payable

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

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2023.3.31		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	-	"
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	"
2022.10.28~ 2025.10.28	1.900%	3,100,000	"	-	3,100,000	"
2023.03.30~ 2028.03.30	1.700%	4,300,000	"	-	4,300,000	"
2023.03.30~ 2030.03.30	1.850%	1,000,000	"	-	1,000,000	"
2023.03.30~ 2033.03.30	2.000%	4,000,000	"	-	4,000,000	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Period	Annual Interest Rate	Principal Amount		Repayment Terms	2023.3.31		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.	540,623	-	"
2021.04.07~2023.04.21	2.700%	THB	317,000	"	284,444	-	"
2021.06.18~2024.06.18	2.900%	THB	2,200,000	"	-	1,974,060	"
2021.08.27~2024.08.27	2.880%	THB	500,000	"	-	448,650	"
2021.08.30~2023.08.30	2.520%	THB	500,000	"	448,650	-	"
2021.10.07~2023.10.17	2.500%	THB	500,000	"	448,650	-	"
2021.10.07~2024.10.07	2.850%	THB	1,500,000	"	-	1,345,950	"
2021.11.23~2023.11.23	2.500%	THB	650,000	"	583,245	-	"
2022.08.02~2024.08.14	3.300%	THB	95,000	"	-	85,243	"
2022.11.18~2024.11.18	3.350%	THB	1,850,000	"	-	1,660,005	"
2022.11.18~2024.11.18	3.350%	THB	1,850,000	"	-	1,660,005	"
2022.12.08~2027.12.08	4.000%	THB	200,000	"	-	179,460	"
2023.03.03~2025.03.03	3.140%	THB	500,000	"	-	448,650	"
2023.03.03~2027.03.03	3.710%	THB	2,500,000	"	-	2,243,250	"
2022.05.03~2024.05.03	0%	THB	500,000	Payable at par value.	-	448,650	"
2022.07.14~2023.07.25	0%	THB	500,000	"	448,650	-	"
2022.09.20~2024.09.30	0%	THB	600,000	"	-	538,380	"
2022.09.30~2024.09.30	0%	THB	600,000	"	-	538,380	"
2022.10.07~2023.10.17	0%	THB	400,000	"	358,920	-	"
2022.11.18~2025.11.18	0%	THB	500,000	"	-	448,650	"
2022.11.18~2025.11.18	0%	THB	500,000	"	-	448,650	"
2022.12.08~2025.01.21	0%	THB	650,000	"	-	583,245	"
2022.12.08~2025.12.11	0%	THB	150,000	"	-	134,595	"
2023.03.03~2025.03.03	0%	THB	2,100,000	"	-	1,884,330	"
2023.03.03~2026.03.03	0%	THB	400,000	"	-	358,920	"
2020.10.22~2023.10.22	3.750%	USD	300,000	Payable in Jump sum. Interest rate is fixed. Interest is payable semi-annually.	9,157,814	-	"
Bonds payable (Gross)					21,570,996	64,579,073	
Discounts on bonds payable					(8,140)	(330,801)	
					<u>\$ 21,562,856</u>	<u>64,248,272</u>	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2022.12.31		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	-	"
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	"
2022.10.28~ 2025.10.28	1.900%	3,100,000	"	-	3,100,000	"
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	"
2020.08.28~ 2023.11.28	3.750%	THB 602,500	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	538,695	-	"
2021.04.07~ 2023.04.21	2.700%	THB 317,000	"	283,430	-	"
2021.06.18~ 2024.06.18	2.900%	THB 2,200,000	"	-	1,967,020	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Period	Annual Interest Rate	Principal Amount		Repayment Terms	2022.12.31		Collateral
					Within Operating Cycle	Beyond Operating Cycle	
2021.08.27~ 2024.08.27	2.880%	THB	500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	447,050	None
2021.08.30~ 2023.08.30	2.520%	THB	500,000	"	447,050	-	"
2021.10.07~ 2023.10.17	2.500%	THB	500,000	"	447,050	-	"
2021.10.07~ 2024.10.07	2.850%	THB	1,500,000	"	-	1,341,150	"
2021.11.23~ 2023.11.23	2.500%	THB	650,000	"	581,165	-	"
2022.08.02~ 2024.08.14	3.300%	THB	95,000	"	-	84,939	"
2022.11.18~ 2024.11.18	3.350%	THB	1,850,000	"	-	1,654,085	"
2022.11.18~ 2024.11.18	3.350%	THB	1,850,000	"	-	1,654,085	"
2022.12.08~ 2027.12.08	4.000%	THB	200,000	"	-	178,820	"
2020.02.17~ 2023.02.17	0%	THB	600,000	Payable at par value.	536,460	-	"
2020.03.26~ 2023.03.26	0%	THB	500,000	"	447,050	-	"
2021.03.18~ 2023.03.18	0%	THB	200,000	"	178,820	-	"
2022.05.03~ 2024.05.03	0%	THB	500,000	"	-	447,050	"
2022.07.14~ 2023.07.25	0%	THB	500,000	"	447,050	-	"
2022.09.20~ 2024.09.30	0%	THB	600,000	"	-	536,460	"
2022.09.30~ 2024.09.30	0%	THB	600,000	"	-	536,460	"
2022.10.07~ 2023.10.17	0%	THB	400,000	"	357,640	-	"
2022.11.18~ 2025.11.18	0%	THB	500,000	"	-	447,050	"
2022.11.18~ 2025.11.18	0%	THB	500,000	"	-	447,050	"
2022.12.08~ 2025.01.21	0%	THB	650,000	"	-	581,165	"
2022.12.08~ 2025.12.11	0%	THB	150,000	"	-	134,115	"
2020.10.22~ 2023.10.22	3.750%	USD	300,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	9,147,305	-	"
Bonds payable (Gross)					22,711,715	50,306,499	
Discounts on bonds payable					(18,587)	(229,325)	
					<u>\$ 22,693,128</u>	<u>50,077,174</u>	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2022.3.31		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~ 2022.05.17	1.350%	1,700,000	"	1,700,000	-	"
2017.05.17~ 2024.05.17	1.700%	500,000	"	-	500,000	"
2017.11.09~ 2022.11.09	1.100%	1,000,000	"	1,000,000	-	"
2018.09.26~ 2023.09.26	0.980%	1,600,000	"	1,600,000	-	"
2018.09.26~ 2025.09.26	1.260%	700,000	"	-	700,000	"
2019.05.09~ 2024.05.09	0.980%	2,950,000	"	-	2,950,000	"
2019.05.09~ 2026.05.09	1.150%	500,000	"	-	500,000	"
2019.05.29~ 2024.05.29	0.980%	2,850,000	"	-	2,850,000	"
2020.04.22~ 2025.04.22	0.660%	3,500,000	"	-	3,500,000	"
2020.10.12~ 2027.10.12	0.730%	550,000	"	-	550,000	"
2020.10.12~ 2030.10.12	0.900%	700,000	"	-	700,000	"
2021.05.06~ 2026.05.06	0.750%	4,600,000	"	-	4,600,000	"
2021.06.25~ 2028.06.25	0.680%	3,100,000	"	-	3,100,000	"
2021.06.25~ 2031.06.25	0.850%	900,000	"	-	900,000	"
2021.06.25~ 2036.06.25	1.000%	200,000	"	-	200,000	"
2021.07.27~ 2026.07.27	0.700%	2,200,000	"	-	2,200,000	"
2021.10.08~ 2028.10.08	0.700%	1,550,000	"	-	1,550,000	"
2021.10.08~ 2031.10.08	0.850%	1,100,000	"	-	1,100,000	"
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	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Period	Annual Interest Rate	Principal Amount		Repayment Terms	2022.3.31		Collateral
					Within Operating Cycle	Beyond Operating Cycle	
2019.07.26~ 2022.07.26	3.150%	THB	500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	432,550	-	None
2019.08.16~ 2022.08.16	3.150%	THB	200,000	"	173,020	-	"
2020.08.28~ 2022.08.28	3.250%	THB	721,500	"	624,170	-	"
2020.08.28~ 2023.11.28	3.750%	THB	602,500	"	-	521,223	"
2020.12.18~ 2022.12.18	3.250%	THB	416,000	"	359,881	-	"
2021.04.07~ 2023.04.21	2.700%	THB	317,000	"	-	274,236	"
2021.06.18~ 2024.06.18	2.900%	THB	2,200,000	"	-	1,903,220	"
2021.08.27~ 2024.08.27	2.880%	THB	500,000	"	-	432,550	"
2021.08.30~ 2023.08.30	2.520%	THB	500,000	"	-	432,550	"
2021.10.07~ 2023.10.17	2.500%	THB	500,000	"	-	432,550	"
2021.10.07~ 2024.10.07	2.850%	THB	1,500,000	"	-	1,297,650	"
2021.11.23~ 2023.11.23	2.500%	THB	650,000	"	-	562,315	"
2019.05.17~ 2022.05.17	3.150%	THB	200,000	Payable in lump sum. Interest rate is floated. Interest is payable quarterly.	173,020	-	"
2019.06.19~ 2022.06.30	3.150%	THB	270,000	"	233,577	-	"
2019.08.08~ 2022.08.08	3.150%	THB	800,000	"	692,080	-	"
2020.02.17~ 2023.02.17	0%	THB	600,000	Payable at par value.	519,060	-	"
2020.03.26~ 2023.03.26	0%	THB	500,000	"	432,550	-	"
2021.03.17~ 2022.09.14	0%	THB	300,000	"	259,530	-	"
2021.03.18~ 2023.03.18	0%	THB	200,000	"	173,020	-	"
2021.03.19~ 2022.07.01	0%	THB	56,000	"	48,446	-	"
2020.10.22~ 2023.10.22	3.750%	USD	300,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	8,588,526	-	"
Bonds payable (Gross)					17,309,430	38,006,294	
Discounts on bonds payable					(33,099)	(6,604)	
					<u><u>\$ 17,276,331</u></u>	<u><u>37,999,690</u></u>	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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

	<u>2023.3.31</u>	<u>2022.12.31</u>	<u>2022.3.31</u>
Total convertible corporate bonds issued	\$ 6,000,000	6,000,000	6,000,000
Unamortized discounted corporate bonds payable	<u>(72,727)</u>	<u>(83,318)</u>	<u>(114,907)</u>
Corporate bonds issued balance	<u>\$ 5,927,273</u>	<u>5,916,682</u>	<u>5,885,093</u>
Embedded derivative - call options, included in financial assets at fair value through profit or loss	<u>\$ 1,200</u>	<u>1,800</u>	<u>1,800</u>
Equity component - conversion options, included in capital surplus - stock options	<u>\$ 149,771</u>	<u>149,771</u>	<u>149,771</u>
		<u>For the three months ended March 31,</u>	
		<u>2023</u>	<u>2022</u>
Embedded derivative - gain (loss) on remeasurement of call option at fair value		\$ <u>(600)</u>	<u>(600)</u>
Interest expense		<u>\$ 10,591</u>	<u>10,526</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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

(l) Lease liabilities

The Group's lease liabilities were as follows:

	<u>2023.3.31</u>	<u>2022.12.31</u>	<u>2022.3.31</u>
Current	\$ <u>2,175,357</u>	<u>1,920,279</u>	<u>1,381,578</u>
Non-current	\$ <u>4,082,081</u>	<u>4,173,612</u>	<u>3,969,579</u>

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

The amounts recognized in profit or loss were as follows:

	<u>For the three months ended March 31,</u>	
	<u>2023</u>	<u>2022</u>
Interest on lease liabilities	\$ <u>20,194</u>	<u>9,824</u>
Variable lease payments not included in the measurement of lease liabilities	\$ <u>113,462</u>	<u>72,291</u>
Expenses relating to short-term leases	\$ <u>113,886</u>	<u>91,888</u>

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

	<u>For the three months ended March 31,</u>	
	<u>2023</u>	<u>2022</u>
Total cash outflow for leases	\$ <u>419,878</u>	<u>333,019</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.

(m) 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, 2022 and 2021.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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

	For the three months ended March 31,	
	2023	2022
Operating expenses	\$ <u>14,877</u>	<u>14,914</u>

2. Defined contribution plans

The pension costs incurred from the contributions were as follows:

	For the three months ended March 31,	
	2023	2022
Operating expenses	\$ <u>136,867</u>	<u>101,215</u>
(n) Income taxes		

The components of income tax were as follows:

	For the three months ended March 31,	
	2023	2022
Total income tax expense from continuing operations	\$ <u>2,667,167</u>	<u>2,799,238</u>

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

	For the three months ended March 31,	
	2023	2022
Components that may be reclassified to profit or loss:		
Foreign currency translation differences for foreign operations	\$ <u>(12,343)</u>	<u>44,701</u>

The Group is closely monitoring developments related to the implementation of the international tax reforms introducing a global minimum top-up tax.

The International Accounting Standards Board issued amendments to IAS 12 that provide a temporary mandatory exception from deferred tax accounting for the top-up tax and require new disclosures in the annual financial statements. However, since none of the jurisdictions in which the Group operates had enacted or substantively enacted the tax legislation related to the top-up tax at the date when the consolidated financial statements for the three-month ended March 31, 2023 were authorized for issue, there is no impact on the consolidated financial statements in the said period.

In light of the exception from deferred tax accounting, the Group is focusing its assessment on the potential current tax impacts of the top-up tax. Once changes to the tax laws in any jurisdiction in which the Group operates are enacted or substantively enacted, the Group may be subject to the top-up tax. As of March 31, 2023, the Group did not have sufficient information to determine the potential quantitative impact.

(o) Share capital and other equity accounts

Except for the following, there were no significant changes in capital and other equity for the three months ended March 31, 2023 and 2022. Please refer to Note (6)(o) of the 2022 annual consolidated financial statements for other related information.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

1.Share capital

- 1) As of March 31, 2023 and 2022, 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 March 31, 2023 and 2022, 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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

As of March 31, 2023, December 31, 2022, and March 31, 2022, the Company has listed 68,596, 81,201 and 11 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, TAIFXIRS and COSMOS3 at 11:00 a.m. of the day of the pricing base date and reset record date (must be a business day for Taipei's financial institutions). If the above quotations cannot be obtained on reset record date, interest rate shall be decided by the issuer in good faith and taken into account of reasonable market rate;

C. Dividend Distributions: Cash dividends shall be distributed annually at one time. Once the Company's audited financial reports have been acknowledged in the annual general meeting, the Board of Directors shall set the record date for the distribution of Preferred Dividends of such financial year. Dividend distribution for the years of issuance and redemption shall be calculated pursuant to actual outstanding days of the given year;

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

- 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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

2.Capital surplus

The components of capital surplus were as follows:

	<u>2023.3.31</u>	<u>2022.12.31</u>	<u>2022.3.31</u>
Share capital	\$ 41,680,279	41,680,279	30,852,945
Changes in equity of associates and joint ventures accounted for using equity method	18,560	18,560	44,455
Change in ownership in subsidiaries	8,874	3,641	-
Issuance of convertible bonds	149,771	149,771	149,771
Others	<u>2,871</u>	<u>2,871</u>	<u>3,133</u>
	<u><u>\$ 41,860,355</u></u>	<u><u>41,855,122</u></u>	<u><u>31,050,304</u></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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

2) Earnings distribution

On March 28, 2023, the Company's board of directors resolved to appropriate the 2022 earnings. On May 20, 2022, the shareholders resolved to distribute the 2021 earnings. These earnings were appropriated as follows:

	2022		2021	
	Amount per share (TWDS)	Total amount	Amount per share (TWDS)	Total amount
Dividends distributed to common shareholders				
Cash	\$ 6.4	10,130,651	6.0	8,702,367
Shares	0.2	316,583	0.5	725,197
Total		<u>\$ 10,447,234</u>		<u>9,427,564</u>
Dividends distributed to preferred shareholders				
Series A preferred shares		<u>570,000</u>		<u>570,000</u>

As of May 10, 2023, the abovementioned 2022 earnings appropriation has yet to be approved by the stockholders.

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 three months ended March 31,	
	2023	2022
Opening balance	\$ 8,836,306	6,890,196
Attributable to non-controlling interests		
Net income	320,723	336,776
Other comprehensive income	79,022	227,815
Cash capital increase in subsidiary	90,420	136,269
Capital increase not recognized based on shareholding ratios	(5,233)	-
The Group purchases shares from non-controlling interests	(7)	110,000
Ending balance	<u>\$ 9,321,231</u>	<u>7,701,056</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

(p) Earnings per share

1. Basic earnings per share

The basic earnings per share was calculated as follows:

	For the three months ended March 31,	
	2023	2022
Profit attributable to the owners of the Company	\$ 6,889,600	7,169,996
Profit attributable to common stockholders of the Company	<u>\$ 6,889,600</u>	<u>7,169,996</u>
Weighted average number of ordinary shares	<u>1,582,914</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 March 31,	
	2023	2022
Profit attributable to ordinary shareholders of the Company (basic)	\$ 6,889,600	7,169,996
Effect of dilutive potential ordinary shares		
Interest expense on convertible bonds and other income and expenses, net of tax	11,191	11,126
Profit attributable to ordinary shareholders of the Company (diluted)	<u>\$ 6,900,791</u>	<u>7,181,122</u>

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

	For the three months ended March 31,	
	2023	2022
Weighted-average number of ordinary shares (basic)	1,582,914	1,522,914
Effect of dilutive potential ordinary shares		
Effect of conversion of convertible bonds	21,771	21,660
Effect of employee share bonus	19	12
Weighted-average number of ordinary shares (diluted)	<u>1,604,704</u>	<u>1,544,586</u>

(q) 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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

For the three months ended March 31, 2023 and 2022, the Company estimated its employees' remuneration amounting to \$1,033 and \$794, and directors' remuneration amounting to \$6,890 and \$5,293, 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 2023 and 2022. 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 2022 and 2021, the Company recognized employees' remuneration amounting to \$5,346 and \$3,531, and directors' remuneration amounting to \$23,815 and \$20,045. The amounts, as stated in the condensed interim consolidated financial statements, are identical to those of the actual distributions for 2022 and 2021. Related information would be available at the Market Observation Post System website.

(r) Net other income and expenses

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

	For the three months ended March 31,	
	2023	2022
Net losses on disposal of foreclosed assets	\$ (66,583)	(37,731)
Net impairment losses on foreclosed assets	(30,427)	(13,725)
Impairment loss on financial assets	(1,190)	-
Gain on doubtful debt recoveries	359,449	277,596
Net impairment losses on right-of use assets	(1,736)	-
	\$ 259,513	226,140

(s) Other gains and losses

The components of other gains and losses were as follows:

	For the three months ended March 31,	
	2023	2022
Interest on lease liabilities	\$ (20,194)	(9,824)
Interest expense	-	(2,835)
Net foreign exchange gains	42,890	55,952
Net gains on disposal of property, plant and equipment	217	784
Net gains on valuation of financial assets measured at fair value through profit or loss	39,222	20,936
Effect of changes in lease contract	-	341
Others	1,178,093	831,360
	\$ 1,240,228	896,714

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

(t) 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 March 31, 2023, December 31, 2022, and March 31, 2022, the maximum exposure to credit risks amounted to \$784,449,764, \$780,881,778 and \$689,288,381, respectively.

The non-performing loans (net of allowance for doubtful accounts) amounted to \$40,067, \$44,041 and \$56,002 as of March 31, 2023, December 31, 2022, and March 31, 2022, 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
March 31, 2023					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	\$ 344,898,715	211,537,484	77,044,617	-	633,480,816
Lifetime ECL	-	773,583	17,378,557	3,905,390	22,057,530
Past due or monitored					
Lifetime ECL	2,001,926	717,673	7,285,482	30,967	10,036,048
Impaired					
Lifetime ECL	7,511,881	6,998,244	3,726,915	347,423	18,584,463
Gross carrying amounts	<u>\$ 354,412,522</u>	<u>220,026,984</u>	<u>105,435,571</u>	<u>4,283,780</u>	<u>684,158,857</u>
Allowance for losses	6,042,948	5,855,754	2,986,311	117,009	15,002,022
Carrying amount	<u>\$ 348,369,574</u>	<u>214,171,230</u>	<u>102,449,260</u>	<u>4,166,771</u>	<u>669,156,835</u>

Taiwan

	For the three months ended March 31, 2023			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2023	\$ 3,185,123	147,721	2,640,912	5,973,756
Impairment loss (profit) recognized	(131,014)	31,629	1,328,539	1,229,154
Transfer to lifetime ECL- credit impaired	(8,013)	-	8,013	-
Bad debts written-off	(20,946)	-	(1,133,902)	(1,154,848)
Others	(3,814)	(76)	(1,224)	(5,114)
Balance at March 31, 2023	<u>\$ 3,021,336</u>	<u>179,274</u>	<u>2,842,338</u>	<u>6,042,948</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

China

	For the three months ended March 31, 2023			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2023	\$ 2,987,742	33,139	2,224,066	5,244,947
Impairment loss recognized	274,471	1,705	797,229	1,073,405
Transfer to lifetime ECL-not credit impaired	(10,973)	10,973	-	-
Transfer to lifetime ECL- credit impaired	(65,948)	-	65,948	-
Bad debts written-off	-	-	(489,083)	(489,083)
Others	15,292	154	11,039	26,485
Balance at March 31, 2023	<u>\$ 3,200,584</u>	<u>45,971</u>	<u>2,609,199</u>	<u>5,855,754</u>

ASEAN

	For the three months ended March 31, 2023			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2023	\$ 999,152	794,230	1,250,716	3,044,098
Impairment loss (profit) recognized	272,711	(22,095)	477,126	727,742
Transfer to lifetime ECL-not credit impaired	(262,900)	262,900	-	-
Transfer to lifetime ECL- credit impaired	(52,625)	(191,162)	243,787	-
Bad debts written-off	(78)	(7,517)	(771,208)	(778,803)
Others	(1,818)	(1,335)	(3,573)	(6,726)
Balance at March 31, 2023	<u>\$ 954,442</u>	<u>835,021</u>	<u>1,196,848</u>	<u>2,986,311</u>

Others

	For the three months ended March 31, 2023			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2023	\$ -	125,115	4,814	129,929
Impairment profit recognized	-	(12,046)	-	(12,046)
Transfer to lifetime ECL- credit impaired	-	(10,542)	10,542	-
Others	-	(850)	(24)	(874)
Balance at March 31, 2023	<u>\$ -</u>	<u>101,677</u>	<u>15,332</u>	<u>117,009</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

	<u>Taiwan</u>	<u>China</u>	<u>ASEAN</u>	<u>Others</u>	<u>Total</u>
December 31, 2022					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	\$ 337,055,367	211,213,667	74,029,298	-	622,298,332
Lifetime ECL	-	771,244	17,903,285	4,490,687	23,165,216
Past due or monitored					
Lifetime ECL	1,659,547	770,188	7,197,882	29,936	9,657,553
Impaired					
Lifetime ECL	<u>6,421,424</u>	<u>5,895,265</u>	<u>3,407,385</u>	<u>350,203</u>	<u>16,074,277</u>
Gross carrying amounts	<u>\$ 345,136,338</u>	<u>218,650,364</u>	<u>102,537,850</u>	<u>4,870,826</u>	<u>671,195,378</u>
Allowance for losses	<u>5,973,756</u>	<u>5,244,947</u>	<u>3,044,098</u>	<u>129,929</u>	<u>14,392,730</u>
Carrying amount	<u>\$ 339,162,582</u>	<u>213,405,417</u>	<u>99,493,752</u>	<u>4,740,897</u>	<u>656,802,648</u>

Taiwan

	For the year ended December 31, 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	374,882	82,115	3,706,789	4,163,786
Bad debts written-off	(39,247)	-	(3,365,853)	(3,405,100)
Others	<u>36,944</u>	<u>894</u>	<u>22,718</u>	<u>60,556</u>
Balance at December 31, 2022	<u>\$ 3,185,123</u>	<u>147,721</u>	<u>2,640,912</u>	<u>5,973,756</u>

China

	For the year ended December 31, 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	(135,494)	(10,399)	3,059,630	2,913,737
Transfer to lifetime ECL-not credit impaired	(22,002)	22,002	-	-
Transfer to lifetime ECL- credit impaired	(175,330)	-	175,330	-
Bad debts written-off	-	-	(2,618,139)	(2,618,139)
Others	<u>49,235</u>	<u>277</u>	<u>21,439</u>	<u>70,951</u>
Balance at December 31, 2022	<u>\$ 2,987,742</u>	<u>33,139</u>	<u>2,224,066</u>	<u>5,244,947</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

ASEAN

	For the year ended December 31, 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	639,532	136,893	1,512,256	2,288,681
Transfer to lifetime ECL-not credit impaired	(221,330)	221,330	-	-
Transfer to lifetime ECL- credit impaired	(270,248)	(68,485)	338,733	-
Bad debts written-off	(866)	(2,184)	(1,916,072)	(1,919,122)
Others	60,415	43,410	84,422	188,247
Balance at December 31, 2022	<u>\$ 999,152</u>	<u>794,230</u>	<u>1,250,716</u>	<u>3,044,098</u>

Others

	For the year ended December 31, 2022			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2022	\$ -	101,064	256	101,320
Impairment loss recognized	-	17,769	-	17,769
Transfer to lifetime ECL- credit impaired	-	(4,597)	4,597	-
Others	-	10,879	(39)	10,840
Balance at December 31, 2022	<u>\$ -</u>	<u>125,115</u>	<u>4,814</u>	<u>129,929</u>

	Taiwan	China	ASEAN	Others	Total
March 31, 2022					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	\$ 288,180,728	202,183,488	62,735,459	-	553,099,675
Lifetime ECL	-	837,119	14,267,511	4,753,592	19,858,222
Past due or monitored					
Lifetime ECL	1,636,157	50,206	4,487,735	45,739	6,219,837
Impaired					
Lifetime ECL	5,948,907	4,164,977	2,852,525	284,182	13,250,591
Gross carrying amounts	<u>\$ 295,765,792</u>	<u>207,235,790</u>	<u>84,343,230</u>	<u>5,083,513</u>	<u>592,428,325</u>
Allowance for losses	5,357,008	4,709,905	2,729,550	105,846	12,902,309
Carrying amount	<u>\$ 290,408,784</u>	<u>202,525,885</u>	<u>81,613,680</u>	<u>4,977,667</u>	<u>579,526,016</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Taiwan

	For the three months ended March 31, 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	192,032	17,411	641,478	850,921
Bad debts written-off	(5,285)	-	(661,006)	(666,291)
Others	11,463	280	6,121	17,864
Balance at March 31, 2022	<u>\$ 3,010,754</u>	<u>82,403</u>	<u>2,263,851</u>	<u>5,357,008</u>

China

	For the three months ended March 31, 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	(326,432)	(7,227)	788,053	454,394
Transfer to lifetime ECL-not credit impaired	(4,687)	4,687	-	-
Transfer to lifetime ECL- credit impaired	(41,325)	-	41,325	-
Bad debts written-off	-	-	(797,351)	(797,351)
Others	113,890	738	59,836	174,464
Balance at March 31, 2022	<u>\$ 3,012,779</u>	<u>19,457</u>	<u>1,677,669</u>	<u>4,709,905</u>

ASEAN

	For the three months ended March 31, 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	268,127	9,808	123,887	401,822
Transfer to lifetime ECL-not credit impaired	(129,523)	129,523	-	-
Transfer to lifetime ECL- credit impaired	(74,699)	(63,331)	138,030	-
Bad debts written-off	(224)	(542)	(245,832)	(246,598)
Others	27,700	17,110	43,224	88,034
Balance at March 31, 2022	<u>\$ 883,030</u>	<u>555,834</u>	<u>1,290,686</u>	<u>2,729,550</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Others

	For the three months ended March 31, 2022			Total
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	
Balance at January 1, 2022	\$ -	101,064	256	101,320
Impairment profit recognized	-	1,210	-	1,210
Transfer to lifetime ECL- credit impaired	-	(511)	511	-
Others	-	3,367	(51)	3,316
Balance at March 31, 2022	<u>\$ -</u>	<u>105,130</u>	<u>716</u>	<u>105,846</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:

	<u>2023.3.31</u>	<u>2022.12.31</u>	<u>2022.3.31</u>
Past due up to 30 days	\$ 1,533,552	1,601,057	844,426
Past due from 31 to 90 days	7,743,870	7,611,493	4,875,806
Past due from 91 to 180 days	284,827	111,739	14,690
Past due over 180 days	<u>473,799</u>	<u>333,264</u>	<u>484,915</u>
	<u>\$ 10,036,048</u>	<u>9,657,553</u>	<u>6,219,837</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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.

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>
March 31, 2023								
Non-derivative financial liabilities								
Secured bank loans	\$ 98,756,320	101,128,584	7,685,476	10,916,557	39,089,602	43,356,939	80,010	-
Unsecured bank and other loans	317,182,757	332,593,109	21,159,452	29,293,063	71,261,991	200,404,640	9,872,714	601,249
Notes payable from securitization	11,303,149	12,271,715	723,663	1,714,660	4,687,577	386,612	4,759,203	-
Short-term notes and bills payable	104,895,338	105,655,900	18,615,300	28,590,600	58,450,000	-	-	-
Bonds payables	91,738,401	98,514,594	363,303	659,646	14,214,335	57,463,060	25,814,250	-
Other payables	13,657,240	13,661,000	8,728,433	946,192	1,325,852	21,659	23,558	2,615,306
Deposits relating to collateral of customers	70,037,681	70,076,679	940,318	1,362,443	11,761,548	53,744,896	59,137	2,208,337
Lease liabilities	6,257,438	7,011,076	67,439	142,375	560,842	1,679,385	4,418,395	142,640
Derivative financial liabilities								
Financial liabilities for hedging	996,700	996,700	-	-	996,700	-	-	-
	<u>\$ 714,825,024</u>	<u>741,909,357</u>	<u>58,283,384</u>	<u>73,625,536</u>	<u>202,348,447</u>	<u>357,057,191</u>	<u>45,027,267</u>	<u>5,567,532</u>
December 31, 2022								
Non-derivative financial liabilities								
Secured bank loans	\$ 99,152,292	103,414,602	5,931,899	10,695,335	42,283,596	44,412,764	91,008	-
Unsecured bank and other loans	329,287,344	343,830,146	26,313,023	28,549,924	65,270,147	213,561,688	10,135,364	-
Notes payable from securitization	16,881,703	17,913,086	2,063,447	1,193,682	3,820,772	6,075,982	4,759,203	-
Short-term notes and bills payable	98,711,925	99,474,500	18,005,000	24,799,500	56,670,000	-	-	-
Bonds payables	78,686,984	83,861,669	51,495	1,391,602	14,798,363	47,229,669	20,390,540	-
Other payables	14,583,817	14,596,729	9,298,202	1,937,201	1,064,773	24,471	23,558	2,248,524
Deposits relating to collateral of customers	69,193,127	69,229,696	507,948	1,185,741	12,445,915	52,571,487	73,747	2,444,858
Lease liabilities	6,093,891	6,926,666	175,990	123,409	550,739	1,638,051	4,438,477	-
Derivative financial liabilities								
Financial liabilities for hedging	793,253	793,253	-	-	793,253	-	-	-
	<u>\$ 713,384,336</u>	<u>740,040,347</u>	<u>62,347,004</u>	<u>69,876,394</u>	<u>197,697,558</u>	<u>365,514,112</u>	<u>39,911,897</u>	<u>4,693,382</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

	Carrying amount	Contractual cash flows	Less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	More than 5 years	On demand
March 31, 2022								
Non-derivative financial liabilities								
Secured bank loans	\$ 76,269,709	79,270,969	4,022,075	13,093,818	30,242,456	31,783,755	128,865	-
Unsecured bank and other loans	289,202,639	299,247,394	31,173,513	30,503,709	57,166,338	174,829,655	4,544,561	1,029,618
Notes payable from securitization	11,757,570	11,757,570	1,022,630	2,326,683	3,819,273	4,588,984	-	-
Short-term notes and bills payable	98,455,615	98,773,900	14,753,900	20,850,000	63,170,000	-	-	-
Bonds payables	61,161,114	64,459,747	103,267	2,397,267	5,503,245	45,630,743	10,825,225	-
Other payables	19,481,613	19,487,120	12,966,397	161,137	2,527,726	1,385,156	23,375	2,423,329
Deposits relating to collateral of customers	64,112,274	64,184,469	501,359	1,043,460	9,786,742	50,710,146	70,399	2,072,363
Lease liabilities	5,351,157	6,067,288	63,407	125,031	503,758	1,486,434	3,887,453	1,205
Derivative financial liabilities								
Financial liabilities for hedging	1,923,356	1,923,356	-	-	1,920,389	2,967	-	-
	<u>\$ 627,715,047</u>	<u>645,171,813</u>	<u>64,606,548</u>	<u>70,501,105</u>	<u>174,639,927</u>	<u>310,417,840</u>	<u>19,479,878</u>	<u>5,526,515</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:

		2023.3.31		
		Foreign currency (In thousands)	Exchange rate	Functional currency
<u>Financial assets</u>				
<u>Monetary items</u>				
USD	\$	134,280.03	USD : TWD	4,088,827
		59,520.10	USD : VND	1,812,387
JPY		1,053,898.60	JPY : USD	241,132
EUR		173,093.15	EUR : USD	5,738,038
CNY		29,233.36	CNY : USD	129,533
HKD		182,510.70	HKD : USD	707,959
KHR		103,651,181.42	KHR : USD	776,451
SGD		15,333.44	SGD : USD	351,289
AUD		794.44	AUD : USD	16,151

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

2023.3.31				
	Foreign currency (In thousands)		Exchange rate	Functional currency
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	100,000.00	USD : TWD	30.4500	3,045,000
	49,243.51	USD : GBP	0.8083	1,499,465
JPY	660,000.00	JPY : USD	0.0075	150,928
EUR	123,000.00	EUR : USD	1.0887	4,077,450
HKD	160,000.00	HKD : USD	0.1274	620,644
KHR	63,700,000.00	KHR : USD	0.0002	477,085
SGD	10,000.00	SGD : USD	0.7524	229,100
CNY	21,000.00	CNY : USD	0.1455	93,053
2022.12.31				
	Foreign currency (In thousands)		Exchange rate	Functional currency
<u>Financial assets</u>				
<u>Monetary items</u>				
USD	\$ 149,488.02	USD : TWD	30.7100	4,590,777
	54,092.02	USD : GBP	0.8280	1,661,166
	22,276.75	USD : VND	23,899	684,119
JPY	904,987.09	JPY : USD	0.0076	210,319
EUR	141,815.59	EUR : USD	1.0655	4,640,206
CNY	26,068.74	CNY : USD	0.1435	114,911
HKD	221,048.76	HKD : USD	0.1282	870,490
KHR	116,979,018.16	KHR : USD	0.0002	869,739
SGD	15,515.25	SGD : USD	0.7450	354,989
AUD	794.43	AUD : USD	0.6783	16,548

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

		2022.12.31		
		Foreign currency (In thousands)	Exchange rate	Functional currency
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	100,000.00	USD : TWD	30.7100	3,071,000
	152,821.39	USD : VND	23,899	4,693,145
	52,931.26	USD : GBP	0.8280	1,625,519
JPY	570,000.00	JPY : USD	0.0076	132,511
EUR	93,000.00	EUR : USD	1.0655	3,042,957
HKD	200,000.00	HKD : USD	0.1282	787,589
KHR	75,084.20	KHR : USD	0.0002	560,356
SGD	12,000.00	SGD : USD	0.7450	274,558
CNY	18,000.00	CNY : USD	0.1435	79,346
		2022.3.31		
		Foreign currency (In thousands)	Exchange rate	Functional currency
<u>Financial assets</u>				
<u>Monetary items</u>				
USD	\$ 46,099.17	USD : TWD	28.6250	1,319,589
	60,901.82	USD : GBP	0.7609	1,743,314
	3,663.55	USD : VND	23,178	104,869
JPY	712,012.98	JPY : USD	0.0082	167,537
EUR	124,686.98	EUR : USD	1.1151	3,980,008
CNY	6,430.46	CNY : USD	0.1574	28,976
HKD	159,120.30	HKD : USD	0.1277	581,744
KHR	55,042,062.75	KHR : USD	0.0002	386,285
SGD	16,278.55	SGD : USD	0.7392	344,454
AUD	794.44	AUD : USD	0.7483	17,017

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

	2022.3.31			
	Foreign currency (In thousands)	Exchange rate		Functional currency
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	3,196.25	USD : VND	23,178	91,493
	60,901.82	USD : GBP	0.7609	1,743,314
JPY	120,000.00	JPY : USD	0.0082	28,236
EUR	73,000.00	EUR : USD	1.1151	2,330,162
HKD	145,000.00	HKD : USD	0.1277	530,118
KHR	24,600,000.00	KHR : USD	0.0002	172,643
SGD	18,000.00	SGD : USD	0.7392	380,878
CNY	4,000.00	CNY : USD	0.1574	18,023

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 before tax by \$183,452 and \$168,946, for the three months ended March 31, 2023 and 2022, 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 three months ended March 31, 2023 and 2022, the foreign currency gain, including realized and unrealized, amounted to \$42,890 and \$55,952, respectively.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

4. Interest analysis

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

Ending balance as of March 31, 2023	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	0.60 %	\$ 48,651,420	29,377,578	16,130,314	-	-	3,143,528
Debt securities	5.20 %	25,899,723	-	8,986,099	16,887,330	-	26,294
Non-hedging derivatives	4.43 %	3,179,326	-	1,141,158	2,038,168	-	-
Total accounts receivables	9.84 %	684,239,906	62,405,418	285,513,814	319,731,007	3,379,209	13,210,458
Financial assets for hedging	1.59 %	1,555,490	-	1,012,032	543,458	-	-
		763,525,865	91,782,996	312,783,417	339,199,963	3,379,209	16,380,280
Financial liabilities							
Secured bank loans	4.70 %	98,756,320	91,242,745	4,127,389	3,386,186	-	-
Unsecured bank and other loans	2.39 %	317,182,757	154,998,651	65,323,349	96,044,146	816,611	-
Short-term notes and bills payable	1.95 %	104,895,338	17,155,582	87,739,756	-	-	-
Bonds payables	1.80 %	91,738,401	7,982,430	5,005,042	63,250,929	15,500,000	-
Financial liabilities for hedging	0.33 %	996,700	-	996,700	-	-	-
Notes payable from securitization	2.84 %	11,303,149	-	6,561,149	68,812	4,673,188	-
Deposits relating to collateral of customers	0.07 %	70,037,681	-	4,389,105	9,337,522	492,719	55,818,335
Lease liabilities	2.09 %	6,257,438	-	889,063	1,391,003	3,977,372	-
		701,167,784	271,379,408	175,031,553	173,478,598	25,459,890	55,818,335
Net exposure		\$ 62,358,081	(179,596,412)	137,751,864	165,721,365	(22,080,681)	(39,438,055)

Ending balance as of December 31, 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	0.60 %	\$ 67,598,651	42,922,827	20,680,541	-	-	3,995,283
Debt securities	5.18 %	25,358,792	-	8,914,313	16,432,399	-	12,080
Non-hedging derivatives	4.44 %	3,429,745	-	1,002,744	2,427,001	-	-
Total accounts receivables	10.09 %	671,276,953	66,637,832	277,830,426	310,957,511	4,590,159	11,261,025
Financial assets for hedging	2.20 %	1,460,312	-	803,920	656,392	-	-
		769,124,453	109,560,659	309,231,944	330,473,303	4,590,159	15,268,388
Financial liabilities							
Secured bank loans	4.79 %	99,152,292	89,903,860	3,852,295	5,396,137	-	-
Unsecured bank and other loans	2.66 %	329,287,344	153,373,343	66,188,282	99,980,219	9,745,500	-
Short-term notes and bills payable	1.69 %	98,711,925	10,392,357	88,319,568	-	-	-
Bonds payables	1.93 %	78,686,984	7,982,117	6,145,823	54,059,044	10,500,000	-
Financial liabilities for hedging	1.62 %	793,253	-	793,253	-	-	-
Notes payable from securitization	3.17 %	16,881,703	-	7,981,001	8,900,702	-	-
Deposits relating to collateral of customers	0.07 %	69,193,127	-	4,899,357	11,598,822	58,336	52,636,612
Lease liabilities	2.11 %	6,093,891	-	828,065	1,372,702	3,893,124	-
		698,800,519	261,651,677	179,007,644	181,307,626	24,196,960	52,636,612
Net exposure		\$ 70,323,934	(152,091,018)	130,224,300	149,165,677	(19,606,801)	(37,368,224)

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Ending balance as of March 31, 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	0.62 %	\$ 51,077,499	32,395,097	17,731,538	-	-	950,864
Debt securities	5.02 %	31,804,565	-	10,942,335	20,862,230	-	-
Non-hedging derivatives	4.42 %	1,560,281	-	340,327	1,219,954	-	-
Total accounts receivables	9.66 %	592,532,404	60,720,215	252,091,436	265,860,910	4,147,228	9,712,615
Financial assets for hedging	0.64 %	366,799	-	29,751	337,048	-	-
		677,341,548	93,115,312	281,135,387	288,280,142	4,147,228	10,663,479
Financial liabilities							
Secured bank loans	3.92 %	76,269,709	63,849,326	4,810,611	7,609,772	-	-
Unsecured bank and other loans	2.18 %	289,202,639	137,328,196	60,328,673	87,081,402	4,464,368	-
Short-term notes and bills payable	0.73 %	98,455,615	11,856,125	86,599,490	-	-	-
Bonds payables	1.58 %	61,161,114	-	6,787,805	37,938,216	10,550,000	5,885,093
Financial liabilities for hedging	2.60 %	1,923,356	-	1,920,389	2,967	-	-
Notes payable from securitization	3.80 %	11,757,570	-	7,544,425	4,213,145	-	-
Deposits relating to collateral of customers	0.03 %	64,112,274	-	4,575,320	11,449,731	45,157	48,042,066
Lease liabilities	1.30 %	5,351,157	-	679,152	1,270,685	3,401,320	-
		608,233,434	213,033,647	173,245,865	149,565,918	18,460,845	53,927,159
Net exposure		\$ 69,108,114	(119,918,335)	107,889,522	138,714,224	(14,313,617)	(43,263,680)

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 \$384,215 and \$280,547 for the three months ended March 31, 2023 and 2022, respectively. This analysis assumes that all other variables remain constant.

5. Sensitivity analysis— equity price risk :

If the price of equity securities and beneficiary certificates changes, the impact on 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 three months ended March 31,			
	2023		2022	
	After-tax other comprehensive income	After-tax profit (loss)	After-tax other comprehensive income	After-tax profit (loss)
Increase 7%	\$ <u>81,271</u>	<u>223,417</u>	<u>88,854</u>	<u>109,808</u>
Decrease 7%	\$ <u>(81,271)</u>	<u>(223,417)</u>	<u>(88,854)</u>	<u>(109,808)</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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:

	March 31, 2023				
	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	\$ 3,230,647	11,863	1,200	3,217,584	3,230,647
Financial assets for hedging	1,555,490	-	1,555,490	-	1,555,490
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	903,333	903,333	-	-	903,333
Measure the fair value of unquoted equity instruments	250,578	-	67,295	183,283	250,578
Sub-total	1,153,911	903,333	67,295	183,283	1,153,911
Financial assets at amortized cost	25,823,160	-	-	-	-
Loans and receivable					
Cash and cash equivalents	48,651,420	-	-	-	-
Accounts receivable	669,196,902	-	-	-	-
Other financial assets	4,763,651	-	-	-	-
Refundable deposits	2,075,673	-	-	-	-
Restricted bank deposits	15,751,356	-	-	-	-
Sub-total	740,439,002	-	-	-	-
Total	\$ 772,202,210	915,196	1,623,985	3,400,867	5,940,048

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

March 31, 2023					
	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial liabilities for hedging	\$ 996,700	-	996,700	-	996,700
Measurement of financial liabilities at amortized cost					
Secured bank loans	98,756,320	-	-	-	-
Unsecured bank and other loans	317,182,757	-	-	-	-
Notes payable from securitization	11,303,149	-	-	-	-
Short-term notes and bills payable	104,895,338	-	-	-	-
Bonds payables	91,738,401	-	-	-	-
Other payables	13,657,240	-	-	-	-
Deposits relating to collateral of customers	70,037,681	-	-	-	-
Lease liabilities	6,257,438	-	-	-	-
Sub-total	713,828,324	-	-	-	-
Total	\$ 714,825,024	-	996,700	-	996,700
December 31, 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	\$ 3,561,914	11,089	1,800	3,549,025	3,561,914
Financial assets for hedging	1,460,312	-	1,460,312	-	1,460,312
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	786,886	779,372	7,514	-	786,886
Measure the fair value of unquoted equity instruments	249,784	-	64,167	185,617	249,784
Sub-total	1,036,670	779,372	71,681	185,617	1,036,670
Financial assets at amortized cost	25,202,444	-	-	-	-
Loans and receivable					
Cash and cash equivalents	67,598,651	-	-	-	-
Accounts receivable	656,846,689	-	-	-	-
Other financial assets	4,977,963	-	-	-	-
Refundable deposits	2,081,443	-	-	-	-
Restricted bank deposits	6,314,284	-	-	-	-
Sub-total	737,819,030	-	-	-	-
Total	\$ 769,080,370	790,461	1,533,793	3,734,642	6,058,896

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

		December 31, 2022			
		Fair value			
	Book value	Level 1	Level 2	Level 3	Total
Financial liabilities for hedging	<u>\$ 793,253</u>	<u>-</u>	<u>793,253</u>	<u>-</u>	<u>793,253</u>
Measurement of financial liabilities at amortized cost					
Secured bank loans	99,152,292	-	-	-	-
Unsecured bank and other loans	329,287,344	-	-	-	-
Notes payable from securitization	16,881,703	-	-	-	-
Short-term notes and bills payable	98,711,925	-	-	-	-
Bonds payables	78,686,984	-	-	-	-
Other payables	14,583,817	-	-	-	-
Deposits relating to collateral of customers	69,193,127	-	-	-	-
Lease liabilities	<u>6,093,891</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Sub-total	<u>712,591,083</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 713,384,336</u>	<u>-</u>	<u>793,253</u>	<u>-</u>	<u>793,253</u>
		March 31, 2022			
		Fair value			
	Book value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Financial assets at fair value through profit or loss, mandatorily measured at fair value	<u>\$ 1,674,744</u>	<u>7,920</u>	<u>1,800</u>	<u>1,665,024</u>	<u>1,674,744</u>
Financial assets for hedging	<u>366,799</u>	<u>-</u>	<u>366,799</u>	<u>-</u>	<u>366,799</u>
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	991,866	976,924	14,942	-	991,866
Measure the fair value of unquoted equity instruments	<u>271,602</u>	<u>-</u>	<u>85,679</u>	<u>185,923</u>	<u>271,602</u>
Sub-total	<u>1,263,468</u>	<u>976,924</u>	<u>100,621</u>	<u>185,923</u>	<u>1,263,468</u>
Financial assets at amortized cost	<u>31,719,541</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loans and receivable					
Cash and cash equivalents	51,077,499	-	-	-	-
Accounts receivable	579,582,018	-	-	-	-
Other financial assets	4,379,872	-	-	-	-
Refundable deposits	2,936,307	-	-	-	-
Restricted bank deposits	<u>4,481,092</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Sub-total	<u>642,456,788</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 677,481,340</u>	<u>984,844</u>	<u>469,220</u>	<u>1,850,947</u>	<u>3,305,011</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

		March 31, 2022			
		Fair value			Total
	Book value	Level 1	Level 2	Level 3	
Financial liabilities for hedging	<u>\$ 1,923,356</u>	<u>-</u>	<u>1,923,356</u>	<u>-</u>	<u>1,923,356</u>
Measurement of financial liabilities at amortized cost					
Secured bank loans	76,269,709	-	-	-	-
Unsecured bank and other loans	289,202,639	-	-	-	-
Notes payable from securitization	11,757,570	-	-	-	-
Short-term notes and bills payable	98,455,615	-	-	-	-
Bonds payables	61,161,114	-	-	-	-
Other payables	19,481,613	-	-	-	-
Deposits relating to collateral of customers	64,112,274	-	-	-	-
Lease liabilities	5,351,157	-	-	-	-
Sub-total	<u>625,791,691</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 627,715,047</u>	<u>-</u>	<u>1,923,356</u>	<u>-</u>	<u>1,923,356</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 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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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, 2023	\$ 3,549,025	185,617	3,734,642
Total gains and losses recognized:			
In profit or loss	39,086	-	39,086
In other comprehensive income	-	(2,187)	(2,187)
Purchase	483,800	-	483,800
Disposal	(853,330)	-	(853,330)
Effect of movements in exchange rate	(997)	(147)	(1,144)
Ending balance, March 31, 2023	<u>\$ 3,217,584</u>	<u>183,283</u>	<u>3,400,867</u>
Opening balance, January 1, 2022	\$ 1,405,270	136,991	1,542,261
Total gains and losses recognized:			
In profit or loss	20,763	-	20,763
In other comprehensive income	-	(71,752)	(71,752)
Purchase	356,900	120,000	476,900
Disposal	(121,295)	-	(121,295)
Effect of movements in exchange rate	3,386	684	4,070
Ending balance, March 31, 2022	<u>\$ 1,665,024</u>	<u>185,923</u>	<u>1,850,947</u>

For the three months ended March 31, 2023 and 2022, total gains and losses arising from the valuation of investments under Level 3 of the fair value hierarchy that were included in “other gains and losses” and “unrealized gains and losses from financial assets measured at fair value through other comprehensive” were as follows:

	<u>For the three months ended March 31,</u>	
	<u>2023</u>	<u>2022</u>
Total gains and losses recognized:		
In profit or loss, and presented in “other gains and losses”	\$ 39,086	20,763
In other comprehensive income, and presented in “unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income”	(2,187)	(71,752)

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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

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

Quantified information of significant unobservable inputs was as follows:

<u>Item</u>	<u>Valuation Technique</u>	<u>Significant Non-observable Input</u>	<u>The Relationship between Significant Non-observable Input and Fair Value</u>
Financial assets at fair value through other comprehensive income - investments in equity instruments without active market	Net Asset Value Method	Net Asset Value	Not applicable
Financial assets at fair value through profit or loss without active market	Black-Scholes Model	Stock Return Volatility (As of March 31, 2023, December 31, 2022 and March 31, 2022, Stock Return Volatility was at 2.46%~7.75%, 2.68%~8.35% and 2.37%~6.56%, respectively)	The higher stock return volatility, the higher the fair value
"	Discounted Cash Flow Method	Discount Rate (As of March 31, 2023, December 31, 2022 and March 31, 2022, Discount Rate was at 0.18%~4.49%, 0.28%~4.60% and 0.28%~5.13%, respectively)	The higher the discount rate, the lower the fair value

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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
March 31, 2023				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 174	(174)
"	Stock Return Volatility	10%	-	-
December 31, 2022				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 191	(191)
"	Stock Return Volatility	10%	-	-
March 31, 2022				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 76	(76)
"	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.

(u) Financial risk management

There were no significant changes in the Group's financial risk management and policies as disclosed in Note (6)(u) of the consolidated financial statements for the year ended December 31, 2022.

(v) 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, 2022. Also, management believes that there were no significant changes in the Group's capital management information as disclosed for the year ended December 31, 2022. Please refer to Note (6)(v) of the consolidated financial statements for the year ended December 31, 2022 for further details.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

(w) Financing activities not affecting current cash flow

For the three months ended March 31, 2023 and 2022, 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, 2023	Cash flows	Non-cash adjustments	March 31, 2023
Lease liabilities	\$ 6,093,891	(326,664)	490,211	6,257,438
Total liabilities from financing activities	<u>\$ 6,093,891</u>	<u>(326,664)</u>	<u>490,211</u>	<u>6,257,438</u>

	January 1, 2022	Cash flows	Non-cash adjustments	March 31, 2022
Lease liabilities	\$ 5,063,103	(159,016)	447,070	5,351,157
Total liabilities from financing activities	<u>\$ 5,063,103</u>	<u>(159,016)</u>	<u>447,070</u>	<u>5,351,157</u>

(7) Related party transactions

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

(b) Names and relationship of related parties

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

Name of related parties	Relationship with the Group
C&E Engine Leasing Limited	Associates
Chalease Resources Technology Co., Ltd. (Note 1)	"
Grand Pacific Investment & Development Co., Ltd.	Other related party
Chalease Construction & Development Corp.	"
Chaico Investment Corporation	"
Yellowstone Security Co., Ltd.	"
Yellowstone Service Co., Ltd.	"
CITC Enterprise (Thai) Co., Ltd.	"
Yellowstone Interior Design Company Limited	"
Global Hospitality Group Inc.	"
Global Property Management Co., Ltd.	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

<u>Name of related parties</u>	<u>Relationship with the Group</u>
Shanghai Chenglv Zhuozhong Property Management Co., Ltd.	Other related party
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 (Note 2)	"
Bangkok Insurance Public Company Limited (Note 2)	"
Sathorn City Tower Property Fund (Note 2)	"
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.	"
Shenyang Putai Hemodialysis Center Co., Ltd.	"
Qiqihar Zhongtai Nephrotic Hospital Co., Ltd.	"
Tonghua Zhongyi Hemodialysis Co., Ltd.	"
Les Terroirs de Chailease Co., Ltd.	"
Ysolar Co., Ltd.	"
Yi Yang Green Power Co., Ltd.	"
Ksolar Co., Ltd.	"
Lsolar Co., Ltd.	"
Likees Tech-Service Co., Ltd.	"
JLK Sake Co., Ltd.	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

<u>Name of related parties</u>	<u>Relationship with the Group</u>
Wei-Jian Investment Co., Ltd.	Other related party
Kai Yang Intelligent Energy Co., Ltd. (Note 3)	"
Yao Kuang Intelligent Energy Co., Ltd. (Note 3)	"

Note 1: The firm has been an associate recognized under equity method since March 15, 2023.

Note 2: The firm was no longer a related party since January 1, 2023.

Note 3: The firm became a subsidiary since May 18, 2022.

(c) Related-party transactions

1. Operating revenue

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

	<u>For the three months ended March 31,</u>
	<u>2023</u> <u>2022</u>
Other related parties	\$ <u>15,961</u> <u>5,371</u>

2. Receivables from related parties

Receivables of the Group from related parties were as follows:

<u>Account</u>	<u>Categories of related parties</u>	<u>2023.3.31</u>	<u>2022.12.31</u>	<u>2022.3.31</u>
Leases receivable	Other related parties	\$ 26,356	29,995	41,698
Accounts receivable	Other related parties	1,132	1,051	1,633
Other receivables	Other related parties	8,256	20,278	8,991
Other current assets	Other related parties	-	1,289	1,515
Other current financial assets	Other related parties	-	130,579	156,891
		\$ <u>35,744</u>	<u>183,192</u>	<u>210,728</u>

3. Payable to related parties

Payable to related parties was as follows:

<u>Account</u>	<u>Categories of related parties</u>	<u>2023.3.31</u>	<u>2022.12.31</u>	<u>2022.3.31</u>
Other current financial liabilities	Other related parties	\$ <u>859</u>	<u>854</u>	<u>873</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

4. Other non-current assets

Prepayments to related parties were as follows:

Account	Categories of related parties	2023.3.31	2022.12.31	2022.3.31
Prepayments	Other related parties (Ksolar Co., Ltd.)	\$ 4,113,345	-	-
"	Other related parties (Lsolar Co., Ltd.)	3,133,009	-	-
"	Other related parties (Likees Tech-Service Co., Ltd.)	3,656,856	-	-
		<u>\$ 10,903,210</u>	<u>-</u>	<u>-</u>

5. Asset transactions

- 1) The Group purchased leasehold improvements from other related parties amounting to \$0 and \$22,251 for the three months ended March 31, 2023 and 2022, respectively.
- 2) On March 15, 2023, the Group acquired 9,567 thousand shares of the associate, Chailease Resources Technology Co., Ltd., from other related parties, at the amount of \$149,240.
- 3) For the three months ended March 31, 2022, the Group acquired both 22,000 thousand shares of the subsidiaries Tien Chuan Intelligent Energy Co., Ltd. and Yu Heng Intelligent Energy Co., Ltd. from other related parties. The considerations of acquiring subsidiaries were both \$236,526.

6. Related-Party Financing

Financing to associates and related parties was as follows:

	2023.3.31	2022.12.31	2022.3.31
Associates	\$ 1,199,219	1,219,002	1,395,535
Other related parties	1,753,912	2,033,883	2,345,174
	<u>\$ 2,953,131</u>	<u>3,252,885</u>	<u>3,740,709</u>

The loans receivable from associates bear interest at rates ranging from 5.00% to 7.19%. As of March 31, 2023, December 31, 2022, and March 31, 2022, interest receivable from the loans receivable from associates amounted to \$11,855, \$11,819 and \$8,142, respectively. For the three months ended March 31, 2023 and 2022, interest revenue from the loans receivable from associates amounted to \$18,595 and \$9,201, respectively.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

The loans receivable from other related parties bear interest at rates ranging from 3.50% to 10.99%. As of March 31, 2023, December 31, 2022, and March 31, 2022, interest receivable from the loans receivable from other related parties amounted to \$10,846, \$18,916 and \$13,241, respectively. For the three months ended March 31, 2023 and 2022, interest revenue from the loans receivable from other related parties amounted to \$18,458 and \$25,451, respectively.

7. Interest bearing borrowings

Borrowings of the Group from related parties were as follows:

	<u>2023.3.31</u>	<u>2022.12.31</u>	<u>2022.3.31</u>
Other related parties	\$ <u>-</u>	<u>3,218,760</u>	<u>5,725,429</u>

The borrowings from other related parties bear interest at rates ranging from 3.00% to 4.00%. As of March 31, 2023, December 31, 2022, and March 31, 2022, interest payable from the interest-bearing borrowings from other related parties amounted to \$0, \$281 and \$6,280, respectively. For the three months ended March 31, 2023 and 2022, interest expense from the interest-bearing borrowing from other related parties amounted to \$0 and \$45,045, respectively.

8. 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. For the three months ended March 31, 2023 and 2022, the Group recognized the amount of \$9 and \$393 as interest expense, respectively. As of March 31, 2023, December 31, 2022, and March 31, 2022, the balance of lease liabilities amounted to \$5,001, \$37,649 and \$48,981, respectively.
- 2) For the three months ended March 31, 2023 and 2022, rent expense is not included in rent liabilities that from other related parties amounted to \$0 and \$382, respectively.

9. Others

- 1) As of March 31, 2023, December 31, 2022, and March 31, 2022, bank deposits in financial institutions which are other related parties of the Group amounted to \$0, \$462,895 and \$331,751, respectively. For the three months ended March 31, 2023 and 2022, interest revenue from the deposits in other related parties amounted are both \$0.
- 2) The Group purchased debt securities-real estate asset trust from its other related parties, with rates ranging from 4.00%~5.75% and the time to maturity is 2024. The investment balance from debt securities amounted to \$377,670, \$330,670 and \$1,127,260 as of March 31, 2023, December 31, 2022, and March 31, 2022, respectively.

For the three months ended March 31, 2023 and 2022, interest revenue from debt securities amounted to \$3,550 and \$10,193, respectively.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

3) Other expense and profit with related parties:

<u>Other related parties</u>	<u>For the three months ended March 31,</u>	
	<u>2023</u>	<u>2022</u>
Other operating costs and expenses	\$ <u>24,999</u>	<u>18,922</u>
Other non-operating income	\$ <u>-</u>	<u>3,660</u>

(d) Key management personnel compensation

	<u>For the three months ended March 31,</u>	
	<u>2023</u>	<u>2022</u>
Short-term employee benefits	\$ 103,237	100,947
Post-employment benefits	<u>8,007</u>	<u>683</u>
	\$ <u>111,244</u>	<u>101,630</u>

(8) Pledged assets

The carrying values of pledged assets were as follows:

<u>Pledged assets</u>	<u>Object</u>	<u>2023.3.31</u>	<u>2022.12.31</u>	<u>2022.3.31</u>
Restricted cash in banks				
Restricted account for loans repayment and pledged time deposits	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)	\$ 15,107,727	5,527,653	4,280,250
Property, plant and equipment	As guarantee for short-term and long-term borrowings	2,036,467	2,042,233	2,100,483
Refundable deposits	Provincial court seizure, etc.	76,036	70,026	96,739
Accounts receivable and notes receivable	Issuance of short-term notes and bills and as guarantee for short-term and long-term borrowings	111,458,140	135,191,775	107,536,561
Total		\$ <u>128,678,370</u>	<u>142,831,687</u>	<u>114,014,033</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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

(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 March 31, 2023, December 31, 2022, and March 31, 2022, the balance of unexpired payments from these alliance transactions amounted to \$12,069,917, \$11,669,066 and \$11,564,084, 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 March 31, 2023, December 31, 2022, and March 31, 2022, the Group signed the unclosed contract of the installation and construction project of solar power for \$79,297,017, \$70,379,065 and \$48,329,607, respectively. As of March 31, 2023, December 31, 2022, and March 31, 2022, the amount of \$58,661,106, \$52,527,740 and \$39,905,495 was remained unpaid, respectively.

(10) Losses due to major disasters: None.

(11) Subsequent events: None.

(12) Other

- (a) Liquidity analysis of assets and liabilities :

	2023.3.31		
	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	\$ 48,651,420	-	48,651,420
Current financial assets at fair value through profit or loss	1,153,501	2,038,168	3,191,669
Current financial assets at amortized cost	8,975,899	11,680,516	20,656,415
Current financial assets for hedging	1,012,032	-	1,012,032
Accounts receivable, net	321,959,181	188,017,750	509,976,931
Other current financial assets	19,195,113	127,332	19,322,445
Other current assets	10,224,012	-	10,224,012
	<u>\$ 411,171,158</u>	<u>201,863,766</u>	<u>613,034,924</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

	2023.3.31		
	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	\$ 68,074,208	-	68,074,208
Short-term notes and bills payable	104,895,338	-	104,895,338
Current financial liabilities for hedging	996,700	-	996,700
Accounts and notes payable	5,194,663	8,880	5,203,543
Current tax liabilities	5,020,199	-	5,020,199
Current lease liabilities	889,063	1,286,294	2,175,357
Other current financial liabilities	29,257,518	41,473,228	70,730,746
Long-term liabilities, current portion	128,628,540	92,988,134	221,616,674
Other current liabilities	5,458,268	-	5,458,268
	<u>\$ 348,414,497</u>	<u>135,756,536</u>	<u>484,171,033</u>
	2022.12.31		
	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	\$ 67,598,651	-	67,598,651
Current financial assets at fair value through profit or loss	1,095,342	2,427,001	3,522,343
Current financial assets at amortized cost	8,823,344	11,117,260	19,940,604
Current financial assets for hedging	803,920	-	803,920
Accounts receivable, net	317,009,913	183,458,331	500,468,244
Other current financial assets	9,789,582	146,591	9,936,173
Other current assets	9,675,743	-	9,675,743
	<u>\$ 414,796,495</u>	<u>197,149,183</u>	<u>611,945,678</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

	2022.12.31		
	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	\$ 76,068,717	-	76,068,717
Short-term notes and bills payable	98,711,925	-	98,711,925
Current financial liability for hedging	793,253	-	793,253
Accounts and notes payable	5,245,806	1,393	5,247,199
Current tax liabilities	3,969,906	-	3,969,906
Current lease liabilities	828,065	1,092,214	1,920,279
Other current financial liabilities	29,817,124	41,243,656	71,060,780
Long-term liabilities, current portion	121,656,918	98,089,999	219,746,917
Other current liabilities	5,757,969	-	5,757,969
	<u>\$ 342,849,683</u>	<u>140,427,262</u>	<u>483,276,945</u>
	2022.3.31		
	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	\$ 51,077,499	-	51,077,499
Current financial assets at fair value through profit or loss	452,990	1,219,954	1,672,944
Current financial assets at amortized cost	10,857,311	13,425,108	24,282,419
Current financial assets for hedging	29,751	-	29,751
Accounts receivable, net	291,355,733	161,154,611	452,510,344
Other current financial assets	7,845,853	102,732	7,948,585
Other current assets	8,394,154	-	8,394,154
	<u>\$ 370,013,291</u>	<u>175,902,405</u>	<u>545,915,696</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

	2022.3.31		
	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	\$ 64,548,148	-	64,548,148
Short-term notes and bills payable	98,455,615	-	98,455,615
Current financial liability for hedging	1,920,389	-	1,920,389
Accounts and notes payable	7,796,921	-	7,796,921
Current tax liabilities	5,524,939	-	5,524,939
Current lease liabilities	679,152	702,426	1,381,578
Other current financial liabilities	24,432,533	39,249,104	63,681,637
Long-term liabilities, current portion	113,625,598	93,136,773	206,762,371
Other current liabilities	5,470,253	-	5,470,253
	<u>\$ 322,453,548</u>	<u>133,088,303</u>	<u>455,541,851</u>

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

By item	For the three months ended March 31, 2023			For the three months ended March 31, 2022		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salary	-	2,540,499	2,540,499	-	2,142,777	2,142,777
Labor and health insurance	-	177,497	177,497	-	145,690	145,690
Pension	-	151,744	151,744	-	116,129	116,129
Others	-	168,559	168,559	-	133,614	133,614
Depreciation	1,462,033	202,033	1,664,066	1,330,031	189,584	1,519,615
Amortization	-	50,401	50,401	-	26,154	26,154

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

(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 three months ended March 31, 2023 was as follows:

1. Fund loaning to other parties:

(Amounts Expressed in Thousands of New Taiwan Dollars)

No.	Financing company	Counter-party (Note 4)	Account	Related party	Maximum balance for the year	Ending balance	Amount actually drawn	Interest rate	Nature of financing (Note 1)	Transaction amount	Reasons for financing	Allowance for bad debt	Collateral		Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
													Item	Value		
0	The Company	Chalease International Financial Services Co., Ltd.	Accounts receivable	Yes	3,071,000	3,045,000	-	0%	2	-	Working Capital	-	None	-	14,815,866	59,263,464
"	"	Chalease International Financial Services (Singapore) Pte. Ltd.	Accounts receivable	Yes	3,071,000	3,045,000	3,045,000	0%	2	-	Working Capital	-	None	-	14,815,866	59,263,464
1	Chalease Finance Co., Ltd.	A	Accounts receivable	No	578,000	578,000	578,000	0.01%~18.67%	1	289,000		4,451	None	-	578,000	60,400,757
"	"	A-1	Accounts receivable	No	500,000	500,000	500,000	0.01%~18.67%	2	-	Working Capital	3,850	None	-	7,550,095	75,500,946
"	"	B	Accounts receivable	No	882,355	793,620	793,620	0.01%~18.67%	2	-	Working Capital	6,111	None	-	7,550,095	75,500,946
"	"	C	Accounts receivable	No	756,800	756,800	756,800	0.01%~18.67%	2	-	Working Capital	5,827	None	-	7,550,095	75,500,946
"	"	D	Accounts receivable	No	300,000	300,000	300,000	0.01%~18.67%	1	664,600		2,310	None	-	1,329,200	60,400,757
"	"	D-1	Accounts receivable	No	352,250	352,250	350,450	0.01%~18.67%	2	-	Working Capital	2,698	None	-	7,550,095	75,500,946
"	"	E	Accounts receivable	No	393,500	393,500	393,500	0.01%~18.67%	1	18,473,630		3,030	None	-	36,947,260	60,400,757
"	"	E-1	Accounts receivable	No	144,300	144,300	144,300	0.01%~18.67%	2	-	Working Capital	1,111	None	-	7,550,095	75,500,946
"	"	F	Accounts receivable	No	573,820	532,420	532,420	0.01%~18.67%	2	-	Working Capital	4,100	None	-	7,550,095	75,500,946
"	"	G	Accounts receivable	No	909,680	486,680	486,680	0.01%~18.67%	1	31,726,314		3,747	None	-	60,400,757	60,400,757
"	"	H	Accounts receivable	No	486,057	483,872	483,872	0.01%~18.67%	2	-	Working Capital	3,726	None	-	7,550,095	75,500,946
"	"	I	Accounts receivable	No	8,000	8,000	-	0.01%~18.67%	1	4,000		-	None	-	8,000	60,400,757
"	"	I-1	Accounts receivable	No	466,000	466,000	172,000	0.01%~18.67%	2	-	Working Capital	1,324	None	-	7,550,095	75,500,946
"	"	J	Accounts receivable	No	363,000	363,000	363,000	0.01%~18.67%	1	1,452,000		2,795	None	-	2,904,000	60,400,757
"	"	J-1	Accounts receivable	No	67,100	67,100	54,100	0.01%~18.67%	2	-	Working Capital	417	None	-	7,550,095	75,500,946
"	"	K	Accounts receivable	No	408,000	408,000	408,000	0.01%~18.67%	2	-	Working Capital	3,142	None	-	7,550,095	75,500,946

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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													Item	Value		
1	Chailease Finance Co., Ltd.	L	Accounts receivable	No	381,000	381,000	381,000	0.01%~18.67%	1	9,949,870		2,934	None	-	19,899,740	60,400,757
"	"	L-1	Accounts receivable	No	13,000	13,000	13,000	0.01%~18.67%	2	-	Working Capital	100	None	-	7,550,095	75,500,946
"	"	M	Accounts receivable	No	295,000	295,000	295,000	0.01%~18.67%	1	885,000		2,271	None	-	1,770,000	60,400,757
"	"	M-1	Accounts receivable	No	94,000	94,000	94,000	0.01%~18.67%	2	-	Working Capital	724	None	-	7,550,095	75,500,946
"	"	N	Accounts receivable	No	375,000	375,000	375,000	0.01%~18.67%	1	1,108,670		2,888	None	-	2,217,340	60,400,757
"	"	O	Accounts receivable	No	340,000	340,000	340,000	0.01%~18.67%	2	-	Working Capital	2,618	None	-	7,550,095	75,500,946
"	"	P	Accounts receivable	No	332,800	332,800	332,800	0.01%~18.67%	2	-	Working Capital	2,563	None	-	7,550,095	75,500,946
"	"	Q	Accounts receivable	No	320,000	320,000	320,000	0.01%~18.67%	1	1,280,000		2,464	None	-	2,560,000	60,400,757
"	"	R	Accounts receivable	No	315,890	315,890	315,890	0.01%~18.67%	1	1,670,820		2,432	None	-	3,341,640	60,400,757
"	"	S	Accounts receivable	No	274,320	274,320	274,320	0.01%~18.67%	2	-	Working Capital	2,112	None	-	7,550,095	75,500,946
"	"	T	Accounts receivable	No	259,000	259,000	259,000	0.01%~18.67%	2	-	Working Capital	1,994	None	-	7,550,095	75,500,946
"	"	Summary of other clients	Accounts receivable	No	11,635,358	9,723,864	9,558,364	0.01%~18.67%	1	33,460,570		73,599	Bank Deposits/ Stocks/ Properties	2,825,112	60,400,757	60,400,757
"	"	Summary of other clients	Accounts receivable	No	47,730,900	38,323,133	35,640,193	0.01%~18.67%	2	-	Working Capital	576,499	Bank Deposits/ Stocks/ Fund/ Beneficiary certificate/ Machinery Equipment/ Properties	6,648,962	7,550,095	75,500,946
"	"	Chuang Ju Limited Partnership	Accounts receivable	Yes	1,000,000	1,000,000	1,000,000	0.01%~18.67%	2	-	Working Capital	7,700	None	-	18,875,237	75,500,946
"	"	He To Energy Integration Co., Ltd.	Accounts receivable	Yes	392,000	-	-	0.01%~18.67%	2	-	Working Capital	-	None	-	18,875,237	75,500,946
"	"	Chu To Co., Ltd.	Accounts receivable	Yes	318,000	318,000	194,000	0.01%~18.67%	2	-	Working Capital	1,494	None	-	18,875,237	75,500,946
"	"	Tien Chuan Intelligent Energy Co., Ltd.	Accounts receivable	Yes	92,000	-	-	0.01%~18.67%	2	-	Working Capital	-	None	-	18,875,237	75,500,946
"	"	Yu Heng Intelligent Energy Co., Ltd.	Accounts receivable	Yes	63,000	-	-	0.01%~18.67%	2	-	Working Capital	-	None	-	18,875,237	75,500,946
"	"	Kai Yang Intelligent Energy Co., Ltd.	Accounts receivable	Yes	123,000	-	-	0.01%~18.67%	2	-	Working Capital	-	None	-	18,875,237	75,500,946
"	"	Yao Kuang Intelligent Energy Co., Ltd.	Accounts receivable	Yes	110,000	-	-	0.01%~18.67%	2	-	Working Capital	-	None	-	18,875,237	75,500,946
"	"	Amnan Energy Co., Ltd.	Accounts receivable	Yes	128,000	128,000	128,000	0.01%~18.67%	2	-	Working Capital	986	None	-	18,875,237	75,500,946

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REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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													Item	Value		
1	Chailease Finance Co., Ltd.	Chin Cheng Hung Energy Co., Ltd.	Accounts receivable	Yes	343,000	343,000	343,000	0.01%~18.67%	2	-	Working Capital	2,641	None	-	18,875,237	75,500,946
"	"	Hao Ming Energy Co., Ltd.	Accounts receivable	Yes	420,000	420,000	420,000	0.01%~18.67%	2	-	Working Capital	3,234	None	-	18,875,237	75,500,946
"	"	Ysolar Co., Ltd.	Accounts receivable	Yes	1,000,000	1,000,000	1,000,000	0.01%~18.67%	2	-	Working Capital	7,700	None	-	18,875,237	75,500,946
"	"	Yiyang Green Power Co., Ltd.	Accounts receivable	Yes	273,495	-	-	0.01%~18.67%	2	-	Working Capital	-	None	-	18,875,237	75,500,946
"	"	Chailease Construction and Development Company Co., Ltd.	Accounts receivable	Yes	710,300	710,300	710,300	0.01%~18.67%	1	8,830,850		5,469	None	-	17,661,700	60,400,757
"	"	Yellowstone Interior Design Company Limited	Accounts receivable	Yes	40,000	40,000	40,000	0.01%~18.67%	1	40,000		308	None	-	80,000	60,400,757
"	"	"	Accounts receivable	Yes	2,000	2,000	2,000	0.01%~18.67%	2	-	Working Capital	15	None	-	18,875,237	75,500,946
2	Fina Finance & Trading Co., Ltd.	A	Accounts receivable	No	273,817	273,673	240,673	0.6382%~16.7745%	2	-	Working Capital	2,407	Properties	275,000	3,409,618	34,096,181
"	"	B	Accounts receivable	No	202,638	201,311	201,311	0.6382%~16.7745%	2	-	Working Capital	2,013	Properties	285,763	3,409,618	34,096,181
"	"	C	Accounts receivable	No	120,499	114,009	114,009	0.6382%~16.7745%	2	-	Working Capital	1,140	Properties	316,810	3,409,618	34,096,181
"	"	C-1	Accounts receivable	No	33,062	32,029	32,029	0.6382%~16.7745%	1	30,000		320	Properties	316,810	60,000	20,457,709
"	"	D	Accounts receivable	No	146,000	143,964	143,964	0.6382%~16.7745%	2	-	Working Capital	1,440	Properties	151,949	3,409,618	34,096,181
"	"	E	Accounts receivable	No	141,000	140,993	140,993	0.6382%~16.7745%	2	-	Working Capital	1,410	None	-	3,409,618	34,096,181
"	"	F	Accounts receivable	No	179,976	134,552	134,552	0.6382%~16.7745%	2	-	Working Capital	1,346	None	-	3,409,618	34,096,181
"	"	G	Accounts receivable	No	110,000	110,000	-	0.6382%~16.7745%	1	60,000		-	None	-	120,000	20,457,709
"	"	H	Accounts receivable	No	90,000	90,000	-	0.6382%~16.7745%	2	-	Working Capital	-	None	-	3,409,618	34,096,181
"	"	I	Accounts receivable	No	91,800	88,957	88,957	0.6382%~16.7745%	2	-	Working Capital	890	Properties	76,015	3,409,618	34,096,181
"	"	J	Accounts receivable	No	85,325	82,851	82,851	0.6382%~16.7745%	1	85,000		829	None	-	170,000	20,457,709
"	"	Summary of other clients	Accounts receivable	No	13,142,106	11,133,117	9,673,821	0.6382%~16.7745%	2	-	Working Capital	136,561	Stocks/Properties	3,810,357	3,409,618	34,096,181
"	"	Summary of other clients	Accounts receivable	No	2,074,087	1,606,635	1,568,624	0.6382%~16.7745%	1	2,257,770		23,390	Equipment/Properties/Vehicles	271,599	4,515,540	20,457,709
"	"	Chuang Ju Limited Partnership	Accounts receivable	Yes	1,000,000	1,000,000	1,000,000	0.6382%~16.7745%	2	-	Working Capital	-	None	-	8,524,045	34,096,181
3	Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Accounts receivable	Yes	3,000,000	3,000,000	3,000,000	2.1%~3.33%	2	-	Working Capital	-	None	-	4,328,500	9,618,889
"	"	Tien Hsing Integration Co., Ltd.	Accounts receivable	Yes	1,797,298	577,297	577,297	2.1%~3.33%	2	-	Working Capital	-	None	-	4,328,500	9,618,889

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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													Item	Value		
3	Chailase Consumer Finance Co., Ltd.	He To Energy Integration Co., Ltd.	Accounts receivable	Yes	398,000	398,000	-	2.1%~3.33%	2	-	Working Capital	-	None	-	4,328,500	9,618,889
"	"	Chu To Co., Ltd.	Accounts receivable	Yes	322,000	322,000	322,000	2.1%~3.33%	2	-	Working Capital	-	None	-	4,328,500	9,618,889
"	"	Yu Heng Intelligent Energy Co., Ltd.	Accounts receivable	Yes	80,000	80,000	80,000	2.1%~3.33%	2	-	Working Capital	-	None	-	4,328,500	9,618,889
"	"	Tien Chuan Intelligent Energy Co., Ltd.	Accounts receivable	Yes	70,000	70,000	70,000	2.1%~3.33%	2	-	Working Capital	-	None	-	4,328,500	9,618,889
4	Chailase International Financial Leasing Corp.	A	Receivable-short term financing	No	56,495	49,849	49,849	0.00%~17%	2	-	Working Capital	273	Real estate	20,897	2,633,806	21,070,446
"	"	B	Receivable-short term financing	No	55,572	49,480	49,480	0.00%~17%	2	-	Working Capital	590	Vehicles/ Properties	15,677	2,633,806	21,070,446
"	"	C	Receivable-short term financing	No	33,516	30,643	30,643	0.00%~17%	2	-	Working Capital	125	None	-	2,633,806	21,070,446
"	"	D	Receivable-short term financing	No	35,079	30,094	30,094	0.00%~17%	2	-	Working Capital	211	Vehicles	-	2,633,806	21,070,446
"	"	E	Receivable-short term financing	No	35,842	29,639	29,639	0.00%~17%	2	-	Working Capital	251	None	-	2,633,806	21,070,446
"	"	F	Receivable-short term financing	No	32,494	28,802	28,802	0.00%~17%	2	-	Working Capital	309	None	-	2,633,806	21,070,446
"	"	G	Receivable-short term financing	No	29,540	26,586	26,586	0.00%~17%	2	-	Working Capital	346	None	-	2,633,806	21,070,446
"	"	H	Receivable-short term financing	No	28,802	26,401	26,401	0.00%~17%	2	-	Working Capital	183	None	-	2,633,806	21,070,446
"	"	I	Receivable-short term financing	No	26,586	25,109	25,109	0.00%~17%	2	-	Working Capital	-	None	-	2,633,806	21,070,446
"	"	J	Receivable-short term financing	No	27,694	24,924	24,924	0.00%~17%	2	-	Working Capital	166	Vehicles	-	2,633,806	21,070,446
"	"	Summary of other clients	Receivable-short term financing	No	1,628,329	1,190,866	1,177,218	0.00%~17%	2	-	Working Capital	21,016	Vehicles/ Real estate/ Equipment/ Properties	66,494	2,633,806	21,070,446
"	"	Chailase International Corp.	Receivables from related party	Yes	2,658,600	2,658,600	-	0.00%~17%	2	-	Working Capital	-	None	-	13,169,028	21,070,446
"	"	Chailase Commercial Factoring Corporation	Receivables from related party	Yes	886,200	886,200	-	0.00%~17%	2	-	Working Capital	-	None	-	13,169,028	21,070,446
5	Chailase Specialty Finance Co., Ltd.	A	Accounts receivable	No	195,000	185,000	185,000	1.28%~11.38%	1	100,000		1,258	Properties	2,270,352	200,000	5,733,629
"	"	A-1	Accounts receivable	No	273,000	259,000	259,000	1.28%~11.38%	2	-	Working Capital	1,761	Properties	2,270,352	716,704	2,866,814
"	"	B	Accounts receivable	No	250,000	250,000	-	1.28%~11.38%	2	-	Working Capital	-	None	-	716,704	2,866,814
"	"	C	Accounts receivable	No	270,000	240,000	240,000	1.28%~11.38%	2	-	Working Capital	1,632	None	-	716,704	2,866,814
"	"	D	Accounts receivable	No	127,500	120,000	120,000	1.28%~11.38%	2	-	Working Capital	816	None	-	716,704	2,866,814
"	"	E	Accounts receivable	No	100,000	100,000	100,000	1.28%~11.38%	2	-	Working Capital	680	Properties	118,397	716,704	2,866,814
"	"	F	Accounts receivable	No	180,350	92,300	92,300	1.28%~11.38%	2	-	Working Capital	628	None	-	716,704	2,866,814

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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													Item	Value		
5	Chailase Specialty Finance Co., Ltd.	G	Accounts receivable	No	90,325	90,325	90,325	1.28%~11.38%	2	-	Working Capital	614	None	-	716,704	2,866,814
"	"	H	Accounts receivable	No	80,000	80,000	80,000	1.28%~11.38%	2	-	Working Capital	544	None	-	716,704	2,866,814
"	"	I	Accounts receivable	No	80,000	80,000	80,000	1.28%~11.38%	2	-	Working Capital	544	None	-	716,704	2,866,814
"	"	J	Accounts receivable	No	80,000	72,000	72,000	1.28%~11.38%	2	-	Working Capital	490	None	-	716,704	2,866,814
"	"	Summary of other clients	Accounts receivable	No	587,772	505,260	435,260	1.28%~11.38%	2	-	Working Capital	5,760	Stocks	44,275	716,704	2,866,814
6	Chailase Auto Rental Co., Ltd.	A	Accounts receivable	No	3,881	3,296	3,296	4.25%~10.57%	1	4,414		13	Vehicles	7,000	8,829	1,504,774
"	"	B	Accounts receivable	No	609	527	527	4.25%~10.57%	1	3,708		2	Vehicles	790	7,416	1,504,774
"	"	C	Accounts receivable	No	769	485	485	4.25%~10.57%	2	-	Working Capital	2	Vehicles	2,200	188,097	752,387
"	"	D	Accounts receivable	No	621	470	470	4.25%~10.57%	2	-	Working Capital	2	Vehicles	800	188,097	752,387
"	"	E	Accounts receivable	No	564	437	437	4.25%~10.57%	2	-	Working Capital	2	Vehicles	770	188,097	752,387
"	"	F	Accounts receivable	No	623	251	251	4.25%~10.57%	2	-	Working Capital	1	Vehicles	1,920	188,097	752,387
"	"	G	Accounts receivable	No	354	223	223	4.25%~10.57%	2	-	Working Capital	1	Vehicles	690	188,097	752,387
"	"	H	Accounts receivable	No	387	223	223	4.25%~10.57%	2	-	Working Capital	1	Vehicles	840	188,097	752,387
"	"	I	Accounts receivable	No	531	170	170	4.25%~10.57%	2	-	Working Capital	1	Vehicles	1,800	188,097	752,387
"	"	J	Accounts receivable	No	201	152	152	4.25%~10.57%	2	-	Working Capital	1	Vehicles	280	188,097	752,387
"	"	Summary of other clients	Accounts receivable	No	424	102	102	4.25%~10.57%	1	4,995		-	Vehicles	2,250	9,990	1,504,774
"	"	Summary of other clients	Accounts receivable	No	2,075	726	726	4.25%~10.57%	2	-	Working Capital	2	Vehicles	13,860	188,097	752,387
7	Chung Ho Energy Integration Co., Ltd.	Annan Energy Co., Ltd.	Accounts receivable	Yes	687,000	687,000	687,000	4.00%	2	-	Working Capital	4,672	None	-	2,039,798	3,263,677
"	"	Yun Yung Co., Ltd.	Accounts receivable	Yes	340,000	-	-	4.00%	2	-	Working Capital	-	None	-	2,039,798	3,263,677
8	Chailase International Corp.	Chailase Finance International Corp.	Receivables from related party	Yes	886,200	886,200	221,550	3.65%	2	-	Working Capital	-	None	-	1,386,822	2,218,916

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 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 10% of the net worth. The maximum fund loaning cannot exceed 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 10% of the net worth. The maximum fund loaning cannot exceed 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.

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

- (3) Subsidiary— The maximum fund loaning provided by Chailease Consumer Finance Co., Ltd. for necessary short-term financing to individual entity cannot exceed 10% of the net worth. The maximum fund loaning cannot exceed 45% of the net worth to domestic subsidiaries and affiliated companies whose shares are 100% held directly or indirectly by Chailease Consumer Finance Co., Ltd. The maximum fund loaning for business relationship cannot exceed the trading amount between Chailease Consumer Finance Co., Ltd. and other companies during the latest operating cycle.
- (4) Subsidiary— The maximum fund loaning provided by Chailease International Financial Leasing Corp. for individual entity cannot exceed 5% of the net worth. The maximum fund loaning cannot exceed 25% of the net worth to individual associate.
- (5) Subsidiary— The maximum fund loaning provided by Chailease Specialty Finance Co., Ltd. for necessary short-term financing to individual entity cannot exceed 10% of the net worth. The maximum fund loaning for business relationship cannot exceed the trading amount between Chailease Specialty Finance Co., Ltd. and other firm during the latest operating cycle.
- (6) Subsidiary— The maximum fund loaning provided by Chailease Auto Rental Co., Ltd. for necessary short-term financing to individual entity cannot exceed 10% of the net worth. The maximum fund loaning for business relationship cannot exceed the trading amount between Chailease Auto Rental Co., Ltd. and other firm during the latest operating cycle.
- (7) Subsidiary— The maximum fund loaning provided by Chung Ho Energy Integration Co., Ltd. for necessary short-term financing to individual entity cannot exceed 10% of the net worth. The maximum fund loaning cannot exceed 25% of the net worth to domestic subsidiaries and affiliated companies whose shares are 100% held directly or indirectly by Chung Ho Energy Integration Co., Ltd. The maximum fund loaning for business relationship cannot exceed the trading amount between Chung Ho Energy Integration Co., Ltd. and other companies during the latest operating cycle.
- (8) Subsidiary— The maximum fund loaning provided by Chailease International Corp. for individual entity cannot exceed 5% of the net worth. The maximum fund loaning cannot exceed 25% of the net worth to individual associate.

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 40% of the net worth of the most recent financial statements. The total amount of fund loaning for business relationship cannot exceed 60% of the net worth.
- (1) Subsidiary— The total amount of fund loaning provided by Chailease Finance Co., Ltd. for short-term financing cannot exceed the net worth of the most recent financial statements. The total amount of fund loaning for business relationship cannot exceed 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 the net worth of the most recent financial statements. The total amount of fund loaning for business relationship cannot exceed 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 the net worth of the most recent financial statements. The total amount of fund loaning for business relationship cannot exceed 60% of the net worth.
- (4) Subsidiary— The total amount of fund loaning provided by Chailease International Financial Leasing Corp. cannot exceed 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 40% of the net worth of the most recent financial statements. The total amount of fund loaning for business relationship cannot exceed 80% of the net worth.
- (6) Subsidiary— The total amount of fund loaning provided by Chailease Auto Rental Co., Ltd. for short-term financing cannot exceed 40% of the net worth of the most recent financial statements. The total amount of fund loaning for business relationship cannot exceed 80% of the net worth.
- (7) Subsidiary— The total amount of fund loaning provided by Chung Ho Energy Integration Co., Ltd. for short-term financing cannot exceed 40% of the net worth of the most recent financial statements. The total amount of fund loaning for business relationship cannot exceed 80% of the net worth.
- (8) Subsidiaries— The total amount of fund loaning provided by Chailease International Corp. cannot exceed 40% of the net worth of the most recent financial statements.

Note 4: Counterparties

- (0) The Company— Chailease Holding Company Limited: There were 2 counterparties during the period.
- (1) Subsidiary— Chailease Finance Co., Ltd.: There were 8,065 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 1,211 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 6 counterparties during the period.
- (4) Subsidiary— Chailease International Financial Leasing Corp.: There were 149 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 34 counterparties altogether during the period, the above table only disclosed the related parties and the top 10 counterparties.
- (6) Subsidiary— Chailease Auto Rental Co., Ltd.: There were 24 counterparties during the period, the above table only disclosed the related parties and the top 10 counterparties.
- (7) Subsidiary— Chung Ho Energy Integration Co., Ltd.: There were 2 counterparties during the period.
- (8) Subsidiary— Chailease International Corp.: There was 1 counterparty during the period.
- (9) Chailease Consumer Finance Co., Ltd. was the limited partner of Chuang Ju Limited Partnership.
- (10) The loans provided by Chailease Holding Company Limited for Chailease International Financial Services Co., Ltd. and Chailease International Financial Services (Singapore) Pte. Ltd. amounted to USD 200,000 (\$6,090,000).

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	Chalease International Financial Leasing Corp.	2	296,317,320	66,812,420	56,730,840	42,742,740	-	38.29 %	740,793,300	Y		Y
"	"	Chalease International Company (Malaysia) Limited	2	296,317,320	1,228,400	1,218,000	-	-	0.82 %	740,793,300	Y		
"	"	Chalease International Financial Services (Singapore) Pte. Ltd.	2	296,317,320	4,145,850	4,110,750	4,110,750	-	2.77 %	740,793,300	Y		
"	"	PT Chalease Finance Indonesia	2	296,317,320	2,847,075	2,847,075	148,190	-	1.92 %	740,793,300	Y		
"	"	Chalease Berjaya Credit Sdn. Bhd.	2	74,079,330	22,129,058	21,592,381	12,261,001	-	14.57 %	740,793,300	Y		
"	"	Chalease Royal Leasing Plc.	2	74,079,330	4,602,480	4,269,090	1,189,459	-	2.88 %	740,793,300	Y		
0		Chalease Royal Finance Plc.	2	74,079,330	7,680,960	7,271,460	3,559,637	-	4.91 %	740,793,300	Y		
"	"	Chalease Berjaya Finance Corporation	2	74,079,330	1,904,680	1,904,680	490,735	-	1.29 %	740,793,300	Y		
1	Chalease Finance Co., Ltd.	Chalease Auto Rental Co., Ltd.	2	151,001,892	6,624,850	6,165,750	400,000	-	8.17 %	377,504,730	Y		
"	"	Chalease Consumer Finance Co., Ltd.	2	151,001,892	5,645,000	5,645,000	1,000,000	-	7.48 %	377,504,730	Y		
"	"	Chalease Specialty Finance Co., Ltd.	2	151,001,892	200,000	200,000	-	-	0.26 %	377,504,730	Y		
"	"	Chalease International Leasing Company Limited	2	151,001,892	21,425,136	20,977,136	11,956,918	-	27.78 %	377,504,730	Y		
"	"	Chalease International Trading Company Limited	2	151,001,892	1,860,207	1,860,207	908,793	-	2.46 %	377,504,730	Y		
"	"	Yun Tang Inc.	2	151,001,892	1,691,747	1,590,298	1,227,773	-	2.11 %	377,504,730	Y		
"	"	Chalease Energy Integration Co., Ltd.	2	151,001,892	930,000	930,000	800,000	-	1.23 %	377,504,730	Y		
"	"	Chalease Power Technology Co., Ltd.	2	151,001,892	2,100,000	2,100,000	1,752,350	-	2.78 %	377,504,730	Y		
"	"	Chung Yen Energy Integration Co., Ltd.	2	151,001,892	844,050	844,050	674,050	-	1.12 %	377,504,730	Y		
"	"	Chung Cheng Energy Integration Co., Ltd.	2	151,001,892	20,000	20,000	-	-	0.03 %	377,504,730	Y		
"	"	Ho Lien Energy Integration Co., Ltd.	2	151,001,892	20,000	20,000	-	-	0.03 %	377,504,730	Y		
"	"	Tai Yuan Energy Integration Co., Ltd.	2	151,001,892	1,600,000	1,600,000	1,154,997	-	2.12 %	377,504,730	Y		
"	"	Tien Sin Intelligent Green Energy Co., Ltd.	2	151,001,892	2,653,777	2,653,777	1,990,905	-	3.51 %	377,504,730	Y		
"	"	Tien Jen Energy Co., Ltd.	2	151,001,892	2,642,855	2,642,855	901,227	-	3.50 %	377,504,730	Y		
"	"	Tien Chu Energy Co., Ltd.	2	151,001,892	2,850,224	2,850,224	1,641,638	-	3.78 %	377,504,730	Y		
"	"	Tien Ying Energy Co., Ltd.	2	151,001,892	5,233,994	5,233,994	3,485,473	-	6.93 %	377,504,730	Y		
"	"	Tien Jui Energy Co., Ltd.	2	151,001,892	2,809,150	2,809,150	1,101,772	-	3.72 %	377,504,730	Y		

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	Chailase Finance Co., Ltd.	Chu Chiang Solar Energy Inc.	2	151,001,892	198,000	125,000	75,000	-	0.17 %	377,504,730	Y		
"	"	Kai Yang Intelligent Energy Co., Ltd.	2	151,001,892	1,355,000	1,355,000	1,026,160	-	1.79 %	377,504,730	Y		
"	"	Yao Kuang Intelligent Energy Co., Ltd.	2	151,001,892	1,308,800	1,308,800	1,008,512	-	1.73 %	377,504,730	Y		
"	"	Tien Chuan Intelligent Energy Co., Ltd.	2	151,001,892	1,153,100	1,153,100	1,001,800	-	1.53 %	377,504,730	Y		
"	"	Yu Heng Intelligent Energy Co., Ltd.	2	151,001,892	1,144,800	1,144,800	991,500	-	1.52 %	377,504,730	Y		
"	"	Tien Hsing Integration Co., Ltd.	2	151,001,892	1,400,000	1,400,000	1,396,364	-	1.85 %	377,504,730	Y		
"	"	Yun Yung Co., Ltd.	2	151,001,892	816,000	816,000	467,700	-	1.08 %	377,504,730	Y		
"	"	Hsia Ching Co., Ltd.	2	151,001,892	799,200	799,200	-	-	1.06 %	377,504,730	Y		
"	"	Annan Energy Co., Ltd.	2	151,001,892	900,000	900,000	-	-	1.19 %	377,504,730	Y		
"	"	Chuang Neng Energy Integration Co., Ltd.	2	151,001,892	140,000	140,000	-	-	0.19 %	377,504,730	Y		
"	"	Grand Pacific Financing Corp.	2	148,158,660	4,206,240	4,202,100	1,724,688	-	5.57 %	377,504,730			
"	"	Chailase International Financial Services Co., Ltd.	2	148,158,660	4,145,850	2,892,750	2,019,750	-	3.83 %	377,504,730			
"	"	Chailase International Financial Services (Singapore) Pte. Ltd.	2	148,158,660	50,243,775	50,243,775	19,426,950	-	66.55 %	377,504,730			
"	"	Chailase International Financial Services (Liberia) Corp.	2	148,158,660	2,722,595	2,699,545	1,004,850	-	3.58 %	377,504,730			
2	Chailase International Financial Leasing Corp.	Chailase International Corp.	2	105,352,228	16,678,892	16,209,334	9,048,916	-	30.77 %	263,380,569	Y		Y
"	"	Chailase Finance International Corp.	2	105,352,228	14,874,594	14,874,594	10,066,515	-	28.24 %	263,380,569	Y		Y
"	"	Chailase International Commercial Factoring Corporation	2	105,352,228	44,450	44,310	44,310	-	0.08 %	263,380,569	Y		Y
3	Grand Pacific Holding Corp.	Grand Pacific Financing Corp.	2	1,172,401	92,130	91,350	-	-	3.47 %	1,172,401	Y		
4	Yun Tang Inc.	Chailase Finance Co., Ltd.	2	1,627,729	3,924	3,472	3,472	-	0.64 %	2,712,881		Y	
5	Ho Hsuan Co., Ltd.	Chailase Finance Co., Ltd.	2	6,272,380	1,000,000	1,000,000	100,000	-	79.71 %	6,272,380		Y	
6	Ho Lien Energy Integration Co., Ltd.	Chailase Finance Co., Ltd.	2	17,195,589	200,000	200,000	200,000	-	5.82 %	17,195,589		Y	
"	"	Tien Sin Intelligent Green Energy Co., Ltd.	2	1,719,559	544,000	544,000	-	-	15.82 %	17,195,589	Y		
"	"	Tien Jen Energy Co., Ltd.	2	1,719,559	544,000	544,000	-	-	15.82 %	17,195,589	Y		
"	"	Tien Chu Energy Co., Ltd.	2	1,719,559	544,000	544,000	-	-	15.82 %	17,195,589	Y		
"	"	Tien Ying Energy Co., Ltd.	2	1,719,559	1,024,000	1,024,000	-	-	29.78 %	17,195,589	Y		
"	"	Tien Jui Energy Co., Ltd.	2	1,719,559	544,000	544,000	-	-	15.82 %	17,195,589	Y		

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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)										
7	Chung Cheng Energy Integration Co., Ltd.	Chailase Finance Co., Ltd.	2	1,541,098	200,000	200,000	-	-	64.89 %	1,541,098		Y	
8	Jung Yu Energy Integration Co., Ltd.	Chailase Finance Co., Ltd.	2	27,014,605	7,000,000	7,000,000	1,500,000	-	129.56 %	27,014,605		Y	
9	Chung Ho Energy Integration Co., Ltd.	Chailase Finance Co., Ltd.	2	40,795,963	11,900,000	11,900,000	5,700,000	-	145.85 %	40,795,963		Y	
10	Chailase Specialty Finance Co., Ltd.	Chailase Finance Co., Ltd.	2	35,835,181	3,000,000	3,000,000	1,500,000	-	41.86 %	35,835,180		Y	
11	Tien Hsing Integration Co., Ltd.	Chailase Finance Co., Ltd.	2	2,468,195	2,500,000	2,000,000	390,000	-	405.15 %	2,468,195		Y	
12	TUNG CHING INC.	Chailase Finance Co., Ltd.	2	999,728	200,000	200,000	160,000	-	100.03 %	999,728		Y	
13	Chung Ming Co., Ltd.	Chailase Finance Co., Ltd.	2	1,498,955	1,400,000	1,400,000	150,000	-	466.99 %	1,498,955		Y	
14	Chailase Cloud Service Co., Ltd.	Chailase Finance Co., Ltd.	2	2,713,477	500,000	500,000	400,000	-	92.13 %	2,713,477		Y	
15	Chailase Power Technology Co., Ltd.	Chu Chiang Solar Energy Inc.	2	4,046,388	73,000	73,000	-	-	9.02 %	4,046,388	Y		

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 Power Technology Co., Ltd., Yun Tang Inc., Chailase Energy Integration Co., Ltd., Tai Yuan Energy Integration Co., Ltd., Chung Yen Energy Integration Co., Ltd., Tien Jui Energy Co., Ltd., Tien Ying Energy Co., Ltd., Tien Chun Energy Co., Ltd., Tien Jen Energy Co., Ltd., Tien Sin Intelligent Green Energy Co., Ltd., and Chailase Auto Rental Co., Ltd. is \$17,332,450. 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 CNY310,000 (\$1,373,610). The total amount has been disclosed in the balance of guarantees and endorsements for Chailase International Corp.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

- Note 9: The total amount of guarantees and endorsements provided by the Company for Chailease International Financial Leasing Corp. and Chailease Finance International Corp. is CNY240,000 (\$1,063,440). The total amount has been disclosed in the balance of guarantees and endorsements for Chailease Finance International Corp.
- Note 10: The total amount of guarantees and endorsements provided by the Company for Chailease Royal Finance Plc. and Chailease Royal Leasing Plc. is USD309,000 (\$9,409,050). 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 (i) for subsidiaries whose more than 80% of its shares are being held by the company or (ii) for the parent company who owns the entire 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.
- 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 Chailease Cloud Service 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: 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 23: Subsidiary— The maximum guarantees and endorsements provided by Chailease Power Technology 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 (i) for subsidiaries whose more than 80% of its shares are being held by the company or (ii) for the parent company who owns the entire shares of the company, the amount cannot exceed five times of its net worth.
- Note 24: The maximum balance of guarantees and endorsements for the Group cannot exceed five times of the Company's net worth.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	67,295	- %	67,295	(Note 4) 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	-	1,200	- %	1,200	
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	"	"	-	1,300	- %	1,300	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	- %	1,003	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,736	- %	10,736	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	12,143	- %	12,143	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,028	- %	10,028	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,471	- %	14,471	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,316	- %	2,316	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	31,737	- %	31,737	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,450	- %	7,450	

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REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	-	3,020	- %	3,020	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,060	- %	9,060	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,430	- %	4,430	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	24,080	- %	24,080	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	18,008	- %	18,008	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,466	- %	8,466	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,068	- %	20,068	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,118	- %	20,118	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	22,229	- %	22,229	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,031	- %	3,031	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,000	- %	14,000	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	28,551	- %	28,551	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	41,741	- %	41,741	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	43,397	- %	43,397	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,011	- %	8,011	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,067	- %	10,067	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	19,127	- %	19,127	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,060	- %	9,060	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	37,464	- %	37,464	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,038	- %	5,038	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,702	- %	6,702	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,018	- %	4,018	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,509	- %	2,509	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,315	- %	5,315	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,210	- %	4,210	

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		Fair value (Note 1)
Chailase Finance Co., Ltd	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	-	40,307	-	%	40,307
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	19,688	-	%	19,688
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,509	-	%	3,509
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	55,145	-	%	55,145
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,638	-	%	14,638
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,438	-	%	14,438
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,026	-	%	10,026
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	40,136	-	%	40,136
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,024	-	%	7,024
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,034	-	%	10,034
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,027	-	%	8,027
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,031	-	%	9,031
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	-	%	1,003
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	50,170	-	%	50,170
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,011	-	%	3,011
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	15,255	-	%	15,255
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	13,047	-	%	13,047
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,032	-	%	9,032
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,160	-	%	20,160
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,080	-	%	10,080
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,056	-	%	7,056
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,048	-	%	6,048
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	23,028	-	%	23,028
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	17,821	-	%	17,821
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,204	-	%	3,204

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REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	-	6,007	- %	6,007	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,041	- %	10,041	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	45,072	- %	45,072	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,032	- %	7,032	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,496	- %	20,496	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,027	- %	6,027	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,511	- %	7,511	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,026	- %	20,026	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,217	- %	20,217	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,556	- %	5,556	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,515	- %	1,515	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,020	- %	2,020	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,980	- %	7,980	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,048	- %	5,048	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,053	- %	5,053	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,921	- %	11,921	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,022	- %	2,022	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,037	- %	5,037	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,041	- %	5,041	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,037	- %	5,037	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,052	- %	7,052	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,541	- %	5,541	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,088	- %	20,088	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,022	- %	5,022	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,695	- %	8,695	

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REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	-	3,539	- %	3,539	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,526	- %	5,526	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,513	- %	5,513	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,504	- %	1,504	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,033	- %	6,033	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,001	- %	5,001	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,003	- %	10,003	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,601	- %	3,601	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,001	- %	5,001	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,402	- %	6,402	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,001	- %	3,001	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	16,970	- %	16,970	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,916	- %	3,916	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,228	- %	14,228	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,328	- %	5,328	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,006	- %	2,006	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,805	- %	1,805	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,006	- %	2,006	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,006	- %	2,006	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,804	- %	1,804	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,002	- %	2,002	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,903	- %	5,903	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,403	- %	7,403	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	30,108	- %	30,108	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,018	- %	5,018	

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	-	6,828	- %	6,828	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,105	- %	2,105	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,105	- %	3,105	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,907	- %	4,907	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,013	- %	5,013	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,702	- %	2,702	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,513	- %	6,513	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,809	- %	4,809	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,523	- %	11,523	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,503	- %	2,503	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,103	- %	3,103	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,005	- %	4,005	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,002	- %	7,002	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,004	- %	8,004	
"	Fubon Securities Co. LTD.'s Convertible Bond	"	"	-	20,231	- %	20,231	
"	Fubon Securities Co. LTD.'s Convertible Bond	"	"	-	10,016	- %	10,016	
"	Fubon Securities Co. LTD.'s Convertible Bond	"	"	-	10,825	- %	10,825	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,079	- %	20,079	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	15,128	- %	15,128	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,572	- %	8,572	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,010	- %	6,010	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	33,368	- %	33,368	

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	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	-	13,808	- %	13,808	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,081	- %	10,081	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	21,569	- %	21,569	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,181	- %	20,181	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	14,969	- %	14,969	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,005	- %	2,005	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	50,209	- %	50,209	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	60,552	- %	60,552	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	4,035	- %	4,035	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,531	- %	3,531	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,009	- %	1,009	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,044	- %	5,044	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	40,266	- %	40,266	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,033	- %	5,033	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	32,250	- %	32,250	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	40,313	- %	40,313	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	13,404	- %	13,404	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,318	- %	2,318	

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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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	-	8,914	- %	8,914	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,111	- %	7,111	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	12,092	- %	12,092	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	18,666	- %	18,666	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,090	- %	10,090	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,021	- %	3,021	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	17,118	- %	17,118	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,186	- %	20,186	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,044	- %	5,044	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,022	- %	3,022	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	15,050	- %	15,050	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,017	- %	5,017	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,966	- %	8,966	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	17,429	- %	17,429	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,115	- %	5,115	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,708	- %	2,708	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,209	- %	3,209	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	4,054	- %	4,054	

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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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	-	1,012	- %	1,012	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,552	- %	3,552	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,522	- %	1,522	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,274	- %	20,274	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	201	- %	201	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,530	- %	5,530	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,508	- %	1,508	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	35,142	- %	35,142	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,012	- %	2,012	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,024	- %	2,024	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,014	- %	5,014	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,224	- %	7,224	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,114	- %	20,114	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,079	- %	10,079	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	19,739	- %	19,739	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,038	- %	10,038	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,031	- %	5,031	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,152	- %	15,152	

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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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	-	10,102	- %	10,102	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	40,241	- %	40,241	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	9,038	- %	9,038	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,016	- %	5,016	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	3,009	- %	3,009	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	30,037	- %	30,037	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,025	- %	20,025	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,013	- %	5,013	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	25,084	- %	25,084	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	504	- %	504	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,020	- %	5,020	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,032	- %	10,032	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	25,088	- %	25,088	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	3,010	- %	3,010	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	30,215	- %	30,215	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,033	- %	20,033	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,276	- %	7,276	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,066	- %	7,066	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	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	-	5,049	- %	5,049	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	2,019	- %	2,019	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,053	- %	5,053	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,126	- %	20,126	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	29,321	- %	29,321	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,108	- %	10,108	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,006	- %	15,006	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	9,998	- %	9,998	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	3,001	- %	3,001	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	15,773	- %	15,773	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,055	- %	5,055	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,224	- %	2,224	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,831	- %	2,831	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,057	- %	10,057	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,009	- %	5,009	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	6,056	- %	6,056	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	34,288	- %	34,288	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,025	- %	5,025	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,518	- %	3,518	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	13,059	- %	13,059	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,023	- %	5,023	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	20,110	- %	20,110	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	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	-	10,015	- %	10,015	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	13,345	- %	13,345	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	1,505	- %	1,505	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	6,955	- %	6,955	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	1,011	- %	1,011	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,047	- %	10,047	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	24,201	- %	24,201	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	58,495	- %	58,495	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	32,082	- %	32,082	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	202	- %	202	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	20,223	- %	20,223	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,570	- %	7,570	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	8,068	- %	8,068	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,017	- %	2,017	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,042	- %	5,042	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,583	- %	7,583	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	6,515	- %	6,515	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,506	- %	2,506	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,090	- %	10,090	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,098	- %	10,098	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	50,257	- %	50,257	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,025	- %	5,025	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,050	- %	10,050	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,528	- %	2,528	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	26,328	- %	26,328	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	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	-	4,044	- %	4,044	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,044	- %	7,044	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,016	- %	5,016	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	9,046	- %	9,046	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,009	- %	2,009	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,032	- %	5,032	
"	Capital Securities Corporation's Convertible Bond	"	"	-	10,056	- %	10,056	
"	Capital Securities Corporation's Convertible Bond	"	"	-	3,004	- %	3,004	
"	Capital Securities Corporation's Convertible Bond	"	"	-	19,066	- %	19,066	
"	Capital Securities Corporation's Convertible Bond	"	"	-	19,547	- %	19,547	
"	Capital Securities Corporation's Convertible Bond	"	"	-	10,023	- %	10,023	
"	Capital Securities Corporation's Convertible Bond	"	"	-	16,619	- %	16,619	
"	Capital Securities Corporation's Convertible Bond	"	"	-	15,012	- %	15,012	
"	Concord Securities Co., Ltd.'s Convertible Bond	"	"	-	10,004	- %	10,004	
"	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	

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	81,695	- %	81,695	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	40,000	- %	40,000	
"	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	—	"	-	103,640	- %	103,640	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	108,179	- %	108,179	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	80,100	- %	80,100	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	306,232	- %	306,232	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	30,823	- %	30,823	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	69,177	- %	69,177	
"	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	—	"	-	64,537	- %	64,537	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	243,889	- %	243,889	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	127,680	- %	127,680	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	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	—	"	-	88,733	- %	88,733	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	244,786	- %	244,786	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	81,695	- %	81,695	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	84,797	- %	84,797	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	27,711	- %	27,711	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	96,259	- %	96,259	
"	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	—	"	-	74,812	- %	74,812	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	70,783	- %	70,783	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	210,073	- %	210,073	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	2,663	- %	2,663	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	96,757	- %	96,757	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	18,454	- %	18,454	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	3,192	- %	3,192	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	185,834	- %	185,834	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	34,713	- %	34,713	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	46,384	- %	46,384	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	12,968	- %	12,968	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	49,326	- %	49,326	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	55,162	- %	55,162	
"	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	—	"	-	72,817	- %	72,817	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	281,794	- %	281,794	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	27,930	- %	27,930	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	23,940	- %	23,940	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	39,302	- %	39,302	
"	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	—	"	-	126,184	- %	126,184	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	57,655	- %	57,655	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	31,920	- %	31,920	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	10,474	- %	10,474	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	59,637	- %	59,637	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	854,857	- %	854,857	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	17,955	- %	17,955	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	21,277	- %	21,277	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	26,135	- %	26,135	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	33,950	- %	33,950	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	63,292	- %	63,292	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	10,474	- %	10,474	

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REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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 (%)		
Chaillease Finance Co., Ltd	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	22,444	- %	22,444	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	69,826	- %	69,826	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	8,958	- %	8,958	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	61,845	- %	61,845	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	225,634	- %	225,634	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	175,560	- %	175,560	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	37,905	- %	37,905	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	102,503	- %	102,503	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	62,843	- %	62,843	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	7,198	- %	7,198	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	17,157	- %	17,157	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	12,569	- %	12,569	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	488,775	- %	488,775	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	92,330	- %	92,330	

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REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	96,259	- %	96,259	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	24,638	- %	24,638	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	30,923	- %	30,923	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	215,072	- %	215,072	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	65,177	- %	65,177	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	39,900	- %	39,900	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	49,876	- %	49,876	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	142,642	- %	142,642	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	169,575	- %	169,575	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	7,481	- %	7,481	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	210,109	- %	210,109	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	46,234	- %	46,234	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	44,409	- %	44,409	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	34,149	- %	34,149	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	30,962	- %	30,962	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	20,908	- %	20,908	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	94,762	- %	94,762	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	101,745	- %	101,745	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	46,883	- %	46,883	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	49,377	- %	49,377	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	27,930	- %	27,930	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	667,327	- %	667,327	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	12,479	- %	12,479	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	6,683	- %	6,683	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	21,356	- %	21,356	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	59,850	- %	59,850	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	81,795	- %	81,795	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	13,017	- %	13,017	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	329,843	- %	329,843	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	35,112	- %	35,112	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	899,399	- %	899,399	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	21,945	- %	21,945	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	141,645	- %	141,645	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	117,106	- %	117,106	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	206,482	- %	206,482	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	5,631	- %	5,631	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	19,950	- %	19,950	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	12,968	- %	12,968	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	161,196	- %	161,196	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	43,890	- %	43,890	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	36,010	- %	36,010	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	20,948	- %	20,948	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	15,461	- %	15,461	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	14,803	- %	14,803	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	11,571	- %	11,571	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	3,441	- %	3,441	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	12,080	- %	12,080	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	725,143	- %	725,143	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	29,926	- %	29,926	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	18,953	- %	18,953	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	29,925	- %	29,925	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	105,635	- %	105,635	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	129,904	- %	129,904	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	266,708	- %	266,708	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	69,826	- %	69,826	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	84,488	- %	84,488	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	19,950	- %	19,950	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	"	-	12,389	- %	12,389	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	"	-	37,187	- %	37,187	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	"	-	123,210	- %	123,210	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	219,749	- %	219,749	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	76,608	- %	76,608	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	183,615	- %	183,615	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	62,665	- %	62,665	
"	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	—	"	-	21,020	- %	21,020	
"	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	—	"	-	242,313	- %	242,313	
"	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	—	"	-	151,086	- %	151,086	

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REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	-	122,293	- %	122,293	
"	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	—	"	-	164,382	- %	164,382	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	136,917	- %	136,917	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	132,008	- %	132,008	
"	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	—	"	-	34,913	- %	34,913	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	73,815	- %	73,815	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	11,481	- %	11,481	
"	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	—	"	-	29,925	- %	29,925	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	52,558	- %	52,558	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	26,534	- %	26,534	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	66,783	- %	66,783	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	-	59,311	- %	59,311	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	63,591	- %	63,591	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	28,828	- %	28,828	
"	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	—	"	-	47,800	- %	47,800	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	101,158	- %	101,158	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	22,943	- %	22,943	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	44,389	- %	44,389	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	74,812	- %	74,812	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	37,905	- %	37,905	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	65,274	- %	65,274	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	117,705	- %	117,705	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	40,898	- %	40,898	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	89,775	- %	89,775	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	-	14,963	- %	14,963	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	31,421	- %	31,421	
"	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	—	"	-	37,406	- %	37,406	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	289,275	- %	289,275	
"	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	—	"	-	89,775	- %	89,775	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	52,868	- %	52,868	
"	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	—	"	-	35,910	- %	35,910	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	22,344	- %	22,344	
"	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	—	"	-	168,398	- %	168,398	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	810,918	- %	810,918	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	-	176,555	- %	176,555	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	22,680	- %	22,680	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	366,432	- %	366,432	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	154,812	- %	154,812	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	118,902	- %	118,902	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	102,742	- %	102,742	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	76,997	- %	76,997	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	72,971	- %	72,971	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	171,073	- %	171,073	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	84,926	- %	84,926	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	37,057	- %	37,057	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	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	—	"	-	77,805	- %	77,805	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	-	7,980	- %	7,980	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	156,607	- %	156,607	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	12,968	- %	12,968	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	98,254	- %	98,254	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	103,740	- %	103,740	
"	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	—	"	-	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	—	"	-	17,955	- %	17,955	
"	Pauguo Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	165,585	- %	165,585	
"	Ding-Yue Development Corp. Bond	—	"	-	299,801	- %	299,801	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Non-current financial assets at amortized cost	-	72,818	- %	72,818	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	76,309	- %	76,309	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	30,578	- %	30,578	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Non-current financial assets at amortized cost	-	41,895	- %	41,895	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	74,514	- %	74,514	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	95,730	- %	95,730	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	172,528	- %	172,528	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	141,746	- %	141,746	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	217,056	- %	217,056	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	125,087	- %	125,087	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	120,199	- %	120,199	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	205,285	- %	205,285	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	159,799	- %	159,799	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	154,912	- %	154,912	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	25,376	- %	25,376	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	16,800	- %	16,800	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	2,494	- %	2,494	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailase Finance Co., Ltd	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Non-current financial assets at amortized cost	-	25,237	- %	25,237	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	249,375	- %	249,375	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	9,975	- %	9,975	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	74,792	- %	74,792	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	32,918	- %	32,918	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	2,095	- %	2,095	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	292,267	- %	292,267	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	33,915	- %	33,915	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	34,912	- %	34,912	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	15,960	- %	15,960	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	39,901	- %	39,901	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	5,287	- %	5,287	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	8,080	- %	8,080	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	"	-	5,047	- %	5,047	
"	ChaoFu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	75,810	- %	75,810	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	-	26,661	- %	26,661	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	35,860	- %	35,860	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	25,935	- %	25,935	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	31,421	- %	31,421	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	2,943	- %	2,943	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	39,900	- %	39,900	
"	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	—	"	-	5,340	- %	5,340	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	189,527	- %	189,527	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	26,679	- %	26,679	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	8,978	- %	8,978	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	50,873	- %	50,873	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	506,830	- %	506,830	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	97,416	- %	97,416	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	9,027	- %	9,027	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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	-	43,890	- %	43,890	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	100	- %	100	
"	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	—	"	-	156,607	- %	156,607	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	34,982	- %	34,982	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	18,992	- %	18,992	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	32,219	- %	32,219	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	67,830	- %	67,830	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	69,825	- %	69,825	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	15,960	- %	15,960	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	51,072	- %	51,072	
"	Ding-Yue Development Corp. Bond	—	"	-	886,912	- %	886,912	
"	CTCI Corp.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	770	32,263	0.10 %	32,263	
"	Chin Poon	"	"	380	12,350	0.10 %	12,350	
"	O-Bank	"	"	87,750	849,420	2.89 %	849,420	
"	Unimicron Technology Corp.	"	"	63	9,300	- %	9,300	Percentage of ownership less than 0.01% (Note 2)
"	Kingmax Technology Inc.	"	"	3,537	21,043	4.73 %	21,043	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Spring House Entertainment Tech Inc.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	688	12,348	4.67 %	12,348	
"	Everterminal Co., Ltd.	"	"	245	2,448	0.50 %	2,448	
"	Tekcon Electronics Corp.	"	"	137	1,170	0.52 %	1,170	
"	Ecomsoftware Inc.	"	"	130	3,075	2.60 %	3,075	
"	Crownpo Technology Inc.(former name:SMTEK INC.)	"	"	57	530	0.51 %	530	
"	Book4u Co., Ltd.	"	"	9	-	0.19 %	-	(Note 2)
"	Phoenix Innovation Technology Venture Capital Corporation	"	"	1,000	10,677	2.34 %	10,677	
Chailase Specialty Finance Co., Ltd.	Linkou amusement Co., Ltd.(Stock)	"	"	-	36,708	- %	36,708	Shareholding less than 1,000 shares
Chailase Energy Integration Inc. Co., Ltd.	International Ocean Vessel Technical Consultant Co., LTD.	"	"	1,302	31,877	9.01 %	31,877	
"	Fortune Electric Value Company Limited	"	"	3,125	36,656	11.03 %	36,656	
"	Long Diann Marine Biotechnology Co., Ltd.	"	"	1,000	6,040	5.01 %	6,040	
Bangkok Grand Pacific Lease Public Company Limited	Bangkok Club Co., Ltd.(stock)	"	"	6	189	0.14 %	189	
Asia Sermkij Leasing Public Co., Ltd.	Swe Trans Group Co., Ltd.	"	"	10	2,252	19.00 %	2,252	
"	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	11,863	0.10 %	11,863	
Grand Pacific Holdings Corp.	Mobilesift, Inc.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	359	7,612	3.45 %	7,612	
"	Stemcyte Inc.	"	"	49	1,523	0.35 %	1,523	
Grand Pacific Financing Corp.	Swabplus Inc.	"	"	10	-	- %	-	Percentage of ownership less than 0.01% (Note 2)
"	Mobilesift, Inc.	"	"	358	7,612	3.45 %	7,612	
"	Stemcyte Inc.	"	"	49	1,523	0.35 %	1,523	
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	-	85,114	- %	85,114	
"	The Future Commerce Sdn. Bhd.	"	Non-current financial assets at fair value through profit or loss	-	23,564	- %	23,564	
"	Logicsnesia PTE LTD	"	"	-	14,214	- %	14,214	

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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

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
Chailease Finance Co., Ltd.	Chailease Auto Rental Co., Ltd.	Investments accounted for using equity method	Chailease Auto Rental Co., Ltd.	Subsidiaries	-	-	-	-	-	-	-	-	-	-
Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	"	Chuang Ju Limited Partnership	"	-	-	-	-	-	-	-	-	-	-
Chailease Auto Rental Co., Ltd.	He To Energy Integration Co., Ltd.	"	He To Energy Integration Co., Ltd.	"	-	-	-	-	-	-	-	-	-	-
Ho Hsuan Co., Ltd.	Hao Hsuan Energy Integration Co., Ltd.	"	Hao Hsuan Energy Integration 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.

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	Chailease International Financial Services (Singapore) Pte. Ltd.	Subsidiaries	3,045,000	-	-		-	-
Chailease International Financial Services Co., Ltd.	Chailease International Company(Malaysia) Limited	Associates	1,310,411	-	-		-	-
"	Chailease International Financial Services (Labuan) Co., Ltd.	Associates	778,177	-	-		-	-

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Company name	Related party	Nature of relationship	Ending balance	Turnover days	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
Chaillease International Financial Services Co., Ltd.	Chaillease International Financial Services (Liberia) Corp.	Associates	396,008	-	-		-	-
Chaillease International Company (Malaysia) Limited	Chaillease International Company (UK) Limited	Subsidiaries	1,311,359	-	-		-	-
"	Chaillease International Financial Services (Singapore) Pte. Ltd.	Associates	154,452	-	-		-	-
Chaillease International Company (UK) Limited	C&E Engine Leasing Limited	Associates	1,211,074	-	-		-	-
Chaillease Finance Co., Ltd.	Chuang Ju Limited Partnership	Subsidiaries	1,016,401	-	-		-	-
"	Chu To Co., Ltd.	Subsidiaries	194,838	-	-		-	-
"	Chin Cheng Hung Energy Co., Ltd.	Subsidiaries	343,218	-	-		-	-
"	Annan Energy Co., Ltd.	Subsidiaries	129,763	-	-		-	-
"	Hao Ming Energy Co., Ltd.	Subsidiaries	420,048	-	-		-	-
"	Ysolar Co., Ltd.	Associates	1,010,418	-	-		-	-
"	Chaillease Construction & Development Corp.	Associates	716,449	-	-		-	-
"	Chaillease Royal Finance Plc.	Associates	132,415	-	-		-	-
Chaillease International Financial Services Co. (Singapore) Pte. Ltd.	Chaillease Victory Co., Ltd.	Associates	313,504	-	-		-	-
"	Chaillease International Company (UK) Limited	Associates	188,085	-	-		-	-
Fina Finance & Trading Co., Ltd	Chuang Ju Limited Partnership	Subsidiaries	1,011,447	-	-		-	-
Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	Subsidiaries	5,244,719	-	-		-	-
Chaillease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Subsidiaries	3,078,909	-	-		-	-
"	Tien Hsing Integration Co., Ltd	Associates	587,147	-	-		-	-
"	Chu To Co., Ltd.	Associates	322,141	-	-		-	-

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Company name	Related party	Nature of relationship	Ending balance	Turnover days	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
Chung Ho Energy Integration Co., Ltd	Annan Energy Co., Ltd.	Associates	696,461	-	-		-	-
Chailase International Corp.	Chailase Finance International Corp.	Associates	221,550	-	-		-	-
My Leasing (Mauritius) Corp.	Chailase International Financial Services (Singapore) Pte. Ltd.	Associates	1,735,650	-	-		-	-
Chailase International Financial Services (Liberia) Corp.	Chailase Virtue Co., Ltd.	Subsidiaries	402,091	-	-		-	-
"	Chailase Bright Co., Ltd.	Subsidiaries	523,937	-	-		-	-
"	Chailase Cherish Co., Ltd.	Subsidiaries	711,275	-	-		-	-
"	Chailase Glory Co., Ltd.	Subsidiaries	115,757	-	-		-	-

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

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

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:

(Amounts Expressed in Thousands of New Taiwan Dollars)

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	Financing and interest receivable	3,045,000	Same as normal transactions	0.34 %
1	Chailase Finance Co., Ltd	Chuang Ju Limited Partnership	3	Financing and interest receivable	1,016,401	"	0.11 %
"	"	Chin Cheng Hung Energy Co., Ltd.	3	Financing and interest receivable	343,218	"	0.04 %
"	"	Hao Ming Energy Co., Ltd.	3	Financing and interest receivable	420,048	"	0.05 %
2	Fina Finance & Trading Co., Ltd.	Chuang Ju Limited Partnership	3	Financing and interest receivable	1,011,447	"	0.11 %
3	Chailase Consumer Finance Co., Ltd.	Tien Hsing Integration Co., Ltd.	3	Financing and interest receivable	587,147	"	0.07 %
"	"	Chuang Ju Limited Partnership	3	Financing and interest receivable	3,078,909	"	0.35 %
"	"	Chu To Co., Ltd.	3	Financing and interest receivable	322,141	"	0.04 %
4	Chailase International Financial Services Co., Ltd.	Chailase International Company (Malaysia) Limited	3	Financing and interest receivable	1,310,411	"	0.15 %
"	"	Chailase International Financial Services (Labuan) Co., Ltd.	3	Accounts receivable and interest receivable	778,177	"	0.09 %
"	"	Chailase International Financial Services (Liberia) Corp.	3	Financing and interest receivable	396,008	"	0.04 %

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

No.	Company name	Counter-party	Nature of relationship	Intercompany transactions			
				Financial statements item	Amount	Terms	Percentage of the consolidated net revenue or total assets
5	Chailase International Company (Malaysia) Limited	Chailase International Company (UK) Limited	3	Financing and interest receivable	1,311,359	Same as normal transactions	0.15 %
6	Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	3	Other financial assets-current	5,244,719	"	0.59 %
7	Chung Ho Energy Integration Co., Ltd	Annan Energy Co., Ltd.	3	Financing and interest receivable	696,461	"	0.08 %
8	Chailase International Financial Services (Singapore) Pte. Ltd.	Chailase Victory Co., Ltd.	3	Financing and interest receivable	313,504	"	0.04 %
9	My Leasing (Mauritius) Corp.	Chailase International Financial Services (Singapore) Pte. Ltd.	3	Other financial assets-current	1,735,650	"	0.20 %
10	Chailase International Financial Services (Liberia) Corp.	Chailase Virtue Co., Ltd.	3	Financing and interest receivable	402,091	"	0.05 %
"	"	Chailase Bright Co., Ltd.	3	Financing and interest receivable	523,937	"	0.06 %
"	"	Chailase Cherish Co., Ltd.	3	Financing and interest receivable	711,275	"	0.08 %

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.

(b) Information on investees:

The information on investees of the Group for the three months ended March 31, 2023 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 March 31, 2023			Net income (losses) of the investee	Share of profits/losses of investee	Note
				March 31, 2023	December 31, 2022	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
The Company	Chailase International Company (Malaysia) Limited	Malaysia	Investment	40,952,665	40,952,665	1,992,872	100.00 %	84,191,875	3,203,009	3,203,009	
"	Chailase International Financial Services Co., Ltd.	British Virgin Islands	Installment sales, leasing overseas and financial consulting	2,953,650	2,953,650	97,000	100.00 %	4,779,876	50,888	50,888	
"	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	148,940	148,940	3,927	51.00 %	1,358,402	28,640	14,606	
"	Golden Bridge (B.V.I.) Corp. and its subsidiaries	British Virgin Islands	Investment	3,148,820	3,148,820	29,150	100.00 %	1,825,096	(17)	(17)	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of March 31, 2023			Net income (losses) of the investee	Share of profits/losses of investee	Note
				March 31, 2023	December 31, 2022	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
The Company	Chailase International Company (Hong Kong) Limited	Hong Kong	Investment	520,695	520,695	17,100	100.00 %	401,922	(10,716)	(10,716)	
"	Chailase International Financial Services (Labuan) Co., Ltd.	Malaysia	Leasing	7,166	7,166	30	100.00 %	18,518	308	308	
"	Chailase International Financial Services Co. (Singapore) Pte. Ltd.	Singapore	Financing	54,452,269	54,452,269	1,784,000	100.00 %	72,701,973	3,932,091	3,932,091	
"	Chailase International Maritime Holding Co., Ltd.	Cayman Islands	Investment	204,021	204,021	6,700	100.00 %	835,547	3,371	3,371	
Chailase International Company (Malaysia) Limited	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	818,775	818,775	62,699	11.88 %	1,134,006	362,235	-	(Note 2)
"	Chailase International Company (UK) Limited	U.K.	Consulting, aircraft leasing and investment	40,894,822	40,894,822	848,087	100.00 %	77,912,238	2,948,488	-	"
"	Chailase Berjaya Credit Sdn. Bhd.	Malaysia	Installment sales	810,705	810,705	122,500	70.00 %	2,082,379	108,840	-	"
"	Chailase Royal Leasing Plc.	Cambodia	Leasing	91,350	91,350	3,000	60.00 %	363,324	15,131	-	"
"	Chailase Royal Finance Plc.	Cambodia	Financing	383,426	383,426	12,912	60.00 %	595,053	59,225	-	"
"	Yellowstone Holding AG	Swiss	Investment	349,388	349,388	1,050,000	35.00 %	238,622	(6,483)	(2,269)	
"	Chailase Berjaya Finance Corporation	Philippines	Leasing and financing	229,682	229,682	410,000	63.08 %	156,948	8,908	-	(Note 2)
"	CL Capital Management Company Limited	Cayman Islands	Investment consultant	-	-	-	48.00 %	-	(159)	-	
"	CL Investment Partners Company Limited	Cayman Islands	Investment consultant	4,277	4,277	-	48.00 %	4,107	(21)	(10)	
"	Chailase Greater China SME Fund, L.P.	Cayman Islands	Investment funds	436,816	436,816	-	48.00 %	286,852	(3,913)	(1,878)	
"	Diamond Rain Group Limited	British Virgin Islands	Investment	812,990	812,990	22,798	35.28 %	1,008,137	270,456	95,417	
"	Chailase Capital (Thailand) Co., Ltd.	Thailand	Investment	57,158	57,158	19,600	49.00 %	75,228	6,520	-	(Note 2)
"	Chailase Royal Insurance Broker Plc.	Cambodia	Insurance Brokers	2,741	2,741	90	60.00 %	(738)	(715)	-	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of March 31, 2023			Net income (losses) of the investee	Share of profits/losses of investee	Note
				March 31, 2023	December 31, 2022	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease International Maritime Holding Co., Ltd.	Chailease International Financial Services (Liberia) Corp.	Liberia	Ship leasing business	200,976	200,976	-	100.00 %	842,989	3,652	-	share holding less than 1,000 shares (Note 2)
"	Chailease Marine Co., Ltd.	Liberia	Ship leasing business	305	305	-	100.00 %	244	(18)	-	"
"	Chailease Shipping Finance (Liberia) Co., Ltd.	Liberia	Ship leasing business	305	305	-	100.00 %	(9,445)	(263)	-	"
Chailease International Financial Services (Liberia) Corp.	Chailease International Fortune Corp (Liberia)	Liberia	Ship leasing business	13,030	13,030	-	100.00 %	34,594	(19)	-	"
"	Chailease Bright Co., Ltd.	Liberia	Ship leasing business	305	305	-	100.00 %	92,572	(5,033)	-	"
"	Chailease Virtue Co., Ltd.	Liberia	Ship leasing business	305	305	-	100.00 %	230,638	28,857	-	"
"	Chailease Cherish Co., Ltd.	Liberia	Ship leasing business	305	305	-	100.00 %	(38,716)	(11,165)	-	"
"	Chailease Harmony Co., Ltd.	Liberia	Ship leasing business	305	305	-	100.00 %	247	-	-	"
"	Ace Marine Co., Ltd.	Liberia	Ship leasing business	305	305	-	100.00 %	215	-	-	"
"	Chailease Glory Co., Ltd.	Liberia	Ship leasing business	305	305	-	100.00 %	85,802	(2,272)	-	"
"	Chailease Blossom Co., Ltd.	Liberia	Ship leasing business	305	305	-	100.00 %	229	-	-	"
Chailease Shipping Finance (Liberia) Co., Ltd.	Chailease Victory Co., Ltd.	Liberia	Ship leasing business	15	15	-	100.00 %	(8,907)	(37)	-	"
Chailease Berjaya Credits Sdn. Bhd.	Chailease Agency Sdn. Bhd.	Malaysia	Insurance Brokers	662	662	100	100.00 %	18,187	2,153	-	(Note 2)
"	Chailease Services Sdn. Bhd.	Malaysia	Insurance Brokers	662	662	100	100.00 %	3,954	197	-	"
Chailease International Company (UK) Limited	Chailease Finance Co., Ltd.	Taiwan	Installment sales, leasing and factoring	35,461,019	35,461,019	3,668,700	100.00 %	78,736,552	3,243,129	-	"
"	C&E Engine Leasing Limited	Ireland	Leasing	685,689	685,689	22,519	50.00 %	734,608	(7,801)	(3,901)	"
Chailease Finance Co., Ltd.	Fina Finance & Trading Co., Ltd.	Taiwan	Installment sales, trading and factoring	15,991,242	15,991,242	1,707,700	100.00 %	35,360,057	1,226,555	-	(Note 2)
"	Chailease Specialty Finance Co., Ltd.	Taiwan	Installment sales	6,837,496	6,837,496	269,561	100.00 %	7,242,799	69,309	-	"
"	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	1,737,374	1,737,374	193,256	36.61 %	3,494,378	362,235	-	"
"	Chailease International Leasing Company Limited (Vietnam)	Vietnam	Leasing	2,562,587	2,562,587	-	100.00 %	4,669,278	135,792	-	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of March 31, 2023			Net income (losses) of the investee	Share of profits/losses of investee	Note
				March 31, 2023	December 31, 2022	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease Finance Co., Ltd.	Chailease Auto Rental Co., Ltd.	Taiwan	Leasing	6,820,564	1,352,227	712,415	100.00 %	7,438,338	87,180	-	(Note 2)
"	Chailease Insurance Brokers Co., Ltd.	Taiwan	Personal and property insurance brokers	8,000	8,000	800	100.00 %	100,797	16,560	-	"
"	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	125,111	125,111	3,773	49.00 %	1,305,132	28,640	-	"
"	Chailease Cloud Service Co., Ltd.	Taiwan	Software of cloud products, leasing and installment sales	525,000	525,000	52,500	100.00 %	544,812	2,117	-	"
"	Yun Tang Inc.	Taiwan	Solar power related business	465,000	465,000	-	100.00 %	559,018	7,490	-	"
"	Chailease Energy Integration Co., Ltd.	Taiwan	Solar power related business	50,000	50,000	62,803	100.00 %	1,132,833	111,940	-	"
"	Chailease Power Technology Co., Ltd.	Taiwan	Solar power related business	770,000	770,000	77,000	100.00 %	815,888	4,778	-	"
"	Chailease International Trading Company Limited (Vietnam)	Vietnam	Trading	304,500	304,500	-	100.00 %	412,050	18,355	-	"
"	Chung Cheng Energy Integration Co., Ltd.	Taiwan	Solar power related business	303,400	303,400	30,340	100.00 %	308,928	760	-	"
"	Ho Lien Energy Integration Co., Ltd.	Taiwan	Solar power related business	3,460,588	3,460,588	346,059	100.00 %	3,436,215	(2,929)	-	"
"	Chailease Finance Securitization Trust 2019	Taiwan	Special purpose entity	1,045,149	1,045,149	-	100.00 %	938,181	49,077	-	"
"	Tai Yuan Energy Intergration Co., Ltd.	Taiwan	Solar power related business	1,170,050	1,170,050	117,005	100.00 %	1,163,385	(1,412)	-	"
"	Chung Ho Energy Integration Co., Ltd.	Taiwan	Solar power related business	8,072,124	8,072,124	807,212	100.00 %	8,151,963	(15,232)	-	"
"	Chung Yen Energy Integration Co., Ltd.	Taiwan	Solar power related business	775,400	775,400	77,540	100.00 %	808,466	3,966	-	"
"	Tung Feng Inc.	Taiwan	Solar power related business	34,010	34,010	-	100.00 %	33,547	(158)	-	"
"	He To Energy Integration Co., Ltd.	Taiwan	Solar power related business	500	500	50	0.01 %	547	(1,790)	-	"
"	Chung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	500	500	50	100.00 %	209	(12)	-	"
"	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,282,208	2,282,208	228,221	42.07 %	2,275,230	49	-	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of March 31, 2023			Net income (losses) of the investee	Share of profits/losses of investee	Note
				March 31, 2023	December 31, 2022	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease Finance Co., Ltd.	Chung Wei Energy Integration Co., Ltd.	Taiwan	Solar power related business	500	500	50	100.00 %	209	(12)	-	(Note 2)
"	Tung Ching Energy Technology Inc.	Taiwan	Solar power related business	200,030	200,030	-	100.00 %	200,080	135	-	"
"	Chailease Finance Securitization Trust 2021	Taiwan	Special purpose entity	1,174,653	-	-	100.00 %	1,168,363	96,243	-	"
"	Chailease Resources Technology Co., Ltd.	Taiwan	Import and export trading and selling agent of equipment and raw material	149,240	-	9,567	15.00 %	149,383	(2,853)	143	
Chailease Auto Rental Co., Ltd.	He To Energy Integration Co., Ltd.	Taiwan	Solar power related business	5,468,337	-	546,834	99.99 %	5,466,222	(1,790)	-	(Note 2)
Fina Finance & Trading Co., Ltd.	Chailease Consumer Finance Co., Ltd.	Taiwan	Factoring, trading-in, management, and valuation on accounts receivable; installment sales; financial instrument	5,652,436	5,652,436	519,704	100.00 %	9,913,365	294,476	-	"
"	Chailease Credit Services Co., Ltd.	Taiwan	Installment sales and leasing	10,101	10,101	1,000	100.00 %	10,042	(206)	-	"
"	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	3,142,888	3,142,888	314,289	57.93 %	3,132,970	49	-	"
Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	7,228,423	6,418,683	-	99.99 %	7,439,975	211,552	-	(Note 2 & 3)
Chailease Specialty Finance Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	2,300,000	2,300,000	-	99.99 %	2,537,119	44,052	-	(Note 2 & 4)
Chailease Credit Services Co., Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	211,552	-	(Note 2 & 3)
Chailease Cloud Service Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	-	-	(Note 2 & 4)
Chailease International Company (Hong Kong) Limited	PT Chailease Indonesia Finance	Indonesia	Financing	19,793	19,793	97,500	75.00 %	(57)	(209)	-	(Note 2)
"	PT Chailease Finance Indonesia	Indonesia	Financing	431,375	431,375	2,125,000	85.00 %	356,536	(12,479)	-	"
Chailease Capital (Thailand) Co., Ltd.	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	173,349	173,349	10,128	1.92 %	183,128	362,235	-	"
Chailease Power Technology Co., Ltd.	Chu Chiang Solar Energy Inc.	Taiwan	Solar power related business	45,050	45,050	-	100.00 %	43,129	(236)	-	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of March 31, 2023			Net income (losses) of the investee	Share of profits/losses of investee	Note
				March 31, 2023	December 31, 2022	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Ho Lien Energy Integration Co., Ltd.	Tien Sin Intelligent Green Energy Co., Ltd.	Taiwan	Solar power related business	544,000	544,000	54,400	80.00 %	539,375	(827)	-	(Note 2)
"	Tien Jen Energy Co., Ltd.	Taiwan	Solar power related business	544,000	544,000	54,400	80.00 %	541,605	(184)	-	"
"	Tien Chu Energy Co., Ltd.	Taiwan	Solar power related business	544,000	544,000	54,400	80.00 %	539,775	(586)	-	"
"	Tien Ying Energy Co., Ltd.	Taiwan	Solar power related business	1,024,000	1,024,000	102,400	80.00 %	1,015,628	(1,681)	-	"
"	Tien Jui Energy Co., Ltd.	Taiwan	Solar power related business	544,000	544,000	54,400	80.00 %	539,716	(366)	-	"
Jung Yu Energy Integration Co., Ltd.	Chung Ming Co., Ltd.	Taiwan	Solar power related business	300,050	300,050	30,005	100.00 %	299,824	33	-	"
"	Chung Yao Co., Ltd.	Taiwan	Solar power related business	20,050	20,050	2,005	100.00 %	19,851	91	-	"
"	Yao Jih Co., Ltd.	Taiwan	Solar power related business	1,050	1,050	105	100.00 %	617	(52)	-	"
"	Ho Hsuan Co., Ltd.	Taiwan	Solar power related business	1,253,120	1,253,120	125,312	100.00 %	1,259,913	204	-	"
"	Hsia Ching Co., Ltd.	Taiwan	Solar power related business	488,286	488,286	48,828	94.76 %	488,527	(25)	-	"
"	Kuang Hsi Co., Ltd.	Taiwan	Solar power related business	109,000	109,000	10,900	100.00 %	108,808	(87)	-	"
"	Ruo Chen Co., Ltd.	Taiwan	Solar power related business	1,000	1,000	100	100.00 %	851	(47)	-	"
"	Ruo Jing Co., Ltd.	Taiwan	Solar power related business	36,831	1,000	3,683	100.00 %	36,642	(76)	-	"
"	Ruo Tai Co., Ltd.	Taiwan	Solar power related business	15,333	1,000	1,533	100.00 %	15,147	(83)	-	"
"	Sheng Neng Co., Ltd.	Taiwan	Solar power related business	1,000	1,000	100	100.00 %	851	(47)	-	"
"	Jing Sheng Co., Ltd.	Taiwan	Solar power related business	1,000	1,000	100	100.00 %	851	(47)	-	"
"	Chen Ying Co., Ltd.	Taiwan	Solar power related business	1,000	1,000	100	100.00 %	851	(47)	-	"
"	Jing Ying Co., Ltd.	Taiwan	Solar power related business	1,000	1,000	100	100.00 %	851	(47)	-	"
"	Tien Hsiao Co., Ltd.	Taiwan	Solar power related business	1,000	1,000	100	100.00 %	851	(47)	-	"
"	Chu To Co., Ltd.	Taiwan	Solar power related business	1,000	1,000	100	100.00 %	(131)	(1,029)	-	"
"	Chailease Shihlin Energy Co., Ltd.	Taiwan	Solar power related business	240,999	240,999	24,100	80.00 %	241,048	(20)	-	"
"	Hsu Li Energy Co., Ltd.	Taiwan	Solar power related business	107,250	107,250	10,725	100.00 %	109,812	712	-	"
"	Chuang Neng Energy Integration Co., Ltd.	Taiwan	Solar power related business	46,500	46,500	4,650	100.00 %	46,362	(41)	-	"
"	Yun Yung Co., Ltd.	Taiwan	Solar power related business	229,522	229,522	22,952	80.00 %	229,540	8,610	-	"
"	Annan Energy Co., Ltd.	Taiwan	Solar power related business	1,016,709	1,016,709	-	90.00 %	992,405	(7,498)	-	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of March 31, 2023			Net income (losses) of the investee	Share of profits/losses of investee	Note
				March 31, 2023	December 31, 2022	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chung Ho Energy Integration Co., Ltd.	Tien Hsing Integration Co., Ltd.	Taiwan	Solar power related business	600,000	600,000	60,000	100.00 %	485,909	(8,042)	-	(Note 2)
"	Tien Chuan Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	236,526	236,526	22,000	80.00 %	279,603	(752)	-	"
"	Yu Heng Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	236,526	236,526	22,000	80.00 %	277,525	305	-	"
"	Kai Yang Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	237,830	237,830	22,000	80.00 %	272,273	(11,644)	-	"
"	Yao Kuang Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	228,322	228,322	21,120	80.00 %	264,980	(6,853)	-	"
Ho Hsuan Co., Ltd.	Chiu Chu Co., Ltd.	Taiwan	Solar power related business	520,000	520,000	52,000	80.00 %	519,675	(128)	-	"
"	Chao Ming No.2 Energy Co., Ltd.	Taiwan	Solar power related business	280,100	-	28,010	100.00 %	280,097	(3)	-	"
"	Hao Hsuan Energy Integration Co., Ltd.	Taiwan	Solar power related business	330,914	-	36,168	80.00 %	336,285	161	-	"
Hsia Ching Co., Ltd.	Chuan Chen Technology Inc.	Taiwan	Solar power related business	111,463	111,463	-	100.00 %	111,346	(12)	-	"
Chailease Energy Integration Co., Ltd.	Voyager Photovoltaic Co., Ltd.	Taiwan	Solar power related business	365,000	365,000	36,500	22.12 %	364,720	(1,883)	(1,678)	
Tai Yuan Energy Intergration Co., Ltd.	Cheng Yi Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,600	2,600	260	100.00 %	2,526	(19)	-	(Note 2)
He To Energy Integration Co., Ltd.	Chin Cheng Hung Energy Co., Ltd.	Taiwan	Solar power related business	100	-	10	100.00 %	(130)	(230)	-	"
"	Hao Ming Energy Co., Ltd.	Taiwan	Solar power related business	80	-	8	80.00 %	41	(49)	-	"

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

Note 2: Only the amount of share of profits/ losses arising from the subsidiaries directly held by the Company and the associates using equity method need to be filled in the column of "Share of profits / losses of investee". The share of profits / losses of the subsidiaries indirectly held by the Company is not reflected herein as such amount is already included in the share of profits / losses of the parent companies.

Note 3: Chailease Consumer Financial Co., Ltd. is the limited partner, and Chailease Credit Services Co., Ltd. is the general partner.

Note 4: Chailease Specialty Financial Co., Ltd. is the limited partner, and Chailease Cloud Services Co., Ltd. is the general partner.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

(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, 2023	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2023	Net Income (Losses) of the Investee	Percentage of Ownership	Share of profits/losses (Note 2)	Carrying Amount as of March 31, 2023	Accumulated Inward Remittance of Earnings as of March 31, 2023
					Outflow	Inflow						
Chalease International Financial Leasing Corp.	Leasing	31,820,250	(2)	-	-	-	-	3,681,756	97.89 %	3,603,902	60,641,970	3,136,350
Chalease Finance International Corp.	Leasing	5,785,500	(2)	-	-	-	-	371,526	98.41 %	365,634	7,638,326	-
Chalease International Corp.	Trading	2,392,740	(2)	-	-	-	-	462,142	97.89 %	452,391	5,881,950	-
Jirong Real Estate Co., Ltd.	House property leasing and management	753,270	(2)	-	-	-	-	4,910	97.89 %	4,806	791,854	-
Chalease International Commercial Factoring Corporation	Factoring	221,550	(2)	-	-	-	-	1,438	97.89 %	1,408	239,674	-
Chalease Commercial Factoring Corporation	Factoring	221,550	(2)	-	-	-	-	635	97.89 %	622	220,649	-

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 three months ended March 31, 2023, please refer to Note (13)(a).

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
REVIEWED ONLY, NOT AUDITED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2023 and 2022

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

(14) Segment information

(a) Operating segment financial information:

For the three months ended March 31, 2023						
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 1,440,545	-	2,590	-	-	1,443,135
Interest revenue - installment sales	2,786,954	525,194	1,611,258	-	-	4,923,406
Interest revenue - capital leases	260,200	6,388,953	706,670	-	-	7,355,823
Rental revenue - operating leases	1,501,947	689	-	-	-	1,502,636
Interest revenue - loans	2,009,136	46,134	416,009	120,850	-	2,592,129
Other interest revenue	2,935,307	57,929	33,220	-	-	3,026,456
Other operating revenue	1,144,934	758,781	391,916	1,152	-	2,296,783
Intersegment revenue	570,950	19,971	130,997	-	(721,918)	-
Total revenue	\$ 12,649,973	7,797,651	3,292,660	122,002	(721,918)	23,140,368
Reportable segment profit or loss	\$ 3,360,335	3,774,638	694,651	25,710	-	7,855,334

For the three months ended March 31, 2022						
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 1,411,339	-	-	-	-	1,411,339
Interest revenue - installment sales	2,260,948	370,225	1,235,545	-	-	3,866,718
Interest revenue - capital leases	226,080	5,946,629	459,710	-	-	6,632,419
Rental revenue - operating leases	1,385,107	1,121	-	-	-	1,386,228
Interest revenue - loans	1,341,712	48,971	260,397	87,063	-	1,738,143
Other interest revenue	2,523,923	55,082	21,125	-	-	2,600,130
Other operating revenue	1,193,470	789,524	302,273	5,801	-	2,291,068
Intersegment revenue	442,493	19,012	115,441	-	(576,946)	-
Total revenue	\$ 10,785,072	7,230,564	2,394,491	92,864	(576,946)	19,926,045
Reportable segment profit or loss	\$ 3,477,423	3,845,643	691,076	32,694	-	8,046,836

- (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 ended March 31, 2023 and 2022 is provided as follows:

	For the three months ended March 31,	
	2023	2022
Reportable segment income	\$ 7,855,334	8,046,836
Management segment loss	(645,011)	(540,064)
Profit for the period	\$ 7,210,323	7,506,772