

**CHAILEASE HOLDING COMPANY LIMITED
AND SUBSIDIARIES**

Consolidated Financial Statements

**With Independent Auditors' Report
For the Six Months Ended June 30, 2023 and 2022**

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

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Independent Auditors' Report

To the Board of Directors of Chailease Holding Company Limited:

Opinion

We have audited the consolidated financial statements of Chailease Holding Company Limited and its subsidiaries (“the Group”), which comprise the consolidated balance sheets as of June 30, 2023 and 2022, the consolidated statements of comprehensive income for the three months ended and the six months ended June 30, 2023 and 2022, consolidated statements of changes in equity and consolidated statements of cash flows for the six months ended June 30, 2023 and 2022, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of June 30, 2023 and 2022, and its consolidated financial performance for the three months and the six months ended June 30, 2023 and 2022 and its consolidated cash flows for the six months ended June 30, 2023 and 2022 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.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the six months ended June 30, 2023. These matters were addressed in the context of our audit of the consolidated financial statements taken as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Impairment assessment of accounts receivable

Refer to Note (4)(g) “Financial instruments” and Note (5) “Significant accounting assumptions and judgments, and major sources of estimation uncertainty” of the consolidated financial statements for the year ended December 31, 2022, and Note (6) (d) “accounts receivable, net” to the consolidated financial statements for the details of the information about impairment assessment on accounts receivable.

Description of key audit matter:

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

How the matter was addressed in our audit:

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

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

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

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

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

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

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

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



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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the six months ended June 30, 2023 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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

KPMG

Taipei, Taiwan (Republic of China)
August 29, 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 accounting principle and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

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

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

June 30, 2023, December 31, 2022, and June 30, 2022

(Amounts Expressed in Thousands of New Taiwan Dollars)

		2023.6.30		2022.12.31		2022.6.30						2023.6.30		2022.12.31		2022.6.30	
Assets		Amount	%	Amount	%	Amount	%			LIABILITIES AND EQUITY		Amount	%	Amount	%	Amount	%
Current assets :										Current Liabilities :							
1100	Cash and cash equivalents (Notes (6)(a) and (7))	\$ 44,137,352	6	67,598,651	8	55,956,840	7	2100		Short-term borrowings (Notes (6)(k), (7) and (8))		\$ 74,963,755	8	76,068,717	9	68,571,471	9
1110	Current financial assets at fair value through profit or loss	3,700,316	-	3,522,343	-	2,371,150	-	2110		Short-term notes and bills payable (Notes (6)(j) and (8))		105,086,856	12	98,711,925	11	94,820,239	12
	(Note (6)(b))							2126		Current financial liabilities for hedging (Note (6)(c))		456,000	-	793,253	-	1,697,380	-
1136	Current financial assets at amortized cost (Notes (6)(b) and (7))	21,228,158	2	19,940,604	2	22,833,787	3	2170		Accounts and notes payable		5,887,809	1	5,247,199	1	6,175,478	1
1139	Current financial assets for hedging (Notes (6)(b) and (6)(c))	3,281,090	-	803,920	-	450,929	-	2230		Current tax liabilities		2,862,460	-	3,969,906	-	3,850,706	-
1170	Accounts receivable, net (Notes (6)(d), (7) and (8))	516,197,632	57	500,468,245	57	463,949,141	58	2280		Current lease liabilities (Notes (6)(m) and (7))		2,558,974	-	1,920,279	-	1,494,541	-
1476	Other current financial assets (Notes (7) and (8))	23,403,163	3	9,936,173	1	7,553,205	1	2305		Other current financial liabilities (Note (7))		80,767,285	9	71,060,780	8	76,153,437	9
1479	Other current assets (Notes (6)(e) and (7))	11,049,425	1	9,675,742	1	9,921,727	1	2320		Long-term liabilities, current portion							
		622,997,136	69	611,945,678	69	563,036,779	70			(Notes (6)(k), (6)(l), (7) and (8))		229,105,161	25	219,746,917	25	217,333,104	27
Non-current assets :								2399		Other current liabilities		6,100,487	1	5,757,969	1	5,484,764	1
1510	Non-current financial assets at fair value through profit or loss	39,966	-	39,571	-	11,943	-					507,788,787	56	483,276,945	55	475,581,120	59
	(Notes (6)(b)and (6)(l))									Non-current Liabilities :							
1517	Non-current financial assets at fair value through other	1,097,179	-	1,036,670	-	1,067,657	-	2530		Bonds payable (Note (6)(l))		72,311,895	8	55,993,856	6	45,590,391	6
	comprehensive income(Note (6)(b))							2540		Long-term borrowings (Notes (6)(k), (7) and (8))		160,436,734	18	172,198,833	20	139,850,832	18
1535	Non-current financial assets at amortized cost (Note (6)(b))	5,846,104	1	5,261,840	1	7,000,093	1	2570		Deferred tax liabilities		4,084,427	-	3,211,911	-	2,053,129	-
1538	Non-current financial assets for hedging (Notes (6)(b) and (6)(c))	319,602	-	656,392	-	833,173	-	2580		Non-current lease liabilities (Notes (6)(m) and (7))		4,157,708	-	4,173,612	1	3,931,708	-
1550	Investments accounted for using equity method (Note (6)(f))	2,700,076	-	2,562,210	-	2,427,993	-	2600		Other non-current liabilities		8,762,878	1	8,186,850	1	8,036,981	1
1600	Property, plant and equipment (Notes (6)(h), (7) and (8))	74,183,056	8	65,457,342	7	59,017,078	8					249,753,642	27	243,765,062	28	199,463,041	25
1755	Right-of-use assets (Notes (6)(i) and (7))	6,618,379	1	6,036,695	1	5,350,277	1			Total Liabilities		757,542,429	83	727,042,007	83	675,044,161	84
1780	Intangible assets	483,341	-	198,980	-	193,972	-										
1840	Deferred tax assets	5,394,802	1	5,660,008	1	4,343,081	1			Equity attributable to owners of the Company : (Note (6)(p))							
1930	Long-term accounts receivable, net (Notes (6)(d), (7) and (8))	166,312,962	18	156,378,445	18	136,916,881	17	3110		Ordinary share		15,829,141	2	15,829,141	2	15,229,141	2
1995	Other non-current assets (Notes (7) and (8))	22,209,805	2	21,964,923	3	18,691,814	2	3120		Preferred share		1,500,000	-	1,500,000	-	1,500,000	-
		285,205,272	31	265,253,076	31	235,853,962	30	3150		Stock dividend to be distributed		316,583	-	-	-	-	-
								3200		Capital surplus		41,861,201	5	41,855,122	5	31,027,656	4
								3320		Special reserve		1,777,735	-	3,963,115	-	3,963,115	1
								3350		Unappropriated retained earnings		84,191,554	9	79,950,798	9	66,656,212	8
								3400		Other equity items		(3,758,069)	-	(1,777,735)	-	(2,328,475)	-
										Total equity attributable to owners of the Company		141,718,145	16	141,320,441	16	116,047,649	15
								36XX		Non-controlling interests		8,941,834	1	8,836,306	1	7,798,931	1
										Total equity		150,659,979	17	150,156,747	17	123,846,580	16
TOTAL ASSETS		\$ 908,202,408	100	877,198,754	100	798,890,741	100			TOTAL LIABILITIES AND EQUITY		\$ 908,202,408	100	877,198,754	100	798,890,741	100

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

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME

For the three months ended September 30, 2023 and 2022 and for the six months ended June 30, 2023 and 2022

(Amounts Expressed in Thousands of New Taiwan Dollars)

		For the three months ended June 30				For the six months ended June 30,			
		2023		2022		2023		2022	
		Amount	%	Amount	%	Amount	%	Amount	%
Operating revenues: (Note (7))									
4111	Sales revenue	\$ 2,009,317	8	1,819,144	9	3,452,452	7	3,230,483	8
4810	Interest revenue - installment sales	5,131,196	22	4,189,003	20	10,054,602	21	8,055,721	20
4820	Interest revenue - capital leases	7,279,116	30	6,677,421	31	14,634,939	31	13,309,840	32
4300	Rental revenue - operating leases	1,488,983	6	1,443,103	7	2,991,619	7	2,829,331	7
4230	Interest revenue - loans	2,714,949	11	1,943,118	9	5,307,078	11	3,681,261	9
4240	Other interest revenue	3,149,803	13	2,787,454	13	6,176,259	13	5,387,584	13
4881	Other operating revenue	2,363,243	10	2,307,644	11	4,660,026	10	4,598,712	11
		<u>24,136,607</u>	<u>100</u>	<u>21,166,887</u>	<u>100</u>	<u>47,276,975</u>	<u>100</u>	<u>41,092,932</u>	<u>100</u>
Operating costs: (Note (7))									
5111	Cost of sales	1,027,469	4	1,013,038	5	1,908,631	4	1,932,640	5
5240	Interest expense	4,715,002	20	3,081,038	15	9,268,982	20	5,734,537	14
5300	Cost of rental revenue	1,024,568	4	913,632	4	1,975,938	4	1,796,277	4
5800	Other operating costs	1,219,367	5	1,132,181	5	2,399,166	5	2,234,747	5
		<u>7,986,406</u>	<u>33</u>	<u>6,139,889</u>	<u>29</u>	<u>15,552,717</u>	<u>33</u>	<u>11,698,201</u>	<u>28</u>
	Gross profit from operation	<u>16,150,201</u>	<u>67</u>	<u>15,026,998</u>	<u>71</u>	<u>31,724,258</u>	<u>67</u>	<u>29,394,731</u>	<u>72</u>
6400	Operating expenses (Note (7))	4,584,494	19	3,705,589	18	8,928,751	19	7,233,846	18
6450	Expected credit loss (Note (6)(d))	3,667,510	15	1,982,547	9	6,689,213	14	3,693,832	9
6500	Net other income and expenses (Note (6)(s))	263,331	1	250,158	1	522,844	1	476,298	1
	Operating profit	<u>8,161,528</u>	<u>34</u>	<u>9,589,020</u>	<u>45</u>	<u>16,629,138</u>	<u>35</u>	<u>18,943,351</u>	<u>46</u>
Non-operating income and expenses:									
7100	Interest income	203,008	1	86,551	-	286,836	1	154,335	-
7130	Dividend income	587	-	108	-	587	-	1,549	-
7020	Other gains and losses (Note (6)(t) and (7))	832,267	3	324,538	2	2,072,495	4	1,221,252	3
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method (Note (6)(f))	(109,668)	-	(28,579)	-	(23,844)	-	(42,839)	-
		<u>926,194</u>	<u>4</u>	<u>382,618</u>	<u>2</u>	<u>2,336,074</u>	<u>5</u>	<u>1,334,297</u>	<u>3</u>
7900	Profit before income tax	<u>9,087,722</u>	<u>38</u>	<u>9,971,638</u>	<u>47</u>	<u>18,965,212</u>	<u>40</u>	<u>20,277,648</u>	<u>49</u>
7950	Less: Income tax expenses (Note (6)(o))	2,645,249	11	2,744,370	13	5,312,416	11	5,543,608	13
	Profit for the period	<u>6,442,473</u>	<u>27</u>	<u>7,227,268</u>	<u>34</u>	<u>13,652,796</u>	<u>29</u>	<u>14,734,040</u>	<u>36</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	43,925	-	(171,425)	(1)	161,313	-	(22,984)	-
8349	Less: Income tax related to components that will not be reclassified to profit or loss (Note (6)(o))	-	-	-	-	-	-	-	-
	Total components of other comprehensive income that will not be reclassified to profit or loss	<u>43,925</u>	<u>-</u>	<u>(171,425)</u>	<u>(1)</u>	<u>161,313</u>	<u>-</u>	<u>(22,984)</u>	<u>-</u>
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss								
8361	Exchange differences on translation	(1,826,872)	(8)	(239,121)	(1)	(1,757,726)	(3)	2,810,367	6
8368	Gains (losses) on hedging instruments (Note (6)(c))	(275,746)	(1)	(485,680)	(2)	(441,370)	(1)	(888,907)	(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))	35,068	-	(14,173)	-	24,223	-	(21,756)	-
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss (Note (6)(o))	19,744	-	4,636	-	7,401	-	49,337	-
	Total components of other comprehensive income that will be reclassified to profit or loss	<u>(2,087,294)</u>	<u>(9)</u>	<u>(743,610)</u>	<u>(3)</u>	<u>(2,182,274)</u>	<u>(4)</u>	<u>1,850,367</u>	<u>4</u>
	Other comprehensive income (net of tax)	<u>(2,043,369)</u>	<u>(9)</u>	<u>(915,035)</u>	<u>(4)</u>	<u>(2,020,961)</u>	<u>(4)</u>	<u>1,827,383</u>	<u>4</u>
8500	Total comprehensive income for the period	<u>\$ 4,399,104</u>	<u>18</u>	<u>6,312,233</u>	<u>30</u>	<u>11,631,835</u>	<u>25</u>	<u>16,561,423</u>	<u>40</u>
Profit attributable to:									
8610	Owners of the Company	\$ 6,174,247	26	6,913,874	33	13,063,847	28	14,083,870	34
8620	Non-controlling interests	268,226	1	313,394	1	588,949	1	650,170	2
		<u>\$ 6,442,473</u>	<u>27</u>	<u>7,227,268</u>	<u>34</u>	<u>13,652,796</u>	<u>29</u>	<u>14,734,040</u>	<u>36</u>
Comprehensive income attributable to:									
8710	Owners of the Company	\$ 4,259,290	17	6,033,911	29	11,092,276	24	15,718,510	38
8720	Non-controlling interests	139,814	1	278,322	1	539,559	1	842,913	2
		<u>\$ 4,399,104</u>	<u>18</u>	<u>6,312,233</u>	<u>30</u>	<u>11,631,835</u>	<u>25</u>	<u>16,561,423</u>	<u>40</u>
Earnings per common share (NT dollars) (Note (6)(q))									
9750	Basic earnings per share	<u>\$ 3.47</u>		<u>4.08</u>		<u>7.74</u>		<u>8.70</u>	
9850	Diluted earnings per share	<u>\$ 3.43</u>		<u>4.03</u>		<u>7.64</u>		<u>8.59</u>	

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the Six Months Ended June 30, 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	Stock dividends to be distributed	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 six months ended June 30, 2022	-	-	-	-	-	14,083,870	-	-	-	14,083,870	650,170	14,734,040
Other comprehensive income (loss) for the six months ended June 30, 2022	-	-	-	-	-	-	2,546,531	(22,984)	(888,907)	1,634,640	192,743	1,827,383
Total comprehensive income (loss) for the six months ended June 30, 2022	-	-	-	-	-	14,083,870	2,546,531	(22,984)	(888,907)	15,718,510	842,913	16,561,423
Appropriation and distribution of retain earnings:												
Special reserve appropriated	-	-	-	-	655,821	(655,821)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	-	(8,702,367)	-	-	-	(8,702,367)	-	(8,702,367)
Cash dividends of preferred stock	-	-	-	-	-	(570,000)	-	-	-	(570,000)	-	(570,000)
Stock dividends of ordinary share	725,197	-	-	-	-	(725,197)	-	-	-	-	-	-
Other changes in capital surplus	-	-	-	(307)	-	-	-	-	-	(307)	-	(307)
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	65,822	65,822
Change in equity of associates and joint ventures accounted for using method	-	-	-	(22,341)	-	-	-	-	-	(22,341)	-	(22,341)
Changes in ownership in subsidiaries	-	-	-	87	-	-	-	-	-	87	-	87
Balance at June 30, 2022	\$ 15,229,141	1,500,000	-	31,027,656	3,963,115	66,656,212	(1,971,673)	(194,203)	(162,599)	116,047,649	7,798,931	123,846,580

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

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the Six Months Ended June 30, 2023 and 2022
(Amounts Expressed in Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company											
							Other Equity Items					
							Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income					
	Share Capital				Retained Earnings		Exchange differences on translation of foreign financial statements	Gains (losses) on hedging instruments	Total equity attributable to owners of the Company	Non-controlling interests	Total equity	
Ordinary share	Preferred share	Stock dividends to be distributed	Capital surplus	Special reserve	Unappropriated retained earnings							
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 six months ended June 30, 2023	-	-	-	-	-	13,063,847	-	-	-	13,063,847	588,949	13,652,796
Other comprehensive income (loss) for the six months ended June 30, 2023	-	-	-	-	-	-	(1,709,952)	161,313	(422,932)	(1,971,571)	(49,390)	(2,020,961)
Total comprehensive income (loss) for the six months ended June 30, 2023	-	-	-	-	-	13,063,847	(1,709,952)	161,313	(422,932)	11,092,276	539,559	11,631,835
Appropriation and distribution of retain earnings:												
Cash dividends of ordinary share	-	-	-	-	-	(10,130,651)	-	-	-	(10,130,651)	-	(10,130,651)
Cash dividends of preferred stock	-	-	-	-	-	(570,000)	-	-	-	(570,000)	-	(570,000)
Stock dividends of ordinary share	-	-	316,583	-	-	(316,583)	-	-	-	-	-	-
Reversal of special reserve	-	-	-	-	(2,185,380)	2,185,380	-	-	-	-	-	-
Other changes in capital surplus	-	-	-	846	-	-	-	-	-	846	-	846
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	(428,798)	(428,798)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	-	8,763	-	(8,763)	-	-	(5,233)	(5,233)
Effects on the long-term equity investment not recognized based on shareholding ratios	-	-	-	5,233	-	-	-	-	-	5,233	-	5,233
Balance at June 30, 2023	\$ 15,829,141	1,500,000	316,583	41,861,201	1,777,735	84,191,554	(3,091,096)	(72,985)	(593,988)	141,718,145	8,941,834	150,659,979

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

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Six Months Ended June 30, 2023 and 2022

(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the six months ended June 30,	
	2023	2022
Cash flows from operating activities:		
Profit before tax	\$ 18,965,212	20,277,648
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	3,521,223	3,031,539
Amortization expense	127,779	72,258
Expected credit loss	6,689,213	3,693,832
Net gain on financial assets or liabilities at fair value through profit or loss	(75,179)	(42,510)
Interest expense	9,315,482	5,779,584
Interest income	(36,459,714)	(30,588,741)
Dividend income	(587)	(1,549)
Share of loss of associates and joint ventures accounted for using equity method	23,844	42,839
Gain on disposal of property, plant and equipment	(145,644)	(147,906)
Loss on disposal of foreclosed assets	144,840	77,485
Impairment loss on financial assets	3,103	-
Impairment loss on non-financial assets	252,161	270,253
Effect of changes and subletting in lease contract	44	(1,962)
Total adjustments to reconcile profit	(16,603,435)	(17,814,878)
Changes in operating assets and liabilities:		
Changes in operating assets:		
Increase in financial assets at fair value through profit or loss, mandatorily measured at fair value	(101,296)	(918,687)
Increase in accounts receivable	(35,491,902)	(50,441,489)
Increase in other current assets	(1,576,497)	(2,875,314)
Increase in other current financial assets	(13,503,248)	(217,456)
Proceeds from sales of operating lease assets and operating equipment	1,096,122	872,824
Purchase of operating lease assets and operating equipment	(10,484,458)	(7,828,016)
Increase in other non-current operating assets	(2,608,513)	(9,791,142)
Total changes in operating assets	(62,669,792)	(71,199,280)
Changes in operating liabilities:		
(Decrease) increase in accounts and notes payable	787,388	(184,406)
Increase in long term and short-term debts	291,708,600	288,637,376
Repayment of long term and short-term debts	(274,563,393)	(228,027,647)
Increase in other current financial liabilities	195,634	3,414,811
Increase in other current liabilities	351,202	18,084
Decrease in accrued pension liabilities	(7,932)	(4,216)
Increase in other non-current operating liabilities	573,993	961,512
Total changes in operating liabilities	19,045,492	64,815,514
Total changes in operating assets and liabilities	(43,624,300)	(6,383,766)
Total adjustments	(60,227,735)	(24,198,644)
Cash flows used in operations	(41,262,523)	(3,920,996)
Interest received	36,405,117	30,552,473
Dividends received	587	1,549
Interest paid	(9,482,928)	(5,802,184)
Income taxes paid	(5,446,301)	(11,103,304)
Net cash flows (used in) provided by operating activities	(19,786,048)	9,727,538

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 Six Months Ended June 30, 2023 and 2022

(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the six months ended June 30,	
	2023	2022
Cash flows from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	-	(204,060)
Proceeds from disposal of financial assets at fair value through other comprehensive income	105,968	52,664
Acquisition of financial assets at amortized cost	(6,498,275)	(5,415,783)
Proceeds from disposal of financial assets at amortized cost	4,623,354	6,075,669
Acquisition of investments accounted for using equity method	(151,994)	(620,423)
Acquisition of property, plant and equipment	(210,768)	(41,244)
Proceeds from disposal of property, plant and equipment	49,360	13,373
Acquisition of intangible assets	(330,158)	(101,013)
Net cash outflows from business combination	(31,808)	-
Net cash flows used in investing activities	(2,444,321)	(240,817)
Cash flows from financing activities:		
Payment of lease liabilities	(404,867)	(322,064)
Change in non-controlling interests	(428,798)	65,822
Other financing activities	-	1,164
Net cash flows (used in) provided by financing activities	(833,665)	(255,078)
Effect of exchange rate changes on cash and cash equivalents	(397,265)	350,649
Net (decrease) increase in cash and cash equivalents	(23,461,299)	9,582,292
Cash and cash equivalents at beginning of period	67,598,651	46,374,548
Cash and cash equivalents at end of period	\$ 44,137,352	55,956,840

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

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
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(1) Company history

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

The Company and its subsidiaries (“the Group”) were engaged primarily in providing various services of leasing and financing.

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

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

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

The Group assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2024, would not have a significant impact on its consolidated financial statements:

- Amendments to IAS 1 “Classification of Liabilities as Current or Non-current”
- Amendments to IAS 1 “Non-current Liabilities with Covenants”
- Amendments to IAS 7 and IFRS 7 “Supplier Finance Arrangements”
- Amendments to IFRS 16 “Lease Liability in a Sale and Leaseback”

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

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

Standards or Interpretations	Content of amendment	Effective date per IASB
Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture”	<p>The amendments address an acknowledged inconsistency between the requirements in IFRS 10 and those in IAS 28 (2011) in dealing with the sale or contribution of assets between an investor and its associate or joint venture.</p> <p>The main consequence of the amendments is that a full gain or loss is recognized when a transaction involves a business (whether it is housed in a subsidiary or not). A partial gain or loss is recognized when a transaction involves assets that do not constitute a business, even if these assets are housed in a subsidiary.</p>	Effective date to be determined by IASB

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

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

- IFRS 17 “Insurance Contracts” and amendments to IFRS 17 “Insurance Contracts”
- Amendments to IFRS 17 “Initial Application of IFRS 17 and IFRS 9 – Comparative Information”

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(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
			2023.6.30	2022.12.31	2022.6.30	
The Company	Chailease International Company (Malaysia) Limited	Investment	100.00 %	100.00 %	100.00 %	
"	Golden Bridge (B.V.I.) Corp.	Investment	100.00 %	100.00 %	100.00 %	
"	Chailease International Financial Services Co., Ltd.	Installment sales, leasing overseas and financial consulting	100.00 %	100.00 %	100.00 %	
"	Chailease International Company (Hong Kong) Limited	Investment	100.00 %	100.00 %	100.00 %	
"	Chailease International Maritime Holding Co., Ltd.	Investment	100.00 %	100.00 %	100.00 %	
"	Chailease International Financial Services (Labuan) Co., Ltd.	Leasing	100.00 %	100.00 %	100.00 %	
"	Chailease International Financial Services (Singapore) Pte. Ltd.	Financing	100.00 %	100.00 %	100.00 %	
Chailease International Maritime Holding Co., Ltd.	Chailease International Financial Services (Liberia) Corp.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chailease Marine Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chailease Shipping Finance (Liberia) Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2023 and 2022

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.6.30	2022.12.31	2022.6.30	
Chail ease International Financial Services (Liberia) Corp.	Chail ease Bright Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chail ease Virtue Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chail ease Cherish Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chail ease 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 %	
"	Chail ease Glory Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chail ease Blossom Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chail ease International Fortune Corp. (Liberia)	Ship leasing business	100.00 %	100.00 %	100.00 %	
Chail ease Shipping Finance (Liberia) Co., Ltd.	Chail ease 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 %	
Chail ease International Financial Services (Singapore) Pte. Ltd.	Chail ease International Financial Leasing Corp. (Formerly known as: Chail ease International Finance Corporation)	Leasing	97.89 %	97.89 %	97.89 %	The subsidiary changed its name on September 6, 2022.
My Leasing (Mauritius) Corp. and Chail ease International Financial Leasing Corp.	Chail ease Finance International Corp.	Leasing	- %	- %	100.00 %	My Leasing (Mauritius) Corp. disposed its entire share in this subsidiary to Chail ease International Financial Services (Singapore) Pte. Ltd. on December 16, 2022.
Chail ease International Financial Services (Singapore) Pte. Ltd. and Chail ease International Financial Leasing Corp.	Chail ease Finance International Corp.	Leasing	100.00 %	100.00 %	-	% Chail ease International Financial Services (Singapore) Pte. Ltd. acquired this subsidiary from My Leasing (Mauritius) Corp. on December 16, 2022.

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.6.30	2022.12.31	2022.6.30	
Chaillease International Financial Leasing Corp.	Chaillease International Corp.	Trading	100.00 %	100.00 %	100.00 %	
"	Jirong Real Estate Co., Ltd.	House property leasing and management	100.00 %	100.00 %	100.00 %	
"	Chaillease International Commercial Factoring Corporation	Factoring	100.00 %	100.00 %	100.00 %	
"	Chaillease Commercial Factoring Corporation	Factoring	100.00 %	100.00 %	100.00 %	
Chaillease International Company (Malaysia) Limited	Chaillease International Company (UK) Limited	Consulting, aircraft leasing and investment	100.00 %	100.00 %	100.00 %	
"	Chaillease Berjaya Credit Sdn. Bhd.	Installment sales	70.00 %	70.00 %	70.00 %	
"	Chaillease Royal Leasing Plc.	Leasing	60.00 %	60.00 %	60.00 %	
"	Chaillease Royal Finance Plc.	Financing	60.00 %	60.00 %	60.00 %	
"	Chaillease Berjaya Finance Corporation	Leasing and financing	63.08 %	63.08 %	63.08 %	
"	Chaillease Capital (Thailand) Co., Ltd.	Investment	49.00 %	49.00 %	49.00 %	
"	Chaillease Royal Insurance Broker Plc.	Insurance brokers	60.00 %	60.00 %	60.00 %	
Chaillease International Company (Hong Kong) Limited	PT Chaillease Indonesia Finance	Financing	75.00 %	75.00 %	75.00 %	
"	PT Chaillease Finance Indonesia	Financing	85.00 %	85.00 %	85.00 %	
"	Chaillease Management Consulting Co., Limited	Consulting	- %	- %	100.00 %	The subsidiary was dissolved on November 16, 2022.
Chaillease Berjaya Credit Sdn. Bhd.	Chaillease Agency Sdn. Bhd.	Insurance brokers	100.00 %	100.00 %	100.00 %	
"	Chaillease Services Sdn. Bhd.	Insurance brokers	100.00 %	100.00 %	100.00 %	
Chaillease International Company (UK) Limited	Chaillease Finance Co., Ltd.	Installment sales, leasing, and factoring	100.00 %	100.00 %	100.00 %	

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.6.30	2022.12.31	2022.6.30	
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 %	
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 %	

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.6.30	2022.12.31	2022.6.30	
Chailease Finance Co., Ltd.	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 %	
"	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 %	Jung Yu Energy Integration Co., Ltd. disposed its subsidiary to Chung Ho Energy Integration Co., Ltd. on June 20, 2023.
"	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 %	

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.6.30	2022.12.31	2022.6.30	
Jung Yu Energy Integration Co., Ltd.	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 %	Jung Yu Energy Integration Co., Ltd. disposed its subsidiary to Chung Ho Energy Integration Co., Ltd. on June 20, 2023.
"	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 %	Jung Yu Energy Integration Co., Ltd. disposed its subsidiary to Chung Ho Energy Integration Co., Ltd. on June 20, 2023.
"	Jing Sheng Co., Ltd.	Solar power related business	- %	100.00 %	100.00 %	Jung Yu Energy Integration Co., Ltd. disposed its subsidiary to Chung Ho Energy Integration Co., Ltd. on June 20, 2023.
"	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 %	
"	Tien Hsiao Co., Ltd.	Solar power related business	- %	100.00 %	100.00 %	Jung Yu Energy Integration Co., Ltd. disposed its subsidiary to Chung Ho Energy Integration Co., Ltd. on June 20, 2023.
"	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 %	80.00 %	

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.6.30	2022.12.31	2022.6.30	
Jung Yu Energy Integration Co., Ltd.	Annan Energy CO., LTD.	Solar power related business	90.00 %	90.00 %	90.00 %	
"	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.
"	Ho Ying Co., Ltd.	Solar power related business	100.00 %	- %	-	% Jung Yu Energy Integration Co., Ltd. invested in this subsidiary on April 14, 2023.
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 %	80.00 %	
"	Yao Kuang Intelligent Energy Co., Ltd.	Solar power related business	80.00 %	80.00 %	80.00 %	
"	Yao Jih Co., Ltd.	Solar power related business	100.00 %	- %	-	% Chung Ho Energy Integration Co., Ltd. acquired this subsidiary from Jung Yu Energy Integration Co., Ltd. on June 20, 2023.
"	Ruo Chen Co., Ltd.	Solar power related business	100.00 %	- %	-	% Chung Ho Energy Integration Co., Ltd. acquired this subsidiary from Jung Yu Energy Integration Co., Ltd. on June 20, 2023.
"	Sheng Neng Co., Ltd.	Solar power related business	100.00 %	- %	-	% Chung Ho Energy Integration Co., Ltd. acquired this subsidiary from Jung Yu Energy Integration Co., Ltd. on June 20, 2023.

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			2023.6.30	2022.12.31	2022.6.30	
Chung Ho Energy Integration Co., Ltd.	Jing Sheng Co., Ltd.	Solar power related business	100.00 %	- %	- %	Chung Ho Energy Integration Co., Ltd. acquired this subsidiary from Jung Yu Energy Integration Co., Ltd. on June 20, 2023.
"	Tien Hsiao Co., Ltd.	Solar power related business	100.00 %	- %	- %	Chung Ho Energy Integration Co., Ltd. acquired this subsidiary from Jung Yu Energy Integration Co., Ltd. on June 20, 2023.
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 %	
"	Tien Chu Energy Co., Ltd.	Solar power related business	80.00 %	80.00 %	80.00 %	
"	Tien Ying 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 in this subsidiary on February 10, 2023.
"	Hao Ming Energy Co., Ltd.	Solar power related business	80.00 %	- %	- %	He To Energy Co., Ltd. invested in this subsidiary on February 10, 2023.
"	Jin Ti Energy Co., Ltd.	Solar power related business	100.00 %	- %	- %	He To Energy Co., Ltd. invested in this subsidiary on May 26, 2023.
Ho Hsuan Co., Ltd.	Chiu Chu Co., Ltd.	Solar power related business	80.00 %	80.00 %	80.00 %	
"	Chao Ming No.2 Energy Co., Ltd.	Solar Power related business	100.00 %	- %	- %	Ho Hsuan Co., Ltd. invested in this subsidiary on February 17, 2023.
"	Hao Hsuan Energy Integration Co., Ltd.	Solar Power related business	80.00 %	- %	- %	Ho Hsuan Co., Ltd. invested in this subsidiary on March 10, 2023.

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			2023.6.30	2022.12.31	2022.6.30	
Hsia Ching Co., Ltd.	CHUAN CHEN TECHNOLOGY INC.	Solar power related business	100.00 %	100.00 %	- %	Hsia Ching Co., Ltd. invested in 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 in this subsidiary on August 22, 2022.
Fina Finance & Trading Co., Ltd.	Chailase Consumer Finance Co., Ltd	Factoring, trading-in, management, and valuation on accounts receivable; installment sales; financial instrument	100.00 %	100.00 %	100.00 %	
"	Chailase Credit Services Co., Ltd.	Installment sales and leasing	100.00 %	100.00 %	100.00 %	
Chailase 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 Chailase Finance Co., Ltd.	Grand Pacific Holdings Corp.	Financing leasing, real estate, and mortgage	100.00 %	100.00 %	100.00 %	
Chailase Consumer Finance Co., Ltd. and Chailase Credit Services Co., Ltd.	Chuang Ju Limited Partnership	Installment sales and leasing	100.00 %	100.00 %	100.00 %	
Chailase Specialty Finance Co., Ltd. and Chailase 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 %	

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.6.30	2022.12.31	2022.6.30	
Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	Leasing and financing consulting	99.99 %	99.99 %	99.99 %	
"	SK Insurance Broker Co., Ltd.	Insurance brokers	100.00 %	100.00 %	100.00 %	

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

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

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

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

(c) Business combination

The Group account for business combinations using the acquisition method. The goodwill arising from an acquisition is measured as the excess of (i) the consideration transferred (which is generally measured at fair value) and (ii) the amount of non-controlling interest in the acquiree, both over the identifiable net assets acquired at the acquisition date. If the amount calculated above is a deficit balance, the Group recognized that amount as a gain on a bargain purchase in profit or loss immediately after reassessing whether they have correctly identified all of the assets acquired and all of the liabilities assumed.

All acquisition-related transaction costs are expensed as incurred, except for the issuance of debt or equity instruments.

For each business combination, the Group measures any non-controlling interests in the acquiree either at fair value or at the non-controlling interest's proportionate share of the acquiree's identifiable net assets, if the non-controlling interests are present ownership interests and entitle their holders to a proportionate share of the Group's net assets in the event of liquidation. Other components of non-controlling interests are measured at their acquisition-date fair values, unless another measurement basis is required by the IFRSs endorsed by the FSC.

(d) Income taxes

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

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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.

(e) 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>2023.6.30</u>	<u>2022.12.31</u>	<u>2022.6.30</u>
Cash and bank deposits	\$ 37,592,734	65,081,484	53,381,272
Time deposits	6,308,456	1,900,765	1,504,187
Cash equivalents-repurchase bills	<u>236,162</u>	<u>616,402</u>	<u>1,071,381</u>
Cash and cash equivalents in consolidated statements of cash flows	<u>\$ 44,137,352</u>	<u>67,598,651</u>	<u>55,956,840</u>

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

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(b) Financial instruments

1.The components of financial assets were as follows:

	<u>2023.6.30</u>	<u>2022.12.31</u>	<u>2022.6.30</u>
Financial assets designated at fair value through profit or loss			
Mandatorily measured at fair value through profit or loss:			
Securities of listed companies	\$ 11,656	11,089	8,868
Private equity	480	480	480
Non-hedging derivatives	3,688,180	3,429,745	2,263,422
Convertible bonds	15,691	95,189	88,449
Convertible preferred stocks	24,275	23,611	20,074
Bond options	-	1,800	1,800
Sub-total	<u>3,740,282</u>	<u>3,561,914</u>	<u>2,383,093</u>
Financial assets at fair value through other comprehensive income			
Securities of listed companies	844,457	779,372	809,113
Emerging stock	-	7,514	9,443
Private equity	<u>252,722</u>	<u>249,784</u>	<u>249,101</u>
Sub-total	<u>1,097,179</u>	<u>1,036,670</u>	<u>1,067,657</u>
Financial assets measured at amortized cost			
Investment in debt securities	<u>27,074,262</u>	<u>25,202,444</u>	<u>29,833,880</u>
Financial assets for hedging	<u>3,600,692</u>	<u>1,460,312</u>	<u>1,284,102</u>
Total	<u><u>\$ 35,512,415</u></u>	<u><u>31,261,340</u></u>	<u><u>34,568,732</u></u>

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

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

3.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.

4.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 June 30, 2023 and December 31, 2022, the amounts of accumulated impairment losses were \$64,261 and \$61,159, respectively. For the amount of gain or loss on valuation of the debt securities, please refer to Note (6)(s).

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5. The Group held derivative financial instruments to hedge certain foreign exchange rate risk exposures arising from its operating activities. The amounts related to derivative instruments, without the application of hedge accounting, were as follow:

Forward exchange contracts:

2023.6.30			
	Contract amount	Currency	Maturity dates
Forward exchange purchased	JPY 42,000	NTD to JPY	2023/10/02
2022.12.31			
	Contract amount	Currency	Maturity dates
Forward exchange purchased	JPY 42,000	NTD to JPY	2023/10/02

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

(c) Derivative instruments used for hedging

1. As of June 30, 2023, December 31, 2022, and June 30, 2022, the Group held derivative instruments qualified for hedge accounting as follows:

1) Cross currency swap contracts:

2023.6.30					
Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period	
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	

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		2023.6.30			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
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	57,000	USD to CNY	4.05 %	90-Day LIBOR +1.4%	2023/05/15~
CNY	394,611				2026/05/15
USD	57,000	USD to CNY	3.96 %	90-Day LIBOR +1.4%	2023/06/01~
CNY	402,990				2026/06/01
USD	57,000	USD to CNY	3.92 %	90-Day LIBOR +1.4%	2023/06/26~
CNY	407,550				2026/06/26
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	6.29 %	3.75%	2021/10/22~
CNY	322,500				2023/10/22
USD	50,000	USD to CNY	6.05 %	3.75%	2020/10/22~
CNY	327,550				2023/10/22

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		2023.6.30			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
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	390,000	HKD to CNY	3.85 %	30-Day HIBOR +1.4%	2023/06/12~
CNY	352,404				2026/06/12
USD	4,000	USD to MYR	3.28 %	90-Day LIBOR+1.5%	2020/09/10~
MYR	16,672				2023/09/10
USD	8,000	USD to MYR	3.98 %	90-Day LIOBR+1.5%	2021/05/10~
MYR	32,876				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	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
USD	16,500	USD to VND	3.45 %	90-Day LIBOR + 1.3%	2020/12/23~
VND	381,645,000				2023/12/22
USD	16,500	USD to VND	3.13 %	90-Day LIBOR + 1.3%	2021/04/16~
VND	380,820,000				2023/12/22

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		2022.12.31			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	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

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		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-Years TSR+ 1.05%	2021/12/03~
CNY	390,250				2024/09/06

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2022.12.31					
Nominal Amount		Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
JPY 6,300,000		JPY to CNY	4.52%	3-Years 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
2022.6.30					
Nominal Amount		Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD 12,000		USD to MYR	3.28%	90-Day LIBOR+1.5%	2020/09/10~
MYR 50,016					2023/09/10
USD 10,000		USD to MYR	3.98%	90-Day LIBOR+1.5%	2021/05/10~
MYR 41,095					2024/05/10
USD 30,000		USD to MYR	4.22%	90-Day LIBOR+ 1.62%	2021/12/06~
MYR 127,020					2024/12/06
USD 30,000		USD to MYR	4.65%	90-Day Term SOFR+ 1.83%	2022/03/29~
MYR 126,750					2025/03/28
USD 30,000		USD to MYR	5.52%	90-Day LIBOR+ 1.4%	2022/06/13~
MYR 132,480					2025/06/13
USD 50,000		USD to CNY	4.20%	90-Day LIBOR+ 1.4%	2019/07/15~
CNY 344,375					2022/07/15
USD 50,000		USD to CNY	4.18%	90-Day LIBOR+ 1.4%	2019/08/19~
CNY 352,650					2022/08/19

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		2022.6.30			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	50,000	USD to CNY	4.18%	90-Day LIBOR+ 1.4%	2019/08/26~
CNY	352,650				2022/08/26
USD	60,000	USD to CNY	4.18%	90-Day LIBOR+ 1.4%	2020/01/13~
CNY	418,200				2023/01/13
USD	60,000	USD to CNY	3.98%	90-Day LIBOR+ 1.4%	2020/02/18~
CNY	418,800				2023/02/17
USD	60,000	USD to CNY	3.88%	90-Day LIBOR+ 1.4%	2020/08/12~
CNY	417,900				2023/08/11
USD	60,000	USD to CNY	3.78%	90-Day LIBOR+ 1.4%	2020/09/14~
CNY	414,300				2023/09/14
USD	60,000	USD to CNY	3.78%	90-Day LIBOR+ 1.4%	2020/09/21~
CNY	413,400				2023/09/21
USD	33,000	USD to CNY	4.03%	90-Day LIBOR+ 1.4%	2021/06/07~
CNY	210,540				2024/06/07
USD	33,000	USD to CNY	3.96%	90-Day LIBOR+ 1.4%	2021/07/19~
CNY	213,510				2024/07/19
USD	33,000	USD to CNY	3.95%	90-Day LIBOR+ 1.4%	2021/07/26~
CNY	214,005				2024/07/26
USD	49,500	USD to CNY	3.91%	90-Day LIBOR+ 1.4%	2021/08/09~
CNY	320,166				2024/08/09
USD	33,000	USD to CNY	4.41%	90-Day LIBOR+ 1.4%	2021/11/22~
CNY	211,332				2024/11/22
USD	49,500	USD to CNY	4.64%	90-Day LIBOR+ 1.4%	2021/11/29~
CNY	316,058				2024/11/29
USD	49,500	USD to CNY	4.53%	90-Day LIBOR+ 1.4%	2021/12/08~
CNY	315,315				2024/12/06
USD	49,500	USD to CNY	4.60%	90-Day LIBOR+ 1.4%	2021/12/15~
CNY	314,078				2024/12/13
USD	30,000	USD to CNY	4.59%	90-Day LIBOR+ 1.4%	2022/06/30~
CNY	201,450				2025/06/30
USD	50,000	USD to CNY	6.35%	3.75%	2020/10/22~
CNY	327,500				2023/10/22

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		2022.6.30			
	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				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

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2) Interest rate swap contracts:

		2023.6.30		
Nominal Amount		Interest Rate Payable	Interest Rate Receivable	Contract Period
THB	500,000	2.23%	180-Day THOR+ 0.584%	2021/12/17~2024/12/17
THB	500,000	3.15%	180-Day THOR+1.000%	2023/05/12~2026/05/12
THB	500,000	3.15%	180-Day THOR+1.000%	2023/05/19~2026/05/19

		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

		2022.6.30		
Nominal Amount		Interest Rate Payable	Interest Rate Receivable	Contract Period
THB	500,000	2.23%	180-Day THOR+ 0.584%	2021/12/17~2024/12/17

- 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
		2023.6.30	2022.12.31	2022.6.30		
USD loans, JPY loans and HKD loans	Cross currency swap	\$ 3,589,904	1,425,749	1,277,171	2020~2026	2020~2026
USD loans, JPY loans and HKD loans	Cross currency swap	(404,620)	(793,253)	(1,684,695)	2020~2026	2020~2026
Floating interest rate loans	Interest rate swap	10,788	2,582	6,931	2021~2026	2021~2026

Item	For the three months ended June 30,		For the six months ended June 30,	
	2023	2022	2023	2022
The fair value adjustment to other comprehensive income	\$ (168,676)	(175,420)	(304,677)	(263,926)

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- 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:

2023.6.30	Contract amount	Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
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	-
Forward exchange purchased (USD loans)	USD 30,000	USD to VND	2023/04/12~ 2024/04/10	23,449	-
Forward exchange purchased (USD loans)	USD 32,000	USD to VND	2023/04/20~ 2024/04/19	23,500	-
Forward exchange purchased (USD loans)	USD 20,000	USD to VND	2023/06/15~ 2024/06/14	23,522	-
Forward exchange purchased (USD loans)	USD 20,000	USD to VND	2023/06/15~ 2024/06/14	23,530	-
Forward exchange purchased (USD loans)	USD 30,000	USD to VND	2023/06/21~ 2024/06/18	23,532	-
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	-
2022.6.30	Contract amount	Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
Forward exchange purchased (USD loans)	USD 3,000	USD to VND	2021/07/06~ 2022/07/05	23,015	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021/07/12~ 2022/07/11	23,000	-
Forward exchange purchased (USD loans)	USD 2,000	USD to VND	2021/10/15~ 2022/10/14	22,756	-

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<u>2022.6.30</u>	<u>Contract amount</u>	<u>Currency</u>	<u>Maturity period</u>	<u>Average strike price</u>	<u>Hedge ineffectiveness recognized in profit or loss</u>
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021/10/22~ 2022/10/21	22,750	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021/11/12~ 2022/11/10	22,642	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021/12/10~ 2022/09/09	23,018	-
Forward exchange purchased (USD loans)	USD 20,000	USD to VND	2021/12/17~ 2022/12/16	22,950	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2022/02/14~ 2022/08/15	22,720	-
Forward exchange purchased (USD loans)	USD 30,000	USD to VND	2022/04/12~ 2023/04/12	22,880	-
Forward exchange purchased (USD loans)	USD 30,000	USD to VND	2022/06/21~ 2023/06/21	23,228	-

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

	Cash flow hedge reserve (Continuing hedges)
<u>2023.6.30</u> USD loans	\$ <u><u>(51,380)</u></u>
<u>2022.12.31</u> USD loans	\$ <u><u>31,981</u></u>
<u>2022.6.30</u> USD loans	\$ <u><u>(12,685)</u></u>

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

	For the three months ended June 30,		For the six months ended June 30,	
	2023	2022	2023	2022
	Forward exchange purchased (USD loans)	Forward exchange purchased (USD loans)	Forward exchange purchased (USD loans)	Forward exchange purchased (USD loans)
Amount reclassified from hedge reserve to profit or loss:				
Amounts of hedging gains or (losses) recognized in other comprehensive income	\$ (23,049)	22,380	(82,205)	29,449

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:

Hedged Item	Hedge Instrument	Designated Hedging Instrument		
		Fair Value		
		2023.6.30	2022.12.31	2022.6.30
Equity investment measured in USD	Foreign currency borrowings	\$ 2,911,590	3,439,520	8,262,160

Item	For the three months ended June 30,		For the six months ended June 30,	
	2023	2022	2023	2022
The fair value adjustment to other comprehensive income	\$ (84,021)	(332,640)	(54,488)	(654,430)

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 six months ended June 30, 2023 and 2022.

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(d) Accounts receivable, net

	<u>2023.6.30</u>	<u>2022.12.31</u>	<u>2022.6.30</u>
Current			
Accounts receivable	\$ 63,073,715	58,161,844	52,746,426
Less: Allowance for impairment	<u>(1,644,141)</u>	<u>(1,272,695)</u>	<u>(1,046,742)</u>
	61,429,574	56,889,149	51,699,684
Installment sales receivable	154,528,936	148,082,448	137,146,090
Less: Unearned interests	<u>(20,758,808)</u>	<u>(19,076,966)</u>	<u>(16,850,852)</u>
Allowance for impairment	<u>(3,311,410)</u>	<u>(3,315,529)</u>	<u>(3,244,993)</u>
	130,458,718	125,689,953	117,050,245
Leases receivable (included operating leases)	254,791,294	255,073,082	239,070,619
Less: Unearned revenue	<u>(31,352,349)</u>	<u>(31,309,529)</u>	<u>(28,862,053)</u>
Allowance for impairment	<u>(6,054,859)</u>	<u>(5,206,884)</u>	<u>(4,491,897)</u>
	217,384,086	218,556,669	205,716,669
Loans receivable	108,853,266	101,224,296	91,067,731
Less: Allowance for impairment	<u>(1,928,012)</u>	<u>(1,891,823)</u>	<u>(1,585,188)</u>
	106,925,254	99,332,473	89,482,543
Sub-total of current accounts	<u>516,197,632</u>	<u>500,468,244</u>	<u>463,949,141</u>
Non-Current			
Accounts receivable	42,018,949	39,328,469	33,661,547
Less: Allowance for impairment	<u>(619,431)</u>	<u>(576,972)</u>	<u>(461,116)</u>
	41,399,518	38,751,497	33,200,431
Installment sales receivable	102,035,460	94,002,133	81,997,010
Less: Unearned interests	<u>(12,289,429)</u>	<u>(11,277,793)</u>	<u>(9,710,981)</u>
Allowance for impairment	<u>(1,586,036)</u>	<u>(1,477,220)</u>	<u>(1,708,382)</u>
	88,159,995	81,247,120	70,577,647
Leases receivable	16,164,960	14,919,290	14,766,124
Less: Unearned revenue	<u>(1,835,998)</u>	<u>(1,421,838)</u>	<u>(1,333,541)</u>
Allowance for impairment	<u>(133,208)</u>	<u>(113,958)</u>	<u>(106,437)</u>
	14,195,754	13,383,494	13,326,146
Loans receivable	23,084,123	23,571,517	20,212,655
Less: Allowance for impairment	<u>(526,428)</u>	<u>(575,183)</u>	<u>(399,998)</u>
	22,557,695	22,996,334	19,812,657
Sub-total of non-current accounts	<u>166,312,962</u>	<u>156,378,445</u>	<u>136,916,881</u>
Total accounts receivable	<u><u>\$ 682,510,594</u></u>	<u><u>656,846,689</u></u>	<u><u>600,866,022</u></u>

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

	For the six months ended June 30,	
	2023	2022
Opening balance	\$ 14,430,264	12,665,666
Impairment loss recognized	6,689,213	3,693,832
Bad debts written off	(5,116,438)	(3,529,308)
Effect of exchange rate changes	(199,514)	214,563
Ending balance	<u><u>\$ 15,803,525</u></u>	<u><u>13,044,753</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:

	2023.6.30	2022.12.31	2022.6.30
Less than one year	\$ 140,044,293	141,570,931	134,918,291
One to two years	90,599,736	89,478,612	82,738,051
Two to three years	30,352,996	30,048,169	27,586,585
Three to four years	6,258,386	5,768,076	5,061,633
Four to five years	1,920,442	1,741,385	1,954,455
More than five years	<u>1,490,929</u>	<u>1,117,231</u>	<u>1,313,765</u>
Gross investment in the leases	270,666,782	269,724,404	253,572,780
Unearned revenue	<u>(33,188,347)</u>	<u>(32,731,367)</u>	<u>(30,195,594)</u>
Present value of minimum leases receivable	<u><u>\$ 237,478,435</u></u>	<u><u>236,993,037</u></u>	<u><u>223,377,186</u></u>

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

	Gross investment in the installment sales	Unearned interests	Present value of installment sales receivable
June 30, 2023			
Within operating cycle	\$ 154,528,936	(20,758,808)	133,770,128
Beyond one operating cycle to 5 years	98,900,801	(12,007,351)	86,893,450
Beyond 5 years	<u>3,134,659</u>	<u>(282,078)</u>	<u>2,852,581</u>
	<u><u>\$ 256,564,396</u></u>	<u><u>(33,048,237)</u></u>	<u><u>223,516,159</u></u>

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	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	3,290,109	(284,409)	3,005,700
	\$ 242,084,581	(30,354,759)	211,729,822
June 30, 2022			
Within operating cycle	\$ 137,146,090	(16,850,852)	120,295,238
Beyond one operating cycle to 5 years	79,115,466	(9,472,519)	69,642,947
Beyond 5 years	2,881,544	(238,462)	2,643,082
	\$ 219,143,100	(26,561,833)	192,581,267

5. 2019 Securitization

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

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

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

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

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

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6. 2021 Securitization

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

1) The amount received from disposal of financial assets.

2) Adjusted book value of disposed financial assets.

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

These beneficiary certificates are redeemable for the period from April 15, 2022 to April 15, 2029. Specific terms and conditions of the beneficiary certificates are as follows:

Class of beneficiary certificates issued	Order of principal repayment	Issue amount /par value	Issue price	Contract Interest rate	Payment frequency
twAAA	1st	4,250,000	4,250,000	1.42 %	Monthly
twA	2nd	492,000	492,000	1.72 %	Monthly
Subordinated	3rd	1,174,653	1,372,837	None	Monthly

(e) Other current assets

	<u>2023.6.30</u>	<u>2022.12.31</u>	<u>2022.6.30</u>
Prepayments	\$ 5,647,837	4,937,022	5,684,747
Prepaid expenses	4,418,377	4,162,196	4,049,510
Foreclosed assets	955,553	556,435	163,121
Others	<u>27,658</u>	<u>20,090</u>	<u>24,349</u>
	<u><u>\$ 11,049,425</u></u>	<u><u>9,675,743</u></u>	<u><u>9,921,727</u></u>

As of June 30, 2023, December 31, 2022, and June 30, 2022, foreclosed assets held by the Group were as follows:

	<u>2023.6.30</u>	<u>2022.12.31</u>	<u>2022.6.30</u>
Foreclosed assets	\$ 1,134,615	702,570	224,456
Less: Accumulated impairment	<u>(179,062)</u>	<u>(146,135)</u>	<u>(61,335)</u>
	<u><u>\$ 955,553</u></u>	<u><u>556,435</u></u>	<u><u>163,121</u></u>

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For the three months and the six months ended June 30, 2023 and 2022, the Group recognized an impairment loss of \$4,071, gain of \$6,671, loss of \$34,498 and loss of \$7,054, respectively, for certain foreclosed assets. Certain foreclosed assets were disposed to non-related parties and a disposal loss of \$78,257, \$39,754, \$144,840 and \$77,485 for the three months and the six months ended June 30, 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>2023.6.30</u>	<u>2022.12.31</u>	<u>2022.6.30</u>
Investments in associates	\$	<u>2,700,076</u>	<u>2,562,210</u>	<u>2,427,993</u>
		<u>For the three months ended June 30,</u>	<u>For the six months ended June 30,</u>	
		<u>2023</u>	<u>2022</u>	<u>2023</u>
		<u>2022</u>	<u>2023</u>	<u>2022</u>
Comprehensive income attributable to the Group				
Loss in the period	\$	(109,668)	(28,579)	(23,844)
Other comprehensive income		35,068	(14,173)	24,223
Total comprehensive income	\$	<u>(74,600)</u>	<u>(42,752)</u>	<u>379</u>
				<u>(64,595)</u>

(g) Business Combinations

1. Acquisition of subsidiaries

Based on its future business planning and strategic layout, the Group acquired several subsidiaries in 2023 as follows:

<u>Subsidiaries</u>	<u>Acquisition date</u>	<u>Acquisition amount</u>	<u>Percentage of ownership</u>
Chin Cheng Hung Energy Co., Ltd.	2023/02/10	100	100 %
Hao Hsuan Energy Integration Co., Ltd.	2023/02/22	21,334	100 %
Chau Min No.2 Energy Co., Ltd.	2023/02/24	280,100	100 %
Hao Ming Energy Co., Ltd.	2023/03/10	80	80 %
Ho Ying Co., Ltd.	2023/04/14	13,311	100 %
Jih Ti Energy Co., Ltd.	2023/05/26	100	100 %

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Each major class of consideration transferred, asset acquired and liabilities assumed at the acquisition date, and the amounts of goodwill recognized, were as follows:

- 1) The acquisition date fair value of each major class of consideration transferred were as follows:

Each major class of consideration transferred were as follows:

Cash	\$ <u><u>315,025</u></u>
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- 2) The fair values of the assets acquired and the liabilities assumed at the acquisition date were as follow:

	<u>Acquisition of subsidiary</u>
Current Assets	
Cash and cash equivalents	\$ 283,217
Accounts receivables, net	376
Prepayments	596
Other current assets	1,715
Non-Current Assets	
Property, plant and equipment	47,236
Prepayments for business facilities	26,266
Refundable deposits	32,603
Current Liabilities	
Accounts payables	(800)
Accrued expenses	(64)
Other current liabilities	(43,151)
Non-Current Liabilities	
Long-term borrowings	<u>(28,775)</u>
	<u>\$ <u>319,219</u></u>

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3) Goodwill

Gain on a bargain purchase due to acquisition is as follow:

Consideration transferred	\$ (315,025)
Add: Non-controlling interest in the acquiree	7
Fair value of identifiable net assets	<u>319,219</u>
Gain on a bargain purchase	<u><u>\$ 4,201</u></u>

(ii) The net cash outflow of acquiring subsidiaries

	Acquisition of subsidiary
Cash consideration	\$ 315,025
Less: Cash balance acquired	<u>(283,217)</u>
	<u><u>\$ 31,808</u></u>

(h) Property, plant and equipment

The cost, depreciation, and impairment of the property, plant and equipment of the Group as of and for the six months ended June 30, 2023 and 2022, were as follows:

	<u>Land and buildings</u>	<u>Transportatio n equipment</u>	<u>Machinery and miscellaneous equipment</u>	<u>Leasehold improvements</u>	<u>Unfinished construction and equipment under acceptance</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	-	4,148,363	5,127,313	78,433	1,341,117	10,695,226
Disposals	-	(2,578,280)	(79,686)	(1,519)	-	(2,659,485)
Reclassification	-	-	-	-	2,283,287	2,283,287
Acquisition through business combination	-	-	54,503	-	-	54,503
Effect of movements in exchange rate	<u>(42,472)</u>	<u>31,287</u>	<u>(9,367)</u>	<u>2,537</u>	<u>-</u>	<u>(18,015)</u>
Balance at June 30, 2023	<u><u>\$ 3,460,366</u></u>	<u><u>23,537,997</u></u>	<u><u>59,691,907</u></u>	<u><u>402,724</u></u>	<u><u>3,624,404</u></u>	<u><u>90,717,398</u></u>
Balance at January 1, 2022	\$ 3,473,504	19,360,345	41,559,417	304,697	-	64,697,963
Additions	-	4,094,186	6,171,449	798	-	10,266,433
Disposals	-	(2,423,679)	(80,669)	(2,505)	-	(2,506,853)
Reclassification	<u>32,428</u>	<u>200,682</u>	<u>10,647</u>	<u>4,856</u>	<u>-</u>	<u>248,613</u>
Balance at June 30, 2022	<u><u>\$ 3,505,932</u></u>	<u><u>21,231,534</u></u>	<u><u>47,660,844</u></u>	<u><u>307,846</u></u>	<u><u>-</u></u>	<u><u>72,706,156</u></u>

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	Land and buildings	Transportatio n equipment	Machinery and miscellaneous equipment	Leasehold improvements	Unfinished construction and equipment under acceptance	Total
Depreciation and impairment losses:						
Balance at January 1, 2023	\$ 805,625	6,917,646	6,936,987	244,282	-	14,904,540
Depreciation	26,950	1,903,555	1,128,202	18,929	-	3,077,636
Impairment loss	-	213,183	1,014	-	-	214,197
Disposals	-	(1,634,568)	(23,632)	(1,447)	-	(1,659,647)
Effect of movements in exchange rate	(10,321)	4,236	(5,011)	1,445	-	(9,651)
Acquisition through business combination	-	-	7,267	-	-	7,267
Balance at June 30, 2023	<u>\$ 822,254</u>	<u>7,404,052</u>	<u>8,044,827</u>	<u>263,209</u>	<u>-</u>	<u>16,534,342</u>
Balance at January 1, 2022	\$ 745,120	6,532,682	4,966,971	212,521	-	12,457,294
Depreciation	26,914	1,674,721	945,752	14,819	-	2,662,206
Impairment loss	-	252,079	11,120	-	-	263,199
Disposals	-	(1,736,856)	(29,201)	(2,505)	-	(1,768,562)
Effect of movements in exchange rate	6,733	56,942	8,016	3,250	-	74,941
Balance at June 30, 2022	<u>\$ 778,767</u>	<u>6,779,568</u>	<u>5,902,658</u>	<u>228,085</u>	<u>-</u>	<u>13,689,078</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>-</u>	<u>65,457,342</u>
Balance at June 30, 2023	<u>\$ 2,638,112</u>	<u>16,133,945</u>	<u>51,647,080</u>	<u>139,515</u>	<u>3,624,404</u>	<u>74,183,056</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>-</u>	<u>52,240,669</u>
Balance at June 30, 2022	<u>\$ 2,727,165</u>	<u>14,451,966</u>	<u>41,758,186</u>	<u>79,761</u>	<u>-</u>	<u>59,017,078</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 1.57%~6.88% and 1.12%~3.69% as of June 30, 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).

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(i) Right-of-use assets

The Group leases many assets including land and buildings and transportation equipment. Information for the six months ended June 30, 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	1,138,375	27,794	1,166,169
Disposal and termination of contract prior to maturity	(258,986)	(7,297)	(266,283)
Effect of changes in foreign exchange rates	(4,387)	(4,445)	(8,832)
Balance as of June 30, 2023	<u><u>\$ 8,341,494</u></u>	<u><u>160,418</u></u>	<u><u>8,501,912</u></u>
Balance as of January 1, 2022	\$ 6,156,739	156,896	6,313,635
Additions	757,024	565	757,589
Disposal and termination of contract prior to maturity	(207,134)	(15,021)	(222,155)
Effect of changes in foreign exchange rates	15,862	3,291	19,153
Balance as of June 30, 2022	<u><u>\$ 6,722,491</u></u>	<u><u>145,731</u></u>	<u><u>6,868,222</u></u>
Accumulated depreciation and impairment losses:			
Balance as of January 1, 2023	\$ 1,500,219	73,944	1,574,163
Depreciation	417,692	25,895	443,587
Impairment loss	3,466	-	3,466
Disposal and termination of contract prior to maturity	(124,561)	(7,297)	(131,858)
Effect of changes in foreign exchange rates	(3,312)	(2,513)	(5,825)
Balance as of June 30, 2023	<u><u>\$ 1,793,504</u></u>	<u><u>90,029</u></u>	<u><u>1,883,533</u></u>
Balance as of January 1, 2022	\$ 1,201,352	77,820	1,279,172
Depreciation	345,772	23,561	369,333
Disposal and termination of contract prior to maturity	(118,123)	(15,021)	(133,144)
Effect of changes in foreign exchange rates	905	1,679	2,584
Balance as of June 30, 2022	<u><u>\$ 1,429,906</u></u>	<u><u>88,039</u></u>	<u><u>1,517,945</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 June 30, 2023	<u><u>\$ 6,547,990</u></u>	<u><u>70,389</u></u>	<u><u>6,618,379</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 June 30, 2022	<u><u>\$ 5,292,585</u></u>	<u><u>57,692</u></u>	<u><u>5,350,277</u></u>

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(j) Short-term notes and bills payable

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

2023.6.30			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	1.49%~2.21%	\$ 71,350,000
	Bills Finance Company	1.56%~2.90%	34,327,200
Less: Discount on short-term notes and bills payable			(590,344)
Total			<u><u>\$ 105,086,856</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>
2022.6.30			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	0.48%~1.95%	\$ 68,450,000
	Bills Finance Company	0.47%~2.34%	26,873,900
Less: Discount on short-term notes and bills payable			(503,661)
Total			<u><u>\$ 94,820,239</u></u>

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

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(k) Long-term and short-term borrowings

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

2023.6.30				
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	1.64%~2.82%	2023~2028	\$ 15,452,831
"	USD	5.75%~6.86%	2023~2026	7,265,381
"	THB	2.23%~4.13%	2023~2025	11,579,549
"	CNY	3.68%~5.03%	2023~2029	59,499,054
"	VND	2.50%~9.44%	2023~2024	7,616,958
"	MYR	5.00%	2026~2027	4,270,896
Unsecured bank loans	TWD	1.50%~2.77%	2023~2031	205,084,013
"	USD	2.27%~7.48%	2023~2028	70,698,504
"	THB	1.70%~3.52%	2023~2026	14,039,747
"	CNY	3.20%~4.75%	2023~2026	18,349,872
"	EUR	3.60%~4.20%	2023	3,921,953
"	JPY	0.65%~1.37%	2023~2024	3,219,071
"	HKD	4.55%~6.03%	2023~2026	2,515,612
"	SGD	5.15%	2023	229,601
"	PHP	7.75%~8.79%	2023~2026	572,562
"	MYR	4.00%~5.00%	2023~2024	3,255,840
"	IDR	6.95%~7.37%	2023	280,800
"	KHR	4.10%~7.75%	2023~2025	458,926
Unsecured other loans	THB	1.70%~2.53%	2023	571,615
Notes payable from securitization	TWD	1.30%~1.72%	2023~2029	5,839,812
"	CNY	4.22%	2023~2024	2,790,734
Total				\$ 437,513,331
Current				\$ 277,076,597
Non-current				160,436,734
Total				\$ 437,513,331

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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				\$ 445,321,339
Current				\$ 273,122,506
Non-current				172,198,833
Total				\$ 445,321,339

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

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

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1. Securities for bank loans

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

2. Financial covenants of significant loans and borrowings

- 1) The Company, entered into a syndicated credit agreement with financial institutions, under which, this subsidiary shall maintain certain financial ratios on balance sheet date. (i.e. equity ratio, interest coverage ratio, tangible net worth, etc.) Otherwise, the loans are due and payable immediately.
- 2) A subsidiary, Chailease Finance Co., Ltd., entered into several syndicated credit agreements with financial institutions, under which, this subsidiary shall maintain certain financial ratios on balance sheet date. (i.e. equity ratio, interest coverage ratio, tangible net worth, self-owned asset ratio, etc.) Otherwise, the loans are due and payable immediately.
- 3) A subsidiary, Asia Sermkij Leasing Public Co., Ltd., likewise entered into several credit loan agreements with financial institutions, under which, this subsidiary shall maintain certain financial ratios on balance sheet date. (i.e. liabilities to equity ratio, etc.) Otherwise, the loans are due and payable immediately.
- 4) A subsidiary, Grand Pacific Financing Corp. (California), entered into a syndicated credit agreement with financial institutions, under which, this subsidiary shall maintain certain financial ratios on balance sheet date. (i.e. interest coverage ratio, tangible net worth, etc.) Otherwise, the loan is due and payable immediately.
- 5) A subsidiary, Fina Finance & Trading Co., Ltd., entered into several syndicated credit loan agreements with financial institutions, under which, this subsidiary shall maintain certain financial ratios on balance sheet date. (i.e. equity ratio, tangible net worth, interest coverage ratio, self-owned asset ratio, etc.) Otherwise, the loans are due and payable immediately.
- 6) A subsidiary, Chailease International Financial Leasing Corp., entered into several credit loan agreements with financial institutions. Under these agreements, the Company and this subsidiary shall maintain certain financial ratios on balance sheet date. (i.e. liabilities to equity ratio, equity ratio, tangible assets net worth, interest coverage ratio, total risk assets to net assets ratio, overdue leased assets to leased assets ratio, leasing rental recovery ratio, etc.) Otherwise, the loans are due and payable immediately.
- 7) A subsidiary, Chailease Finance International Corp., entered into several credit loan agreements with financial institutions. Under these agreements, this subsidiary shall maintain certain financial ratios on balance sheet date. (i.e. liabilities to equity ratio, risk assets to net assets ratio, etc.) Otherwise, the loans are due and payable immediately.

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

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(1) Bonds payable

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

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2023.6.30		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2018/09/26~ 2023/09/26	0.980%	1,600,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	\$ 1,600,000	-	None
2019/05/09~ 2024/05/09	0.980%	2,950,000	"	2,950,000	-	"
2017/05/17~ 2024/05/17	1.700%	500,000	"	500,000	-	"
2014/10/30~ 2024/10/30	2.300%	1,100,000	"	1,100,000	-	"
2020/04/22~ 2025/04/22	0.660%	3,500,000	"	3,500,000	-	"
2022/09/14~ 2025/09/14	1.850%	3,500,000	"	-	3,500,000	"
2018/09/26~ 2025/09/26	1.260%	700,000	"	-	700,000	"
2019/05/09~ 2026/05/09	1.150%	500,000	"	-	500,000	"
2022/03/30~ 2027/03/30	1.000%	2,700,000	"	-	2,700,000	"
2020/10/12~ 2027/10/12	0.730%	550,000	"	-	550,000	"
2023/03/30~ 2028/03/30	1.700%	4,300,000	"	-	4,300,000	"
2021/06/25~ 2028/06/25	0.680%	3,100,000	"	-	3,100,000	"
2021/10/08~ 2028/10/08	0.700%	1,550,000	"	-	1,550,000	"
2022/03/30~ 2029/03/30	1.150%	1,550,000	"	-	1,550,000	"
2022/09/14~ 2029/09/14	2.200%	500,000	"	-	500,000	"
2023/03/30~ 2030/03/30	1.850%	1,000,000	"	-	1,000,000	"
2020/10/12~ 2030/10/12	0.900%	700,000	"	-	700,000	"
2021/06/25~ 2031/06/25	0.850%	900,000	"	-	900,000	"
2021/10/08~ 2031/10/08	0.850%	1,100,000	"	-	1,100,000	"
2022/03/30~ 2032/03/30	1.300%	900,000	"	-	900,000	"
2023/03/30~ 2033/03/30	2.000%	4,000,000	"	-	4,000,000	"
2021/06/25~ 2036/06/25	1.000%	200,000	"	-	200,000	"
2019/05/29~ 2024/05/29	0.980%	2,850,000	"	2,850,000	-	"

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Period	Annual Interest Rate	Principal Amount		Repayment Terms	2023.6.30		Collateral
					Within Operating Cycle	Beyond Operating Cycle	
2022/10/28~ 2025/10/28	1.900%	3,100,000		Payable in lump sum. Interest rate is fixed. Interest is payable annually.	-	3,100,000	None
2021/05/06~ 2026/05/06	0.750%	4,600,000		"	-	4,600,000	"
2021/07/27~ 2026/07/27	0.700%	2,200,000		"	-	2,200,000	"
2023/04/14~ 2026/04/14	1.600%	2,700,000		"	-	2,700,000	"
2023/04/14~ 2028/04/14	1.700%	1,500,000		"	-	1,500,000	"
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.	531,164	-	"
2021/06/18~ 2024/06/18	2.900%	THB	2,200,000	"	1,939,520	-	"
2021/08/30~ 2023/08/30	2.520%	THB	500,000	"	440,800	-	"
2021/10/07~ 2023/10/17	2.500%	THB	500,000	"	440,800	-	"
2021/11/23~ 2023/11/23	2.500%	THB	650,000	"	573,040	-	"
2022/05/03~ 2024/05/03	0.000%	THB	500,000	Payable at par value.	440,800	-	"
2022/07/14~ 2023/07/25	0.000%	THB	500,000	"	440,800	-	"
2022/10/07~ 2023/10/17	0.000%	THB	400,000	"	352,640	-	"
2021/08/27~ 2024/08/27	2.880%	THB	500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	440,800	"
2021/10/07~ 2024/10/07	2.850%	THB	1,500,000	"	-	1,322,400	"
2022/08/02~ 2024/08/14	3.300%	THB	95,000	"	-	83,752	"
2022/09/20~ 2024/09/30	0.000%	THB	600,000	Payable at par value.	-	528,960	"
2022/09/30~ 2024/09/30	0.000%	THB	600,000	"	-	528,960	"
2022/11/18~ 2024/11/18	3.350%	THB	1,850,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	1,630,960	"
2022/11/18~ 2025/11/18	0.000%	THB	500,000	Payable at par value.	-	440,800	"
2022/11/18~ 2024/11/18	3.350%	THB	1,850,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	1,630,960	"

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Period	Annual Interest Rate	Principal Amount		Repayment Terms	2023.6.30		Collateral
					Within Operating Cycle	Beyond Operating Cycle	
2022/11/18~ 2025/11/18	0.000%	THB	500,000	Payable at par value.	-	440,800	None
2022/12/08~ 2025/12/11	0.000%	THB	150,000	"	-	132,240	"
2022/12/08~ 2027/12/08	4.000%	THB	200,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	176,320	"
2022/12/08~ 2025/01/21	0.000%	THB	650,000	Payable at par value.	-	573,040	"
2023/03/03~ 2026/03/03	3.300%	THB	400,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	352,640	"
2023/03/03~ 2027/03/03	3.710%	THB	2,500,000	"	-	2,204,000	"
2023/03/03~ 2025/03/03	0.000%	THB	2,100,000	Payable at par value.	-	1,851,360	"
2023/03/03~ 2025/03/03	3.140%	THB	500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	440,800	"
2023/04/11~ 2025/04/11	0.000%	THB	2,500,000	Payable at par value.	-	2,204,000	"
2023/06/22~ 2026/06/23	0.000%	THB	250,000	"	-	220,400	"
2023/06/22~ 2025/06/20	0.000%	THB	1,400,000	"	-	1,234,240	"
2023/06/22~ 2027/06/22	3.750%	THB	650,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	573,040	"
2020/10/22~ 2023/10/22	3.750%	USD	300,000	"	9,346,236	-	"
Bonds payable (Gross)					27,005,800	66,860,472	
Discounts on bonds payable					(13,481)	(486,441)	
					<u>\$ 26,992,319</u>	<u>66,374,031</u>	

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Period	Annual Interest Rate	Principal Amount	Repayment Terms	2022.12.31		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2016/06/28~ 2023/06/28	1.250%	300,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	\$ 300,000	-	None
2018/09/26~ 2023/09/26	0.980%	1,600,000	"	1,600,000	-	"
2014/10/30~ 2024/10/30	2.300%	1,100,000	"	1,100,000	-	"
2017/05/17~ 2024/05/17	1.700%	500,000	"	500,000	-	"
2019/05/09~ 2024/05/09	0.980%	2,950,000	"	2,950,000	-	"
2020/04/22~ 2025/04/22	0.660%	3,500,000	"	-	3,500,000	"
2022/09/14~ 2025/09/14	1.850%	3,500,000	"	-	3,500,000	"
2018/09/26~ 2025/09/26	1.260%	700,000	"	-	700,000	"
2019/05/09~ 2026/05/09	1.150%	500,000	"	-	500,000	"
2020/10/12~ 2027/10/12	0.730%	550,000	"	-	550,000	"
2022/03/30~ 2027/03/30	1.000%	2,700,000	"	-	2,700,000	"
2021/10/08~ 2028/10/08	0.700%	1,550,000	"	-	1,550,000	"
2021/06/25~ 2028/06/25	0.680%	3,100,000	"	-	3,100,000	"
2022/03/30~ 2029/03/30	1.150%	1,550,000	"	-	1,550,000	"
2022/09/14~ 2029/09/14	2.200%	500,000	"	-	500,000	"
2020/10/12~ 2030/10/12	0.900%	700,000	"	-	700,000	"
2021/10/08~ 2031/10/08	0.850%	1,100,000	"	-	1,100,000	"
2021/06/25~ 2031/06/25	0.850%	900,000	"	-	900,000	"
2022/03/30~ 2032/03/30	1.300%	900,000	"	-	900,000	"
2021/06/25~ 2036/06/25	1.000%	200,000	"	-	200,000	"
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	"
2019/05/29~ 2024/05/29	0.980%	2,850,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	2,850,000	-	"
2021/05/06~ 2026/05/06	0.750%	4,600,000	"	-	4,600,000	"
2021/07/27~ 2026/07/27	0.700%	2,200,000	"	-	2,200,000	"
2022/10/28~ 2025/10/28	2.000%	3,100,000	"	-	3,100,000	"
2020/02/17~ 2023/02/17	0.000%	THB 600,000	Payable at par value.	536,460	-	"
2020/03/26~ 2023/03/26	0.000%	THB 500,000	"	447,050	-	"

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					Within Operating Cycle	Beyond Operating Cycle	
2020/08/28~ 2023/11/28	3.750%	THB	602,500	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	538,695	-	None
2021/03/18~ 2023/03/18	0.000%	THB	200,000	Payable at par value.	178,820	-	"
2021/04/07~ 2023/04/21	2.700%	THB	317,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	283,430	-	"
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	-	"
2021/11/23~ 2023/11/23	2.500%	THB	650,000	"	581,165	-	"
2022/07/14~ 2023/07/25	0.000%	THB	500,000	Payable at par value.	447,050	-	"
2022/10/07~ 2023/10/17	0.000%	THB	400,000	"	357,640	-	"
2021/06/18~ 2024/06/18	2.900%	THB	2,200,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	1,967,020	"
2021/08/27~ 2024/08/27	2.880%	THB	500,000	"	-	447,050	"
2021/10/07~ 2024/10/07	3.000%	THB	1,500,000	"	-	1,341,150	"
2022/05/03~ 2024/05/03	0.000%	THB	500,000	Payable at par value.	-	447,050	"
2022/08/02~ 2024/08/14	3.000%	THB	95,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	84,939	"
2022/09/20~ 2024/09/30	0.000%	THB	600,000	Payable at par value.	-	536,460	"
2022/09/30~ 2024/09/30	0.000%	THB	600,000	"	-	536,460	"
2022/11/18~ 2025/11/18	0.000%	THB	500,000	"	-	447,050	"
2022/11/18~ 2024/11/18	3.350%	THB	1,850,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	1,654,085	"
2022/11/18~ 2025/11/18	0.000%	THB	500,000	Payable at par value.	-	447,050	"
2022/11/18~ 2024/11/18	3.350%	THB	1,850,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	1,654,085	"
2022/12/08~ 2027/12/08	4.000%	THB	200,000	"	-	178,820	"
2022/12/08~ 2025/01/21	0.000%	THB	650,000	Payable at par value.	-	581,165	"
2022/12/08~ 2025/12/11	0.000%	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>	

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					Within Operating Cycle	Beyond Operating Cycle	
2014/10/30~ 2024/10/30	2.300%	1,100,000		Payable in lump sum. Interest rate is fixed. Interest is payable annually.	\$ -	1,100,000	None
2016/06/28~ 2023/06/28	1.250%	300,000		"	300,000	-	"
2017/05/17~ 2024/05/17	1.700%	500,000		"	500,000	-	"
2017/11/09~ 2022/11/09	1.100%	1,000,000		"	1,000,000	-	"
2018/09/26~ 2023/09/26	0.980%	1,600,000		"	1,600,000	-	"
2018/09/26~ 2025/09/26	1.260%	700,000		"	-	700,000	"
2019/05/09~ 2024/05/09	0.980%	2,950,000		"	2,950,000	-	"
2019/05/09~ 2026/05/09	1.150%	500,000		"	-	500,000	"
2019/05/29~ 2024/05/29	0.980%	2,850,000		"	2,850,000	-	"
2020/04/22~ 2025/04/22	0.660%	3,500,000		"	-	3,500,000	"
2020/10/12~ 2027/10/12	0.730%	550,000		"	-	550,000	"
2020/10/12~ 2030/10/12	0.900%	700,000		"	-	700,000	"
2021/05/06~ 2026/05/06	0.750%	4,600,000		"	-	4,600,000	"
2021/06/25~ 2028/06/25	0.680%	3,100,000		"	-	3,100,000	"
2021/06/25~ 2031/06/25	0.850%	900,000		"	-	900,000	"
2021/06/25~ 2036/06/25	1.000%	200,000		"	-	200,000	"
2021/07/27~ 2026/07/27	0.700%	2,200,000		"	-	2,200,000	"
2021/10/18~ 2028/10/18	0.700%	1,550,000		"	-	1,550,000	"
2021/10/18~ 2031/10/18	0.850%	1,100,000		"	-	1,100,000	"
2022/03/30~ 2027/03/30	1.000%	2,700,000		"	-	2,700,000	"
2022/03/30~ 2029/03/30	1.150%	1,550,000		"	-	1,550,000	"
2022/03/30~ 2032/03/30	1.300%	900,000		"	-	900,000	"
2022/04/14~ 2037/04/14	3M TAIBOR+1.2%	8,000,000		Payable in lump sum. Interest rate is floated. Interest is payable quarterly.	-	8,000,000	"
2019/07/26~ 2022/07/26	3.150%	THB 500,000		Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	423,450	-	"
2019/08/16~ 2022/08/16	3.150%	THB 200,000		"	169,380	-	"

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					Within Operating Cycle	Beyond Operating Cycle	
2020/08/28~ 2022/08/28	3.250%	THB	721,500	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	611,038	-	None
2020/08/28~ 2023/11/28	3.750%	THB	602,500	"	-	510,257	"
2020/12/18~ 2022/12/18	3.250%	THB	416,000	"	352,311	-	"
2021/04/07~ 2023/04/21	2.700%	THB	317,000	"	268,467	-	"
2021/06/18~ 2024/06/18	2.900%	THB	2,200,000	"	-	1,863,180	"
2021/08/27~ 2024/08/27	2.880%	THB	500,000	"	-	423,450	"
2021/08/30~ 2023/08/30	2.520%	THB	500,000	"	-	423,450	"
2021/10/07~ 2023/10/07	2.500%	THB	500,000	"	-	423,450	"
2021/10/07~ 2024/10/07	2.850%	THB	1,500,000	"	-	1,270,350	"
2021/11/23~ 2023/11/23	2.500%	THB	650,000	"	-	550,485	"
2019/08/08~ 2022/08/08	3.150%	THB	800,000	Payable in lump sum. Interest rate is floated. Interest is payable quarterly.	677,520	-	"
2020/02/17~ 2023/02/17	0.000%	THB	600,000	Payable at par value.	508,140	-	"
2020/03/26~ 2023/03/26	0.000%	THB	500,000	"	423,450	-	"
2021/03/17~ 2022/09/14	0.000%	THB	300,000	"	254,070	-	"
2021/03/18~ 2023/03/18	0.000%	THB	200,000	"	169,380	-	"
2021/03/19~ 2022/07/01	0.000%	THB	56,000	"	47,427	-	"
2022/05/03~ 2024/05/03	0.000%	THB	500,000	"	-	423,450	"
2020/10/22~ 2023/10/22	3.750%	USD	300,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	8,945,295	-	"
Bonds payable (Gross)					22,049,928	39,738,072	
Discounts on bonds payable					(22,562)	(43,300)	
					<u>\$ 22,027,366</u>	<u>39,694,772</u>	

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

	<u>2023.6.30</u>	<u>2022.12.31</u>	<u>2022.6.30</u>
Total convertible corporate bonds issued	\$ 6,000,000	6,000,000	6,000,000
Unamortized discounted corporate bonds payable	(62,136)	(83,318)	(104,381)
Corporate bonds issued balance	<u>\$ 5,937,864</u>	<u>5,916,682</u>	<u>5,895,619</u>
Embedded derivative - call options, included in financial assets at fair value through profit or loss	<u>\$ -</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 June 30,</u>	<u>For the six months ended June 30,</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>
			<u>2022</u>
Embedded derivative - gain (loss) on remeasurement of call option at fair value	<u>\$ (1,200)</u>	<u>-</u>	<u>(1,800)</u>
			<u>(600)</u>
Interest expense	<u>\$ 10,591</u>	<u>10,526</u>	<u>21,182</u>
			<u>21,052</u>

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

The conversion price was set at \$299 at the time of issue. When the Group's common shares qualify for conversion price adjustment in accordance with the terms of issue, such adjustments will be made based on a formula in accordance with the terms of issue. There 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.

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(m) Lease liabilities

The Group's lease liabilities were as follows:

	<u>2023.6.30</u>	<u>2022.12.31</u>	<u>2022.6.30</u>
Current	\$ <u>2,558,974</u>	<u>1,920,279</u>	<u>1,494,541</u>
Non-current	\$ <u>4,157,708</u>	<u>4,173,612</u>	<u>3,931,708</u>

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

The amounts recognized in profit or loss were as follows:

	<u>For the three months ended June 30,</u>		<u>For the six months ended June 30,</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Interest on lease liabilities	\$ <u>26,306</u>	<u>23,408</u>	<u>46,500</u>	<u>33,232</u>
Variable lease payments not included in the measurement of lease liabilities	\$ <u>102,886</u>	<u>83,879</u>	<u>216,348</u>	<u>156,170</u>
Expenses relating to short-term leases	\$ <u>124,277</u>	<u>66,243</u>	<u>238,163</u>	<u>158,131</u>

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

	<u>For the six months ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Total cash outflow for leases	\$ <u>905,878</u>	<u>669,597</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.

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(n) Employee benefits

1. Defined benefit plans

Management believes that there was no material volatility of the market, no material reimbursement and settlement or other material one-time events since prior fiscal year. As a result, pension cost in the accompanying interim consolidated financial statements was measured and disclosed according to the actuarial report as of December 31, 2022 and 2021.

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

	For the three months ended June 30,		For the six months ended June 30,	
	2023	2022	2023	2022
Operating expenses	\$ <u>15,000</u>	<u>15,187</u>	<u>29,877</u>	<u>30,101</u>

2. Defined contribution plans

The pension costs incurred from the contributions were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2023	2022	2023	2022
Operating expenses	\$ <u>119,265</u>	<u>102,725</u>	<u>256,132</u>	<u>203,940</u>

(o) Income taxes

The components of income tax were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2023	2022	2023	2022
Total income tax expense from continuing operations	\$ <u>2,645,249</u>	<u>2,744,370</u>	<u>5,312,416</u>	<u>5,543,608</u>

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

	For the three months ended June 30,		For the six months ended June 30,	
	2023	2022	2023	2022
Components that may be reclassified to profit or loss:				
Foreign currency translation differences for foreign operations	\$ 15,699	4,636	7,850	49,337
(Gains) and losses on hedging instrument	4,045	-	(449)	-
	<u>\$ 19,744</u>	<u>4,636</u>	<u>7,401</u>	<u>49,337</u>

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

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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 June 30, 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 June 30, 2023, the Group did not have sufficient information to determine the potential quantitative impact.

(p) Share capital and other equity accounts

Except for the following, there were no significant changes in capital and other equity for the six months ended June 30, 2023 and 2022. Please refer to Note (6)(o) of the 2022 annual consolidated financial statements for other related information.

1.Share capital

- 1) As of June 30, 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 June 30, 2023 and 2022, the issued common shares were worth \$15,829,141 and \$15,229,141, 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.

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In order to raise funds for future development (including but not limited to operating capital, long-term investment and repayment of bank loans...etc.), the Board of Directors of the Company resolved to increase the Company's capital by issuing common shares of stock to participate in the issuance of global depositary receipts (GDRs) on August 10, 2017, and the offering was approved by the Financial Supervisory Commission (FSC) in letter No. 1060036643 on September 27, 2017. On October 12, 2017, the Company completed the pricing for the GDRs at a price of US\$12.28 per unit of GDRs, and the cash capital increase was made by issuing 125,000,000 common shares of stock on October 17, 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.

As of June 30, 2023, December 31, 2022, and June 30, 2022, the Company has listed 66,494, 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.

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

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

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

2.Capital surplus

The components of capital surplus were as follows:

	2023.6.30	2022.12.31	2022.6.30
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	18,560
Change in ownership in subsidiaries	8,874	3,641	3,641
Issuance of convertible bonds	149,771	149,771	149,771
Others	3,717	2,871	2,739
	\$ 41,861,201	41,855,122	31,027,656

3.Retained earnings

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

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1) Special reserve

According to the regulations of the Financial Supervisory Commission, a special reserve equal to the debit balance of unrealized loss on financial instruments in the stockholders' equity, is appropriated from unappropriated retained earnings. When appropriating a special reserve for the first time, it is initially appropriated from current earnings and any deficiency is appropriated from the undistributed earnings of prior years. For the second year and years thereafter, the increase or decrease in the balance of unrealized loss on financial instruments in subsequent year, as shown in the statement of changes in stockholders' equity, is either subject to further appropriation for special reserve, or reversed to retained earnings.

2) Earnings distribution

The 2022 and 2021 earnings distributions approved during the shareholders' meetings on May 24, 2023 and May 20, 2022, respectively, were 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	<u>316,583</u>	0.5	<u>725,197</u>
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>

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

4. Non-controlling interests (net of tax)

	For the six months ended June 30,	
	2023	2022
Opening balance	\$ 8,836,306	6,890,196
Attributable to non-controlling interests		
Net income	588,949	650,170
Other comprehensive income	(49,390)	192,743
Cash capital increase in subsidiary	90,420	136,269
Cash capital reduction in subsidiary	(58,250)	-
Subsidiary distributes dividends to non-controlling interests	(460,961)	(363,727)
Capital increase not recognized based on shareholding ratios	(5,233)	-
The Group purchases shares from non-controlling interests	(7)	293,280
Ending balance	<u>\$ 8,941,834</u>	<u>7,798,931</u>

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(q) Earnings per share

1. Basic earnings per share

The basic earnings per share was calculated as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2023	2022	2023	2022
Profit attributable to the owners of the Company \$	6,174,247	6,913,874	13,063,847	14,083,870
Dividends distributed to preferred shares	(570,000)	(570,000)	(570,000)	(570,000)
Profit attributable to common stockholders of the Company	<u>\$ 5,604,247</u>	<u>6,343,874</u>	<u>12,493,847</u>	<u>13,513,870</u>
Weighted average number of ordinary shares	<u>1,614,572</u>	<u>1,553,372</u>	<u>1,614,572</u>	<u>1,553,372</u>

2. Diluted earnings per share

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

	For the three months ended June 30,		For the six months ended June 30,	
	2023	2022	2023	2022
Profit attributable to ordinary shareholders of the Company (basic)	\$ 5,604,247	6,343,874	12,493,847	13,513,870
Effect of dilutive potential ordinary shares				
Interest expense on convertible bonds and other income and expenses, net of tax	11,791	10,526	22,982	21,652
Profit attributable to ordinary shareholders of the Company (diluted)	<u>\$ 5,616,038</u>	<u>6,354,400</u>	<u>12,516,829</u>	<u>13,535,522</u>

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

	For the three months ended June 30,		For the six months ended June 30,	
	2023	2022	2023	2022
Weighted-average number of ordinary shares (basic)	1,614,572	1,553,372	1,614,572	1,553,372
Effect of dilutive potential ordinary shares				
Effect of conversion of convertible bonds	22,860	22,860	22,860	22,860
Effect of employee share bonus	9	5	21	13
Weighted-average number of ordinary shares (diluted)	<u>1,637,441</u>	<u>1,576,237</u>	<u>1,637,453</u>	<u>1,576,245</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.

For the three months and the six months ended June 30, 2023 and 2022, the Company estimated its employees' remuneration amounting to \$1,776, \$1,038, \$2,809 and \$1,832, and directors' remuneration amounting to \$11,836, \$6,919, \$18,726 and \$12,212, 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.

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(r) Net other income and expenses

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

	For the three months ended June 30,		For the six months ended June 30,	
	2023	2022	2023	2022
Net losses on disposal of foreclosed assets	\$ (78,257)	(39,754)	(144,840)	(77,485)
Net impairment (losses) profits on foreclosed assets	(4,071)	6,671	(34,498)	(7,054)
Gain on doubtful debt recoveries	349,302	283,241	708,751	560,837
Impairment loss on financial assets	(1,913)	-	(3,103)	-
Net impairment losses on right-of use assets	(1,730)	-	(3,466)	-
	<u>\$ 263,331</u>	<u>250,158</u>	<u>522,844</u>	<u>476,298</u>

(s) Other gains and losses

The components of other gains and losses were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2023	2022	2023	2022
Interest expense	\$ (26,306)	(32,388)	(46,500)	(45,047)
Net foreign exchange gains	101,489	74,439	144,379	130,391
Net gains on disposal of property, plant and equipment	516	371	733	1,155
Net gains on valuation of financial assets measured at fair value through profit or loss	35,957	21,574	75,179	42,510
Effect of changes in lease contract	(44)	1,621	(44)	1,962
Others	<u>720,655</u>	<u>258,921</u>	<u>1,898,748</u>	<u>1,090,281</u>
	<u>\$ 832,267</u>	<u>324,538</u>	<u>2,072,495</u>	<u>1,221,252</u>

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(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 June 30, 2023, December 31, 2022, and June 30, 2022, the maximum exposure to credit risks amounted to \$801,263,241, \$780,881,778 and \$714,769,619, respectively.

The non-performing loans (net of allowance for doubtful accounts) amounted to \$36,073, \$44,041 and \$52,016 as of June 30, 2023, December 31, 2022, and June 30, 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:

	<u>Taiwan</u>	<u>China</u>	<u>ASEAN</u>	<u>Others</u>	<u>Total</u>
June 30, 2023					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	\$ 358,898,481	205,967,133	78,858,008	-	643,723,622
Lifetime ECL	-	746,121	18,047,785	3,448,525	22,242,431
Past due or monitored					
Lifetime ECL	2,099,615	1,178,997	8,112,173	216,333	11,607,118
Impaired					
Lifetime ECL	<u>8,603,494</u>	<u>7,425,614</u>	<u>4,275,791</u>	<u>355,293</u>	<u>20,660,192</u>
Gross carrying amounts	<u>\$ 369,601,590</u>	<u>215,317,865</u>	<u>109,293,757</u>	<u>4,020,151</u>	<u>698,233,363</u>
Allowance for losses	<u>6,413,852</u>	<u>5,971,552</u>	<u>3,262,562</u>	<u>110,876</u>	<u>15,758,842</u>
Carrying amount	<u>\$ 363,187,738</u>	<u>209,346,313</u>	<u>106,031,195</u>	<u>3,909,275</u>	<u>682,474,521</u>

Taiwan

	<u>For the six months ended June 30, 2023</u>			
	<u>12-month ECL</u>	<u>Lifetime ECL- not credit impaired</u>	<u>Lifetime ECL- credit impaired</u>	<u>Total</u>
Balance at January 1, 2023	\$ 3,185,123	147,721	2,640,912	5,973,756
Impairment loss recognized	77,650	91,372	2,761,058	2,930,080
Transfer to lifetime ECL- credit impaired	(8,013)	-	8,013	-
Bad debts written-off	(30,739)	-	(2,466,255)	(2,496,994)
Others	<u>4,978</u>	<u>113</u>	<u>1,919</u>	<u>7,010</u>
Balance at June 30, 2023	<u>\$ 3,228,999</u>	<u>239,206</u>	<u>2,945,647</u>	<u>6,413,852</u>

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China

	For the six months ended June 30, 2023			Total
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	
Balance at January 1, 2023	\$ 2,987,742	33,139	2,224,066	5,244,947
Impairment loss recognized	364,781	36,880	1,691,866	2,093,527
Transfer to lifetime ECL-not credit impaired	(24,489)	24,489	-	-
Transfer to lifetime ECL- credit impaired	(106,029)	-	106,029	-
Bad debts written-off	-	-	(1,192,086)	(1,192,086)
Others	(91,877)	(2,643)	(80,316)	(174,836)
Balance at June 30, 2023	<u>\$ 3,130,128</u>	<u>91,865</u>	<u>2,749,559</u>	<u>5,971,552</u>

ASEAN

	For the six months ended June 30, 2023			Total
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	
Balance at January 1, 2023	\$ 999,152	794,230	1,250,716	3,044,098
Impairment loss (profit) recognized	558,130	(62,916)	1,175,350	1,670,564
Transfer to lifetime ECL-not credit impaired	(356,789)	356,789	-	-
Transfer to lifetime ECL- credit impaired	(238,603)	(201,207)	439,810	-
Bad debts written-off	(78)	(8,934)	(1,409,662)	(1,418,674)
Others	(13,128)	(7,748)	(12,550)	(33,426)
Balance at June 30, 2023	<u>\$ 948,684</u>	<u>870,214</u>	<u>1,443,664</u>	<u>3,262,562</u>

Others

	For the six months ended June 30, 2023			Total
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	
Balance at January 1, 2023	\$ -	125,115	4,814	129,929
Impairment profit recognized	-	(12,108)	-	(12,108)
Transfer to lifetime ECL- credit impaired	-	(10,596)	10,596	-
Impairment written-off	-	(8,684)	-	(8,684)
Others	-	1,469	270	1,739
Balance at June 30, 2023	<u>\$ -</u>	<u>95,196</u>	<u>15,680</u>	<u>110,876</u>

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	<u>Taiwan</u>	<u>China</u>	<u>ASEAN</u>	<u>Others</u>	<u>Total</u>
<u>December 31, 2022</u>					
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

	<u>For the year ended December 31, 2022</u>			
	<u>12-month ECL</u>	<u>Lifetime ECL-not credit impaired</u>	<u>Lifetime ECL-credit impaired</u>	<u>Total</u>
Balance at January 1, 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

	<u>For the year ended December 31, 2022</u>			
	<u>12-month ECL</u>	<u>Lifetime ECL-not credit impaired</u>	<u>Lifetime ECL-credit impaired</u>	<u>Total</u>
Balance at January 1, 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>

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

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Taiwan

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

China

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

ASEAN

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

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Others

	For the six months ended June 30, 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 loss recognized	-	1,242	-	1,242
Transfer to lifetime ECL- credit impaired	-	(4,327)	4,327	-
Others	-	6,711	90	6,801
Balance at June 30, 2022	<u>\$ -</u>	<u>104,690</u>	<u>4,673</u>	<u>109,363</u>

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:

	2023.6.30	2022.12.31	2022.6.30
Past due up to 30 days	\$ 2,177,862	1,601,057	1,350,624
Past due from 31 to 90 days	8,721,291	7,611,493	5,779,548
Past due from 91 to 180 days	22,936	111,739	8,108
Past due over 180 days	685,029	333,264	497,972
	<u>\$ 11,607,118</u>	<u>9,657,553</u>	<u>7,636,252</u>

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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:

	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
June 30, 2023								
Non-derivative financial liabilities								
Secured bank loans	\$ 105,684,669	109,719,590	7,064,799	11,089,882	48,724,337	42,774,338	66,234	-
Unsecured bank and other loans	323,198,116	335,144,312	23,863,804	25,731,805	63,234,764	210,910,014	11,403,925	-
Notes payable from securitization	8,630,546	9,104,196	591,577	1,112,244	2,302,844	338,328	4,759,203	-
Short-term notes and bills payable	105,086,856	105,677,200	20,962,700	39,364,500	45,350,000	-	-	-
Bonds payables	99,304,214	105,513,635	570,790	2,281,759	19,989,259	60,037,046	22,634,781	-
Other payables	25,499,146	25,515,553	9,087,433	10,844,238	2,566,958	117,234	22,844	2,876,846
Deposits relating to collateral of customers	69,211,062	69,375,859	618,547	1,430,818	11,292,518	53,347,455	69,326	2,617,195
Lease liabilities	6,716,682	7,505,066	75,740	135,278	616,459	1,655,172	5,022,417	-
Derivative financial liabilities								
Financial liabilities for hedging	456,000	456,000	-	-	456,000	-	-	-
	<u>\$ 743,787,291</u>	<u>768,011,411</u>	<u>62,835,390</u>	<u>91,990,524</u>	<u>194,533,139</u>	<u>369,179,587</u>	<u>43,978,730</u>	<u>5,494,041</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>

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	<u>Carrying amount</u>	<u>Contractual cash flows</u>	<u>Less than 1 month</u>	<u>1 to 3 months</u>	<u>3 months to 1 year</u>	<u>1 to 5 years</u>	<u>More than 5 years</u>	<u>On demand</u>
June 30, 2022								
Non-derivative financial liabilities								
Secured bank loans	\$ 90,942,325	94,974,602	10,507,052	8,155,441	33,119,745	41,679,994	114,971	1,397,399
Unsecured bank and other loans	299,621,035	310,186,086	29,458,961	27,696,510	66,626,757	177,999,736	6,396,750	2,007,372
Notes payable from securitization	13,164,681	14,434,531	831,770	1,379,660	2,297,900	5,165,998	4,759,203	-
Short-term notes and bills payable	94,820,239	95,323,900	16,200,000	18,553,900	60,570,000	-	-	-
Bonds payables	67,617,757	72,431,602	557,827	1,916,103	4,042,368	45,609,471	20,305,833	-
Other payables	22,452,022	22,500,909	18,366,392	303,788	1,573,688	189,106	24,913	2,043,022
Deposits relating to collateral of customers	67,020,470	67,087,145	561,303	1,226,057	10,618,743	52,197,231	79,530	2,404,281
Lease liabilities	5,426,249	5,991,334	56,889	114,027	503,363	1,445,454	3,871,601	-
Derivative financial liabilities								
Financial liabilities for hedging	1,697,380	1,697,380	-	-	1,697,380	-	-	-
	<u>\$ 662,762,158</u>	<u>684,627,489</u>	<u>76,540,194</u>	<u>59,345,486</u>	<u>181,049,944</u>	<u>324,286,990</u>	<u>35,552,801</u>	<u>7,852,074</u>

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:

2023.6.30				
	<u>Foreign currency (In thousands)</u>		<u>Exchange rate</u>	<u>Functional currency</u>
Financial assets				
<u>Monetary items</u>				
USD	\$ 261,794.25	USD : TWD	31.1400	8,152,273
	42,337.06	USD : GBP	0.7908	1,318,376
	11,172.00	USD : VND	23,862	347,896
JPY	2,096,037.21	JPY : USD	0.0069	450,648
EUR	194,610.44	EUR : USD	1.0857	6,579,779
CNY	109,398.88	CNY : USD	0.1375	468,446
HKD	230,698.79	HKD : USD	0.1276	916,797
AUD	794.42	AUD : USD	0.6622	16,381
SGD	15,016.38	SGD : USD	0.7373	344,776
KHR	106,919,770.39	KHR : USD	0.0002	800,936

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2023.6.30				
	Foreign currency (In thousands)		Exchange rate	Functional currency
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	100,000.00	USD : TWD	31.1400	3,114,000
	40,898.55	USD : GBP	0.7908	1,273,581
JPY	1,600,000.00	JPY : USD	0.0069	348,083
EUR	116,000.00	EUR : USD	1.0857	3,921,953
CNY	101,000.00	CNY : USD	0.1375	432,488
HKD	243,000.00	HKD : USD	0.1276	965,703
SGD	10,000.00	SGD : USD	0.7373	229,601
KHR	61,000,000.00	KHR : USD	0.0002	458,926
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
AUD	794.43	AUD : USD	0.6783	16,548
SGD	15,515.25	SGD : USD	0.7450	354,989
KHR	116,979,018.16	KHR : USD	0.0002	869,739

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		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
CNY	18,000.00	CNY : USD	0.1435	79,346
HKD	200,000.00	HKD : USD	0.1282	787,589
SGD	12,000.00	SGD : USD	0.7450	274,558
KHR	75,084.20	KHR : USD	0.0002	560,356
		2022.6.30		
		Foreign currency (In thousands)	Exchange rate	Functional currency
<u>Financial assets</u>				
<u>Monetary items</u>				
USD	\$ 75,446.39	USD : TWD	29.7200	2,242,267
	52,507.34	USD : GBP	0.8240	1,560,518
	6,584.90	USD : VND	23,681	195,703
JPY	671,690.01	JPY : USD	0.0073	146,563
EUR	133,197.82	EUR : USD	1.0448	4,135,792
CNY	10,303.68	CNY : USD	0.1494	45,738
HKD	156,438.57	HKD : USD	0.1275	592,589
SGD	17,163.68	SGD : USD	0.7190	366,788
KHR	88,932,634.70	KHR : USD	0.0002	644,406

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2022.6.30				
	<u>Foreign currency (In thousands)</u>		<u>Exchange rate</u>	<u>Functional currency</u>
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	3,396.34	USD : VND	23,681	100,939
JPY	300,000.00	JPY : USD	0.0073	65,443
EUR	75,000.00	EUR : USD	1.0448	2,328,748
CNY	8,000.00	CNY : USD	0.1494	35,512
HKD	140,000.00	HKD : USD	0.1275	530,336
SGD	19,000.00	SGD : USD	0.7190	406,028
KHR	54,600,000.00	KHR : USD	0.0002	395,632

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 \$432,599 and \$304,199, for the six months ended June 30, 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 six months ended June 30, 2023 and 2022, the foreign currency gain, including realized and unrealized, amounted to \$144,379 and \$130,391, respectively.

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4. Interest analysis

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

Ending balance as of June 30, 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	1.03 %	\$ 44,137,352	27,271,266	15,419,821	-	-	1,446,265
Debt securities	5.29 %	27,154,214	-	9,216,381	17,761,652	-	176,181
Non-hedging derivatives	4.36 %	3,688,180	-	1,420,311	2,267,869	-	-
Total accounts receivables	9.93 %	698,314,119	65,601,031	287,855,285	327,138,802	3,234,649	14,484,352
Financial assets for hedging	1.72 %	3,600,692	-	3,281,090	319,602	-	-
		776,894,557	92,872,297	317,192,888	347,487,925	3,234,649	16,106,798
Financial liabilities							
Secured bank loans	4.60 %	105,684,669	98,422,321	5,622,228	1,640,120	-	-
Unsecured bank and other loans	2.89 %	323,198,116	154,531,253	61,050,456	106,824,589	791,818	-
Short-term notes and bills payable	1.98 %	105,086,856	22,323,712	82,763,144	-	-	-
Bonds payables	2.11 %	99,304,214	7,982,743	29,587,372	49,334,099	12,400,000	-
Financial liabilities for hedging	1.31 %	456,000	-	456,000	-	-	-
Notes payable from securitization	2.63 %	8,630,546	-	3,888,545	68,812	4,673,189	-
Deposits relating to collateral of customers	1.50 %	69,211,062	-	7,195,823	9,471,462	522,407	52,021,370
Lease liabilities	2.48 %	6,716,682	-	970,502	1,384,746	4,361,434	-
		718,288,145	283,260,029	191,534,070	168,723,828	22,748,848	52,021,370
Net exposure		\$ 58,606,412	(190,387,732)	125,658,818	178,764,097	(19,514,199)	(35,914,572)

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)

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

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 \$414,903 and \$304,113 for the six months ended June 30, 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 six months ended June 30,			
	2023		2022	
	After-tax other comprehensive income	After-tax profit (loss)	After-tax other comprehensive income	After-tax profit (loss)
Increase 7%	\$ <u>77,291</u>	<u>259,022</u>	<u>75,139</u>	<u>159,094</u>
Decrease 7%	\$ <u>(77,291)</u>	<u>(259,022)</u>	<u>(75,139)</u>	<u>(159,094)</u>

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6. Fair value information

1) The Categories and Fair Values of Financial Instruments

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

	June 30, 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	\$ 3,740,282	11,656	-	3,728,626	3,740,282
Financial assets for hedging	3,600,692	-	3,600,692	-	3,600,692
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	844,457	844,457	-	-	844,457
Measure the fair value of unquoted equity instruments	252,722	-	71,153	181,569	252,722
Sub-total	1,097,179	844,457	71,153	181,569	1,097,179
Financial assets at amortized cost	27,074,262	-	-	-	-
Loans and receivable					
Cash and cash equivalents	44,137,352	-	-	-	-
Accounts receivable	682,510,594	-	-	-	-
Other financial assets	4,833,916	-	-	-	-
Refundable deposits	1,983,762	-	-	-	-
Restricted bank deposits	19,925,560	-	-	-	-
Sub-total	753,391,184	-	-	-	-
Total	\$ 788,903,599	856,113	3,671,845	3,910,195	8,438,153

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	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial liabilities for hedging	\$ 456,000	-	456,000	-	456,000
Measurement of financial liabilities at amortized cost					
Secured bank loans	105,684,669	-	-	-	-
Unsecured bank and other loans	323,198,116	-	-	-	-
Notes payable from securitization	8,630,546	-	-	-	-
Short-term notes and bills payable	105,086,856	-	-	-	-
Bonds payables	99,304,214	-	-	-	-
Other payables	25,499,146	-	-	-	-
Deposits relating to collateral of customers	69,211,062	-	-	-	-
Lease liabilities	6,716,682	-	-	-	-
Sub-total	<u>743,331,291</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 743,787,291</u>	<u>-</u>	<u>456,000</u>	<u>-</u>	<u>456,000</u>
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	<u>1,460,312</u>	<u>-</u>	<u>1,460,312</u>	<u>-</u>	<u>1,460,312</u>
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	<u>249,784</u>	<u>-</u>	<u>64,167</u>	<u>185,617</u>	<u>249,784</u>
Sub-total	<u>1,036,670</u>	<u>779,372</u>	<u>71,681</u>	<u>185,617</u>	<u>1,036,670</u>
Financial assets at amortized cost	<u>25,202,444</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	<u>737,819,030</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 769,080,370</u>	<u>790,461</u>	<u>1,533,793</u>	<u>3,734,642</u>	<u>6,058,896</u>

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		December 31, 2022			
		Fair value			
	Book value	Level 1	Level 2	Level 3	Total
Financial liabilities for hedging	\$ 793,253	-	793,253	-	793,253
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	6,093,891	-	-	-	-
Sub-total	712,591,083	-	-	-	-
Total	\$ 713,384,336	-	793,253	-	793,253
		June 30, 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	\$ 2,383,093	8,868	1,800	2,372,425	2,383,093
Financial assets for hedging	1,284,102	-	1,284,102	-	1,284,102
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	818,556	809,113	9,443	-	818,556
Measure the fair value of unquoted equity instruments	249,101	-	66,701	182,400	249,101
Sub-total	1,067,657	809,113	76,144	182,400	1,067,657
Financial assets at amortized cost	29,833,880	-	-	-	-
Loans and receivable					
Cash and cash equivalents	55,956,840	-	-	-	-
Accounts receivable	600,866,022	-	-	-	-
Other financial assets	4,309,074	-	-	-	-
Refundable deposits	2,969,784	-	-	-	-
Restricted bank deposits	4,116,512	-	-	-	-
Sub-total	668,218,232	-	-	-	-
Total	\$ 702,786,964	817,981	1,362,046	2,554,825	4,734,852

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	June 30, 2022				
	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial liabilities for hedging	\$ 1,697,380	-	1,697,380	-	1,697,380
Measurement of financial liabilities at amortized cost					
Secured bank loans	90,942,325	-	-	-	-
Unsecured bank and other loans	299,621,035	-	-	-	-
Notes payable from securitization	13,164,681	-	-	-	-
Short-term notes and bills payable	94,820,239	-	-	-	-
Bonds payables	67,617,757	-	-	-	-
Other payables	22,452,022	-	-	-	-
Deposits relating to collateral of customers	67,020,470	-	-	-	-
Lease liabilities	5,426,249	-	-	-	-
Sub-total	661,064,778	-	-	-	-
Total	\$ 662,762,158	-	1,697,380	-	1,697,380

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.

B. Derivative Financial Instruments

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

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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	76,243	-	76,243
In other comprehensive income	-	(4,272)	(4,272)
Purchase	1,691,239	-	1,691,239
Disposal	(1,589,942)	-	(1,589,942)
Effect of movements in exchange rate	2,061	224	2,285
Ending balance, June 30, 2023	<u>\$ 3,728,626</u>	<u>181,569</u>	<u>3,910,195</u>
Opening balance, January 1, 2022	\$ 1,405,270	136,991	1,542,261
Total gains and losses recognized:			
In profit or loss	41,205	-	41,205
In other comprehensive income	-	(75,861)	(75,861)
Purchase	1,165,600	120,000	1,285,600
Disposal	(246,913)	-	(246,913)
Effect of movements in exchange rate	7,263	1,270	8,533
Ending balance, June 30, 2022	<u>\$ 2,372,425</u>	<u>182,400</u>	<u>2,554,825</u>

For the six months ended June 30, 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 June 30,</u>	<u>For the six months ended June 30,</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>
Total gains and losses recognized:			
In profit or loss, and presented in “other gains and losses”	\$ 37,157	20,442	76,243
In other comprehensive income, and presented in “unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income”	(2,085)	(4,109)	(75,861)

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

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

Quantified information of significant unobservable inputs was as follows:

<u>Item</u>	<u>Valuation Technique</u>	<u>Significant Non-observable Input</u>	<u>The Relationship between Significant Non-observable Input and Fair Value</u>
Financial assets at fair value through other comprehensive income - investments in equity instruments without active market	Net Asset Value Method	Net Asset Value	Not applicable
Financial assets at fair value through profit or loss without active market	Black-Scholes Model	Stock Return Volatility (As of June 30, 2023, December 31, 2022 and June 30, 2022, Stock Return Volatility was at 2.21%~6.81%, 2.68%~8.35% and 2.67%~7.35%, respectively)	The higher stock return volatility, the higher the fair value
"	Discounted Cash Flow Method	Discount Rate (As of June 30, 2023, December 31, 2022 and June 30, 2022, Discount Rate was at 0.28%~3.91%, 0.28%~4.60% and 0.28%~5.67%, respectively)	The higher the discount rate, the lower the fair value

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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
June 30, 2023				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 159	(159)
"	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%	-	-
June 30, 2022				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 156	(156)
"	Stock Return Volatility	10%	-	-

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.

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(w) Financing activities not affecting current cash flow

For the six months ended June 30, 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	June 30, 2023
Lease liabilities	\$ 6,093,891	(404,867)	1,027,658	6,716,682
Total liabilities from financing activities	<u>\$ 6,093,891</u>	<u>(404,867)</u>	<u>1,027,658</u>	<u>6,716,682</u>
	January 1, 2022	Cash flows	Non-cash adjustments	June 30, 2022
Lease liabilities	\$ 5,063,103	(322,064)	685,210	5,426,249
Total liabilities from financing activities	<u>\$ 5,063,103</u>	<u>(322,064)</u>	<u>685,210</u>	<u>5,426,249</u>

(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
Chailease Resources Technology Co., Ltd. (Note 1)	"
Grand Pacific Investment & Development Co., Ltd.	Other related party
Chailease 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.	"

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Name of related parties	Relationship with the Group
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.	"
Wei-Jian Investment Co., Ltd.	"

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.

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(c) Related-party transactions

1. Operating revenue

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

	For the three months ended June 30,		For the six months ended June 30,	
	2023	2022	2023	2022
Other related parties	\$ 16,185	5,148	32,146	10,519
Associates	569	-	569	-
	<u>\$ 16,754</u>	<u>5,148</u>	<u>32,715</u>	<u>10,519</u>

2. Receivables from related parties

Receivables of the Group from related parties were as follows:

Account	Categories of related parties	2023.6.30	2022.12.31	2022.6.30
Leases receivable	Other related parties	\$ 16,951	29,995	37,469
Accounts receivable	Other related parties	1,089	1,051	1,225
Other receivables	Other related parties	4,204	20,278	9,303
Other receivables	Associates	9,567	-	-
Other current assets	Other related parties	-	1,289	1,079
Other current financial assets	Other related parties	-	130,579	146,763
		<u>\$ 31,811</u>	<u>183,192</u>	<u>195,839</u>

3. Payable to related parties

Payable to related parties was as follows:

Account	Categories of related parties	2023.6.30	2022.12.31	2022.6.30
Other current financial liabilities	Other related parties	\$ -	854	860

4. Other non-current assets

The Group entered into separate agreements with its other related parties, Ksolar Co., Ltd., Lsolar Co., Ltd. and Likees Tech-Service Co., Ltd., regarding the installation and construction project of solar power, for the total amounts of \$5,845,248, \$6,088,800 and \$6,088,800, respectively. The amounts invested in the three parties were \$4,205,705, \$3,369,215 and \$3,710,351, respectively, as of June 30, 2023; and \$3,250,726, \$2,353,840 and \$2,859,739, respectively, as of December 31, 2022; as well as \$2,456,336, \$1,060,099 and \$1,776,157, respectively, as of June 30, 2022.

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5. Asset transactions

- 1) The Group purchased leasehold improvements from other related parties amounting to \$0 and \$22,345 for the six months ended June 30, 2023 and 2022, respectively.
- 2) For the six months ended June 30, 2022, the Group and other related parties acquired 22,000 thousand shares, 22,000 thousand shares, 22,000 thousand shares and 21,120 thousand shares of the subsidiaries Tien Chuan Intelligent Energy Co., Ltd., Yu Heng Intelligent Energy Co., Ltd., Kai Yang Intelligent Energy Co., Ltd. and Yao Kuang Intelligent Energy Co., Ltd. The considerations of acquiring subsidiaries are \$236,526, \$236,526, \$237,830 and \$228,322, respectively.
- 3) 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.

6. Related-Party Financing

Financing to associates and related parties was as follows:

	<u>2023.6.30</u>	<u>2022.12.31</u>	<u>2022.6.30</u>
Associates	\$ 975,650	1,219,002	1,202,082
Other related parties	1,760,782	2,033,883	1,888,004
	<u>\$ 2,736,432</u>	<u>3,252,885</u>	<u>3,090,086</u>

The loans receivable from associates bear interest at rates ranging from 5.00% to 7.50%. As of June 30, 2023, December 31, 2022, and June 30, 2022, interest receivable from the loans receivable from associates amounted to \$10,856, \$11,819 and \$11,116, respectively. For the three months and the six months ended June 30, 2023 and 2022, interest revenue from the loans receivable from associates amounted to \$15,269, \$17,728, \$33,864 and \$26,929, respectively.

The loans receivable from other related parties bear interest at rates ranging from 3.50% to 10.99%. As of June 30, 2023, December 31, 2022, and June 30, 2022, interest receivable from the loans receivable from other related parties amounted to \$14,474, \$18,916 and \$18,435, respectively. For the three months and the six months ended June 30, 2023 and 2022, interest revenue from the loans receivable from other related parties amounted to \$18,503, \$18,103, \$36,961 and \$43,554, respectively.

7. Interest bearing borrowings

Borrowings of the Group from related parties were as follows:

	<u>2023.6.30</u>	<u>2022.12.31</u>	<u>2022.6.30</u>
Other related parties	\$ -	3,218,760	6,140,025

The borrowings from other related parties bear interest at rates ranging from 3.00% to 4.00%. As of June 30, 2023, December 31, 2022, and June 30, 2022, interest payable from the interest-bearing borrowings from other related parties amounted to \$0, \$281 and \$631, respectively. For the three months and the six months ended June 30, 2023 and 2022, interest expense from the interest-bearing borrowing from other related parties amounted to \$0, \$45,306, \$0 and \$90,351, respectively.

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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 and the six months ended June 30, 2023 and 2022, the Group recognized the amount of \$15, \$342, \$24 and \$735 as interest expense, respectively. As of June 30, 2023, December 31, 2022, and June 30, 2022, the balance of lease liabilities amounted to \$3,912, \$37,649 and \$40,664, respectively.
- 2) For the three months and the six months ended June 30, 2023 and 2022, rent expense is not included in rent liabilities that from other related parties amounted to \$0, \$386, \$0 and \$768, respectively.

9. Others

- 1) As of June 30, 2023, December 31, 2022, and June 30, 2022, bank deposits in financial institutions which are other related parties of the Group amounted to \$0, \$462,895 and \$240,666, respectively. For the three months and the six months ended June 30, 2023 and 2022, interest revenue from the deposits in other related parties amounted are both \$0, \$26, \$0, \$26.
- 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 between 2024 and 2025. The investment balance from debt securities amounted to \$377,670, \$330,670 and \$538,160 as of June 30, 2023, December 31, 2022, and June 30, 2022, respectively.

For the three months and the six months ended June 30, 2023 and 2022, interest revenue from debt securities amounted to \$3,972, \$7,884, \$7,522 and \$18,077, respectively.

- 3) Other expense and profit with related parties:

Account	Categories of related parties	For the three months ended June 30,		For the six months ended June 30,	
		2023	2022	2023	2022
Other operating costs and expenses	Other related parties	\$ (29,637)	(24,523)	(54,636)	(43,445)
Other operating costs and expenses	Associates	(5)	-	(5)	-
Other non-operating revenue	Other related parties	-	4,599	-	8,259
		<u>\$ (29,642)</u>	<u>(19,924)</u>	<u>(54,641)</u>	<u>(35,186)</u>

(d) Key management personnel compensation

	For the three months ended June 30,		For the six months ended June 30,	
	2023	2022	2023	2022
Short-term employee benefits \$	105,191	86,744	208,428	187,691
Post-employment benefits	694	11,720	8,701	12,403
	<u>\$ 105,885</u>	<u>98,464</u>	<u>217,129</u>	<u>200,094</u>

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(8) Pledged assets

The carrying values of pledged assets were as follows:

Pledged assets	Object	2023.6.30	2022.12.31	2022.6.30
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)	\$ 19,728,710	5,527,653	3,921,361
Property, plant and equipment	As guarantee for short-term and long-term borrowings	1,989,438	2,042,233	2,072,493
Refundable deposits	Provincial court seizure, etc.	48,096	70,026	88,453
Accounts receivable and notes receivable	Issuance of short-term notes and bills and as guarantee for short-term and long-term borrowings	122,961,234	135,191,775	105,786,589
Total		\$ 144,727,478	142,831,687	111,868,896

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

(9) Commitments and contingencies

- (a) The Group entered into alliances with several commercial banks for which the banks will provide direct financing loans to the Group's corporate and individual customers. Should these corporate and individual customers default on their payments, the Group is required to assume their loan obligations and pay these loans on behalf of these customers. As of June 30, 2023, December 31, 2022, and June 30, 2022, the balance of unexpired payments from these alliance transactions amounted to \$12,343,136, \$11,669,066 and \$11,789,338, 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 June 30, 2023, December 31, 2022, and June 30, 2022, the Group signed the unclosed contract of the installation and construction project of solar power for \$83,513,193, \$70,379,065 and \$65,027,815, respectively. As of June 30, 2023, December 31, 2022, and June 30, 2022, the amount of \$61,480,640, \$52,527,740 and \$50,150,207 was remained unpaid, respectively.

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(10) Losses due to major disasters: None.

(11) Subsequent events: None.

(12) Other

(a) Liquidity analysis of assets and liabilities :

	2023.6.30		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months	Total
<u>Current assets</u>			
Cash and cash equivalents	\$ 44,137,352	-	44,137,352
Current financial assets at fair value through profit or loss	1,432,447	2,267,869	3,700,316
Current financial assets at amortized cost	9,354,408	11,873,750	21,228,158
Current financial assets for hedging	3,281,090	-	3,281,090
Accounts receivable, net	323,844,124	192,353,508	516,197,632
Other current financial assets	23,270,266	132,897	23,403,163
Other current assets	11,049,425	-	11,049,425
	<u>\$ 416,369,112</u>	<u>206,628,024</u>	<u>622,997,136</u>
<u>Current liabilities</u>			
Short-term borrowings	\$ 74,963,755	-	74,963,755
Short-term notes and bills payable	105,086,856	-	105,086,856
Current financial liabilities for hedging	456,000	-	456,000
Accounts and notes payable	5,878,929	8,880	5,887,809
Current tax liabilities	2,862,460	-	2,862,460
Current lease liabilities	970,502	1,588,472	2,558,974
Other current financial liabilities	40,060,233	40,707,052	80,767,285
Long-term liabilities, current portion	119,400,395	109,704,766	229,105,161
Other current liabilities	6,100,487	-	6,100,487
	<u>\$ 355,779,617</u>	<u>152,009,170</u>	<u>507,788,787</u>

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	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	<u>9,675,743</u>	<u>-</u>	<u>9,675,743</u>
	\$ 414,796,495	197,149,183	611,945,678
<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	<u>5,757,969</u>	<u>-</u>	<u>5,757,969</u>
	\$ 342,849,683	140,427,262	483,276,945

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	2022.6.30		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months	Total
<u>Current assets</u>			
Cash and cash equivalents	\$ 55,956,840	-	55,956,840
Current financial assets at fair value through profit or loss	537,202	1,833,948	2,371,150
Current financial assets at amortized cost	10,226,277	12,607,510	22,833,787
Current financial assets for hedging	450,929	-	450,929
Accounts receivable, net	292,852,568	171,096,573	463,949,141
Other current financial assets	7,513,082	40,123	7,553,205
Other current assets	9,921,727	-	9,921,727
	<u>\$ 377,458,625</u>	<u>185,578,154</u>	<u>563,036,779</u>
<u>Current liabilities</u>			
Short-term borrowings	\$ 68,571,471	-	68,571,471
Short-term notes and bills payable	94,820,239	-	94,820,239
Current financial liability for hedging	1,697,380	-	1,697,380
Accounts and notes payable	6,175,478	-	6,175,478
Current tax liabilities	3,850,706	-	3,850,706
Current lease liabilities	809,165	685,376	1,494,541
Other current financial liabilities	34,948,308	41,205,129	76,153,437
Long-term liabilities, current portion	118,740,383	98,592,721	217,333,104
Other current liabilities	5,484,764	-	5,484,764
	<u>\$ 335,097,894</u>	<u>140,483,226</u>	<u>475,581,120</u>

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

By item	By function	For the three months ended June 30, 2023			For the three months ended June 30, 2022		
		Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits							
Salary		-	2,648,840	2,648,840	-	2,252,911	2,252,911
Labor and health insurance		-	154,034	154,034	-	133,493	133,493
Pension		-	134,265	134,265	-	117,912	117,912
Others		-	189,091	189,091	-	148,482	148,482
Depreciation		1,619,888	237,269	1,857,157	1,320,582	191,342	1,511,924
Amortization		-	77,378	77,378	-	46,104	46,104

By item	By function	For the six months ended June 30, 2023			For the six months ended June 30, 2022		
		Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits							
Salary		-	5,189,339	5,189,339	-	4,395,688	4,395,688
Labor and health insurance		-	331,531	331,531	-	279,183	279,183
Pension		-	286,009	286,009	-	234,041	234,041
Others		-	357,650	357,650	-	282,096	282,096
Depreciation		3,081,921	439,302	3,521,223	2,650,613	380,926	3,031,539
Amortization		-	127,779	127,779	-	72,258	72,258

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(13) Other disclosures

(a) Information on significant transactions

The information on significant transactions of the Group, which is required by the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”, for the six months ended June 30, 2023 was as follows:

1. Fund loaning to other parties:

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No.	Financing company	Counter-party (Note 4)	Account	Related party	Maximum balance for the year	Ending balance	Amount actually drawn	Interest rate	Nature of financing (Note 1)	Transaction amount	Reasons for financing	Allowance for bad debt	Collateral		Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
													Item	Value		
0	The Company	Chailase International Financial Services Co., Ltd.	Accounts receivable	Yes	3,114,000	3,114,000	-	0%	2	-	Working Capital	-	None	-	14,171,815	56,687,258
"	"	Chailase International Financial Services (Singapore) Pte. Ltd.	Accounts receivable	Yes	3,114,000	3,114,000	3,114,000	0%	2	-	Working Capital	-	None	-	14,171,815	56,687,258
1	Chailase Finance Co., Ltd.	A	Accounts receivable	No	1,682,355	1,303,869	1,303,869	0.00%~18.67%	2	-	Working Capital	10,040	None	-	8,182,900	81,829,899
"	"	B	Accounts receivable	No	578,000	578,000	578,000	0.00%~18.67%	1	578,000		4,451	None	-	578,000	65,463,919
"	"	B-1	Accounts receivable	No	500,000	500,000	500,000	0.00%~18.67%	2	-	Working Capital	3,850	None	-	8,182,900	81,829,899
"	"	C	Accounts receivable	No	149,000	141,000	-	0.00%~18.67%	1	149,000		-	None	-	149,000	65,463,919
"	"	C-1	Accounts receivable	No	466,000	466,000	172,000	0.00%~18.67%	2	-	Working Capital	1,324	None	-	8,182,900	81,829,899
"	"	D	Accounts receivable	No	414,500	414,500	408,500	0.00%~18.67%	1	37,495,100		3,145	None	-	37,495,100	65,463,919
"	"	D-1	Accounts receivable	No	177,900	177,900	177,900	0.00%~18.67%	2	-	Working Capital	1,370	None	-	8,182,900	81,829,899
"	"	E	Accounts receivable	No	1,130,840	588,720	588,720	0.00%~18.67%	2	-	Working Capital	4,533	None	-	8,182,900	81,829,899
"	"	F	Accounts receivable	No	959,600	536,600	536,600	0.00%~18.67%	1	65,463,919		4,132	None	-	65,463,919	65,463,919
"	"	G	Accounts receivable	No	160,000	160,000	160,000	0.00%~18.67%	1	240,039		1,232	Properties	1,669,242	240,039	65,463,919
"	"	G-1	Accounts receivable	No	360,000	360,000	360,000	0.00%~18.67%	2	-	Working Capital	2,772	None	-	8,182,900	81,829,899
"	"	H	Accounts receivable	No	971,506	486,589	486,589	0.00%~18.67%	2	-	Working Capital	3,747	None	-	8,182,900	81,829,899
"	"	I	Accounts receivable	No	480,000	479,456	479,456	0.00%~18.67%	2	-	Working Capital	3,692	Properties	1,597,390	8,182,900	81,829,899
"	"	J	Accounts receivable	No	433,970	433,970	433,970	0.00%~18.67%	1	2,760,640		3,342	None	-	2,760,640	65,463,919
"	"	K	Accounts receivable	No	363,000	363,000	363,000	0.00%~18.67%	1	2,904,000		2,795	None	-	2,904,000	65,463,919
"	"	K-1	Accounts receivable	No	67,100	67,100	67,100	0.00%~18.67%	2	-	Working Capital	517	None	-	8,182,900	81,829,899

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

No.	Financing company	Counter-party (Note 4)	Account	Related party	Maximum balance for the year	Ending balance	Amount actually drawn	Interest rate	Nature of financing (Note 1)	Transaction amount	Reasons for financing	Allowance for bad debt	Collateral		Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
													Item	Value		
1	Chailase Finance Co., Ltd.	L	Accounts receivable	No	771,520	422,520	407,800	0.00%-18.67%	2	-	Working Capital	3,140	None	-	8,182,900	81,829,899
"	"	M	Accounts receivable	No	408,000	405,746	405,746	0.00%-18.67%	2	-	Working Capital	3,124	None	-	8,182,900	81,829,899
"	"	N	Accounts receivable	No	381,000	381,000	381,000	0.00%-18.67%	1	19,899,740		2,934	None	-	19,899,740	65,463,919
"	"	N-1	Accounts receivable	No	13,000	13,000	13,000	0.00%-18.67%	2	-	Working Capital	100	None	-	8,182,900	81,829,899
"	"	O	Accounts receivable	No	295,000	295,000	295,000	0.00%-18.67%	1	1,770,000		2,271	None	-	1,770,000	65,463,919
"	"	O-1	Accounts receivable	No	94,000	94,000	94,000	0.00%-18.67%	2	-	Working Capital	724	None	-	8,182,900	81,829,899
"	"	P	Accounts receivable	No	349,200	349,200	349,200	0.00%-18.67%	2	-	Working Capital	2,689	None	-	8,182,900	81,829,899
"	"	Q	Accounts receivable	No	340,000	340,000	340,000	0.00%-18.67%	2	-	Working Capital	2,618	None	-	8,182,900	81,829,899
"	"	R	Accounts receivable	No	335,977	335,977	-	0.00%-18.67%	2	-	Working Capital	-	None	-	8,182,900	81,829,899
"	"	S	Accounts receivable	No	320,000	320,000	320,000	0.00%-18.67%	1	2,560,000		2,464	None	-	2,560,000	65,463,919
"	"	T	Accounts receivable	No	279,400	279,400	279,400	0.00%-18.67%	2	-	Working Capital	2,151	None	-	8,182,900	81,829,899
"	"	Summary of other clients	Accounts receivable	No	14,807,074	10,440,562	10,114,162	0.00%-18.67%	1	65,463,919		77,879	Bank Deposits/ Stocks	3,111,879	65,463,919	65,463,919
"	"	Summary of other clients	Accounts receivable	No	60,023,166	41,903,182	38,845,297	0.00%-18.67%	2	-	Working Capital	627,493	Bank Deposits/ Stocks	8,462,391	8,182,900	81,829,899
"	"	Chuang Ju Limited Partnership	Accounts receivable	Yes	1,000,000	1,000,000	1,000,000	0.00%-18.67%	2	-	Working Capital	7,700	None	-	20,457,475	81,829,899
"	"	Tung Feng Inc.	Accounts receivable	Yes	80,000	80,000	80,000	0.00%-18.67%	2	-	Working Capital	616	None	-	20,457,475	81,829,899
"	"	He To Energy Integration Co., Ltd.	Accounts receivable	Yes	392,000	-	-	0.00%-18.67%	2	-	Working Capital	-	None	-	20,457,475	81,829,899
"	"	Chu To Co., Ltd.	Accounts receivable	Yes	318,000	-	-	0.00%-18.67%	2	-	Working Capital	-	None	-	20,457,475	81,829,899
"	"	Tien Chuan Intelligent Energy Co., Ltd.	Accounts receivable	Yes	92,000	-	-	0.00%-18.67%	2	-	Working Capital	-	None	-	20,457,475	81,829,899
"	"	Yu Heng Intelligent Energy Co., Ltd.	Accounts receivable	Yes	63,000	-	-	0.00%-18.67%	2	-	Working Capital	-	None	-	20,457,475	81,829,899
"	"	Kai Yang Intelligent Energy Co., Ltd.	Accounts receivable	Yes	123,000	-	-	0.00%-18.67%	2	-	Working Capital	-	None	-	20,457,475	81,829,899
"	"	Yao Kuang Intelligent Energy Co., Ltd.	Accounts receivable	Yes	110,000	-	-	0.00%-18.67%	2	-	Working Capital	-	None	-	20,457,475	81,829,899
"	"	Yiyang Green Power Co., Ltd.	Accounts receivable	Yes	273,495	-	-	0.00%-18.67%	2	-	Working Capital	-	None	-	20,457,475	81,829,899
"	"	Chin Cheng Hung Energy Co., Ltd.	Accounts receivable	Yes	343,000	-	-	0.00%-18.67%	2	-	Working Capital	-	None	-	20,457,475	81,829,899

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													Item	Value		
1	Chailase Finance Co., Ltd.	Annan Energy Co., Ltd.	Accounts receivable	Yes	256,000	128,000	128,000	0.00%-18.67%	2	-	Working Capital	986	None	-	20,457,475	81,829,899
"	"	Hao Ming Energy Co., Ltd.	Accounts receivable	Yes	420,000	420,000	420,000	0.00%-18.67%	2	-	Working Capital	3,234	None	-	20,457,475	81,829,899
"	"	Jih Ti Energy Co., Ltd.	Accounts receivable	Yes	250,000	250,000	250,000	0.00%-18.67%	2	-	Working Capital	1,925	None	-	20,457,475	81,829,899
"	"	Ysolar Co., Ltd.	Accounts receivable	Yes	1,000,000	1,000,000	1,000,000	0.00%-18.67%	2	-	Working Capital	7,700	None	-	20,457,475	81,829,899
"	"	Chailase Construction and Development Company Co., Ltd.	Accounts receivable	Yes	710,300	710,300	710,300	0.00%-18.67%	1	17,661,700		5,469	None	-	17,661,700	65,463,919
"	"	Yellowstone Interior Design Company Limited	Accounts receivable	Yes	40,000	40,000	40,000	0.00%-18.67%	1	80,000		308	None	-	80,000	65,463,919
"	"	Yellowstone Interior Design Company Limited	Accounts receivable	Yes	2,000	2,000	2,000	0.00%-18.67%	2	-	Working Capital	15	None	-	20,457,475	81,829,899
2	Fina Finance & Trading Co., Ltd.	A	Accounts receivable	No	273,817	273,603	273,603	0.6382%-15.9862%	2	-	Working Capital	2,736	Properties	275,000	3,634,166	36,341,659
"	"	B	Accounts receivable	No	202,638	169,212	169,212	0.6382%-15.9862%	2	-	Working Capital	1,692	Properties	285,763	3,634,166	36,341,659
"	"	C	Accounts receivable	No	278,678	158,179	158,179	0.6382%-15.9862%	2	-	Working Capital	1,582	Properties	158,179	3,634,166	36,341,659
"	"	C-1	Accounts receivable	No	33,062	-	-	0.6382%-15.9862%	1	60,000		-	Properties	158,179	60,000	21,804,995
"	"	D	Accounts receivable	No	146,000	141,861	141,861	0.6382%-15.9862%	2	-	Working Capital	1,419	Properties	151,949	3,634,166	36,341,659
"	"	E	Accounts receivable	No	141,000	140,906	140,906	0.6382%-15.9862%	2	-	Working Capital	1,409	None	-	3,634,166	36,341,659
"	"	F	Accounts receivable	No	140,688	140,641	140,641	0.6382%-15.9862%	2	-	Working Capital	1,406	Properties	175,860	3,634,166	36,341,659
"	"	G	Accounts receivable	No	179,976	100,910	100,910	0.6382%-15.9862%	2	-	Working Capital	1,009	None	-	3,634,166	36,341,659
"	"	H	Accounts receivable	No	128,430	96,313	96,313	0.6382%-15.9862%	2	-	Working Capital	963	Properties	62,421	3,634,166	36,341,659
"	"	I	Accounts receivable	No	90,000	90,000	90,000	0.6382%-15.9862%	2	-	Working Capital	900	Properties	90,000	3,634,166	36,341,659
"	"	J	Accounts receivable	No	90,000	90,000	90,000	0.6382%-15.9862%	2	-	Working Capital	900	Properties	83,325	3,634,166	36,341,659
"	"	K	Accounts receivable	No	85,325	80,351	80,351	0.6382%-15.9862%	1	170,000		804	None	-	170,000	21,804,995
"	"	Summary of other clients	Accounts receivable	No	16,046,601	11,124,628	9,684,383	0.6382%-15.9862%	2	-	Working Capital	135,755	Stocks/Properties	3,752,892	3,634,166	36,341,659
"	"	Summary of other clients	Accounts receivable	No	2,466,429	1,583,109	1,510,109	0.6382%-15.9862%	1	4,821,962		22,352	Equipment/Properties/Vehicles	406,928	4,821,962	21,804,995
"	"	Chuang Ju Limited Partnership	Accounts receivable	Yes	1,000,000	1,000,000	1,000,000	0.6382%-15.9862%	2	-	Working Capital	-	None	-	9,085,415	36,341,659
3	Chailase Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Accounts receivable	Yes	3,000,000	3,000,000	3,000,000	2.1%-3.37%	2	-	Working Capital	-	None	-	4,582,151	10,182,557

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													Item	Value		
3	Chailase Consumer Finance Co., Ltd.	Tien Hsing Integration Co., Ltd.	Accounts receivable	Yes	1,797,298	577,297	577,297	2.1%~3.37%	2	-	Working Capital	-	None	-	4,582,151	10,182,557
"	"	Hc To Energy Integration Co., Ltd.	Accounts receivable	Yes	398,000	-	-	2.1%~3.37%	2	-	Working Capital	-	None	-	4,582,151	10,182,557
"	"	Chu To Co., Ltd.	Accounts receivable	Yes	322,000	322,000	322,000	2.1%~3.37%	2	-	Working Capital	-	None	-	4,582,151	10,182,557
"	"	Yu Heng Intelligent Energy Co., Ltd.	Accounts receivable	Yes	80,000	80,000	80,000	2.1%~3.37%	2	-	Working Capital	-	None	-	4,582,151	10,182,557
"	"	Tien Chuan Intelligent Energy Co., Ltd.	Accounts receivable	Yes	70,000	70,000	70,000	2.1%~3.37%	2	-	Working Capital	-	None	-	4,582,151	10,182,557
"	"	Chin Cheng Hung Energy Co., Ltd.	Accounts receivable	Yes	350,000	350,000	350,000	2.1%~3.37%	2	-	Working Capital	-	None	-	4,582,151	10,182,557
4	Chailase International Financial Leasing Corp.	A	Receivable-short term financing	No	53,703	41,928	41,928	0.00%~17%	2	-	Working Capital	574	Vehicles/ Properties	15,150	2,545,239	20,361,916
"	"	B	Receivable-short term financing	No	54,596	39,371	39,371	0.00%~17%	2	-	Working Capital	266	Real estate	20,194	2,545,239	20,361,916
"	"	C	Receivable-short term financing	No	32,389	26,836	26,836	0.00%~17%	2	-	Working Capital	152	None	-	2,545,239	20,361,916
"	"	D	Receivable-short term financing	No	33,899	24,265	24,265	0.00%~17%	2	-	Working Capital	197	Vehicles	-	2,545,239	20,361,916
"	"	E	Receivable-short term financing	No	31,401	24,265	24,265	0.00%~17%	2	-	Working Capital	305	None	-	2,545,239	20,361,916
"	"	F	Receivable-short term financing	No	27,833	23,194	23,194	0.00%~17%	2	-	Working Capital	234	None	-	2,545,239	20,361,916
"	"	G	Receivable-short term financing	No	28,547	22,837	22,837	0.00%~17%	2	-	Working Capital	357	None	-	2,545,239	20,361,916
"	"	H	Receivable-short term financing	No	34,637	22,647	22,647	0.00%~17%	2	-	Working Capital	202	None	-	2,545,239	20,361,916
"	"	I	Receivable-short term financing	No	25,692	22,124	22,124	0.00%~17%	2	-	Working Capital	199	None	-	2,545,239	20,361,916
"	"	J	Receivable-short term financing	No	26,763	21,410	21,410	0.00%~17%	2	-	Working Capital	172	Vehicles	-	2,545,239	20,361,916
"	"	K	Receivable-short term financing	No	25,692	21,410	21,410	0.00%~17%	2	-	Working Capital	216	None	-	2,545,239	20,361,916
"	"	Summary of other clients	Receivable-short term financing	No	1,547,881	903,711	903,711	0.00%~17%	2	-	Working Capital	18,500	Vehicles/ Real estate/ Equipment/ Properties	64,258	2,545,239	20,361,916
"	"	Chailase International Corp.	Receivables from related party	Yes	2,569,200	2,569,200	-	0.00%~17%	2	-	Working Capital	-	None	-	12,726,197	20,361,916
"	"	Chailase Commercial Factoring Corporation	Receivables from related party	Yes	856,400	856,400	-	0.00%~17%	2	-	Working Capital	-	None	-	12,726,197	20,361,916
5	Chailase Specialty Finance Co., Ltd.	A	Accounts receivable	No	195,000	175,000	175,000	1.28%~11.38%	1	200,000		1,085	Properties	2,270,352	200,000	5,733,629
"	"	A-1	Accounts receivable	No	273,000	245,000	245,000	1.28%~11.38%	2	-	Working Capital	1,519	Properties	2,270,352	716,704	2,866,814
"	"	B	Accounts receivable	No	350,000	320,000	320,000	1.28%~11.38%	2	-	Working Capital	1,984	None	-	716,704	2,866,814
"	"	C	Accounts receivable	No	100,000	97,000	97,000	1.28%~11.38%	2	-	Working Capital	601	Properties	118,397	716,704	2,866,814

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													Item	Value		
5	Chailase Specialty Finance Co., Ltd.	D	Accounts receivable	No	184,600	96,550	96,550	1.28%~11.38%	2	-	Working Capital	599	None	-	716,704	2,866,814
"	"	E	Accounts receivable	No	90,325	90,325	90,325	1.28%~11.38%	2	-	Working Capital	560	None	-	716,704	2,866,814
"	"	F	Accounts receivable	No	127,500	90,000	90,000	1.28%~11.38%	2	-	Working Capital	558	None	-	716,704	2,866,814
"	"	G	Accounts receivable	No	80,000	80,000	80,000	1.28%~11.38%	2	-	Working Capital	496	None	-	716,704	2,866,814
"	"	H	Accounts receivable	No	80,000	72,000	72,000	1.28%~11.38%	2	-	Working Capital	446	None	-	716,704	2,866,814
"	"	I	Accounts receivable	No	70,000	55,669	55,669	1.28%~11.38%	2	-	Working Capital	345	None	-	716,704	2,866,814
"	"	J	Accounts receivable	No	55,000	55,000	55,000	1.28%~11.38%	2	-	Working Capital	341	None	-	716,704	2,866,814
"	"	Summary of other clients	Accounts receivable	No	972,772	512,000	422,000	1.28%~11.38%	2	-	Working Capital	5,174	Stocks	44,275	716,704	2,866,814
6	Chailase Auto Rental Co., Ltd.	A	Accounts receivable	No	3,881	2,702	2,702	4.25%~10.57%	1	8,829		11	Vehicles	7,000	8,829	1,504,774
"	"	B	Accounts receivable	No	609	443	443	4.25%~10.57%	1	7,416		2	Vehicles	790	7,416	1,504,774
"	"	C	Accounts receivable	No	621	316	316	4.25%~10.57%	2	-	Working Capital	1	Vehicles	800	188,097	752,387
"	"	D	Accounts receivable	No	564	308	308	4.25%~10.57%	2	-	Working Capital	1	Vehicles	770	188,097	752,387
"	"	E	Accounts receivable	No	769	196	196	4.25%~10.57%	2	-	Working Capital	1	Vehicles	2,200	188,097	752,387
"	"	F	Accounts receivable	No	354	90	90	4.25%~10.57%	2	-	Working Capital	-	Vehicles	690	188,097	752,387
"	"	G	Accounts receivable	No	196	67	67	4.25%~10.57%	2	-	Working Capital	-	Vehicles	410	188,097	752,387
"	"	H	Accounts receivable	No	387	56	56	4.25%~10.57%	2	-	Working Capital	-	Vehicles	840	188,097	752,387
"	"	I	Accounts receivable	No	158	54	54	4.25%~10.57%	2	-	Working Capital	-	Vehicles	1,210	188,097	752,387
"	"	J	Accounts receivable	No	87	35	35	4.25%~10.57%	1	4,252		-	Vehicles	180	4,252	1,504,774
"	"	Summary of other clients	Accounts receivable	No	337	1	1	4.25%~10.57%	1	5,738		-	Vehicles	2,070	5,738	1,504,774
"	"	Summary of other clients	Accounts receivable	No	3,076	-	-	4.25%~10.57%	2	-	Working Capital	-	Vehicles	16,240	188,097	752,387
7	Chung Ho Energy Integration Co., Ltd.	Annan Energy Co., Ltd.	Accounts receivable	Yes	1,714,000	1,027,000	1,027,000	2.00%~4.00%	2	-	Working Capital	6,367	None	-	2,039,798	3,263,677
"	"	Yun Yung Co., Ltd.	Accounts receivable	Yes	340,000	-	-	2.00%~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	1,284,600	1,284,600	-	0.00~3.65%	2	-	Working Capital	-	None	-	1,340,188	2,144,301
"	"	Chailase Commercial Factoring Corporation	Receivables from related party	Yes	642,300	642,300	-	0.00~3.65%	2	-	Working Capital	-	None	-	1,340,188	2,144,301

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.

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- (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.
- (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 8,723 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 1,248 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 7 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 37 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 were 2 counterparties 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 (\$6,228,000).

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

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2. Guarantees and endorsements for other parties:

(Amounts Expressed in Thousands of New Taiwan Dollars)

No.	Endorsement/ guarantee provider	Counter-party		Limitation on endorsement/ guarantee amount provided to each guaranteed party	Maximum balance for the year	Ending balance	Amount actually drawn	Amount of endorsement/ guarantee collateralized by properties	Ratio of accumulated endorsement/guarantee to net equity per latest financial statements	Maximum endorsement guarantee amount allowance	Guarantee provided by parent company	Guarantee provided by a subsidiary	Guarantee provided to subsidiaries in Mainland China
		Name	Nature of relationship (Note1)										
0	The Company	Chailase International Financial Leasing Corp.	2	283,436,290	66,812,420	55,229,540	46,241,623	-	38.97 %	708,590,725	Y		Y
"	"	Chailase International Company (Malaysia) Limited	2	283,436,290	1,245,600	1,245,600	-	-	0.88 %	708,590,725	Y		
"	"	Chailase International Financial Services (Singapore) Pte. Ltd.	2	283,436,290	4,203,900	4,203,900	4,203,900	-	2.97 %	708,590,725	Y		
"	"	Chailase International Leasing Company Limited	2	283,436,290	965,340	965,340	488,626	-	0.68 %	708,590,725	Y		
"	"	Chailase International Trading Company Limited	2	283,436,290	295,830	295,830	73,954	-	0.21 %	708,590,725	Y		
"	"	PT Chailase Finance Indonesia	2	283,436,290	3,069,090	3,069,090	280,800	-	2.17 %	708,590,725	Y		
"	"	Chailase Berjaya Credit Sdn. Bhd.	2	70,859,073	22,129,058	20,697,786	12,462,426	-	14.60 %	708,590,725	Y		
"	"	Chailase Royal Leasing Plc.	2	70,859,073	4,602,480	3,767,940	1,327,501	-	2.66 %	708,590,725	Y		
"	"	Chailase Royal Finance Plc.	2	70,859,073	8,034,120	8,034,120	3,876,678	-	5.67 %	708,590,725	Y		
"	"	Chailase Berjaya Finance Corporation	2	70,859,073	2,058,965	2,058,965	572,562	-	1.45 %	708,590,725	Y		
1	Chailase Finance Co., Ltd.	Chailase Auto Rental Co., Ltd.	2	163,659,798	6,624,850	6,189,900	1,800,000	-	7.56 %	409,149,495	Y		
"	"	Chailase Consumer Finance Co., Ltd.	2	163,659,798	5,645,000	5,545,000	950,000	-	6.78 %	409,149,495	Y		
"	"	Chailase Specialty Finance Co., Ltd.	2	163,659,798	200,000	100,000	-	-	0.12 %	409,149,495	Y		
"	"	Chailase International Leasing Company Limited	2	163,659,798	21,425,136	19,990,814	12,473,772	-	24.43 %	409,149,495	Y		
"	"	Chailase International Trading Company Limited	2	163,659,798	2,277,540	2,277,540	867,101	-	2.78 %	409,149,495	Y		
"	"	Yun Tang Inc.	2	163,659,798	2,570,207	2,570,207	1,303,687	-	3.14 %	409,149,495	Y		
"	"	Chailase Energy Integration Co., Ltd.	2	163,659,798	930,000	930,000	460,000	-	1.14 %	409,149,495	Y		
"	"	Chailase Power Technology Co., Ltd.	2	163,659,798	2,300,000	2,300,000	2,152,350	-	2.81 %	409,149,495	Y		
"	"	Chung Yen Energy Integration Co., Ltd.	2	163,659,798	944,050	938,950	738,950	-	1.15 %	409,149,495	Y		
"	"	Chung Cheng Energy Integration Co., Ltd.	2	163,659,798	20,000	-	-	-	%	409,149,495	Y		
"	"	Ho Lien Energy Integration Co., Ltd.	2	163,659,798	20,000	-	-	-	%	409,149,495	Y		
"	"	Tai Yuan Energy Integration Co., Ltd.	2	163,659,798	1,600,000	1,600,000	1,154,997	-	1.96 %	409,149,495	Y		
"	"	Tien Sin Intelligent Green Energy Co., Ltd.	2	163,659,798	2,653,777	2,653,777	2,046,337	-	3.24 %	409,149,495	Y		
"	"	Tien Jen Energy Co., Ltd.	2	163,659,798	2,642,855	2,642,855	1,016,750	-	3.23 %	409,149,495	Y		

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		Name	Nature of relationship (Note1)										
1	Chailase Finance Co., Ltd.	Tien Chu Energy Co., Ltd.	2	163,659,798	2,850,224	2,850,224	2,017,384	-	3.48 %	409,149,495	Y		
"	"	Tien Ying Energy Co., Ltd.	2	163,659,798	5,233,994	5,233,994	3,811,574	-	6.40 %	409,149,495	Y		
"	"	Tien Jui Energy Co., Ltd.	2	163,659,798	2,809,150	2,809,150	1,049,613	-	3.43 %	409,149,495	Y		
"	"	Chu Chiang Solar Energy Inc.	2	163,659,798	198,000	125,000	75,000	-	0.15 %	409,149,495	Y		
"	"	Kai Yang Intelligent Energy Co., Ltd.	2	163,659,798	1,355,000	1,355,000	1,026,160	-	1.66 %	409,149,495	Y		
"	"	Yao Kuang Intelligent Energy Co., Ltd.	2	163,659,798	1,308,800	1,308,800	1,008,512	-	1.60 %	409,149,495	Y		
"	"	Tien Chuan Intelligent Energy Co., Ltd.	2	163,659,798	1,153,100	1,153,100	986,000	-	1.41 %	409,149,495	Y		
"	"	Yu Heng Intelligent Energy Co., Ltd.	2	163,659,798	1,144,800	1,144,800	975,800	-	1.40 %	409,149,495	Y		
"	"	Tien Hsing Integration Co., Ltd.	2	163,659,798	1,400,000	1,400,000	1,396,364	-	1.71 %	409,149,495	Y		
"	"	Yun Yung Co., Ltd.	2	163,659,798	816,000	816,000	467,700	-	1.00 %	409,149,495	Y		
"	"	Hsia Ching Co., Ltd.	2	163,659,798	799,200	799,200	-	-	0.98 %	409,149,495	Y		
"	"	Annan Energy Co., Ltd.	2	163,659,798	4,070,000	4,070,000	1,800,000	-	4.97 %	409,149,495	Y		
"	"	Chuang Neng Energy Integration Co., Ltd.	2	163,659,798	140,000	140,000	-	-	0.17 %	409,149,495	Y		
"	"	Chuan Chen Technology Inc.	2	163,659,798	252,000	252,000	-	-	0.31 %	409,149,495	Y		
"	"	Chung Ming Co., Ltd.	2	163,659,798	50,000	50,000	10,000	-	0.06 %	409,149,495	Y		
"	"	Grand Pacific Financing Corp.	2	141,718,145	4,297,320	4,297,320	1,073,084	-	5.25 %	409,149,495			
"	"	Chailase International Financial Services Co., Ltd.	2	141,718,145	4,145,850	2,428,920	1,624,620	-	2.97 %	409,149,495			
"	"	Chailase International Financial Services (Singapore) Pte. Ltd.	2	141,718,145	50,914,125	47,344,170	19,765,359	-	57.86 %	409,149,495			
"	"	Chailase International Financial Services (Liberia) Corp.	2	141,718,145	2,760,717	2,760,717	1,027,620	-	3.37 %	409,149,495			
2	Chailase International Financial Leasing Corp.	Chailase International Corp.	2	101,809,578	16,678,892	15,371,833	7,942,001	-	30.20 %	254,523,944	Y		Y
"	"	Chailase Finance International Corp.	2	101,809,578	14,874,594	13,964,294	9,935,096	-	27.43 %	254,523,944	Y		Y
"	"	Chailase International Commercial Factoring Corporation	2	101,809,578	44,450	42,820	42,820	-	0.08 %	254,523,944	Y		Y
3	Grand Pacific Holding Corp.	Grand Pacific Financing Corp.	2	1,198,968	93,420	93,420	-	-	3.47 %	1,198,968	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	Hsiao 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	Hsiao 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		

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		Name	Nature of relationship (Note1)										
6	Ho Lien Energy Integration Co., Ltd.	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		
7	Chung Cheng Energy Integration Co., Ltd.	Chailease Finance Co., Ltd.	2	1,541,098	200,000	200,000	-	-	64.89 %	1,541,098		Y	
8	Jung Yu Energy Integration Co., Ltd.	Chailease Finance Co., Ltd.	2	27,014,605	7,000,000	7,000,000	1,400,000	-	129.56 %	27,014,605		Y	
9	Chung Ho Energy Integration Co., Ltd.	Chailease Finance Co., Ltd.	2	40,795,963	11,900,000	11,900,000	5,380,000	-	145.85 %	40,795,963		Y	
10	Chailease Specialty Finance Co., Ltd.	Chailease Finance Co., Ltd.	2	35,835,181	3,000,000	3,000,000	1,300,000	-	41.86 %	35,835,181		Y	
11	Tien Hsing Integration Co., Ltd.	Chailease 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.	Chailease Finance Co., Ltd.	2	999,728	200,000	200,000	160,000	-	100.03 %	999,728		Y	
13	Chung Ming Co., Ltd.	Chailease Finance Co., Ltd.	2	1,498,955	1,400,000	1,400,000	-	-	466.99 %	1,498,955		Y	
14	Chailease Cloud Service Co., Ltd.	Chailease Finance Co., Ltd.	2	2,713,477	500,000	500,000	400,000	-	92.13 %	2,713,477		Y	
15	He To Energy Integration Co., Ltd.	Chailease Finance Co., Ltd.	2	27,333,843	7,700,000	7,700,000	5,200,000	-	140.85 %	27,333,843		Y	
16	Chailease 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 Chailease Finance Co., Ltd.(CFC) cannot exceed five times of its net worth, and guarantees for an individual entity cannot exceed 50% of its net worth. The amount of guarantees and endorsements for subsidiaries in which be hold more than 80% of its outstanding common shares cannot exceed twice of its net worth; and if the guarantees and endorsements are for business purpose, the amount cannot exceed the transaction amount during the latest year. The total amount of guarantees and endorsements for the Company holds directly or indirectly 100% of the investee cannot exceed the net worth of the Company, the maximum guarantees and endorsements cannot exceed five times of net worth of CFC.

Note 5: Subsidiary— The total amount of guarantees and endorsements provided by Chailease Finance Co., Ltd. for Chailease International Financial Services Co., Ltd., Chailease International Financial Services (Singapore) Pte. Ltd., Chailease Specialty Finance Co., Ltd., Chailease Power Technology Co., Ltd., Yun Tang Inc., Chailease 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 Chailease Auto Rental Co., Ltd. is \$17,681,540. The total amount has been adjusted.

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- Note 6: Subsidiary— The maximum and the total amount of guarantees and endorsements provided by Grand Pacific Holding Corp. cannot exceed five times of its capital.
- Note 7: Subsidiary— The maximum guarantees and endorsements provided by Chailease International 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 Chailease International Financial Leasing Corp. and Chailease International Corp. is CNY310,000 (\$1,327,420). The total amount has been disclosed in the balance of guarantees and endorsements for Chailease International Corp.
- Note 9: The total amount of guarantees and endorsements provided by the Company for Chailease International Financial Leasing Corp. and Chailease Finance International Corp. is CNY240,000 (\$1,027,680). 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 (\$9,622,260). 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: Subsidiary— The maximum guarantees and endorsements provided by He To 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 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 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 25: The maximum balance of guarantees and endorsements for the Group cannot exceed five times of the Company's net worth.

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

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Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
The Company	Kingsmead Vietnam And Indochina Growth Fund	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	19	71,153	- %	71,153	(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
Chailase Finance Co., Ltd	Forcera Materials Co., Ltd.(Former name : SIC Electronics 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	"	"	-	10,706	- %	10,706	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,314	- %	2,314	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	17,968	- %	17,968	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	24,069	- %	24,069	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,467	- %	8,467	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	28,558	- %	28,558	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	19,021	- %	19,021	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,010	- %	9,010	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,070	- %	10,070	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	22,232	- %	22,232	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,032	- %	3,032	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,123	- %	20,123	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Yuanta Securities Co., Ltd.'s Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	40,319	- %	40,319	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,080	- %	20,080	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,066	- %	20,066	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,022	- %	6,022	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,509	- %	3,509	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	55,139	- %	55,139	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,929	- %	8,929	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,637	- %	14,637	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	13,645	- %	13,645	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,011	- %	3,011	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	50,164	- %	50,164	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,436	- %	14,436	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,023	- %	7,023	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,033	- %	10,033	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,025	- %	10,025	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,231	- %	8,231	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,026	- %	8,026	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,030	- %	9,030	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,034	- %	9,034	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	- %	1,003	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,162	- %	20,162	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,081	- %	10,081	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,057	- %	7,057	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	23,025	- %	23,025	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	23,896	- %	23,896	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Yuanta Securities Co., Ltd.'s Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	5,044	- %	5,044	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,049	- %	6,049	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	17,820	- %	17,820	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,204	- %	3,204	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,034	- %	7,034	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,007	- %	6,007	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,451	- %	10,451	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,028	- %	6,028	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,455	- %	7,455	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,022	- %	3,022	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,060	- %	8,060	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,433	- %	4,433	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,510	- %	7,510	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,023	- %	20,023	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	30,756	- %	30,756	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,106	- %	10,106	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,555	- %	5,555	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,049	- %	5,049	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,908	- %	10,908	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,054	- %	5,054	
"	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	"	"	-	2,020	- %	2,020	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,052	- %	7,052	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Yuanta Securities Co., Ltd.'s Convertible Bond	"Investee company accounted for under the financial assets at fair value through profit or loss"	Current financial assets at fair value through profit or loss	-	20,093	- %	20,093	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,541	- %	5,541	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,281	- %	7,281	
"	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	"	"	-	14,548	- %	14,548	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,759	- %	6,759	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,020	- %	4,020	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,512	- %	2,512	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,326	- %	5,326	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,221	- %	4,221	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,023	- %	5,023	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,741	- %	3,741	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,126	- %	4,126	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,001	- %	5,001	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,001	- %	10,001	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,600	- %	3,600	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,001	- %	5,001	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,401	- %	6,401	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,000	- %	3,000	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,118	- %	4,118	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,917	- %	3,917	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,262	- %	14,262	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,348	- %	5,348	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,006	- %	2,006	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Yuanta Securities Co., Ltd.'s Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	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	"	"	-	1,805	- %	1,805	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,006	- %	2,006	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,917	- %	5,917	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,422	- %	7,422	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	30,129	- %	30,129	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,022	- %	5,022	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,851	- %	6,851	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,116	- %	2,116	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,123	- %	3,123	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,906	- %	4,906	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,005	- %	2,005	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,707	- %	2,707	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,106	- %	3,106	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,809	- %	4,809	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,521	- %	11,521	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,505	- %	2,505	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,106	- %	3,106	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,031	- %	4,031	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,018	- %	7,018	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,502	- %	6,502	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,610	- %	1,610	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	25,123	- %	25,123	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Yuanta Securities Co., Ltd.'s Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	3,009	- %	3,009	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,295	- %	11,295	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,016	- %	6,016	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,127	- %	3,127	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	27,257	- %	27,257	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,164	- %	11,164	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,301	- %	2,301	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,857	- %	9,857	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	13,111	- %	13,111	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,069	- %	14,069	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,564	- %	7,564	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,001	- %	5,001	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,612	- %	6,612	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,744	- %	5,744	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,404	- %	1,404	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,655	- %	7,655	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,276	- %	10,276	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,619	- %	2,619	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,037	- %	5,037	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	18,133	- %	18,133	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,041	- %	5,041	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,080	- %	10,080	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,002	- %	4,002	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,029	- %	5,029	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,004	- %	7,004	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease Finance Co., Ltd	Yuanta Securities Co., Ltd.'s Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	2,011	- %	2,011	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,421	- %	4,421	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	12,107	- %	12,107	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,605	- %	9,605	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,008	- %	3,008	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	58,962	- %	58,962	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	21,560	- %	21,560	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,737	- %	14,737	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,520	- %	8,520	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	15,036	- %	15,036	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,526	- %	11,526	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	55,139	- %	55,139	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,205	- %	2,205	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,210	- %	5,210	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,004	- %	2,004	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,004	- %	2,004	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,004	- %	2,004	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,007	- %	6,007	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,002	- %	2,002	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,002	- %	6,002	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,103	- %	5,103	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,902	- %	4,902	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	13,798	- %	13,798	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease Finance Co., Ltd	MasterLink Securities Corporation's Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	6,010	- %	6,010	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,069	- %	20,069	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	33,356	- %	33,356	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,077	- %	10,077	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	21,562	- %	21,562	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	40,270	- %	40,270	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,034	- %	5,034	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	32,045	- %	32,045	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	40,057	- %	40,057	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	13,406	- %	13,406	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,318	- %	2,318	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,041	- %	5,041	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,008	- %	1,008	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,529	- %	3,529	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	4,033	- %	4,033	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	18,660	- %	18,660	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,087	- %	10,087	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease 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	-	60,295	- %	60,295	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	50,186	- %	50,186	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	15,044	- %	15,044	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,968	- %	8,968	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	17,431	- %	17,431	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	15,129	- %	15,129	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,573	- %	8,573	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,550	- %	3,550	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,522	- %	1,522	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,263	- %	20,263	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	25,496	- %	25,496	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	201	- %	201	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,525	- %	5,525	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	14,389	- %	14,389	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,066	- %	5,066	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,040	- %	3,040	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,507	- %	1,507	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease Finance Co., Ltd	MasterLink Securities Corporation's Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	5,026	- %	5,026	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,245	- %	7,245	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,064	- %	7,064	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	9,378	- %	9,378	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,014	- %	5,014	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,020	- %	3,020	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,072	- %	7,072	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,061	- %	6,061	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,006	- %	1,006	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,581	- %	8,581	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,522	- %	3,522	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,339	- %	6,339	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,221	- %	3,221	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,106	- %	2,106	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,409	- %	1,409	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	55,368	- %	55,368	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,014	- %	5,014	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	MasterLink Securities Corporation's Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	4,111	- %	4,111	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,107	- %	2,107	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,910	- %	5,910	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,529	- %	10,529	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,085	- %	20,085	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	30,030	- %	30,030	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,090	- %	15,090	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,153	- %	15,153	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,102	- %	10,102	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,037	- %	10,037	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,031	- %	5,031	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,095	- %	20,095	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	9,010	- %	9,010	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	30,031	- %	30,031	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,019	- %	20,019	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,012	- %	5,012	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	504	- %	504	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		Fair value (Note 1)
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	-	10,034	-	%	10,034
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	25,076	-	%	25,076
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,274	-	%	7,274
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,027	-	%	20,027
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	3,009	-	%	3,009
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,047	-	%	5,047
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,086	-	%	10,086
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,064	-	%	7,064
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,053	-	%	5,053
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	2,019	-	%	2,019
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,137	-	%	20,137
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	9,239	-	%	9,239
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,007	-	%	15,007
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	6,068	-	%	6,068
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,020	-	%	10,020
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	3,001	-	%	3,001
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,027	-	%	10,027

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease 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	-	10,008	- %	10,008	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	2,015	- %	2,015	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,042	- %	7,042	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,010	- %	5,010	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,026	- %	15,026	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,813	- %	7,813	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,003	- %	5,003	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,014	- %	10,014	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,007	- %	5,007	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,002	- %	5,002	
"	Fubon Securities Co. LTD.'s Convertible Bond	"	"	-	10,937	- %	10,937	
"	Fubon Securities Co. LTD.'s Convertible Bond	"	"	-	20,442	- %	20,442	
"	Fubon Securities Co. LTD.'s Convertible Bond	"	"	-	10,122	- %	10,122	
"	Fubon Securities Co. LTD.'s Convertible Bond	"	"	-	1,000	- %	1,000	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,056	- %	10,056	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	6,016	- %	6,016	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,006	- %	5,006	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	34,285	- %	34,285	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,030	- %	5,030	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,008	- %	2,008	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	20,028	- %	20,028	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	KGI Securities Co. LTD.'s Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	10,047	- %	10,047	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	15,767	- %	15,767	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	24,122	- %	24,122	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,054	- %	5,054	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,224	- %	2,224	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,021	- %	5,021	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,515	- %	3,515	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,830	- %	2,830	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	59,670	- %	59,670	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	13,338	- %	13,338	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,013	- %	10,013	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	13,046	- %	13,046	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,018	- %	5,018	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	32,076	- %	32,076	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	20,204	- %	20,204	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	1,504	- %	1,504	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	1,209	- %	1,209	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	202	- %	202	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	6,512	- %	6,512	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,505	- %	2,505	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,015	- %	2,015	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,579	- %	7,579	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,093	- %	10,093	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,037	- %	5,037	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,096	- %	10,096	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	KGI Securities Co. LTD.'s Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	5,010	- %	5,010	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,021	- %	10,021	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,527	- %	2,527	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,123	- %	2,123	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,095	- %	7,095	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,002	- %	5,002	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,438	- %	3,438	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	20,261	- %	20,261	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,021	- %	3,021	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	201,251	- %	201,251	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	6,139	- %	6,139	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	50,669	- %	50,669	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,030	- %	10,030	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	4,005	- %	4,005	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	35,168	- %	35,168	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	20,083	- %	20,083	
"	Capital Securities Corporation's Convertible Bond	"	"	-	10,096	- %	10,096	
"	Capital Securities Corporation's Convertible Bond	"	"	-	3,003	- %	3,003	
"	Capital Securities Corporation's Convertible Bond	"	"	-	19,061	- %	19,061	
"	Capital Securities Corporation's Convertible Bond	"	"	-	19,618	- %	19,618	
"	Capital Securities Corporation's Convertible Bond	"	"	-	10,030	- %	10,030	
"	Capital Securities Corporation's Convertible Bond	"	"	-	15,155	- %	15,155	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease Finance Co., Ltd	Capital 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	-	21,617	- %	21,617	
"	Capital Securities Corporation's Convertible Bond	"	"	-	5,029	- %	5,029	
"	Capital Securities Corporation's Convertible Bond	"	"	-	8,342	- %	8,342	
"	Capital Securities Corporation's Convertible Bond	"	"	-	10,030	- %	10,030	
"	Concord Securities Co., Ltd.'s Convertible Bond	"	"	-	10,100	- %	10,100	
"	Concord Securities Co., Ltd.'s Convertible Bond	"	"	-	4,429	- %	4,429	
"	Concord Securities Co., Ltd.'s Convertible Bond	"	"	-	5,030	- %	5,030	
"	Concord Securities Co., Ltd.'s Convertible Bond	"	"	-	5,000	- %	5,000	
"	Bank of Yuanta's Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	48,500	- %	48,500	
"	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	-	"	-	29,525	- %	29,525	
"	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	-	"	-	74,713	- %	74,713	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	41,795	- %	41,795	
"	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	-	"	-	106,732	- %	106,732	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	113,665	- %	113,665	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		Fair value (Note 1)
Chaillease Finance Co., Ltd	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	98,054	-	%	98,054
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	333,165	-	%	333,165
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	35,411	-	%	35,411
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	87,575	-	%	87,575
"	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	-	"	-	20,149	-	%	20,149
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	278,801	-	%	278,801
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	227,829	-	%	227,829
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	83,790	-	%	83,790
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	11,970	-	%	11,970
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	75,451	-	%	75,451
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	167,979	-	%	167,979
"	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	-	"	-	88,418	-	%	88,418

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Chaillease Finance Co., Ltd	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	28,987	-	%	28,987
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	161,595	-	%	161,595
"	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	-	"	-	124,887	-	%	124,887
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	75,286	-	%	75,286
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	244,088	-	%	244,088
"	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	-	"	-	161,395	-	%	161,395
"	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	-	"	-	12,967	-	%	12,967
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	63,042	-	%	63,042
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	70,823	-	%	70,823
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	41,895	-	%	41,895

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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	-	72,818	-	%	72,818
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	272,317	-	%	272,317
"	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
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	40,898	-	%	40,898
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	179,550	-	%	179,550
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	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
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	16,459	-	%	16,459
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	3,491	-	%	3,491
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	64,538	-	%	64,538
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	21,945	-	%	21,945

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Chaillease Finance Co., Ltd	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	33,366	-	%	33,366
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	50,474	-	%	50,474
"	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	-	"	-	41,895	-	%	41,895
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	57,764	-	%	57,764
"	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	-	"	-	21,945	-	%	21,945
"	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	-	"	-	63,291	-	%	63,291
"	Chung Ho 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	-	"	-	67,730	-	%	67,730
"	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	-	"	-	67,780	-	%	67,780

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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	-	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	-	"	-	116,340	-	%	116,340
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	62,842	-	%	62,842
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	9,496	-	%	9,496
"	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	-	"	-	13,865	-	%	13,865
"	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	-	"	-	98,074	-	%	98,074
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	96,259	-	%	96,259
"	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	-	"	-	205,982	-	%	205,982
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	68,851	-	%	68,851
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	39,900	-	%	39,900

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		Fair value (Note 1)
Chailase Finance Co., Ltd	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	55,860	-	%	55,860
"	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	-	"	-	180,547	-	%	180,547
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	30,424	-	%	30,424
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	100,747	-	%	100,747
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	39,160	-	%	39,160
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	46,363	-	%	46,363
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	37,062	-	%	37,062
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	31,920	-	%	31,920
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	122,692	-	%	122,692
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	146,732	-	%	146,732
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	376,726	-	%	376,726
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	59,351	-	%	59,351
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	49,326	-	%	49,326

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		Fair value (Note 1)
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	-	687,277	-	%	687,277
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	16,708	-	%	16,708
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	9,935	-	%	9,935
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	29,676	-	%	29,676
"	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	-	"	-	87,780	-	%	87,780
"	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	-	"	-	206,483	-	%	206,483
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	6,509	-	%	6,509
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	22,232	-	%	22,232
"	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	-	"	-	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	-	"	-	14,264	-	%	14,264

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
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	-	8,030	- %	8,030	
"	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	-	"	-	139,650	- %	139,650	
"	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	-	"	-	29,925	- %	29,925	
"	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	-	"	-	12,569	- %	12,569	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	868,606	- %	868,606	
"	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	-	"	-	161,196	- %	161,196	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	117,107	- %	117,107	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	43,042	- %	43,042	
"	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	-	"	-	419,668	- %	419,668	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chaillease Finance Co., Ltd	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	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	-	"	-	47,181	- %	47,181	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	137,884	- %	137,884	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	60,349	- %	60,349	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	120,698	- %	120,698	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	61,346	- %	61,346	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	79,800	- %	79,800	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	274,787	- %	274,787	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	88,678	- %	88,678	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	-	"	-	125,640	- %	125,640	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	-	"	-	37,187	- %	37,187	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	250,871	- %	250,871	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	79,321	- %	79,321	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)			Fair value (Note 1)
Chailase Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	180,847	-	%	180,847	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	63,334	-	%	63,334	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	22,942	-	%	22,942	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	62,843	-	%	62,843	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	244,886	-	%	244,886	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	95,800	-	%	95,800	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	148,410	-	%	148,410	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	126,333	-	%	126,333	
"	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	-	"	-	48,167	-	%	48,167	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	70,695	-	%	70,695	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	140,567	-	%	140,567	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	119,700	-	%	119,700	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	34,913	-	%	34,913	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	72,399	- %	72,399	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,396	- %	13,396	
"	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	-	"	-	45,037	- %	45,037	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	79,401	- %	79,401	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	77,815	- %	77,815	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	63,561	- %	63,561	
"	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	-	"	-	43,491	- %	43,491	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	51,311	- %	51,311	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	29,426	- %	29,426	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	233,914	- %	233,914	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	37,905	- %	37,905	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	117,705	- %	117,705	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	48,878	- %	48,878	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	111,720	- %	111,720	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	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	-	"	-	14,713	- %	14,713	
"	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	-	"	-	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	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	3,491	- %	3,491	
"	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	-	"	-	4,988	- %	4,988	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chaillease Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	34,913	- %	34,913	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	109,138	- %	109,138	
"	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	-	"	-	77,993	- %	77,993	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	31,421	- %	31,421	
"	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	-	"	-	188,388	- %	188,388	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	979,495	- %	979,495	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	177,000	- %	177,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	21,948	- %	21,948	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	309,564	- %	309,564	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	150,024	- %	150,024	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	107,730	- %	107,730	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	94,763	- %	94,763	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	72,971	- %	72,971	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	171,071	- %	171,071	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	337,514	- %	337,514	
"	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	-	"	-	288,278	- %	288,278	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	43,890	- %	43,890	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	7,980	- %	7,980	
"	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	-	"	-	61,845	- %	61,845	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	70,424	- %	70,424	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	22,943	- %	22,943	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	33,915	- %	33,915	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	74,813	- %	74,813	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease Finance Co., Ltd	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	176,558	- %	176,558	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	130,673	- %	130,673	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	121,695	- %	121,695	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	34,913	- %	34,913	
"	Pauguo Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	170,573	- %	170,573	
"	Ding-Yue Development Corp. Bond	-	"	-	299,852	- %	299,852	
"	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	-	"	-	45,386	- %	45,386	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,711	- %	15,711	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	90,483	- %	90,483	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	110,543	- %	110,543	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	214,741	- %	214,741	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	141,745	- %	141,745	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	217,055	- %	217,055	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Non-current financial assets at amortized cost	-	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	-	"	-	28,918	- %	28,918	
"	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	-	"	-	100,748	- %	100,748	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	11,671	- %	11,671	
"	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	-	"	-	216,457	- %	216,457	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	100	- %	100	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,200	- %	13,200	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,362	- %	15,362	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		Fair value (Note 1)
Chaillease 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	-	262,342	-	%	262,342
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	89,316	-	%	89,316
"	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	-	"	-	(15,362)	-	%	(15,362)
"	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	-	"	-	34,913	-	%	34,913
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	26,932	-	%	26,932
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	50,374	-	%	50,374
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	41,396	-	%	41,396
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	28,528	-	%	28,528
"	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	-	"	-	220,447	-	%	220,447
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	54,060	-	%	54,060
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	36,908	-	%	36,908

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chaillease 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	-	25,935	- %	25,935	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,466	- %	13,466	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	34,913	- %	34,913	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	1,097	- %	1,097	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	-	"	-	5,060	- %	5,060	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	71,122	- %	71,122	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	21,674	- %	21,674	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	32,918	- %	32,918	
"	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	-	"	-	4,190	- %	4,190	
"	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	-	"	-	189,524	- %	189,524	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	36,147	- %	36,147	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chaillease Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Non-current financial assets at amortized cost	-	50,873	- %	50,873	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	31,621	- %	31,621	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	59,850	- %	59,850	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	419,049	- %	419,049	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	101,416	- %	101,416	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	1,047	- %	1,047	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	23,940	- %	23,940	
"	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	-	"	-	14,993	- %	14,993	
"	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	-	"	-	43,192	- %	43,192	
"	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	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Non-current financial assets at amortized cost	-	15,960	- %	15,960	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	54,763	- %	54,763	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	156,607	- %	156,607	
"	Ding-Yue Development Corp. Bond	-	"	-	849,580	- %	849,580	
"	CTCI Corp.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	770	32,417	- %	32,417	
"	Chin Poon	"	"	380	11,932	0.10 %	11,932	
"	O-Bank	"	"	77,354	789,011	2.55 %	789,011	
"	Unimicron Technology Corp.	"	"	63	11,097	- %	11,097	Percentage of ownership less than 0.01% (Note 2)
"	Kingmax Technology Inc.	"	"	3,537	21,043	4.73 %	21,043	
"	Spring House Entertainment Tech Inc.	"	"	688	11,592	4.67 %	11,592	
"	Everterminal Co., Ltd.	"	"	245	2,448	0.50 %	2,448	
"	Tekcon Electronics Corp.	"	"	137	1,134	0.52 %	1,134	
"	Ecomsoftware Inc.	"	"	130	2,499	2.60 %	2,499	
"	Crownpo Technology Inc.(former name:SMTEK INC.)	"	"	57	297	0.51 %	297	
"	Book4u Co., Ltd.	"	"	9	-	0.19 %	-	(Note 2)
"	Phoenix Innovation Technology Venture Capital Corporation	"	"	1,000	10,993	2.34 %	10,993	
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	33,504	9.01 %	33,504	
"	Fortune Electric Value Company Limited	"	"	3,125	35,219	11.03 %	35,219	
"	Long Diann Marine Biotechnology Co., Ltd.	"	"	1,000	5,050	5.01 %	5,050	
Bangkok Grand Pacific Lease Public Company Limited	Bangkok Club Co., Ltd.(stock)	"	"	6	186	0.14 %	186	
Asia Sermkij Leasing Public Co., Ltd.	Swe Trans Group Co., Ltd.	"	"	10	2,212	19.00 %	2,212	
"	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	11,656	0.10 %	11,656	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Grand Pacific Holdings Corp.	Mobileshift, Inc.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	359	7,785	3.45 %	7,785	Percentage of ownership less than 0.01% (Note 2)
"	Stemcyte Inc.	"	"	49	1,557	0.35 %	1,557	
Grand Pacific Financing Corp.	Swabplus Inc.	"	"	10	-	- %	-	
"	Mobileshift, Inc.	"	"	358	7,785	0.03 %	7,785	
"	Stemcyte Inc.	"	"	49	1,557	0.35 %	1,557	
Chailease International Company (Malaysia) Limited	Anywhere 2 GO Co. Ltd CB	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	87,020	- %	87,020	
"	Loginesia PTE LTD	"	"	-	14,765	- %	14,765	
"	PT Quipster Mitra Solusi	"	Non-current financial assets at fair value through profit or loss	-	15,691	- %	15,691	
"	The Future Commerce Sdn. Bhd.	"	"	-	24,275	- %	24,275	

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

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

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

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

(Amounts Expressed in Thousands of New Taiwan Dollars)

Company name	Marketable securities type and name	Financial statement account	Counter-party (Note 1)	Nature of relationship (Note 1)	Beginning Balance		Acquisition		Disposal				Ending Balance	
					Shares (In thousands)	Amount	Shares (In thousands)	Amount	Shares (In thousands)	Amount	Carrying value	Gain (loss) on disposal	Shares (In thousands)	Amount
Chailease Finance Co., Ltd.	Chailease Auto Rental Co., Ltd.	Investments accounted for using equity method	Chailease Auto Rental Co., Ltd.	Subsidiaries	-	-	-	-	-	-	-	-	-	-
"	United Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	Financial assets at amortized cost	-	-	-	640,236	-	110,484	-	-	330,000	-	-	420,720
Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Investments accounted for using equity method	Chuang Ju Limited Partnership	Subsidiaries	-	-	-	-	-	-	-	-	-	-
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.	"	-	-	-	-	-	-	-	-	-	-
Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public Co., Ltd.	"	Bangkok Grand Pacific Lease Public Co., Ltd.	"	-	-	-	-	-	-	-	-	-	-

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

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

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- 5.Acquisition of real estate reaching NT\$300 million or 20 percent of paid-in capital or more: None.
- 6.Disposal of real estate reaching NT\$300 million or 20 percent of paid-in capital or more: None.
- 7.Purchases or sales of goods from or to related parties reaching NT\$100 million or 20 percent of paid-in capital or more: None.
- 8.Accounts receivable from related parties reaching NT\$100 million or 20 percent of paid-in capital or more:

(Amounts Expressed in Thousands of New Taiwan Dollars)

Company name	Related party	Nature of relationship	Ending balance	Turnover days	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
The Company	Chaillease International Financial Services (Singapore) Pte. Ltd.	Subsidiaries	3,114,000	-	-		-	-
Chaillease International Financial Services Co., Ltd.	Chaillease International Company(Malaysia) Limited	Associates	985,192	-	-		-	-
"	Chaillease International Financial Services (Labuan) Co., Ltd.	Associates	772,211	-	-		-	-
"	Chaillease International Financial Services (Liberia) Corp.	Associates	404,904	-	-		-	-
Chaillease International Company (Malaysia) Limited	Chaillease International Company (UK) Limited	Subsidiaries	986,370	-	-		-	-
"	Chaillease International Financial Services (Singapore) Pte. Ltd.	Associates	157,862	-	-		-	-
Chaillease International Company (UK) Limited	C&E Engine Leasing Limited	Associates	910,014	-	-		-	-
Chaillease Finance Co., Ltd.	Chuang Ju Limited Partnership	Subsidiaries	1,021,732	-	-		-	-
"	Jih Ti Energy Co., Ltd.	Subsidiaries	250,259	-	-		-	-
"	Annan Energy Co., Ltd.	Subsidiaries	128,824	-	-		-	-

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Company name	Related party	Nature of relationship	Ending balance	Turnover days	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
Chailease Finance Co., Ltd.	Hao Ming Energy Co., Ltd.	Subsidiaries	422,251	-	-		-	-
"	Ysolar Co., Ltd.	Associates	1,014,080	-	-		-	-
"	Chailease Construction & Development Corp.	Associates	711,650	-	-		-	-
Chailease International Financial Services Co. (Singapore) Pte. Ltd.	Chailease Victory Co., Ltd.	Associates	292,446	-	-		-	-
"	Chailease International Company (UK) Limited	Associates	287,211	-	-		-	-
Fina Finance & Trading Co., Ltd.	Chuang Ju Limited Partnership	Subsidiaries	1,016,752	-	-		-	-
Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	Subsidiaries	3,574,888	-	-		-	-
Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Subsidiaries	3,091,818	-	-		-	-
"	Tien Hsing Integration Co., Ltd.	Associates	591,085	-	-		-	-
"	Chu To Co., Ltd.	Associates	324,724	-	-		-	-
"	Chin Cheng Hung Energy Co., Ltd.	Associates	351,490	-	-		-	-
Chung Ho Energy Integration Co., Ltd.	Annan Energy Co., Ltd.	Associates	1,030,324	-	-		-	-
My Leasing (Mauritius) Corp.	Chailease International Financial Services (Singapore) Pte. Ltd.	Associates	1,774,980	-	-		-	-
Chailease International Financial Services (Liberia) Corp.	Chailease Virtue Co., Ltd.	Subsidiaries	411,128	-	-		-	-
"	Chailease Bright Co., Ltd.	Subsidiaries	535,712	-	-		-	-
"	Chailease Cherish Co., Ltd.	Subsidiaries	727,260	-	-		-	-
"	Chailease Glory Co., Ltd.	Subsidiaries	118,357	-	-		-	-

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

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

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

(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	3,114,000	Same as normal transactions	0.34 %
1	Chailase Finance Co., Ltd.	Chuang Ju Limited Partnership	3	Financing and interest receivable	1,021,732	"	0.11 %
"	"	Hao Ming Energy Co., Ltd.	3	Financing and interest receivable	422,251	"	0.05 %
2	Fina Finance & Trading Co., Ltd.	Chuang Ju Limited Partnership	3	Financing and interest receivable	1,016,752	"	0.11 %
3	Chailase Consumer Finance Co., Ltd.	Tien Hsing Integration Co., Ltd.	3	Financing and interest receivable	591,085	"	0.07 %
"	"	Chuang Ju Limited Partnership	3	Financing and interest receivable	3,091,818	"	0.34 %
"	"	Chu To Co., Ltd.	3	Financing and interest receivable	324,724	"	0.04 %
"	"	Chin Cheng Hung Energy Co., Ltd.	3	Financing and interest receivable	351,490	"	0.04 %
4	Chailase International Financial Services Co., Ltd.	Chailase International Company (Malaysia) Limited	3	Financing and interest receivable	985,192	"	0.11 %
"	"	Chailase International Financial Services (Labuan) Co., Ltd.	3	Accounts receivable and interest receivable	772,211	"	0.09 %
"	"	Chailase International Financial Services (Liberia) Corp.	3	Financing and interest receivable	404,904	"	0.04 %
5	Chailase International Company (Malaysia) Limited	Chailase International Company (UK) Limited	3	Financing and interest receivable	986,370	"	0.11 %
6	Asia Sermkij leasing public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	3	Other financial assets-current	3,574,888	"	0.39 %
7	Chung Ho Energy Integration Co., Ltd.	Annan Energy Co., Ltd.	3	Financing and interest receivable	1,030,324	"	0.11 %
8	My Leasing (Mauritius) Corp.	Chailase International Financial Services (Singapore) Pte. Ltd.	3	Other financial assets-current	1,774,980	"	0.20 %
9	Chailase International Financial Services (Liberia) Corp.	Chailase Virtue Co., Ltd.	3	Financing and interest receivable	411,128	"	0.05 %
"	"	Chailase Bright Co., Ltd.	3	Financing and interest receivable	535,712	"	0.06 %
"	"	Chailase Cherish Co., Ltd.	3	Financing and interest receivable	727,260	"	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.

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(b) Information on investees:

The information on investees of the Group for the six months ended June 30, 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 June 30, 2023			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 2023	December 31, 2022	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
The Company	Chailease International Company (Malaysia) Limited	Malaysia	Investment	41,880,657	41,880,657	1,992,872	100.00 %	86,902,949	5,968,425	5,968,425	
"	Chailease International Financial Services Co., Ltd.	British Virgin Islands	Installment sales, leasing overseas and financial consulting	3,020,580	3,020,580	97,000	100.00 %	4,955,859	117,555	117,555	
"	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	152,315	152,315	3,927	51.00 %	1,401,556	52,592	26,822	
"	Golden Bridge (B.V.I.) Corp. and its subsidiaries	British Virgin Islands	Investment	3,220,173	3,220,173	29,150	100.00 %	1,866,350	(118)	(118)	
"	Chailease International Company (Hong Kong) Limited	Hong Kong	Investment	532,494	532,494	17,100	100.00 %	393,331	(28,980)	(28,980)	
"	Chailease International Financial Services (Labuan) Co., Ltd.	Malaysia	Leasing	7,328	7,328	30	100.00 %	19,709	1,067	1,067	
"	Chailease International Financial Services (Singapore) Pte. Ltd.	Singapore	Financing	55,686,162	55,686,162	1,784,000	100.00 %	68,550,635	7,607,625	7,607,625	
"	Chailease International Maritime Holding Co., Ltd.	Cayman Islands	Investment	208,644	208,644	6,700	100.00 %	800,331	(49,750)	(49,750)	
Chailease International Company (Malaysia) Limited	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	837,328	837,328	62,699	11.88 %	1,071,822	663,811	-	(Note 2)
"	Chailease International Company (UK) Limited	U.K.	Consulting, aircraft leasing and investment	41,821,503	41,821,503	848,087	100.00 %	80,672,364	5,716,524	-	"
"	Chailease Berjaya Credit Sdn. Bhd.	Malaysia	Installment sales	782,040	782,040	122,500	70.00 %	2,067,981	187,999	-	"
"	Chailease Royal Leasing Plc.	Cambodia	Leasing	93,420	93,420	3,000	60.00 %	374,159	19,465	-	"
"	Chailease Royal Finance Plc.	Cambodia	Financing	392,115	392,115	12,912	60.00 %	637,732	107,279	-	"
"	Yellowstone Holding AG	Swiss	Investment	363,248	363,248	1,050,000	35.00 %	239,616	(27,701)	(9,696)	
"	Chailease Berjaya Finance Corporation	Philippines	Leasing and financing	231,281	231,281	410,000	63.08 %	158,756	9,998	-	(Note 2)
"	CL Capital Management Company Limited	Cayman Islands	Investment consultant	-	-	-	48.00 %	-	(599)	-	

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Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2023			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 2023	December 31, 2022	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease International Company (Malaysia) Limited	CL Investment Partners Company Limited	Cayman Islands	Investment consultant	4,374	4,374	-	48.00 %	4,190	(42)	(20)	
"	Chailease Greater China SME Fund, L.P.	Cayman Islands	Investment funds	449,521	446,714	-	48.00 %	293,678	(9,005)	(4,322)	
"	Diamond Rain Group Limited	British Virgin Islands	Investment	831,413	831,413	22,798	35.28 %	907,674	(9,871)	(3,483)	
"	Chailease Capital (Thailand) Co., Ltd.	Thailand	Investment	56,158	56,158	19,600	49.00 %	75,290	9,064	-	(Note 2)
"	Chailease Royal Insurance Broker Plc.	Cambodia	Insurance Brokers	2,803	2,803	90	60.00 %	(1,224)	(1,487)	-	"
Chailease International Maritime Holding Co., Ltd.	Chailease International Financial Services (Liberia) Corp.	Liberia	Ship leasing business	205,530	205,530	-	100.00 %	854,317	(3,958)	-	share holding less than 1,000 shares (Note 2)
"	Chailease Marine Co., Ltd.	Liberia	Ship leasing business	311	311	-	100.00 %	(46,092)	(45,494)	-	"
"	Chailease Shipping Finance (Liberia) Co., Ltd.	Liberia	Ship leasing business	311	311	-	100.00 %	(9,703)	(307)	-	"
Chailease International Financial Services (Liberia) Corp.	Chailease International Fortune Corp. (Liberia)	Liberia	Ship leasing business	13,325	13,325	-	100.00 %	35,593	193	-	"
"	Chailease Bright Co., Ltd.	Liberia	Ship leasing business	311	311	-	100.00 %	95,077	(4,658)	-	"
"	Chailease Virtue Co., Ltd.	Liberia	Ship leasing business	311	311	-	100.00 %	236,764	29,888	-	"
"	Chailease Cherish Co., Ltd.	Liberia	Ship leasing business	311	311	-	100.00 %	(46,609)	(18,107)	-	"
"	Chailease Harmony Co., Ltd.	Liberia	Ship leasing business	311	311	-	100.00 %	254	2	-	"
"	Ace Marine Co., Ltd.	Liberia	Ship leasing business	311	311	-	100.00 %	222	1	-	"
"	Chailease Glory Co., Ltd.	Liberia	Ship leasing business	311	311	-	100.00 %	78,374	(11,481)	-	"
"	Chailease Blossom Co., Ltd.	Liberia	Ship leasing business	311	311	-	100.00 %	236	1	-	"
Chailease Shipping Finance (Liberia) Co., Ltd.	Chailease Victory Co., Ltd.	Liberia	Ship leasing business	16	16	-	100.00 %	(9,128)	(57)	-	"
Chailease Berjaya Credits Sdn. Bhd.	Chailease Agency Sdn. Bhd.	Malaysia	Insurance Brokers	638	638	100	100.00 %	6,853	4,268	-	(Note 2)
"	Chailease Services Sdn. Bhd.	Malaysia	Insurance Brokers	638	638	100	100.00 %	3,871	254	-	"
Chailease International Company (UK) Limited	Chailease Finance Co., Ltd.	Taiwan	Installment sales, leasing and factoring	37,070,744	37,070,744	3,668,700	100.00 %	81,829,899	6,284,420	-	"
"	C&E Engine Leasing Limited	Ireland	Leasing	701,227	701,227	22,519	50.00 %	751,094	(8,154)	(4,077)	

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				June 30, 2023	December 31, 2022	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
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 %	36,375,950	2,242,995	-	(Note 2)
"	Chailease Specialty Finance Co., Ltd.	Taiwan	Installment sales	6,837,496	6,837,496	269,561	100.00 %	7,045,985	122,207	-	"
"	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	1,706,975	1,706,975	193,256	36.61 %	3,302,763	663,811	-	"
"	Chailease International Leasing Company Limited (Vietnam)	Vietnam	Leasing	2,620,656	2,620,656	-	100.00 %	3,138,308	280,604	-	"
"	Chailease Auto Rental Co., Ltd.	Taiwan	Leasing	6,820,564	1,352,227	729,259	100.00 %	7,495,757	144,599	-	"
"	Chailease Insurance Brokers Co., Ltd.	Taiwan	Personal and property insurance brokers	8,000	8,000	800	100.00 %	48,680	32,428	-	"
"	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	127,945	127,945	3,773	49.00 %	1,346,593	52,592	-	"
"	Chailease Cloud Service Co., Ltd.	Taiwan	Software of cloud products, leasing and installment sales	525,000	525,000	52,500	100.00 %	530,575	3,805	-	"
"	Yun Tang Inc.	Taiwan	Solar power related business	465,000	465,000	-	100.00 %	560,972	27,498	-	"
"	Chailease Energy Integration Co., Ltd.	Taiwan	Solar power related business	50,000	50,000	100,083	100.00 %	1,181,059	160,966	-	"
"	Chailease Power Technology Co., Ltd.	Taiwan	Solar power related business	770,000	770,000	77,000	100.00 %	806,193	26,638	-	"
"	Chailease International Trading Company Limited (Vietnam)	Vietnam	Trading	311,400	311,400	-	100.00 %	437,703	34,127	-	"
"	Chung Cheng Energy Integration Co., Ltd.	Taiwan	Solar power related business	303,400	303,400	30,340	100.00 %	306,357	2,524	-	"
"	Ho Lien Energy Integration Co., Ltd.	Taiwan	Solar power related business	3,460,588	3,460,588	346,059	100.00 %	3,432,934	(6,209)	-	"
"	Chailease Finance Securitization Trust 2019	Taiwan	Special purpose entity	1,045,149	1,045,149	-	100.00 %	934,568	92,889	-	"
"	Tai Yuan Energy Integration Co., Ltd.	Taiwan	Solar power related business	1,170,050	1,170,050	117,005	100.00 %	1,161,540	(3,257)	-	"
"	Chung Ho Energy Integration Co., Ltd.	Taiwan	Solar power related business	8,072,124	8,072,124	807,212	100.00 %	8,116,010	27,177	-	"
"	Chung Yen Energy Integration Co., Ltd.	Taiwan	Solar power related business	775,400	775,400	77,540	100.00 %	795,005	16,406	-	"
"	Tung Feng Inc.	Taiwan	Solar power related business	135,034	34,010	-	100.00 %	134,268	(461)	-	"

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				June 30, 2023	December 31, 2022	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease Finance Co., Ltd.	He To Energy Integration Co., Ltd.	Taiwan	Solar power related business	500	500	50	0.01 %	546	(8,483)	-	(Note 2)
"	Chung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	500	500	50	100.00 %	197	(24)	-	"
"	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,282,208	2,282,208	228,221	42.07 %	2,276,190	2,332	-	"
"	Chung Wei Energy Integration Co., Ltd.	Taiwan	Solar power related business	500	500	50	100.00 %	197	(24)	-	"
"	Tung Ching Energy Technology Inc.	Taiwan	Solar power related business	200,030	200,030	-	100.00 %	200,520	575	-	"
"	Chailease Finance Securitization Trust 2021	Taiwan	Special purpose entity	1,174,653	1,174,653	-	100.00 %	1,165,411	191,275	-	"
"	Chailease Resources Technology Co., Ltd.	Taiwan	Import and export trading and selling agent of equipment and raw material	149,240	-	9,567	15.00 %	139,192	(5,308)	(481)	
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 %	10,182,557	563,755	-	(Note 2)
"	Chailease Credit Services Co., Ltd.	Taiwan	Installment sales and leasing	10,101	10,101	1,000	100.00 %	9,844	(362)	-	"
"	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	3,142,888	3,142,888	314,289	57.93 %	3,134,293	2,332	-	"
Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	7,228,423	6,418,683	-	99.99 %	7,626,185	397,762	-	(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 %	2,387,290	87,290	-	(Note 2 & 4)
Chailease Credit Services Co., Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	397,762	-	(Note 2 & 3)
Chailease Cloud Service Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	87,290	-	(Note 2 & 4)
Chailease International Company (Hong Kong) Limited	PT Chailease Indonesia Finance	Indonesia	Financing	20,280	20,280	97,500	75.00 %	(98)	(266)	-	(Note 2)
"	PT Chailease Finance Indonesia	Indonesia	Financing	442,000	442,000	2,125,000	85.00 %	346,994	(33,874)	-	"
Chailease Capital (Thailand) Co., Ltd.	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	170,316	170,316	10,128	1.92 %	173,086	663,811	-	"
Chailease Power Technology Co., Ltd.	Chu Chiang Solar Energy Inc.	Taiwan	Solar power related business	45,050	45,050	-	100.00 %	43,480	115	-	"

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				June 30, 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 %	538,602	(1,794)	-	(Note 2)
"	Tien Jen Energy Co., Ltd.	Taiwan	Solar power related business	544,000	544,000	54,400	80.00 %	541,249	(629)	-	"
"	Tien Chu Energy Co., Ltd.	Taiwan	Solar power related business	544,000	544,000	54,400	80.00 %	539,059	(1,480)	-	"
"	Tien Ying Energy Co., Ltd.	Taiwan	Solar power related business	1,024,000	1,024,000	102,400	80.00 %	1,013,821	(3,940)	-	"
"	Tien Jui Energy Co., Ltd.	Taiwan	Solar power related business	544,000	544,000	54,400	80.00 %	539,343	(831)	-	"
Jung Yu Energy Integration Co., Ltd.	Chung Ming Co., Ltd.	Taiwan	Solar power related business	550,050	300,050	55,005	100.00 %	550,336	545	-	"
"	Chung Yao Co., Ltd.	Taiwan	Solar power related business	20,050	20,050	2,005	100.00 %	20,038	278	-	"
"	Yao Jih Co., Ltd.	Taiwan	Solar power related business	-	1,050	-	- %	-	(101)	-	"
"	Ho Hsuan Co., Ltd.	Taiwan	Solar power related business	1,253,120	1,253,120	125,312	100.00 %	1,258,923	435	-	"
"	Hsia Ching Co., Ltd.	Taiwan	Solar power related business	488,286	488,286	48,828	94.76 %	490,475	2,284	-	"
"	Kuang Hsi Co., Ltd.	Taiwan	Solar power related business	109,000	109,000	10,900	100.00 %	109,056	161	-	"
"	Ruo Chen Co., Ltd.	Taiwan	Solar power related business	-	1,000	-	- %	-	(57)	-	"
"	Ruo Jing Co., Ltd.	Taiwan	Solar power related business	36,831	1,000	3,683	100.00 %	36,561	(156)	-	"
"	Ruo Tai Co., Ltd.	Taiwan	Solar power related business	15,333	1,000	1,533	100.00 %	15,061	(169)	-	"
"	Sheng Neng Co., Ltd.	Taiwan	Solar power related business	-	1,000	-	- %	-	(58)	-	"
"	Jing Sheng Co., Ltd.	Taiwan	Solar power related business	-	1,000	-	- %	-	(57)	-	"
"	Chen Ying Co., Ltd.	Taiwan	Solar power related business	1,000	1,000	100	100.00 %	841	(57)	-	"
"	Jing Ying Co., Ltd.	Taiwan	Solar power related business	1,000	1,000	100	100.00 %	841	(57)	-	"
"	Tien Hsiao Co., Ltd.	Taiwan	Solar power related business	-	1,000	-	- %	-	(57)	-	"
"	Chu To Co., Ltd.	Taiwan	Solar power related business	1,000	1,000	100	100.00 %	(2,149)	(3,047)	-	"
"	Chailease Shihlin Energy Co., Ltd.	Taiwan	Solar power related business	8,000	240,999	800	80.00 %	8,362	445	-	"
"	Hsu Li Energy Co., Ltd.	Taiwan	Solar power related business	107,250	107,250	10,725	100.00 %	110,332	1,231	-	"
"	Chuang Neng Energy Integration Co., Ltd.	Taiwan	Solar power related business	46,500	46,500	4,650	100.00 %	46,382	(21)	-	"
"	Yun Yung Co., Ltd.	Taiwan	Solar power related business	229,522	229,522	22,952	80.00 %	230,423	9,713	-	"
"	Annan Energy Co., Ltd.	Taiwan	Solar power related business	1,016,709	1,016,709	-	90.00 %	987,950	(12,447)	-	"
"	Ho Ying Co., Ltd.	Taiwan	Solar power related business	68,311	-	6,890	100.00 %	68,293	(18)	-	"

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				June 30, 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 %	479,000	(14,951)	-	(Note 2)
"	Tien Chuan Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	236,526	236,526	24,779	80.00 %	291,355	13,938	-	"
"	Yu Heng Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	236,526	236,526	24,379	80.00 %	289,741	15,576	-	"
"	Kai Yang Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	237,830	237,830	25,540	80.00 %	278,214	(4,219)	-	"
"	Yao Kuang Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	228,322	228,322	24,719	80.00 %	270,930	584	-	"
"	Yao Jih Co., Ltd.	Taiwan	Solar power related business	617	-	105	100.00 %	567	(101)	-	"
"	Ruo Chen Co., Ltd.	Taiwan	Solar power related business	842	-	100	100.00 %	841	(57)	-	"
"	Sheng Neng Co., Ltd.	Taiwan	Solar power related business	842	-	100	100.00 %	840	(58)	-	"
"	Jing Sheng Co., Ltd.	Taiwan	Solar power related business	842	-	100	100.00 %	840	(57)	-	"
"	Tien Hsiao Co., Ltd.	Taiwan	Solar power related business	842	-	100	100.00 %	841	(57)	-	"
Ho Hsuan Co., Ltd.	Chiu Chu Co., Ltd.	Taiwan	Solar power related business	520,000	520,000	52,000	80.00 %	520,008	290	-	"
"	Chao Ming No.2 Energy Co., Ltd.	Taiwan	Solar power related business	280,100	-	28,010	100.00 %	280,341	241	-	"
"	Hao Hsuan Energy Integration Co., Ltd.	Taiwan	Solar power related business	330,914	-	36,168	80.00 %	335,334	(1,028)	-	"
Hsia Ching Co., Ltd.	Chuan Chen Technology Inc.	Taiwan	Solar power related business	111,463	111,463	-	100.00 %	111,383	25	-	"
Chailease Energy Integration Co., Ltd.	Voyager Photovoltaic Co., Ltd.	Taiwan	Solar power related business	365,000	365,000	36,500	22.12 %	364,632	(2,280)	(1,765)	
Tai Yuan Energy Integration Co., Ltd.	Cheng Yi Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,600	2,600	260	100.00 %	2,508	(37)	-	(Note 2)
He To Energy Integration Co., Ltd.	Chin Cheng Hung Energy Co., Ltd.	Taiwan	Solar power related business	228,498	-	22,850	100.00 %	225,819	(2,679)	-	"
"	Hao Ming Energy Co., Ltd.	Taiwan	Solar power related business	80	-	8	80.00 %	(1,470)	(1,938)	-	"
"	Jih Ti Energy Co., Ltd.	Taiwan	Solar power related business	100	-	10	100.00 %	(131)	(231)	-	"
Chailease Auto Rental Co., Ltd.	He To Energy Integration Co., Ltd.	Taiwan	Solar power related business	5,468,337	-	546,834	99.99 %	5,459,529	(8,483)	-	"

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.

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(c) Information on investment in Mainland China:

1.Related information on investment in Mainland China:

Name of the Investee Company	Principal Business Activities	Total Amount of Paid-in Capital	Method of Investment (Note 1)	Accumulated Outflow of Investment from Taiwan as of January 1, 2023	Investment Flows		Accumulated Outflow of Investment from Taiwan as of June 30, 2023	Net Income (Losses) of the Investee	Percentage of Ownership	Share of profits/losses (Note 2)	Carrying Amount as of June 30, 2023	Accumulated Inward Remittance of Earnings as of June 30, 2023
					Outflow	Inflow						
Chailease International Financial Leasing Corp.	Leasing	32,541,300	(2)	-	-	-	-	6,918,064	97.89 %	6,771,775	56,126,733	3,207,420
Chailease Finance International Corp.	Leasing	5,916,600	(2)	-	-	-	-	746,516	98.41 %	734,677	7,666,763	-
Chailease International Corp.	Trading	2,312,280	(2)	-	-	-	-	822,355	97.89 %	804,965	6,030,113	-
Jirong Real Estate Co., Ltd.	House property leasing and management	727,940	(2)	-	-	-	-	9,280	97.89 %	9,013	769,317	-
Chailease International Commercial Factoring Corporation	Factoring	214,100	(2)	-	-	-	-	1,773	97.89 %	1,736	231,933	-
Chailease Commercial Factoring Corporation	Factoring	214,100	(2)	-	-	-	-	2,497	97.89 %	2,444	214,995	-

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

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

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

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

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

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

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

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

3.Significant transactions:

The aforementioned intercompany transactions have been eliminated upon consolidation for the six months ended June 30, 2023, please refer to Note (13)(a).

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

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(14) Segment information

(a) Operating segment financial information:

For the three months ended June 30, 2023						
	<u>Taiwan</u>	<u>China</u>	<u>ASEAN</u>	<u>Others</u>	<u>Elimination</u>	<u>Total</u>
Revenue						
Revenue from external customers						
Sales revenue	\$ 2,001,315	-	8,002	-	-	2,009,317
Interest revenue - installment sales	2,940,482	515,482	1,675,232	-	-	5,131,196
Interest revenue - capital leases	271,022	6,293,489	714,605	-	-	7,279,116
Rental revenue - operating leases	1,488,112	871	-	-	-	1,488,983
Interest revenue - loans	2,121,624	37,553	449,732	106,040	-	2,714,949
Other interest revenue	3,056,079	66,980	26,744	-	-	3,149,803
Other operating revenue	1,169,233	761,134	431,776	1,100	-	2,363,243
Intersegment revenue	548,895	19,683	142,141	-	(710,719)	-
Total revenue	\$ 13,596,762	7,695,192	3,448,232	107,140	(710,719)	24,136,607
Reportable segment profit or loss	\$ 3,492,291	3,330,055	569,333	24,411	-	7,416,090

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

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

June 30, 2023 and 2022

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

For the six months ended June 30, 2023						
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 3,441,860	-	10,592	-	-	3,452,452
Interest revenue - installment sales	5,727,436	1,040,676	3,286,490	-	-	10,054,602
Interest revenue - capital leases	531,222	12,682,442	1,421,275	-	-	14,634,939
Rental revenue - operating leases	2,990,059	1,560	-	-	-	2,991,619
Interest revenue - loans	4,130,760	83,687	865,741	226,890	-	5,307,078
Other interest revenue	5,991,386	124,909	59,964	-	-	6,176,259
Other operating revenue	2,314,167	1,519,915	823,692	2,252	-	4,660,026
Intersegment revenue	1,119,845	39,654	273,138	-	(1,432,637)	-
Total revenue	\$ 26,246,735	15,492,843	6,740,892	229,142	(1,432,637)	47,276,975
Reportable segment profit or loss	\$ 6,852,626	7,104,693	1,263,984	50,121	-	15,271,424
For the six months ended June 30, 2022						
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 3,230,483	-	-	-	-	3,230,483
Interest revenue - installment sales	4,695,484	786,035	2,574,202	-	-	8,055,721
Interest revenue - capital leases	447,484	11,884,215	978,141	-	-	13,309,840
Rental revenue - operating leases	2,827,081	2,250	-	-	-	2,829,331
Interest revenue - loans	2,837,067	91,774	555,333	197,087	-	3,681,261
Other interest revenue	5,238,529	102,710	46,345	-	-	5,387,584
Other operating revenue	2,365,030	1,583,259	643,317	7,106	-	4,598,712
Intersegment revenue	943,229	38,172	468,953	-	(1,450,354)	-
Total revenue	\$ 22,584,387	14,488,415	5,266,291	204,193	(1,450,354)	41,092,932
Reportable segment profit or loss	\$ 7,212,647	7,100,442	1,406,942	164,720	-	15,884,751

- (b) The revenue from external customers reported to the chief operating decision-maker is measured in a manner consistent with that of the statement of comprehensive income. A reconciliation of reportable segment income and profit for the three months and the six months ended June 30, 2023 and 2022 is provided as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2023	2022	2023	2022
Reportable segment income	\$ 7,416,090	7,837,915	15,271,424	15,884,751
Management segment loss	(973,617)	(610,647)	(1,618,628)	(1,150,711)
Profit for the period	\$ 6,442,473	7,227,268	13,652,796	14,734,040