

**CHAILEASE HOLDING COMPANY LIMITED  
AND SUBSIDIARIES**

**Consolidated Financial Statements**

**With Independent Auditors' Review Report  
For the Nine Months Ended September 30, 2023 and 2022**

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

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## Independent Auditors' Review Report

To the Board of Directors of Chailease Holding Company Limited:

### Introduction

We have reviewed the accompanying consolidated balance sheets of the Chailease Holding Company Limited (the "Company") and its subsidiaries (together referred to as the "Group") as of September 30, 2023 and 2022, the related consolidated statements of comprehensive income for the three months and the nine months ended September 30, 2023 and 2022, as well as the changes in equity and cash flows for the nine months ended September 30, 2023 and 2022, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standards 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

### Scope of Review

We conducted our reviews in accordance with the Standard on Review Engagements 2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of the consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing of the Republic of China and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



## **Conclusion**

Based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of September 30, 2023 and 2022, and of its consolidated financial performance and its consolidated cash flows for the nine months ended September 30, 2023 and 2022 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

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

KPMG

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

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

**CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES**

**CONSOLIDATED BALANCE SHEETS**

**September 30, 2023, December 31, 2022, and September 30, 2022**

**(Amounts Expressed in Thousands of New Taiwan Dollars)**

		<b>2023.9.30</b>		<b>2022.12.31</b>		<b>2022.9.30</b>				<b>2023.9.30</b>		<b>2022.12.31</b>		<b>2022.9.30</b>	
<b>Assets</b>		<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>			<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
<b>Current assets :</b>															
1100	Cash and cash equivalents (Notes (6)(a) and (7))	\$ 32,006,173	4	67,598,651	8	50,267,671	6	2100	Short-term borrowings (Notes (6)(k), (7) and (8))	\$ 71,547,670	8	76,068,717	9	70,702,146	9
1110	Current financial assets at fair value through profit or loss	4,767,379	1	3,522,343	-	3,330,997	-	2110	Short-term notes and bills payable (Notes (6)(j) and (8))	108,719,199	12	98,711,925	11	91,109,137	11
	(Note (6)(b))							2120	Current financial liabilities at fair value through profit or loss	496	-	-	-	-	-
1136	Current financial assets at amortized cost (Notes (6)(b) and (7))	20,954,768	2	19,940,604	2	21,733,864	3		(Note (6)(c))						
1139	Current financial assets for hedging (Notes (6)(b) and (6)(c))	3,618,087	-	803,920	-	1,200,816	-	2126	Current financial liabilities for hedging (Notes (6)(b) and (6)(c))	493,067	-	793,253	-	420,498	-
1170	Accounts receivable, net (Notes (6)(d), (7) and (8))	534,930,052	57	500,468,244	57	487,627,849	59	2170	Accounts and notes payable	3,864,292	-	5,247,199	1	3,849,694	1
1476	Other current financial assets (Notes (7) and (8))	25,591,730	3	9,936,173	1	7,800,498	1	2230	Current tax liabilities	1,884,017	-	3,969,906	-	2,175,774	-
1479	Other current assets (Notes (6)(e) and (7))	<u>9,546,832</u>	<u>1</u>	<u>9,675,743</u>	<u>1</u>	<u>10,340,188</u>	<u>1</u>	2280	Current lease liabilities (Notes (6)(m) and (7))	1,175,938	-	1,920,279	-	1,570,756	-
		<u>631,415,021</u>	<u>68</u>	<u>611,945,678</u>	<u>69</u>	<u>582,301,883</u>	<u>70</u>	2305	Other current financial liabilities (Note (7))	73,485,058	8	71,060,780	8	70,042,263	8
<b>Non-current assets :</b>								2320	Long-term liabilities, current portion						
1510	Non-current financial assets at fair value through profit or loss	41,443	-	39,571	-	14,822	-		(Notes (6)(k), (6)(l), (7) and (8))	263,313,735	28	219,746,917	25	223,539,701	27
	(Notes (6)(b) and (6)(l))							2399	Other current liabilities	<u>6,029,131</u>	<u>1</u>	<u>5,757,969</u>	<u>1</u>	<u>6,026,923</u>	<u>1</u>
1517	Non-current financial assets at fair value through other	1,009,869	-	1,036,670	-	1,030,544	-			<u>530,512,603</u>	<u>57</u>	<u>483,276,945</u>	<u>55</u>	<u>469,436,892</u>	<u>57</u>
	comprehensive income (Note (6)(b))							<b>Non-current Liabilities :</b>							
1535	Non-current financial assets at amortized cost (Note (6)(b))	6,964,805	1	5,261,840	1	4,791,223	1	2530	Bonds payable (Note (6)(l))	68,968,652	7	55,993,856	6	50,209,168	6
1538	Non-current financial assets for hedging (Notes (6)(b) and (6)(c))	427,026	-	656,392	-	1,267,313	-	2540	Long-term borrowings (Notes (6)(k), (7) and (8))	153,764,830	17	172,198,833	20	152,249,247	18
1550	Investments accounted for using equity method (Note (6)(f))	3,017,151	-	2,562,210	-	2,550,439	-	2570	Deferred tax liabilities	3,643,806	-	3,211,911	-	2,590,517	-
1600	Property, plant and equipment (Notes (6)(g), (h), (7) and (8))	92,329,420	10	65,457,342	7	60,854,678	7	2580	Non-current lease liabilities (Notes (6)(m) and (7))	5,879,357	1	4,173,612	1	3,929,888	1
1755	Right-of-use assets (Notes (6)(i) and (7))	6,935,040	1	6,036,695	1	5,419,980	1	2600	Other non-current liabilities	<u>9,444,333</u>	<u>1</u>	<u>8,186,850</u>	<u>1</u>	<u>8,395,429</u>	<u>1</u>
1780	Intangible assets	525,602	-	198,980	-	197,372	-			<u>241,700,978</u>	<u>26</u>	<u>243,765,062</u>	<u>28</u>	<u>217,374,249</u>	<u>26</u>
1840	Deferred tax assets	5,675,649	1	5,660,008	1	4,518,335	1	<b>Total Liabilities</b>		<u>772,213,581</u>	<u>83</u>	<u>727,042,007</u>	<u>83</u>	<u>686,811,141</u>	<u>83</u>
1930	Long-term accounts receivable, net (Notes (6)(d), (7) and (8))	173,384,093	18	156,378,445	18	146,987,614	18	<b>Equity attributable to owners of the Company : (Note (6)(p))</b>							
1995	Other non-current assets (Notes (7) and (8))	<u>10,286,714</u>	<u>1</u>	<u>21,964,923</u>	<u>3</u>	<u>21,610,875</u>	<u>2</u>								
		300,596,812	32	265,253,076	31	249,243,195	30	3110	Ordinary share	16,145,724	2	15,829,141	2	15,829,141	2
								3120	Preferred share	1,500,000	-	1,500,000	-	1,500,000	-
								3200	Capital surplus	41,861,339	4	41,855,122	5	41,855,122	5
								3320	Special reserve	1,777,735	-	3,963,115	-	3,963,115	1
								3350	Unappropriated retained earnings	90,425,977	10	79,950,798	9	73,665,810	8
								3400	Other equity items	<u>(1,217,264)</u>	<u>-</u>	<u>(1,777,735)</u>	<u>-</u>	<u>(438,084)</u>	<u>-</u>
									<b>Total equity attributable to owners of the Company</b>	150,493,511	16	141,320,441	16	136,375,104	16
								36XX	<b>Non-controlling interests</b>	<u>9,304,741</u>	<u>1</u>	<u>8,836,306</u>	<u>1</u>	<u>8,358,833</u>	<u>1</u>
									<b>Total equity</b>	<u>159,798,252</u>	<u>17</u>	<u>150,156,747</u>	<u>17</u>	<u>144,733,937</u>	<u>17</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 932,011,833</u></u>	<u><u>100</u></u>	<u><u>877,198,754</u></u>	<u><u>100</u></u>	<u><u>831,545,078</u></u>	<u><u>100</u></u>	<b>TOTAL LIABILITIES AND EQUITY</b>		<u><u>\$ 932,011,833</u></u>	<u><u>100</u></u>	<u><u>877,198,754</u></u>	<u><u>100</u></u>	<u><u>831,545,078</u></u>	<u><u>100</u></u>

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

## CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME

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

(Amounts Expressed in Thousands of New Taiwan Dollars)

		For the three months ended September 30				For the nine months ended September 30,			
		2023		2022		2023		2022	
		Amount	%	Amount	%	Amount	%	Amount	%
<b>Operating revenues: (Note (7))</b>									
4111	Sales revenue	\$ 2,235,099	9	1,834,365	8	5,687,551	8	5,064,848	8
4810	Interest revenue - installment sales	5,347,636	21	4,516,603	20	15,402,238	21	12,572,324	20
4820	Interest revenue - capital leases	7,446,473	30	6,890,429	31	22,081,412	30	20,200,269	32
4300	Rental revenue - operating leases	1,610,397	6	1,509,157	7	4,602,016	6	4,338,488	7
4230	Interest revenue - loans	2,980,252	12	2,219,108	10	8,287,330	12	5,900,369	9
4240	Other interest revenue	3,248,425	13	2,893,742	13	9,424,684	13	8,281,326	13
4881	Other operating revenue	2,316,626	9	2,445,174	11	6,976,652	10	7,043,886	11
		<u>25,184,908</u>	<u>100</u>	<u>22,308,578</u>	<u>100</u>	<u>72,461,883</u>	<u>100</u>	<u>63,401,510</u>	<u>100</u>
<b>Operating costs: (Note (7))</b>									
5111	Cost of sales	1,209,588	5	910,090	4	3,118,219	4	2,842,730	4
5240	Interest expense	4,975,049	20	3,636,096	17	14,244,031	20	9,370,633	15
5300	Cost of rental revenue	1,048,496	4	699,866	3	3,024,434	4	2,496,143	4
5800	Other operating costs	1,220,301	5	1,181,252	5	3,619,467	5	3,415,999	5
		<u>8,453,434</u>	<u>34</u>	<u>6,427,304</u>	<u>29</u>	<u>24,006,151</u>	<u>33</u>	<u>18,125,505</u>	<u>28</u>
	<b>Gross profit from operation</b>	<u>16,731,474</u>	<u>66</u>	<u>15,881,274</u>	<u>71</u>	<u>48,455,732</u>	<u>67</u>	<u>45,276,005</u>	<u>72</u>
6400	<b>Operating expenses (Note (7))</b>	4,488,083	18	3,967,187	17	13,416,834	18	11,201,033	18
6450	<b>Expected credit loss (Note (6)(d))</b>	3,870,967	15	2,452,174	11	10,560,180	15	6,146,006	10
6500	<b>Net other income and expenses (Note (6)(s))</b>	173,338	1	269,345	1	696,182	1	745,643	1
	<b>Operating profit</b>	<u>8,545,762</u>	<u>34</u>	<u>9,731,258</u>	<u>44</u>	<u>25,174,900</u>	<u>35</u>	<u>28,674,609</u>	<u>45</u>
<b>Non-operating income and expenses:</b>									
7100	Interest income	126,137	1	74,405	-	412,973	1	228,740	1
7130	Dividend income	37,349	-	33,641	-	37,936	-	35,190	-
7020	Other gains and losses (Note (6)(t) and (7))	345,766	1	125,830	1	2,418,261	3	1,347,082	2
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method (Note (6)(f))	(14,752)	-	13,885	-	(38,596)	-	(28,954)	-
		<u>494,500</u>	<u>2</u>	<u>247,761</u>	<u>1</u>	<u>2,830,574</u>	<u>4</u>	<u>1,582,058</u>	<u>3</u>
7900	<b>Profit before income tax</b>	<u>9,040,262</u>	<u>36</u>	<u>9,979,019</u>	<u>45</u>	<u>28,005,474</u>	<u>39</u>	<u>30,256,667</u>	<u>48</u>
7950	Less: Income tax expenses (Note (6)(o))	2,536,929	10	2,686,504	12	7,849,345	11	8,230,112	13
	<b>Profit for the period</b>	<u>6,503,333</u>	<u>26</u>	<u>7,292,515</u>	<u>33</u>	<u>20,156,129</u>	<u>28</u>	<u>22,026,555</u>	<u>35</u>
<b>Other comprehensive income (loss):</b>									
8310	<b>Components of other comprehensive income that will not be reclassified to profit or loss</b>								
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(30,961)	-	(38,378)	-	130,352	-	(61,362)	-
8349	Less: Income tax related to components that will not be reclassified to profit or loss (Note (6)(o))	-	-	-	-	-	-	-	-
	<b>Total components of other comprehensive income that will not be reclassified to profit or loss</b>	<u>(30,961)</u>	<u>-</u>	<u>(38,378)</u>	<u>-</u>	<u>130,352</u>	<u>-</u>	<u>(61,362)</u>	<u>-</u>
8360	<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>								
8361	Exchange differences on translation of foreign financial statements	2,795,390	11	2,072,403	8	1,037,664	2	4,882,770	7
8368	Gains (losses) on hedging instruments (Note (6)(c))	(181,754)	(1)	(37,048)	-	(623,124)	(1)	(925,955)	(1)
8370	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss (Note (6)(f))	60,775	-	(31,367)	-	84,998	-	(53,123)	-
8999	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss (Note (6)(o))	8,648	-	43,312	-	16,049	-	92,649	-
	<b>Total components of other comprehensive income that will be reclassified to profit or loss</b>	<u>2,665,763</u>	<u>10</u>	<u>1,960,676</u>	<u>8</u>	<u>483,489</u>	<u>1</u>	<u>3,811,043</u>	<u>6</u>
	<b>Other comprehensive income (net of tax)</b>	<u>2,634,802</u>	<u>10</u>	<u>1,922,298</u>	<u>8</u>	<u>613,841</u>	<u>1</u>	<u>3,749,681</u>	<u>6</u>
8500	<b>Total comprehensive income for the period</b>	<u>\$ 9,138,135</u>	<u>36</u>	<u>9,214,813</u>	<u>41</u>	<u>20,769,970</u>	<u>29</u>	<u>25,776,236</u>	<u>41</u>
<b>Profit attributable to:</b>									
8610	Owners of the Company	\$ 6,232,387	25	7,009,598	32	19,296,234	27	21,093,468	34
8620	Non-controlling interests	270,946	1	282,917	1	859,895	1	933,087	1
		<u>\$ 6,503,333</u>	<u>26</u>	<u>7,292,515</u>	<u>33</u>	<u>20,156,129</u>	<u>28</u>	<u>22,026,555</u>	<u>35</u>
<b>Comprehensive income attributable to:</b>									
8710	Owners of the Company	\$ 8,775,228	35	8,899,989	40	19,867,504	28	24,618,499	39
8720	Non-controlling interests	362,907	1	314,824	1	902,466	1	1,157,737	2
		<u>\$ 9,138,135</u>	<u>36</u>	<u>9,214,813</u>	<u>41</u>	<u>20,769,970</u>	<u>29</u>	<u>25,776,236</u>	<u>41</u>
<b>Earnings per common share (NT dollars) (Note (6)(q))</b>									
9750	<b>Basic earnings per share</b>	<u>\$ 3.86</u>		<u>4.35</u>		<u>11.60</u>		<u>13.05</u>	
9850	<b>Diluted earnings per share</b>	<u>\$ 3.81</u>		<u>4.30</u>		<u>11.46</u>		<u>12.88</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 Nine Months Ended September 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	Capital surplus	Special reserve	Unappropriated retained earnings						
Balance at January 1, 2022	\$ 14,503,944	1,500,000	31,050,217	3,307,294	63,225,727	(4,518,204)	(171,219)	726,308	109,624,067	6,890,196	116,514,263
Profit for the nine months ended September 30, 2022	-	-	-	-	21,093,468	-	-	-	21,093,468	933,087	22,026,555
Other comprehensive income (loss) for the nine months ended September 30, 2022	-	-	-	-	-	4,512,348	(61,362)	(925,955)	3,525,031	224,650	3,749,681
Total comprehensive income (loss) for the nine months ended September 30, 2022	-	-	-	-	21,093,468	4,512,348	(61,362)	(925,955)	24,618,499	1,157,737	25,776,236
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	-	-	(175)	-	-	-	-	-	(175)	-	(175)
Capital increase in cash	600,000	-	10,827,334	-	-	-	-	-	11,427,334	-	11,427,334
Changes in ownership interests in subsidiaries	-	-	87	-	-	-	-	-	87	-	87
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	310,900	310,900
Effects on the long-term equity investment not recognized based on shareholding ratios	-	-	(22,341)	-	-	-	-	-	(22,341)	-	(22,341)
Balance at September 30, 2022	\$ 15,829,141	1,500,000	41,855,122	3,963,115	73,665,810	(5,856)	(232,581)	(199,647)	136,375,104	8,358,833	144,733,937

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)  
**CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**For the Nine Months Ended September 30, 2023 and 2022**  
**(Amounts Expressed in Thousands of New Taiwan Dollars)**

	Equity Attributable to Owners of the Company										
						Other Equity Items					
	Share Capital			Retained Earnings		Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Total equity attributable to owners of the Company	Non-controlling interests	Total equity
	Ordinary share	Preferred share	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 nine months ended September 30, 2023	-	-	-	-	19,296,234	-	-	-	19,296,234	859,895	20,156,129
Other comprehensive income (loss) for the nine months ended September 30, 2023	-	-	-	-	-	1,045,386	130,375	(604,491)	571,270	42,571	613,841
Total comprehensive income (loss) for the nine months ended September 30, 2023	-	-	-	-	19,296,234	1,045,386	130,375	(604,491)	19,867,504	902,466	20,769,970
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	-	-	984	-	-	-	-	-	984	-	984
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	(428,798)	(428,798)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	10,799	-	(10,799)	-	-	-	-
Effects on the long-term equity investment not recognized based on shareholding ratios	-	-	5,233	-	-	-	-	-	5,233	(5,233)	-
Balance at September 30, 2023	\$ 16,145,724	1,500,000	41,861,339	1,777,735	90,425,977	(335,758)	(105,959)	(775,547)	150,493,511	9,304,741	159,798,252

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 Nine Months Ended September 30, 2023 and 2022**

**(Amounts Expressed in Thousands of New Taiwan Dollars)**

	<b>For the nine months ended September 30,</b>	
	<b>2023</b>	<b>2022</b>
<b>Cash flows from operating activities:</b>		
<b>Profit before tax</b>	\$ 28,005,474	30,256,667
<b>Adjustments:</b>		
<b>Adjustments to reconcile profit (loss):</b>		
Depreciation expense	5,388,409	4,611,097
Amortization expense	192,344	100,107
Expected credit loss	10,560,180	6,146,006
Net gain on financial assets or liabilities at fair value through profit or loss	(124,741)	(71,292)
Interest expense	14,310,299	9,427,709
Interest income	(55,608,637)	(47,183,028)
Dividend income	(37,936)	(35,190)
Share of loss of associates and joint ventures accounted for using equity method	38,596	28,954
Gain on disposal of property, plant and equipment	(186,589)	(466,611)
Loss on disposal of foreclosed assets	217,257	87,487
Impairment loss on financial assets	3,889	61,496
Impairment loss on non-financial assets	481,160	438,234
Effect of changes and subletting in lease contract	(88)	(1,962)
<b>Total adjustments to reconcile profit</b>	<b>(24,765,857)</b>	<b>(26,856,993)</b>
<b>Changes in operating assets and liabilities:</b>		
<b>Changes in operating assets:</b>		
Increase in financial assets at fair value through profit or loss, mandatorily measured at fair value	(1,115,436)	(1,845,063)
Increase in accounts receivable	(53,522,639)	(84,011,359)
Increase in other current assets	(262,484)	(3,258,980)
Increase in other current financial assets	(15,423,179)	(176,120)
Proceeds from sales of operating lease assets and operating equipment	1,673,453	1,964,448
Purchase of operating lease assets and operating equipment	(22,324,345)	(7,904,763)
Decrease (increase) in other non-current operating assets	1,124,095	(16,584,522)
<b>Total changes in operating assets</b>	<b>(89,850,535)</b>	<b>(111,816,359)</b>
<b>Changes in operating liabilities:</b>		
Decrease in accounts and notes payable	(1,384,528)	(2,528,481)
Increase in long term and short-term debts	395,936,093	399,989,698
Repayment of long term and short-term debts	(363,337,466)	(324,323,351)
Increase in other current financial liabilities	1,685,959	5,488,228
Increase in other current liabilities	172,475	464,230
Decrease in accrued pension liabilities	(6,974)	(3,338)
Increase in other non-current operating liabilities	1,189,776	1,207,924
<b>Total changes in operating liabilities</b>	<b>34,255,335</b>	<b>80,294,910</b>
<b>Total changes in operating assets and liabilities</b>	<b>(55,595,200)</b>	<b>(31,521,449)</b>
<b>Total adjustments</b>	<b>(80,361,057)</b>	<b>(58,378,442)</b>
Cash flows used in operations	(52,355,583)	(28,121,775)
Interest received	55,402,757	46,889,369
Dividends received	37,936	35,190
Interest paid	(13,997,325)	(9,055,561)
Income taxes paid	(9,623,295)	(15,149,435)
<b>Net cash flows used in operating activities</b>	<b>(20,535,510)</b>	<b>(5,402,212)</b>

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 Nine Months Ended September 30, 2023 and 2022**

**(Amounts Expressed in Thousands of New Taiwan Dollars)**

	<b>For the nine months ended September 30,</b>	
	<b>2023</b>	<b>2022</b>
<b>Cash flows from investing activities:</b>		
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	151,309	52,664
Acquisition of financial assets at amortized cost	(11,083,586)	(9,114,678)
Proceeds from disposal of financial assets at amortized cost	8,362,568	13,021,861
Acquisition of investments accounted for using equity method	(423,110)	(620,423)
Acquisition of property, plant and equipment	(406,514)	(94,312)
Proceeds from disposal of property, plant and equipment	1,371	13,453
Acquisition of intangible assets	(407,867)	(104,476)
Net cash outflows from business combination	(31,808)	-
<b>Net cash flows (used in) provided by investing activities</b>	<b>(3,837,637)</b>	<b>2,950,029</b>
<b>Cash flows from financing activities:</b>		
Payment of lease liabilities	(628,187)	(502,468)
Distribution of cash dividend	(10,700,645)	(9,272,364)
Increase capital in cash	-	11,427,334
Change in non-controlling interests	(428,798)	310,900
Other financing activities	-	1,296
<b>Net cash flows (used in) provided by financing activities</b>	<b>(11,757,630)</b>	<b>1,964,698</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<b>538,299</b>	<b>4,380,608</b>
<b>Net (decrease) increase in cash and cash equivalents</b>	<b>(35,592,478)</b>	<b>3,893,123</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>67,598,651</b>	<b>46,374,548</b>
<b>Cash and cash equivalents at end of period</b>	<b>\$ 32,006,173</b>	<b>50,267,671</b>

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

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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 November 10, 2023.

**(3) New standards, amendments and interpretations adopted:**

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

The Group has initially adopted the following new amendments, which do not have a significant impact on its consolidated financial statements, from January 1, 2023:

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

The Group has initially adopted the new amendment, which do not have a significant impact on its consolidated financial statements, from May 23, 2023:

- Amendments to IAS 12 “International Tax Reform—Pillar Two Model Rules”

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

- Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture”
- IFRS 17 “Insurance Contracts” and amendments to IFRS 17 “Insurance Contracts”
- Amendments to IAS21 “Lack of Exchangeability”

**(4) Summary of material 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 material 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
			2023.9.30	2022.12.31	2022.9.30	
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 %	

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.9.30	2022.12.31	2022.9.30	
The Company	Chailase International Financial Services (Labuan) Co., Ltd.	Leasing	100.00 %	100.00 %	100.00 %	
"	Chailase International Financial Services (Singapore) Pte. Ltd.	Financing	100.00 %	100.00 %	100.00 %	
Chailase International Maritime Holding Co., Ltd.	Chailase International Financial Services (Liberia) Corp.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chailase Marine Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chailase Shipping Finance (Liberia) Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
Chailase International Financial Services (Liberia) Corp.	Chailase Bright Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chailase Virtue Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chailase Cherish Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chailase 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 %	
"	Chailase Glory Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chailase Blossom Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chailase International Fortune Corp. (Liberia)	Ship leasing business	100.00 %	100.00 %	100.00 %	
Chailase Shipping Finance (Liberia) Co., Ltd.	Chailase Victory Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
Golden Bridge (B.V.I.) Corp.	My Leasing (Mauritius) Corp.	Investment	100.00 %	100.00 %	100.00 %	
Chailase International Financial Services (Singapore) Pte. Ltd.	Chailase International Financial Leasing Corp.	Leasing	97.89 %	97.89 %	97.89 %	

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**CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES**

**Notes to Consolidated Financial Statements**

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.9.30	2022.12.31	2022.9.30	
My Leasing (Mauritius) Corp. and Chailease International Financial Leasing Corp.	Chailease Finance International Corp.	Leasing	- %	- %	100.00 %	My Leasing (Mauritius) Corp. disposed its entire share in this subsidiary to Chailease International Financial Services (Singapore) Pte. Ltd. on December 16, 2022.
Chailease International Financial Services (Singapore) Pte. Ltd. and Chailease International Financial Leasing Corp.	Chailease Finance International Corp.	Leasing	100.00 %	100.00 %	- %	Chailease International Financial Services (Singapore) Pte. Ltd. acquired this subsidiary from My Leasing (Mauritius) Corp. on December 16, 2022.
Chailease International Financial Leasing Corp.	Chailease 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 %	
"	Chailease International Commercial Factoring Corporation	Factoring	100.00 %	100.00 %	100.00 %	
"	Chailease Commercial Factoring Corporation	Factoring	100.00 %	100.00 %	100.00 %	
Chailease International Company (Malaysia) Limited	Chailease International Company (UK) Limited	Consulting, aircraft leasing and investment	100.00 %	100.00 %	100.00 %	
"	Chailease Berjaya Credit Sdn. Bhd.	Installment sales	70.00 %	70.00 %	70.00 %	
"	Chailease Royal Leasing Plc.	Leasing	60.00 %	60.00 %	60.00 %	
"	Chailease Royal Finance Plc.	Financing	60.00 %	60.00 %	60.00 %	
"	Chailease Berjaya Finance Corporation	Leasing and financing	63.08 %	63.08 %	63.08 %	
"	Chailease Capital (Thailand) Co., Ltd.	Investment	49.00 %	49.00 %	49.00 %	
"	Chailease Royal Insurance Broker Plc.	Insurance brokers	60.00 %	60.00 %	60.00 %	

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.9.30	2022.12.31	2022.9.30	
Chailease International Company (Hong Kong) Limited	PT Chailease Indonesia Finance	Financing	75.00 %	75.00 %	75.00 %	
"	PT Chailease Finance Indonesia	Financing	85.00 %	85.00 %	85.00 %	
"	Chailease Management Consulting Co., Limited	Consulting	- %	- %	100.00 %	The subsidiary was dissolved on November 16, 2022.
Chailease Berjaya Credit Sdn. Bhd.	Chailease Agency Sdn. Bhd.	Insurance brokers	100.00 %	100.00 %	100.00 %	
"	Chailease Services Sdn. Bhd.	Insurance brokers	100.00 %	100.00 %	100.00 %	
Chailease International Company (UK) Limited	Chailease Finance Co., Ltd.	Installment sales, leasing, and factoring	100.00 %	100.00 %	100.00 %	
Chailease Finance Co., Ltd.	Fina Finance & Trading Co., Ltd.	Installment sales, trading, and factoring	100.00 %	100.00 %	100.00 %	
"	Chailease Specialty Finance Co., Ltd.	Installment sales	100.00 %	100.00 %	100.00 %	
Chailease International Company (Malaysia) Limited, Chailease Capital (Thailand) Co., Ltd. and Chailease Finance Co., Ltd.	Asia Sermkij Leasing Public Co., Ltd.	Installment sales of automobiles	50.41 %	50.41 %	50.41 %	
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 and hardware of cloud products, leasing, and installment sales	100.00 %	100.00 %	100.00 %	

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.9.30	2022.12.31	2022.9.30	
Chailease Finance Co., Ltd.	Chailease Finance Securitization Trust 2019	Special purpose entity	- %	- %	- %	The subsidiary was established on December 11, 2019. (Note a)
"	Chailease Finance Securitization Trust 2021	Special purpose entity	- %	- %	- %	The subsidiary was established on April 15, 2022. (Note a)
"	Yun Tang Inc.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chailease Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chailease Power Technology Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chung Cheng Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Ho Lien Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Tai Yuan Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chung Ho Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chung Yen Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	TUNG FENG INC.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chung Yu Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	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 %	
"	He To Energy Integration Co., Ltd.	Solar power related business	- %	0.01 %	0.01 %	Chailease Finance Co., Ltd. disposed its entire share of this subsidiary to Chailease Auto Rental Co., Ltd. on September 30, 2023.
Chailease Auto Rental Co., Ltd.	He To Energy Integration Co., Ltd.	Solar power related business	100.00 %	99.99 %	99.99 %	Chailease Auto Rental Co., Ltd. acquired this subsidiary from Chailease Finance Co., Ltd. on September 30, 2023.
Chailease Power Technology Co., Ltd.	CHU CHIANG SOLAR ENERGY INC.	Solar power related business	100.00 %	100.00 %	100.00 %	



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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.9.30	2022.12.31	2022.9.30	
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 %	94.76 %	
"	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 %	

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.9.30	2022.12.31	2022.9.30	
Jung Yu Energy Integration Co., Ltd.	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 %	
"	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 %	100.00 %	
"	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.

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.9.30	2022.12.31	2022.9.30	
Chung Ho Energy Integration Co., Ltd.	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.
"	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.

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.9.30	2022.12.31	2022.9.30	
Ho Hsuan Co., Ltd.	Hao Hsuan Energy Integration Co., Ltd.	Solar power related business	80.00 %	- %	- %	Ho Hsuan Co., Ltd. invested in this subsidiary on March 10, 2023.
Hsia Ching Co., Ltd.	CHUAN CHEN TECHNOLOGY INC.	Solar power related business	100.00 %	100.00 %	100.00 %	
Tai Yuan Energy Integration Co., Ltd.	Cheng Yi Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
Fina Finance & Trading Co., Ltd.	Chailease Consumer Finance Co., Ltd	Factoring, trading in, management, and valuation on accounts receivable; installment sales; financial instrument	100.00 %	100.00 %	100.00 %	
"	Chailease Credit Services Co., Ltd.	Installment sales and leasing	100.00 %	100.00 %	100.00 %	
Fina Finance & Trading Co., Ltd. and Chailease Auto Rental Co., Ltd.	CHAILEASE MOBILITY SERVICE CO., LTD.	Leasing	100.00 %	- %	- %	The subsidiary was established on September 5, 2023.
Chailease Finance Co., Ltd., Fina Finance & Trading Co., Ltd. and Chailease Consumer Finance Co., Ltd.	Jung Yu Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
The Company and Chailease Finance Co., Ltd.	Grand Pacific Holdings Corp.	Financing leasing, real estate, and mortgage	100.00 %	100.00 %	100.00 %	
Chailease Consumer Finance Co., Ltd. and Chailease Credit Services Co., Ltd.	Chuang Ju Limited Partnership	Installment sales and leasing	100.00 %	100.00 %	100.00 %	
Chailease Specialty Finance Co., Ltd. and Chailease Cloud Service Co., Ltd.	Sing Chuang Limited Partnership	Installment sales and leasing	100.00 %	100.00 %	100.00 %	

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2023.9.30	2022.12.31	2022.9.30	
Grand Pacific Holdings Corp.	Grand Pacific Financing Corp. (California)	Financing, leasing and financial consulting	100.00 %	100.00 %	100.00 %	
"	Grand Pacific Main Street Development, Inc.	Real estate development	100.00 %	100.00 %	100.00 %	
Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	Leasing and financing consulting	99.99 %	99.99 %	99.99 %	
"	SK Insurance Broker Co., Ltd.	Insurance brokers	100.00 %	100.00 %	100.00 %	

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

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

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

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

(c) 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.

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(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.

Income tax expenses for the period are measured by multiplying together the pre-tax income for the interim reporting period the management's best estimate of effective annual tax rate. 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>2023.9.30</u>	<u>2022.12.31</u>	<u>2022.9.30</u>
Cash and bank deposits	\$ 31,087,166	65,081,484	48,514,364
Time deposits	891,942	1,900,765	1,453,757
Cash equivalents-repurchase bills	<u>27,065</u>	<u>616,402</u>	<u>299,550</u>
Cash and cash equivalents in consolidated statements of cash flows	<u>\$ 32,006,173</u>	<u>67,598,651</u>	<u>50,267,671</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 and liabilities were as follows:

	<u>2023.9.30</u>	<u>2022.12.31</u>	<u>2022.9.30</u>
Financial assets designated at fair value through profit or loss			
Mandatorily measured at fair value through profit or loss:			
Securities of listed companies	\$ 13,831	11,089	11,224
Private equity	480	480	480
Non-hedging derivatives	4,647,462	3,429,745	3,213,997
Convertible bonds	121,893	95,189	97,936
Convertible preferred stocks	25,156	23,611	21,582
Bond options	-	1,800	600
Sub-total	<u>4,808,822</u>	<u>3,561,914</u>	<u>3,345,819</u>
Financial assets at fair value through other comprehensive income			
Securities of listed companies	749,453	779,372	771,521
Emerging stock	-	7,514	7,212
Private equity	<u>260,416</u>	<u>249,784</u>	<u>251,811</u>
Sub-total	<u>1,009,869</u>	<u>1,036,670</u>	<u>1,030,544</u>
Financial assets measured at amortized cost			
Investment in debt securities	27,984,621	25,263,603	26,586,583
Less: Loss allowance	<u>(65,048)</u>	<u>(61,159)</u>	<u>(61,496)</u>
Sub-total	<u>27,919,573</u>	<u>25,202,444</u>	<u>26,525,087</u>
Financial assets for hedging	<u>4,045,113</u>	<u>1,460,312</u>	<u>2,468,129</u>
Total	<u>\$ 37,783,377</u>	<u>31,261,340</u>	<u>33,369,579</u>
Financial liabilities at fair value through other comprehensive income			
Held-for-trading financial liabilities			
Forward exchange	\$ 496	-	-
Financial liabilities for hedging	<u>493,067</u>	<u>793,253</u>	<u>420,498</u>
Total	<u>\$ 493,563</u>	<u>793,253</u>	<u>420,498</u>

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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%. For the amount of gain or loss on valuation of the debt securities, please refer to Note (6)(s).

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:

<b>2023.9.30</b>			
	<b>Contract amount</b>	<b>Currency</b>	<b>Maturity dates</b>
Forward exchange purchased	JPY 42,000	NTD to JPY	2023/10/02
<b>2022.12.31</b>			
	<b>Contract amount</b>	<b>Currency</b>	<b>Maturity dates</b>
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.



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(c) Derivative instruments used for hedging

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

1) Cross currency swap contracts:

		2023.9.30			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	33,000	USD to CNY	4.03 %	90-Day Compounded	2021/06/07~
CNY	210,540			SOFR+1.66%	2024/06/07
USD	33,000	USD to CNY	3.96 %	90-Day Compounded	2021/07/19~
CNY	213,510			SOFR+1.66%	2024/07/19
USD	33,000	USD to CNY	3.95 %	90-Day Compounded	2021/07/26~
CNY	214,005			SOFR+1.66%	2024/07/26
USD	49,500	USD to CNY	3.91 %	90-Day Compounded	2021/08/09~
CNY	320,166			SOFR+1.66%	2024/08/09
USD	33,000	USD to CNY	4.41 %	90-Day Compounded	2021/11/22~
CNY	211,332			SOFR+1.66%	2024/11/22
USD	49,500	USD to CNY	4.64 %	90-Day Compounded	2021/11/29~
CNY	316,058			SOFR+1.66%	2024/11/29
USD	49,500	USD to CNY	4.53 %	90-Day Compounded	2021/12/08~
CNY	315,315			SOFR+1.66%	2024/12/06
USD	49,500	USD to CNY	4.60 %	90-Day Compounded	2021/12/15~
CNY	314,078			SOFR+1.66%	2024/12/13
USD	30,000	USD to CNY	4.59 %	90-Day Compounded	2022/06/30~
CNY	201,450			SOFR+1.66%	2025/06/30
USD	35,000	USD to CNY	4.21 %	90-Day Compounded	2022/10/24~
CNY	251,160			SOFR+1.66%	2025/10/24
USD	57,000	USD to CNY	4.63 %	90-Day Compounded	2023/02/14~
CNY	386,916			SOFR+1.66%	2026/02/13
USD	57,000	USD to CNY	4.24 %	90-Day Compounded	2023/03/28~
CNY	389,709			SOFR+1.66%	2026/03/27
USD	57,000	USD to CNY	4.05 %	90-Day Compounded	2023/05/15~
CNY	394,611			SOFR+1.66%	2026/05/15
USD	57,000	USD to CNY	3.96 %	90-Day Compounded	2023/06/01~
CNY	402,990			SOFR+1.66%	2026/06/01

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		2023.9.30			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	57,000	USD to CNY	3.92 %	90-Day Compounded	2023/06/26~
CNY	407,550			SOFR+1.66%	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
JPY	7,000,000	JPY to CNY	4.53 %	3-Year TSR+1.05%	2021/12/03~
CNY	390,250				2024/09/06
JPY	6,300,000	JPY to CNY	4.52 %	3-Year TSR+1.05%	2021/12/06~
CNY	354,375				2024/09/06
HKD	390,000	HKD to CNY	3.85 %	1-Month HIBOR+1.4%	2023/06/12~
CNY	352,404				2026/06/12
HKD	400,000	HKD to CNY	3.68 %	1-Month HIBOR +1.4%	2023/09/27~
CNY	373,520				2026/09/28
USD	8,000	USD to MYR	4.08 %	90-Day TERM SOFR+1.71%	2021/05/10~
MYR	32,876				2024/05/10
USD	30,000	USD to MYR	4.32 %	90-Day TERM SOFR+1.83%	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

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<b>2023.9.30</b>					
<b>Nominal Amount</b>		<b>Currency</b>	<b>Interest Rate Payable</b>	<b>Interest Rate Receivable</b>	<b>Contract Period</b>
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	2.31 %	90-Day TERM SOFR+1.81%	2021/01/11~
THB	2,993,000				2024/01/11
USD	60,000	USD to THB	2.62 %	90-Day TERM SOFR+1.81%	2022/01/21~
THB	2,002,200				2025/01/21
USD	60,000	USD to THB	2.62 %	90-Day TERM SOFR+1.81%	2022/02/18~
THB	2,002,200				2025/02/18
USD	12,000	USD to VND	3.45 %	90-Day TERM SOFR+1.5%	2020/12/23~
VND	277,560,000				2023/12/22
USD	12,000	USD to VND	3.13 %	90-Day TERM SOFR+1.5%	2021/04/16~
VND	276,960,000				2023/12/22

<b>2022.12.31</b>					
<b>Nominal Amount</b>		<b>Currency</b>	<b>Interest Rate Payable</b>	<b>Interest Rate Receivable</b>	<b>Contract Period</b>
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-Year TSR+ 1.05%	2021/12/03~
CNY	390,250				2024/09/06
JPY	6,300,000	JPY to CNY	4.52%	3-Year TSR+ 1.05%	2021/12/06~
CNY	354,375				2024/09/06

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<b>2022.12.31</b>					
	<b>Nominal Amount</b>	<b>Currency</b>	<b>Interest Rate Payable</b>	<b>Interest Rate Receivable</b>	<b>Contract Period</b>
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+	2022/03/29~
MYR	126,750			1.83%	2025/03/28
USD	30,000	USD to MYR	5.52%	90-Day TERM SOFR+	2022/06/13~
MYR	132,480			1.83%	2025/06/13
USD	30,000	USD to MYR	5.05%	90-Day TERM SOFR+	2022/09/08~
MYR	135,060			1.83%	2025/09/08
USD	14,500	USD to MYR	5.22%	5.95%	2022/10/27~
MYR	68,759				2025/10/27
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	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

<b>2022.9.30</b>					
	<b>Nominal Amount</b>	<b>Currency</b>	<b>Interest Rate Payable</b>	<b>Interest Rate Receivable</b>	<b>Contract Period</b>
USD	60,000	USD to CNY	4.18%	90-Day LIBOR+1.4%	2020/01/13~
CNY	418,200				2023/01/13
USD	60,000	USD to CNY	3.98%	90-Day LIBOR+1.4%	2020/02/18~
CNY	418,800				2023/02/17
USD	60,000	USD to CNY	3.88%	90-Day LIBOR+1.4%	2020/08/12~
CNY	417,900				2023/08/11

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	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	60,000	USD to CNY	3.78%	90-Day LIBOR+1.4%	2020/09/14~
CNY	414,300				2023/09/14
USD	60,000	USD to CNY	3.78%	90-Day LIBOR+ 1.4%	2020/09/21~
CNY	413,400				2023/09/21
USD	33,000	USD to CNY	4.03%	90-Day LIBOR+ 1.4%	2021/06/07~
CNY	210,540				2024/06/07
USD	33,000	USD to CNY	3.96%	90-Day LIBOR+ 1.4%	2021/07/19~
CNY	213,510				2024/07/19
USD	33,000	USD to CNY	3.95%	90-Day LIBOR+ 1.4%	2021/07/26~
CNY	214,005				2024/07/26
USD	49,500	USD to CNY	3.91%	90-Day LIBOR+ 1.4%	2021/08/09~
CNY	320,166				2024/08/09
USD	33,000	USD to CNY	4.41%	90-Day LIBOR+ 1.4%	2021/11/22~
CNY	211,332				2024/11/22
USD	49,500	USD to CNY	4.64%	90-Day LIBOR+ 1.4%	2021/11/29~
CNY	316,058				2024/11/29
USD	49,500	USD to CNY	4.53%	90-Day LIBOR+ 1.4%	2021/12/08~
CNY	315,315				2024/12/06
USD	49,500	USD to CNY	4.60%	90-Day LIBOR+ 1.4%	2021/12/15~
CNY	314,078				2024/12/13
USD	30,000	USD to CNY	4.59%	90-Day LIBOR+ 1.4%	2022/06/30~
CNY	201,450				2025/06/30
USD	50,000	USD to CNY	6.35%	3.75%	2020/10/22~
CNY	327,500				2023/10/22
USD	50,000	USD to CNY	6.35%	3.75%	2020/10/22~
CNY	327,000				2023/10/22
USD	50,000	USD to CNY	6.35%	3.75%	2020/10/22~
CNY	327,000				2023/10/22
USD	50,000	USD to CNY	6.30%	3.75%	2020/10/22~
CNY	326,890				2023/10/22
USD	50,000	USD to CNY	6.05%	3.75%	2020/10/22~
CNY	327,550				2023/10/22
USD	50,000	USD to CNY	6.29%	3.75%	2021/10/22~
CNY	322,500				2023/10/22

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		2022.9.30			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
JPY	8,000,000	JPY to CNY	3.70%	90-Day TIBOR+ 0.94%	2020/07/16~
CNY	524,400				2023/05/26
JPY	7,000,000	JPY to CNY	4.53%	3-Year TSR+ 1.05%	2021/12/03~
CNY	390,250				2024/09/06
JPY	6,300,000	JPY to CNY	4.52%	3-Year TSR+ 1.05%	2021/12/06~
CNY	354,375				2024/09/06
HKD	400,000	HKD to CNY	4.34%	90-Day HIBOR+ 1.4%	2019/11/25~
CNY	359,120				2022/11/25
HKD	300,000	HKD to CNY	4.16%	90-Day HIBOR+ 1.4%	2019/11/27~
CNY	269,400				2022/11/28
HKD	300,000	HKD to CNY	4.36%	90-Day HIBOR+ 1.4%	2019/12/09~
CNY	270,842				2022/12/09
USD	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+	2022/03/29~
MYR	126,750			1.83%	2025/03/28
USD	30,000	USD to MYR	5.52%	90-Day TERM SOFR+	2022/06/13~
MYR	132,480			1.83%	2025/06/13
USD	30,000	USD to MYR	5.05%	90-Day TERM SOFR+	2022/09/08~
MYR	135,060			1.83%	2025/09/08
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	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

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2) Interest rate swap contracts:

		2023.9.30		
Nominal Amount		Interest Rate Payable	Interest Rate Receivable	Contract Period
THB	500,000	2.23%	180-Day THOR+ 0.584%	2021/12/17~2024/12/17
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

  

		2022.9.30		
Nominal Amount		Interest Rate Payable	Interest Rate Receivable	Contract Period
THB	500,000	2.23%	180-Day THOR+ 0.584%	2021/12/17~2024/12/17

- 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
		2023.9.30	2022.12.31	2022.9.30		
USD loans, JPY loans and HKD loans	Cross currency swap	\$ 3,943,214	1,425,749	2,269,993	2020~2026	2020~2026
USD loans, JPY loans and HKD loans	Cross currency swap	(493,067)	(793,253)	(420,498)	2020~2026	2020~2026
Floating interest rate loans	Interest rate swap	17,734	2,582	103,018	2021~2026	2021~2026

  

Item	For the three months ended September 30,		For the nine months ended September 30,	
	2023	2022	2023	2022
The fair value adjustment to other comprehensive income \$	(126,286)	177,085	(430,963)	(86,841)



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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:

<b>2023.9.30</b>	<b>Contract amount</b>	<b>Currency</b>	<b>Maturity period</b>	<b>Average strike price</b>	<b>Hedge ineffectiveness recognized in profit or loss</b>
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	-
Foreign exchange swaps	USD 134	USD to IDR	2023/07/17~2023/10/13	14,990	-
Foreign exchange swaps	USD 667	USD to IDR	2023/07/31~2024/01/31	15,021	-
Foreign exchange swaps	USD 196	USD to IDR	2023/08/16~2023/11/16	15,347	-
Foreign exchange swaps	USD 130	USD to IDR	2023/09/21~2024/03/21	15,342	-
Foreign exchange swaps	USD 196	USD to IDR	2023/09/22~2024/03/22	15,343	-

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<b>2022.12.31</b>	<b>Contract amount</b>	<b>Currency</b>	<b>Maturity period</b>	<b>Average strike price</b>	<b>Hedge ineffectiveness recognized in profit or loss</b>
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	-

<b>2022.9.30</b>	<b>Contract amount</b>	<b>Currency</b>	<b>Maturity period</b>	<b>Average strike price</b>	<b>Hedge ineffectiveness recognized in profit or loss</b>
Forward exchange purchased (USD loans)	USD 2,000	USD to VND	2021/10/15~ 2022/10/14	22,756	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021/10/22~ 2022/10/21	22,750	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2021/11/12~ 2022/11/10	22,642	-
Forward exchange purchased (USD loans)	USD 20,000	USD to VND	2021/12/17~ 2022/12/16	22,950	-
Forward exchange purchased (USD loans)	USD 30,000	USD to VND	2022/04/12~ 2023/04/12	22,880	-
Forward exchange purchased (USD loans)	USD 30,000	USD to VND	2022/06/21~ 2023/06/21	23,228	-

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

	<b>Cash flow hedge reserve (Continuing hedges)</b>
<b>2023.9.30</b>	
USD loans	\$ <u><u>84,165</u></u>
<b>2022.12.31</b>	
USD loans	\$ <u><u>31,981</u></u>
<b>2022.9.30</b>	
USD loans	\$ <u><u>95,118</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 September 30,		For the nine months ended September 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	\$ <u>133,258</u>	<u>(38,978)</u>	<u>51,053</u>	<u>(9,529)</u>

3. Hedge of net investment in foreign operation

The fair value of the equity investment in foreign investee, Chailease International Financial Services (Singapore) Pte. Ltd. and Golden Bridge (B.V.I.) Corp. may be influenced by the fluctuation of USD exchange rate. The Company designated its USD borrowings to hedge the exchange rate fluctuation risk from this investment. The details of net investment hedge in foreign operation and designated derivatives were as follows:

Hedged Item	Hedge Instrument	Designated Hedging Instrument		
		Fair Value		
		2023.9.30	2022.12.31	2022.9.30
Equity investment measured in USD	Foreign currency borrowings	\$ <u>5,147,065</u>	<u>3,439,520</u>	<u>3,524,250</u>

  

Item	For the three months ended September 30,		For the nine months ended September 30,	
	2023	2022	2023	2022
The fair value adjustment to other comprehensive income	\$ <u>(188,726)</u>	<u>(175,155)</u>	<u>(243,214)</u>	<u>(829,585)</u>

The inadequacy in profit or loss arising from the hedges of net investments in foreign operations, Chailease International Financial Services (Singapore) Pte. Ltd. and Golden Bridge (B.V.I.) Corp., was not recognized in the financial statements for the nine months ended September 30, 2023 and 2022.

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(d) Accounts receivable, net

	<u>2023.9.30</u>	<u>2022.12.31</u>	<u>2022.9.30</u>
<b>Current</b>			
Accounts receivable	\$ 65,131,686	58,161,844	55,328,769
Less: Allowance for impairment	<u>(1,774,821)</u>	<u>(1,272,695)</u>	<u>(1,140,688)</u>
	63,356,865	56,889,149	54,188,081
Installment sales receivable	158,537,891	148,082,448	142,902,082
Less: Unearned interests	<u>(21,613,849)</u>	<u>(19,076,966)</u>	<u>(17,982,589)</u>
Allowance for impairment	<u>(3,684,913)</u>	<u>(3,315,529)</u>	<u>(3,217,279)</u>
	133,239,129	125,689,953	121,702,214
Leases receivable (included operating leases)	269,488,502	255,073,082	251,072,155
Less: Unearned revenue	<u>(33,672,297)</u>	<u>(31,309,529)</u>	<u>(30,730,563)</u>
Allowance for impairment	<u>(6,708,314)</u>	<u>(5,206,884)</u>	<u>(4,801,796)</u>
	229,107,891	218,556,669	215,539,796
Loans receivable	111,132,986	101,224,296	97,925,523
Less: Allowance for impairment	<u>(1,906,819)</u>	<u>(1,891,823)</u>	<u>(1,727,765)</u>
	109,226,167	99,332,473	96,197,758
<b>Sub-total of current accounts</b>	<u>534,930,052</u>	<u>500,468,244</u>	<u>487,627,849</u>
<b>Non-Current</b>			
Accounts receivable	42,102,213	39,328,469	36,298,861
Less: Allowance for impairment	<u>(647,770)</u>	<u>(576,972)</u>	<u>(491,797)</u>
	41,454,443	38,751,497	35,807,064
Installment sales receivable	105,858,548	94,002,133	87,104,180
Less: Unearned interests	<u>(12,851,002)</u>	<u>(11,277,793)</u>	<u>(10,404,320)</u>
Allowance for impairment	<u>(1,675,293)</u>	<u>(1,477,220)</u>	<u>(1,405,457)</u>
	91,332,253	81,247,120	75,294,403
Leases receivable	17,883,402	14,919,290	14,838,229
Less: Unearned revenue	<u>(2,079,326)</u>	<u>(1,421,838)</u>	<u>(1,375,142)</u>
Allowance for impairment	<u>(139,271)</u>	<u>(113,958)</u>	<u>(99,819)</u>
	15,664,805	13,383,494	13,363,268
Loans receivable	25,484,551	23,571,517	23,001,064
Less: Allowance for impairment	<u>(551,959)</u>	<u>(575,183)</u>	<u>(478,185)</u>
	24,932,592	22,996,334	22,522,879
<b>Sub-total of non-current accounts</b>	<u>173,384,093</u>	<u>156,378,445</u>	<u>146,987,614</u>
<b>Total accounts receivable</b>	<u><u>\$ 708,314,145</u></u>	<u><u>656,846,689</u></u>	<u><u>634,615,463</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:

	<b>For the nine months ended September 30,</b>	
	<b>2023</b>	<b>2022</b>
Opening balance	\$ 14,430,264	12,665,666
Impairment loss recognized	10,560,180	6,146,006
Bad debts written off	(7,948,429)	(5,800,636)
Effect of exchange rate changes	47,145	351,750
Ending balance	<u><u>\$ 17,089,160</u></u>	<u><u>13,362,786</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:

	<b>2023.9.30</b>	<b>2022.12.31</b>	<b>2022.9.30</b>
Less than one year	\$ 146,997,032	141,570,931	139,999,907
One to two years	95,541,023	89,478,612	86,458,980
Two to three years	32,898,215	30,048,169	29,829,802
Three to four years	7,435,723	5,768,076	5,824,725
Four to five years	2,505,341	1,741,385	2,155,840
More than five years	<u>1,681,861</u>	<u>1,117,231</u>	<u>1,376,212</u>
Gross investment in the leases	287,059,195	269,724,404	265,645,466
Unearned revenue	<u>(35,751,623)</u>	<u>(32,731,367)</u>	<u>(32,105,705)</u>
Present value of minimum leases receivable	<u><u>\$ 251,307,572</u></u>	<u><u>236,993,037</u></u>	<u><u>233,539,761</u></u>

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

	<b>Gross investment in the installment sales</b>	<b>Unearned interests</b>	<b>Present value of installment sales receivable</b>
September 30, 2023			
Within operating cycle	\$ 158,537,891	(21,613,849)	136,924,042
Beyond one operating cycle to 5 years	102,220,957	(12,535,498)	89,685,459
Beyond 5 years	<u>3,637,591</u>	<u>(315,504)</u>	<u>3,322,087</u>
	<u><u>\$ 264,396,439</u></u>	<u><u>(34,464,851)</u></u>	<u><u>229,931,588</u></u>

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	<b>Gross investment in the installment sales</b>	<b>Unearned interests</b>	<b>Present value of installment sales receivable</b>
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
	<b>\$ 242,084,581</b>	<b>(30,354,759)</b>	<b>211,729,822</b>
September 30, 2022			
Within operating cycle	\$ 142,902,082	(17,982,589)	124,919,493
Beyond one operating cycle to 5 years	84,015,895	(10,143,058)	73,872,837
Beyond 5 years	3,088,285	(261,262)	2,827,023
	<b>\$ 230,006,262</b>	<b>(28,386,909)</b>	<b>201,619,353</b>

#### 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:

<b>Class of beneficiary certificates issued</b>	<b>Order of principal repayment</b>	<b>Issue amount /par value</b>	<b>Issue price</b>	<b>Contract Interest rate</b>	<b>Payment frequency</b>
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

	2023.9.30	2022.12.31	2022.9.30
Prepayments	\$ 3,904,083	4,937,022	5,802,100
Prepaid expenses	4,373,340	4,162,196	4,161,620
Foreclosed assets	1,189,941	556,435	353,926
Others	79,468	20,090	22,542
	<u>\$ 9,546,832</u>	<u>9,675,743</u>	<u>10,340,188</u>

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

	2023.9.30	2022.12.31	2022.9.30
Foreclosed assets	\$ 1,489,161	702,570	455,929
Less: Accumulated impairment	(299,220)	(146,135)	(102,003)
	<u>\$ 1,189,941</u>	<u>556,435</u>	<u>353,926</u>

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For the three months and the nine months ended September 30, 2023 and 2022, the Group recognized an impairment loss of \$123,436, \$41,017, \$157,934 and \$48,071, respectively, for certain foreclosed assets. Certain foreclosed assets were disposed to non-related parties and a disposal loss of \$72,417, \$10,002, \$217,257 and \$87,487 for the three months and the nine months ended September 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>2023.9.30</u>		<u>2022.12.31</u>	<u>2022.9.30</u>
Investments in associates	\$ <u>3,017,151</u>		<u>2,562,210</u>	<u>2,550,439</u>
	<u>For the three months ended September 30,</u>		<u>For the nine months ended September 30,</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Comprehensive income attributable to the Group				
(Loss) gain in the period	\$ (14,752)	13,885	(38,596)	(28,954)
Other comprehensive income	60,775	(31,367)	84,998	(53,123)
Total comprehensive income	\$ <u>46,023</u>	<u>(17,482)</u>	<u>46,402</u>	<u>(82,077)</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 %
Chao Ming 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 %
Jin 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>

2. The net cash outflow of acquiring subsidiaries

	<b>Acquisition of subsidiary</b>
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 nine months ended September 30, 2023 and 2022, were as follows:

	Land and buildings	Transportation equipment	Machinery and miscellaneous equipment	Leasehold improvements	Unfinished construction and equipment under acceptance	Total
Cost or deemed cost:						
Balance at January 1, 2023	\$ 3,502,838	21,936,627	54,599,144	323,273	-	80,361,882
Additions	470,000	5,984,627	7,058,152	104,303	9,113,777	22,730,859
Disposals	-	(3,821,403)	(109,853)	(1,530)	-	(3,932,786)
Reclassification	-	-	-	-	10,501,485	10,501,485
Acquisition through business combination	-	-	54,503	-	-	54,503
Effect of changes in foreign exchange rates	<u>517</u>	<u>116,071</u>	<u>(2,930)</u>	<u>4,506</u>	<u>-</u>	<u>118,164</u>
Balance at September 30, 2023	<u><u>\$ 3,973,355</u></u>	<u><u>24,215,922</u></u>	<u><u>61,599,016</u></u>	<u><u>430,552</u></u>	<u><u>19,615,262</u></u>	<u><u>109,834,107</u></u>
Balance at January 1, 2022	\$ 3,473,504	19,360,345	41,559,417	304,697	-	64,697,963
Additions	-	5,780,395	8,475,793	6,244	-	14,262,432
Disposals	-	(4,360,499)	(146,836)	(2,533)	-	(4,509,868)
Effect of changes in foreign exchange rates	<u>43,147</u>	<u>335,728</u>	<u>18,103</u>	<u>10,322</u>	<u>-</u>	<u>407,300</u>
Balance at September 30, 2022	<u><u>\$ 3,516,651</u></u>	<u><u>21,115,969</u></u>	<u><u>49,906,477</u></u>	<u><u>318,730</u></u>	<u><u>-</u></u>	<u><u>74,857,827</u></u>

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	Land and buildings	Transportation 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	40,390	2,887,206	1,739,362	31,206	-	4,698,164
Impairment loss	-	331,076	(13,067)	-	-	318,009
Disposals	-	(2,413,663)	(29,430)	(1,458)	-	(2,444,551)
Acquisition through business combination	-	-	7,267	-	-	7,267
Effect of changes in foreign exchange rates	19	16,865	1,281	3,093	-	21,258
Balance at September 30, 2023	<u>\$ 846,034</u>	<u>7,739,130</u>	<u>8,642,400</u>	<u>277,123</u>	<u>-</u>	<u>17,504,687</u>
Balance at January 1, 2022	\$ 745,120	6,532,682	4,966,971	212,521	-	12,457,294
Depreciation	40,371	2,563,591	1,429,874	22,019	-	4,055,855
Impairment loss	-	378,502	11,661	-	-	390,163
Disposals	-	(2,944,277)	(51,768)	(2,533)	-	(2,998,578)
Effect of changes in foreign exchange rates	9,114	68,796	13,673	6,832	-	98,415
Balance at September 30, 2022	<u>\$ 794,605</u>	<u>6,599,294</u>	<u>6,370,411</u>	<u>238,839</u>	<u>-</u>	<u>14,003,149</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 September 30, 2023	<u>\$ 3,127,321</u>	<u>16,476,792</u>	<u>52,956,616</u>	<u>153,429</u>	<u>19,615,262</u>	<u>92,329,420</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 September 30, 2022	<u>\$ 2,722,046</u>	<u>14,516,675</u>	<u>43,536,066</u>	<u>79,891</u>	<u>-</u>	<u>60,854,678</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 1.60%~6.99% and 1.39%~5.60% as of September 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 nine months ended September 30, 2023 and 2022, was as follows:

	<b>Land and buildings</b>	<b>Transportation equipment</b>	<b>Total</b>
Cost:			
Balance as of January 1, 2023	\$ 7,466,492	144,366	7,610,858
Additions	1,884,553	49,366	1,933,919
Disposal and termination of contract prior to maturity	(526,946)	(34,654)	(561,600)
Effect of changes in foreign exchange rates	18,635	(28)	18,607
Balance as of September 30, 2023	<u><u>\$ 8,842,734</u></u>	<u><u>159,050</u></u>	<u><u>9,001,784</u></u>
Balance as of January 1, 2022	\$ 6,156,739	156,896	6,313,635
Additions	1,013,380	28,064	1,041,444
Disposal and termination of contract prior to maturity	(341,678)	(15,025)	(356,703)
Effect of changes in foreign exchange rates	46,541	4,561	51,102
Balance as of September 30, 2022	<u><u>\$ 6,874,982</u></u>	<u><u>174,496</u></u>	<u><u>7,049,478</u></u>
Accumulated depreciation and impairment losses:			
Balance as of January 1, 2023	\$ 1,500,219	73,944	1,574,163
Depreciation	651,768	38,477	690,245
Impairment loss	5,217	-	5,217
Disposal and termination of contract prior to maturity	(173,629)	(34,654)	(208,283)
Effect of changes in foreign exchange rates	5,435	(33)	5,402
Balance as of September 30, 2023	<u><u>\$ 1,989,010</u></u>	<u><u>77,734</u></u>	<u><u>2,066,744</u></u>
Balance as of January 1, 2022	\$ 1,201,352	77,820	1,279,172
Depreciation	520,082	35,160	555,242
Disposal and termination of contract prior to maturity	(213,602)	(15,025)	(228,627)
Effect of changes in foreign exchange rates	21,292	2,419	23,711
Balance as of September 30, 2022	<u><u>\$ 1,529,124</u></u>	<u><u>100,374</u></u>	<u><u>1,629,498</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 September 30, 2023	<u><u>\$ 6,853,724</u></u>	<u><u>81,316</u></u>	<u><u>6,935,040</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 September 30, 2022	<u><u>\$ 5,345,858</u></u>	<u><u>74,122</u></u>	<u><u>5,419,980</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:

<b>2023.9.30</b>			
	<b>Guarantee or Acceptance Agency</b>	<b>Annual Interest Rate</b>	<b>Amount</b>
Commercial paper payables	Bank	1.54%~2.21%	\$ 73,170,000
	Bills Finance Company	1.66%~2.93%	36,176,500
Less: Discount on short-term notes and bills payable			(627,301)
Total			<u>\$ 108,719,199</u>
<b>2022.12.31</b>			
	<b>Guarantee or Acceptance Agency</b>	<b>Annual Interest Rate</b>	<b>Amount</b>
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>\$ 98,711,925</u>
<b>2022.9.30</b>			
	<b>Guarantee or Acceptance Agency</b>	<b>Annual Interest Rate</b>	<b>Amount</b>
Commercial paper payables	Bank	0.55%~2.00%	\$ 61,280,000
	Bills Finance Company	0.48%~2.42%	30,397,400
Less: Discount on short-term notes and bills payable			(568,263)
Total			<u>\$ 91,109,137</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:

<b>2023.9.30</b>				
	<b>Currency</b>	<b>Annual Interest Rate</b>	<b>Years of Maturity</b>	<b>Amount</b>
Secured bank loans	TWD	1.66%~2.82%	2023~2028	\$ 19,926,796
"	USD	6.30%~7.04%	2023~2026	6,355,450
"	THB	2.23%~4.45%	2023~2025	10,476,473
"	CNY	3.20%~4.75%	2023~2029	63,268,866
"	VND	2.00%~9.30%	2023~2024	7,653,495
"	MYR	5.00%~6.00%	2023~2027	4,330,951
Unsecured bank loans	TWD	1.50%~2.77%	2023~2031	215,875,470
"	USD	2.31%~7.50%	2023~2027	68,801,554
"	THB	2.30%~3.81%	2023~2026	13,658,352
"	CNY	3.20%~5.30%	2023~2026	20,093,776
"	EUR	4.11%~5.25%	2023~2024	4,611,755
"	JPY	0.65%~1.06%	2023~2024	3,235,500
"	HKD	5.89%~6.76%	2023~2026	4,219,576
"	SGD	5.32%	2023	305,890
"	PHP	7.74%~8.88%	2023~2026	605,022
"	MYR	4.00%~5.00%	2023~2024	3,747,180
"	IDR	6.50%~7.30%	2023~2024	307,786
"	KHR	4.10%~8.10%	2023~2026	734,699
Unsecured other loans	THB	2.31%~2.53%	2023~2024	729,686
Notes payable from securitization	TWD	1.30%~1.72%	2023~2029	5,013,335
"	CNY	3.60%~4.22%	2024	4,030,763
Total				<b>\$ 457,982,375</b>
Current				\$ 304,217,545
Non-current				153,764,830
Total				<b>\$ 457,982,375</b>

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<b>2022.12.31</b>				
	<b>Currency</b>	<b>Annual Interest Rate</b>	<b>Years of Maturity</b>	<b>Amount</b>
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%	2023~2025	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				<b>\$ 445,321,339</b>
Current				\$ 273,122,506
Non-current				172,198,833
Total				<b>\$ 445,321,339</b>

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

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 June 30, 2023 and 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	2023.9.30		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2019/05/09~ 2024/05/09	0.980%	2,950,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	\$ 2,950,000	-	None
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	2023.9.30		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	3.75%	THB 602,500	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	531,525	-	"
2021/06/18~ 2024/06/18	2.900%	THB 2,200,000	"	1,940,840	-	"
2021/08/27~ 2024/08/27	2.880%	THB 500,000	"	441,100	-	"
2021/10/07~ 2023/10/17	2.500%	THB 500,000	"	441,100	-	"
2021/11/23~ 2023/11/23	2.500%	THB 650,000	"	573,430	-	"
2022/05/03~ 2024/05/03	0.000%	THB 500,000	Payable at par value.	441,100	-	"
2022/08/02~ 2024/08/14	3.300%	THB 95,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	83,809	-	"
2022/09/20~ 2024/09/30	0.000%	THB 600,000	Payable at par value.	529,320	-	"
2022/09/30~ 2024/09/30	0.000%	THB 600,000	"	529,320	-	"
2022/10/07~ 2023/10/17	0.000%	THB 400,000	"	352,880	-	"
2021/10/07~ 2024/10/07	2.850%	THB 1,500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	1,323,300	"
2022/11/18~ 2024/11/18	3.350%	THB 1,850,000	"	-	1,632,070	"
2022/11/18~ 2024/11/18	3.350%	THB 1,850,000	"	-	1,632,070	"
2022/11/18~ 2025/11/18	0.000%	THB 500,000	Payable at par value.	-	441,100	"
2022/11/18~ 2025/11/18	0.000%	THB 500,000	"	-	441,100	"
2022/12/08~ 2025/01/21	0.000%	THB 650,000	"	-	573,430	"

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Period	Annual Interest Rate	Principal Amount	Repayment Terms	2023.9.30		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2022/12/08~ 2027/12/08	4.000%	THB 200,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	176,440	None
2022/12/08~ 2025/12/11	0.000%	THB 150,000	Payable at par value.	-	132,330	"
2023/03/03~ 2025/03/03	0.000%	THB 2,100,000	"	-	1,852,620	"
2023/03/03~ 2025/03/03	3.140%	THB 500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	441,100	"
2023/03/03~ 2027/03/03	3.710%	THB 2,500,000	"	-	2,205,500	"
2023/03/03~ 2026/03/03	3.300%	THB 400,000	"	-	352,880	"
2023/04/11~ 2025/04/11	0.000%	THB 2,500,000	Payable at par value.	-	2,205,500	"
2023/06/22~ 2026/06/23	0.000%	THB 250,000	"	-	220,550	"
2023/06/22~ 2025/06/20	0.000%	THB 1,400,000	"	-	1,235,080	"
2023/06/22~ 2027/06/22	3.750%	THB 650,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	573,430	"
2023/09/21~ 2025/09/19	0.000%	THB 926,000	Payable at par value.	-	816,917	"
2023/09/21~ 2026/09/19	3.700%	THB 107,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	94,395	"
2023/09/21~ 2027/09/19	4.100%	THB 1,667,000	"	-	1,470,628	"
2020/10/22~ 2023/10/22	3.750%	USD 300,000	"	9,716,400	-	"
Bonds payable (Gross)				30,680,824	63,470,440	
Discounts on bonds payable				(36,964)	(450,243)	
				<u>\$ 30,643,860</u>	<u>63,020,197</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	1.900%	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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Period	Annual Interest Rate	Principal Amount	Repayment Terms	2022.12.31		Collateral
				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	2.850%	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	3.300%	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><u>\$ 22,693,128</u></u>	<u><u>50,077,174</u></u>	

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Period	Annual Interest Rate	Principal Amount	Repayment Terms	2022.9.30		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2014/10/30~ 2024/10/30	2.300%	1,100,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	\$ -	1,100,000	None
2016/06/28~ 2023/06/28	1.250%	300,000	"	300,000	-	"
2017/05/17~ 2024/05/17	1.700%	500,000	"	500,000	-	"
2017/11/09~ 2022/11/09	1.100%	1,000,000	"	1,000,000	-	"
2018/09/26~ 2023/09/26	0.980%	1,600,000	"	1,600,000	-	"
2018/09/26~ 2025/09/26	1.260%	700,000	"	-	700,000	"
2019/05/09~ 2024/05/09	0.980%	2,950,000	"	2,950,000	-	"
2019/05/09~ 2026/05/09	1.150%	500,000	"	-	500,000	"
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	"
2021/06/25~ 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	"
2021/10/08~ 2028/10/08	0.700%	1,550,000	"	-	1,550,000	"
2021/10/08~ 2031/10/08	0.850%	1,100,000	"	-	1,100,000	"
2022/03/30~ 2027/03/30	1.000%	2,700,000	"	-	2,700,000	"
2022/03/30~ 2029/03/30	1.150%	1,550,000	"	-	1,550,000	"
2022/03/30~ 2032/03/30	1.300%	900,000	"	-	900,000	"
2022/09/14~ 2025/09/14	1.850%	3,500,000	"	-	3,500,000	"
2022/09/14~ 2029/09/14	2.200%	500,000	"	-	500,000	"
2022/04/14~ 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	"



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Period	Annual Interest Rate	Principal Amount	Repayment Terms	2022.9.30		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2020/02/17~ 2023/02/17	0.000%	THB 600,000	Payable at par value.	507,120	-	None
2020/03/26~ 2023/03/26	0.000%	THB 500,000	"	422,600	-	"
2020/12/18~ 2022/12/18	3.250%	THB 416,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	351,603	-	"
2021/03/18~ 2023/03/18	0.000%	THB 200,000	Payable at par value.	169,040	-	"
2021/04/07~ 2023/04/21	2.700%	THB 317,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	267,928	-	"
2021/08/30~ 2023/08/30	2.520%	THB 500,000	"	422,600	-	"
2022/07/14~ 2023/07/25	0.000%	THB 500,000	Payable at par value.	422,600	-	"
2020/08/28~ 2023/11/28	3.750%	THB 602,500	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	509,233	"
2021/06/18~ 2024/06/18	2.900%	THB 2,200,000	"	-	1,859,440	"
2021/08/27~ 2024/08/27	2.880%	THB 500,000	"	-	422,600	"
2021/10/07~ 2024/10/07	2.850%	THB 1,500,000	"	-	1,267,800	"
2021/10/07~ 2023/10/17	2.500%	THB 500,000	"	-	422,600	"
2021/11/23~ 2023/11/23	2.500%	THB 650,000	"	-	549,380	"
2022/05/03~ 2024/05/03	0.000%	THB 500,000	Payable at par value.	-	422,600	"
2022/08/02~ 2024/08/14	3.300%	THB 95,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	80,294	"
2022/09/20~ 2024/09/30	0.000%	THB 600,000	Payable at par value.	-	507,120	"
2022/09/30~ 2024/09/30	0.000%	THB 600,000	"	-	507,120	"
2020/10/22~ 2023/10/22	3.750%	USD 300,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	9,576,738	-	"
Bonds payable (Gross)				21,340,229	44,398,187	
Discounts on bonds payable				(21,104)	(76,968)	
				<u>\$ 21,319,125</u>	<u>44,321,219</u>	

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

	<u>2023.9.30</u>	<u>2022.12.31</u>	<u>2022.9.30</u>
Total convertible corporate bonds issued	\$ 6,000,000	6,000,000	6,000,000
Unamortized discounted corporate bonds payable	<u>(51,545)</u>	<u>(83,318)</u>	<u>(112,051)</u>
Corporate bonds issued balance	<u>\$ 5,948,455</u>	<u>5,916,682</u>	<u>5,887,949</u>
Embedded derivative - call options, included in financial assets at fair value through profit or loss	<u>\$ -</u>	<u>1,800</u>	<u>600</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 September 30,</u> <u>2023</u>	<u>2022</u>	<u>For the nine months ended September 30,</u> <u>2023</u>
			<u>2022</u>
Embedded derivative - gain (loss) on remeasurement of call option at fair value	<u>\$ -</u>	<u>(1,200)</u>	<u>(1,800)</u>
Interest expense	<u>\$ 10,591</u>	<u>10,526</u>	<u>31,773</u>
			<u>31,578</u>

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

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

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

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(m) Lease liabilities

The Group's lease liabilities were as follows:

	<u>2023.9.30</u>	<u>2022.12.31</u>	<u>2022.9.30</u>
Current	\$ <u>1,175,938</u>	<u>1,920,279</u>	<u>1,570,756</u>
Non-current	\$ <u>5,879,357</u>	<u>4,173,612</u>	<u>3,929,888</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 September 30,</u>		<u>For the nine months ended September 30,</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Interest on lease liabilities	\$ <u>19,768</u>	<u>22,451</u>	<u>66,268</u>	<u>55,683</u>
Variable lease payments not included in the measurement of lease liabilities	\$ <u>127,639</u>	<u>105,631</u>	<u>343,987</u>	<u>261,801</u>
Expenses relating to short-term leases	\$ <u>114,066</u>	<u>151,742</u>	<u>352,229</u>	<u>309,873</u>

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

	<u>For the nine months ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Total cash outflow for leases	\$ <u>1,390,671</u>	<u>1,129,825</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 September 30,		For the nine months ended September 30,	
	2023	2022	2023	2022
Operating expenses	\$ 15,193	19,746	45,070	49,847

2. Defined contribution plans

The pension costs incurred from the contributions were as follows:

	For the three months ended September 30,		For the nine months ended September 30,	
	2023	2022	2023	2022
Operating expenses	\$ 132,015	107,079	388,147	311,019

(o) Income taxes

The components of income tax were as follows:

	For the three months ended September 30,		For the nine months ended September 30,	
	2023	2022	2023	2022
Total income tax expense from continuing operations	\$ 2,536,929	2,686,504	7,849,345	8,230,112

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

	For the three months ended September 30,		For the nine months ended September 30,	
	2023	2022	2023	2022
Components that may be reclassified to profit or loss:				
Foreign currency translation differences for foreign operations	\$ 9,914	43,312	17,764	92,649
(Gains) and losses on hedging instrument	(1,266)	-	(1,715)	-
	\$ 8,648	43,312	16,049	92,649

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 nine-month ended September 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 September 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 nine months ended September 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 September 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 September 30, 2023 and 2022, the issued common shares were worth \$16,145,724 and \$15,829,141, 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. 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 September 30, 2023, December 31, 2022, and September 30, 2022, the Company has listed 65,787, 81,201 and 115,199 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 at \$100 per share 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 have been registered and classified 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:

	<b>2023.9.30</b>	<b>2022.12.31</b>	<b>2022.9.30</b>
Share capital	\$ 41,680,417	41,680,279	41,680,279
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	2,871
	<b>\$ 41,861,339</b>	<b>41,855,122</b>	<b>41,855,122</b>

**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:

	<b>2022</b>		<b>2021</b>	
	<b>Amount per share (TWDS)</b>	<b>Total amount</b>	<b>Amount per share (TWDS)</b>	<b>Total amount</b>
Dividends distributed to common shareholders				
Cash	\$ 6.40	10,130,651	6.00	8,702,367
Shares	0.20	<u>316,583</u>	0.50	<u>725,197</u>
Total		<b><u>\$ 10,447,234</u></b>		<b><u>9,427,564</u></b>
Dividends distributed to preferred shareholders				
Series A preferred shares		<b><u>570,000</u></b>		<b><u>570,000</u></b>

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)

	<b>For the nine months ended September 30,</b>	
	<b>2023</b>	<b>2022</b>
Opening balance	\$ 8,836,306	6,890,196
Attributable to non-controlling interests		
Net income	859,895	933,087
Other comprehensive income	42,571	224,650
Cash capital increase in subsidiary	90,420	381,167
Cash capital reduction in subsidiary	(58,250)	-
Subsidiary distributes dividends to non-controlling interests	(460,961)	(363,547)
Capital increase not recognized based on shareholding ratios	(5,233)	-
The Group purchases shares from non-controlling interests	(7)	293,280
Ending balance	<b><u>\$ 9,304,741</u></b>	<b><u>8,358,833</u></b>

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(q) Earnings per share

1. Basic earnings per share

The basic earnings per share was calculated as follows:

	<u>For the three months ended September 30,</u>		<u>For the nine months ended September 30,</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Profit attributable to the owners of the Company \$	6,232,387	7,009,598	19,296,234	21,093,468
Dividends distributed to preferred shares	-	-	(570,000)	(570,000)
Profit attributable to ordinary stockholders of the Company	<u>\$ 6,232,387</u>	<u>7,009,598</u>	<u>18,726,234</u>	<u>20,523,468</u>
Weighted average number of ordinary shares	<u>1,614,572</u>	<u>1,611,246</u>	<u>1,614,572</u>	<u>1,572,876</u>

2. Diluted earnings per share

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

	<u>For the three months ended September 30,</u>		<u>For the nine months ended September 30,</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Profit attributable to ordinary shareholders of the Company (basic)	\$ 6,232,387	7,009,598	18,726,234	20,523,468
Effect of dilutive potential ordinary shares				
Interest expense on convertible bonds and other income and expenses, net of tax	10,591	11,726	33,573	33,378
Profit attributable to ordinary shareholders of the Company (diluted)	<u>\$ 6,242,978</u>	<u>7,021,324</u>	<u>18,759,807</u>	<u>20,556,846</u>

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

	For the three months ended September 30,		For the nine months ended September 30,	
	2023	2022	2023	2022
Weighted-average number of ordinary shares (basic)	1,614,572	1,611,246	1,614,572	1,572,876
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	8	6	28	19
Weighted-average number of ordinary shares (diluted)	<u>1,637,440</u>	<u>1,634,112</u>	<u>1,637,460</u>	<u>1,595,755</u>

(r) Employee and board of directors compensation

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

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

For the three months and the nine months ended September 30, 2023 and 2022, the Company estimated its employees' remuneration amounting to \$1,387, \$1,052, \$4,196 and \$2,884, and directors' remuneration amounting to \$9,251, \$7,014, \$27,977 and \$19,226, 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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(s) Net other income and expenses

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

	<b>For the three months ended September 30,</b>		<b>For the nine months ended September 30,</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
Net losses on disposal of foreclosed assets	\$ (72,417)	(10,002)	(217,257)	(87,487)
Net impairment losses on foreclosed assets	(123,436)	(41,017)	(157,934)	(48,071)
Gain on doubtful debt recoveries	371,595	320,362	1,080,346	881,199
Effect of changes in lease contract	132	-	132	-
Impairment loss on financial assets	(786)	-	(3,889)	-
Others	2	2	2	2
Net impairment losses on right-of use assets	(1,752)	-	(5,218)	-
	<b>\$ 173,338</b>	<b>269,345</b>	<b>696,182</b>	<b>745,643</b>

(t) Other gains and losses

The components of other gains and losses were as follows:

	<b>For the three months ended September 30,</b>		<b>For the nine months ended September 30,</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
Interest expense	\$ (19,768)	(12,029)	(66,268)	(57,076)
Net foreign exchange gains (losses)	166,580	(3,140)	310,959	127,251
Net gains on disposal of property, plant and equipment	373	2	1,106	1,157
Net gains on valuation of financial assets and liabilities measured at fair value through profit or loss	49,562	28,782	124,741	71,292
Impairment loss of financial assets at amortized cost	-	(61,496)	-	(61,496)
Effect of changes in lease contract	-	-	(44)	1,962
Others	149,019	173,711	2,047,767	1,263,992
	<b>\$ 345,766</b>	<b>125,830</b>	<b>2,418,261</b>	<b>1,347,082</b>

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(u) Financial instruments

1. Credit risks

1) Credit risks exposure

The carrying amounts of financial assets represented the maximum credit risk exposure of the Group. As of September 30, 2023, December 31, 2022, and September 30, 2022, the maximum exposure to credit risks amounted to \$819,659,578, \$780,881,778 and \$741,719,322, respectively.

The non-performing loans (net of allowance for doubtful accounts) amounted to \$32,090, \$44,041 and \$48,027 as of September 30, 2023, December 31, 2022, and September 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>
<b>September 30, 2023</b>					
<b>Gross loans and receivables:</b>					
Neither past due nor impaired					
12-month ECL	\$ 369,542,307	217,803,108	81,451,501	-	668,796,916
Lifetime ECL	-	934,375	17,744,379	3,442,640	22,121,394
Past due or monitored					
Lifetime ECL	2,092,352	902,392	8,777,756	320,845	12,093,345
Impaired					
Lifetime ECL	9,067,767	8,711,626	4,414,826	132,615	22,326,834
Gross carrying amounts	<u>\$ 380,702,426</u>	<u>228,351,501</u>	<u>112,388,462</u>	<u>3,896,100</u>	<u>725,338,489</u>
Allowance for losses	6,937,824	6,612,284	3,401,319	105,007	17,056,434
Carrying amount	<u>\$ 373,764,602</u>	<u>221,739,217</u>	<u>108,987,143</u>	<u>3,791,093</u>	<u>708,282,055</u>

**Taiwan**

	<b>For the nine months ended September 30, 2023</b>			
	<b>12-month ECL</b>	<b>Lifetime ECL- not credit impaired</b>	<b>Lifetime ECL- credit impaired</b>	<b>Total</b>
Balance at January 1, 2023	\$ 3,185,123	147,721	2,640,912	5,973,756
Impairment loss recognized	324,859	80,232	4,407,909	4,813,000
Bad debts written-off	(47,118)	-	(3,827,513)	(3,874,631)
Others	17,160	426	8,113	25,699
Balance at September 30, 2023	<u>\$ 3,480,024</u>	<u>228,379</u>	<u>3,229,421</u>	<u>6,937,824</u>

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**China**

	<b>For the nine months ended September 30, 2023</b>			
	<b>12-month ECL</b>	<b>Lifetime ECL- not credit impaired</b>	<b>Lifetime ECL- credit impaired</b>	<b>Total</b>
Balance at January 1, 2023	\$ 2,987,742	33,139	2,224,066	5,244,947
Impairment loss recognized	513,220	1,274	2,773,036	3,287,530
Transfer to lifetime ECL-not credit impaired	(22,540)	22,540	-	-
Transfer to lifetime ECL- credit impaired	(160,027)	-	160,027	-
Bad debts written-off	-	-	(1,935,910)	(1,935,910)
Others	6,552	183	8,982	15,717
Balance at September 30, 2023	<u>\$ 3,324,947</u>	<u>57,136</u>	<u>3,230,201</u>	<u>6,612,284</u>

**ASEAN**

	<b>For the nine months ended September 30, 2023</b>			
	<b>12-month ECL</b>	<b>Lifetime ECL- not credit impaired</b>	<b>Lifetime ECL- credit impaired</b>	<b>Total</b>
Balance at January 1, 2023	\$ 999,152	794,230	1,250,716	3,044,098
Impairment loss (profit) recognized	692,715	(59,141)	1,837,639	2,471,213
Transfer to lifetime ECL-not credit impaired	(320,179)	320,179	-	-
Transfer to lifetime ECL- credit impaired	(355,744)	(156,230)	511,974	-
Bad debts written-off	(1,596)	(9,262)	(2,103,504)	(2,114,362)
Others	3,685	(3,161)	(154)	370
Balance at September 30, 2023	<u>\$ 1,018,033</u>	<u>886,615</u>	<u>1,496,671</u>	<u>3,401,319</u>

**Others**

	<b>For the nine months ended September 30, 2023</b>			
	<b>12-month ECL</b>	<b>Lifetime ECL- not credit impaired</b>	<b>Lifetime ECL- credit impaired</b>	<b>Total</b>
Balance at January 1, 2023	\$ -	125,115	4,814	129,929
Impairment profit recognized	-	(21,485)	-	(21,485)
Transfer to lifetime ECL- credit impaired	-	(10,734)	10,734	-
Bad debts written-off	-	(8,797)	-	(8,797)
Others	-	4,659	701	5,360
Balance at September 30, 2023	<u>\$ -</u>	<u>88,758</u>	<u>16,249</u>	<u>105,007</u>

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	<u>Taiwan</u>	<u>China</u>	<u>ASEAN</u>	<u>Others</u>	<u>Total</u>
<b><u>December 31, 2022</u></b>					
<b>Gross loans and receivables:</b>					
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**

	<b>For the year ended December 31, 2022</b>			
	<b>12-month ECL</b>	<b>Lifetime ECL- not credit impaired</b>	<b>Lifetime ECL- credit impaired</b>	<b>Total</b>
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**

	<b>For the year ended December 31, 2022</b>			
	<b>12-month ECL</b>	<b>Lifetime ECL- not credit impaired</b>	<b>Lifetime ECL- credit impaired</b>	<b>Total</b>
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>

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



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**Taiwan**

	<b>For the nine months ended September 30, 2022</b>			
	<b>12-month ECL</b>	<b>Lifetime ECL- not credit impaired</b>	<b>Lifetime ECL- credit impaired</b>	<b>Total</b>
Balance at January 1, 2022	\$ 2,812,544	64,712	2,277,258	5,154,514
Impairment loss recognized	142,686	40,258	2,528,318	2,711,262
Bad debts written-off	(23,331)	-	(2,328,006)	(2,351,337)
Others	51,563	1,239	25,114	77,916
Balance at September 30, 2022	<u>\$ 2,983,462</u>	<u>106,209</u>	<u>2,502,684</u>	<u>5,592,355</u>

**China**

	<b>For the nine months ended September 30, 2022</b>			
	<b>12-month ECL</b>	<b>Lifetime ECL- not credit impaired</b>	<b>Lifetime ECL- credit impaired</b>	<b>Total</b>
Balance at January 1, 2022	\$ 3,271,333	21,259	1,585,806	4,878,398
Impairment loss (profit) recognized	(362,925)	(21,641)	2,264,583	1,880,017
Transfer to lifetime ECL-not credit impaired	(21,655)	21,655	-	-
Transfer to lifetime ECL- credit impaired	(123,937)	-	123,937	-
Bad debts written-off	-	-	(2,074,938)	(2,074,938)
Others	92,036	632	50,243	142,911
Balance at September 30, 2022	<u>\$ 2,854,852</u>	<u>21,905</u>	<u>1,949,631</u>	<u>4,826,388</u>

**ASEAN**

	<b>For the nine months ended September 30, 2022</b>			
	<b>12-month ECL</b>	<b>Lifetime ECL- not credit impaired</b>	<b>Lifetime ECL- credit impaired</b>	<b>Total</b>
Balance at January 1, 2022	\$ 791,649	463,266	1,231,377	2,486,292
Impairment loss recognized	580,673	144,379	820,144	1,545,196
Transfer to lifetime ECL-not credit impaired	(233,194)	233,194	-	-
Transfer to lifetime ECL- credit impaired	(201,018)	(70,710)	271,728	-
Bad debts written-off	(550)	(1,662)	(1,352,059)	(1,354,271)
Others	34,976	28,298	54,046	117,320
Balance at September 30, 2022	<u>\$ 972,536</u>	<u>796,765</u>	<u>1,025,236</u>	<u>2,794,537</u>

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**Others**

	<b>For the nine months ended September 30, 2022</b>			<b>Total</b>
	<b>12-month ECL</b>	<b>Lifetime ECL- not credit impaired</b>	<b>Lifetime ECL- credit impaired</b>	
Balance at January 1, 2022	\$ -	101,064	256	101,320
Impairment gain recognized	-	(52)	-	(52)
Transfer to lifetime ECL- credit impaired	-	(4,414)	4,414	-
Others	-	13,280	323	13,603
Balance at September 30, 2022	<u>\$ -</u>	<u>109,878</u>	<u>4,993</u>	<u>114,871</u>

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:

	<b>2023.9.30</b>	<b>2022.12.31</b>	<b>2022.9.30</b>
Past due up to 30 days	\$ 2,163,254	1,601,057	1,329,579
Past due from 31 to 90 days	9,228,293	7,611,493	6,423,872
Past due from 91 to 180 days	15,845	111,739	567,803
Past due over 180 days	685,953	333,264	423,070
	<u>\$ 12,093,345</u>	<u>9,657,553</u>	<u>8,744,324</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
<b>September 30, 2023</b>								
<b>Non-derivative financial liabilities</b>								
Secured bank loans	\$ 112,012,031	116,555,812	7,570,868	17,443,237	47,744,012	43,740,544	57,151	-
Unsecured bank and other loans	336,926,246	352,019,144	18,650,561	27,282,867	77,011,908	217,245,777	11,519,228	308,803
Notes payable from securitization	9,044,098	9,540,397	878,854	1,344,957	2,219,055	338,328	4,759,203	-
Short-term notes and bills payable	108,719,199	109,346,500	29,175,900	36,483,800	43,686,800	-	-	-
Bonds payables	99,612,512	105,612,486	9,708,682	1,190,282	11,250,348	60,884,586	22,578,588	-
Other payables	14,246,577	14,262,163	7,749,947	156,783	2,923,228	150,060	22,844	3,259,301
Deposits relating to collateral of customers	71,838,302	71,900,441	621,324	1,479,515	23,278,385	44,155,863	113,011	2,252,343
Lease liabilities	7,055,295	7,915,669	78,177	153,965	646,808	1,819,061	5,217,567	91
<b>Derivative financial liabilities</b>								
Financial liabilities for hedging	493,067	493,067	-	-	493,067	-	-	-
Forward exchange	496	496	496	-	-	-	-	-
	<u>\$ 759,947,823</u>	<u>787,646,175</u>	<u>74,434,809</u>	<u>85,535,406</u>	<u>209,253,611</u>	<u>368,334,219</u>	<u>44,267,592</u>	<u>5,820,538</u>
<b>December 31, 2022</b>								
<b>Non-derivative financial liabilities</b>								
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	-
<b>Derivative financial liabilities</b>								
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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	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
<b>September 30, 2022</b>								
<b>Non-derivative financial liabilities</b>								
Secured bank loans	\$ 101,099,934	105,427,424	4,410,871	12,381,198	37,899,000	50,632,299	104,056	-
Unsecured bank and other loans	313,091,944	323,997,258	21,556,970	35,834,452	66,762,712	198,038,972	916,655	887,497
Notes payable from securitization	10,980,091	11,776,099	393,303	788,770	924,070	4,910,753	4,759,203	-
Short-term notes and bills payable	91,109,137	91,677,400	14,925,000	20,942,400	55,810,000	-	-	-
Bonds payables	71,528,293	76,790,761	140,802	1,564,252	5,182,479	49,014,141	20,889,087	-
Other payables	12,197,278	12,221,706	7,737,124	211,266	2,189,473	15,636	23,558	2,044,649
Deposits relating to collateral of customers	69,194,976	69,706,249	578,044	5,721,805	7,221,412	51,141,717	2,719,017	2,324,254
Lease liabilities	5,500,644	6,173,477	129,456	131,703	522,228	1,500,713	3,889,377	-
<b>Derivative financial liabilities</b>								
Financial liabilities for hedging	420,498	420,498	-	-	420,498	-	-	-
	<u>\$ 675,122,795</u>	<u>698,190,872</u>	<u>49,871,570</u>	<u>77,575,846</u>	<u>176,931,872</u>	<u>355,254,231</u>	<u>33,300,953</u>	<u>5,256,400</u>

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:

<b>2023.9.30</b>				
	<b>Foreign currency (In thousands)</b>		<b>Exchange rate</b>	<b>Functional currency</b>
<b>Financial assets</b>				
<b>Monetary items</b>				
USD	\$	115,169.20	USD : TWD	3,716,510
		10,114.94	USD : VND	326,409
		27,643.79	USD : GBP	892,065
JPY		2,280,490.29	JPY : USD	493,042
EUR		221,311.97	EUR : USD	7,504,689
CNY		92,637.37	CNY : USD	408,994
HKD		261,534.80	HKD : USD	1,078,308
AUD		794.40	AUD : USD	16,325
SGD		19,443.52	SGD : USD	457,506
KHR		145,420,328.96	KHR : USD	1,131,661

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<b>2023.9.30</b>				
	<b>Foreign currency (In thousands)</b>		<b>Exchange rate</b>	<b>Functional currency</b>
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	100,000.00	USD : TWD	32.2700	3,227,000
	27,053.61	USD : GBP	0.8226	873,020
JPY	1,600,000.00	JPY : USD	0.0067	350,259
EUR	136,000.00	EUR : USD	1.0508	4,611,755
CNY	69,000.00	CNY : USD	0.1368	304,625
HKD	230,000.00	HKD : USD	0.1278	948,322
SGD	13,000.00	SGD : USD	0.7292	305,890
KHR	94,400,000.00	KHR : USD	0.0002	734,699
<b>2022.12.31</b>				
	<b>Foreign currency (In thousands)</b>		<b>Exchange rate</b>	<b>Functional currency</b>
<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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		<b>2022.12.31</b>		
		<b>Foreign currency (In thousands)</b>	<b>Exchange rate</b>	<b>Functional currency</b>
<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	75,084,200.00	KHR : USD	0.0002	560,356
		<b>2022.9.30</b>		
		<b>Foreign currency (In thousands)</b>	<b>Exchange rate</b>	<b>Functional currency</b>
<u>Financial assets</u>				
<u>Monetary items</u>				
USD	\$ 43,892.72	USD : TWD	31.7500	1,393,594
	52,044.94	USD : GBP	0.8936	1,652,427
	6,310.55	USD : VND	24,144	200,360
JPY	572,153.57	JPY : USD	0.0069	125,931
EUR	121,116.19	EUR : USD	0.9846	3,786,092
CNY	9,468.14	CNY : USD	0.1409	42,351
HKD	240,605.59	HKD : USD	0.1274	973,009
AUD	794.43	AUD : USD	0.6507	16,413
SGD	15,627.06	SGD : USD	0.6995	347,077
KHR	110,223,218.93	KHR : USD	0.0002	847,837

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	2022.9.30			
	Foreign currency (In thousands)	Exchange rate		Functional currency
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	4,346.17	USD : VND	24,144	137,991
	50,472.38	USD : GBP	0.8936	1,602,498
JPY	240,000.00	JPY : USD	0.0069	52,807
EUR	70,000.00	EUR : USD	0.9846	2,188,207
CNY	7,000.00	CNY : USD	0.1409	31,311
HKD	220,000.00	HKD : USD	0.1274	889,679
SGD	13,000.00	SGD : USD	0.6995	288,731
KHR	71,216,848.67	KHR : USD	0.0002	547,800

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 \$233,497 and \$181,483, for the nine months ended September 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 nine months ended September 30, 2023 and 2022, the foreign currency gain, including realized and unrealized, amounted to \$310,959 and \$127,251, respectively.

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4. Interest analysis

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

				Fixed rate			
Ending balance as of September 30, 2023	Effective interest rate	Total	Floating rate	Within 1 year	1~5 years	More than 5 years	Non-interest bearing
Financial assets							
Cash and cash equivalents	1.11 %	\$ 32,006,173	21,468,179	9,106,363	-	-	1,431,631
Debt securities	5.37 %	28,106,514	-	10,185,249	17,107,461	-	813,804
Non-hedging derivatives	4.40 %	4,647,462	-	1,495,502	3,151,960	-	-
Total accounts receivables	10.36 %	725,403,305	68,590,158	298,605,209	338,524,704	3,774,494	15,908,740
Financial assets for hedging	1.74 %	4,045,113	-	3,617,236	427,026	-	85
		794,208,567	90,058,337	323,009,559	359,211,151	3,774,494	18,155,026
Financial liabilities							
Secured bank loans	4.33 %	112,012,031	105,930,597	4,058,951	2,022,483	-	-
Unsecured bank and other loans	3.08 %	336,926,246	166,576,775	62,898,939	106,683,507	767,025	-
Short-term notes and bills payable	1.97 %	108,719,199	25,661,480	83,057,719	-	-	-
Bonds payables	2.18 %	99,612,512	8,159,496	29,338,162	49,714,854	12,400,000	-
Financial liabilities for hedging	0.84 %	493,067	-	493,067	-	-	-
Notes payable from securitization	2.99 %	9,044,098	-	4,302,098	68,812	4,673,188	-
Deposits relating to collateral of customers	0.07 %	71,838,302	-	4,528,991	10,009,932	535,471	56,763,908
Lease liabilities	1.81 %	7,055,295	-	881,660	1,547,548	4,626,087	-
Forward exchange	- %	496	-	-	-	-	496
		745,701,246	306,328,348	189,559,587	170,047,136	23,001,771	56,764,404
Net exposure		\$ 48,507,321	(216,270,011)	133,449,972	189,164,015	(19,227,277)	(38,609,378)
				Fixed rate			
Ending balance as of December 31, 2022	Effective interest rate	Total	Floating rate	Within 1 year	1~5 years	More than 5 years	Non-interest bearing
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 September 30, 2022	Effective interest rate	Total	Floating rate	Fixed rate			Non-interest bearing
				Within 1 year	1~5 years	More than 5 years	
Financial assets							
Cash and cash equivalents	0.68 %	\$ 50,267,671	29,473,915	19,136,734	-	-	1,657,022
Debt securities	5.14 %	26,684,519	-	10,388,002	15,965,640	-	330,877
Non-hedging derivatives	4.48 %	3,213,997	-	627,781	2,586,216	-	-
Total accounts receivables	9.92 %	647,978,249	71,810,163	267,491,989	293,435,180	4,593,508	10,647,409
Financial assets for hedging	1.71 %	2,468,129	-	1,200,816	1,267,313	-	-
		730,612,565	101,284,078	298,845,322	313,254,349	4,593,508	12,635,308
Financial liabilities							
Secured bank loans	4.36 %	101,099,934	92,994,463	2,029,785	6,075,686	-	-
Unsecured bank and other loans	4.96 %	313,091,944	138,929,768	77,250,001	96,045,977	866,198	-
Short-term notes and bills payable	1.33 %	91,109,137	8,028,345	83,080,792	-	-	-
Bonds payables	1.77 %	71,528,293	7,981,804	5,442,387	47,054,102	11,050,000	-
Financial liabilities for hedging	2.30 %	420,498	-	420,498	-	-	-
Notes payable from securitization	2.31 %	10,980,091	-	2,079,388	8,900,703	-	-
Deposits relating to collateral of customers	0.06 %	69,194,976	-	5,202,224	11,837,480	21,627	52,133,645
Lease liabilities	1.68 %	5,500,644	-	761,362	1,279,083	3,460,199	-
		662,925,517	247,934,380	176,266,437	171,193,031	15,398,024	52,133,645
Net exposure		\$ 67,687,048	(146,650,302)	122,578,885	142,061,318	(10,804,516)	(39,498,337)

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 \$439,883 and \$297,940 for the nine months ended September 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 nine months ended September 30,			
	2023		2022	
	After-tax other comprehensive income	After-tax profit (loss)	After-tax other comprehensive income	After-tax profit (loss)
Increase 7%	<u>\$ 70,691</u>	<u>326,289</u>	<u>72,540</u>	<u>225,799</u>
Decrease 7%	<u>\$ (70,691)</u>	<u>(326,289)</u>	<u>(72,540)</u>	<u>(225,799)</u>

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6. Fair value information

1) The Categories and Fair Values of Financial Instruments

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

	September 30, 2023				
	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
<b>Financial assets at fair value through profit or loss</b>					
Financial assets at fair value through profit or loss, mandatorily measured at fair value	\$ 4,808,822	13,831	-	4,794,991	4,808,822
<b>Financial assets for hedging</b>	4,045,113	-	4,045,113	-	4,045,113
<b>Financial assets at fair value through other comprehensive income</b>					
Domestic and foreign market (OTC) equity securities	749,453	749,453	-	-	749,453
Measure the fair value of unquoted equity instruments	260,416	-	75,204	185,212	260,416
Sub-total	1,009,869	749,453	75,204	185,212	1,009,869
<b>Financial assets at amortized cost</b>	27,919,573	-	-	-	-
<b>Loans and receivable</b>					
Cash and cash equivalents	32,006,173	-	-	-	-
Accounts receivable	708,314,145	-	-	-	-
Other financial assets	5,403,703	-	-	-	-
Refundable deposits	2,303,751	-	-	-	-
Restricted bank deposits	21,760,381	-	-	-	-
Sub-total	769,788,153	-	-	-	-
<b>Total</b>	<b>\$ 807,571,530</b>	<b>763,284</b>	<b>4,120,317</b>	<b>4,980,203</b>	<b>9,863,804</b>

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		September 30, 2023			
		Fair value			
	Book value	Level 1	Level 2	Level 3	Total
<b>Financial liabilities at fair value through profit or loss</b>					
Forward exchange	\$ 496	-	496	-	496
<b>Financial liabilities for hedging</b>	493,067	-	493,067	-	493,067
<b>Measurement of financial liabilities at amortized cost</b>					
Secured bank loans	112,012,031	-	-	-	-
Unsecured bank and other loans	336,926,246	-	-	-	-
Notes payable from securitization	9,044,098	-	-	-	-
Short-term notes and bills payable	108,719,199	-	-	-	-
Bonds payables	99,612,512	-	-	-	-
Other payables	14,246,577	-	-	-	-
Deposits relating to collateral of customers	71,838,302	-	-	-	-
Lease liabilities	7,055,295	-	-	-	-
Sub-total	759,454,260	-	-	-	-
<b>Total</b>	<b>\$ 759,947,823</b>	<b>-</b>	<b>493,563</b>	<b>-</b>	<b>493,563</b>
		December 31, 2022			
		Fair value			
	Book value	Level 1	Level 2	Level 3	Total
<b>Financial assets at fair value through profit or loss</b>					
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
<b>Financial assets for hedging</b>	1,460,312	-	1,460,312	-	1,460,312
<b>Financial assets at fair value through other comprehensive income</b>					
Domestic and foreign market (OTC) equity securities	786,886	779,372	7,514	-	786,886
Measure the fair value of unquoted equity instruments	249,784	-	64,167	185,617	249,784
Sub-total	1,036,670	779,372	71,681	185,617	1,036,670
<b>Financial assets at amortized cost</b>	25,202,444	-	-	-	-

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		December 31, 2022			
		Book value	Fair value		
			Level 1	Level 2	Level 3
<b>Loans and receivable</b>					
Cash and cash equivalents	67,598,651	-	-	-	-
Accounts receivable	656,846,689	-	-	-	-
Other financial assets	4,977,963	-	-	-	-
Refundable deposits	2,081,443	-	-	-	-
Restricted bank deposits	6,314,284	-	-	-	-
Sub-total	737,819,030	-	-	-	-
Total	\$ 769,080,370	790,461	1,533,793	3,734,642	6,058,896
<b>Financial liabilities for hedging</b>	\$ 793,253	-	793,253	-	793,253
<b>Measurement of financial liabilities at amortized cost</b>					
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
		September 30, 2022			
		Book value	Fair value		
			Level 1	Level 2	Level 3
<b>Financial assets at fair value through profit or loss</b>					
Financial assets at fair value through profit or loss, mandatorily measured at fair value	\$ 3,345,819	11,224	600	3,333,995	3,345,819
<b>Financial assets for hedging</b>	2,468,129	-	2,468,129	-	2,468,129
<b>Financial assets at fair value through other comprehensive income</b>					
Domestic and foreign market (OTC) equity securities	778,733	771,521	7,212	-	778,733
Measure the fair value of unquoted equity instruments	251,811	-	66,650	185,161	251,811
Sub-total	1,030,544	771,521	73,862	185,161	1,030,544

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	September 30, 2022				
		Fair value			
	Book value	Level 1	Level 2	Level 3	Total
Financial assets at amortized cost	26,525,087	-	-	-	-
Loans and receivable					
Cash and cash equivalents	50,267,671	-	-	-	-
Accounts receivable	634,615,463	-	-	-	-
Other financial assets	4,570,161	-	-	-	-
Refundable deposits	2,956,842	-	-	-	-
Restricted bank deposits	4,167,555	-	-	-	-
Sub-total	696,577,692	-	-	-	-
Total	\$ 729,947,271	782,745	2,542,591	3,519,156	6,844,492
Financial liabilities for hedging	\$ 420,498	-	420,498	-	420,498
Measurement of financial liabilities at amortized cost					
Secured bank loans	101,099,934	-	-	-	-
Unsecured bank and other loans	313,091,944	-	-	-	-
Notes payable from securitization	10,980,091	-	-	-	-
Short-term notes and bills payable	91,109,137	-	-	-	-
Bonds payables	71,528,293	-	-	-	-
Other payables	12,197,278	-	-	-	-
Deposits relating to collateral of customers	69,194,976	-	-	-	-
Lease liabilities	5,500,644	-	-	-	-
Sub-total	674,702,297	-	-	-	-
Total	\$ 675,122,795	-	420,498	-	420,498

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.

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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.

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	123,590	-	123,590
In other comprehensive income	-	(1,310)	(1,310)
Purchase	3,262,144	-	3,262,144
Disposal	(2,146,709)	-	(2,146,709)
Effect of movements in exchange rate	6,941	905	7,846
Ending balance, September 30, 2023	<u>\$ 4,794,991</u>	<u>185,212</u>	<u>4,980,203</u>
Opening balance, January 1, 2022	\$ 1,405,270	136,991	1,542,261
Total gains and losses recognized:			
In profit or loss	68,811	-	68,811
In other comprehensive income	-	(74,312)	(74,312)
Purchase	2,396,733	120,000	2,516,733
Disposal	(551,670)	-	(551,670)
Effect of movements in exchange rate	14,851	2,482	17,333
Ending balance, September 30, 2022	<u>\$ 3,333,995</u>	<u>185,161</u>	<u>3,519,156</u>

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For the nine months ended September 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 income” were as follows:

	For the three months ended September 30,		For the nine months ended September 30,	
	2023	2022	2023	2022
Total gains and losses recognized:				
In profit or loss, and presented in “other gains and losses” \$	47,347	27,606	123,590	68,811
In other comprehensive income, and presented in “unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income”	2,962	1,549	(1,310)	(74,312)

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

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

Quantified information of significant unobservable inputs was as follows:

Item	Valuation Technique	Significant Non-observable Input	The Relationship between Significant Non-observable Input and Fair Value
Financial assets at fair value through other comprehensive income - investments in equity instruments without active market	Net Asset Value Method	Net Asset Value	Not applicable
Financial assets at fair value through profit or loss without active market	Black-Scholes Model	Stock Return Volatility (As of September 30, 2023, December 31, 2022 and September 30, 2022, Stock Return Volatility was at 2.07%~6.59%, 2.68%~8.35% and 2.73%~6.65%, respectively)	The higher stock return volatility, the higher the fair value
"	Discounted Cash Flow Method	Discount Rate (As of September 30, 2023, December 31, 2022 and September 30, 2022, Discount Rate was at 0.28%~4.87%, 0.28%~4.60% and 0.28%~5.76%, 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
September 30, 2023				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 139	(139)
"	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%	-	-
September 30, 2022				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 156	(156)
"	Stock Return Volatility	10%	-	-

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

(v) Financial risk management

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

(w) Capital Management

Management believes that the objectives, policies and processes of capital management of the Group has been applied consistently with those described in the consolidated financial statements for the year ended December 31, 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 nine months ended September 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	September 30, 2023
Lease liabilities	\$ 6,093,891	(628,187)	1,589,591	7,055,295
Total liabilities from financing activities	<u>\$ 6,093,891</u>	<u>(628,187)</u>	<u>1,589,591</u>	<u>7,055,295</u>
	January 1, 2022	Cash flows	Non-cash adjustments	September 30, 2022
Lease liabilities	\$ 5,063,103	(502,468)	940,009	5,500,644
Total liabilities from financing activities	<u>\$ 5,063,103</u>	<u>(502,468)</u>	<u>940,009</u>	<u>5,500,644</u>

**(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.	"
Shanghai Chenglv Zhuozhong Property Management Co., Ltd.	"

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Name of related parties	Relationship with the Group
Chailease Foundation	Other related party
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.	"
Li Cheng Investment Co., Ltd.	"
WEI-JIAN INVESTMENT CO., LTD.	"
Bionic Aire International 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:

	<b>For the three months ended September 30,</b>		<b>For the nine months ended September 30,</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
Other related parties	\$ 10,830	5,271	42,976	15,790
Associates	564	-	1,133	-
	<b>\$ 11,394</b>	<b>5,271</b>	<b>44,109</b>	<b>15,790</b>

2. Receivables from related parties and other receivables

Receivables of the Group from related parties were as follows:

<b>Account</b>	<b>Categories of related parties</b>	<b>2023.9.30</b>	<b>2022.12.31</b>	<b>2022.9.30</b>
Leases receivable	Other related parties	\$ 14,609	29,995	34,152
Accounts receivable	Other related parties	1,089	1,051	1,139
Other receivables	Other related parties	704	20,278	3,233
Other current assets	Other related parties	-	1,289	695
Other current financial assets	Other related parties	-	130,579	126,452
Other non-current assets	Other related parties	63	-	-
		<b>\$ 16,465</b>	<b>183,192</b>	<b>165,671</b>

3. Payable to related parties

Payable to related parties was as follows:

<b>Account</b>	<b>Categories of related parties</b>	<b>2023.9.30</b>	<b>2022.12.31</b>	<b>2022.9.30</b>
Other current financial liabilities	Other related parties	\$ 3	854	867

4. Other non-current assets

- 1) 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 \$4,448,673, \$3,527,633 and \$3,948,905 (recognized as property, plant and equipment), respectively, as of September 30, 2023; and \$3,250,726, \$2,353,840 and \$2,859,739 (recognized as other non-current assets), respectively, as of December 31, 2022; as well as \$2,609,660, \$1,863,607 and \$830,886, respectively, as of September 30, 2022 (recognized as other non-current assets).

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5. Asset transactions

- 1) The Group purchased leasehold improvements from other related parties amounting to \$73,420 and \$44,046 for the nine months ended September 30, 2023 and 2022, respectively.
- 2) For the nine months ended September 30, 2022, the Group and other related parties acquired 22,000 thousand shares, 22,000 thousand shares, 22,000 thousand shares and 21,120 thousand shares of the subsidiaries Tien Chuan Intelligent Energy Co., Ltd., Yu Heng Intelligent Energy Co., Ltd., Kai Yang Intelligent Energy Co., Ltd. and Yao Kuang Intelligent Energy Co., Ltd. The considerations of acquiring subsidiaries are \$236,526, \$236,526, \$237,830 and \$228,322, respectively.
- 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.
- 4) For the nine months ended September 30, 2023, the Group and other related parties acquired 8 thousand shares and 5,210 thousand shares of the subsidiaries Hao Hsuan Energy Integration Co., Ltd., and Hao Ming Energy Co., Ltd., respectively. The considerations of acquiring these shares are \$80 and \$21,334, respectively.

6. Related-Party Financing

Financing to associates and related parties was as follows:

	<u>2023.9.30</u>	<u>2022.12.31</u>	<u>2022.9.30</u>
Associates	\$ 862,741	1,219,002	1,273,521
Other related parties	<u>1,756,091</u>	<u>2,033,883</u>	<u>2,126,139</u>
	<u>\$ 2,618,832</u>	<u>3,252,885</u>	<u>3,399,660</u>

The loans receivable from associates bear interest at rates ranging from 5.00% to 7.64%. As of September 30, 2023, December 31, 2022, and September 30, 2022, interest receivable from the loans receivable from associates amounted to \$10,542, \$11,819 and \$12,337, respectively. For the three months and the nine months ended September 30, 2023 and 2022, interest revenue from the loans receivable from associates amounted to \$15,553, \$17,145, \$49,417 and \$44,074, respectively.

The loans receivable from other related parties bear interest at rates ranging from 3.50% to 10.99%. As of September 30, 2023, December 31, 2022, and September 30, 2022, interest receivable from the loans receivable from other related parties amounted to \$10,990, \$18,916 and \$12,470, respectively. For the three months and the nine months ended September 30, 2023 and 2022, interest revenue from the loans receivable from other related parties amounted to \$18,658, \$20,443, \$55,619 and \$63,997, respectively.

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7. Interest bearing borrowings

Borrowings of the Group from related parties were as follows:

	<u>2023.9.30</u>	<u>2022.12.31</u>	<u>2022.9.30</u>
Other related parties	\$ -	3,218,760	3,042,720

The borrowings from other related parties bear interest at rates ranging from 3.00% to 4.00%. As of September 30, 2023, December 31, 2022, and September 30, 2022, interest payable from the interest-bearing borrowings from other related parties amounted to \$0, \$281 and \$266, respectively. For the three months and the nine months ended September 30, 2023 and 2022, interest expense from the interest-bearing borrowing from other related parties amounted to \$0, \$38,680, \$0 and \$129,031, respectively.

8. Leases

- 1) The Group rented an office building from other related parties. Multiple lease contracts were signed with lengths of three years, in which the rental fee was determined based on nearby office rental rates. For the three months and the nine months ended September 30, 2023 and 2022, the Group recognized the amount of \$8, \$271, \$32 and \$1,006 as interest expense, respectively. As of September 30, 2023, December 31, 2022, and September 30, 2022, the balance of lease liabilities amounted to \$3,204, \$37,649 and \$32,669, respectively.
- 2) For the three months and the nine months ended September 30, 2023 and 2022, rent expense is not included in rent liabilities that from other related parties amounted to \$0, \$375, \$0 and \$1,143, respectively.

9. Others

- 1) As of September 30, 2023, December 31, 2022, and September 30, 2022, bank deposits in financial institutions which are other related parties of the Group amounted to \$0, \$462,895 and \$329,929, respectively. For the three months and the nine months ended September 30, 2023 and 2022, interest revenue from the deposits in other related parties amounted are \$0, \$0, \$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 2026. The investment balance from debt securities amounted to \$424,670, \$330,670 and \$371,160 as of September 30, 2023, December 31, 2022, and September 30, 2022, respectively.

For the three months and the nine months ended September 30, 2023 and 2022, interest revenue from debt securities amounted to \$4,392, \$4,664, \$11,914 and \$22,741, respectively.

- 3) Other expense and profit with related parties:

Account	Categories of related parties	For the three months ended September 30,		For the nine months ended September 30,	
		2023	2022	2023	2022
Other operating costs and expenses	Other related parties	\$ (84,420)	(87,151)	(139,056)	(130,596)
Other operating costs and expenses	Associates	-	-	(5)	-
Other non-operating revenue	Other related parties	-	8,681	-	16,940
		<u>\$ (84,420)</u>	<u>(78,470)</u>	<u>(139,061)</u>	<u>(113,656)</u>

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(d) Key management personnel compensation

	For the three months ended September 30,		For the nine months ended September 30,	
	2023	2022	2023	2022
Short-term employee benefits \$	105,155	111,636	313,583	299,327
Post-employment benefits	651	599	9,352	13,002
	<u>\$ 105,806</u>	<u>112,235</u>	<u>322,935</u>	<u>312,329</u>

**(8) Pledged assets**

The carrying values of pledged assets were as follows:

Pledged assets	Object	2023.9.30	2022.12.31	2022.9.30
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)	\$ 21,612,176	5,527,653	4,001,912
Property, plant and equipment	As guarantee for short-term and long-term borrowings	2,476,997	2,042,233	2,069,447
Refundable deposits	Provincial court seizure, etc.	241,200	70,026	92,048
Accounts receivable and notes receivable	Issuance of short-term notes and bills and as guarantee for short-term and long-term borrowings	122,560,642	135,191,775	148,799,009
Total		<u>\$ 146,891,015</u>	<u>142,831,687</u>	<u>154,962,416</u>

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

**(9) Commitments and contingencies**

- (a) The Group entered into alliances with several commercial banks for which the banks will provide direct financing loans to the Group's corporate and individual customers. Should these corporate and individual customers default on their payments, the Group is required to assume their loan obligations and pay these loans on behalf of these customers. As of September 30, 2023, December 31, 2022, and September 30, 2022, the balance of unexpired payments from these alliance transactions amounted to \$12,061,735, \$11,669,066 and \$11,663,756, respectively.

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- (b) The Group entered into several electricity procurement agreements with Taiwan Power Company and all of these agreements will expire on twenty years after the date the electricity generating sets are launched. Under these agreements, reselling to third parties of electric power from the renewable energy system is prohibited.
- (c) As of September 30, 2023, December 31, 2022, and September 30, 2022, the Group signed the unclosed contract of the installation and construction project of solar power for \$91,791,371, \$70,379,065 and \$67,054,289, respectively. As of September 30, 2023, December 31, 2022, and September 30, 2022, the amount of \$67,306,450, \$52,527,740 and \$49,175,512 was remained unpaid, respectively.

**(10) Losses due to major disasters: None.**

**(11) Subsequent events**

Subsidiary-Chailease Finance Co., Ltd., 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, acting on behalf of the shareholders' meeting, resolved to issue common shares under private placement on September 14, 2023. The private placement was made to the parent company, Chailease International Company (UK) Ltd., which holds 100% of Chailease Finance Co., Ltd., shares. The private placement shares and amount were limited to 256,750 thousand shares and \$5,135,000. The capital increase operation is pending the application and approval from the competent authority.

**(12) Other**

- (a) Liquidity analysis of assets and liabilities :

	2023.9.30		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months	Total
<u>Current assets</u>			
Cash and cash equivalents	\$ 32,006,173	-	32,006,173
Current financial assets at fair value through profit or loss	1,615,419	3,151,960	4,767,379
Current financial assets at amortized cost	10,852,380	10,102,388	20,954,768
Current financial assets for hedging	3,618,087	-	3,618,087
Accounts receivable, net	335,114,592	199,815,460	534,930,052
Other current financial assets	25,525,292	66,438	25,591,730
Other current assets	9,546,832	-	9,546,832
	<u>\$ 418,278,775</u>	<u>213,136,246</u>	<u>631,415,021</u>

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	2023.9.30		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months	Total
<u>Current liabilities</u>			
Short-term borrowings	\$ 71,547,670	-	71,547,670
Short-term notes and bills payable	108,719,199	-	108,719,199
Current financial liabilities at fair value through profit or loss	496	-	496
Current financial liabilities for hedging	493,067	-	493,067
Accounts and notes payable	3,855,412	8,880	3,864,292
Current tax liabilities	1,884,017	-	1,884,017
Current lease liabilities	881,660	294,278	1,175,938
Other current financial liabilities	28,158,836	45,326,222	73,485,058
Long-term liabilities, current portion	140,163,815	123,149,920	263,313,735
Other current liabilities	6,029,131	-	6,029,131
	<u>\$ 361,733,303</u>	<u>168,779,300</u>	<u>530,512,603</u>
	2022.12.31		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months	Total
<u>Current assets</u>			
Cash and cash equivalents	\$ 67,598,651	-	67,598,651
Current financial assets at fair value through profit or loss	1,095,342	2,427,001	3,522,343
Current financial assets at amortized cost	8,823,344	11,117,260	19,940,604
Current financial assets for hedging	803,920	-	803,920
Accounts receivable, net	317,009,913	183,458,331	500,468,244
Other current financial assets	9,789,582	146,591	9,936,173
Other current assets	9,675,743	-	9,675,743
	<u>\$ 414,796,495</u>	<u>197,149,183</u>	<u>611,945,678</u>



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	<b>2022.12.31</b>		
	<b>Expected to be collected or paid within 12 months</b>	<b>Expected to be collected or paid after 12 months</b>	<b>Total</b>
<u>Current liabilities</u>			
Short-term borrowings	\$ 76,068,717	-	76,068,717
Short-term notes and bills payable	98,711,925	-	98,711,925
Current financial liability for hedging	793,253	-	793,253
Accounts and notes payable	5,245,806	1,393	5,247,199
Current tax liabilities	3,969,906	-	3,969,906
Current lease liabilities	828,065	1,092,214	1,920,279
Other current financial liabilities	29,817,124	41,243,656	71,060,780
Long-term liabilities, current portion	121,656,918	98,089,999	219,746,917
Other current liabilities	5,757,969	-	5,757,969
	<u>\$ 342,849,683</u>	<u>140,427,262</u>	<u>483,276,945</u>
	<b>2022.9.30</b>		
	<b>Expected to be collected or paid within 12 months</b>	<b>Expected to be collected or paid after 12 months</b>	<b>Total</b>
<u>Current assets</u>			
Cash and cash equivalents	\$ 50,267,671	-	50,267,671
Current financial assets at fair value through profit or loss	2,211,428	1,119,569	3,330,997
Current financial assets at amortized cost	10,573,669	11,160,195	21,733,864
Current financial assets for hedging	1,200,816	-	1,200,816
Accounts receivable, net	308,116,094	179,511,755	487,627,849
Other current financial assets	7,701,751	98,747	7,800,498
Other current assets	10,340,188	-	10,340,188
	<u>\$ 390,411,617</u>	<u>191,890,266</u>	<u>582,301,883</u>

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	2022.9.30		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months	Total
<u>Current liabilities</u>			
Short-term borrowings	\$ 70,702,146	-	70,702,146
Short-term notes and bills payable	91,109,137	-	91,109,137
Current financial liability for hedging	420,498	-	420,498
Accounts and notes payable	3,849,694	-	3,849,694
Current tax liabilities	2,175,774	-	2,175,774
Current lease liabilities	761,362	809,394	1,570,756
Other current financial liabilities	28,027,052	42,015,211	70,042,263
Long-term liabilities, current portion	122,622,767	100,916,934	223,539,701
Other current liabilities	6,026,923	-	6,026,923
	<u>\$ 325,695,353</u>	<u>143,741,539</u>	<u>469,436,892</u>

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

By item	For the three months ended September 30, 2023			For the three months ended September 30, 2022		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salary	-	2,516,040	2,516,040	-	2,260,524	2,260,524
Labor and health insurance	-	155,072	155,072	-	139,247	139,247
Pension	-	147,208	147,208	-	126,825	126,825
Others	-	182,280	182,280	-	167,366	167,366
Depreciation	1,638,967	228,219	1,867,186	1,390,204	189,354	1,579,558
Amortization	-	64,565	64,565	-	27,849	27,849

By item	For the nine months ended September 30, 2023			For the nine months ended September 30, 2022		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salary	-	7,705,379	7,705,379	-	6,656,212	6,656,212
Labor and health insurance	-	486,603	486,603	-	418,430	418,430
Pension	-	433,217	433,217	-	360,866	360,866
Others	-	539,930	539,930	-	449,462	449,462
Depreciation	4,720,888	667,521	5,388,409	4,040,817	570,280	4,611,097
Amortization	-	192,344	192,344	-	100,107	100,107

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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 nine months ended September 30, 2023 was as follows:

**1. Fund loaning to other parties:**

(Amounts Expressed in Thousands of New Taiwan Dollars)

No.	Financing company	Counter-party (Note 4)	Account	Related party	Maximum balance for the year	Ending balance	Amount actually drawn	Interest rate	Nature of financing (Note 1)	Transaction amount	Reasons for financing	Allowance for bad debt	Collateral		Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
													Item	Value		
0	The Company	Chailease International Financial Services Co., Ltd.	Accounts receivable	Yes	3,227,000	3,227,000	-	0%	2	-	Working Capital	-	None	-	15,049,351	60,197,404
"	"	Chailease International Financial Services (Singapore) Pte. Ltd.	Accounts receivable	Yes	3,227,000	3,227,000	3,227,000	0%	2	-	Working Capital	-	None	-	15,049,351	60,197,404
1	Chailease Finance Co., Ltd.	A	Accounts receivable	No	1,682,355	1,188,175	1,188,175	0.00%~18.67%	2	-	Working Capital	9,387	None	-	8,182,990	81,829,899
"	"	B	Accounts receivable	No	578,000	560,660	560,660	0.00%~18.67%	1	578,000		4,429	None	-	578,000	65,463,919
"	"	B-1	Accounts receivable	No	500,000	494,600	494,600	0.00%~18.67%	2	-	Working Capital	3,908	None	-	8,182,990	81,829,899
"	"	C	Accounts receivable	No	580,000	580,000	580,000	0.00%~18.67%	1	2,744,000		4,582	None	-	2,744,000	65,463,919
"	"	C-1	Accounts receivable	No	230,000	230,000	230,000	0.00%~18.67%	2	-	Working Capital	1,817	None	-	8,182,990	81,829,899
"	"	D	Accounts receivable	No	1,205,420	663,300	663,300	0.00%~18.67%	2	-	Working Capital	5,240	None	-	8,182,990	81,829,899
"	"	E	Accounts receivable	No	266,023	266,023	-	0.00%~18.67%	1	266,023		-	None	-	266,023	65,463,919
"	"	E-1	Accounts receivable	No	335,977	335,977	-	0.00%~18.67%	2	-	Working Capital	-	None	-	8,182,990	81,829,899
"	"	F	Accounts receivable	No	1,070,890	530,890	500,570	0.00%~18.67%	1	65,463,919		3,955	None	-	65,463,919	65,463,919
"	"	G	Accounts receivable	No	160,000	160,000	160,000	0.00%~18.67%	1	240,039		1,264	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	2,844	None	-	8,182,990	81,829,899
"	"	H	Accounts receivable	No	164,000	40,000	25,000	0.00%~18.67%	1	443,000		198	None	-	443,000	65,463,919
"	"	H-1	Accounts receivable	No	466,000	466,000	172,000	0.00%~18.67%	2	-	Working Capital	1,358	None	-	8,182,990	81,829,899
"	"	I	Accounts receivable	No	975,097	490,180	490,180	0.00%~18.67%	2	-	Working Capital	3,872	None	-	8,182,990	81,829,899
"	"	J	Accounts receivable	No	490,000	490,000	490,000	0.00%~18.67%	1	980,000		3,871	None	-	980,000	65,463,919
"	"	K	Accounts receivable	No	830,320	481,320	481,320	0.00%~18.67%	2	-	Working Capital	3,802	None	-	8,182,990	81,829,899
"	"	L	Accounts receivable	No	363,000	363,000	363,000	0.00%~18.67%	1	2,904,000		2,868	None	-	2,904,000	65,463,919

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No.	Financing company	Counter-party (Note 4)	Account	Related party	Maximum balance for the year	Ending balance	Amount actually drawn	Interest rate	Nature of financing (Note 1)	Transaction amount	Reasons for financing	Allowance for bad debt	Collateral		Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
													Item	Value		
1	Chailease Finance Co., Ltd.	L-1	Accounts receivable	No	115,700	115,700	99,500	0.00%-18.67%	2	-	Working Capital	786	None	-	8,182,990	81,829,899
"	"	M	Accounts receivable	No	480,000	477,390	477,390	0.00%-18.67%	2	-	Working Capital	3,771	Properties	1,597,390	8,182,990	81,829,899
1	"	N	Accounts receivable	No	381,000	381,000	381,000	0.00%-18.67%	1	19,899,740		3,010	None	-	19,899,740	65,463,919
"	"	N-1	Accounts receivable	No	84,000	84,000	84,000	0.00%-18.67%	2	-	Working Capital	664	None	-	8,182,990	81,829,899
"	"	O	Accounts receivable	No	437,120	437,120	435,230	0.00%-18.67%	1	2,924,660		3,438	None	-	2,924,660	65,463,919
"	"	P	Accounts receivable	No	414,500	239,000	239,000	0.00%-18.67%	1	38,015,940		1,888	None	-	38,015,940	65,463,919
"	"	P-1	Accounts receivable	No	193,200	193,200	193,200	0.00%-18.67%	2	-	Working Capital	1,526	None	-	8,182,990	81,829,899
"	"	Q	Accounts receivable	No	369,000	369,000	369,000	0.00%-18.67%	1	2,880,000		2,915	None	-	2,880,000	65,463,919
"	"	R	Accounts receivable	No	349,200	349,200	349,200	0.00%-18.67%	2	-	Working Capital	2,759	None	-	8,182,990	81,829,899
"	"	S	Accounts receivable	No	340,000	340,000	340,000	0.00%-18.67%	2	-	Working Capital	2,686	None	-	8,182,990	81,829,899
"	"	T	Accounts receivable	No	310,700	274,700	274,700	0.00%-18.67%	1	23,222,300		2,170	None	-	23,222,300	65,463,919
"	"	T-1	Accounts receivable	No	6,800	1,800	-	0.00%-18.67%	2	-	Working Capital	-	None	-	8,182,990	81,829,899
"	"	Summary of other clients	Accounts receivable	No	16,745,531	9,644,566	9,467,511	0.00%-18.67%	1	65,463,919		74,793	Bank Deposits/ Stocks/ Properties	3,774,523	65,463,919	65,463,919
"	"	Summary of other clients	Accounts receivable	No	71,763,589	44,013,758	40,959,774	0.00%-18.67%	2	-	Working Capital	621,476	Bank Deposits/ Stocks/ Funds/ Beneficiary Certification/ Bonds/ Machinery Equipment/ Properties	10,639,644	8,182,990	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	7,900	None	-	20,457,475	81,829,899
"	"	Tung Feng Inc.	Accounts receivable	Yes	80,000	-	-	0.00%-18.67%	2	-	Working Capital	-	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
"	"	Tien Hsing Integration Co., Ltd.	Accounts receivable	Yes	577,297	577,297	577,297	0.00%-18.67%	2	-	Working Capital	4,561	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

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													Item	Value		
1	Chailease Finance Co., Ltd.	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
"	"	Annan Energy Co., Ltd.	Accounts receivable	Yes	256,000	-	-	0.00%-18.67%	2	-	Working Capital	-	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	3,318	None	-	20,457,475	81,829,899
"	"	Jim Ti Energy Co., Ltd.	Accounts receivable	Yes	250,000	250,000	250,000	0.00%-18.67%	2	-	Working Capital	1,975	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	7,900	None	-	20,457,475	81,829,899
"	"	Chailease Construction and Development Company Co., Ltd.	Accounts receivable	Yes	710,300	710,300	710,300	0.00%-18.67%	1	17,661,700		5,611	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		316	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	16	None	-	20,457,475	81,829,899
2	Fina Finance & Trading Co., Ltd.	A	Accounts receivable	No	273,817	273,530	273,530	0.6382%-15.9446%	2	-	Working Capital	2,735	Properties	275,000	3,634,166	36,341,659
"	"	B	Accounts receivable	No	220,000	220,000	30,000	0.6382%-15.9446%	1	342,340		300	Properties	292,600	342,340	21,804,995
"	"	C	Accounts receivable	No	304,976	198,051	73,051	0.6382%-15.9446%	2	-	Working Capital	731	None	-	3,634,166	36,341,659
"	"	D	Accounts receivable	No	141,000	140,818	140,818	0.6382%-15.9446%	2	-	Working Capital	1,408	None	-	3,634,166	36,341,659
"	"	E	Accounts receivable	No	140,688	140,581	140,581	0.6382%-15.9446%	2	-	Working Capital	1,406	Properties	175,860	3,634,166	36,341,659
"	"	F	Accounts receivable	No	278,678	125,678	125,678	0.6382%-15.9446%	2	-	Working Capital	1,257	Properties	152,234	3,634,166	36,341,659
"	"	F-1	Accounts receivable	No	33,062	-	-	0.6382%-15.9446%	1	60,000		-	Properties	152,234	60,000	21,804,995
"	"	G	Accounts receivable	No	202,638	119,465	119,465	0.6382%-15.9446%	2	-	Working Capital	1,195	Properties	285,763	3,634,166	36,341,659
"	"	H	Accounts receivable	No	193,325	107,950	107,950	0.6382%-15.9446%	1	190,000		1,080	None	-	190,000	21,804,995
"	"	I	Accounts receivable	No	90,000	89,988	89,988	0.6382%-15.9446%	2	-	Working Capital	900	Properties	182,086	3,634,166	36,341,659
"	"	J	Accounts receivable	No	90,000	89,973	89,973	0.6382%-15.9446%	2	-	Working Capital	900	Properties	83,325	3,634,166	36,341,659
"	"	Summary of other clients	Accounts receivable	No	19,354,181	11,634,215	9,968,406	0.6382%-15.9446%	2	-	Working Capital	142,348	Stocks/ Properties/ Vehicles	4,105,340	3,634,166	36,341,659
"	"	Summary of other clients	Accounts receivable	No	2,998,079	1,755,337	1,703,537	0.6382%-15.9446%	1	5,107,850		27,231	Equipment/ Properties/Vehicles	629,212	5,107,850	21,804,995

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													Item	Value		
2	Fina Finance & Trading Co., Ltd.	Chuang Ju Limited Partnership	Accounts receivable	Yes	1,000,000	-	-	0.6382%-15.9446%	2	-	Working Capital	-	None	-	9,085,415	36,341,659
3	Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Accounts receivable	Yes	3,000,000	3,000,000	3,000,000	2.1%-3.47%	2	-	Working Capital	-	None	-	4,582,151	10,182,557
"	"	Tien Hsing Integration Co., Ltd.	Accounts receivable	Yes	1,797,298	-	-	2.1%-3.47%	2	-	Working Capital	-	None	-	4,582,151	10,182,557
"	"	He To Energy Integration Co., Ltd.	Accounts receivable	Yes	398,000	-	-	2.1%-3.47%	2	-	Working Capital	-	None	-	4,582,151	10,182,557
"	"	Chu To Co., Ltd.	Accounts receivable	Yes	322,000	-	-	2.1%-3.47%	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%-3.47%	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%-3.47%	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%-3.47%	2	-	Working Capital	-	None	-	4,582,151	10,182,557
"	"	Hao Ming Energy Co., Ltd.	Accounts receivable	Yes	328,000	328,000	328,000	2.1%-3.47%	2	-	Working Capital	-	None	-	4,582,151	10,182,557
4	Chailease International Financial Leasing Corp.	A	Receivable-short term financing	No	55,371	37,160	37,160	0.00%-17%	2	-	Working Capital	655	Vehicles and Properties	15,620	2,624,295	20,994,362
"	"	B	Receivable-short term financing	No	56,291	35,811	35,811	0.00%-17%	2	-	Working Capital	373	Real estate	20,821	2,624,295	20,994,362
"	"	C	Receivable-short term financing	No	33,395	24,807	24,807	0.00%-17%	2	-	Working Capital	235	None	-	2,624,295	20,994,362
"	"	D	Receivable-short term financing	No	28,698	21,523	21,523	0.00%-17%	2	-	Working Capital	329	None	-	2,624,295	20,994,362
"	"	E	Receivable-short term financing	No	26,490	20,603	20,603	0.00%-17%	2	-	Working Capital	293	None	-	2,624,295	20,994,362
"	"	F	Receivable-short term financing	No	29,433	20,603	20,603	0.00%-17%	2	-	Working Capital	424	None	-	2,624,295	20,994,362
"	"	G	Receivable-short term financing	No	34,952	20,052	20,052	0.00%-17%	2	-	Working Capital	247	Vehicles	-	2,624,295	20,994,362
"	"	H	Receivable-short term financing	No	26,490	19,868	19,868	0.00%-17%	2	-	Working Capital	304	None	-	2,624,295	20,994,362
"	"	I	Receivable-short term financing	No	26,122	19,377	19,377	0.00%-17%	2	-	Working Capital	176	Vehicles	-	2,624,295	20,994,362
"	"	J	Receivable-short term financing	No	27,594	19,316	19,316	0.00%-17%	2	-	Working Capital	234	Vehicles	-	2,624,295	20,994,362
"	"	Summary of other clients	Receivable-short term financing	No	1,637,926	736,029	736,029	0.00%-17%	2	-	Working Capital	22,842	Vehicles/ Real estate/ Equipment/ Properties	46,770	2,624,295	20,994,362
"	"	Chailease International Corp.	Receivables from related party	Yes	2,649,000	2,649,000	-	0.00%-17%	2	-	Working Capital	-	None	-	13,121,476	20,994,362
"	"	Zhongjin Commercial Factory Corp.	Receivables from related party	Yes	883,000	883,000	-	0.00%-17%	2	-	Working Capital	-	None	-	13,121,476	20,994,362

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													Item	Value		
5	Chailase Specialty Finance Co., Ltd.	A	Accounts receivable	No	195,000	165,000	165,000	1.28%~11.38%	1	200,000		1,056	Properties	2,270,352	200,000	5,733,629
"	"	A-1	Accounts receivable	No	273,000	231,000	231,000	1.28%~11.38%	2	-	Working Capital	1,478	Properties	2,270,352	716,704	2,866,814
"	"	B	Accounts receivable	No	350,000	290,000	290,000	1.28%~11.38%	2	-	Working Capital	1,856	None	-	716,704	2,866,814
"	"	C	Accounts receivable	No	193,050	105,000	105,000	1.28%~11.38%	2	-	Working Capital	672	None	-	716,704	2,866,814
"	"	D	Accounts receivable	No	100,000	94,000	94,000	1.28%~11.38%	2	-	Working Capital	602	Properties	118,397	716,704	2,866,814
"	"	E	Accounts receivable	No	90,325	90,325	90,325	1.28%~11.38%	2	-	Working Capital	578	None	-	716,704	2,866,814
"	"	F	Accounts receivable	No	80,000	80,000	80,000	1.28%~11.38%	2	-	Working Capital	512	None	-	716,704	2,866,814
"	"	G	Accounts receivable	No	80,000	80,000	80,000	1.28%~11.38%	2	-	Working Capital	512	None	-	716,704	2,866,814
"	"	H	Accounts receivable	No	70,000	70,000	70,000	1.28%~11.38%	2	-	Working Capital	448	None	-	716,704	2,866,814
"	"	I	Accounts receivable	No	80,000	64,000	64,000	1.28%~11.38%	2	-	Working Capital	410	None	-	716,704	2,866,814
"	"	J	Accounts receivable	No	127,500	60,000	60,000	1.28%~11.38%	2	-	Working Capital	384	None	-	716,704	2,866,814
"	"	Summary of other clients	Accounts receivable	No	1,191,772	511,385	503,385	1.28%~11.38%	2	-	Working Capital	5,477	Stocks	44,275	716,704	2,866,814
6	Chailase Auto Rental Co., Ltd.	A	Accounts receivable	No	3,881	2,097	2,097	4.25%~10.57%	1	8,829		8	Vehicles	7,000	8,829	1,504,774
"	"	B	Accounts receivable	No	609	386	386	4.25%~10.57%	1	7,416		1	Vehicles	790	7,416	1,504,774
"	"	C	Accounts receivable	No	564	177	177	4.25%~10.57%	2	-	Working Capital	1	Vehicles	770	188,097	752,387
"	"	D	Accounts receivable	No	621	160	160	4.25%~10.57%	2	-	Working Capital	1	Vehicles	800	188,097	752,387
"	"	E	Accounts receivable	No	158	18	18	4.25%~10.57%	2	-	Working Capital	-	Vehicles	1,210	188,097	752,387
"	"	F	Accounts receivable	No	87	9	9	4.25%~10.57%	1	4,252		-	Vehicles	180	4,252	1,504,774
"	"	Summary of other clients	Accounts receivable	No	337	-	-	4.25%~10.57%	1	5,738		-	Vehicles	2,070	5,738	1,504,774
"	"	Summary of other clients	Accounts receivable	No	4,782	-	-	4.25%~10.57%	2	-	Working Capital	-	Vehicles	20,380	188,097	752,387
7	Chung Ho Energy Integration Co., Ltd.	Annan Energy Co., Ltd.	Accounts receivable	Yes	1,714,000	-	-	2.00%~4.00%	2	-	Working Capital	-	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	1,324,500	1,324,500	-	0.00~3.65%	2	-	Working Capital	-	None	-	1,381,815	2,210,903
"	"	Zhongjin Commercial Factory Corp.	Receivables from related party	Yes	662,250	662,250	-	0.00~3.65%	2	-	Working Capital	-	None	-	1,381,815	2,210,903

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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		
9	Ho Lien Energy Integration Co., Ltd.	Tien Sin Intelligent Green Energy Co., Ltd.	Accounts receivable	Yes	50,000	50,000	50,000	3	2	-	Working Capital	320	None	-	859,780	1,375,647

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 Chailease 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 Chailease Holding Company Limited and other companies during the latest operating cycle.

(1)Subsidiary— The maximum fund loaning provided by Chailease 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 Chailease Finance Co., Ltd. and other companies during the latest operating cycle.

(2)Subsidiary— The maximum fund loaning provided by Fina Finance & Trading Co., Ltd. for necessary short-term financing to individual entity cannot exceed 10% of the net worth. The maximum fund loaning cannot exceed 25% of the net worth to domestic subsidiaries and affiliated companies whose shares are 100% held directly or indirectly by Fina Finance & Trading Co., Ltd. The maximum fund loaning for business relationship cannot exceed the trading amount between Fina Finance & Trading Co., Ltd. and other companies during the latest operating cycle.

(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.

(9)Subsidiary— The maximum fund loaning provided by Ho Lien 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 Ho Lien Energy Integration Co., Ltd. The maximum fund loaning for business relationship cannot exceed the trading amount between Ho Lien Energy Integration Co., Ltd. and other companies during the latest operating cycle.

Note 3: Limit on the amount for loaning fund

(0)The Company— The total amount of fund loaning provided by Chailease Holding Company Limited for short-term financing cannot exceed 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.



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- (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.
- (9) Subsidiaries— The total amount of fund loaning provided by Ho Lien 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.

**Note 4: Counterparties**

- (0) Subsidiary— Chailease Finance Co., Ltd.: The above table only disclosed the related parties and the top 20 counterparties.
- (1) Subsidiary— Fina Finance & Trading Co., Ltd.: The above table only disclosed the related parties and the top 10 counterparties.
- (2) Subsidiary— Chailease International Financial Leasing Corp.: The above table only disclosed the related parties and the top 10 counterparties.
- (3) Subsidiary— Chailease Specialty Finance Co., Ltd.: The above table only disclosed the related parties and the top 10 counterparties.
- (4) Subsidiary— Chailease Auto Rental Co., Ltd.: The above table only disclosed the related parties and the top 10 counterparties.
- (5) Chailease Consumer Finance Co., Ltd. was the limited partner of Chuang Ju Limited Partnership.
- (6) 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 (\$6,454,000).

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

## 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	Chailease International Financial Leasing Corp.	2	300,987,022	66,812,420	56,023,180	45,962,318	-	37.23 %	752,467,555	Y		Y
"	"	Chailease International Company (Malaysia) Limited	2	300,987,022	1,290,800	1,290,800	-	-	0.86 %	752,467,555	Y		
"	"	Chailease International Financial Services (Singapore) Pte. Ltd.	2	300,987,022	4,356,450	4,356,450	4,356,450	-	2.89 %	752,467,555	Y		
"	"	Chailease International Leasing Company Limited	2	300,987,022	8,486,575	8,486,575	1,413,264	-	5.64 %	752,467,555	Y		
"	"	Chailease International Trading Company Limited	2	300,987,022	1,274,665	1,274,665	285,772	-	0.85 %	752,467,555	Y		
"	"	PT Chailease Finance Indonesia	2	300,987,022	3,469,195	3,469,195	306,800	-	2.31 %	752,467,555	Y		
"	"	Chailease Berjaya Credit Sdn. Bhd.	2	75,246,756	22,277,144	22,123,966	13,063,846	-	14.70 %	752,467,555	Y		
"	"	Chailease Royal Leasing Plc.	2	75,246,756	4,602,480	3,872,400	1,420,229	-	2.57 %	752,467,555	Y		
"	"	Chailease Royal Finance Plc.	2	75,246,756	8,357,930	8,357,930	3,965,510	-	5.55 %	752,467,555	Y		
"	"	Chailease Berjaya Finance Corporation	2	75,246,756	2,124,375	2,124,375	605,022	-	1.41 %	752,467,555	Y		

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		Name	Nature of relationship (Note1)										
1	Chailase Finance Co., Ltd.	Chailase Auto Rental Co., Ltd.	2	163,659,798	6,624,850	6,229,450	10	-	7.61 %	409,149,495	Y		
"	"	Chailase Consumer Finance Co., Ltd.	2	163,659,798	5,645,000	5,301,151	1,150,000	-	6.48 %	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	16,859,029	11,812,502	-	20.60 %	409,149,495	Y		
"	"	Chailase International Trading Company Limited	2	163,659,798	2,295,320	2,187,945	568,950	-	2.67 %	409,149,495	Y		
"	"	Yun Tang Inc.	2	163,659,798	5,098,422	1,529,602	1,129,475	-	1.87 %	409,149,495	Y		
"	"	Chailase Energy Integration Co., Ltd.	2	163,659,798	930,000	930,000	300,000	-	1.14 %	409,149,495	Y		
"	"	Chailase Power Technology Co., Ltd.	2	163,659,798	2,350,000	2,350,000	1,502,350	-	2.87 %	409,149,495	Y		
"	"	Chung Yen Energy Integration Co., Ltd.	2	163,659,798	2,513,850	2,513,850	863,850	-	3.07 %	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	1,392,655	-	1.96 %	409,149,495	Y		
"	"	Tien Sin Intelligent Green Energy Co., Ltd.	2	163,659,798	2,653,777	2,653,777	2,206,898	-	3.24 %	409,149,495	Y		
"	"	Tien Jen Energy Co., Ltd.	2	163,659,798	2,642,855	2,642,855	1,184,960	-	3.23 %	409,149,495	Y		
"	"	Tien Chu Energy Co., Ltd.	2	163,659,798	2,850,224	2,850,224	2,041,179	-	3.48 %	409,149,495	Y		
"	"	Tien Ying Energy Co., Ltd.	2	163,659,798	5,233,994	5,233,994	3,874,942	-	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	75,000	75,000	-	0.09 %	409,149,495	Y		
"	"	Kai Yang Intelligent Energy Co., Ltd.	2	163,659,798	1,355,000	1,155,000	1,026,160	-	1.41 %	409,149,495	Y		
"	"	Yao Kuang Intelligent Energy Co., Ltd.	2	163,659,798	1,308,800	1,108,800	1,008,512	-	1.36 %	409,149,495	Y		
"	"	Tien Chuan Intelligent Energy Co., Ltd.	2	163,659,798	1,153,100	1,153,100	970,200	-	1.41 %	409,149,495	Y		
"	"	Yu Heng Intelligent Energy Co., Ltd.	2	163,659,798	1,144,800	1,144,800	960,100	-	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	799,200	450,900	-	0.98 %	409,149,495	Y		
"	"	Hsia Ching Co., Ltd.	2	163,659,798	799,200	799,200	116,800	-	0.98 %	409,149,495	Y		
"	"	Annan Energy Co., Ltd.	2	163,659,798	4,070,000	3,170,000	2,281,154	-	3.87 %	409,149,495	Y		
"	"	Chuang Neng Energy Integration Co., Ltd.	2	163,659,798	140,000	140,000	-	-	0.17 %	409,149,495	Y		

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		Name	Nature of relationship (Note1)										
1	Chailase Finance Co., Ltd.	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	-	0.06 %	409,149,495	Y		
"	"	Hao Hsuan Energy Integration Co., Ltd.	2	163,659,798	27,596	27,124	27,124	-	0.03 %	409,149,495	Y		
"	"	Jung Yu Energy Integration Co., Ltd.	2	163,659,798	2,196,942	2,196,942	2,196,942	-	2.68 %	409,149,495	Y		
"	"	Grand Pacific Financing Corp.	2	150,493,511	4,453,260	4,453,260	328,509	-	5.44 %	409,149,495			
"	"	Chailase International Financial Services Co., Ltd.	2	150,493,511	4,145,850	645,400	-	-	0.79 %	409,149,495			
"	"	Chailase International Financial Services (Singapore) Pte. Ltd.	2	150,493,511	50,914,125	49,028,435	20,687,380	-	59.92 %	409,149,495			
"	"	Chailase International Financial Services (Liberia) Corp.	2	150,493,511	2,860,897	2,860,896	979,717	-	3.50 %	409,149,495			
2	Chailase International Financial Leasing Corp.	Chailase International Corp.	2	104,971,809	16,678,892	14,977,998	7,912,907	-	28.54 %	262,429,522	Y		Y
"	"	Chailase Finance International Corp.	2	104,971,809	18,231,522	16,688,385	9,849,570	-	31.80 %	262,429,522	Y		Y
"	"	Chailase International Commercial Factoring Corporation	2	104,971,809	44,450	44,150	44,150	-	0.08 %	262,429,522	Y		Y
3	Grand Pacific Holding Corp.	Grand Pacific Financing Corp.	2	1,242,476	96,810	96,810	96,810	-	3.47 %	1,242,476	Y		
4	Yun Tang Inc.	Chailase Finance Co., Ltd.	2	1,627,729	8,770	8,770	8,770	-	1.62 %	2,712,881		Y	
5	Ho Hsuan Co., Ltd.	Chailase Finance Co., Ltd.	2	6,272,380	1,000,000	1,000,000	100,000	-	79.71 %	6,272,380		Y	
6	Ho Lien Energy Integration Co., Ltd.	Chailase Finance Co., Ltd.	2	17,195,589	200,000	200,000	200,000	-	5.82 %	17,195,589		Y	
"	"	Tien Sin Intelligent Green Energy Co., Ltd.	2	1,719,559	544,000	544,000	-	-	15.82 %	17,195,589	Y		
"	"	Tien Jen Energy Co., Ltd.	2	1,719,559	544,000	544,000	-	-	15.82 %	17,195,589	Y		
"	"	Tien Chu Energy Co., Ltd.	2	1,719,559	544,000	544,000	-	-	15.82 %	17,195,589	Y		
"	"	Tien Ying Energy Co., Ltd.	2	1,719,559	1,024,000	1,024,000	-	-	29.78 %	17,195,589	Y		
"	"	Tien Jui Energy Co., Ltd.	2	1,719,559	544,000	544,000	-	-	15.82 %	17,195,589	Y		
7	Chung Cheng Energy Integration Co., Ltd.	Chailase Finance Co., Ltd.	2	1,541,098	200,000	200,000	-	-	64.89 %	1,541,098		Y	
8	Jung Yu Energy Integration Co., Ltd.	Chailase Finance Co., Ltd.	2	27,014,605	7,000,000	7,000,000	3,900,000	-	129.56 %	27,014,605		Y	
9	Chung Ho Energy Integration Co., Ltd.	Chailase Finance Co., Ltd.	2	40,795,963	11,900,000	11,900,000	5,380,000	-	145.85 %	40,795,963		Y	

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		Name	Nature of relationship (Note 1)										
10	Chailase Specialty Finance Co., Ltd.	Chailase 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.	Chailase Finance Co., Ltd.	2	2,468,195	2,500,000	2,000,000	390,000	-	405.15 %	2,468,195		Y	
12	TUNG CHING INC.	Chailase Finance Co., Ltd.	2	999,728	200,000	200,000	160,000	-	100.03 %	999,728		Y	
13	Chung Ming Co., Ltd.	Chailase Finance Co., Ltd.	2	1,498,955	1,400,000	1,400,000	-	-	466.99 %	1,498,955		Y	
14	Chailase Cloud Service Co., Ltd.	Chailase Finance Co., Ltd.	2	2,713,477	500,000	500,000	400,000	-	92.13 %	2,713,477		Y	
15	He To Energy Integration Co., Ltd.	Chailase Finance Co., Ltd.	2	27,333,843	7,700,000	7,700,000	5,200,000	-	140.85 %	27,333,843		Y	
16	Chailase Power Technology Co., Ltd.	Chu Chiang Solar Energy Inc.	2	4,046,388	73,000	73,000	-	-	9.02 %	4,046,388	Y		

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

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

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

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

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

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

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

Note 4: Subsidiary— The total amount of guarantees and endorsements provided by Chailase Finance Co., Ltd.(CFC) cannot exceed five times of its net worth, and guarantees for an individual entity cannot exceed 50% of its net worth. The amount of guarantees and endorsements for subsidiaries in which be hold more than 80% of its outstanding common shares cannot exceed twice of its net worth; and if the guarantees and endorsements are for business purpose, the amount cannot exceed the transaction amount during the latest year. The total amount of guarantees and endorsements for the Company holds directly or indirectly 100% of the investee cannot exceed the net worth of the Company, the maximum guarantees and endorsements cannot exceed five times of net worth of CFC.

Note 5: Subsidiary— The total amount of guarantees and endorsements provided by Chailase Finance Co., Ltd. for Chailase International Financial Services Co., Ltd., Chailase International Financial Services (Singapore) Pte. Ltd., Chailase Specialty Finance Co., Ltd., Chailase Power Technology Co., Ltd., Yun Tang Inc., Chailase Energy Integration Co., Ltd., Tai Yuan Energy Integration Co., Ltd., Chung Yen Energy Integration Co., Ltd., Tien Jui Energy Co., Ltd., Tien Ying Energy Co., Ltd., Tien Chun Energy Co., Ltd., Tien Jen Energy Co., Ltd., Tien Sin Intelligent Green Energy Co., Ltd., and Chailase Auto Rental Co., Ltd. is \$15,745,970. The total amount has been adjusted.

Note 6: Subsidiary— The maximum and the total amount of guarantees and endorsements provided by Grand Pacific Holding Corp. cannot exceed five times of its capital.

Note 7: Subsidiary— The maximum guarantees and endorsements provided by Chailase International Financial Leasing Corp. cannot exceed five times of net worth of the most recent financial statement. The maximum guarantees and endorsements for individual counterparty cannot exceed 50% of its net worth. The individual counterparty holding shares to the company are exceed 50% and the maximum guarantees and endorsements cannot exceed twice of its net worth.

Note 8: The total amount of guarantees and endorsements provided by the Company for Chailase International Financial Leasing Corp. and Chailase International Corp. is CNY310,000 (\$1,368,650). The total amount has been disclosed in the balance of guarantees and endorsements for Chailase International Corp.

Note 9: The total amount of guarantees and endorsements provided by the Company for Chailase International Financial Leasing Corp. and Chailase Finance International Corp. is CNY240,000 (\$1,059,600). The total amount has been disclosed in the balance of guarantees and endorsements for Chailase Finance International Corp.

Note 10: The total amount of guarantees and endorsements provided by the Company for Chailase Royal Finance Plc. and Chailase Royal Leasing Plc. is USD309,000 (\$9,971,430). The total amount has been adjusted.

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- 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	75,204	- %	75,204	This is a fund investment, and the number of shares held at the end of the period is the number of units held (Note 4)
Chailease 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	145	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	"	"	-	2,315	- %	2,315	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	17,975	- %	17,975	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	24,072	- %	24,072	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,468	- %	8,468	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	28,557	- %	28,557	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	19,118	- %	19,118	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,056	- %	9,056	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,068	- %	10,068	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	22,235	- %	22,235	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,032	- %	3,032	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,123	- %	20,123	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	40,319	- %	40,319	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	19,951	- %	19,951	

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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	-	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	"	"	-	14,637	- %	14,637	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	43,743	- %	43,743	
"	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	"	"	-	8,026	- %	8,026	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,030	- %	9,030	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	- %	1,003	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,164	- %	20,164	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,082	- %	10,082	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,058	- %	7,058	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	23,025	- %	23,025	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	23,899	- %	23,899	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	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	"	"	-	7,456	- %	7,456	

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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	-	3,023	- %	3,023	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,052	- %	8,052	
"	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	"	"	-	30,759	- %	30,759	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,078	- %	7,078	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,049	- %	5,049	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,478	- %	7,478	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,055	- %	5,055	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,038	- %	5,038	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,042	- %	5,042	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,038	- %	5,038	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,054	- %	7,054	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,093	- %	20,093	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,542	- %	5,542	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,282	- %	7,282	
"	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	"	"	-	14,550	- %	14,550	
"	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	"	"	-	1,719	- %	1,719	



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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	-	4,126	- %	4,126	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,061	- %	5,061	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,134	- %	10,134	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,644	- %	3,644	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,067	- %	5,067	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,477	- %	6,477	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,036	- %	3,036	
"	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	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,805	- %	1,805	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,006	- %	2,006	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,006	- %	2,006	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,805	- %	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	

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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	-	3,105	- %	3,105	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,808	- %	4,808	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,518	- %	11,518	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,504	- %	2,504	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,105	- %	3,105	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,032	- %	4,032	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,504	- %	1,504	
"	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	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,009	- %	3,009	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,297	- %	11,297	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,016	- %	6,016	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,128	- %	3,128	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	19,213	- %	19,213	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,166	- %	11,166	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,298	- %	2,298	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,858	- %	9,858	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	13,112	- %	13,112	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,069	- %	14,069	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,565	- %	7,565	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,611	- %	6,611	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,749	- %	5,749	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,404	- %	1,404	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,657	- %	7,657	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,286	- %	10,286	

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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	-	2,622	- %	2,622	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,043	- %	5,043	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,631	- %	14,631	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,080	- %	8,080	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,004	- %	4,004	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,044	- %	5,044	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,007	- %	7,007	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,011	- %	2,011	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,435	- %	4,435	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	12,112	- %	12,112	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,609	- %	9,609	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,008	- %	3,008	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	59,071	- %	59,071	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	21,599	- %	21,599	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,768	- %	14,768	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,539	- %	8,539	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	15,069	- %	15,069	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,553	- %	11,553	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	55,187	- %	55,187	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,208	- %	2,208	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,241	- %	5,241	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,010	- %	2,010	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,010	- %	2,010	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,007	- %	2,007	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,008	- %	4,008	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,010	- %	2,010	

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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	-	6,013	- %	6,013	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,129	- %	5,129	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,928	- %	4,928	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,020	- %	14,020	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,001	- %	1,001	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,065	- %	20,065	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,007	- %	2,007	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,509	- %	2,509	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,231	- %	9,231	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,101	- %	10,101	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,211	- %	20,211	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,117	- %	10,117	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,115	- %	10,115	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,017	- %	5,017	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,038	- %	11,038	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,037	- %	5,037	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,012	- %	3,012	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,810	- %	2,810	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,004	- %	1,004	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,022	- %	10,022	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,005	- %	2,005	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,041	- %	7,041	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	13,077	- %	13,077	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,509	- %	2,509	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,020	- %	9,020	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	16,108	- %	16,108	

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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	-	4,029	- %	4,029	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,044	- %	6,044	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,850	- %	7,850	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,036	- %	5,036	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	30,203	- %	30,203	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,030	- %	5,030	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,632	- %	6,632	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	40,229	- %	40,229	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	26,149	- %	26,149	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,417	- %	3,417	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	18,103	- %	18,103	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	15,088	- %	15,088	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,550	- %	10,550	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,040	- %	7,040	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,526	- %	7,526	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,005	- %	1,005	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,012	- %	3,012	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,119	- %	4,119	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,309	- %	2,309	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,006	- %	2,006	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,017	- %	4,017	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	- %	1,003	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,416	- %	4,416	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,035	- %	10,035	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	- %	1,003	
"	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)	
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	-	30,100	- %	30,100	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	- %	1,003	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	- %	1,003	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	29,334	- %	29,334	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,403	- %	4,403	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	35,017	- %	35,017	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	40,020	- %	40,020	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	13,795	- %	13,795	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,011	- %	6,011	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,056	- %	20,056	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	33,338	- %	33,338	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,072	- %	10,072	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	21,551	- %	21,551	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	40,259	- %	40,259	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,032	- %	5,032	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	32,191	- %	32,191	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	40,238	- %	40,238	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	13,405	- %	13,405	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,310	- %	1,310	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,914	- %	1,914	

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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	-	18,646	- %	18,646	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,079	- %	10,079	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	60,560	- %	60,560	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	15,037	- %	15,037	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,958	- %	8,958	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	17,412	- %	17,412	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	15,123	- %	15,123	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,570	- %	8,570	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,520	- %	1,520	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	18,164	- %	18,164	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	201	- %	201	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,521	- %	5,521	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	4,251	- %	4,251	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,061	- %	5,061	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,037	- %	3,037	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,506	- %	1,506	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,023	- %	5,023	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,241	- %	7,241	

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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	-	7,014	- %	7,014	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	9,319	- %	9,319	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,011	- %	5,011	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,018	- %	3,018	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,065	- %	7,065	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,056	- %	6,056	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,006	- %	1,006	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,579	- %	8,579	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,520	- %	3,520	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,336	- %	6,336	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,223	- %	3,223	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,105	- %	2,105	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,408	- %	1,408	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	55,406	- %	55,406	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,011	- %	5,011	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	4,109	- %	4,109	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,112	- %	2,112	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,906	- %	5,906	



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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	-	3,809	- %	3,809	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,235	- %	20,235	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	30,194	- %	30,194	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,064	- %	10,064	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,060	- %	10,060	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,165	- %	8,165	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,108	- %	10,108	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	15,159	- %	15,159	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,915	- %	1,915	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,209	- %	20,209	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	506	- %	506	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,080	- %	7,080	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,068	- %	5,068	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,987	- %	10,987	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,845	- %	3,845	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	19,057	- %	19,057	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,040	- %	5,040	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,067	- %	20,067	

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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	-	30,182	- %	30,182	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,155	- %	15,155	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,104	- %	10,104	
"	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	"	"	-	19,961	- %	19,961	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	30,030	- %	30,030	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,020	- %	20,020	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,012	- %	5,012	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	504	- %	504	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,035	- %	10,035	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	25,079	- %	25,079	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,028	- %	20,028	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	3,009	- %	3,009	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,086	- %	10,086	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,054	- %	5,054	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	2,020	- %	2,020	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,135	- %	20,135	

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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	-	15,009	- %	15,009	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	6,068	- %	6,068	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,021	- %	10,021	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	3,002	- %	3,002	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	9,989	- %	9,989	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,028	- %	10,028	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,058	- %	7,058	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	2,007	- %	2,007	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	11,838	- %	11,838	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,825	- %	7,825	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,037	- %	5,037	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,089	- %	10,089	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,041	- %	5,041	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,011	- %	5,011	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	9,992	- %	9,992	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,029	- %	10,029	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,053	- %	5,053	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,579	- %	7,579	

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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	-	15,109	- %	15,109	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,048	- %	7,048	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,091	- %	15,091	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	4,512	- %	4,512	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,060	- %	15,060	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,513	- %	15,513	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,006	- %	20,006	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	8,979	- %	8,979	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	14,958	- %	14,958	
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	11,048	- %	11,048	
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	20,652	- %	20,652	
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	1,011	- %	1,011	
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	5,047	- %	5,047	
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	5,029	- %	5,029	
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	1,005	- %	1,005	
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	- %	1,003	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,051	- %	10,051	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	6,031	- %	6,031	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,002	- %	5,002	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	34,256	- %	34,256	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,010	- %	5,010	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chaillease 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	-	2,007	- %	2,007	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	20,098	- %	20,098	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,045	- %	10,045	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	9,695	- %	9,695	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	24,172	- %	24,172	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,050	- %	5,050	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,222	- %	2,222	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,512	- %	3,512	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,828	- %	2,828	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	59,427	- %	59,427	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	13,330	- %	13,330	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	13,036	- %	13,036	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,014	- %	5,014	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	32,048	- %	32,048	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	19,680	- %	19,680	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	1,503	- %	1,503	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	1,207	- %	1,207	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	202	- %	202	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	6,508	- %	6,508	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,503	- %	2,503	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,012	- %	2,012	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,576	- %	7,576	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,088	- %	10,088	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,030	- %	5,030	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	9,077	- %	9,077	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,524	- %	2,524	

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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	-	2,119	- %	2,119	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,088	- %	7,088	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,006	- %	3,006	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	19,223	- %	19,223	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,019	- %	3,019	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	201,232	- %	201,232	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	6,139	- %	6,139	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	50,638	- %	50,638	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,037	- %	10,037	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	25,300	- %	25,300	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,031	- %	5,031	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	20,080	- %	20,080	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	50,200	- %	50,200	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,938	- %	5,938	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,039	- %	5,039	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	15,218	- %	15,218	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	20,055	- %	20,055	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,604	- %	7,604	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,040	- %	10,040	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,038	- %	5,038	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	40,412	- %	40,412	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	45,501	- %	45,501	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	12,123	- %	12,123	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,808	- %	2,808	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	12,096	- %	12,096	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	50,380	- %	50,380	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease 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	-	101,241	- %	101,241	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	30,046	- %	30,046	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,360	- %	7,360	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,136	- %	10,136	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	1,010	- %	1,010	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,931	- %	3,931	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	506	- %	506	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	1,012	- %	1,012	
"	Capital Securities Corporation's Convertible Bond	"	"	-	10,096	- %	10,096	
"	Capital Securities Corporation's Convertible Bond	"	"	-	3,002	- %	3,002	
"	Capital Securities Corporation's Convertible Bond	"	"	-	19,059	- %	19,059	
"	Capital Securities Corporation's Convertible Bond	"	"	-	19,615	- %	19,615	
"	Capital Securities Corporation's Convertible Bond	"	"	-	10,028	- %	10,028	
"	Capital Securities Corporation's Convertible Bond	"	"	-	15,155	- %	15,155	
"	Capital Securities Corporation's Convertible Bond	"	"	-	21,617	- %	21,617	
"	Capital Securities Corporation's Convertible Bond	"	"	-	5,029	- %	5,029	
"	Capital Securities Corporation's Convertible Bond	"	"	-	8,386	- %	8,386	
"	Capital Securities Corporation's Convertible Bond	"	"	-	14,055	- %	14,055	
"	Capital Securities Corporation's Convertible Bond	"	"	-	2,707	- %	2,707	
"	Capital Securities Corporation's Convertible Bond	"	"	-	5,012	- %	5,012	

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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	-	10,039	- %	10,039	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	10,194	- %	10,194	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	3,468	- %	3,468	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	5,078	- %	5,078	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	5,048	- %	5,048	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	5,042	- %	5,042	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	5,039	- %	5,039	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	3,001	- %	3,001	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	3,001	- %	3,001	
"	Taishin Securities Co., Ltd.'s Convertible Bond	"	"	-	20,035	- %	20,035	
"	Taishin Securities Co., Ltd.'s Convertible Bond	"	"	-	20,051	- %	20,051	
"	Taishin Securities Co., Ltd.'s Convertible Bond	"	"	-	20,029	- %	20,029	
"	Taishin Securities Co., Ltd.'s Convertible Bond	"	"	-	2,005	- %	2,005	
"	Bank of Yuanta's Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	48,499	- %	48,499	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	17,755	- %	17,755	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	29,526	- %	29,526	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	73,814	- %	73,814	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	67,730	- %	67,730	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	41,795	- %	41,795	



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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	110,902	- %	110,902	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	122,692	- %	122,692	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	109,155	- %	109,155	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	350,122	- %	350,122	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	40,000	- %	40,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	112,668	- %	112,668	
"	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	-	"	-	22,643	- %	22,643	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	238,901	- %	238,901	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	230,323	- %	230,323	
"	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	-	"	-	41,127	- %	41,127	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	84,189	- %	84,189	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	47,994	- %	47,994	
"	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	-	"	-	85,680	- %	85,680	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	101,346	- %	101,346	
"	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	-	"	-	43,601	- %	43,601	
"	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	-	"	-	105,685	- %	105,685	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	75,910	- %	75,910	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	41,895	- %	41,895	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	84,787	- %	84,787	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	39,401	- %	39,401	

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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	-	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	-	"	-	40,897	- %	40,897	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	219,450	- %	219,450	
"	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	-	"	-	70,723	- %	70,723	
"	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	-	"	-	40,299	- %	40,299	
"	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	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	36,808	- %	36,808	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	58,254	- %	58,254	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease Finance Co., Ltd	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	13,965	- %	13,965	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	41,895	- %	41,895	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	39,900	- %	39,900	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	18,952	- %	18,952	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,962	- %	14,962	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	85,437	- %	85,437	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	38,703	- %	38,703	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	45,546	- %	45,546	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	25,376	- %	25,376	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	55,994	- %	55,994	
"	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	-	"	-	26,134	- %	26,134	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	68,338	- %	68,338	

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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	-	10,474	- %	10,474	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	65,633	- %	65,633	
"	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	-	"	-	67,779	- %	67,779	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	175,560	- %	175,560	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	37,905	- %	37,905	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	118,510	- %	118,510	
"	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	-	"	-	14,988	- %	14,988	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,947	- %	14,947	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,663	- %	14,663	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	135,140	- %	135,140	
"	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	-	"	-	38,314	- %	38,314	

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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	-	193,010	- %	193,010	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	74,364	- %	74,364	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	39,900	- %	39,900	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	60,348	- %	60,348	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	142,641	- %	142,641	
"	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	-	"	-	34,513	- %	34,513	
"	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	-	"	-	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	-	"	-	101,745	- %	101,745	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	46,882	- %	46,882	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease Finance Co., Ltd	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	59,350	- %	59,350	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	63,590	- %	63,590	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	722,190	- %	722,190	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	17,935	- %	17,935	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	11,157	- %	11,157	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	32,748	- %	32,748	
"	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	-	"	-	206,482	- %	206,482	
"	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	-	"	-	25,655	- %	25,655	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	12,967	- %	12,967	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	58,852	- %	58,852	

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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	-	39,900	- %	39,900	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	16,159	- %	16,159	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	12,618	- %	12,618	
"	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	-	"	-	14,763	- %	14,763	
"	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	-	"	-	12,120	- %	12,120	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	117,106	- %	117,106	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	23,042	- %	23,042	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	329,843	- %	329,843	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	60,349	- %	60,349	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	775,701	- %	775,701	



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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)	
Chailease Finance Co., Ltd	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	161,196	- %	161,196	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	16,957	- %	16,957	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	54,423	- %	54,423	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	17,556	- %	17,556	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	33,915	- %	33,915	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	18,354	- %	18,354	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	38,902	- %	38,902	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	8,778	- %	8,778	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	140,647	- %	140,647	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,937	- %	24,937	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	5,586	- %	5,586	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	294,262	- %	294,262	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	4,778	- %	4,778	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	26,932	- %	26,932	

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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)	
Chailease Finance Co., Ltd	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	4,987	- %	4,987	
"	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	-	"	-	34,812	- %	34,812	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	19,950	- %	19,950	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	79,800	- %	79,800	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	11,312	- %	11,312	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	428,706	- %	428,706	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	18,953	- %	18,953	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	60,349	- %	60,349	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	285,285	- %	285,285	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	81,794	- %	81,794	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	55,337	- %	55,337	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	89,775	- %	89,775	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	219,450	- %	219,450	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease Finance Co., Ltd	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	156,957	- %	156,957	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	-	"	-	113,679	- %	113,679	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	-	"	-	16,638	- %	16,638	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	285,881	- %	285,881	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	84,069	- %	84,069	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	178,079	- %	178,079	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	63,333	- %	63,333	
"	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	-	"	-	129,176	- %	129,176	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	315,208	- %	315,208	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	289,275	- %	289,275	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	146,272	- %	146,272	
"	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	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,354	- %	14,354	
"	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	-	"	-	91,570	- %	91,570	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	82,543	- %	82,543	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	69,067	- %	69,067	
"	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	-	"	-	55,361	- %	55,361	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	54,822	- %	54,822	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	41,097	- %	41,097	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	233,914	- %	233,914	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	37,905	- %	37,905	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	117,705	- %	117,705	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	72,817	- %	72,817	
"	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	-	"	-	28,928	- %	28,928	
"	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	-	"	-	16,409	- %	16,409	
"	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	-	"	-	44,887	- %	44,887	
"	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	-	"	-	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	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	4,988	- %	4,988	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	34,913	- %	34,913	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	109,138	- %	109,138	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	84,276	- %	84,276	
"	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	-	"	-	30,923	- %	30,923	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	6,584	- %	6,584	
"	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	-	"	-	57,356	- %	57,356	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	72,818	- %	72,818	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	50,873	- %	50,873	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	189,522	- %	189,522	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	7,980	- %	7,980	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	17,955	- %	17,955	

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Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailase Finance Co., Ltd	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	145,635	- %	145,635	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	1,071,664	- %	1,071,664	
"	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	-	"	-	341,609	- %	341,609	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	145,236	- %	145,236	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	107,729	- %	107,729	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	109,725	- %	109,725	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	72,971	- %	72,971	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	174,563	- %	174,563	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	346,100	- %	346,100	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	45,250	- %	45,250	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	234,153	- %	234,153	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	59,222	- %	59,222	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	16,598	- %	16,598	

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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	-	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	-	"	-	95,960	- %	95,960	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	28,329	- %	28,329	
"	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	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	176,558	- %	176,558	
"	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	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	5,985	- %	5,985	
"	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	-	"	-	46,883	- %	46,883	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	81,795	- %	81,795	



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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	-	6,783	- %	6,783	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	30,922	- %	30,922	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	45,885	- %	45,885	
"	Ding-Yue Development Corp. Bond	-	"	-	299,890	- %	299,890	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Non-current financial assets at amortized cost	-	89,775	- %	89,775	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	34,913	- %	34,913	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	9,077	- %	9,077	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	90,612	- %	90,612	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	47,402	- %	47,402	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	237,682	- %	237,682	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	141,743	- %	141,743	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	217,053	- %	217,053	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	125,086	- %	125,086	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	120,197	- %	120,197	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease 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	-	205,285	- %	205,285	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	159,798	- %	159,798	
"	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	-	"	-	4,698	- %	4,698	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	39,900	- %	39,900	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	112,676	- %	112,676	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	17,855	- %	17,855	
"	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	-	"	-	227,430	- %	227,430	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	114,712	- %	114,712	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	51,869	- %	51,869	
"	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	-	"	-	3,990	- %	3,990	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,863	- %	14,863	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease 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	-	1,496	- %	1,496	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	25,736	- %	25,736	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	4,988	- %	4,988	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	16,801	- %	16,801	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	227,430	- %	227,430	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	95,780	- %	95,780	
"	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	-	"	-	4,638	- %	4,638	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	292,264	- %	292,264	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	59,191	- %	59,191	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	55,959	- %	55,959	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	88,029	- %	88,029	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	28,529	- %	28,529	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	6,683	- %	6,683	

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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)	
Chailease 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	-	213,834	- %	213,834	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	83,745	- %	83,745	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	36,908	- %	36,908	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	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	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	46,883	- %	46,883	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	74,811	- %	74,811	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,938	- %	24,938	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	28,928	- %	28,928	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,960	- %	15,960	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	298,252	- %	298,252	
"	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	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease Finance Co., Ltd	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Non-current financial assets at amortized cost	-	144,348	- %	144,348	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	45,885	- %	45,885	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	27,060	- %	27,060	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	30,822	- %	30,822	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	11,970	- %	11,970	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	2,374	- %	2,374	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	4,898	- %	4,898	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	10,973	- %	10,973	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	9,376	- %	9,376	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	22,346	- %	22,346	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	12,968	- %	12,968	
"	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	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	17,955	- %	17,955	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Non-current financial assets at amortized cost	-	36,908	- %	36,908	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	31,920	- %	31,920	
"	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	-	"	-	220,447	- %	220,447	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	326,881	- %	326,881	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	79,625	- %	79,625	
"	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	-	"	-	21,945	- %	21,945	
"	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	-	"	-	74,812	- %	74,812	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	29,985	- %	29,985	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	12,209	- %	12,209	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	44,688	- %	44,688	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	67,830	- %	67,830	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chaillease Finance Co., Ltd	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Non-current financial assets at amortized cost	-	69,825	- %	69,825	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	83,590	- %	83,590	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	156,607	- %	156,607	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	10,973	- %	10,973	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	204,487	- %	204,487	
"	Ding-Yue Development Corp. Bond	-	"	-	812,203	- %	812,203	
"	CTCI Corp.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	770	30,377	0.10 %	30,377	
"	Chin Poon	"	"	380	14,915	0.10 %	14,915	
"	O-Bank	"	"	72,894	693,222	2.40 %	693,222	
"	Unimicron Technology Corporation	"	"	63	10,939	- %	10,939	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	12,076	4.67 %	12,076	
"	Everterminal Co., Ltd.	"	"	245	2,448	0.50 %	2,448	
"	Tekcon Electronics Corp.	"	"	137	1,106	0.52 %	1,106	
"	Ecomsoftware Inc.	"	"	130	2,614	2.60 %	2,614	
"	Crownpo Technology Inc.(former name:SMTEK INC. )	"	"	57	227	0.51 %	227	
"	Book4u Co., Ltd.	"	"	9	-	0.19 %	-	(Note 2)
"	Phoenix Innovation Technology Venture Capital Corporation	"	"	1,000	10,883	2.34 %	10,883	
Chaillease Specialty Finance Co., Ltd.	Linkou amusement Co., Ltd.(Stock)	"	"	-	36,708	- %	36,708	Shareholding less than 1,000 shares
Chaillease Energy Integration Inc. Co.	International Ocean Vessel Technical Consultant Co., LTD.	"	"	1,302	37,930	9.01 %	37,930	
"	Fortune Electric Value Company Limited	"	"	3,125	34,250	11.03 %	34,250	
"	Long Diann Marine Biotechnology Co., Ltd.	"	"	1,000	4,210	5.01 %	4,210	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Bangkok Grand Pacific Lease Public Company Limited	Bangkok Club Co., Ltd.(stock)	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	6	141	- %	141	
Asia Sermkij Leasing Public Co., Ltd.	Swe Trans Group Co., Ltd.	"	"	10	2,214	19.00 %	2,214	
"	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	58	13,831	0.10 %	13,831	
Grand Pacific Holdings Corp.	Mobileshift, Inc.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	359	8,067	3.45 %	8,067	
"	Stemcyte Inc.	"	"	49	1,614	0.04 %	1,614	
Grand Pacific Financing Corp.	Swabplus Inc.	"	"	10	-	- %	-	Percentage of ownership less than 0.01% (Note 2)
"	Mobileshift, Inc.	"	"	358	8,067	3.45 %	8,067	
"	Stemcyte Inc.	"	"	49	1,614	0.04 %	1,614	
Chaillease 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	-	90,241	- %	90,241	
"	Logicsnesia PTE LTD	"	"	-	15,365	- %	15,365	
"	Quipster Mitra Solusi	"	Non-current financial assets at fair value through profit or loss	-	16,287	- %	16,287	
"	The Future Commerce Sdn Bhd	"	"	-	25,156	- %	25,156	

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
Chaillease Finance Co., Ltd.	Chaillease Auto Rental Co., Ltd.	Investments accounted for using equity method	Chaillease Auto Rental Co., Ltd.	Subsidiaries	-	-	-	-	-	-	-	-	-	-
"	Chaillease Power Technology Co., Ltd.	"	Chaillease Power Technology Co., Ltd.	"	-	-	-	-	-	-	-	-	-	-



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Company name	Marketable securities type and name	Financial statement account	Counter-party (Note 1)	Nature of relationship (Note 1)	Beginning Balance		Acquisition		Disposal				Ending Balance	
					Shares (In thousands)	Amount	Shares (In thousands)	Amount	Shares (In thousands)	Amount	Carrying value	Gain (loss) on disposal	Shares (In thousands)	Amount
Chailase Finance Co., Ltd.	Fina Finance & Trading Co., Ltd.	Investments accounted for using equity method	Fina Finance & Trading Co., Ltd.	Subsidiaries	-	-	-	-	-	-	-	-	-	-
"	United Real Estate management Co., Ltd.	Financial assets at amortized cost	-	-	-	640,236	-	269,054	-	-	334,800	-	-	574,490
"	Chung Ho Real Estate management Co., Ltd.	"	-	-	-	490,000	-	-	-	-	490,000	-	-	-
"	Chung Ho Real Estate management Co., Ltd.	"	-	-	-	857,000	-	-	-	-	857,000	-	-	-
"	Chung Ho Real Estate management Co., Ltd.	"	-	-	-	-	-	330,000	-	-	-	-	-	330,000
Fina Finance & Trading Co., Ltd.	Chailase Consumer Finance Co., Ltd.	Investments accounted for using equity method	Chailase Consumer Finance Co., Ltd.	Subsidiaries	-	-	-	-	-	-	-	-	-	-
Chailase Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	"	Chuang Ju Limited Partnership	"	-	-	-	-	-	-	-	-	-	-
"	Jung Yu Energy Integration Co., Ltd.	"	Jung Yu Energy Integration Co., Ltd.	"	-	-	-	-	-	-	-	-	-	-
Chailase 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.	"	-	-	-	-	-	-	-	-	-	-
Jung Yu Energy Integration Co., Ltd.	Chen Ying Co., Ltd.	"	Chen Ying Co., Ltd.	"	-	-	-	-	-	-	-	-	-	-

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

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

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

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

(Amounts Expressed in Thousands of New Taiwan Dollars)

Company name	Related party	Nature of relationship	Ending balance	Turnover days	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
The Company	Chailase International Financial Services (Singapore) Pte. Ltd.	Subsidiaries	3,227,000	-	-		-	-
Chailase International Financial Services Co., Ltd.	Chailase International Company (Malaysia) Limited	Associates	871,985	-	-		-	-
"	Chailase International Financial Services (Labuan) Co., Ltd.	Associates	716,106	-	-		-	-
"	Chailase International Financial Services (Liberia) Corp.	Associates	419,599	-	-		-	-
Chailase International Company (Malaysia) Limited	Chailase International Company (UK) Limited	Subsidiaries	873,020	-	-		-	-
Chailase International Company (UK) Limited	C&E Engine Leasing Limited	Associates	862,741	-	-		-	-
Chailase Finance Co., Ltd.	Chuang Ju Limited Partnership	Subsidiaries	1,027,150	-	-		-	-
"	Jin Ti Energy Co., Ltd.	Subsidiaries	251,586	-	-		-	-
"	Tien Hsing Integration Co., Ltd.	Subsidiaries	582,632	-	-		-	-
"	Chailase Berjaya Credit Sdn. Bhd.	Associates	143,576	-	-		-	-
"	Ysolar Co., Ltd.	Associates	1,010,604	-	-		-	-
"	Chailase Construction & Development Corp.	Associates	711,650	-	-		-	-
Chailase International Financial Services Co. (Singapore) Pte. Ltd.	Chailase Victory Co., Ltd.	Associates	273,773	-	-		-	-
"	Chailase International Financial Services (Liberia) Corp.	Associates	104,617	-	-		-	-

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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		
Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	Subsidiaries	3,794,107	-	-		-	-
Chaillease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Subsidiaries	3,108,229	-	-		-	-
"	Hao Ming Energy Co., Ltd.	Associates	328,187	-	-		-	-
"	Chin Cheng Hung Energy Co., Ltd.	Associates	354,507	-	-		-	-
Golden Bridge (B.V.I.) Corp.	Chaillease International Financial Services (Singapore) Pte. Ltd.	Associates	1,839,390	-	-		-	-
Chaillease International Financial Services (Liberia) Corp.	Chaillease Virtue Co., Ltd.	Subsidiaries	426,049	-	-		-	-
"	Chaillease Bright Co., Ltd.	Subsidiaries	555,154	-	-		-	-
"	Chaillease Cherish Co., Ltd.	Subsidiaries	753,654	-	-		-	-
"	Chaillease Glory Co., Ltd.	Subsidiaries	122,652	-	-		-	-
"	Chaillease Blossom Co., Ltd.	Subsidiaries	104,633	-	-		-	-

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

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

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

(Amounts Expressed in Thousands of New Taiwan Dollars)

No.	Company name	Counter-party	Nature of relationship	Intercompany transactions			
				Financial statements item	Amount	Terms	Percentage of the consolidated net revenue or total assets
0	The Company	Chaillease International Financial Services (Singapore) Pte. Ltd.	1	Financing	3,227,000	Same as normal transactions	0.35 %
1	Chaillease Finance Co., Ltd	Chuang Ju Limited Partnership	3	Financing and interest receivable	1,027,150	"	0.11 %
"	"	Tien Hsing Integration Co., Ltd.	3	Financing and interest receivable	582,632	"	0.06 %
2	Chaillease Consumer Finance Co., Ltd.	Hao Ming Energy Co., Ltd.	3	Financing and interest receivable	328,187	"	0.04 %
"	"	Chuang Ju Limited Partnership	3	Financing and interest receivable	3,108,229	"	0.33 %
"	"	Chin Cheng Hung Energy Co., Ltd.	3	Financing and interest receivable	354,507	"	0.04 %

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No.	Company name	Counter-party	Nature of relationship	Intercompany transactions			
				Financial statements item	Amount	Terms	Percentage of the consolidated net revenue or total assets
3	Chailease International Financial Services Co., Ltd.	Chailease International Company (Malaysia) Limited	3	Financing and interest receivable	871,985	Same as normal transactions	0.09 %
"	"	Chailease International Financial Services (Labuan) Co., Ltd.	3	Account receivable and interest receivable	716,106	"	0.08 %
"	"	Chailease International Financial Services (Liberia) Corp.	3	Financing and interest receivable	419,599	"	0.05 %
4	Chailease International Company (Malaysia) Limited	Chailease International Company (UK) Limited	3	Financing and interest receivable	873,020	"	0.09 %
5	Asia Sermkij leasing public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	3	Other financial assets-current	3,794,107	"	0.41 %
6	Golden Bridge ( B.V.I.) Corp.	Chailease International Financial Services (Singapore) Pte. Ltd.	3	Financing and interest receivable	1,839,390	"	0.20 %
7	Chailease International Financial Services (Liberia) Corp.	Chailease Virtue Co., Ltd.	3	Financing and interest receivable	426,049	"	0.05 %
"	"	Chailease Bright Co., Ltd.	3	Financing and interest receivable	555,154	"	0.06 %
"	"	Chailease Cherish Co., Ltd.	3	Financing and interest receivable	753,654	"	0.08 %

Note 1: Descriptions of numbers are as follows:

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

Note 2: Nature of relationship is categorized as follows:

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

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

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

**(b) Information on investees:**

The information on investees of the Group for the nine months ended September 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 September 30, 2023			Net income (losses) of the investee	Share of profits/losses of investee	Note
				September 30, 2023	December 31, 2022	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
The Company	Chailease International Company (Malaysia) Limited	Malaysia	Investment	43,400,411	43,400,411	1,992,872	100.00 %	85,699,949	8,997,162	8,997,162	
"	Chailease International Financial Services Co., Ltd.	British Virgin Islands	Installment sales, leasing overseas and financial consulting	3,130,190	3,130,190	97,000	100.00 %	5,191,897	172,993	172,993	
"	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	157,842	157,842	3,927	51.00 %	1,489,207	122,476	62,463	
"	Golden Bridge (B.V.I.) Corp. and its subsidiaries	British Virgin Islands	Investment	3,337,026	3,337,026	29,150	100.00 %	1,933,671	(508)	(508)	
"	Chailease International Company (Hong Kong) Limited	Hong Kong	Investment	551,817	551,817	17,100	100.00 %	369,457	(54,423)	(54,423)	

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Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of September 30, 2023			Net income (losses) of the investee	Share of profits/losses of investee	Note
				September 30, 2023	December 31, 2022	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
The Company	Chailease International Financial Services (Labuan) Co., Ltd.	Malaysia	Leasing	7,594	7,594	30	100.00 %	20,955	1,590	1,590	
"	Chailease International Financial Services Co. (Singapore) Pte. Ltd.	Singapore	Financing	57,706,887	57,706,887	1,784,000	100.00 %	74,065,167	10,834,084	10,834,084	
"	Chailease International Maritime Holding Co., Ltd.	Cayman Islands	Investment	216,215	216,215	6,700	100.00 %	857,830	(23,099)	(23,099)	
Chailease International Company (Malaysia) Limited	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	867,713	867,713	62,699	11.88 %	1,105,358	952,631	-	(Note 2)
"	Chailease International Company (UK) Limited	U.K.	Consulting, aircraft leasing and investment	43,339,110	43,339,110	848,087	100.00 %	79,548,789	8,634,415	-	"
"	Chailease Berjaya Credit Sdn. Bhd.	Malaysia	Installment sales	805,315	805,315	122,500	70.00 %	2,232,683	328,051	-	"
"	Chailease Royal Leasing Plc.	Cambodia	Leasing	96,810	96,810	3,000	60.00 %	391,635	25,951	-	"
"	Chailease Royal Finance Plc.	Cambodia	Financing	406,344	406,344	12,912	60.00 %	689,793	154,906	-	"
"	Yellowstone Holding AG	Swiss	Investment	368,078	368,078	1,050,000	35.00 %	240,142	(35,829)	(12,539)	
"	Chailease Berjaya Finance Corporation	Philippines	Leasing and financing	232,265	232,265	410,000	63.08 %	160,355	11,522	-	(Note 2)
"	CL Capital Management Company Limited	Cayman Islands	Investment consultant	-	-	-	48.00 %	-	(805)	-	
"	CL Investment Partners Company Limited	Cayman Islands	Investment consultant	4,532	4,532	-	48.00 %	4,331	(64)	(31)	
"	Chailease Greater China SME Fund, L.P.	Cayman Islands	Investment funds	465,833	462,924	-	48.00 %	301,660	(14,468)	(6,945)	
"	Diamond Rain Group Limited	British Virgin Islands	Investment	861,583	861,583	22,798	35.28 %	908,112	(62,029)	(21,884)	
"	Chailease Capital (Thailand) Co., Ltd.	Thailand	Investment	56,196	56,196	19,600	49.00 %	76,752	12,134	-	(Note 2)
"	Chailease Royal Insurance Broker Plc.	Cambodia	Insurance Brokers	2,904	2,904	90	60.00 %	(1,695)	(2,188)	-	"
Chailease International Maritime Holding Co., Ltd.	Chailease International Financial Services (Liberia) Corp.	Liberia	Ship leasing business	212,988	212,988	-	100.00 %	881,383	(7,784)	-	share holding less than 1,000 shares (Note 2)
"	Chailease Marine Co., Ltd.	Liberia	Ship leasing business	323	323	-	100.00 %	(17,243)	(16,807)	-	"
"	Chailease Shipping Finance (Liberia) Co., Ltd.	Liberia	Ship leasing business	323	323	-	100.00 %	(8,185)	1,483	-	"

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Chaillease International Financial Services (Liberia) Corp.	Chaillease International Fortune Corp. (Liberia)	Liberia	Ship leasing business	13,808	13,808	-	100.00 %	1,382	190	-	share holding less than 1,000 shares (Note 2)
"	Chaillease Bright Co., Ltd.	Liberia	Ship leasing business	323	323	-	100.00 %	90,715	(12,213)	-	"
"	Chaillease Virtue Co., Ltd.	Liberia	Ship leasing business	323	323	-	100.00 %	252,137	36,781	-	"
"	Chaillease Cherish Co., Ltd.	Liberia	Ship leasing business	323	323	-	100.00 %	(68,078)	(37,314)	-	"
"	Chaillease Harmony Co., Ltd.	Liberia	Ship leasing business	323	323	-	100.00 %	244	(17)	-	"
"	Ace Marine Co., Ltd.	Liberia	Ship leasing business	323	323	-	100.00 %	210	(18)	-	"
"	Chaillease Glory Co., Ltd.	Liberia	Ship leasing business	323	323	-	100.00 %	93,109	(223)	-	"
"	Chaillease Blossom Co., Ltd.	Liberia	Ship leasing business	323	323	-	100.00 %	162	(77)	-	"
Chaillease Shipping Finance (Liberia) Co., Ltd.	Chaillease Victory Co., Ltd.	Liberia	Ship leasing business	16	16	-	100.00 %	(7,544)	1,780	-	"
Chaillease Berjaya Credits Sdn. Bhd.	Chaillease Agency Sdn. Bhd.	Malaysia	Insurance Brokers	657	657	100	100.00 %	8,915	6,124	-	(Note 2)
"	Chaillease Services Sdn. Bhd.	Malaysia	Insurance Brokers	657	657	100	100.00 %	4,510	777	-	"
Chaillease International Company (UK) Limited	Chaillease Finance Co., Ltd.	Taiwan	Installment sales, leasing and factoring	36,929,540	36,929,540	4,168,700	100.00 %	79,970,529	9,477,532	-	"
"	C&E Engine Leasing Limited	Ireland	Leasing	726,673	726,673	22,519	50.00 %	789,922	13,942	6,971	"
Chaillease Finance Co., Ltd.	Fina Finance & Trading Co., Ltd.	Taiwan	Installment sales, trading and factoring	18,991,242	15,991,242	2,346,300	100.00 %	40,343,297	3,212,007	-	(Note 2)
"	Chaillease Specialty Finance Co., Ltd.	Taiwan	Installment sales	6,837,496	6,837,496	269,561	100.00 %	7,119,917	196,138	-	"
"	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	1,708,137	1,708,137	193,256	36.61 %	3,405,841	952,631	-	"
"	Chaillease International Leasing Company Limited (Vietnam)	Vietnam	Leasing	2,715,753	2,715,753	-	100.00 %	3,254,890	440,375	-	"
"	Chaillease Auto Rental Co., Ltd.	Taiwan	Leasing	6,820,564	1,352,227	729,259	100.00 %	7,561,387	210,183	-	"
"	Chaillease Insurance Brokers Co., Ltd.	Taiwan	Personal and property insurance brokers	8,000	8,000	800	100.00 %	63,386	47,135	-	"
"	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	132,588	132,588	3,773	49.00 %	1,430,807	122,476	-	"
"	Chaillease Cloud Service Co., Ltd.	Taiwan	Software and hardware of cloud products, leasing and installment sales	525,000	525,000	52,500	100.00 %	534,385	7,616	-	"

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Chailease Finance Co., Ltd.	Yun Tang Inc.	Taiwan	Solar power related business	575,000	465,000	-	100.00 %	686,839	43,366	-	(Note 2)
"	Chailease Energy Integration Co., Ltd.	Taiwan	Solar power related business	50,000	50,000	100,083	100.00 %	1,240,637	217,927	-	"
"	Chailease Power Technology Co., Ltd.	Taiwan	Solar power related business	1,350,000	770,000	135,000	100.00 %	1,408,588	49,033	-	"
"	Chailease International Trading Company Limited (Vietnam)	Vietnam	Trading	322,700	322,700	-	100.00 %	449,608	46,146	-	"
"	Chung Cheng Energy Integration Co., Ltd.	Taiwan	Solar power related business	303,400	303,400	30,340	100.00 %	308,345	4,512	-	"
"	Ho Lien Energy Integration Co., Ltd.	Taiwan	Solar power related business	3,460,588	3,460,588	346,059	100.00 %	3,427,592	(11,552)	-	"
"	Chailease Finance Securitization Trust 2019	Taiwan	Special purpose entity	1,045,149	1,045,149	-	100.00 %	924,609	116,561	-	"
"	Tai Yuan Energy Intergration Co., Ltd.	Taiwan	Solar power related business	1,170,050	1,170,050	117,005	100.00 %	1,158,444	(6,138)	-	"
"	Chung Ho Energy Integration Co., Ltd.	Taiwan	Solar power related business	8,072,124	8,072,124	807,212	100.00 %	8,147,969	59,136	-	"
"	Chung Yen Energy Integration Co., Ltd.	Taiwan	Solar power related business	775,400	775,400	77,540	100.00 %	810,897	32,298	-	"
"	Tung Feng Inc.	Taiwan	Solar power related business	135,034	34,010	-	100.00 %	133,949	(678)	-	"
"	He To Energy Integration Co., Ltd.	Taiwan	Solar power related business	-	500	-	- %	-	(6,300)	-	"
"	Chung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	500	500	50	100.00 %	184	(37)	-	"
"	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,282,208	2,282,208	228,221	27.09 %	2,280,017	8,300	-	"
"	Chung Wei Energy Integration Co., Ltd.	Taiwan	Solar power related business	500	500	50	100.00 %	184	(37)	-	"
"	Tung Ching Energy Technology Inc.	Taiwan	Solar power related business	200,030	200,030	-	100.00 %	200,587	642	-	"
"	Chailease Finance Securitization Trust 2021	Taiwan	Special purpose entity	1,174,653	1,174,653	-	100.00 %	1,149,654	268,560	-	"
"	Chailease Resources Technology Co., Ltd.	Taiwan	Import and export trading and selling agent of equipment and raw material	149,240	-	9,567	15.00 %	140,212	311	539	

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Fina Finance & Trading Co., Ltd.	Chailease Consumer Finance Co., Ltd.	Taiwan	Factoring, trading-in, management, and valuation on accounts receivable; installment sales; financial instrument	8,652,436	5,652,436	794,234	100.00 %	13,460,666	845,594	-	(Note 2)
"	Chailease Credit Services Co., Ltd.	Taiwan	Installment sales and leasing	10,101	10,101	1,000	100.00 %	9,854	(352)	-	"
"	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	3,142,888	3,142,888	314,289	37.30 %	3,139,336	8,300	-	"
"	CHAILEASE MOBILITY SERVICE CO., LTD.	Taiwan	Leasing of automobiles	147,000	-	14,700	49.00 %	146,995	(10)	-	"
Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	7,228,423	6,418,683	-	99.99 %	7,806,213	577,790	-	(Note 2 & 3)
"	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	3,000,000	-	300,000	35.61 %	2,997,098	8,300	-	(Note 2)
Chailease Specialty Finance Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	2,300,000	2,300,000	-	99.99 %	2,429,355	129,355	-	(Note 2 & 4)
Chailease Credit Services Co., Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	577,790	-	(Note 2 & 3)
Chailease Cloud Service Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	129,355	-	(Note 2 & 4)
Chailease International Company (Hong Kong) Limited	PT Chailease Indonesia Finance	Indonesia	Financing	20,280	20,280	97,500	75.00 %	285	237	-	(Note 2)
"	PT Chailease Finance Indonesia	Indonesia	Financing	442,000	442,000	2,125,000	85.00 %	321,107	(64,235)	-	"
Chailease Capital (Thailand) Co., Ltd.	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	170,432	170,432	10,128	1.92 %	178,491	952,631	-	"
Chailease Power Technology Co., Ltd.	Chu Chiang Solar Energy Inc.	Taiwan	Solar power related business	45,050	45,050	-	100.00 %	44,378	1,024	-	"
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 %	537,620	(2,906)	-	"
"	Tien Jen Energy Co., Ltd.	Taiwan	Solar power related business	544,000	544,000	54,400	80.00 %	540,889	(983)	-	"
"	Tien Chu Energy Co., Ltd.	Taiwan	Solar power related business	544,000	544,000	54,400	80.00 %	537,805	(2,390)	-	"
"	Tien Ying Energy Co., Ltd.	Taiwan	Solar power related business	1,024,000	1,024,000	102,400	80.00 %	1,011,388	(6,297)	-	"
"	Tien Jui Energy Co., Ltd.	Taiwan	Solar power related business	544,000	544,000	54,400	80.00 %	538,961	(1,216)	-	"



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Jung Yu Energy Integration Co., Ltd.	Chung Ming Co., Ltd.	Taiwan	Solar power related business	550,050	300,050	55,005	100.00 %	553,479	3,688	-	(Note 2)
"	Chung Yao Co., Ltd.	Taiwan	Solar power related business	20,050	20,050	2,005	100.00 %	20,115	355	-	"
"	Yao Jih Co., Ltd.	Taiwan	Solar power related business	-	1,050	-	- %	-	(124)	-	"
"	Ho Hsuan Co., Ltd.	Taiwan	Solar power related business	1,253,120	1,253,120	125,312	100.00 %	1,262,313	3,825	-	"
"	Hsia Ching Co., Ltd.	Taiwan	Solar power related business	488,286	488,286	48,828	94.76 %	490,919	2,752	-	"
"	Kuang Hsi Co., Ltd.	Taiwan	Solar power related business	109,000	109,000	10,900	100.00 %	108,964	68	-	"
"	Ruo Chen Co., Ltd.	Taiwan	Solar power related business	-	1,000	-	- %	-	(79)	-	"
"	Ruo Jing Co., Ltd.	Taiwan	Solar power related business	36,831	1,000	3,683	100.00 %	36,444	(274)	-	"
"	Ruo Tai Co., Ltd.	Taiwan	Solar power related business	15,333	1,000	1,533	100.00 %	15,022	(208)	-	"
"	Sheng Neng Co., Ltd.	Taiwan	Solar power related business	-	1,000	-	- %	-	(79)	-	"
"	Jing Sheng Co., Ltd.	Taiwan	Solar power related business	-	1,000	-	- %	-	(80)	-	"
"	Chen Ying Co., Ltd.	Taiwan	Solar power related business	331,000	1,000	33,100	100.00 %	330,736	(161)	-	"
"	Jing Ying Co., Ltd.	Taiwan	Solar power related business	1,000	1,000	100	100.00 %	827	(70)	-	"
"	Tien Hsiao Co., Ltd.	Taiwan	Solar power related business	-	1,000	-	- %	-	(79)	-	"
"	Chu To Co., Ltd.	Taiwan	Solar power related business	7,000	1,000	700	100.00 %	2,143	(4,754)	-	"
"	Chailease Shihlin Energy Co., Ltd.	Taiwan	Solar power related business	8,000	240,999	800	80.00 %	8,346	424	-	"
"	Hsu Li Energy Co., Ltd.	Taiwan	Solar power related business	107,250	107,250	10,725	100.00 %	110,122	1,307	-	"
"	Chuang Neng Energy Integration Co., Ltd.	Taiwan	Solar power related business	46,500	46,500	4,650	100.00 %	46,005	(11)	-	"
"	Yun Yung Co., Ltd.	Taiwan	Solar power related business	229,522	229,522	22,952	80.00 %	235,106	15,778	-	"
"	Annan Energy Co., Ltd.	Taiwan	Solar power related business	1,016,709	1,016,709	-	90.00 %	984,312	(15,976)	-	"
"	Ho Ying Co., Ltd.	Taiwan	Solar power related business	68,311	-	6,890	100.00 %	68,231	(80)	-	"
"	Hao Ju Energy Integration Co., Ltd.	Taiwan	Solar power related business	150,000	-	15,000	30.00 %	149,938	(347)	(62)	"
Chung Ho Energy Integration Co., Ltd.	Tien Hsing Integration Co., Ltd.	Taiwan	Solar power related business	600,000	600,000	60,000	100.00 %	470,321	(23,630)	-	(Note 2)
"	Tien Chuan Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	236,526	236,526	24,779	80.00 %	303,450	29,055	-	"

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Chung Ho Energy Integration Co., Ltd.	Yu Heng Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	236,526	236,526	24,379	80.00 %	292,834	19,441	-	(Note 2)
"	Kai Yang Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	237,830	237,830	25,540	80.00 %	287,964	7,970	-	"
"	Yao Kuang Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	228,322	228,322	24,719	80.00 %	279,093	10,788	-	"
"	Yao Jih Co., Ltd.	Taiwan	Solar power related business	617	-	105	100.00 %	545	(124)	-	"
"	Ruo Chen Co., Ltd.	Taiwan	Solar power related business	842	-	100	100.00 %	819	(79)	-	"
"	Sheng Neng Co., Ltd.	Taiwan	Solar power related business	842	-	100	100.00 %	818	(79)	-	"
"	Jing Sheng Co., Ltd.	Taiwan	Solar power related business	842	-	100	100.00 %	818	(80)	-	"
"	Tien Hsiao Co., Ltd.	Taiwan	Solar power related business	842	-	100	100.00 %	819	(79)	-	"
Ho Hsuan Co., Ltd.	Chiu Chu Co., Ltd.	Taiwan	Solar power related business	520,000	520,000	52,000	80.00 %	519,455	230	-	"
"	Chao Ming No.2 Energy Co., Ltd.	Taiwan	Solar power related business	280,100	-	28,010	100.00 %	280,269	187	-	"
"	Hao Hsuan Energy Integration Co., Ltd.	Taiwan	Solar power related business	330,914	-	36,168	80.00 %	339,416	(1,619)	-	"
Hsia Ching Co., Ltd.	Chuan Chen Technology Inc.	Taiwan	Solar power related business	111,463	111,463	-	100.00 %	110,552	(21)	-	"
Chailease Energy Integration Co., Ltd.	Voyager Photovoltaic Co., Ltd.	Taiwan	Solar power related business	365,000	365,000	36,500	22.12 %	361,791	(15,124)	(4,607)	
"	Changpin Wind Power Ltd.	Taiwan	Wind power related business	121,080	-	12,108	20.00 %	121,042	(827)	(38)	
Tai Yuan Energy Intergration Co., Ltd.	Cheng Yi Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,600	2,600	260	100.00 %	1,440	(66)	-	(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 %	222,941	(5,493)	-	"
"	Hao Ming Energy Co., Ltd.	Taiwan	Solar power related business	80	-	-	80.00 %	(3,525)	(4,371)	-	"
"	Jin Ti Energy Co., Ltd.	Taiwan	Solar power related business	100	-	20	100.00 %	(1,670)	(1,605)	-	"
Chailease Auto Rental Co., Ltd.	He To Energy Integration Co., Ltd.	Taiwan	Solar power related business	5,468,837	-	546,884	100.00 %	5,462,258	(6,301)	-	"
"	CHAILEASE MOBILITY SERVICE CO., LTD.	Taiwan	Leasing of automobiles	153,000	-	15,300	51.00 %	152,995	(10)	-	"

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 September 30, 2023	Net Income (Losses) of the Investee	Percentage of Ownership	Share of profits/losses (Note 2)	Carrying Amount as of September 30, 2023	Accumulated Inward Remittance of Earnings as of September 30, 2023
					Outflow	Inflow						
Chailease International Financial Leasing Corp.	Leasing	33,722,150	(2)	-	-	-	-	9,713,993	97.89 %	9,508,581	60,701,587	3,323,810
Chailease Finance International Corp.	Leasing	6,131,300	(2)	-	-	-	-	1,089,011	98.41 %	1,071,740	8,245,930	-
Chailease International Corp.	Trading	2,384,100	(2)	-	-	-	-	1,170,476	97.89 %	1,145,725	6,562,367	-
Jirong Real Estate Co., Ltd.	House property leasing and management	750,550	(2)	-	-	-	-	13,602	97.89 %	13,314	797,564	-
Chailease International Commercial Factoring Corporation	Factoring	220,750	(2)	-	-	-	-	2,418	97.89 %	2,367	239,778	-
Chailease Commercial Factoring Corporation	Factoring	220,750	(2)	-	-	-	-	6,189	97.89 %	6,058	225,314	-

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 nine months ended September 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 September 30, 2023					
	Taiwan	China	ASEAN	Others	Elimination	Total
<b>Revenue</b>						
Revenue from external customers						
Sales revenue	\$ 2,227,206	-	7,893	-	-	2,235,099
Interest revenue - installment sales	3,068,725	526,774	1,752,137	-	-	5,347,636
Interest revenue - capital leases	310,127	6,437,749	698,597	-	-	7,446,473
Rental revenue - operating leases	1,609,173	1,224	-	-	-	1,610,397
Interest revenue - loans	2,299,743	30,481	483,133	166,895	-	2,980,252
Other interest revenue	3,165,148	57,503	25,774	-	-	3,248,425
Other operating revenue	1,171,207	719,314	416,925	9,180	-	2,316,626
Intersegment revenue	562,699	18,815	121,295	-	(702,809)	-
<b>Total revenue</b>	<b>\$ 14,414,028</b>	<b>7,791,860</b>	<b>3,505,754</b>	<b>176,075</b>	<b>(702,809)</b>	<b>25,184,908</b>
<b>Reportable segment profit or loss</b>	<b>\$ 3,566,662</b>	<b>2,881,553</b>	<b>623,269</b>	<b>82,039</b>	<b>-</b>	<b>7,153,523</b>
	For the three months ended September 30, 2022					
	Taiwan	China	ASEAN	Others	Elimination	Total
<b>Revenue</b>						
Revenue from external customers						
Sales revenue	\$ 1,834,365	-	-	-	-	1,834,365
Interest revenue - installment sales	2,626,208	476,406	1,413,989	-	-	4,516,603
Interest revenue - capital leases	244,650	6,088,567	557,212	-	-	6,890,429
Rental revenue - operating leases	1,508,176	981	-	-	-	1,509,157
Interest revenue - loans	1,701,146	42,370	339,145	136,447	-	2,219,108
Other interest revenue	2,806,630	54,832	32,280	-	-	2,893,742
Other operating revenue	1,235,111	837,757	368,551	3,755	-	2,445,174
Intersegment revenue	522,972	19,590	113,335	-	(655,897)	-
<b>Total revenue</b>	<b>\$ 12,479,258</b>	<b>7,520,503</b>	<b>2,824,512</b>	<b>140,202</b>	<b>(655,897)</b>	<b>22,308,578</b>
<b>Reportable segment profit or loss</b>	<b>\$ 4,148,897</b>	<b>2,951,870</b>	<b>679,328</b>	<b>28,156</b>	<b>-</b>	<b>7,808,251</b>

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For the nine months ended September 30, 2023						
	Taiwan	China	ASEAN	Others	Elimination	Total
<b>Revenue</b>						
Revenue from external customers						
Sales revenue	\$ 5,669,066	-	18,485	-	-	5,687,551
Interest revenue - installment sales	8,796,161	1,567,450	5,038,627	-	-	15,402,238
Interest revenue - capital leases	841,349	19,120,191	2,119,872	-	-	22,081,412
Rental revenue - operating leases	4,599,232	2,784	-	-	-	4,602,016
Interest revenue - loans	6,430,503	114,168	1,348,874	393,785	-	8,287,330
Other interest revenue	9,156,534	182,412	85,738	-	-	9,424,684
Other operating revenue	3,485,374	2,239,229	1,240,617	11,432	-	6,976,652
Intersegment revenue	1,682,544	58,469	394,433	-	(2,135,446)	-
<b>Total revenue</b>	<b>\$ 40,660,763</b>	<b>23,284,703</b>	<b>10,246,646</b>	<b>405,217</b>	<b>(2,135,446)</b>	<b>72,461,883</b>
<b>Reportable segment profit or loss</b>	<b>\$ 10,419,288</b>	<b>9,986,246</b>	<b>1,887,253</b>	<b>132,160</b>	<b>-</b>	<b>22,424,947</b>
For the nine months ended September 30, 2022						
	Taiwan	China	ASEAN	Others	Elimination	Total
<b>Revenue</b>						
Revenue from external customers						
Sales revenue	\$ 5,064,848	-	-	-	-	5,064,848
Interest revenue - installment sales	7,321,692	1,262,441	3,988,191	-	-	12,572,324
Interest revenue - capital leases	692,134	17,972,782	1,535,353	-	-	20,200,269
Rental revenue - operating leases	4,335,257	3,231	-	-	-	4,338,488
Interest revenue - loans	4,538,213	134,144	894,478	333,534	-	5,900,369
Other interest revenue	8,045,159	157,542	78,625	-	-	8,281,326
Other operating revenue	3,600,141	2,421,016	1,011,868	10,861	-	7,043,886
Intersegment revenue	1,466,201	57,762	582,288	-	(2,106,251)	-
<b>Total revenue</b>	<b>\$ 35,063,645</b>	<b>22,008,918</b>	<b>8,090,803</b>	<b>344,395</b>	<b>(2,106,251)</b>	<b>63,401,510</b>
<b>Reportable segment profit or loss</b>	<b>\$ 11,361,544</b>	<b>10,052,312</b>	<b>2,086,270</b>	<b>192,876</b>	<b>-</b>	<b>23,693,002</b>

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

	For the three months ended September 30,		For the nine months ended September 30,	
	2023	2022	2023	2022
Reportable segment income	\$ 7,153,523	7,808,251	22,424,947	23,693,002
Management segment loss	(650,190)	(515,736)	(2,268,818)	(1,666,447)
Profit for the period	<b>\$ 6,503,333</b>	<b>7,292,515</b>	<b>20,156,129</b>	<b>22,026,555</b>