

**CHAILEASE HOLDING COMPANY LIMITED
AND SUBSIDIARIES**

Consolidated Financial Statements

**With Independent Auditors' Review Report
For the Three Months Ended March 31, 2024 and 2023**

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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 March 31, 2024 and 2023, the related consolidated statements of comprehensive income, changes in equity and cash flows for the three months ended March 31, 2024 and 2023, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standards 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

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



Conclusion

Based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of March 31, 2024 and 2023, and of its consolidated financial performance and its consolidated cash flows for the three months ended March 31, 2024 and 2023 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 reviews resulting in this independent auditors’ review report are Hsu, Shu-Min and Wu, Tsao-Jen.

KPMG

Taipei, Taiwan (Republic of China)
May 13, 2024

Notes to Readers

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

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

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

March 31, 2024, December 31, 2023, and March 31, 2023

(Amounts Expressed in Thousands of New Taiwan Dollars)

Assets		2024.3.31		2023.12.31		2023.3.31		Liabilities and Equity		2024.3.31		2023.12.31		2023.3.31	
		Amount	%	Amount	%	Amount	%			Amount	%	Amount	%	Amount	%
Current assets :								Current Liabilities :							
1100	Cash and cash equivalents (Notes (6)(a) and (7))	\$ 38,828,919	4	36,993,987	4	48,651,420	6	2100	Short-term borrowings (Notes (6)(k) and (8))	\$ 65,858,085	7	66,489,957	7	68,074,208	8
1110	Current financial assets at fair value through profit or loss (Note (6)(b))	4,139,663	1	4,533,228	1	3,191,669	-	2110	Short-term notes and bills payable (Notes (6)(j) and (8))	115,773,942	12	108,660,077	12	104,895,338	12
1136	Current financial assets at amortized cost (Notes (6)(b) and (7))	22,581,338	2	21,297,346	2	20,656,415	2	2126	Current financial liabilities for hedging (Notes (6)(b) and (6)(c))	655,231	-	679,513	-	996,700	-
1139	Current financial assets for hedging (Notes (6)(b) and (6)(c))	2,237,329	-	1,656,382	-	1,012,032	-	2170	Accounts and notes payable	6,012,418	1	4,353,433	-	5,203,543	-
1170	Accounts receivable, net (Notes (6)(d), (7) and (8))	555,010,907	58	543,160,503	58	509,976,931	58	2230	Current tax liabilities	4,851,798	1	4,235,166	-	5,020,199	-
1476	Other current financial assets (Notes (7) and (8))	22,764,318	2	23,098,161	2	19,322,445	2	2280	Current lease liabilities (Notes (6)(m) and (7))	1,211,882	-	1,229,402	-	2,175,357	-
1479	Other current assets (Notes (6)(c) and (7))	10,196,547	1	10,092,479	1	10,224,012	1	2305	Other current financial liabilities (Note (7))	73,659,354	8	73,377,891	8	70,730,746	8
		<u>655,759,021</u>	<u>68</u>	<u>640,832,086</u>	<u>68</u>	<u>613,034,924</u>	<u>69</u>	2320	Long-term liabilities, current portion (Notes (6)(k), (6)(l) and (8))	273,760,496	28	281,238,343	30	221,616,674	25
								2399	Other current liabilities	5,394,985	1	5,515,833	1	5,458,268	1
										<u>547,178,191</u>	<u>58</u>	<u>545,779,615</u>	<u>58</u>	<u>484,171,033</u>	<u>54</u>
Non-current assets :								Non-current Liabilities :							
1510	Non-current financial assets at fair value through profit or loss (Notes (6)(b) and (6)(l))	16,203	-	15,523	-	38,978	-	2511	Non-current financial liabilities for hedging (Notes (6)(b) and (6)(c))	947	-	-	-	-	-
1517	Non-current financial assets at fair value through other comprehensive income (Note (6)(b))	819,527	-	981,404	-	1,153,911	-	2530	Bonds payable (Note (6)(l))	62,157,434	6	59,502,724	6	70,175,545	8
1535	Non-current financial assets at amortized cost (Note (6)(b))	6,120,817	1	4,090,480	1	5,166,745	-	2540	Long-term borrowings (Notes (6)(k) and (8))	161,028,934	16	155,838,606	17	159,114,200	18
1538	Non-current financial assets for hedging (Notes (6)(b) and (6)(c))	6,776	-	139,908	-	543,458	-	2570	Deferred tax liabilities (Note (6)(o))	4,331,744	-	3,745,918	-	3,767,417	-
1550	Investments accounted for using equity method (Note (6)(f))	3,428,049	-	3,082,905	-	2,786,429	-	2580	Non-current lease liabilities (Notes (6)(m) and (7))	6,347,309	1	5,762,990	1	4,082,081	-
1600	Property, plant and equipment (Notes (6)(h), (7) and (8))	96,697,254	10	93,619,263	10	68,450,243	8	2600	Other non-current liabilities	9,685,857	1	9,379,219	1	8,473,560	2
1755	Right-of-use assets (Notes (6)(i) and (7))	7,487,317	1	6,940,570	1	6,174,119	1			<u>243,552,225</u>	<u>24</u>	<u>234,229,457</u>	<u>25</u>	<u>245,612,803</u>	<u>28</u>
1780	Intangible assets	565,957	-	580,386	-	451,776	-		Total Liabilities	<u>790,730,416</u>	<u>82</u>	<u>780,009,072</u>	<u>83</u>	<u>729,783,836</u>	<u>82</u>
1840	Deferred tax assets	7,406,026	1	7,219,238	1	5,870,670	1		Equity attributable to owners of the Company : (Note (6)(p))						
1930	Long-term accounts receivable, net (Notes (6)(d), (7) and (8))	171,476,999	18	173,869,909	18	159,219,971	18	3110	Ordinary share	16,145,724	2	16,145,724	2	15,829,141	2
1995	Other non-current assets (Notes (7) and (8))	12,345,359	1	11,973,198	1	24,372,503	3	3120	Preferred share	1,500,000	-	1,500,000	-	1,500,000	-
		<u>306,370,284</u>	<u>32</u>	<u>302,512,784</u>	<u>32</u>	<u>274,228,803</u>	<u>31</u>	3200	Capital surplus	41,863,476	4	41,862,560	4	41,860,355	5
								3320	Special reserve	1,777,735	-	1,777,735	-	3,963,115	-
								3350	Unappropriated retained earnings	102,034,860	11	96,213,959	10	86,844,130	10
								3400	Other equity items	(1,661,824)	-	(3,541,758)	-	(1,838,081)	-
									Total equity attributable to owners of the Company	161,659,971	17	153,958,220	16	148,158,660	17
								36XX	Non-controlling interests	9,738,918	1	9,377,578	1	9,321,231	1
									Total equity	171,398,889	18	163,335,798	17	157,479,891	18
TOTAL ASSETS		<u>\$ 962,129,305</u>	<u>100</u>	<u>943,344,870</u>	<u>100</u>	<u>887,263,727</u>	<u>100</u>	TOTAL LIABILITIES AND EQUITY		<u>\$ 962,129,305</u>	<u>100</u>	<u>943,344,870</u>	<u>100</u>	<u>887,263,727</u>	<u>100</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 PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME**

For the Three Months Ended March 31, 2024 and 2023

(Amounts Expressed in Thousands of New Taiwan Dollars)

		For the three months ended March 31,			
		2024		2023	
		Amount	%	Amount	%
Operating revenues: (Note (7))					
4111	Sales revenue	\$ 1,566,930	6	1,443,135	6
4810	Interest revenue - installment sales	5,512,438	22	4,923,406	21
4820	Interest revenue - capital leases	7,802,126	31	7,355,823	32
4300	Rental revenue - operating leases	1,695,789	7	1,502,636	7
4230	Interest revenue - loans	2,990,313	12	2,592,129	11
4240	Other interest revenue	3,269,451	13	3,026,456	13
4881	Other operating revenue	<u>2,173,969</u>	<u>9</u>	<u>2,296,783</u>	<u>10</u>
		<u>25,011,016</u>	<u>100</u>	<u>23,140,368</u>	<u>100</u>
Operating costs: (Note (7))					
5111	Cost of sales	995,159	4	881,162	4
5240	Interest expense	5,058,723	20	4,553,980	20
5300	Cost of rental revenue	1,153,194	5	951,370	4
5800	Other operating costs	<u>1,279,786</u>	<u>5</u>	<u>1,179,799</u>	<u>5</u>
		<u>8,486,862</u>	<u>34</u>	<u>7,566,311</u>	<u>33</u>
Gross profit from operation		16,524,154	66	15,574,057	67
6400	Operating expenses (Note (7))	4,393,007	17	4,344,257	19
6450	Expected credit loss (Note (6)(d))	4,448,103	18	3,021,703	13
6500	Net other income and expenses (Note (6)(s))	<u>248,286</u>	<u>1</u>	<u>259,513</u>	<u>2</u>
Operating profit		<u>7,931,330</u>	<u>32</u>	<u>8,467,610</u>	<u>37</u>
Non-operating income and expenses:					
7100	Interest income	85,758	-	83,828	-
7130	Dividend income	628	-	-	-
7020	Other gains and losses (Note (6)(t) and (7))	166,823	1	1,240,228	6
7060	Share of profit of associates and joint ventures accounted for using equity method (Note (6)(f))	<u>34,858</u>	<u>-</u>	<u>85,824</u>	<u>-</u>
		<u>288,067</u>	<u>1</u>	<u>1,409,880</u>	<u>6</u>
7900	Profit before income tax	8,219,397	33	9,877,490	43
7950	Less: Income tax expenses (Note (6)(o))	<u>2,215,940</u>	<u>9</u>	<u>2,667,167</u>	<u>12</u>
Profit for the period		<u>6,003,457</u>	<u>24</u>	<u>7,210,323</u>	<u>31</u>
Other comprehensive income (loss):					
8310	Components of other comprehensive income that will not be reclassified to profit or loss				
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	15,750	-	117,388	1
8349	Less: Income tax related to components that will not be reclassified to profit or loss (Note (6)(o))	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total components of other comprehensive income that will not be reclassified to profit or loss		<u>15,750</u>	<u>-</u>	<u>117,388</u>	<u>1</u>
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	2,086,196	9	69,146	-
8368	Gains (losses) on hedging instruments (Note (6)(c))	(223,930)	(1)	(165,624)	(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))	60,271	-	(10,845)	-
8999	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss (Note (6)(o))	<u>10,161</u>	<u>-</u>	<u>(12,343)</u>	<u>-</u>
Total components of other comprehensive income that will be reclassified to profit or loss		<u>1,912,376</u>	<u>8</u>	<u>(94,980)</u>	<u>(1)</u>
Other comprehensive income (net of tax)		<u>1,928,126</u>	<u>8</u>	<u>22,408</u>	<u>-</u>
8500	Total comprehensive income for the period	<u>\$ 7,931,583</u>	<u>32</u>	<u>7,232,731</u>	<u>31</u>
Profit attributable to:					
8610	Owners of the Company	\$ 5,815,338	23	6,889,600	30
8620	Non-controlling interests	<u>188,119</u>	<u>1</u>	<u>320,723</u>	<u>1</u>
		<u>\$ 6,003,457</u>	<u>24</u>	<u>7,210,323</u>	<u>31</u>
Comprehensive income attributable to:					
8710	Owners of the Company	\$ 7,700,835	31	6,832,986	29
8720	Non-controlling interests	<u>230,748</u>	<u>1</u>	<u>399,745</u>	<u>2</u>
		<u>\$ 7,931,583</u>	<u>32</u>	<u>7,232,731</u>	<u>31</u>
Earnings per common share (NT dollars) (Note (6)(q))					
9750	Basic earnings per share	<u>\$ 3.60</u>		<u>4.27</u>	
9850	Diluted earnings per share	<u>\$ 3.56</u>		<u>4.22</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 Three Months Ended March 31, 2024 and 2023
(Amounts Expressed in Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company						Other Equity Items		Total equity attributable to owners of the Company	Non-controlling interests	Total equity
	Share Capital			Retained Earnings		Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments			
	Ordinary share	Preferred share	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 three months ended March 31, 2023	-	-	-	-	6,889,600	-	-	-	6,889,600	320,723	7,210,323
Other comprehensive income (loss) for the three months ended March 31, 2023	-	-	-	-	-	(37,695)	117,388	(136,307)	(56,614)	79,022	22,408
Total comprehensive income (loss) for the three months ended March 31, 2023	-	-	-	-	6,889,600	(37,695)	117,388	(136,307)	6,832,986	399,745	7,232,731
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	90,413	90,413
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	3,732	-	(3,732)	-	-	-	-
Effects on the long-term equity investment not recognized based on shareholding ratios	-	-	5,233	-	-	-	-	-	5,233	(5,233)	-
Balance at March 31, 2023	\$ 15,829,141	1,500,000	41,860,355	3,963,115	86,844,130	(1,418,839)	(111,879)	(307,363)	148,158,660	9,321,231	157,479,891

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the Three Months Ended March 31, 2024 and 2023
(Amounts Expressed in Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company										
	Share Capital					Retained Earnings					Other Equity Items
	Ordinary share	Preferred share	Capital surplus	Special reserve	Unappropriated 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
Balance at January 1, 2024	\$ 16,145,724	1,500,000	41,862,560	1,777,735	96,213,959	(2,896,224)	(72,641)	(572,893)	153,958,220	9,377,578	163,335,798
Profit for the three months ended March 31, 2024	-	-	-	-	5,815,338	-	-	-	5,815,338	188,119	6,003,457
Other comprehensive income (loss) for the three months ended March 31, 2024	-	-	-	-	-	2,096,436	15,750	(226,689)	1,885,497	42,629	1,928,126
Total comprehensive income (loss) for the three months ended March 31, 2024	-	-	-	-	5,815,338	2,096,436	15,750	(226,689)	7,700,835	230,748	7,931,583
Other changes in capital surplus	-	-	916	-	-	-	-	-	916	-	916
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	130,592	130,592
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	5,563	-	(5,563)	-	-	-	-
Balance at March 31, 2024	<u>\$ 16,145,724</u>	<u>1,500,000</u>	<u>41,863,476</u>	<u>1,777,735</u>	<u>102,034,860</u>	<u>(799,788)</u>	<u>(62,454)</u>	<u>(799,582)</u>	<u>161,659,971</u>	<u>9,738,918</u>	<u>171,398,889</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 CASH FLOWS

For the Three Months Ended March 31, 2024 and 2023

(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the three months ended March 31,	
	2024	2023
Cash flows from operating activities:		
Profit before tax	\$ 8,219,397	9,877,490
Adjustments:		
Adjustments to reconcile (profit) loss:		
Depreciation expense	1,983,267	1,664,066
Amortization expense	77,667	50,401
Expected credit loss	4,448,103	3,021,703
Net gain on financial assets or liabilities at fair value through profit or loss	(53,883)	(39,222)
Interest expense	5,086,846	4,574,174
Interest income	(19,660,086)	(17,981,642)
Dividend income	(628)	-
Share of profit of associates and joint ventures accounted for using equity method	(34,858)	(85,824)
Gain on disposal of property, plant and equipment	(31,427)	(86,843)
Loss on disposal of foreclosed assets	178,631	66,583
Impairment loss on financial assets	7,164	1,190
Impairment loss on non-financial assets	173,345	132,078
Total adjustments to reconcile profit	(7,825,859)	(8,683,336)
Changes in operating assets and liabilities:		
Changes in operating assets:		
Decrease in financial assets at fair value through profit or loss, mandatorily measured at fair value	451,528	369,530
Increase in accounts receivable	(7,550,667)	(11,596,439)
Increase in other current assets	(289,535)	(670,465)
Decrease (increase) in other current financial assets	419,632	(9,275,066)
Proceeds from sales of operating lease assets and operating equipment	533,337	545,512
Purchase of operating lease assets and operating equipment	(5,124,466)	(2,742,221)
Increase in other non-current assets	(444,999)	(4,593,525)
Total changes in operating assets	(12,005,170)	(27,962,674)
Changes in operating liabilities:		
Increase (decrease) in accounts and notes payable	1,574,597	(68,772)
Increase in long term and short-term debts	218,215,201	193,139,823
Repayment of long term and short-term debts	(215,099,501)	(195,707,619)
Decrease in other current financial liabilities	(916,141)	(849,203)
Decrease in other current liabilities	(82,746)	(305,320)
Decrease in accrued pension liabilities	(11,425)	(5,648)
Increase in other non-current liabilities	261,572	302,211
Total changes in operating liabilities	3,941,557	(3,494,528)
Total changes in operating assets and liabilities	(8,063,613)	(31,457,202)
Total adjustments	(15,889,472)	(40,140,538)
Cash flows used in operations	(7,670,075)	(30,263,048)
Interest received	19,650,573	17,883,579
Dividends received	628	-
Interest paid	(5,068,947)	(4,314,972)
Income taxes paid	(1,304,253)	(1,286,088)
Net cash flows provided by (used in) operating activities	5,607,926	(17,980,529)

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the Three Months Ended March 31, 2024 and 2023
(Amounts Expressed in Thousands of New Taiwan Dollars)

	<u>For the three months ended March 31,</u>	
	<u>2024</u>	<u>2023</u>
Cash flows from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(27,000)	-
Proceeds from disposal of financial assets at fair value through other comprehensive income	200,342	-
Acquisition of financial assets at amortized cost	(6,209,579)	(3,091,209)
Proceeds from disposal of financial assets at amortized cost	2,888,093	2,469,303
Acquisition of investments accounted for using equity method	(245,000)	(149,240)
Acquisition of property, plant and equipment	(141,584)	(143,686)
Proceeds from disposal of property, plant and equipment	583	457
Acquisition of intangible assets	(33,022)	(269,236)
Net cash inflows (outflows) from business combination	<u>176,047</u>	<u>(19,909)</u>
Net cash flows used in investing activities	<u>(3,391,120)</u>	<u>(1,203,520)</u>
Cash flows from financing activities:		
Payment of lease liabilities	(224,181)	(326,664)
Change in non-controlling interests	<u>130,592</u>	<u>90,413</u>
Net cash flows used in financing activities	<u>(93,589)</u>	<u>(236,251)</u>
Effect of exchange rate changes on cash and cash equivalents	(288,285)	473,069
Net increase (decrease) in cash and cash equivalents	1,834,932	(18,947,231)
Cash and cash equivalents at beginning of period	<u>36,993,987</u>	<u>67,598,651</u>
Cash and cash equivalents at end of period	<u>\$ 38,828,919</u>	<u>48,651,420</u>

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 May 13, 2024.

(3) New standards, amendments and interpretations adopted:

- (a) The impact of the IFRS Accounting Standards 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, 2024:

- 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”

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

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

Standards or Interpretations	Content of amendment	Effective date per IASB
IFRS 18 “Presentation and Disclosure in Financial Statements”	The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities.	January 1, 2027

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Standards or Interpretations	Content of amendment	Effective date per IASB
	<ul style="list-style-type: none"> ● A more structured income statement: under current standards, companies use different formats to present their results, making it difficult for investors to compare financial performance across companies. The new standard promotes a more structured income statement, introducing a newly defined ‘operating profit’ subtotal and a requirement for all income and expenses to be allocated between three new distinct categories based on a company’s main business activities. ● Management performance measures (MPMs): the new standard introduces a definition for management performance measures, and requires companies to explain in a single note to the financial statements why the measure provides useful information, how it is calculated and reconcile it to an amount determined under IFRS Accounting Standards. ● Greater disaggregation of information: the new standard includes enhanced guidance on how companies group information in the financial statements. This includes guidance on whether information is included in the primary financial statements or is further disaggregated in the notes. 	

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

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

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

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(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 Accounting Standards 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, 2023. For the related information, please refer to note (4) of the consolidated financial statements for the year ended December 31, 2023.

(b) Basis of consolidation

1. List of subsidiaries in the consolidated financial statements

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2024.3.31	2023.12.31	2023.3.31	
The Company	Chailease International Company (Malaysia) Limited	Investment	100.00 %	100.00 %	100.00 %	
"	Golden Bridge (B.V.I.) Corp.	Investment	100.00 %	100.00 %	100.00 %	
"	Chailease International Financial Services Co., Ltd.	Installment sales, leasing overseas and financial consulting	100.00 %	100.00 %	100.00 %	
"	Chailease International Company (Hong Kong) Limited	Investment	100.00 %	100.00 %	100.00 %	
"	Chailease International Maritime Holding Co., Ltd.	Investment	100.00 %	100.00 %	100.00 %	
"	Chailease International Financial Services (Labuan) Co., Ltd.	Leasing	100.00 %	100.00 %	100.00 %	
"	Chailease International Financial Services (Singapore) Pte. Ltd.	Financing	100.00 %	100.00 %	100.00 %	
Chailease International Maritime Holding Co., Ltd.	Chailease International Financial Services (Liberia) Corp.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chailease Marine Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2024.3.31	2023.12.31	2023.3.31	
Chailease International Maritime Holding Co., Ltd.	Chailease Shipping Finance (Liberia) Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
Chailease International Financial Services (Liberia) Corp.	Chailease Bright Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chailease Virtue Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chailease Cherish Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chailease 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 %	
"	Chailease Glory Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chailease Blossom Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chailease International Fortune Corp. (Liberia)	Ship leasing business	100.00 %	100.00 %	100.00 %	
Chailease Shipping Finance (Liberia) Co., Ltd.	Chailease 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 %	
Chailease International Financial Services (Singapore) Pte. Ltd.	Chailease International Financial Leasing Corp.	Leasing	97.89 %	97.89 %	97.89 %	
Chailease International Financial Services (Singapore) Pte. Ltd. and Chailease International Financial Leasing Corp.	Chailease Finance International Corp.	Leasing	100.00 %	100.00 %	100.00 %	
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 %	

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2024.3.31	2023.12.31	2023.3.31	
Chailease International Financial Leasing Corp.	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 %	
Chailease International Company (Hong Kong) Limited	PT Chailease Indonesia Finance	Financing	- %	- %	75.00 %	The subsidiary was liquidated on October 4, 2023.
"	PT Chailease Finance Indonesia	Financing	85.00 %	85.00 %	85.00 %	
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 %	

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			2024.3.31	2023.12.31	2023.3.31	
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 %	
"	Chailease Finance Securitization Trust 2019	Special purpose entity	- %	- %	- %	The subsidiary was established on December 11, 2019. The subsidiary was liquidated on December 22, 2023.(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 %	

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			2024.3.31	2023.12.31	2023.3.31	
Chailease Finance Co., Ltd.	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 %	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 %	100.00 %	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 %	
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. Jung Yu Energy Integration Co., Ltd. acquired this subsidiary from Chung Ho Energy Integration Co., Ltd. on January 31, 2024.

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			2024.3.31	2023.12.31	2023.3.31	
Jung Yu Energy Integration Co., Ltd.	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. Jung Yu Energy Integration Co., Ltd. acquired this subsidiary from Chung Ho Energy Integration Co., Ltd. on January 31, 2024.
"	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. Jung Yu Energy Integration Co., Ltd. acquired this subsidiary from Chung Ho Energy Integration Co., Ltd. on January 31, 2024.
"	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. Jung Yu Energy Integration Co., Ltd. acquired this subsidiary from Chung Ho Energy Integration Co., Ltd. on January 31, 2024.

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			2024.3.31	2023.12.31	2023.3.31	
Jung Yu Energy Integration Co., Ltd.	Chen Ying Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Jing Ying Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Tien Hsiao Co., Ltd.	Solar power related business	100.00 %	- %	100.00 %	Jung Yu Energy Integration Co., Ltd. disposed its subsidiary to Chung Ho Energy Integration Co., Ltd. on June 20, 2023. Jung Yu Energy Integration Co., Ltd. acquired this subsidiary from Chung Ho Energy Integration Co., Ltd. on January 31, 2024.
"	Chu To Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Kuang Tai Energy Integration Co., Ltd. (Formerly known as: Chailease Shihlin Energy Co., Ltd.)	Solar power related business	100.00 %	100.00 %	80.00 %	The subsidiary was changed its name on January 3, 2024.
"	Hsu Li Energy Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Yun Yung Co., Ltd.	Solar power related business	92.65 %	92.65 %	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 %	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 %	

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			2024.3.31	2023.12.31	2023.3.31	
Chung Ho Energy Integration Co., Ltd.	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. Chung Ho Energy Integration Co., Ltd. disposed its subsidiary to Jung Yu Energy Integration Co., Ltd. on January 31, 2024.
"	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. Chung Ho Energy Integration Co., Ltd. disposed its subsidiary to Jung Yu Energy Integration Co., Ltd. on January 31, 2024.
"	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. Chung Ho Energy Integration Co., Ltd. disposed its subsidiary to Jung Yu Energy Integration Co., Ltd. on January 31, 2024.

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2024.3.31	2023.12.31	2023.3.31	
Chung Ho Energy Integration Co., Ltd.	Jing Sheng Co., Ltd.	Solar power related business	- %	100.00 %	- %	Chung Ho Energy Integration Co., Ltd. acquired this subsidiary from Jung Yu Energy Integration Co., Ltd. on June 20, 2023. Chung Ho Energy Integration Co., Ltd. disposed its subsidiary to Jung Yu Energy Integration Co., Ltd. on January 31, 2024.
"	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. Chung Ho Energy Integration Co., Ltd. disposed its subsidiary to Jung Yu Energy Integration Co., Ltd. on January 31, 2024.
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 %	100.00 %	100.00 %	
"	Hao Ming Energy Co., Ltd.	Solar power related business	80.00 %	80.00 %	80.00 %	
"	Jin Ti Energy Co., Ltd.	Solar power related business	100.00 %	100.00 %	- %	He To Energy Co., Ltd. invested in this subsidiary on May 26, 2023.

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Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2024.3.31	2023.12.31	2023.3.31	
He To Energy Co., Ltd.	Hui Meng No. 1 Energy Co., Ltd.	Solar power related business	100.00 %	100.00 %	- %	He To Energy Co., Ltd. invested in this subsidiary on October 31, 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 %	100.00 %	100.00 %	
"	Hao Hsuan Energy Integration Co., Ltd.	Solar power related business	80.00 %	80.00 %	80.00 %	
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 %	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 %	

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			2024.3.31	2023.12.31	2023.3.31	
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 %	
Chailease Cloud Service Co., Ltd.	Chaico Biomedical Co., Ltd.	Development and sales of nutritional health supplements and supplies	15.00 %	- %	- %	% Chailease Cloud Service Co., Ltd. invested in this subsidiary on March 31, 2024. (Note b)
Chaico Biomedical Co., Ltd.	JLK Biomedical (Thailand) Holding Co., Ltd.	Development and sales of nutritional health supplements and supplies	48.80 %	- %	- %	% The Group acquired this subsidiary on March 31, 2024. (Note b)
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 exist 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.

Note b: On March 31, 2024, the Group acquired 15% of Chaico Biomedical Co., Ltd.'s shares and obtained two of the three seats on the Board of Directors of Chaico Biomedical Co., Ltd. The Group has the right to direct its relevant activities, hence the Group considers Chaico Biomedical Co., Ltd. and its subsidiary, JLK Biomedical Holding Co., Ltd., as subsidiaries.

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

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(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 IFRS Accounting Standards endorsed by the FSC.

(d) Classification of current and non-current assets and liabilities

The Group classifies the asset as current under one of the following criteria, and all other assets are classified as non-current.

1. It expects to realize the asset, or intends to sell or consume it, in its normal operating cycle;
2. It holds the asset primarily for the purpose of trading;
3. It expects to realize the asset within twelve months after the reporting period; or
4. The asset is cash or a cash equivalent (as defined in IAS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

The Group classifies the liability as current under one of the following criteria, and all other liabilities are classified as non-current.

1. It expects to settle the liability in its normal operating cycle;
2. It holds the liability primarily for the purpose of trading;
3. The liability is due to be settled within twelve months after the reporting period; or
4. It does not have the right at the end of the reporting period to defer settlement of the liability for at least twelve months after the reporting period.

(e) Income taxes

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

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Income tax expenses for the period are 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.

(f) 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 IFRS Accounting Standards (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, 2023. For related information, please refer to Note (5) of the consolidated financial statements for the year ended December 31, 2023.

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>2024.3.31</u>	<u>2023.12.31</u>	<u>2023.3.31</u>
Cash and bank deposits	\$ 38,574,790	33,168,752	47,762,873
Time deposits	243,326	3,799,134	377,409
Cash equivalents-repurchase bills	<u>10,803</u>	<u>26,101</u>	<u>511,138</u>
Cash and cash equivalents in consolidated statements of cash flows	<u>\$ 38,828,919</u>	<u>36,993,987</u>	<u>48,651,420</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>2024.3.31</u>	<u>2023.12.31</u>	<u>2023.3.31</u>
Financial assets designated at fair value through profit or loss			
Mandatorily measured at fair value through profit or loss:			
Securities of listed companies	\$ 106,824	11,711	11,863
Private equity	47,563	480	480
Non-hedging derivatives	3,875,200	4,420,297	3,179,326
Convertible bonds	126,279	116,263	14,214
Convertible preferred stocks	-	-	23,564
Bond options	-	-	1,200
Sub-total	<u>4,155,866</u>	<u>4,548,751</u>	<u>3,230,647</u>
Financial assets at fair value through other comprehensive income			
Securities of listed companies	534,048	727,604	903,333
Private equity and others	<u>285,479</u>	<u>253,800</u>	<u>250,578</u>
Sub-total	<u>819,527</u>	<u>981,404</u>	<u>1,153,911</u>
Financial assets measured at amortized cost			
Investment in debt securities	28,760,631	25,439,146	25,885,509
Less: Loss allowance	<u>(58,476)</u>	<u>(51,320)</u>	<u>(62,349)</u>
Sub-total	<u>28,702,155</u>	<u>25,387,826</u>	<u>25,823,160</u>
Financial assets for hedging	<u>2,244,105</u>	<u>1,796,290</u>	<u>1,555,490</u>
Total	<u>\$ 35,921,653</u>	<u>32,714,271</u>	<u>31,763,208</u>
Financial liabilities for hedging	<u>\$ 656,178</u>	<u>679,513</u>	<u>996,700</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 2024 and 2028, and bear effective annual interest rates ranging from 3.50%-8.50%. For the amount of gain or loss on valuation of the debt securities, please refer to Note (6)(s). The Group recognized impairment loss after evaluating the value of collateral. The investments for which there is an indication of impairment amounted to \$27,312 and \$177,280, respectively.

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:

2024.3.31				
		Contract amount	Currency	Maturity dates
Forward exchange purchased	JPY	58,500	TWD to JPY	2024/05/31
2023.3.31				
		Contract amount	Currency	Maturity dates
Forward exchange purchased	JPY	42,000	TWD 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 March 31, 2024, December 31, 2023, and March 31, 2023, the Group held derivative instruments qualified for hedge accounting as follows:

1) Cross currency swap contracts:

		2024.3.31			
	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 +1.66161%	2024/06/07
USD	33,000	USD to CNY	3.96 %	90-Day Compounded	2021/07/19~
CNY	213,510			SOFR +1.66161%	2024/07/19
USD	33,000	USD to CNY	3.95 %	90-Day Compounded	2021/07/26~
CNY	214,005			SOFR +1.66161%	2024/07/26
USD	49,500	USD to CNY	3.91 %	90-Day Compounded	2021/08/09~
CNY	320,166			SOFR +1.66161%	2024/08/09
USD	33,000	USD to CNY	4.41 %	90-Day Compounded	2021/11/22~
CNY	211,332			SOFR +1.66161%	2024/11/22
USD	49,500	USD to CNY	4.635 %	90-Day Compounded	2021/11/29~
CNY	316,058			SOFR +1.66161%	2024/11/29
USD	49,500	USD to CNY	4.53 %	90-Day Compounded	2021/12/08~
CNY	315,315			SOFR +1.66161%	2024/12/06
USD	49,500	USD to CNY	4.60 %	90-Day Compounded	2021/12/15~
CNY	314,078			SOFR +1.66161%	2024/12/13
USD	30,000	USD to CNY	4.59 %	90-Day Compounded	2022/06/30~
CNY	201,450			SOFR +1.66161%	2025/06/30
USD	35,000	USD to CNY	4.21 %	90-Day Compounded	2022/10/24~
CNY	251,160			SOFR +1.66161%	2025/10/24
USD	57,000	USD to CNY	4.63 %	90-Day Compounded	2023/02/14~
CNY	386,916			SOFR +1.66161%	2026/02/13
USD	57,000	USD to CNY	4.235 %	90-Day Compounded	2023/03/28~
CNY	389,709			SOFR +1.66161%	2026/03/27
USD	57,000	USD to CNY	4.05 %	90-Day Compounded	2023/05/15~
CNY	394,611			SOFR +1.66161%	2026/05/15
USD	57,000	USD to CNY	3.96 %	90-Day Compounded	2023/06/01~
CNY	402,990			SOFR +1.66161%	2026/06/01
USD	57,000	USD to CNY	3.92 %	90-Day Compounded	2023/06/26~
CNY	407,550			SOFR +1.66161%	2026/06/26

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	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	50,000	USD to CNY	3.25 %	3-Month Term SOFR+1.66%	2024/02/01~
CNY	358,000				2027/02/01
JPY	7,000,000	JPY to CNY	4.529 %	3-Year TSR+1.05%	2021/12/03~
CNY	390,250				2024/09/06
JPY	6,300,000	JPY to CNY	4.515 %	3-Year TSR+1.05%	2021/12/06~
CNY	354,375				2024/09/06
JPY	7,000,000	JPY to CNY	3.245 %	3-Month TIBOR +1%	2024/03/18~
CNY	334,985				2026/12/18
HKD	390,000	HKD to CNY	3.815 %	1-Month HIBOR +1.37%	2023/06/12~
CNY	352,404				2026/06/12
HKD	400,000	HKD to CNY	3.645 %	1-Month HIBOR +1.37%	2023/09/27~
CNY	373,520				2026/09/28
HKD	400,000	HKD to CNY	3.48 %	1-Month HIBOR +1.37%	2023/10/18~
CNY	373,560				2026/10/16
USD	8,000	USD to MYR	4.08 %	3-Month TERM	2021/05/10~
MYR	32,876			SOFR+1.7063%	2024/05/10
USD	30,000	USD to MYR	4.32 %	3-Month TERM	2021/12/06~
MYR	127,020			SOFR+1.8263%	2024/12/06
USD	30,000	USD to MYR	4.65 %	3-Month TERM	2022/03/29~
MYR	126,750			SOFR+1.8263%	2025/03/28
USD	30,000	USD to MYR	5.52 %	3-Month TERM	2022/06/13~
MYR	132,480			SOFR+1.8263%	2025/06/13
USD	30,000	USD to MYR	5.05 %	3-Month TERM	2022/09/08~
MYR	135,060			SOFR+1.8263%	2025/09/08
USD	14,500	USD to MYR	5.22 %	5.95%	2022/10/27~
MYR	68,759				2025/10/27
USD	12,000	USD to MYR	5.00 %	3-Month TERM	2023/01/09~
MYR	52,512			SOFR+1.7063%	2026/01/09
USD	20,000	USD to MYR	5.00 %	3-Month TERM SOFR+1.65%	2024/03/12~
MYR	93,600				2027/03/12
USD	60,000	USD to THB	2.62 %	3-Month TERM SOFR+1.81%	2022/01/21~
THB	2,002,200				2025/01/21
USD	60,000	USD to THB	2.62 %	3-Month TERM SOFR+1.81%	2022/02/18~
THB	2,002,200				2025/02/18
USD	10,000	USD to THB	3.107 %	3-Month TERM SOFR+1.15%	2024/01/26~
THB	356,500				2026/01/26

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		2023.12.31			
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+1.66161%	2024/06/07
USD	33,000	USD to CNY	3.96%	90-Day Compounded	2021/07/19~
CNY	213,510			SOFR+1.66161%	2024/07/19
USD	33,000	USD to CNY	3.95%	90-Day Compounded	2021/07/26~
CNY	214,005			SOFR+1.66161%	2024/07/26
USD	49,500	USD to CNY	3.91%	90-Day Compounded	2021/08/09~
CNY	320,166			SOFR+1.66161%	2024/08/09
USD	33,000	USD to CNY	4.41%	90-Day Compounded	2021/11/22~
CNY	211,332			SOFR+1.66161%	2024/11/22
USD	49,500	USD to CNY	4.635%	90-Day Compounded	2021/11/29~
CNY	316,058			SOFR+1.66161%	2024/11/29
USD	49,500	USD to CNY	4.53%	90-Day Compounded	2021/12/08~
CNY	315,315			SOFR+1.66161%	2024/12/06
USD	49,500	USD to CNY	4.60%	90-Day Compounded	2021/12/15~
CNY	314,078			SOFR+1.66161%	2024/12/13
USD	30,000	USD to CNY	4.59%	90-Day Compounded	2022/06/30~
CNY	201,450			SOFR+1.66161%	2025/06/30
USD	35,000	USD to CNY	4.21%	90-Day Compounded	2022/10/24~
CNY	251,160			SOFR+1.66161%	2025/10/24
USD	57,000	USD to CNY	4.63%	90-Day Compounded	2023/02/14~
CNY	386,916			SOFR+1.66161%	2026/02/13
USD	57,000	USD to CNY	4.235%	90-Day Compounded	2023/03/28~
CNY	389,709			SOFR+1.66161%	2026/03/27
USD	57,000	USD to CNY	4.05%	90-Day Compounded	2023/05/15~
CNY	394,611			SOFR+1.66161%	2026/05/15
USD	57,000	USD to CNY	3.96%	90-Day Compounded	2023/06/01~
CNY	402,990			SOFR+1.66161%	2026/06/01
USD	57,000	USD to CNY	3.92%	90-Day Compounded	2023/06/26~
CNY	407,550			SOFR+1.66161%	2026/06/26
JPY	7,000,000	JPY to CNY	4.529%	3-Year TSR+1.05%	2021/12/03~
CNY	390,250				2024/09/06

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	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
JPY	6,300,000	JPY to CNY	4.515%	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	3.675%	1-Month HIBOR +1.4%	2023/09/27~
CNY	373,520				2026/09/28
HKD	400,000	HKD to CNY	3.51%	1-Month HIBOR +1.4%	2023/10/18~
CNY	373,560				2026/10/16
USD	8,000	USD to MYR	4.08%	3-Month TERM	2021/05/10~
MYR	32,876			SOFR+1.7063%	2024/05/10
USD	30,000	USD to MYR	4.32%	3-Month TERM	2021/12/06~
MYR	127,020			SOFR+1.8263%	2024/12/06
USD	30,000	USD to MYR	4.65%	3-Month TERM	2022/03/29~
MYR	126,750			SOFR+1.8263%	2025/03/28
USD	30,000	USD to MYR	5.52%	3-Month TERM	2022/06/13~
MYR	132,480			SOFR+1.8263%	2025/06/13
USD	30,000	USD to MYR	5.05%	3-Month TERM	2022/09/08~
MYR	135,060			SOFR+1.8263%	2025/09/08
USD	14,500	USD to MYR	5.22%	5.95%	2022/10/27~
MYR	68,759				2025/10/27
USD	12,000	USD to MYR	5.00%	3-Month TERM	2023/01/09~
MYR	52,512			SOFR+1.7063%	2026/01/09
USD	100,000	USD to THB	2.31%	3-Month TERM SOFR+1.81%	2021/01/11~
THB	2,993,000				2024/01/11
USD	60,000	USD to THB	2.62%	3-Month TERM SOFR+1.81%	2022/01/21~
THB	2,002,200				2025/01/21
USD	60,000	USD to THB	2.62%	3-Month TERM SOFR+1.81%	2022/02/18~
THB	2,002,200				2025/02/18

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		2023.3.31			
Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period	
USD	60,000	USD to CNY	3.88%	90-Day LIBOR +1.4%	2020/08/12~
CNY	417,900				2023/08/11
USD	60,000	USD to CNY	3.78%	90-Day LIBOR +1.4%	2020/09/14~
CNY	414,300				2023/09/14
USD	60,000	USD to CNY	3.78%	90-Day LIBOR +1.4%	2020/09/21~
CNY	413,400				2023/09/21
USD	33,000	USD to CNY	4.03%	90-Day LIBOR +1.4%	2021/06/07~
CNY	210,540				2024/06/07
USD	33,000	USD to CNY	3.96%	90-Day LIBOR +1.4%	2021/07/19~
CNY	213,510				2024/07/19
USD	33,000	USD to CNY	3.95%	90-Day LIBOR +1.4%	2021/07/26~
CNY	214,005				2024/07/26
USD	49,500	USD to CNY	3.91%	90-Day LIBOR +1.4%	2021/08/09~
CNY	320,166				2024/08/09
USD	33,000	USD to CNY	4.41%	90-Day LIBOR +1.4%	2021/11/22~
CNY	211,332				2024/11/22
USD	49,500	USD to CNY	4.635%	90-Day LIBOR +1.4%	2021/11/29~
CNY	316,058				2024/11/29
USD	49,500	USD to CNY	4.53%	90-Day LIBOR +1.4%	2021/12/08~
CNY	315,315				2024/12/06
USD	49,500	USD to CNY	4.60%	90-Day LIBOR +1.4%	2021/12/15~
CNY	314,078				2024/12/13
USD	30,000	USD to CNY	4.59%	90-Day LIBOR +1.4%	2022/06/30~
CNY	201,450				2025/06/30
USD	35,000	USD to CNY	4.21%	90-Day LIBOR +1.4%	2022/10/24~
CNY	251,160				2025/10/24
USD	57,000	USD to CNY	4.63%	90-Day LIBOR +1.4%	2023/02/14~
CNY	386,916				2026/02/13
USD	57,000	USD to CNY	4.235%	90-Day LIBOR +1.4%	2023/03/28~
CNY	389,709				2026/03/27
USD	50,000	USD to CNY	6.35%	3.75%	2020/10/22~
CNY	327,500				2023/10/22
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

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		2023.3.31			
Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period	
USD	50,000	USD to CNY	6.29%	3.75%	2021/10/22~ 2023/10/22
CNY	322,500				
USD	50,000	USD to CNY	6.05%	3.75%	2020/10/22~ 2023/10/22
CNY	327,550				
JPY	8,000,000	JPY to CNY	3.70%	90-Day TIBOR + 0.9448%	2020/07/16~ 2023/05/26
CNY	524,400				
JPY	7,000,000	JPY to CNY	4.529%	3-Year TSR+1.05%	2021/12/03~ 2024/09/06
CNY	390,250				
JPY	6,300,000	JPY to CNY	4.515%	3-Year TSR+1.05%	2021/12/06~ 2024/09/06
CNY	354,375				
USD	4,000	USD to MYR	3.28%	90-Day LIBOR+1.5%	2020/09/10~ 2023/09/10
MYR	16,672				
USD	10,000	USD to MYR	3.98%	90-Day LIBOR+1.5%	2021/05/10~ 2024/05/10
MYR	41,095				
USD	30,000	USD to MYR	4.22%	90-Day LIBOR+1.62%	2021/12/06~ 2024/12/06
MYR	127,020				
USD	30,000	USD to MYR	4.65%	3-Month TERM SOFR+1.8263%	2022/03/29~ 2025/03/28
MYR	126,750				
USD	30,000	USD to MYR	5.52%	3-Month TERM SOFR+1.8263%	2022/06/13~ 2025/06/13
MYR	132,480				
USD	30,000	USD to MYR	5.05%	3-Month TERM SOFR+1.8263%	2022/09/08~ 2025/09/08
MYR	135,060				
USD	14,500	USD to MYR	5.22%	5.95%	2022/10/27~ 2025/10/27
MYR	68,759				
USD	12,000	USD to MYR	5.00%	3-Month TERM SOFR+1.7063%	2023/01/09~ 2026/01/09
MYR	52,512				
USD	100,000	USD to THB	2.27%	90-Day LIBOR+1.65%	2021/01/11~ 2024/01/11
THB	2,993,000				
USD	60,000	USD to THB	2.57%	90-Day LIBOR+1.65%	2022/01/21~ 2025/01/21
THB	2,002,200				
USD	60,000	USD to THB	2.57%	90-Day LIBOR+1.65%	2022/02/18~ 2025/02/18
THB	2,002,200				
USD	21,000	USD to VND	3.45%	90-Day LIBOR + 1.3%	2020/12/23~ 2023/12/22
VND	485,730,000				
USD	21,000	USD to VND	3.10%	90-Day LIBOR + 1.3%	2021/04/16~ 2023/12/22
VND	484,680,000				

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2) Interest rate swap contracts:

		2024.3.31		
Nominal Amount		Interest Rate Payable	Interest Rate Receivable	Contract Period
THB	500,000	2.23%	6-Month THOR+0.584%	2021/12/17~2024/12/17
THB	500,000	3.15%	6-Month THOR+1.000%	2023/05/12~2026/05/12
THB	500,000	3.15%	6-Month THOR+1.000%	2023/05/19~2026/05/19
		2023.12.31		
Nominal Amount		Interest Rate Payable	Interest Rate Receivable	Contract Period
THB	500,000	2.23%	6-Month THOR+0.584%	2021/12/17~2024/12/17
THB	500,000	3.15%	6-Month THOR+1.000%	2023/05/12~2026/05/12
THB	500,000	3.15%	6-Month THOR+1.000%	2023/05/19~2026/05/19
		2023.3.31		
Nominal Amount		Interest Rate Payable	Interest Rate Receivable	Contract Period
THB	500,000	2.23%	6-Month 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
		2024.3.31	2023.12.31	2023.3.31		
USD loans, JPY loans and HKD loans	Cross currency swap	\$ 2,059,996	1,734,439	1,552,250	2021~2027	2021~2027
USD loans, JPY loans and HKD loans	Cross currency swap	(655,231)	(678,602)	(969,059)	2021~2027	2021~2027
Floating interest rate loans	Interest rate swap	1,931	5,542	3,240	2021~2026	2021~2026
Floating interest rate loans	Interest rate swap	(947)	-	-	2021~2026	2021~2026
Item		For the three months ended March 31,				
		2024	2023			
The fair value adjustment to other comprehensive income		\$ (52,366)	(136,001)			

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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:

2024.3.31	Contract amount	Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
Forward exchange purchased (USD loans)	USD 30,000	USD to VND	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	-
Forward exchange purchased (USD loans)	USD 18,000	USD to VND	2024/01/11~ 2025/01/08	24,348	-
Forward exchange purchased (USD loans)	USD 200	USD to VND	2024/01/17~ 2024/04/16	24,545	-
Foreign exchange swaps (USD loans)	USD 134	USD to IDR	2023/10/13~ 2024/04/18	15,718	-
Foreign exchange swaps (USD loans)	USD 667	USD to IDR	2024/01/31~ 2024/07/26	15,906	-
Foreign exchange swaps (USD loans)	USD 196	USD to IDR	2023/11/16~ 2024/04/16	15,483	-
Foreign exchange swaps (USD loans)	USD 130	USD to IDR	2024/03/21~ 2024/09/20	15,776	-
Foreign exchange swaps (USD loans)	USD 196	USD to IDR	2024/03/22~ 2024/09/20	15,776	-
Foreign exchange swaps (USD loans)	USD 319	USD to IDR	2023/10/12~ 2024/04/12	15,661	-
Foreign exchange swaps (USD loans)	USD 319	USD to IDR	2024/03/15~ 2024/09/13	15,661	-
Foreign exchange swaps (USD loans)	USD 125	USD to IDR	2024/03/25~ 2024/09/25	15,737	-
Foreign exchange swaps (USD loans)	USD 129	USD to IDR	2023/11/07~ 2024/04/08	15,568	-
Foreign exchange swaps (USD loans)	USD 513	USD to IDR	2023/11/10~ 2024/05/08	15,622	-
Foreign exchange swaps (USD loans)	USD 192	USD to IDR	2023/12/15~ 2024/06/14	15,690	-
Foreign exchange swaps (USD loans)	USD 63	USD to IDR	2024/02/01~ 2024/08/01	15,855	-

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<u>2023.12.31</u>	<u>Contract amount</u>	<u>Currency</u>	<u>Maturity period</u>	<u>Average strike price</u>	<u>Hedge ineffectiveness recognized in profit or loss</u>
Forward exchange purchased (USD loans)	USD 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 loans)	USD 134	USD to IDR	2023/10/13~2024/04/18	15,718	-
Foreign exchange swaps (USD loans)	USD 667	USD to IDR	2023/07/31~2024/01/31	15,021	-
Foreign exchange swaps (USD loans)	USD 196	USD to IDR	2023/11/16~2024/04/16	15,483	-
Foreign exchange swaps (USD loans)	USD 130	USD to IDR	2023/09/21~2024/03/21	15,342	-
Foreign exchange swaps (USD loans)	USD 196	USD to IDR	2023/09/22~2024/03/22	15,343	-
Foreign exchange swaps (USD loans)	USD 319	USD to IDR	2023/10/16~2024/03/15	15,691	-
Foreign exchange swaps (USD loans)	USD 125	USD to IDR	2023/10/25~2024/03/25	15,970	-
Foreign exchange swaps (USD loans)	USD 129	USD to IDR	2023/11/07~2024/04/08	15,568	-
Foreign exchange swaps (USD loans)	USD 319	USD to IDR	2023/10/12~2024/04/12	15,661	-
Foreign exchange swaps (USD loans)	USD 513	USD to IDR	2023/11/10~2024/05/08	15,622	-
Foreign exchange swaps (USD loans)	USD 192	USD to IDR	2023/12/15~2024/06/14	15,690	-
<u>2023.3.31</u>	<u>Contract amount</u>	<u>Currency</u>	<u>Maturity period</u>	<u>Average strike price</u>	<u>Hedge ineffectiveness recognized in profit or loss</u>
Forward exchange purchased (USD loans)	USD 30,000	USD to VND	2022/04/12~2023/04/12	22,880	-
Forward exchange purchased (USD loans)	USD 30,000	USD to VND	2022/06/21~2023/06/21	23,228	-
Forward exchange purchased (USD loans)	USD 20,000	USD to VND	2022/12/16~2023/12/14	23,510	-
Forward exchange purchased (USD loans)	USD 18,000	USD to VND	2023/01/11~2024/01/11	23,450	-

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

	Cash flow hedge reserve (Continuing hedges)
<u>2024.3.31</u>	
USD loans	\$ 182,178
<u>2023.12.31</u>	
USD loans	\$ 56,309
USD loans	(911)
<u>2023.3.31</u>	
USD loans	\$ (27,641)

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

	For the three months ended March 31,	
	2024	2023
	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>125,404</u>	<u>(59,156)</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:

		Designated Hedging Instrument		
		Fair Value		
		2024.3.31	2023.12.31	2023.3.31
<u>Hedged Item</u>	<u>Hedge Instrument</u>			
Equity investment measured in USD	Foreign currency borrowings	\$ <u>9,040,000</u>	<u>4,974,210</u>	<u>4,065,100</u>
		For the three months ended March 31,		
		2024	2023	
The fair value adjustment to other comprehensive income		\$ <u>(296,968)</u>	<u>29,533</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., no need to be recognized in the financial statements for the three months ended March 31, 2024 and 2023.

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(d) Accounts receivable, net

	<u>2024.3.31</u>	<u>2023.12.31</u>	<u>2023.3.31</u>
Current			
Accounts receivable	\$ 68,043,073	66,563,502	60,656,334
Less: Allowance for impairment	<u>(1,873,057)</u>	<u>(1,831,234)</u>	<u>(1,488,151)</u>
	66,170,016	64,732,268	59,168,183
Installment sales receivable	165,912,454	162,711,081	151,566,667
Less: Unearned interests	(22,815,979)	(22,383,106)	(19,834,440)
Allowance for impairment	<u>(4,023,550)</u>	<u>(3,846,151)</u>	<u>(3,162,624)</u>
	139,072,925	136,481,824	128,569,603
Leases receivable (included operating leases)	279,748,365	271,576,626	256,926,864
Less: Unearned revenue	(35,329,860)	(34,223,445)	(31,388,246)
Allowance for impairment	<u>(7,194,462)</u>	<u>(7,128,420)</u>	<u>(5,788,349)</u>
	<u>237,224,043</u>	<u>230,224,761</u>	<u>219,750,269</u>
Loans receivable	114,352,397	113,420,444	104,412,161
Less: Allowance for impairment	<u>(1,808,474)</u>	<u>(1,698,794)</u>	<u>(1,923,285)</u>
	<u>112,543,923</u>	<u>111,721,650</u>	<u>102,488,876</u>
Sub-total of current accounts	<u>555,010,907</u>	<u>543,160,503</u>	<u>509,976,931</u>
Non-Current			
Accounts receivable	41,772,548	42,797,730	40,614,826
Less: Allowance for impairment	<u>(662,744)</u>	<u>(679,374)</u>	<u>(588,168)</u>
	41,109,804	42,118,356	40,026,658
Installment sales receivable	106,226,007	107,287,970	98,351,876
Less: Unearned interests	(13,190,734)	(13,159,116)	(11,886,899)
Allowance for impairment	<u>(1,944,992)</u>	<u>(1,863,851)</u>	<u>(1,435,296)</u>
	91,090,281	92,265,003	85,029,681
Leases receivable	17,345,054	17,481,420	14,179,660
Less: Unearned revenue	(1,899,018)	(1,901,133)	(1,425,745)
Allowance for impairment	<u>(156,260)</u>	<u>(153,832)</u>	<u>(106,789)</u>
	15,289,776	15,426,455	12,647,126
Loans receivable	24,585,705	24,610,678	22,066,848
Less: Allowance for impairment	<u>(598,567)</u>	<u>(550,583)</u>	<u>(550,342)</u>
	<u>23,987,138</u>	<u>24,060,095</u>	<u>21,516,506</u>
Sub-total of non-current accounts	<u>171,476,999</u>	<u>173,869,909</u>	<u>159,219,971</u>
Total accounts receivable	<u>\$ 726,487,906</u>	<u>717,030,412</u>	<u>669,196,902</u>

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

	<u>For the three months ended March 31,</u>	
	<u>2024</u>	<u>2023</u>
Opening balance	\$ 17,752,239	14,430,264
Impairment loss recognized	4,448,103	3,021,703
Bad debts written off	(4,092,302)	(2,422,734)
Effect of exchange rate changes	154,066	13,771
Ending balance	<u>\$ 18,262,106</u>	<u>15,043,004</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:

	<u>2024.3.31</u>	<u>2023.12.31</u>	<u>2023.3.31</u>
Less than one year	\$ 151,644,084	147,056,776	125,708,075
One to two years	101,634,696	97,144,497	106,310,573
Two to three years	30,559,394	32,537,769	30,246,135
Three to four years	8,286,633	7,671,902	5,721,765
Four to five years	3,156,402	3,001,115	1,874,474
More than five years	<u>1,442,597</u>	<u>1,321,654</u>	<u>1,001,024</u>
Gross investment in the leases	296,723,806	288,733,713	270,862,046
Unearned revenue	<u>(37,228,878)</u>	<u>(36,124,578)</u>	<u>(32,813,991)</u>
Present value of minimum leases receivable	<u>\$ 259,494,928</u>	<u>252,609,135</u>	<u>238,048,055</u>

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

	<u>Gross investment in the installment sales</u>	<u>Unearned interests</u>	<u>Present value of installment sales receivable</u>
March 31, 2024			
Within operating cycle	\$ 165,912,454	(22,815,979)	143,096,475
Beyond one operating cycle to 5 years	102,577,496	(12,850,497)	89,726,999
Beyond 5 years	<u>3,648,511</u>	<u>(340,237)</u>	<u>3,308,274</u>
	<u>\$ 272,138,461</u>	<u>(36,006,713)</u>	<u>236,131,748</u>

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	<u>Gross investment in the installment sales</u>	<u>Unearned interests</u>	<u>Present value of installment sales receivable</u>
December 31, 2023			
Within operating cycle	\$ 162,711,081	(22,383,106)	140,327,975
Beyond one operating cycle to 5 years	103,660,360	(12,835,812)	90,824,548
Beyond 5 years	<u>3,627,610</u>	<u>(323,304)</u>	<u>3,304,306</u>
	<u>\$ 269,999,051</u>	<u>(35,542,222)</u>	<u>234,456,829</u>
March 31, 2023			
Within operating cycle	\$ 151,566,667	(19,834,440)	131,732,227
Beyond one operating cycle to 5 years	94,956,399	(11,591,641)	83,364,758
Beyond 5 years	<u>3,395,477</u>	<u>(295,258)</u>	<u>3,100,219</u>
	<u>\$ 249,918,543</u>	<u>(31,721,339)</u>	<u>218,197,204</u>

5. 2019 Securitization

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

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

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

On November 24, 2023, the special purpose trust, with the beneficiary certificate grades of twAAA and twA, has been fully redeemed. On December 19, 2023, the Group signed a contract for the purpose of debts with special purpose trust entity, and purchased the receivables from special purpose entity for a total price of \$651,512.

As the process of its liquidation was completed on December 22, 2023, the Group received the amount of \$566,726 from the return of liquidation proceeds and the special purpose entity was extinguished, therefore, the combination suspended.

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6. 2021 Securitization

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

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

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

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

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

(e) Other current assets

	<u>2024.3.31</u>	<u>2023.12.31</u>	<u>2023.3.31</u>
Prepayments	\$ 3,705,312	3,783,622	5,154,106
Prepaid expenses	4,442,312	4,472,180	4,313,679
Foreclosed assets	1,997,072	1,827,828	727,655
Others	<u>51,851</u>	<u>8,849</u>	<u>28,572</u>
	<u>\$ 10,196,547</u>	<u>10,092,479</u>	<u>10,224,012</u>

As of March 31, 2024, December 31, 2023, and March 31, 2023, foreclosed assets held by the Group were as follows:

	<u>2024.3.31</u>	<u>2023.12.31</u>	<u>2023.3.31</u>
Foreclosed assets	\$ 2,438,544	2,247,385	905,147
Less: Accumulated impairment	<u>(441,472)</u>	<u>(419,557)</u>	<u>(177,492)</u>
	<u>\$ 1,997,072</u>	<u>1,827,828</u>	<u>727,655</u>

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For the three months ended March 31, 2024 and 2023, the Group recognized an impairment loss of \$50,433 and \$30,427, respectively, for certain foreclosed assets. Certain foreclosed assets were disposed to non-related parties and a disposal loss of \$178,631 and \$66,583 for the three months ended March 31, 2024 and 2023, 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:

	2024.3.31	2023.12.31	2023.3.31
Investments in associates	\$ 3,428,049	3,082,905	2,786,429
		For the three months ended March 31,	
		2024	2023
Comprehensive income attributable to the Group			
(Loss) gain in the period		\$ 34,858	85,824
Other comprehensive income (loss)		60,271	(10,845)
Total comprehensive income		\$ 95,129	74,979

(g) Business Combinations

1. Acquisition of subsidiaries

Based on its future business planning and strategic layout, the Group acquired several subsidiaries for the three months ended March 31, 2024 and 2023 were as follows:

Subsidiaries	Acquisition date	Acquisition amount	Percentage of ownership
Chaico Biomedical Co., Ltd. and its subsidiary - JLK Biomedical (Thailand) Holding Co., Ltd.	2024.03.31	22,068	15 %
Subsidiaries	Acquisition date	Acquisition amount	Percentage of ownership
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 %

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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:

	2024.3.31	2024.3.31
Cash	\$ <u>22,068</u>	<u>301,614</u>

- 2) The fair values of the assets acquired and the liabilities assumed at the acquisition date were as follow:

	Acquisition of subsidiary	
	2024.3.31	2023.3.31
Current Assets		
Cash and cash equivalents	\$ 198,115	281,705
Financial assets at fair value through profit or loss	134,254	-
Accounts receivables, net	9,202	376
Other current assets	66,943	1,551
Non-Current Assets		
Property, plant and equipment	106	47,236
Other non-current assets	30	47,822
Current Liabilities		
Accounts payables	(7,678)	(800)
Accrued expenses	-	(64)
Current tax liabilities	(33,391)	-
Other current financial liabilities	(141,108)	-
Other current liabilities	(73,718)	(43,079)
Non-Current Liabilities		
Long-term borrowings	-	(28,775)
	\$ 152,755	305,972

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3) Goodwill

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

	2024.3.31	2023.3.31
Consideration transferred	\$ (22,068)	(301,614)
Add: Non-controlling interest in the acquiree	(130,592)	7
Fair value of identifiable net assets	152,755	305,972
Gain on a bargain purchase	\$ 95	4,365

2. The net cash (inflow) outflow of acquiring subsidiaries

	Acquisition of subsidiary	
	2024.3.31	2023.3.31
Cash consideration	\$ 22,068	301,614
Less: Cash balance acquired	(198,115)	(281,705)
	\$ (176,047)	19,909

(h) Property, plant and equipment

The cost, depreciation, and impairment of the property, plant and equipment of the Group as of and for the three months ended March 31, 2024 and 2023, 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, 2024	\$ 3,944,218	25,492,434	64,020,759	454,953	18,193,222	112,105,586
Additions	5,002	1,823,430	1,721,417	16,717	1,699,484	5,266,050
Disposals	-	(1,218,459)	(70,462)	-	-	(1,288,921)
Reclassification	-	-	3,504,721	-	(3,452,894)	51,827
Acquisition through business combination	-	-	164	-	-	164
Effect of changes in foreign exchange rates	23,590	125,613	(2,721)	3,854	-	150,336
Balance at March 31, 2024	\$ 3,972,810	26,223,018	69,173,878	475,524	16,439,812	116,285,042
Balance at January 1, 2023	\$ 3,502,838	21,936,627	54,599,144	323,273	-	80,361,882
Additions	-	1,768,449	3,228,326	41,793	-	5,038,568
Disposals	-	(1,224,079)	(57,939)	(1,508)	-	(1,283,526)
Acquisition through business combination	-	-	54,503	-	-	54,503
Effect of changes in foreign exchange rates	7,887	(18,767)	(54,330)	(275)	-	(65,485)
Balance at March 31, 2023	\$ 3,510,725	22,462,230	57,769,704	363,283	-	84,105,942

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	<u>Land and buildings</u>	<u>Transportation equipment</u>	<u>Machinery and miscellaneous equipment</u>	<u>Leasehold improvements</u>	<u>Unfinished construction and equipment under acceptance</u>	<u>Total</u>
Depreciation and impairment losses:						
Balance at January 1, 2024	\$ 854,355	8,084,253	9,261,190	286,525	-	18,486,323
Depreciation	14,365	1,059,560	647,852	14,100	-	1,735,877
Impairment loss	-	122,852	60	-	-	122,912
Disposals	-	(760,529)	(25,899)	-	-	(786,428)
Acquisition through business combination	-	-	58	-	-	58
Effect of changes in foreign exchange rates	5,710	17,969	2,541	2,826	-	29,046
Balance at March 31, 2024	<u>\$ 874,430</u>	<u>8,524,105</u>	<u>9,885,802</u>	<u>303,451</u>	<u>-</u>	<u>19,587,788</u>
Balance at January 1, 2023	\$ 805,625	6,917,646	6,936,987	244,282	-	14,904,540
Depreciation	13,535	936,930	509,792	7,971	-	1,468,228
Impairment loss	-	99,226	689	-	-	99,915
Disposals	-	(802,091)	(20,872)	(1,437)	-	(824,400)
Acquisition through business combination	-	-	7,267	-	-	7,267
Effect of changes in foreign exchange rates	1,816	(1,399)	(36)	(232)	-	149
Balance at March 31, 2023	<u>\$ 820,976</u>	<u>7,150,312</u>	<u>7,433,827</u>	<u>250,584</u>	<u>-</u>	<u>15,655,699</u>
Carrying amounts:						
Balance at January 1, 2024	<u>\$ 3,089,863</u>	<u>17,408,181</u>	<u>54,759,569</u>	<u>168,428</u>	<u>18,193,222</u>	<u>93,619,263</u>
Balance at March 31, 2024	<u>\$ 3,098,380</u>	<u>17,698,913</u>	<u>59,288,076</u>	<u>172,073</u>	<u>16,439,812</u>	<u>96,697,254</u>
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 March 31, 2023	<u>\$ 2,689,749</u>	<u>15,311,918</u>	<u>50,335,877</u>	<u>112,699</u>	<u>-</u>	<u>68,450,243</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 1.92%~7.26% and 1.66%~7.10% as of March 31, 2024 and 2023, 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 three months ended March 31, 2024 and 2023, was as follows:

	<u>Land and buildings</u>	<u>Transportation equipment</u>	<u>Total</u>
Cost:			
Balance as of January 1, 2024	\$ 8,937,708	161,743	9,099,451
Additions	778,880	7,463	786,343
Disposal and termination of contract prior to maturity	(190,719)	(28,865)	(219,584)
Effect of changes in foreign exchange rates	20,354	2,076	22,430
Balance as of March 31, 2024	<u>\$ 9,546,223</u>	<u>142,417</u>	<u>9,688,640</u>
Balance as of January 1, 2023	\$ 7,466,492	144,366	7,610,858
Additions	351,235	20,763	371,998
Disposal and termination of contract prior to maturity	(82,000)	-	(82,000)
Effect of changes in foreign exchange rates	1,210	697	1,907
Balance as of March 31, 2023	<u>\$ 7,736,937</u>	<u>165,826</u>	<u>7,902,763</u>
Accumulated depreciation and impairment losses:			
Balance as of January 1, 2024	\$ 2,070,663	88,218	2,158,881
Depreciation	234,542	12,848	247,390
Disposal and termination of contract prior to maturity	(186,459)	(28,865)	(215,324)
Effect of changes in foreign exchange rates	9,294	1,082	10,376
Balance as of March 31, 2024	<u>\$ 2,128,040</u>	<u>73,283</u>	<u>2,201,323</u>
Balance as of January 1, 2023	\$ 1,500,219	73,944	1,574,163
Depreciation	183,324	12,514	195,838
Impairment loss	1,736	-	1,736
Disposal and termination of contract prior to maturity	(43,838)	-	(43,838)
Effect of changes in foreign exchange rates	389	356	745
Balance as of March 31, 2023	<u>\$ 1,641,830</u>	<u>86,814</u>	<u>1,728,644</u>
Carrying amount:			
Balance as of January 1, 2024	<u>\$ 6,867,045</u>	<u>73,525</u>	<u>6,940,570</u>
Balance as of March 31, 2024	<u>\$ 7,418,183</u>	<u>69,134</u>	<u>7,487,317</u>
Balance as of January 1, 2023	<u>\$ 5,966,273</u>	<u>70,422</u>	<u>6,036,695</u>
Balance as of March 31, 2023	<u>\$ 6,095,107</u>	<u>79,012</u>	<u>6,174,119</u>

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(j) Short-term notes and bills payable

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

2024.3.31			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	1.65%~2.00%	\$ 64,990,000
	Bills Finance Company	1.61%~2.60%	51,374,300
Less: Discount on short-term notes and bills payable			(590,358)
Total			\$ 115,773,942
2023.12.31			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	1.57%~2.19%	\$ 74,190,000
	Bills Finance Company	1.74%~2.92%	35,145,300
Less: Discount on short-term notes and bills payable			(675,223)
Total			\$ 108,660,077
2023.3.31			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	1.16%~2.41%	\$ 71,985,300
	Bills Finance Company	1.13%~2.79%	33,670,600
Less: Discount on short-term notes and bills payable			(760,562)
Total			\$ 104,895,338

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:

2024.3.31				
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	1.62%~2.32%	2024~2029	\$ 19,501,797
"	USD	6.25%~6.98%	2024~2026	4,863,759
"	THB	2.23%~4.70%	2024~2025	8,730,907
"	CNY	3.20%~4.60%	2024~2029	74,747,723
"	VND	1.70%~4.30%	2024~2025	8,394,586
"	MYR	5.00%~6.00%	2024~2028	7,232,646
Unsecured bank loans	TWD	1.00%~2.77%	2024~2030	208,612,835
"	USD	3.40%~7.50%	2024~2027	64,529,899
"	THB	2.62%~4.00%	2024~2027	18,458,918
"	CNY	3.15%~5.20%	2024~2027	18,318,699
"	EUR	4.26%~4.76%	2024	4,755,502
"	JPY	0.69%~1.18%	2024~2026	4,656,220
"	HKD	5.54%~7.05%	2024~2026	5,487,993
"	SGD	5.30%	2024	308,360
"	PHP	9.74%~10.95%	2024~2027	604,976
"	MYR	4.00%~5.00%	2024~2025	1,299,200
"	IDR	6.35%~7.65%	2024	224,636
"	KHR	4.30%~9.25%	2024~2026	791,198
Unsecured other loans	THB	2.80%	2024	4,166,406
Notes payable from securitization	TWD	1.42%~1.72%	2024~2029	4,742,000
"	CNY	3.60%~3.94%	2024~2025	4,692,986
Total				\$ <u>465,121,246</u>
Current				\$ 304,092,312
Non-current				<u>161,028,934</u>
Total				\$ <u>465,121,246</u>

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2023.12.31				
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	1.63%~2.57%	2024~2028	\$ 16,676,089
"	USD	5.75%~7.04%	2024~2026	4,684,787
"	THB	2.23%~4.70%	2024~2025	9,987,252
"	CNY	3.20%~4.58%	2024~2029	72,453,914
"	VND	1.30%~4.40%	2024	8,751,052
"	MYR	5.00%~6.00%	2024~2027	7,203,399
Unsecured bank loans	TWD	1.15%~2.77%	2024~2030	222,331,803
"	USD	2.31%~7.50%	2024~2028	64,324,277
"	THB	2.77%~4.00%	2024~2026	16,559,980
"	CNY	3.20%~5.20%	2024~2026	18,045,471
"	EUR	4.39%~4.78%	2024	4,893,119
"	JPY	0.65%~1.06%	2024	3,292,771
"	HKD	5.89%~7.05%	2024~2026	5,499,394
"	SGD	5.32%	2024	302,771
"	PHP	7.83%~9.11%	2024~2026	616,604
"	MYR	4.00%~5.00%	2024	1,859,190
"	IDR	6.80%~7.27%	2024	202,950
Unsecured other loans	KHR	4.10%~9.25%	2024~2026	757,625
Notes payable from securitization	THB	2.53%~2.80%	2024	555,426
"	TWD	1.42%~1.72%	2024~2029	4,742,000
"	CNY	3.60%~4.22%	2024~2025	6,954,571
Total				\$ 470,694,445
Current				\$ 310,855,839
Non-current				159,838,606
Total				\$ 470,694,445

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

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.
- 15) A subsidiary, Chuang Ju Limited Partnership, 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. current ratio, interest coverage ratio, tangible net worth ratio, etc.). Otherwise, the loans are due and payable immediately.

As of December 31, 2023, the Group did not violate any of the above financial ratio restrictions. Moreover, the Group expects to comply with the relevant contractual terms at the end of each year for at least 12 months after the reporting date.

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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	2024.3.31		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	"
2023/11/03~ 2028/11/03	1.750%	600,000	"	-	600,000	"
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	"
2023/11/03~ 2030/11/03	1.850%	850,000	"	-	850,000	"
2024/03/22~ 2031/03/22	1.820%	2,600,000	"	-	2,600,000	"
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	"

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				Within Operating Cycle	Beyond Operating Cycle	
2023/03/30~ 2033/03/30	2.000%	4,000,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	-	4,000,000	None
2023/11/03~ 2033/11/03	1.950%	300,000	"	-	300,000	"
2024/03/22~ 2034/03/22	1.920%	900,000	"	-	900,000	"
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	-	"
2022/10/28~ 2025/10/28	1.900%	3,100,000	"	3,100,000	-	"
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	"
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	"
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.	1,944,800	-	"
2021/08/27~ 2024/08/27	2.880%	THB 500,000	"	442,000	-	"
2021/10/07~ 2024/10/07	2.850%	THB 1,500,000	"	1,326,000	-	"
2022/05/03~ 2024/05/03	0.000%	THB 500,000	Payable at par value.	442,000	-	"
2022/08/02~ 2024/08/14	3.300%	THB 95,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	83,980	-	"
2022/09/20~ 2024/09/30	0.000%	THB 600,000	Payable at par value.	530,400	-	"
2022/09/30~ 2024/09/30	0.000%	THB 600,000	"	530,400	-	"
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.	1,635,400	-	"
2022/11/18~ 2024/11/18	3.350%	THB 1,850,000	"	1,635,400	-	"
2022/12/08~ 2025/01/21	0.000%	THB 650,000	Payable at par value.	574,600	-	"
2023/03/03~ 2025/03/03	3.140%	THB 500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	442,000	-	"

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				Within Operating Cycle	Beyond Operating Cycle	
2023/03/03~ 2025/03/03	0.000%	THB 2,100,000	Payable at par value.	1,856,400	-	None
2022/11/18~ 2025/11/18	0.000%	THB 500,000	"	-	442,000	"
2022/11/18~ 2025/11/18	0.000%	THB 500,000	"	-	442,000	"
2022/12/08~ 2027/12/08	4.000%	THB 200,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	176,800	"
2022/12/08~ 2025/12/11	0.000%	THB 150,000	Payable at par value.	-	132,600	"
2023/03/03~ 2027/03/03	3.710%	THB 2,500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	2,210,000	"
2023/03/03~ 2026/03/03	3.300%	THB 400,000	"	-	353,600	"
2023/04/11~ 2025/04/11	0.000%	THB 2,500,000	Payable at par value.	-	2,210,000	"
2023/06/22~ 2026/06/23	0.000%	THB 250,000	"	-	221,000	"
2023/06/22~ 2025/06/20	0.000%	THB 1,400,000	"	-	1,237,600	"
2023/06/22~ 2027/06/22	3.750%	THB 650,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	574,600	"
2023/09/21~ 2027/09/19	4.100%	THB 1,667,000	"	-	1,473,628	"
2023/09/21~ 2025/09/19	0.000%	THB 926,000	Payable at par value.	-	818,584	"
2023/09/21~ 2026/09/19	3.700%	THB 107,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	94,588	"
2023/11/30~ 2027/11/30	4.060%	THB 600,000	"	-	530,400	"
2023/11/30~ 2025/12/26	0.000%	THB 1,820,000	Payable at par value.	-	1,608,880	"
2024/02/14~ 2028/02/14	3.830%	THB 1,298,300	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	1,147,697	"
2024/02/14~ 2026/11/16	0.000%	THB 1,275,000	Payable at par value.		1,127,100	"
Bonds payable (Gross)				29,643,380	62,601,077	
Discounts on bonds payable				(86,851)	(443,643)	
				<u>\$ 29,556,529</u>	<u>62,157,434</u>	

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				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	"
2023/11/03~ 2028/11/03	1.750%	600,000	"	-	600,000	"
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	2.00%	4,000,000	"	-	4,000,000	"
2021/06/25~ 2036/06/25	1.000%	200,000	"	-	200,000	"
2023/11/03~ 2030/11/03	1.850%	850,000	"	-	850,000	"
2023/11/03~ 2033/11/03	1.950%	300,000	"	-	300,000	"
2019/05/29~ 2024/05/29	0.980%	2,850,000	"	2,850,000	-	"
2022/10/28~ 2025/10/28	1.900%	3,100,000	"	3,100,000	-	"
2021/05/06~ 2026/05/06	0.750%	4,600,000	"	-	4,600,000	"

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				Within Operating Cycle	Beyond Operating Cycle	
2021/07/27~ 2026/07/27	0.700%	2,200,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	-	2,200,000	None
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	"
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.	1,983,740	-	"
2021/08/27~ 2024/08/27	2.880%	THB 500,000	"	450,850	-	"
2021/10/07~ 2024/10/07	2.850%	THB 1,500,000	"	1,352,550	-	"
2022/05/03~ 2024/05/03	0.000%	THB 500,000	Payable at par value.	450,850	-	"
2022/08/02~ 2024/08/14	3.300%	THB 95,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	85,662	-	"
2022/09/20~ 2024/09/30	0.000%	THB 600,000	Payable at par value.	541,020	-	"
2022/09/30~ 2024/09/30	0.000%	THB 600,000	"	541,020	-	"
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.	1,668,145	-	"
2022/11/18~ 2024/11/18	3.350%	THB 1,850,000	"	1,668,145	-	"
2022/11/18~ 2025/11/18	0.000%	THB 500,000	Payable at par value.	-	450,850	"
2022/11/18~ 2025/11/18	0.000%	THB 500,000	"	-	450,850	"
2022/12/08~ 2025/01/21	0.000%	THB 650,000	"	-	586,105	"
2022/12/08~ 2027/12/08	4.000%	THB 200,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	180,340	"
2022/12/08~ 2025/12/11	0.000%	THB 150,000	Payable at par value.	-	135,255	"
2023/03/03~ 2025/03/03	3.140%	THB 500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	450,850	"
2023/03/03~ 2025/03/03	0.000%	THB 2,100,000	Payable at par value.	-	1,893,570	"
2023/03/03~ 2027/03/03	3.710%	THB 2,500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	2,254,250	"
2023/03/03~ 2026/03/03	3.300%	THB 400,000	"	-	360,680	"
2023/04/11~ 2025/04/11	0.000%	THB 2,500,000	Payable at par value.	-	2,254,250	"
2023/06/22~ 2026/06/23	0.000%	THB 250,000	"	-	225,425	"
2023/06/22~ 2025/06/20	0.000%	THB 1,400,000	"	-	1,262,380	"

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Period	Annual Interest Rate	Principal Amount	Repayment Terms	2023.12.31		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2023/06/22~ 2027/06/22	3.750%	THB 650,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	586,105	None
2023/09/21~ 2025/09/19	0.000%	THB 926,000	Payable at par value.	-	834,974	"
2023/09/21~ 2026/09/19	3.700%	THB 107,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	96,482	"
2023/09/21~ 2027/09/19	4.100%	THB 1,667,000	"	-	1,503,134	"
2023/11/30~ 2025/12/26	0.000%	THB 1,820,000	Payable at par value.	-	1,641,094	"
2023/11/30~ 2027/11/30	4.060%	THB 600,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	541,020	"
Bonds payable (Gross)				26,941,982	60,007,614	
Discounts on bonds payable				(28,581)	(504,890)	
				\$ 26,913,401	59,502,724	
Period	Annual Interest Rate	Principal Amount	Repayment Terms	2023.3.31		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2016/06/28~ 2023/06/28	1.250%	300,000	Payable 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	-	"
2019/05/09~ 2024/05/09	0.980%	2,950,000	"	2,950,000	-	"
2017/05/17~ 2024/05/17	1.700%	500,000	"	500,000	-	"
2014/10/30~ 2024/10/30	2.300%	1,100,000	"	1,100,000	-	"
2020/04/22~ 2025/04/22	0.660%	3,500,000	"	-	3,500,000	"
2022/09/14~ 2025/09/14	1.850%	3,500,000	"	-	3,500,000	"
2018/09/26~ 2025/09/26	1.260%	700,000	"	-	700,000	"
2019/05/09~ 2026/05/09	1.150%	500,000	"	-	500,000	"
2022/03/30~ 2027/03/30	1.000%	2,700,000	"	-	2,700,000	"
2020/10/12~ 2027/10/12	0.730%	550,000	"	-	550,000	"
2023/03/30~ 2028/03/30	1.700%	4,300,000	"	-	4,300,000	"
2021/06/25~ 2028/06/25	0.680%	3,100,000	"	-	3,100,000	"
2021/10/08~ 2028/10/08	0.700%	1,550,000	"	-	1,550,000	"

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				Within Operating Cycle	Beyond Operating Cycle	
2022/03/30~ 2029/03/30	1.150%	1,550,000	Payable lump sum. Interest rate is fixed. Interest is payable annually.	-	1,550,000	None
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	1.30%	900,000	"	-	900,000	"
2023/03/30~ 2033/03/30	2.00%	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	-	"
2022/10/28~ 2025/10/28	1.900%	3,100,000	"	-	3,100,000	"
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	"
2022/04/14~ 2037/04/14	3M TAIBOR+1.2%	8,000,000	Payable in lump sum. Interest rate is floated. Interest is payable quarterly.	-	8,000,000	"
2020/08/28~ 2023/11/28	3.750%	THB 602,500	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	540,623	-	"
2021/04/07~ 2023/04/21	2.700%	THB 317,000	"	284,444	-	"
2021/08/30~ 2023/08/30	2.520%	THB 500,000	"	448,650	-	"
2021/10/07~ 2023/10/17	2.500%	THB 500,000	"	448,650	-	"
2021/11/23~ 2023/11/23	2.500%	THB 650,000	"	583,245	-	"
2022/07/14~ 2023/07/25	0.000%	THB 500,000	Payable at par value.	448,650	-	"
2022/10/07~ 2023/10/17	0.000%	THB 400,000	"	358,920	-	"
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.	-	1,974,060	"
2021/08/27~ 2024/08/27	2.880%	THB 500,000	"	-	448,650	"
2021/10/07~ 2024/10/07	2.850%	THB 1,500,000	"	-	1,345,950	"

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				Within Operating Cycle	Beyond Operating Cycle	
2022/05/03~2024/05/03	0.000%	THB 500,000	Payable at par value.	-	448,650	None
2022/08/02~2024/08/14	3.300%	THB 95,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	85,243	"
2022/09/20~2024/09/30	0.000%	THB 600,000	Payable at par value.	-	538,380	"
2022/09/30~2024/09/30	0.000%	THB 600,000	"	-	538,380	"
2022/11/18~2025/11/18	0.000%	THB 500,000	"	-	448,650	"
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.	-	1,660,005	"
2022/11/18~2024/11/18	3.350%	THB 1,850,000	"	-	1,660,005	"
2022/11/18~2025/11/18	0.000%	THB 500,000	Payable at par value.	-	448,650	"
2022/12/08~2025/12/11	0.000%	THB 150,000	"	-	134,595	"
2022/12/08~2027/12/08	4.000%	THB 200,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	179,460	"
2022/12/08~2025/01/21	0.000%	THB 650,000	Payable at par value.	-	583,245	"
2023/03/03~2027/03/03	3.710%	THB 2,500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	2,243,250	"
2023/03/03~2025/03/03	0.000%	THB 2,100,000	Payable at par value.	-	1,884,330	"
2023/03/03~2025/03/03	3.140%	THB 500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	448,650	"
2023/03/03~2026/03/03	0.000%	THB 400,000	Payable at par value.	-	358,920	"
2020/10/22~2023/10/22	3.750%	USD 300,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	9,157,814	-	"
Bonds payable (Gross)				21,570,996	64,579,073	
Discounts on bonds payable				(8,140)	(330,801)	
				\$ 21,562,856	64,248,272	

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

	<u>2024.3.31</u>	<u>2023.12.31</u>	<u>2023.3.31</u>
Total convertible corporate bonds issued	\$ 6,000,000	6,000,000	6,000,000
Unamortized discounted corporate bonds payable	<u>(30,260)</u>	<u>(40,940)</u>	<u>(72,727)</u>
Corporate bonds issued balance	<u>\$ 5,969,740</u>	<u>5,959,060</u>	<u>5,927,273</u>
Embedded derivative - call options, included in financial assets at fair value through profit or loss	<u>\$ -</u>	<u>-</u>	<u>1,200</u>
Equity component - conversion options, included in capital surplus - stock options	<u>\$ 149,771</u>	<u>149,771</u>	<u>149,771</u>
		<u>For the three months ended March 31,</u>	
		<u>2024</u>	<u>2023</u>
Embedded derivative - gain (loss) on remeasurement of call option at fair value		<u>\$ -</u>	<u>(600)</u>
Interest expense		<u>\$ 10,680</u>	<u>10,591</u>

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

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

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

(m) Lease liabilities

The Group's lease liabilities were as follows:

	<u>2024.3.31</u>	<u>2023.12.31</u>	<u>2023.3.31</u>
Current	<u>\$ 1,211,882</u>	<u>1,229,402</u>	<u>2,175,357</u>
Non-current	<u>\$ 6,347,309</u>	<u>5,762,990</u>	<u>4,082,081</u>

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

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The amounts recognized in profit or loss were as follows:

	For the three months ended March 31,	
	2024	2023
Interest on lease liabilities	\$ <u>28,123</u>	<u>20,194</u>
Variable lease payments not included in the measurement of lease liabilities	\$ <u>80,960</u>	<u>113,462</u>
Expenses relating to short-term leases	\$ <u>73,086</u>	<u>113,886</u>

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

	For the three months ended March 31,	
	2024	2023
Total cash outflow for leases	\$ <u>406,350</u>	<u>419,878</u>

1. Real estate leases

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

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

2. Other leases

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

(n) Employee benefits

1. Defined benefit plans

Management believes that there was no material volatility of the market, no material reimbursement and settlement or other material one-time events since prior fiscal year. As a result, pension cost in the accompanying interim consolidated financial statements was measured and disclosed according to the actuarial report as of December 31, 2023 and 2022.

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

	For the three months ended March 31,	
	2024	2023
Operating expenses	\$ <u>11,989</u>	<u>14,877</u>

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2. Defined contribution plans

The pension costs incurred from the contributions were as follows:

	For the three months ended March 31,	
	2024	2023
Operating expenses	\$ 142,699	136,867

(o) Income taxes

The components of income tax were as follows:

	For the three months ended March 31,	
	2024	2023
Total income tax expense from continuing operations	\$ 2,215,940	2,667,167

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

	For the three months ended March 31,	
	2024	2023
Components that may be reclassified to profit or loss:		
Foreign currency translation differences for foreign operations	\$ 10,161	(12,343)

(p) Share capital and other equity accounts

Except for the following, there were no significant changes in capital and other equity for the three months ended March 31, 2024 and 2023. Please refer to Note (6)(p) of the 2023 annual consolidated financial statements for other related information.

1. Share capital

- 1) As of March 31, 2024 and 2023, the Company's authorized capital consisted of 2,500,000 thousand shares with a par value of \$10 (NT dollars) per share, which includes common stock and preferred stock. As of March 31, 2024 and 2023, 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 March 31, 2024, December 31, 2023, and March 31, 2023, the Company has listed 59,991, 59,991 and 68,596 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 Reuters, TAIFXIRS and COSMOS3 at 11:00 a.m. of the day of the pricing base date and reset record date (must be a business day for Taipei's financial institutions). If the above quotations cannot be obtained on reset record date, interest rate shall be decided by the issuer in good faith and taken into account of reasonable market rate;
- C. Dividend Distributions: Cash dividends shall be distributed annually at one time. Once the Company's audited financial reports have been acknowledged in the annual general meeting, the Board of Directors shall set the record date for the distribution of Preferred Dividends of such financial year. Dividend distribution for the years of issuance and redemption shall be calculated pursuant to actual outstanding days of the given year;
- D. Upon the final settlement of the Company's annual accounts, if there are profits, the Company shall set aside out of the profits for each financial year: (i) a reserve for payment of tax for the relevant financial year; (ii) an amount to offset losses incurred in previous years; and (iii) a special surplus reserve as required by the applicable securities authority under the Applicable Public Company Rules, and the remaining profits shall be allocated first as the dividends of the Series A Preferred Shares ("Preferred Dividends") payable in such financial year;
- E. The Company has sole discretion on the distribution of Series A Preferred Dividends. In the event that there are no profits or insufficient profits for distributing Preferred Dividends, or due to other necessary considerations, the suspension of distributing Preferred Dividends shall not be deemed as an event of default under any agreements and directions in relation to the issuance of such Preferred Shares;
- F. The Series A Preferred Shares issued by the Company shall be non-cumulative preferred shares. Any undistributed Preferred Dividends or shortfalls in Preferred Dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings;
- G. Excess Dividends Distribution: Except for the foregoing Preferred Dividends, the holders of the Series A Preferred Shares ("Preferred Shareholders") are not entitled to participate in the distribution of cash or stock dividends derived from earnings or capital reserves;

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

2.Capital surplus

The components of capital surplus were as follows:

	<u>2024.3.31</u>	<u>2023.12.31</u>	<u>2023.3.31</u>
Share capital	\$ 41,680,279	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	10,095	10,095	8,874
Issuance of convertible bonds	149,771	149,771	149,771
Others	4,771	3,855	2,871
	<u>\$ 41,863,476</u>	<u>41,862,560</u>	<u>41,860,355</u>

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3. Retained earnings

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

1) Special reserve

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

2) Earnings distribution

On March 27, 2024, the Company's board of directors resolved to appropriate the 2023 earnings. On May 24, 2023, the shareholders resolved to distribute the 2022 earnings. These earnings were appropriated as follows:

	2023		2022	
	Amount per share (TWD\$)	Total amount	Amount per share (TWD\$)	Total amount
Dividends distributed to common shareholders				
Cash	\$ 6.50	10,494,721	6.40	10,130,651
Shares	0.20	<u>322,914</u>	0.20	<u>316,583</u>
Total		<u><u>\$ 10,817,635</u></u>		<u><u>10,447,234</u></u>
Dividends distributed to preferred shareholders				
Series A preferred shares		<u><u>\$ 570,000</u></u>		<u><u>570,000</u></u>

As of May 13, 2024, the abovementioned 2023 earnings appropriation has yet to be approved by the stockholders.

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

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4. Non-controlling interests (net of tax)

	For the three months ended March 31,	
	2024	2023
Opening balance	\$ 9,377,578	8,836,306
Attributable to non-controlling interests		
Net income	188,119	320,723
Other comprehensive income	42,629	79,022
Cash capital increase in subsidiary	-	90,420
Capital increase not recognized based on shareholding ratios	-	(5,233)
The Group purchases shares from non-controlling interests	130,592	(7)
Ending balance	\$ 9,738,918	9,321,231

(q) Earnings per share

1. Basic earnings per share

The basic earnings per share was calculated as follows:

	For the three months ended March 31,	
	2024	2023
Profit attributable to the owners of the Company	\$ 5,815,338	6,889,600
Profit attributable to ordinary stockholders of the Company	\$ 5,815,338	6,889,600
Weighted average number of ordinary shares	1,614,572	1,614,572

2. Diluted earnings per share

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

	For the three months ended March 31,	
	2024	2023
Profit attributable to ordinary shareholders of the Company (basic)	\$ 5,815,338	6,889,600
Effect of dilutive potential ordinary shares		
Interest expense on convertible bonds and other income and expenses, net of tax	10,680	11,191
Profit attributable to ordinary shareholders of the Company (diluted)	\$ 5,826,018	6,900,791

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

	For the three months ended March 31,	
	2024	2023
Weighted-average number of ordinary shares (basic)	1,614,572	1,614,572
Effect of dilutive potential ordinary shares		
Effect of conversion of convertible bonds	22,860	21,771
Effect of employee share bonus	25	19
Weighted-average number of ordinary shares (diluted)	1,637,457	1,636,362

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(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 ended March 31, 2024 and 2023, the Company estimated its employees' remuneration amounting to \$872 and \$1,033, and directors' remuneration amounting to \$5,815 and \$6,890, 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 2024 and 2023. 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 2023 and 2022, the Company recognized employees' remuneration amounting to \$5,420 and \$5,346, and directors' remuneration amounting to \$21,281 and \$23,815. The amounts, as stated in the condensed interim consolidated financial statements, are identical to those of the actual distributions for 2024 and 2023. Related information would be available at the Market Observation Post System website.

(s) Net other income and expenses

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

	For the three months ended March 31,	
	2024	2023
Net losses on disposal of foreclosed assets	\$ (178,631)	(66,583)
Net impairment losses on foreclosed assets	(50,433)	(30,427)
Gain on doubtful debt recoveries	484,514	359,449
Impairment loss on financial assets	(7,164)	(1,190)
Net impairment losses on right-of use assets	-	(1,736)
	\$ 248,286	259,513

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(t) Other gains and losses

The components of other gains and losses were as follows:

	For the three months ended March 31,	
	2024	2023
Interest expense	\$ (28,123)	(20,194)
Net foreign exchange gains (losses)	(21,770)	42,890
Net gains on disposal of property, plant and equipment	475	217
Net gains on valuation of financial assets and liabilities measured at fair value through profit or loss	53,883	39,222
Others	162,358	1,178,093
	\$ 166,823	1,240,228

(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 March 31, 2024, December 31, 2023, and March 31, 2023, the maximum exposure to credit risks amounted to \$839,706,003, \$825,708,026 and \$784,449,764, respectively.

The non-performing loans (net of allowance for doubtful accounts) acquired from financial institution amounted to \$24,124, \$28,097 and \$40,067 as of March 31, 2024, December 31, 2023, and March 31, 2023, respectively.

The loans and receivables originated by the Group and their related allowance for impairment at the reporting date by geographic regions were as follows:

	Taiwan	China	ASEAN	Others	Total
March 31, 2024					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	\$ 375,968,943	224,225,925	81,671,902	-	681,866,770
Lifetime ECL	-	781,043	17,255,105	3,402,993	21,439,141
Past due or monitored					
Lifetime ECL	3,479,351	1,762,643	10,491,548	-	15,733,542
Impaired					
Lifetime ECL	10,798,541	9,343,122	5,208,211	297,566	25,647,440
Gross carrying amounts	\$ 390,246,835	236,112,733	114,626,766	3,700,559	744,686,893
Allowance for losses	7,152,916	7,009,743	3,956,060	104,392	18,223,111
Carrying amount	\$ 383,093,919	229,102,990	110,670,706	3,596,167	726,463,782

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Taiwan

	For the three months ended March 31, 2024			Total
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	
Balance at January 1, 2024	\$ 3,562,876	237,397	3,117,594	6,917,867
Impairment loss (profit) recognized	(193,028)	(19,400)	2,009,732	1,797,304
Bad debts written-off	(1,921)	-	(1,579,667)	(1,581,588)
Others	15,182	253	3,898	19,333
Balance at March 31, 2024	<u>\$ 3,383,109</u>	<u>218,250</u>	<u>3,551,557</u>	<u>7,152,916</u>

China

	For the three months ended March 31, 2024			Total
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	
Balance at January 1, 2024	\$ 3,549,401	83,294	3,338,759	6,971,454
Impairment loss (profit) recognized	132,399	(22,700)	1,670,402	1,780,101
Transfer to lifetime ECL-not credit impaired	(27,293)	27,293	-	-
Transfer to lifetime ECL- credit impaired	(93,149)	-	93,149	-
Bad debts written-off	-	-	(1,871,435)	(1,871,435)
Others	66,559	1,604	61,460	129,623
Balance at March 31, 2024	<u>\$ 3,627,917</u>	<u>89,491</u>	<u>3,292,335</u>	<u>7,009,743</u>

ASEAN

	For the three months ended March 31, 2024			Total
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	
Balance at January 1, 2024	\$ 1,037,295	1,052,774	1,636,696	3,726,765
Impairment loss (profit) recognized	512,954	(132,234)	486,900	867,620
Transfer to lifetime ECL-not credit impaired	(400,313)	400,313	-	-
Transfer to lifetime ECL- credit impaired	(56,284)	(195,469)	251,753	-
Bad debts written-off	(3,698)	(1,071)	(634,511)	(639,280)
Others	6,739	(6,386)	602	955
Balance at March 31, 2024	<u>\$ 1,096,693</u>	<u>1,117,927</u>	<u>1,741,440</u>	<u>3,956,060</u>

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Others

	For the three months ended March 31, 2024			Total
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	
Balance at January 1, 2024	\$ -	81,049	19,189	100,238
Others	-	3,345	809	4,154
Balance at March 31, 2024	<u>\$ -</u>	<u>84,394</u>	<u>19,998</u>	<u>104,392</u>

December 31, 2023

Gross loans and receivables:

	Taiwan	China	ASEAN	Others	Total
Neither past due nor impaired					
12-month ECL	\$ 375,526,840	219,077,841	81,873,614	-	676,478,295
Lifetime ECL	-	956,298	17,666,354	2,938,744	21,561,396
Past due or monitored					
Lifetime ECL	2,434,787	1,423,958	9,325,505	136,445	13,320,695
Impaired					
Lifetime ECL	<u>9,071,042</u>	<u>9,092,741</u>	<u>4,850,617</u>	<u>343,853</u>	<u>23,358,253</u>
Gross carrying amounts	<u>\$ 387,032,669</u>	<u>230,550,838</u>	<u>113,716,090</u>	<u>3,419,042</u>	<u>734,718,639</u>
Allowance for losses	<u>6,917,867</u>	<u>6,971,454</u>	<u>3,726,765</u>	<u>100,238</u>	<u>17,716,324</u>
Carrying amount	<u>\$ 380,114,802</u>	<u>223,579,384</u>	<u>109,989,325</u>	<u>3,318,804</u>	<u>717,002,315</u>

Taiwan

	For the year ended December 31, 2023			Total
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	
Balance at January 1, 2023	\$ 3,185,123	147,721	2,640,912	5,973,756
Impairment loss recognized	499,886	89,633	6,103,464	6,692,983
Bad debts written-off	(123,530)	-	(5,627,650)	(5,751,180)
Others	1,397	43	868	2,308
Balance at December 31, 2023	<u>\$ 3,562,876</u>	<u>237,397</u>	<u>3,117,594</u>	<u>6,917,867</u>

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China

	<u>For the year ended December 31, 2023</u>			<u>Total</u>
	<u>12-month ECL</u>	<u>Lifetime ECL- not credit impaired</u>	<u>Lifetime ECL- credit impaired</u>	
Balance at January 1, 2023	\$ 2,987,742	33,139	2,224,066	5,244,947
Impairment loss recognized	849,203	28,878	3,882,031	4,760,112
Transfer to lifetime ECL-not credit impaired	(22,664)	22,664	-	-
Transfer to lifetime ECL- credit impaired	(200,531)	-	200,531	-
Bad debts written-off	-	-	(2,909,294)	(2,909,294)
Others	(64,349)	(1,387)	(58,575)	(124,311)
Balance at December 31, 2023	<u>\$ 3,549,401</u>	<u>83,294</u>	<u>3,338,759</u>	<u>6,971,454</u>

ASEAN

	<u>For the year ended December 31, 2023</u>			<u>Total</u>
	<u>12-month ECL</u>	<u>Lifetime ECL- not credit impaired</u>	<u>Lifetime ECL- credit impaired</u>	
Balance at January 1, 2023	\$ 999,152	794,230	1,250,716	3,044,098
Impairment loss recognized	662,782	110,592	2,759,962	3,533,336
Transfer to lifetime ECL-not credit impaired	(292,772)	292,772	-	-
Transfer to lifetime ECL- credit impaired	(322,429)	(126,761)	449,190	-
Bad debts written-off	(1,943)	(12,227)	(2,807,139)	(2,821,309)
Others	(7,495)	(5,832)	(16,033)	(29,360)
Balance at December 31, 2023	<u>\$ 1,037,295</u>	<u>1,052,774</u>	<u>1,636,696</u>	<u>3,726,765</u>

Others

	<u>For the year ended December 31, 2023</u>			<u>Total</u>
	<u>12-month ECL</u>	<u>Lifetime ECL- not credit impaired</u>	<u>Lifetime ECL- credit impaired</u>	
Balance at January 1, 2023	\$ -	125,115	4,814	129,929
Impairment profit recognized	-	(21,639)	-	(21,639)
Transfer to lifetime ECL- credit impaired	-	(14,597)	14,597	-
Impairment written-off	-	(8,860)	-	(8,860)
Others	-	1,030	(222)	808
Balance at December 31, 2023	<u>\$ -</u>	<u>81,049</u>	<u>19,189</u>	<u>100,238</u>

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

Taiwan

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

China

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

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ASEAN

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

Others

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

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.

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

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

	<u>2024.3.31</u>	<u>2023.12.31</u>	<u>2023.3.31</u>
Past due up to 30 days	\$ 2,599,952	1,770,719	1,533,552
Past due from 31 to 90 days	11,721,134	10,915,903	7,743,870
Past due from 91 to 180 days	583,404	22,331	284,827
Past due over 180 days	<u>829,052</u>	<u>611,742</u>	<u>473,799</u>
	<u><u>\$ 15,733,542</u></u>	<u><u>13,320,695</u></u>	<u><u>10,036,048</u></u>

4) Impaired loans and receivables

Impaired loans and receivables are loans and receivables for which the Group determine that it will be unable to collect part of principal and interest due according to the contracted terms of the loans and receivables.

2. Liquidity risks

The following are the contractual maturities of financial liabilities of the Group, including estimated interest payments and excluding the impact of netting arrangements:

	<u>Carrying amount</u>	<u>Contractual cash flows</u>	<u>Less than 1 month</u>	<u>1 to 3 months</u>	<u>3 months to 1 year</u>	<u>1 to 5 years</u>	<u>More than 5 years</u>	<u>On demand</u>
March 31, 2024								
Non-derivative financial liabilities								
Secured bank loans	\$ 123,471,418	128,413,608	7,560,712	17,947,404	48,222,870	54,389,136	28,220	265,266
Unsecured bank and other loans	332,214,842	349,142,551	23,843,502	27,325,431	71,491,387	224,043,364	1,846,383	592,484
Notes payable from securitization	9,434,986	9,949,533	607,640	1,219,303	3,025,059	338,328	4,759,203	-
Short-term notes and bills payable	115,773,942	116,364,300	28,523,900	36,690,400	51,150,000	-	-	-
Bonds payables	97,683,703	105,056,718	200,807	8,904,612	17,138,127	54,687,872	24,125,300	-
Other payables	15,445,780	15,468,660	9,554,258	481,396	28,754	751,837	22,844	4,629,571
Deposits relating to collateral of customers	73,274,969	73,310,908	666,879	1,308,872	11,242,399	57,772,398	496,333	1,824,027
Lease liabilities	7,559,191	8,562,156	77,297	167,019	604,480	2,006,987	5,706,373	-
Derivative financial liabilities								
Financial liabilities for hedging	<u>656,178</u>	<u>656,178</u>	<u>-</u>	<u>-</u>	<u>655,231</u>	<u>947</u>	<u>-</u>	<u>-</u>
	<u><u>\$ 775,515,009</u></u>	<u><u>806,924,612</u></u>	<u><u>71,034,995</u></u>	<u><u>94,044,437</u></u>	<u><u>203,558,307</u></u>	<u><u>393,990,869</u></u>	<u><u>36,984,656</u></u>	<u><u>7,311,348</u></u>

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	<u>Carrying amount</u>	<u>Contractual cash flows</u>	<u>Less than 1 month</u>	<u>1 to 3 months</u>	<u>3 months to 1 year</u>	<u>1 to 5 years</u>	<u>More than 5 years</u>	<u>On demand</u>
December 31, 2023								
Non-derivative financial liabilities								
Secured bank loans	\$ 119,756,493	123,539,232	7,942,729	13,465,259	51,925,794	50,163,419	42,031	-
Unsecured bank and other loans	339,241,381	355,812,905	29,260,390	33,839,783	58,344,345	231,454,306	1,840,683	1,073,398
Notes payable from securitization	11,696,571	11,938,073	976,952	1,227,548	3,997,705	976,665	4,759,203	-
Short-term notes and bills payable	108,660,077	109,335,300	23,937,000	29,238,300	56,160,000	-	-	-
Bonds payables	92,375,185	99,467,617	-	368,885	23,081,192	53,850,196	22,167,344	-
Other payables	14,870,417	14,890,025	8,148,383	624,637	1,498,119	270,001	22,844	4,326,041
Deposits relating to collateral of customers	71,588,574	71,622,026	562,528	1,204,346	11,038,957	56,461,885	111,714	2,242,596
Lease liabilities	6,992,392	8,023,004	89,565	149,384	600,550	1,811,288	5,372,217	-
Derivative financial liabilities								
Financial liabilities for hedging	679,513	679,513	-	-	679,513	-	-	-
	<u>\$ 765,860,603</u>	<u>795,307,695</u>	<u>70,917,547</u>	<u>80,118,142</u>	<u>207,326,175</u>	<u>394,987,760</u>	<u>34,316,036</u>	<u>7,642,035</u>
March 31, 2023								
Non-derivative financial liabilities								
Secured bank loans	\$ 98,756,320	101,128,584	7,685,476	10,916,557	39,089,602	43,356,939	80,010	-
Unsecured bank and other loans	317,182,757	332,593,109	21,159,452	29,293,063	71,261,991	200,404,640	9,872,714	601,249
Notes payable from securitization	11,303,149	12,271,715	723,663	1,714,660	4,687,577	386,612	4,759,203	-
Short-term notes and bills payable	104,895,338	105,655,900	18,615,300	28,590,600	58,450,000	-	-	-
Bonds payables	91,738,401	98,514,594	363,303	659,646	14,214,335	57,463,060	25,814,250	-
Other payables	13,657,240	13,661,000	8,728,433	946,192	1,325,852	21,659	23,558	2,615,306
Deposits relating to collateral of customers	70,037,681	70,076,679	940,318	1,362,443	11,761,548	53,744,896	59,137	2,208,337
Lease liabilities	6,257,438	7,011,076	67,439	142,375	560,842	1,679,385	4,418,395	142,640
Derivative financial liabilities								
Financial liabilities for hedging	996,700	996,700	-	-	996,700	-	-	-
	<u>\$ 714,825,024</u>	<u>741,909,357</u>	<u>58,283,384</u>	<u>73,625,536</u>	<u>202,348,447</u>	<u>357,057,191</u>	<u>45,027,267</u>	<u>5,567,532</u>

The Group is not expecting that the cash flows included in the maturity analysis could occur significantly earlier or at significantly different amounts.

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3.Currency risks

1) Exposure to currency risks

The Group's significant exposure to foreign currency risks was as follows:

	2024.3.31			
	Foreign currency (In thousands)	Exchange rate		Functional currency
<u>Financial assets</u>				
<u>Monetary items</u>				
USD	\$ 9,573.69	USD : TWD	32.0000	306,358
	8,702.63	USD : VND	25,296	278,484
	25,258.50	USD : GBP	0.7923	808,272
JPY	2,333,881.80	JPY : USD	0.0066	493,616
EUR	186,508.71	EUR : USD	1.0769	6,427,090
CNY	144,637.48	CNY : USD	0.1378	637,562
HKD	206,035.95	HKD : USD	0.1278	842,481
AUD	137,889.15	AUD : USD	0.6506	2,870,852
SGD	16,211.13	SGD : USD	0.7413	384,528
KHR	134,541,783.08	KHR : USD	0.0002	1,059,382
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	1,795.16	USD : VND	25,296	57,445
	24,459.44	USD : GBP	0.7923	782,702
JPY	1,740,000.00	JPY : USD	0.0066	368,045
EUR	138,000.00	EUR : USD	1.0769	4,755,502
CNY	132,000.00	CNY : USD	0.1378	581,856
HKD	155,000.00	HKD : USD	0.1278	633,789
SGD	13,000.00	SGD : USD	0.7413	308,360
KHR	100,400,000.00	KHR : USD	0.0002	791,198

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		2023.12.31			
		Foreign currency (In thousands)	Exchange rate	Functional currency	
<u>Financial assets</u>					
<u>Monetary items</u>					
USD	\$	82,864.19	USD : TWD	30.7050	2,544,345
		9,088.88	USD : VND	24,663	279,074
		25,515.32	USD : GBP	0.7843	783,448
JPY		2,330,690.61	JPY : USD	0.0071	506,226
EUR		198,449.79	EUR : USD	1.1067	6,743,324
CNY		75,039.52	CNY : USD	0.1409	324,696
HKD		253,285.06	HKD : USD	0.1280	995,157
AUD		796.81	AUD : USD	0.6833	16,717
SGD		18,434.99	SGD : USD	0.7585	429,351
KHR		150,293,018.29	KHR : USD	0.0002	1,125,845
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD		35,000.00	USD : TWD	30.7050	1,074,675
		24,801.27	USD : GBP	0.7843	761,523
JPY		1,770,000.00	JPY : USD	0.0071	384,239
EUR		144,000.00	EUR : USD	1.1067	4,893,119
CNY		69,000.00	CNY : USD	0.1409	250,963
HKD		205,000.00	HKD : USD	0.1280	805,447
SGD		13,000.00	SGD : USD	0.7585	302,771
KHR		101,100,000.00	KHR : USD	0.0002	757,625

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		2023.3.31			
		Foreign currency (In thousands)	Exchange rate		Functional currency
<u>Financial assets</u>					
<u>Monetary items</u>					
USD	\$	134,280.03	USD : TWD	30.4500	4,088,827
		59,520.10	USD : VND	23,882	1,812,387
JPY		1,053,898.60	JPY : USD	0.0075	241,132
EUR		173,093.15	EUR : USD	1.0887	5,738,038
CNY		29,233.36	CNY : USD	0.1455	129,533
HKD		182,510.70	HKD : USD	0.1274	707,959
AUD		794.44	AUD : USD	0.6677	16,151
SGD		15,333.44	SGD : USD	0.7524	351,289
KHR		103,651,181.42	KHR : USD	0.0002	776,451
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD		100,000.00	USD : TWD	30.4500	3,045,000
		49,243.51	USD : GBP	0.8083	1,499,465
JPY		660,000.00	JPY : USD	0.0075	150,928
EUR		123,000.00	EUR : USD	1.0887	4,077,450
CNY		21,000.00	CNY : USD	0.1455	93,053
HKD		160,000.00	HKD : USD	0.1274	620,644
SGD		10,000.00	SGD : USD	0.7524	229,100
KHR		63,700,000.00	KHR : USD	0.0002	477,085

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 \$291,486 and \$183,452, for the three months ended March 31, 2024 and 2023, respectively. The analysis is performed on the same basis for both years.

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3) The foreign currency gain or loss on monetary items

Since the Group uses multiple functional currencies, the amounts for foreign currency gain or loss are consolidated for presentation. For the three months ended March 31, 2024 and 2023, the foreign currency gain, including realized and unrealized, amounted to \$21,770 and \$42,890, respectively.

4. Interest analysis

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

Ending balance as of March 31, 2024	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	0.83 %	\$ 38,828,919	31,325,140	6,213,762	-	-	1,290,017
Debt securities	5.67 %	28,886,910	-	7,546,629	20,400,412	-	939,869
Non-hedging derivatives	4.37 %	3,875,200	-	1,138,762	2,736,438	-	-
Total accounts receivables	10.71 %	744,750,012	70,914,083	309,435,742	343,592,339	3,855,881	16,951,967
Financial assets for hedging	2.19 %	2,244,105	-	2,236,284	6,776	-	1,045
		<u>818,585,146</u>	<u>102,239,223</u>	<u>326,571,179</u>	<u>366,735,965</u>	<u>3,855,881</u>	<u>19,182,898</u>
Financial liabilities							
Secured bank loans	4.15 %	123,471,418	119,351,552	3,155,364	964,502	-	-
Unsecured bank and other loans	3.20 %	332,214,842	162,812,942	64,119,374	105,282,526	-	-
Short-term notes and bills payable	1.89 %	115,773,942	30,344,389	85,429,553	-	-	-
Bonds payables	2.07 %	97,683,703	7,983,681	24,726,269	51,023,753	13,950,000	-
Financial liabilities for hedging	1.89 %	656,178	-	655,231	947	-	-
Notes payable from securitization	2.95 %	9,434,986	-	4,761,798	4,673,188	-	-
Deposits relating to collateral of customers	0.18 %	73,274,969	19,879	43,746,410	10,605,060	35,518	18,868,102
Lease liabilities	1.91 %	7,559,191	-	756,727	1,725,844	5,076,620	-
		<u>760,069,229</u>	<u>320,512,443</u>	<u>227,350,726</u>	<u>174,275,820</u>	<u>19,062,138</u>	<u>18,868,102</u>
Net exposure		\$ <u>58,515,917</u>	<u>(218,273,220)</u>	<u>99,220,453</u>	<u>192,460,145</u>	<u>(15,206,257)</u>	<u>314,796</u>

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Ending balance as of December 31, 2023	Effective interest rate	Total	Floating rate	Fixed rate			Non-interest bearing
				Within 1 year	1~5 years	More than 5 years	
Financial assets							
Cash and cash equivalents	1.18 %	\$ 36,993,987	26,127,869	9,378,046	-	-	1,488,072
Debt securities	5.60 %	25,555,409	-	7,867,147	16,809,493	-	878,769
Non-hedging derivatives	4.38 %	4,420,297	-	1,116,358	3,303,939	-	-
Total accounts receivables	10.46 %	734,782,651	64,635,591	305,538,639	344,934,761	3,752,189	15,921,471
Financial assets for hedging	2.61 %	1,796,290	-	1,655,839	139,908	-	543
		<u>803,548,634</u>	<u>90,763,460</u>	<u>325,556,029</u>	<u>365,188,101</u>	<u>3,752,189</u>	<u>18,288,855</u>
Financial liabilities							
Secured bank loans	4.26 %	119,756,493	114,572,608	4,327,727	856,158	-	-
Unsecured bank and other loans	3.16 %	339,241,381	168,790,620	67,506,545	102,944,216	-	-
Short-term notes and bills payable	1.93 %	108,660,077	30,204,934	78,455,143	-	-	-
Bonds payables	2.65 %	92,375,185	7,983,368	37,291,817	35,100,000	12,000,000	-
Financial liabilities for hedging	2.13 %	679,513	-	679,513	-	-	-
Notes payable from securitization	3.31 %	11,696,571	-	6,954,571	68,812	4,673,188	-
Deposits relating to collateral of customers	0.08 %	71,588,574	19,879	4,338,921	10,151,781	536,983	56,541,010
Lease liabilities	1.73 %	6,992,392	-	745,347	1,549,128	4,697,917	-
		<u>750,990,186</u>	<u>321,571,409</u>	<u>200,299,584</u>	<u>150,670,095</u>	<u>21,908,088</u>	<u>56,541,010</u>
Net exposure		\$ <u>52,558,448</u>	<u>(230,807,949)</u>	<u>125,256,445</u>	<u>214,518,006</u>	<u>(18,155,899)</u>	<u>(38,252,155)</u>

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

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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 \$498,378 and \$384,215 for the three months ended March 31, 2024 and 2023, respectively. This analysis assumes that all other variables remain constant.

5. Sensitivity analysis— equity price risk :

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

Equity price at reporting date	For the three months ended March 31,			
	2024		2023	
	After-tax other comprehensive income	After-tax profit (loss)	After-tax other comprehensive income	After-tax profit (loss)
Increase 7%	\$ <u>57,367</u>	<u>282,071</u>	<u>81,271</u>	<u>223,417</u>
Decrease 7%	\$ <u>(57,367)</u>	<u>(282,071)</u>	<u>(81,271)</u>	<u>(223,417)</u>

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:

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	March 31, 2024				
	Book value	Fair value			Total
	Level 1	Level 2	Level 3		
Financial assets at fair value through profit or loss					
Financial assets at fair value through profit or loss, mandatorily measured at fair value	\$ 4,155,866	106,824	15,563	4,033,479	4,155,866
Financial assets for hedging	<u>2,244,105</u>	-	<u>2,244,105</u>	-	<u>2,244,105</u>
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	534,048	534,048	-	-	534,048
Measure the fair value of unquoted equity instruments	<u>285,479</u>	-	<u>79,679</u>	<u>205,800</u>	<u>285,479</u>
Sub-total	<u>819,527</u>	<u>534,048</u>	<u>79,679</u>	<u>205,800</u>	<u>819,527</u>
Financial assets at amortized cost	<u>28,702,155</u>	-	-	-	-
Loans and receivable					
Cash and cash equivalents	38,828,919	-	-	-	-
Accounts receivable	726,487,906	-	-	-	-
Other financial assets	5,119,708	-	-	-	-
Refundable deposits	2,322,116	-	-	-	-
Restricted bank deposits	<u>19,255,227</u>	-	-	-	-
Sub-total	<u>792,013,876</u>	-	-	-	-
Total	<u>\$ 827,935,529</u>	<u>640,872</u>	<u>2,339,347</u>	<u>4,239,279</u>	<u>7,219,498</u>
Financial liabilities for hedging	\$ 656,178	-	656,178	-	656,178
Measurement of financial liabilities at amortized cost					
Secured bank loans	123,471,418	-	-	-	-
Unsecured bank and other loans	332,214,842	-	-	-	-
Notes payable from securitization	9,434,986	-	-	-	-
Short-term notes and bills payable	115,773,942	-	-	-	-
Bonds payables	97,683,703	-	-	-	-
Other payables	15,445,780	-	-	-	-
Deposits relating to collateral of customers	73,274,969	-	-	-	-
Lease liabilities	<u>7,559,191</u>	-	-	-	-
Sub-total	<u>774,858,831</u>	-	-	-	-
Total	<u>\$ 775,515,009</u>	-	<u>656,178</u>	-	<u>656,178</u>

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	December 31, 2023				
	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial assets at fair value through profit or loss					
Financial assets at fair value through profit or loss, mandatorily measured at fair value	\$ 4,548,751	11,711	-	4,537,040	4,548,751
Financial assets for hedging	1,796,290	-	1,796,290	-	1,796,290
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	727,604	727,604	-	-	727,604
Measure the fair value of unquoted equity instruments	253,800	-	70,078	183,722	253,800
Sub-total	981,404	727,604	70,078	183,722	981,404
Financial assets at amortized cost	25,387,825	-	-	-	-
Loans and receivable					
Cash and cash equivalents	36,993,987	-	-	-	-
Accounts receivable	717,030,412	-	-	-	-
Other financial assets	5,140,537	-	-	-	-
Refundable deposits	2,425,986	-	-	-	-
Restricted bank deposits	19,439,893	-	-	-	-
Sub-total	781,030,815	-	-	-	-
Total	\$ 813,745,085	739,315	1,866,368	4,720,762	7,326,445
Financial liabilities for hedging	\$ 679,513	-	679,513	-	679,513
Measurement of financial liabilities at amortized cost					
Secured bank loans	119,756,493	-	-	-	-
Unsecured bank and other loans	339,241,381	-	-	-	-
Notes payable from securitization	11,696,571	-	-	-	-
Short-term notes and bills payable	108,660,077	-	-	-	-
Bonds payables	92,375,185	-	-	-	-
Other payables	14,870,417	-	-	-	-
Deposits relating to collateral of customers	71,588,574	-	-	-	-
Lease liabilities	6,992,392	-	-	-	-
Sub-total	765,181,090	-	-	-	-
Total	\$ 765,860,603	-	679,513	-	679,513

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	March 31, 2023				Total
	Book value	Fair value			
	Level 1	Level 2	Level 3		
Financial assets at fair value through profit or loss					
Financial assets at fair value through profit or loss, mandatorily measured at fair value	\$ 3,230,647	11,863	1,200	3,217,584	3,230,647
Financial assets for hedging	1,555,490	-	1,555,490	-	1,555,490
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	903,333	903,333	-	-	903,333
Measure the fair value of unquoted equity instruments	250,578	-	67,295	183,283	250,578
Sub-total	1,153,911	903,333	67,295	183,283	1,153,911
Financial assets at amortized cost	25,823,160	-	-	-	-
Loans and receivable					
Cash and cash equivalents	48,651,420	-	-	-	-
Accounts receivable	669,196,902	-	-	-	-
Other financial assets	4,763,651	-	-	-	-
Refundable deposits	2,075,673	-	-	-	-
Restricted bank deposits	15,751,356	-	-	-	-
Sub-total	740,439,002	-	-	-	-
Total	\$ 772,202,210	915,196	1,623,985	3,400,867	5,940,048
Financial liabilities for hedging	\$ 996,700	-	996,700	-	996,700
Measurement of financial liabilities at amortized cost					
Secured bank loans	98,756,320	-	-	-	-
Unsecured bank and other loans	317,182,757	-	-	-	-
Notes payable from securitization	11,303,149	-	-	-	-
Short-term notes and bills payable	104,895,338	-	-	-	-
Bonds payables	91,738,401	-	-	-	-
Other payables	13,657,240	-	-	-	-
Deposits relating to collateral of customers	70,037,681	-	-	-	-
Lease liabilities	6,257,438	-	-	-	-
Sub-total	713,828,324	-	-	-	-
Total	\$ 714,825,024	-	996,700	-	996,700

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

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

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

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

3) Valuation Techniques for Financial Instruments Measured at Fair Value

A. Non-derivative Financial Instruments

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

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

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

B. Derivative Financial Instruments

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

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, 2024	\$ 4,537,040	183,722	4,720,762
Total gains and losses recognized:			
In profit or loss	45,709	-	45,709
In other comprehensive income	-	(5,651)	(5,651)
Purchase	764,600	27,000	791,600
Disposal	(1,318,382)	-	(1,318,382)
Reclassification	(480)	-	(480)
Effect of movements in exchange rate	4,992	729	5,721
Ending balance, March 31, 2024	<u>\$ 4,033,479</u>	<u>205,800</u>	<u>4,239,279</u>

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	<u>At fair value through profit or loss</u>	<u>At fair value through others comprehensive income</u>	<u>Total</u>
	<u>Non-derivative financial assets</u>	<u>Unquoted equity instruments</u>	
Opening balance, January 1, 2023	\$ 3,549,025	185,617	3,734,642
Total gains and losses recognized:			
In profit or loss	39,086	-	39,086
In other comprehensive income	-	(2,187)	(2,187)
Purchase	483,800	-	483,800
Disposal	(853,330)	-	(853,330)
Effect of movements in exchange rate	(997)	(147)	(1,144)
Ending balance, March 31, 2023	<u>\$ 3,217,584</u>	<u>183,283</u>	<u>3,400,867</u>

For the three months ended March 31, 2024 and 2023, 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:

	<u>For the three months ended March 31,</u>	
	<u>2024</u>	<u>2023</u>
Total gains and losses recognized:		
In profit or loss, and presented in “other gains and losses”	\$ 45,709	39,086
In other comprehensive income, and presented in “unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income”	(5,651)	(2,187)

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

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

Quantified information of significant unobservable inputs was as follows:

<u>Item</u>	<u>Valuation Technique</u>	<u>Significant Non-observable Input</u>	<u>The Relationship between Significant Non-observable Input and Fair Value</u>
Financial assets at fair value through other comprehensive income - investments in equity instruments without active market	Net Asset Value Method	Net Asset Value	Not applicable

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<u>Item</u>	<u>Valuation Technique</u>	<u>Significant Non-observable Input</u>	<u>The Relationship between Significant Non-observable Input and Fair Value</u>
Financial assets at fair value through profit or loss without active market	Black-Scholes Model	Stock Return Volatility (As of March 31, 2024, December 31, 2023 and March 31, 2023, Stock Return Volatility was at 2.11%~4.89%, 1.92%~4.76% and 2.46%~7.75%, respectively)	The higher stock return volatility, the higher the fair value
"	Discounted Cash Flow Method	Discount Rate (As of March 31, 2024, December 31, 2023 and March 31, 2023, Discount Rate was at 0.28%~4.62%, 0.28%~4.42% and 0.18%~4.49%, respectively)	The higher the discount rate, the lower the fair value

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

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

	<u>Input</u>	<u>Variation</u>	<u>Impact or Fair Value Change on Net income or loss</u>	
			<u>Favorable Change</u>	<u>Unfavorable Change</u>
March 31, 2024				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 43	(43)
"	Stock Return Volatility	10%	-	-
December 31, 2023				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 41	(41)
"	Stock Return Volatility	10%	-	-

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	Input	Variation	Impact or Fair Value Change on Net income or loss	
			Favorable Change	Unfavorable Change
March 31, 2023				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 174	(174)
"	Stock Return Volatility	10%	-	-

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

(v) Financial risk management

There were no significant changes in the Group's financial risk management and policies as disclosed in Note (6)(v) of the consolidated financial statements for the year ended December 31, 2023.

(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, 2023. Also, management believes that there were no significant changes in the Group's capital management information as disclosed for the year ended December 31, 2023. Please refer to Note (6)(w) of the consolidated financial statements for the year ended December 31, 2023 for further details.

(x) Financing activities not affecting current cash flow

For the three months ended March 31, 2024 and 2023, 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, 2024	Cash flows	Non-cash adjustments	March 31, 2024
Lease liabilities	\$ 6,992,392	(224,181)	790,980	7,559,191
Total liabilities from financing activities	\$ 6,992,392	(224,181)	790,980	7,559,191
	January 1, 2023	Cash flows	Non-cash adjustments	March 31, 2023
Lease liabilities	\$ 6,093,891	(326,664)	490,211	6,257,438
Total liabilities from financing activities	\$ 6,093,891	(326,664)	490,211	6,257,438

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(7) Related party transactions

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

(b) Names and relationship of related parties

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

<u>Name of related parties</u>	<u>Relationship with the Group</u>
C&E Engine Leasing Limited	Associates
Chailease Resources Technology Co., Ltd.	"
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.	"
Chailease Foundation	"
Yujia Investment Management Consulting (Shanghai) Co., Ltd.	"
Anywhere 2 Go Company Limited	"
Zhiyao Investment Co., Ltd.	"
JLK HOLDING CO., LTD.	"
Chailease Enterprise Co., Ltd.	"
Chun An Investment Co., Ltd.	"
Chun An Technology Co., Ltd.	"
Chaico Biomedical Co., Ltd. (Note 1)	"
Jen Chung Co., Ltd.	"
Ezfund Securities Investment Consulting Enterprise Ltd.	"

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<u>Name of related parties</u>	<u>Relationship with the Group</u>
Shenyang Putai Hemodialysis Center Co., Ltd.	Other related party
Qiqihar Zhongtai Nephrotic Hospital Co., Ltd.	"
Tonghua Zhongyi Hemodialysis Co., Ltd.	"
Les Terroirs de Chailease Co., Ltd.	"
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.	"
JLK Biomedical (Thailand) Holding Co., Ltd. (Note 1)	"
SEETEL NEW ENERGY Co., LTD.	"
BILLION ELECTRIC CO., LTD.	"
Helios power Co., Ltd.	"
Apollon power Co., Ltd.	"

Note 1: The company has become a subsidiary since March 31, 2024.

(c) Related-party transactions

1. Operating revenue

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

	For the three months ended March 31,	
	2024	2023
Other related parties	\$ 138,044	15,961
Associates	1,666	-
	\$ 139,710	15,961

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2.Receivables from related parties and other receivables

Receivables of the Group from related parties were as follows:

<u>Account</u>	<u>Categories of related parties</u>	<u>2024.3.31</u>	<u>2023.12.31</u>	<u>2023.3.31</u>
Leases receivable	Other related parties	\$ 9,266	11,423	26,356
Installment sales receivable	Other related parties	31,116	36,949	-
Accounts receivable	Other related parties	1,632	1,343	1,132
Other receivables	Other related parties	5,599	15,149	8,256
Other receivables	Associates	1,324	6,532	-
Other current assets	Other related parties	1,285	1,285	-
Other current financial assets	Other related parties	-	-	-
Other non-current assets	Other related parties	98	95	-
		<u>\$ 50,320</u>	<u>72,776</u>	<u>35,744</u>

3.Payable to related parties

Payable to related parties was as follows:

<u>Account</u>	<u>Categories of related parties</u>	<u>2024.3.31</u>	<u>2023.12.31</u>	<u>2023.3.31</u>
Accounts payable	Associates	\$ 57	-	-
Other current financial liabilities	Other related parties	126,094	7,644	859
		<u>\$ 126,151</u>	<u>7,644</u>	<u>859</u>

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 \$6,655,248, \$6,088,800 and \$6,088,800 as of March 31, 2024, December 31, 2023, and March 31, 2023, respectively. The amounts invested in the three parties were \$4,821,081, \$3,901,791 and \$4,216,921 (recognized as property, plant and equipment), respectively, as of March 31, 2024; and \$4,448,673, \$3,527,633 and \$4,012,538 (recognized as property, plant and equipment), respectively, as of December 31, 2023; as well as \$4,113,345, \$3,133,009 and \$3,656,856 (recognized as other non-current assets), respectively, as of March 31, 2023.

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- 2) The Group entered into agreements with its other related party, SEETEL NEW ENERGY Co., LTD., regarding the installation and construction project of solar power, for the total amounts of \$4,620,000, \$568,400 and \$488,824 as of March 31, 2024, December 31, 2023, and March 31, 2023, respectively. The amounts invested in the party were \$138,600 (recognized as other non-current assets), \$568,400 (recognized as property, plant and equipment) and \$488,824 (recognized as other non-current assets) as of March 31, 2024, December 31, 2023, and March 31, 2023.

5. Asset transactions

- 1) The Group purchased leasehold improvements from other related parties amounting to \$12,524 and \$0 for the three months ended March 31, 2024 and 2023, respectively.
- 2) On March 31, 2024, the Group acquired 1,200 thousand shares of the associate, Chaico Biomedical Co., Ltd., from other related parties, at the amount of \$22,068.
- 3) On March 15, 2023, the Group acquired 9,567 thousand shares of the associate, Chailease Resources Technology Co., Ltd., from other related parties, at the amount of \$149,240.

6. Related-Party Financing

Financing to associates and related parties was as follows:

	<u>2024.3.31</u>	<u>2023.12.31</u>	<u>2023.3.31</u>
Associates	\$ 773,468	752,519	1,199,219
Other related parties	1,409,300	1,649,986	1,753,912
	<u>\$ 2,182,768</u>	<u>2,402,505</u>	<u>2,953,131</u>

The loans receivable from associates bear interest at rates ranging from 5.00% to 7.58%. As of March 31, 2024, December 31, 2023, and March 31, 2023, interest receivable from the loans receivable from associates amounted to \$9,469, \$9,233 and \$11,855, respectively. For the three months ended March 31, 2024 and 2023, interest revenue from the loans receivable from associates amounted to \$11,792 and \$18,595, respectively.

The loans receivable from other related parties bear interest at rates ranging from 4.00% to 10.99%. As of March 31, 2024, December 31, 2023, and March 31, 2023, interest receivable from the loans receivable from other related parties amounted to \$13,680, \$3,807 and \$10,846, respectively. For the three months ended March 31, 2024 and 2023, interest revenue from the loans receivable from other related parties amounted to \$14,605 and \$18,458, respectively.

7. Guarantee

As of March 31, 2024 and December 31, 2023, the Group's endorsement and guarantee for bank loans to associates were both \$750,000, and the actual expenditures were both \$750,000.

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8. Leases

- 1) The Group rented an office building from other related parties. Multiple lease contracts were signed with lengths from three to ten years, in which the rental fee was determined based on nearby office rental rates. For the three months ended March 31, 2024 and 2023, the Group recognized the amount of \$2,825 and \$9 as interest expense, respectively. As of March 31, 2024, December 31, 2023, and March 31, 2023, the balance of lease liabilities amounted to \$321,680, \$15,647 and \$5,001, respectively.

9. Others

- 1) 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 \$686,670, \$446,670 and \$377,670 as of March 31, 2024, December 31, 2023, and March 31, 2023, respectively.

For the three months ended March 31, 2024 and 2023, interest revenue from debt securities amounted to \$6,179 and \$3,550, respectively.

- 2) Other expense and profit with related parties:

Account	Categories of related parties	For the three months ended March 31,	
		2024	2023
Other operating costs and expenses	Other related parties	\$ (30,668)	(24,999)
Other operating costs and expenses	Associates	(10)	-
Other non-operating revenue	Other related parties	259	-
		\$ (30,419)	(24,999)

(d) Key management personnel compensation

	For the three months ended March 31,	
	2024	2023
Short-term employee benefits	\$ 101,158	103,237
Post-employment benefits	681	8,007
	\$ 101,839	111,244

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(8) Pledged assets

The carrying values of pledged assets were as follows:

Pledged assets	Object	2024.3.31	2023.12.31	2023.3.31
Restricted cash in banks				
Restricted account for loans repayment and pledged time deposits	Issuance of short-term notes and bills, and as guarantee for short-term and long-term borrowings; as well as performance guarantee for alliance contracts (Note)	\$ 19,101,534	19,330,664	15,107,727
Property, plant and equipment	As guarantee for short-term and long-term borrowings	1,985,677	2,446,940	2,036,467
Refundable deposits	Provincial court seizure, etc.	55,350	56,615	76,036
Accounts receivable and notes receivable	Issuance of short-term notes and bills and as guarantee for short-term and long-term borrowings	136,121,882	133,274,602	111,458,140
Total		<u>\$ 157,264,443</u>	<u>155,108,821</u>	<u>128,678,370</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 March 31, 2024, December 31, 2023, and March 31, 2023, the balance of unexpired payments from these alliance transactions amounted to \$11,654,839, \$11,893,335 and \$12,069,917, respectively.
- (b) The Group entered into several electricity procurement agreements with Taiwan Power Company and all of these agreements will expire on twenty years after the date the electricity generating sets are launched. Under these agreements, reselling to third parties of electric power from the renewable energy system is prohibited.
- (c) As of March 31, 2024, December 31, 2023, and March 31, 2023, the Group signed the unclosed contract of the installation and construction project of solar power for \$94,117,178, \$91,854,052 and \$79,297,017, respectively. As of March 31, 2024, December 31, 2023, and March 31, 2023, the amount of \$71,056,465, \$67,302,141 and \$58,661,106 was remained unpaid, respectively.

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(10) Losses due to major disasters: None.

(11) Subsequent events: None.

(12) Other

(a) Liquidity analysis of assets and liabilities :

	2024.3.31		Total
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months	
<u>Current assets</u>			
Cash and cash equivalents	\$ 38,828,919	-	38,828,919
Current financial assets at fair value through profit or loss	1,403,225	2,736,438	4,139,663
Current financial assets at amortized cost	8,344,507	14,236,831	22,581,338
Current financial assets for hedging	2,237,329	-	2,237,329
Accounts receivable, net	348,870,651	206,140,256	555,010,907
Other current financial assets	22,677,515	86,803	22,764,318
Other current assets	10,196,547	-	10,196,547
	<u>\$ 432,558,693</u>	<u>223,200,328</u>	<u>655,759,021</u>
<u>Current liabilities</u>			
Short-term borrowings	\$ 65,858,085	-	65,858,085
Short-term notes and bills payable	115,773,942	-	115,773,942
Current financial liabilities for hedging	655,231	-	655,231
Accounts and notes payable	6,003,538	8,880	6,012,418
Current tax liabilities	4,851,798	-	4,851,798
Current lease liabilities	756,727	455,155	1,211,882
Other current financial liabilities	28,794,641	44,864,713	73,659,354
Long-term liabilities, current portion	151,965,994	121,794,502	273,760,496
Other current liabilities	5,394,985	-	5,394,985
	<u>\$ 380,054,941</u>	<u>167,123,250</u>	<u>547,178,191</u>

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	2023.12.31		Total
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months	
<u>Current assets</u>			
Cash and cash equivalents	\$ 36,993,987	-	36,993,987
Current financial assets at fair value through profit or loss	1,229,289	3,303,939	4,533,228
Current financial assets at amortized cost	8,613,295	12,684,051	21,297,346
Current financial assets for hedging	1,656,382	-	1,656,382
Accounts receivable, net	341,806,253	201,354,250	543,160,503
Other current financial assets	22,954,402	143,759	23,098,161
Other current assets	10,092,479	-	10,092,479
	<u>\$ 423,346,087</u>	<u>217,485,999</u>	<u>640,832,086</u>
<u>Current liabilities</u>			
Short-term borrowings	\$ 66,489,957	-	66,489,957
Short-term notes and bills payable	108,660,077	-	108,660,077
Accounts and notes payable	679,513	-	679,513
Current tax liabilities	4,344,553	8,880	4,353,433
Current lease liabilities	4,235,166	-	4,235,166
Other current financial liabilities	745,347	484,055	1,229,402
Long-term liabilities, current portion	31,299,042	42,078,849	73,377,891
Other current liabilities	141,914,930	139,323,413	281,238,343
	5,515,833	-	5,515,833
	<u>\$ 363,884,418</u>	<u>181,895,197</u>	<u>545,779,615</u>

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	2023.3.31		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months	Total
<u>Current assets</u>			
Cash and cash equivalents	\$ 48,651,420	-	48,651,420
Current financial assets at fair value through profit or loss	1,153,501	2,038,168	3,191,669
Current financial assets at amortized cost	8,975,899	11,680,516	20,656,415
Current financial assets for hedging	1,012,032	-	1,012,032
Accounts receivable, net	321,959,181	188,017,750	509,976,931
Other current financial assets	19,195,113	127,332	19,322,445
Other current assets	<u>10,224,012</u>	<u>-</u>	<u>10,224,012</u>
	<u>\$ 411,171,158</u>	<u>201,863,766</u>	<u>613,034,924</u>
<u>Current liabilities</u>			
Short-term borrowings	\$ 68,074,208	-	68,074,208
Short-term notes and bills payable	104,895,338	-	104,895,338
Current financial liability for hedging	996,700	-	996,700
Accounts and notes payable	5,194,663	8,880	5,203,543
Current tax liabilities	5,020,199	-	5,020,199
Current lease liabilities	889,063	1,286,294	2,175,357
Other current financial liabilities	29,257,518	41,473,228	70,730,746
Long-term liabilities, current portion	128,628,540	92,988,134	221,616,674
Other current liabilities	<u>5,458,268</u>	<u>-</u>	<u>5,458,268</u>
	<u>\$ 348,414,497</u>	<u>135,756,536</u>	<u>484,171,033</u>

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

By item	By function	For the three months ended March 31, 2024			For the three months ended March 31, 2023		
		Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits							
Salary		-	2,478,185	2,478,185	-	2,540,499	2,540,499
Labor and health insurance		-	195,480	195,480	-	177,497	177,497
Pension		-	154,688	154,688	-	151,744	151,744
Others		-	169,664	169,664	-	168,559	168,559
Depreciation		1,743,362	239,905	1,983,267	1,462,033	202,033	1,664,066
Amortization		-	77,667	77,667	-	50,401	50,401

(13) Other disclosures

- (a) Information on significant transactions

The information on significant transactions of the Group, which is required by the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”, for the three months ended March 31, 2024 was as follows:

1. Fund loaning to other parties:

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No.	Financing company	Counter-party (Note 4)	Account	Related party	Maximum balance for the year	Ending balance	Amount actually drawn	Interest rate	Nature of financing (Note 1)	Transaction amount	Reasons for financing	Allowance for bad debt	Collateral		Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
													Item	Value		
1	Chailase Finance Co., Ltd.	A	Accounts receivable	No	1,421,253	1,293,010	1,293,010	0.00%-16.00%	2	-	Working Capital	10,215	None	-	8,294,663	82,946,625
-	-	B	Accounts receivable	No	543,320	525,980	525,980	0.00%-16.00%	1	578,000		4,155	None	-	578,000	66,357,300
-	-	B-1	Accounts receivable	No	512,410	507,010	507,010	0.00%-16.00%	2	-	Working Capital	4,006	None	-	8,294,663	82,946,625
-	-	C	Accounts receivable	No	580,000	580,000	580,000	0.00%-16.00%	1	2,744,000		4,582	None	-	2,744,000	66,357,300
-	-	C-1	Accounts receivable	No	230,000	230,000	230,000	0.00%-16.00%	2	-	Working Capital	1,817	None	-	8,294,663	82,946,625
-	-	D	Accounts receivable	No	754,400	754,400	754,400	0.00%-16.00%	2	-	Working Capital	5,960	None	-	8,294,663	82,946,625
-	-	E	Accounts receivable	No	266,023	266,023	-	0.00%-16.00%	1	266,023		-	None	-	266,023	66,357,300
-	-	E-1	Accounts receivable	No	335,977	335,977	-	0.00%-16.00%	2	-	Working Capital	-	None	-	8,294,663	82,946,625
-	-	F	Accounts receivable	No	363,000	363,000	363,000	0.00%-16.00%	1	2,904,000		2,868	None	-	2,904,000	66,357,300
-	-	F-1	Accounts receivable	No	224,866	224,866	214,066	0.00%-16.00%	2	-	Working Capital	1,691	None	-	8,294,663	82,946,625
-	-	G	Accounts receivable	No	568,248	568,248	568,248	0.00%-16.00%	2	-	Working Capital	4,489	None	-	8,294,663	82,946,625
-	-	H	Accounts receivable	No	556,300	556,300	556,300	0.00%-16.00%	1	2,004,200		4,395	None	-	2,004,200	66,357,300

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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	Chalease Finance Co. Ltd.	I	Accounts receivable	No	802,394	542,174	534,314	0.00%-16.00%	1	66,357,300		4,221	None	-	66,357,300	66,357,300
"	"	J	Accounts receivable	No	527,210	438,030	438,030	0.00%-16.00%	1	3,709,607		3,460	None	-	3,709,607	66,357,300
"	"	J-1	Accounts receivable	No	91,070	91,070	91,070	0.00%-16.00%	2	-	Working Capital	720	None	-	8,294,663	82,946,625
"	"	K	Accounts receivable	No	160,000	160,000	160,000	0.00%-16.00%	1	240,039		1,264	Properties	1,669,242	240,039	66,357,300
"	"	K-1	Accounts receivable	No	360,000	360,000	360,000	0.00%-16.00%	2	-	Working Capital	2,844	None	-	8,294,663	82,946,625
"	"	L	Accounts receivable	No	475,600	475,600	240,400	0.00%-16.00%	1	7,881,900		1,899	None	-	7,881,900	66,357,300
"	"	M	Accounts receivable	No	473,734	471,545	471,545	0.00%-16.00%	2	-	Working Capital	3,725	Properties	1,597,390	8,294,663	82,946,625
"	"	N	Accounts receivable	No	212,000	141,000	70,000	0.00%-16.00%	1	1,671,000		553	None	-	1,671,000	66,357,300
"	"	N-1	Accounts receivable	No	466,000	294,000	-	0.00%-16.00%	2	-	Working Capital	-	None	-	8,294,663	82,946,625
1	"	O	Accounts receivable	No	369,000	369,000	369,000	0.00%-16.00%	1	2,880,000		2,915	None	-	2,880,000	66,357,300
"	"	O-1	Accounts receivable	No	22,000	22,000	22,000	0.00%-16.00%	2	-	Working Capital	174	None	-	8,294,663	82,946,625
"	"	P	Accounts receivable	No	385,000	385,000	385,000	0.00%-16.00%	2	-	Working Capital	3,042	None	-	8,294,663	82,946,625
"	"	Q	Accounts receivable	No	349,200	349,200	349,200	0.00%-16.00%	2	-	Working Capital	2,759	None	-	8,294,663	82,946,625
"	"	R	Accounts receivable	No	680,000	340,000	340,000	0.00%-16.00%	2	-	Working Capital	2,686	None	-	8,294,663	82,946,625
"	"	S	Accounts receivable	No	8,077	6,568	6,568	0.00%-16.00%	1	30,365		52	None	-	30,365	66,357,300
"	"	S-1	Accounts receivable	No	300,000	300,000	300,000	0.00%-16.00%	2	-	Working Capital	2,370	None	-	8,294,663	82,946,625
"	"	T	Accounts receivable	No	296,282	295,797	295,797	0.00%-16.00%	2	-	Working Capital	2,337	None	-	8,294,663	82,946,625
"	"	Summary of other clients	Accounts receivable	No	12,846,591	10,507,274	10,300,724	0.00%-16.00%	1	66,357,300		81,376	Bank Deposits/ Stocks Properties	3,142,997	66,357,300	66,357,300
"	"	Summary of other clients	Accounts receivable	No	62,253,281	47,945,604	45,311,867	0.00%-16.00%	2	-	Working Capital	606,320	Bank Deposits/ Stocks Fund/ Beneficiary certificate/ Machinery Equipment/ Properties	12,559,810	8,294,663	82,946,625
"	"	Tien Sin Intelligent Energy Co., Ltd.	Accounts receivable	Yes	151,200	151,200	151,200	0.00%-16.00%	2	-	Working Capital	-	None	-	20,736,656	82,946,625
"	"	Tien Ying Energy Co., Ltd.	Accounts receivable	Yes	189,000	189,000	189,000	0.00%-16.00%	2	-	Working Capital	-	None	-	20,736,656	82,946,625
"	"	Tien Hsing Integration Co., Ltd.	Accounts receivable	Yes	577,297	577,297	577,297	0.00%-16.00%	2	-	Working Capital	-	None	-	20,736,656	82,946,625
"	"	Ysolar Co., Ltd.	Accounts receivable	Yes	1,000,000	1,000,000	1,000,000	0.00%-16.00%	2	-	Working Capital	7,900	None	-	20,736,656	82,946,625
"	"	Chalease Construction and Development Company Co., Ltd.	Accounts receivable	Yes	649,300	331,300	331,300	0.00%-16.00%	1	15,722,180		2,617	None	-	15,722,180	66,357,300

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													Item	Value		
1	Chalease Finance Co. Ltd.	Chalease Construction and Development Company Co., Ltd.	Accounts receivable	Yes	78,000	78,000	78,000	0.00%-16.00%	2	-	Working Capital	616	None	-	20,736,656	82,946,625
2	Fina Finance & Trading Co., Ltd.	A	Accounts receivable	No	273,390	273,241	273,241	1.5719%-15.9446%	2	-	Working Capital	2,732	Properties	275,000	4,146,615	41,466,146
"	"	B	Accounts receivable	No	244,140	241,186	231,186	1.5719%-15.9446%	1	342,340		2,312	Properties	300,769	342,340	24,879,688
"	"	C	Accounts receivable	No	153,196	153,105	153,105	1.5719%-15.9446%	2	-	Working Capital	1,531	Properties	294,135	4,146,615	41,466,146
"	"	D	Accounts receivable	No	114,637	109,699	109,699	1.5719%-15.9446%	2	-	Working Capital	1,097	Properties	136,549	4,146,615	41,466,146
"	"	E	Accounts receivable	No	108,457	107,561	107,561	1.5719%-15.9446%	1	190,000		1,076	None	-	190,000	24,879,688
"	"	F	Accounts receivable	No	93,308	93,000	89,500	1.5719%-15.9446%	2	-	Working Capital	895	Properties	54,500	4,146,615	41,466,146
"	"	G	Accounts receivable	No	129,235	90,000	90,000	1.5719%-15.9446%	2	-	Working Capital	900	Properties	36,599	4,146,615	41,466,146
"	"	H	Accounts receivable	No	90,000	90,000	-	1.5719%-15.9446%	2	-	Working Capital	-	None	-	4,146,615	41,466,146
"	"	I	Accounts receivable	No	90,013	89,977	70,477	1.5719%-15.9446%	2	-	Working Capital	705	Properties	60,065	4,146,615	41,466,146
"	"	J	Accounts receivable	No	90,000	89,963	89,963	1.5719%-15.9446%	2	-	Working Capital	900	Properties	90,000	4,146,615	41,466,146
"	"	Summary of other clients	Accounts receivable	No	15,365,341	12,773,274	10,992,664	1.5719%-15.9446%	2	-	Working Capital	170,643	Stocks/ Properties/ Vehicles	4,803,393	4,146,615	41,466,146
"	"	Summary of other clients	Accounts receivable	No	1,983,054	1,685,598	1,642,548	1.5719%-15.9446%	1	5,204,451		31,939	Equipment/ Properties/Vehicles	849,562	5,204,451	24,879,688
3	Chalease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Accounts receivable	Yes	2,500,000	2,000,000	2,000,000	2.1%-3.47%	2	-	Working Capital	-	None	-	6,233,270	13,851,710
"	"	Yu Heng Intelligent Energy Co., Ltd.	Accounts receivable	Yes	80,000	-	-	2.1%-3.47%	2	-	Working Capital	-	None	-	6,233,270	13,851,710
"	"	Tien Chuan Intelligent Energy Co., Ltd.	Accounts receivable	Yes	70,000	-	-	2.1%-3.47%	2	-	Working Capital	-	None	-	6,233,270	13,851,710
"	"	Chin Cheng Hung Energy Co., Ltd.	Accounts receivable	Yes	350,000	-	-	2.1%-3.47%	2	-	Working Capital	-	None	-	6,233,270	13,851,710
"	"	Hao Ming Energy Co., Ltd.	Accounts receivable	Yes	328,000	328,000	328,000	2.1%-3.47%	2	-	Working Capital	-	None	-	6,233,270	13,851,710
4	Chalease International Financial Leasing Corp.	A	Receivable-short term financing	No	30,979	26,203	26,203	0.00%-15.50%	2	-	Working Capital	440	Real estate	20,788	3,232,457	25,859,659
"	"	B	Receivable-short term financing	No	31,040	24,979	24,979	0.00%-15.50%	2	-	Working Capital	420	Vehicles and Properties	15,596	3,232,457	25,859,659
"	"	C	Receivable-short term financing	No	21,910	19,052	19,052	0.00%-15.50%	2	-	Working Capital	320	None	-	3,232,457	25,859,659
"	"	D	Receivable-short term financing	No	19,101	16,714	16,714	0.00%-15.50%	2	-	Working Capital	281	None	-	3,232,457	25,859,659
"	"	E	Receivable-short term financing	No	18,367	16,163	16,163	0.00%-15.50%	2	-	Working Capital	272	None	-	3,232,457	25,859,659

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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		
4	Chalease International Financial Leasing Corp.	F	Receivable-short term financing	No	17,632	15,428	15,428	0.00%-15.50%	2	-	Working Capital	259	None	-	3,232,457	25,859,659
"	"	G	Receivable-short term financing	No	17,632	14,693	14,693	0.00%-15.50%	2	-	Working Capital	247	None	-	3,232,457	25,859,659
"	"	H	Receivable-short term financing	No	16,475	14,326	14,326	0.00%-15.50%	2	-	Working Capital	241	None	-	3,232,457	25,859,659
"	"	I	Receivable-short term financing	No	16,775	14,204	14,204	0.00%-15.50%	2	-	Working Capital	239	Vehicles	-	3,232,457	25,859,659
"	"	J	Receivable-short term financing	No	16,163	13,959	13,959	0.00%-15.50%	2	-	Working Capital	235	None	-	3,232,457	25,859,659
"	"	Summary of other clients	Receivable-short term financing	No	535,727	391,928	391,928	0.00%-15.50%	2	-	Working Capital	31,306	Vehicles/ Real estate/ Equipment/ Properties	35,464	3,232,457	25,859,659
"	"	Chalease International Corp.	Receivables from related party	Yes	2,644,800	2,644,800	-	0.00%-15.50%	2	-	Working Capital	-	None	-	16,162,287	25,859,659
"	"	Chalease Commercial Factoring Corporation	Receivables from related party	Yes	881,600	881,600	132,240	0.00%-15.50%	2	-	Working Capital	-	None	-	16,162,287	25,859,659
5	Chalease Specialty Finance Co., Ltd.	A	Accounts receivable	No	150,000	130,000	130,000	0.76%-9.31%	1	200,000		598	Properties	2,270,352	200,000	5,761,207
"	"	A-1	Accounts receivable	No	210,000	182,000	182,000	0.76%-9.31%	2	-	Working Capital	837	Properties	2,270,352	720,151	2,880,604
"	"	B	Accounts receivable	No	300,000	300,000	300,000	0.76%-9.31%	2	-	Working Capital	1,380	None	-	720,151	2,880,604
"	"	C	Accounts receivable	No	180,000	150,000	150,000	0.76%-9.31%	2	-	Working Capital	690	None	-	720,151	2,880,604
"	"	D	Accounts receivable	No	352,000	142,000	142,000	0.76%-9.31%	2	-	Working Capital	653	None	-	720,151	2,880,604
"	"	E	Accounts receivable	No	122,000	122,000	118,000	0.76%-9.31%	2	-	Working Capital	543	None	-	720,151	2,880,604
"	"	F	Accounts receivable	No	100,000	92,000	92,000	0.76%-9.31%	2	-	Working Capital	423	None	-	720,151	2,880,604
5	"	G	Accounts receivable	No	90,325	90,325	90,325	0.76%-9.31%	2	-	Working Capital	415	None	-	720,151	2,880,604
"	"	H	Accounts receivable	No	90,000	90,000	90,000	0.76%-9.31%	2	-	Working Capital	414	None	-	720,151	2,880,604
"	"	I	Accounts receivable	No	91,000	88,000	88,000	0.76%-9.31%	2	-	Working Capital	405	Properties	118,397	720,151	2,880,604
"	"	J	Accounts receivable	No	70,288	70,288	70,288	0.76%-9.31%	2	-	Working Capital	323	None	-	720,151	2,880,604
"	"	Summary of other clients	Accounts receivable	No	691,521	526,386	451,386	0.76%-9.31%	2	-	Working Capital	2,077	Stocks	44,275	720,151	2,880,604
6	Chalease Auto Rental Co., Ltd.	A	Accounts receivable	No	7,000	6,719	6,719	1.78%-16.00%	2	-	Working Capital	30	Vehicles	6,880	760,675	3,042,701
"	"	B	Accounts receivable	No	7,000	6,443	6,443	1.78%-16.00%	2	-	Working Capital	29	Vehicles	6,500	760,675	3,042,701
"	"	C	Accounts receivable	No	5,000	4,623	4,623	1.78%-16.00%	2	-	Working Capital	21	None	-	760,675	3,042,701
"	"	D	Accounts receivable	No	4,807	4,223	4,223	1.78%-16.00%	2	-	Working Capital	19	None	-	760,675	3,042,701
"	"	E	Accounts receivable	No	3,500	3,500	3,500	1.78%-16.00%	1	9,357		16	None	-	9,357	6,085,402

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													Item	Value		
6	Chailease Auto Rental Co., Ltd.	F	Accounts receivable	No	4,254	3,120	3,120	1.78%~16.00%	2	-	Working Capital	14	Vehicles	3,910	760,675	3,042,701
"	"	G	Accounts receivable	No	3,500	3,107	3,107	1.78%~16.00%	2	-	Working Capital	14	None	-	760,675	3,042,701
"	"	H	Accounts receivable	No	3,231	2,973	2,973	1.78%~16.00%	1	9,000		13	None	-	9,000	6,085,402
"	"	I	Accounts receivable	No	3,000	2,769	2,769	1.78%~16.00%	2	-	Working Capital	12	None	-	760,675	3,042,701
"	"	J	Accounts receivable	No	3,000	2,768	2,768	1.78%~16.00%	2	-	Working Capital	12	None	-	760,675	3,042,701
"	"	Summary of other clients	Accounts receivable	No	7,224	6,151	6,151	1.78%~16.00%	1	27,853		28	Vehicles	8,440	27,853	6,085,402
"	"	Summary of other clients	Accounts receivable	No	104,744	94,449	94,449	1.78%~16.00%	2	-	Working Capital	426	Vehicles	41,650	760,675	3,042,701
"	"	Chailease Mobility Service Co., Ltd.	Accounts receivable	Yes	200,000	-	-	1.78%~16.00%	2	-	Working Capital	-	Vehicles	200,000	1,901,688	3,042,701
7	Chung Ho Energy Integration Co., Ltd.	Chailease Finance Co., Ltd.	Accounts receivable	Yes	2,000,000	2,000,000	2,000,000	1.75%~1.75%	2	-	Working Capital	-	None	-	2,046,465	3,274,344
"	"	Ho Ying Co., Ltd.	Accounts receivable	Yes	74,000	74,000	-	1.75%~1.75%	2	-	Working Capital	-	None	-	2,046,465	3,274,344
8	Chailease International Corp.	Chailease Finance International Corp.	Receivables from related party	Yes	1,322,400	1,322,400	-	0.00~3.65%	2	-	Working Capital	-	None	-	1,745,480	2,792,769
"	"	Chailease Commercial Factoring Corporation	Receivables from related party	Yes	661,200	661,200	-	0.00~3.65%	2	-	Working Capital	-	None	-	1,745,480	2,792,769
9	Ho Lien Energy Integration Co., Ltd.	Tien Sin Intelligent Energy Co., Ltd.	Accounts receivable	Yes	50,000	50,000	50,000	2.67%~2.67%	2	-	Working Capital	-	None	-	855,745	1,369,191

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

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

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

(1)Subsidiary— The maximum fund loaning provided by 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.

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- (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

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

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	323,319,942	54,710,580	53,134,916	40,663,498	-	32.87 %	808,299,855	Y		Y
-	-	Chailease International Company (Malaysia) Limited	2	323,319,942	1,280,000	1,280,000	48,000	-	0.79 %	808,299,855	Y		
-	-	Chailease International Financial Services (Singapore) Pte. Ltd.	2	323,319,942	6,560,000	6,560,000	6,560,000	-	4.06 %	808,299,855	Y		

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		Name	Nature of relationship (Note1)										
0	The Company	Chailease International Leasing Company Limited	2	323,319,942	8,033,015	8,033,015	2,094,789	-	4.97 %	808,299,855	Y		
"	"	Chailease International Trading Company Limited	2	323,319,942	1,584,000	1,584,000	436,101	-	0.98 %	808,299,855	Y		
"	"	PT Chailease Finance Indonesia	2	323,319,942	3,425,500	3,425,500	318,145	-	2.12 %	808,299,855	Y		
"	"	Chailease Berjaya Credit Sdn. Bhd.	2	80,829,986	24,900,506	24,900,506	14,115,846	-	15.40 %	808,299,855	Y		
"	"	Chailease Royal Leasing Plc.	2	80,829,986	3,840,000	3,840,000	1,129,244	-	2.38 %	808,299,855	Y		
"	"	Chailease Royal Finance Plc.	2	80,829,986	8,288,000	8,288,000	4,554,788	-	5.13 %	808,299,855	Y		
"	"	Chailease Berjaya Finance Corporation	2	80,829,986	2,277,200	2,277,200	604,976	-	1.41 %	808,299,855	Y		
1	Chailease Finance Co., Ltd.	Chailease Auto Rental Co., Ltd.	2	165,893,250	6,205,300	6,120,000	1,600,010	-	7.38 %	414,733,125	Y		
"	"	Chailease Consumer Finance Co., Ltd.	2	165,893,250	4,535,000	4,535,000	540,000	-	5.47 %	414,733,125	Y		
"	"	Chailease Specialty Finance Co., Ltd.	2	165,893,250	100,000	100,000	-	-	0.12 %	414,733,125	Y		
"	"	Chailease International Leasing Company Limited	2	165,893,250	15,434,929	15,434,929	10,352,426	-	18.61 %	414,733,125	Y		
"	"	Chailease International Trading Company Limited	2	165,893,250	2,395,050	2,395,050	467,923	-	2.89 %	414,733,125	Y		
"	"	Yun Tang Inc.	2	165,893,250	2,426,776	2,252,692	1,214,304	-	2.72 %	414,733,125	Y		
"	"	Chailease Energy Integration Co., Ltd.	2	165,893,250	930,000	930,000	-	-	1.12 %	414,733,125	Y		
"	"	Chailease Power Technology Co., Ltd.	2	165,893,250	2,350,000	2,350,000	1,802,350	-	2.83 %	414,733,125	Y		
"	"	Chung Yen Energy Integration Co., Ltd.	2	165,893,250	2,508,750	2,408,750	970,650	-	2.90 %	414,733,125	Y		
"	"	Tai Yuan Energy Integration Co., Ltd.	2	165,893,250	9,300,000	9,300,000	1,392,655	-	11.21 %	414,733,125	Y		
"	"	Tien Sin Intelligent Green Energy Co., Ltd.	2	165,893,250	3,213,766	3,213,766	2,260,070	-	3.87 %	414,733,125	Y		
"	"	Tien Jen Energy Co., Ltd.	2	165,893,250	2,102,855	2,102,855	1,324,997	-	2.54 %	414,733,125	Y		
"	"	Tien Chu Energy Co., Ltd.	2	165,893,250	3,890,224	3,890,224	2,263,101	-	4.69 %	414,733,125	Y		
"	"	Tien Ying Energy Co., Ltd.	2	165,893,250	5,233,994	5,233,994	4,020,326	-	6.31 %	414,733,125	Y		
"	"	Tien Jui Energy Co., Ltd.	2	165,893,250	1,749,150	1,749,150	1,212,436	-	2.11 %	414,733,125	Y		
"	"	Chu Chiang Solar Energy Inc.	2	165,893,250	75,000	75,000	10,000	-	0.09 %	414,733,125	Y		
"	"	Kai Yang Intelligent Energy Co., Ltd.	2	165,893,250	1,155,000	-	-	-	%	414,733,125	Y		
"	"	Yao Kuang Intelligent Energy Co., Ltd.	2	165,893,250	1,108,800	-	-	-	%	414,733,125	Y		
"	"	Tien Chuan Intelligent Energy Co., Ltd.	2	165,893,250	986,000	-	-	-	%	414,733,125	Y		
"	"	Yu Heng Intelligent Energy Co., Ltd.	2	165,893,250	975,800	-	-	-	%	414,733,125	Y		
"	"	Tien Hsing Integration Co., Ltd.	2	165,893,250	1,900,000	1,900,000	-	-	2.29 %	414,733,125	Y		

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		Name	Nature of relationship (Note1)										
1	Chalease Finance Co., Ltd.	Yun Yung Co., Ltd.	2	165,893,250	2,425,000	2,425,000	425,000	-	2.92 %	414,733,125	Y		
"	"	Hsia Ching Co., Ltd.	2	165,893,250	799,200	799,200	150,200	-	0.96 %	414,733,125	Y		
"	"	Amun Energy Co., Ltd.	2	165,893,250	3,170,000	3,170,000	2,592,389	-	3.82 %	414,733,125	Y		
"	"	Chuang Neng Energy Integration Co., Ltd.	2	165,893,250	140,000	140,000	-	-	0.17 %	414,733,125	Y		
"	"	Chuan Chen Technology Inc.	2	165,893,250	-	-	-	-	%	414,733,125	Y		
"	"	Chung Ming Co., Ltd.	2	165,893,250	150,000	150,000	80,000	-	0.18 %	414,733,125	Y		
"	"	Hao Hsuan Energy Integration Co., Ltd.	2	165,893,250	26,416	25,709	25,709	-	0.03 %	414,733,125	Y		
"	"	Jung Yu Energy Integration Co., Ltd.	2	165,893,250	2,196,942	2,196,942	2,196,942	-	2.65 %	414,733,125	Y		
"	"	Rao Tai Co., Ltd.	2	165,893,250	85,000	85,000	35,000	-	0.10 %	414,733,125	Y		
"	"	Rao Jing Co., Ltd.	2	165,893,250	85,000	85,000	35,000	-	0.10 %	414,733,125	Y		
"	"	Hao Ju Energy Integration Co., Ltd.	4	41,473,313	750,000	750,000	132,417	-	0.90 %	414,733,125			
"	"	Chin Cheng Hung Energy Co., Ltd.	2	165,893,250	1,900,000	1,900,000	440,541	-	2.29 %	414,733,125	Y		
"	"	Grand Pacific Financing Corp.	2	161,659,971	4,736,000	4,736,000	400,640	-	5.71 %	414,733,125			
"	"	Chalease International Financial Services Co., Ltd.	2	161,659,971	631,600	-	-	-	%	414,733,125			
"	"	Chalease International Financial Services (Singapore) Pte. Ltd.	2	161,659,971	51,011,200	51,011,200	19,879,552	-	61.50 %	414,733,125			
"	"	Chalease International Financial Services (Liberia) Corp.	2	161,659,971	2,836,960	2,836,960	887,040	-	3.42 %	414,733,125			
"	"	Chalease Mobility Service Co., Ltd.	2	165,893,250	200,000	200,000	200,000	-	0.24 %	414,733,125	Y		
2	Chalease International Financial Leasing Corp.	Chalease International Corp.	2	129,298,294	14,058,230	13,593,647	7,057,774	-	21.03 %	323,245,735	Y		Y
"	"	Chalease Finance International Corp.	2	129,298,294	17,239,653	17,239,653	10,949,457	-	26.67 %	323,245,735	Y		Y
"	"	Chalease International Commercial Factoring Corporation	2	129,298,294	308,560	308,560	88,160	-	0.48 %	323,245,735	Y		Y
3	Grand Pacific Holding Corp.	Grand Pacific Financing Corp.	2	1,232,080	96,000	96,000	96,000	-	3.27 %	1,232,080	Y		
4	Yun Tang Inc.	Chalease Finance Co., Ltd.	2	3,405,329	8,322	8,322	8,322	-	0.73 %	3,405,329		Y	
5	Ho Hsuan Co., Ltd.	Chalease Finance Co., Ltd.	2	6,326,520	1,000,000	1,000,000	900,000	-	79.03 %	6,326,520		Y	
6	Ho Lien Energy Integration Co., Ltd.	Chalease Finance Co., Ltd.	2	17,114,888	200,000	200,000	200,000	-	5.84 %	17,114,888		Y	
"	"	Tien Sin Intelligent Green Energy Co., Ltd.	2	1,711,489	544,000	544,000	-	-	15.89 %	17,114,888	Y		
"	"	Tien Jen Energy Co., Ltd.	2	1,711,489	544,000	544,000	-	-	15.89 %	17,114,888	Y		
"	"	Tien Chu Energy Co., Ltd.	2	1,711,489	544,000	544,000	-	-	15.89 %	17,114,888	Y		

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No.	Endorsement/ guarantee provider	Counter-party		Limitation on endorsement/ guarantee amount provided to each guaranteed party	Maximum balance for the year	Ending balance	Amount actually drawn	Amount of endorsement/ guarantee collateralized by properties	Ratio of accumulated endorsement/guarantee to net equity per latest financial statements	Maximum endorsement guarantee amount allowance	Guarantee provided by parent company	Guarantee provided by a subsidiary	Guarantee provided to subsidiaries in Mainland China
		Name	Nature of relationship (Note1)										
6	Ho Lien Energy Integration Co., Ltd.	Tien Ying Energy Co., Ltd.	2	1,711,489	1,024,000	1,024,000	-	-	29.92 %	17,114,888	Y		
-	"	Tien Jui Energy Co., Ltd.	2	1,711,489	544,000	544,000	-	-	15.89 %	17,114,888	Y		
7	Chung Cheng Energy Integration Co., Ltd.	Chaillease Finance Co., Ltd.	2	1,572,353	200,000	200,000	-	-	63.60 %	1,572,353		Y	
8	Jung Yu Energy Integration Co., Ltd.	Chaillease Finance Co., Ltd.	2	42,151,070	8,000,000	8,000,000	2,250,000	-	94.90 %	42,151,070		Y	
9	Chung Ho Energy Integration Co., Ltd.	Chaillease Finance Co., Ltd.	2	40,929,295	11,900,000	11,900,000	4,450,000	-	145.37 %	40,929,295		Y	
-	"	Tien Chun Intelligent Energy Co., Ltd.	2	4,092,930	960,000	960,000	-	-	11.73 %	40,929,295	Y		
-	"	Yu Heng Intelligent Energy Co., Ltd.	2	4,092,930	960,000	960,000	-	-	11.73 %	40,929,295	Y		
-	"	Kai Yang Intelligent Energy Co., Ltd.	2	4,092,930	988,800	988,800	-	-	12.08 %	40,929,295	Y		
-	"	Yao Kuang Intelligent Energy Co., Ltd.	2	4,092,930	969,600	969,600	-	-	11.84 %	40,929,295	Y		
10	Chaillease Specialty Finance Co., Ltd.	Chaillease Finance Co., Ltd.	2	36,007,546	3,000,000	3,000,000	700,000	-	41.66 %	36,007,546		Y	
11	Tien Hsing Integration Co., Ltd.	Chaillease Finance Co., Ltd.	2	2,332,274	2,000,000	2,000,000	390,000	-	428.77 %	2,332,274		Y	
12	TUNG CHING INC.	Chaillease Finance Co., Ltd.	2	1,006,040	200,000	200,000	160,000	-	99.40 %	1,006,040		Y	
13	Chung Ming Co., Ltd.	Chaillease Finance Co., Ltd.	2	2,781,318	1,400,000	1,400,000	-	-	251.68 %	2,781,318		Y	
14	Chaillease Cloud Service Co., Ltd.	Chaillease Finance Co., Ltd.	2	2,677,430	500,000	500,000	400,000	-	93.37 %	2,677,430		Y	
15	He To Energy Integration Co., Ltd.	Chaillease Finance Co., Ltd.	2	27,336,751	7,700,000	7,700,000	4,700,000	-	140.84 %	27,336,751		Y	
16	Chaillease Power Technology Co., Ltd.	Chu Chiang Solar Energy Inc.	2	7,098,067	73,000	73,000	-	-	5.14 %	7,098,067	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 Chaillease 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 Chaillease Finance Co., Ltd. for Chaillease International Financial Services Co., Ltd., Chaillease International Financial Services (Singapore) Pte. Ltd., Chaillease Specialty Finance Co., Ltd., Chaillease Power Technology Co., Ltd., Yun Tang Inc., Chaillease 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 Chaillease Auto Rental Co., Ltd. is \$10,834,000. The total amount has been adjusted.

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- Note 6: Subsidiary— The maximum and the total amount of guarantees and endorsements provided by Grand Pacific Holding Corp. cannot exceed five times of its capital.
- Note 7: Subsidiary— The maximum guarantees and endorsements provided by Chailease International Financial Leasing Corp. cannot exceed five times of net worth of the most recent financial statement. The maximum guarantees and endorsements for individual counterparty cannot exceed 50% of its net worth. The individual counterparty holding shares to the company are exceed 50% and the maximum guarantees and endorsements cannot exceed twice of its net worth.
- Note 8: The total amount of guarantees and endorsements provided by the Company for Chailease International Financial Leasing Corp. and Chailease Finance International Corp. is CNY310,000 (\$1,366,480). The total amount has been disclosed in the balance of guarantees and endorsements for Chailease International Corp.
- Note 9: The total amount of guarantees and endorsements provided by the Company for Chailease International Financial Leasing Corp. and Chailease Finance International Corp. is CNY240,000 (\$1,057,920). The total amount has been disclosed in the balance of guarantees and endorsements for Chailease Finance International Corp.
- Note 10: The total amount of guarantees and endorsements provided by the Company for Chailease Royal Finance Plc. and Chailease Royal Leasing Plc. is USD309,000 (\$9,888,000). The total amount has been adjusted.
- Note 11: Subsidiary - The maximum guarantees and endorsements provided by Yun Tang Inc. cannot exceed five times of its net worth, and guarantees for an individual entity cannot exceed 50 % of its net worth. If the guarantees and endorsements are (i) for subsidiaries whose more than 80% of its shares are being held by the company or (ii) for the parent company who owns the entire shares of the company, the amount cannot exceed five times of its net worth.
- 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 parent company who owns the entire shares of the company, the amount cannot exceed five times of its net worth. The maximum balance of guarantees and endorsements for the company cannot exceed five times of its 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 parent company who owns the entire shares of the company, the amount cannot exceed five times of its net worth. The maximum balance of guarantees and endorsements for the company cannot exceed five times of its 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 parent company who owns the entire shares of the company, the amount cannot exceed five times of its net worth. The maximum balance of guarantees and endorsements for the company cannot exceed five times of its 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 parent company who owns the entire shares of the company, the amount cannot exceed five times of its net worth. The maximum balance of guarantees and endorsements for the company cannot exceed five times of its 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 parent company who owns the entire shares of the company, the amount cannot exceed five times of its net worth. The maximum balance of guarantees and endorsements for the company cannot exceed five times of its 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 parent company who owns the entire shares of the company, the amount cannot exceed five times of its net worth. The maximum balance of guarantees and endorsements for the company cannot exceed five times of its 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 parent company who owns the entire shares of the company, the amount cannot exceed five times of its net worth. The maximum balance of guarantees and endorsements for the company cannot exceed five times of its 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 parent company who owns the entire shares of the company, the amount cannot exceed five times of its net worth. The maximum balance of guarantees and endorsements for the company cannot exceed five times of its 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 parent company who owns the entire shares of the company, the amount cannot exceed five times of its net worth. The maximum balance of guarantees and endorsements for the company cannot exceed five times of its 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 parent company who owns the entire shares of the company, the amount cannot exceed five times of its net worth. The maximum balance of guarantees and endorsements for the company cannot exceed five times of its 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 parent company who owns the entire shares of the company, the amount cannot exceed five times of its net worth. The maximum balance of guarantees and endorsements for the company cannot exceed five times of its 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. The maximum balance of guarantees and endorsements for the company 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):

(Amounts Expressed in Thousands of New Taiwan Dollars)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note	
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)		
The Company	Luminous Vietnam And Indochina Growth Fund	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	19	79,679	-	%	79,679	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	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	8,549	-	%	8,549	
"	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	"	"	-	28,547	-	%	28,547	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	22,232	-	%	22,232	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,032	-	%	3,032	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	40,276	-	%	40,276	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,106	-	%	20,106	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,509	-	%	3,509	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	55,144	-	%	55,144	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,638	-	%	14,638	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	43,747	-	%	43,747	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,438	-	%	14,438	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,024	-	%	7,024	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,034	-	%	10,034	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,026	-	%	10,026	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	8,027	-	8,027	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,031	-	9,031	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	-	1,003	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,158	-	20,158	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,079	-	10,079	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,055	-	7,055	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	23,028	-	23,028	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	23,893	-	23,893	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,043	-	5,043	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,047	-	6,047	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	17,821	-	17,821	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,204	-	3,204	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,007	-	6,007	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,429	-	6,429	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,026	-	6,026	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,511	-	7,511	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,026	-	20,026	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,047	-	5,047	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,477	-	7,477	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,053	-	5,053	
"	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	"	"	-	7,053	-	7,053	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,091	-	20,091	

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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	-	5,541	-	%	5,541
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,514	-	%	5,514
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,504	-	%	1,504
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,758	-	%	6,758
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,111	-	%	2,111
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,059	-	%	5,059
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,065	-	%	5,065
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,642	-	%	3,642
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,065	-	%	5,065
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,475	-	%	6,475
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,035	-	%	3,035
"	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	"	"	-	14,261	-	%	14,261
"	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	"	"	-	5,918	-	%	5,918
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,422	-	%	7,422
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,907	-	%	4,907
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,504	-	%	1,504
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,609	-	%	1,609
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,009	-	%	3,009
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,295	-	%	11,295
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,016	-	%	6,016
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,127	-	%	3,127
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,727	-	%	4,727

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	3,620	-	3,620	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,856	-	9,856	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	13,110	-	13,110	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,564	-	7,564	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,748	-	5,748	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,283	-	10,283	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,622	-	2,622	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,043	-	5,043	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	13,617	-	13,617	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,004	-	4,004	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,005	-	5,005	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,010	-	2,010	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	12,113	-	12,113	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,611	-	9,611	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,008	-	3,008	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	55,192	-	55,192	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,208	-	2,208	
"	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	"	"	-	2,008	-	2,008	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,010	-	2,010	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,009	-	4,009	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,514	-	2,514	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,928	-	4,928	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,021	-	14,021	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,002	-	1,002	

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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	-	20,061	- %	20,061	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,510	- %	2,510	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,110	- %	10,110	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,229	- %	20,229	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,128	- %	10,128	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,127	- %	10,127	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,004	- %	1,004	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,023	- %	10,023	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,005	- %	2,005	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,225	- %	4,225	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	13,077	- %	13,077	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,021	- %	9,021	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	16,123	- %	16,123	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,870	- %	7,870	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,646	- %	6,646	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	40,291	- %	40,291	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	26,156	- %	26,156	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,428	- %	3,428	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	12,097	- %	12,097	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,586	- %	10,586	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,041	- %	7,041	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,133	- %	4,133	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	- %	1,003	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,023	- %	4,023	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,005	- %	1,005	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,436	- %	4,436	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	10,073	-	%	10,073
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,005	-	%	1,005
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	30,129	-	%	30,129
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,005	-	%	1,005
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	29,457	-	%	29,457
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,436	-	%	4,436
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	35,302	-	%	35,302
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	40,063	-	%	40,063
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,426	-	%	3,426
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,611	-	%	4,611
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,006	-	%	1,006
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,006	-	%	1,006
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,002	-	%	3,002
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,424	-	%	10,424
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,005	-	%	10,005
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,002	-	%	3,002
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,010	-	%	20,010
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,006	-	%	1,006
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,501	-	%	2,501
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	26,433	-	%	26,433
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,012	-	%	10,012
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	13,866	-	%	13,866
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,010	-	%	2,010
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,005	-	%	1,005
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,702	-	%	3,702
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,010	-	%	5,010

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	15,091	-	%	15,091
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,010	-	%	8,010
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,086	-	%	10,086
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,006	-	%	5,006
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,040	-	%	9,040
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,803	-	%	5,803
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,060	-	%	10,060
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,009	-	%	2,009
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,507	-	%	1,507
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,022	-	%	5,022
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,508	-	%	1,508
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	74,297	-	%	74,297
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	15,561	-	%	15,561
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,024	-	%	6,024
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,225	-	%	11,225
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,047	-	%	20,047
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,026	-	%	11,026
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,211	-	%	5,211
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	49,327	-	%	49,327
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,033	-	%	14,033
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,715	-	%	3,715
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,932	-	%	7,932
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,036	-	%	9,036
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,004	-	%	2,004
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,228	-	%	4,228
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	30,210	-	%	30,210

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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	-	10,070	- %	10,070	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,065	- %	9,065	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	18,104	- %	18,104	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,118	- %	4,118	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,007	- %	9,007	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,339	- %	11,339	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,008	- %	4,008	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,010	- %	5,010	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,907	- %	3,907	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,002	- %	1,002	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,037	- %	20,037	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	12,523	- %	12,523	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	24,730	- %	24,730	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,017	- %	8,017	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,007	- %	5,007	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,011	- %	10,011	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	12,509	- %	12,509	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,005	- %	8,005	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,401	- %	2,401	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,002	- %	5,002	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	21,520	- %	21,520	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	40,237	- %	40,237	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,030	- %	5,030	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	18,624	- %	18,624	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	10,067	-	10,067	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	50,309	-	50,309	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,015	-	7,015	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,519	-	1,519	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	201	-	201	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,516	-	5,516	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,505	-	1,505	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,054	-	7,054	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,566	-	8,566	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	302	-	302	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,218	-	3,218	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,402	-	3,402	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,200	-	20,200	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,050	-	10,050	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,151	-	8,151	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,912	-	1,912	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	4,555	-	4,555	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,052	-	5,052	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,324	-	2,324	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailease Finance Co., Ltd	MasterLink Securities Corporation's Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	5,033	-	5,033	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	33,255	-	33,255	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	14,121	-	14,121	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	4,213	-	4,213	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,171	-	20,171	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,077	-	10,077	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,023	-	3,023	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,423	-	6,423	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,014	-	5,014	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,036	-	10,036	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,034	-	5,034	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	4,026	-	4,026	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,113	-	20,113	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,203	-	1,203	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,561	-	7,561	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,009	-	6,009	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	19,090	-	19,090	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,708	-	7,708	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	15,156	-	15,156	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,104	-	10,104	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,103	-	20,103	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	30,037	-	30,037	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,023	-	20,023	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,013	-	5,013	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	504	-	504	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,036	-	10,036	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,526	-	7,526	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,030	-	20,030	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	3,010	-	3,010	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,052	-	5,052	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,143	-	20,143	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,019	-	15,019	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,024	-	10,024	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	3,004	-	3,004	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,030	-	10,030	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,059	-	7,059	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	11,843	-	%	11,843
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,828	-	%	7,828
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,041	-	%	5,041
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,012	-	%	5,012
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	9,999	-	%	9,999
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,060	-	%	5,060
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,590	-	%	7,590
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,059	-	%	7,059
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	4,526	-	%	4,526
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,052	-	%	10,052
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,588	-	%	15,588
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,084	-	%	20,084
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	9,018	-	%	9,018
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	14,986	-	%	14,986
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	9,988	-	%	9,988
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,000	-	%	10,000
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,819	-	%	5,819
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	40,058	-	%	40,058

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease Finance Co., Ltd	SinoPac Securities Corporation's Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	10,042	-	%	10,042
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	14,688	-	%	14,688
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	8,608	-	%	8,608
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,024	-	%	5,024
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,018	-	%	7,018
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	30,039	-	%	30,039
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,164	-	%	20,164
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,456	-	%	10,456
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	4,625	-	%	4,625
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,000	-	%	10,000
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,014	-	%	10,014
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,006	-	%	5,006
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,016	-	%	20,016
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,492	-	%	7,492
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	11,276	-	%	11,276
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	21,083	-	%	21,083
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	1,034	-	%	1,034
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	5,163	-	%	5,163
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	1,029	-	%	1,029
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	5,070	-	%	5,070

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailease Finance Co., Ltd	Fubon Securities Co., Ltd.'s Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	5,062	-	5,062	
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	3,029	-	3,029	
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	5,041	-	5,041	
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	5,020	-	5,020	
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	14,027	-	14,027	
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	5,008	-	5,008	
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	10,013	-	10,013	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,006	-	2,006	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	9,682	-	9,682	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,042	-	5,042	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,824	-	2,824	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	47,669	-	47,669	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	13,024	-	13,024	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,009	-	5,009	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	32,027	-	32,027	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	1,407	-	1,407	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,009	-	2,009	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,572	-	7,572	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,082	-	10,082	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,023	-	5,023	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	8,063	-	8,063	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,075	-	7,075	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,004	-	3,004	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,019	-	2,019	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,016	-	3,016	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	6,132	- %	6,132	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	43,188	- %	43,188	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,031	- %	10,031	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	96,381	- %	96,381	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	39,690	- %	39,690	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	12,099	- %	12,099	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,806	- %	2,806	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	12,079	- %	12,079	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	19,834	- %	19,834	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,336	- %	5,336	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	1,008	- %	1,008	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	15,192	- %	15,192	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,022	- %	2,022	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	1,012	- %	1,012	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	31,178	- %	31,178	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,038	- %	10,038	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,015	- %	2,015	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	100,744	- %	100,744	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	38,927	- %	38,927	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	30,142	- %	30,142	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,510	- %	2,510	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,052	- %	7,052	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	35,182	- %	35,182	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,025	- %	5,025	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	16,095	-	%	16,095
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,009	-	%	10,009
"	Capital Securities Corporation's Convertible Bond	"	"	-	3,002	-	%	3,002
"	Capital Securities Corporation's Convertible Bond	"	"	-	17,052	-	%	17,052
"	Capital Securities Corporation's Convertible Bond	"	"	-	15,148	-	%	15,148
"	Capital Securities Corporation's Convertible Bond	"	"	-	20,102	-	%	20,102
"	Capital Securities Corporation's Convertible Bond	"	"	-	8,382	-	%	8,382
"	Capital Securities Corporation's Convertible Bond	"	"	-	2,707	-	%	2,707
"	Capital Securities Corporation's Convertible Bond	"	"	-	5,012	-	%	5,012
"	Capital Securities Corporation's Convertible Bond	"	"	-	13,010	-	%	13,010
"	Concord Securities Corp.'s Convertible Bond	"	"	-	10,386	-	%	10,386
"	Concord Securities Corp.'s Convertible Bond	"	"	-	5,173	-	%	5,173
"	Concord Securities Corp.'s Convertible Bond	"	"	-	5,145	-	%	5,145
"	Concord Securities Corp.'s Convertible Bond	"	"	-	5,144	-	%	5,144
"	Concord Securities Corp.'s Convertible Bond	"	"	-	5,140	-	%	5,140
"	Concord Securities Corp.'s Convertible Bond	"	"	-	3,058	-	%	3,058
"	Concord Securities Corp.'s Convertible Bond	"	"	-	3,058	-	%	3,058
"	Concord Securities Corp.'s Convertible Bond	"	"	-	3,056	-	%	3,056
"	Concord Securities Corp.'s Convertible Bond	"	"	-	10,156	-	%	10,156
"	Taishin Securities Co., Ltd.'s Convertible Bond	"	"	-	4,712	-	%	4,712
"	Taishin Securities Co., Ltd.'s Convertible Bond	"	"	-	1,810	-	%	1,810
"	Taishin Securities Co., Ltd.'s Convertible Bond	"	"	-	3,217	-	%	3,217

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)		
Chailease Finance Co., Ltd	President 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	-	7,170	-	%	7,170	
"	President Securities Corporation's Convertible Bond	"	"	-	6,038	-	%	6,038	
"	President Securities Corporation's Convertible Bond	"	"	-	12,020	-	%	12,020	
"	President Securities Corporation's Convertible Bond	"	"	-	7,035	-	%	7,035	
"	Bank of Yuanta's Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	48,500	-	%	48,500	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	17,761	-	%	17,761	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	29,535	-	%	29,535	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	74,537	-	%	74,537	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	66,356	-	%	66,356	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	17,500	-	%	17,500	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	116,247	-	%	116,247	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	28,338	-	%	28,338	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	93,096	-	%	93,096	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	291,366	-	%	291,366	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	49,193	-	%	49,193	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	123,581	- %	123,581	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	23,948	- %	23,948	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	31,332	- %	31,332	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	78,829	- %	78,829	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	118,742	- %	118,742	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	83,818	- %	83,818	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,965	- %	15,965	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	48,011	- %	48,011	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	187,592	- %	187,592	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	60,468	- %	60,468	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	34,724	- %	34,724	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	12,902	- %	12,902	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	131,314	- %	131,314	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	84,516	- %	84,516	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	41,909	- %	41,909	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	96,790	- %	96,790	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	46,898	- %	46,898	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	23,948	- %	23,948	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	59,770	- %	59,770	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	219,523	- %	219,523	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	126,225	- %	126,225	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	21,952	- %	21,952	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	152,184	- %	152,184	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	10,477	- %	10,477	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	65,059	- %	65,059	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	3,492	- %	3,492	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	21,952	- %	21,952	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	60,269	- %	60,269	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	69,948	- %	69,948	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,970	- %	13,970	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	41,909	- %	41,909	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	39,913	- %	39,913	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,967	- %	14,967	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	119,720	- %	119,720	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	66,555	- %	66,555	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	58,433	- %	58,433	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	2,235	- %	2,235	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	17,861	- %	17,861	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	23,948	- %	23,948	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	87,809	- %	87,809	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	54,880	- %	54,880	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	176,255	- %	176,255	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	227,505	- %	227,505	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	141,790	- %	141,790	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	217,126	- %	217,126	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	125,128	- %	125,128	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	120,237	- %	120,237	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	205,353	- %	205,353	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	159,851	- %	159,851	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	154,963	- %	154,963	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	200,961	- %	200,961	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	114,750	- %	114,750	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	33,926	- %	33,926	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	39,654	- %	39,654	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	64,560	- %	64,560	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	41,909	- %	41,909	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	96,790	- %	96,790	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	27,939	- %	27,939	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	25,744	- %	25,744	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,967	- %	14,967	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	7,508	- %	7,508	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	17,961	- %	17,961	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	32,200	- %	32,200	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,466	- %	15,466	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	8,961	- %	8,961	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	95,792	- %	95,792	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	175,618	- %	175,618	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	37,918	- %	37,918	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	132,161	- %	132,161	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	62,863	- %	62,863	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	33,260	-	33,260	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,801	-	14,801	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	125,063	-	125,063	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	96,291	-	96,291	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	44,393	-	44,393	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	124,404	-	124,404	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	86,642	-	86,642	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	38,716	-	38,716	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	63,860	-	63,860	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	142,690	-	142,690	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	233,293	-	233,293	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	43,905	-	43,905	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	99,990	-	99,990	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	50,550	-	50,550	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	56,013	-	%	56,013
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	294,357	-	%	294,357
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	150,672	-	%	150,672
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	674,203	-	%	674,203
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	63,860	-	%	63,860
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	83,068	-	%	83,068
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	21,493	-	%	21,493
"	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	-	"	-	38,406	-	%	38,406
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	95,792	-	%	95,792
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	21,952	-	%	21,952
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	99,783	-	%	99,783
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	8,487	-	%	8,487
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	37,079	-	%	37,079

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	12,972	-	12,972	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	39,913	-	39,913	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	17,462	-	17,462	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	16,753	-	16,753	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	66,855	-	66,855	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	139,696	-	139,696	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	22,750	-	22,750	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	29,935	-	29,935	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	17,961	-	17,961	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	27,690	-	27,690	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	530,854	-	530,854	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	161,249	-	161,249	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	16,963	-	16,963	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	64,359	-	64,359	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	31,781	-	31,781	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	39,913	-	39,913	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	38,915	-	38,915	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	11,375	-	11,375	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	149,675	-	149,675	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,946	-	24,946	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	329,283	-	329,283	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	214,992	-	214,992	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	42,408	-	42,408	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	26,941	-	26,941	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	29,536	-	29,536	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	34,824	-	34,824	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	27,141	-	27,141	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	79,826	-	79,826	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	32,778	-	32,778	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	99,783	-	99,783	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	298,351	-	298,351	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,967	-	14,967	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	37,918	-	37,918	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	109,761	-	109,761	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	88,058	-	88,058	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	8,182	-	8,182	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	20,555	-	20,555	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	162,147	-	162,147	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	32,928	-	32,928	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,967	-	14,967	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	28,985	-	28,985	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	292,364	-	292,364	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	126,679	-	126,679	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	15,856	- %	15,856	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	7,693	- %	7,693	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	7,983	- %	7,983	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,970	- %	13,970	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	47,078	- %	47,078	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	64,859	- %	64,859	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	159,653	- %	159,653	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,965	- %	15,965	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,967	- %	14,967	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	193,579	- %	193,579	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	39,913	- %	39,913	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	289,371	- %	289,371	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	10,158	- %	10,158	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	5,987	- %	5,987	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailease Finance Co., Ltd	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	11,312	-	11,312	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	203,946	-	203,946	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	18,959	-	18,959	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	70,247	-	70,247	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	164,640	-	164,640	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	89,805	-	89,805	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	30,859	-	30,859	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	163,884	-	163,884	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	54,112	-	54,112	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	244,019	-	244,019	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	91,800	-	91,800	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	-	"	-	97,514	-	97,514	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	298,351	-	298,351	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	86,971	-	86,971	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailease Finance Co., Ltd	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	30,374	- %	30,374	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	69,449	- %	69,449	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	230,499	- %	230,499	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	95,832	- %	95,832	
"	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	-	"	-	136,603	- %	136,603	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	289,371	- %	289,371	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	146,321	- %	146,321	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	20,894	- %	20,894	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	115,898	- %	115,898	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	92,030	- %	92,030	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	79,986	- %	79,986	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	73,016	- %	73,016	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	54,960	- %	54,960	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailease Finance Co., Ltd	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	75,636	- %	75,636	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	183,601	- %	183,601	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	36,401	- %	36,401	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	117,744	- %	117,744	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	156,658	- %	156,658	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	40,911	- %	40,911	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	31,432	- %	31,432	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	28,937	- %	28,937	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	21,314	- %	21,314	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	54,281	- %	54,281	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	47,197	- %	47,197	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	22,351	- %	22,351	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	3,492	- %	3,492	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	37,918	- %	37,918	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailease Finance Co., Ltd	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	4,989	-	4,989	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	34,924	-	34,924	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	119,480	-	119,480	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	30,222	-	30,222	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	31,432	-	31,432	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	87,809	-	87,809	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	1,597	-	1,597	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	31,631	-	31,631	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	8,382	-	8,382	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	157,657	-	157,657	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	57,156	-	57,156	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	72,842	-	72,842	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	63,861	-	63,861	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	189,586	-	189,586	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailease Finance Co., Ltd	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	18,460	-	%	18,460
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	196,074	-	%	196,074
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	20,655	-	%	20,655
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	59,870	-	%	59,870
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	63,861	-	%	63,861
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	103,773	-	%	103,773
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	17,961	-	%	17,961
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	123,831	-	%	123,831
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	145,683	-	%	145,683
"	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	-	"	-	109,332	-	%	109,332
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	129,419	-	%	129,419
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	107,766	-	%	107,766
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	39,913	-	%	39,913

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailease Finance Co., Ltd	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	67,904	- %	67,904	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	185,097	- %	185,097	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	58,376	- %	58,376	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	219,742	- %	219,742	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	83,039	- %	83,039	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	33,846	- %	33,846	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	168,633	- %	168,633	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	61,865	- %	61,865	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	179,609	- %	179,609	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	56,627	- %	56,627	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	34,000	- %	34,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	34,924	- %	34,924	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	182,603	- %	182,603	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	43,146	- %	43,146	

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Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailease Finance Co., Ltd	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	97,786	- %	97,786	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	18,999	- %	18,999	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	32,230	- %	32,230	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	45,900	- %	45,900	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	17,961	- %	17,961	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	69,848	- %	69,848	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	1,048	- %	1,048	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	10,976	- %	10,976	
"	Ding-Yue Development Corp. Bond	-	"	-	1,037,346	- %	1,037,346	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Non-current financial assets at amortized cost	-	79,825	- %	79,825	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	96,769	- %	96,769	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	57,924	- %	57,924	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	43,615	- %	43,615	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	80,554	- %	80,554	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	160,449	- %	160,449	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,171	- %	13,171	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	18,460	- %	18,460	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	16,963	- %	16,963	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	98,486	- %	98,486	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	29,037	- %	29,037	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	2,395	- %	2,395	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	38,816	- %	38,816	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	6,246	- %	6,246	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,167	- %	15,167	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,871	- %	13,871	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	11,475	- %	11,475	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,965	- %	15,965	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	31,931	- %	31,931	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	19,957	- %	19,957	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	94,794	- %	94,794	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	4,091	- %	4,091	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,147	- %	24,147	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	26,941	- %	26,941	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	99,783	- %	99,783	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	141,692	- %	141,692	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	110,759	- %	110,759	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	5,089	- %	5,089	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	20,655	- %	20,655	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	23,410	- %	23,410	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	89,305	- %	89,305	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	10,327	- %	10,327	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	29,935	- %	29,935	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	69,269	-	69,269	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	27,241	-	27,241	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	32,579	-	32,579	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	28,538	-	28,538	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	3,987	-	3,987	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	200,674	-	200,674	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	39,030	-	39,030	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	36,920	-	36,920	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	32,579	-	32,579	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,471	-	13,471	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	10,976	-	10,976	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	74,836	-	74,836	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,946	-	24,946	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	28,937	-	28,937	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	16,000	-	16,000	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	298,352	-	298,352	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	12,972	-	12,972	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	36,919	-	36,919	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	17,961	-	17,961	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	89,804	-	89,804	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	8,581	-	8,581	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,171	-	13,171	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	998	-	998	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	21,453	-	21,453	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	20,954	-	20,954	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	12,972	-	12,972	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	19,957	-	19,957	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	91,101	-	91,101	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	209,545	-	209,545	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	27,939	-	27,939	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,965	-	15,965	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	79,826	-	79,826	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	5,987	-	5,987	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	68,850	-	68,850	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	49,892	-	49,892	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	7,983	-	7,983	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	107,546	-	107,546	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	75,835	-	75,835	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	4,490	-	4,490	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	48,894	-	48,894	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,491	-	15,491	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	16,664	-	16,664	

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				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	132,212	- %	132,212	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,970	- %	13,970	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	6,785	- %	6,785	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	5,179	- %	5,179	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,017	- %	15,017	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	27,141	- %	27,141	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	16,963	- %	16,963	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	135,705	- %	135,705	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	4,490	- %	4,490	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	216,538	- %	216,538	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	40,013	- %	40,013	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	29,935	- %	29,935	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	220,521	- %	220,521	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	174,620	- %	174,620	

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Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	99,783	-	99,783	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	298,352	-	298,352	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	34,924	-	34,924	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	55,878	-	55,878	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	61,865	-	61,865	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	51,488	-	51,488	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	64,858	-	64,858	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,875	-	15,875	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	3,991	-	3,991	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,570	-	13,570	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	43,406	-	43,406	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	97,787	-	97,787	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	52,885	-	52,885	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	156,659	-	156,659	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,965	-	15,965	

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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	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Non-current financial assets at amortized cost	-	204,553	- %	204,553	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,307	- %	24,307	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	203,557	- %	203,557	
"	Nan Shan Life Insurance Company, Ltd. Bond	-	"	-	29,936	- %	29,936	
"	CTCI Corp.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	770	36,498	0.10 %	36,498	
"	Chin Poon	"	"	380	17,518	0.10 %	17,518	
"	O-Bank	"	"	46,566	467,989	1.54 %	467,989	
"	Unimicron Technology Corporation	"	"	63	12,043	- %	12,043	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	12,947	4.67 %	12,947	
"	Everterminal Co., Ltd.	"	"	245	2,448	0.50 %	2,448	
"	Tekcon Electronics Corp.	"	"	137	947	0.52 %	947	
"	Ecomsoftware Inc.	"	"	130	3,139	2.60 %	3,139	
"	Crownpo Technology Inc.(former name:SMTEK INC.)	"	"	57	(66)	0.51 %	(66)	
"	Book4u Co., Ltd.	"	"	9	-	0.19 %	-	(Note 2)
"	Phoenix Innovation Technology Venture Capital Corporation	"	"	1,000	14,282	2.34 %	14,282	
Chailease Specialty Finance Co., Ltd.	Linkou amusement Co., Ltd.(Stock)	"	"	-	36,708	- %	36,708	Shareholding less than 1,000 shares
Chailease Energy Integration Inc. Co.	International Ocean Vessel Technical Consultant Co., LTD.	"	"	1,491	39,973	8.96 %	39,973	
"	Fortune Electric Value Company Limited	"	"	3,125	31,500	11.03 %	31,500	
"	Long Diann Marine Biotechnology Co., Ltd.	"	"	1,000	2,630	5.01 %	2,630	
"	Shuo Ming Energy Co., Ltd.	"	"	1,500	18,690	3.41 %	18,690	
Chaico Biomedical Co., Ltd.	Greenyn Biotechnology 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	1,250	85,500	4.66 %	85,500	
"	Far East Bio-Tec. Co. Ltd	"	"	200	7,014	0.72 %	7,014	
"	Tanvex BioPharma, Inc.	"	"	200	9,740	0.15 %	9,740	
"	EPED Inc.	"	"	1,000	32,000	4.22 %	32,000	

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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	Percentage of ownership less than 0.01%
Asia Sermkij Leasing Public Co., Ltd.	Swe Trans Group Co., Ltd.	"	"	10	2,218	19.00	%	2,218	
"	Bumrungrad Hospital(stock)	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	59	11,584	0.10	%	11,584	
Grand Pacific Holdings Corp.	Mobleshift, Inc.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	359	8,000	3.45	%	8,000	
"	Stemcyte Inc.	"	"	49	1,600	0.04	%	1,600	
Grand Pacific Financing Corp.	Swabplus Inc.	"	"	10	-	-	%	-	Percentage of ownership less than 0.01% (Note 2)
"	Mobleshift, Inc.	"	"	358	8,000	3.45	%	8,000	
"	Stemcyte Inc.	"	"	49	1,600	0.04	%	1,600	
Chailease International Company (Malaysia) Limited	Anywhere 2 GO Co. Ltd CB	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	94,468	-	%	94,468	
"	Logicsenia PTE LTD	"	"	-	15,608	-	%	15,608	
"	Quipster Mitra Solusi	"	Non-current financial assets at fair value through profit or loss	-	16,203	-	%	16,203	

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:

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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
The Company	Chailease International Company (Malaysia) Limited	Investments accounted for using equity method	Chailease International Company (Malaysia) Limited	Subsidiaries	-	-	-	-	-	-	-	-	-	-
Chailease International Company (Malaysia) Limited	Chailease International Company (UK) Limited	"	Chailease International Company (UK) Limited	"	-	-	-	-	-	-	-	-	-	-
Chailease International Company (UK) Limited	Chailease Finance Co., Ltd.	"	Chailease Finance Co., Ltd.	"	-	-	-	-	-	-	-	-	-	-
Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Investments accounted for using equity method	Chuang Ju Limited Partnership	"	-	-	-	-	-	-	-	-	-	-

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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
Chailease Finance Co., Ltd.	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	Financial assets at amortized cost	-	-	-	369,000	-	312,000	-	-	382,000	-	-	299,000
Jung Yu Energy Integration Co., Ltd.	Ho Hsuan Co., Ltd.	Investments accounted for using equity method	Ho Hsuan Co., Ltd.	Subsidiaries	-	-	-	-	-	-	-	-	-	-

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

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

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

(Amounts Expressed in Thousands of New Taiwan Dollars)

Company name	Related party	Nature of relationship	Ending balance	Turnover days	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
Chailease International Financial Services Co., Ltd.	Chailease International Company(Malaysia) Limited	Associates	781,773	-	-	-	-	-
"	Chailease International Financial Services (Labuan) Co., Ltd.	Associates	631,393	-	-	-	-	-
Chailease International Company (Malaysia) Limited	Chailease International Company (UK) Limited	Subsidiaries	782,702	-	-	-	-	-
Chailease International Company (UK) Limited	C&E Engine Leasing Limited	Associates	782,937	-	-	-	-	-
Chailease Finance Co., Ltd.	Tien Hsing Integration Co., Ltd	Subsidiaries	592,028	-	-	-	-	-
"	Tien Sin Intelligent Green Energy Co., Ltd.	Subsidiaries	152,990	-	-	-	-	-
"	Tien Ying Energy Co., Ltd.	Subsidiaries	191,857	-	-	-	-	-

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Company name	Related party	Nature of relationship	Ending balance	Turnover days	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
Chailease Finance Co., Ltd.	Chailease Royal Finance Plc.	Associates	162,598	-	-		-	-
"	Ysolar Co., Ltd	Associates	1,013,548	-	-		-	-
"	Chailease Construction & Development Corp.	Associates	416,350	-	-		-	-
Chung Ho Energy Integration Co., Ltd	Chailease Finance Co., Ltd.	Subsidiaries	2,013,366	-	-		-	-
Chailease International Financial Services Co. (Singapore) Pte. Ltd.	Chailease Victory Co., Ltd.	Associates	232,695	-	-		-	-
"	Chailease International Financial Services (Liberia) Corp.	Associates	1,157,241	-	-		-	-
Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	Subsidiaries	3,947,060	-	-		-	-
Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Subsidiaries	2,054,851	-	-		-	-
"	Hao Ming Energy Co., Ltd.	Associates	328,218	-	-		-	-
Golden Bridge (B.V.I.) Corp.	Chailease International Financial Services (Singapore) Pte. Ltd.	Associates	1,824,000	-	-		-	-
Chailease International Financial Services (Liberia) Corp.	Chailease Virtue Co., Ltd.	Subsidiaries	403,358	-	-		-	-
"	Chailease Bright Co., Ltd.	Subsidiaries	531,408	-	-		-	-
"	Chailease Cherish Co., Ltd.	Subsidiaries	773,188	-	-		-	-
"	Chailease Blossom Co., Ltd.	Subsidiaries	740,955	-	-		-	-
Chailease International Financial Leasing Corp.	Chailease Commercial Factoring Corporation	Subsidiaries	132,430	-	-		-	-

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

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

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

(Amounts Expressed in Thousands of New Taiwan Dollars)

No.	Company name	Counter-party	Nature of relationship	Intercompany transactions			
				Financial statements item	Amount	Terms	Percentage of the consolidated net revenue or total assets
1	Chailease Finance Co., Ltd	Tien Hsing Integration Co., Ltd.	3	Financing and interest receivable	592,028	Same as normal transactions	0.06 %
2	Chailease Consumer Finance Co., Ltd.	Hao Ming Energy Co., Ltd.	3	Financing and interest receivable	328,218	"	0.03 %
"	"	Chuang Ju Limited Partnership	3	Financing and interest receivable	2,054,851	"	0.21 %
3	Chung Ho Energy Integration Co., Ltd	Chailease Finance Co., Ltd.	3	Financing and interest receivable	2,013,366	"	0.21 %
4	Chailease International Financial Services Co., Ltd.	Chailease International Company (Malaysia) Limited	3	Financing and interest receivable	781,773	"	0.08 %
"	"	Chailease International Financial Services (Labuan) Co., Ltd.	3	Accounts receivable and interest receivable	631,393	"	0.07 %
5	Chailease International Company (Malaysia) Limited	Chailease International Company (UK) Limited	3	Financing and interest receivable	782,702	"	0.08 %
6	Asia Sermkij leasing public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	3	Other financial assets-current	3,947,060	"	0.41 %
7	Golden Bridge (B.V.I.) Corp.	Chailease International Financial Services (Singapore) Pte. Ltd.	3	Other financial assets-current	1,824,000	"	0.19 %
8	Chailease International Financial Services (Liberia) Corp.	Chailease Virtue Co., Ltd.	3	Financing and interest receivable	403,358	"	0.04 %
"	"	Chailease Bright Co., Ltd.	3	Financing and interest receivable	531,408	"	0.06 %
"	"	Chailease Cherish Co., Ltd.	3	Financing and interest receivable	773,188	"	0.08 %
"	"	Chailease Blossom Co., Ltd.	3	Financing and interest receivable	740,955	"	0.08 %
9	Chailease International Financial Services (Singapore) Pte. Ltd.	Chailease International Financial Services (Liberia) Corp.	3	Financing and interest receivable	1,157,241	"	0.12 %

Note 1: Descriptions of numbers are as follows:

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

Note 2: Nature of relationship is categorized as follows:

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

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

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

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(b) Information on investees:

The information on investees of the Group for the three months ended March 31, 2024 is as follows (excluding information on investment in Mainland China):

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of March 31, 2024			Net income (losses) of the investee	Share of profits/losses of investee	Note
				March 31, 2024	December 31, 2023	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
The Company	Chailease International Company (Malaysia) Limited	Malaysia	Investment	48,205,284	43,037,284	2,194,747	100.00 %	96,305,039	2,889,344	2,889,344	
"	Chailease International Financial Services Co., Ltd.	British Virgin Islands	Installment sales, leasing overseas and financial consulting	3,104,000	3,104,000	97,000	100.00 %	3,390,389	(10,559)	(10,559)	
"	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	156,521	156,521	3,927	51.00 %	1,568,221	134,256	68,471	
"	Golden Bridge (B.V.I.) Corp. and its subsidiaries	British Virgin Islands	Investment	3,309,105	3,309,105	29,150	100.00 %	1,916,908	(553)	(553)	
"	Chailease International Company (Hong Kong) Limited	Hong Kong	Investment	547,200	547,200	17,100	100.00 %	359,152	(12,117)	(12,117)	
"	Chailease International Financial Services (Labuan) Co., Ltd.	Malaysia	Leasing	7,530	7,530	30	100.00 %	21,090	209	209	
"	Chailease International Financial Services Co. (Singapore) Pte. Ltd.	Singapore	Financing	57,224,059	57,224,059	1,784,000	100.00 %	80,157,264	3,043,082	3,043,082	
"	Chailease International Maritime Holding Co., Ltd.	Cayman Islands	Investment	214,406	214,406	6,700	100.00 %	807,703	(17,364)	(17,364)	
Chailease International Company (Malaysia) Limited	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	860,453	860,453	62,699	11.88 %	1,137,781	154,271	-	(Note 2)
"	Chailease International Company (UK) Limited	U.K.	Consulting, aircraft leasing and investment	48,032,496	42,976,496	972,683	100.00 %	89,945,298	2,737,362	-	"
"	Chailease Berjaya Credit Sdn. Bhd.	Malaysia	Installment sales	795,760	795,760	122,500	70.00 %	2,378,558	143,870	-	"
"	Chailease Royal Leasing Plc.	Cambodia	Leasing	96,000	96,000	3,000	60.00 %	381,414	6,677	-	"
"	Chailease Royal Finance Plc.	Cambodia	Financing	402,944	402,944	12,912	60.00 %	691,495	31,764	-	"
"	Yellowstone Holding AG	Swiss	Investment	434,569	434,569	1,225,000	35.00 %	299,011	(7,528)	(2,635)	
"	Chailease Berjaya Finance Corporation	Philippines	Leasing and financing	233,413	233,413	410,000	63.08 %	159,874	2,443	-	(Note 2)

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				March 31, 2024	December 31, 2023	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease International Company (Malaysia) Limited	CL Capital Management Company Limited	Cayman Islands	Investment consultant	-	-	-	48.00 %	562	(439)	(211)	
"	CL Investment Partners Company Limited	Cayman Islands	Investment consultant	4,494	4,494	-	48.00 %	46	(101)	(48)	
"	Diamond Rain Group Limited	British Virgin Islands	Investment	967,270	967,270	22,798	35.28 %	1,032,927	35,444	16,572	
"	Chailease Capital (Thailand) Co., Ltd.	Thailand	Investment	56,311	56,311	19,600	49.00 %	77,888	(1,217)	-	(Note 2)
"	Chailease Royal Insurance Broker Plc.	Cambodia	Insurance Brokers	2,880	2,880	90	60.00 %	(2,550)	(733)	-	"
"	Gothic Global Holding Ltd.	British Virgin Islands	Investment	287,652	287,652	11,814	48.00 %	271,948	(3,830)	(1,838)	"
Chailease International Maritime Holding Co., Ltd.	Chailease International Financial Services (Liberia) Corp.	Liberia	Ship leasing business	211,206	211,206	-	100.00 %	836,273	(14,604)	-	share holding less than 1,000 shares (Note 2)
"	Chailease Marine Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	(24,918)	(3,782)	-	"
"	Chailease Shipping Finance (Liberia) Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	(5,243)	1,298	-	"
Chailease International Financial Services (Liberia) Corp.	Chailease International Fortune Corp. (Liberia)	Liberia	Ship leasing business	13,693	13,693	-	100.00 %	1,428	(21)	-	"
"	Chailease Bright Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	79,269	(108)	-	"
"	Chailease Virtue Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	242,404	(4,668)	-	"
"	Chailease Cherish Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	(101,782)	(19,277)	-	"
"	Chailease Harmony Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	227	-	-	"
"	Ace Marine Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	210	-	-	"
"	Chailease Glory Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	121,461	14,070	-	"
"	Chailease Blossom Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	(18,692)	(5,223)	-	"
Chailease Shipping Finance (Liberia) Co., Ltd.	Chailease Victory Co., Ltd.	Liberia	Ship leasing business	16	16	-	100.00 %	(4,340)	1,533	-	"
Chailease Berjaya Credits Sdn. Bhd.	Chailease Agency Sdn. Bhd.	Malaysia	Insurance Brokers	650	650	100	100.00 %	12,584	1,950	-	(Note 2)
"	Chailease Services Sdn. Bhd.	Malaysia	Insurance Brokers	650	650	100	100.00 %	5,583	343	-	"

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				March 31, 2024	December 31, 2023	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease International Company (UK) Limited	Chailease Finance Co., Ltd.	Taiwan	Installment sales, leasing and factoring	43,076,666	38,021,517	4,416,181	100.00 %	90,916,673	2,956,985	-	(Note 2)
"	C&E Engine Leasing Limited	Ireland	Leasing	720,593	720,593	22,519	50.00 %	821,833	45,020	22,510	
Chailease Finance Co., Ltd.	Fina Finance & Trading Co., Ltd.	Taiwan	Installment sales, trading and factoring	18,991,242	18,991,242	2,346,300	100.00 %	42,575,457	1,075,021	-	(Note 2)
"	Chailease Specialty Finance Co., Ltd.	Taiwan	Installment sales	6,837,496	6,837,496	269,561	100.00 %	7,279,537	81,962	-	"
"	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	1,711,622	1,711,622	193,256	36.61 %	3,506,012	154,271	-	"
"	Chailease International Leasing Company Limited (Vietnam)	Vietnam	Leasing	2,693,031	2,693,031	-	100.00 %	3,415,876	124,554	-	"
"	Chailease Auto Rental Co., Ltd.	Taiwan	Leasing	6,820,564	6,820,564	729,259	100.00 %	7,653,789	43,830	-	"
"	Chailease Insurance Brokers Co., Ltd.	Taiwan	Personal and property insurance brokers	8,000	8,000	800	100.00 %	79,172	7,026	-	"
"	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	131,479	131,479	3,773	49.00 %	1,506,722	134,256	-	"
"	Chailease Cloud Service Co., Ltd.	Taiwan	Software of cloud products, leasing and installment sales	525,000	525,000	52,500	100.00 %	536,193	707	-	"
"	Yun Tang Inc.	Taiwan	Solar power related business	575,000	575,000	-	100.00 %	674,718	(9,344)	-	"
"	Chailease Energy Integration Co., Ltd.	Taiwan	Solar power related business	50,000	50,000	100,083	100.00 %	1,274,788	12,919	-	"
"	Chailease Power Technology Co., Ltd.	Taiwan	Solar power related business	1,350,000	1,350,000	135,000	100.00 %	1,429,167	9,286	-	"
"	Chailease International Trading Company Limited (Vietnam)	Vietnam	Trading	320,000	320,000	-	100.00 %	479,526	16,899	-	"
"	Chung Cheng Energy Integration Co., Ltd.	Taiwan	Solar power related business	303,400	303,400	30,340	100.00 %	315,360	945	-	"
"	Ho Lien Energy Integration Co., Ltd.	Taiwan	Solar power related business	3,460,588	3,460,588	346,059	100.00 %	3,416,861	(6,122)	-	"
"	Tai Yuan Energy Intergration Co., Ltd.	Taiwan	Solar power related business	1,768,409	1,768,409	176,841	100.00 %	1,750,834	(1,001)	-	"
"	Chung Ho Energy Integration Co., Ltd.	Taiwan	Solar power related business	8,072,124	8,072,124	807,212	100.00 %	8,215,528	30,032	-	"

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				March 31, 2024	December 31, 2023	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease Finance Co., Ltd.	Chung Yen Energy Integration Co., Ltd.	Taiwan	Solar power related business	775,400	775,400	77,540	100.00 %	827,870	6,220	-	(Note 2)
"	Tung Feng Inc.	Taiwan	Solar power related business	135,034	135,034	-	100.00 %	134,131	(7)	-	"
"	Chung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	500	500	50	100.00 %	115	(12)	-	"
"	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,282,208	2,282,208	228,221	27.09 %	2,267,529	(60,133)	-	"
"	Chung Wei Energy Integration Co., Ltd.	Taiwan	Solar power related business	500	500	50	100.00 %	115	(12)	-	"
"	Tung Ching Energy Technology Inc.	Taiwan	Solar power related business	200,030	200,030	-	100.00 %	201,260	52	-	"
"	Chailease Finance Securitization Trust 2021	Taiwan	Special purpose entity	1,174,653	1,174,653	-	100.00 %	1,130,873	89,914	-	"
"	Chailease Resources Technology Co., Ltd.	Taiwan	Import and export trading and selling agent of equipment and raw materials	149,240	149,240	9,567	15.00 %	139,379	(1,089)	(239)	
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	8,652,436	794,234	100.00 %	14,180,381	328,671	-	(Note 2)
"	Chailease Credit Services Co., Ltd.	Taiwan	Installment sales and leasing	10,101	10,101	1,000	100.00 %	9,929	(27)	-	"
"	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	3,142,888	3,142,888	314,289	37.30 %	3,122,143	(60,133)	-	"
"	CHAILEASE MOBILITY SERVICE CO., LTD.	Taiwan	Leasing of automobiles	147,000	147,000	14,700	49.00 %	128,098	(27,339)	-	"
Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	8,025,340	7,228,423	-	99.99 %	8,263,813	238,474	-	(Note 2 & 3)
"	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	3,000,000	3,000,000	300,000	35.61 %	2,980,683	(60,133)	-	(Note 2)
Chailease Specialty Finance Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	2,300,000	2,300,000	-	99.99 %	2,521,022	45,882	-	(Note 2 & 4)
Chailease Credit Services Co., Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	238,474	-	(Note 2 & 3)
Chailease Cloud Service Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	45,882	-	(Note 2 & 4)
"	Chaico Biomedical Co., Ltd.	Taiwan	Development and sales of nutritional health supplements and supplies	22,068	-	1,200	15.00 %	22,913	-	-	(Note 2)
"	ZEMO Inc.	Taiwan	Leasing of automobiles	20,000	-	4,060	30.00 %	19,790	(700)	(210)	

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				March 31, 2024	December 31, 2023	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease International Company (Hong Kong) Limited	PT Chailease Finance Indonesia	Indonesia	Financing	431,375	431,375	2,125,000	85.00 %	311,849	(13,957)	-	(Note 2)
Chailease Capital (Thailand) Co., Ltd.	Asia Sermkij Leasing Public Co., Ltd and its subsidiaries	Thailand	Installment sales of automobiles	170,780	170,780	10,128	1.92 %	183,738	154,271	-	"
Chailease Power Technology Co., Ltd.	Chu Chiang Solar Energy Inc.	Taiwan	Solar power related business	45,050	45,050	-	100.00 %	43,998	(429)	-	"
Ho Lien Energy Integration Co., Ltd.	Tien Sin Intelligent Green Energy Co., Ltd.	Taiwan	Solar power related business	652,800	652,800	65,280	80.00 %	643,584	(2,167)	-	"
"	Tien Jen Energy Co., Ltd.	Taiwan	Solar power related business	435,200	435,200	43,520	80.00 %	431,240	(599)	-	"
"	Tien Chu Energy Co., Ltd.	Taiwan	Solar power related business	761,600	761,600	76,160	80.00 %	753,784	(1,138)	-	"
"	Tien Ying Energy Co., Ltd.	Taiwan	Solar power related business	1,024,000	1,024,000	102,400	80.00 %	1,005,830	(3,509)	-	"
"	Tien Jui Energy Co., Ltd.	Taiwan	Solar power related business	326,400	326,400	32,640	80.00 %	320,392	(677)	-	"
Jung Yu Energy Integration Co., Ltd.	Chung Ming Co., Ltd.	Taiwan	Solar power related business	550,050	550,050	55,005	100.00 %	558,275	2,011	-	"
"	Chung Yao Co., Ltd.	Taiwan	Solar power related business	20,050	20,050	2,005	100.00 %	20,258	66	-	"
"	Yao Jih Co., Ltd.	Taiwan	Solar power related business	577	-	105	100.00 %	556	(22)	-	"
"	Ho Hsuan Co., Ltd.	Taiwan	Solar power related business	2,078,644	1,253,120	207,864	100.00 %	2,090,366	(714)	-	"
"	Hsia Ching Co., Ltd.	Taiwan	Solar power related business	488,286	488,286	48,828	94.76 %	486,974	(4,694)	-	"
"	Kuang Hsi Co., Ltd.	Taiwan	Solar power related business	109,000	109,000	10,900	100.00 %	109,077	(60)	-	"
"	Ruo Chen Co., Ltd.	Taiwan	Solar power related business	809	-	100	100.00 %	753	(56)	-	"
"	Ruo Jing Co., Ltd.	Taiwan	Solar power related business	36,831	36,831	3,683	100.00 %	36,380	(81)	-	"
"	Ruo Tai Co., Ltd.	Taiwan	Solar power related business	15,333	15,333	1,533	100.00 %	14,961	(70)	-	"
"	Sheng Neng Co., Ltd.	Taiwan	Solar power related business	808	-	100	100.00 %	752	(56)	-	"
"	Jing Sheng Co., Ltd.	Taiwan	Solar power related business	808	-	100	100.00 %	752	(56)	-	"
"	Chen Ying Co., Ltd.	Taiwan	Solar power related business	331,000	331,000	33,100	100.00 %	330,506	401	-	"
"	Jing Ying Co., Ltd.	Taiwan	Solar power related business	1,000	1,000	100	100.00 %	770	(47)	-	"
"	Tien Hsiao Co., Ltd.	Taiwan	Solar power related business	809	-	100	100.00 %	753	(56)	-	"
"	Chu To Co., Ltd.	Taiwan	Solar power related business	157,000	157,000	15,700	100.00 %	152,361	(124)	-	"
"	Kuang Tai Energy Integration Co., Ltd. (Formerly known as Chailease Shihlin Energy Co., Ltd.)	Taiwan	Solar power related business	10,000	10,000	1,000	100.00 %	8,557	(1,903)	-	"

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				March 31, 2024	December 31, 2023	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Jung Yu Energy Integration Co., Ltd.	Hsu Li Energy Co., Ltd.	Taiwan	Solar power related business	107,250	107,250	10,725	100.00 %	107,453	(1,375)	-	(Note 2)
"	Chuang Neng Energy Integration Co., Ltd.	Taiwan	Solar power related business	46,500	46,500	4,650	100.00 %	45,939	3	-	"
"	Yun Yung Co., Ltd.	Taiwan	Solar power related business	723,366	723,366	72,337	92.65 %	719,960	(12,889)	-	"
"	Annan Energy Co., Ltd.	Taiwan	Solar power related business	1,016,709	1,016,709	-	90.00 %	940,302	(46,994)	-	"
"	Hao Ju Energy Integration Co., Ltd.	Taiwan	Solar power related business	68,311	68,311	6,890	100.00 %	68,256	(13)	-	"
"	Hao Ju Energy Integration Co., Ltd.	Taiwan	Solar power related business	150,000	150,000	15,000	30.00 %	149,884	(517)	(155)	"
"	Haosheng Co., Ltd.	Taiwan	Solar power related business	24,000	-	2,400	40.00 %	23,962	(95)	(38)	"
"	Haosheng No. 3 Electric Co., Ltd.	Taiwan	Solar power related business	93,000	-	9,300	30.00 %	92,949	(170)	(51)	"
"	Chaoming Electric Co., Ltd.	Taiwan	Solar power related business	108,000	-	10,800	30.00 %	108,000	-	-	"
Chung Ho Energy Integration Co., Ltd.	Tien Hsing Integration Co., Ltd.	Taiwan	Solar power related business	600,000	600,000	60,000	100.00 %	461,536	(4,919)	-	(Note 2)
"	Tien Chuan Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	236,526	236,526	24,779	80.00 %	314,028	7,131	-	"
"	Yu Heng Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	236,526	236,526	24,379	80.00 %	307,719	6,428	-	"
"	Kai Yang Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	237,830	237,830	25,540	80.00 %	301,434	8,464	-	"
"	Yao Kuang Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	228,322	228,322	24,719	80.00 %	292,314	8,376	-	"
"	Yao Jih Co., Ltd.	Taiwan	Solar power related business	-	617	-	- %	-	(22)	-	"
"	Ruo Chen Co., Ltd.	Taiwan	Solar power related business	-	842	-	- %	-	(56)	-	"
"	Sheng Neng Co., Ltd.	Taiwan	Solar power related business	-	842	-	- %	-	(56)	-	"
"	Jing Sheng Co., Ltd.	Taiwan	Solar power related business	-	842	-	- %	-	(56)	-	"
"	Tien Hsiao Co., Ltd.	Taiwan	Solar power related business	-	842	-	- %	-	(56)	-	"
Ho Hsuan Co., Ltd.	Chiu Chu Co., Ltd.	Taiwan	Solar power related business	520,000	520,000	52,000	80.00 %	519,820	(25)	-	"
"	Chao Ming No.2 Energy Co., Ltd.	Taiwan	Solar power related business	280,100	280,100	28,010	100.00 %	280,985	268	-	"
"	Hao Hsuan Energy Integration Co., Ltd.	Taiwan	Solar power related business	330,914	330,914	36,168	80.00 %	340,780	(1,227)	-	"
Hsia Ching Co., Ltd.	Chuan Chen Technology Inc.	Taiwan	Solar power related business	111,463	111,463	-	100.00 %	109,976	(51)	-	"

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				March 31, 2024	December 31, 2023	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease Energy Integration Co., Ltd.	Voyager Photovoltaic Co., Ltd.	Taiwan	Solar power related business	365,000	365,000	36,500	22.12 %	346,840	5,799	1,283	
"	Changpin Wind Taiwan Power Ltd.	Taiwan	Wind power related business	121,080	121,080	4,800	20.00 %	120,918	(413)	(82)	
Tai Yuan Energy Integration Co., Ltd.	Cheng Yi Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,600	2,600	260	100.00 %	1,420	(24)	-	(Note 2)
He To Energy Integration Co., Ltd.	Chin Cheng Hung Energy Co., Ltd.	Taiwan	Solar power related business	228,498	228,498	22,850	100.00 %	218,312	(2,188)	-	"
"	Hao Ming Energy Co., Ltd.	Taiwan	Solar power related business	80	80	8	80.00 %	(7,952)	(2,868)	-	"
"	Jih Ti Energy Co., Ltd.	Taiwan	Solar power related business	280,100	280,100	28,010	100.00 %	277,598	(20)	-	"
"	Hui Meng No. 1 Energy Co., Ltd.	Taiwan	Solar power related business	202,500	202,500	20,250	100.00 %	201,156	174	-	"
Chailease Auto Rental Co., Ltd.	He To Energy Integration Co., Ltd.	Taiwan	Solar power related business	5,468,837	5,468,837	546,884	100.00 %	5,471,400	4,049	-	"
"	CHAILEASE MOBILITY SERVICE CO., LTD.	Taiwan	Leasing of automobiles	153,000	153,000	15,300	51.00 %	133,327	(27,339)	-	"
Chaico Biomedical Co., Ltd.	JLK Biomedical Holding Co., Ltd.	Thailand	Development and sales of nutritional health supplements and supplies	3,930	-	49	48.80 %	4,765	651	-	"

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.

(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, 2024	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2024	Net Income (Losses) of the Investee	Percentage of Ownership	Share of profits/losses (Note 2)	Carrying Amount as of March 31, 2024	Accumulated Inward Remittance of Earnings as of March 31, 2024
					Outflow	Inflow						
Chailease International Financial Leasing Corp.	Leasing	33,440,000	(2)	-	-	-	-	2,716,274	97.89 %	2,658,836	65,987,491	3,296,000
Chailease Finance International Corp.	Leasing	6,080,000	(2)	-	-	-	-	395,683	98.41 %	389,408	9,072,202	-
Chailease International Corp.	Trading	2,380,320	(2)	-	-	-	-	307,502	97.89 %	301,000	7,138,184	-
Jirong Real Estate Co., Ltd.	House property leasing and management	749,369	(2)	-	-	-	-	4,619	97.89 %	4,521	805,323	-

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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, 2024	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2024	Net Income (Losses) of the Investee	Percentage of Ownership	Share of profits/losses (Note 2)	Carrying Amount as of March 31, 2024	Accumulated Inward Remittance of Earnings as of March 31, 2024
					Outflow	Inflow						
Chailease International Commercial Factoring Corporation	Factoring	220,400	(2)	-	-	-	-	2,687	97.89 %	2,631	228,687	-
Chailease Commercial Factoring Corporation	Factoring	220,400	(2)	-	-	-	-	8,119	97.89 %	7,948	238,836	-

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

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

Note 2: Investment gains and losses were recognized based on the financial reports reviewed by the 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 three months ended March 31, 2024, please refer to Note (13)(a).

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

Note: (1) Information on major shareholders shows the total number of ordinary and preferred shares (including treasury shares) held by shareholders that have completed the delivery of non-physical registration of the company exceeding 5%, calculated by CHEP on the last business day at the end of each quarter. Whereas there may be a discrepancy between the number and what recorded in the financial report due to different calculation bases.

(2) If shareholders transfer shares to a trust, the shares information should be separately disclosed by the trustor's trust account opened by the trustee. As for filing for shares according to the SEA, which is obligated to shareholders holding more than 10% of the total issued shares, the filing should include shares held by the shareholders themselves, plus shares that shareholders delivered to the trust and have the discretion to use the trust property. Related information about filing for shares by insiders is available at the Market Observation Post System website.

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(14) Segment information

(a) Operating segment financial information:

	For the three months ended March 31, 2024					
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 1,554,467	-	12,463	-	-	1,566,930
Interest revenue - installment sales	3,212,550	521,865	1,778,023	-	-	5,512,438
Interest revenue - capital leases	319,719	6,882,405	600,002	-	-	7,802,126
Rental revenue - operating leases	1,694,871	918	-	-	-	1,695,789
Interest revenue - loans	2,344,282	17,196	521,087	107,748	-	2,990,313
Other interest revenue	3,175,548	61,160	32,743	-	-	3,269,451
Other operating revenue	1,090,978	680,717	395,074	7,200	-	2,173,969
Intersegment revenue	616,347	19,949	102,083	-	(738,379)	-
Interest revenue	17,990	51,816	8,322	2,884	-	81,012
Total revenue	\$ 14,026,752	8,236,026	3,449,797	117,832	(738,379)	25,092,028
Reportable segment profit or loss	\$ 3,116,220	2,815,195	461,613	180,762	-	6,573,790
For the three months ended March 31, 2023						
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 1,440,545	-	2,590	-	-	1,443,135
Interest revenue - installment sales	2,786,954	525,194	1,611,258	-	-	4,923,406
Interest revenue - capital leases	260,200	6,388,953	706,670	-	-	7,355,823
Rental revenue - operating leases	1,501,947	689	-	-	-	1,502,636
Interest revenue - loans	2,009,136	46,134	416,009	120,850	-	2,592,129
Other interest revenue	2,935,307	57,929	33,220	-	-	3,026,456
Other operating revenue	1,144,934	758,781	391,916	1,152	-	2,296,783
Intersegment revenue	570,950	19,971	130,997	-	(721,918)	-
Interest revenue	6,477	54,366	18,194	4,780	-	83,817
Total revenue	\$ 12,656,450	7,852,017	3,310,854	126,782	(721,918)	23,224,185
Reportable segment profit or loss	\$ 3,360,335	3,774,638	694,651	25,710	-	7,855,334

(b) Reconciliation information for segment income (loss)

	For the three months ended March 31,	
	2024	2023
Reportable segment income	\$ 6,573,790	7,855,334
Management segment loss	(570,333)	(645,011)
Profit for the period	\$ 6,003,457	7,210,323