

**CHAILEASE HOLDING COMPANY LIMITED
AND SUBSIDIARIES**

Consolidated Financial Statements

**With Independent Auditors' Report
For the Six Months Ended June 30, 2024 and 2023**

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

Table of contents

Contents	Page
1. Cover Page	1
2. Table of Contents	2
3. Independent Auditors' Report	3
4. Consolidated Balance Sheets	4
5. Consolidated Statements of Comprehensive Income	5
6. Consolidated Statements of Changes in Equity	6
7. Consolidated Statements of Cash Flows	7
8. Notes to Consolidated Financial Statements	
(1) Company history	8
(2) Approval date and procedures of the consolidated financial statements	8
(3) New standards, amendments and interpretations adopted	8~10
(4) Summary of material accounting policies	10~21
(5) Significant accounting assumptions and judgments, and major sources of estimation uncertainty	21
(6) Explanation to significant accounts	21~89
(7) Related party transactions	89~93
(8) Pledged assets	94
(9) Commitments and contingencies	94
(10) Losses due to major disasters	94
(11) Subsequent events	95
(12) Other	95~98
(13) Other disclosures	
i) Information on significant transactions	98~158
ii) Information on investees	159~165
iii) Information on investment in mainland China	165~166
iv) Major shareholders	166
(14) Segment information	167~168



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Independent Auditors' Report

To the Board of Directors of Chailease Holding Company Limited:

Opinion

We have audited the consolidated financial statements of Chailease Holding Company Limited and its subsidiaries (“the Group”), which comprise the consolidated balance sheets as of June 30, 2024 and 2023, and the related consolidated statements of comprehensive income for the three months and the six months ended June 30, 2024 and 2023, changes in equity and cash flows for the six months ended June 30, 2024 and 2023, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respect, the consolidated financial position of the Group as of June 30, 2024 and 2023, and its consolidated financial performance for the three months and the six months ended June 30, 2024 and 2023, and its consolidated cash flows for the six months ended June 30, 2024 and 2023 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standards 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the six months ended June 30, 2024. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Impairment assessment of accounts receivable

Refer to Note (4)(g) “Financial instruments” and Note (5) “Significant accounting assumptions and judgments, and major sources of estimation uncertainty” of the consolidated financial statements for the year ended December 31, 2023, and Note (6) (d) “accounts receivable, net” to the consolidated financial statements for the details of the information about impairment assessment on accounts receivable.



Description of key audit matter:

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

How the matter was addressed in our audit:

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

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

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

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

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

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

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

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

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



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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the six months ended June 30, 2024 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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

KPMG

Taipei, Taiwan (Republic of China)
August 28, 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 audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

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

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

June 30, 2024, December 31, 2023, and June 30, 2023

(Amounts Expressed in Thousands of New Taiwan Dollars)

Assets		2024.6.30		2023.12.31		2023.6.30		Liabilities and Equity		2024.6.30		2023.12.31		2023.6.30	
		Amount	%	Amount	%	Amount	%			Amount	%	Amount	%	Amount	%
Current assets :								Current Liabilities :							
1100	Cash and cash equivalents (Notes (6)(a) and (7))	\$ 43,689,965	5	36,993,987	4	44,137,352	6	2100	Short-term borrowings (Notes (6)(k) and (8))	\$ 68,106,098	7	66,489,957	7	74,963,755	8
1110	Current financial assets at fair value through profit or loss (Note (6)(b))	3,914,666	-	4,533,228	1	3,700,316	-	2110	Short-term notes and bills payable (Notes (6)(j) and (8))	124,966,786	13	108,660,077	12	105,086,856	12
1136	Current financial assets at amortized cost (Notes (6)(b) and (7))	24,570,660	3	21,297,346	2	21,228,158	2	2126	Current financial liabilities for hedging (Notes (6)(b) and (6)(c))	889,067	-	679,513	-	456,000	-
1139	Current financial assets for hedging (Notes (6)(b) and (6)(c))	2,073,567	-	1,656,382	-	3,281,090	-	2170	Accounts and notes payable	6,347,533	1	4,353,433	-	5,887,809	1
1170	Accounts receivable, net (Notes (6)(d), (7) and (8))	560,670,898	58	543,160,503	58	516,197,632	57	2230	Current tax liabilities	3,460,380	-	4,235,166	-	2,862,460	-
1476	Other current financial assets (Notes (7) and (8))	21,489,592	2	23,098,161	2	23,403,163	3	2280	Current lease liabilities (Notes (6)(m) and (7))	1,213,658	-	1,229,402	-	2,558,974	-
1479	Other current assets (Notes (6)(e) and (7))	10,275,803	1	10,092,479	1	11,049,425	1	2305	Other current financial liabilities (Note (7))	85,653,123	9	73,377,891	8	80,767,285	9
		<u>666,685,151</u>	<u>69</u>	<u>640,832,086</u>	<u>68</u>	<u>622,997,136</u>	<u>69</u>	2320	Long-term liabilities, current portion (Notes (6)(k), (6)(l) and (8))	279,397,130	29	281,238,343	30	229,105,161	25
								2399	Other current liabilities	5,641,231	-	5,515,833	1	6,100,487	1
										<u>575,675,006</u>	<u>59</u>	<u>545,779,615</u>	<u>58</u>	<u>507,788,787</u>	<u>56</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))	32,391	-	15,523	-	39,966	-	2530	Bonds payable (Note (6)(l))	55,245,296	6	59,502,724	6	72,311,895	8
1517	Non-current financial assets at fair value through other comprehensive income (Note (6)(b))	360,661	-	981,404	-	1,097,179	-	2540	Long-term borrowings (Notes (6)(k) and (8))	153,928,976	16	155,838,606	17	160,436,734	18
1535	Non-current financial assets at amortized cost (Note (6)(b))	9,551,980	1	4,090,480	1	5,846,104	1	2570	Deferred tax liabilities	4,596,934	-	3,745,918	-	4,084,427	-
1538	Non-current financial assets for hedging (Notes (6)(b) and (6)(c))	14,870	-	139,908	-	319,602	-	2580	Non-current lease liabilities (Notes (6)(m) and (7))	6,421,030	1	5,762,990	1	4,157,708	-
1550	Investments accounted for using equity method (Note (6)(f))	3,826,302	-	3,082,905	-	2,700,076	-	2600	Other non-current liabilities	10,060,152	1	9,379,219	1	8,762,878	1
1600	Property, plant and equipment (Notes (6)(h), (7) and (8))	97,604,700	10	93,619,263	10	74,183,056	8		Total Liabilities	<u>230,252,388</u>	<u>24</u>	<u>234,229,457</u>	<u>25</u>	<u>249,753,642</u>	<u>27</u>
1755	Right-of-use assets (Notes (6)(i) and (7))	7,526,525	1	6,940,570	1	6,618,379	1			<u>805,927,394</u>	<u>83</u>	<u>780,009,072</u>	<u>83</u>	<u>757,542,429</u>	<u>83</u>
1780	Intangible assets	512,498	-	580,386	-	483,341	-	Equity attributable to owners of the Company : (Note (6)(p))							
1840	Deferred tax assets	7,833,296	1	7,219,238	1	5,394,802	1	3110	Ordinary share	16,145,724	2	16,145,724	2	15,829,141	2
1930	Long-term accounts receivable, net (Notes (6)(d), (7) and (8))	165,929,696	17	173,869,909	18	166,312,962	18	3120	Preferred share	1,500,000	-	1,500,000	-	1,500,000	-
1995	Other non-current assets (Notes (7) and (8))	13,290,162	1	11,973,198	1	22,209,805	2	3150	Stock dividend to be distributed	322,914	-	-	-	316,583	-
		<u>306,483,081</u>	<u>31</u>	<u>302,512,784</u>	<u>32</u>	<u>285,205,272</u>	<u>31</u>	3200	Capital surplus	41,854,661	4	41,862,560	4	41,861,201	5
								3320	Special reserve	3,541,758	-	1,777,735	-	1,777,735	-
								3350	Unappropriated retained earnings	95,324,997	10	96,213,959	10	84,191,554	9
								3400	Other equity items	(1,036,780)	-	(3,541,758)	-	(3,758,069)	-
									Total equity attributable to owners of the Company	157,653,274	16	153,958,220	16	141,718,145	16
								36XX	Non-controlling interests	9,587,564	1	9,377,578	1	8,941,834	1
									Total equity	167,240,838	17	163,335,798	17	150,659,979	17
TOTAL ASSETS		<u>\$ 973,168,232</u>	<u>100</u>	<u>943,344,870</u>	<u>100</u>	<u>908,202,408</u>	<u>100</u>	TOTAL LIABILITIES AND EQUITY		<u>\$ 973,168,232</u>	<u>100</u>	<u>943,344,870</u>	<u>100</u>	<u>908,202,408</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 September 30, 2024 and 2023 and for the six months ended June 30, 2024 and 2023

(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the three months ended June 30				For the six months ended June 30,			
	2024		2023		2024		2023	
	Amount	%	Amount	%	Amount	%	Amount	%
Operating revenues: (Note (7))								
4111 Sales revenue	\$ 2,257,492	9	2,009,317	8	3,824,422	7	3,452,452	7
4810 Interest revenue - installment sales	5,563,131	22	5,131,196	22	11,075,569	22	10,054,602	21
4820 Interest revenue - capital leases	7,935,559	31	7,279,116	30	15,737,685	31	14,634,939	31
4300 Rental revenue - operating leases	1,716,368	6	1,488,983	6	3,412,157	7	2,991,619	7
4230 Interest revenue - loans	3,045,918	12	2,714,949	11	6,036,231	12	5,307,078	11
4240 Other interest revenue	3,151,767	12	3,149,803	13	6,421,218	13	6,176,259	13
4881 Other operating revenue	2,065,037	8	2,363,243	10	4,239,006	8	4,660,026	10
	<u>25,735,272</u>	<u>100</u>	<u>24,136,607</u>	<u>100</u>	<u>50,746,288</u>	<u>100</u>	<u>47,276,975</u>	<u>100</u>
Operating costs: (Note (7))								
5111 Cost of sales	1,214,599	5	1,027,469	4	2,209,758	4	1,908,631	4
5240 Interest expense	5,180,362	20	4,715,002	20	10,239,085	20	9,268,982	20
5300 Cost of rental revenue	1,124,886	4	1,024,568	4	2,278,080	5	1,975,938	4
5800 Other operating costs	1,089,835	4	1,219,367	5	2,369,621	5	2,399,166	5
	<u>8,609,682</u>	<u>33</u>	<u>7,986,406</u>	<u>33</u>	<u>17,096,544</u>	<u>34</u>	<u>15,552,717</u>	<u>33</u>
Gross profit from operation	<u>17,125,590</u>	<u>67</u>	<u>16,150,201</u>	<u>67</u>	<u>33,649,744</u>	<u>66</u>	<u>31,724,258</u>	<u>67</u>
6400 Operating expenses (Note (7))	4,694,057	18	4,584,494	19	9,087,064	18	8,928,751	19
6450 Expected credit loss (Note (6)(d))	4,608,105	18	3,667,510	15	9,056,208	18	6,689,213	14
6500 Net other income and expenses (Note (6)(s))	298,908	1	263,331	1	547,194	1	522,844	1
Operating profit	<u>8,122,336</u>	<u>32</u>	<u>8,161,528</u>	<u>34</u>	<u>16,053,666</u>	<u>31</u>	<u>16,629,138</u>	<u>35</u>
Non-operating income and expenses:								
7100 Interest income	178,097	1	203,008	1	263,855	1	286,836	1
7130 Dividend income	4,533	-	587	-	5,161	-	587	-
7020 Other gains and losses (Note (6)(t) and (7))	849,658	3	832,267	3	1,016,481	2	2,072,495	4
7060 Share of profit of associates and joint ventures accounted for using equity method (Note (6)(f))	3,853	-	(109,668)	-	38,711	-	(23,844)	-
	<u>1,036,141</u>	<u>4</u>	<u>926,194</u>	<u>4</u>	<u>1,324,208</u>	<u>3</u>	<u>2,336,074</u>	<u>5</u>
7900 Profit before income tax	<u>9,158,477</u>	<u>36</u>	<u>9,087,722</u>	<u>38</u>	<u>17,377,874</u>	<u>34</u>	<u>18,965,212</u>	<u>40</u>
7950 Less: Income tax expenses (Note (6)(o))	2,547,090	10	2,645,249	11	4,763,030	9	5,312,416	11
Profit for the period	<u>6,611,387</u>	<u>26</u>	<u>6,442,473</u>	<u>27</u>	<u>12,614,844</u>	<u>25</u>	<u>13,652,796</u>	<u>29</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	25,559	-	43,925	-	41,309	-	161,313	-
8349 Less: Income tax related to components that will not be reclassified to profit or loss (Note (6)(o))	-	-	-	-	-	-	-	-
Total components of other comprehensive income that will not be reclassified to profit or loss	<u>25,559</u>	<u>-</u>	<u>43,925</u>	<u>-</u>	<u>41,309</u>	<u>-</u>	<u>161,313</u>	<u>-</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	955,065	4	(1,826,872)	(8)	3,041,261	6	(1,757,726)	(3)
8368 Gains (losses) on hedging instruments (Note (6)(c))	(308,193)	(1)	(275,746)	(1)	(532,123)	(1)	(441,370)	(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))	22,741	-	35,068	-	83,012	-	24,223	-
8999 Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss (Note (6)(o))	(166)	-	19,744	-	9,995	-	7,401	-
Total components of other comprehensive income that will be reclassified to profit or loss	<u>669,779</u>	<u>3</u>	<u>(2,087,294)</u>	<u>(9)</u>	<u>2,582,155</u>	<u>5</u>	<u>(2,182,274)</u>	<u>(4)</u>
Other comprehensive income (net of tax)	<u>695,338</u>	<u>3</u>	<u>(2,043,369)</u>	<u>(9)</u>	<u>2,623,464</u>	<u>5</u>	<u>(2,020,961)</u>	<u>(4)</u>
8500 Total comprehensive income for the period	<u>\$ 7,306,725</u>	<u>29</u>	<u>4,399,104</u>	<u>18</u>	<u>15,238,308</u>	<u>30</u>	<u>11,631,835</u>	<u>25</u>
Profit attributable to:								
8610 Owners of the Company	\$ 6,409,293	25	6,174,247	26	12,224,631	24	13,063,847	27
8620 Non-controlling interests	202,094	1	268,226	1	390,213	1	588,949	2
	<u>\$ 6,611,387</u>	<u>26</u>	<u>6,442,473</u>	<u>27</u>	<u>12,614,844</u>	<u>25</u>	<u>13,652,796</u>	<u>29</u>
Comprehensive income attributable to:								
8710 Owners of the Company	\$ 7,066,839	28	4,259,290	17	14,767,674	29	11,092,276	24
8720 Non-controlling interests	239,886	1	139,814	1	470,634	1	539,559	1
	<u>\$ 7,306,725</u>	<u>29</u>	<u>4,399,104</u>	<u>18</u>	<u>15,238,308</u>	<u>30</u>	<u>11,631,835</u>	<u>25</u>
Earnings per common share (NT dollars) (Note (6)(q))								
9750 Basic earnings per share	<u>\$ 3.55</u>		<u>3.40</u>		<u>7.08</u>		<u>7.59</u>	
9850 Diluted earnings per share	<u>\$ 3.50</u>		<u>3.36</u>		<u>6.99</u>		<u>7.50</u>	

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the Six Months Ended June 30, 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	Stock dividends to be distributed	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, 2023	\$ 15,829,141	1,500,000	-	41,855,122	3,963,115	79,950,798	(1,381,144)	(225,535)	(171,056)	141,320,441	8,836,306	150,156,747
Profit for the six months ended June 30, 2023	-	-	-	-	-	13,063,847	-	-	-	13,063,847	588,949	13,652,796
Other comprehensive income (loss) for the six months ended June 30, 2023	-	-	-	-	-	-	(1,709,952)	161,313	(422,932)	(1,971,571)	(49,390)	(2,020,961)
Total comprehensive income (loss) for the six months ended June 30, 2023	-	-	-	-	-	13,063,847	(1,709,952)	161,313	(422,932)	11,092,276	539,559	11,631,835
Appropriation and distribution of retain earnings:												
Cash dividends of ordinary share	-	-	-	-	-	(10,130,651)	-	-	-	(10,130,651)	-	(10,130,651)
Cash dividends of preferred stock	-	-	-	-	-	(570,000)	-	-	-	(570,000)	-	(570,000)
Stock dividends of ordinary share	-	-	316,583	-	-	(316,583)	-	-	-	-	-	-
Reversal of special reserve	-	-	-	-	(2,185,380)	2,185,380	-	-	-	-	-	-
Other changes in capital surplus	-	-	-	846	-	-	-	-	-	846	-	846
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	(428,798)	(428,798)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	-	8,763	-	(8,763)	-	-	-	-
Effects on the long-term equity investment not recognized based on shareholding ratios	-	-	-	5,233	-	-	-	-	-	5,233	(5,233)	-
Balance at June 30, 2023	\$ 15,829,141	1,500,000	316,583	41,861,201	1,777,735	84,191,554	(3,091,096)	(72,985)	(593,988)	141,718,145	8,941,834	150,659,979

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the Six Months Ended June 30, 2024 and 2023
(Amounts Expressed in Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company										Non-controlling interests	Total equity
	Share Capital			Retained Earnings			Other Equity Items			Total equity attributable to owners of the Company		
	Ordinary share	Preferred share	Stock dividends to be distributed	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			
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 six months ended June 30, 2024	-	-	-	-	-	12,224,631	-	-	-	12,224,631	390,213	12,614,844
Other comprehensive income (loss) for the six months ended June 30, 2024	-	-	-	-	-	-	3,033,706	41,309	(531,972)	2,543,043	80,421	2,623,464
Total comprehensive income (loss) for the six months ended June 30, 2024	-	-	-	-	-	12,224,631	3,033,706	41,309	(531,972)	14,767,674	470,634	15,238,308
Appropriation and distribution of retain earnings:												
Special reserve appropriated	-	-	-	-	1,764,023	(1,764,023)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	-	(10,494,721)	-	-	-	(10,494,721)	-	(10,494,721)
Cash dividends of preferred stock	-	-	-	-	-	(570,000)	-	-	-	(570,000)	-	(570,000)
Stock dividends of ordinary share	-	-	322,914	-	-	(322,914)	-	-	-	-	-	-
Other changes in capital surplus	-	-	-	916	-	-	-	-	-	916	-	916
Changes in ownership interests in subsidiaries	-	-	-	(8,514)	-	-	-	-	-	(8,514)	-	(8,514)
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	(260,648)	(260,648)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	-	38,065	-	(38,065)	-	-	-	-
Effects on the long-term equity investment not recognized based on shareholding ratios	-	-	-	(301)	-	-	-	-	-	(301)	-	(301)
Balance at June 30, 2024	\$ 16,145,724	1,500,000	322,914	41,854,661	3,541,758	95,324,997	137,482	(69,397)	(1,104,865)	157,653,274	9,587,564	167,240,838

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

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Six Months Ended June 30, 2024 and 2023

(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the six months ended June 30,	
	2024	2023
Cash flows from operating activities:		
Profit before tax	\$ 17,377,874	18,965,212
Adjustments:		
Adjustments to reconcile (profit) loss:		
Depreciation expense	4,105,567	3,521,223
Amortization expense	176,996	127,779
Expected credit loss	9,056,208	6,689,213
Net gain on financial assets or liabilities at fair value through profit or loss	(92,441)	(75,179)
Interest expense	10,296,632	9,315,482
Interest income	(39,534,558)	(36,459,714)
Dividend income	(5,161)	(587)
Share of (profit) loss of associates and joint ventures accounted for using equity method	(38,711)	23,844
Gain on disposal of property, plant and equipment	(110,963)	(145,644)
Loss on disposal of foreclosed assets	387,163	144,840
Impairment (profit) loss on financial assets	(20,912)	3,103
Impairment loss on non-financial assets	366,311	252,161
Effect of changes and subletting in lease contract	-	44
Total adjustments to reconcile profit	(15,413,869)	(16,603,435)
Changes in operating assets and liabilities:		
Changes in operating assets:		
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	835,165	(101,296)
Increase in accounts receivable	(8,979,139)	(35,491,902)
Increase in other current assets	(611,273)	(1,576,497)
Decrease (increase) in other current financial assets	1,562,593	(13,503,248)
Proceeds from sales of operating lease assets and operating equipment	1,117,013	1,096,122
Purchase of operating lease assets and operating equipment	(8,384,899)	(10,484,458)
Increase in other non-current assets	(1,311,221)	(2,608,513)
Total changes in operating assets	(15,771,761)	(62,669,792)
Changes in operating liabilities:		
Increase in accounts and notes payable	1,881,383	787,388
Increase in long term and short-term debts	328,554,151	291,708,600
Repayment of long term and short-term debts	(324,926,009)	(274,563,393)
(Decrease) increase in other current financial liabilities	(169,838)	195,634
Increase other current liabilities	6,653	351,202
Decrease in accrued pension liabilities	(14,248)	(7,932)
Increase in other non-current liabilities	613,023	573,993
Total changes in operating liabilities	5,945,115	19,045,492
Total changes in operating assets and liabilities	(9,826,646)	(43,624,300)
Total adjustments	(25,240,515)	(60,227,735)
Cash flows used in operations	(7,862,641)	(41,262,523)
Interest received	39,685,852	36,405,117
Dividends received	10,901	587
Interest paid	(10,508,434)	(9,482,928)
Income taxes paid	(5,395,314)	(5,446,301)
Net cash flows provided by (used in) operating activities	15,930,364	(19,786,048)

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the Six Months Ended June 30, 2024 and 2023
(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the six months ended June 30,	
	2024	2023
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	684,971	105,968
Acquisition of financial assets at amortized cost	(15,204,993)	(6,498,275)
Proceeds from disposal of financial assets at amortized cost	6,490,979	4,623,354
Acquisition of investments accounted for using equity method	(620,000)	(151,994)
Acquisition of property, plant and equipment	(336,572)	(210,768)
Proceeds from disposal of property, plant and equipment	44,209	49,360
Acquisition of intangible assets	(32,189)	(330,158)
Net cash outflows from business combination	176,047	(31,808)
Net cash flows used in investing activities	<u>(8,824,548)</u>	<u>(2,444,321)</u>
Cash flows from financing activities:		
Payment of lease liabilities	(435,225)	(404,867)
Change in non-controlling interests	(260,648)	(428,798)
Net cash flows used in financing activities	<u>(695,873)</u>	<u>(833,665)</u>
Effect of exchange rate changes on cash and cash equivalents	286,035	(397,265)
Net increase (decrease) in cash and cash equivalents	6,695,978	(23,461,299)
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>\$ 43,689,965</u>	<u>44,137,352</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
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(1) Company history

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

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

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

The consolidated financial statements were authorized for issuance by Audit Committee and Board of Directors on August 28, 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 issued by the FSC but not yet effective

The Group assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2025, would not have a significant impact on its consolidated financial statements:

- Amendments to IAS21 “Lack of Exchangeability”

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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

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

<u>Standards or Interpretations</u>	<u>Content of amendment</u>	<u>Effective date per IASB</u>
IFRS 18 “Presentation and Disclosure in Financial Statements”	<p>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.</p> <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. 	January 1, 2027

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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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

- Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture”
- IFRS 17 “Insurance Contracts” and amendments to IFRS 17 “Insurance Contracts”
- IFRS 19 “Subsidiaries without Public Accountability: Disclosures”
- Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”
- Annual Improvements to IFRS Accounting Standards—Volume 11

(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
			2024.6.30	2023.12.31	2023.6.30	
The Company	Chailease International Company (Malaysia) Limited	Investment	100.00 %	100.00 %	100.00 %	
"	Golden Bridge (B.V.I.) Corp.	Investment	100.00 %	100.00 %	100.00 %	
"	Chailease International Financial Services Co., Ltd.	Installment sales, leasing overseas and financial consulting	100.00 %	100.00 %	100.00 %	
"	Chailease International Company (Hong Kong) Limited	Investment	100.00 %	100.00 %	100.00 %	
"	Chailease International Maritime Holding Co., Ltd.	Investment	100.00 %	100.00 %	100.00 %	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2024.6.30	2023.12.31	2023.6.30	
The Company	Chailease International Financial Services (Labuan) Co., Ltd.	Leasing	100.00 %	100.00 %	100.00 %	
"	Chailease International Financial Services (Singapore) Pte. Ltd.	Financing	100.00 %	100.00 %	100.00 %	
Chailease International Maritime Holding Co., Ltd.	Chailease International Financial Services (Liberia) Corp.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chailease Marine Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
"	Chailease Shipping Finance (Liberia) Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
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.L.) Corp.	My Leasing (Mauritius) Corp.	Investment	100.00 %	100.00 %	100.00 %	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2024.6.30	2023.12.31	2023.6.30	
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 %	
"	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	68.08 %	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 %	

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

June 30, 2024 and 2023

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2024.6.30	2023.12.31	2023.6.30	
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 %	
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 %	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2024.6.30	2023.12.31	2023.6.30	
Chailease Finance Co., Ltd.	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 Finance Co., Ltd.	Chailease Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chailease Power Technology Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chung Cheng Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Ho Lien Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Tai Yuan Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chung Ho Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chung Yen Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	TUNG FENG INC.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chung Yu Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	Chung Wei Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	TUNG CHING ENERGY TECHNOLOGY INC.	Solar power related business	100.00 %	100.00 %	100.00 %	
"	He To Energy Integration Co., Ltd.	Solar power related business	- %	- %	0.01 %	Chailease Finance Co., Ltd. disposed its entire share of this subsidiary to Chailease Auto Rental Co., Ltd. on September 30, 2023.

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2024.6.30	2023.12.31	2023.6.30	
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 %	
Jung Yu Energy Integration Co., Ltd.	Yao Jih Co., Ltd.	Solar power related business	100.00 %	- %	- %	Jung Yu Energy Integration Co., Ltd. acquired this subsidiary from Chung Ho Energy Integration Co., Ltd. on January 31, 2024.
"	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 %	- %	- %	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 %	- %	- %	Jung Yu Energy Integration Co., Ltd. acquired this subsidiary from Chung Ho Energy Integration Co., Ltd. on January 31, 2024.

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2024.6.30	2023.12.31	2023.6.30	
Jung Yu Energy Integration Co., Ltd.	Jing Sheng Co., Ltd.	Solar power related business	100.00 %	- %	- %	Jung Yu Energy Integration Co., Ltd. acquired this subsidiary from Chung Ho Energy Integration Co., Ltd. on January 31, 2024.
"	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 %	- %	- %	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 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	95.00 %	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 %	100.00 %	
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 %	

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

June 30, 2024 and 2023

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2024.6.30	2023.12.31	2023.6.30	
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 %	100.00 %	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 %	100.00 %	"
"	Sheng Neng Co., Ltd.	Solar power related business	- %	100.00 %	100.00 %	"
"	Jing Sheng Co., Ltd.	Solar power related business	- %	100.00 %	100.00 %	"
"	Tien Hsiao Co., Ltd.	Solar power related business	- %	100.00 %	100.00 %	"
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 %	100.00 %	
"	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.

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

June 30, 2024 and 2023

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2024.6.30	2023.12.31	2023.6.30	
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 %	

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

June 30, 2024 and 2023

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2024.6.30	2023.12.31	2023.6.30	
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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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>2024.6.30</u>	<u>2023.12.31</u>	<u>2023.6.30</u>
Cash and bank deposits	\$ 42,628,372	33,168,752	37,592,734
Time deposits	1,050,368	3,799,134	6,308,456
Cash equivalents-repurchase bills	<u>11,225</u>	<u>26,101</u>	<u>236,162</u>
Cash and cash equivalents in consolidated statements of cash flows	<u>\$ 43,689,965</u>	<u>36,993,987</u>	<u>44,137,352</u>

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(b) Financial instruments

1. The components of financial assets and liabilities were as follows:

	<u>2024.6.30</u>	<u>2023.12.31</u>	<u>2023.6.30</u>
Financial assets designated at fair value through profit or loss			
Mandatorily measured at fair value through profit or loss:			
Securities of listed companies	\$ 106,905	11,711	11,656
Private equity	113,577	480	480
Non-hedging derivatives	3,581,863	4,420,297	3,688,180
Convertible bonds	144,712	116,263	15,691
Convertible preferred stocks	-	-	24,275
Sub-total	<u>3,947,057</u>	<u>4,548,751</u>	<u>3,740,282</u>
Financial assets at fair value through other comprehensive income			
Securities of listed companies	70,779	727,604	844,457
Private equity and others	<u>289,882</u>	<u>253,800</u>	<u>252,722</u>
Sub-total	<u>360,661</u>	<u>981,404</u>	<u>1,097,179</u>
Financial assets measured at amortized cost			
Investment in debt securities	34,153,048	25,439,146	27,138,523
Less: Loss allowance	<u>(30,408)</u>	<u>(51,320)</u>	<u>(64,261)</u>
Sub-total	<u>34,122,640</u>	<u>25,387,826</u>	<u>27,074,262</u>
Financial assets for hedging	<u>2,088,437</u>	<u>1,796,290</u>	<u>3,600,692</u>
Total	<u>\$ 40,518,795</u>	<u>32,714,271</u>	<u>35,512,415</u>
Financial liabilities for hedging	<u>\$ 889,067</u>	<u>679,513</u>	<u>456,000</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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%-8.00%. 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 \$11,312 and \$632,534, 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:

	2023.6.30		
	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.

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

June 30, 2024 and 2023

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

(c) Derivative instruments used for hedging

1. As of June 30, 2024, December 31, 2023, and June 30, 2023, the Group held derivative instruments qualified for hedge accounting as follows:

1) Cross currency swap contracts:

		2024.6.30			
Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period	
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	4.6 %	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

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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

2024.6.30					
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	50,000	USD to CNY	3.25 %	3-Month Term	2024/02/01~
CNY	358,000			SOFR+1.66%	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	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

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

June 30, 2024 and 2023

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

		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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

		2023.12.31			
	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	2021/01/11~
THB	2,993,000			SOFR+1.81%	2024/01/11
USD	60,000	USD to THB	2.62%	3-Month TERM	2022/01/21~
THB	2,002,200			SOFR+1.81%	2025/01/21
USD	60,000	USD to THB	2.62%	3-Month TERM	2022/02/18~
THB	2,002,200			SOFR+1.81%	2025/02/18

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

		2023.6.30			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	60,000	USD to CNY	3.88%	90-Day LIBOR +1.4%	2020/08/12~
CNY	417,900				2023/08/11
USD	60,000	USD to CNY	3.78%	90-Day LIBOR +1.4%	2020/09/14~
CNY	414,300				2023/09/14
USD	60,000	USD to CNY	3.78%	90-Day LIBOR +1.4%	2020/09/21~
CNY	413,400				2023/09/21
USD	33,000	USD to CNY	4.03%	90-Day LIBOR +1.4%	2021/06/07~
CNY	210,540				2024/06/07
USD	33,000	USD to CNY	3.96%	90-Day LIBOR +1.4%	2021/07/19~
CNY	213,510				2024/07/19
USD	33,000	USD to CNY	3.95%	90-Day LIBOR +1.4%	2021/07/26~
CNY	214,005				2024/07/26
USD	49,500	USD to CNY	3.91%	90-Day LIBOR +1.4%	2021/08/09~
CNY	320,166				2024/08/09
USD	33,000	USD to CNY	4.41%	90-Day LIBOR +1.4%	2021/11/22~
CNY	211,332				2024/11/22
USD	49,500	USD to CNY	4.64%	90-Day LIBOR +1.4%	2021/11/29~
CNY	316,058				2024/11/29
USD	49,500	USD to CNY	4.53%	90-Day LIBOR +1.4%	2021/12/08~
CNY	315,315				2024/12/06
USD	49,500	USD to CNY	4.60%	90-Day LIBOR +1.4%	2021/12/15~
CNY	314,078				2024/12/13
USD	30,000	USD to CNY	4.59%	90-Day LIBOR +1.4%	2022/06/30~
CNY	201,450				2025/06/30
USD	35,000	USD to CNY	4.21%	90-Day LIBOR +1.4%	2022/10/24~
CNY	251,160				2025/10/24
USD	57,000	USD to CNY	4.63%	90-Day LIBOR +1.4%	2023/02/14~
CNY	386,916				2026/02/13
USD	57,000	USD to CNY	4.235%	90-Day LIBOR +1.4%	2023/03/28~
CNY	389,709				2026/03/27
USD	57,000	USD to CNY	4.05%	90-Day LIBOR +1.4%	2023/05/15~
CNY	394,611				2026/05/15

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

		2023.6.30			
Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period	
USD	57,000	USD to CNY	3.96%	90-Day LIBOR +1.4%	2023/06/01~
CNY	402,990				2026/06/01
USD	57,000	USD to CNY	3.92%	90-Day LIBOR +1.4%	2023/06/26~
CNY	407,550				2026/06/26
USD	50,000	USD to CNY	6.35%	3.75%	2020/10/22~
CNY	327,500				2023/10/22
USD	50,000	USD to CNY	6.35%	3.75%	2020/10/22~
CNY	327,000				2023/10/22
USD	50,000	USD to CNY	6.35%	3.75%	2020/10/22~
CNY	327,000				2023/10/22
USD	50,000	USD to CNY	6.30%	3.75%	2020/10/22~
CNY	326,890				2023/10/22
USD	50,000	USD to CNY	6.29%	3.75%	2021/10/22~
CNY	322,500				2023/10/22
USD	50,000	USD to CNY	6.05%	3.75%	2020/10/22~
CNY	327,550				2023/10/22
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
HKD	390,000	HKD to CNY	3.85%	30-Day HIBOR +1.4%	2023/06/12~
CNY	352,404				2026/06/12
USD	4,000	USD to MYR	3.28%	90-Day LIBOR+1.5%	2020/09/10~
MYR	16,672				2023/09/10
USD	8,000	USD to MYR	3.98%	90-Day LIBOR+1.5%	2021/05/10~
MYR	32,876				2024/05/10
USD	30,000	USD to MYR	4.22%	90-Day LIBOR+1.62%	2021/12/06~
MYR	127,020				2024/12/06
USD	30,000	USD to MYR	4.65%	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

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

June 30, 2024 and 2023

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

2023.6.30					
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
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	2.27%	90-Day LIBOR+1.65%	2021/01/11~
THB	2,993,000				2024/01/11
USD	60,000	USD to THB	2.57%	90-Day LIBOR+1.65%	2022/01/21~
THB	2,002,200				2025/01/21
USD	60,000	USD to THB	2.57%	90-Day LIBOR+1.65%	2022/02/18~
THB	2,002,200				2025/02/18
USD	16,500	USD to VND	3.45%	90-Day LIBOR + 1.3%	2020/12/23~
VND	381,645,000				2023/12/22
USD	16,500	USD to VND	3.13%	90-Day LIBOR + 1.3%	2021/04/16~
VND	380,820,000				2023/12/22

2) Interest rate swap contracts:

2024.6.30				
	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

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

June 30, 2024 and 2023

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

2023.6.30				
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	

- 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
		2024.6.30	2023.12.31	2023.6.30		
USD loans, JPY loans and HKD loans	Cross currency swap	\$ 2,037,325	1,734,439	3,589,904	2021~2027	2021~2027
USD loans, JPY loans and HKD loans	Cross currency swap	(889,044)	(678,602)	(404,620)	2021~2027	2021~2027
Floating interest rate loans	Interest rate swap	4,222	5,542	10,788	2021~2026	2021~2026
Item		For the three months ended June 30,		For the six months ended June 30,		
		2024	2023	2024	2023	
The fair value adjustment to other comprehensive income \$		(43,957)	(168,676)	(96,323)	(304,677)	

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

June 30, 2024 and 2023

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

2) The Group uses the forward exchange contracts as its strategy to hedge its estimated foreign currency exposure in respect of forecasted purchases over the following twelve months. The amounts related to the items designated as hedging instruments at the reporting date were as follows:

2024.6.30	Contract amount	Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
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 32,000	USD to VND	2024/04/19~2025/04/17	25,295	-
Forward exchange purchased (USD loans)	USD 20,000	USD to VND	2024/06/14~2024/07/10	25,440	-
Forward exchange purchased (USD loans)	USD 20,000	USD to VND	2024/06/14~2024/07/10	25,445	-
Foreign exchange swaps (USD loans)	USD 667	USD to IDR	2024/1/31~2024/7/26	15,906	-
Foreign exchange swaps (USD loans)	USD 196	USD to IDR	2024/4/16~2024/9/13	16,015	-
Foreign exchange swaps (USD loans)	USD 130	USD to IDR	2024/3/21~2024/9/20	15,776	-
Foreign exchange swaps (USD loans)	USD 196	USD to IDR	2024/3/22~2024/9/20	15,776	-
Foreign exchange swaps (USD loans)	USD 319	USD to IDR	2024/4/12~2024/9/12	16,007	-
Foreign exchange swaps (USD loans)	USD 319	USD to IDR	2024/3/15~2024/9/13	15,661	-
Foreign exchange swaps (USD loans)	USD 125	USD to IDR	2024/3/25~2024/9/25	15,737	-
Foreign exchange swaps (USD loans)	USD 129	USD to IDR	2024/4/8~2024/9/6	16,007	-
Foreign exchange swaps (USD loans)	USD 192	USD to IDR	2024/6/14~2024/9/12	16,314	-
Foreign exchange swaps (USD loans)	USD 63	USD to IDR	2024/2/1~2024/8/1	15,855	-
Foreign exchange swaps (USD loans)	USD 250	USD to IDR	2024/6/20~2024/12/15	16,063	-
Foreign exchange swaps (USD loans)	USD 263	USD to IDR	2024/6/20~2024/12/15	16,063	-
Foreign exchange swaps (USD loans)	USD 122	USD to IDR	2024/6/26~2024/12/23	16,463	-
Foreign exchange swaps (USD loans)	USD 61	USD to IDR	2024/6/28~2024/12/23	16,509	-

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

June 30, 2024 and 2023

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

2023.12.31	Contract amount	Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
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	-
2023.6.30	Contract amount	Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
Forward exchange purchased (USD loans)	USD 20,000	USD to VND	2022/12/16~2023/12/14	23,510	-
Forward exchange purchased (USD loans)	USD 18,000	USD to VND	2023/01/11~2024/01/11	23,450	-
Forward exchange purchased (USD loans)	USD 30,000	USD to VND	2023/04/12~2024/04/10	23,449	-
Forward exchange purchased (USD loans)	USD 32,000	USD to VND	2023/04/20~2024/04/19	23,500	-
Forward exchange purchased (USD loans)	USD 20,000	USD to VND	2023/06/15~2024/06/14	23,522	-
Forward exchange purchased (USD loans)	USD 20,000	USD to VND	2023/06/15~2024/06/14	23,530	-
Forward exchange purchased (USD loans)	USD 30,000	USD to VND	2023/06/21~2024/06/18	23,532	-

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

June 30, 2024 and 2023

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

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

2024.6.30	Cash flow hedge reserve (Continuing hedges)
USD loans	\$ 46,890
USD loans	(23)
2023.12.31	
USD loans	\$ 56,309
USD loans	(911)
2023.6.30	
USD loans	\$ (51,380)

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

	For the three months ended June 30,		For the six months ended June 30,	
	2024	2023	2024	2023
	Forward exchange purchased (USD loans)	Forward exchange purchased (USD loans)	Forward exchange purchased (USD loans)	Forward exchange purchased (USD loans)
Amount reclassified from hedge reserve to profit or loss:				
Amounts of hedging gains or (losses) recognized in other comprehensive income	\$ (134,369)	(23,049)	(8,965)	(82,205)

3. Hedge of net investment in foreign operation

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

Hedged Item	Hedge Instrument	Designated Hedging Instrument			
		Fair Value			
		2024.6.30	2023.12.31	2023.6.30	
Equity investment measured in USD	Foreign currency borrowings	\$ 9,361,825	4,974,210	2,911,590	
Item		For the three months ended June 30,		For the six months ended June 30,	
		2024	2023	2024	2023
The fair value adjustment to other comprehensive income		\$ (129,867)	(84,021)	(426,835)	(54,488)

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 six months ended June 30, 2024 and 2023.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(d) Accounts receivable, net

	<u>2024.6.30</u>	<u>2023.12.31</u>	<u>2023.6.30</u>
Current			
Accounts receivable	\$ 68,033,052	66,563,502	63,073,715
Less: Allowance for impairment	<u>(1,608,925)</u>	<u>(1,831,234)</u>	<u>(1,644,141)</u>
	66,424,127	64,732,268	61,429,574
Installment sales receivable	168,436,721	162,711,081	154,528,936
Less: Unearned interests	(23,126,257)	(22,383,106)	(20,758,808)
Allowance for impairment	<u>(4,427,931)</u>	<u>(3,846,151)</u>	<u>(3,311,410)</u>
	140,882,533	136,481,824	130,458,718
Leases receivable (included operating leases)	285,569,358	271,576,626	254,791,294
Less: Unearned revenue	(36,307,135)	(34,223,445)	(31,352,349)
Allowance for impairment	<u>(7,274,536)</u>	<u>(7,128,420)</u>	<u>(6,054,859)</u>
	241,987,687	230,224,761	217,384,086
Loans receivable	113,151,888	113,420,444	108,853,266
Less: Allowance for impairment	<u>(1,775,337)</u>	<u>(1,698,794)</u>	<u>(1,928,012)</u>
	111,376,551	111,721,650	106,925,254
Sub-total of current accounts	<u>560,670,898</u>	<u>543,160,503</u>	<u>516,197,632</u>
Non-Current			
Accounts receivable	38,097,685	42,797,730	42,018,949
Less: Allowance for impairment	<u>(562,860)</u>	<u>(679,374)</u>	<u>(619,431)</u>
	37,534,825	42,118,356	41,399,518
Installment sales receivable	104,645,016	107,287,970	102,035,460
Less: Unearned interests	(13,053,512)	(13,159,116)	(12,289,429)
Allowance for impairment	<u>(2,249,638)</u>	<u>(1,863,851)</u>	<u>(1,586,036)</u>
	89,341,866	92,265,003	88,159,995
Leases receivable	17,941,157	17,481,420	16,164,960
Less: Unearned revenue	(2,087,039)	(1,901,133)	(1,835,998)
Allowance for impairment	<u>(173,011)</u>	<u>(153,832)</u>	<u>(133,208)</u>
	15,681,107	15,426,455	14,195,754
Loans receivable	24,011,312	24,610,678	23,084,123
Less: Allowance for impairment	<u>(639,414)</u>	<u>(550,583)</u>	<u>(526,428)</u>
	23,371,898	24,060,095	22,557,695
Sub-total of non-current accounts	<u>165,929,696</u>	<u>173,869,909</u>	<u>166,312,962</u>
Total accounts receivable	<u>\$ 726,600,594</u>	<u>717,030,412</u>	<u>682,510,594</u>

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

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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

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

	For the six months ended June 30,	
	2024	2023
Opening balance	\$ 17,752,239	14,430,264
Impairment loss recognized	9,056,208	6,689,213
Bad debts written off	(8,334,910)	(5,116,438)
Effect of exchange rate changes	238,115	(199,514)
Ending balance	<u>\$ 18,711,652</u>	<u>15,803,525</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>2024.6.30</u>	<u>2023.12.31</u>	<u>2023.6.30</u>
Less than one year	\$ 154,516,380	147,056,776	140,044,293
One to two years	100,522,703	97,144,497	90,599,736
Two to three years	34,781,113	32,537,769	30,352,996
Three to four years	8,214,259	7,671,902	6,258,386
Four to five years	3,836,986	3,001,115	1,920,442
More than five years	<u>1,290,822</u>	<u>1,321,654</u>	<u>1,490,929</u>
Gross investment in the leases	303,162,263	288,733,713	270,666,782
Unearned revenue	<u>(38,394,174)</u>	<u>(36,124,578)</u>	<u>(33,188,347)</u>
Present value of minimum leases receivable	<u>\$ 264,768,089</u>	<u>252,609,135</u>	<u>237,478,435</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>
June 30, 2024			
Within operating cycle	\$ 168,436,721	(23,126,257)	145,310,464
Beyond one operating cycle to 5 years	101,073,296	(12,702,329)	88,370,967
Beyond 5 years	<u>3,571,720</u>	<u>(351,183)</u>	<u>3,220,537</u>
	<u>\$ 273,081,737</u>	<u>(36,179,769)</u>	<u>236,901,968</u>

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

June 30, 2024 and 2023

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

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

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

June 30, 2024 and 2023

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

6. 2021 Securitization

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

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

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

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

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

(e) Other current assets

	<u>2024.6.30</u>	<u>2023.12.31</u>	<u>2023.6.30</u>
Prepayments	\$ 3,753,182	3,783,622	5,647,837
Prepaid expenses	4,252,817	4,472,180	4,418,377
Foreclosed assets	2,217,599	1,827,828	955,553
Others	<u>52,205</u>	<u>8,849</u>	<u>27,658</u>
	<u>\$ 10,275,803</u>	<u>10,092,479</u>	<u>11,049,425</u>

As of June 30, 2024, December 31, 2023, and June 30, 2023, foreclosed assets held by the Group were as follows:

	<u>2024.6.30</u>	<u>2023.12.31</u>	<u>2023.6.30</u>
Foreclosed assets	\$ 2,734,857	2,247,385	1,134,615
Less: Accumulated impairment	<u>(517,258)</u>	<u>(419,557)</u>	<u>(179,062)</u>
	<u>\$ 2,217,599</u>	<u>1,827,828</u>	<u>955,553</u>

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

June 30, 2024 and 2023

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

For the three months and the six months ended June 30, 2024 and 2023, the Group recognized an impairment loss of \$75,118, \$4,071, \$125,551 and \$34,498, respectively, for certain foreclosed assets. Certain foreclosed assets were disposed to non-related parties and a disposal loss of \$208,532, \$78,257, \$387,163 and \$144,840 for the three months and the six months ended June 30, 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:

	<u>2024.6.30</u>	<u>2023.12.31</u>	<u>2023.6.30</u>
Investments in associates	\$ <u>3,826,302</u>	<u>3,082,905</u>	<u>2,700,076</u>
	<u>For the three months ended June 30,</u>	<u>For the six months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>
<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>
Comprehensive income attributable to the Group			
(Loss) gain in the period	\$ 3,853	(109,668)	38,711
Other comprehensive income (loss)	<u>22,741</u>	<u>35,068</u>	<u>83,012</u>
Total comprehensive income (loss)	\$ <u>26,594</u>	<u>(74,600)</u>	<u>121,723</u>
			<u>379</u>

(g) Business Combinations

1. Acquisition of subsidiaries

Based on its future business planning and strategic layout, the Group acquired several subsidiaries for the six months ended June 30, 2024 and 2023 were as follows:

<u>Subsidiaries</u>	<u>Acquisition date</u>	<u>Acquisition amount</u>	<u>Percentage of ownership</u>
Chaico Biomedical Co., Ltd. and its subsidiary - JLK Biomedical (Thailand) Holding Co., Ltd.	2024.03.31	22,068	15 %
<u>Subsidiaries</u>	<u>Acquisition date</u>	<u>Acquisition amount</u>	<u>Percentage of ownership</u>
Chin Cheng Hung Energy Co., Ltd.	2023.02.10	100	100 %
Hao Hsuan Energy Integration Co., Ltd.	2023.02.22	21,334	100 %
Chao Ming No.2 Energy Co., Ltd.	2023.02.24	280,100	100 %
Hao Ming Energy Co., Ltd.	2023.03.10	80	80 %
Ho Ying Co., Ltd.	2023.04.14	13,311	100 %
Jin Ti Energy Co., Ltd.	2023.05.26	100	100 %

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

June 30, 2024 and 2023

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

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:

	2024.6.30	2024.6.30
Cash	\$ 22,068	315,025

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

	Acquisition of subsidiary	
	2024.6.30	2023.6.30
Current Assets		
Cash and cash equivalents	\$ 198,115	283,217
Financial assets at fair value through profit or loss	134,254	-
Accounts receivables, net	9,202	376
Other current assets	66,943	2,311
Non-Current Assets		
Property, plant and equipment	106	47,236
Other non-current assets	30	58,869
Current Liabilities		
Accounts payables	(7,678)	(800)
Current tax liabilities	(33,391)	-
Other current financial liabilities	(141,108)	(64)
Other current liabilities	(73,718)	(43,151)
Non-Current Liabilities		
Long-term borrowings	-	(28,775)
	\$ 152,755	319,219

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

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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

3) Goodwill

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

	<u>2024.6.30</u>	<u>2023.6.30</u>
Consideration transferred	\$ (22,068)	(315,025)
Less: Non-controlling interest in the acquiree	130,592	(7)
Fair value of identifiable net assets	<u>152,755</u>	<u>319,219</u>
Gain on a bargain purchase	<u><u>\$ 95</u></u>	<u><u>4,201</u></u>

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

	<u>Acquisition of subsidiary</u>	
	<u>2024.6.30</u>	<u>2023.6.30</u>
Cash consideration	\$ 22,068	315,025
Less: Cash balance acquired	<u>198,115</u>	<u>283,217</u>
	<u><u>\$ (176,047)</u></u>	<u><u>31,808</u></u>

(h) Property, plant and equipment

The cost, depreciation, and impairment of the property, plant and equipment of the Group as of and for the six months ended June 30, 2024 and 2023, were as follows:

	<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>
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	3,843,086	2,888,543	46,728	1,938,112	8,721,471
Disposals	-	(2,657,438)	(122,534)	-	-	(2,779,972)
Reclassification	-	-	5,152,724	-	(5,152,724)	-
Acquisition through business combination	-	-	164	-	-	164
Effect of changes in foreign exchange rates	<u>35,944</u>	<u>169,608</u>	<u>1,539</u>	<u>3,877</u>	-	<u>210,968</u>
Balance at June 30, 2024	<u><u>\$ 3,985,164</u></u>	<u><u>26,847,690</u></u>	<u><u>71,941,195</u></u>	<u><u>505,558</u></u>	<u><u>14,978,610</u></u>	<u><u>118,258,217</u></u>
Balance at January 1, 2023	\$ 3,502,838	21,936,627	54,599,144	323,273	-	80,361,882
Additions	-	4,148,363	5,127,313	78,433	1,341,117	10,695,226
Disposals	-	(2,578,280)	(79,686)	(1,519)	-	(2,659,485)
Reclassification	-	-	-	-	2,283,287	2,283,287
Acquisition through business combination	-	-	54,503	-	-	54,503
Effect of changes in foreign exchange rates	<u>(42,472)</u>	<u>31,287</u>	<u>(9,367)</u>	<u>2,537</u>	-	<u>(18,015)</u>
Balance at June 30, 2023	<u><u>\$ 3,460,366</u></u>	<u><u>23,537,997</u></u>	<u><u>59,691,907</u></u>	<u><u>402,724</u></u>	<u><u>3,624,404</u></u>	<u><u>90,717,398</u></u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

	<u>Land and buildings</u>	<u>Transportation equipment</u>	<u>Machinery and miscellaneous equipment</u>	<u>Leasehold improvements</u>	<u>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	28,921	2,142,397	1,412,713	29,301	-	3,613,332
Impairment loss	-	240,516	244	-	-	240,760
Disposals	-	(1,666,039)	(63,674)	-	-	(1,729,713)
Acquisition through business combination	-	-	58	-	-	58
Effect of changes in foreign exchange rates	8,891	25,468	5,253	3,145	-	42,757
Balance at June 30, 2024	<u>\$ 892,167</u>	<u>8,826,595</u>	<u>10,615,784</u>	<u>318,971</u>	<u>-</u>	<u>20,653,517</u>
Balance at January 1, 2023	\$ 805,625	6,917,646	6,936,987	244,282	-	14,904,540
Depreciation	26,950	1,903,555	1,128,202	18,929	-	3,077,636
Impairment loss	-	213,183	1,014	-	-	214,197
Disposals	-	(1,634,568)	(23,632)	(1,447)	-	(1,659,647)
Acquisition through business combination	-	-	7,267	-	-	7,267
Effect of changes in foreign exchange rates	(10,321)	4,236	(5,011)	1,445	-	(9,651)
Balance at June 30, 2023	<u>\$ 822,254</u>	<u>7,404,052</u>	<u>8,044,827</u>	<u>263,209</u>	<u>-</u>	<u>16,534,342</u>
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 June 30, 2024	<u>\$ 3,092,997</u>	<u>18,021,095</u>	<u>61,325,411</u>	<u>186,587</u>	<u>14,978,610</u>	<u>97,604,700</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 June 30, 2023	<u>\$ 2,638,112</u>	<u>16,133,945</u>	<u>51,647,080</u>	<u>139,515</u>	<u>3,624,404</u>	<u>74,183,056</u>

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 1.94%~7.22% and 1.57%~6.88% as of June 30, 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).

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(i) Right-of-use assets

The Group leases many assets including land and buildings and transportation equipment. Information for the six months ended June 30, 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	1,088,085	17,469	1,105,554
Disposal and termination of contract prior to maturity	(381,336)	(52,754)	(434,090)
Effect of changes in foreign exchange rates	<u>25,912</u>	<u>3,302</u>	<u>29,214</u>
Balance as of June 30, 2024	<u>\$ 9,670,369</u>	<u>129,760</u>	<u>9,800,129</u>
Balance as of January 1, 2023	\$ 7,466,492	144,366	7,610,858
Additions	1,138,375	27,794	1,166,169
Disposal and termination of contract prior to maturity	(258,986)	(7,297)	(266,283)
Effect of changes in foreign exchange rates	<u>(4,387)</u>	<u>(4,445)</u>	<u>(8,832)</u>
Balance as of June 30, 2023	<u>\$ 8,341,494</u>	<u>160,418</u>	<u>8,501,912</u>
Accumulated depreciation and impairment losses:			
Balance as of January 1, 2024	\$ 2,070,663	88,218	2,158,881
Depreciation	467,719	24,516	492,235
Disposal and termination of contract prior to maturity	(337,476)	(52,754)	(390,230)
Effect of changes in foreign exchange rates	<u>10,974</u>	<u>1,744</u>	<u>12,718</u>
Balance as of June 30, 2024	<u>\$ 2,211,880</u>	<u>61,724</u>	<u>2,273,604</u>
Balance as of January 1, 2023	\$ 1,500,219	73,944	1,574,163
Depreciation	417,692	25,895	443,587
Impairment loss	3,466	-	3,466
Disposal and termination of contract prior to maturity	(124,561)	(7,297)	(131,858)
Effect of changes in foreign exchange rates	<u>(3,312)</u>	<u>(2,513)</u>	<u>(5,825)</u>
Balance as of June 30, 2023	<u>\$ 1,793,504</u>	<u>90,029</u>	<u>1,883,533</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 June 30, 2024	<u>\$ 7,458,489</u>	<u>68,036</u>	<u>7,526,525</u>
Balance as of January 1, 2023	<u>\$ 5,966,273</u>	<u>70,422</u>	<u>6,036,695</u>
Balance as of June 30, 2023	<u>\$ 6,547,990</u>	<u>70,389</u>	<u>6,618,379</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(j) Short-term notes and bills payable

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

2024.6.30			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	1.67%~2.20%	\$ 68,685,000
"	Bills Finance Company	1.66%~2.73%	55,449,900
Less: Discount on short-term notes and bills payable			(593,114)
Bonds liabilities with repurchase	Bank	1.92%~2.22%	1,105,000
"	Bills Finance Company	2.12%	320,000
Total			\$ 124,966,786
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
2023.6.30			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	1.49%~2.21%	\$ 71,350,000
"	Bills Finance Company	1.56%~2.90%	34,327,200
Less: Discount on short-term notes and bills payable			(590,344)
Total			\$ 105,086,856

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(k) Long-term and short-term borrowings

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

2024.6.30				
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	1.73%~2.45%	2024~2029	\$ 14,567,994
"	USD	6.26%~6.98%	2024~2026	2,935,263
"	THB	2.23%~4.70%	2024~2026	7,738,370
"	CNY	3.10%~4.40%	2024~2029	77,743,974
"	VND	3.00%~6.43%	2024~2025	10,093,931
"	MYR	5.00%~6.00%	2024~2028	6,673,217
Unsecured bank loans	TWD	0.50%~2.88%	2024~2030	211,731,150
"	USD	4.00%~7.50%	2024~2028	64,182,481
"	THB	2.62%~4.00%	2024~2027	18,316,285
"	CNY	2.95%~5.38%	2024~2027	17,066,389
"	EUR	3.92%~4.59%	2024	4,373,478
"	JPY	0.75%~1.29%	2024~2026	4,493,625
"	HKD	5.28%~7.05%	2024~2026	5,580,746
"	SGD	5.30%	2024	358,798
"	PHP	9.55%~10.55%	2024~2027	567,091
"	MYR	4.00%~5.00%	2024~2025	2,771,160
"	IDR	6.85%~7.65%	2024~2025	225,808
"	KHR	4.30%~9.25%	2024~2026	1,127,893
Unsecured other loans	THB	2.65%~2.80%	2024~2025	3,318,074
Notes payable from securitization	TWD	1.42%~1.72%	2024~2029	4,742,000
"	CNY	3.67%~4.10%	2024~2025	4,747,260
Total				\$ <u>463,354,987</u>
Current				\$ 309,426,011
Non-current				<u>153,928,976</u>
Total				\$ <u>463,354,987</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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
"	KHR	4.10%~9.25%	2024~2026		757,625
Unsecured other loans	THB	2.53%~2.80%	2024		555,426
Notes payable from securitization	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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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

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).

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

1. Securities for bank loans

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

2. Financial covenants of significant loans and borrowings

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

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

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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

- 8) A subsidiary, Chailease International Corp., entered into several credit loan agreements with financial institutions. Under these agreements, the Company shall maintain certain financial ratios on balance sheet date. (i.e. liabilities to equity ratio, recovery of account receivable, etc.) Otherwise, the loans are due and payable immediately.
- 9) A subsidiary, Chailease International Financial Services Co., Ltd., entered into several credit loan agreements with financial institutions, under which, Chailease Finance Co., Ltd., shall maintain certain parent only financial ratios on balance sheet date. (i.e. interest coverage ratio, tangible net worth, etc.) Otherwise, the loans are due and payable immediately.
- 10) A subsidiary, Chailease Berjaya Credit Sdn Bhd., entered into several syndicated credit loan agreements with financial institutions, under which, the Company and Chailease Berjaya Credit Sdn Bhd., shall maintain certain financial ratios on balance sheet date. (i.e. liabilities to equity ratio, etc.) Otherwise, the loans are due and payable immediately.
- 11) A subsidiary, Chailease International Financial Services (Singapore) Pte. Ltd., entered into several credit loan agreements with financial institutions, under which, Chailease Finance Co., Ltd., shall maintain certain financial ratios on balance sheet date. (i.e. interest coverage ratio and tangible net worth ratio, etc.) Otherwise, the loans are due and payable immediately.
- 12) A subsidiary, Chailease Berjaya Finance Corporation, entered into a credit loan agreement with a financial institution, under which, Chailease Berjaya Finance Corporation shall maintain certain financial ratios on the balance sheet date. (i.e. liabilities ratio, etc.) Otherwise, the loans will be deemed as due and are payable immediately.
- 13) The subsidiaries, Chailease Royal Leasing Plc. and Chailease Royal Finance Plc., entered into several credit loan agreements with financial institutions, under which, the Company, Chailease Royal Leasing Plc. and Chailease Royal Finance Plc. shall maintain certain financial ratios on the balance sheet date. (i.e. liabilities ratio, non-performing asset ratio, interest coverage ratio, and net tangible assets ratio, etc.) Otherwise, the loans are due and payable immediately.
- 14) A subsidiary, Chailease International Leasing Company Limited (Vietnam), entered into several syndicated credit loans agreements with different financial institutions, under which, the subsidiary and Chailease Finance Co., Ltd., shall maintain certain financial ratios on balance sheet date (i.e. interest coverage ratio and tangible net worth ratio, etc.). Otherwise, the loans are due and payable immediately.
- 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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(1) Bonds payable

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

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2024.6.30		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2014/10/30~ 2024/10/30	2.300%	1,100,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	\$ 1,100,000	-	None
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	"
2023/03/30~ 2033/03/30	2.000%	4,000,000	"	-	4,000,000	"
2023/11/03~ 2033/11/03	1.950%	300,000	"	-	300,000	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2024.6.30		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2024/03/22~ 2034/03/22	1.920%	900,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	-	900,000	None
2021/06/25~ 2036/06/25	1.000%	200,000	"	-	200,000	"
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	"
2021/08/27~ 2024/08/27	2.88%	THB 500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	443,350	-	"
2021/10/07~ 2024/10/07	2.850%	THB 1,500,000	"	1,330,050	-	"
2022/08/02~ 2024/08/14	3.30%	THB 95,000	"	84,237	-	"
2022/09/20~ 2024/09/30	0.000%	THB 600,000	Payable at par value	532,020	-	"
2022/09/30~ 2024/09/30	0.000%	THB 600,000	"	532,020	-	"
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.	1,640,395	-	"
2022/11/18~ 2024/11/18	3.350%	THB 1,850,000	"	1,640,395	-	"
2022/12/08~ 2025/01/21	0.000%	THB 650,000	Payable at par value	576,355	-	"
2023/03/03~ 2025/03/03	3.140%	THB 500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	443,350	-	"
2023/03/03~ 2025/03/03	0.000%	THB 2,100,000	Payable at par value	1,862,070	-	"
2023/04/11~ 2025/04/11	0.000%	THB 2,500,000	"	2,216,750	-	"
2023/06/22~ 2025/06/20	0.000%	THB 1,400,000	"	1,241,380	-	"
2022/11/18~ 2025/11/18	0.000%	THB 500,000	"	-	443,350	"
2022/11/18~ 2025/11/18	0.000%	THB 500,000	"	-	443,350	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2024.6.30		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2022/12/08~ 2027/12/08	4.000%	THB 200,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	177,340	None
2022/12/08~ 2025/12/11	0.000%	THB 150,000	Payable at par value	-	133,005	"
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.	-	2,216,750	"
2023/03/03~ 2026/03/03	3.300%	THB 400,000	"	-	354,680	"
2023/06/22~ 2027/06/22	3.750%	THB 650,000	"	-	576,355	"
2023/06/22~ 2026/06/23	0.000%	THB 250,000	Payable at par value	-	221,675	"
2023/09/21~ 2025/09/19	0.000%	THB 926,000	"	-	821,084	"
2023/09/21~ 2027/09/21	4.100%	THB 1,667,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	1,478,129	"
2023/09/21~ 2026/09/21	3.700%	THB 107,000	"	-	94,877	"
2023/11/30~ 2025/12/26	0.000%	THB 1,820,000	Payable at par value	-	1,613,794	"
2023/11/30~ 2027/11/30	4.060%	THB 600,000	Payable in Jump sum. Interest rate is fixed. Interest is payable semi annually.	-	532,020	"
2024/02/14~ 2026/11/16	0.000%	THB 1,275,000	Payable at par value	-	1,130,543	"
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.	-	1,151,203	"
2024/04/11~ 2026/04/09	0.000%	THB 1,122,000	Payable at par value	-	994,877	"
2024/04/11~ 2026/04/11	3.210%	THB 206,300	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	182,926	"
2024/04/11~ 2028/04/11	3.710%	THB 232,400	"	-	206,069	"
2024/06/19~ 2026/07/17	0.000%	THB 2,485,000	Payable at par value	-	2,203,450	"
2024/06/19~ 2026/07/19	3.440%	THB 99,900	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	88,581	"
2024/06/19~ 2028/06/19	3.940%	THB 768,200	"	-	681,163	"
Bonds payable (Gross)				32,242,372	55,745,221	
Discounts on bonds payable				(145,575)	(499,925)	
				\$ 32,096,797	55,245,296	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2023.12.31		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	"
2021/06/25~ 2031/06/25	0.850%	900,000	"	-	900,000	"
2021/10/08~ 2031/10/08	0.850%	1,100,000	"	-	1,100,000	"
2022/03/30~ 2032/03/30	1.300%	900,000	"	-	900,000	"
2023/03/30~ 2033/03/30	2.000%	4,000,000	"	-	4,000,000	"
2021/06/25~ 2036/06/25	1.000%	200,000	"	-	200,000	"
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	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2023.12.31		Collateral
				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	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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~ 2027/09/21	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	2023.6.30		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2018/09/26~ 2023/09/26	0.980%	1,600,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	\$ 1,600,000	-	None
2019/05/09~ 2024/05/09	0.980%	2,950,000	"	2,950,000	-	"
2017/05/17~ 2024/05/17	1.700%	500,000	"	500,000	-	"
2014/10/30~ 2024/10/30	2.300%	1,100,000	"	1,100,000	-	"
2020/04/22~ 2025/04/22	0.660%	3,500,000	"	3,500,000	-	"
2022/09/14~ 2025/09/14	1.850%	3,500,000	"	-	3,500,000	"
2018/09/26~ 2025/09/26	1.260%	700,000	"	-	700,000	"
2019/05/09~ 2026/05/09	1.150%	500,000	"	-	500,000	"
2022/03/30~ 2027/03/30	1.000%	2,700,000	"	-	2,700,000	"
2020/10/12~ 2027/10/12	0.730%	550,000	"	-	550,000	"
2023/03/30~ 2028/03/30	1.700%	4,300,000	"	-	4,300,000	"
2021/06/25~ 2028/06/25	0.680%	3,100,000	"	-	3,100,000	"
2021/10/08~ 2028/10/08	0.700%	1,550,000	"	-	1,550,000	"
2022/03/30~ 2029/03/30	1.150%	1,550,000	"	-	1,550,000	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2023.6.30		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2022/09/14~ 2029/09/14	2.200%	500,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	-	500,000	None
2023/03/30~ 2030/03/30	1.850%	1,000,000	"	-	1,000,000	"
2020/10/12~ 2030/10/12	0.900%	700,000	"	-	700,000	"
2021/06/25~ 2031/06/25	0.850%	900,000	"	-	900,000	"
2021/10/08~ 2031/10/08	0.850%	1,100,000	"	-	1,100,000	"
2022/03/30~ 2032/03/30	1.300%	900,000	"	-	900,000	"
2023/03/30~ 2033/03/30	2.000%	4,000,000	"	-	4,000,000	"
2021/06/25~ 2036/06/25	1.000%	200,000	"	-	200,000	"
2019/05/29~ 2024/05/29	0.980%	2,850,000	"	2,850,000	-	"
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	1.7%	1,500,000	"	-	1,500,000	"
2022/04/14~ 2037/04/14	3M TAIBOR+1.2%	8,000,000	Payable in lump sum. Interest rate is floated. Interest is payable quarterly.	-	8,000,000	"
2020/08/28~ 2023/11/28	3.750%	THB 602,500	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	531,164	-	"
2021/06/18~ 2024/06/18	2.900%	THB 2,200,000	"	1,939,520	-	"
2021/08/30~ 2023/08/30	2.520%	THB 500,000	"	440,800	-	"
2021/10/07~ 2023/10/17	2.500%	THB 500,000	"	440,800	-	"
2021/11/23~ 2023/11/23	2.500%	THB 650,000	"	573,040	-	"
2022/05/03~ 2024/05/03	0.000%	THB 500,000	Payable at par value.	440,800	-	"
2022/07/14~ 2023/07/25	0.000%	THB 500,000	"	440,800	-	"
2022/10/07~ 2023/10/17	0.000%	THB 400,000	"	352,640	-	"
2021/08/27~ 2024/08/27	2.880%	THB 500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	440,800	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2023.6.30		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2021/10/07~ 2024/10/07	2.850%	THB 1,500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	1,322,400	None
2022/08/02~ 2024/08/14	3.300%	THB 95,000	"	-	83,752	"
2022/09/20~ 2024/09/30	0.000%	THB 600,000	Payable at par value.	-	528,960	"
2022/09/30~ 2024/09/30	0.000%	THB 600,000	"	-	528,960	"
2022/11/18~ 2024/11/18	3.350%	THB 1,850,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	1,630,960	"
2022/11/18~ 2025/11/18	0.000%	THB 500,000	Payable at par value.	-	440,800	"
2022/11/18~ 2024/11/18	3.350%	THB 1,850,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	1,630,960	"
2022/11/18~ 2025/11/18	0.000%	THB 500,000	Payable at par value.	-	440,800	"
2022/12/08~ 2025/12/11	0.000%	THB 150,000	"	-	132,240	"
2022/12/08~ 2027/12/08	4.000%	THB 200,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	176,320	"
2022/12/08~ 2025/01/21	0.000%	THB 650,000	Payable at par value.	-	573,040	"
2023/03/03~ 2026/03/03	3.300%	THB 400,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	352,640	"
2023/03/03~ 2027/03/03	3.710%	THB 2,500,000	"	-	2,204,000	"
2023/03/03~ 2025/03/03	0.000%	THB 2,100,000	Payable at par value.	-	1,851,360	"
2023/03/03~ 2025/03/03	3.140%	THB 500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	440,800	"
2023/04/11~ 2025/04/11	0.000%	THB 2,500,000	Payable at par value.	-	2,204,000	"
2023/06/22~ 2026/06/23	0.000%	THB 250,000	"	-	220,400	"
2023/06/22~ 2025/06/20	0.000%	THB 1,400,000	"	-	1,234,240	"
2023/06/22~ 2027/06/22	3.750%	THB 650,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	573,040	"
2020/10/22~ 2023/10/22	3.750%	USD 300,000	"	9,346,236	-	"
Bonds payable (Gross)				27,005,800	66,860,472	
Discounts on bonds payable				(13,481)	(486,441)	
				<u>\$ 26,992,319</u>	<u>66,374,031</u>	

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

June 30, 2024 and 2023

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

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

	<u>2024.6.30</u>	<u>2023.12.31</u>	<u>2023.6.30</u>
Total convertible corporate bonds issued	\$ 6,000,000	6,000,000	6,000,000
Unamortized discounted corporate bonds payable	<u>(19,580)</u>	<u>(40,940)</u>	<u>(62,136)</u>
Corporate bonds issued balance	<u>\$ 5,980,420</u>	<u>5,959,060</u>	<u>5,937,864</u>
Embedded derivative - call options, included in financial assets at fair value through profit or loss	<u>\$ -</u>	<u>-</u>	<u>-</u>
Equity component - conversion options, included in capital surplus - stock options	<u>\$ 149,771</u>	<u>149,771</u>	<u>149,771</u>
	<u>For the three months ended June 30,</u>	<u>For the six months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>
	<u>2024</u>	<u>2023</u>	<u>2023</u>
Embedded derivative - gain (loss) on remeasurement of call option at fair value	<u>\$ -</u>	<u>(1,200)</u>	<u>-</u>
Interest expense	<u>\$ 10,680</u>	<u>10,591</u>	<u>21,360</u>
	<u>21,182</u>		

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

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

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(m) Lease liabilities

The Group's lease liabilities were as follows:

	<u>2024.6.30</u>	<u>2023.12.31</u>	<u>2023.6.30</u>
Current	\$ <u>1,213,658</u>	<u>1,229,402</u>	<u>2,558,974</u>
Non-current	\$ <u>6,421,030</u>	<u>5,762,990</u>	<u>4,157,708</u>

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

The amounts recognized in profit or loss were as follows:

	<u>For the three months ended June 30,</u>		<u>For the six months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Interest on lease liabilities	\$ <u>29,424</u>	<u>26,306</u>	<u>57,547</u>	<u>46,500</u>
Variable lease payments not included in the measurement of lease liabilities	\$ <u>100,302</u>	<u>102,886</u>	<u>181,262</u>	<u>216,348</u>
Expenses relating to short-term leases	\$ <u>200,060</u>	<u>124,277</u>	<u>273,146</u>	<u>238,163</u>

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

	<u>For the six months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Total cash outflow for leases	\$ <u>947,180</u>	<u>905,878</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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(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:

	<u>For the three months ended June 30,</u>		<u>For the six months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Operating expenses	\$ <u>15,721</u>	<u>15,000</u>	<u>27,710</u>	<u>29,877</u>

2. Defined contribution plans

The pension costs incurred from the contributions were as follows:

	<u>For the three months ended June 30,</u>		<u>For the six months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Operating expenses	\$ <u>136,755</u>	<u>119,265</u>	<u>279,454</u>	<u>256,132</u>

(o) Income taxes

The components of income tax were as follows:

	<u>For the three months ended June 30,</u>		<u>For the six months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Total income tax expense from continuing operations	\$ <u>2,547,090</u>	<u>2,645,249</u>	<u>4,763,030</u>	<u>5,312,416</u>

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

	<u>For the three months ended June 30,</u>		<u>For the six months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Components that may be reclassified to profit or loss:				
Foreign currency translation differences for foreign operations	\$ (756)	15,699	9,405	7,850
(Gains) and losses on hedging instruments	590	4,045	590	(449)
	<u>\$ (166)</u>	<u>19,744</u>	<u>9,995</u>	<u>7,401</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(p) Share capital and other equity accounts

Except for the following, there were no significant changes in capital and other equity for the six months ended June 30, 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 June 30, 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 June 30, 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.

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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Due to the capital needs for investing in subsidiaries and repaying bank loans, the Board of Directors of the Company resolved to increase the Company's capital by issuing common shares of stock to participate in the issuance of global depositary receipts (GDRs) on June 18, 2012, and the offering was approved by the Financial Supervisory Commission (FSC) in letter No. 1010033321 on August 3, 2012. On October 9, 2012, the Company completed the pricing for the GDRs at a price of US\$8.59 per unit of GDRs, and the cash capital increase was made by issuing 120,000,000 common shares of stock on October 15, 2012, totaling 24,000,000 GDRs, with each GDR being issued for 5 shares of the Company's common shares of stock. The Company has listed global depositary receipts on the Euro multilateral trading facility market (Euro MTF market) of the Luxembourg Stock Exchange.

As of June 30, 2024, December 31, 2023, and June 30, 2023, the Company has listed 57,980, 59,991 and 66,494 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 record 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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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;

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

June 30, 2024 and 2023

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

- 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>2024.6.30</u>	<u>2023.12.31</u>	<u>2023.6.30</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	1,280	10,095	8,874
Issuance of convertible bonds	149,771	149,771	149,771
Others	4,771	3,855	3,717
	<u>\$ 41,854,661</u>	<u>41,862,560</u>	<u>41,861,201</u>

3. Retained earnings

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

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

June 30, 2024 and 2023

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

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 May 22, 2024 and May 24, 2023, the shareholders resolved to distribute the 2023 and 2022 earnings. These earnings were appropriated as follows:

	2023		2022	
	Amount per share (TWDS)	Total amount	Amount per share (TWDS)	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>\$ 10,817,635</u>		<u>10,447,234</u>
Dividends distributed to preferred shareholders				
Series A preferred shares		<u>\$ 570,000</u>		<u>570,000</u>

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

4. Non-controlling interests (net of tax)

	For the six months ended June 30,	
	2024	2023
Opening balance	\$ 9,377,578	8,836,306
Attributable to non-controlling interests		
Net income	390,213	588,949
Other comprehensive income	80,421	(49,390)
Cash capital increase in subsidiary	21,657	90,420
Cash capital reduction in subsidiary	-	(58,250)
Subsidiary distributes dividends to non-controlling interests	(409,499)	(460,961)
Capital increase not recognized based on shareholding ratios	8,815	(5,233)
The Group purchases shares from non-controlling interests	<u>118,379</u>	<u>(7)</u>
Ending balance	<u>\$ 9,587,564</u>	<u>8,941,834</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(q) Earnings per share

1. Basic earnings per share

The basic earnings per share was calculated as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2024	2023	2024	2023
Profit attributable to the owners of the Company	\$ 6,409,293	6,174,247	12,224,631	13,063,847
Dividends distributed to preferred shares	<u>(570,000)</u>	<u>(570,000)</u>	<u>(570,000)</u>	<u>(570,000)</u>
Profit attributable to ordinary stockholders of the Company	<u>\$ 5,839,293</u>	<u>5,604,247</u>	<u>11,654,631</u>	<u>12,493,847</u>
Weighted average number of ordinary shares	<u>1,646,864</u>	<u>1,646,864</u>	<u>1,646,864</u>	<u>1,646,864</u>

2. Diluted earnings per share

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

	For the three months ended June 30,		For the six months ended June 30,	
	2024	2023	2024	2023
Profit attributable to ordinary shareholders of the Company (basic)	\$ 5,839,293	5,604,247	11,654,631	12,493,847
Effect of dilutive potential ordinary shares				
Interest expense on convertible bonds and other income and expenses, net of tax	<u>10,680</u>	<u>11,791</u>	<u>21,360</u>	<u>22,982</u>
Profit attributable to ordinary shareholders of the Company (diluted)	<u>\$ 5,849,973</u>	<u>5,616,038</u>	<u>11,675,991</u>	<u>12,516,829</u>

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

	For the three months ended June 30,		For the six months ended June 30,	
	2024	2023	2024	2023
Weighted-average number of ordinary shares (basic)	1,646,864	1,646,864	1,646,864	1,646,864
Effect of dilutive potential ordinary shares				
Effect of conversion of convertible bonds	24,360	22,860	24,360	22,860
Effect of employee share bonus	<u>6</u>	<u>9</u>	<u>22</u>	<u>21</u>
Weighted-average number of ordinary shares (diluted)	<u>1,671,230</u>	<u>1,669,733</u>	<u>1,671,246</u>	<u>1,669,745</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(r) Employee and board of directors compensation

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

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

For the three months and the six months ended June 30, 2024 and 2023, the Company estimated its employees' remuneration amounting to \$962, \$1,776, \$1,834 and \$2,809, and directors' remuneration amounting to \$6,410, \$11,836, \$12,225 and \$18,726, 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:

	<u>For the three months ended June 30,</u>		<u>For the six months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Net losses on disposal of foreclosed assets	\$ (208,532)	(78,257)	(387,163)	(144,840)
Net impairment losses on foreclosed assets	(75,118)	(4,071)	(125,551)	(34,498)
Gain on doubtful debt recoveries	554,482	349,302	1,038,996	708,751
Impairment (losses) profits on financial assets	28,076	(1,913)	20,912	(3,103)
Net impairment losses on right-of-use assets	-	(1,730)	-	(3,466)
	<u>\$ 298,908</u>	<u>263,331</u>	<u>547,194</u>	<u>522,844</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(t) Other gains and losses

The components of other gains and losses were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2024	2023	2024	2023
Interest expense	\$ (29,424)	(26,306)	(57,547)	(46,500)
Net foreign exchange gains (losses)	94,044	101,489	72,274	144,379
Net gains (losses) on disposal of property, plant and equipment	(475)	516	-	733
Net gains on valuation of financial assets and liabilities measured at fair value through profit or loss	38,558	35,957	92,441	75,179
Effect of changes in lease contract	-	(44)	-	(44)
Others	746,955	720,655	909,313	1,898,748
	<u>\$ 849,658</u>	<u>832,267</u>	<u>1,016,481</u>	<u>2,072,495</u>

(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 June 30, 2024, December 31, 2023, and June 30, 2023, the maximum exposure to credit risks amounted to \$847,820,520, \$825,708,026 and \$801,263,241, respectively.

The non-performing loans (net of allowance for doubtful accounts) acquired from financial institution amounted to \$20,414, \$28,097 and \$36,073 as of June 30, 2024, December 31, 2023, and June 30, 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
<u>June 30, 2024</u>					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	\$ 372,454,226	227,671,480	80,990,692	-	681,116,398
Lifetime ECL	-	836,153	17,503,817	2,952,688	21,292,658
Past due or monitored					
Lifetime ECL	3,804,064	1,811,124	10,984,409	131,275	16,730,872
Impaired					
Lifetime ECL	10,408,924	9,842,257	5,644,879	214,136	26,110,196
Gross carrying amounts	<u>\$ 386,667,214</u>	<u>240,161,014</u>	<u>115,123,797</u>	<u>3,298,099</u>	<u>745,250,124</u>
Allowance for losses	7,308,490	7,097,484	4,175,618	88,352	18,669,944
Carrying amount	<u>\$ 379,358,724</u>	<u>233,063,530</u>	<u>110,948,179</u>	<u>3,209,747</u>	<u>726,580,180</u>

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

June 30, 2024 and 2023

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

Taiwan

	For the six months ended June 30, 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	257,903	(24,325)	3,616,816	3,850,394
Bad debts written-off	(9,776)	-	(3,476,012)	(3,485,788)
Others	20,585	342	5,090	26,017
Balance at June 30, 2024	\$ 3,831,588	213,414	3,263,488	7,308,490

China

	For the six months ended June 30, 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	78,029	(32,518)	3,345,230	3,390,741
Transfer to lifetime ECL-not credit impaired	(37,490)	37,490	-	-
Transfer to lifetime ECL- credit impaired	(170,780)	-	170,780	-
Bad debts written-off	-	-	(3,454,366)	(3,454,366)
Others	95,850	2,308	91,497	189,655
Balance at June 30, 2024	\$ 3,515,010	90,574	3,491,900	7,097,484

ASEAN

	For the six months ended June 30, 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	779,222	(130,438)	1,162,782	1,811,566
Transfer to lifetime ECL-not credit impaired	(491,792)	491,792	-	-
Transfer to lifetime ECL- credit impaired	(203,073)	(197,592)	400,665	-
Bad debts written-off	(6,749)	(2,354)	(1,370,707)	(1,379,810)
Others	16,997	(3,548)	3,648	17,097
Balance at June 30, 2024	\$ 1,131,900	1,210,634	1,833,084	4,175,618

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

June 30, 2024 and 2023

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

Others

	For the six months ended June 30, 2024			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2024	\$ -	81,049	19,189	100,238
Impairment profit recognized	-	(17,230)	-	(17,230)
Others	-	4,253	1,091	5,344
Balance at June 30, 2024	\$ -	68,072	20,280	88,352

	Taiwan	China	ASEAN	Others	Total
December 31, 2023					
Gross loans and receivables:					
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	9,071,042	9,092,741	4,850,617	343,853	23,358,253
Gross carrying amounts	\$ 387,032,669	230,550,838	113,716,090	3,419,042	734,718,639
Allowance for losses	6,917,867	6,971,454	3,726,765	100,238	17,716,324
Carrying amount	\$ 380,114,802	223,579,384	109,989,325	3,318,804	717,002,315

Taiwan

	For the year ended December 31, 2023			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2023	\$ 3,185,123	147,721	2,640,912	5,973,756
Impairment loss 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	\$ 3,562,876	237,397	3,117,594	6,917,867

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

June 30, 2024 and 2023

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

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 wriffen-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>

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

June 30, 2024 and 2023

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

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

Taiwan

	<u>For the six months ended June 30, 2023</u>			<u>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	77,650	91,372	2,761,058	2,930,080
Transfer to lifetime ECL- credit impaired	(8,013)	-	8,013	-
Bad debts written-off	(30,739)	-	(2,466,255)	(2,496,994)
Others	4,978	113	1,919	7,010
Balance at June 30, 2023	<u>\$ 3,228,999</u>	<u>239,206</u>	<u>2,945,647</u>	<u>6,413,852</u>

China

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

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

June 30, 2024 and 2023

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

ASEAN

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

Others

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

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.

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

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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

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>2024.6.30</u>	<u>2023.12.31</u>	<u>2023.6.30</u>
Past due up to 30 days	\$ 2,263,162	1,770,719	2,177,862
Past due from 31 to 90 days	12,481,518	10,915,903	8,721,291
Past due from 91 to 180 days	760,985	22,331	22,936
Past due over 180 days	<u>1,225,207</u>	<u>611,742</u>	<u>685,029</u>
	<u><u>\$ 16,730,872</u></u>	<u><u>13,320,695</u></u>	<u><u>11,607,118</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>June 30, 2024</u>	<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>
Non-derivative financial liabilities								
Secured bank loans	\$ 119,752,749	124,393,523	9,768,942	11,607,461	53,296,556	49,573,371	14,144	133,049
Unsecured bank and other loans	334,112,978	348,722,713	33,780,697	25,465,508	74,676,774	214,261,577	201,133	337,024
Notes payable from securitization	9,489,260	9,976,407	1,403,938	1,009,724	2,465,214	338,328	4,759,203	-
Short-term notes and bills payable	124,966,786	125,562,696	31,953,400	48,789,296	44,820,000	-	-	-
Bonds payables	93,322,513	100,714,044	63,165	1,792,632	22,572,091	52,102,447	24,183,709	-
Other payables	27,444,585	27,587,678	9,966,995	259,735	2,176,016	234,338	22,856	14,927,738
Deposits relating to collateral of customers	73,981,711	74,021,370	586,129	1,275,212	11,093,813	58,759,902	549,675	1,756,639
Lease liabilities	7,634,688	8,745,601	80,114	134,413	637,630	2,063,267	5,830,177	-
Derivative financial liabilities								
Financial liabilities for hedging	889,067	889,067	-	-	889,067	-	-	-
	<u><u>\$ 791,594,337</u></u>	<u><u>820,613,099</u></u>	<u><u>87,603,380</u></u>	<u><u>90,333,981</u></u>	<u><u>212,627,161</u></u>	<u><u>377,333,230</u></u>	<u><u>35,560,897</u></u>	<u><u>17,154,450</u></u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

3.Currency risks

1) Exposure to currency risks

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

	2024.6.30			
	Foreign currency (In thousands)	Exchange rate		Functional currency
<u>Financial assets</u>				
<u>Monetary items</u>				
USD	\$ 9,979.41	USD : TWD	32.4500	323,832
	5,771.37	USD : VND	25,857	187,281
	16,326.41	USD : GBP	0.7907	529,792
JPY	2,563,326.72	JPY : USD	0.0062	517,023
EUR	177,014.35	EUR : USD	1.0696	6,144,168
CNY	108,719.69	CNY : USD	0.1370	483,259
HKD	205,323.23	HKD : USD	0.1280	853,118
AUD	800.46	AUD : USD	0.6632	17,226
SGD	19,639.80	SGD : USD	0.7371	469,784
KHR	179,928,752.86	KHR : USD	0.0002	1,416,759
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	454.95	USD : VND	25,857	14,763
	15,449.40	USD : GBP	0.7907	501,333
JPY	1,980,000.00	JPY : USD	0.0062	399,641
EUR	126,000.00	EUR : USD	1.0696	4,373,478
CNY	95,000.00	CNY : USD	0.1370	422,275
HKD	155,000.00	HKD : USD	0.1280	644,009
SGD	15,000.00	SGD : USD	0.7371	358,798
KHR	143,200,000.00	KHR : USD	0.0002	1,127,893

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

	2023.12.31			
	<u>Foreign currency (In thousands)</u>	<u>Exchange rate</u>		<u>Functional currency</u>
<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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

		2023.6.30			
		Foreign currency (In thousands)	Exchange rate		Functional currency
<u>Financial assets</u>					
<u>Monetary items</u>					
USD	\$	261,794.25	USD : TWD	31.1400	8,152,273
		42,337.06	USD : GBP	0.7908	1,318,376
		11,172.00	USD : VND	23,862	347,896
JPY		2,096,037.21	JPY : USD	0.0069	450,648
EUR		194,610.44	EUR : USD	1.0857	6,579,779
CNY		109,398.88	CNY : USD	0.1375	468,446
HKD		230,698.79	HKD : USD	0.1276	916,797
AUD		794.42	AUD : USD	0.6622	16,381
SGD		15,016.38	SGD : USD	0.7373	344,776
KHR		106,919,770.39	KHR : USD	0.0002	800,936
<u>Financial liabilities</u>					
<u>Monetary items</u>					
USD		100,000.00	USD : TWD	31.1400	3,114,000
		40,898.55	USD : GBP	0.7908	1,273,581
JPY		1,600,000.00	JPY : USD	0.0069	348,083
EUR		116,000.00	EUR : USD	1.0857	3,921,953
CNY		101,000.00	CNY : USD	0.1375	432,488
HKD		243,000.00	HKD : USD	0.1276	965,703
SGD		10,000.00	SGD : USD	0.7373	229,601
KHR		61,000,000.00	KHR : USD	0.0002	458,926

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 \$155,003 and \$432,599, for the six months ended June 30, 2024 and 2023, respectively. The analysis is performed on the same basis for both years.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

3) The foreign currency gain or loss on monetary items

Since the Group uses multiple functional currencies, the amounts for foreign currency gain or loss are consolidated for presentation. For the six months ended June 30, 2024 and 2023, the foreign currency gain, including realized and unrealized, amounted to \$72,274 and \$144,379, respectively.

4. Interest analysis

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

Ending balance as of June 30, 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	1.32 %	\$ 43,689,965	28,879,656	13,551,251	-	-	1,259,058
Debt securities	5.77 %	34,297,760	-	7,568,332	26,077,204	-	652,224
Non-hedging derivatives	4.27 %	3,581,863	-	975,698	2,606,165	-	-
Total accounts receivables	10.62 %	745,312,246	70,010,361	313,955,329	340,536,979	3,649,368	17,160,209
Financial assets for hedging	2.20 %	2,088,437	-	2,071,032	14,870	-	2,535
		<u>828,970,271</u>	<u>98,890,017</u>	<u>338,121,642</u>	<u>369,235,218</u>	<u>3,649,368</u>	<u>19,074,026</u>
Financial liabilities							
Secured bank loans	4.04 %	119,752,749	115,537,221	1,859,302	2,356,226	-	-
Unsecured bank and other loans	3.23 %	334,112,978	167,769,969	63,076,033	103,266,976	-	-
Short-term notes and bills payable	2.00 %	124,966,786	36,181,798	88,784,988	-	-	-
Bonds payables	2.07 %	93,322,513	7,983,994	22,977,217	48,411,302	13,950,000	-
Financial liabilities for hedging	1.84 %	889,067	-	889,067	-	-	-
Notes payable from securitization	1.91 %	9,489,260	-	4,816,072	4,673,188	-	-
Deposits relating to collateral of customers	0.09 %	73,981,711	19,879	44,354,848	10,707,340	46,432	18,853,212
Lease liabilities	2.17 %	7,634,688	-	740,099	1,743,985	5,150,604	-
		<u>764,149,752</u>	<u>327,492,861</u>	<u>227,497,626</u>	<u>171,159,017</u>	<u>19,147,036</u>	<u>18,853,212</u>
Net exposure		<u>\$ 64,820,519</u>	<u>(228,602,844)</u>	<u>110,624,016</u>	<u>198,076,201</u>	<u>(15,497,668)</u>	<u>220,814</u>

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

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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

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 June 30, 2023	Effective interest rate	Total	Floating rate	Fixed rate			Non-interest bearing
				Within 1 year	1~5 years	More than 5 years	
Financial assets							
Cash and cash equivalents	1.03 %	\$ 44,137,352	27,271,266	15,419,821	-	-	1,446,265
Debt securities	5.29 %	27,154,214	-	9,216,381	17,761,652	-	176,181
Non-hedging derivatives	4.36 %	3,688,180	-	1,420,311	2,267,869	-	-
Total accounts receivables	9.93 %	698,314,119	65,601,031	287,855,285	327,138,802	3,234,649	14,484,352
Financial assets for hedging	1.72 %	3,600,692	-	3,281,090	319,602	-	-
		<u>776,894,557</u>	<u>92,872,297</u>	<u>317,192,888</u>	<u>347,487,925</u>	<u>3,234,649</u>	<u>16,106,798</u>
Financial liabilities							
Secured bank loans	4.60 %	105,684,669	98,422,321	5,622,228	1,640,120	-	-
Unsecured bank and other loans	2.89 %	323,198,116	154,531,253	61,050,456	106,824,589	791,818	-
Short-term notes and bills payable	1.98 %	105,086,856	22,323,712	82,763,144	-	-	-
Bonds payables	2.11 %	99,304,214	7,982,743	29,587,372	49,334,099	12,400,000	-
Financial liabilities for hedging	1.31 %	456,000	-	456,000	-	-	-
Notes payable from securitization	2.63 %	8,630,546	-	3,888,545	68,812	4,673,189	-
Deposits relating to collateral of customers	1.50 %	69,211,062	-	7,195,823	9,471,462	522,407	52,021,370
Lease liabilities	2.48 %	6,716,682	-	970,502	1,384,746	4,361,434	-
		<u>718,288,145</u>	<u>283,260,029</u>	<u>191,534,070</u>	<u>168,723,828</u>	<u>22,748,848</u>	<u>52,021,370</u>
Net exposure		\$ <u>58,606,412</u>	<u>(190,387,732)</u>	<u>125,658,818</u>	<u>178,764,097</u>	<u>(19,514,199)</u>	<u>(35,914,572)</u>

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

June 30, 2024 and 2023

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

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 \$531,559 and \$414,903 for the six months ended June 30, 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 six months ended June 30,			
	2024		2023	
	After-tax other comprehensive income	After-tax profit (loss)	After-tax other comprehensive income	After-tax profit (loss)
Increase 7%	\$ 25,246	266,164	77,291	259,022
Decrease 7%	\$ (25,246)	(266,164)	(77,291)	(259,022)

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:

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

	June 30, 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	\$ 3,947,057	106,905	31,577	3,808,575	3,947,057
Financial assets for hedging	2,088,437	-	2,088,437	-	2,088,437
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	70,779	70,779	-	-	70,779
Measure the fair value of unquoted equity instruments	289,882	-	82,099	207,783	289,882
Sub-total	360,661	70,779	82,099	207,783	360,661
Financial assets at amortized cost	34,122,640	-	-	-	-
Loans and receivable					
Cash and cash equivalents	43,689,965	-	-	-	-
Accounts receivable	726,600,594	-	-	-	-
Other financial assets	5,087,405	-	-	-	-
Refundable deposits	2,045,174	-	-	-	-
Restricted bank deposits	18,149,121	-	-	-	-
Sub-total	795,572,259	-	-	-	-
Total	\$ 836,091,054	177,684	2,202,113	4,016,358	6,396,155
Financial liabilities for hedging	\$ 889,067	-	889,067	-	889,067
Measurement of financial liabilities at amortized cost					
Secured bank loans	119,752,749	-	-	-	-
Unsecured bank and other loans	334,112,978	-	-	-	-
Notes payable from securitization	9,489,260	-	-	-	-
Short-term notes and bills payable	124,966,786	-	-	-	-
Bonds payables	93,322,513	-	-	-	-
Other payables	27,444,585	-	-	-	-
Deposits relating to collateral of customers	73,981,711	-	-	-	-
Lease liabilities	7,634,688	-	-	-	-
Sub-total	790,705,270	-	-	-	-
Total	\$ 791,594,337	-	889,067	-	889,067

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

	December 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	\$ 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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

	June 30, 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	\$ 3,740,282	11,656	-	3,728,626	3,740,282
Financial assets for hedging	<u>3,600,692</u>	<u>-</u>	<u>3,600,692</u>	<u>-</u>	<u>3,600,692</u>
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	844,457	844,457	-	-	844,457
Measure the fair value of unquoted equity instruments	<u>252,722</u>	<u>-</u>	<u>71,153</u>	<u>181,569</u>	<u>252,722</u>
Sub-total	<u>1,097,179</u>	<u>844,457</u>	<u>71,153</u>	<u>181,569</u>	<u>1,097,179</u>
Financial assets at amortized cost	<u>27,074,262</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loans and receivable					
Cash and cash equivalents	44,137,352	-	-	-	-
Accounts receivable	682,510,594	-	-	-	-
Other financial assets	4,833,916	-	-	-	-
Refundable deposits	1,983,762	-	-	-	-
Restricted bank deposits	<u>19,925,560</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Sub-total	<u>753,391,184</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	\$ <u>788,903,599</u>	<u>856,113</u>	<u>3,671,845</u>	<u>3,910,195</u>	<u>8,438,153</u>
Financial liabilities for hedging	\$ 456,000	-	456,000	-	456,000
Measurement of financial liabilities at amortized cost					
Secured bank loans	105,684,669	-	-	-	-
Unsecured bank and other loans	323,198,116	-	-	-	-
Notes payable from securitization	8,630,546	-	-	-	-
Short-term notes and bills payable	105,086,856	-	-	-	-
Bonds payables	99,304,214	-	-	-	-
Other payables	25,499,146	-	-	-	-
Deposits relating to collateral of customers	69,211,062	-	-	-	-
Lease liabilities	<u>6,716,682</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Sub-total	<u>743,331,291</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	\$ <u>743,787,291</u>	<u>-</u>	<u>456,000</u>	<u>-</u>	<u>456,000</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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) Reclassification from Level 3 to Level 2

The Group owns the stocks of Forcera Materials Co., Ltd. classified as financial assets at fair value through profit or loss, and the fair value is measured at \$8,186, \$480 and \$480 as of June 30, 2024, December 31, 2023, and June 30, 2023, respectively.

On December 31, 2023, and June 30, 2023, since the stocks had no quoted prices and used significant unobservable inputs in fair value measurements, resulting in being classified as Level 3 fair values. However, the stocks of Forcera Materials Co., Ltd. were listed on the Emerging Stocks Board in 2024, so their fair value measurements were reclassified from Level 3 to Level 2 on June 30, 2024.

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

June 30, 2024 and 2023

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

5) 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>Total</u>
	<u>Non-derivative financial assets</u>	<u>Unquoted equity instruments</u>	
Opening balance, January 1, 2024	\$ 4,537,040	183,722	4,720,762
Total gains and losses recognized:			
In profit or loss	85,207	-	85,207
In other comprehensive income	-	(3,945)	(3,945)
Purchase	1,628,253	27,000	1,655,253
Disposal	(2,448,418)	-	(2,448,418)
Reclassification from Level 3	(480)	-	(480)
Effect of movements in exchange rate	6,973	1,006	7,979
Ending balance, June 30, 2024	<u>\$ 3,808,575</u>	<u>207,783</u>	<u>4,016,358</u>
Opening balance, January 1, 2023	\$ 3,549,025	185,617	3,734,642
Total gains and losses recognized:			
In profit or loss	76,243	-	76,243
In other comprehensive income	-	(4,272)	(4,272)
Purchase	1,691,239	-	1,691,239
Disposal	(1,589,942)	-	(1,589,942)
Effect of movements in exchange rate	2,061	224	2,285
Ending balance, June 30, 2023	<u>\$ 3,728,626</u>	<u>181,569</u>	<u>3,910,195</u>

For the six months ended June 30, 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 June 30,</u>		<u>For the six months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Total gains and losses recognized:				
In profit or loss, and presented in “other gains and losses”	\$ 39,498	37,157	85,207	76,243
In other comprehensive income, and presented in “unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income”	1,706	(2,085)	(3,945)	(4,272)

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

June 30, 2024 and 2023

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

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

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

Quantified information of significant unobservable inputs was as follows:

<u>Item</u>	<u>Valuation Technique</u>	<u>Significant Non-observable Input</u>	<u>The Relationship between Significant Non-observable Input and Fair Value</u>
Financial assets at fair value through other comprehensive income - investments in equity instruments without active market	Net Asset Value Method	Net Asset Value	Not applicable
Financial assets at fair value through profit or loss without active market	Black-Scholes Model	Stock Return Volatility (As of June 30, 2024, December 31, 2023 and June 30, 2023, Stock Return Volatility was at 2.16%~4.65%, 1.92%~4.76% and 2.21%~6.81%, respectively)	The higher stock return volatility, the higher the fair value
"	Discounted Cash Flow Method	Discount Rate (As of June 30, 2024, December 31, 2023 and June 30, 2023, Discount Rate was at 0.28%~4.98%, 0.28%~4.42% and 0.28%~3.91%, respectively)	The higher the discount rate, the lower the fair value

7) 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>
June 30, 2024				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 188	(188)
"	Stock Return Volatility	10%	-	-

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

	Input	Variation	Impact or Fair Value Change on Net income or loss	
			Favorable Change	Unfavorable Change
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%	-	-
June 30, 2023				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 159	(159)
"	Stock Return Volatility	10%	-	-

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 six months ended June 30, 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	June 30, 2024
Lease liabilities	\$ 6,992,392	(435,225)	1,077,521	7,634,688
Total liabilities from financing activities	\$ 6,992,392	(435,225)	1,077,521	7,634,688

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

	January 1, 2023	Cash flows	Non-cash adjustments	June 30, 2023
Lease liabilities	\$ 6,093,891	(404,867)	1,027,658	6,716,682
Total liabilities from financing activities	\$ 6,093,891	(404,867)	1,027,658	6,716,682

(7) Related party transactions

- (a) The Company is the ultimate controlling party of the Group.
- (b) Names and relationship of related parties

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

Name of related parties	Relationship with the Group
C&E Engine Leasing Limited	Associates
Hao Ju Energy Intearation Co., Ltd.	"
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	"
Advance Renal Care Co., Ltd.	"
Zhiyao Investment Co., Ltd.	"
JLK HOLDING CO., LTD.	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

<u>Name of related parties</u>	<u>Relationship with the Group</u>
Chailease Enterprise Co., Ltd.	Other related party
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.	"
Shenyang Putai Hemodialysis Center Co., Ltd.	"
Qiqihar Zhongtai Nephrotic Hospital Co., Ltd.	"
Tonghua Zhongyi Hemodialysis Co., Ltd.	"
Les Terroirs de Chailease Co., Ltd.	"
Ysolar Co., Ltd.	"
Yi Yang Green Power Co., Ltd.	"
Ksolar Co., Ltd.	"
Lsolar Co., Ltd.	"
Likees Tech-Service Co., Ltd.	"
JLK Sake Co., Ltd.	"
Li Cheng Investment Co., Ltd.	"
Chailease Biofund Company Limited	"
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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(c) Related-party transactions

1. Operating revenue

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

	<u>For the three months ended June 30,</u>		<u>For the six months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Other related parties	\$ 106,043	16,185	244,087	32,146
Associates	393	569	2,059	569
	<u>\$ 106,436</u>	<u>16,754</u>	<u>246,146</u>	<u>32,715</u>

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>2024.6.30</u>	<u>2023.12.31</u>	<u>2023.6.30</u>
Leases receivable	Other related parties	\$ 7,220	11,423	16,951
Installment sales receivable	Other related parties	25,282	36,949	-
Accounts receivable	Other related parties	1,545	1,343	1,089
Other receivables	Other related parties	4,021	15,149	4,204
Other receivables	Associates	5,740	6,532	9,567
Other current assets	Other related parties	2,428	1,285	-
Other non-current assets	Other related parties	327	95	-
		<u>\$ 46,563</u>	<u>72,776</u>	<u>31,811</u>

3. Payable to related parties

Payable to related parties was as follows:

<u>Account</u>	<u>Categories of related parties</u>	<u>2024.6.30</u>	<u>2023.12.31</u>	<u>2023.6.30</u>
Other current financial liabilities	Other related parties	\$ 7,002	7,644	-

4. Other non-current assets

- The Group entered into separate agreements with 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 in the three parties were \$6,655,248, \$6,088,800 and \$6,088,800, respectively, as of June 30, 2024; and \$5,845,248, \$6,088,800 and \$6,088,800, respectively, as of December 31, 2023; as well as \$5,845,248, \$6,088,800 and \$6,088,800, respectively, as of June 30, 2023. The amounts invested in the three parties were \$4,821,081, \$3,901,791 and \$4,215,069 (recognized as property, plant and equipment), respectively, as of June 30, 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 \$4,205,705, \$3,369,215 and \$3,701,351 (recognized as other non-current assets), respectively, as of June 30, 2023.

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

June 30, 2024 and 2023

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

- 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 \$568,400 as of June 30, 2024, December 31, 2023, and June 30, 2023, respectively. The amounts invested in the party were \$582,120 (recognized as other non-current assets), \$568,400 (recognized as property, plant and equipment) and \$568,400 (recognized as other non-current assets) as of June 30, 2024, December 31, 2023, and June 30, 2023.

5. Asset transactions

- 1) The Group purchased fixed assets from other related parties amounting to \$33,528 and \$51,534 for the six months ended June 30, 2024 and 2023, respectively.
- 2) The Group resolved to increase the capital of Haosheng No. 3 Electric Co., LTD., Chaoming Electric Co., Ltd., Hao Ju Energy Integration Co., Ltd. and Haosheng Co., Ltd. in cash respectively on February 2, 2024, February 15, 2024, May 6, 2024, and December 25, 2023, by \$93,000, \$108,000, \$93,000 and \$24,000. The record dates were February 15, March 12, May 17 and January 3, 2024.
- 3) On June 30, 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.
- 4) 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.
- 5) In 2023, the Group acquired 8 thousand shares of the subsidiary, Hao Ming Energy Co., Ltd. and 5,210 thousand shares of the subsidiary, Hao Hsuan Energy Integration Co., Ltd., from other related parties, at the amount of \$80 and \$21,334, respectively.

6. Related-Party Financing

Financing to associates and related parties was as follows:

	2024.6.30	2023.12.31	2023.6.30
Associates	\$ 494,720	752,519	975,650
Other related parties	1,288,243	1,649,986	1,760,782
	\$ 1,782,963	2,402,505	2,736,432

The loans receivable from associates bear interest at rates ranging from 5.00% to 7.58%. As of June 30, 2024, December 31, 2023, and June 30, 2023, interest receivable from the loans receivable from associates amounted to \$6,787, \$9,233 and \$10,856, respectively. For the three months and the six months ended June 30, 2024 and 2023, interest revenue from the loans receivable from associates amounted to \$9,048, \$15,269, \$20,840 and \$33,864, respectively.

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

June 30, 2024 and 2023

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

The loans receivable from other related parties bear interest at rates ranging from 4.00% to 10.99%. As of June 30, 2024, December 31, 2023, and June 30, 2023, interest receivable from the loans receivable from other related parties amounted to \$3,622, \$3,807 and \$14,474, respectively. For the three months and the six months ended June 30, 2024 and 2023, interest revenue from the loans receivable from other related parties amounted to \$16,749, \$18,503, \$31,354 and \$36,961, respectively.

7. Guarantee

As of June 30, 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.

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 and the six months ended June 30, 2024 and 2023, the Group recognized the amount of \$2,836, \$15, \$5,661 and \$24 as interest expense, respectively. As of June 30, 2024, December 31, 2023, and June 30, 2023, the balance of lease liabilities amounted to \$316,315, \$15,647 and \$3,912, 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 June 30, 2024, December 31, 2023, and June 30, 2023, respectively.

For the three months and the six months ended June 30, 2024 and 2023, interest revenue from debt securities amounted to \$7,877, \$3,972, \$14,056 and \$7,522, respectively.

2) Other expense and profit with related parties:

Account	Categories of related parties	For the three months ended June 30,		For the six months ended June 30,	
		2024	2023	2024	2023
Other operating costs and expenses	Other related parties	\$ (47,367)	(29,637)	(78,035)	(54,636)
Other operating costs and expenses	Associates	(33)	(5)	(43)	(5)
Other non-operating revenue	Other related parties	-	-	259	-
		<u>\$ (47,400)</u>	<u>(29,642)</u>	<u>(77,819)</u>	<u>(54,641)</u>

(d) Key management personnel compensation

	For the three months ended June 30,		For the six months ended June 30,	
	2024	2023	2024	2023
Short-term employee benefits \$	99,725	105,191	200,883	208,428
Post-employment benefits	13,671	694	14,352	8,701
	<u>\$ 113,396</u>	<u>105,885</u>	<u>215,235</u>	<u>217,129</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(8) Pledged assets

The carrying values of pledged assets were as follows:

<u>Pledged assets</u>	<u>Object</u>	<u>2024.6.30</u>	<u>2023.12.31</u>	<u>2023.6.30</u>
Restricted cash in banks				
Restricted account for loans repayment and pledged time deposits	Issuance of short-term notes and bills, and as guarantee for short-term and long-term borrowings; as well as performance guarantee for alliance contracts (Note)	\$ 18,033,748	19,330,664	19,728,710
Property, plant and equipment	As guarantee for short-term and long-term borrowings	2,448,748	2,446,940	1,989,438
Debt securities	As guarantee for issuance of short-term notes and bills	1,700,000	-	-
Refundable deposits	Provincial court seizure, etc.	2,045,174	2,425,986	1,983,762
Accounts receivable and notes receivable	Issuance of short-term notes and bills and as guarantee for short-term and long-term borrowings	137,570,573	133,274,602	122,961,234
Total		<u>\$ 161,798,243</u>	<u>157,478,192</u>	<u>146,663,144</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 June 30, 2024, December 31, 2023, and June 30, 2023, the balance of unexpired payments from these alliance transactions amounted to \$11,653,875, \$11,893,335 and \$12,343,136, respectively.
- (b) The Group entered into several electricity procurement agreements with Taiwan Power Company and all of these agreements will expire on twenty years after the date the electricity generating sets are launched. Under these agreements, reselling to third parties of electric power from the renewable energy system is prohibited.
- (c) As of June 30, 2024, December 31, 2023, and June 30, 2023, the Group signed the unclosed contract of the installation and construction project of solar power for \$94,129,051, \$91,854,052 and \$83,513,193, respectively. As of June 30, 2024, December 31, 2023, and June 30, 2023, the amount of \$71,472,893, \$67,302,141 and \$61,480,640 was remained unpaid, respectively.

(10) Losses due to major disasters: None.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(11) Subsequent events

The Board of Directors of the Company resolved to increase the Company's capital in cash on July 10, 2024. The Company issued total 31,000 thousand stocks with a par value of NTD 10 per share, the issue price and the total amount are to be determined. The tentative record date of capital increase will be October 3, 2024. The offering was approved by the Financial Supervisory Commission (FSC) through the letter No. 1130350918, and is pending the capital increase implementation.

(12) Other

(a) Liquidity analysis of assets and liabilities :

	2024.6.30		
	<u>Expected to be collected or paid within 12 months</u>	<u>Expected to be collected or paid after 12 months</u>	<u>Total</u>
<u>Current assets</u>			
Cash and cash equivalents	\$ 43,689,965	-	43,689,965
Current financial assets at fair value through profit or loss	1,308,501	2,606,165	3,914,666
Current financial assets at amortized cost	8,087,113	16,483,547	24,570,660
Current financial assets for hedging	2,073,567	-	2,073,567
Accounts receivable, net	354,149,434	206,521,464	560,670,898
Other current financial assets	21,243,933	245,659	21,489,592
Other current assets	10,275,803	-	10,275,803
	<u>\$ 440,828,316</u>	<u>225,856,835</u>	<u>666,685,151</u>
<u>Current liabilities</u>			
Short-term borrowings	\$ 68,106,098	-	68,106,098
Short-term notes and bills payable	124,966,786	-	124,966,786
Current financial liabilities at fair value through profit or loss	889,067	-	889,067
Current financial liabilities for hedging	6,347,533	-	6,347,533
Accounts and notes payable	3,460,380	-	3,460,380
Current tax liabilities	740,099	473,559	1,213,658
Current lease liabilities	39,937,816	45,715,307	85,653,123
Other current financial liabilities	160,861,045	118,536,085	279,397,130
Long-term liabilities, current portion	5,641,231	-	5,641,231
	<u>\$ 410,950,055</u>	<u>164,724,951</u>	<u>575,675,006</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

	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>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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

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

June 30, 2024 and 2023

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

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

By item	By function	For the three months ended June 30, 2024			For the three months ended June 30, 2023		
		Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits							
Salary		-	2,516,683	2,516,683	-	2,648,840	2,648,840
Labor and health insurance		-	180,358	180,358	-	154,034	154,034
Pension		-	152,476	152,476	-	134,265	134,265
Others		-	167,822	167,822	-	189,091	189,091
Depreciation		1,880,733	241,567	2,122,300	1,619,888	237,269	1,857,157
Amortization		-	99,329	99,329	-	77,378	77,378

By item	By function	For the six months ended June 30, 2024			For the six months ended June 30, 2023		
		Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits							
Salary		-	4,994,868	4,994,868	-	5,189,339	5,189,339
Labor and health insurance		-	375,838	375,838	-	331,531	331,531
Pension		-	307,164	307,164	-	286,009	286,009
Others		-	337,486	337,486	-	357,650	357,650
Depreciation		3,624,095	481,472	4,105,567	3,081,921	439,302	3,521,223
Amortization		-	176,996	176,996	-	127,779	127,779

(13) Other disclosures

- (a) Information on significant transactions

The information on significant transactions of the Group, which is required by the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”, for the six months ended June 30, 2024 was as follows:

1. Fund loaning to other parties:

(Amounts Expressed in Thousands of New Taiwan Dollars)

No.	Financing company	Counter-party (Note 4)	Account	Related party	Maximum balance for the year	Ending balance	Amount actually drawn	Interest rate	Nature of financing (Note 1)	Transaction amount	Reasons for financing	Allowance for bad debt	Collateral		Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
													Item	Value		
1	Chailease Finance Co., Ltd.	A	Accounts receivable	No	1,921,253	1,525,979	1,325,979	0.00%~16.00%	2	-	Working Capital	10,608	None	-	4,700,547	94,010,942
-	-	B	Accounts receivable	No	543,320	525,980	525,980	0.00%~16.00%	1	578,000		4,208	None	-	578,000	75,208,754
-	-	B-1	Accounts receivable	No	512,410	507,010	507,010	0.00%~16.00%	2	-	Working Capital	4,056	None	-	4,700,547	94,010,942
-	-	C	Accounts receivable	No	833,734	820,085	820,085	0.00%~16.00%	2	-	Working Capital	6,561	Properties	1,597,390	9,401,094	94,010,942

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

No.	Financing company	Counter-party (Note 4)	Account	Related party	Maximum balance for the year	Ending balance	Amount actually drawn	Interest rate	Nature of financing (Note 1)	Transaction amount	Reasons for financing	Allowance for bad debt	Collateral		Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
													Item	Value		
1	Chalease Finance Co., Ltd.	D	Accounts receivable	No	580,000	580,000	580,000	0.00%~16.00%	1	2,744,000		4,640	None	-	2,744,000	75,208,754
"	"	D-1	Accounts receivable	No	230,000	230,000	230,000	0.00%~16.00%	2	-	Working Capital	1,840	None	-	4,700,547	94,010,942
"	"	E	Accounts receivable	No	604,730	515,550	515,550	0.00%~16.00%	1	4,979,167		4,124	None	-	4,979,167	75,208,754
"	"	E-1	Accounts receivable	No	173,270	173,270	173,270	0.00%~16.00%	2	-	Working Capital	1,387	None	-	4,700,547	94,010,942
"	"	F	Accounts receivable	No	791,000	648,882	648,882	0.00%~16.00%	2	-	Working Capital	5,191	None	-	4,700,547	94,010,942
"	"	G	Accounts receivable	No	613,144	613,144	584,440	0.00%~16.00%	2	-	Working Capital	4,676	None	-	4,700,547	94,010,942
"	"	H	Accounts receivable	No	266,023	266,023	-	0.00%~16.00%	1	266,023		-	None	-	266,023	75,208,754
"	"	H-1	Accounts receivable	No	335,977	335,977	-	0.00%~16.00%	2	-	Working Capital	-	None	-	4,700,547	94,010,942
"	"	I	Accounts receivable	No	556,300	556,300	556,300	0.00%~16.00%	1	2,004,200		4,450	None	-	2,004,200	75,208,754
"	"	J	Accounts receivable	No	841,484	547,481	547,481	0.00%~16.00%	1	66,357,300		4,380	None	-	66,357,300	75,208,754
"	"	K	Accounts receivable	No	160,000	160,000	160,000	0.00%~16.00%	1	240,039		1,280	Properties	1,669,242	240,039	75,208,754
"	"	K-1	Accounts receivable	No	360,000	360,000	360,000	0.00%~16.00%	2	-	Working Capital	2,880	None	-	4,700,547	94,010,942
"	"	L	Accounts receivable	No	475,600	475,600	293,100	0.00%~16.00%	1	10,198,700		2,345	None	-	10,198,700	75,208,754
"	"	M	Accounts receivable	No	86,000	86,000	86,000	0.00%~16.00%	1	299,000		688	None	-	299,000	75,208,754
"	"	M-1	Accounts receivable	No	742,000	357,000	357,000	0.00%~16.00%	2	-	Working Capital	2,856	None	-	4,700,547	94,010,942
"	"	N	Accounts receivable	No	369,000	369,000	369,000	0.00%~16.00%	1	2,880,000		2,952	None	-	2,880,000	75,208,754
"	"	N-1	Accounts receivable	No	22,000	22,000	22,000	0.00%~16.00%	2	-	Working Capital	176	None	-	4,700,547	94,010,942
"	"	O	Accounts receivable	No	350,700	350,700	350,700	0.00%~16.00%	1	5,497,000		2,806	None	-	5,497,000	75,208,754
"	"	P	Accounts receivable	No	349,200	349,200	349,200	0.00%~16.00%	2	-	Working Capital	2,794	None	-	4,700,547	94,010,942
"	"	Q	Accounts receivable	No	680,000	340,000	340,000	0.00%~16.00%	2	-	Working Capital	2,720	None	-	4,700,547	94,010,942
"	"	R	Accounts receivable	No	617,100	254,100	254,100	0.00%~16.00%	1	6,402,300		2,033	None	-	6,402,300	75,208,754
"	"	R-1	Accounts receivable	No	312,700	64,000	64,000	0.00%~16.00%	2	-	Working Capital	512	None	-	4,700,547	94,010,942
"	"	S	Accounts receivable	No	8,077	5,046	5,046	0.00%~16.00%	1	30,365		40	None	-	30,365	75,208,754
"	"	S-1	Accounts receivable	No	300,000	300,000	300,000	0.00%~16.00%	2	-	Working Capital	2,400	None	-	4,700,547	94,010,942
"	"	T	Accounts receivable	No	594,482	298,200	298,200	0.00%~16.00%	2	-	Working Capital	2,386	None	-	4,700,547	94,010,942
"	"	Summary of other clients	Accounts receivable	No	15,276,781	10,947,568	10,499,394	0.00%~16.00%	1	66,357,300		83,995	Bank Deposits/ Stocks/ Properties	3,498,095	66,357,300	75,208,754
"	"	Summary of other clients	Accounts receivable	No	64,755,969	39,640,717	36,447,117	0.00%~16.00%	2	-	Working Capital	522,512	None	-	4,700,547	94,010,942
"	"	Summary of other clients	Accounts receivable	No	11,199,356	8,143,404	8,143,404	0.00%~16.00%	2	-	Working Capital	65,147	Bank Deposits/ Stocks/ Fund Beneficiary certificate/ Bond/ Machinery Equipment/ Properties	14,693,765	9,401,094	94,010,942

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

No.	Financing company	Counter-party (Note 4)	Account	Related party	Maximum balance for the year	Ending balance	Amount actually drawn	Interest rate	Nature of financing (Note 1)	Transaction amount	Reasons for financing	Allowance for bad debt	Collateral		Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
													Item	Value		
1	Chalease Finance Co., Ltd.	Tien Sin Intelligent Energy Co., Ltd.	Accounts receivable	Yes	151,200	151,200	151,200	0.00%~16.00%	2	-	Working Capital	-	None	-	23,502,736	94,010,942
"	"	Tien Ying Energy Co., Ltd.	Accounts receivable	Yes	223,200	223,200	223,200	0.00%~16.00%	2	-	Working Capital	-	None	-	23,502,736	94,010,942
"	"	Tien Hsing Integration Co., Ltd.	Accounts receivable	Yes	577,297	577,297	577,297	0.00%~16.00%	2	-	Working Capital	-	None	-	23,502,736	94,010,942
"	"	Ysolar Co., Ltd.	Accounts receivable	Yes	1,000,000	1,000,000	1,000,000	0.00%~16.00%	2	-	Working Capital	8,000	None	-	23,502,736	94,010,942
"	"	Chalease Construction and Development Company Co., Ltd.	Accounts receivable	Yes	865,600	282,300	204,300	0.00%~16.00%	1	16,561,580		1,634	None	-	16,561,580	75,208,754
"	"	Chalease Construction and Development Company Co., Ltd.	Accounts receivable	Yes	108,000	108,000	78,000	0.00%~16.00%	2	-	Working Capital	624	None	-	23,502,736	94,010,942
2	Fina Finance & Trading Co., Ltd.	A	Accounts receivable	No	273,390	273,138	273,138	1.5719%~16%	2	-	Working Capital	2,731	Properties	275,000	4,313,613	43,136,130
"	"	B	Accounts receivable	No	244,140	238,225	228,225	1.5719%~16%	1	342,340		2,282	Properties	300,769	342,340	25,881,678
"	"	C	Accounts receivable	No	153,196	153,034	153,034	1.5719%~16%	2	-	Working Capital	1,530	Properties	294,135	4,313,613	43,136,130
"	"	D	Accounts receivable	No	130,000	128,893	128,893	1.5719%~16%	2	-	Working Capital	1,289	Properties	65,000	4,313,613	43,136,130
"	"	D-1	Accounts receivable	No	66,036	-	-	1.5719%~16%	1	56,000		-	Properties	65,000	56,000	25,881,678
"	"	E	Accounts receivable	No	108,457	107,383	107,383	1.5719%~16%	1	190,000		1,074	None	-	190,000	25,881,678
"	"	F	Accounts receivable	No	179,930	90,000	90,000	1.5719%~16%	2	-	Working Capital	900	Properties	83,325	4,313,613	43,136,130
"	"	G	Accounts receivable	No	90,000	90,000	-	1.5719%~16%	2	-	Working Capital	-	None	-	2,156,807	43,136,130
"	"	H	Accounts receivable	No	90,013	89,972	70,472	1.5719%~16%	2	-	Working Capital	705	Properties	60,052	4,313,613	43,136,130
"	"	I	Accounts receivable	No	90,000	89,926	89,926	1.5719%~16%	2	-	Working Capital	899	Properties	90,000	4,313,613	43,136,130
"	"	J	Accounts receivable	No	89,919	89,795	89,795	1.5719%~16%	2	-	Working Capital	898	Properties	182,086	4,313,613	43,136,130
"	"	Summary of other clients	Accounts receivable	No	7,794,898	6,278,551	5,795,406	1.5719%~16%	2	-	Working Capital	85,212	Bank Deposits/ Stocks/ Properties/ Vehicles	5,028,431	4,313,613	43,136,130
"	"	Summary of other clients	Accounts receivable	No	10,686,878	6,587,754	5,383,979	1.5719%~16%	2	-	Working Capital	98,106	None	-	2,156,807	43,136,130
"	"	Summary of other clients	Accounts receivable	No	2,202,418	1,577,355	1,539,305	1.5719%~16%	1	4,560,833		39,539	Equipment/ Properties/Vehicles	817,341	4,560,833	25,881,678
3	Chalease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Accounts receivable	Yes	2,500,000	1,000,000	1,000,000	2.1%~3.47%	2	-	Working Capital	-	None	-	6,519,320	14,487,378
"	"	Yu Heng Intelligent Energy Co., Ltd.	Accounts receivable	Yes	80,000	-	-	2.1%~3.47%	2	-	Working Capital	-	None	-	6,519,320	14,487,378

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

No.	Financing company	Counter-party (Note 4)	Account	Related party	Maximum balance for the year	Ending balance	Amount actually drawn	Interest rate	Nature of financing (Note 1)	Transaction amount	Reasons for financing	Allowance for bad debt	Collateral		Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
													Item	Value		
3	Chalease Consumer Finance Co., Ltd.	Tien Chuan Intelligent Energy Co., Ltd.	Accounts receivable	Yes	70,000	-	-	2.1%-3.47%	2	-	Working Capital	-	None	-	6,519,320	14,487,378
"	"	Chin Cheng Hung Energy Co., Ltd.	Accounts receivable	Yes	350,000	-	-	2.1%-3.47%	2	-	Working Capital	-	None	-	6,519,320	14,487,378
"	"	Hao Ming Energy Co., Ltd.	Accounts receivable	Yes	328,000	28,000	28,000	2.1%-3.47%	2	-	Working Capital	-	None	-	6,519,320	14,487,378
4	Chalease International Financial Leasing Corp.	A	Receivable-short term financing	No	31,239	19,756	19,756	0.00%-15.50%	2	-	Working Capital	328	Real Estate	20,963	3,278,550	26,228,402
"	"	B	Receivable-short term financing	No	31,300	19,076	19,076	0.00%-15.50%	2	-	Working Capital	317	Vehicles and Properties	15,726	3,278,550	26,228,402
"	"	C	Receivable-short term financing	No	22,094	16,330	16,330	0.00%-15.50%	2	-	Working Capital	271	None	-	3,278,550	26,228,402
"	"	D	Receivable-short term financing	No	19,262	14,446	14,446	0.00%-15.50%	2	-	Working Capital	240	None	-	3,278,550	26,228,402
"	"	E	Receivable-short term financing	No	18,521	14,076	14,076	0.00%-15.50%	2	-	Working Capital	234	None	-	3,278,550	26,228,402
"	"	F	Receivable-short term financing	No	17,780	13,335	13,335	0.00%-15.50%	2	-	Working Capital	221	None	-	3,278,550	26,228,402
"	"	G	Receivable-short term financing	No	16,613	12,279	12,279	0.00%-15.50%	2	-	Working Capital	204	None	-	3,278,550	26,228,402
"	"	H	Receivable-short term financing	No	12,020	12,020	12,020	0.00%-15.50%	2	-	Working Capital	6,010	None	-	3,278,550	26,228,402
"	"	I	Receivable-short term financing	No	16,298	11,853	11,853	0.00%-15.50%	2	-	Working Capital	197	None	-	3,278,550	26,228,402
"	"	J	Receivable-short term financing	No	17,780	11,853	11,853	0.00%-15.50%	2	-	Working Capital	197	Vehicles	-	3,278,550	26,228,402
"	"	Summary of other clients	Receivable-short term financing	No	545,120	283,532	283,532	0.00%-15.50%	2	-	Working Capital	17,176	Vehicles/ Real estate/ Equipment/ Properties	35,762	3,278,550	26,228,402
"	"	Chalease International Corp.	Receivables from related party	Yes	2,667,000	2,667,000	-	0.00%-15.50%	2	-	Working Capital	-	None	-	16,392,751	26,228,402
"	"	Chalease Commercial Factoring Corporation	Receivables from related party	Yes	1,111,250	1,111,250	177,800	0.00%-15.50%	2	-	Working Capital	-	None	-	16,392,751	26,228,402
5	Chalease Specialty Finance Co., Ltd.	A	Accounts receivable	No	532,000	314,000	314,000	0.76%-16.00%	2	-	Working Capital	1,382	None	-	360,075	2,880,604
"	"	B	Accounts receivable	No	300,000	280,000	280,000	0.76%-16.00%	2	-	Working Capital	1,232	None	-	360,075	2,880,604
"	"	C	Accounts receivable	No	150,000	110,000	110,000	0.76%-16.00%	1	200,000	-	484	Properties	2,270,352	200,000	5,761,207
"	"	C-1	Accounts receivable	No	210,000	154,000	154,000	0.76%-16.00%	2	-	Working Capital	678	Properties	2,270,352	720,151	2,880,604
"	"	D	Accounts receivable	No	241,000	150,000	150,000	0.76%-16.00%	2	-	Working Capital	660	Properties	235,687	720,151	2,880,604
"	"	E	Accounts receivable	No	180,000	142,500	142,500	0.76%-16.00%	2	-	Working Capital	627	None	-	360,075	2,880,604
"	"	F	Accounts receivable	No	261,000	132,000	132,000	0.76%-16.00%	2	-	Working Capital	581	None	-	360,075	2,880,604
"	"	G	Accounts receivable	No	90,325	90,325	90,325	0.76%-16.00%	2	-	Working Capital	397	None	-	360,075	2,880,604

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

No.	Financing company	Counter-party (Note 4)	Account	Related party	Maximum balance for the year	Ending balance	Amount actually drawn	Interest rate	Nature of financing (Note 1)	Transaction amount	Reasons for financing	Allowance for bad debt	Collateral		Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
													Item	Value		
5	Chalease Specialty Finance Co., Ltd.	H	Accounts receivable	No	100,000	90,000	90,000	0.76%-16.00%	2	-	Working Capital	396	None	-	360,075	2,880,604
"	"	I	Accounts receivable	No	90,000	81,000	81,000	0.76%-16.00%	2	-	Working Capital	356	None	-	360,075	2,880,604
"	"	J	Accounts receivable	No	91,462	77,784	77,784	0.76%-16.00%	2	-	Working Capital	342	None	-	360,075	2,880,604
"	"	Summary of other clients	Accounts receivable	No	85,340	67,500	67,500	0.76%-16.00%	2	-	Working Capital	297	Stocks	60,079	720,151	2,880,604
"	"	Summary of other clients	Accounts receivable	No	705,007	447,697	447,697	0.76%-16.00%	2	-	Working Capital	1,970	None	-	360,075	2,880,604
6	Chalease Auto Rental Co., Ltd.	A	Accounts receivable	No	9,000	8,017	8,017	1.78%-15.99%	2	-	Working Capital	36	Vehicles	2,480	760,675	3,042,701
"	"	B	Accounts receivable	No	7,000	5,874	5,874	1.78%-15.99%	2	-	Working Capital	26	Vehicles	6,880	760,675	3,042,701
"	"	C	Accounts receivable	No	7,000	5,599	5,599	1.78%-15.99%	2	-	Working Capital	25	Vehicles	6,500	760,675	3,042,701
"	"	D	Accounts receivable	No	4,700	4,496	4,496	1.78%-15.99%	2	-	Working Capital	20	None	-	380,338	3,042,701
"	"	E	Accounts receivable	No	5,000	4,047	4,047	1.78%-15.99%	2	-	Working Capital	18	None	-	380,338	3,042,701
"	"	F	Accounts receivable	No	4,000	4,000	4,000	1.78%-15.99%	2	-	Working Capital	18	None	-	380,338	3,042,701
"	"	G	Accounts receivable	No	4,807	3,827	3,827	1.78%-15.99%	2	-	Working Capital	17	None	-	380,338	3,042,701
"	"	H	Accounts receivable	No	3,500	3,223	3,223	1.78%-15.99%	1	9,357		15	None	-	9,357	6,085,402
"	"	I	Accounts receivable	No	6,000	2,887	2,887	1.78%-15.99%	2	-	Working Capital	13	None	-	380,338	3,042,701
"	"	J	Accounts receivable	No	3,500	2,701	2,701	1.78%-15.99%	2	-	Working Capital	12	None	-	380,338	3,042,701
"	"	Summary of other clients	Accounts receivable	No	17,755	11,464	11,464	1.78%-15.99%	1	94,330		52	Vehicles	8,440	94,330	6,085,402
"	"	Summary of other clients	Accounts receivable	No	21,632	14,868	14,868	1.78%-15.99%	2	-	Working Capital	67	Vehicles	43,080	760,675	3,042,701
"	"	Summary of other clients	Accounts receivable	No	110,016	84,700	84,700	1.78%-15.99%	2	-	Working Capital	382	None	-	380,338	3,042,701
"	"	Chalease Mobility Service Co., Ltd.	Accounts receivable	Yes	200,000	-	-	1.78%-15.99%	2	-	Working Capital	-	Vehicles	200,000	1,901,688	3,042,701
7	Chung Ho Energy Integration Co., Ltd.	Chalease Finance Co., Ltd.	Accounts receivable	Yes	2,000,000	2,000,000	2,000,000	1.75%-2.25%	2	-	Working Capital	-	None	-	2,045,705	3,273,128
"	"	Ho Ying Co., Ltd.	Accounts receivable	Yes	74,000	-	-	1.75%-2.25%	2	-	Working Capital	-	None	-	2,045,705	3,273,128
8	Chalease International Corp.	Chalease International Corp.	Receivables from related party	Yes	1,333,500	1,333,500	-	0.00-3.65%	2	-	Working Capital	-	None	-	1,760,132	2,816,211
"	"	Chalease Commercial Factoring Corporation	Receivables from related party	Yes	666,750	666,750	-	0.00-3.65%	2	-	Working Capital	-	None	-	1,760,132	2,816,211
9	Ho Lien Energy Integration Co., Ltd.	Tien Sin Intelligent Green 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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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.
- (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.

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

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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

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 (Note)										
0	The Company	Chailease International Financial Leasing Corp.	2	315,306,548	54,710,580	53,504,160	40,536,239	-	33.94 %	788,266,370	Y		Y
-	"	Chailease International Company (Malaysia) Limited	2	315,306,548	1,301,800	1,298,000	-	-	0.82 %	788,266,370	Y		
-	"	Chailease International Financial Services (Singapore) Pte. Ltd.	2	315,306,548	6,671,725	6,652,250	6,652,250	-	4.22 %	788,266,370	Y		
-	"	Chailease International Leasing Company Limited	2	315,306,548	8,400,118	7,550,780	3,158,380	-	4.79 %	788,266,370	Y		
-	"	Chailease International Trading Company Limited	2	315,306,548	1,610,978	1,168,200	627,237	-	0.74 %	788,266,370	Y		
-	"	PT Chailease Finance Indonesia	2	315,306,548	5,493,600	5,466,725	321,549	-	3.47 %	788,266,370	Y		
-	"	Chailease Berjaya Credit Sdn. Bhd.	2	78,826,637	25,132,394	24,542,042	14,847,302	-	15.57 %	788,266,370	Y		
-	"	Chailease Royal Leasing Plc.	2	78,826,637	6,068,150	3,952,410	1,056,666	-	2.51 %	788,266,370	Y		
0	"	Chailease Royal Finance Plc.	2	78,826,637	10,381,855	9,644,140	4,728,744	-	6.12 %	788,266,370	Y		
-	"	Chailease Berjaya Finance Corporation	2	78,826,637	2,298,270	2,298,270	567,091	-	1.46 %	788,266,370	Y		
1	Chailease Finance Co., Ltd.	Chailease Auto Rental Co., Ltd.	2	188,021,884	6,205,300	5,635,750	1,600,010	-	5.99 %	470,054,710	Y		
-	"	Chailease Consumer Finance Co., Ltd.	2	188,021,884	4,980,000	4,980,000	415,000	-	5.30 %	470,054,710	Y		
-	"	Chailease Specialty Finance Co., Ltd.	2	188,021,884	100,000	100,000	-	-	0.11 %	470,054,710	Y		
-	"	Chailease International Leasing Company Limited	2	188,021,884	16,227,357	15,024,910	8,337,908	-	15.98 %	470,054,710	Y		
-	"	Chailease International Trading Company Limited	2	188,021,884	2,636,975	2,636,975	331,010	-	2.80 %	470,054,710	Y		
-	"	Yun Tang Inc.	2	188,021,884	2,426,776	1,907,344	1,260,218	-	2.03 %	470,054,710	Y		
-	"	Chailease Energy Integration Co., Ltd.	2	188,021,884	930,000	930,000	100,000	-	0.99 %	470,054,710	Y		
-	"	Chailease Power Technology Co., Ltd.	2	188,021,884	2,550,000	2,450,000	1,472,350	-	2.61 %	470,054,710	Y		
-	"	Chung Yen Energy Integration Co., Ltd.	2	188,021,884	2,508,750	2,448,550	1,115,550	-	2.60 %	470,054,710	Y		
-	"	Tai Yuan Energy Integration Co., Ltd.	2	188,021,884	9,300,000	9,300,000	1,206,614	-	9.89 %	470,054,710	Y		

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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		Name	Nature of relationship (Note1)										
1	Chalease Finance Co., Ltd.	Tien Sin Intelligent Green Energy Co., Ltd.	2	188,021,884	3,213,766	3,200,000	2,260,070	-	3.40 %	470,054,710	Y		
"	"	Tien Jen Energy Co., Ltd.	2	188,021,884	2,102,855	2,100,000	1,324,997	-	2.23 %	470,054,710	Y		
"	"	Tien Chu Energy Co., Ltd.	2	188,021,884	3,980,000	3,870,000	2,263,101	-	4.12 %	470,054,710	Y		
"	"	Tien Ying Energy Co., Ltd.	2	188,021,884	5,233,994	5,140,000	4,112,408	-	5.47 %	470,054,710	Y		
"	"	Tien Jui Energy Co., Ltd.	2	188,021,884	1,880,000	1,880,000	1,212,436	-	2.00 %	470,054,710	Y		
"	"	Chu Chiang Solar Energy Inc.	2	188,021,884	75,000	75,000	-	-	0.08 %	470,054,710	Y		
"	"	Kai Yang Intelligent Energy Co., Ltd.	2	188,021,884	1,155,000	-	-	-	- %	470,054,710	Y		
"	"	Yao Kuang Intelligent Energy Co., Ltd.	2	188,021,884	1,108,800	-	-	-	- %	470,054,710	Y		
"	"	Tien Chuan Intelligent Energy Co., Ltd.	2	188,021,884	986,000	-	-	-	- %	470,054,710	Y		
"	"	Yu Heng Intelligent Energy Co., Ltd.	2	188,021,884	975,800	-	-	-	- %	470,054,710	Y		
"	"	Tien Hsing Integration Co., Ltd.	2	188,021,884	1,900,000	1,900,000	-	-	2.02 %	470,054,710	Y		
"	"	Yun Yung Co., Ltd.	2	188,021,884	2,425,000	2,408,000	408,000	-	2.56 %	470,054,710	Y		
"	"	Hsia Ching Co., Ltd.	2	188,021,884	799,200	799,200	385,400	-	0.85 %	470,054,710	Y		
"	"	Annun Energy Co., Ltd.	2	188,021,884	3,170,000	3,170,000	2,592,389	-	3.37 %	470,054,710	Y		
"	"	Chuang Neng Energy Integration Co., Ltd.	2	188,021,884	140,000	140,000	-	-	0.15 %	470,054,710	Y		
"	"	Chuan Chen Technology Inc.	2	188,021,884	-	-	-	-	- %	470,054,710	Y		
"	"	Chung Ming Co., Ltd.	2	188,021,884	150,000	150,000	70,000	-	0.16 %	470,054,710	Y		
"	"	Hao Hsuan Energy Integration Co., Ltd.	2	188,021,884	26,416	25,001	25,001	-	0.03 %	470,054,710	Y		
"	"	Jung Yu Energy Integration Co., Ltd.	2	188,021,884	2,196,942	2,196,942	2,196,942	-	2.34 %	470,054,710	Y		
"	"	Ruo Tai Co., Ltd.	2	188,021,884	85,000	85,000	35,000	-	0.09 %	470,054,710	Y		
"	"	Ruo Jing Co., Ltd.	2	188,021,884	85,000	85,000	35,000	-	0.09 %	470,054,710	Y		
"	"	Hao Ju Energy Integration Co., Ltd.	4	47,005,471	750,000	750,000	132,417	-	0.80 %	470,054,710			
"	"	Chin Cheng Hung Energy Co., Ltd.	2	188,021,884	1,900,000	1,900,000	440,541	-	2.02 %	470,054,710	Y		
"	"	Grand Pacific Financing Corp.	2	157,653,274	4,816,660	4,802,600	406,274	-	5.11 %	470,054,710			
"	"	Chalease International Financial Services Co., Ltd.	2	157,653,274	631,600	-	-	-	- %	470,054,710			
"	"	Chalease International Financial Services (Singapore) Pte. Ltd.	2	157,653,274	51,011,200	41,477,249	19,616,276	-	44.12 %	470,054,710			
"	"	Chalease International Financial Services (Liberia) Corp.	2	157,653,274	2,885,277	2,876,855	899,514	-	3.06 %	470,054,710			
"	"	Chalease Mobility Service Co., Ltd.	2	188,021,884	500,000	500,000	190,000	-	0.53 %	470,054,710	Y		
2	Chalease International Financial Leasing Corp.	Chalease International Corp.	2	131,142,008	14,058,230	12,599,353	6,164,088	-	19.21 %	327,855,020	Y		Y

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

No.	Endorsement/ guarantee provider	Counter-party		Limitation on endorsement/ guarantee amount provided to each guaranteed party	Maximum balance for the year	Ending balance	Amount actually drawn	Amount of endorsement/ guarantee collateralized by properties	Ratio of accumulated endorsement/guarantee to net equity per latest financial statements	Maximum endorsement guarantee amount allowance	Guarantee provided by parent company	Guarantee provided by a subsidiary	Guarantee provided to subsidiaries in Mainland China
		Name	Nature of relationship (Note1)										
2	Chailease International Financial Leasing Corp.	Chailease Finance International Corp.	2	131,142,008	17,545,812	16,797,727	8,742,634	-	25.62 %	327,855,020	Y		Y
"	"	Chailease International Commercial Factoring Corporation	2	131,142,008	444,500	444,500	113,081	-	0.68 %	327,855,020	Y		Y
3	Grand Pacific Holding Corp.	Grand Pacific Financing Corp.	2	1,249,406	97,635	97,350	97,350	-	3.27 %	1,249,406	Y		
4	Yun Tang Inc.	Chailease Finance Co., Ltd.	2	3,405,329	8,322	8,322	8,322	-	1.22 %	3,405,329		Y	
5	Ho Hsuan Co., Ltd.	Chailease 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.	Chailease 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		
"	"	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.	Chailease Finance Co., Ltd.	2	1,572,353	200,000	200,000	-	-	63.60 %	1,572,353		Y	
8	Jung Yu Energy Integration Co., Ltd.	Chailease Finance Co., Ltd.	2	42,151,070	12,000,000	12,000,000	130,000	-	142.35 %	42,151,070		Y	
9	Chung Ho Energy Integration Co., Ltd.	Chailease Finance Co., Ltd.	2	40,914,100	12,900,000	12,900,000	4,300,000	-	157.65 %	40,914,100		Y	
"	"	Tien Chuan Intelligent Energy Co., Ltd.	2	4,091,410	960,000	960,000	-	-	11.73 %	40,914,100	Y		
"	"	Yu Heng Intelligent Energy Co., Ltd.	2	4,091,410	960,000	960,000	-	-	11.73 %	40,914,100	Y		
"	"	Kai Yang Intelligent Energy Co., Ltd.	2	4,091,410	988,800	988,800	-	-	12.08 %	40,914,100	Y		
"	"	Yao Kuang Intelligent Energy Co., Ltd.	2	4,091,410	969,600	969,600	-	-	11.85 %	40,914,100	Y		
10	Chailease Specialty Finance Co., Ltd.	Chailease 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.	Chailease Finance Co., Ltd.	2	2,292,020	2,000,000	2,000,000	390,000	-	436.30 %	2,292,020		Y	
12	TUNG CHING INC.	Chailease Finance Co., Ltd.	2	1,006,041	200,000	200,000	160,000	-	99.40 %	1,006,041		Y	
13	Chung Ming Co., Ltd.	Chailease Finance Co., Ltd.	2	2,781,320	1,400,000	1,400,000	-	-	251.68 %	2,781,320		Y	
14	Chailease Cloud Service Co., Ltd.	Chailease 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.	Chailease Finance Co., Ltd.	2	27,336,751	9,700,000	9,700,000	4,700,000	-	177.42 %	27,336,751		Y	
16	Chailease Power Technology Co., Ltd.	Chu Chiang Solar Energy Inc.	2	7,098,067	73,000	73,000	-	-	5.14 %	7,098,067	Y		

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

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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

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

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

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

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

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

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

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

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

Note 5: Subsidiary— The total amount of guarantees and endorsements provided by Chailease Finance Co., Ltd. for Chailease International Financial Services Co., Ltd., Chailease International Financial Services (Singapore) Pte. Ltd., Chailease Specialty Finance Co., Ltd., Chailease Power Technology Co., Ltd., Yun Tang Inc., Chailease Energy Integration Co., Ltd., Tai Yuan Energy Integration Co., Ltd., Chung Yen Energy Integration Co., Ltd., Tien Jui Energy Co., Ltd., Tien Ying Energy Co., Ltd., Tien Chun Energy Co., Ltd., Tien Jen Energy Co., Ltd., Tien Sin Intelligent Green Energy Co., Ltd., and Chailease Auto Rental Co., Ltd. and Chailease Mobility Service Co., Ltd. is \$8,828,825. The total amount has been adjusted.

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

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

Note 8: The total amount of guarantees and endorsements provided by the Company for Chailease International Financial Leasing Corp. and Chailease International Corp. is CNY310,000 (\$1,377,950). 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 (\$1,066,800). 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 USD314,000 (\$10,189,300). 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.

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

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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

- 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.

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			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
The Company	Luminous Vietnam And Indochina Growth Fund	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	19	82,099	-	82,099	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	Phoenix Innovation Technology Venture Capital Corporation	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	5,000	50,000	2.54 %	50,000	Percentage of ownership less than 0.01% (Note 2)
"	Forcera Materials Co., Ltd	"	"	145	8,186	-	8,186	
"	Webi & Net Internet Services Inc.	"	"	250	-	10.53 %	-	(Note 2)
"	Skahex 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)

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note	
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)			
Chailease Finance Co., Ltd	Azanda Network Devices	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	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	"	"	-	22,232	-	%	22,232	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,032	-	%	3,032	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,508	-	%	3,508	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	55,120	-	%	55,120	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	15,119	-	%	15,119	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,055	-	%	7,055	
"	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	"	"	-	6,432	-	%	6,432	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,028	-	%	6,028	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,510	-	%	7,510	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,023	-	%	20,023	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	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	"	"	-	1,008	-	%	1,008	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,038	-	%	5,038	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,093	-	%	20,093	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,542	-	%	5,542	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,513	-	%	5,513	
"	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	"	"	-	1,107	-	%	1,107	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	5,059	- %	5,059	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,065	- %	5,065	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,643	- %	3,643	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,065	- %	5,065	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,476	- %	6,476	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,036	- %	3,036	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,205	- %	1,205	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,262	- %	14,262	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,006	- %	2,006	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,805	- %	1,805	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,006	- %	2,006	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,917	- %	5,917	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,422	- %	7,422	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,906	- %	4,906	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,504	- %	1,504	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,610	- %	1,610	
"	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	"	"	-	13,111	- %	13,111	
"	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	"	"	-	5,042	- %	5,042	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	13,617	- %	13,617	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,008	- %	3,008	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	55,186	- %	55,186	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,208	- %	2,208	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,007	- %	2,007	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,020	- %	14,020	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,001	- %	1,001	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,061	- %	20,061	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,509	- %	2,509	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,110	- %	10,110	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,219	- %	20,219	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,128	- %	10,128	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,121	- %	10,121	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	- %	1,003	
"	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	"	"	-	13,079	- %	13,079	
"	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	"	"	-	26,183	- %	26,183	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,428	- %	3,428	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,586	- %	10,586	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,042	- %	7,042	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,133	- %	4,133	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	- %	1,003	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	3,017	- %	3,017	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,005	- %	1,005	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,436	- %	4,436	
"	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	"	"	-	23,447	- %	23,447	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,436	- %	4,436	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	35,304	- %	35,304	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	40,058	- %	40,058	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,610	- %	4,610	
"	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	"	"	-	10,423	- %	10,423	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,004	- %	10,004	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,007	- %	20,007	
"	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	"	"	-	25,429	- %	25,429	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,011	- %	10,011	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	13,868	- %	13,868	
"	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	"	"	-	3,701	- %	3,701	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,010	- %	5,010	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	"	"	-	8,009	-	8,009	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,087	-	10,087	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,006	-	5,006	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,041	-	9,041	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,802	-	5,802	
"	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	"	"	-	5,023	-	5,023	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,509	-	1,509	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	15,561	-	15,561	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,022	-	6,022	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,223	-	11,223	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,044	-	20,044	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,024	-	11,024	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,211	-	5,211	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	49,332	-	49,332	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	14,031	-	14,031	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,713	-	3,713	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,929	-	7,929	
"	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	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,070	-	10,070	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailase Finance Co., Ltd	Yuanta Securities Co., Ltd.'s Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	18,111	- %	18,111	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,129	- %	4,129	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,006	- %	9,006	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,377	- %	11,377	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,004	- %	1,004	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,051	- %	20,051	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	12,532	- %	12,532	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	24,728	- %	24,728	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,021	- %	7,021	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,910	- %	3,910	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	12,532	- %	12,532	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,010	- %	5,010	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,405	- %	2,405	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,013	- %	5,013	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,013	- %	5,013	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,016	- %	5,016	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,508	- %	2,508	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,207	- %	3,207	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,005	- %	2,005	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,013	- %	5,013	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,013	- %	5,013	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,018	- %	5,018	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	- %	1,003	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,008	- %	3,008	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,170	- %	8,170	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,502	- %	3,502	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	10,006	- %	10,006	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	9,480	- %	9,480	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,061	- %	10,061	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	19,307	- %	19,307	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	- %	1,003	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,037	- %	6,037	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,130	- %	5,130	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,030	- %	5,030	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	15,890	- %	15,890	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,046	- %	10,046	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	11,053	- %	11,053	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	23,047	- %	23,047	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,502	- %	2,502	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	21,447	- %	21,447	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,009	- %	4,009	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,006	- %	10,006	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,506	- %	1,506	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,614	- %	6,614	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	17,852	- %	17,852	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,014	- %	5,014	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	13,539	- %	13,539	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,522	- %	6,522	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,015	- %	5,015	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,003	- %	1,003	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,016	- %	6,016	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,810	- %	3,810	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	10,014	-	%	10,014
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,309	-	%	5,309
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,033	-	%	20,033
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	5,507	-	%	5,507
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,905	-	%	2,905
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,605	-	%	3,605
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,009	-	%	7,009
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,405	-	%	3,405
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	3,505	-	%	3,505
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	6,102	-	%	6,102
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	8,003	-	%	8,003
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,701	-	%	1,701
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	7,005	-	%	7,005
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,001	-	%	1,001
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,000	-	%	1,000
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,501	-	%	1,501
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,001	-	%	2,001
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	40,231	-	%	40,231
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,917	-	%	2,917
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	18,623	-	%	18,623
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,067	-	%	10,067
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,518	-	%	1,518
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	201	-	%	201

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	5,514	-	5,514	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,504	-	1,504	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,053	-	7,053	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,565	-	8,565	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,041	-	10,041	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	8,147	-	8,147	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,911	-	1,911	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,819	-	1,819	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,052	-	5,052	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,324	-	2,324	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,028	-	5,028	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	33,248	-	33,248	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	14,122	-	14,122	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	4,211	-	4,211	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,151	-	20,151	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,072	-	10,072	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,022	-	3,022	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,420	-	6,420	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	4,022	-	4,022	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,035	-	10,035	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,043	-	5,043	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	4,034	-	4,034	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,101	-	20,101	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	1,207	-	1,207	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,572	-	7,572	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	4,617	-	4,617	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	19,096	-	19,096	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	3,819	-	3,819	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,231	-	6,231	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,158	-	15,158	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,106	-	10,106	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	504	-	504	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,043	-	10,043	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,028	-	20,028	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	3,011	-	3,011	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,052	-	5,052	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	20,152	-	20,152	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,022	-	15,022	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,025	-	10,025	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	3,004	-	3,004	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,029	-	10,029	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,061	-	7,061	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	11,840	-	11,840	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,826	-	7,826	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,000	-	10,000	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,062	-	5,062	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,588	-	7,588	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,060	-	7,060	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	4,527	-	4,527	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,594	-	15,594	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,103	-	20,103	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	9,020	-	9,020	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	14,989	-	14,989	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	9,990	-	9,990	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	10,001	-	10,001	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,820	-	5,820	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	40,059	-	40,059	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,046	-	10,046	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	14,689	-	14,689	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	8,608	-	8,608	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,026	-	5,026	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,019	-	7,019	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	25,033	-	25,033	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,172	-	20,172	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,462	-	10,462	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	4,627	-	4,627	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,000	-	10,000	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,020	-	10,020	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,013	-	5,013	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,099	-	20,099	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	7,501	-	7,501	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,039	-	10,039	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	10,024	-	%	10,024
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,017	-	%	10,017
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	6,001	-	%	6,001
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	14,001	-	%	14,001
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	3,805	-	%	3,805
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	3,900	-	%	3,900
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	3,996	-	%	3,996
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	9,678	-	%	9,678
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,041	-	%	5,041
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,823	-	%	2,823
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	13,019	-	%	13,019
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,007	-	%	5,007
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	21,949	-	%	21,949
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	1,205	-	%	1,205
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,008	-	%	2,008
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,571	-	%	7,571
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,079	-	%	10,079
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,019	-	%	5,019
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	8,060	-	%	8,060
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,071	-	%	7,071
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,003	-	%	3,003
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,018	-	%	2,018
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,015	-	%	3,015

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	6,130	-	%	6,130
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	11,420	-	%	11,420
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	201	-	%	201
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	20,057	-	%	20,057
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	50,142	-	%	50,142
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,929	-	%	5,929
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,034	-	%	5,034
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	15,174	-	%	15,174
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	8,414	-	%	8,414
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	7,586	-	%	7,586
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,029	-	%	10,029
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,028	-	%	5,028
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,024	-	%	3,024
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,805	-	%	2,805
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	12,078	-	%	12,078
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	13,280	-	%	13,280
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	704	-	%	704
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	1,007	-	%	1,007
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	15,180	-	%	15,180
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,021	-	%	2,021
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	31,139	-	%	31,139
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,032	-	%	10,032
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,014	-	%	2,014
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	100,683	-	%	100,683
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	20,095	-	%	20,095
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,509	-	%	2,509

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	7,044	- %	7,044	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	35,154	- %	35,154	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,023	- %	5,023	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	16,083	- %	16,083	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	1,613	- %	1,613	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	2,834	- %	2,834	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	4,021	- %	4,021	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	6,049	- %	6,049	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,026	- %	5,026	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,073	- %	10,073	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,052	- %	10,052	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,058	- %	10,058	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	1,508	- %	1,508	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	6,025	- %	6,025	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,013	- %	3,013	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	12,586	- %	12,586	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	5,024	- %	5,024	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	4,428	- %	4,428	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	6,038	- %	6,038	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	4,025	- %	4,025	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	30,114	- %	30,114	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	640	- %	640	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	5,193	- %	5,193	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	5,194	- %	5,194	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	5,191	- %	5,191	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	3,087	- %	3,087	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailease Finance Co., Ltd	Concord Securities Corp.'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	-	3,087	-	3,087	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	3,086	-	3,086	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	10,262	-	10,262	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	6,653	-	6,653	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	3,024	-	3,024	
"	Concord Securities Corp.'s Convertible Bond	"	"	-	1,410	-	1,410	
"	Taishin Securities Co., Ltd.'s Convertible Bond	"	"	-	1,811	-	1,811	
"	Taishin Securities Co., Ltd.'s Convertible Bond	"	"	-	3,219	-	3,219	
"	Taishin Securities Co., Ltd.'s Convertible Bond	"	"	-	10,002	-	10,002	
"	MasterLink Securities Co., Ltd.'s Convertible Bond	"	"	-	7,736	-	7,736	
"	MasterLink Securities Co., Ltd.'s Convertible Bond	"	"	-	10,057	-	10,057	
"	MasterLink Securities Co., Ltd.'s Convertible Bond	"	"	-	3,922	-	3,922	
"	MasterLink Securities Co., Ltd.'s Convertible Bond	"	"	-	12,770	-	12,770	
"	MasterLink Securities Co., Ltd.'s Convertible Bond	"	"	-	10,057	-	10,057	
"	MasterLink Securities Co., Ltd.'s Convertible Bond	"	"	-	5,036	-	5,036	
"	MasterLink Securities Co., Ltd.'s Convertible Bond	"	"	-	11,079	-	11,079	
"	MasterLink Securities Co., Ltd.'s Convertible Bond	"	"	-	1,006	-	1,006	
"	MasterLink Securities Co., Ltd.'s Convertible Bond	"	"	-	12,690	-	12,690	
"	MasterLink Securities Co., Ltd.'s Convertible Bond	"	"	-	5,434	-	5,434	
"	MasterLink Securities Co., Ltd.'s Convertible Bond	"	"	-	2,513	-	2,513	
"	MasterLink Securities Co., Ltd.'s Convertible Bond	"	"	-	5,025	-	5,025	
"	MasterLink Securities Co., Ltd.'s Convertible Bond	"	"	-	1,507	-	1,507	
"	MasterLink Securities Co., Ltd.'s Convertible Bond	"	"	-	5,024	-	5,024	
"	MasterLink Securities Co., Ltd.'s Convertible Bond	"	"	-	27,854	-	27,854	
"	President Securities Corporation's Convertible Bond	"	"	-	7,167	-	7,167	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	6,046	-	%	6,046
"	President Securities Corporation's Convertible Bond	"	"	-	12,017	-	%	12,017
"	President Securities Corporation's Convertible Bond	"	"	-	7,078	-	%	7,078
"	President Securities Corporation's Convertible Bond	"	"	-	5,307	-	%	5,307
"	President Securities Corporation's Convertible Bond	"	"	-	7,309	-	%	7,309
"	President Securities Corporation's Convertible Bond	"	"	-	11,049	-	%	11,049
"	President Securities Corporation's Convertible Bond	"	"	-	4,027	-	%	4,027
"	President Securities Corporation's Convertible Bond	"	"	-	5,042	-	%	5,042
"	President Securities Corporation's Convertible Bond	"	"	-	5,017	-	%	5,017
"	President Securities Corporation's Convertible Bond	"	"	-	5,005	-	%	5,005
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	21,290	-	%	21,290
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	1,045	-	%	1,045
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	1,006	-	%	1,006
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	5,112	-	%	5,112
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	3,055	-	%	3,055
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	14,146	-	%	14,146
"	Fubon Securities Co., Ltd.'s Convertible Bond	"	"	-	10,116	-	%	10,116
"	Capital Securities Corporation's Convertible Bond	"	"	-	17,044	-	%	17,044
"	Capital Securities Corporation's Convertible Bond	"	"	-	15,148	-	%	15,148
"	Capital Securities Corporation's Convertible Bond	"	"	-	3,002	-	%	3,002
"	Capital Securities Corporation's Convertible Bond	"	"	-	20,102	-	%	20,102

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailease Finance Co., Ltd	Capital Securities Corporation's Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	8,382	-	%	8,382
"	Capital Securities Corporation's Convertible Bond	"	"	-	2,705	-	%	2,705
"	Capital Securities Corporation's Convertible Bond	"	"	-	5,010	-	%	5,010
"	Capital Securities Corporation's Convertible Bond	"	"	-	13,132	-	%	13,132
"	Capital Securities Corporation's Convertible Bond	"	"	-	10,013	-	%	10,013
"	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	-	"	-	25,275	-	%	25,275
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	29,570	-	%	29,570
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	107,782	-	%	107,782
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	42,458	-	%	42,458
"	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	-	"	-	88,012	-	%	88,012
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	78,321	-	%	78,321
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	291,708	-	%	291,708
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	49,251	-	%	49,251
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	134,615	-	%	134,615

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	37,962	- %	37,962	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	115,085	- %	115,085	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	149,251	- %	149,251	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	83,916	- %	83,916	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	19,980	- %	19,980	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	36,042	- %	36,042	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	200,799	- %	200,799	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	77,622	- %	77,622	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	12,987	- %	12,987	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	153,996	- %	153,996	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	84,615	- %	84,615	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	126,793	- %	126,793	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	108,891	- %	108,891	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	54,445	- %	54,445	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	23,976	- %	23,976	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	58,741	- %	58,741	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	219,780	- %	219,780	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	153,347	- %	153,347	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	21,978	- %	21,978	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	142,620	- %	142,620	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	10,490	- %	10,490	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	70,729	- %	70,729	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	3,497	- %	3,497	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	21,978	- %	21,978	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	60,340	- %	60,340	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	74,525	- %	74,525	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,986	- %	13,986	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	41,958	- %	41,958	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	54,346	- %	54,346	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	25,674	- %	25,674	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	188,252	- %	188,252	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	81,019	- %	81,019	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	67,093	- %	67,093	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	2,238	- %	2,238	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,476	- %	24,476	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	23,976	- %	23,976	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	87,912	- %	87,912	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	54,945	- %	54,945	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	215,064	- %	215,064	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	244,755	- %	244,755	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	141,957	- %	141,957	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	217,381	- %	217,381	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	125,275	- %	125,275	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	119,174	- %	119,174	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	205,594	- %	205,594	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	160,039	- %	160,039	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	155,145	- %	155,145	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	208,590	- %	208,590	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	76,423	- %	76,423	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	39,700	- %	39,700	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	93,706	- %	93,706	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	41,958	- %	41,958	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	96,903	- %	96,903	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	27,972	- %	27,972	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	36,563	- %	36,563	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,985	- %	14,985	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	114,885	- %	114,885	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	11,489	- %	11,489	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	157,343	- %	157,343	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	75,424	- %	75,424	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	100,899	- %	100,899	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	8,991	- %	8,991	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	71,229	- %	71,229	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	18,482	- %	18,482	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	10,989	- %	10,989	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	22,358	- %	22,358	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	22,977	- %	22,977	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	8,971	- %	8,971	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	101,274	- %	101,274	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	171,089	- %	171,089	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	37,962	- %	37,962	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	57,702	- %	57,702	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	38,955	- %	38,955	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,818	- %	14,818	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	125,210	- %	125,210	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	131,369	- %	131,369	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	45,584	- %	45,584	
"	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	-	"	-	86,743	- %	86,743	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	37,562	- %	37,562	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	63,936	- %	63,936	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	233,566	- %	233,566	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	73,427	- %	73,427	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	294,704	- %	294,704	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	168,831	- %	168,831	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	297,702	- %	297,702	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	65,934	- %	65,934	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	85,764	- %	85,764	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	21,518	- %	21,518	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,680	- %	14,680	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	38,452	- %	38,452	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	95,904	- %	95,904	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	99,900	- %	99,900	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	8,936	- %	8,936	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	42,837	- %	42,837	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	12,987	- %	12,987	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	17,483	- %	17,483	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	16,773	- %	16,773	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	26,973	- %	26,973	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	69,470	- %	69,470	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	139,860	- %	139,860	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	25,474	- %	25,474	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	29,970	- %	29,970	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	18,082	- %	18,082	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	34,166	- %	34,166	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	388,723	- %	388,723	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	161,438	- %	161,438	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	16,983	- %	16,983	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	76,143	- %	76,143	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	41,608	- %	41,608	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	39,960	- %	39,960	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	63,736	- %	63,736	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	11,389	- %	11,389	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	149,850	- %	149,850	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,975	- %	24,975	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	34,965	- %	34,965	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	42,458	- %	42,458	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	35,564	- %	35,564	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	41,259	- %	41,259	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	36,363	- %	36,363	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	27,173	- %	27,173	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	79,920	- %	79,920	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	11,189	- %	11,189	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	49,950	- %	49,950	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	99,900	- %	99,900	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	25,704	- %	25,704	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	37,962	- %	37,962	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	109,890	- %	109,890	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	8,192	- %	8,192	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	32,467	- %	32,467	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	162,338	- %	162,338	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	62,937	- %	62,937	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,985	- %	14,985	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	29,019	- %	29,019	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	292,706	- %	292,706	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	162,936	- %	162,936	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,466	- %	24,466	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	11,119	- %	11,119	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	9,790	- %	9,790	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,986	- %	13,986	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	54,685	- %	54,685	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	73,926	- %	73,926	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	159,840	- %	159,840	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	26,653	- %	26,653	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,985	- %	14,985	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	193,806	- %	193,806	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	50,449	- %	50,449	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	289,710	- %	289,710	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	22,697	- %	22,697	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	5,994	- %	5,994	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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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	-	388,281	- %	388,281	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	5,994	- %	5,994	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	110,689	- %	110,689	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	29,470	- %	29,470	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	28,571	- %	28,571	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	298,700	- %	298,700	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	145,803	- %	145,803	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	55,944	- %	55,944	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	6,444	- %	6,444	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	194,286	- %	194,286	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	149,850	- %	149,850	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	999	- %	999	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	36,963	- %	36,963	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	25,974	- %	25,974	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	190,709	- %	190,709	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	68,931	- %	68,931	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	149,850	- %	149,850	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	99,900	- %	99,900	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,487	- %	13,487	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	17,982	- %	17,982	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	16,000	- %	16,000	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	11,312	- %	11,312	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	220,869	- %	220,869	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	18,981	- %	18,981	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	73,926	- %	73,926	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	164,834	- %	164,834	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	66,134	- %	66,134	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	55,421	- %	55,421	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	171,004	- %	171,004	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	59,340	- %	59,340	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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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	-	219,780	- %	219,780	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	91,908	- %	91,908	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	99,900	- %	99,900	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	22,777	- %	22,777	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	-	"	-	23,835	- %	23,835	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	298,699	- %	298,699	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	88,272	- %	88,272	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	37,842	- %	37,842	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	71,279	- %	71,279	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	230,769	- %	230,769	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	95,944	- %	95,944	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	136,763	- %	136,763	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	289,710	- %	289,710	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	23,207	- %	23,207	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	116,033	- %	116,033	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailease Finance Co., Ltd	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	101,608	- %	101,608	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	82,687	- %	82,687	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	54,960	- %	54,960	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	92,607	- %	92,607	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	183,816	- %	183,816	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	117,882	- %	117,882	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	180,818	- %	180,818	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	40,959	- %	40,959	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,795	- %	24,795	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	74,026	- %	74,026	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	48,791	- %	48,791	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	22,378	- %	22,378	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	3,497	- %	3,497	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	37,962	- %	37,962	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	4,995	- %	4,995	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailease Finance Co., Ltd	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	49,900	- %	49,900	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	10,677	- %	10,677	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	31,469	- %	31,469	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	120,879	- %	120,879	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	1,598	- %	1,598	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	31,668	- %	31,668	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	157,842	- %	157,842	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	72,927	- %	72,927	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	63,936	- %	63,936	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	189,810	- %	189,810	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	18,481	- %	18,481	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	199,800	- %	199,800	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	20,679	- %	20,679	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	59,940	- %	59,940	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	63,936	- %	63,936	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailase Finance Co., Ltd	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	103,895	- %	103,895	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	19,855	- %	19,855	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	139,959	- %	139,959	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	34,965	- %	34,965	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	298,700	- %	298,700	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	31,668	- %	31,668	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	54,945	- %	54,945	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	110,889	- %	110,889	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	66,673	- %	66,673	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	84,915	- %	84,915	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	145,854	- %	145,854	
"	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	-	"	-	129,420	- %	129,420	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	118,481	- %	118,481	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	107,621	- %	107,621	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailease Finance Co., Ltd	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	39,960	- %	39,960	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	21,000	- %	21,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	191,807	- %	191,807	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	64,460	- %	64,460	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	220,000	- %	220,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	263,821	- %	263,821	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	37,662	- %	37,662	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	220,779	- %	220,779	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	221,778	- %	221,778	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	56,693	- %	56,693	
"	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	-	"	-	34,965	- %	34,965	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	60,876	- %	60,876	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	43,197	- %	43,197	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	109,850	- %	109,850	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailease Finance Co., Ltd	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Current financial assets at amortized cost	-	19,021	- %	19,021	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	74,226	- %	74,226	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	59,141	- %	59,141	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	67,832	- %	67,832	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	1,738	- %	1,738	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	10,989	- %	10,989	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	12,987	- %	12,987	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	155,844	- %	155,844	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	27,972	- %	27,972	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	156,843	- %	156,843	
"	Ding-Yue Development Corp. Bond	-	"	-	1,000,000	- %	1,000,000	
"	Cathay Life Insurance Co., Ltd. Bond	-	"	-	6,370	- %	6,370	
"	Nan Shan Life Insurance Company, Ltd. Bond	-	"	-	58	- %	58	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Non-current financial assets at amortized cost	-	79,920	- %	79,920	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	27,872	- %	27,872	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	76,163	- %	76,163	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	45,135	- %	45,135	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	43,666	- %	43,666	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	45,264	- %	45,264	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	173,516	- %	173,516	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	9,990	- %	9,990	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	6,494	- %	6,494	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	98,601	- %	98,601	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	10,989	- %	10,989	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	23,976	- %	23,976	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	6,743	- %	6,743	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	9,890	- %	9,890	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	19,180	- %	19,180	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	78,921	- %	78,921	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	10,330	- %	10,330	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,984	- %	15,984	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	31,968	- %	31,968	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	99,900	- %	99,900	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	209,790	- %	209,790	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	12,288	- %	12,288	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,176	- %	24,176	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	26,973	- %	26,973	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	139,860	- %	139,860	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	141,858	- %	141,858	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	110,889	- %	110,889	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	5,095	- %	5,095	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	112,887	- %	112,887	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	38,362	- %	38,362	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	46,953	- %	46,953	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	92,907	- %	92,907	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	3,197	- %	3,197	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	59,940	- %	59,940	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	23,976	- %	23,976	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	8,991	- %	8,991	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	103,896	- %	103,896	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	21,578	- %	21,578	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	50,949	- %	50,949	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,187	- %	13,187	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	21,034	- %	21,034	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	78,921	- %	78,921	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	6,094	- %	6,094	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	19,980	- %	19,980	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	34,915	- %	34,915	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	37,762	- %	37,762	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,684	- %	15,684	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	6,949	- %	6,949	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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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	-	5,934	- %	5,934	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	9,141	- %	9,141	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	90,609	- %	90,609	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,975	- %	24,975	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	28,971	- %	28,971	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	298,700	- %	298,700	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	18,382	- %	18,382	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	36,963	- %	36,963	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	23,576	- %	23,576	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	89,910	- %	89,910	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	6,074	- %	6,074	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,187	- %	13,187	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,476	- %	24,476	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	18,881	- %	18,881	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	12,987	- %	12,987	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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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	-	96,903	- %	96,903	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	209,790	- %	209,790	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	32,967	- %	32,967	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	23,956	- %	23,956	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	79,920	- %	79,920	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	5,994	- %	5,994	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	49,950	- %	49,950	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	7,992	- %	7,992	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	117,472	- %	117,472	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	75,924	- %	75,924	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	4,496	- %	4,496	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	55,944	- %	55,944	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	63,936	- %	63,936	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	43,856	- %	43,856	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	186,712	- %	186,712	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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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	-	79,920	- %	79,920	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	1,052	- %	1,052	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	44,955	- %	44,955	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,385	- %	15,385	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,525	- %	24,525	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,487	- %	13,487	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	57,942	- %	57,942	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	5,994	- %	5,994	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	10,490	- %	10,490	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	19,980	- %	19,980	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	31,469	- %	31,469	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	36,963	- %	36,963	
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	28,971	- %	28,971	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,509	- %	15,509	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	25,025	- %	25,025	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailease Finance Co., Ltd	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Non-current financial assets at amortized cost	-	21,978	- %	21,978	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	4,196	- %	4,196	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	8,831	- %	8,831	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	6,913	- %	6,913	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	20,579	- %	20,579	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	14,985	- %	14,985	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	63,536	- %	63,536	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	24,975	- %	24,975	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	10,669	- %	10,669	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	135,864	- %	135,864	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	4,870	- %	4,870	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	241,234	- %	241,234	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	40,060	- %	40,060	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	29,970	- %	29,970	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	246,752	- %	246,752	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
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	-	177,821	- %	177,821	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	99,899	- %	99,899	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	298,698	- %	298,698	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	49,950	- %	49,950	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	55,944	- %	55,944	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	61,938	- %	61,938	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	64,935	- %	64,935	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	153,846	- %	153,846	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	42,957	- %	42,957	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	36,803	- %	36,803	
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	30,969	- %	30,969	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	20,190	- %	20,190	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	13,586	- %	13,586	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	1,499	- %	1,499	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	97,902	- %	97,902	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chalease Finance Co., Ltd	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	Non-current financial assets at amortized cost	-	37,962	- %	37,962	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	10,989	- %	10,989	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	30,969	- %	30,969	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	42,308	- %	42,308	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	204,794	- %	204,794	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	46,064	- %	46,064	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	203,796	- %	203,796	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	72,927	- %	72,927	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	"	-	15,984	- %	15,984	
"	Nan Shan Life Insurance Company, Ltd. Bond	-	"	-	60,000	- %	60,000	
"	Cathay Life Insurance Co., Ltd. Bond	-	"	-	890,000	- %	890,000	
"	Fubon Life Insurance Co., Ltd. Bond	-	"	-	1,300,000	- %	1,300,000	
"	CTCI Corp.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	770	40,810	0.10 %	40,810	
"	Chin Poon	"	"	380	18,620	0.10 %	18,620	
"	Unimicron Technology Corporation	"	"	63	11,349	- %	11,349	Percentage of ownership less than 0.01%
"	Kingmax Technology Inc.	"	"	3,537	21,043	4.73 %	21,043	
"	Spring House Entertainment Tech Inc.	"	"	688	11,870	4.67 %	11,870	
"	Everterminal Co., Ltd.	"	"	245	2,448	0.50 %	2,448	
"	Tekcon Electronics Corp.	"	"	137	875	0.52 %	875	
"	Ecomsoftware Inc.	"	"	130	2,626	2.60 %	2,626	

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

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance			Fair value (Note 1)	Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		
Chailease Finance Co., Ltd	Crownpo Technology Inc.(former name:SMTEK INC.)	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	57	(181)	0.51 %	(181)	
"	Book4u Co., Ltd.	"	"	9	-	0.19 %	-	(Note 2)
"	Phoenix Innovation Technology Venture Capital Corporation	"	"	1,000	16,098	2.34 %	16,098	
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	44,118	8.96 %	44,118	
"	Fortune Electric Value Company Limited	"	"	3,125	30,031	11.03 %	30,031	
"	Long Diann Marine Biotechnology Co., Ltd.	"	"	1,000	1,740	5.01 %	1,740	
"	Shuo Ming Energy Co., Ltd.	"	"	1,500	18,570	3.41 %	18,570	
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	84,963	4.65 %	84,963	
"	Far East Bio-Tec. Co. Ltd	"	"	200	7,888	0.72 %	7,888	
"	Tanvex BioPharma, Inc.	"	"	200	9,130	0.15 %	9,130	
"	EPED Inc.	"	"	1,000	32,000	3.46 %	32,000	
"	Diamond Biotechnology Co., Ltd.	"	"	200	15,504	0.66 %	15,504	
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	142	-	142	Percentage of ownership less than 0.01%
Asia Sermkij Leasing Public Co., Ltd.	Swe Trans Group Co., Ltd.	"	"	10	2,225	19.00 %	2,225	
"	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	12,812	0.10 %	12,812	
Grand Pacific Holdings Corp.	Mobleshoot, Inc.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	359	8,112	3.45 %	8,112	
"	Stemeyte Inc.	"	"	49	1,623	0.04 %	1,623	
Grand Pacific Financing Corp.	Swabplus Inc.	"	"	10	-	-	-	Percentage of ownership less than 0.01% (Note 2)
"	Mobleshoot, Inc.	"	"	358	8,112	3.45 %	8,112	
"	Stemeyte Inc.	"	"	49	1,623	0.04 %	1,623	
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	-	95,863	-	95,863	
"	Quipster Mitra Solusi	"	"	-	16,458	-	16,458	

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

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailease International Company (Malaysia) Limited	Loginesia PTE LTD	Investee company accounted for under the financial assets at fair value through profit or loss	Non-current financial assets at fair value through profit or loss	-	16,072	-	%	16,072
"	Quipster Mitra Solusi	"	"	-	16,319	-	%	16,319

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

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

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

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

(Amounts Expressed in Thousands of New Taiwan Dollars)

Company name	Marketable securities type and name	Financial statement account	Counter-party (Note 1)	Nature of relationship (Note 1)	Beginning Balance		Acquisition		Disposal			Ending Balance	
					Shares (In thousands)	Amount	Shares (In thousands)	Amount	Shares (In thousands)	Amount	Carrying value	Gain (loss) on disposal	Shares (In thousands)
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	"	Chuang Ju Limited Partnership	"	-	-	-	-	-	-	-	-	-
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
"	Chung Ho Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	"	-	-	-	125,000	-	262,500	-	-	(387,500)	-	-
"	O-Bank Co., Ltd.	"	O-Bank Co., Ltd.	"	66,627	664,938	-	-	66,627	684,971	646,906	38,065	-
"	Cathay Life Insurance Co., Ltd.'s cumulative Subordinated Corporate Bonds	Financial assets at amortized cost	-	-	-	-	-	306,000	-	-	-	-	305,888
"	"	"	KGI Securities Co., Ltd.	"	-	-	-	400,000	-	-	-	-	400,000
"	Fubon Life Insurance Co., Ltd.'s cumulative Subordinated Corporate Bonds	"	-	-	-	-	-	1,300,000	-	-	-	-	1,300,000
Jung Yu Energy Integration Co., Ltd.	Ho Hsuan Co., Ltd.	"	Ho Hsuan Co., Ltd.	Subsidiaries	-	-	-	-	-	-	-	-	-
"	Yun Yung Co., Ltd.	"	Yun Yung Co., Ltd.	"	-	-	-	-	-	-	-	-	-

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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
Jung Yu Energy Integration Co., Ltd.	Hao Ju Energy Integration Co., Ltd.	Financial assets at amortized cost	Hao Ju Energy Integration Co., Ltd.	Associates	-	-	-	-	-	-	-	-	-	-
"	Ho Ying Co., Ltd.	"	Ho Ying 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		
The Company	Chailease International Financial Services (Singapore) Pte. Ltd.	Subsidiaries	6,165,500	-	-	-	-	-
Chailease International Financial Services Co., Ltd.	Chailease International Company(Malaysia) Limited	Associates	500,644	-	-	-	-	-
"	Chailease International Financial Services (Labuan) Co., Ltd.	Associates	425,442	-	-	-	-	-
Chailease International Company (Malaysia) Limited	Chailease International Company (UK) Limited	Subsidiaries	501,333	-	-	-	-	-
Chailease International Company (UK) Limited	C&E Engine Leasing Limited	Associates	501,506	-	-	-	-	-
Chailease Finance Co., Ltd.	Tien Hsing Integration Co., Ltd	Subsidiaries	596,956	-	-	-	-	-
"	Tien Sin Intelligent Green Energy Co., Ltd.	Subsidiaries	154,052	-	-	-	-	-
"	Tien Ying Energy Co., Ltd.	Subsidiaries	227,457	-	-	-	-	-
"	Ysolar Co., Ltd	Other related party	1,003,507	-	-	-	-	-

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Company name	Related party	Nature of relationship	Ending balance	Turnover days	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
Chailease Finance Co., Ltd.	Chailease Construction & Development Corp.	Other related party	970,627	-	-		-	-
"	Chailease Berjaya Credit Sdn. Bhd.	Associates	120,111	-	-		-	-
Chung Ho Energy Integration Co., Ltd	Chailease Finance Co., Ltd.	Subsidiaries	2,022,223	-	-		-	-
Chailease International Financial Services Co. (Singapore) Pte. Ltd.	Chailease Victory Co., Ltd.	Associates	216,306	-	-		-	-
"	Chailease International Financial Services (Liberia) Corp.	Associates	1,173,291	-	-		-	-
"	Chailease International Financial Services (Labuan) Co., Ltd.	Associates	229,770	-	-		-	-
Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	Subsidiaries	3,679,805	-	-		-	-
Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Subsidiaries	1,014,911	-	-		-	-
Golden Bridge (B.V.I.) Corp.	Chailease International Financial Services (Singapore) Pte. Ltd.	Associates	1,849,650	-	-		-	-
Chailease International Financial Services (Liberia) Corp.	Chailease Virtue Co., Ltd.	Subsidiaries	379,740	-	-		-	-
"	Chailease Bright Co., Ltd.	Subsidiaries	519,302	-	-		-	-
"	Chailease Cherish Co., Ltd.	Subsidiaries	757,856	-	-		-	-
"	Chailease Blossom Co., Ltd.	Subsidiaries	751,229	-	-		-	-
Chailease International Financial Leasing Corp.	Chailease Commercial Factoring Corporation	Subsidiaries	178,081	-	-		-	-

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

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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

(Amounts Expressed in Thousands of New Taiwan Dollars)

No.	Company name	Counter-party	Nature of relationship	Intercompany transactions			
				Financial statements item	Amount	Terms	Percentage of the consolidated net revenue or total assets
0	The Company	Chailease International Financial Services (Singapore) Pte. Ltd.	1	Other financial assets-current	6,165,500	Same as normal transactions	0.63 %
1	Chailease Finance Co., Ltd.	Tien Hsing Integration Co., Ltd.	3	Financing and interest receivable	596,956	"	0.06 %
2	Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	3	Financing and interest receivable	1,014,911	"	0.10 %
3	Chung Ho Energy Integration Co., Ltd.	Chailease Finance Co., Ltd.	3	Financing and interest receivable	2,022,223	"	0.21 %
4	Chailease International Financial Services Co., Ltd.	Chailease International Company (Malaysia) Limited	3	Financing and interest receivable	500,644	"	0.05 %
"	"	Chailease International Financial Services (Labuan) Co., Ltd.	3	Accounts receivable and interest receivable	425,442	"	0.04 %
5	Chailease International Company (Malaysia) Limited	Chailease International Company (UK) Limited	3	Financing and interest receivable	501,333	"	0.05 %
6	Asia Sermkij leasing public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	3	Other financial assets-current	3,679,805	"	0.38 %
7	Golden Bridge (B.V.I.) Corp.	Chailease International Financial Services (Singapore) Pte. Ltd.	3	Other financial assets-current	1,849,650	"	0.19 %
8	Chailease International Financial Services (Liberia) Corp.	Chailease Virtue Co., Ltd.	3	Financing and interest receivable	379,740	"	0.04 %
"	"	Chailease Bright Co., Ltd.	3	Financing and interest receivable	519,302	"	0.05 %
"	"	Chailease Cherish Co., Ltd.	3	Financing and interest receivable	757,856	"	0.08 %
"	"	Chailease Blossom Co., Ltd.	3	Financing and interest receivable	751,229	"	0.08 %
9	Chailease International Financial Services (Singapore) Pte. Ltd.	Chailease International Financial Services (Liberia) Corp.	3	Financing and interest receivable	1,173,291	"	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.

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

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

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

(b) Information on investees:

The information on investees of the Group for the six months ended June 30, 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 June 30, 2024			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 2024	December 31, 2023	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
The Company	Chailease International Company (Malaysia) Limited	Malaysia	Investment	48,883,171	43,642,496	2,194,747	100.00 %	99,304,184	5,915,699	5,915,699	
"	Chailease International Financial Services Co., Ltd.	British Virgin Islands	Installment sales, leasing overseas and financial consulting	3,147,650	3,147,650	97,000	100.00 %	3,472,359	23,004	23,004	
"	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	158,722	158,722	3,927	51.00 %	1,656,674	264,247	134,766	
"	Golden Bridge (B.V.I.) Corp. and its subsidiaries	British Virgin Islands	Investment	3,355,639	3,355,639	29,150	100.00 %	1,943,559	(862)	(862)	
"	Chailease International Company (Hong Kong) Limited	Hong Kong	Investment	554,895	554,895	17,100	100.00 %	330,087	(34,517)	(34,517)	
"	Chailease International Financial Services (Labuan) Co., Ltd.	Malaysia	Leasing	7,636	7,636	30	100.00 %	21,784	602	602	
"	Chailease International Financial Services Co. (Singapore) Pte. Ltd.	Singapore	Financing	58,028,773	58,028,773	1,784,000	100.00 %	84,522,361	6,708,002	6,708,002	
"	Chailease International Maritime Holding Co., Ltd.	Cayman Islands	Investment	217,421	217,421	6,700	100.00 %	845,458	8,336	8,336	
Chailease International Company (Malaysia) Limited	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	872,553	872,553	62,699	11.88 %	1,087,277	241,504	-	(Note 2)
"	Chailease International Company (UK) Limited	U.K.	Consulting, aircraft leasing and investment	48,707,953	43,580,853	972,683	100.00 %	92,742,764	5,608,188	-	"
"	Chailease Berjaya Credit Sdn. Bhd.	Malaysia	Installment sales	808,255	808,255	122,500	70.00 %	2,524,085	304,372	-	"
"	Chailease Royal Leasing Plc.	Cambodia	Leasing	97,350	97,350	3,000	60.00 %	390,696	13,196	-	"
"	Chailease Royal Finance Plc.	Cambodia	Financing	408,610	408,610	12,912	60.00 %	731,527	81,899	-	"
"	Yellowstone Holding AG	Swiss	Investment	441,674	441,674	1,225,000	35.00 %	298,263	(14,726)	(5,154)	
"	Chailease Berjaya Finance Corporation	Philippines	Leasing and financing	245,057	227,058	442,500	68.08 %	165,868	(508)	-	(Note 2)

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2024			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 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 %	570	(446)	(214)	
"	CL Investment Partners Company Limited	Cayman Islands	Investment consultant	4,558	4,558	-	48.00 %	47	(102)	(49)	
"	Diamond Rain Group Limited	British Virgin Islands	Investment	980,872	980,872	22,798	35.28 %	1,047,285	70,970	25,038	
"	Chailease Capital (Thailand) Co., Ltd.	Thailand	Investment	56,483	56,483	19,600	49.00 %	78,179	(1,136)	-	(Note 2)
"	Chailease Royal Insurance Broker Plc.	Cambodia	Insurance Brokers	2,921	2,921	90	60.00 %	(3,078)	(1,551)	-	"
"	Gothic Global Holding Ltd.	British Virgin Islands	Investment	291,697	291,697	11,814	48.00 %	275,455	(4,536)	(2,177)	
Chailease International Maritime Holding Co., Ltd.	Chailease International Financial Services (Liberia) Corp.	Liberia	Ship leasing business	214,176	214,176	-	100.00 %	874,299	11,007	-	share holding less than 1,000 shares (Note 2)
"	Chailease Marine Co., Ltd.	Liberia	Ship leasing business	325	325	-	100.00 %	(25,072)	(3,645)	-	"
"	Chailease Shipping Finance (Liberia) Co., Ltd.	Liberia	Ship leasing business	325	325	-	100.00 %	(5,391)	1,245	-	"
Chailease International Financial Services (Liberia) Corp.	Chailease International Fortune Corp. (Liberia)	Liberia	Ship leasing business	13,885	13,885	-	100.00 %	1,454	(16)	-	"
"	Chailease Bright Co., Ltd.	Liberia	Ship leasing business	325	325	-	100.00 %	80,373	(121)	-	"
"	Chailease Virtue Co., Ltd.	Liberia	Ship leasing business	325	325	-	100.00 %	247,720	(2,862)	-	"
"	Chailease Cherish Co., Ltd.	Liberia	Ship leasing business	325	325	-	100.00 %	(103,657)	(19,996)	-	"
"	Chailease Harmony Co., Ltd.	Liberia	Ship leasing business	325	325	-	100.00 %	212	(18)	-	"
"	Ace Marine Co., Ltd.	Liberia	Ship leasing business	325	325	-	100.00 %	194	(18)	-	"
"	Chailease Glory Co., Ltd.	Liberia	Ship leasing business	325	325	-	100.00 %	139,697	30,528	-	"
"	Chailease Blossom Co., Ltd.	Liberia	Ship leasing business	325	325	-	100.00 %	(16,296)	(2,685)	-	"
Chailease Shipping Finance (Liberia) Co., Ltd.	Chailease Victory Co., Ltd.	Liberia	Ship leasing business	16	16	-	100.00 %	(4,438)	1,519	-	(Note 2)
Chailease Berjaya Credits Sdn. Bhd.	Chailease Agency Sdn. Bhd.	Malaysia	Insurance Brokers	660	660	100	100.00 %	14,591	3,752	-	"
"	Chailease Services Sdn. Bhd.	Malaysia	Insurance Brokers	660	660	100	100.00 %	6,093	761	-	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2024			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 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	43,769,903	38,633,400	4,416,181	100.00 %	94,010,942	6,105,406	-	(Note 2)
"	C&E Engine Leasing Limited	Ireland	Leasing	730,726	730,726	22,519	50.00 %	837,361	53,492	26,746	
Chailease Finance Co., Ltd.	Fina Finance & Trading Co., Ltd.	Taiwan	Installment sales, trading and factoring	18,991,242	18,991,242	2,739,400	100.00 %	43,170,421	1,670,634	-	(Note 2)
"	Chailease Specialty Finance Co., Ltd.	Taiwan	Installment sales	6,837,496	6,837,496	269,561	100.00 %	7,117,965	176,155	-	"
"	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	1,716,850	1,716,850	193,256	36.61 %	3,350,468	241,505	-	"
"	Chailease International Leasing Company Limited (Vietnam)	Vietnam	Leasing	2,730,902	2,730,902	-	100.00 %	3,483,016	296,338	-	"
"	Chailease Auto Rental Co., Ltd.	Taiwan	Leasing	6,820,564	6,820,564	752,425	100.00 %	7,724,153	114,195	-	"
"	Chailease Insurance Brokers Co., Ltd.	Taiwan	Personal and property insurance brokers	8,000	8,000	800	100.00 %	50,092	33,841	-	"
"	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	133,327	133,327	3,773	49.00 %	1,591,707	264,247	-	"
"	Chailease Cloud Service Co., Ltd.	Taiwan	Software of cloud products, leasing and installment sales	525,000	525,000	52,500	100.00 %	529,190	1,547	-	"
"	Yun Tang Inc.	Taiwan	Solar power related business	575,000	575,000	-	100.00 %	653,717	11,545	-	"
"	Chailease Energy Integration Co., Ltd.	Taiwan	Solar power related business	50,000	50,000	100,083	100.00 %	1,021,797	(15,043)	-	"
"	Chailease Power Technology Co., Ltd.	Taiwan	Solar power related business	1,640,000	1,350,000	164,000	100.00 %	1,667,791	13,613	-	"
"	Chailease International Trading Company Limited (Vietnam)	Vietnam	Trading	324,500	324,500	-	100.00 %	504,173	45,384	-	"
"	Chung Cheng Energy Integration Co., Ltd.	Taiwan	Solar power related business	303,400	303,400	30,340	100.00 %	308,949	4,062	-	"
"	Ho Lien Energy Integration Co., Ltd.	Taiwan	Solar power related business	3,460,588	3,460,588	346,059	100.00 %	3,407,899	(15,084)	-	"
"	Tai Yuan Energy Intergration Co., Ltd.	Taiwan	Solar power related business	1,768,409	1,768,409	176,841	100.00 %	1,749,367	(2,469)	-	"
"	Chung Ho Energy Integration Co., Ltd.	Taiwan	Solar power related business	8,072,124	8,072,124	807,212	100.00 %	8,182,820	91,849	-	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2024			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 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 %	808,670	25,735	-	(Note 2)
"	Tung Feng Inc.	Taiwan	Solar power related business	135,034	135,034	-	100.00 %	136,081	1,943	-	"
"	Chung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	500	500	50	100.00 %	103	(24)	-	"
"	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,282,208	2,282,208	228,221	27.09 %	2,251,287	(119,787)	-	"
"	Chung Wei Energy Integration Co., Ltd.	Taiwan	Solar power related business	500	500	50	100.00 %	102	(25)	-	"
"	Tung Ching Energy Technology Inc.	Taiwan	Solar power related business	200,030	200,030	-	100.00 %	201,565	544	-	"
"	Chailease Finance Securitization Trust 2021	Taiwan	Special purpose entity	1,174,653	1,174,653	-	100.00 %	1,120,103	176,794	-	"
"	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 %	135,271	(632)	(933)	"
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	905,194	100.00 %	14,487,378	635,793	-	(Note 2)
"	Chailease Credit Services Co., Ltd.	Taiwan	Installment sales and leasing	10,101	10,101	1,000	100.00 %	9,941	(15)	-	"
"	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	3,142,888	3,142,888	314,289	37.30 %	3,099,779	(119,787)	-	"
"	CHAILEASE MOBILITY SERVICE CO., LTD.	Taiwan	Leasing of automobiles	147,000	147,000	14,700	49.00 %	110,558	(63,135)	-	"
Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	8,025,340	7,228,423	-	99.99 %	8,518,651	493,311	-	(Note 2 & 3)
"	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	3,000,000	3,000,000	300,000	35.61 %	2,959,333	(119,787)	-	(Note 2)
Chailease Specialty Finance Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	2,300,000	2,300,000	-	99.99 %	2,398,690	98,690	-	(Note 2 & 4)
Chailease Credit Services Co., Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	493,311	-	(Note 2 & 3)
Chailease Cloud Service Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	98,690	-	(Note 2 & 4)
"	Chaico Biomedical Co., Ltd.	Taiwan	Development and sales of nutritional health supplements and supplies	22,068	-	1,200	15.00 %	26,631	24,708	-	(Note 2)

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2024			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 2024	December 31, 2023	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease Cloud Service Co., Ltd.	ZEMO Inc.	Taiwan	Leasing of automobiles	20,000	-	4,060	30.00 %	19,257	(3,020)	(742)	
Chailease International Company (Hong Kong) Limited	PT Chailease Finance Indonesia	Indonesia	Financing	420,750	420,750	2,125,000	85.00 %	282,136	(40,285)	-	(Note 2)
Chailease Capital (Thailand) Co., Ltd.	Asia Sermkij Leasing Public Co.,Ltd and its subsidiaries	Thailand	Installment sales of automobiles	171,301	171,301	10,128	1.92 %	175,641	241,504	-	"
Chailease Power Technology Co., Ltd.	Chu Chiang Solar Energy Inc.	Taiwan	Solar power related business	45,050	45,050	-	100.00 %	44,963	536	-	"
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 %	641,174	(5,178)	-	"
"	Tien Jen Energy Co., Ltd.	Taiwan	Solar power related business	435,200	435,200	43,520	80.00 %	430,268	(1,815)	-	"
"	Tien Chu Energy Co., Ltd	Taiwan	Solar power related business	761,600	761,600	76,160	80.00 %	751,744	(3,688)	-	"
"	Tien Ying Energy Co., Ltd.	Taiwan	Solar power related business	1,024,000	1,024,000	102,400	80.00 %	1,002,334	(7,878)	-	"
"	Tien Jui Energy Co., Ltd.	Taiwan	Solar power related business	326,400	326,400	32,640	80.00 %	319,517	(1,771)	-	"
Jung Yu Energy Integration Co., Ltd.	Chung Ming Co., Ltd.	Taiwan	Solar power related business	685,050	550,050	68,505	100.00 %	694,524	8,853	-	"
"	Chung Yao Co., Ltd.	Taiwan	Solar power related business	20,050	20,050	2,005	100.00 %	20,208	144	-	"
"	Yao Jih Co., Ltd.	Taiwan	Solar power related business	577	-	105	100.00 %	545	(32)	-	"
"	Ho Hsuan Co., Ltd.	Taiwan	Solar power related business	2,078,644	1,253,120	207,864	100.00 %	2,087,239	2,294	-	"
"	Hsia Ching Co., Ltd	Taiwan	Solar power related business	488,286	488,286	48,828	94.76 %	476,913	(12,357)	-	"
"	Kuang Hsi Co., Ltd.	Taiwan	Solar power related business	109,000	109,000	10,900	100.00 %	109,068	54	-	"
"	Ruo Chen Co., Ltd.	Taiwan	Solar power related business	809	-	100	100.00 %	743	(66)	-	"
"	Ruo Jing Co., Ltd.	Taiwan	Solar power related business	36,831	36,831	3,683	100.00 %	36,618	157	-	"
"	Ruo Tai Co., Ltd.	Taiwan	Solar power related business	15,333	15,333	1,533	100.00 %	15,009	(22)	-	"
"	Sheng Neng Co., Ltd.	Taiwan	Solar power related business	808	-	100	100.00 %	742	(66)	-	"
"	Jing Sheng Co., Ltd.	Taiwan	Solar power related business	808	-	100	100.00 %	741	(67)	-	"
"	Chen Ying Co., Ltd.	Taiwan	Solar power related business	581,000	331,000	58,100	100.00 %	582,135	2,029	-	"
"	Jing Ying Co., Ltd.	Taiwan	Solar power related business	1,000	1,000	100	100.00 %	761	(57)	-	"
"	Tien Hsiao Co., Ltd.	Taiwan	Solar power related business	809	-	100	100.00 %	743	(66)	-	"
"	Chu To Co., Ltd.	Taiwan	Solar power related business	157,000	157,000	15,700	100.00 %	152,820	335	-	"
"	Kuang Tai Energy Integration Co., Ltd. (Formerly known as Chailease Shihlin Energy Co., Ltd.)	Taiwan	Solar power related business	15,000	10,000	1,500	100.00 %	13,078	(1,976)	-	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHALEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2024			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 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 %	104,498	(3,051)	-	(Note 2)
"	Chuang Neng Energy Integration Co., Ltd.	Taiwan	Solar power related business	46,500	46,500	4,650	100.00 %	45,951	15	-	"
"	Yun Yung Co., Ltd.	Taiwan	Solar power related business	1,501,709	723,366	150,171	95.00 %	1,480,901	(31,121)	-	"
"	Annan Energy Co., Ltd.	Taiwan	Solar power related business	1,016,709	1,016,709	-	90.00 %	888,470	(104,585)	-	"
"	Ho Ying Co., Ltd.	Taiwan	Solar power related business	648,311	68,311	64,890	100.00 %	648,291	22	-	"
"	Hao Ju Energy Integration Co., Ltd.	Taiwan	Solar power related business	525,000	150,000	52,500	30.00 %	524,761	(930)	(279)	"
"	Haosheng Co., Ltd.	Taiwan	Solar power related business	24,000	-	2,400	40.00 %	23,955	(112)	(45)	"
"	Haosheng No. 3 Electric Co., Ltd.	Taiwan	Solar power related business	93,000	-	9,300	30.00 %	92,948	(173)	(52)	"
"	Chaoming Electric Co., Ltd.	Taiwan	Solar power related business	108,000	-	10,800	30.00 %	108,056	188	56	"
Chung Ho Energy Integration Co., Ltd.	Tien Hsing Integration Co., Ltd.	Taiwan	Solar power related business	600,000	600,000	60,000	100.00 %	458,404	(8,051)	-	(Note 2)
"	Tien Chuan Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	236,526	236,526	24,779	80.00 %	300,131	23,039	-	"
"	Yu Heng Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	236,526	236,526	24,379	80.00 %	294,780	20,694	-	"
"	Kai Yang Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	237,830	237,830	25,540	80.00 %	298,259	23,039	-	"
"	Yao Kuang Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	228,322	228,322	24,719	80.00 %	287,957	22,032	-	"
"	Yao Jih Co., Ltd.	Taiwan	Solar power related business	-	617	-	- %	-	(32)	-	"
"	Ruo Chen Co., Ltd.	Taiwan	Solar power related business	-	842	-	- %	-	(66)	-	"
"	Sheng Neng Co., Ltd.	Taiwan	Solar power related business	-	842	-	- %	-	(66)	-	"
"	Jing Sheng Co., Ltd.	Taiwan	Solar power related business	-	842	-	- %	-	(67)	-	"
"	Tien Hsiao Co., Ltd.	Taiwan	Solar power related business	-	842	-	- %	-	(66)	-	"
Ho Hsuan Co., Ltd.	Chiu Chu Co., Ltd.	Taiwan	Solar power related business	520,000	520,000	52,000	80.00 %	520,248	510	-	"
"	Chao Ming No.2 Energy Co., Ltd.	Taiwan	Solar power related business	280,100	280,100	28,010	100.00 %	280,706	544	-	"
"	Hao Hsuan Energy Integration Co., Ltd.	Taiwan	Solar power related business	330,914	330,914	36,168	80.00 %	340,220	(1,927)	-	"
Hsia Ching Co., Ltd.	Chuan Chen Technology Inc.	Taiwan	Solar power related business	111,463	111,463	-	100.00 %	110,243	216	-	"
Chalease Energy Integration Co., Ltd.	Voyager Photovoltaic Co., Ltd.	Taiwan	Solar power related business	365,000	365,000	36,500	22.12 %	342,232	(18,951)	(3,325)	"

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2024			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 2024	December 31, 2023	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease Energy Integration Co., Ltd.	Changpin Wind Taiwan Power Ltd.	Taiwan	Wind power related business	121,080	121,080	4,800	20.00 %	120,841	(798)	(159)	
Tai Yuan Energy Intergration Co., Ltd.	Cheng Yi Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,600	2,600	260	100.00 %	1,401	(44)	-	(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 %	216,538	(3,962)	-	"
"	Hao Ming Energy Co., Ltd.	Taiwan	Solar power related business	80	80	8	80.00 %	(9,339)	(4,602)	-	"
"	Jih Ti Energy Co., Ltd.	Taiwan	Solar power related business	280,100	280,100	28,010	100.00 %	277,980	362	-	"
"	Hui Meng No. 1 Energy Co., Ltd.	Taiwan	Solar power related business	202,500	202,500	20,250	100.00 %	201,335	353	-	"
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 %	5,484,748	17,398	-	"
"	CHAILEASE MOBILITY SERVICE CO., LTD.	Taiwan	Leasing of automobiles	153,000	153,000	15,300	51.00 %	115,071	(63,135)	-	"
Chaico Biomedical Co., Ltd.	JLK Biomedical Holding Co., Ltd.	Thailand	Development and sales of nutritional health supplements and supplies	3,930	-	49	48.80 %	4,822	99	-	"

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 June 30, 2024	Net Income (Losses) of the Investee	Percentage of Ownership	Share of profits/losses (Note 2)	Carrying Amount as of June 30, 2024	Accumulated Inward Remittance of Earnings as of June 30, 2024
					Outflow	Inflow						
Chailease International Financial Leasing Corp.	Leasing	33,910,250	(2)	-	-	-	-	6,061,331	97.89 %	5,933,158	64,184,440	3,342,350
Chailease Finance International Corp.	Leasing	6,165,500	(2)	-	-	-	-	777,582	98.41 %	765,250	9,522,689	-
Chailease International Corp.	Trading	2,400,300	(2)	-	-	-	-	635,020	97.89 %	621,592	7,517,747	-
Jirong Real Estate Co., Ltd.	House property leasing and management	755,650	(2)	-	-	-	-	9,515	97.89 %	9,315	816,861	-

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

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 June 30, 2024	Net Income (Losses) of the Investee	Percentage of Ownership	Share of profits/losses (Note 2)	Carrying Amount as of June 30, 2024	Accumulated Inward Remittance of Earnings as of June 30, 2024
					Outflow	Inflow						
Chailease International Commercial Factoring Corporation	Factoring	444,500	(2)	-	-	-	-	6,678	97.89 %	6,537	452,062	-
Chailease Commercial Factoring Corporation	Factoring	222,250	(2)	-	-	-	-	17,838	97.89 %	17,460	250,336	-

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

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

Note 2: Investment gains and losses were recognized based on the financial reports audited / 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 six months ended June 30, 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.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
Notes to Consolidated Financial Statements
June 30, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(14) Segment information

(a) Operating segment financial information:

	For the three months ended June 30, 2024					
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 2,240,457	-	17,035	-	-	2,257,492
Interest revenue - installment sales	3,244,503	508,438	1,810,190	-	-	5,563,131
Interest revenue - capital leases	317,669	7,032,694	585,196	-	-	7,935,559
Rental revenue - operating leases	1,714,586	1,782	-	-	-	1,716,368
Interest revenue - loans	2,365,174	13,373	553,142	114,229	-	3,045,918
Other interest revenue	3,049,176	64,436	38,155	-	-	3,151,767
Other operating revenue	1,025,772	641,454	396,794	1,017	-	2,065,037
Intersegment revenue	644,588	20,552	345,224	-	(1,010,364)	-
Interest revenue	113,711	49,200	8,859	5,238	-	177,008
Total revenue	\$ 14,715,636	8,331,929	3,754,595	120,484	(1,010,364)	25,912,280
Reportable segment profit or loss	\$ 3,449,975	3,440,532	472,912	135,755	-	7,499,174
For the three months ended June 30, 2023						
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 2,001,315	-	8,002	-	-	2,009,317
Interest revenue - installment sales	2,940,482	515,482	1,675,232	-	-	5,131,196
Interest revenue - capital leases	271,022	6,293,489	714,605	-	-	7,279,116
Rental revenue - operating leases	1,488,112	871	-	-	-	1,488,983
Interest revenue - loans	2,121,624	37,553	449,732	106,040	-	2,714,949
Other interest revenue	3,056,079	66,980	26,744	-	-	3,149,803
Other operating revenue	1,169,233	761,134	431,776	1,100	-	2,363,243
Intersegment revenue	548,895	19,683	142,141	-	(710,719)	-
Interest revenue	118,195	61,017	12,680	9,997	-	201,889
Total revenue	\$ 13,714,957	7,756,209	3,460,912	117,137	(710,719)	24,338,496
Reportable segment profit or loss	\$ 3,492,291	3,330,055	569,333	24,411	-	7,416,090

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

June 30, 2024 and 2023

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

	For the six months ended June 30, 2024					
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 3,794,924	-	29,498	-	-	3,824,422
Interest revenue - installment sales	6,457,053	1,030,303	3,588,213	-	-	11,075,569
Interest revenue - capital leases	637,388	13,915,099	1,185,198	-	-	15,737,685
Rental revenue - operating leases	3,409,457	2,700	-	-	-	3,412,157
Interest revenue - loans	4,709,456	30,569	1,074,229	221,977	-	6,036,231
Other interest revenue	6,224,724	125,596	70,898	-	-	6,421,218
Other operating revenue	2,116,750	1,322,171	791,868	8,217	-	4,239,006
Intersegment revenue	1,260,935	40,501	447,307	-	(1,748,743)	-
Interest revenue	131,701	101,016	17,181	8,122	-	258,020
Total revenue	\$ 28,742,388	16,567,955	7,204,392	238,316	(1,748,743)	51,004,308
Reportable segment profit or loss	\$ 6,566,195	6,255,727	934,525	316,517	-	14,072,964

	For the six months ended June 30, 2023					
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	\$ 3,441,860	-	10,592	-	-	3,452,452
Interest revenue - installment sales	5,727,436	1,040,676	3,286,490	-	-	10,054,602
Interest revenue - capital leases	531,222	12,682,442	1,421,275	-	-	14,634,939
Rental revenue - operating leases	2,990,059	1,560	-	-	-	2,991,619
Interest revenue - loans	4,130,760	83,687	865,741	226,890	-	5,307,078
Other interest revenue	5,991,386	124,909	59,964	-	-	6,176,259
Other operating revenue	2,314,167	1,519,915	823,692	2,252	-	4,660,026
Intersegment revenue	1,119,845	39,654	273,138	-	(1,432,637)	-
Interest revenue	124,672	115,383	30,874	14,777	-	285,706
Total revenue	\$ 26,371,407	15,608,226	6,771,766	243,919	(1,432,637)	47,562,681
Reportable segment profit or loss	\$ 6,852,626	7,104,693	1,263,984	50,121	-	15,271,424

(b) Reconciliation information for segment income (loss)

	For the three months ended June 30,		For the six months ended June 30,	
	2024	2023	2024	2023
Reportable segment income	\$ 7,499,174	7,416,090	14,072,964	15,271,424
Management segment loss	(887,787)	(973,617)	(1,458,120)	(1,618,628)
Profit for the period	\$ 6,611,387	6,442,473	12,614,844	13,652,796