Stock Code:5871

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Consolidated Financial Statements

With Independent Auditors' Review Report
For the Three Months Ended March 31, 2026 and 2025

Address: No.362, Ruiguang Rd., Neihu District, Taipei, Taiwan, (R.O.C.)
Telephone: 886-2-8752-6388

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

安侯建業聯合會計師事務所
KPMG
台北市110615信義路5段7號68樓(台北101大樓)
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)
電話 Tel + 886 2 8101 6666
傳真 Fax + 886 2 8101 6667
網址 Web kpmg.com/tw

Independent Auditors' Review Report

To the Board of Directors of Chailease Holding Company Limited:

Introduction

We have reviewed the accompanying consolidated balance sheets of the Chailease Holding Company Limited (the "Company") and its subsidiaries (together referred to as the "Group") as of March 31, 2026 and 2025, the related consolidated statements of comprehensive income changes in equity and cash flows for the three months ended March 31, 2026 and 2025, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standards 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

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

Conclusion

Based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of March 31, 2026 and 2025, and of its consolidated financial performance and its consolidated cash flows for the three months ended March 31, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Wu,Tsao-Jen and Chen, Yi-Chun.

KPMG

Taipei, Taiwan (Republic of China)
May 13, 2026

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

March 31, 2026, December 31, 2025, and March 31, 2025

(Amounts Expressed in Thousands of New Taiwan Dollars)

		2026.3.31		2025.12.31		2025.3.31	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets：						
1100	Cash and cash equivalents (Note (6)(a))	$ 37,791,459	4	33,923,082	3	44,366,109	4
1110	Current financial assets at fair value through profit or loss (Note (6)(b))	7,443,452	1	7,103,338	1	5,664,173	1
1136	Current financial assets at amortized cost (Notes (6)(b) and (7))	45,783,145	5	43,846,793	5	37,133,202	4
1139	Current financial assets for hedging (Notes (6)(b) and (6)(c))	37,142	-	154,180	-	447,211	-
1170	Accounts receivable, net (Notes (6)(d), (7) and (8))	589,594,037	60	594,033,632	61	613,887,004	62
1476	Other current financial assets (Notes (7) and (8))	19,532,674	2	23,178,867	2	23,812,401	2
1479	Other current assets (Notes (6)(e) and (7))	7,372,062	1	8,290,453	1	10,940,161	1
		707,553,971	73	710,530,345	73	736,250,261	74
	Non-current assets：						
1510	Non-current financial assets at fair value through profit or loss (Note (6)(b))	10,379	-	10,170	-	33,630	-
1517	Non-current financial assets at fair value through other comprehensive income (Note (6)(b))	360,426	-	361,946	-	304,691	-
1535	Non-current financial assets at amortized cost (Notes (6)(b) and (8))	4,916,056	-	4,744,439	-	2,384,297	-
1538	Non-current financial assets for hedging (Notes (6)(b) and (6)(c))	64,275	-	-	-	35,191	-
1550	Investments accounted for using equity method (Note (6)(f))	4,334,251	-	4,183,914	-	4,489,130	-
1600	Property, plant and equipment (Notes (6)(g), (7) and (8))	107,878,380	11	106,896,022	11	101,096,461	10
1755	Right-of-use assets (Notes (6)(h) and (7))	8,310,494	1	8,416,894	1	8,627,659	1
1780	Intangible assets	253,838	-	279,720	-	414,338	-
1840	Deferred tax assets	13,420,301	1	12,619,489	1	11,449,472	1
1930	Long-term accounts receivable, net (Notes (6)(d), (7) and (8))	113,653,817	12	113,333,750	12	115,187,276	13
1995	Other non-current assets (Notes (7) and (8))	15,281,767	2	14,740,716	2	14,194,361	1
		268,483,984	27	265,587,060	27	258,216,506	26
	TOTAL ASSETS	$ 976,037,955	100	976,117,405	100	994,466,767	100

		2026.3.31		2025.12.31		2025.3.31	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Liabilities：						
2100	Short-term borrowings (Notes (6)(j) and (8))	$ 69,341,020	7	70,599,466	8	71,686,855	7
2110	Short-term notes and bills payable (Notes (6)(i) and (8))	265,003,605	27	135,028,863	14	136,863,904	14
2126	Current financial liabilities for hedging (Notes (6)(b) and (6)(c))	1,583,609	-	1,170,430	-	175,447	-
2170	Accounts and notes payable (Note (7))	6,166,776	1	3,808,570	-	7,096,113	1
2230	Current tax liabilities	5,693,979	1	4,176,518	-	5,901,094	1
2280	Current lease liabilities (Notes (6)(l) and (7))	1,731,876	-	1,709,842	-	1,815,381	-
2305	Other current financial liabilities (Note (7))	73,526,066	8	74,679,440	8	78,597,181	8
2320	Long-term liabilities, current portion (Notes (6)(j), (6)(k) and (8))	203,642,107	21	338,372,084	35	350,938,025	35
2399	Other current liabilities	3,009,699	-	3,857,693	-	5,285,980	1
		629,698,737	65	633,402,906	65	658,359,980	67
	Non-current Liabilities：						
2511	Non-current financial liabilities for hedging (Notes (6)(b) and (6)(c))	116,154	-	281,225	-	81,753	-
2530	Bonds payable (Note (6)(k))	41,194,689	4	44,056,949	5	47,774,429	5
2540	Long-term borrowings (Notes (6)(j) and (8))	83,778,021	9	85,838,374	9	78,316,592	8
2570	Deferred tax liabilities	5,565,476	-	5,012,378	-	5,140,215	-
2580	Non-current lease liabilities (Notes (6)(l) and (7))	6,781,744	1	6,881,928	1	6,948,413	1
2600	Other non-current liabilities	5,202,188	-	5,153,313	-	4,985,473	-
		142,638,272	14	147,224,167	15	143,246,875	14
	Total Liabilities	772,337,009	79	780,627,073	80	801,606,855	81
	Equity attributable to owners of the Company：(Note (6)(o) and (6)(p))						
3110	Ordinary share	17,114,211	2	17,114,211	2	16,778,638	2
3120	Preferred share	1,500,000	-	1,500,000	-	1,500,000	-
3200	Capital surplus	45,736,818	5	45,735,689	5	45,493,046	5
3320	Special reserve	-	-	-	-	3,541,758	-
3350	Unappropriated retained earnings	123,516,879	13	117,945,304	12	111,241,015	11
3400	Other equity items	2,558,322	-	146,044	-	2,046,972	-
	Total equity attributable to owners of the Company	190,426,230	20	182,441,248	19	180,601,429	18
36XX	**Non-controlling interests**	13,274,716	1	13,049,084	1	12,258,483	1
	Total equity	203,700,946	21	195,490,332	20	192,859,912	19
	TOTAL LIABILITIES AND EQUITY	$ 976,037,955	100	976,117,405	100	994,466,767	100

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

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the Three Months Ended March 31, 2026 and 2025

(Amounts Expressed in Thousands of New Taiwan Dollars)

		For the three months ended March 31,			
		2026		2025	
		Amount	%	Amount	%
	Operating revenues: (Note (7))				
4111	Sales revenue	$ 2,088,585	9	1,784,397	7
4810	Interest revenue - installment sales	5,399,565	22	5,643,356	23
4820	Interest revenue - capital leases	7,346,309	31	7,912,785	32
4300	Rental revenue - operating leases	1,800,800	8	1,740,202	7
4230	Interest revenue - loans	3,609,717	15	3,112,085	13
4240	Other interest revenue	2,259,879	9	2,748,245	11
4881	Other operating revenue	1,493,388	6	1,765,440	7
		23,998,243	100	24,706,510	100
	Operating costs: (Note (7))				
5111	Cost of sales	1,242,028	5	1,155,414	5
5240	Interest expense	4,715,107	20	4,984,874	20
5300	Cost of rental revenue	1,280,299	5	1,229,865	5
5800	Other operating costs	774,071	3	1,013,292	4
		8,011,505	33	8,383,445	34
	Gross profit from operations	15,986,738	67	16,323,065	66
6400	**Operating expenses (Note (7))**	4,560,950	19	4,950,069	20
6450	**Expected credit loss (Note (6)(d))**	4,520,741	19	4,968,815	20
6500	**Net other income and expenses (Note (6)(s))**	519,687	2	370,200	2
	Operating profit	7,424,734	31	6,774,381	28
	Non-operating income and expenses:				
7100	Interest income	56,990	-	56,445	-
7130	Dividend income	17,988	-	3,043	-
7020	Other gains and losses (Notes (6)(t) and (7))	952,641	4	1,235,529	5
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method (Note (6)(f))	21,708	-	40,228	-
		1,049,327	4	1,335,245	5
7900	**Profit before income tax**	8,474,061	35	8,109,626	33
7950	**Less: Income tax expenses (Note (6)(n))**	2,576,665	10	2,350,193	10
	Profit for the period	5,897,396	25	5,759,433	23
	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	(1,617)	-	(32,659)	-
8349	Less: Income tax related to components that will not be reclassified to profit or loss (Note (6)(n))	-	-	-	-
	Total components of other comprehensive income that will not be reclassified to profit or loss	(1,617)	-	(32,659)	-
8360	**Components of other comprehensive income (loss) that will be reclassified to profit or loss**				
8361	Exchange differences on translation of foreign financial statements	2,655,028	11	2,159,252	9
8368	Gains (losses) on hedging instruments (Note (6)(c))	(254,749)	(1)	4,267	-
8370	Share of other comprehensive income (loss) 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))	1,318	-	40,820	-
8999	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss (Note (6)(n))	6,064	-	19,424	-
	Total components of other comprehensive income that will be reclassified to profit or loss	2,395,533	10	2,184,915	9
	Other comprehensive income (loss) (net of tax)	2,393,916	10	2,152,256	9
8500	**Total comprehensive income (loss) for the period**	**$ 8,291,312**	**35**	**7,911,689**	**32**
	Profit attributable to:				
8610	Owners of the Company	$ 5,571,575	24	5,505,574	22
8620	Non-controlling interests	325,821	1	253,859	1
		$ 5,897,396	**25**	**5,759,433**	**23**
	Comprehensive income attributable to:				
8710	Owners of the Company	$ 7,983,853	33	7,481,812	30
8720	Non-controlling interests	307,459	1	429,877	2
		$ 8,291,312	**34**	**7,911,689**	**32**
	Earnings per common share (NT dollars) (Note (6)(q))				
9750	**Basic earnings per share**	**$**	**3.26**		**3.22**
9850	**Diluted earnings per share**	**$**	**3.26**		**3.22**

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

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the Three Months Ended March 31, 2026 and 2025

(Amounts Expressed in Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company										
	Share Capital			Retained Earnings		Other Equity Items					
	Ordinary share	Preferred share	Capital surplus	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Total equity attributable to owners of the Company	Non-controlling interests	Total equity
Balance at January 1, 2025	$ 16,778,638	1,500,000	45,467,665	3,541,758	105,735,441	1,106,755	(94,210)	(941,811)	173,094,236	11,037,602	184,131,838
Profit for the three months ended March 31, 2025	-	-	-	-	5,505,574	-	-	-	5,505,574	253,859	5,759,433
Other comprehensive income (loss)	-	-	-	-	-	1,982,539	(32,659)	26,358	1,976,238	176,018	2,152,256
Total comprehensive income (loss)	-	-	-	-	5,505,574	1,982,539	(32,659)	26,358	7,481,812	429,877	7,911,689
Other changes in capital surplus	-	-	1,038	-	-	-	-	-	1,038	-	1,038
Changes in ownership interests in subsidiaries	-	-	24,343	-	-	-	-	-	24,343	-	24,343
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	791,004	791,004
Balance at March 31, 2025	**$ 16,778,638**	**1,500,000**	**45,493,046**	**3,541,758**	**111,241,015**	**3,089,294**	**(126,869)**	**(915,453)**	**180,601,429**	**12,258,483**	**192,859,912**

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

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the Three Months Ended March 31, 2026 and 2025
(Amounts Expressed in Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company										
	Share Capital			Retained Earnings		Other Equity Items					
	Ordinary share	Preferred share	Capital surplus	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Total equity attributable to owners of the Company	Non-controlling interests	Total equity
Balance at January 1, 2026	$ 17,114,211	1,500,000	45,735,689	-	117,945,304	470,538	(66,157)	(258,337)	182,441,248	13,049,084	195,490,332
Profit for the three months ended March 31, 2026	-	-	-	-	5,571,575	-	-	-	5,571,575	325,821	5,897,396
Other comprehensive income (loss)	-	-	-	-	-	2,678,817	(1,617)	(264,922)	2,412,278	(18,362)	2,393,916
Total comprehensive income (loss)	-	-	-	-	5,571,575	2,678,817	(1,617)	(264,922)	7,983,853	307,459	8,291,312
Other changes in capital surplus	-	-	1,129	-	-	-	-	-	1,129	-	1,129
Disposal of subsidiaries or investments accounted for using equity method	-	-	-	-	-	-	-	-	-	(83,381)	(83,381)
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	1,554	1,554
Balance at March 31, 2026	**$ 17,114,211**	**1,500,000**	**45,736,818**	**-**	**123,516,879**	**3,149,355**	**(67,774)**	**(523,259)**	**190,426,230**	**13,274,716**	**203,700,946**

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

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Three Months Ended March 31, 2026 and 2025

(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the three months ended March 31,	
	2026	2025
Cash flows from operating activities:		
Profit before tax	$ 8,474,061	8,109,626
Adjustments:		
Adjustments to reconcile (profit) loss:		
Depreciation expense	2,285,522	2,183,520
Amortization expense	49,792	96,881
Expected credit loss	4,520,741	4,968,815
Net gain on financial assets or liabilities at fair value through profit or loss	(53,076)	(53,363)
Interest expense	4,753,259	5,020,403
Interest income	(18,672,460)	(19,472,916)
Dividend income	(17,988)	(3,043)
Share of loss (profit) of associates and joint ventures accounted for using equity method	(21,708)	(40,228)
Gain on disposal of property, plant and equipment	(62,937)	(48,329)
Loss on disposal of foreclosed assets	265,202	181,199
Impairment loss on financial assets	5,585	5,366
Impairment (profit) loss on non-financial assets	(1,136)	202,529
Effect of changes and subletting in lease contract	(2,546)	(388)
Total adjustments to reconcile profit	(6,951,750)	(6,959,554)
Changes in operating assets and liabilities:		
Changes in operating assets:		
Changes in financial assets at fair value through profit or loss, mandatorily measured at fair value	(284,639)	290,350
Changes in accounts receivable	5,951,509	2,496,031
Changes in other current assets	845,880	(644,074)
Changes in other current financial assets	3,727,801	(404,951)
Proceeds from sales of operating lease assets and operating equipment	708,422	624,188
Purchase of operating lease assets and operating equipment	(3,687,357)	(2,889,016)
Changes in other non-current assets	(533,713)	17,932
Total changes in operating assets	6,727,903	(509,540)
Changes in operating liabilities:		
Changes in accounts and notes payable	2,252,629	1,327,741
Increase in long term and short-term debts	223,531,097	236,835,718
Repayment of long term and short-term debts	(237,272,141)	(239,074,563)
Changes in other current financial liabilities	(2,380,167)	1,996,821
Changes in other current liabilities	(874,389)	(168,511)
Changes in accrued pension liabilities	(25,877)	(3,155)
Changes in other non-current liabilities	58,469	(4,979,827)
Total changes in operating liabilities	(14,710,379)	(4,065,776)
Total changes in operating assets and liabilities	(7,982,476)	(4,575,316)
Total adjustments	(14,934,226)	(11,534,870)
Cash flows used in operations	(6,460,165)	(3,425,244)
Interest received	18,676,299	19,519,934
Dividends received	17,988	3,043
Interest paid	(4,909,670)	(4,928,684)
Income taxes paid	(1,219,841)	(1,007,794)
Net cash flows provided by operating activities	6,104,611	10,161,255

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

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Three Months Ended March 31, 2026 and 2025

(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the three months ended March 31,	
	2026	2025
Cash flows from investing activities:		
Acquisition of financial assets at amortized cost	(7,290,834)	(7,000,525)
Proceeds from disposal of financial assets at amortized cost	5,176,710	4,657,468
Proceeds from disposal of subsidiaries	328,208	-
Acquisition of property, plant and equipment	(23,382)	(565,197)
Proceeds from disposal of property, plant and equipment	1,653	622
Acquisition of intangible assets	(11,002)	(28,930)
Net cash flows used in investing activities	(1,818,647)	(2,936,562)
Cash flows from financing activities:		
Payment of lease liabilities	(227,355)	(274,235)
Distribution of cash dividend	(50)	-
Changes in non-controlling interests	1,554	815,347
Net cash flows (used in) provided by financing activities	(225,851)	541,112
Effect of exchange rate changes on cash and cash equivalents	(191,736)	398,897
Net increase in cash and cash equivalents	3,868,377	8,164,702
Cash and cash equivalents at beginning of period	33,923,082	36,201,407
Cash and cash equivalents at end of period	$ **37,791,459**	**44,366,109**

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

(1) Company history

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

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

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

The consolidated financial statements were authorized for issuance by Audit Committee and Board of Directors on May 13, 2026.

(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, 2026:

- IFRS 17 "Insurance Contracts" and amendments to IFRS 17 "Insurance Contracts"
- Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"
- Annual Improvements to IFRS Accounting Standards—Volume 11
- Amendments to IFRS 9 and IFRS 7 "Contracts Referencing Nature-dependent Electricity"

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

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

Standards or Interpretations	**Content of amendment**	**Effective date per IASB**
IFRS 18 "Presentation and Disclosure in Financial Statements"	The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities. ● 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 note:On September 25, 2025, the FSC issued a press release announcing that Taiwan will adopt IFRS 18 beginning in 2028. Entities that need to adopt the new standard earlier may do with the endorsement of the FSC.

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.

(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 19 "Subsidiaries without Public Accountability: Disclosures" and amendments to IFRS 19 "Subsidiaries without Public Accountability: Disclosures"
- Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"

(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, 2025. For the related information, please refer to note (4) of the consolidated financial statements for the year ended December 31, 2025.

(b) Basis of consolidation

1.List of subsidiaries in the consolidated financial statements

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio 2026.3.31	2025.12.31	2025.3.31	Note
The Company	Chailease International Company (Malaysia) Limited	Investment	100.00 %	100.00 %	100.00 %	
〃	Golden Bridge (B.V.I.) Corp.	Investment	100.00 %	100.00 %	100.00 %	
〃	Chailease International Financial Services Co., Ltd.	Installment sales, leasing overseas and financial consulting	100.00 %	100.00 %	100.00 %	
〃	Chailease International Company (Hong Kong) Limited	Investment	100.00 %	100.00 %	100.00 %	
〃	Chailease International Maritime Holding Co., Ltd.	Investment	100.00 %	100.00 %	100.00 %	
〃	Chailease International Financial Services (Labuan) Co., Ltd.	Leasing	100.00 %	100.00 %	100.00 %	
〃	Chailease International Financial Services (Singapore) Pte. Ltd.	Financing	100.00 %	100.00 %	100.00 %	

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio 2026.3.31	2025.12.31	2025.3.31	Note
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.I.) Corp.	My Leasing (Mauritius) Corp.	Investment	- %	- %	100.00 %	The subsidiary was liquidated on April 22,2025.
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 %	

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

			Shareholding Ratio			
Investor	**Name of Subsidiary**	**Primary Business**	**2026.3.31**	**2025.12.31**	**2025.3.31**	**Note**
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 International 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	75.00 %	75.00 %	75.00 %	
〃	Chailease Capital (Thailand) Co., Ltd.	Investment	49.00 %	49.00 %	49.00 %	
〃	Chailease Royal Insurance Broker Plc.	Insurance Brokers	60.00 %	60.00 %	60.00 %	
Chailease International Company (Hong Kong) Limited	PT Chailease 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 %	

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio 2026.3.31	2025.12.31	2025.3.31	Note
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	57.91 %	57.91 %	50.41 %	
Chailease Finance Co., Ltd. and Fina Finance & Trading Co., Ltd.	Chailease Auto Rental Co., Ltd.	Leasing	100.00 %	100.00 %	100.00 %	
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 %	
〃	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 Insurance Brokers Co., Ltd.	Personal and property insurance brokers	100.00 %	100.00 %	100.00 %	
〃	Chailease Cloud Service Co., Ltd.	Software and hadrware of cloud products, leasing and installment sales	100.00 %	100.00 %	100.00 %	
〃	Chailease Finance Securitization Trust 2021	Special purpose entity	- %	- %	- %	The subsidiary was established on April 15, 2022. (Note a)
〃	Yun Tang Inc.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Chailease Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Chailease Power Technology Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Chung Cheng Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Ho Lien Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Tai Yuan Energy Intergration 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 %	

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio 2026.3.31	2025.12.31	2025.3.31	Note
Chailease Finance Co., Ltd.	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 %	
〃	Weida Technology Co., Ltd.	Sales of machinery	100.00 %	100.00 %	- %	The subsidiary was established on April 14, 2025.
Chailease Auto Rental Co., Ltd.	He To Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
Chailease Power Technology Co., Ltd.	Chu Chiang Solar Energy Inc.	Solar power related business	100.00 %	100.00 %	100.00 %	
Jung Yu Energy Integration Co., Ltd.	Chung Ming Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Chung Yao Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Yao Jih Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Ho Hsuan Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Hsia Ching Co., Ltd	Solar power related business	94.76 %	94.76 %	94.76 %	
〃	Kuang Hsi Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Ruo Chen Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Ruo Jing Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Ruo Tai Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Sheng Neng Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Jing Sheng Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Chen Ying Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Jing Ying Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio 2026.3.31	Shareholding Ratio 2025.12.31	Shareholding Ratio 2025.3.31	Note
Jung Yu Energy Integration Co., Ltd.	Tien Hsiao Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Chu To Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Kuang Tai Energy Integration Co., Ltd.	Solar power related business	40.00 %	40.00 %	40.00 %	(Note c)
〃	Hsu Li Energy Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Yun Yung Co., Ltd.	Solar power related business	70.00 %	70.00 %	70.00 %	
〃	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 %	
〃	Haosheng No. 3 Electric Co., Ltd.	Solar power related business	65.00 %	65.00 %	65.00 %	
〃	Chaoming Electric Co., Ltd.	Solar power related business	65.00 %	65.00 %	65.00 %	
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	100.00 %	100.00 %	100.00 %	
〃	Yu Heng Intelligent Energy Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Kai Yang Intelligent Energy Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
〃	Yao Kuang Intelligent Energy Co., Ltd.	Solar power related business	100.00 %	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 %	

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio 2026.3.31	2025.12.31	2025.3.31	Note
He To Energy Integration 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 %	100.00 %	
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 %	Ho Hsuan Co., Ltd. Sold this subsidiary on March 31, 2026.
Hsia Ching Co., Ltd	Chuan Chen Technology Inc.	Solar power related business	100.00 %	100.00 %	100.00 %	(Note d)
Tai Yuan Energy Intergration Co., Ltd.	Cheng Yi Energy Integration Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	
Chen Ying Co., Ltd.	Chi Lai Energy Co., Ltd.	Solar power related business	100.00 %	100.00 %	- %	Chen Ying Co., Ltd. Invsted in this subsidiary on June 27, 2025.
Sheng Neng Co., Ltd.	Deng Yang Geothermal Energy Co., Ltd.	Geothermal energy related business	51.00 %	51.00 %	- %	Sheng Neng Co., Ltd. Invsted in this subsidiary on December 12, 2025.
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 %	100.00 %	
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 %	

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio 2026.3.31	2025.12.31	2025.3.31	Note
The Company and Chailease Finance Co., Ltd.	Grand Pacific Holdings Corp.	Financing leasing, real estate, and mortgage	100.00 %	100.00 %	100.00 %	
Chailease Consumer Finance Co.,Ltd. and Chailease Credit Services Co.,Ltd.	Chuang Ju Limited Partnership	Installment sales and leasing	100.00 %	100.00 %	100.00 %	
Chailease Specialty Finance Co., Ltd. and Chailease Cloud Service Co., Ltd.	Sing Chuang Limited Partnership	Installment sales and leasing	100.00 %	100.00 %	100.00 %	
Chailease Cloud Service Co., Ltd.	Chaico Biomedical Co., Ltd.	Development and sales of nutritional and health foods and supplies	13.75 %	13.75 %	15.00 %	(Note b)
Chaico Biomedical Co., Ltd.	JLK Biomedical (Thailand) Holding Co., Ltd.	Development and sales of nutritional and health foods and supplies	48.80 %	48.80 %	48.80 %	(Note b)
〃	Chaico Healthcare Malaysia Sdn. Bhd.	Development and sales of nutritional and health foods and supplies	100.00 %	100.00 %	- %	The subsidiary was established on July 2, 2025. (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 %	
Chailease Berjaya Finance Corporation	Chailease Insurance Agency Inc.	Insurance Brokers	100.00 %	100.00 %	- %	Chailease Berjaya Finance Corporation invested in this subsidiary on November 2, 2025.
Chaico Healthcare Malaysia Sdn. Bhd.	JLK Media Solutions Sdn. Bhd.	Internet Media	60.00 %	- %	- %	Chaico Healthcare Malaysia Sdn. Bhd. Invested in this subsidiary on February 25, 2026.(Note b)

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

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

(i) the Group has power over the SPE;

(ii) the Group has exposure, or rights, to variable returns from its involvement with the SPE;

(iii) the Group has ability to use its power over to affect the amount of the SPE's returns.

Note b: The Group owns 13.75% shares and obtains two of the three board seats of Chaico Biomedical Co., Ltd., resulting in the Group to have direct control over its relevant activities. Hence, the Group considers Chaico Biomedical Co., Ltd. and its subsidiary, JLK Biomedical Holding Co., Ltd., Chaico Healthcare Malaysia Sdn. Bhd. and JLK Media Solutions Sdn. Bhd., as its subsidiaries.

Note c: The Group holds a 20% common stock repurchase right of Kuang Tai Energy Integration Co., Ltd., which the Group could exercise at any time. Kuang Tai Energy Integration Co., Ltd. was considered a consolidated entity as the Group has control over it.

Note d: The Group designated December 15, 2025, as the dissolution reference date, and as of March 31, 2026, the final settlement process was still in progress.

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

(g) Income taxes

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

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

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

(h) 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.

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

(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 IAS 34 " Interim Financial Reporting" endorsed by the FSC requires management to make judgments, and estimates about the future, including climate-related risks and opportunities, 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, 2025. For related information, please refer to Note (5) of the consolidated financial statements for the year ended December 31, 2025.

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

		2026.3.31	2025.12.31	2025.3.31
Cash and bank deposits	$	36,910,366	33,035,136	43,509,352
Time deposits		869,538	876,582	845,201
Cash equivalents-repurchase bills		11,555	11,364	11,556
Cash and cash equivalents in consolidated statements of cash flows	$	**37,791,459**	**33,923,082**	**44,366,109**

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

(b) Financial instruments

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

		2026.3.31	2025.12.31	2025.3.31
Financial assets designated at fair value through profit or loss				
Mandatorily measured at fair value through profit or loss:				
Securities of listed companies	$	120,743	153,058	160,604
Private equity		180,407	154,929	127,675
Non-hedging derivatives		6,995,013	6,650,658	5,260,766
Convertible bonds		157,668	154,863	148,758
Sub-total		7,453,831	7,113,508	5,697,803

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

	2026.3.31	2025.12.31	2025.3.31
Financial assets at fair value through other comprehensive income			
Securities of listed companies	-	-	5,832
Private equity and others	360,426	361,946	298,859
Sub-total	360,426	361,946	304,691
Financial assets measured at amortized cost			
Investment in debt securities	50,793,490	48,679,936	39,597,807
Less: Loss allowance	(94,289)	(88,704)	(80,308)
Sub-total	50,699,201	48,591,232	39,517,499
Financial assets for hedging	101,417	154,180	482,402
Total	**$ 58,614,875**	**56,220,866**	**46,002,395**
Financial liabilities for hedging	$ 1,699,763	1,451,655	257,200
Total	**$ 1,699,763**	**1,451,655**	**257,200**

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

The Group also held non-hedging derivatives of structured convertible bonds with outstanding contract amounts of $6,974,003, $6,620,603 and $5,231,403, as of March 31, 2026, December 31, 2025, and March 31, 2025, respectively.

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 2026 and 2031, and bear effective annual interest rates ranging from 4.37%-8.50%. For the amount of gain or loss on valuation of the debt securities, please refer to Note (6)(t). The Group recognized impairment loss after evaluating the value of collateral. The investments for which there is an indication of impairment amounted to $87,857 and $43,168, $11,312 on March 31, 2026, December 31, 2025, and March 31, 2025, respectively.

Investment in debt securities, which were partially pledged for the Group's short-term notes and bills, were discussed further in Note (8).

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

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

(c) Derivative instruments used for hedging

1.As of March 31, 2026, December 31, 2025, and March 31, 2025, the Group held derivative instruments qualified for hedge accounting as follows:

1) Cross currency swap contracts:

		2026.3.31			
Nominal Amount		Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	57,000	USD to CNY	4.050 %	90-Day Compounded SOFR+1.66161%	2023/05/15~
CNY	394,611				2026/05/15
USD	57,000	USD to CNY	3.960 %	90-Day Compounded SOFR+1.66161%	2023/06/01~
CNY	402,990				2026/06/01
USD	57,000	USD to CNY	3.920 %	90-Day Compounded SOFR+1.66161%	2023/06/26~
CNY	407,550				2026/06/26
USD	50,000	USD to CNY	3.250 %	3-Month Term SOFR+1.66%	2024/02/01~
CNY	358,000				2027/02/01
USD	50,000	USD to CNY	3.020 %	3-Month Term SOFR+1.66%	2024/07/15~
CNY	363,625				2027/07/15
USD	50,000	USD to CNY	2.890 %	3-Month Term SOFR+1.66%	2024/07/29~
CNY	363,575				2027/07/29
USD	50,000	USD to CNY	3.080 %	3-Month Term SOFR+1.66%	2025/06/17~
CNY	359,375				2028/06/16
USD	50,000	USD to CNY	2.987 %	3-Month Term SOFR+1.66%	2025/07/08~
CNY	358,025				2028/07/07
USD	10,000	USD to CNY	3.490 %	3-Month Term SOFR+1.60%	2026/01/15~
CNY	69,825				2029/01/12
JPY	7,000,000	JPY to CNY	3.245 %	3-Month TIBOR+1%	2024/03/18~
CNY	334,985				2026/12/18
JPY	8,000,000	JPY to CNY	2.990 %	3-Month TIBOR+1%	2025/01/20~
CNY	370,720				2028/01/18
JPY	6,250,000	JPY to CNY	3.200 %	3-Month TIBOR+1%	2025/04/08~
CNY	304,688				2028/01/18

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

Nominal Amount		2026.3.31			
		Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
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	3.480 %	1-Month HIBOR+1.37%	2023/10/18~
CNY	373,560				2026/10/16
USD	14,000	USD to MYR	5.00 %	3-Month Term SOFR+1.65%	2024/03/12~
MYR	65,520				2027/03/12
USD	8,000	USD to MYR	5.15 %	3-Month Term SOFR+2.1%	2026/03/10~
MYR	31,504				2026/06/10
USD	60,000	USD to MYR	4.75 %	3-Month Term SOFR+1.74%	2025/04/10~
MYR	269,400				2028/04/10
USD	30,000	USD to MYR	4.75 %	3-Month Term SOFR+1.8263%	2025/06/11~
MYR	127,260				2026/06/11
USD	30,000	USD to MYR	4.68 %	3-Month Term SOFR+1.8263%	2025/09/04~
MYR	126,810				2026/09/04
USD	30,000	USD to MYR	4.68 %	3-Month Term SOFR+1.8263%	2025/10/23~
MYR	126,900				2026/10/23
USD	36,000	USD to THB	2.905 %	3-Month Term SOFR+1.75%	2025/08/28~
THB	1,180,800				2028/08/28
USD	54,000	USD to THB	2.825 %	3-Month Term SOFR+1.75%	2026/03/12~
THB	1,708,020				2028/09/19
USD	40,000	USD to THB	3.70 %	3-Month Term SOFR+1.70%	2024/11/27~
THB	1,385,600				2027/08/02
USD	35,000	USD to THB	3.76 %	3-Month Term SOFR+1.70%	2024/10/07~
THB	1,135,400				2027/08/02

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

		2025.12.31			
Nominal Amount		Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	57,000	USD to CNY	4.630%	90-Day Compounded SOFR+1.66161%	2023/02/14~
CNY	386,916				2026/02/13
USD	57,000	USD to CNY	4.235%	90-Day Compounded SOFR+1.66161%	2023/03/28~
CNY	389,709				2026/03/27
USD	57,000	USD to CNY	4.050%	90-Day Compounded SOFR+1.66161%	2023/05/15~
CNY	394,611				2026/05/15
USD	57,000	USD to CNY	3.960%	90-Day Compounded SOFR+1.66161%	2023/06/01~
CNY	402,990				2026/06/01
USD	57,000	USD to CNY	3.920%	90-Day Compounded SOFR+1.66161%	2023/06/26~
CNY	407,550				2026/06/26
USD	50,000	USD to CNY	3.250%	3-Month Term SOFR+1.66%	2024/02/01~
CNY	358,000				2027/02/01
USD	50,000	USD to CNY	3.020%	3-Month Term SOFR+1.66%	2024/07/15~
CNY	363,625				2027/07/15
USD	50,000	USD to CNY	2.890%	3-Month Term SOFR+1.66%	2024/07/29~
CNY	363,575				2027/07/29
USD	50,000	USD to CNY	3.080%	3-Month Term SOFR+1.66%	2025/06/17~
CNY	359,375				2028/06/16
USD	50,000	USD to CNY	2.987%	3-Month Term SOFR+1.66%	2025/07/08~
CNY	358,025				2028/07/07
JPY	7,000,000	JPY to CNY	3.245%	3-Month TIBOR+1%	2024/03/18~
CNY	334,985				2026/12/18
JPY	8,000,000	JPY to CNY	2.990%	3-Month TIBOR+1%	2025/01/20~
CNY	370,720				2028/01/18
JPY	6,250,000	JPY to CNY	3.200%	3-Month TIBOR+1%	2025/04/08~
CNY	304,688				2028/01/18
HKD	390,000	HKD to CNY	3.815%	1-Month HIBOR+1.37%	2023/06/12~
CNY	352,404				2026/06/12

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

Nominal Amount		2025.12.31			
		Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
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	3.480%	1-Month HIBOR+1.37%	2023/10/18~
CNY	373,560				2026/10/16
USD	9,600	USD to MYR	5.00%	3-Month Term SOFR+1.7063%	2023/01/09~
MYR	42,010				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	8,000	USD to MYR	4.87%	3-Month Term	2024/10/21~
MYR	34,400			SOFR+1.7063%	2026/01/21
USD	60,000	USD to MYR	4.75%	3-Month Term SOFR+1.74%	2025/04/10~
MYR	269,400				2028/04/10
USD	30,000	USD to MYR	4.75%	3-Month Term SOFR+1.8263%	2025/06/11~
MYR	127,260				2026/06/11
USD	30,000	USD to MYR	4.68%	3-Month Term	2025/09/04~
MYR	126,810			SOFR+1.8263%	2026/09/04
USD	30,000	USD to MYR	4.68%	3-Month Term	2025/10/23~
MYR	126,900			SOFR+1.8263%	2026/10/23
USD	36,000	USD to THB	2.905%	3-Month Term	2025/08/28~
THB	1,180,800			SOFR+1.75%	2028/08/28
USD	10,000	USD to THB	3.107%	3-Month Term	2024/01/26~
THB	356,500			SOFR+1.15%	2026/01/26
USD	40,000	USD to THB	3.70%	3-Month Term SOFR+1.70%	2024/11/27~
THB	1,385,600				2027/08/02
USD	35,000	USD to THB	3.76%	3-Month Term SOFR+1.70%	2024/10/07~
THB	1,135,400				2027/08/02

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

		2025.3.31			
Nominal Amount		Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	30,000	USD to CNY	4.59%	90-Day Compounded SOFR+1.66161%	2022/06/30~
CNY	201,450				2025/06/30
USD	35,000	USD to CNY	4.21%	90-Day Compounded SOFR+1.66161%	2022/10/24~
CNY	251,160				2025/10/24
USD	57,000	USD to CNY	4.63%	90-Day Compounded SOFR+1.66161%	2023/02/14~
CNY	386,916				2026/02/13
USD	57,000	USD to CNY	4.235%	90-Day Compounded SOFR+1.66161%	2023/03/28~
CNY	389,709				2026/03/27
USD	57,000	USD to CNY	4.05%	90-Day Compounded SOFR+1.66161%	2023/05/15~
CNY	394,611				2026/05/15
USD	57,000	USD to CNY	3.96%	90-Day Compounded SOFR+1.66161%	2023/06/01~
CNY	402,990				2026/06/01
USD	57,000	USD to CNY	3.92%	90-Day Compounded SOFR+1.66161%	2023/06/26~
CNY	407,550				2026/06/26
USD	50,000	USD to CNY	3.25%	3-Month Term SOFR+1.66%	2024/02/01~
CNY	358,000				2027/02/01
USD	50,000	USD to CNY	3.02%	3-Month Term SOFR+1.66%	2024/07/15~
CNY	363,625				2027/07/15
USD	50,000	USD to CNY	2.89%	3-Month Term SOFR+1.66%	2024/07/29~
CNY	363,575				2027/07/29
JPY	7,000,000	JPY to CNY	3.245%	3-Month TIBOR +1%	2024/03/18~
CNY	334,985				2026/12/18
JPY	8,000,000	JPY to CNY	2.99%	3-Month TIBOR +1%	2025/01/20~
CNY	370,720				2028/01/18
HKD	390,000	HKD to CNY	3.815%	1-Month HIBOR +1.37%	2023/06/12~
CNY	352,404				2026/06/12

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

		2025.3.31			
Nominal Amount		Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
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	5.52%	3-Month Term SOFR+1.8263%	2022/06/13~
MYR	132,480				2025/06/13
USD	30,000	USD to MYR	5.05%	3-Month Term SOFR+1.8263%	2022/09/08~
MYR	135,060				2025/09/08
USD	14,500	USD to MYR	5.22%	5.95%	2022/10/27~
MYR	68,759				2025/10/27
USD	9,600	USD to MYR	5.00%	3-Month Term SOFR+1.7063%	2023/01/09~
MYR	42,010				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	8,000	USD to MYR	4.87%	3-Month Term SOFR+ 1.7063%	2024/10/21~
MYR	34,400				2026/01/21
USD	1,000	USD to MYR	5.40%	3-Month Term SOFR+ 2.1%	2025/03/10~
MYR	4,418				2025/06/10
USD	35,000	USD to THB	3.76%	3-Month Term SOFR+ 1.70%	2024/10/07~
THB	1,135,400				2027/08/02
USD	40,000	USD to THB	3.70%	3-Month Term SOFR+1.70%	2024/11/27~
THB	1,385,600				2027/08/02
USD	10,000	USD to THB	3.107%	3-Month Term SOFR+1.15%	2024/01/26~
THB	356,500				2026/01/26

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

2) Interest rate swap contracts:

	2026.3.31		
Nominal Amount	**Interest Rate Payable**	**Interest Rate Receivable**	**Contract Period**
THB 500,000	3.15%	THOR+1.000%	2023/05/12~2026/05/12
THB 500,000	3.15%	THOR+1.000%	2023/05/19~2026/05/19
THB 1,000,000	3.29%	THOR+1.38%	2024/12/17~2027/12/17
THB 1,000,000	3.41%	THOR+1.43%	2025/02/18~2028/02/11

	2025.12.31		
Nominal Amount	**Interest Rate Payable**	**Interest Rate Receivable**	**Contract Period**
THB 500,000	3.15%	THOR+1.000%	2023/05/12~2026/05/12
THB 500,000	3.15%	THOR+1.000%	2023/05/19~2026/05/19
THB 1,000,000	3.29%	THOR+1.38%	2024/12/17~2027/12/17
THB 1,000,000	3.41%	THOR + 1.43%	2025/02/18~2028/02/11

	2025.3.31		
Nominal Amount	**Interest Rate Payable**	**Interest Rate Receivable**	**Contract Period**
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
THB 1,000,000	3.29%	6-Month THOR+1.38%	2024/12/17~2027/12/17
THB 1,000,000	3.41%	6-Month THOR+1.43%	2025/02/18~2028/02/11

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".

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

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 2026.3.31	Fair Value 2025.12.31	Fair Value 2025.3.31	Expected Cash flow Period	Hedge Period
USD loans, JPY loans and HKD loans	Cross currency swap	$ 70,755	99,154	453,311	2022~2028	2022~2028
USD loans, JPY loans and HKD loans	Cross currency swap	(1,674,085)	(1,412,157)	(224,543)	2022~2028	2022~2028
Floating interest rate loans	Interest rate swap	(25,678)	(39,049)	(32,614)	2023~2028	2023~2028

Item	For the three months ended March 31, 2026	For the three months ended March 31, 2025
The fair value adjustment to other comprehensive income	$ (40,645)	151,099

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:

2026.3.31	Contract amount		Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
Forward exchange purchased (USD loans)	USD	32,000	USD to VND	2025/04/17~2026/04/16	25,840	-
Forward exchange purchased (USD loans)	USD	30,000	USD to VND	2025/07/01~2026/06/30	26,070	-
Forward exchange purchased (USD loans)	USD	196	USD to IDR	2026/02/13~2026/08/13	16,896	-
Foreign exchange swaps (USD loans)	USD	319	USD to IDR	2026/02/12~2026/08/12	16,853	-
Foreign exchange swaps (USD loans)	USD	63	USD to IDR	2025/11/28~2026/05/29	16,722	-
Foreign exchange swaps (USD loans)	USD	667	USD to IDR	2026/01/23~2026/07/23	16,964	-
Foreign exchange swaps (USD loans)	USD	318	USD to IDR	2026/01/27~2026/05/26	16,881	-
Foreign exchange swaps (USD loans)	USD	92	USD to IDR	2026/01/08~2026/05/08	16,802	-

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

2026.3.31	Contract amount		Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
Foreign exchange swaps (USD loans)	USD	122	USD to IDR	2026/01/27~ 2026/05/26	16,881	-
Foreign exchange swaps (USD loans)	USD	121	USD to IDR	2026/01/27~ 2026/05/26	16,881	-
Foreign exchange swaps (USD loans)	USD	123	USD to IDR	2026/01/12~ 2026/07/10	16,856	-
Foreign exchange swaps (USD loans)	USD	368	USD to IDR	2026/01/12~ 2026/07/10	16,856	-
Foreign exchange swaps (USD loans)	USD	150	USD to IDR	2026/01/02~ 2026/07/01	16,833	-
Foreign exchange swaps (USD loans)	USD	240	USD to IDR	2026/01/05~ 2026/07/03	16,759	-
Foreign exchange swaps (USD loans)	USD	302	USD to IDR	2026/01/09~ 2026/05/08	16,818	-
Foreign exchange swaps (USD loans)	USD	1,042	USD to IDR	2026/02/13~ 2026/08/13	16,853	-
Foreign exchange swaps (USD loans)	USD	241	USD to IDR	2026/01/15~ 2026/06/15	16,918	-
Foreign exchange swaps (USD loans)	USD	181	USD to IDR	2026/01/15~ 2026/06/15	16,918	-
Foreign exchange swaps (USD loans)	USD	241	USD to IDR	2025/10/20~ 2026/04/20	16,644	-
Foreign exchange swaps (USD loans)	USD	481	USD to IDR	2026/01/05~ 2026/05/05	16,783	-
Foreign exchange swaps (USD loans)	USD	658	USD to IDR	2025/11/10~ 2026/05/11	16,768	-
Foreign exchange swaps (USD loans)	USD	298	USD to IDR	2025/12/29~ 2026/06/24	16,817	-
Foreign exchange swaps (USD loans)	USD	473	USD to IDR	2026/01/14~ 2026/04/14	16,902	-
Foreign exchange swaps (USD loans)	USD	179	USD to IDR	2026/01/30~ 2026/06/30	16,862	-
Foreign exchange swaps (USD loans)	USD	808	USD to IDR	2026/02/18~ 2026/08/18	16,909	-
Foreign exchange swaps (USD loans)	USD	805	USD to IDR	2026/02/27~ 2026/08/27	16,848	-
Foreign exchange swaps (USD loans)	USD	266	USD to IDR	2026/03/30~ 2026/05/29	16,942	-

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

2025.12.31	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	2025/01/08~ 2026/01/07	25,380	-
Forward exchange purchased (USD loans)	USD	32,000	USD to VND	2025/04/17~ 2026/04/16	25,840	-
Forward exchange purchased (USD loans)	USD	30,000	USD to VND	2025/07/01~ 2026/6/30	26,070	-
Foreign exchange swaps (USD loans)	USD	196	USD to IDR	2025/11/13~ 2026/02/13	16,704	-
Foreign exchange swaps (USD loans)	USD	326	USD to IDR	2025/12/19~ 2026/03/17	16,729	-
Foreign exchange swaps (USD loans)	USD	319	USD to IDR	2025/12/12~ 2026/02/12	16,703	-
Foreign exchange swaps (USD loans)	USD	63	USD to IDR	2025/11/28~ 2026/05/29	16,722	-
Foreign exchange swaps (USD loans)	USD	61	USD to IDR	2025/12/17~ 2026/03/17	16,704	-
Foreign exchange swaps (USD loans)	USD	667	USD to IDR	2025/12/23~ 2026/01/23	16,758	-
Foreign exchange swaps (USD loans)	USD	64	USD to IDR	2025/08/08~ 2026/02/04	16,418	-
Foreign exchange swaps (USD loans)	USD	97	USD to IDR	2025/09/10~ 2026/03/09	16,535	-
Foreign exchange swaps (USD loans)	USD	318	USD to IDR	2025/10/27~ 2026/01/27	16,664	-
Foreign exchange swaps (USD loans)	USD	92	USD to IDR	2025/10/08~ 2026/01/08	16,619	-
Foreign exchange swaps (USD loans)	USD	61	USD to IDR	2025/08/08~ 2026/02/04	16,418	-
Foreign exchange swaps (USD loans)	USD	61	USD to IDR	2025/08/22~ 2026/02/18	16,385	-
Foreign exchange swaps (USD loans)	USD	122	USD to IDR	2025/10/27~ 2026/01/27	16,664	-
Foreign exchange swaps (USD loans)	USD	121	USD to IDR	2025/10/27~ 2026/01/27	16,664	-
Foreign exchange swaps (USD loans)	USD	61	USD to IDR	2025/10/29~ 2026/01/29	16,654	-
Foreign exchange swaps (USD loans)	USD	61	USD to IDR	2025/11/04~ 2026/02/04	16,698	-

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

2025.12.31	Contract amount		Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
Foreign exchange swaps (USD loans)	USD	91	USD to IDR	2025/11/10~ 2026/02/10	16,748	-
Foreign exchange swaps (USD loans)	USD	123	USD to IDR	2025/07/10~ 2026/01/12	16,341	-
Foreign exchange swaps (USD loans)	USD	368	USD to IDR	2025/11/12~ 2026/01/12	16,716	-
Foreign exchange swaps (USD loans)	USD	153	USD to IDR	2025/08/22~ 2026/02/23	16,366	-
Foreign exchange swaps (USD loans)	USD	91	USD to IDR	2025/09/10~ 2026/03/10	16,464	-
Foreign exchange swaps (USD loans)	USD	61	USD to IDR	2025/09/10~ 2026/03/10	16,555	-
Foreign exchange swaps (USD loans)	USD	303	USD to IDR	2025/09/11~ 2026/03/11	16,555	-
Foreign exchange swaps (USD loans)	USD	152	USD to IDR	2025/09/22~ 2026/03/24	16,518	-
Foreign exchange swaps (USD loans)	USD	150	USD to IDR	2025/10/01~ 2026/01/02	16,711	-
Foreign exchange swaps (USD loans)	USD	240	USD to IDR	2025/10/03~ 2026/01/05	16,726	-
Foreign exchange swaps (USD loans)	USD	302	USD to IDR	2025/10/08~ 2026/01/09	16,584	-
Foreign exchange swaps (USD loans)	USD	983	USD to IDR	2025/12/15~ 2026/02/13	16,703	
Foreign exchange swaps (USD loans)	USD	241	USD to IDR	2025/10/16~ 2026/01/15	16,608	
Foreign exchange swaps (USD loans)	USD	181	USD to IDR	2025/10/17~ 2026/01/15	16,598	
Foreign exchange swaps (USD loans)	USD	241	USD to IDR	2025/10/17~ 2026/03/16	16,624	
Foreign exchange swaps (USD loans)	USD	241	USD to IDR	2025/10/20~ 2026/04/20	16,644	
Foreign exchange swaps (USD loans)	USD	271	USD to IDR	2025/12/22~ 2026/03/17	16,757	
Foreign exchange swaps (USD loans)	USD	481	USD to IDR	2025/11/03~ 2026/01/05	16,658	

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

2025.12.31	Contract amount		Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
Foreign exchange swaps (USD loans)	USD	658	USD to IDR	2025/11/10~ 2026/05/11	16,768	
Foreign exchange swaps (USD loans)	USD	180	USD to IDR	2025/11/10~ 2026/01/09	16,734	
Foreign exchange swaps (USD loans)	USD	180	USD to IDR	2025/12/12~ 2026/01/12	16,672	
Foreign exchange swaps (USD loans)	USD	60	USD to IDR	2025/12/15~ 2026/02/13	16,703	
Foreign exchange swaps (USD loans)	USD	298	USD to IDR	2025/12/29~ 2026/06/24	16,817	

2025.3.31	Contract amount		Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
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	30,000	USD to VND	2024/07/02~ 2025/07/01	25,270	-
Forward exchange purchased (USD loans)	USD	18,000	USD to VND	2025/01/08~ 2026/01/07	25,380	-
Forward exchange swaps (USD loans)	USD	196	USD to IDR	2025/03/13~ 2025/06/13	16,473	-
Forward exchange swaps (USD loans)	USD	326	USD to IDR	2025/03/20~ 2025/06/20	16,465	-
Forward exchange swaps (USD loans)	USD	319	USD to IDR	2025/03/12~ 2025/06/12	16,350	-
Forward exchange swaps (USD loans)	USD	319	USD to IDR	2025/03/13~ 2025/06/13	16,467	-
Foreign exchange swaps (USD loans)	USD	62	USD to IDR	2025/03/25~ 2025/06/25	16,611	-
Foreign exchange swaps (USD loans)	USD	129	USD to IDR	2025/03/06~ 2025/06/10	16,450	-
Foreign exchange swaps (USD loans)	USD	63	USD to IDR	2025/01/30~ 2025/06/30	16,364	-
Foreign exchange swaps (USD loans)	USD	263	USD to IDR	2025/03/14~ 2025/06/13	16,502	-
Foreign exchange swaps (USD loans)	USD	61	USD to IDR	2024/12/23~ 2025/06/20	16,436	-

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

2025.3.31	Contract amount		Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
Foreign exchange swaps	USD	667	USD to IDR	2025/03/21~	16,586	-
(USD loans)				2025/06/23		
Foreign exchange swaps	USD	92	USD to IDR	2025/01/31~	16,427	-
(USD loans)				2025/07/30		
Foreign exchange swaps	USD	64	USD to IDR	2025/02/11~	16,485	-
(USD loans)				2025/08/08		
Foreign exchange swaps	USD	97	USD to IDR	2025/03/14~	16,613	-
(USD loans)				2025/09/10		
Foreign exchange swaps	USD	318	USD to IDR	2025/11/01~	15,846	-
(USD loans)				2025/04/30		
Foreign exchange swaps	USD	126	USD to IDR	2025/02/02~	16,016	-
(USD loans)				2025/05/28		
Foreign exchange swaps	USD	92	USD to IDR	2025/02/10~	16,486	-
(USD loans)				2025/08/08		
Foreign exchange swaps	USD	61	USD to IDR	2025/02/11~	16,495	-
(USD loans)				2025/08/08		
Foreign exchange swaps	USD	61	USD to IDR	2025/02/14~	16,549	-
(USD loans)				2025/08/13		
Foreign exchange swaps	USD	61	USD to IDR	2025/02/25~	16,470	-
(USD loans)				2025/08/22		
Foreign exchange swaps	USD	122	USD to IDR	2025/02/27~	16,550	-
(USD loans)				2025/08/26		
Foreign exchange swaps	USD	121	USD to IDR	2025/02/28~	16,715	-
(USD loans)				2025/08/27		
Foreign exchange swaps	USD	61	USD to IDR	2025/03/05~	16,602	-
(USD loans)				2025/08/29		
Foreign exchange swaps	USD	61	USD to IDR	2025/03/10~	16,486	-
(USD loans)				2025/09/04		
Foreign exchange swaps	USD	91	USD to IDR	2025/03/13~	16,613	
(USD loans)		-		2025/09/09		
Foreign exchange swaps	USD	61	USD to IDR	2025/03/14~	16,583	
(USD loans)		-		2025/09/10		

(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:

	Cash flow hedge reserve (Continuing hedges)
2026.3.31	
USD loans	$ 30,662
2025.12.31	
USD loans	$ 55,026
USD loans	(449)
2025.3.31	
USD loans	$ 29,091
USD loans	(43)

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

	For the three months ended March 31,	
	2026	2025
	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	$ (27,333)	(32,927)

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. may be influenced by the fluctuation of USD exchange rate. The Company designated its USD borrowings to hedge the exchange rate fluctuation risk from this investment. The details of net investment hedge in foreign operation and designated derivatives were as follows:

	Designated Hedging Instrument			
		Fair Value		
Hedged Item	Hedge Instrument	2026.3.31	2025.12.31	2025.3.31
Equity investment measured in USD	Foreign currency borrowings	$ 10,694,329	10,254,038	9,147,978

	For the three months ended March 31,	
Item	2026	2025
The fair value adjustment to other comprehensive income	$ (186,771)	(113,905)

The inadequacy in profit or loss arising from the hedges of net investments in foreign operations, Chailease International Financial Services (Singapore) Pte. Ltd. no need to be recognized in the financial statements for the three months ended March 31, 2026 and 2025.

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

(d) Accounts receivable, net

	2026.3.31	2025.12.31	2025.3.31
Current			
Accounts receivable	$ 62,387,356	66,124,885	77,041,872
Less: Allowance for impairment	(1,301,293)	(1,461,189)	(1,974,705)
	61,086,063	64,663,696	75,067,167
Installment sales receivable	178,653,498	183,893,362	197,624,138
Less: Unearned interests	(24,194,165)	(24,915,471)	(26,276,899)
Allowance for impairment	(5,604,071)	(5,696,560)	(5,066,433)
	148,855,262	153,281,331	166,280,806
Leases receivable (included operating leases)	279,471,256	276,919,520	286,101,064
Less: Unearned revenue	(35,516,458)	(35,225,552)	(35,826,824)
Allowance for impairment	(10,683,052)	(10,264,675)	(9,016,365)
	233,271,746	231,429,293	241,257,875
Loans receivable	148,402,611	146,725,503	133,209,084
Less: Allowance for impairment	(2,021,645)	(2,066,191)	(1,927,928)
	146,380,966	144,659,312	131,281,156
Sub-total of current accounts	589,594,037	594,033,632	613,887,004
Non-Current			
Accounts receivable	8,672,477	9,766,436	13,859,513
Less: Allowance for impairment	(114,105)	(134,632)	(243,505)
	8,558,372	9,631,804	13,616,008
Installment sales receivable	82,540,649	83,513,364	82,569,672
Less: Unearned interests	(11,761,667)	(11,608,082)	(11,135,054)
Allowance for impairment	(2,009,324)	(2,136,087)	(2,162,642)
	68,769,658	69,769,195	69,271,976
Leases receivable	13,595,997	13,667,943	14,696,495
Less: Unearned revenue	(1,625,429)	(1,671,859)	(1,392,943)
Allowance for impairment	(136,218)	(135,016)	(135,448)
	11,834,350	11,861,068	13,168,104
Loans receivable	25,425,706	22,966,485	19,860,200
Less: Allowance for impairment	(934,269)	(894,802)	(729,012)
	24,491,437	22,071,683	19,131,188
Sub-total of non-current accounts	113,653,817	113,333,750	115,187,276
Total accounts receivable	**$ 703,247,854**	**707,367,382**	**729,074,280**

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

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

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Opening balance	$ 22,789,152	20,712,040
Impairment loss recognized	4,520,741	4,968,815
Bad debts written off	(4,801,875)	(4,702,589)
Effect of exchange rate changes	295,959	277,772
Ending balance	**$ 22,803,977**	**21,256,038**

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:

	2026.3.31	2025.12.31	2025.3.31
Less than one year	$ 151,891,568	135,757,678	151,785,599
One to two years	84,428,707	98,552,129	100,339,284
Two to three years	40,130,462	39,067,750	35,302,919
Three to four years	10,584,963	10,100,229	9,006,885
Four to five years	3,458,301	4,530,934	2,709,627
More than five years	2,240,317	2,256,242	1,257,171
Gross investment in the leases	292,734,318	290,264,962	300,401,485
Unearned revenue	(37,141,887)	(36,897,411)	(37,219,767)
Present value of minimum leases receivable	**$ 255,592,431**	**253,367,551**	**263,181,718**

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

	Gross investment in the installment sales	Unearned interests	Present value of installment sales receivable
March 31, 2026			
Within operating cycle	$ 178,653,498	(24,194,165)	154,459,333
Beyond one operating cycle to 5 years	77,160,773	(11,069,644)	66,091,129
Beyond 5 years	5,379,876	(692,023)	4,687,853
	$ 261,194,147	**(35,955,832)**	**225,238,315**

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

		Gross investment in the installment sales	Unearned interests	Present value of installment sales receivable
December 31, 2025				
Within operating cycle	$	183,893,362	(24,915,471)	158,977,891
Beyond one operating cycle to 5 years		76,575,774	(10,902,837)	65,672,937
Beyond 5 years		6,937,590	(705,245)	6,232,345
	$	**267,406,726**	**(36,523,553)**	**230,883,173**

		Gross investment in the installment sales	Unearned interests	Present value of installment sales receivable
March 31, 2025				
Within operating cycle	$	197,624,138	(26,276,899)	171,347,239
Beyond one operating cycle to 5 years		78,337,837	(10,633,037)	67,704,800
Beyond 5 years		4,231,835	(502,017)	3,729,818
	$	**280,193,810**	**(37,411,953)**	**242,781,857**

5. 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.

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

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

	2026.3.31	2025.12.31	2025.3.31
Prepayments	$ 3,051,577	3,225,116	4,532,035
Prepaid expenses	2,403,135	2,458,573	3,251,704
Foreclosed assets	1,571,369	1,999,137	3,068,938
Others	345,981	607,627	87,484
	$ 7,372,062	**8,290,453**	**10,940,161**

As of March 31, 2026, December 31, 2025, and March 31, 2025, foreclosed assets held by the Group were as follows:

	2026.3.31	2025.12.31	2025.3.31
Foreclosed assets	$ 2,340,150	2,915,543	4,025,707
Less: Accumulated impairment	(768,781)	(916,406)	(956,769)
	$ 1,571,369	**1,999,137**	**3,068,938**

For information on gain and losses related to the secured assets of the Group for the three months ended March 31, 2026 and 2025, please refer to Note 6 (s).

(f) Investments accounted under equity method

1.The financial information of individually non-significant equity method associates and joint ventures included in the consolidated financial statements was as follows:

	2026.3.31	2025.12.31	2025.3.31
Investments in associates	$ 2,705,276	2,543,278	2,496,067
Investments in joint ventures	1,628,975	1,640,636	1,993,063
	$ 4,334,251	**4,183,914**	**4,489,130**

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

	For the three months ended March 31, 2026	2025
Comprehensive income attributable to the Group		
Profit (loss) for the period	$ 21,708	40,228
Other comprehensive income (loss)	1,318	40,820
Total comprehensive income (loss)	$ **23,026**	**81,048**

(g) Property, plant and equipment

The cost, depreciation, and impairment of the property, plant and equipment of the Group as of and for the three months ended March 31, 2026 and 2025, were as follows:

	Land and buildings	Transportation equipment	Machinery and miscellaneous equipment	Leasehold improvements	Unfinished construction and equipment under acceptance	Total
Cost or deemed cost:						
Balance at January 1, 2026	$ 4,018,499	29,736,605	80,605,064	591,753	19,473,329	134,425,250
Additions	4,375	1,506,600	240,670	7,789	1,951,305	3,710,739
Disposals	-	(1,468,386)	(150,237)	(1,161)	(50,580)	(1,670,364)
Reclassification	-	-	288,387	-	(288,387)	-
Effect of changes in foreign exchange rates	39,576	50,777	36,392	1,849	-	128,594
Balance at March 31, 2026	$ **4,062,450**	**29,825,596**	**81,020,276**	**600,230**	**21,085,667**	**136,594,219**
Balance at January 1, 2025	$ 4,006,889	27,880,707	75,491,301	528,609	14,979,705	122,887,211
Additions	-	1,864,349	1,146,824	2,305	440,735	3,454,213
Disposals	-	(1,245,655)	(136,021)	-	-	(1,381,676)
Reclassification	-	-	836,601	-	(836,601)	-
Effect of changes in foreign exchange rates	33,908	40,852	30,031	1,619	-	106,410
Balance at March 31, 2025	$ **4,040,797**	**28,540,253**	**77,368,736**	**532,533**	**14,583,839**	**125,066,158**
Depreciation and impairment losses:						
Balance at January 1, 2026	$ 934,571	10,877,690	15,309,557	407,410	-	27,529,228
Depreciation	14,937	1,226,115	746,685	17,757	-	2,005,494
Impairment loss	-	115,066	12,810	-	-	127,876
Disposals	-	(950,724)	(21,245)	(677)	-	(972,646)
Effect of changes in foreign exchange rates	11,348	14,524	(1,591)	1,606	-	25,887
Balance at March 31, 2026	$ **960,856**	**11,282,671**	**16,046,216**	**426,096**	**-**	**28,715,839**
Balance at January 1, 2025	$ 871,560	9,373,362	12,117,267	352,190	-	22,714,379
Depreciation	14,739	1,153,740	718,927	15,200	-	1,902,606
Impairment loss	-	121,737	5,250	-	-	126,987
Disposals	-	(776,665)	(28,530)	-	-	(805,195)
Effect of changes in foreign exchange rates	9,821	9,808	9,997	1,294	-	30,920
Balance at March 31, 2025	$ **896,120**	**9,881,982**	**12,822,911**	**368,684**	**-**	**23,969,697**

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

		Land and buildings	Transportation equipment	Machinery and miscellaneous equipment	Leasehold improvements	Unfinished construction and equipment under acceptance	Total
Carrying amounts:							
Balance at January 1, 2026	$	3,083,928	18,858,915	65,295,507	184,343	19,473,329	106,896,022
Balance at March 31, 2026	$	3,101,594	18,542,925	64,974,060	174,134	21,085,667	107,878,380
Balance at January 1, 2025	$	3,135,329	18,507,345	63,374,034	176,419	14,979,705	100,172,832
Balance at March 31, 2025	$	3,144,677	18,658,271	64,545,825	163,849	14,583,839	101,096,461

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 2.00%~6.53% and 2.08%~6.26% as of March 31, 2026 and 2025, 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).

(h) Right-of-use assets

The Group leases many assets including land and buildings and transportation equipment. Information for the three months ended March 31, 2026 and 2025, was as follows:

		Land and buildings	Transportation equipment	Total
Cost:				
Balance as of January 1, 2026	$	11,238,806	157,361	11,396,167
Additions		488,419	2,346	490,765
Disposal and termination of contract prior to maturity		(742,573)	(11,481)	(754,054)
Effect of changes in foreign exchange rates		15,430	3,050	18,480
Balance as of March 31, 2026	**$**	**11,000,082**	**151,276**	**11,151,358**
Balance as of January 1, 2025	$	10,854,962	162,534	11,017,496
Additions		186,005	11,525	197,530
Disposal and termination of contract prior to maturity		(283,302)	(10,933)	(294,235)
Effect of changes in foreign exchange rates		40,425	3,496	43,921
Balance as of March 31, 2025	**$**	**10,798,090**	**166,622**	**10,964,712**

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

	Land and buildings	Transportation equipment	Total
Accumulated depreciation and impairment losses:			
Balance as of January 1, 2026	$ 2,892,094	87,179	2,979,273
Depreciation	265,374	14,654	280,028
Disposal and termination of contract prior to maturity	(425,025)	(11,481)	(436,506)
Effect of changes in foreign exchange rates	16,213	1,856	18,069
Balance as of March 31, 2026	**$ 2,748,656**	**92,208**	**2,840,864**
Balance as of January 1, 2025	$ 2,178,715	77,405	2,256,120
Depreciation	267,285	13,629	280,914
Disposal and termination of contract prior to maturity	(206,497)	(10,933)	(217,430)
Effect of changes in foreign exchange rates	15,757	1,692	17,449
Balance as of March 31, 2025	**$ 2,255,260**	**81,793**	**2,337,053**
Carrying amount:			
Balance as of January 1, 2026	**$ 8,346,712**	**70,182**	**8,416,894**
Balance as of March 31, 2026	**$ 8,251,426**	**59,068**	**8,310,494**
Balance as of January 1, 2025	**$ 8,676,247**	**85,129**	**8,761,376**
Balance as of March 31, 2025	**$ 8,542,830**	**84,829**	**8,627,659**

(i) Short-term notes and bills payable

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

	2026.3.31		
	Guarantee or Acceptance Agency	**Annual Interest Rate**	**Amount**
Commercial paper payables	Bank	1.78%~2.71%	$ 134,382,000
	Bills Finance Company	1.75%~2.91%	129,461,800
Less: Discount on short-term notes and bills payable			(795,236)
Bonds sold under repurchase agreement	Bank	1.98%~2.28%	1,630,253
	Bills Finance Company	2.18%	324,788
Total			**$ 265,003,605**

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

	2025.12.31		
	Guarantee or Acceptance Agency	**Annual Interest Rate**	**Amount**
Commercial paper payables	Bank	1.69%~2.22%	$ 85,850,000
	Bills Finance Company	1.71%~2.90%	47,925,100
Less: Discount on short-term notes and bills payable			(691,801)
Bonds sold under repurchase agreement	Bank	1.98%~2.28%	1,622,357
	Bills Finance Company	2.18%	323,207
Total			**$ 135,028,863**

	2025.3.31		
	Guarantee or Acceptance Agency	**Annual Interest Rate**	**Amount**
Commercial paper payables	Bank	1.78%~2.23%	$ 90,150,000
	Bills Finance Company	1.79%~2.73%	45,697,100
Less: Discount on short-term notes and bills payable			(591,936)
Bonds sold under repurchase agreement	Bank	1.97%~2.28%	1,284,142
	Bills Finance Company	2.17%	324,598
Total			**$ 136,863,904**

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

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

(j) Long-term and short-term borrowings

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

	2026.3.31			
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	1.75%~2.51%	2026~2029	$ 18,328,165
〃	USD	4.83%~5.20%	2026~2027	1,956,933
〃	THB	1.46%~3.50%	2026~2027	2,921,075
〃	CNY	2.12%~4.00%	2026~2029	68,937,103
〃	VND	4.70%~9.50%	2026~2027	12,097,112
〃	MYR	5.00%~6.00%	2026~2029	14,728,964
Unsecured bank loans	TWD	1.57%~3.20%	2026~2033	71,408,741
〃	USD	4.00%~7.25%	2026~2029	63,070,343
〃	THB	1.40%~4.00%	2026~2029	23,664,484
〃	CNY	2.12%~3.95%	2026~2029	14,294,542
〃	EUR	2.60%~3.37%	2026	3,634,300
〃	JPY	1.34%~2.28%	2026~2028	4,589,798
〃	HKD	2.98%~3.82%	2026	4,939,023
〃	SGD	2.50%	2026	248,000
〃	PHP	7.46%~8.64%	2026~2029	382,457
〃	MYR	4.00%~5.00%	2026~2027	2,448,960
〃	IDR	5.20%~6.40%	2026	627,006
〃	KHR	4.50%~8.00%	2026~2029	908,023
Unsecured other loans	THB	1.38%~1.62%	2026	2,293,212
Notes payable from securitization	TWD	1.42%~1.72%	2026~2029	139,147
〃	CNY	2.79%	2026~2027	4,208,780
Total				**$ 315,826,168**
Current				$ 232,048,147
Non-current				83,778,021
Total				**$ 315,826,168**

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

	2025.12.31			
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	1.75%~2.51%	2026~2029	$ 17,614,511
〃	USD	4.52%~5.52%	2026~2027	2,479,441
〃	THB	1.71%~3.50%	2026~2027	3,463,532
〃	CNY	2.30%~4.00%	2026~2029	66,991,856
〃	VND	4.70%~8.55%	2026	11,129,429
〃	MYR	5.00%~6.00%	2026~2028	12,580,050
Unsecured bank loans	TWD	1.57%~3.20%	2026~2032	211,603,837
〃	USD	4.00%~7.25%	2026~2028	68,103,085
〃	THB	1.60%~4.00%	2026~2029	23,923,639
〃	CNY	2.20%~3.95%	2026~2028	15,137,353
〃	EUR	2.65%~3.38%	2026	3,394,807
〃	JPY	1.31%~2.02%	2026~2028	4,653,374
〃	HKD	4.05%~4.72%	2026	4,935,290
〃	SGD	2.60%	2026	244,500
〃	PHP	7.70%~8.90%	2026~2028	418,798
〃	MYR	4.00%~5.00%	2026	2,543,540
〃	IDR	5.34%~6.95%	2026	246,249
〃	KHR	4.50%~9.25%	2026~2028	944,734
Unsecured other loans	THB	1.52%~2.81%	2026	3,197,300
Notes payable from securitization	TWD	1.42%~1.72%	2026~2029	812,048
〃	CNY	2.75%~2.79%	2026~2027	6,148,145
Total				**$ 460,565,518**
Current				$ 374,727,144
Non-current				85,838,374
Total				**$ 460,565,518**

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

	2025.3.31			
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	1.75%~2.76%	2025~2029	$ 17,883,753
〃	USD	5.18%~5.89%	2025~2027	2,637,080
〃	THB	2.46%~4.20%	2025~2027	4,059,825
〃	CNY	2.50%~4.20%	2025~2029	85,999,140
〃	VND	4.10%~5.80%	2025~2026	10,370,694
〃	MYR	5.00%~6.00%	2025~2028	11,761,380
Unsecured bank loans	TWD	0.50%~2.93%	2025~2032	202,444,377
〃	USD	5.00%~7.25%	2025~2028	59,625,332
〃	THB	2.40%~4.00%	2025~2029	22,257,610
〃	CNY	2.50%~4.10%	2025~2027	13,850,358
〃	EUR	2.99%~3.88%	2025	4,640,128
〃	JPY	0.89%~1.80%	2025~2028	3,633,027
〃	HKD	4.50%~5.14%	2025~2026	5,749,119
〃	SGD	3.57%	2025	322,009
〃	PHP	8.51%~9.96%	2025~2028	431,594
〃	MYR	4.00%~5.00%	2026	2,743,600
〃	IDR	6.79%~7.40%	2025~2026	347,687
〃	KHR	4.50%~7.85%	2025~2028	1,250,198
Unsecured other loans	THB	2.55%~2.87%	2025	6,662,270
Notes payable from securitization	TWD	1.42%~1.72%	2025~2029	4,742,000
〃	CNY	2.60%~4.20%	2025~2026	3,210,397
Total				**$ 464,621,578**
Current				$ 386,304,986
Non-current				78,316,592
Total				**$ 464,621,578**

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 (8).

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, 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.

5) 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.

6) 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.

7) A subsidiary, Chailease 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, recovery of account receivable, etc.). Otherwise, the loans are due and payable immediately.

8) 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.

9) 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.

10) 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.

11) The subsidiaries, Chailease Royal Leasing Plc., Chailease Royal Finance Plc. and PT Chailease Finance Indonesia, entered into several credit loan agreements with financial institutions, under which, the Company, Chailease Royal Leasing Plc., Chailease Royal Finance Plc. and PT Chailease Finance Indonesia 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.

12) 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.

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

14) The subsidiaries, Tien Sin Intelligent Green Energy Co., Ltd. , Tien Jen Energy Co., Ltd., Tien Chu Energy Co., Ltd, Tien Ying Energy Co., Ltd., Tien Jui Energy Co., Ltd., Tien Chuan Intelligent Energy Co., Ltd., Yu Heng Intelligent Energy Co., Ltd., Kai Yang Intelligent Energy Co., Ltd., Yao Kuang Intelligent Energy Co., Ltd., Annan Energy Co. Ltd., Tai Yuan Energy Integration Co., Ltd. and Yun Yung Co., Ltd.,entered into several credit loan agreements with different financial institutions, under which, Chailease Finance Co., Ltd. and the subsidiaries above shall maintain certain financial ratios on the balance sheet date (i.e. interest coverage ratio, and debt to tangible assets ratio, etc.). Otherwise, the loans will be due and payable immediately.

As of December 31,2025 , 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.

3.Revolving Commercial Paper

1) The Group signed an agreement with the note company on November 26, 2025, to issue unsecured commercial paper. Both parties agreed that the total issuance period would be five years, with each issuance not exceeding a term of ninety days, and upon maturity, reissued in a revolving manner, with an annual interest rate of TAIBIR02 plus 0.260%.

   The Accounting Research and Development Foundation issued a Q&A collection on August 15, 2025. Since the commercial paper issued by a company in a revolving manner does not have the right to defer the settlement of the liability for at least twelve months after the end of the reporting period, it should be classified as a current liability.

   The Financial Supervisory Commission issued relevant transitional handling regulations based on the aforementioned Q&A collection.If The Group issues commercial paper in a revolving manner on or after January 1, 2026, it should carry out accounting treatment according to the aforementioned Q&A collection. As for commercial paper issued in a revolving manner before December 31, 2025, the provisions of the aforementioned Q&A collection do not need to be applied. Accordingly, The Group's commercial paper payable issued on November 26, 2025, is classified as a non-current liability. For those revolving issuances after January 1, 2026, they will be deferred and classified as current liabilities in accordance with the above regulations.

2) The Group signed an agreement with the note company on October 28, 2025, to issue unsecured commercial paper. Both parties agreed that the total issuance period would be seven years, with each issuance not exceeding a term of ninety days, and upon maturity, reissued in a revolving manner, with an annual interest rate of TAIBIR02 plus 0.69%.

   The Accounting Research and Development Foundation issued a Q&A collection on August 15, 2025. Since the commercial paper issued by a company in a revolving manner does not have the right to defer the settlement of the liability for at least twelve months after the end of the reporting period, it should be classified as a current liability.

   The Financial Supervisory Commission issued relevant transitional handling regulations based on the aforementioned Q&A collection.If The Group issues commercial paper in a revolving manner on or after January 1, 2026, it should carry out accounting treatment according to the aforementioned Q&A collection. As for commercial paper issued in a revolving manner before December 31, 2025, the provisions of the aforementioned Q&A collection do not need to be applied. Accordingly, The Group's commercial paper payable issued on October 28, 2025, is classified as a non-current liability. For those revolving issuances after January 1, 2026, they will be deferred and classified as current liabilities in accordance with the above regulations.

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

(k) Bonds payable

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

				2026.3.31		
Period	Annual Interest Rate	Principal Amount	Repayment Terms	Within Operating Cycle	Beyond Operating Cycle	Collateral
2019/05/09~ 2026/05/09	1.150%	500,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	$ 500,000	-	None
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	-	〃
2025/08/15~ 2028/08/15	2.100%	3,200,000	〃	3,200,000	-	〃
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	〃
2024/11/25~ 2029/11/25	2.000%	600,000	〃	-	600,000	〃
2023/03/30~ 2030/03/30	1.850%	1,000,000	〃	-	1,000,000	〃
2025/08/15~ 2030/08/15	2.150%	1,300,000	〃	-	1,300,000	〃
2020/10/12~ 2030/10/12	0.900%	700,000	〃	-	700,000	〃
2023/11/03~ 2030/11/03	1.850%	850,000	〃	-	850,000	〃
2025/12/12~ 2030/12/12	2.000%	4,700,000	〃	-	4,700,000	〃
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	〃
2024/11/25~ 2031/11/25	2.050%	1,400,000	〃	-	1,400,000	〃
2022/03/30~ 2032/03/30	1.300%	900,000	〃	-	900,000	〃
2025/12/12~ 2032/12/12	2.050%	2,000,000	〃	-	2,000,000	〃
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	〃
2024/03/22~ 2034/03/22	1.920%	900,000	〃	-	900,000	〃
2024/11/25~ 2034/11/25	2.150%	1,000,000	〃	-	1,000,000	〃
2021/06/25~ 2036/06/25	1.000%	200,000	〃	-	200,000	〃

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

Period	Annual Interest Rate		Principal Amount	Repayment Terms	2026.3.31 Within Operating Cycle	2026.3.31 Beyond Operating Cycle	Collateral
2021/05/06~ 2026/05/06	0.750%		4,600,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	4,600,000	-	None
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	-	〃
2026/03/26~ 2029/03/26	2.000%		3,200,000	〃	3,200,000	-	〃
2026/03/26~ 2031/03/26	2.050%		1,350,000	〃	-	1,350,000	〃
2022/04/14~ 2037/04/14	3-Month TAIBOR+1.2%		8,000,000	Payable in lump sum. Interest rate is floating. Interest is payable quarterly.	-	8,000,000	〃
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.	2,445,500	-	〃
2023/06/22~ 2026/06/23	0.000%	THB	250,000	Payable at par value.	244,550	-	〃
2023/09/21~ 2026/09/21	3.700%	THB	107,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	104,667	-	〃
2024/02/14~ 2026/11/16	0.000%	THB	1,275,000	Payable at par value.	1,247,205	-	〃
2024/04/11~ 2026/04/09	0.000%	THB	1,122,000	〃	1,097,540	-	〃
2024/04/11~ 2026/04/11	3.210%	THB	206,300	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	201,803	-	〃
2024/06/19~ 2026/07/19	3.440%	THB	99,900	〃	97,722	-	〃
2024/06/19~ 2026/07/17	0.000%	THB	2,485,000	Payable at par value.	2,430,827	-	〃
2024/08/30~ 2026/08/28	0.000%	THB	900,000	〃	880,380	-	〃
2022/12/08~ 2027/12/08	4.000%	THB	200,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	195,640	〃
2023/06/22~ 2027/06/22	3.750%	THB	650,000	〃	-	635,830	〃
2023/09/21~ 2027/09/21	4.100%	THB	1,667,000	〃	-	1,630,659	〃
2023/11/30~ 2027/11/30	4.060%	THB	600,000	〃	-	586,920	〃
2024/02/14~ 2028/02/14	3.830%	THB	1,298,300	〃	-	1,269,997	〃
2024/04/11~ 2028/04/11	3.710%	THB	232,400	〃	-	227,334	〃
2024/06/19~ 2028/06/19	3.940%	THB	768,200	〃	-	751,453	〃
2024/08/30~ 2029/08/30	0.000%	THB	685,000	Payable at par value.	-	670,067	〃
2025/07/09~ 2027/07/09	0.000%	THB	1,000,000	〃	-	978,200	〃
Bonds payable (Gross)					41,000,194	41,246,100	
Discounts on bonds payable					(65,214)	(51,411)	
					$ **40,934,980**	**41,194,689**	

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

				2025.12.31		
Period	Annual Interest Rate	Principal Amount	Repayment Terms	Within Operating Cycle	Beyond Operating Cycle	Collateral
2019/05/09~ 2026/05/09	1.150%	500,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	$ 500,000	-	None
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	-	〃
2025/08/15~ 2028/08/15	2.100%	3,200,000	〃	3,200,000	-	〃
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	〃
2024/11/25~ 2029/11/25	2.000%	600,000	〃	-	600,000	〃
2023/03/30~ 2030/03/30	1.850%	1,000,000	〃	-	1,000,000	〃
2025/08/15~ 2030/08/15	2.150%	1,300,000	〃	-	1,300,000	〃
2020/10/12~ 2030/10/12	0.900%	700,000	〃	-	700,000	〃
2023/11/03~ 2030/11/03	1.850%	850,000	〃	-	850,000	〃
2025/12/12~ 2030/12/12	2.000%	4,700,000	〃	-	4,700,000	〃
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	〃
2024/11/25~ 2031/11/25	2.050%	1,400,000	〃	-	1,400,000	〃
2022/03/30~ 2032/03/30	1.300%	900,000	〃	-	900,000	〃
2025/12/12~ 2032/12/12	2.050%	2,000,000	〃	-	2,000,000	〃
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	〃
2024/03/22~ 2034/03/22	1.920%	900,000	〃	-	900,000	〃
2024/11/25~ 2034/11/25	2.150%	1,000,000	〃	-	1,000,000	〃
2021/06/25~ 2036/06/25	1.000%	200,000	〃	-	200,000	〃
2021/05/06~ 2026/05/06	0.750%	4,600,000	〃	4,600,000	-	〃

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

Period	Annual Interest Rate		Principal Amount	Repayment Terms	2025.12.31 Within Operating Cycle	2025.12.31 Beyond Operating Cycle	Collateral
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	3-Month TAIBOR+1.2%		8,000,000	Payable in lump sum. Interest rate is floating. Interest is payable quarterly.	-	8,000,000	〃
2023/03/03~ 2026/03/03	3.300%	THB	400,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	400,760	-	〃
2023/06/22~ 2026/06/23	0.000%	THB	250,000	Payable at par value.	250,475	-	〃
2023/09/21~ 2026/09/21	3.700%	THB	107,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	107,203	-	〃
2024/02/14~ 2026/11/16	0.000%	THB	1,275,000	Payable at par value.	1,277,423	-	〃
2024/04/11~ 2026/04/09	0.000%	THB	1,122,000	〃	1,124,132	-	〃
2024/04/11~ 2026/04/11	3.210%	THB	206,300	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	206,692	-	〃
2024/06/19~ 2026/07/19	3.440%	THB	99,900	〃	100,090	-	〃
2024/06/19~ 2026/07/17	0.000%	THB	2,485,000	Payable at par value.	2,489,722	-	〃
2024/08/30~ 2026/08/28	0.000%	THB	900,000	〃	901,710	-	〃
2022/12/08~ 2027/12/08	4.000%	THB	200,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	200,380	〃
2023/03/03~ 2027/03/03	3.710%	THB	2,500,000	〃	-	2,504,750	〃
2023/06/22~ 2027/06/22	3.750%	THB	650,000	〃	-	651,235	〃
2023/09/21~ 2027/09/21	4.100%	THB	1,667,000	〃	-	1,670,167	〃
2023/11/30~ 2027/11/30	4.060%	THB	600,000	〃	-	601,140	〃
2024/02/14~ 2028/02/14	3.830%	THB	1,298,300	〃	-	1,300,767	〃
2024/04/11~ 2028/04/11	3.710%	THB	232,400	〃	-	232,842	〃
2024/06/19~ 2028/06/19	3.940%	THB	768,200	〃	-	769,660	〃
2024/08/30~ 2029/08/30	4.000%	THB	685,000	〃	-	686,302	〃
2025/07/09~ 2027/07/09	0.000%	THB	1,000,000	Payable at par value.	-	1,001,900	〃
Bonds payable (Gross)					34,358,207	44,119,143	
Discounts on bonds payable					(113,801)	(62,194)	
					$ 34,244,406	44,056,949	

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

				2025.3.31		
Period	Annual Interest Rate	Principal Amount	Repayment Terms	Within Operating Cycle	Beyond Operating Cycle	Collateral
2020/04/22~ 2025/04/22	0.660%	3,500,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	$ 3,500,000	-	None
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	〃
2024/11/25~ 2029/11/25	2.000%	600,000	〃	-	600,000	〃
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	〃
2024/11/25~ 2031/11/25	2.050%	1,400,000	〃	-	1,400,000	〃
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	〃
2024/03/22~ 2034/03/22	1.920%	900,000	〃	-	900,000	〃
2024/11/25~ 2034/11/25	2.150%	1,000,000	〃	-	1,000,000	〃
2021/06/25~ 2036/06/25	1.000%	200,000	〃	-	200,000	〃

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

					2025.3.31		
Period	Annual Interest Rate	Principal Amount		Repayment Terms	Within Operating Cycle	Beyond Operating Cycle	Collateral
2022/10/28~2025/10/28	1.900%		3,100,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	3,100,000	-	None
2021/05/06~2026/05/06	0.750%		4,600,000	〃	4,600,000	-	〃
2021/07/27~2026/07/27	0.700%		2,200,000	〃	2,200,000	-	〃
2023/04/14~2026/04/14	1.6%		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	3-Month TAIBOR+1.2%		8,000,000	Payable in lump sum. Interest rate is floating. Interest is payable quarterly.	-	8,000,000	〃
2022/11/18~2025/11/18	0.000%	THB	500,000	Payable at par value.	492,100	-	〃
2022/11/18~2025/11/18	0.000%	THB	500,000	〃	492,100	-	〃
2022/12/08~2025/12/11	0.000%	THB	150,000	〃	147,630	-	〃
2023/03/03~2026/03/03	3.300%	THB	400,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	393,680	-	〃
2023/04/11~2025/04/11	0.000%	THB	2,500,000	Payable at par value.	2,460,500	-	〃
2023/06/22~2025/06/20	0.000%	THB	1,400,000	〃	1,377,880	-	〃
2023/09/21~2025/09/19	0.000%	THB	926,000	〃	911,369	-	〃
2023/11/30~2025/12/26	0.000%	THB	1,820,000	〃	1,791,244	-	〃
2022/12/08~2027/12/08	4.000%	THB	200,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	196,840	〃
2023/03/03~2027/03/03	3.710%	THB	2,500,000	〃	-	2,460,500	〃
2023/06/22~2027/06/22	3.750%	THB	650,000	〃	-	639,730	〃
2023/06/22~2026/06/23	0.000%	THB	250,000	Payable at par value.	-	246,050	〃
2023/09/21~2026/09/21	3.700%	THB	107,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	105,309	〃
2023/09/21~2027/09/21	4.100%	THB	1,667,000	〃	-	1,640,661	〃
2023/11/30~2027/11/30	4.060%	THB	600,000	〃	-	590,520	〃
2024/02/14~2028/02/14	3.830%	THB	1,298,300	〃	-	1,277,787	〃
2024/02/14~2026/11/16	0.000%	THB	1,275,000	Payable at par value.	-	1,254,855	〃
2024/04/11~2026/04/09	0.000%	THB	1,122,000	〃	-	1,104,272	〃

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

Period	Annual Interest Rate		Principal Amount	Repayment Terms	2025.3.31 Within Operating Cycle	2025.3.31 Beyond Operating Cycle	Collateral
2024/04/11~ 2028/04/11	3.710%	THB	232,400	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	228,728	None
2024/04/11~ 2026/04/11	3.210%	THB	206,300	〃	-	203,041	〃
2024/06/19~ 2026/07/19	3.440%	THB	99,900	〃	-	98,322	〃
2024/06/19~ 2026/07/17	0.000%	THB	2,485,000	Payable at par value.	-	2,445,737	〃
2024/06/19~ 2028/06/19	3.940%	THB	768,200	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	756,063	〃
2024/08/30~ 2026/08/28	0.000%	THB	900,000	Payable at par value.	-	885,780	〃
2024/08/30~ 2029/08/30	4.000%	THB	685,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	674,177	〃
Bonds payable (Gross)					36,416,503	48,058,372	
Discounts on bonds payable					(96,609)	(283,943)	
					$ 36,319,894	47,774,429	

(l) Lease liabilities

The Group's lease liabilities were as follows:

	2026.3.31	2025.12.31	2025.3.31
Current	$ 1,731,876	1,709,842	1,815,381
Non-current	$ 6,781,744	6,881,928	6,948,413

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

The amounts recognized in profit or loss were as follows:

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Interest on lease liabilities	$ 38,152	35,529
Variable lease payments not included in the measurement of lease liabilities	$ 101,705	94,052
Expenses relating to short-term leases	$ 60,656	112,238

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

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Total cash outflow for leases	$ 427,868	516,054

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

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 thirty years. Some leases include an option to renew the lease for an additional period of the same duration after the end of the contract term.

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

2. Other leases

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

(m) Employee benefits

1.Defined benefit plans

Management believes that there was no material volatility of the market, no material reimbursement and settlement or other material one-time events since prior fiscal year. As a result, pension cost in the accompanying interim consolidated financial statements was measured and disclosed according to the actuarial report as of December 31, 2025 and 2024.

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

	For the three months ended March 31,	
	2026	**2025**
Operating expenses	$ 12,059	12,881

2.Defined contribution plans

The pension costs incurred from the contributions were as follows:

	For the three months ended March 31,	
	2026	**2025**
Operating expenses	$ 135,769	155,803

(n) Income taxes

The components of income tax were as follows:

	For the three months ended March 31,	
	2026	**2025**
Total income tax expense from continuing operations	$ 2,576,665	2,350,193

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

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

	For the three months ended March 31, 2026	2025
Components that may be reclassified to profit or loss:		
Foreign currency translation differences for foreign operations	$ 2,315	28,271
(Gains) and losses on hedging instruments	3,749	(8,847)
	$ 6,064	19,424

1.Global Minimum Tax

For jurisdictions in which the Company operates that have enacted legislation to implement a global minimum tax regime, the Company assessed the potential impact as of March 31, 2026 and concluded that no current-period income tax effects arise as of that date.

The Company recognizes any top-up tax incurred as current income tax expense. Any temporary mandatory exception applies to the accounting treatment of deferred income taxes related to the top-up tax; please refer to Note 4(q) of the 2025 annual consolidated financial statements.

(o) Share capital and other equity accounts

Except for the following, there were no significant changes in capital and other equity for the three months ended March 31, 2026 and 2025. Please refer to Note (6)(p) of the 2025 annual consolidated financial statements for other related information.

1.Share capital

1) As of March 31, 2026 and 2025, the Company's authorized capital consisted of 2,500,000 thousand shares with a par value of $10 (NT dollars) per share, which includes common stock and preferred stock. As of March 31, 2026 and 2025, the issued common shares were worth $17,114,211 and $16,778,638, 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, based on a resolution approved during its board meeting held on July 10, 2024, with the approval of the Financial Supervisory Commission (FSC) through letter No. 1130350918 on August 8, 2024. The Company issued total 31,000 thousand stocks, at a par value and an issued price of NTD$10 and NTD$125 per share, respectively, totally $3,875,000, with the tentative record date set on October 7, 2024. All payments for shares and related registration procedures had been collected and completed, respectively.

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.

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

As of March 31, 2026, December 31, 2025, and March 31, 2025, the Company has listed 2,848, 2,848 and 2,793 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.

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. The aforementioned dividend yield has been reset to 4.994% as of September 8, 2025;

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;

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

F. The Series A Preferred Shares issued by the Company shall be non-cumulative preferred shares. Any undistributed Preferred Dividends or shortfalls in Preferred Dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings;

G. Excess Dividends Distribution: Except for the foregoing Preferred Dividends, the holders of the Series A Preferred Shares ("Preferred Shareholders") are not entitled to participate in the distribution of cash or stock dividends derived from earnings or capital reserves;

H. Priority of Claims in liquidation: Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, any surplus assets of the Company available for distribution to Series A Preferred Shareholders shall be first distributed to the Series A Preferred Shareholders. All Preferred Shareholders shall rank pari passu and such distribution shall be capped at the respective issue amount;

I. Voting Rights and Election right: The Series A Preferred Shareholders shall have no voting rights and no rights to vote on election of directors in a general meeting. Notwithstanding the foregoing, the Series A Preferred Shareholders shall have voting rights in a separate meeting of the Series A Preferred Shares;

J. Conversion right: Series A Preferred Shares are not convertible to ordinary shares;

K. Redemption of preferred shares: The Series A Preferred Shareholders have no right to request the Company to redeem the preferred shares they hold; Notwithstanding the foregoing, subject to compliance with the Companies Law, the Company may, upon the approval by the Board of Directors, redeem all or a part of the outstanding issued Series A Preferred Shares, at any time on the next business day after five years of issuance, at the original issue price and on such terms as the Board of Directors may approve. The rights and obligations set forth in the foregoing paragraphs shall remain unchanged to the unredeemed Series A Preferred Shareholders.

2.Capital surplus

The components of capital surplus were as follows:

	2026.3.31	2025.12.31	2025.3.31
Share capital	$ 45,285,210	45,285,210	45,285,210
Changes in equity of associates and joint ventures accounted for using equity method	18,560	18,560	18,560
Changes in ownership in subsidiaries	258,267	258,267	24,343
Issuance of convertible bonds	149,771	149,771	149,771
Others	25,010	23,881	15,162
	$ 45,736,818	**45,735,689**	**45,493,046**

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

3.Retained earnings

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

1) Special reserve

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

2) Earnings distribution

On March 25, 2026, the Company's board of directors proposed the appropriation of earnings for 2025. On May 28, 2025, the annual general meeting of shareholders resolved to appropriate the 2024 earnings. These earnings were appropriated as follows:

	2025		2024	
	Amount per share (TWD$)	Total amount	Amount per share (TWD$)	Total amount
Dividends distributed to common shareholders				
Cash	$ 5.80	9,926,243	6.10	10,234,970
Shares	0.20	342,284	0.20	335,573
Total		$ 10,268,527		10,570,543
Dividends distributed to preferred shareholders				
Series A preferred shares		$ 626,919		570,000

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

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

4.Non-controlling interests (net of tax)

	For the three months ended March 31, 2026	2025
Opening balance	$ 13,049,084	11,037,602
Attributable to non-controlling interests		
Net income	325,821	253,859
Other comprehensive income	(18,362)	176,018
Cash capital increase in subsidiary	-	815,347
Capital increase not recognized based on shareholding ratios	-	(24,343)
The Group changes in equity interests in a subsidiary	(83,381)	-
The Group purchases shares to non-controlling interests	1,554	-
Ending balance	**$ 13,274,716**	**12,258,483**

(p) Share-based payment

As of March 31, 2026, the Company had the following share-based payment arrangements:

	Equity-settled-Cash-settle share-based payment plan (reserved for employees to subscribe)
	Chaico Biomedical Co., Ltd.
The grant date	2025/07/16
Number of shares granted	1,464,000 shares
Recipients	Current employees of the subsidiary
Vesting conditions	Immediately vested

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

1.Determining the fair value of equity instruments granted

The Company used Black-Scholes Model in measuring the fair value of the share-based payment at the grant date. The measurement inputs were as follows:

	For the year ended December 31, 2025
	Chaico Biomedical Co., Ltd.
Fair value at grant date	4.52
Share price at grant date	30.50
Exercise price	26.00
Expected volatility (%)	25.54 %
Expected life (years)	0.066
Risk-free interest rate (%)	0.8895 %

Expected volatility is based on the weighted average of historical volatility, and it is adjusted when there is additional market information about the volatility. The Group determined the expected dividends and risk-free rate during the life of the option. These rates are determined based on government bonds, and they are in accordance with the regulations. Service and non-market performance conditions attached to the transactions are not taken into account in determining the fair value.

2.Expense recognized in profit or loss

The Company incurred expenses of share-based arrangements for the year ended December 31,2025:

	For the year ended December 31, 2025
	Chaico Biomedical Co., Ltd.
Expenses resulting from cash-settled share-based payment to employees	**$ 6,617**

(q) Earnings per share

1. Basic earnings per share

The basic earnings per share was calculated as follows:

	For the three months ended March 31, 2026	2025
Profit attributable to the owners of the Company	$ 5,571,575	5,505,574
Profit attributable to ordinary stockholders of the Company	**$ 5,571,575**	**5,505,574**
Weighted average number of ordinary shares	**1,711,421**	**1,711,421**

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

2.Diluted earnings per share

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

	For the three months ended March 31,	
	2026	2025
Profit attributable to ordinary shareholders of the Company (basic)	$ 5,571,575	5,505,574
Effect of dilutive potential ordinary shares		
Profit attributable to ordinary shareholders of the Company (diluted)	**$ 5,571,575**	**5,505,574**

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

	For the three months ended March 31,	
	2026	2025
Weighted-average number of ordinary shares (basic)	1,711,421	1,711,421
Effect of dilutive potential ordinary shares		
Effect of conversion of convertible bonds	-	-
Effect of employee share bonus	37	30
Weighted-average number of ordinary shares (diluted)	**1,711,458**	**1,711,451**

(r) Employee and board of directors compensation

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

a) Between 0.01% and 1% of the surplus profits before tax of each financial year as employees' compensation;

b) Not to exceed 0.1% of the surplus profits before tax of each financial year as directors' compensation.

For the three months ended March 31, 2026 and 2025, the Company estimated its employees' remuneration amounting to $836 and $826, and directors' remuneration amounting to $5,572 and $5,506, 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 2026. 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.

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

For the years ended December 31, 2025 and 2024, the Company estimated its employees' remuneration amounting to $3,838 and $4,518, and directors' remuneration amounting to $16,548 and $22,590, 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 2025. 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.

The amounts, as stated in the condensed interim consolidated financial statements, are identical to those of the actual distributions for 2025. Related information would be available at the Market Observation Post System website; while the difference of $3,127 between the amount stated in the consolidated financial statements and the actual amount for 2024 was accounted for as a change in accounting estimate and recognized as profit or loss in 2025.

(s) Net other income and expenses

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

	For the three months ended March 31, 2026	2025
Net losses on disposal and net impairment losses of foreclosed assets	$ (136,189)	(256,741)
Gain on doubtful debt recoveries	660,240	632,307
Net (losses) gains on reversal of impairment of financial assets	(5,585)	(5,366)
Gain on disposal / amendment of account receivable agreement	1,221	-
	$ 519,687	**370,200**

(t) Other gains and losses

The components of other gains and losses were as follows:

	For the three months ended March 31, 2026	2025
Interest expense	$ (38,152)	(35,529)
Net foreign exchange gains (losses)	(36,441)	120,672
Net gains (losses) on disposal of property, plant and equipment	(534)	403
Net gains on valuation of financial assets and liabilities measured at fair value through profit or loss	53,076	53,363
Effect of changes in lease contract	2,546	388
Net (losses) gains on reversal of impairment of property, plant and equipment	181	-
Others	971,965	1,096,232
	$ 952,641	**1,235,529**

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

(u) Financial instruments

1. Credit risks

1) Credit risks exposure

The carrying amounts of financial assets and potential financial losses resulting from providing financial guarantees represented the maximum credit risk exposure of the Group. As of March 31, 2026, December 31, 2025, and March 31, 2025, the maximum exposure to credit risks amounted to $834,284,667, $835,638,619 and $858,158,044, respectively.

The non-performing loans (net of allowance for doubtful accounts) acquired from financial institution amounted to $4,054, $5,775 and $11,113 as of March 31, 2026, December 31, 2025, and March 31, 2025, respectively.

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

	Taiwan	China	ASEAN	Others	Total
March 31, 2026					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	$ 350,917,900	210,448,816	86,039,149	4,023	647,409,888
Lifetime ECL	-	1,164,346	20,647,615	3,898,246	25,710,207
Past due or monitored					
Lifetime ECL	2,630,586	2,133,032	11,074,389	335,015	16,173,022
Impaired					
Lifetime ECL	14,992,086	15,984,293	5,573,759	175,205	36,725,343
Gross carrying amounts	$ 368,540,572	229,730,487	123,334,912	4,412,489	726,018,460
Allowance for losses	7,581,646	10,530,385	4,584,375	78,254	22,774,660
Carrying amount	$ 360,958,926	219,200,102	118,750,537	4,334,235	703,243,800

Taiwan

	For the three months ended March 31, 2026			
	12-month ECL	Lifetime ECL-not credit impaired	Lifetime ECL-credit impaired	Total
Balance at January 1, 2026	$ 3,478,215	197,028	4,114,456	7,789,699
Impairment loss (profit) recognized	(98,224)	11,919	1,312,522	1,226,217
Bad debts written-off	(23,723)	-	(1,419,000)	(1,442,723)
Others	5,195	1,392	1,866	8,453
Balance at March 31, 2026	$ 3,361,463	210,339	4,009,844	7,581,646

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

China

	For the three months ended March 31, 2026			
	12-month ECL	Lifetime ECL-not credit impaired	Lifetime ECL-credit impaired	Total
Balance at January 1, 2026	$ 4,113,152	138,137	5,938,807	10,190,096
Impairment loss (profit) recognized	224,818	(104,939)	2,277,568	2,397,447
Transfer to lifetime ECL-not credit impaired	(67,975)	67,975	-	-
Transfer to lifetime ECL- credit impaired	(151,288)	-	151,288	-
Bad debts written-off	-	-	(2,359,095)	(2,359,095)
Others	121,746	3,609	176,582	301,937
Balance at March 31, 2026	**$ 4,240,453**	**104,782**	**6,185,150**	**10,530,385**

ASEAN

	For the three months ended March 31, 2026			
	12-month ECL	Lifetime ECL-not credit impaired	Lifetime ECL-credit impaired	Total
Balance at January 1, 2026	$ 1,355,899	1,135,427	2,212,575	4,703,901
Impairment loss (profit) recognized	170,728	11,619	713,994	896,341
Transfer to lifetime ECL-not credit impaired	(146,706)	146,706	-	-
Transfer to lifetime ECL- credit impaired	(8,671)	(144,775)	153,446	-
Bad debts written-off	(309)	(3,649)	(996,099)	(1,000,057)
Others	10,107	(11,011)	(14,905)	(15,809)
Balance at March 31, 2026	**$ 1,381,048**	**1,134,317**	**2,069,011**	**4,584,376**

Others

	For the three months ended March 31, 2026			
	12-month ECL	Lifetime ECL-not credit impaired	Lifetime ECL-credit impaired	Total
Balance at January 1, 2026	$ -	76,872	-	76,872
Transfer to lifetime ECL- credit impaired	-	(8,666)	8,666	-
Others	-	1,288	94	1,382
Balance at March 31, 2026	**$ -**	**69,494**	**8,760**	**78,254**

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

	Taiwan	China	ASEAN	Others	Total
December 31, 2025					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	$ 360,839,708	208,117,569	84,429,932	-	653,387,209
Lifetime ECL	-	1,226,933	20,672,261	3,313,851	25,213,045
Past due or monitored					
Lifetime ECL	2,626,309	2,174,089	10,668,738	731,458	16,200,594
Impaired					
Lifetime ECL	13,616,156	15,527,624	6,177,547	-	35,321,327
Gross carrying amounts	**$ 377,082,173**	**227,046,215**	**121,948,478**	**4,045,309**	**730,122,175**
Allowance for losses	7,789,699	10,190,096	4,703,901	76,872	22,760,568
Carrying amount	**$ 369,292,474**	**216,856,119**	**117,244,577**	**3,968,437**	**707,361,607**

Taiwan

	For the year ended December 31, 2025			
	12-month ECL	Lifetime ECL-not credit impaired	Lifetime ECL-credit impaired	Total
Balance at January 1, 2025	$ 3,881,231	155,025	3,541,938	7,578,194
Impairment loss (profit) recognized	(363,357)	41,740	6,343,573	6,021,956
Bad debts written-off	(25,508)	-	(5,766,168)	(5,791,676)
Others	(14,151)	263	(4,887)	(18,775)
Balance at December 31, 2025	**$ 3,478,215**	**197,028**	**4,114,456**	**7,789,699**

China

	For the year ended December 31, 2025			
	12-month ECL	Lifetime ECL-not credit impaired	Lifetime ECL-credit impaired	Total
Balance at January 1, 2025	$ 3,708,245	106,782	4,577,546	8,392,573
Impairment loss (profit) recognized	618,379	(23,074)	9,684,869	10,280,174
Transfer to lifetime ECL-not credit impaired	(52,849)	52,849	-	-
Transfer to lifetime ECL- credit impaired	(190,041)	-	190,041	-
Bad debts written-off	-	-	(8,582,018)	(8,582,018)
Others	29,418	1,580	68,369	99,367
Balance at December 31, 2025	**$ 4,113,152**	**138,137**	**5,938,807**	**10,190,096**

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

ASEAN

	For the year ended December 31, 2025			
	12-month ECL	Lifetime ECL-not credit impaired	Lifetime ECL-credit impaired	Total
Balance at January 1, 2025	$ 1,363,651	1,219,815	2,042,239	4,625,705
Impairment loss (profit) recognized	506,702	(185,386)	2,580,510	2,901,826
Transfer to lifetime ECL-not credit impaired	(300,070)	300,070	-	-
Transfer to lifetime ECL- credit impaired	(231,893)	(205,184)	437,077	-
Bad debts written-off	(5,775)	(11,888)	(2,874,733)	(2,892,396)
Others	23,284	18,000	27,482	68,766
Balance at December 31, 2025	**$ 1,355,899**	**1,135,427**	**2,212,575**	**4,703,901**

Others

	For the year ended December 31, 2025			
	12-month ECL	Lifetime ECL-not credit impaired	Lifetime ECL-credit impaired	Total
Balance at January 1, 2025	$ -	80,186	-	80,186
Others	-	(3,314)	-	(3,314)
Balance at December 31, 2025	**$ -**	**76,872**	**-**	**76,872**

	Taiwan	China	ASEAN	Others	Total
March 31, 2025					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	$ 371,801,118	221,682,072	84,794,303	-	678,277,493
Lifetime ECL	-	729,440	19,521,779	2,644,267	22,895,486
Past due or monitored					
Lifetime ECL	2,390,820	3,008,488	11,377,956	623,021	17,400,285
Impaired					
Lifetime ECL	11,911,626	13,544,268	6,252,013	-	31,707,907
Gross carrying amounts	**$ 386,103,564**	**238,964,268**	**121,946,051**	**3,267,288**	**750,281,171**
Allowance for losses	7,518,960	8,914,081	4,703,749	81,214	21,218,004
Carrying amount	**$ 378,584,604**	**230,050,187**	**117,242,302**	**3,186,074**	**729,063,167**

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

Taiwan

	For the three months ended March 31, 2025			
	12-month ECL	Lifetime ECL-not credit impaired	Lifetime ECL-credit impaired	Total
Balance at January 1, 2025	$ 3,881,231	155,025	3,541,938	7,578,194
Impairment loss (profit) recognized	(135,539)	1,889	1,664,587	1,530,937
Bad debts written-off	(5,252)	-	(1,590,952)	(1,596,204)
Others	4,362	132	1,539	6,033
Balance at March 31, 2025	**$ 3,744,802**	**157,046**	**3,617,112**	**7,518,960**

China

	For the three months ended March 31, 2025			
	12-month ECL	Lifetime ECL-not credit impaired	Lifetime ECL-credit impaired	Total
Balance at January 1, 2025	$ 3,708,245	106,782	4,577,546	8,392,573
Impairment loss (profit) recognized	124,957	(58,823)	2,632,837	2,698,971
Transfer to lifetime ECL-not credit impaired	(70,615)	70,615	-	-
Transfer to lifetime ECL- credit impaired	(109,432)	-	109,432	-
Bad debts written-off	-	-	(2,359,972)	(2,359,972)
Others	77,945	2,421	102,143	182,509
Balance at March 31, 2025	**$ 3,731,100**	**120,995**	**5,061,986**	**8,914,081**

ASEAN

	For the three months ended March 31, 2025			
	12-month ECL	Lifetime ECL-not credit impaired	Lifetime ECL-credit impaired	Total
Balance at January 1, 2025	$ 1,363,651	1,219,815	2,042,239	4,625,705
Impairment loss (profit) recognized	202,928	(83,771)	617,095	736,252
Transfer to lifetime ECL-not credit impaired	(264,431)	264,431	-	-
Transfer to lifetime ECL- credit impaired	(26,362)	(207,966)	234,328	-
Bad debts written-off	(438)	(1,943)	(744,032)	(746,413)
Others	25,431	23,858	38,916	88,205
Balance at March 31, 2025	**$ 1,300,779**	**1,214,424**	**2,188,546**	**4,703,749**

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

Others

	For the three months ended March 31, 2025				
		12-month ECL	Lifetime ECL-not credit impaired	Lifetime ECL-credit impaired	Total
Balance at January 1, 2025	$	-	80,186	-	80,186
Others		-	1,028	-	1,028
Balance at March 31, 2025	$	-	**81,214**	-	**81,214**

2) Loans and receivables which were neither past due nor impaired

The credit quality of the portfolio classified as loans and receivables neither past due nor impaired is under the circumstances that borrowers are with good credit rate and have no overdue records.

3) Loans and receivables which were past due or monitored

Loans and receivables that were past due or monitored, includes loans and receivables with renegotiated terms. Loans with renegotiated terms are due to the borrower' s deteriorating financial position and where the Group has made concessions that it would not otherwise consider. Such activities include extended payment arrangements, approved external debt management plans, deferring foreclosure, modification, loan rewrites and/or deferral of payments pending a change in circumstances.

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

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

		2026.3.31	2025.12.31	2025.3.31
Past due up to 30 days	$	1,502,796	883,479	1,360,092
Past due from 31 to 90 days		13,295,345	14,147,833	15,040,979
Past due from 91 to 180 days		317,609	784,080	107,426
Past due over 180 days		1,057,272	385,202	891,788
	$	**16,173,022**	**16,200,594**	**17,400,285**

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.

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

2.Liquidity risks

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

	Carrying amount	Contractual cash flows	Less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	More than 5 years	On demand
March 31, 2026								
Non-derivative financial liabilities								
Secured bank loans	$ 118,969,352	122,639,166	7,851,697	20,378,796	46,483,888	47,738,920	-	185,865
Unsecured bank and other loans	192,508,889	207,307,826	24,526,753	20,082,049	53,805,800	102,554,371	6,338,853	-
Notes payable from securitization	4,347,927	4,438,895	458,254	601,471	2,438,605	940,565	-	-
Short-term notes and bills payable	265,003,605	265,527,076	38,997,900	42,452,976	99,100,000	84,192,000	784,200	-
Bonds payables	82,129,669	86,148,348	4,136,930	4,915,529	10,672,040	45,247,709	21,176,140	-
Other payables	15,415,248	15,421,791	9,527,542	169,661	1,495,759	332,789	22,844	3,873,196
Deposits relating to collateral of customers	68,978,826	68,993,919	897,782	1,580,017	10,430,683	54,009,519	265,645	1,810,273
Lease liabilities	8,513,620	9,953,468	139,373	197,450	759,338	2,629,312	6,227,995	-
Derivative financial liabilities								
Financial liabilities for hedging	1,699,763	1,699,763	-	-	1,583,609	116,154	-	-
	$ 757,566,899	**782,130,252**	**86,536,231**	**90,377,949**	**226,769,722**	**337,761,339**	**34,815,677**	**5,869,334**
December 31, 2025								
Non-derivative financial liabilities								
Secured bank loans	$ 114,258,819	117,470,287	7,202,601	17,627,905	48,052,578	43,925,857	-	661,346
Unsecured bank and other loans	339,346,506	348,584,430	26,741,361	22,992,015	93,442,805	199,960,802	4,465,378	982,069
Notes payable from securitization	6,960,193	7,127,700	605,296	992,340	3,336,770	2,193,294	-	-
Short-term notes and bills payable	135,028,863	135,725,956	38,754,400	36,471,556	60,500,000	-	-	-
Bonds payables	78,301,355	82,381,958	149,108	693,485	16,978,464	40,493,461	24,067,440	-
Other payables	14,523,522	14,607,934	7,491,493	389,250	2,492,700	310,570	22,844	3,901,077
Deposits relating to collateral of customers	68,575,592	68,590,701	712,682	1,157,932	11,217,733	53,386,925	227,312	1,888,117
Lease liabilities	8,591,770	9,856,810	97,873	156,790	736,277	2,563,633	6,301,385	852
Derivative financial liabilities								
Financial liabilities for hedging	1,451,655	1,451,655	-	-	1,170,430	281,225	-	-
	$ 767,038,275	**785,797,431**	**81,754,814**	**80,481,273**	**237,927,757**	**343,115,767**	**35,084,359**	**7,433,461**

	Carrying amount	Contractual cash flows	Less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	More than 5 years	On demand
March 31, 2025								
Non-derivative financial liabilities								
Secured bank loans	$ 132,711,872	136,866,207	8,552,610	21,845,923	51,047,438	55,292,256	-	127,980
Unsecured bank and other loans	323,957,309	337,486,745	31,543,180	27,995,806	76,487,002	195,724,722	5,214,100	521,935
Notes payable from securitization	7,952,397	8,422,204	462,030	595,695	2,266,948	338,328	4,759,203	-
Short-term notes and bills payable	136,863,904	137,459,873	37,179,400	50,230,473	50,050,000	-	-	-
Bonds payables	84,094,323	89,959,499	6,104,738	1,448,859	12,241,382	45,254,600	24,909,920	-
Other payables	16,759,179	16,808,335	10,104,604	355,043	1,577,899	777,140	-	3,993,649
Deposits relating to collateral of customers	73,343,028	73,362,283	759,827	1,442,339	11,340,086	57,432,600	255,443	2,131,988
Lease liabilities	8,763,794	10,078,119	115,304	201,687	791,251	2,682,109	6,287,768	-
Derivative financial liabilities								
Financial liabilities for hedging	257,200	257,200	-	-	175,447	81,753	-	-
	$ 784,703,006	**810,700,465**	**94,821,693**	**104,115,825**	**205,977,453**	**357,583,508**	**41,426,434**	**6,775,552**

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

3.Currency risks

1) Exposure to currency risks

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

	2026.3.31			
	Foreign currency (In thousands)	**Exchange rate**		**Functional currency**
Financial assets				
Monetary items				
USD	$ 8,690.26	USD：TWD	31.9950	278,045
	3,582.93	USD：VND	26,774	114,636
	361.96	USD：GBP	0.7569	11,581
JPY	2,466,194.51	JPY ：USD	0.0063	494,472
EUR	161,973.09	EUR：USD	1.1474	5,946,032
CNY	112,203.28	CNY：USD	0.1447	519,389
HKD	59,454.79	HKD：USD	0.1276	242,635
AUD	6,633.38	AUD：USD	0.6864	145,669
SGD	15,073.51	SGD：USD	0.7751	373,823
KHR	181,234,312.25	KHR：USD	0.0002	1,444,075

	2026.3.31			
	Foreign currency (In thousands)	Exchange rate		Functional currency
Financial liabilities				
Monetary items				
JPY	1,530,827.93	JPY：USD	0.0063	306,931
EUR	99,000.27	EUR：USD	1.1474	3,634,300
CNY	90,000.65	CNY：USD	0.1447	416,613
HKD	19,999.75	HKD：USD	0.1276	81,619
SGD	10,000.00	SGD：USD	0.7751	248,000
KHR	113,958,709.84	KHR：USD	0.0002	908,023

	2025.12.31			
	Foreign currency (In thousands)	Exchange rate		Functional currency
Financial assets				
Monetary items				
USD	$ 16,009.67	USD：TWD	31.4300	503,184
	4,737.96	USD：VND	26,749	148,914
	11,012.95	USD：GBP	0.7425	346,137
JPY	2,781,558.76	JPY：USD	0.0064	558,537
EUR	153,100.22	EUR：USD	1.1740	5,649,398
CNY	121,374.11	CNY：USD	0.1430	545,698
HKD	68,570.08	HKD：USD	0.1285	276,886
AUD	810.61	AUD：USD	0.6685	17,031
SGD	15,209.57	SGD：USD	0.7779	371,874
KHR	196,002,827.04	KHR：USD	0.0002	1,525,294
Financial liabilities				
Monetary items				
USD	8,887.72	USD：VND	26,749	279,341
	1,890,353.59	JPY：USD	0.0064	379,583
EUR	92,000.19	EUR：USD	1.1740	3,394,807
CNY	100,001.33	CNY：USD	0.1430	449,606
HKD	30,000.99	HKD：USD	0.1285	121,144
SGD	10,000.00	SGD：USD	0.7779	244,500
KHR	121,399,897.20	KHR：USD	0.0002	944,734

	2025.3.31			
	Foreign currency (In thousands)	**Exchange rate**		**Functional currency**
Financial assets				
Monetary items				
USD	$ 15,970.55	USD：TWD	33.2050	530,302
	4,556.51	USD：VND	26,043	151,299
	4,895.89	USD：GBP	0.7713	162,568
JPY	2,471,347.10	JPY：USD	0.0067	550,369
EUR	191,559.08	EUR：USD	1.0833	6,890,380
CNY	91,408.48	CNY：USD	0.1377	418,011
HKD	206,650.66	HKD：USD	0.1285	881,985
AUD	804.57	AUD：USD	0.6267	16,743
SGD	15,655.31	SGD：USD	0.7460	387,782
KHR	200,399,756.99	KHR：USD	0.0002	1,649,290
Financial liabilities				
Monetary items				
USD	9,420.00	USD：VND	26,043	312,730
	1,710,000.00	JPY：USD	0.0067	380,997
EUR	129,000.00	EUR：USD	1.0833	4,640,127
CNY	75,000.00	CNY：USD	0.1377	342,974
HKD	155,000.00	HKD：USD	0.1285	661,515
SGD	13,000.00	SGD：USD	0.7460	322,009
KHR	151,900,000.00	KHR：USD	0.0002	1,250,198

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 $213,500 and $187,064, for the three months ended March 31, 2026 and 2025, respectively. The analysis is performed on the same basis for both years.

3) The foreign currency gain or loss on monetary items

Since the Group uses multiple functional currencies, the amounts for foreign currency gain or loss are consolidated for presentation. For the three months ended March 31, 2026 and 2025, the foreign currency gain (loss), including realized and unrealized, amounted to $(36,441) and $120,672, respectively.

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

4.Interest analysis

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

Ending balance as of March 31, 2026	Effective interest rate	Total	Floating rate	Fixed rate: Within 1 year	Fixed rate: 1~5 years	Fixed rate: More than 5 years	Non-interest bearing
Financial assets							
Cash and cash equivalents	0.58 %	$ 37,791,459	32,623,255	4,048,933	-	-	1,119,271
Debt securities	6.16 %	50,951,158	-	11,848,837	37,571,990	-	1,530,331
Non-hedging derivatives	4.17 %	6,995,013	-	2,607,593	4,387,420	-	-
Total accounts receivables	10.12 %	726,051,831	77,978,079	284,983,150	328,059,483	4,917,734	30,113,385
Financial assets for hedging	1.44 %	101,417	-	37,142	64,275	-	-
		821,890,878	110,601,334	303,525,655	370,083,168	4,917,734	32,762,987
Financial liabilities							
Secured bank loans	3.84 %	118,969,352	116,527,595	1,467,180	974,577	-	-
Unsecured bank and other loans	3.61 %	192,508,889	103,691,088	49,936,987	38,880,814	-	-
Short-term notes and bills payable	2.02 %	265,003,605	126,340,198	138,663,407	-	-	-
Bonds payables	2.04 %	82,129,669	7,986,183	18,684,981	42,758,505	12,700,000	-
Financial liabilities for hedging	0.81 %	1,699,763	-	1,583,609	116,154	-	-
Notes payable from securitization	3.29 %	4,347,927	-	3,413,197	934,730	-	-
Deposits relating to collateral of customers	0.08 %	68,978,826	20,288	4,541,348	12,273,201	126,468	52,017,521
Lease liabilities	2.14 %	8,513,620	-	914,842	2,099,655	5,499,123	-
		742,151,651	354,565,352	219,205,551	98,037,636	18,325,591	52,017,521
Net exposure		**$ 79,739,227**	**(243,964,018)**	**84,320,104**	**272,045,532**	**(13,407,857)**	**(19,254,534)**

Ending balance as of December 31, 2025	Effective interest rate	Total	Floating rate	Fixed rate: Within 1 year	Fixed rate: 1~5 years	Fixed rate: More than 5 years	Non-interest bearing
Financial assets							
Cash and cash equivalents	1.05 %	$ 33,923,082	26,308,084	6,125,715	-	-	1,489,283
Debt securities	6.14 %	48,834,799	-	11,663,269	35,619,179	-	1,552,351
Non-hedging derivatives	4.21 %	6,650,658	-	2,546,957	4,103,701	-	-
Total accounts receivables	10.07 %	730,156,534	77,681,977	290,927,251	330,118,012	4,866,333	26,562,961
Financial assets for hedging	1.61 %	154,180	-	154,180	-	-	-
		819,719,253	103,990,061	311,417,372	369,840,892	4,866,333	29,604,595
Financial liabilities							
Secured bank loans	3.75 %	114,258,819	111,757,111	1,499,808	1,001,900	-	-
Unsecured bank and other loans	3.00 %	339,346,506	188,229,334	69,729,998	80,573,031	814,143	-
Short-term notes and bills payable	1.94 %	135,028,863	40,946,183	94,082,680	-	-	-
Bonds payables	2.09 %	78,301,355	7,985,871	26,315,484	28,700,000	15,300,000	-
Financial liabilities for hedging	1.25 %	1,451,655	-	1,170,430	281,225	-	-
Notes payable from securitization	3.24 %	6,960,193	-	6,960,193	-	-	-
Deposits relating to collateral of customers	0.09 %	68,575,592	-	4,244,186	10,880,841	129,109	53,321,456
Lease liabilities	2.18 %	8,591,770	-	854,718	2,102,203	5,634,849	-
		752,514,753	348,918,499	204,857,497	123,539,200	21,878,101	53,321,456
Net exposure		**$ 67,204,500**	**(244,928,438)**	**106,559,875**	**246,301,692**	**(17,011,768)**	**(23,716,861)**

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

Ending balance as of March 31, 2025	Effective interest rate	Total	Floating rate	Fixed rate: Within 1 year	Fixed rate: 1~5 years	Fixed rate: More than 5 years	Non-interest bearing
Financial assets							
Cash and cash equivalents	0.56 %	$ 44,366,109	36,498,208	6,886,571	-	-	981,330
Debt securities	5.97 %	39,746,565	-	11,170,450	28,156,100	-	420,015
Non-hedging derivatives	4.21 %	5,260,766	-	1,321,373	3,939,393	-	-
Total accounts receivables	10.13 %	750,330,318	76,113,980	308,666,346	338,567,486	4,104,906	22,877,600
Financial assets for hedging	1.55 %	482,402	-	447,211	35,191	-	-
		840,186,160	112,612,188	328,491,951	370,698,170	4,104,906	24,278,945
Financial liabilities							
Secured bank loans	3.85 %	132,711,872	128,455,943	1,484,239	2,771,690	-	-
Unsecured bank and other loans	3.11 %	323,957,309	173,719,922	56,247,088	93,990,299	-	-
Short-term notes and bills payable	2.07 %	136,863,904	47,872,542	88,991,362	-	-	-
Bonds payables	2.12 %	84,094,323	7,984,933	18,769,894	42,489,496	14,850,000	-
Financial liabilities for hedging	1.27 %	257,200	-	175,447	81,753	-	-
Notes payable from securitization	2.39 %	7,952,397	-	3,279,209	4,673,188	-	-
Deposits relating to collateral of customers	0.09 %	73,343,028	-	4,652,296	10,922,034	141,721	57,626,977
Lease liabilities	2.48 %	8,763,794	-	911,241	2,224,808	5,627,232	513
		767,943,827	358,033,340	174,510,776	157,153,268	20,618,953	57,627,490
Net exposure		**$ 72,242,333**	**(245,421,152)**	**153,981,175**	**213,544,902**	**(16,514,047)**	**(33,348,545)**

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 $548,735 and $579,950 for the three months ended March 31, 2026 and 2025, 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:

	For the three months ended March 31,			
	2026		2025	
Equity price at reporting date	**After-tax other comprehensive income**	**After-tax profit (loss)**	**After-tax other comprehensive income**	**After-tax profit (loss)**
Increase 7%	**$ 25,230**	**510,731**	**21,328**	**388,433**
Decrease 7%	**$ (25,230)**	**(510,731)**	**(21,328)**	**(388,433)**

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

6. Fair value information

1) The Categories and Fair Values of Financial Instruments

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

	March 31, 2026				
		Fair value			
	Book value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Financial assets at fair value through profit or loss, mandatorily measured at fair value	$ 7,453,831	120,743	13,867	7,319,221	7,453,831
Financial assets for hedging	101,417	-	101,417	-	101,417
Financial assets at fair value through other comprehensive income					
Measure the fair value of unquoted equity instruments	360,426	-	81,267	279,159	360,426
Financial assets at amortized cost	50,699,201	-	-	-	-
Loans and receivable					
Cash and cash equivalents	37,791,459	-	-	-	-
Accounts receivable	703,247,854	-	-	-	-
Other financial assets	6,278,537	-	-	-	-
Refundable deposits	1,690,833	-	-	-	-
Restricted bank deposits	14,750,368	-	-	-	-
Sub-total	763,759,051	-	-	-	-
Total	**$ 822,373,926**	**120,743**	**196,551**	**7,598,380**	**7,915,674**

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

	March 31, 2026				
		Fair value			
	Book value	Level 1	Level 2	Level 3	Total
Financial liabilities at fair value through profit or loss					
Financial liabilities for hedging	$ 1,699,763	-	1,699,763	-	1,699,763
Measurement of financial liabilities at amortized cost					
Secured bank loans	118,969,352	-	-	-	-
Unsecured bank and other loans	192,508,889	-	-	-	-
Notes payable from securitization	4,347,927	-	-	-	-
Short-term notes and bills payable	265,003,605	-	-	-	-
Bonds payables	82,129,669	-	-	-	-
Other payables	15,415,248	-	-	-	-
Deposits relating to collateral of customers	68,978,826	-	-	-	-
Lease liabilities	8,513,620	-	-	-	-
Sub-total	755,867,136	-	-	-	-
Total	**$ 757,566,899**	**-**	**1,699,763**	**-**	**1,699,763**

	December 31, 2025				
		Fair value			
	Book value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Financial assets at fair value through profit or loss, mandatorily measured at fair value	$ 7,113,508	153,058	17,341	6,943,109	7,113,508
Financial assets for hedging	154,180	-	154,180	-	154,180
Financial assets at fair value through other comprehensive income					
Measure the fair value of unquoted equity instruments	361,946	-	81,064	280,882	361,946
Financial assets at amortized cost	48,591,232	-	-	-	-
Loans and receivable					
Cash and cash equivalents	33,923,082	-	-	-	-
Accounts receivable	707,367,382	-	-	-	-
Other financial assets	5,345,182	-	-	-	-
Refundable deposits	1,701,077	-	-	-	-
Restricted bank deposits	19,264,289	-	-	-	-
Sub-total	767,601,012	-	-	-	-
Total	**$ 823,821,878**	**153,058**	**252,585**	**7,223,991**	**7,629,634**

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

	December 31, 2025				
		Fair value			
	Book value	Level 1	Level 2	Level 3	Total
Financial liabilities for hedging	$ 1,451,655	-	1,451,655	-	1,451,655
Measurement of financial liabilities at amortized cost					
Secured bank loans	114,258,819	-	-	-	-
Unsecured bank and other loans	339,346,506	-	-	-	-
Notes payable from securitization	6,960,193	-	-	-	-
Short-term notes and bills payable	135,028,863	-	-	-	-
Bonds payables	78,301,355	-	-	-	-
Other payables	14,523,522	-	-	-	-
Deposits relating to collateral of customers	68,575,592	-	-	-	-
Lease liabilities	8,591,770	-	-	-	-
Sub-total	765,586,620	-	-	-	-
Total	**$ 767,038,275**	**-**	**1,451,655**	**-**	**1,451,655**

	March 31, 2025				
		Fair value			
	Book value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Financial assets at fair value through profit or loss, mandatorily measured at fair value	$ 5,697,803	160,604	25,612	5,511,587	5,697,803
Financial assets for hedging	482,402	-	482,402	-	482,402
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	5,832	5,832	-	-	5,832
Measure the fair value of unquoted equity instruments	298,859	-	83,013	215,846	298,859
Sub-total	304,691	5,832	83,013	215,846	304,691
Financial assets at amortized cost	39,517,499	-	-	-	-
Loans and receivable					
Cash and cash equivalents	44,366,109	-	-	-	-
Accounts receivable	729,074,280	-	-	-	-
Other financial assets	5,143,646	-	-	-	-
Refundable deposits	1,648,055	-	-	-	-
Restricted bank deposits	19,981,395	-	-	-	-
Sub-total	800,213,485	-	-	-	-
Total	**$ 846,215,880**	**166,436**	**591,027**	**5,727,433**	**6,484,896**

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

	March 31, 2025				
		Fair value			
	Book value	Level 1	Level 2	Level 3	Total
Financial liabilities for hedging	$ 257,200	-	257,200	-	257,200
Measurement of financial liabilities at amortized cost					
Secured bank loans	132,711,872	-	-	-	-
Unsecured bank and other loans	323,957,309	-	-	-	-
Notes payable from securitization	7,952,397	-	-	-	-
Short-term notes and bills payable	136,863,904	-	-	-	-
Bonds payables	84,094,323	-	-	-	-
Other payables	16,759,179	-	-	-	-
Deposits relating to collateral of customers	73,343,028	-	-	-	-
Lease liabilities	8,763,794	-	-	-	-
Sub-total	784,445,806	-	-	-	-
Total	**$ 784,703,006**	**-**	**257,200**	**-**	**257,200**

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

If there is a quoted price generated by transactions, the recent transaction price and quoted price data are used as bases for fair value measurement. Otherwise, the valuation or quotations provided by counterparties are used to estimate the fair values.

B. Debt securities without an active market and financial liabilities measured at amortized cost

If there is a quoted price generated by transactions, the recent transaction price and quoted price data are used as bases for fair value measurement. Otherwise, the discounted cash flows are used to estimate the 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.

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

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. The fair value of structured derivative instruments is determined using a discounted cash flow analysis based on the yield curve applicable over the contractual term of the instruments.

4) Reclassification between levels of the fair value hierarchy

The Group owns the stocks of Forcera Materials Co., Ltd. (Forcera), with the fair values measured at $5,961, $6,994 and $8,258, classified as financial assets at fair value through profit or loss, as of March 31, 2026, December 31, 2025, and March 31, 2025, respectively.

On January 1, 2024, the stocks above had no quoted prices and significant unobservable inputs in fair value measurements was being used, resulting in the stocks to be classified as Level 3 fair values. However, since the stocks of Forcera were listed on the Emerging Stocks Board in 2025, they have been classified as Level 2 fair values. Moreover, Forcera's stocks have been listed on the Over-the-Counter Market in 2025, which led them to be reclassified from Level 2 to Level 1 thereafter.

5) Change in Level 3 of the fair value's ledger

	At fair value through profit or loss	At fair value through others comprehensive income	
	Non-derivative financial assets	**Unquoted equity instruments**	**Total**
Opening balance, January 1, 2026	$ 6,943,109	280,882	7,223,991
Total gains and losses recognized:			
In profit or loss	59,584	-	59,584
In other comprehensive income	-	(1,820)	(1,820)
Purchase	1,052,600	-	1,052,600
Disposal	(738,907)	-	(738,907)
Effect of movements in exchange rate	2,835	97	2,932
Ending balance, March 31, 2026	**$ 7,319,221**	**279,159**	**7,598,380**
Opening balance, January 1, 2025	$ 5,740,857	243,436	5,984,293
Total gains and losses recognized:			
In profit or loss	59,198	-	59,198
In other comprehensive income	-	(28,086)	(28,086)
Purchase	764,800	-	764,800
Disposal	(1,055,150)	-	(1,055,150)
Effect of movements in exchange rate	1,882	496	2,378
Ending balance, March 31, 2025	**$ 5,511,587**	**215,846**	**5,727,433**

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

For the three months ended March 31, 2026 and 2025, total gains and losses arising from the valuation of investments under Level 3 of the fair value hierarchy that were included in "other gains and losses" and "unrealized gains and losses from financial assets measured at fair value through other comprehensive income" were as follows:

	For the three months ended March 31,	
	2026	**2025**
Total gains and losses recognized:		
In profit or loss, and presented in "other gains and losses"	$ 59,584	59,198
In other comprehensive income, and presented in "unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income"	(1,820)	(28,086)

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:

Item	Valuation Technique	Significant Non-observable Input	The Relationship between Significant Non-observable Input and Fair Value
Financial assets at fair value through other comprehensive income - investments in equity instruments without active market	Net Asset Value Method	·Net Asset Value	·Not applicable
Financial assets at fair value through profit or loss without active market	Black-Scholes Model	·Stock Return Volatility (As of March 31, 2026, December 31, 2025 and March 31, 2025, Stock Return Volatility was 3.01%~3.23%, 2.97%~3.23% and 2.16%~3.16%, respectively)	·The higher stock return volatility, the higher the fair value
Financial assets at fair value through profit or loss without active market	Discounted Cash Flow Method	·Discount Rate (As of March 31, 2026, December 31, 2025 and and March 31, 2025, Discount Rate was at 0.28%~5.26%, 0.28%~4.23% and 0.28%~5.09%, respectively)	·The higher the discount rate, the lower the fair value

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

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

The fair value measurement of financial instruments is reasonable, using different valuation models or parameters may result in varying valuation outcomes. 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:

	Input	Variation	Impact or Fair Value Change on Net income or loss	
			Favorable Change	Unfavorable Change
March 31, 2026				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	$ 44	(44)
〃	Stock Return Volatility	10%	-	-
December 31, 2025				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	$ 45	(45)
〃	Stock Return Volatility	10%	-	-
March 31, 2025				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	$ 131	(131)
〃	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)(w) of the consolidated financial statements for the year ended December 31, 2025.

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

(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, 2025. Also, management believes that there were no significant changes in the Group's capital management information as disclosed for the year ended December 31, 2025. Please refer to Note (6)(x) of the consolidated financial statements for the year ended December 31, 2025 for further details.

(x) Financing activities not affecting current cash flow

For the three months ended March 31, 2026 and 2025, 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, 2026	Cash flows	Non-cash adjustments	March 31, 2026
Lease liabilities	$ 8,591,770	(227,355)	149,205	8,513,620
Total liabilities from financing activities	**$ 8,591,770**	**(227,355)**	**149,205**	**8,513,620**

	January 1, 2025	Cash flows	Non-cash adjustments	March 31, 2025
Lease liabilities	$ 8,891,822	(274,235)	146,207	8,763,794
Total liabilities from financing activities	**$ 8,891,822**	**(274,235)**	**146,207**	**8,763,794**

(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
Chailease Resources Technology Co., Ltd.	Associates
Chung Ho Real Estate Management Co., Ltd.	〃
Voyager Photovoltaic Co., Ltd	〃
Chailease Construction & Development Corp.	Other related party
Chaico Investment Corporation	〃
Yellowstone Security Co., Ltd.	〃
Yellowstone Service Co., Ltd.	〃
CITC Enterprise (Thai) Co., Ltd.	〃
Yellowstone Interior Design Company Limited	〃
Chailease Foundation	〃

Name of related parties	Relationship with the Group
Grand Pacific Investment & Development Co., Ltd.	Other related party
Join Home Health Care Co., Ltd.	〃
(Formerly known as: Advance Renal Care Co., Ltd.)	
JLK HOLDING CO., LTD.	〃
Chailease Enterprise Co., Ltd.	〃
Chun An Investment Co., Ltd.	〃
Chun An Technology Co., Ltd.	〃
Jen Chung Co., Ltd.	〃
Ezfunds Securities Investment Consulting Enterprise Ltd.	〃
Qiqihar Zhongtai Nephrotic Hospital Co., Ltd.	〃
Les Terroirs de Chailease Co., Ltd.	〃
Ysolar Co., Ltd.	〃
Lsolar 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.	〃
BILLION ELECTRIC CO., LTD.	〃
ZHAO MING TECHNOLOGY CO., LTD.	〃
INTELLIGENT CLOUD PLUS CO., LTD.	〃
Likees Tech-Service Co., Ltd.	〃
Yuxuan Green Energy Co., Ltd.	〃
Chaico Development (HK) Limited	〃
Rong Fu Real Estate Development Co. Ltd.	〃
ZHAO FEI HONG CO., LTD.	〃
ZHAO MING SHENG CO., LTD.	〃

(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 were as follows:

	For the three months ended March 31, 2026	2025
Associates	$ 404	514
Other related parties	4,364	6,049
	$ 4,768	**6,563**

2.Purchases

The amounts of significant purchase transactions between the related parties were as follows:

	For the three months ended March 31, 2026	2025
Associates	$ -	964
Other related parties	1,204	-
	$ 1,204	**964**

3.Receivables from related parties and other receivables

Receivables of the Group from related parties were as follows:

Account	Categories of related parties	2026.3.31	2025.12.31	2025.3.31
Leases receivable	Other related parties	$ -	-	1,973
Installment sales receivable	Other related parties	-	-	7,780
Accounts receivable	Other related parties	-	6	191
Accounts receivable	Associates	-	11	-
Other receivables	Other related parties	804	9,465	5,965
Other receivables	Associates	-	1,007	-
Other current assets	Other related parties	179	179	27,257
Other non-current assets	Other related parties	385	385	385
		$ 1,368	**11,053**	**43,551**

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

4.Payable to related parties

Payable to related parties were as follows:

Account	Categories of related parties	2026.3.31	2025.12.31	2025.3.31
Other current financial liabilities	Other related parties	$ -	927	7,750
Accounts payable	Other related parties	221	754	157
		$ 221	**1,681**	**7,907**

5.Other non-current assets

1) The Group entered into separate agreements with other related parties, Lsolar Co., Ltd. and Likees Tech-Service Co., Ltd., for the installation and construction project of its solar power, both for a total amount of $6,088,800, as of March 31, 2026, December 31, 2025 and March 31, 2025, respectively. The amounts invested in the two parties were $3,832,899 and $4,214,592 (recognized as property, plant and equipment), respectively, as of March 31, 2026; and $3,832,931 and $4,215,322 (recognized as property, plant and equipment), respectively, as of December 31, 2025； and $3,833,599 and $4,215,412 (recognized as property, plant and equipments), respectively, as of March 31, 2025.

6.Asset transactions

1) The Group purchased fixed assets from other related parties amounting to $6,800 and $181 for the three months ended March 31, 2026 and 2025, respectively.

2) Disposal of subsidiary equity interest by the Group

Assets to be disposed of	Relationship with the Group	Financial statement account	Shares/ Units in (thousands)	Type of transaction	For the three months ended March 31, 2026 Sale proceeds
Hao Hsuan Energy Integration Co., Ltd.	Other related parties	Investment accounted for using the equity method	36,168	Disposal	**$ 330,914**

7.Related-Party Financing

Financing to associates and related parties was as follows:

	2026.3.31	2025.12.31	2025.3.31
Associates	$ -	-	600,000
Other related parties	1,089,825	1,105,000	1,243,300
	$ 1,089,825	**1,105,000**	**1,843,300**

The loans receivable from associates bear interest at rates ranging from 3.59% to 3.75%. As of March 31, 2025, interest receivable from the loans receivable from associates amounted to $708. For the three months ended March 31, 2025, interest revenue from the loans receivable from associates amounted to $6,586.

(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 4.75%. As of March 31, 2026, December 31, 2025, and March 31, 2025, interest receivable from the loans receivable from other related parties amounted to $14,090, $4,197 and $13,580, respectively. For the three months ended March 31, 2026 and 2025, interest revenue from the loans receivable from other related parties amounted to $10,872 and $13,175, respectively.

8.Guarantee

As of March 31, 2026, December 31, 2025, and March 31, 2025, the Group's endorsement and guarantee for bank loans to associates were $3,730,000, $4,180,000 and $2,598,000, respectively, and the actual expenditures were $2,519,174, $2,117,311 and $1,398,033, respectively.

9.Leases

1) The Group rented an office building, warehouse and official vehicles from other related parties. Multiple lease contracts were signed with lengths from three to twenty years, in which the rental fee was determined based on nearby office rental rates. For the three months ended March 31, 2026 and 2025, the Group recognized the amount of $5,297 and $5,593 as interest expense, respectively. As of March 31, 2026, December 31, 2025, and March 31, 2025, the balance of lease liabilities amounted to $576,814, $601,740 and $646,299, respectively.

10.Others

1) The Group purchased debt securities-real estate asset trust from its other related parties. The investment balance from debt securities amounted to $58,000 as of March 31, 2025.

For the three months ended March 31, 2025, interest revenue from debt securities amounted to $822.

2) Other expense and profit with related parties:

Account	Categories of related parties	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Other operating costs and expenses	Other related parties	$ (12,126)	(16,290)
Other operating costs and expenses	Associates	(33)	(6)
		$ (12,159)	**(16,296)**

(d) Key management personnel compensation

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Short-term employee benefits	$ 94,444	94,677
Post-employment benefits	12,492	581
	$ 106,936	**95,258**

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

(8) Pledged assets

The carrying values of pledged assets were as follows:

Pledged assets	Object	2026.3.31	2025.12.31	2025.3.31
Restricted cash in banks				
Restricted account for loans repayment and pledged time deposits	Issuance of short-term notes and bills, and as guarantee and trust fund for short-term and long-term borrowings; as well as performance guarantee for alliance contracts (Note)	$ 16,552,295	19,264,289	19,851,276
Property, plant and equipment	As guarantee for short-term and long-term borrowings	1,947,597	1,929,620	2,202,599
Debt Securities (Recorded Financial Assets Measured at Amortized Cost)	Bonds sold under repurchase agreement	2,290,000	2,290,000	1,890,000
Refundable deposits	Provincial court seizure, etc.	1,690,833	1,701,077	1,648,055
Accounts receivable and notes receivable	Issuance of short-term notes and bills and as guarantee for short-term and long-term borrowings	127,206,407	131,552,421	155,153,577
Total		$ 149,687,132	156,737,407	180,745,507

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

(9) Commitments and contingencies

(a) The Group entered into alliances with several commercial banks for which the banks will provide direct financing loans to the Group's corporate and individual customers. Should these corporate and individual customers default on their payments, the Group is required to assume their loan obligations and pay these loans on behalf of these customers. As of March 31, 2026, December 31, 2025, and March 31, 2025, the balance of unexpired payments from these alliance transactions amounted to $11,859,605, $11,798,195 and $11,870,425, 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.

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

(c) As of March 31, 2026, December 31, 2025, and March 31, 2025, the Group signed the unclosed contract of the installation and construction project of solar power for $115,959,897, $114,913,859 and $112,164,858, respectively. As of March 31, 2026, December 31, 2025, and March 31, 2025, the amount of $85,895,218, $86,862,403 and $88,487,243 was remained unpaid, respectively.

(10) Losses due to major disasters: None.

(11) Subsequent events: None.

(12) Other

(a) Liquidity analysis of assets and liabilities：

	2026.3.31		
	Expected to be collected or paid within 12 months	**Expected to be collected or paid after12 months**	**Total**
Current assets			
Cash and cash equivalents	$ 37,791,459	-	37,791,459
Current financial assets at fair value through profit or loss	3,056,032	4,387,420	7,443,452
Current financial assets at amortized cost	13,196,676	32,586,469	45,783,145
Current financial assets for hedging	37,142	-	37,142
Accounts receivable, net	333,129,202	256,464,835	589,594,037
Other current financial assets	19,498,109	34,565	19,532,674
Other current assets	7,372,062	-	7,372,062
	$ 414,080,682	**293,473,289**	**707,553,971**
Current liabilities			
Short-term borrowings	$ 69,341,020	-	69,341,020
Short-term notes and bills payable	265,003,605	-	265,003,605
Current financial liabilities for hedging	1,583,609	-	1,583,609
Accounts and notes payable	6,157,896	8,880	6,166,776
Current tax liabilities	5,693,979	-	5,693,979
Current lease liabilities	914,842	817,034	1,731,876
Other current financial liabilities	29,854,875	43,671,191	73,526,066
Long-term liabilities, current portion	117,994,435	85,647,672	203,642,107
Other current liabilities	3,009,699	-	3,009,699
	$ 499,553,960	**130,144,777**	**629,698,737**

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

	2025.12.31		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after12 months	Total
Current assets			
Cash and cash equivalents	$ 33,923,082	-	33,923,082
Current financial assets at fair value through profit or loss	2,999,637	4,103,701	7,103,338
Current financial assets at amortized cost	13,036,740	30,810,053	43,846,793
Current financial assets for hedging	154,180	-	154,180
Accounts receivable, net	338,437,649	255,595,983	594,033,632
Other current financial assets	22,975,105	203,762	23,178,867
Other current assets	8,290,453	-	8,290,453
	$ 419,816,846	**290,713,499**	**710,530,345**
Current liabilities			
Short-term borrowings	$ 70,599,466	-	70,599,466
Short-term notes and bills payable	135,028,863	-	135,028,863
Current financial liabilities for hedging	1,170,430	-	1,170,430
Accounts and notes payable	3,808,570	-	3,808,570
Current tax liabilities	4,176,518	-	4,176,518
Current lease liabilities	990,940	718,902	1,709,842
Other current financial liabilities	31,855,329	42,824,111	74,679,440
Long-term liabilities, current portion	174,514,493	163,857,591	338,372,084
Other current liabilities	3,857,693	-	3,857,693
	$ 426,002,302	**207,400,604**	**633,402,906**

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

	2025.3.31		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after12 months	Total
Current assets			
Cash and cash equivalents	$ 44,366,109	-	44,366,109
Current financial assets at fair value through profit or loss	1,724,780	3,939,393	5,664,173
Current financial assets at amortized cost	11,417,448	25,715,754	37,133,202
Current financial assets for hedging	447,211	-	447,211
Accounts receivable, net	370,286,009	243,600,995	613,887,004
Other current financial assets	23,508,820	303,581	23,812,401
Other current assets	10,940,161	-	10,940,161
	$ 462,690,538	**273,559,723**	**736,250,261**
Current liabilities			
Short-term borrowings	$ 71,686,855	-	71,686,855
Short-term notes and bills payable	136,863,904	-	136,863,904
Current financial liability for hedging	175,447	-	175,447
Accounts and notes payable	7,096,113	-	7,096,113
Current tax liabilities	5,901,094	-	5,901,094
Current lease liabilities	911,241	904,140	1,815,381
Other current financial liabilities	32,170,991	46,426,190	78,597,181
Long-term liabilities, current portion	158,803,583	192,134,442	350,938,025
Other current liabilities	5,285,980	-	5,285,980
	$ 418,895,208	**239,464,772**	**658,359,980**

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

By function / By item	For the three months ended March 31, 2026			For the three months ended March 31, 2025		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salary	-	2,593,354	2,593,354	-	2,828,896	2,828,896
Labor and health insurance	-	204,354	204,354	-	217,727	217,727
Pension	-	147,828	147,828	-	168,684	168,684
Others	-	171,076	171,076	-	161,824	161,824
Depreciation	2,015,075	270,447	2,285,522	1,913,640	269,880	2,183,520
Amortization	-	49,792	49,792	-	96,881	96,881

(13) Other disclosures

(a) Information on significant transactions

The information on significant transactions of the Group, which is required by the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”, for the three months ended March 31, 2026 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	583,050	583,050	583,050	0.05%~16.00%	1	3,498,300		4,490	None	-	3,498,300	79,479,580
〃	〃	A-1	Accounts receivable	No	890,950	890,950	730,950	0.05%~16.00%	2	-	Working Capital	5,628	None	-	4,967,474	99,349,475
〃	〃	B	Accounts receivable	No	1,636,204	1,371,878	1,371,878	0.05%~16.00%	2	-	Working Capital	10,563	None	-	4,967,474	99,349,475
〃	〃	C	Accounts receivable	No	1,100,000	1,100,000	1,100,000	0.05%~16.00%	2	-	Working Capital	8,470	None	-	4,967,474	99,349,475
〃	〃	D	Accounts receivable	No	191,000	191,000	191,000	0.05%~16.00%	1	266,100		1,471	None	-	266,100	79,479,580
〃	〃	D-1	Accounts receivable	No	796,110	796,110	796,110	0.05%~16.00%	2	-		6,130	None	-	4,967,474	99,349,475
〃	〃	E	Accounts receivable	No	965,996	965,996	965,996	0.05%~16.00%	1	5,642,689		7,438	None	-	5,642,689	79,479,580
〃	〃	E-1	Accounts receivable	No	61,000	-	-	0.05%~16.00%	2	-	Working Capital	-	None	-	4,967,474	99,349,475
〃	〃	F	Accounts receivable	No	1,044,795	809,517	759,517	0.05%~16.00%	2	-	Working Capital	5,848	Properties	3,734,908	9,934,948	99,349,475
〃	〃	G	Accounts receivable	No	503,000	503,000	503,000	0.05%~16.00%	1	5,290,000		3,873	None	-	5,290,000	79,479,580
〃	〃	G-1	Accounts receivable	No	296,000	296,000	296,000	0.05%~16.00%	2	-		2,279	None	-	4,967,474	99,349,475

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2026 and 2025

(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	Chailease Finance Co., Ltd.	H	Accounts receivable	No	602,550	602,550	602,550	0.05%~16.00%	1	1,015,010		4,640	None	-	1,015,010	79,479,580
〃	〃	H-1	Accounts receivable	No	55,965	55,965	55,965	0.05%~16.00%	2	-	Working Capital	431	None	-	4,967,474	99,349,475
〃	〃	I	Accounts receivable	No	568,000	568,000	568,000	0.05%~16.00%	1	3,408,000		4,374	None	-	3,408,000	79,479,580
〃	〃	J	Accounts receivable	No	493,745	493,745	493,745	0.05%~16.00%	1	3,001,725		3,802	None	-	3,001,725	79,479,580
〃	〃	J-1	Accounts receivable	No	62,965	62,965	62,965	0.05%~16.00%	2	-	Working Capital	485	None	-	4,967,474	99,349,475
〃	〃	K	Accounts receivable	No	49,000	-	-	0.05%~16.00%	1	320,000		-	None	-	320,000	79,479,580
〃	〃	K-1	Accounts receivable	No	550,000	550,000	533,000	0.05%~16.00%	2	-	Working Capital	4,104	None	-	4,967,474	99,349,475
〃	〃	L	Accounts receivable	No	483,900	483,900	483,900	0.05%~16.00%	1	3,535,300		3,726	None	-	3,535,300	79,479,580
〃	〃	L-1	Accounts receivable	No	57,000	57,000	57,000	0.05%~16.00%	2	-	Working Capital	439	None	-	4,967,474	99,349,475
〃	〃	M	Accounts receivable	No	171,200	171,200	171,200	0.05%~16.00%	1	863,800		1,318	None	-	863,800	79,479,580
〃	〃	M-1	Accounts receivable	No	389,460	362,630	362,630	0.05%~16.00%	2	-	Working Capital	2,792	None	-	4,967,474	99,349,475
〃	〃	N	Accounts receivable	No	663,000	516,000	516,000	0.05%~16.00%	1	5,772,000		3,973	None	-	5,772,000	79,479,580
〃	〃	O	Accounts receivable	No	527,278	512,586	512,586	0.05%~16.00%	2	-	Working Capital	3,947	None	-	4,967,474	99,349,475
〃	〃	P	Accounts receivable	No	434,029	428,289	428,289	0.05%~16.00%	2	-	Working Capital	3,298	Properties	431,157	9,934,948	99,349,475
〃	〃	Q	Accounts receivable	No	423,058	423,058	423,058	0.05%~16.00%	2	-	Working Capital	3,258	None	-	4,967,474	99,349,475
〃	〃	R	Accounts receivable	No	845,400	422,700	422,700	0.05%~16.00%	2	-	Working Capital	3,255	None	-	4,967,474	99,349,475
〃	〃	S	Accounts receivable	No	392,000	392,000	392,000	0.05%~16.00%	1	3,072,730		3,018	None	-	3,072,730	79,479,580
〃	〃	T	Accounts receivable	No	380,275	380,275	380,000	0.05%~16.00%	2	-	Working Capital	2,926	None	-	4,967,474	99,349,475
〃	〃	Summary of other clients	Accounts receivable	No	23,023,457	19,023,757	18,052,647	0.05%~16.00%	1	79,479,580		139,005	Bank Deposits/ Stocks/ Properties	3,357,691	79,479,580	79,479,580
〃	〃	Summary of other clients	Accounts receivable	No	61,521,584	48,294,779	45,657,995	0.05%~16.00%	2	-	Working Capital	740,642	None	-	4,967,474	99,349,475
〃	〃	Summary of other clients	Accounts receivable	No	14,113,426	12,223,790	12,223,790	0.05%~16.00%	2	-	Working Capital	94,123	Bank Deposits/ Stocks/ Fund/ Beneficiary certificate/ Properties	21,879,036	9,934,948	99,349,475
〃	〃	Tien Sin Intelligent Green Energy Co., Ltd.	Accounts receivable	Yes	281,200	281,200	281,200	0.05%~16.00%	2	-	Working Capital	-	None	-	24,837,369	99,349,475
〃	〃	Tien Ying Energy Co., Ltd.	Accounts receivable	Yes	412,200	412,200	412,200	0.05%~16.00%	2	-	Working Capital	-	None	-	24,837,369	99,349,475
〃	〃	WEIDA TECHNOLOGY CO., LTD.	Accounts receivable	Yes	10,000	-	-	0.05%~16.00%	2	-	Working Capital	-	None	-	24,837,369	99,349,475
〃	〃	Ysolar Co., Ltd.	Accounts receivable	Yes	1,000,000	1,000,000	1,000,000	0.05%~16.00%	2	-	Working Capital	7,700	None	-	24,837,369	99,349,475

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2026 and 2025

(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 Item	Collateral Value	Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
1	Chailease Finance Co., Ltd.	Chailease Construction and Development Company Co., Ltd.	Accounts receivable	Yes	78,000	78,000	-	0.05%~16.00%	1	78,000		-	None	-	78,000	79,479,580
〃	〃	Chailease Construction and Development Company Co., Ltd.	Accounts receivable	Yes	149,000	133,825	89,825	0.05%~16.00%	2	-	Working Capital	692	None	-	24,837,369	99,349,475
2	Fina Finance & Trading Co., Ltd.	A	Accounts receivable	No	262,141	262,000	262,000	1.7527%~16%	2	-	Working Capital	2,620	Properties	351,105	5,143,666	51,436,662
〃	〃	A-1	Accounts receivable	No	52,611	52,064	52,064	1.7527%~16%	1	63,000		521	Properties	59,271	63,000	30,861,997
〃	〃	B	Accounts receivable	No	216,069	215,904	205,904	1.7527%~16%	1	312,340		2,059	Properties	300,769	312,340	30,861,997
〃	〃	B-1	Accounts receivable	No	56,848	46,986	46,986	1.7527%~16%	2	-	Working Capital	470	None	-	2,571,833	51,436,662
〃	〃	C	Accounts receivable	No	219,500	219,500	219,500	1.7527%~16%	2	-	Working Capital	2,195	Properties	219,500	5,143,666	51,436,662
〃	〃	D	Accounts receivable	No	190,917	190,917	-	1.7527%~16%	2	-	Working Capital	-	None	-	2,571,833	51,436,662
〃	〃	E	Accounts receivable	No	174,675	170,330	170,330	1.7527%~16%	2	-	Working Capital	1,703	Properties	296,715	5,143,666	51,436,662
〃	〃	F	Accounts receivable	No	158,303	157,346	157,346	1.7527%~16%	2	-	Working Capital	1,573	Properties	125,000	5,143,666	51,436,662
〃	〃	G	Accounts receivable	No	153,785	137,750	137,750	1.7527%~16%	2	-	Working Capital	1,378	None	-	2,571,833	51,436,662
〃	〃	H	Accounts receivable	No	124,514	121,910	121,910	1.7527%~16%	2	-	Working Capital	1,219	Properties	158,690	5,143,666	51,436,662
〃	〃	I	Accounts receivable	No	118,000	116,738	116,738	1.7527%~16%	2	-	Working Capital	1,167	Properties	118,000	5,143,666	51,436,662
〃	〃	I-1	Accounts receivable	No	90,808	-	-	1.7527%~16%	1	110,482		-	None	-	110,482	30,861,997
〃	〃	J	Accounts receivable	No	113,673	113,525	113,525	1.7527%~16%	2	-	Working Capital	-	Properties	65,000	5,143,666	51,436,662
〃	〃	Summary of other clients	Accounts receivable	No	11,178,199	10,225,261	9,378,397	1.7527%~16%	2	-	Working Capital	122,839	Stocks/ Machinery Equipment/Properties/ Funds Beneficiary Certification/ Vehicles/ Ships	9,004,626	5,143,666	51,436,662
〃	〃	Summary of other clients	Accounts receivable	No	11,177,810	9,277,697	7,035,138	1.7527%~16%	2	-	Working Capital	111,799	None	-	2,571,833	51,436,662
〃	〃	Summary of other clients	Accounts receivable	No	1,914,473	1,595,837	1,536,236	1.7527%~16%	1	3,650,341		40,858	Equipment/ Properties/Vehicles	756,547	3,650,341	30,861,997
〃	〃	Tien Chu Energy Co., Ltd.	Accounts receivable	Yes	1,265,000	1,265,000	1,265,000	1.7527%~16%	2	-	Working Capital	-	None	-	12,859,166	51,436,662
〃	〃	Annan Energy Co., Ltd.	Accounts receivable	Yes	850,000	850,000	850,000	1.7527%~16%	2	-	Working Capital	-	None	-	12,859,166	51,436,662

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2026 and 2025

(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		
2	Fina Finance & Trading Co., Ltd.	Tien Jui Energy Co., Ltd.	Accounts receivable	Yes	726,000	726,000	726,000	1.7527%~16%	2	-	Working Capital	-	None	-	12,859,166	51,436,662
〃	〃	Tien Ying Energy Co., Ltd.	Accounts receivable	Yes	589,000	589,000	589,000	1.7527%~16%	2	-	Working Capital	-	None	-	12,859,166	51,436,662
〃	〃	Tien Sin Intelligent Green Energy Co., Ltd.	Accounts receivable	Yes	330,000	330,000	330,000	1.7527%~16%	2	-	Working Capital	-	None	-	12,859,166	51,436,662
〃	〃	Tien Jen Energy Co., Ltd.	Accounts receivable	Yes	320,000	320,000	320,000	1.7527%~16%	2	-	Working Capital	-	None	-	12,859,166	51,436,662
3	Chailease International Financial Leasing Corp.	A	Receivable-short term financing	No	2,312	2,312	2,312	0.00%~14.50%	2	-	Working Capital	1,356	None	-	632,738	25,309,534
〃	〃	Chailease International Corp.	Receivables from related party	Yes	2,777,400	2,777,400	-	0.00%~14.50%	2	-	Working Capital	-	None	-	18,982,150	25,309,534
〃	〃	Chailease Commercial Factoring Corporation	Receivables from related party	Yes	1,157,250	1,157,250	-	0.00%~14.50%	2	-	Working Capital	-	None	-	18,982,150	25,309,534
4	Chailease Specialty Finance Co., Ltd.	A	Accounts receivable	No	90,000	90,000	90,000	1.91%~16.00%	1	100,000		396	Properties	1,172,250	100,000	5,841,604
〃	〃	A-1	Accounts receivable	No	270,000	270,000	270,000	1.91%~16.00%	2	-	Working Capital	1,188	Properties	1,172,250	730,200	2,920,802
〃	〃	B	Accounts receivable	No	230,000	200,000	200,000	1.91%~16.00%	2	-	Working Capital	880	None	-	365,099	2,920,802
〃	〃	C	Accounts receivable	No	192,800	192,800	192,800	1.91%~16.00%	2	-	Working Capital	848	None	-	365,100	2,920,802
〃	〃	D	Accounts receivable	No	120,000	75,000	75,000	1.91%~16.00%	2	-	Working Capital	330	None	-	365,100	2,920,802
〃	〃	E	Accounts receivable	No	75,485	63,102	63,102	1.91%~16.00%	2	-	Working Capital	278	None	-	365,100	2,920,802
〃	〃	F	Accounts receivable	No	63,194	57,778	57,778	1.91%~16.00%	2	-	Working Capital	254	Stocks	38,025	730,201	2,920,802
〃	〃	G	Accounts receivable	No	52,000	52,000	52,000	1.91%~16.00%	2	-	Working Capital	229	None	-	365,100	2,920,802
〃	〃	H	Accounts receivable	No	56,695	51,395	51,395	1.91%~16.00%	2	-	Working Capital	226	None	-	365,100	2,920,802
〃	〃	I	Accounts receivable	No	65,491	48,967	48,967	1.91%~16.00%	2	-	Working Capital	215	Stocks	100,384	730,201	2,920,802
〃	〃	J	Accounts receivable	No	58,036	44,262	44,262	1.91%~16.00%	2	-	Working Capital	195	None	-	365,100	2,920,802
〃	〃	Summary of other clients	Accounts receivable	No	290,307	143,025	143,025	1.91%~16.00%	2	-	Working Capital	629	Stocks/Properties	182,404	730,200	2,920,802
〃	〃	Summary of other clients	Accounts receivable	No	708,841	208,491	208,491	1.91%~16.00%	2	-	Working Capital	1,042	None	-	365,100	2,920,802
5	Chailease Auto Rental Co., Ltd.	A	Accounts receivable	No	3,948	3,544	3,544	3.54%~15.99%	1	5,000		17	None	-	5,000	8,971,261
〃	〃	B	Accounts receivable	No	3,252	3,252	3,252	3.54%~15.99%	1	4,000		15	None	-	4,000	8,971,261
〃	〃	C	Accounts receivable	No	4,128	3,077	3,077	3.54%~15.99%	2	-	Working Capital	14	Vehicles	6,500	1,121,408	4,485,630

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2026 and 2025

(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	Chailease Auto Rental Co., Ltd.	D	Accounts receivable	No	5,203	2,890	2,890	3.54%~15.99%	2	-	Working Capital	14	None	-	560,704	4,485,630
〃	〃	E	Accounts receivable	No	1,096	987	987	3.54%~15.99%	1	1,429		5	None	-	1,429	8,971,261
〃	〃	E-1	Accounts receivable	No	1,589	1,431	1,431	3.54%~15.99%	2	-	Working Capital	6	None	-	560,704	4,485,630
〃	〃	F	Accounts receivable	No	3,405	2,394	2,394	3.54%~15.99%	1	8,000		11	None	-	8,000	8,971,261
〃	〃	G	Accounts receivable	No	2,649	2,258	2,258	3.54%~15.99%	1	4,000		11	None	-	4,000	8,971,261
〃	〃	H	Accounts receivable	No	2,254	2,115	2,115	3.54%~15.99%	2	-	Working Capital	10	None	-	560,704	4,485,630
〃	〃	I	Accounts receivable	No	2,335	2,101	2,101	3.54%~15.99%	2	-	Working Capital	10	None	-	560,704	4,485,630
〃	〃	J	Accounts receivable	No	2,429	1,932	1,932	3.54%~15.99%	2	-	Working Capital	9	None	-	560,704	4,485,630
〃	〃	Summary of other clients	Accounts receivable	No	32,968	26,170	26,170	3.54%~15.99%	1	66,715		123	None	-	66,715	8,971,261
〃	〃	Summary of other clients	Accounts receivable	No	1,984	1,745	1,745	3.54%~15.99%	2	-	Working Capital	9	Vehicles	1,950	1,121,408	4,485,630
〃	〃	Summary of other clients	Accounts receivable	No	60,464	44,223	44,223	3.54%~15.99%	2	-	Working Capital	203	None	-	560,704	4,485,630
6	Chung Ho Energy Integration Co., Ltd	Chailease Finance Co.,Ltd.	Accounts receivable	Yes	1,900,000	1,900,000	1,900,000	1.92%~2.96%	2	-	Working Capital	-	None	-	2,042,430	3,267,887
〃	〃	Chi Lai Energy Co., Ltd.	Accounts receivable	Yes	55,000	55,000	55,000	1.92%~2.96%	2	-	Working Capital	-	None	-	2,042,430	3,267,887
〃	〃	Chung Yao Co., Ltd.	Accounts receivable	Yes	20,000	20,000	20,000	1.92%~2.96%	2	-	Working Capital	-	None	-	2,042,430	3,267,887
7	Chailease International Corp.	Chailease International Financial Leasing Corp.	Receivables from related party	Yes	1,388,700	1,388,700	462,900	2.30%~3.65%	2	-	Working Capital	-	None	-	2,868,990	3,825,320
〃	〃	Chailease Finance International Corp.	Receivables from related party	Yes	1,388,700	1,388,700	-	2.30%~3.65%	2	-	Working Capital	-	None	-	2,868,990	3,825,320
〃	〃	Chailease Commercial Factoring Corporation	Receivables from related party	Yes	462,900	462,900	-	2.30%~3.65%	2	-	Working Capital	-	None	-	2,868,990	3,825,320
8	Ho Lien Energy Integration Co., Ltd	Tien Sin Intelligent Green Energy Co., Ltd.	Accounts receivable	Yes	50,000	50,000	50,000	2.85%~2.94%	2	-	Working Capital	-	None	-	822,630	1,316,208

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 , with and without collateral, cannot exceed 10% and 5%, respectively of its net worth. The maximum fund loaning cannot exceed 25% of the net worth to domestic subsidiaries and affiliated companies. 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, with and without collateral, cannot exceed 10% and 5%, respectively of its 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 International Financial Leasing Corp. for individual entity, with and without collateral, cannot exceed 5% and 1%, respectively of its net worth. The maximum fund loaning cannot exceed 30% of the net worth to individual associate.

(4) Subsidiary－The maximum fund loaning provided by Chailease Specialty Finance Co., Ltd. for necessary short-term financing to individual entity, with and without collateral, cannot exceed 10% and 5%, respectively of its 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.

(5) Subsidiary－The maximum fund loaning provided by Chailease Auto Rental Co., Ltd. for necessary short-term financing to individual entity , with and without collateral, cannot exceed 10% and 5%, respectively of its 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 Chailease Auto Rental Co., Ltd. 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.

(6) Subsidiary－The maximum fund loaning provided by Chung Ho Energy Integration Co., Ltd. for necessary short-term financing to individual entity, with and without collateral, cannot exceed 10% and 5%, respectively of its 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.

(7) Subsidiary－The maximum fund loaning provided by Chailease International Corp. for individual entity, with and without collateral, cannot exceed 5% and 1%, respectively of its net worth. The maximum fund loaning cannot exceed 30% of the net worth to individual associate.

(8) Subsidiary－The maximum fund loaning provided by Ho Lien Energy Integration Co., Ltd. for necessary short-term financing to individual entity, with and without collateral, cannot exceed 10% and 5%, respectively of its 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 International Financial Leasing Corp. cannot exceed 40% of the net worth of the most recent financial statements.

(4) 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.

(5) 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.

(6) 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.

(7) 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.

(8) Subsidiaries－The total amount of fund loaning provided by Ho Lien Energy Integration Co., Ltd. for short-term financing cannot exceed 40% of the net worth of the most recent financial statements. The total amount of fund loaning for business relationship cannot exceed 80% of the net worth.

Note 4: Counterparties

(1) Subsidiary－Chailease Finance Co., Ltd.: The above table only disclosed the related parties and the top 20 counterparties.

(2) Subsidiary－Fina Finance & Trading Co., Ltd.: The above table only disclosed the related parties and the top 10 counterparties.

(3) Subsidiary－Chailease International Financial Leasing Corp.: The above table only disclosed the related parties and the top 10 counterparties.

(4) Subsidiary－Chailease Specialty Finance Co., Ltd.: The above table only disclosed the related parties and the top 10 counterparties.

(5) Subsidiary－Chailease Auto Rental Co., Ltd.: The above table only disclosed the related parties and the top 10 counterparties.

(6) Chailease Consumer Finance Co., Ltd. was the limited partner of Chuang Ju Limited Partnership.

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

2.Guarantees and endorsements for other parties:

(Amounts Expressed in Thousands of New Taiwan Dollars)

No.	Endorsement/ guarantee provider	Counter-party		Limitation on endorsement/ guarantee amount provided to each guaranteed party	Maximum balance for the year	Ending balance	Amount actually drawn	Amount of endorsement/ guarantee collateralized by properties	Ratio of accumulated endorsement/guarantee to net equity per latest financial statements	Maximum endorsement guarantee amount allowance	Guarantee provided by parent company	Guarantee provided by a subsidiary	Guarantee provided to subsidiaries in Mainland China
		Name	Nature of relationship (Note1)										
0	The Company	Chailease International Financial Leasing Corp.	2	380,852,460	41,614,805	40,581,555	30,040,983	-	21.31 %	952,131,150	Y		Y
〃	〃	Chailease International Company (Malaysia) Limited	2	380,852,460	1,279,800	1,279,800	-	-	0.67 %	952,131,150	Y		
〃	〃	Chailease International Financial Services (Singapore) Pte. Ltd.	2	380,852,460	6,558,975	6,558,975	2,239,650	-	3.44 %	952,131,150	Y		
〃	〃	Chailease International Leasing Company Limited	2	380,852,460	3,530,295	3,530,295	959,850	-	1.85 %	952,131,150	Y		
〃	〃	PT Chailease Finance Indonesia	2	380,852,460	8,082,420	8,082,420	625,066	-	4.24 %	952,131,150	Y		
〃	〃	Chailease Berjaya Credit Sdn. Bhd.	2	95,213,115	38,200,474	37,737,554	22,425,104	-	19.82 %	952,131,150	Y		
〃	〃	Chailease Royal Leasing Plc.	2	95,213,115	3,801,006	3,801,006	460,728	-	2.00 %	952,131,150	Y		
〃	〃	Chailease Royal Finance Plc.	2	95,213,115	10,084,824	10,084,824	9,142,123	-	5.30 %	952,131,150	Y		
〃	〃	Chailease Berjaya Finance Corporation	2	95,213,115	2,688,087	2,619,744	382,457	-	1.38 %	952,131,150	Y		
〃	〃	Chailease Glory Co., Ltd.	2	380,852,460	1,132,623	1,132,623	906,098	-	0.59 %	952,131,150	Y		
〃	〃	Chailease Harmony Co., Ltd.	2	380,852,460	1,119,825	1,119,825	895,860	-	0.59 %	952,131,150	Y		
〃	〃	Ace Marine Co., Ltd.	2	380,852,460	1,119,825	1,119,825	895,860	-	0.59 %	952,131,150	Y		
1	Chailease Finance Co., Ltd.	Chailease Auto Rental Co., Ltd.	2	496,747,375	4,742,875	4,569,825	10	-	4.60 %	496,747,375	Y		
〃	〃	Chailease Consumer Finance Co., Ltd.	2	496,747,375	4,330,000	4,330,000	300,000	-	4.36 %	496,747,375	Y		
〃	〃	Chailease Specialty Finance Co., Ltd.	2	496,747,375	-	-	-	-	- %	496,747,375	Y		
〃	〃	Chailease International Leasing Company Limited	2	496,747,375	19,563,128	19,563,128	10,775,850	-	19.69 %	496,747,375	Y		
〃	〃	Chailease International Trading Company Limited	2	496,747,375	3,602,408	3,602,408	2,195,054	-	3.63 %	496,747,375	Y		
〃	〃	Yun Tang Inc.	2	496,747,375	1,739,931	1,736,355	1,204,228	-	1.75 %	496,747,375	Y		
〃	〃	Chailease Energy Integration Co., Ltd.	2	496,747,375	830,000	830,000	250,000	-	0.84 %	496,747,375	Y		
〃	〃	Chailease Power Technology Co., Ltd.	2	496,747,375	3,436,590	3,428,238	1,581,377	-	3.45 %	496,747,375	Y		
〃	〃	Chung Yen Energy Integration Co., Ltd.	2	496,747,375	1,385,932	1,373,625	1,043,625	-	1.38 %	496,747,375	Y		
〃	〃	Tai Yuan Energy Integration Co., Ltd.	2	496,747,375	7,300,000	7,300,000	2,119,794	-	7.35 %	496,747,375	Y		
〃	〃	Tien Sin Intelligent Green Energy Co., Ltd.	2	496,747,375	3,200,200	3,200,200	2,065,822	-	3.22 %	496,747,375	Y		
〃	〃	Tien Jen Energy Co., Ltd.	2	496,747,375	2,100,000	2,100,000	1,044,753	-	2.11 %	496,747,375	Y		

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

No.	Endorsement/ guarantee provider	Counter-party		Limitation on endorsement/ guarantee amount provided to each guaranteed party	Maximum balance for the year	Ending balance	Amount actually drawn	Amount of endorsement/ guarantee collateralized by properties	Ratio of accumulated endorsement/guarantee to net equity per latest financial statements	Maximum endorsement guarantee amount allowance	Guarantee provided by parent company	Guarantee provided by a subsidiary	Guarantee provided to subsidiaries in Mainland China
		Name	Nature of relationship (Note1)										
1	Chailease Finance Co., Ltd.	Tien Chu Energy Co., Ltd.	2	496,747,375	3,869,400	3,869,400	1,179,430	-	3.89 %	496,747,375	Y		
〃	〃	Tien Ying Energy Co., Ltd.	2	496,747,375	5,040,400	5,040,400	3,344,886	-	5.07 %	496,747,375	Y		
〃	〃	Tien Jui Energy Co., Ltd.	2	496,747,375	1,590,000	1,590,000	433,575	-	1.60 %	496,747,375	Y		
〃	〃	Yun Yung Co., Ltd.	2	49,674,738	8,827,000	8,827,000	3,879,902	-	8.88 %	496,747,375	Y		
〃	〃	Hsia Ching Co., Ltd.	2	496,747,375	441,700	377,500	372,500	-	0.38 %	496,747,375	Y		
〃	〃	Annan Energy Co., Ltd.	2	496,747,375	2,262,438	2,262,438	2,066,029	-	2.28 %	496,747,375	Y		
〃	〃	Chuang Neng Energy Integration Co., Ltd.	2	496,747,375	140,000	140,000	-	-	0.14 %	496,747,375	Y		
〃	〃	Chung Ming Co., Ltd.	2	496,747,375	685,000	685,000	105,000	-	0.69 %	496,747,375	Y		
〃	〃	Hao Hsuan Energy Integration Co., Ltd.	2	496,747,375	20,284	-	-	-	- %	496,747,375	Y		
〃	〃	Ruo Tai Co., Ltd.	2	496,747,375	85,000	85,000	55,000	-	0.09 %	496,747,375	Y		
〃	〃	Ruo Jing Co., Ltd.	2	496,747,375	535,000	535,000	155,000	-	0.54 %	496,747,375	Y		
〃	〃	Hao Ju Energy Integration Co., Ltd.	4	49,674,738	2,490,000	2,490,000	1,887,949	-	2.51 %	496,747,375			
〃	〃	Chin Cheng Hung Energy Co., Ltd.	2	496,747,375	1,900,000	400,000	374,586	-	0.40 %	496,747,375	Y		
〃	〃	Grand Pacific Financing Corp.	2	496,747,375	2,463,615	2,463,615	1,087,830	-	2.48 %	496,747,375			
〃	〃	Chailease International Financial Services (Singapore) Pte. Ltd.	2	496,747,375	41,562,180	41,562,180	24,044,439	-	41.83 %	496,747,375			
〃	〃	Chailease International Financial Services (Liberia) Corp.	2	496,747,375	2,836,517	2,836,517	1,092,949	-	2.86 %	496,747,375			
〃	〃	Chailease Mobility Service Co., Ltd.	2	496,747,375	650,000	650,000	327,708	-	0.65 %	496,747,375	Y		
〃	〃	Ho Ying Co., Ltd.	2	496,747,375	150,000	150,000	53,486	-	0.15 %	496,747,375	Y		
〃	〃	TUNG FENG INC.	2	496,747,375	300,000	300,000	102,857	-	0.30 %	496,747,375	Y		
〃	〃	Chung Cheng Energy Integration Co., Ltd.	2	496,747,375	210,000	210,000	95,000	-	0.21 %	496,747,375	Y		
〃	〃	Chen Ying Co., Ltd.	2	496,747,375	600,000	600,000	-	-	0.60 %	496,747,375	Y		
〃	〃	Hui Meng No.1 Energy Co., Ltd.	2	496,747,375	1,500,000	1,500,000	-	-	1.51 %	496,747,375	Y		
〃	〃	Chung Yao Co., Ltd.	2	496,747,375	350,000	350,000	20,000	-	0.35 %	496,747,375	Y		
〃	〃	Haosheng No. 3 Electric Co., Ltd.	2	49,674,738	2,940,000	2,940,000	507,693	-	2.96 %	496,747,375	Y		
〃	〃	Chaoming Electric Co., Ltd.	2	49,674,738	3,300,000	3,300,000	-	-	3.32 %	496,747,375	Y		
〃	〃	Haosheng Co., Ltd.	4	49,674,738	1,092,000	1,092,000	631,225	-	1.10 %	496,747,375			
〃	〃	Chi Lai Energy Co., Ltd.	2	496,747,375	29,000	29,000	29,000	-	0.03 %	496,747,375	Y		
2	Chailease International Financial Leasing Corp.	Chailease International Corp.	2	126,547,668	10,996,028	10,996,028	3,210,180	-	17.38 %	316,369,170	Y		Y
〃	〃	Chailease Finance International Corp.	2	126,547,668	13,320,375	13,320,375	4,752,887	-	21.05 %	316,369,170	Y		Y
〃	〃	Chailease International Commercial Factoring Corporation	2	126,547,668	810,075	810,075	138,870	-	1.28 %	316,369,170	Y		Y
〃	〃	Chailease Commercial Factoring Coporation	2	126,547,668	277,740	277,740	46,290	-	0.44 %	316,369,170	Y		Y

(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)										
3	Grand Pacific Holding Corp.	Grand Pacific Financing Corp.	2	1,231,887	95,985	95,985	95,985	-	3.27 %	1,231,887	Y		
4	Yun Tang Inc.	Chailease Finance Co., Ltd.	2	3,835,990	6,333	6,333	6,333	-	0.83 %	3,835,990		Y	
5	Ho Hsuan Co., Ltd.	Chailease Finance Co., Ltd.	2	10,447,089	1,000,000	1,000,000	900,000	-	47.86 %	10,447,089		Y	
6	Ho Lien Energy Integration Co., Ltd	Chailease Finance Co., Ltd.	2	16,452,595	200,000	200,000	200,000	-	6.08 %	16,452,595		Y	
〃	〃	Tien Sin Intelligent Green Energy Co., Ltd.	2	1,645,260	544,000	544,000	-	-	16.53 %	16,452,595	Y		
〃	〃	Tien Jen Energy Co., Ltd.	2	1,645,260	544,000	544,000	-	-	16.53 %	16,452,595	Y		
〃	〃	Tien Chu Energy Co., Ltd.	2	1,645,260	544,000	544,000	-	-	16.53 %	16,452,595	Y		
〃	〃	Tien Ying Energy Co., Ltd.	2	1,645,260	1,024,000	1,024,000	-	-	31.12 %	16,452,595	Y		
〃	〃	Tien Jui Energy Co., Ltd.	2	1,645,260	544,000	544,000	-	-	16.53 %	16,452,595	Y		
7	Jung Yu Energy Integration Co., Ltd.	Chailease Finance Co., Ltd.	2	68,713,975	13,000,000	13,000,000	2,040,000	-	94.60 %	68,713,975		Y	
8	Chung Ho Energy Integration Co., Ltd.	Chailease Finance Co., Ltd.	2	40,848,590	9,000,000	9,000,000	3,950,000	-	110.16 %	40,848,590		Y	
〃	〃	Tien Chuan Intelligent Energy Co., Ltd.	2	40,848,590	1,200,000	1,200,000	-	-	14.69 %	40,848,590	Y		
〃	〃	Yu Heng Intelligent Energy Co., Ltd.	2	40,848,590	1,200,000	1,200,000	-	-	14.69 %	40,848,590	Y		
〃	〃	Kai Yang Intelligent Energy Co., Ltd.	2	40,848,590	1,236,000	1,236,000	-	-	15.13 %	40,848,590	Y		
〃	〃	Yao Kuang Intelligent Energy Co., Ltd.	2	40,848,590	1,212,000	1,212,000	-	-	14.84 %	40,848,590	Y		
9	Chailease Specialty Finance Co., Ltd.	Chailease Finance Co., Ltd.	2	36,605,874	2,000,000	2,000,000	2,000,000	-	27.32 %	36,605,874		Y	
10	Tien Hsing Integration Co., Ltd	Chailease Finance Co., Ltd.	2	2,303,035	500,000	500,000	390,000	-	108.55 %	2,303,035		Y	
11	TUNG CHING INC.	Chailease Finance Co., Ltd.	2	1,022,000	200,000	200,000	-	-	97.85 %	1,022,000		Y	
12	Chailease Cloud Service Co., Ltd.	Chailease Finance Co., Ltd.	2	2,843,920	500,000	500,000	250,000	-	87.91 %	2,843,920		Y	
13	He To Energy Integration Co., Ltd.	Chailease Finance Co., Ltd.	2	27,454,280	10,000,000	10,000,000	4,700,000	-	182.12 %	27,454,280		Y	
14	Chailease Power Technology Co., Ltd.	Chu Chiang Solar Energy Inc.	2	8,999,045	73,000	73,000	-	-	4.06 %	8,999,045	Y		
15	Chao Ming No.2 Energy Co., Ltd.	Chailease Finance Co., Ltd.	2	1,409,364	300,000	300,000	-	-	106.43 %	1,409,364		Y	
16	Sheng Neng Co., Ltd.	Chailease Finance Co., Ltd.	2	1,555,905	500,000	500,000	250,000	-	160.68 %	1,555,905		Y	
17	Ho Ying Co., Ltd.	Chailease Finance Co., Ltd.	2	3,270,919	300,000	300,000	-	-	45.86 %	3,270,919		Y	
18	Chailease Energy Integration Co., Ltd.	Changpin wind power Ltd.	4	495,807	148,000	148,000	-	-	14.93 %	4,958,070			
19	Chen Ying Co., Ltd.	Chailease Finance Co., Ltd.	2	5,217,940	1,000,000	1,000,000	400,000	-	95.82 %	5,217,940		Y	

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

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

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

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

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

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

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

Note 4: Subsidiary－The total amount of guarantees and endorsements provided by Chailease Finance Co., Ltd.(CFC) cannot exceed five times of its net worth, and guarantees for an individual entity cannot exceed 50% of its net worth. The amount of guarantees and endorsements for subsidiaries in which be hold more than 80% of its outstanding common shares cannot exceed five times 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 five times of net worth of CFC, the maximum guarantees and endorsements cannot exceed five times of its net worth.

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 $5,911,483. 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 ($1,434,990). 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 CNY350,000 ($1,620,150). 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 USD334,000 ($10,686,330). The total amount has been adjusted.

Note 11: Subsidiary－ The maximum guarantees and endorsements provided by Yun Tang Inc., Chung Ho Energy Integration Co., Ltd. and Chailease Power Technology Co., Ltd. cannot exceed five times of its net worth, and guaranteesfor 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., Ho Lien Energy Integration Co., Ltd., Chung Cheng Energy Integration Co., Ltd., Jung Yu Energy Integration Co., Ltd., Chailease Specialty Finance Co., Ltd., Tien Hsing Integration Co., Ltd., TUNG CHING INC., Chung Ming Co., Ltd., Chailease Cloud Service Co., Ltd., He To Energy Integration Co., Ltd., Chao Ming No.2 Energy Co., Ltd., Sheng Neng Co., Ltd., Ho Ying Co., Ltd., Chailease Energy Integration Co., Ltd. and Chen Ying 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: 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 14: The maximum balance of guarantees and endorsements for the Group cannot exceed five times of the Company's net worth.

3.Material securities held as of 2026.3.31 (excluding investment in subsidiaries, associates and joint ventures):

(Amounts Expressed in Thousands of New Taiwan Dollars)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
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	-	358,798	- %	358,798	
〃	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	〃	-	397,186	- %	397,186	
〃	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	〃	-	571,295	- %	571,295	
〃	Cathay Life Insurance Co., Ltd. Bond	-	Non-current financial assets at amortized cost	-	304,838	- %	304,838	
〃	Cathay Life Insurance Co., Ltd. Bond	-	〃	-	400,000	- %	400,000	
〃	Fubon Life Insurance Co., Ltd. Bond	-	〃	-	1,300,000	- %	1,300,000	
〃	Fubon Life Insurance Co., Ltd. Bond	-	〃	-	600,000	- %	600,000	
〃	Fubon Life Insurance Co., Ltd. Bond	-	〃	-	407,246	- %	407,246	

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

4.Purchases or sales of goods from or to related parties reaching NT$100 million or 20 percent of paid-in capital or more: None.

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

(Amounts Expressed in Thousands of New Taiwan Dollars)

Company name	Related party	Nature of relationship	Ending balance	Turnover days	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
Chailease International Financial Services Co., Ltd.	Chailease International Financial Services (Labuan) Co., Ltd.	Associates	158,712	-	-		-	-
Chailease International Company (Hong Kong) Limited	Chailease International Financial Services (Liberia) Corp.	Associates	225,042	-	-		-	-
Chailease Finance Co., Ltd.	Tien Sin Intelligent Green Energy Co., Ltd.	Subsidiaries	292,195	-	-		-	-
〃	Tien Ying Energy Co., Ltd.	Subsidiaries	428,106	-	-		-	-
〃	Ysolar Co., Ltd	Other related party	1,013,854	-	-		-	-
〃	Chailease Construction & Development Corp.	Other related party	90,061	-	-		-	-

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2026 and 2025

(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 Royal Finance Plc.	Associates	281,192	-	-		-	-
Chung Ho Energy Integration Co., Ltd	Chailease Finance Co., Ltd.	Subsidiaries	1,913,721	-	-		-	-
Jung Yu Energy Integration Co., Ltd.	Chu To Co., Ltd.	Subsidiaries	140,000	-	-		-	-
Chailease International Corp.	Chailease International Financial Leasing Corp.	Subsidiaries	463,580	-	-		-	-
Chailease International Financial Services Co. (Singapore) Pte. Ltd.	Chailease International Financial Services (Labuan) Co., Ltd.	Associates	146,913	-	-		-	-
〃	Chailease International Financial Services (Liberia) Corp.	Associates	963,496	-	-		-	-
〃	Chailease Victory Co., Ltd.	Associates	444,755	-	-		-	-
〃	Chailease Capital (Tailand) Co., Ltd.	Associates	520,448	-	-		-	-
Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	Subsidiaries	1,310,788	-	-		-	-
Chailease International Financial Services (Liberia) Corp.	Chailease Virtue Co., Ltd.	Subsidiaries	264,039	-	-		-	-
〃	Chailease Bright Co., Ltd.	Subsidiaries	444,865	-	-		-	-
〃	Chailease Cherish Co., Ltd.	Subsidiaries	768,222	-	-		-	-
〃	Chailease Harmony Co., Ltd.	Subsidiaries	256,614	-	-		-	-
〃	Ace Marine Co., Ltd.	Subsidiaries	259,822	-	-		-	-
〃	Chailease Glory Co., Ltd.	Subsidiaries	128,475	-	-		-	-
〃	Chailease Blossom Co., Ltd.	Subsidiaries	708,487	-	-		-	-
Fina Finance & Trading Co., Ltd	Tien Sin Intelligent Green Energy Co., Ltd.	Associates	336,011	-	-		-	-
〃	Tien Jen Energy Co., Ltd.	Associates	327,267	-	-		-	-
〃	Tien Chu Energy Co., Ltd	Associates	1,296,062	-	-		-	-
〃	Tien Ying Energy Co., Ltd.	Associates	603,514	-	-		-	-
〃	Tien Jui Energy Co., Ltd.	Associates	744,446	-	-		-	-
〃	Annan Energy Co., Ltd.	Subsidiaries	861,854	-	-		-	-

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

6.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)

				Intercompany transactions			
No.	Company name	Counter-party	Nature of relationship	Financial statements item	Amount	Terms	Percentage of the consolidated net revenue or total assets
1	Chailease Finance Co., Ltd	Tien Ying Energy Co., Ltd.	3	Financing and interest receivable	428,106	Same as normal transactions	0.04 %
2	Chung Ho Energy Integration Co., Ltd	Chailease Finance Co., Ltd.	3	Financing and interest receivable	1,913,721	〃	0.20 %
3	Asia Sermkij leasing public Co, Ltd.	Bangkok Grand Pacific Lease Public Company Limited	3	Other financial assets-current	1,310,788	〃	0.13 %
4	Chailease International Financial Services (Liberia) Corp.	Chailease Bright Co., Ltd.	3	Financing and interest receivable	444,865	〃	0.05 %
〃	〃	Chailease Cherish Co., Ltd.	3	Financing and interest receivable	768,222	〃	0.08 %
〃	〃	Chailease Blossom Co., Ltd.	3	Financing and interest receivable	708,487	〃	0.07 %
5	Chailease International Financial Services (Singapore) Pte. Ltd.	Chailease International Financial Services (Liberia) Corp.	3	Financing and interest receivable	963,496	〃	0.10 %
〃	〃	Chailease Victory Co., Ltd.	3	Financing and interest receivable	444,755	〃	0.05 %
〃	〃	Chailease Capital (Thailand) Co., Ltd.	3	Financing and interest receivable	520,448	〃	0.05 %
6	Fina Finance & Trading Co., Ltd.	Tien Sin Intelligent Green Energy Co., Ltd.	3	Financing and interest receivable	336,011	〃	0.03 %
〃	〃	Tien Jen Energy Co., Ltd.	3	Financing and interest receivable	327,267	〃	0.03 %
〃	〃	Tien Chu Energy Co., Ltd	3	Financing and interest receivable	1,296,062	〃	0.13 %
〃	〃	Tien Ying Energy Co., Ltd.	3	Financing and interest receivable	603,514	〃	0.06 %
〃	〃	Tien Jui Energy Co., Ltd.	3	Financing and interest receivable	744,446	〃	0.08 %
〃	〃	Annan Energy Co., Ltd.	3	Financing and interest receivable	861,854	〃	0.09 %
7	Chailease International Corp.	Chailease International Financial Leasing Corp.	3	Financing and interest receivable	463,580	〃	0.05 %

Note 1: Descriptions of numbers are as follows:

1.Parent company is coded "0".

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

Note 2: Nature of relationship is categorized as follows:

1.Transactions from parent company to subsidiary.

2.Transactions from subsidiary to parent company.

3.Transactions from subsidiary to subsidiary.

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

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

(b) Information on investees:

The information on investees of the Group for the three months ended March 31, 2026 is as follows (excluding information on investment in Mainland China):

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of March 31, 2026			Net income (losses) of the investee	Share of profits/losses of investee	Note
				March 31, 2026	December 31, 2025	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
The Company	Chailease International Company (Malaysia) Limited	Malaysia	Investment	48,709,672	48,709,672	2,214,747	100.00 %	110,592,245	3,168,664	3,168,664	
〃	Chailease International Financial Services Co., Ltd.	British Virgin Islands	Installment sales, leasing overseas and financial consulting	1,183,815	1,183,815	37,000	100.00 %	1,113,989	(31,221)	(31,221)	
〃	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	156,497	156,497	3,927	51.00 %	1,949,414	39,778	20,287	
〃	Golden Bridge (B.V.I.) Corp. and its subsidiaries	British Virgin Islands	Investment	2,412,728	2,412,728	1,150	100.00 %	59,865	(371)	(371)	
〃	Chailease International Company (Hong Kong) Limited	Hong Kong	Investment	931,055	931,055	29,100	100.00 %	592,677	(10,206)	(10,206)	
〃	Chailease International Financial Services (Labuan) Co., Ltd.	Malaysia	Leasing	7,529	7,529	30	100.00 %	40,170	(157)	(157)	
〃	Chailease International Financial Services Co. (Singapore) Pte. Ltd.	Singapore	Financing	57,215,118	57,215,118	1,784,000	100.00 %	93,655,941	2,752,156	2,752,156	
〃	Chailease International Maritime Holding Co., Ltd.	Cayman Islands	Investment	214,373	214,373	6,700	100.00 %	999,729	(22,313)	(22,313)	
Chailease International Company (Malaysia) Limited	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	1,001,987	1,001,987	62,699	11.88 %	1,402,815	202,581	-	(Note 2)
〃	Chailease International Company (UK) Limited	U.K.	Consulting, aircraft leasing and investment	48,024,991	48,024,991	972,683	100.00 %	100,996,872	2,853,032	-	〃
〃	Chailease Berjaya Credit Sdn. Bhd.	Malaysia	Installment sales	937,493	937,493	122,500	70.00 %	4,230,239	281,251	-	〃
〃	Chailease Royal Leasing Plc.	Cambodia	Leasing	95,985	95,985	3,000	60.00 %	432,227	10,749	-	〃
〃	Chailease Royal Finance Plc.	Cambodia	Financing	585,254	585,254	14,712	60.00 %	1,357,172	195,519	-	〃
〃	Yellowstone Holding AG	Swiss	Investment	489,816	489,816	1,225,000	35.00 %	316,774	(654)	(229)	

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of March 31, 2026			Net income (losses) of the investee	Share of profits/losses of investee	Note
				March 31, 2026	December 31, 2025	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease International Company (Malaysia) Limited	Chailease Berjaya Finance Corporation	Philippines	Leasing and financing	261,714	261,714	487,500	75.00 %	173,923	882	-	(Note 2)
〃	CL Capital Management Company Limited	Cayman Islands	Investment consultant	-	-	-	48.00 %	5	(219)	(105)	
〃	CL Investment Partners Company Limited	Cayman Islands	Investment consultant	4,494	4,494	-	48.00 %	-	-	-	
〃	Diamond Rain Group Limited	British Virgin Islands	Investment	967,119	967,119	22,798	35.28 %	1,050,429	49,742	17,549	
〃	Chailease Capital (Thailand) Co., Ltd.	Thailand	Investment	62,311	62,311	19,600	49.00 %	333,001	(8,221)	-	(Note 2)
〃	Chailease Royal Insurance Broker Plc.	Cambodia	Insurance Brokers	2,880	2,880	90	60.00 %	(3,876)	1	-	〃
〃	Gothic Global Holding Ltd.	British Virgin Islands	Investment	287,607	287,607	11,814	48.00 %	249,300	(47,457)	(22,780)	
Chailease International Maritime Holding Co., Ltd.	Chailease International Financial Services (Liberia) Corp.	Liberia	Ship leasing business	211,173	211,173	-	100.00 %	1,038,107	(19,923)	-	share holding less than 1,000 shares (Note 2)
〃	Chailease Marine Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	(35,915)	(2,918)	-	〃
〃	Chailease Shipping Finance (Liberia) Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	(3,365)	859	-	〃
Chailease International Financial Services (Liberia) Corp.	Chailease International Fortune Corp. (Liberia)	Liberia	Ship leasing business	13,691	13,691	-	100.00 %	1,383	(22)	-	〃
〃	Chailease Bright Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	56,331	(3,069)	-	〃
〃	Chailease Virtue Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	266,844	(1,134)	-	〃
〃	Chailease Cherish Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	(204,688)	(12,191)	-	〃
〃	Chailease Harmony Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	(17,720)	(3,383)	-	〃
〃	Ace Marine Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	(17,942)	(3,425)	-	〃
〃	Chailease Glory Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	357,920	239	-	〃
〃	Chailease Blossom Co., Ltd.	Liberia	Ship leasing business	320	320	-	100.00 %	(58,792)	(1,455)	-	〃
Chailease Shipping Finance (Liberia) Co., Ltd.	Chailease Victory Co., Ltd.	Liberia	Ship leasing business	16	16	-	100.00 %	(1,677)	1,127	-	〃

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of March 31, 2026			Net income	Share of	Note
				March 31, 2026	December 31, 2025	Shares/Units (In thousands)	Percentage of ownership	Carrying value	(losses) of the investee	profits/losses of investee	
Chailease Berjaya Credits Sdn. Bhd.	Chailease Agency Sdn. Bhd.	Malaysia	Insurance Brokers	765	765	100	100.00 %	40,815	3,676	-	(Note 2)
〃	Chailease Services Sdn. Bhd.	Malaysia	Insurance Brokers	765	765	100	100.00 %	14,346	1,378	-	〃
Chailease International Company (UK) Limited	Chailease Finance Co., Ltd.	Taiwan	Installment sales, leasing and factoring	45,081,721	45,081,721	4,916,181	100.00 %	102,468,555	3,111,977	-	〃
〃	C&E Engine Leasing Limited	Ireland	Leasing	356,708	356,708	18,514	50.00 %	322,883	44,222	22,111	
Chailease Finance Co., Ltd.	Fina Finance & Trading Co., Ltd.	Taiwan	Installment sales, trading and factoring	24,822,512	24,822,512	3,030,964	100.00 %	52,458,866	987,914	-	(Note 2)
〃	Chailease Specialty Finance Co., Ltd.	Taiwan	Installment sales	6,837,496	6,837,496	269,561	100.00 %	7,394,346	73,906	-	〃
〃	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	2,335,116	2,335,116	257,675	36.61 %	4,322,706	202,581	-	〃
〃	Chailease International Leasing Company Limited (Vietnam)	Vietnam	Leasing	2,692,610	2,692,610	-	100.00 %	4,250,931	103,102	-	〃
〃	Chailease Auto Rental Co., Ltd.	Taiwan	Leasing	6,820,564	6,820,564	769,170	71.49 %	8,079,086	82,440	-	〃
〃	Chailease Insurance Brokers Co., Ltd.	Taiwan	Personal and property insurance brokers	8,000	8,000	800	100.00 %	95,343	6,273	-	〃
〃	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	131,458	131,458	3,773	49.00 %	1,872,966	39,778	-	〃
〃	Chailease Cloud Service Co., Ltd.	Taiwan	Software of cloud products, leasing and installment sales	525,000	525,000	52,500	100.00 %	580,693	11,831	-	〃
〃	Yun Tang Inc.	Taiwan	Solar power related business	694,000	694,000	-	100.00 %	766,306	(171)	-	〃
〃	Chailease Energy Integration Co., Ltd.	Taiwan	Solar power related business	50,000	50,000	100,083	100.00 %	955,448	(20,328)	-	〃
〃	Chailease Power Technology Co., Ltd.	Taiwan	Solar power related business	1,640,000	1,640,000	170,771	100.00 %	1,816,929	17,120	-	〃
〃	Chailease International Trading Company Limited (Vietnam)	Vietnam	Trading	639,900	639,900	-	100.00 %	796,755	33,929	-	〃
〃	Chung Cheng Energy Integration Co., Ltd.	Taiwan	Solar power related business	303,400	303,400	30,340	100.00 %	314,491	3,511	-	〃
〃	Ho Lien Energy Integration Co., Ltd.	Taiwan	Solar power related business	3,460,588	3,460,588	346,059	100.00 %	3,261,537	(28,982)	-	〃
〃	Tai Yuan Energy Intergration Co., Ltd.	Taiwan	Solar power related business	1,768,409	1,768,409	176,841	100.00 %	1,775,348	181	-	〃

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

March 31, 2026 and 2025

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

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of March 31, 2026			Net income (losses) of the investee	Share of profits/losses of investee	Note
				March 31, 2026	December 31, 2025	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease Finance Co., Ltd.	Chung Ho Energy Integration Co., Ltd.	Taiwan	Solar power related business	8,072,124	8,072,124	807,212	100.00 %	8,161,056	61,884	-	(Note 2)
〃	Chung Yen Energy Integration Co., Ltd.	Taiwan	Solar power related business	775,400	775,400	81,688	100.00 %	877,352	10,319	-	〃
〃	Tung Feng Inc.	Taiwan	Solar power related business	135,034	135,034	-	100.00 %	142,920	1,069	-	〃
〃	Chung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,500	2,500	250	100.00 %	1,895	(14)	-	〃
〃	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,282,208	2,282,208	228,221	16.01 %	2,188,806	(72,112)	-	〃
〃	Chung Wei Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,500	2,500	250	100.00 %	1,894	(14)	-	〃
〃	Tung Ching Energy Technology Inc.	Taiwan	Solar power related business	6,030	200,030	-	100.00 %	10,448	48	-	〃
〃	Chailease Finance Securitization Trust 2021	Taiwan	Special purpose entity	1,174,653	1,174,653	-	100.00 %	1,046,255	14,549	-	〃
〃	WEIDA TECHNOLOGY CO., LTD.	Taiwan	Sales of machinery equipment	30,000	30,000	3,000	100.00 %	33,049	1,552	-	〃
〃	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 %	141,258	(14,114)	(2,245)	
〃	Chung Ho Real Estate Management Co., Ltd.	Taiwan	Construction management	66,000	66,000	6,981	33.00 %	75,185	4,148	1,369	
Fina Finance & Trading Co., Ltd.	Chailease Consumer Finance Co., Ltd.	Taiwan	Factoring, trading-in, management, and valuation on accounts receivable; installment sales; financial instrument	14,483,706	14,483,706	1,293,018	100.00 %	22,116,280	241,079	-	(Note 2)
〃	Chailease Credit Services Co., Ltd.	Taiwan	Installment sales and leasing	10,101	10,101	1,000	100.00 %	9,946	(24)	-	〃
〃	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	3,142,888	3,142,888	314,289	22.04 %	3,013,197	(72,112)	-	〃
〃	CHAILEASE MOBILITY SERVICE CO., LTD.	Taiwan	Leasing of automobiles	343,000	343,000	34,300	49.00 %	172,227	(32,463)	-	〃
〃	Chailease Auto Rental Co.,Ltd.	Taiwan	Leasing of automobiles	3,000,000	3,000,000	306,676	28.51 %	3,220,637	82,441	-	〃
Chailease Consumer Finance Co.,Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	9,708,321	8,858,567	-	99.99 %	9,930,841	222,520	-	(Note 2 & 3)
〃	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	8,831,270	8,831,270	883,127	61.95 %	8,469,489	(72,112)	-	(Note 2)

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of March 31, 2026			Net income (losses) of the investee	Share of profits/losses of investee	Note
				March 31, 2026	December 31, 2025	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease Specialty Finance Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	2,300,000	2,300,000	-	99.99 %	2,534,449	46,961	-	(Note 2 & 4)
Chailease Credit Services Co.,Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	222,520	-	(Note 2 & 3)
Chailease Cloud Service Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	46,961	-	(Note 2 & 4)
〃	Chaico Biomedical Co., Ltd.	Taiwan	Development and sales of nutritional health supplements and supplies	55,218	55,218	2,475	13.75 %	87,895	56,227	-	(Note 2)
〃	ZEMO Inc.	Taiwan	Leasing of automobiles	20,000	20,000	4,060	30.00 %	15,710	(1,737)	(521)	
Chailease International Company (Hong Kong) Limited	PT Chailease Finance Indonesia	Indonesia	Financing	399,500	399,500	2,975,000	85.00 %	316,130	(15,402)	-	〃
Chailease Capital (Thailand) Co., Ltd.	Asia Sermkij Leasing Public Co.,Ltd and its subsidiaries	Thailand	Installment sales of automobiles	332,086	332,086	66,309	9.42 %	1,112,462	202,581	-	〃
Chailease Power Technology Co., Ltd.	Chu Chiang Solar Energy Inc.	Taiwan	Solar power related business	45,050	45,050	-	100.00 %	46,794	573	-	〃
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 %	613,227	(5,912)	-	〃
〃	Tien Jen Energy Co., Ltd.	Taiwan	Solar power related business	435,200	435,200	43,520	80.00 %	416,272	(3,248)	-	〃
〃	Tien Chu Energy Co., Ltd	Taiwan	Solar power related business	761,600	761,600	76,160	80.00 %	707,716	(11,381)	-	〃
〃	Tien Ying Energy Co., Ltd.	Taiwan	Solar power related business	1,024,000	1,024,000	102,400	80.00 %	958,922	(10,411)	-	〃
〃	Tien Jui Energy Co., Ltd.	Taiwan	Solar power related business	326,400	326,400	32,640	80.00 %	298,144	(6,043)	-	〃
Jung Yu Energy Integration Co., Ltd.	Chung Ming Co., Ltd.	Taiwan	Solar power related business	1,005,050	1,005,050	100,505	100.00 %	1,041,725	6,455	-	〃
〃	Chung Yao Co., Ltd.	Taiwan	Solar power related business	20,050	20,050	2,005	100.00 %	22,720	2,275	-	〃
〃	Yao Jih Co., Ltd.	Taiwan	Solar power related business	577	577	105	100.00 %	375	(15)	-	〃
〃	Ho Hsuan Co., Ltd.	Taiwan	Solar power related business	2,078,644	2,078,644	207,864	100.00 %	2,087,929	(1,626)	-	〃
〃	Hsia Ching Co., Ltd	Taiwan	Solar power related business	488,286	488,286	48,828	94.76 %	380,876	(11,746)	-	〃
〃	Kuang Hsi Co., Ltd.	Taiwan	Solar power related business	109,000	109,000	10,900	100.00 %	108,980	(53)	-	〃
〃	Ruo Chen Co., Ltd.	Taiwan	Solar power related business	809	809	100	100.00 %	574	(49)	-	〃
〃	Ruo Jing Co., Ltd.	Taiwan	Solar power related business	116,831	116,831	11,683	100.00 %	122,331	1,633	-	〃
〃	Ruo Tai Co., Ltd.	Taiwan	Solar power related business	28,783	28,783	2,878	100.00 %	29,848	510	-	〃
〃	Sheng Neng Co., Ltd.	Taiwan	Solar power related business	310,808	310,808	31,100	100.00 %	312,684	(38)	-	〃

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of March 31, 2026			Net income (losses) of the investee	Share of profits/losses of investee	Note
				March 31, 2026	December 31, 2025	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Jung Yu Energy Integration Co., Ltd.	Jing Sheng Co., Ltd.	Taiwan	Solar power related business	808	808	200	100.00 %	580	(48)	-	(Note 2)
〃	Chen Ying Co., Ltd.	Taiwan	Solar power related business	1,031,000	1,031,000	103,100	100.00 %	1,045,804	2,457	-	〃
〃	Jing Ying Co., Ltd.	Taiwan	Solar power related business	1,000	1,000	100	100.00 %	589	(48)	-	〃
〃	Tien Hsiao Co., Ltd.	Taiwan	Solar power related business	809	809	100	100.00 %	581	(48)	-	〃
〃	Chu To Co., Ltd.	Taiwan	Solar power related business	17,000	157,000	17,000	100.00 %	14,082	(49)	-	〃
〃	Kuang Tai Energy Integration Co., Ltd.	Taiwan	Solar power related business	6,000	6,000	600	40.00 %	4,984	(327)	-	〃
〃	Hsu Li Energy Co., Ltd.	Taiwan	Solar power related business	107,250	107,250	10,725	100.00 %	91,577	(2,091)	-	〃
〃	Chuang Neng Energy Integration Co., Ltd.	Taiwan	Solar power related business	46,500	46,500	4,650	100.00 %	46,043	24	-	〃
〃	Yun Yung Co., Ltd.	Taiwan	Solar power related business	1,664,086	1,995,000	199,500	70.00 %	1,873,150	(19,721)	-	〃
〃	Annan Energy Co., Ltd.	Taiwan	Solar power related business	1,016,709	1,016,709	-	90.00 %	498,490	(63,102)	-	〃
〃	Ho Ying Co., Ltd.	Taiwan	Solar power related business	648,311	648,311	64,890	100.00 %	654,441	257	-	〃
〃	Hao Ju Energy Integration Co., Ltd.	Taiwan	Solar power related business	840,000	840,000	84,000	30.00 %	838,397	(351)	(158)	
〃	Haosheng Co., Ltd.	Taiwan	Solar power related business	468,000	468,000	46,800	30.00 %	467,695	(2,937)	(952)	
〃	Haosheng No. 3 Electric Co., Ltd.	Taiwan	Solar power related business	774,783	774,783	76,719	65.00 %	776,515	(240)	-	(Note 2)
〃	Chaoming Electric Co., Ltd.	Taiwan	Solar power related business	880,068	880,068	87,251	65.00 %	882,404	(26)	-	〃
〃	Haoyu Electric Co., Ltd.	Taiwan	Solar power related business	160,000	160,000	16,000	20.00 %	160,392	164	123	
Chung Ho Energy Integration Co., Ltd	Tien Hsing Integration Co., Ltd	Taiwan	Solar power related business	200,000	600,000	60,000	100.00 %	60,775	167	-	(Note 2)
〃	Tien Chuan Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	360,526	360,526	30,974	100.00 %	373,227	13,260	-	〃
〃	Yu Heng Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	341,526	341,526	30,473	100.00 %	358,217	9,932	-	〃
〃	Kai Yang Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	389,830	389,830	31,925	100.00 %	387,664	13,964	-	〃
〃	Yao Kuang Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	382,322	382,322	30,898	100.00 %	370,922	13,923	-	〃
Ho Hsuan Co., Ltd.	Chiu Chu Co., Ltd.	Taiwan	Solar power related business	520,000	520,000	52,000	80.00 %	520,713	(27)	-	〃
〃	Chao Ming No.2 Energy Co., Ltd.	Taiwan	Solar power related business	10,100	280,100	28,010	100.00 %	10,403	34	-	〃
〃	Hao Hsuan Energy Integration Co., Ltd.	Taiwan	Solar power related business	-	330,914	-	- %	-	(213)	-	〃

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of March 31, 2026			Net income (losses) of the investee	Share of profits/losses of investee	Note
				March 31, 2026	December 31, 2025	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Hsia Ching Co., Ltd	Chuan Chen Technology Inc.	Taiwan	Solar power related business	11,463	11,463	-	100.00 %	10,899	(138)	-	(Note 2)
Chailease Energy Integration Co., Ltd.	Voyager Photovoltaic Co., Ltd.	Taiwan	Solar power related business	365,000	365,000	36,500	22.12 %	266,836	(18,220)	(10,299)	
〃	Changpin Wind Taiwan Power Ltd.	Taiwan	Wind power related business	221,080	221,080	14,800	20.00 %	221,459	(807)	(161)	
〃	Aurosi Precision Co., Ltd.	Taiwan	Manufacture of Batteries and Accucumulators	60,625	60,625	6,063	12.13 %	84,815	(6,139)	17,958	
Tai Yuan Energy Intergration Co., Ltd.	Cheng Yi Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,600	2,600	260	100.00 %	1,357	(12)	-	(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 %	208,705	(510)	-	〃
〃	Hao Ming Energy Co., Ltd.	Taiwan	Solar power related business	10,480	10,480	1,048	80.00 %	963	(19)	-	〃
〃	Jih Ti Energy Co., Ltd.	Taiwan	Solar power related business	280,100	280,100	28,010	100.00 %	277,710	(21)	-	〃
〃	Hui Meng No. 1 Energy Co., Ltd.	Taiwan	Solar power related business	202,500	202,500	20,250	100.00 %	200,753	(240)	-	〃
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 %	5,492,771	1,916	-	〃
〃	CHAILEASE MOBILITY SERVICE CO., LTD.	Taiwan	Leasing of automobiles	357,000	357,000	35,700	51.00 %	179,257	(32,463)	-	〃
Chaico Biomedical Co., Ltd.	JLK Biomedical Holding Co., Ltd.	Thailand	Development and sales of nutritional health supplements and supplies	3,930	3,930	49	48.80 %	5,244	(172)	-	〃
〃	Chaico Healthcare Malaysia Sdn.Bhd.	Malaysia	Development and sales of nutritional health supplements and supplies	34,850	34,850	5,000	100.00 %	39,100	-	-	
Chaico Healthcare Malaysia Sdn.Bhd.	Greenland Biotech Sdn.Bhd.	Malaysia	Development and sales of nutritional health supplements and supplies	765,300	765,300	45	29.47 %	964	951	49	
〃	JLK Media Solutions Sdn. Bhd.	Malaysia		2,244	-	300	60.00 %	1,420	(619)	-	
Chen Ying Co., Ltd.	Chi Lai Energy Co., Ltd.	Taiwan	Solar power related business	129,907	129,907	12,976	100.00 %	132,732	479	-	(Note 2)
Sheng Neng Co., Ltd.	Deng Yang Geothermal Energy Co., Ltd.	Taiwan	Geothermal energy business	18,651	18,651	1,865	51.00 %	18,611	(68)	-	〃

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.

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

(c) Information on investment in Mainland China:

1.Related information on investment in Mainland China:

Name of the Investee Company	Principal Business Activities	Total Amount of Paid-in Capital	Method of Investment (Note 1)	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026	Net Income (Losses) of the Investee	Percentage of Ownership	Share of profits/losses (Note 2)	Carrying Amount as of March 31, 2026	Accumulated Inward Remittance of Earnings as of March 31, 2026
					Outflow	Inflow						
Chailease International Financial Leasing Corp.	Leasing	33,434,775	(2)	-	-	-	-	2,489,615	97.89 %	2,436,970	77,058,748	3,295,485
Chailease Finance International Corp.	Leasing	6,079,050	(2)	-	-	-	-	291,885	98.41 %	287,256	11,995,132	-
Chailease International Corp.	Trading	2,499,660	(2)	-	-	-	-	263,405	97.89 %	257,835	9,622,240	-
Jirong Real Estate Co., Ltd.	House property leasing and management	786,930	(2)	-	-	-	-	5,868	97.89 %	5,744	889,361	-
Chailease International Commercial Factoring Corporation	Factoring	462,900	(2)	-	-	-	-	(31)	97.89 %	(30)	498,363	-
Chailease Commercial Factoring Corporation	Factoring	231,450	(2)	-	-	-	-	(84)	97.89 %	(83)	306,110	-

Note 1: The methods for engaging in investment in Mainland China include the following:
1.Direct investment in China companies.
2.Indirectly invested in China company through third region.
3.Others.

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

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

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

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

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

2.Limit on the amount of investment in Mainland China area: Not applicable (Note 1).

Note 1: The Company is an offshore entity and is therefore not subject to the threshold requirements set forth in the "Principles Governing Review of Investment or Technical Cooperation in the Mainland Area."

3.Significant transactions:

The aforementioned intercompany transactions have been eliminated upon consolidation for the three months ended March 31, 2026, please refer to Note (13)(a).

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

(14) Segment information

Operating segment financial information:

	For the three months ended March 31, 2026					
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	$ 2,056,281	-	32,304	-	-	2,088,585
Interest revenue - installment sales	2,927,109	388,348	2,084,108	-	-	5,399,565
Interest revenue - capital leases	314,700	6,445,204	586,405	-	-	7,346,309
Rental revenue - operating leases	1,799,602	1,198	-	-	-	1,800,800
Interest revenue - loans	2,701,083	-	793,848	114,786	-	3,609,717
Other interest revenue	2,175,210	43,599	41,070	-	-	2,259,879
Other operating revenue	838,828	194,832	454,569	5,159	-	1,493,388
Intersegment revenue	737,453	22,714	50,477	-	(810,644)	-
Interest revenue	15,784	28,797	11,922	452	-	56,955
Total revenue	**$ 13,566,050**	**7,124,692**	**4,054,703**	**120,397**	**(810,644)**	**24,055,198**
Reportable segment profit or loss	**$ 3,335,986**	**2,545,436**	**785,430**	**60,910**	**-**	**6,727,762**

	For the three months ended March 31, 2025					
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	$ 1,754,740	-	29,657	-	-	1,784,397
Interest revenue - installment sales	3,248,830	457,285	1,937,241	-	-	5,643,356
Interest revenue - capital leases	309,661	7,015,619	587,505	-	-	7,912,785
Rental revenue - operating leases	1,739,019	1,183	-	-	-	1,740,202
Interest revenue - loans	2,358,925	4,087	644,408	104,665	-	3,112,085
Other interest revenue	2,650,380	57,223	40,642	-	-	2,748,245
Other operating revenue	850,591	501,998	410,878	1,973	-	1,765,440
Intersegment revenue	660,073	19,458	58,257	-	(737,788)	-
Interest revenue	11,098	35,755	7,199	2,316	-	56,368
Total revenue	**$ 13,583,317**	**8,092,608**	**3,715,787**	**108,954**	**(737,788)**	**24,762,878**
Reportable segment profit or loss	**$ 3,028,743**	**2,738,012**	**663,760**	**51,342**	**-**	**6,481,857**

(a) The external revenue reported to the Management is measured on a basis consistent with that used in the statement of comprehensive income. The reconciliation for segment income (loss) to the current period is as follows:

	For the three months ended March 31,	
	2026	2025
Reportable segment income	$ 6,727,762	6,481,857
Management segment loss	(830,366)	(722,424)
Profit for the period	**$ 5,897,396**	**5,759,433**