Stock Code:5871

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Consolidated Financial Statements

With Independent Auditors' Report
For the Six Months Ended June 30, 2026 and 2025

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

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Independent Auditors' Report

To the Board of Directors of Chailease Holding Company Limited:

Opinion

We have audited the consolidated financial statements of Chailease Holding Company Limited and its subsidiaries ("the Group"), which comprise the consolidated balance sheets as of June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three months and the six months ended June 30, 2026 and 2025, changes in equity and cash flows for the six months ended June 30, 2026 and 2025, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respect, the consolidated financial position of the Group as of June 30, 2026 and 2025, and its consolidated financial performance for the three months and the six months ended June 30, 2026 and 2025, and its consolidated cash flows for the six months ended June 30, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standards 34 " Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the six months ended June 30, 2026. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be commanicated in our report.

Impairment assessment of accounts receivable

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

Description of key audit matter:

The Group is engaged primarily in providing various services of leasing and financing, in which accounts receivable is a significant account of the Group. Impairment allowances are provided on accounts receivable based on management's best estimate of the potential losses in the accounts receivable portfolios at the balance sheet date. Management exercise judgment in making assumptions and estimations when calculating for impairment allowances on both individually and collectively assessed accounts receivables. The Group's principal operations comprise diversified leasing and financing services, and accounts receivable represent a significant account of the Group. The impairment assessment of accounts receivable is based on management's best estimate of potential default losses on outstanding receivables as of the balance sheet date. In assessing the impairment of accounts receivable, the Group is required to make certain assumptions and estimates. Such professional judgments involve a high degree of uncertainty and are relatively subjective in nature, which gives rise to a higher risk of material misstatement. Accordingly, we identified the valuation of accounts receivable as a key audit matter.

How the matter was addressed in our audit:

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

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

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

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

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

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

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the six months ended June 30, 2026 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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

KPMG

Taipei, Taiwan (Republic of China)
August 26, 2026

Notes to Readers

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

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

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

June 30, 2026, December 31, 2025, and June 30, 2025

(Amounts Expressed in Thousands of New Taiwan Dollars)

		2026.6.30		2025.12.31		2025.6.30	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets：						
1100	Cash and cash equivalents (Note (6)(a))	$ 39,319,861	4	33,923,082	3	37,695,651	4
1110	Current financial assets at fair value through profit or loss (Note (6)(b))	7,712,751	1	7,103,338	1	6,055,477	1
1136	Current financial assets at amortized cost (Notes (6)(b) and (7))	46,699,331	5	43,846,793	5	39,441,477	4
1139	Current financial assets for hedging (Notes (6)(b) and (6)(c))	29,684	-	154,180	-	415,272	-
1170	Accounts receivable, net (Notes (6)(d), (7) and (8))	595,414,645	60	594,033,632	61	573,072,961	61
1476	Other current financial assets (Notes (7) and (8))	24,608,473	2	23,178,867	2	21,861,744	2
1479	Other current assets (Notes (6)(e) and (7))	7,082,688	1	8,290,453	1	9,468,486	1
		720,867,433	73	710,530,345	73	688,011,068	73
	Non-current assets：						
1510	Non-current financial assets at fair value through profit or loss (Note (6)(b))	2,266	-	10,170	-	37,441	-
1517	Non-current financial assets at fair value through other comprehensive income (Note (6)(b))	527,428	-	361,946	-	339,944	-
1535	Non-current financial assets at amortized cost (Notes (6)(b) and (8))	6,383,416	1	4,744,439	-	4,008,749	-
1538	Non-current financial assets for hedging (Notes (6)(b) and (6)(c))	109,854	-	-	-	-	-
1550	Investments accounted for using equity method (Note (6)(f))	5,005,766	-	4,183,914	-	4,142,206	-
1600	Property, plant and equipment (Notes (6)(h), (7) and (8))	108,209,454	11	106,896,022	11	101,120,115	11
1755	Right-of-use assets (Notes (6)(i) and (7))	8,209,257	1	8,416,894	1	8,430,318	1
1780	Intangible assets	246,233	-	279,720	-	323,521	-
1840	Deferred tax assets	13,045,777	1	12,619,489	1	10,858,359	1
1930	Long-term accounts receivable, net (Notes (6)(d), (7) and (8))	113,918,875	11	113,333,750	12	111,645,868	12
1995	Other non-current assets (Notes (7) and (8))	16,973,371	2	14,740,716	2	16,698,626	2
		272,631,697	27	265,587,060	27	257,605,147	27
	TOTAL ASSETS	$ 993,499,130	100	976,117,405	100	945,616,215	100

		2026.6.30		2025.12.31		2025.6.30	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Liabilities：						
2100	Short-term borrowings (Notes (6)(k) and (8))	$ 76,912,150	8	70,599,466	8	68,218,570	7
2110	Short-term notes and bills payable (Notes (6)(j) and (8))	265,444,802	27	135,028,863	14	138,896,520	15
2120	Current financial liabilities at fair value through profit or loss (Note (6)(b))	-	-	-	-	1,631	-
2126	Current financial liabilities for hedging (Notes (6)(b) and (6)(c))	1,743,790	-	1,170,430	-	568,556	-
2170	Accounts and notes payable (Note (7))	6,498,434	1	3,808,570	-	7,014,634	1
2230	Current tax liabilities	3,229,879	-	4,176,518	-	3,239,551	-
2280	Current lease liabilities (Notes (6)(m) and (7))	1,660,160	-	1,709,842	-	1,765,732	-
2305	Other current financial liabilities (Note (7))	84,612,112	9	74,679,440	8	82,941,712	9
2320	Long-term liabilities, current portion (Notes (6)(k), (6)(l) and (8))	210,116,078	21	338,372,084	35	328,635,430	35
2399	Other current liabilities	3,035,808	-	3,857,693	-	4,854,162	1
		653,253,213	66	633,402,906	65	636,136,498	68
	Non-current Liabilities：						
2511	Non-current financial liabilities for hedging (Notes (6)(b) and (6)(c))	94,841	-	281,225	-	147,165	-
2530	Bonds payable (Note (6)(l))	43,298,499	5	44,056,949	5	40,679,171	4
2540	Long-term borrowings (Notes (6)(k) and (8))	80,004,361	8	85,838,374	9	76,274,944	8
2570	Deferred tax liabilities	5,715,221	-	5,012,378	-	4,984,182	1
2580	Non-current lease liabilities (Notes (6)(m) and (7))	6,784,181	1	6,881,928	1	6,808,681	1
2600	Other non-current liabilities	5,355,723	-	5,153,313	-	4,945,447	1
		141,252,826	14	147,224,167	15	133,839,590	15
	Total Liabilities	794,506,039	80	780,627,073	80	769,976,088	83
	Equity attributable to owners of the Company：(Note (6)(p) and (6)(q))						
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	-
3150	Stock dividend to be distributed	342,284	-	-	-	335,573	-
3200	Capital surplus	45,704,408	5	45,735,689	5	45,726,267	5
3350	Unappropriated retained earnings	117,876,583	12	117,945,304	12	108,634,508	11
3400	Other equity items	3,411,011	-	146,044	-	(8,681,229)	(2)
	Total equity attributable to owners of the Company	185,948,497	19	182,441,248	19	164,293,757	16
36XX	**Non-controlling interests**	13,044,594	1	13,049,084	1	11,346,370	1
	Total equity	198,993,091	20	195,490,332	20	175,640,127	17
	TOTAL LIABILITIES AND EQUITY	$ 993,499,130	100	976,117,405	100	945,616,215	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 June 30,2026 and 2025 and for the six months ended June 30, 2026 and 2025

(Amounts Expressed in Thousands of New Taiwan Dollars)

		For the three months ended June 30				For the six months ended June 30,			
		2026		2025		2026		2025	
		Amount	%	Amount	%	Amount	%	Amount	%
	Operating revenues: (Note (7))								
4111	Sales revenue	$ 2,504,126	10	2,526,795	10	4,592,711	10	4,311,192	9
4810	Interest revenue - installment sales	5,284,898	22	5,518,022	22	10,684,463	22	11,161,378	23
4820	Interest revenue - capital leases	7,340,208	30	7,139,479	29	14,686,517	30	15,052,264	30
4300	Rental revenue - operating leases	1,789,917	8	1,744,713	7	3,590,717	8	3,484,915	7
4230	Interest revenue - loans	3,697,994	15	3,312,745	14	7,307,711	15	6,424,830	13
4240	Other interest revenue	2,155,192	9	2,640,375	11	4,415,071	9	5,388,620	11
4881	Other operating revenue	1,524,022	6	1,692,205	7	3,017,410	6	3,457,645	7
		24,296,357	100	24,574,334	100	48,294,600	100	49,280,844	100
	Operating costs: (Note (7))								
5111	Cost of sales	1,393,476	6	1,383,823	6	2,635,504	6	2,539,237	6
5240	Interest expense	4,803,447	20	4,765,744	19	9,518,554	20	9,750,618	19
5300	Cost of rental revenue	1,288,190	5	1,225,530	5	2,568,489	5	2,455,395	5
5800	Other operating costs	737,174	3	927,868	4	1,511,245	3	1,941,160	4
		8,222,287	34	8,302,965	34	16,233,792	34	16,686,410	34
	Gross profit from operations	16,074,070	66	16,271,369	66	32,060,808	66	32,594,434	66
6400	**Operating expenses (Note (7))**	4,553,526	18	4,803,686	19	9,114,476	19	9,753,755	20
6450	**Expected credit loss (Note (6)(d))**	4,340,861	18	4,859,718	20	8,861,602	18	9,828,533	20
6500	**Net other income and expenses (Note (6)(t))**	481,424	2	303,596	1	1,001,111	2	673,796	1
	Operating profit	7,661,107	32	6,911,561	28	15,085,841	31	13,685,942	27
	Non-operating income and expenses:								
7100	Interest income	134,615	1	151,687	1	191,605	-	208,132	-
7130	Dividend income	521	-	4,665	-	18,509	-	7,708	-
7020	Other gains and losses (Notes (6)(u) and (7))	122,807	-	307,871	1	1,075,448	3	1,543,400	3
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method (Note (6)(f))	(30,730)	-	(12,289)	-	(9,022)	-	27,939	-
		227,213	1	451,934	2	1,276,540	3	1,787,179	3
7900	**Profit before income tax**	7,888,320	33	7,363,495	30	16,362,381	34	15,473,121	30
7950	**Less: Income tax expenses (Note (6)(o))**	2,357,350	10	2,131,740	9	4,934,015	10	4,481,933	9
	Profit for the period	5,530,970	23	5,231,755	21	11,428,366	24	10,991,188	21
	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	7,205	-	(3,062)	-	5,588	-	(35,721)	-
8349	Less: Income tax related to components that will not be reclassified to profit or loss (Note (6)(o))	-	-	-	-	-	-	-	-
	Total components of other comprehensive income that will not be reclassified to profit or loss	7,205	-	(3,062)	-	5,588	-	(35,721)	-
8360	**Components of other comprehensive income (loss) that will be reclassified to profit or loss**								
8361	Exchange differences on translation of foreign financial statements	679,991	3	(12,870,757)	(53)	3,335,019	7	(10,711,505)	(21)
8368	Gains (losses) on hedging instruments (Note (6)(c))	38,746	-	1,090,631	4	(216,003)	(1)	1,094,898	2
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))	37,555	-	(200,473)	-	38,873	-	(159,653)	-
8999	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss (Note (6)(o))	(7,383)	-	(234,107)	(1)	(1,319)	-	(214,683)	-
	Total components of other comprehensive income that will be reclassified to profit or loss	763,675	3	(11,746,492)	(48)	3,159,208	6	(9,561,577)	(19)
	Other comprehensive income (loss) (net of tax)	770,880	3	(11,749,554)	(48)	3,164,796	6	(9,597,298)	(19)
8500	**Total comprehensive income (loss) for the period**	**$ 6,301,850**	**26**	**(6,517,799)**	**(27)**	**14,593,162**	**30**	**1,393,890**	**2**
	Profit attributable to:								
8610	Owners of the Company	$ 5,255,150	22	4,992,278	20	10,826,725	23	10,497,852	20
8620	Non-controlling interests	275,820	1	239,477	1	601,641	1	493,336	1
		$ 5,530,970	**23**	**5,231,755**	**21**	**11,428,366**	**24**	**10,991,188**	**21**
	Comprehensive income attributable to:								
8710	Owners of the Company	$ 6,107,839	25	(5,735,923)	(24)	14,091,692	29	1,745,889	4
8720	Non-controlling interests	194,011	1	(781,876)	(3)	501,470	1	(351,999)	(1)
		$ 6,301,850	**26**	**(6,517,799)**	**(27)**	**14,593,162**	**30**	**1,393,890**	**3**
	Earnings per common share (NT dollars) (Note (6)(r))								
9750	**Basic earnings per share**	**$ 2.65**		**2.53**		**5.84**		**5.69**	
9850	**Diluted earnings per share**	**$ 2.65**		**2.53**		**5.84**		**5.69**	

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

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the Six Months Ended June 30, 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	Stock dividends to be distributed	Capital surplus	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Total equity attributable to owners of the Company	Non-controlling interests	Total equity
Balance at January 1, 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 period	-	-	-	-	-	10,497,852	-	-	-	10,497,852	493,336	10,991,188
Other comprehensive income (loss) for the period	-	-	-	-	-	-	(9,860,782)	(29,983)	1,138,802	(8,751,963)	(845,335)	(9,597,298)
Total comprehensive income (loss) for the period	-	-	-	-	-	10,497,852	(9,860,782)	(29,983)	1,138,802	1,745,889	(351,999)	1,393,890
Appropriation and distribution of retain earnings:												
Cash dividends of ordinary share	-	-	-	-	-	(10,234,970)	-	-	-	(10,234,970)	-	(10,234,970)
Cash dividends of preferred stock	-	-	-	-	-	(570,000)	-	-	-	(570,000)	-	(570,000)
Stock dividends of ordinary share	-	-	335,573	-	-	(335,573)	-	-	-	-	-	-
Reversal of special reserve	-	-	-	-	(3,541,758)	3,541,758	-	-	-	-	-	-
Other changes in capital surplus	-	-	-	1,038	-	-	-	-	-	1,038	-	1,038
Changes in ownership interests in subsidiaries	-	-	-	257,564	-	-	-	-	-	257,564	(257,564)	-
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	918,331	918,331
Balance at June 30, 2025	**$ 16,778,638**	**1,500,000**	**335,573**	**45,726,267**	**-**	**108,634,508**	**(8,754,027)**	**(124,193)**	**196,991**	**164,293,757**	**11,346,370**	**175,640,127**

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

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the Six Months Ended June 30, 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	Stock dividends to be distributed	Capital surplus	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Total equity attributable to owners of the Company	Non-controlling interests	Total equity
Balance at January 1, 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 period	-	-	-	-	-	10,826,725	-	-	-	10,826,725	601,641	11,428,366
Other comprehensive income (loss) for the period	-	-	-	-	-	-	3,479,916	5,588	(220,537)	3,264,967	(100,171)	3,164,796
Total comprehensive income (loss) for the period	-	-	-	-	-	10,826,725	3,479,916	5,588	(220,537)	14,091,692	501,470	14,593,162
Appropriation and distribution of retain earnings:												
Cash dividends of ordinary share	-	-	-	-	-	(9,926,243)	-	-	-	(9,926,243)	-	(9,926,243)
Cash dividends of preferred stock	-	-	-	-	-	(626,919)	-	-	-	(626,919)	-	(626,919)
Stock dividends of ordinary share	-	-	342,284	-	-	(342,284)	-	-	-	-	-	-
Other changes in capital surplus	-	-	-	1,129	-	-	-	-	-	1,129	-	1,129
Disposal of subsidiaries or investments accounted for using equity method	-	-	-	-	-	-	-	-	-	-	(83,342)	(83,342)
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	(399,887)	(399,887)
Changes in ownership in subsidiaries	-	-	-	(32,410)	-	-	-	-	-	(32,410)	(22,731)	(55,141)
Balance at June 30, 2026	**$ 17,114,211**	**1,500,000**	**342,284**	**45,704,408**	**-**	**117,876,583**	**3,950,454**	**(60,569)**	**(478,874)**	**185,948,497**	**13,044,594**	**198,993,091**

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

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Six Months Ended June 30, 2026 and 2025

(Amounts Expressed in Thousands of New Taiwan Dollars)

		For the six months ended June 30,	
		2026	2025
Cash flows from operating activities:			
Profit before tax	$	16,362,381	15,473,121
Adjustments:			
Adjustments to reconcile (profit) loss:			
Depreciation expense		4,691,754	4,510,491
Amortization expense		119,664	216,340
Expected credit loss		8,861,602	9,828,533
Net gain on financial assets or liabilities at fair value through profit or loss		(142,565)	(101,509)
Interest expense		9,580,448	9,832,057
Interest income		(37,285,367)	(38,235,224)
Dividend income		(18,509)	(7,708)
Share of loss (profit) of associates and joint ventures accounted for using equity method		9,022	(27,939)
Gain on disposal of property, plant and equipment		(103,482)	(101,217)
Loss on disposal of foreclosed assets		495,279	466,393
Loss on disposal of investments		2,456	-
Impairment loss on financial assets		16,758	9,368
Impairment loss on non-financial assets		28,587	271,264
Effect of changes and subletting in lease contract		(2,377)	(377)
Total adjustments to reconcile profit		(13,746,730)	(13,339,528)
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		(457,247)	(74,267)
Changes in accounts receivable		(6,621,248)	(1,619,100)
Changes in other current assets		943,592	236,885
Changes in other current financial assets		(1,402,914)	935,823
Proceeds from sales of operating lease assets and operating equipment		1,420,128	1,252,887
Purchase of operating lease assets and operating equipment		(6,875,716)	(6,392,889)
Changes in other non-current assets		(2,269,155)	(2,572,362)
Total changes in operating assets		(15,262,560)	(8,233,023)
Changes in operating liabilities:			
Changes in accounts and notes payable		2,548,404	1,924,100
Increase in long term and short-term debts		344,384,829	324,886,633
Repayment of long term and short-term debts		(341,878,950)	(331,121,565)
Changes in other current financial liabilities		(2,539,247)	1,418,033
Changes in other current liabilities		(855,318)	(299,944)
Changes in accrued pension liabilities		(27,863)	(10,564)
Changes in other non-current liabilities		227,516	(4,768,316)
Total changes in operating liabilities		1,859,371	(7,971,623)
Total changes in operating assets and liabilities		(13,403,189)	(16,204,646)
Total adjustments		(27,149,919)	(29,544,174)
Cash flows used in operations		(10,787,538)	(14,071,053)
Interest received		37,377,384	38,405,362
Dividends received		25,014	14,023
Interest paid		(9,742,383)	(9,854,792)
Income taxes paid		(5,430,039)	(5,628,319)
Net cash flows provided by operating activities		11,442,438	8,865,221

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

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Six Months Ended June 30, 2026 and 2025

(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the six months ended June 30,	
	2026	2025
Cash flows from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(158,613)	(42,500)
Acquisition of financial assets at amortized cost	(14,921,940)	(15,908,220)
Proceeds from disposal of financial assets at amortized cost	10,412,457	9,628,098
Acquisition of investments accounted for using equity method	(712,837)	(100,000)
Proceeds from disposal of subsidiaries	329,772	-
Acquisition of property, plant and equipment	(105,403)	(227,908)
Proceeds from disposal of property, plant and equipment	374	768
Acquisition of intangible assets	(32,394)	(51,225)
Net cash inflows from business combination	-	1,103
Net cash flows used in investing activities	(5,188,584)	(6,699,884)
Cash flows from financing activities:		
Payment of lease liabilities	(501,642)	(532,164)
Distribution of cash dividend	(50)	-
Changes in non-controlling interests	(399,887)	918,331
Net cash flows (used in) provided by financing activities	(901,579)	386,167
Effect of exchange rate changes on cash and cash equivalents	44,504	(1,057,260)
Net increase in cash and cash equivalents	5,396,779	1,494,244
Cash and cash equivalents at beginning of period	33,923,082	36,201,407
Cash and cash equivalents at end of period	$ **39,319,861**	**37,695,651**

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 August 26, 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 endorsed by the FSC but not yet effective

The Group assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2027, would not have a significant impact on its consolidated financial statements:

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

The Group expects to adopt the following new and amended standards, which effective for annual period beginning on January 1, 2028:

(i) 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.

The new standard introduces consequential amendments to IAS 7, which require to use the newly defined operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method. The consequential amendments also provide specific guidance on the classification of interest and dividend cash flows.

The Group is evaluating the impact on its consolidated financial statements upon the initial adoption of the new standard.

(ii) Amendments to IAS 28 “ The Fair Value Option for Investments in Associates and Joint Ventures”

The Group does not expect the amendments to have a significant impact on its consolidated financial statements.

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

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

The Group does not expect the following 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 20 "Regulatory Assets and Regulatory Liabilities"

(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			Note
			2026.6.30	2025.12.31	2025.6.30	
The Company	Chailease International Company (Malaysia) Limited	Investment	100.00 %	100.00 %	100.00 %	
〃	Golden Bridge (B.V.I.) Corp.	Investment	- %	100.00 %	100.00 %	The subsidiary was liquidated on June 16, 2026.
〃	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 %	

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio 2026.6.30	2025.12.31	2025.6.30	Note
The Company	Chailease International Financial Services (Labuan) Co., Ltd.	Leasing	100.00 %	100.00 %	100.00 %	
〃	Chailease International Financial Services (Singapore) Pte. Ltd.	Financing	100.00 %	100.00 %	100.00 %	
Chailease International Maritime Holding Co., Ltd.	Chailease International Financial Services (Liberia) Corp.	Ship leasing business	100.00 %	100.00 %	100.00 %	
〃	Chailease Marine Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
〃	Chailease Shipping Finance (Liberia) Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
Chailease International Financial Services (Liberia) Corp.	Chailease Bright Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
〃	Chailease Virtue Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
〃	Chailease Cherish Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
〃	Chailease Harmony Co., Ltd.	Ship leasing business	100.00 %	100.00 %	100.00 %	
〃	Chailease Faith Co., Ltd. (Former name: 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 %	
〃	Charlie Marine Co., Ltd. (Former name: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	- %	- %	- %	The subsidiary was liquidated on April 22, 2025.

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio 2026.6.30	2025.12.31	2025.6.30	Note
Chailease International Financial Services (Singapore) Pte. Ltd.	Chailease International Financial Leasing Corp.	Leasing	97.89 %	97.89 %	97.89 %	
〃	Chailease International Trading Company Limited (Vietnam)	Trading	100.00 %	- %	- %	Chailease International Financial Services (Singapore) Pte. Ltd. acquired this subsidiary from Chailease Finance Co., Ltd. on May 12, 2026.
Chailease International Financial Services (Singapore) Pte. Ltd. and Chailease International Financial Leasing Corp.	Chailease Finance International Corp.	Leasing	100.00 %	100.00 %	100.00 %	
Chailease International Financial Leasing Corp.	Chailease International Corp.	Trading	100.00 %	100.00 %	100.00 %	
〃	Jirong Real Estate Co., Ltd.	House property leasing and management	100.00 %	100.00 %	100.00 %	
〃	Chailease International Commercial Factoring Corporation	Factoring	100.00 %	100.00 %	100.00 %	
〃	Chailease 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 %	

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2026.6.30	2025.12.31	2025.6.30	
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 %	
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	58.10 %	57.91 %	57.91 %	(Note f)
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 %	The subsidiary was sold to Chailease International Financial Services (Singapore) Pte. Ltd. on May 12, 2026.
〃	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 %	

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio 2026.6.30	2025.12.31	2025.6.30	Note
Chailease Finance Co., Ltd.	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 trust was terminated on May 26, 2026. (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 %	
〃	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 %	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 %	

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio 2026.6.30	2025.12.31	2025.6.30	Note
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 %	
〃	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 %	

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio 2026.6.30	2025.12.31	2025.6.30	Note
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 %	
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 Integration Co., Ltd.	Cheng Yi 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 2026.6.30	Shareholding Ratio 2025.12.31	Shareholding Ratio 2025.6.30	Note
Chen Ying Co., Ltd.	Chi Lai Energy Co., Ltd.	Solar power related business	100.00 %	100.00 %	100.00 %	Chen Ying Co., Ltd. invested 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. invested 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 %	
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 %	

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio 2026.6.30	2025.12.31	2025.6.30	Note
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 %	- %	The subsidiary was established on November 2, 2025.
Chaico Healthcare Malaysia Sdn. Bhd.	JLK Media Solutions Sdn. Bhd.	Online Media	60.00 %	- %	- %	The subsidiary was established 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 June 30, 2026, the liquidation process was still in progress.

Note e: The Group holds equity interests in Asia Sermkij Leasing Public Co., Ltd. through ordinary shares and non-voting depository receipts ("NVDRs"). Holders of NVDRs are entitled to the same rights to dividends and distribution of residual assets as holders of ordinary shares, but do not have voting rights.

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

(c) 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.

(d) Employee benefits

The pension cost in the interim period was calculated and disclosed on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior fiscal year.

(5) Significant accounting assumptions and judgments, and major sources of estimation uncertainty

The preparation of the consolidated financial statements in conformity with the Regulations and 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.

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

(6) Explanation to significant accounts

(a) Cash and cash equivalents

	2026.6.30	2025.12.31	2025.6.30
Cash and bank deposits	$ 38,403,607	33,035,136	36,929,995
Time deposits	904,580	876,582	705,029
Cash equivalents-repurchase bills	11,674	11,364	60,627
Cash and cash equivalents in consolidated statements of cash flows	**$ 39,319,861**	**33,923,082**	**37,695,651**

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

(b) Financial instruments

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

	2026.6.30	2025.12.31	2025.6.30
Financial assets designated at fair value through profit or loss			
Mandatorily measured at fair value through profit or loss:			
Securities of listed companies	$ 110,798	153,058	154,527
Private equity	205,392	154,929	126,178
Non-hedging derivatives	7,241,890	6,650,658	5,668,530
Convertible bonds	156,937	154,863	143,683
Sub-total	7,715,017	7,113,508	6,092,918
Financial assets at fair value through other comprehensive income			
Securities of listed companies	-	-	7,188
Private equity and others	527,428	361,946	332,756
Sub-total	527,428	361,946	339,944
Financial assets measured at amortized cost			
Investment in debt securities	53,188,209	48,679,936	43,534,536
Less: Loss allowance	(105,462)	(88,704)	(84,310)
Sub-total	53,082,747	48,591,232	43,450,226
Financial assets for hedging	139,538	154,180	415,272
Total	**$ 61,464,730**	**56,220,866**	**50,298,360**

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

	2026.6.30	2025.12.31	2025.6.30
Financial liabilities designated at fair value through profit or loss			
Mandatorily measured at fair value through profit or loss:			
Forward exchange contracts	$ -	-	1,631
Financial liabilities for hedging	1,838,631	1,451,655	715,721
Total	**$ 1,838,631**	**1,451,655**	**717,352**

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 $7,226,203, $6,620,603 and $5,637,303, as of June 30, 2026, December 31, 2025, and June 30, 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 2032, 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)(u). The Group recognized impairment loss after evaluating the value of collateral. The investments for which there is an indication of impairment amounted to $273,119 and $43,168, $68,918 on June 30, 2026, December 31, 2025, and June 30, 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.The Group held derivative financial instruments to hedge certain foreign exchange rate risk exposures arising from its operating activities. The amounts related to derivative instruments, without the application of hedge accounting, were as follow:

Forward exchange contracts:

	2025.6.30		
	Contract amount	**Currency**	**Maturity dates**
Forward exchange purchased	JPY 230,000	TWD to JPY	2025/7/30

6.Please refer to Note (6)(v) 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 June 30, 2026, December 31, 2025, and June 30, 2025, the Group held derivative instruments qualified for hedge accounting as follows:

1) Cross currency swap contracts:

		2026.6.30			
Nominal Amount		Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
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
USD	50,000	USD to CNY	2.970 %	3-Month Term SOFR+1.60%	2026/04/27~
CNY	340,860				2029/04/27
USD	40,000	USD to CNY	2.970 %	3-Month Term SOFR+1.60%	2026/05/27~
CNY	272,720				2029/05/27
USD	50,000	USD to CNY	2.950 %	3-Month Term SOFR+1.60%	2026/06/11~
CNY	338,150				2029/06/11
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)

		2026.6.30			
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	3.480 %	1-Month HIBOR+1.37%	2023/10/18~
CNY	373,560				2026/10/16
USD	30,000	USD to MYR	4.680 %	3-Month Term SOFR +1.8263%	2025/09/04~
MYR	126,810				2026/09/04
USD	30,000	USD to MYR	4.680 %	3-Month Term SOFR +1.8263%	2025/10/23~
MYR	126,900				2026/10/23
USD	14,000	USD to MYR	5.00 %	3-Month Term SOFR+1.65%	2024/03/12~
MYR	65,520				2027/03/12
USD	30,000	USD to MYR	5.03 %	3-Month Term SOFR+1.8263%	2026/06/11~
MYR	122,055				2027/06/11
USD	60,000	USD to MYR	4.75 %	3-Month Term SOFR+1.74%	2025/04/10~
MYR	269,400				2028/04/10
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
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

(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)

		2025.12.31			
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	3.480%	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)

		2025.6.30			
Nominal Amount		Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
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
USD	50,000	USD to CNY	3.08%	3-Month Term SOFR+1.66%	2025/06/17~
CNY	359,375				2028/06/16
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
JPY	6,250,000	JPY to CNY	3.20%	3-Month TIBOR +1%	2025/04/08~
CNY	304,688				2028/01/18

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

		2025.6.30			
Nominal Amount		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	3.48%	1-Month HIBOR +1.37%	2023/10/18~
CNY	373,560				2026/10/16
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	60,000	USD to MYR	4.75%	3-Month Term SOFR+1.77%	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	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:

Nominal Amount		2026.6.30 Interest Rate Payable	Interest Rate Receivable	Contract Period
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

Nominal Amount		2025.12.31 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

Nominal Amount		2025.6.30 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".

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 2026.6.30	Fair Value 2025.12.31	Fair Value 2025.6.30	Expected Cash flow Period	Hedge Period
USD loans, JPY loans and HKD loans	Cross currency swap	$ 111,770	99,154	369,482	2022~2029	2022~2029
USD loans, JPY loans and HKD loans	Cross currency swap	(1,816,992)	(1,412,157)	(676,288)	2022~2029	2022~2029
Floating interest rate loans	Interest rate swap	(21,581)	(39,049)	(38,048)	2023~2028	2023~2028

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

Item	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
The fair value adjustment to other comprehensive income	$ (5,309)	(46,461)	(45,954)	104,638

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:

2026.6.30	Contract amount		Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
Forward exchange purchased (USD loans)	USD	30,000	USD to VND	2026/06/30~2027/06/29	25,730	-
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	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	667	USD to IDR	2026/01/23~2026/07/23	16,964	-
Foreign exchange swaps (USD loans)	USD	319	USD to IDR	2026/02/12~2026/08/12	16,853	-
Foreign exchange swaps (USD loans)	USD	196	USD to IDR	2026/02/13~2026/08/13	16,896	-
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	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	144	USD to IDR	2026/05/12~2026/09/14	17,501	-
Foreign exchange swaps (USD loans)	USD	172	USD to IDR	2026/05/13~2026/09/14	17,501	-
Foreign exchange swaps (USD loans)	USD	241	USD to IDR	2026/04/20~2026/10/20	17,295	-
Foreign exchange swaps (USD loans)	USD	298	USD to IDR	2026/06/24~2026/12/23	18,040	-
Foreign exchange swaps (USD loans)	USD	473	USD to IDR	2026/06/26~2026/12/28	18,193	-

(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	-

2025.6.30	Contract amount		Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
Forward exchange purchased (USD loans)	USD	30,000	USD to VND	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 purchased (USD loans)	USD	32,000	USD to VND	2025/04/17~ 2026/04/16	25,840	-
Forward exchange swaps (USD loans)	USD	196	USD to IDR	2025/06/13~ 2025/11/13	16,353	-
Forward exchange swaps (USD loans)	USD	326	USD to IDR	2025/06/20~ 2025/12/19	16,473	-
Forward exchange swaps (USD loans)	USD	319	USD to IDR	2025/06/12~ 2025/12/12	16,383	-
Forward exchange swaps (USD loans)	USD	319	USD to IDR	2025/06/13~ 2025/12/15	16,351	-
Foreign exchange swaps (USD loans)	USD	62	USD to IDR	2025/06/25~ 2025/11/25	16,561	-
Foreign exchange swaps (USD loans)	USD	129	USD to IDR	2025/06/10~ 2025/12/10	16,380	-
Foreign exchange swaps (USD loans)	USD	63	USD to IDR	2025/06/30~ 2025/11/28	16,396	-
Foreign exchange swaps (USD loans)	USD	263	USD to IDR	2025/06/13~ 2025/09/12	16,373	-
Foreign exchange swaps (USD loans)	USD	61	USD to IDR	2025/06/20~ 2025/12/17	16,480	-

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

2025.6.30	Contract amount		Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
Foreign exchange swaps (USD loans)	USD	667	USD to IDR	2025/06/23~ 2025/12/23	16,474	-
Foreign exchange swaps (USD loans)	USD	92	USD to IDR	2025/01/31~ 2025/07/30	16,427	-
Foreign exchange swaps (USD loans)	USD	64	USD to IDR	2025/02/11~ 2025/08/08	16,485	-
Foreign exchange swaps (USD loans)	USD	97	USD to IDR	2025/03/14~ 2025/09/10	16,613	-
Foreign exchange swaps (USD loans)	USD	318	USD to IDR	2025/04/30~ 2025/10/27	17,049	-
Foreign exchange swaps (USD loans)	USD	126	USD to IDR	2025/05/28~ 2025/11/24	16,368	-
Foreign exchange swaps (USD loans)	USD	92	USD to IDR	2025/02/10~ 2025/08/08	16,486	-
Foreign exchange swaps (USD loans)	USD	61	USD to IDR	2025/02/11~ 2025/08/08	16,495	-
Foreign exchange swaps (USD loans)	USD	61	USD to IDR	2025/02/14~ 2025/08/13	16,549	-
Foreign exchange swaps (USD loans)	USD	61	USD to IDR	2025/02/25~ 2025/08/22	16,470	-
Foreign exchange swaps (USD loans)	USD	122	USD to IDR	2025/02/27~ 2025/08/26	16,550	-
Foreign exchange swaps (USD loans)	USD	121	USD to IDR	2025/02/28~ 2025/08/27	16,715	-
Foreign exchange swaps (USD loans)	USD	61	USD to IDR	2025/03/05~ 2025/08/29	16,602	-
Foreign exchange swaps (USD loans)	USD	61	USD to IDR	2025/03/10~ 2025/09/04	16,486	-
Foreign exchange swaps (USD loans)	USD	91	USD to IDR	2025/03/13~ 2025/09/09	16,613	-
Foreign exchange swaps (USD loans)	USD	61	USD to IDR	2025/03/14~ 2025/09/10	16,583	-
Foreign exchange swaps (USD loans)	USD	184	USD to IDR	2025/06/12~ 2025/12/09	16,373	-
Foreign exchange swaps (USD loans)	USD	62	USD to IDR	2025/06/13~ 2025/12/10	16,348	-
Foreign exchange swaps (USD loans)	USD	61	USD to IDR	2025/06/17~ 2025/11/17	16,396	-

(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)
2026.6.30	
USD loans	$ 27,768
USD loans	(58)
2025.12.31	
USD loans	$ 55,026
USD loans	(449)
2025.6.30	
USD loans	$ 45,790
USD loans	(1,385)

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

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
	Forward exchange purchased (USD loans)	Forward exchange purchased (USD loans)	Forward exchange purchased (USD loans)	Forward exchange purchased (USD loans)
Amount reclassified from hedge reserve to profit or loss:				
Amounts of hedging gains or (losses) recognized in other comprehensive income	$ (2,401)	22,609	(29,734)	(10,318)

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	2026.6.30	2025.12.31	2025.6.30
Equity investment measured in USD	Foreign currency borrowings	$ 10,773,263	10,254,038	8,833,950

	For the three months ended June 30,		For the six months ended June 30,	
Item	2026	2025	2026	2025
The fair value adjustment to other comprehensive income	$ 46,456	1,114,483	(140,315)	1,000,578

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 six months ended June 30, 2026 and 2025.

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

(d) Accounts receivable, net

	2026.6.30	2025.12.31	2025.6.30
Current			
Accounts receivable	$ 58,794,863	66,124,885	73,336,654
Less: Allowance for impairment	(1,216,468)	(1,461,189)	(1,754,415)
	57,578,395	64,663,696	71,582,239
Installment sales receivable	174,754,574	183,893,362	188,224,675
Less: Unearned interests	(23,728,630)	(24,915,471)	(25,438,388)
Allowance for impairment	(5,424,662)	(5,696,560)	(4,976,580)
	145,601,282	153,281,331	157,809,707
Leases receivable (included operating leases)	288,626,962	276,919,520	250,642,018
Less: Unearned revenue	(37,174,398)	(35,225,552)	(30,885,793)
Allowance for impairment	(10,958,319)	(10,264,675)	(8,508,224)
	240,494,245	231,429,293	211,248,001
Loans receivable	153,781,152	146,725,503	134,332,098
Less: Allowance for impairment	(2,040,429)	(2,066,191)	(1,899,084)
	151,740,723	144,659,312	132,433,014
Sub-total of current accounts	595,414,645	594,033,632	573,072,961
Non-Current			
Accounts receivable	7,780,258	9,766,436	12,407,796
Less: Allowance for impairment	(92,908)	(134,632)	(199,856)
	7,687,350	9,631,804	12,207,940
Installment sales receivable	81,222,171	83,513,364	80,358,360
Less: Unearned interests	(11,668,799)	(11,608,082)	(10,559,591)
Allowance for impairment	(1,966,285)	(2,136,087)	(2,020,858)
	67,587,087	69,769,195	67,777,911
Leases receivable	14,994,624	13,667,943	14,825,586
Less: Unearned revenue	(1,754,421)	(1,671,859)	(2,005,865)
Allowance for impairment	(143,438)	(135,016)	(142,067)
	13,096,765	11,861,068	12,677,654
Loans receivable	26,592,026	22,966,485	19,737,926
Less: Allowance for impairment	(1,044,353)	(894,802)	(755,563)
	25,547,673	22,071,683	18,982,363
Sub-total of non-current accounts	113,918,875	113,333,750	111,645,868
Total accounts receivable	$ **709,333,520**	**707,367,382**	**684,718,829**

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

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

	For the six months ended June 30, 2026	2025
Opening balance	$ 22,789,152	20,712,040
Impairment loss recognized	8,861,602	9,828,533
Bad debts written off	(9,149,811)	(9,098,300)
Effect of exchange rate changes	385,919	(1,185,626)
Ending balance	$ **22,886,862**	**20,256,647**

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:

	2026.6.30	2025.12.31	2025.6.30
Less than one year	$ 137,909,458	135,757,678	130,895,301
One to two years	103,061,348	98,552,129	89,394,250
Two to three years	43,047,858	39,067,750	32,280,064
Three to four years	12,252,462	10,100,229	9,430,525
Four to five years	4,578,073	4,530,934	1,806,468
More than five years	2,354,825	2,256,242	1,253,473
Gross investment in the leases	303,204,024	290,264,962	265,060,081
Unearned revenue	(38,928,819)	(36,897,411)	(32,891,658)
Present value of minimum leases receivable	$ **264,275,205**	**253,367,551**	**232,168,423**

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

	Gross investment in the installment sales	Unearned interests	Present value of installment sales receivable
June 30, 2026			
Within operating cycle	$ 174,754,574	(23,728,630)	151,025,944
Beyond one operating cycle to 5 years	75,500,104	(10,955,371)	64,544,733
Beyond 5 years	5,722,067	(713,428)	5,008,639
	$ **255,976,745**	**(35,397,429)**	**220,579,316**

(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
June 30, 2025				
Within operating cycle	$	188,224,675	(25,438,388)	162,786,287
Beyond one operating cycle to 5 years		73,132,801	(9,935,332)	63,197,469
Beyond 5 years		7,225,559	(624,259)	6,601,300
	$	**268,583,035**	**(35,997,979)**	**232,585,056**

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)

On April 28, 2026, the securitization special purpose trust fully repaid the senior and mezzanine beneficiary certificates and entered into liquidation proceedings. On May 21, 2026, the Group entered into a receivables purchase agreement with the special purpose trust to acquire receivables from the special purpose trust for an aggregate consideration of $808,490. The relevant procedures were completed on May 26, 2026, and the Group received total liquidation proceeds of $997,934. As the special purpose trust was dissolved, the Group ceased to consolidate it.

(e) Other current assets

	2026.6.30	2025.12.31	2025.6.30
Prepayments	$ 2,750,813	3,225,116	3,805,804
Prepaid expenses	2,395,114	2,458,573	2,829,011
Foreclosed assets	1,416,102	1,999,137	2,702,193
Others	520,659	607,627	131,478
	$ 7,082,688	**8,290,453**	**9,468,486**

As of June 30, 2026, December 31, 2025, and June 30, 2025, foreclosed assets held by the Group were as follows:

	2026.6.30	2025.12.31	2025.6.30
Foreclosed assets	$ 2,105,987	2,915,543	3,547,125
Less: Accumulated impairment	(689,885)	(916,406)	(844,932)
	$ 1,416,102	**1,999,137**	**2,702,193**

For information on gain and losses related to the secured assets of the Group for the three months and the six months ended June 30, 2026 and 2025, please refer to Note 6 (t).

(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:

	2026.6.30	2025.12.31	2025.6.30
Investments in associates	$ 3,381,801	2,543,278	2,451,673
Investments in joint ventures	1,623,965	1,640,636	1,690,533
	$ 5,005,766	**4,183,914**	**4,142,206**

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

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Comprehensive income attributable to the Group				
Profit (loss) for the period	$ (30,730)	(12,289)	(9,022)	27,939
Other comprehensive income (loss)	37,555	(200,473)	38,873	(159,653)
Total comprehensive income (loss)	**$ 6,825**	**(212,762)**	**29,851**	**(131,714)**

(g) Business Combinations

1. Acquisition of subsidiaries

Based on its future business planning and strategic layout, the Group acquired several subsidiaries for the six months ended June 30, 2026 and 2025 were as follows:

Subsidiaries	Acquisition date	Acquisition amount	Percentage of ownership
Chi Lai Energy Co., Ltd.	2025.06.27	2,143	100 %

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

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

	Acquisition of subsidiary 2025.6.30
Current Assets	
Cash and cash equivalents	$ 3,246
Accounts receivables, net	601
Other current assets	15,566
Non-Current Assets	
Property, plant and equipment	78,948
Other non-current assets	19,906
Current Liabilities	
Other current financial liabilities	(115,883)
	$ 2,384

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

2) Goodwill

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

		2025.6.30
Consideration transferred	$	(2,143)
Fair value of identifiable net assets		2,384
Gain on a bargain purchase (Goodwill)	**$**	**241**

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

		Acquisition of subsidiary 2025.6.30
Cash consideration	$	2,143
Less: Cash balance acquired		3,246
	$	**(1,103)**

3.Loss of Control over a Subsidiary

On March 31, 2026, the Group disposed of its 80% equity interest in Hao Hsuan Energy Integration Co., Ltd. and lost control over the subsidiary. The disposal consideration amounted to $330,914, and the disposal loss on disposal of $2,456 has been included in “other gains and losses” in the consolidated statement of comprehensive income.

The carrying amounts of the assets and liabilities of Hao Hsuan Energy Integration Co., Ltd. as of March 31, 2026, were as follows:

Cash and cash equivalents	$	1,142
Accounts receivable		590
Other current assets		17,400
Property, plant and equipment		50,890
Right-of-use assets		6,120
Other non-current assets		374,279
Other financial liabilities		(6,736)
Other current liabilities		(22)
Long-term borrowings		(20,049)
Other non-current liabilities		(6,901)
	$	**416,713**

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

(h) Property, plant and equipment

The cost, depreciation, and impairment of the property, plant and equipment of the Group as of and for the six months ended June 30, 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	3,332,973	719,333	12,840	2,911,598	6,981,119
Disposals	-	(3,260,313)	(268,391)	(3,812)	-	(3,532,516)
Reclassification	-	-	611,876	-	(611,876)	-
Disposal of a Subsidiary	-	-	(64,455)	-	-	(64,455)
Effect of changes in foreign exchange rates	57,287	36,363	(15,517)	1,018	-	79,151
Balance at June 30, 2026	**$ 4,080,161**	**29,845,628**	**81,587,910**	**601,799**	**21,773,051**	**137,888,549**
Balance at January 1, 2025	$ 4,006,889	27,880,707	75,491,301	528,609	14,979,705	122,887,211
Additions	-	3,954,764	1,978,023	5,037	682,973	6,620,797
Disposals	-	(2,812,009)	(149,027)	-	-	(2,961,036)
Reclassification	-	-	1,251,043	(2,450)	(1,251,043)	(2,450)
Acquisition through business combination	-	-	80,810	-	-	80,810
Effect of changes in foreign exchange rates	(133,185)	(328,610)	(97,065)	(16,401)	-	(575,261)
Balance at June 30, 2025	**$ 3,873,704**	**28,694,852**	**78,555,085**	**514,795**	**14,411,635**	**126,050,071**
Depreciation and impairment losses:						
Balance at January 1, 2026	$ 934,571	10,877,690	15,309,557	407,410	-	27,529,228
Depreciation	30,007	2,452,100	1,604,016	34,561	-	4,120,684
Impairment loss	-	214,638	10,081	-	-	224,719
Disposals	-	(2,181,239)	(30,926)	(3,331)	-	(2,215,496)
Disposal of a Subsidiary	-	-	(13,565)	-	-	(13,565)
Effect of changes in foreign exchange rates	16,476	10,125	6,085	839	-	33,525
Balance at June 30, 2026	**$ 981,054**	**11,373,314**	**16,885,248**	**439,479**	**-**	**29,679,095**
Balance at January 1, 2025	$ 871,560	9,373,362	12,117,267	352,190	-	22,714,379
Depreciation	28,944	2,325,836	1,571,644	30,187	-	3,956,611
Impairment loss	-	225,384	10,500	-	-	235,884
Disposals	-	(1,767,578)	(41,020)	-	-	(1,808,598)
Reclassification	-	-	-	(367)	-	(367)
Acquisition through business combination	-	-	1,862	-	-	1,862
Effect of changes in foreign exchange rates	(38,766)	(78,169)	(39,827)	(13,053)	-	(169,815)
Balance at June 30, 2025	**$ 861,738**	**10,078,835**	**13,620,426**	**368,957**	**-**	**24,929,956**

(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 June 30, 2026	$	3,099,107	18,472,314	64,702,662	162,320	21,773,051	108,209,454
Balance at January 1, 2025	$	3,135,329	18,507,345	63,374,034	176,419	14,979,705	100,172,832
Balance at June 30, 2025	$	3,011,966	18,616,017	64,934,659	145,838	14,411,635	101,120,115

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 2.03%~6.56% and 2.06%~6.19% as of June 30, 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).

(i) Right-of-use assets

The Group leases many assets including land and buildings and transportation equipment. Information for the six months ended June 30, 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		593,814	17,149	610,963
Disposal and termination of contract prior to maturity		(794,654)	(24,673)	(819,327)
Effect of changes in foreign exchange rates		9,133	4,398	13,531
Balance as of June 30, 2026	$	11,047,099	154,235	11,201,334
Balance as of January 1, 2025	$	10,854,962	162,534	11,017,496
Additions		350,637	21,007	371,644
Disposal and termination of contract prior to maturity		(416,285)	(29,065)	(445,350)
Effect of changes in foreign exchange rates		(166,052)	(12,747)	(178,799)
Balance as of June 30, 2025	$	10,623,262	141,729	10,764,991

(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		546,000	25,070	571,070
Disposal and termination of contract prior to maturity		(553,545)	(24,673)	(578,218)
Effect of changes in foreign exchange rates		17,233	2,719	19,952
Balance as of June 30, 2026	$	**2,901,782**	**90,295**	**2,992,077**
Balance as of January 1, 2025	$	2,178,715	77,405	2,256,120
Depreciation		527,919	25,961	553,880
Disposal and termination of contract prior to maturity		(361,286)	(29,065)	(390,351)
Effect of changes in foreign exchange rates		(78,812)	(6,164)	(84,976)
Balance as of June 30, 2025	$	**2,266,536**	**68,137**	**2,334,673**
Carrying amount:				
Balance as of January 1, 2026	$	**8,346,712**	**70,182**	**8,416,894**
Balance as of June 30, 2026	$	**8,145,317**	**63,940**	**8,209,257**
Balance as of January 1, 2025	$	**8,676,247**	**85,129**	**8,761,376**
Balance as of June 30, 2025	$	**8,356,726**	**73,592**	**8,430,318**

(j) Short-term notes and bills payable

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

	2026.6.30			
	Guarantee or Acceptance Agency	**Annual Interest Rate**		**Amount**
Commercial paper payables	Bank	1.79%~2.83%	$	133,760,000
	Bills Finance Company	1.80%~2.91%		130,766,200
Less: Discount on short-term notes and bills payable				(1,007,898)
Bonds sold under repurchase agreement	Bank	1.98%~2.28%		1,606,500
	Bills Finance Company	2.18%		320,000
Total			$	**265,444,802**

(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**

	2025.6.30		
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	1.64%~2.22%	$ 92,700,000
	Bills Finance Company	1.67%~2.72%	44,954,900
Less: Discount on short-term notes and bills payable			(684,880)
Bonds sold under repurchase agreement	Bank	1.98%~2.28%	1,606,500
	Bills Finance Company	2.18%	320,000
Total			**$ 138,896,520**

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)

(k) Long-term and short-term borrowings

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

	2026.6.30			
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	2.00%~2.51%	2026~2029	$ 16,542,343
〃	USD	4.40%~5.22%	2026~2027	946,357
〃	THB	1.46%~3.29%	2026~2027	1,693,686
〃	CNY	2.12%~3.85%	2026~2029	80,788,806
〃	VND	5.00%~9.20%	2026~2027	14,204,665
〃	MYR	5.00%~6.00%	2026~2030	12,799,681
Unsecured bank loans	TWD	1.97%~3.00%	2026~2033	78,338,730
〃	USD	4.00%~7.00%	2026~2029	61,837,481
〃	THB	1.40%~4.00%	2026~2029	23,377,193
〃	CNY	2.12%~3.95%	2026~2029	15,944,493
〃	EUR	2.73%~3.53%	2026	5,225,633
〃	JPY	1.40%~2.39%	2026~2028	4,511,653
〃	HKD	3.89%~4.32%	2026	3,395,976
〃	SGD	2.20%	2026	246,099
〃	PHP	7.42%~8.79%	2026~2029	406,171
〃	MYR	4.00%~5.00%	2026~2029	5,288,500
〃	IDR	5.06%~7.35%	2026	717,021
〃	KHR	4.50%~8.00%	2026~2029	962,090
Unsecured other loans	THB	1.23%~1.45%	2027	2,350,505
Notes payable from securitization	CNY	2.79%	2026~2027	2,900,953
Total				**$ 332,478,036**
Current				$ 252,473,675
Non-current				80,004,361
Total				**$ 332,478,036**

(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)

	2025.6.30			
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	1.75%~2.51%	2025~2029	$ 17,783,675
〃	USD	5.23%~5.84%	2026~2027	2,308,885
〃	THB	2.27%~3.94%	2025~2027	3,986,466
〃	CNY	2.48%~3.60%	2025~2029	66,495,742
〃	VND	3.80%~5.40%	2025~2026	9,228,652
〃	MYR	5.23%~5.58%	2026~2028	9,771,536
Unsecured bank loans	TWD	0.50%~2.79%	2025~2032	206,989,056
〃	USD	4.75%~7.50%	2025~2028	55,279,779
〃	THB	3.00%~4.00%	2025~2029	19,924,932
〃	CNY	2.50%~4.00%	2025~2028	13,002,959
〃	EUR	2.69%~3.41%	2025~2026	3,194,537
〃	JPY	1.10%~1.83%	2025~2028	4,791,515
〃	HKD	4.27%~4.97%	2025~2026	5,030,015
〃	SGD	3.55%	2025	298,999
〃	PHP	8.27%~9.90%	2025~2028	404,793
〃	MYR	4.68%~4.72%	2026	2,676,400
〃	IDR	6.60%~7.20%	2025~2026	345,917
〃	KHR	4.50%~9.25%	2025~2028	953,083
Unsecured other loans	THB	2.40%~2.87%	2025	7,520,405
〃	CNY	2.10%	2025~2026	1,227,300
Notes payable from securitization	TWD	1.42%~1.72%	2025~2029	3,023,388
〃	CNY	2.75%	2026	4,194,097
Total				**$ 438,432,131**
Current				$ 362,157,187
Non-current				76,274,944
Total				**$ 438,432,131**

For information on the Group's interest risk, currency risk, and liquidity risk, please refer to Note (6)(v). 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 transition guidance in response to the abovementioned Q&A. Commercial papers issued under revolving facilities with issuance dates on or after January 1, 2026, shall be accounted for in accordance with such guidance. Accordingly, the Group will defer the classification of commercial papers drawn under revolving facilities on or after January 1, 2026, as current liabilities in accordance with the aforementioned requirements.

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 transition guidance in response to the abovementioned Q&A. Commercial papers issued under revolving facilities with issuance dates on or after January 1, 2026, shall be accounted for in accordance with such guidance. Accordingly, the Group will defer the classification of commercial papers drawn under revolving facilities on or after January 1, 2026, as current liabilities in accordance with the aforementioned requirements.

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

(l) Bonds payable

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

				2026.6.30		
Period	Annual Interest Rate	Principal Amount	Repayment Terms	Within Operating Cycle	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
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	-	〃
2023/04/14~ 2028/04/14	1.700%	1,500,000	〃	1,500,000	-	〃
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	-	〃
2026/03/26~ 2029/03/26	2.000%	3,200,000	〃	3,200,000	-	〃
2022/03/30~ 2029/03/30	1.150%	1,550,000	〃	1,550,000	-	〃
2026/04/23~ 2029/04/23	2.000%	2,400,000	〃	2,400,000	-	〃
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	〃
2026/03/26~ 2031/03/26	2.050%	1,350,000	〃	-	1,350,000	〃
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	〃
2026/04/23~ 2031/04/23	2.030%	100,000	〃	-	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	〃

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

Period	Annual Interest Rate		Principal Amount	Repayment Terms	2026.6.30 Within Operating Cycle	2026.6.30 Beyond Operating Cycle	Collateral
2023/03/30~ 2033/03/30	2.000%		4,000,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	-	4,000,000	None
2023/11/03~ 2033/11/03	1.950%		300,000	〃	-	300,000	〃
2024/03/22~ 2034/03/22	1.920%		900,000	〃	-	900,000	〃
2024/11/25~ 2034/11/25	2.15%		1,000,000	〃	-	1,000,000	〃
2026/04/23~ 2036/04/23	2.130%		1,250,000	〃	-	1,250,000	〃
2021/06/25~ 2036/06/25	1.000%		200,000	〃	-	200,000	〃
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.	2,410,250	-	〃
2023/06/22~ 2027/06/22	3.750%	THB	650,000	〃	626,665	-	〃
2023/09/21~ 2026/09/21	3.700%	THB	107,000	〃	103,159	-	〃
2024/02/14~ 2026/11/16	0.000%	THB	1,275,000	Payable at par value.	1,229,227	-	〃
2024/06/19~ 2026/07/17	0.000%	THB	2,485,000	〃	2,395,789	-	〃
2024/06/19~ 2026/07/19	3.440%	THB	99,900	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	96,314	-	〃
2024/08/30~ 2026/08/28	0.000%	THB	900,000	Payable at par value.	867,690	-	〃
2022/12/08~ 2027/12/08	4.000%	THB	200,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	192,820	〃
2023/09/21~ 2027/09/21	4.100%	THB	1,667,000	〃	-	1,607,155	〃
2023/11/30~ 2027/11/30	4.060%	THB	600,000	〃	-	578,460	〃
2024/02/14~ 2028/02/14	3.830%	THB	1,298,300	〃	-	1,251,691	〃
2024/04/11~ 2028/04/11	3.710%	THB	232,400	〃	-	224,057	〃
2024/06/19~ 2028/06/19	3.940%	THB	768,200	〃	-	740,622	〃
2024/08/30~ 2029/08/30	0.000%	THB	685,000	Payable at par value.	-	660,408	〃
2025/07/09~ 2027/07/09	0.000%	THB	1,000,000	〃	-	964,100	〃
2026/05/08~ 2028/05/08	0.000%	THB	1,600,000	〃	-	1,542,560	〃
Bonds payable (Gross)					34,579,094	43,411,873	
Discounts on bonds payable					(24,541)	(113,374)	
					$ 34,554,553	43,298,499	

(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)

					2025.12.31		
Period	Annual Interest Rate		Principal Amount	Repayment Terms	Within Operating Cycle	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	

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2026 and 2025

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

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2025.6.30 Within Operating Cycle	2025.6.30 Beyond Operating Cycle	Collateral
2022/09/14~ 2025/09/14	1.850%	3,500,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	$ 3,500,000	-	None
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)

					2025.6.30		
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.	453,450	-	〃
2022/11/18~ 2025/11/18	0.000%	THB	500,000	〃	453,450	-	〃
2022/12/08~ 2025/12/11	0.000%	THB	150,000	〃	136,035	-	〃
2023/03/03~ 2026/03/03	3.300%	THB	400,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	362,760	-	〃
2023/06/22~ 2026/06/23	0.000%	THB	250,000	Payable at par value.	226,725	-	〃
2023/09/21~ 2025/09/19	0.000%	THB	926,000	〃	839,789	-	〃
2023/11/30~ 2025/12/26	0.000%	THB	1,820,000	〃	1,650,558	-	〃
2024/04/11~ 2026/04/09	0.000%	THB	1,122,000	〃	1,017,542	-	〃
2024/04/11~ 2026/04/11	3.210%	THB	206,300	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	187,093	-	〃
2022/12/08~ 2027/12/08	4.000%	THB	200,000	〃	-	181,380	〃
2023/03/03~ 2027/03/03	3.710%	THB	2,500,000	〃	-	2,267,250	〃
2023/06/22~ 2027/06/22	3.750%	THB	650,000	〃	-	589,485	〃
2023/09/21~ 2026/09/21	3.700%	THB	107,000	〃	-	97,038	〃
2023/09/21~ 2027/09/21	4.100%	THB	1,667,000	〃	-	1,511,802	〃
2023/11/30~ 2027/11/30	4.060%	THB	600,000	〃	-	544,140	〃
2024/02/14~ 2026/11/16	0.000%	THB	1,275,000	Payable at par value.	-	1,156,298	〃
2024/02/14~ 2028/02/14	3.830%	THB	1,298,300	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	1,177,428	〃
2024/04/11~ 2028/04/11	3.710%	THB	232,400	〃	-	210,764	〃

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

Period	Annual Interest Rate		Principal Amount	Repayment Terms	2025.6.30 Within Operating Cycle	2025.6.30 Beyond Operating Cycle	Collateral
2024/06/19~ 2028/06/19	3.940%	THB	768,200	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	696,681	None
2024/06/19~ 2026/07/19	3.440%	THB	99,900	〃	-	90,599	〃
2024/06/19~ 2026/07/17	0.000%	THB	2,485,000	Payable at par value.	-	2,253,647	〃
2024/08/30~ 2026/08/28	0.000%	THB	900,000	〃	-	816,210	〃
2024/08/30~ 2029/08/30	4.000%	THB	685,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi annually.	-	621,226	〃
Bonds payable (Gross)					34,777,402	40,863,948	
Discounts on bonds payable					(80,589)	(184,777)	
					$ 34,696,813	40,679,171	

(m) Lease liabilities

The Group's lease liabilities were as follows:

	2026.6.30	2025.12.31	2025.6.30
Current	$ 1,660,160	1,709,842	1,765,732
Non-current	$ 6,784,181	6,881,928	6,808,681

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 June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Interest on lease liabilities	$ 23,742	45,910	61,894	81,439
Variable lease payments not included in the measurement of lease liabilities	$ 125,600	108,187	227,305	202,239
Expenses relating to short-term leases	$ 118,411	106,855	179,067	219,093

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

	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Total cash outflow for leases	$ 969,908	1,034,935

(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.

(n) Employee benefits

1.Defined benefit plans

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

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

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Operating expenses	$ 11,418	15,879	23,477	28,760

2.Defined contribution plans

The pension costs incurred from the contributions were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Operating expenses	$ 98,515	138,425	234,284	294,228

(o) Income taxes

The components of income tax were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Total income tax expense from continuing operations	$ 2,357,350	2,131,740	4,934,015	4,481,933

(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 June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Components that may be reclassified to profit or loss:				
Foreign currency translation differences for foreign operations	$ (6,988)	(230,433)	(4,673)	(202,162)
(Gains) and losses on hedging instruments	(395)	(3,674)	3,354	(12,521)
	$ (7,383)	(234,107)	(1,319)	(214,683)

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 June 30, 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.

(p) Share capital and other equity accounts

Except for the following, there were no significant changes in capital and other equity for the six months ended June 30, 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 June 30, 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 June 30, 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 June 30, 2026, December 31, 2025, and June 30, 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:

	2026.6.30	2025.12.31	2025.6.30
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	225,857	258,267	257,564
Issuance of convertible bonds	149,771	149,771	149,771
Others	25,010	23,881	15,162
	$ 45,704,408	**45,735,689**	**45,726,267**

(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

The Company's annual general meetings of shareholders resolved to appropriate the earnings for 2025 and 2024 on May 26, 2026 and May 28, 2025, respectively. 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 six months ended June 30, 2026	2025
Opening balance	$ 13,049,084	11,037,602
Attributable to non-controlling interests		
Net income	601,641	493,336
Other comprehensive income	(100,171)	(845,335)
Cash capital increase in subsidiary	1,554	1,219,944
Subsidiary distributes dividends to non-controlling interests	(401,441)	(301,613)
Capital increase not recognized based on shareholding ratios	-	(257,564)
The Group changes in equity interests in a subsidiary	(83,342)	-
The Group purchases shares from non-controlling interests	(22,731)	-
Ending balance	$ 13,044,594	11,346,370

(q) Share-based payment

The Group had the following share-based payment arrangement in 2025:

	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

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 %

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

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**

(r) Earnings per share

1. Basic earnings per share

The basic earnings per share was calculated as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Profit attributable to the owners of the Company	$ 5,255,150	4,992,278	10,826,725	10,497,852
Dividends distributed to preferred shares	(626,919)	(570,000)	(626,919)	(570,000)
Profit attributable to ordinary stockholders of the Company	**$ 4,628,231**	**4,422,278**	**10,199,806**	**9,927,852**
Weighted average number of ordinary shares	**1,745,650**	**1,745,650**	**1,745,650**	**1,745,650**

(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 June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Profit attributable to ordinary shareholders of the Company (basic)	$ 4,628,231	4,422,278	10,199,806	9,927,852
Effect of dilutive potential ordinary shares	-	-	-	-
Profit attributable to ordinary shareholders of the Company (diluted)	**$ 4,628,231**	**4,422,278**	**10,199,806**	**9,927,852**

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

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Weighted-average number of ordinary shares (basic)	1,745,650	1,745,650	1,745,650	1,745,650
Effect of dilutive potential ordinary shares				
Effect of employee share bonus	6	6	28	24
Weighted-average number of ordinary shares (diluted)	**1,745,656**	**1,745,656**	**1,745,678**	**1,745,674**

(s) 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.

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

For the three months and the six months ended June 30, 2026 and 2025, the Company estimated its employees' remuneration amounting to $788, $749, $1,624 and $1,575, and directors' remuneration amounting to $8,512, $4,992, $14,084 and $10,498, 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.

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.

(t) Net other income and expenses

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

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Net losses on disposal and net impairment losses of foreclosed assets	$ (162,958)	(245,032)	(299,147)	(501,773)
Gain on doubtful debt recoveries	656,017	552,630	1,316,257	1,184,937
Net (losses) gains on reversal of impairment of financial assets	(11,173)	(4,002)	(16,758)	(9,368)
Gain on disposal / amendment of account receivable agreement	(462)	-	759	-
	$ 481,424	**303,596**	**1,001,111**	**673,796**

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

(u) Other gains and losses

The components of other gains and losses were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Interest expense	$ (23,742)	(45,910)	(61,894)	(81,439)
Net foreign exchange gains (losses)	(42,474)	107,493	(78,915)	228,165
Net gains (losses) on disposal of property, plant and equipment	516	(60)	(18)	343
Net gains on valuation of financial assets and liabilities measured at fair value through profit or loss	89,489	48,146	142,565	101,509
Effect of changes in lease contract	(169)	(11)	2,377	377
Net (losses) gains on reversal of impairment of property, plant and equipment	177	-	358	-
Others	99,010	198,213	1,070,975	1,294,445
	$ 122,807	**307,871**	**1,075,448**	**1,543,400**

(v) 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 June 30, 2026, December 31, 2025, and June 30, 2025, the maximum exposure to credit risks amounted to $849,784,303, $835,638,619 and $809,419,646, respectively.

The non-performing loans (net of allowance for doubtful accounts) acquired from financial institution amounted to $2,802, $5,775 and $9,001 as of June 30, 2026, December 31, 2025, and June 30, 2025, respectively.

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

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
June 30, 2026					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	$ 348,949,188	215,365,348	85,605,946	4,037	649,924,519
Lifetime ECL	-	1,142,129	21,938,938	3,118,110	26,199,177
Past due or monitored					
Lifetime ECL	3,819,161	2,827,749	10,889,133	965,702	18,501,745
Impaired					
Lifetime ECL	15,498,117	16,333,436	5,556,011	174,411	37,561,975
Gross carrying amounts	**$ 368,266,466**	**235,668,662**	**123,990,028**	**4,262,260**	**732,187,416**
Allowance for losses	7,494,059	10,735,590	4,549,149	77,900	22,856,698
Carrying amount	**$ 360,772,407**	**224,933,072**	**119,440,879**	**4,184,360**	**709,330,718**

Taiwan

	For the six months ended June 30, 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	(408,012)	70,630	2,875,293	2,537,911
Bad debts written-off	(122,608)	-	(2,717,411)	(2,840,019)
Others	3,800	1,342	1,326	6,468
Balance at June 30, 2026	**$ 2,951,395**	**269,000**	**4,273,664**	**7,494,059**

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

China

	For the six months ended June 30, 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	369,666	(119,386)	4,195,514	4,445,794
Transfer to lifetime ECL-not credit impaired	(99,691)	99,691	-	-
Transfer to lifetime ECL- credit impaired	(254,267)	-	254,267	-
Bad debts written-off	-	-	(4,341,845)	(4,341,845)
Others	177,760	5,610	258,175	441,545
Balance at June 30, 2026	**$ 4,306,620**	**124,052**	**6,304,918**	**10,735,590**

ASEAN

	For the six months ended June 30, 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	261,135	37,404	1,577,776	1,876,315
Transfer to lifetime ECL-not credit impaired	(189,491)	189,491	-	-
Transfer to lifetime ECL- credit impaired	(57,749)	(187,020)	244,769	-
Bad debts written-off	(936)	(6,567)	(1,960,442)	(1,967,945)
Others	(4,375)	(22,344)	(36,403)	(63,122)
Balance at June 30, 2026	**$ 1,364,483**	**1,146,391**	**2,038,275**	**4,549,149**

Others

	For the six months ended June 30, 2026			
	12-month ECL	Lifetime ECL-not credit impaired	Lifetime ECL-credit impaired	Total
Balance at January 1, 2026	$ -	76,872	-	76,872
Others	-	1,028	-	1,028
Balance at June 30, 2026	**$ -**	**77,900**	**-**	**77,900**

(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
June 30, 2025					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	$ 364,957,229	194,059,926	76,781,190	-	635,798,345
Lifetime ECL	-	1,534,798	17,176,824	2,710,957	21,422,579
Past due or monitored					
Lifetime ECL	2,703,747	2,590,918	10,958,778	555,014	16,808,457
Impaired					
Lifetime ECL	12,379,214	12,711,694	5,807,041	-	30,897,949
Gross carrying amounts	**$ 380,040,190**	**210,897,336**	**110,723,833**	**3,265,971**	**704,927,330**
Allowance for losses	7,362,396	8,356,715	4,426,728	71,663	20,217,502
Carrying amount	**$ 372,677,794**	**202,540,621**	**106,297,105**	**3,194,308**	**684,709,828**

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

Taiwan

	For the six months ended June 30, 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	(285,158)	39,365	3,306,773	3,060,980
Bad debts written-off	(15,995)	-	(3,210,955)	(3,226,950)
Others	(34,656)	(2,616)	(12,556)	(49,828)
Balance at June 30, 2025	**$ 3,545,422**	**191,774**	**3,625,200**	**7,362,396**

China

	For the six months ended June 30, 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	111,285	(28,104)	5,126,356	5,209,537
Transfer to lifetime ECL-not credit impaired	(103,864)	103,864	-	-
Transfer to lifetime ECL- credit impaired	(137,798)	-	137,798	-
Bad debts written-off	-	-	(4,470,977)	(4,470,977)
Others	(311,807)	(14,267)	(448,344)	(774,418)
Balance at June 30, 2025	**$ 3,266,061**	**168,275**	**4,922,379**	**8,356,715**

ASEAN

	For the six months ended June 30, 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	456,829	(102,213)	1,199,638	1,554,254
Transfer to lifetime ECL-not credit impaired	(351,720)	351,720	-	-
Transfer to lifetime ECL- credit impaired	(134,974)	(251,018)	385,992	-
Bad debts written-off	(2,308)	(5,372)	(1,392,693)	(1,400,373)
Others	(97,719)	(86,869)	(168,270)	(352,858)
Balance at June 30, 2025	**$ 1,233,759**	**1,126,063**	**2,066,906**	**4,426,728**

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

Others

	For the six months ended June 30, 2025			
	12-month ECL	Lifetime ECL-not credit impaired	Lifetime ECL-credit impaired	Total
Balance at January 1, 2025	$ -	80,186	-	80,186
Others	-	(8,523)	-	(8,523)
Balance at June 30, 2025	**$ -**	**71,663**	**-**	**71,663**

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:

	2026.6.30	2025.12.31	2025.6.30
Past due up to 30 days	$ 2,110,722	883,479	1,723,053
Past due from 31 to 90 days	14,240,702	14,147,833	14,142,587
Past due from 91 to 180 days	657,834	784,080	112,933
Past due over 180 days	1,492,487	385,202	829,884
	$ 18,501,745	**16,200,594**	**16,808,457**

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
June 30, 2026								
Non-derivative financial liabilities								
Secured bank loans	$ 126,975,538	129,231,335	9,106,385	16,080,307	52,406,521	51,194,606	-	443,516
Unsecured bank and other loans	202,601,545	217,685,301	29,157,458	18,295,444	47,147,437	114,577,382	7,851,862	655,718
Notes payable from securitization	2,900,953	2,943,894	287,534	566,016	2,090,344	-	-	-
Short-term notes and bills payable	265,444,802	266,457,955	148,307,600	63,310,355	54,840,000	-	-	-
Bonds payables	77,853,052	82,649,075	4,767,095	1,194,090	7,949,910	47,088,365	21,649,615	-
Other payables	26,183,240	26,208,867	9,500,915	142,727	12,325,896	328,640	20,846	3,889,843
Deposits relating to collateral of customers	69,787,539	69,833,971	724,948	1,564,849	9,669,390	55,816,763	272,407	1,785,614
Lease liabilities	8,444,341	9,813,723	94,118	172,786	768,064	2,624,449	6,154,306	-
Derivative financial liabilities								
Financial liabilities for hedging	1,838,631	1,838,631	-	-	1,743,790	94,841	-	-
	$ 782,029,641	806,662,752	201,946,053	101,326,574	188,941,352	271,725,046	35,949,036	6,774,691
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
June 30, 2025								
Non-derivative financial liabilities								
Secured bank loans	$ 109,574,956	112,573,042	8,654,396	18,070,394	44,893,362	40,954,890	-	-
Unsecured bank and other loans	321,639,690	334,660,084	19,408,761	22,267,006	74,495,775	213,584,760	4,903,782	-
Notes payable from securitization	7,217,485	7,581,852	539,120	1,058,098	2,696,280	3,288,354	-	-
Short-term notes and bills payable	138,896,520	139,586,617	44,297,100	46,739,517	48,550,000	-	-	-
Bonds payables	75,375,984	78,712,567	155,154	5,124,359	15,994,357	33,950,832	23,487,865	-
Other payables	27,489,063	27,518,164	10,147,524	11,103,985	2,261,073	496,173	-	3,509,409
Deposits relating to collateral of customers	66,860,110	66,877,304	778,620	1,339,077	36,012,572	26,424,668	319,161	2,003,206
Lease liabilities	8,574,413	9,727,423	87,481	174,706	771,352	2,525,828	6,167,161	895
Derivative financial liabilities								
Financial liabilities for hedging	715,721	715,721	-	-	568,556	147,165	-	-
Forward exchange	1,631	1,631	1,631	-	-	-	-	-
	$ 756,345,573	777,954,405	84,069,787	105,877,142	226,243,327	321,372,670	34,877,969	5,513,510

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:

	2026.6.30			
	Foreign currency (In thousands)	Exchange rate		Functional currency
Financial assets				
Monetary items				
USD	$ 7,152.75	USD：TWD	31.8500	227,815
	2,596.42	USD：VND	26,653	82,696
	367.22	USD：GBP	0.7553	11,696
JPY	2,674,274.07	JPY ：USD	0.0062	524,960
EUR	195,943.18	EUR：USD	1.1394	7,110,778
CNY	174,096.59	CNY：USD	0.1473	816,513
HKD	80,891.41	HKD：USD	0.1275	328,500
SGD	19,295.81	SGD：USD	0.7727	474,870
KHR	164,809,753.62	KHR：USD	0.0002	1,297,712

	2026.6.30			
	Foreign currency (In thousands)	**Exchange rate**		**Functional currency**
Financial liabilities				
Monetary items				
JPY	1,709,093.22	JPY ：USD	0.0062	335,495
EUR	143,996.50	EUR：USD	1.1394	5,225,633
CNY	149,997.23	CNY：USD	0.1473	703,487
HKD	35,026.35	HKD：USD	0.1275	142,242
SGD	9,999.96	SGD：USD	0.7727	246,099
KHR	122,185,674.37	KHR：USD	0.0002	962,090

	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
JPY	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

	2025.6.30			
	Foreign currency (In thousands)	Exchange rate		Functional currency
Financial assets				
Monetary items				
USD	$ 13,129.42	USD：TWD	29.3000	384,692
	13,582.42	USD：VND	26,516	397,965
	11,901.43	USD：GBP	0.7296	348,712
JPY	3,091,671.58	JPY ：USD	0.0069	628,846
EUR	152,817.79	EUR：USD	1.1724	5,249,291
CNY	87,304.08	CNY：USD	0.1396	357,161
HKD	202,271.44	HKD：USD	0.1274	754,877
AUD	807.63	AUD：USD	0.6532	15,458
SGD	13,041.00	SGD：USD	0.7850	299,943
KHR	167,696,398.89	KHR：USD	0.0002	1,210,768
Financial liabilities				
Monetary items				
USD	8,801.54	USD：VND	26,516	257,885
JPY	2,250,000.00	JPY ：USD	0.0069	457,520
EUR	93,000.00	EUR：USD	1.1724	3,194,537
CNY	68,000.00	CNY：USD	0.1396	278,179
HKD	155,000.00	HKD：USD	0.1274	578,451
SGD	13,000.00	SGD：USD	0.7850	298,999
KHR	132,000,000.00	KHR：USD	0.0002	953,083

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 $227,800 and $182,026, for the six months ended June 30, 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 six months ended June 30, 2026 and 2025, the foreign currency gain (loss), including realized and unrealized, amounted to $(78,915) and $228,165, 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 June 30, 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	1.04 %	$ 39,319,861	35,111,265	1,923,334	-	-	2,285,262
Debt securities	6.17 %	53,345,146	-	12,862,062	38,907,085	-	1,575,999
Non-hedging derivatives	4.20 %	7,241,890	-	2,592,969	4,648,921	-	-
Total accounts receivables	10.06 %	732,220,382	82,220,633	280,962,300	332,827,196	5,238,868	30,971,385
Financial assets for hedging	1.73 %	139,538	-	29,684	109,854	-	-
		832,266,817	117,331,898	298,370,349	376,493,056	5,238,868	34,832,646
Financial liabilities							
Secured bank loans	3.74 %	126,975,538	124,607,568	-	2,367,970	-	-
Unsecured bank and other loans	3.27 %	202,601,545	110,996,783	43,800,140	47,804,622	-	-
Short-term notes and bills payable	2.16 %	265,444,802	126,656,748	138,788,054	-	-	-
Bonds payables	2.15 %	77,853,052	7,986,496	12,604,553	44,212,003	13,050,000	-
Financial liabilities for hedging	0.85 %	1,838,631	-	1,743,790	94,841	-	-
Notes payable from securitization	3.04 %	2,900,953	-	2,900,953	-	-	-
Deposits relating to collateral of customers	0.07 %	69,787,539	-	4,155,228	12,948,935	101,268	52,582,108
Lease liabilities	2.27 %	8,444,341	-	889,572	2,053,598	5,501,171	-
		755,846,401	370,247,595	204,882,290	109,481,969	18,652,439	52,582,108
Net exposure		**$ 76,420,416**	**(252,915,697)**	**93,488,059**	**267,011,087**	**(13,413,571)**	**(17,749,462)**

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 June 30, 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	1.06 %	$ 37,695,651	28,811,342	7,929,777	-	-	954,532
Debt securities	6.04 %	43,678,219	-	9,899,756	32,428,388	-	1,350,075
Non-hedging derivatives	4.21 %	5,668,530	-	1,609,758	4,006,224	52,548	-
Total accounts receivables	9.99 %	704,975,476	68,349,392	289,234,372	320,660,356	3,926,631	22,804,725
Financial assets for hedging	0.91 %	415,272	-	415,272	-	-	-
		792,433,148	97,160,734	309,088,935	357,094,968	3,979,179	25,109,332
Financial liabilities							
Secured bank loans	3.88 %	109,574,956	106,329,723	2,243,256	1,001,977	-	-
Unsecured bank and other loans	3.03 %	321,639,690	161,877,662	75,457,764	84,304,264	-	-
Short-term notes and bills payable	2.00 %	138,896,520	44,043,423	94,853,097	-	-	-
Bonds payables	2.10 %	75,375,984	7,985,245	20,006,769	32,533,970	14,850,000	-
Financial liabilities for hedging	1.07 %	715,721	-	568,556	147,165	-	-
Notes payable from securitization	2.31 %	7,217,485	-	4,245,381	2,972,104	-	-
Deposits relating to collateral of customers	0.10 %	66,860,110	-	4,541,091	10,666,440	154,387	51,498,192
Lease liabilities	2.15 %	8,574,413	-	875,014	2,122,702	5,576,697	-
Forward exchange	- %	1,631	-	-	-	-	1,631
		728,856,510	320,236,053	202,790,928	133,748,622	20,581,084	51,499,823
Net exposure		**$ 63,576,638**	**(223,075,319)**	**106,298,007**	**223,346,346**	**(16,601,905)**	**(26,390,491)**

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 \$655,076 and \$517,987 for the six months ended June 30, 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 six months ended June 30,			
	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%	**$ 36,920**	**528,907**	**23,796**	**416,446**
Decrease 7%	**$ (36,920)**	**(528,907)**	**(23,796)**	**(416,446)**

(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:

	June 30, 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	$ 7,715,017	110,798	46,070	7,558,149	7,715,017
Financial assets for hedging	139,538	-	139,538	-	139,538
Financial assets at fair value through other comprehensive income					
Measure the fair value of unquoted equity instruments	527,428	-	77,714	449,714	527,428
Financial assets at amortized cost	53,082,747	-	-	-	-
Loans and receivable					
Cash and cash equivalents	39,319,861	-	-	-	-
Accounts receivable	709,333,520	-	-	-	-
Other financial assets	6,126,692	-	-	-	-
Refundable deposits	1,608,257	-	-	-	-
Restricted bank deposits	19,757,606	-	-	-	-
Sub-total	776,145,936	-	-	-	-
Total	**$ 837,610,666**	**110,798**	**263,322**	**8,007,863**	**8,381,983**

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

	June 30, 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	$ 1,838,631	-	1,838,631	-	1,838,631
Measurement of financial liabilities at amortized cost					
Secured bank loans	126,975,538	-	-	-	-
Unsecured bank and other loans	202,601,545	-	-	-	-
Notes payable from securitization	2,900,953	-	-	-	-
Short-term notes and bills payable	265,444,802	-	-	-	-
Bonds payables	77,853,052	-	-	-	-
Other payables	26,183,240	-	-	-	-
Deposits relating to collateral of customers	69,787,539	-	-	-	-
Lease liabilities	8,444,341	-	-	-	-
Sub-total	780,191,010	-	-	-	-
Total	**$ 782,029,641**	**-**	**1,838,631**	**-**	**1,838,631**

	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**

	June 30, 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	$ 6,092,918	154,527	21,470	5,916,921	6,092,918
Financial assets for hedging	415,272	-	415,272	-	415,272
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	7,188	7,188	-	-	7,188
Measure the fair value of unquoted equity instruments	332,756	-	73,250	259,506	332,756
Sub-total	339,944	7,188	73,250	259,506	339,944
Financial assets at amortized cost	43,450,226	-	-	-	-
Loans and receivable					
Cash and cash equivalents	37,695,651	-	-	-	-
Accounts receivable	684,718,829	-	-	-	-
Other financial assets	5,161,034	-	-	-	-
Refundable deposits	1,716,897	-	-	-	-
Restricted bank deposits	18,013,887	-	-	-	-
Sub-total	747,306,298	-	-	-	-
Total	**$ 797,604,658**	**161,715**	**509,992**	**6,176,427**	**6,848,134**

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

	June 30, 2025				
		Fair value			
	Book value	Level 1	Level 2	Level 3	Total
Financial liabilities at fair value through profit or loss					
Forward exchange contracts	$ 1,631	-	1,631	-	1,631
Financial liabilities for hedging	715,721	-	715,721	-	715,721
Measurement of financial liabilities at amortized cost					
Secured bank loans	109,574,956	-	-	-	-
Unsecured bank and other loans	321,639,690	-	-	-	-
Notes payable from securitization	7,217,485	-	-	-	-
Short-term notes and bills payable	138,896,520	-	-	-	-
Bonds payables	75,375,984	-	-	-	-
Other payables	27,489,063	-	-	-	-
Deposits relating to collateral of customers	66,860,110	-	-	-	-
Lease liabilities	8,574,413	-	-	-	-
Sub-total	755,628,221	-	-	-	-
Total	$ **756,345,573**	-	**717,352**	-	**717,352**

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 $6,994 and $9,276, classified as financial assets at fair value through profit or loss, as of December 31, 2025, and June 30, 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	147,578	(987)	146,591
In other comprehensive income	-	9,926	9,926
Purchase	2,682,100	158,613	2,840,713
Disposal	(2,214,462)	-	(2,214,462)
Effect of movements in exchange rate	(176)	1,280	1,104
Ending balance, June 30, 2026	**$ 7,558,149**	**449,714**	**8,007,863**
Opening balance, January 1, 2025	$ 5,740,857	243,436	5,984,293
Total gains and losses recognized:			
In profit or loss	122,782	-	122,782
In other comprehensive income	-	(22,741)	(22,741)
Purchase	1,684,600	42,500	1,727,100
Disposal	(1,614,636)	-	(1,614,636)
Effect of movements in exchange rate	(16,682)	(3,689)	(20,371)
Ending balance, June 30, 2025	**$ 5,916,921**	**259,506**	**6,176,427**

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

For the six months ended June 30, 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 June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Total gains and losses recognized:				
In profit or loss, and presented in “other gains and losses”	$ 87,007	63,584	146,591	122,782
In other comprehensive income, and presented in “unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income”	11,746	5,345	9,926	(22,741)

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

Item	Valuation Technique	Significant Non-observable Input	The Relationship between Significant Non-observable Input and Fair Value
Financial assets at fair value through profit or loss without active market	Black-Scholes Model	·Stock Return Volatility (As of June 30, 2026, December 31, 2025 and June 30, 2025, Stock Return Volatility was 3.07%~5.70%, 2.97%~3.23% and 2.33%~3.38%, 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 June 30, 2026, December 31, 2025 and and June 30, 2025, Discount Rate was at 0.28%~5.55%, 0.28%~4.23% and 0.28%~4.73%, respectively)	·The higher the discount rate, the lower the fair value

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

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:

			Impact or Fair Value Change on Net income or loss	
	Input	Variation	Favorable Change	Unfavorable Change
June 30, 2026				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	$ 178	(178)
〃	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%	-	-

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

	Input	Variation	Impact or Fair Value Change on Net income or loss: Favorable Change	Impact or Fair Value Change on Net income or loss: Unfavorable Change
June 30, 2025				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	$ 105	(105)
〃	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.

(w) 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.

(x) 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.

(y) Financing activities not affecting current cash flow

For the six months ended June 30, 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	June 30, 2026
Lease liabilities	$ 8,591,770	(501,642)	354,213	8,444,341
Total liabilities from financing activities	**$ 8,591,770**	**(501,642)**	**354,213**	**8,444,341**

	January 1, 2025	Cash flows	Non-cash adjustments	June 30, 2025
Lease liabilities	$ 8,891,822	(532,164)	214,755	8,574,413
Total liabilities from financing activities	**$ 8,891,822**	**(532,164)**	**214,755**	**8,574,413**

(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
HAO YU ELECTRIC CO., LTD.	〃
Hao Ju Energy Integration Co., Ltd.	〃
Haosheng Co., Ltd.	〃
Chung Ho Real Estate Management Co., Ltd.	〃
Voyager Photovoltaic Co., Ltd	〃
Aurosi Precision Co., Ltd.	〃
Changpin Wind Taiwan power Ltd.	〃
ZEMO Inc.	〃
Yiyang Green Power 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	〃
Grand Pacific Investment & Development Co., Ltd.	〃
Join Home Health Care Co., Ltd. (Formerly known as: Advance Renal Care Co., Ltd.)	〃
JLK HOLDING CO., LTD	〃

Name of related parties	Relationship with the Group
Chailease Enterprise Co., Ltd.	Other related party
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.	〃
ACER INCORPORATED	〃
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.	〃
Sung Cheng Investment 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.	〃
GTD 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 June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Associates	$ 482	392	886	906
Other related parties	4,567	2,467	8,931	8,516
	$ 5,049	**2,859**	**9,817**	**9,422**

2.Purchases

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

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Other related parties	**$ 613**	**991**	**1,817**	**1,955**

3.Receivables from related parties and other receivables

Receivables of the Group from related parties were as follows:

Account	Categories of related parties	2026.6.30	2025.12.31	2025.6.30
Leases receivable	Other related parties	$ -	-	739
Installment sales receivable	Other related parties	-	-	1,945
Accounts receivable	Other related parties	-	6	-
Accounts receivable	Associates	-	11	-
Other receivables	Other related parties	1,121	9,465	437
Other receivables	Associates	6,505	1,007	-
Other current assets	Other related parties	179	179	27,096
Other non-current assets	Other related parties	385	385	20,836
		$ 8,190	**11,053**	**51,053**

4.Payable to related parties

Payable to related parties were as follows:

Account	Categories of related parties	2026.6.30	2025.12.31	2025.6.30
Other current financial liabilities	Other related parties	$ 112,167	927	140,238
Accounts payable	Other related parties	21	754	129
		$ 112,188	**1,681**	**140,367**

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

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 June 30, 2026, December 31, 2025 and June 30, 2025, respectively. The amounts invested in the two parties were $3,832,899 and $4,214,228 (recognized as property, plant and equipment), respectively, as of June 30, 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 June 30, 2025.

6.Asset transactions

1) The Group purchased fixed assets from other related parties amounting to $11,019 and $1,281 for the six months ended June 30, 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 six months ended June 30, 2026 Sale proceeds
Hao Hsuan Energy Integration Co., Ltd.	Other related parties	Investment accounted for using the equity method	36,168	Disposal	$ 330,914

3) Acquisition of investment accounted for using equity method by the Group

Assets to be acquired	Relationship with the Group	Financial statement account	Shares/ Units in (thousands)	Type of transaction	2026 For the six months ended June 30, 2026 Price of acquisition
Yiyang Green Power Co., Ltd.	Other related party	Investment accounted for using equity method	61,250	Acquisition	$ 712,837

Name of related parties	Relationship with the Group	Financial statement account	Shares/ Units in (thousands)	Type of transaction	2025 For the six months ended June 30, 2025 Price of acquisition
Haoyu Electric Co., Ltd.	Associates	Investment accounted for using equity method	6,000	Cash capital increase	$ 60,000
Changpin Wind Taiwan Power Ltd.	〃	〃	4,000	〃	40,000

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

7.Related-Party Financing

Financing to associates and related parties was as follows:

	2026.6.30	2025.12.31	2025.6.30
Associates	$ -	-	300,000
Other related parties	477,325	1,105,000	1,243,300
	$ 477,325	**1,105,000**	**1,543,300**

The loans receivable from associates bear interest at rates ranging from 3.59% to 3.75%. As of June 30, 2025, interest receivable from the loans receivable from associates amounted to $325. For the three months and the six months ended June 30, 2025, interest revenue from the loans receivable from associates amounted to $5,046 and $11,632.

The loans receivable from other related parties bear interest at rates ranging from 4.00% to 4.75%. As of June 30, 2026, December 31, 2025, and June 30, 2025, interest receivable from the loans receivable from other related parties amounted to $1,684, $4,197 and $3,636, respectively. For the three months and the six months ended June 30, 2026 and 2025, interest revenue from the loans receivable from other related parties amounted to $8,822, $13,341, $19,694 and $26,516, respectively.

8.Guarantee

As of June 30, 2026, December 31, 2025, and June 30, 2025, the Group’ s endorsement and guarantee for bank loans to associates were $3,730,000, $4,180,000 and $3,048,000, respectively, and the actual expenditures were $2,714,065, $2,117,311 and $1,584,488, 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 and the six months ended June 30, 2026 and 2025, the Group recognized the amount of $5,153, $5,345, $10,450 and $10,938 as interest expense, respectively. As of June 30, 2026, December 31, 2025, and June 30, 2025, the balance of lease liabilities amounted to $558,939, $601,740 and $574,811, respectively.

10.Others

1) The Group purchased debt securities-real estate asset trust from its other related parties. For the three months and six months ended June 30, 2025, interest income from debt securities purchased from other related parties amounted to $475 and $1,297, respectively.

2) Other expense and profit with related parties:

		For the three months ended June 30,		For the six months ended June 30,	
Account	**Categories of related parties**	**2026**	**2025**	**2026**	**2025**
Other operating costs and expenses	Other related parties	$ (26,683)	(21,601)	(38,809)	(37,891)
Other operating costs and expenses	Associates	(147)	(13)	(180)	(19)
		$ (26,830)	**(21,614)**	**(38,989)**	**(37,910)**

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

(d) Key management personnel compensation

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Short-term employee benefits	$ 102,061	95,218	196,505	189,895
Post-employment benefits	760	641	13,252	1,222
	$ **102,821**	**95,859**	**209,757**	**191,117**

(8) Pledged assets

The carrying values of pledged assets were as follows:

Pledged assets	Object	2026.6.30	2025.12.31	2025.6.30
Restricted cash in banks				
Restricted account for loans repayment and pledged time deposits	Issuance of short-term notes and bills, and as guarantee and trust fund for short-term and long-term borrowings; as well as performance guarantee for alliance contracts (Note)	$ 19,757,606	19,264,289	17,906,881
Property, plant and equipment	As guarantee for short-term and long-term borrowings	1,949,373	1,929,620	2,082,158
Debt Securities (Recorded Financial Assets Measured at Amortized Cost)	Bonds sold under repurchase agreement	2,290,000	2,290,000	2,290,000
Refundable deposits	Provincial court seizure, etc.	1,608,257	1,701,077	1,716,897
Accounts receivable and notes receivable	Issuance of short-term notes and bills and as guarantee for short-term and long-term borrowings	137,237,564	131,552,421	130,625,300
Stocks (recognized as investment accounted for using equity method)	As guarantee for short-term and long-term borrowings of the associates	-	-	220,583
Total		$ **162,842,800**	**156,737,407**	**154,841,819**

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

(9) Commitments and contingencies

(a) The Group entered into alliances with several commercial banks for which the banks will provide direct financing loans to the Group's corporate and individual customers. Should these corporate and individual customers default on their payments, the Group is required to assume their loan obligations and pay these loans on behalf of these customers. As of June 30, 2026, December 31, 2025, and June 30, 2025, the balance of unexpired payments from these alliance transactions amounted to $12,140,850, $11,798,195 and $11,760,672, respectively.

(b) The Group entered into several electricity procurement agreements with Taiwan Power Company and all of these agreements will expire on twenty years after the date the electricity generating sets are launched. Under these agreements, reselling to third parties of electric power from the renewable energy system is prohibited.

(c) As of June 30, 2026, December 31, 2025, and June 30, 2025, the Group signed the unclosed contract of the installation and construction project of solar power for $106,442,372, $114,913,859 and $113,195,048, respectively. As of June 30, 2026, December 31, 2025, and June 30, 2025, the amount of $74,051,999, $86,862,403 and $87,932,160 was remained unpaid, respectively.

(10) Losses due to major disasters: None.

(11) Subsequent events

On July 23, 2026, the Group acquired 98,000,000 shares of Hao Ju Energy Integration Co., Ltd., representing 35% of its issued shares, at a purchase price of NTD$12.23 per share, for a total consideration of $1,198,823. Upon completion of the transaction, the Group's shareholding in Hao Ju Energy Integration Co., Ltd. increased from 30% to 65%, resulting in the Group obtaining 182,000,000 shares and gaining control over the investee.This transaction constituted a business combination through the acquisition of a subsidiary. The purchase price allocation and the fair value assessment of the identifiable net assets acquired are still in progress. Accordingly, as of the date the consolidated financial statements were authorized for issuance, the Group was unable to reasonably estimate the effect of the acquisition on its consolidated financial statements.

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

(12) Other

(a) Liquidity analysis of assets and liabilities：

	2026.6.30		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after12 months	Total
Current assets			
Cash and cash equivalents	$ 39,319,861	-	39,319,861
Current financial assets at fair value through profit or loss	3,063,830	4,648,921	7,712,751
Current financial assets at amortized cost	14,251,509	32,447,822	46,699,331
Current financial assets for hedging	29,684	-	29,684
Accounts receivable, net	336,297,069	259,117,576	595,414,645
Other current financial assets	24,517,102	91,371	24,608,473
Other current assets	7,082,688	-	7,082,688
	$ 424,561,743	296,305,690	720,867,433
Current liabilities			
Short-term borrowings	$ 76,912,150	-	76,912,150
Short-term notes and bills payable	265,444,802	-	265,444,802
Current financial liabilities for hedging	1,743,790	-	1,743,790
Accounts and notes payable	6,489,554	8,880	6,498,434
Current tax liabilities	3,229,879	-	3,229,879
Current lease liabilities	889,020	771,140	1,660,160
Other current financial liabilities	47,779,351	36,832,761	84,612,112
Long-term liabilities, current portion	121,563,805	88,552,273	210,116,078
Other current liabilities	3,035,808	-	3,035,808
	$ 527,088,159	126,165,054	653,253,213

(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)

	2025.6.30		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after12 months	Total
Current assets			
Cash and cash equivalents	$ 37,695,651	-	37,695,651
Current financial assets at fair value through profit or loss	2,049,253	4,006,224	6,055,477
Current financial assets at amortized cost	11,084,660	28,356,817	39,441,477
Current financial assets for hedging	415,272	-	415,272
Accounts receivable, net	331,682,691	241,390,270	573,072,961
Other current financial assets	21,636,163	225,581	21,861,744
Other current assets	9,468,486	-	9,468,486
	$ 414,032,176	**273,978,892**	**688,011,068**
Current liabilities			
Short-term borrowings	$ 68,218,570	-	68,218,570
Short-term notes and bills payable	138,896,520	-	138,896,520
Current financial liabilities at fair value through profit or loss	1,631	-	1,631
Current financial liability for hedging	568,556	-	568,556
Accounts and notes payable	7,014,634	-	7,014,634
Current tax liabilities	3,239,551	-	3,239,551
Current lease liabilities	897,252	868,480	1,765,732
Other current financial liabilities	41,627,131	41,314,581	82,941,712
Long-term liabilities, current portion	127,827,721	200,807,709	328,635,430
Other current liabilities	4,854,162	-	4,854,162
	$ 393,145,728	**242,990,770**	**636,136,498**

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

By function / By item	For the three months ended June 30, 2026			For the three months ended June 30, 2025		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salary	-	2,449,387	2,449,387	-	2,695,932	2,695,932
Labor and health insurance	-	227,658	227,658	-	171,372	171,372
Pension	-	109,933	109,933	-	154,304	154,304
Others	-	163,678	163,678	-	159,275	159,275
Depreciation	2,126,278	279,954	2,406,232	2,066,055	260,916	2,326,971
Amortization	-	69,872	69,872	-	119,459	119,459

By function / By item	For the six months ended June 30, 2026			For the six months ended June 30, 2025		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salary	-	5,042,741	5,042,741	-	5,524,828	5,524,828
Labor and health insurance	-	432,012	432,012	-	389,099	389,099
Pension	-	257,761	257,761	-	322,988	322,988
Others	-	334,754	334,754	-	321,099	321,099
Depreciation	4,141,353	550,401	4,691,754	3,979,695	530,796	4,510,491
Amortization	-	119,664	119,664	-	216,340	216,340

(13) Other disclosures

(a) Information on significant transactions

The information on significant transactions of the Group, which is required by the "Regulations Governing the Preparation of Financial Reports by Securities Issuers", for the six months ended June 30, 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		4,198	None	-	3,498,300	84,537,693
〃	〃	A-1	Accounts receivable	No	890,950	890,950	890,950	0.05%~16.00%	2	-	Working Capital	6,415	None	-	5,283,606	105,672,116
〃	〃	B	Accounts receivable	No	1,836,204	1,313,704	1,313,704	0.05%~16.00%	2	-	Working Capital	9,459	None	-	5,283,606	105,672,116
〃	〃	C	Accounts receivable	No	1,100,000	1,100,000	1,100,000	0.05%~16.00%	2	-	Working Capital	7,920	None	-	5,283,606	105,672,116

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 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.	D	Accounts receivable	No	191,000	191,000	191,000	0.05%~16.00%	1	266,100		1,375	None	-	266,100	84,537,693
〃	〃	D-1	Accounts receivable	No	894,090	894,090	894,090	0.05%~16.00%	2	-	Working Capital	6,438	None	-	5,283,606	105,672,116
〃	〃	E	Accounts receivable	No	965,996	965,996	965,996	0.05%~16.00%	1	5,642,689		6,955	None	-	5,642,689	84,537,693
〃	〃	E-1	Accounts receivable	No	61,000	-	-	0.05%~16.00%	2	-	Working Capital	-	None	-	5,283,606	105,672,116
〃	〃	F	Accounts receivable	No	503,000	503,000	503,000	0.05%~16.00%	1	5,290,000		3,622	None	-	5,290,000	84,537,693
〃	〃	F-1	Accounts receivable	No	296,000	296,000	296,000	0.05%~16.00%	2	-	Working Capital	2,131	None	-	5,283,606	105,672,116
〃	〃	G	Accounts receivable	No	602,550	602,550	602,550	0.05%~16.00%	1	1,015,010		4,338	None	-	1,015,010	84,537,693
〃	〃	G-1	Accounts receivable	No	55,965	55,965	55,965	0.05%~16.00%	2	-	Working Capital	403	None	-	5,283,606	105,672,116
〃	〃	H	Accounts receivable	No	493,745	493,745	493,745	0.05%~16.00%	1	3,001,725		3,555	None	-	3,001,725	84,537,693
〃	〃	H-1	Accounts receivable	No	111,920	111,920	111,920	0.05%~16.00%	2	-	Working Capital	806	None	-	5,283,606	105,672,116
〃	〃	I	Accounts receivable	No	568,000	568,000	568,000	0.05%~16.00%	1	3,408,000		4,090	None	-	3,408,000	84,537,693
〃	〃	J	Accounts receivable	No	496,900	496,900	496,900	0.05%~16.00%	1	3,873,400		3,578	None	-	3,873,400	84,537,693
〃	〃	J-1	Accounts receivable	No	57,000	57,000	57,000	0.05%~16.00%	2	-	Working Capital	410	None	-	5,283,606	105,672,116
〃	〃	K	Accounts receivable	No	49,000	-	-	0.05%~16.00%	1	320,000		-	None	-	320,000	84,537,693
〃	〃	K-1	Accounts receivable	No	870,000	550,000	550,000	0.05%~16.00%	2	-	Working Capital	3,960	None	-	5,283,606	105,672,116
〃	〃	L	Accounts receivable	No	306,182	252,520	252,520	0.05%~16.00%	1	872,518		1,818	None	-	872,518	84,537,693
〃	〃	L-1	Accounts receivable	No	290,000	274,607	274,607	0.05%~16.00%	2	-	Working Capital	1,977	None	-	5,283,606	105,672,116
〃	〃	M	Accounts receivable	No	994,795	521,127	521,127	0.05%~16.00%	2	-	Working Capital	3,752	Properties	3,734,908	10,567,212	105,672,116
〃	〃	N	Accounts receivable	No	663,000	516,000	516,000	0.05%~16.00%	1	5,772,000		3,715	None	-	5,772,000	84,537,693
〃	〃	O	Accounts receivable	No	931,900	509,200	509,200	0.05%~16.00%	2	-	Working Capital	3,666	None	-	5,283,606	105,672,116
〃	〃	P	Accounts receivable	No	670,330	502,000	502,000	0.05%~16.00%	1	5,198,300		3,614	None	-	5,198,300	84,537,693
〃	〃	Q	Accounts receivable	No	527,278	493,004	493,004	0.05%~16.00%	2	-	Working Capital	3,550	None	-	5,283,606	105,672,116
〃	〃	R	Accounts receivable	No	604,000	374,000	374,000	0.05%~16.00%	1	3,275,906		2,693	None	-	3,275,906	84,537,693
〃	〃	R-1	Accounts receivable	No	87,000	87,000	87,000	0.05%~16.00%	2	-	Working Capital	626	None	-	5,283,606	105,672,116
〃	〃	S	Accounts receivable	No	444,860	444,860	444,860	0.05%~16.00%	2	-	Working Capital	3,203	None	-	5,283,606	105,672,116
〃	〃	T	Accounts receivable	No	434,029	408,794	408,794	0.05%~16.00%	2	-	Working Capital	2,943	Properties	431,157	10,567,212	105,672,116

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

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

No.	Financing company	Counter-party (Note 4)	Account	Related party	Maximum balance for the year	Ending balance	Amount actually drawn	Interest rate	Nature of financing (Note 1)	Transaction amount	Reasons for financing	Allowance for bad debt	Collateral		Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
													Item	Value		
1	Chailease Finance Co., Ltd.	Summary of other clients	Accounts receivable	No	27,619,549	20,654,149	19,339,749	0.05%~16.00%	1	84,537,693		139,246	Bank Deposits/ Stocks/ Properties	3,793,535	84,537,693	84,537,693
〃	〃	Summary of other clients	Accounts receivable	No	76,669,255	49,471,405	47,355,743	0.05%~16.00%	2	-	Working Capital	760,429	None	-	5,283,606	105,672,116
〃	〃	Summary of other clients	Accounts receivable	No	16,797,453	12,612,947	12,612,947	0.05%~16.00%	2	-	Working Capital	90,813	Bank Deposits/ Standby L/C/ Stock/ Beneficiary certificate/ Properties	24,389,168	10,567,212	105,672,116
〃	〃	Tien Sin Intelligent Green Energy Co., Ltd.	Accounts receivable	Yes	281,200	281,200	281,200	0.05%~16.00%	2	-	Working Capital	-	None	-	26,418,029	105,672,116
〃	〃	Tien Ying Energy Co., Ltd.	Accounts receivable	Yes	412,200	412,200	412,200	0.05%~16.00%	2	-	Working Capital	-	None	-	26,418,029	105,672,116
〃	〃	WEIDA TECHNOLOGY CO., LTD.	Accounts receivable	Yes	10,000	-	-	0.05%~16.00%	2	-	Working Capital	-	None	-	26,418,029	105,672,116
〃	〃	Ysolar Co., Ltd.	Accounts receivable	Yes	1,000,000	387,500	387,500	0.05%~16.00%	2	-	Working Capital	2,790	None	-	26,418,029	105,672,116
〃	〃	Chailease Construction and Development Company Co., Ltd.	Accounts receivable	Yes	78,000	78,000	-	0.05%~16.00%	1	78,000		-	None	-	78,000	84,537,693
〃	〃	Chailease Construction and Development Company Co., Ltd.	Accounts receivable	Yes	149,000	133,825	89,825	0.05%~16.00%	2	-	Working Capital	647	None	-	26,418,029	105,672,116
2	Fina Finance & Trading Co., Ltd.	A	Accounts receivable	No	262,141	261,921	261,921	1.75274%~16%	2	-	Working Capital	2,619	Properties	351,105	5,013,186	50,131,857
〃	〃	A-1	Accounts receivable	No	52,611	51,518	51,518	1.75274%~16%	1	63,000		515	Properties	123,700	63,000	30,079,114
〃	〃	B	Accounts receivable	No	56,848	30,446	30,446	1.75274%~16%	2	-	Working Capital	-	None	-	2,506,593	50,131,857
〃	〃	B-1	Accounts receivable	No	216,069	214,670	204,670	1.75274%~16%	1	312,340		-	Properties	300,769	312,340	30,079,114
〃	〃	C	Accounts receivable	No	379,500	219,500	219,500	1.75274%~16%	2	-	Working Capital	2,195	Properties	329,500	5,013,186	50,131,857
〃	〃	D	Accounts receivable	No	190,917	190,917	-	1.75274%~16%	2	-	Working Capital	-	None	-	2,506,593	50,131,857
〃	〃	E	Accounts receivable	No	209,675	169,891	169,891	1.75274%~16%	2	-	Working Capital	1,699	Properties	296,715	5,013,186	50,131,857
〃	〃	F	Accounts receivable	No	158,303	156,447	156,447	1.75274%~16%	2	-	Working Capital	1,564	Properties	125,000	5,013,186	50,131,857
〃	〃	G	Accounts receivable	No	129,761	129,611	129,611	1.75274%~16%	2	-	Working Capital	1,296	Properties	444,606	5,013,186	50,131,857
〃	〃	H	Accounts receivable	No	153,785	121,539	121,539	1.75274%~16%	2	-	Working Capital	1,215	None	-	2,506,593	50,131,857
〃	〃	I	Accounts receivable	No	124,514	119,306	119,306	1.75274%~16%	2	-	Working Capital	1,193	Properties	158,690	5,013,186	50,131,857

(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.	J	Accounts receivable	No	118,000	113,102	113,102	1.75274%~16%	2	-	Working Capital	1,131	Properties	118,000	5,013,186	50,131,857
〃	〃	J-1	Accounts receivable	No	90,808	-	-	1.75274%~16%	1	110,482		-	None	-	110,482	30,079,114
〃	〃	Summary of other clients	Accounts receivable	No	12,804,055	10,849,465	9,909,465	1.75274%~16%	2	-	Working Capital	135,362	Stocks/ Machinery Equipment/Properties/ Funds Beneficiary Certification/ Ships	9,474,806	5,013,186	50,131,857
〃	〃	Summary of other clients	Accounts receivable	No	13,883,822	9,994,938	7,304,697	1.75274%~16%	2	-	Working Capital	122,656	None	-	2,506,593	50,131,857
〃	〃	Summary of other clients	Accounts receivable	No	2,164,481	1,532,748	1,504,848	1.75274%~16%	1	3,574,454		41,513	Equipment/ Properties/Vehicles	631,081	3,574,454	30,079,114
〃	〃	Tien Ying Energy Co., Ltd.	Accounts receivable	Yes	2,268,000	2,268,000	2,268,000	1.75274%~16%	2	-	Working Capital	-	None	-	12,532,964	50,131,857
〃	〃	Tien Chu Energy Co., Ltd.	Accounts receivable	Yes	1,807,000	1,807,000	1,807,000	1.75274%~16%	2	-	Working Capital	-	None	-	12,532,964	50,131,857
〃	〃	Tien Sin Intelligent Green Energy Co., Ltd.	Accounts receivable	Yes	1,367,000	1,367,000	1,367,000	1.75274%~16%	2	-	Working Capital	-	None	-	12,532,964	50,131,857
〃	〃	Annan Energy Co., Ltd.	Accounts receivable	Yes	1,050,000	1,050,000	1,050,000	1.75274%~16%	2	-	Working Capital	-	None	-	12,532,964	50,131,857
〃	〃	Tien Jui Energy Co., Ltd.	Accounts receivable	Yes	944,000	944,000	944,000	1.75274%~16%	2	-	Working Capital	-	None	-	12,532,964	50,131,857
〃	〃	Tien Jen Energy Co., Ltd.	Accounts receivable	Yes	844,000	844,000	844,000	1.75274%~16%	2	-	Working Capital	-	None	-	12,532,964	50,131,857
3	Chailease International Financial Leasing Corp.	A	Receivable-short term financing	No	2,343	2,343	2,343	0.00%~14.50%	2	-	Working Capital	1,374	None	-	641,076	25,643,057
〃	〃	Chailease International Corp.	Receivables from related party	Yes	2,814,000	2,814,000	-	0.00%~14.50%	2	-	Working Capital	-	None	-	19,232,293	25,643,057
〃	〃	Chailease Commercial Factoring Corporation	Receivables from related party	Yes	1,172,500	1,172,500	-	0.00%~14.50%	2	-	Working Capital	-	None	-	19,232,293	25,643,057
4	Chailease Specialty Finance Co., Ltd.	A	Accounts receivable	No	90,000	90,000	90,000	1.91%~16.00%	1	100,000		333	Properties	1,172,250	100,000	5,856,940
〃	〃	A-1	Accounts receivable	No	270,000	270,000	270,000	1.91%~16.00%	2	-	Working Capital	999	Properties	1,172,250	732,117	2,928,470
〃	〃	B	Accounts receivable	No	196,400	196,400	196,400	1.91%~16.00%	2	-	Working Capital	727	None	-	366,059	2,928,470
〃	〃	C	Accounts receivable	No	230,000	190,000	190,000	1.91%~16.00%	2	-	Working Capital	703	None	-	366,059	2,928,470
〃	〃	D	Accounts receivable	No	90,000	90,000	-	1.91%~16.00%	2	-	Working Capital	-	None	-	366,059	2,928,470
4	〃	E	Accounts receivable	No	103,036	75,395	75,395	1.91%~16.00%	2	-	Working Capital	279	None	-	366,059	2,928,470

(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		
4	Chailease Specialty Finance Co., Ltd.	F	Accounts receivable	No	80,932	68,619	33,619	1.91%~16.00%	2	-	Working Capital	124	None	-	366,059	2,928,470
〃	〃	G	Accounts receivable	No	120,000	67,500	67,500	1.91%~16.00%	2	-	Working Capital	250	None	-	366,059	2,928,470
〃	〃	H	Accounts receivable	No	56,695	51,679	51,679	1.91%~16.00%	2	-	Working Capital	191	None	-	366,059	2,928,470
〃	〃	I	Accounts receivable	No	75,485	50,646	50,646	1.91%~16.00%	2	-	Working Capital	187	None	-	366,059	2,928,470
〃	〃	J	Accounts receivable	No	61,856	48,549	48,549	1.91%~16.00%	2	-	Working Capital	180	None	-	366,059	2,928,470
〃	〃	Summary of other clients	Accounts receivable	No	323,907	80,747	80,747	1.91%~16.00%	2	-	Working Capital	299	Stocks/Properties	302,414	732,117	2,928,470
〃	〃	Summary of other clients	Accounts receivable	No	818,138	252,667	252,667	1.91%~16.00%	2	-	Working Capital	1,059	None	-	366,059	2,928,470
5	Chailease Auto Rental Co., Ltd.	A	Accounts receivable	No	3,252	3,252	3,252	3.54%~15.99%	1	4,000		15	None	-	4,000	8,820,382
〃	〃	B	Accounts receivable	No	3,948	3,136	3,136	3.54%~15.99%	1	5,000		14	None	-	5,000	8,820,382
〃	〃	C	Accounts receivable	No	4,128	2,322	2,322	3.54%~15.99%	2	-	Working Capital	10	Vehicles	6,500	1,102,548	4,410,191
〃	〃	D	Accounts receivable	No	1,096	875	875	3.54%~15.99%	1	1,429		4	None	-	1,429	8,820,382
〃	〃	D-1	Accounts receivable	No	1,589	1,340	1,340	3.54%~15.99%	2	-	Working Capital	6	None	-	551,274	4,410,191
〃	〃	E	Accounts receivable	No	2,335	1,862	1,862	3.54%~15.99%	2	-	Working Capital	8	None	-	551,274	4,410,191
〃	〃	F	Accounts receivable	No	2,254	1,777	1,777	3.54%~15.99%	2	-	Working Capital	8	None	-	551,274	4,410,191
〃	〃	G	Accounts receivable	No	1,566	1,566	1,566	3.54%~15.99%	2	-	Working Capital	7	None	-	551,274	4,410,191
〃	〃	H	Accounts receivable	No	2,429	1,423	1,423	3.54%~15.99%	2	-	Working Capital	6	None	-	551,274	4,410,191
〃	〃	I	Accounts receivable	No	1,651	1,299	1,299	3.54%~15.99%	2	-	Working Capital	6	None	-	551,274	4,410,191
〃	〃	J	Accounts receivable	No	1,644	1,246	1,246	3.54%~15.99%	2	-	Working Capital	6	Vehicles	1,900	1,102,548	4,410,191
〃	〃	Summary of other clients	Accounts receivable	No	39,022	20,275	20,275	3.54%~15.99%	1	61,733		91	None	-	61,733	8,820,382
〃	〃	Summary of other clients	Accounts receivable	No	340	270	270	3.54%~15.99%	2	-	Working Capital	1	Vehicles	50	1,102,548	4,410,191
〃	〃	Summary of other clients	Accounts receivable	No	62,450	29,843	29,843	3.54%~15.99%	2	-	Working Capital	132	None	-	551,274	4,410,191
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	-	2,063,848	3,302,156
〃	〃	Chi Lai Energy Co., Ltd.	Accounts receivable	Yes	55,000	55,000	55,000	1.92%~2.96%	2	-	Working Capital	-	None	-	2,063,848	3,302,156
〃	〃	Chung Yao Co., Ltd.	Accounts receivable	Yes	20,000	20,000	20,000	1.92%~2.96%	2	-	Working Capital	-	None	-	2,063,848	3,302,156

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													Item	Value		
7	Chailease International Corp.	Chailease International Financial Leasing Corp.	Receivables from related party	Yes	1,407,000	1,407,000	-	2.30%~3.65%	2	-	Working Capital	-	None	-	2,906,797	3,875,730
〃	〃	Chailease Finance International Corp.	Receivables from related party	Yes	1,407,000	1,407,000	-	2.30%~3.65%	2	-	Working Capital	-	None	-	2,906,797	3,875,730
〃	〃	Chailease Commercial Factoring Corporation	Receivables from related party	Yes	469,000	469,000	-	2.30%~3.65%	2	-	Working Capital	-	None	-	2,906,797	3,875,730
8	Ho Lien Energy Integration Co., Ltd	Tien Sin Intelligent Green Energy Co., Ltd.	Accounts receivable	Yes	50,000	50,000	50,000	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.

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	371,896,994	43,617,495	33,501,125	28,523,170	-	18.02 %	929,742,485	Y		Y
〃	〃	Chailease International Company (Malaysia) Limited	2	371,896,994	1,279,800	1,274,000	-	-	0.69 %	929,742,485	Y		
〃	〃	Chailease International Financial Services (Singapore) Pte. Ltd.	2	371,896,994	6,558,975	6,529,250	6,529,250	-	3.51 %	929,742,485	Y		
〃	〃	Chailease International Leasing Company Limited	2	371,896,994	3,530,295	3,525,945	955,500	-	1.90 %	929,742,485	Y		
〃	〃	PT Chailease Finance Indonesia	2	371,896,994	8,082,420	7,516,925	708,531	-	4.04 %	929,742,485	Y		
〃	〃	Chailease Berjaya Credit Sdn. Bhd.	2	92,974,249	38,200,474	35,572,931	23,311,581	-	19.13 %	929,742,485	Y		
〃	〃	Chailease Royal Leasing Plc.	2	92,974,249	4,853,754	1,624,350	325,189	-	0.87 %	929,742,485	Y		
〃	〃	Chailease Royal Finance Plc.	2	92,974,249	14,873,950	14,873,950	9,336,373	-	8.00 %	929,742,485	Y		
〃	〃	Chailease Berjaya Finance Corporation	2	92,974,249	2,688,087	2,584,162	406,171	-	1.39 %	929,742,485	Y		
〃	〃	Chailease Glory Co., Ltd.	2	371,896,994	1,132,623	1,127,490	901,992	-	0.61 %	929,742,485	Y		

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

No.	Endorsement/ guarantee provider	Counter-party: Name	Counter-party: Nature of relationship (Note1)	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
0	The Company	Chailease Harmony Co., Ltd.	2	371,896,994	1,119,825	1,114,750	891,800	-	0.60 %	929,742,485	Y		
〃	〃	Chailease Faith Co., Ltd.(Formerly known as: Ace Marine Co., Ltd.)	2	371,896,994	1,119,825	1,114,750	891,800	-	0.60 %	929,742,485	Y		
1	Chailease Finance Co., Ltd.	Chailease Auto Rental Co., Ltd.	2	528,360,580	4,951,275	4,564,750	600,000	-	4.32 %	528,360,580	Y		
〃	〃	Chailease Consumer Finance Co., Ltd.	2	528,360,580	4,430,000	4,330,000	200,000	-	4.10 %	528,360,580	Y		
〃	〃	Chailease Specialty Finance Co., Ltd.	2	528,360,580	100,000	-	-	-	- %	528,360,580	Y		
〃	〃	Chailease International Leasing Company Limited	2	528,360,580	20,355,911	18,962,373	12,012,531	-	17.94 %	528,360,580	Y		
〃	〃	Chailease International Trading Company Limited	2	528,360,580	4,089,940	4,089,940	2,011,718	-	3.87 %	528,360,580	Y		
〃	〃	Yun Tang Inc.	2	528,360,580	1,750,699	1,725,626	848,499	-	1.63 %	528,360,580	Y		
〃	〃	Chailease Energy Integration Co., Ltd.	2	528,360,580	830,000	830,000	210,000	-	0.79 %	528,360,580	Y		
〃	〃	Chailease Power Technology Co., Ltd.	2	528,360,580	3,444,943	3,403,181	1,626,319	-	3.22 %	528,360,580	Y		
〃	〃	Chung Yen Energy Integration Co., Ltd.	2	528,360,580	1,556,905	1,556,905	1,076,905	-	1.47 %	528,360,580	Y		
〃	〃	Tai Yuan Energy Integration Co., Ltd.	2	528,360,580	7,300,000	7,300,000	2,119,794	-	6.91 %	528,360,580	Y		
〃	〃	Tien Sin Intelligent Green Energy Co., Ltd.	2	528,360,580	3,200,200	3,200,200	1,028,924	-	3.03 %	528,360,580	Y		
〃	〃	Tien Jen Energy Co., Ltd.	2	528,360,580	2,100,000	2,100,000	520,309	-	1.99 %	528,360,580	Y		
〃	〃	Tien Chu Energy Co., Ltd.	2	528,360,580	3,869,400	3,779,400	637,278	-	3.58 %	528,360,580	Y		
〃	〃	Tien Ying Energy Co., Ltd.	2	528,360,580	5,040,400	5,040,400	1,666,025	-	4.77 %	528,360,580	Y		
〃	〃	Tien Jui Energy Co., Ltd.	2	528,360,580	1,590,000	1,580,000	215,930	-	1.50 %	528,360,580	Y		
〃	〃	Yun Yung Co., Ltd.	2	52,836,058	8,847,000	8,807,000	5,247,208	-	8.33 %	528,360,580	Y		
〃	〃	Hsia Ching Co., Ltd.	2	528,360,580	441,700	377,500	355,600	-	0.36 %	528,360,580	Y		
〃	〃	Annan Energy Co., Ltd.	2	528,360,580	2,359,208	2,165,668	1,969,258	-	2.05 %	528,360,580	Y		
〃	〃	Chuang Neng Energy Integration Co., Ltd.	2	528,360,580	140,000	140,000	-	-	0.13 %	528,360,580	Y		
〃	〃	Chung Ming Co., Ltd.	2	528,360,580	685,000	685,000	175,000	-	0.65 %	528,360,580	Y		
〃	〃	Ruo Tai Co., Ltd.	2	528,360,580	141,500	141,500	61,500	-	0.13 %	528,360,580	Y		
〃	〃	Ruo Jing Co., Ltd.	2	528,360,580	631,500	631,500	191,500	-	0.60 %	528,360,580	Y		
〃	〃	Hao Ju Energy Integration Co., Ltd.	4	52,836,058	2,490,000	2,490,000	1,952,855	-	2.36 %	528,360,580			
〃	〃	Chin Cheng Hung Energy Co., Ltd.	2	528,360,580	1,900,000	-	-	-	- %	528,360,580	Y		
〃	〃	Grand Pacific Financing Corp.	2	528,360,580	3,248,700	3,248,700	844,025	-	3.07 %	528,360,580			
〃	〃	Chailease International Financial Services (Singapore) Pte. Ltd.	2	528,360,580	41,684,706	41,684,706	21,654,305	-	39.45 %	528,360,580			
〃	〃	Chailease International Financial Services (Liberia) Corp.	2	528,360,580	2,836,517	2,823,662	1,087,996	-	2.67 %	528,360,580			

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CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

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No.	Endorsement/ guarantee provider	Counter-party		Limitation on endorsement/ guarantee amount provided to each guaranteed party	Maximum balance for the year	Ending balance	Amount actually drawn	Amount of endorsement/ guarantee collateralized by properties	Ratio of accumulated endorsement/guarantee to net equity per latest financial statements	Maximum endorsement guarantee amount allowance	Guarantee provided by parent company	Guarantee provided by a subsidiary	Guarantee provided to subsidiaries in Mainland China
		Name	Nature of relationship (Note1)										
1	Chailease Finance Co., Ltd.	Chailease Mobility Service Co., Ltd.	2	528,360,580	750,000	650,000	545,521	-	0.62 %	528,360,580	Y		
〃	〃	Ho Ying Co., Ltd.	2	528,360,580	270,000	270,000	71,908	-	0.26 %	528,360,580	Y		
〃	〃	TUNG FENG INC.	2	528,360,580	325,000	300,000	102,857	-	0.28 %	528,360,580	Y		
〃	〃	Chung Cheng Energy Integration Co., Ltd.	2	528,360,580	210,000	210,000	120,000	-	0.20 %	528,360,580	Y		
〃	〃	Chen Ying Co., Ltd.	2	528,360,580	600,000	600,000	-	-	0.57 %	528,360,580	Y		
〃	〃	Hui Meng No.1 Energy Co., Ltd.	2	528,360,580	1,500,000	-	-	-	- %	528,360,580	Y		
〃	〃	Chung Yao Co., Ltd.	2	528,360,580	350,000	350,000	61,255	-	0.33 %	528,360,580	Y		
〃	〃	Haosheng No. 3 Electric Co., Ltd.	2	52,836,058	2,940,000	2,940,000	1,595,925	-	2.78 %	528,360,580	Y		
〃	〃	Chaoming Electric Co., Ltd.	2	52,836,058	4,336,000	3,300,000	1,090,002	-	3.12 %	528,360,580	Y		
〃	〃	Haosheng Co., Ltd.	4	52,836,058	1,542,000	1,092,000	761,210	-	1.03 %	528,360,580			
〃	〃	Chi Lai Energy Co., Ltd.	2	528,360,580	100,000	100,000	29,000	-	0.09 %	528,360,580	Y		
〃	〃	Deng Yang Geothermal Energy Co., Ltd.	2	528,360,580	248,500	248,500	-	-	0.24 %	528,360,580	Y		
〃	〃	Kuang Hsi Co., Ltd.	2	528,360,580	20,000	20,000	-	-	0.02 %	528,360,580	Y		
2	Chailease International Financial Leasing Corp.	Chailease International Corp.	2	128,215,286	11,234,754	11,090,539	1,947,241	-	17.30 %	320,538,215	Y		Y
〃	〃	Chailease Finance International Corp.	2	128,215,286	13,471,347	13,133,105	4,829,701	-	20.49 %	320,538,215	Y		Y
〃	〃	Chailease International Commercial Factoring Corporation	2	128,215,286	810,075	656,600	102,430	-	1.02 %	320,538,215	Y		Y
〃	〃	Chailease Commercial Factoring Coporation	2	128,215,286	324,240	234,500	70,350	-	0.37 %	320,538,215	Y		Y
3	Grand Pacific Holding Corp.	Grand Pacific Financing Corp.	2	1,226,305	318,500	318,500	159,250	-	12.36 %	1,226,305	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	2,000,000	2,000,000	1,500,000	-	95.72 %	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	68,206,130	13,000,000	10,000,000	540,000	-	73.31 %	68,206,130		Y	

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(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)										
8	Chung Ho Energy Integration Co., Ltd.	Chailease Finance Co., Ltd.	2	41,276,955	9,000,000	9,000,000	3,600,000	-	109.02 %	41,276,955		Y	
〃	〃	Tien Chuan Intelligent Energy Co., Ltd.	2	41,276,955	1,200,000	1,200,000	-	-	14.54 %	41,276,955	Y		
〃	〃	Yu Heng Intelligent Energy Co., Ltd.	2	41,276,955	1,200,000	1,200,000	-	-	14.54 %	41,276,955	Y		
〃	〃	Kai Yang Intelligent Energy Co., Ltd.	2	41,276,955	1,236,000	1,236,000	-	-	14.97 %	41,276,955	Y		
〃	〃	Yao Kuang Intelligent Energy Co., Ltd.	2	41,276,955	1,212,000	1,212,000	-	-	14.68 %	41,276,955	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	-	-	108.55 %	2,303,035		Y	
11	TUNG CHING INC.	Chailease Finance Co., Ltd.	2	1,022,000	200,000	-	-	-	- %	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	27,454,278	10,000,000	8,000,000	4,700,000	-	145.70 %	27,454,278		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	1,561,210	500,000	500,000	250,000	-	160.13 %	1,561,210		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	495,808	148,000	148,000	-	-	14.93 %	4,958,075			
19	Chen Ying Co., Ltd.	Chailease Finance Co., Ltd.	2	5,217,940	1,000,000	1,000,000	350,000	-	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., Chailease Auto Rental Co., Ltd., Chailease Mobility Service Co., Ltd., Kuang Hsi Co., Ltd. and Deng Yang Geothermal Energy Co., Ltd. is $5,696,475. 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 ($1,453,900). 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 ($1,641,500). 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 USD435,000 ($13,854,750). 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: Subsidiary－The total amount of guarantees and endorsements provided by Chailease Finance Co., Ltd. and Grand Pacific Holding Corp. for Grand Pacific Financing Corp. is USD5,000 ($159,250).

Note 15: The maximum balance of guarantees and endorsements for the Group cannot exceed five times of the Company's net worth.

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

(Amounts Expressed in Thousands of New Taiwan Dollars)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
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	-	374,067	- %	374,067	
〃	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	〃	-	329,588	- %	329,588	
〃	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	〃	-	301,860	- %	301,860	
〃	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	-	〃	-	571,295	- %	571,295	

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	Cathay Life Insurance Co., Ltd. Bond	-	Non-current financial assets at amortized cost	-	304,688	- %	304,688	
〃	Cathay Life Insurance Co., Ltd. Bond	-	〃	-	400,000	- %	400,000	
〃	KGI Life Insurance Co., Ltd. Bond	-	〃	-	510,000	- %	510,000	
〃	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	-	〃	-	407,047	- %	407,047	
〃	Fubon Life Insurance Co., Ltd. Bond	-	〃	-	800,000	- %	800,000	

Note 1: 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	157,993	-	-		-	-
Chailease International Company (Hong Kong) Limited	Chailease International Financial Services (Liberia) Corp.	Associates	224,118	-	-		-	-
Chailease Finance Co., Ltd.	Tien Sin Intelligent Green Energy Co., Ltd.	Subsidiaries	294,045	-	-		-	-
〃	Tien Ying Energy Co., Ltd.	Subsidiaries	430,776	-	-		-	-
〃	Ysolar Co., Ltd	Other related party	388,959	-	-		-	-
〃	Fina Finance & Trading Co., Ltd	Subsidiaries	3,347,705	-	-		-	-
〃	Chailease Berjaya Credit Sdn. Bhd.	Associates	188,375	-	-		-	-
〃	Chailease Royal Finance Plc.	Associates	136,328	-	-		-	-
Chung Ho Energy Integration Co., Ltd	Chailease Finance Co., Ltd.	Subsidiaries	1,922,575	-	-		-	-
Chailease International Financial Services Co. (Singapore) Pte. Ltd.	Chailease International Financial Services (Labuan) Co., Ltd.	Associates	135,055	-	-		-	-
〃	Chailease International Financial Services (Liberia) Corp.	Associates	958,937	-	-		-	-

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. (Singapore) Pte. Ltd.	Chailease Victory Co., Ltd.	Associates	430,987	-	-		-	-
〃	Chailease Capital (Tailand) Co., Ltd.	Associates	520,004	-	-		-	-
Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	Subsidiaries	1,465,432	-	-		-	-
Chailease International Financial Services (Liberia) Corp.	Chailease Virtue Co., Ltd.	Subsidiaries	230,946	-	-		-	-
〃	Chailease Bright Co., Ltd.	Subsidiaries	426,853	-	-		-	-
〃	Chailease Cherish Co., Ltd.	Subsidiaries	755,064	-	-		-	-
〃	Chailease Harmony Co., Ltd.	Subsidiaries	255,414	-	-		-	-
〃	Chailease Faith Co., Ltd.	Subsidiaries	258,606	-	-		-	-
〃	Chailease Glory Co., Ltd.	Subsidiaries	127,867	-	-		-	-
〃	Chailease Blossom Co., Ltd.	Subsidiaries	705,165	-	-		-	-
Fina Finance & Trading Co., Ltd	Tien Sin Intelligent Green Energy Co., Ltd.	Associates	1,379,961	-	-		-	-
〃	Tien Jen Energy Co., Ltd.	Associates	855,926	-	-		-	-
〃	Tien Chu Energy Co., Ltd	Associates	1,849,870	-	-		-	-
〃	Tien Ying Energy Co., Ltd.	Associates	2,294,181	-	-		-	-
〃	Tien Jui Energy Co., Ltd.	Associates	968,821	-	-		-	-
〃	Annan Energy Co., Ltd.	Associates	1,068,974	-	-		-	-

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)

No.	Company name	Counter-party	Nature of relationship	Intercompany transactions			
				Financial statements item	Amount	Terms	Percentage of the consolidated net revenue or total assets
1	Chailease Finance Co., Ltd	Tien Ying Energy Co., Ltd.	3	Financing and interest receivable	430,776	Same as normal transactions	0.04 %
〃	〃	Fina Finance & Trading Co., Ltd.	3	Other financial assets-current	3,347,705	〃	0.34 %
2	Chung Ho Energy Integration Co., Ltd	Chailease Finance Co., Ltd.	3	Financing and interest receivable	1,922,575	〃	0.19 %
3	Asia Sermkij leasing public Co, Ltd.	Bangkok Grand Pacific Lease Public Company Limited	3	Other financial assets-current	1,465,432	〃	0.15 %
4	Chailease International Financial Services (Liberia) Corp.	Chailease Bright Co., Ltd.	3	Financing and interest receivable	426,853	〃	0.04 %
〃	〃	Chailease Cherish Co., Ltd.	3	Financing and interest receivable	755,064	〃	0.08 %
〃	〃	Chailease Blossom Co., Ltd.	3	Financing and interest receivable	705,165	〃	0.07 %

No.	Company name	Counter-party	Nature of relationship	Intercompany transactions: Financial statements item	Amount	Terms	Percentage of the consolidated net revenue or total assets
5	Chailease International Financial Services (Singapore) Pte. Ltd.	Chailease International Financial Services (Liberia) Corp.	3	Financing and interest receivable	958,937	Same as normal transactions	0.10 %
〃	〃	Chailease Victory Co., Ltd.	3	Financing and interest receivable	430,987	〃	0.04 %
〃	〃	Chailease Capital (Thailand) Co., Ltd.	3	Financing and interest receivable	520,004	〃	0.05 %
6	Fina Finance & Trading Co., Ltd.	Tien Sin Intelligent Green Energy Co., Ltd.	3	Financing and interest receivable	1,379,961	〃	0.14 %
〃	〃	Tien Jen Energy Co., Ltd.	3	Financing and interest receivable	855,926	〃	0.09 %
〃	〃	Tien Chu Energy Co., Ltd	3	Financing and interest receivable	1,849,870	〃	0.19 %
〃	〃	Tien Ying Energy Co., Ltd.	3	Financing and interest receivable	2,294,181	〃	0.23 %
〃	〃	Tien Jui Energy Co., Ltd.	3	Financing and interest receivable	968,821	〃	0.10 %
〃	〃	Annan Energy Co., Ltd.	3	Financing and interest receivable	1,068,974	〃	0.11 %

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 six months ended June 30, 2026 is as follows (excluding information on investment in Mainland China):

Investor company	Investee company	Location	Main businesses and products	Original investment amount: June 30, 2026	Original investment amount: December 31, 2025	Balance as of June 30, 2026: Shares/Units (In thousands)	Percentage of ownership	Carrying value	Net income (losses) of the investee	Share of profits/losses of investee	Note
The Company	Chailease International Company (Malaysia) Limited	Malaysia	Investment	48,488,922	48,488,922	2,214,747	100.00 %	113,681,121	6,433,144	6,433,144	
〃	Chailease International Financial Services Co., Ltd.	British Virgin Islands	Installment sales, leasing overseas and financial consulting	1,178,450	1,178,450	37,000	100.00 %	1,077,984	(61,929)	(61,929)	
〃	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	155,788	155,788	3,927	51.00 %	1,961,309	80,100	40,851	
〃	Golden Bridge (B.V.I.) Corp. and its subsidiaries	British Virgin Islands	Investment	-	2,401,794	-	- %	-	(358)	(358)	
〃	Chailease International Company (Hong Kong) Limited	Hong Kong	Investment	926,835	926,835	29,100	100.00 %	565,160	(19,869)	(19,869)	

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2026			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 2026	December 31, 2025	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
The Company	Chailease International Financial Services (Labuan) Co., Ltd.	Malaysia	Leasing	7,495	7,495	30	100.00 %	40,246	100	100	
〃	Chailease International Financial Services Co. (Singapore) Pte. Ltd.	Singapore	Financing	56,955,821	56,955,821	1,784,000	100.00 %	96,995,842	5,069,360	5,069,360	
〃	Chailease International Maritime Holding Co., Ltd.	Cayman Islands	Investment	213,401	213,401	6,700	100.00 %	1,001,255	(16,279)	(16,279)	
Chailease International Company (Malaysia) Limited	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	1,010,787	997,447	62,699	12.07 %	1,373,333	399,355	-	(Note 2)
〃	Chailease International Company (UK) Limited	U.K.	Consulting, aircraft leasing and investment	47,807,344	47,807,344	972,683	100.00 %	103,904,419	5,832,154	-	〃
〃	Chailease Berjaya Credit Sdn. Bhd.	Malaysia	Installment sales	925,488	925,488	122,500	70.00 %	4,362,339	564,596	-	〃
〃	Chailease Royal Leasing Plc.	Cambodia	Leasing	95,550	95,550	3,000	60.00 %	430,113	10,483	-	〃
〃	Chailease Royal Finance Plc.	Cambodia	Financing	582,602	582,602	14,712	60.00 %	1,422,693	313,947	-	〃
〃	Yellowstone Holding AG	Swiss	Investment	481,854	481,854	1,225,000	35.00 %	321,493	(1,094)	(383)	
〃	Chailease Berjaya Finance Corporation	Philippines	Leasing and financing	258,038	258,038	487,500	75.00 %	173,823	4,033	-	(Note 2)
〃	CL Capital Management Company Limited	Cayman Islands	Investment consultant	-	-	-	48.00 %	-	(221)	(106)	
〃	CL Investment Partners Company Limited	Cayman Islands	Investment consultant	4,473	4,473	-	48.00 %	-	-	-	
〃	Diamond Rain Group Limited	British Virgin Islands	Investment	962,736	962,736	22,798	35.28 %	1,051,035	47,061	16,603	
〃	Chailease Capital (Thailand) Co., Ltd.	Thailand	Investment	61,413	61,413	19,600	49.00 %	329,579	(5,081)	-	(Note 2)
〃	Chailease Royal Insurance Broker Plc.	Cambodia	Insurance Brokers	2,867	2,867	90	60.00 %	-	6,386	-	〃
〃	Gothic Global Holding Ltd.	British Virgin Islands	Investment	286,303	286,303	11,814	48.00 %	217,599	(47,404)	(22,754)	
〃	Nextree Synergy Sdn. Bhd.	Malaysia	Solar power business	121,596	-	12,000	30.00 %	114,707	(927)	(278)	

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Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2026			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 2026	December 31, 2025	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease International Maritime Holding Co., Ltd.	Chailease International Financial Services (Liberia) Corp.	Liberia	Ship leasing business	210,216	210,216	-	100.00 %	1,040,608	(12,751)	-	share holding less than 1,000 shares (Note 2)
〃	Chailease Marine Co., Ltd.	Liberia	Ship leasing business	319	319	-	100.00 %	(37,055)	(4,209)	-	〃
〃	Chailease Shipping Finance (Liberia) Co., Ltd.	Liberia	Ship leasing business	319	319	-	100.00 %	(3,196)	1,011	-	〃
Chailease International Financial Services (Liberia) Corp.	Charlie Marine Co., Ltd.(Formerly known as: Chailease International Fortune Corp. (Liberia))	Liberia	Ship leasing business	13,629	13,629	-	100.00 %	1,326	(73)	-	〃
〃	Chailease Bright Co., Ltd.	Liberia	Ship leasing business	319	319	-	100.00 %	58,870	(292)	-	〃
〃	Chailease Virtue Co., Ltd.	Liberia	Ship leasing business	319	319	-	100.00 %	273,438	6,614	-	〃
〃	Chailease Cherish Co., Ltd.	Liberia	Ship leasing business	319	319	-	100.00 %	(202,917)	(11,343)	-	〃
〃	Chailease Harmony Co., Ltd.	Liberia	Ship leasing business	319	319	-	100.00 %	(21,065)	(6,781)	-	〃
〃	Chailease Faith Co., Ltd.(Formerly known as: Ace Marine Co., Ltd.)	Liberia	Ship leasing business	319	319	-	100.00 %	(21,349)	(6,886)	-	〃
〃	Chailease Glory Co., Ltd.	Liberia	Ship leasing business	319	319	-	100.00 %	354,586	(1,461)	-	〃
〃	Chailease Blossom Co., Ltd.	Liberia	Ship leasing business	319	319	-	100.00 %	(60,686)	(3,599)	-	〃
Chailease Shipping Finance (Liberia) Co., Ltd.	Chailease Victory Co., Ltd.	Liberia	Ship leasing business	16	16	-	100.00 %	(1,472)	1,322	-	〃
Chailease Berjaya Credits Sdn. Bhd.	Chailease Agency Sdn. Bhd.	Malaysia	Insurance Brokers	756	756	100	100.00 %	43,214	6,628	-	(Note 2)
〃	Chailease Services Sdn. Bhd.	Malaysia	Insurance Brokers	756	756	100	100.00 %	15,953	3,190	-	〃
Chailease International Company (UK) Limited	Chailease Finance Co., Ltd.	Taiwan	Installment sales, leasing and factoring	44,975,069	44,975,069	4,916,181	100.00 %	105,672,116	6,425,676	-	〃
〃	C&E Engine Leasing Limited	Ireland	Leasing	355,091	355,091	18,514	50.00 %	318,026	(30,486)	(15,243)	
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 %	50,166,147	2,033,276	-	(Note 2)
〃	Chailease Specialty Finance Co., Ltd.	Taiwan	Installment sales	6,837,496	6,837,496	269,561	100.00 %	7,162,769	148,153	-	〃
〃	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	2,301,457	2,301,457	257,675	36.61 %	4,231,851	399,355	-	〃
〃	Chailease International Leasing Company Limited (Vietnam)	Vietnam	Leasing	2,680,407	2,680,407	-	100.00 %	4,403,036	234,225	-	〃
〃	Chailease Auto Rental Co., Ltd.	Taiwan	Leasing	6,820,564	6,820,564	769,170	71.49 %	7,885,320	121,761	-	〃

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				June 30, 2026	December 31, 2025	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease Finance Co., Ltd.	Chailease Insurance Brokers Co., Ltd.	Taiwan	Personal and property insurance brokers	8,000	8,000	800	100.00 %	48,569	31,985	-	(Note 2)
〃	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	130,862	130,862	3,773	49.00 %	1,884,395	80,100	-	〃
〃	Chailease Cloud Service Co., Ltd.	Taiwan	Software of cloud products, leasing and installment sales	525,000	525,000	52,500	100.00 %	552,182	17,136	-	〃
〃	Yun Tang Inc.	Taiwan	Solar power related business	694,000	694,000	-	100.00 %	768,691	9,517	-	〃
〃	Chailease Energy Integration Co., Ltd.	Taiwan	Solar power related business	50,000	50,000	100,083	100.00 %	924,252	(41,072)	-	〃
〃	Chailease Power Technology Co., Ltd.	Taiwan	Solar power related business	1,640,000	1,640,000	170,771	100.00 %	1,784,918	48,702	-	〃
〃	Chailease International Trading Company Limited (Vietnam)	Vietnam	Trading	-	637,000	-	- %	-	-	-	〃
〃	Chung Cheng Energy Integration Co., Ltd.	Taiwan	Solar power related business	303,400	303,400	30,340	100.00 %	313,906	7,552	-	〃
〃	Ho Lien Energy Integration Co., Ltd.	Taiwan	Solar power related business	3,460,588	3,460,588	346,059	100.00 %	3,216,463	(74,056)	-	〃
〃	Tai Yuan Energy Intergration Co., Ltd.	Taiwan	Solar power related business	1,768,409	1,768,409	176,841	100.00 %	1,777,525	2,357	-	〃
〃	Chung Ho Energy Integration Co., Ltd.	Taiwan	Solar power related business	8,072,124	8,072,124	807,212	100.00 %	8,255,391	156,219	-	〃
〃	Chung Yen Energy Integration Co., Ltd.	Taiwan	Solar power related business	775,400	775,400	81,688	100.00 %	858,733	25,933	-	〃
〃	Tung Feng Inc.	Taiwan	Solar power related business	135,034	135,034	-	100.00 %	139,821	3,675	-	〃
〃	Chung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,500	2,500	250	100.00 %	1,888	(21)	-	〃
〃	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,282,208	2,282,208	228,221	16.01 %	2,183,960	(102,377)	-	〃
〃	Chung Wei Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,500	2,500	250	100.00 %	1,887	(20)	-	〃
〃	Tung Ching Energy Technology Inc.	Taiwan	Solar power related business	6,030	200,030	-	100.00 %	7,766	296	-	〃
〃	Chailease Finance Securitization Trust 2021	Taiwan	Special purpose entity	-	1,174,653	-	- %	-	22,177	-	(Note 2 & 3)

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				June 30, 2026	December 31, 2025	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease Finance Co., Ltd.	WEIDA TECHNOLOGY CO., LTD.	Taiwan	Sales of machinery equipment	30,000	30,000	3,000	100.00 %	31,970	1,820	-	(Note 2)
〃	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 %	132,051	4,090	(844)	
〃	Chung Ho Real Estate Management Co., Ltd.	Taiwan	Construction management	66,000	66,000	7,506	33.00 %	76,291	6,977	2,475	
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 %	21,415,770	534,106	-	(Note 2)
〃	Chailease Credit Services Co., Ltd.	Taiwan	Installment sales and leasing	10,101	10,101	1,000	100.00 %	9,959	(12)	-	〃
〃	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	3,142,888	3,142,888	314,289	22.04 %	3,006,526	(102,377)	-	〃
〃	CHAILEASE MOBILITY SERVICE CO., LTD.	Taiwan	Leasing of automobiles	343,000	343,000	34,300	49.00 %	157,182	(63,167)	-	〃
〃	Chailease Auto Rental Co.,Ltd.	Taiwan	Leasing of automobiles	3,000,000	3,000,000	306,676	28.51 %	3,143,364	121,761	-	〃
Chailease Consumer Finance Co.,Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	9,708,321	8,858,567	-	99.99 %	10,188,628	480,307	-	(Note 2 & 4)
〃	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power related business	8,831,270	8,831,270	883,127	61.95 %	8,450,740	(102,377)	-	(Note 2)
Chailease Specialty Finance Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	2,300,000	2,300,000	-	99.99 %	2,393,105	93,105	-	(Note 2 & 5)
Chailease Credit Services Co.,Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	480,307	-	(Note 2 & 4)
Chailease Cloud Service Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	93,105	-	(Note 2 & 5)
〃	Chaico Biomedical Co., Ltd.	Taiwan	Development and sales of nutritional health supplements and supplies	55,218	55,218	5,753	13.75 %	72,079	103,679	-	(Note 2)
Chailease Cloud Service Co., Ltd.	ZEMO Inc.	Taiwan	Leasing of automobiles	20,000	20,000	4,060	30.00 %	14,320	(5,363)	(1,911)	
Chailease International Company (Hong Kong) Limited	PT Chailease Finance Indonesia	Indonesia	Financing	378,250	378,250	2,975,000	85.00 %	287,253	(29,837)	-	(Note 2)
Chailease Capital (Thailand) Co., Ltd.	Asia Sermkij Leasing Public Co.,Ltd and its subsidiaries	Thailand	Installment sales of automobiles	327,299	327,299	66,309	9.42 %	1,089,063	399,355	-	〃

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

CHAILEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 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 June 30, 2026			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 2026	December 31, 2025	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease Power Technology Co., Ltd.	Chu Chiang Solar Energy Inc.	Taiwan	Solar power related business	45,050	45,050	-	100.00 %	46,810	1,603	-	(Note 2)
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 %	604,426	(16,914)	-	〃
〃	Tien Jen Energy Co., Ltd.	Taiwan	Solar power related business	435,200	435,200	43,520	80.00 %	411,790	(8,850)	-	〃
〃	Tien Chu Energy Co., Ltd	Taiwan	Solar power related business	761,600	761,600	76,160	80.00 %	695,044	(27,220)	-	〃
〃	Tien Ying Energy Co., Ltd.	Taiwan	Solar power related business	1,024,000	1,024,000	102,400	80.00 %	944,936	(27,894)	-	〃
〃	Tien Jui Energy Co., Ltd.	Taiwan	Solar power related business	326,400	326,400	32,640	80.00 %	292,347	(13,289)	-	〃
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 %	1,023,944	13,672	-	〃
〃	Chung Yao Co., Ltd.	Taiwan	Solar power related business	20,050	20,050	2,005	100.00 %	51,955	31,510	-	〃
〃	Yao Jih Co., Ltd.	Taiwan	Solar power related business	577	577	105	100.00 %	361	(28)	-	〃
〃	Ho Hsuan Co., Ltd.	Taiwan	Solar power related business	2,078,644	2,078,644	207,864	100.00 %	2,088,289	2,730	-	〃
〃	Hsia Ching Co., Ltd	Taiwan	Solar power related business	488,286	488,286	48,828	94.76 %	370,469	(22,729)	-	〃
〃	Kuang Hsi Co., Ltd.	Taiwan	Solar power related business	207,000	109,000	20,700	100.00 %	207,063	47	-	〃
〃	Ruo Chen Co., Ltd.	Taiwan	Solar power related business	809	809	100	100.00 %	562	(62)	-	〃
〃	Ruo Jing Co., Ltd.	Taiwan	Solar power related business	116,831	116,831	11,683	100.00 %	121,448	4,244	-	〃
〃	Ruo Tai Co., Ltd.	Taiwan	Solar power related business	28,783	28,783	2,878	100.00 %	30,568	1,624	-	〃
〃	Sheng Neng Co., Ltd.	Taiwan	Solar power related business	310,808	310,808	31,100	100.00 %	311,892	271	-	〃
〃	Jing Sheng Co., Ltd.	Taiwan	Solar power related business	808	808	100	100.00 %	568	(60)	-	〃
〃	Chen Ying Co., Ltd.	Taiwan	Solar power related business	1,031,000	1,031,000	103,100	100.00 %	1,037,318	4,915	-	〃
〃	Jing Ying Co., Ltd.	Taiwan	Solar power related business	1,000	1,000	100	100.00 %	577	(60)	-	〃
〃	Tien Hsiao Co., Ltd.	Taiwan	Solar power related business	809	809	100	100.00 %	569	(60)	-	〃
〃	Chu To Co., Ltd.	Taiwan	Solar power related business	17,000	157,000	1,700	100.00 %	14,367	236	-	〃
〃	Kuang Tai Energy Integration Co., Ltd.	Taiwan	Solar power related business	6,000	6,000	600	40.00 %	4,931	(458)	-	〃
〃	Hsu Li Energy Co., Ltd.	Taiwan	Solar power related business	107,250	107,250	10,725	100.00 %	89,513	(4,155)	-	〃
〃	Chuang Neng Energy Integration Co., Ltd.	Taiwan	Solar power related business	46,500	46,500	4,650	100.00 %	46,067	48	-	〃

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2026			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 2026	December 31, 2025	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Jung Yu Energy Integration Co., Ltd.	Yun Yung Co., Ltd.	Taiwan	Solar power related business	1,995,000	1,995,000	199,500	70.00 %	1,860,226	(38,183)	-	(Note 2)
″	Annan Energy Co., Ltd.	Taiwan	Solar power related business	1,016,709	1,016,709	-	90.00 %	441,053	(126,920)	-	″
″	Ho Ying Co., Ltd.	Taiwan	Solar power related business	648,311	648,311	64,890	100.00 %	651,024	1,181	-	″
″	Hao Ju Energy Integration Co., Ltd.	Taiwan	Solar power related business	840,000	840,000	84,000	30.00 %	838,295	(692)	(261)	
″	Haosheng Co., Ltd.	Taiwan	Solar power related business	468,000	468,000	46,800	30.00 %	467,644	(3,101)	(1,002)	
″	Haosheng No. 3 Electric Co., Ltd.	Taiwan	Solar power related business	774,783	774,783	76,719	65.00 %	777,006	516	-	(Note 2)
″	Chaoming Electric Co., Ltd.	Taiwan	Solar power related business	880,068	880,068	87,251	65.00 %	883,360	1,444	-	″
″	Haoyu Electric Co., Ltd.	Taiwan	Solar power related business	160,000	160,000	16,000	20.00 %	160,377	879	108	
Chung Ho Energy Integration Co., Ltd	Tien Hsing Integration Co., Ltd	Taiwan	Solar power related business	200,000	600,000	20,000	100.00 %	62,018	1,411	-	(Note 2)
″	Tien Chuan Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	360,526	360,526	30,974	100.00 %	351,502	26,267	-	″
″	Yu Heng Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	341,526	341,526	30,473	100.00 %	346,447	27,764	-	″
″	Kai Yang Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	389,830	389,830	31,925	100.00 %	368,292	32,979	-	″
″	Yao Kuang Intelligent Energy Co., Ltd.	Taiwan	Solar power related business	382,322	382,322	30,898	100.00 %	355,628	31,386	-	″
″	Yiyang green power Co., Ltd.	Taiwan	Solar power related business	712,837	-	61,250	49.00 %	719,698	80,689	6,861	
Ho Hsuan Co., Ltd.	Chiu Chu Co., Ltd.	Taiwan	Solar power related business	520,000	520,000	52,000	80.00 %	520,562	550	-	(Note 2)
″	Chao Ming No.2 Energy Co., Ltd.	Taiwan	Solar power related business	10,100	280,100	1,010	100.00 %	10,696	327	-	″
″	Hao Hsuan Energy Integration Co., Ltd.	Taiwan	Solar power related business	-	330,914	-	- %	-	(408)	-	″
Hsia Ching Co., Ltd	Chuan Chen Technology Inc.	Taiwan	Solar power related business	11,463	11,463	-	100.00 %	10,933	(103)	-	″
Chailease Energy Integration Co., Ltd.	Voyager Photovoltaic Co., Ltd.	Taiwan	Solar power related business	365,000	365,000	36,500	22.12 %	261,803	(83,407)	(15,332)	
″	Changpin Wind Taiwan Power Ltd.	Taiwan	Wind power related business	221,080	221,080	14,800	20.00 %	218,800	(14,103)	(2,821)	
″	Aurosi Precision Co., Ltd.	Taiwan	Manufacture of Batteries and Accucumulators	60,625	60,625	6,063	12.13 %	92,744	21,018	25,887	
Tai Yuan Energy Intergration Co., Ltd.	Cheng Yi Energy Integration Co., Ltd.	Taiwan	Solar power related business	2,600	2,600	260	100.00 %	1,345	(24)	-	(Note 2)

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2026			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 2026	December 31, 2025	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
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 %	208,494	(721)	-	(Note 2)
〃	Hao Ming Energy Co., Ltd.	Taiwan	Solar power related business	10,480	10,480	1,048	80.00 %	924	(69)	-	〃
〃	Jih Ti Energy Co., Ltd.	Taiwan	Solar power related business	280,100	280,100	28,010	100.00 %	278,081	349	-	〃
〃	Hui Meng No. 1 Energy Co., Ltd.	Taiwan	Solar power related business	202,500	202,500	20,250	100.00 %	200,846	(147)	-	〃
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 %	5,483,607	10,241	-	〃
〃	CHAILEASE MOBILITY SERVICE CO., LTD.	Taiwan	Leasing of automobiles	357,000	357,000	35,700	51.00 %	163,597	(63,167)	-	〃
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 %	5,356	225	-	〃
〃	Chaico Healthcare Malaysia Sdn.Bhd.	Malaysia	Development and sales of nutritional health supplements and supplies	34,850	34,850	5,000	100.00 %	39,291	519	-	〃
Chaico Healthcare Malaysia Sdn.Bhd.	Greenland Biotech Sdn.Bhd.	Malaysia	Development and sales of nutritional health supplements and supplies	765	765	45	29.47 %	882	107	(23)	
〃	JLK Media Solutions Sdn. Bhd.	Malaysia	Development and sales of nutritional health supplements and supplies	2,244	-	300	60.00 %	1,062	(135)	-	(Note 2)
Chailease International Financial Services Co. (Singapore) Pte. Ltd.	Chailease International Trading Company Limited (Vietnam)	Vietnam	Trading	637,000	-	-	100.00 %	828,719	65,491	-	〃
Chen Ying Co., Ltd.	Chi Lai Energy Co., Ltd.	Taiwan	Solar power related business	129,907	129,907	12,976	100.00 %	128,983	(905)	-	〃
Sheng Neng Co., Ltd.	Deng Yang Geothermal Energy Co., Ltd.	Taiwan	Geothermal energy business	18,651	18,651	1,865	51.00 %	18,091	(1,019)	-	〃

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: The remaining claims were redeemed and settled on May 26, 2026.

Note 4: Chailease Consumer Financial Co., Ltd. is the limited partner, and Chailease Credit Services Co., Ltd. is the general partner.

Note 5: 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 June 30, 2026	Net Income (Losses) of the Investee	Percentage of Ownership	Share of profits/losses (Note 2)	Carrying Amount as of June 30, 2026	Accumulated Inward Remittance of Earnings as of June 30, 2026
					Outflow	Inflow						
Chailease International Financial Leasing Corp.	Leasing	33,283,250	(2)	-	-	-	-	4,390,140	97.89 %	4,297,306	73,685,450	3,280,550
Chailease Finance International Corp.	Leasing	6,051,500	(2)	-	-	-	-	637,789	98.41 %	627,674	11,758,732	-
Chailease International Corp.	Trading	2,532,600	(2)	-	-	-	-	441,240	97.89 %	431,910	9,235,396	-
Jirong Real Estate Co., Ltd.	House property leasing and management	797,300	(2)	-	-	-	-	12,067	97.89 %	11,812	907,207	-
Chailease International Commercial Factoring Corporation	Factoring	469,000	(2)	-	-	-	-	1,085	97.89 %	1,062	506,042	-
Chailease Commercial Factoring Corporation	Factoring	234,500	(2)	-	-	-	-	(6,929)	97.89 %	(6,783)	294,144	-

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 six months ended June 30, 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 June 30, 2026					
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	$ 2,472,716	-	31,410	-	-	2,504,126
Interest revenue - installment sales	2,869,537	356,123	2,059,238	-	-	5,284,898
Interest revenue - capital leases	298,306	6,414,533	627,369	-	-	7,340,208
Rental revenue - operating leases	1,788,700	1,217	-	-	-	1,789,917
Interest revenue - loans	2,740,717	-	846,936	110,341	-	3,697,994
Other interest revenue	2,074,957	36,240	43,995	-	-	2,155,192
Other operating revenue	873,287	164,584	480,763	5,388	-	1,524,022
Intersegment revenue	758,899	20,351	49,495	-	(828,745)	-
Interest revenue	91,789	25,085	16,180	1,219	-	134,273
Total revenue	**$ 13,968,908**	**7,018,133**	**4,155,386**	**116,948**	**(828,745)**	**24,430,630**
Reportable segment profit or loss	**$ 3,567,072**	**2,004,151**	**783,249**	**3,980**	**-**	**6,358,452**

	For the three months ended June 30, 2025					
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	$ 2,494,995	-	31,800	-	-	2,526,795
Interest revenue - installment sales	3,236,097	419,379	1,862,546	-	-	5,518,022
Interest revenue - capital leases	266,171	6,320,184	553,124	-	-	7,139,479
Rental revenue - operating leases	1,743,599	1,114	-	-	-	1,744,713
Interest revenue - loans	2,557,287	1,617	651,491	102,350	-	3,312,745
Other interest revenue	2,549,895	48,599	41,881	-	-	2,640,375
Other operating revenue	901,211	383,517	404,679	2,798	-	1,692,205
Intersegment revenue	672,289	18,327	52,109	-	(742,725)	-
Interest revenue	101,499	40,061	7,715	839	-	150,114
Total revenue	**$ 14,523,043**	**7,232,798**	**3,605,345**	**105,987**	**(742,725)**	**24,724,448**
Reportable segment profit or loss	**$ 3,684,195**	**1,725,551**	**591,571**	**38,642**	**-**	**6,039,959**

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

	For the six months ended June 30, 2026					
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	$ 4,528,997	-	63,714	-	-	4,592,711
Interest revenue - installment sales	5,796,646	744,471	4,143,346	-	-	10,684,463
Interest revenue - capital leases	613,006	12,859,737	1,213,774	-	-	14,686,517
Rental revenue - operating leases	3,588,302	2,415	-	-	-	3,590,717
Interest revenue - loans	5,441,800	-	1,640,784	225,127	-	7,307,711
Other interest revenue	4,250,167	79,839	85,065	-	-	4,415,071
Other operating revenue	1,712,115	359,416	935,332	10,547	-	3,017,410
Intersegment revenue	1,496,352	43,065	99,972	-	(1,639,389)	-
Interest revenue	107,573	53,882	28,102	1,671	-	191,228
Total revenue	**$ 27,534,958**	**14,142,825**	**8,210,089**	**237,345**	**(1,639,389)**	**48,485,828**
Reportable segment profit or loss	**$ 6,903,058**	**4,549,587**	**1,568,679**	**64,890**	**-**	**13,086,214**

	For the six months ended June 30, 2025					
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers						
Sales revenue	$ 4,249,735	-	61,457	-	-	4,311,192
Interest revenue - installment sales	6,484,927	876,664	3,799,787	-	-	11,161,378
Interest revenue - capital leases	575,832	13,335,803	1,140,629	-	-	15,052,264
Rental revenue - operating leases	3,482,618	2,297	-	-	-	3,484,915
Interest revenue - loans	4,916,212	5,704	1,295,899	207,015	-	6,424,830
Other interest revenue	5,200,275	105,822	82,523	-	-	5,388,620
Other operating revenue	1,751,802	885,515	815,557	4,771	-	3,457,645
Intersegment revenue	1,332,362	37,785	110,366	-	(1,480,513)	-
Interest revenue	112,597	75,816	14,914	3,155	-	206,482
Total revenue	**$ 28,106,360**	**15,325,406**	**7,321,132**	**214,941**	**(1,480,513)**	**49,487,326**
Reportable segment profit or loss	**$ 6,712,938**	**4,463,563**	**1,255,331**	**89,984**	**-**	**12,521,816**

(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 June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Reportable segment income	$ 6,358,452	6,039,959	13,086,214	12,521,816
Management segment loss	(827,482)	(808,204)	(1,657,848)	(1,530,628)
Profit for the period	**$ 5,530,970**	**5,231,755**	**11,428,366**	**10,991,188**