

**CHAILEASE HOLDING COMPANY LIMITED
AND SUBSIDIARIES**

Consolidated Financial Statements

**With Independent Auditors' Report
For the Six Months Ended June 30, 2021 and 2020
(The Consolidated Financial Statements For the Six Months
Ended June 30, 2020, was only reviewed)**

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

Table of contents

Contents	Page
1. Cover Page	1
2. Table of Contents	2
3. Independent Auditors' Report	3
4. Consolidated Balance Sheets	4
5. Consolidated Statements of Comprehensive Income	5
6. Consolidated Statements of Changes in Equity	6
7. Consolidated Statements of Cash Flows	7
8. Notes to Consolidated Financial Statements	
(1) Company history	8
(2) Approval date and procedures of the consolidated financial statements	8
(3) New standards, amendments and interpretations adopted	8~9
(4) Summary of significant accounting policies	10~16
(5) Significant accounting assumptions and judgments, and major sources of estimation uncertainty	16
(6) Explanation to Significant Accounts	16~74
(7) Related Party Transactions	74~77
(8) Pledged Assets	78
(9) Commitments and Contingencies	78
(10) Losses Due to Major Disasters	79
(11) Subsequent Events	79
(12) Other	79~82
(13) Other disclosures	
i) Information on significant transactions	83~109
ii) Information on investees	110~113
iii) Information on investment in mainland China	113~114
iv) Major shareholders	114
(14) Segment Information	114~115



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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, 2021, the consolidated statements of comprehensive income for the three months and six months ended June 30, 2021, changes in equity and cash flows for the six months ended June 30, 2021, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of June 30, 2021, and its consolidated financial performance for the three months and six months ended June 30, 2021, and its consolidated cash flows for the six months ended June 30, 2021 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in 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 Certified Public Accountants Code of Professional Ethics in Republic of China ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Other Matter

The consolidated financial statements as of and for the six months ended June 30, 2020 were reviewed by us and we issued a review report with an unqualified conclusion on those financial statements on August 12, 2020. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit 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, 2021. These matters were addressed in the context of our audit of the consolidated financial statements taken as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters individually. Based on our judgment, the key audit matters that should be disclosed in this audit report are as follows:



1. Impairment assessment of accounts receivable

Refer to Note (4) (g) “Financial instruments” and Note (5) “Significant accounting assumptions and judgments, and major sources of estimation uncertainty” of the consolidated financial statements for the year ended December 31, 2020, and Note (6) (d) “accounts receivable, net” to the consolidated financial statements for the details of the information about impairment assessment on accounts receivable.

Description of key audit matter:

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

How the matter was addressed in our audit:

In relation to the key audit matter above, we have performed certain key audit procedures that included evaluating the adequacy of the Group’s impairment policy on financial assets; testing to check compliance with the internal control on the process of evaluating impairment losses on loans and receivable; evaluating the assumptions and data used in the calculation; recalculating impairment allowances and rechecking it with the assumptions and data used by management; 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 Standard 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 auditing standards generally accepted in 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 auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain 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 propriety of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the propriety 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 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, 2021 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 Shu-Min Hsu and Wan-Wan Lin.

KPMG

Taipei, Taiwan (Republic of China)

August 26, 2021

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with the accounting principles 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, 2021, December 31, 2020, and June 30, 2020

(Amounts Expressed in Thousands of New Taiwan Dollars)

		2021.6.30		2020.12.31		2020.6.30				2021.6.30		2020.12.31		2020.6.30	
Assets		Amount	%	Amount	%	Amount	%	LIABILITIES AND EQUITY		Amount	%	Amount	%	Amount	%
Current assets :								Current Liabilities :							
1100	Cash and cash equivalents (Notes (6)(a) and (7))	\$ 45,232,921	7	32,796,805	6	29,534,501	6	2100	Short-term borrowings (Notes (6)(k), (7) and (8))	\$ 57,639,373	9	56,025,737	9	60,809,541	11
1110	Current financial assets at fair value through profit or loss (Note (6)(b))	1,235,642	-	821,296	-	537,580	-	2110	Short-term notes and bills payable (Notes (6)(j) and (8))	91,202,690	14	83,998,707	14	76,887,588	15
1136	Current financial assets at amortized cost (Note (6)(b) and (7))	17,337,385	3	14,418,945	2	12,644,979	2	2126	Current financial liabilities for hedging (Note (6)(c))	1,440,986	-	1,402,120	-	84,050	-
1139	Current financial assets for hedging (Notes (6)(b) and (6)(c))	11,853	-	118,697	-	675,656	-	2170	Accounts and notes payable	4,521,402	1	6,826,884	1	4,878,258	1
1170	Accounts receivable, net (Notes (6)(d), (7) and (8))	393,554,711	61	375,719,022	63	331,074,479	63	2230	Current tax liabilities	4,780,542	1	3,011,666	1	2,637,323	-
1476	Other current financial assets (Notes (7) and (8))	8,118,455	1	5,524,900	1	7,321,851	1	2280	Current lease liabilities (Note (6)(m) and (7))	1,102,848	-	949,959	-	960,920	-
1479	Other current assets (Notes (6)(c))	10,090,332	2	8,584,757	2	7,981,751	2	2305	Other current financial liabilities (Notes (7))	64,803,663	10	55,729,072	9	52,270,023	10
		<u>475,581,299</u>	<u>74</u>	<u>437,984,422</u>	<u>74</u>	<u>389,770,797</u>	<u>74</u>	2320	Long-term liabilities, current portion (Note (6)(k), (6)(l), (7) and (8))	167,061,426	26	163,482,916	28	153,023,729	29
Non-current assets :								2399	Other current liabilities	4,586,308	1	4,640,995	1	3,876,496	1
1510	Non-current financial assets at fair value through profit or loss (Note (6)(b))	18,527	-	28,147	-	29,052	-			<u>397,139,238</u>	<u>62</u>	<u>376,068,056</u>	<u>63</u>	<u>355,427,928</u>	<u>67</u>
1517	Non-current financial assets at fair value through other comprehensive income (Note (6)(b))	845,270	-	828,361	-	838,126	-	Non-current Liabilities :							
1535	Non-current financial assets at amortized cost (Note (6)(b))	5,887,623	1	4,279,012	1	3,119,121	1	2530	Bonds payable (Notes (6)(l))	30,162,903	5	19,871,998	3	18,169,978	4
1530	Non-current financial assets for hedging (Note(6)(b) and (6)(c))	191,018	-	-	-	-	-	2540	Long-term borrowings (Notes (6)(k), (7) and (8))	101,598,242	16	84,797,353	14	67,399,622	13
1550	Investments accounted for using equity method (Note (6)(f))	1,710,559	-	1,807,241	-	1,786,171	-	2570	Deferred tax liabilities	3,108,156	-	3,005,005	1	2,267,639	-
1600	Property, plant and equipment (Notes (6)(g), (7) and (8))	47,096,686	7	44,043,357	7	38,734,258	7	2580	Non-current lease liabilities (Note (6)(m) and (7))	3,592,142	-	3,272,489	1	3,064,039	1
1755	Right-of-use assets (Notes(6)(h) and (7))	4,650,704	1	4,197,210	1	3,987,697	1	2600	Other non-current liabilities	6,076,473	1	6,330,063	1	7,080,235	1
1780	Intangible assets (Note (6)(i))	95,284	-	97,776	-	94,576	-			<u>144,537,916</u>	<u>22</u>	<u>117,276,908</u>	<u>20</u>	<u>97,981,513</u>	<u>19</u>
1840	Deferred tax assets	3,809,953	1	4,121,825	1	3,180,578	1	Total Liabilities		<u>541,677,154</u>	<u>84</u>	<u>493,344,964</u>	<u>83</u>	<u>453,409,441</u>	<u>86</u>
1930	Long-term accounts receivable, net (Notes (6)(d), (7) and (8))	102,889,123	16	94,146,913	16	84,851,225	16	Equity attributable to owners of the Company : (Note (6)(p))							
1995	Other non-current assets (Notes (7) and (8))	2,461,054	-	1,789,570	-	1,320,738	-	3110	Ordinary share	13,813,280	2	13,813,280	3	13,813,280	3
		<u>169,655,801</u>	<u>26</u>	<u>155,339,412</u>	<u>26</u>	<u>137,941,542</u>	<u>26</u>	3120	Preferred share	1,500,000	-	1,500,000	-	-	-
								3150	Stock dividend to be distributed	690,664	-	-	-	-	-
								3200	Capital surplus	30,897,015	5	30,883,964	5	17,380,040	3
								3320	Special reserve	3,307,294	-	3,283,275	1	3,283,275	-
								3350	Unappropriated retained earnings	52,020,046	8	49,322,515	8	40,348,820	8
								3400	Other equity items	(4,332,170)	-	(3,307,294)	(1)	(4,582,613)	(1)
									Total equity attributable to owners of the Company	97,896,129	15	95,495,740	16	70,242,802	13
								36XX	Non-controlling interests	5,663,817	1	4,483,130	1	4,060,096	1
									Total equity	<u>103,559,946</u>	<u>16</u>	<u>99,978,870</u>	<u>17</u>	<u>74,302,898</u>	<u>14</u>
TOTAL ASSETS		<u>\$ 645,237,100</u>	<u>100</u>	<u>593,323,834</u>	<u>100</u>	<u>527,712,339</u>	<u>100</u>	TOTAL LIABILITIES AND EQUITY		<u>\$ 645,237,100</u>	<u>100</u>	<u>593,323,834</u>	<u>100</u>	<u>527,712,339</u>	<u>100</u>

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

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

CONSOLIDATED STATEMENTS OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME

For the three months ended September 30, 2021 and 2020 and for the six months ended June 30, 2021 and 2020

(Amounts Expressed in Thousands of New Taiwan Dollars)

		For the three months ended June 30				For the six months ended June 30,			
		2021		2020		2021		2020	
		Amount	%	Amount	%	Amount	%	Amount	%
	Operating revenues: (Note (7))								
4111	Sales revenue	\$ 1,397,825	8	1,149,082	8	2,547,546	7	1,949,869	7
4810	Interest revenue - installment sales	3,343,915	19	2,687,428	19	6,409,142	19	5,275,838	19
4820	Interest revenue - capital leases	5,979,566	34	4,839,785	34	11,975,787	35	9,786,262	35
4300	Rental revenue - operating leases	1,083,084	6	908,821	6	2,153,977	6	1,815,661	6
4230	Interest revenue - loans	1,493,445	8	1,224,543	9	2,924,044	8	2,483,622	9
4240	Other interest revenue	2,043,030	12	1,497,544	10	3,964,242	12	2,958,454	10
4881	Other operating revenue	2,358,252	13	1,991,717	14	4,483,401	13	3,971,731	14
		<u>17,699,117</u>	<u>100</u>	<u>14,298,920</u>	<u>100</u>	<u>34,458,139</u>	<u>100</u>	<u>28,241,437</u>	<u>100</u>
	Operating costs: (Note (7))								
5111	Cost of sales	702,172	4	630,251	4	1,409,018	4	1,054,539	4
5240	Interest expense	2,309,909	13	2,190,670	15	4,600,358	13	4,432,572	16
5300	Cost of rental revenue	786,689	5	635,342	5	1,561,656	5	1,270,039	4
5800	Other operating costs	949,397	5	675,879	5	1,825,130	5	1,363,006	5
		<u>4,748,167</u>	<u>27</u>	<u>4,132,142</u>	<u>29</u>	<u>9,396,162</u>	<u>27</u>	<u>8,120,156</u>	<u>29</u>
	Gross profit from operation	<u>12,950,950</u>	<u>73</u>	<u>10,166,778</u>	<u>71</u>	<u>25,061,977</u>	<u>73</u>	<u>20,121,281</u>	<u>71</u>
6400	Operating expenses (Note (7))	<u>3,165,355</u>	<u>18</u>	<u>2,891,690</u>	<u>20</u>	<u>6,324,225</u>	<u>18</u>	<u>5,833,988</u>	<u>20</u>
6450	Expected credit loss (Note (6)(d))	<u>1,521,077</u>	<u>9</u>	<u>1,639,276</u>	<u>11</u>	<u>3,081,061</u>	<u>9</u>	<u>3,300,697</u>	<u>12</u>
6500	Net other income and expenses (Note (6)(s))	<u>177,327</u>	<u>1</u>	<u>98,876</u>	<u>1</u>	<u>314,493</u>	<u>1</u>	<u>165,644</u>	<u>1</u>
	Operating profit	<u>8,441,845</u>	<u>47</u>	<u>5,734,688</u>	<u>41</u>	<u>15,971,184</u>	<u>47</u>	<u>11,152,240</u>	<u>40</u>
	Non-operating income and expenses:								
7100	Interest income	65,346	-	66,783	-	121,675	-	105,247	-
7130	Dividend income	110	-	1,354	-	110	-	1,354	-
7020	Other gains and losses (Note (6)(t) and (7))	261,129	2	23,863	-	682,903	2	366,960	1
7060	Share of (loss) profit of associates and joint ventures accounted for using equity method (Note (6)(f))	(11,148)	-	(6,820)	-	(13,679)	-	(49,001)	-
		<u>315,437</u>	<u>2</u>	<u>85,180</u>	<u>-</u>	<u>791,009</u>	<u>2</u>	<u>424,560</u>	<u>1</u>
7900	Profit before income tax	<u>8,757,282</u>	<u>49</u>	<u>5,819,868</u>	<u>41</u>	<u>16,762,193</u>	<u>49</u>	<u>11,576,800</u>	<u>41</u>
7950	Less: Income tax expenses (Note (6)(o))	<u>2,981,851</u>	<u>16</u>	<u>1,684,019</u>	<u>12</u>	<u>5,774,058</u>	<u>17</u>	<u>3,340,904</u>	<u>12</u>
	Profit for the period	<u>5,775,431</u>	<u>33</u>	<u>4,135,849</u>	<u>29</u>	<u>10,988,135</u>	<u>32</u>	<u>8,235,896</u>	<u>29</u>
	Other comprehensive income (loss):								
8310	Components of other comprehensive income that will not be reclassified to profit or loss								
8316	Unrealized gain (loss) from investments in equity instruments measured at fair value through other comprehensive income	18,862	-	77,215	-	36,242	-	(60,259)	-
8349	Less: Income tax related to components that will not be reclassified to profit or loss (Note (6)(o))	-	-	-	-	-	-	-	-
	Total components of other comprehensive income that will not be reclassified to profit or loss	<u>18,862</u>	<u>-</u>	<u>77,215</u>	<u>-</u>	<u>36,242</u>	<u>-</u>	<u>(60,259)</u>	<u>-</u>
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss								
8361	Exchange differences on translation	(904,984)	(5)	(477,483)	(3)	(1,580,368)	(5)	(1,350,593)	(5)
8368	Gains (losses) on hedging instrument (Note (6)(c))	18,313	-	480,422	3	150,612	1	(75,437)	-
8370	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss (Note (6)(f))	4,549	-	9,455	-	(11,635)	-	7,727	-
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss (Note (6)(o))	(10,281)	-	63,292	-	(23,520)	-	32,456	-
	Total components of other comprehensive income that will be reclassified to profit or loss	<u>(871,841)</u>	<u>(5)</u>	<u>(50,898)</u>	<u>-</u>	<u>(1,417,871)</u>	<u>(4)</u>	<u>(1,450,759)</u>	<u>(5)</u>
	Other comprehensive income (net of tax)	<u>(852,979)</u>	<u>(5)</u>	<u>26,317</u>	<u>-</u>	<u>(1,381,629)</u>	<u>(4)</u>	<u>(1,511,018)</u>	<u>(5)</u>
8500	Total comprehensive income for the period	<u>\$ 4,922,452</u>	<u>28</u>	<u>4,162,166</u>	<u>29</u>	<u>9,606,506</u>	<u>28</u>	<u>6,724,878</u>	<u>24</u>
	Profit attributable to:								
8610	Owners of the Company	\$ 5,529,618	32	3,966,357	28	10,500,005	31	7,889,325	28
8620	Non-controlling interests	245,813	1	169,492	1	488,130	1	346,571	1
		<u>\$ 5,775,431</u>	<u>33</u>	<u>4,135,849</u>	<u>29</u>	<u>10,988,135</u>	<u>32</u>	<u>8,235,896</u>	<u>29</u>
	Comprehensive income attributable to:								
8710	Owners of the Company	\$ 4,825,392	27	3,921,828	27	9,475,129	28	6,589,987	23
8720	Non-controlling interests	97,060	1	240,338	2	131,377	-	134,891	1
		<u>\$ 4,922,452</u>	<u>28</u>	<u>4,162,166</u>	<u>29</u>	<u>9,606,506</u>	<u>28</u>	<u>6,724,878</u>	<u>24</u>
9750	Basic earnings per share (NT dollars) (Note (6)(q))	<u>\$ 3.68</u>		<u>2.73</u>		<u>7.11</u>		<u>5.44</u>	

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHAILLEASE HOLDING COMPANY LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the Six Months Ended June 30, 2021 and 2020
(Amounts Expressed in Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company											
							Other Equity Items					
	Share Capital			Retained Earnings			Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Total equity attributable to owners of the Company	Non-controlling interests	Total equity
	Ordinary share	Preferred share	Stock dividends to be distributed	Capital surplus	Special reserve	Unappropriated retained earnings						
Balance at January 1, 2020	\$ 13,282,000	-	-	17,379,467	2,095,945	40,287,825	(3,239,314)	(219,957)	175,996	69,761,962	4,176,058	73,938,020
Profit for the six months ended June 30, 2020	-	-	-	-	-	7,889,325	-	-	-	7,889,325	346,571	8,235,896
Other comprehensive income (loss) for the six months ended June 30, 2020	-	-	-	-	-	-	(1,163,642)	(60,259)	(75,437)	(1,299,338)	(211,680)	(1,511,018)
Total comprehensive income (loss) for the six months ended June 30, 2020	-	-	-	-	-	7,889,325	(1,163,642)	(60,259)	(75,437)	6,589,987	134,891	6,724,878
Earnings distribution and appropriation:												
Special reserve appropriated	-	-	-	-	1,187,330	(1,187,330)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	-	(6,109,720)	-	-	-	(6,109,720)	-	(6,109,720)
Stock dividends of ordinary share	531,280	-	-	-	-	(531,280)	-	-	-	-	-	-
Other changes in capital surplus	-	-	-	573	-	-	-	-	-	573	-	573
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	(250,853)	(250,853)
Balance at June 30, 2020	\$ 13,813,280	-	-	17,380,040	3,283,275	40,348,820	(4,402,956)	(280,216)	100,559	70,242,802	4,060,096	74,302,898
Balance at January 1, 2021	\$ 13,813,280	1,500,000	-	30,883,964	3,283,275	49,322,515	(3,511,825)	(298,294)	502,825	95,495,740	4,483,130	99,978,870
Profit for the six months ended June 30, 2021	-	-	-	-	-	10,500,005	-	-	-	10,500,005	488,130	10,988,135
Other comprehensive income (loss) for the six months ended June 30, 2021	-	-	-	-	-	-	(1,211,730)	36,242	150,612	(1,024,876)	(356,753)	(1,381,629)
Total comprehensive income (loss) for the six months ended June 30, 2021	-	-	-	-	-	10,500,005	(1,211,730)	36,242	150,612	9,475,129	131,377	9,606,506
Appropriation and distribution of retained earnings:												
Special reserve appropriated	-	-	-	-	24,019	(24,019)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	-	(6,906,640)	-	-	-	(6,906,640)	-	(6,906,640)
Cash dividends of preferred share	-	-	-	-	-	(181,151)	-	-	-	(181,151)	-	(181,151)
Stock dividends of ordinary share	-	-	690,664	-	-	(690,664)	-	-	-	-	-	-
Other changes in capital surplus	-	-	-	696	-	-	-	-	-	696	-	696
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	1,049,310	1,049,310
Change in equity of associates and joint ventures accounted for using equity method	-	-	-	12,355	-	-	-	-	-	12,355	-	12,355
Balance at June 30, 2021	\$ 13,813,280	1,500,000	690,664	30,897,015	3,307,294	52,020,046	(4,723,555)	(262,052)	653,437	97,896,129	5,663,817	103,559,946

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

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

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Six Months Ended June 30, 2021 and 2020

(Amounts Expressed in Thousands of New Taiwan Dollars)

	For the six months ended June 30,	
	2021	2020
Cash flows from operating activities:		
Profit before tax	\$ 16,762,193	11,576,800
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	2,481,481	2,112,704
Amortization expense	80,954	93,382
Expected credit loss	3,081,061	3,300,697
Net (gain) loss on financial assets or liabilities at fair value through profit or loss	(31,574)	52,224
Interest expense	4,620,997	4,461,944
Interest income	(25,394,890)	(20,609,423)
Dividend income	(110)	(1,354)
Share of loss of associates and joint ventures accounted for using equity method	13,679	49,001
Gain on disposal of property, plant and equipment	(60,477)	(76,839)
Loss on disposal of foreclosed assets	86,598	102,880
Impairment loss on non-financial assets	217,132	165,859
Effect of changes in lease contract	(653)	340
Total adjustments to reconcile profit	(14,905,802)	(10,348,585)
Changes in operating assets and liabilities:		
Changes in operating assets:		
Increase in financial assets at fair value through profit or loss, mandatorily measured at fair value	(375,839)	(299,845)
Increase in accounts receivable	(36,740,025)	(21,775,501)
(Increase) decrease in other current financial assets	(2,578,821)	1,147,134
Increase in other current assets	(1,611,384)	(1,893,884)
Proceeds from sales of operating lease assets and operating equipment	944,348	671,993
Purchase of operating lease assets and operating equipment	(6,314,649)	(6,836,695)
Increase in other operating assets	(763,167)	(351,219)
Total changes in operating assets	(47,439,537)	(29,338,017)
Changes in operating liabilities:		
Decrease in accounts and notes payable	(2,258,055)	(1,610,405)
Increase in long term and short-term debts	212,792,861	170,397,074
Repayment of long term and short-term debts	(167,910,018)	(141,613,416)
Increase in other current financial liabilities	2,603,544	1,326,746
Increase (decrease) in accrued pension liabilities	81	(9,617)
(Decrease) increase in other current liabilities	(13,375)	350,392
Decrease in other non-current operating liabilities	(174,810)	(133,765)
Total changes in operating liabilities	45,040,228	28,707,009
Total changes in operating assets and liabilities	(2,399,309)	(631,008)
Total adjustments	(17,305,111)	(10,979,593)
Cash flows (used in) provided by operations	(542,918)	597,207
Interest received	25,301,188	20,584,719
Dividends received	42,417	1,354
Interest paid	(4,640,995)	(4,443,366)
Income taxes paid	(3,575,595)	(2,729,418)
Net cash flows provided by operating activities	16,584,097	14,010,496
Cash flows from investing activities:		
Proceeds from disposal of financial assets at fair value through other comprehensive income	16,172	-
Acquisition of financial assets at amortized cost	(10,031,341)	(7,942,527)
Proceeds from disposal of financial assets at amortized cost	5,504,289	5,747,297
Acquisition of investments accounted for using equity method	(3,219)	(165,585)
Proceeds from capital reduction of investments accounted for using equity method	-	1,165
Acquisition of property, plant and equipment	(73,677)	(59,751)
Proceeds from disposal of property, plant and equipment	35,017	53,681
Acquisition of intangible assets	(2,745)	(2,509)
Acquisition of right-of-use assets	(14,245)	(22,848)
Proceeds from disposal of right-of-use assets	13,537	17,896
Net cash flows used in investing activities	(4,556,212)	(2,373,181)
Cash flows from financing activities:		
Change in non-controlling interests	1,049,310	(250,853)
Payment of lease liabilities	(318,411)	(274,295)
Other financing activities	696	573
Net cash flows provided by (used in) financing activities	731,595	(524,575)
Effect of exchange rate changes on cash and cash equivalents	(323,364)	(238,785)
Net increase in cash and cash equivalents	12,436,116	10,873,955
Cash and cash equivalents at beginning of period	32,796,805	18,660,546
Cash and cash equivalents at end of period	\$ 45,232,921	29,534,501

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

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

(1) Company history

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

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

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

The consolidated financial statements were authorized for issuance by Audit Committee and Board of Directors on August 26, 2021.

(3) New standards, amendments and interpretations adopted:

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

The Group has initially adopted the following new amendments, which do not have a significant impact on its consolidated financial statements, from January 1, 2021:

- Amendments to IFRS 4 “Extension of the Temporary Exemption from Applying IFRS 9”
- Amendments to IFRS 9, IAS39, IFRS7, IFRS 4 and IFRS 16 “Interest Rate Benchmark Reform—Phase 2”

The Group has initially adopted the following new amendments, which do not have a significant impact on its consolidated financial statements, from April 1, 2021:

- Amendments to IFRS 16 “Covid-19-Related Rent Concessions beyond June 30, 2021”

- (b) The impact of IFRS issued by the FSC but not yet effective

The Group assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2022, would not have a significant impact on its consolidated financial statements:

- Amendments to IAS 16 “Property, Plant and Equipment—Proceeds before Intended Use”
- Amendments to IAS 37 “Onerous Contracts—Cost of Fulfilling a Contract”
- Annual Improvements to IFRS Standards 2018–2020
- Amendments to IFRS 3 “Reference to the Conceptual Framework”

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

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

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

Standards or Interpretations	Content of amendment	Effective date per IASB
Amendments to IAS 1 “Classification of Liabilities as Current or Non-current”	The amendments aim to promote consistency in applying the requirements by helping companies determine whether, in the statement of balance sheet, debt and other liabilities with an uncertain settlement date should be classified as current (due or potentially due to be settled within one year) or non-current. The amendments include clarifying the classification requirements for debt a company might settle by converting it into equity.	January 1, 2023
Amendments to IAS 12 “Deferred Tax related to Assets and Liabilities arising from a Single Transaction”	The amendments narrowed the scope of the recognition exemption so that it no longer applies to transactions that, on initial recognition, give rise to equal taxable and deductible temporary differences.	January 1, 2023

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

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

- Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture”
- IFRS 17 “Insurance Contracts” and amendments to IFRS 17 “Insurance Contracts”
- Amendments to IAS 1 “Disclosure of Accounting Policies”
- Amendments to IAS 8 “Definition of Accounting Estimates”

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

(4) Summary of significant accounting policies

(a) Statement of compliance

These consolidated financial statements have been prepared in accordance with the preparation and guidelines of IAS 34 “Interim Financial Reporting” which are endorsed and issued into effect by FSC and do not include all of the information required by the Regulations and International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the FSC (hereinafter referred to IFRS endorsed by the FSC) for a complete set of the annual consolidated financial statements.

Except the following accounting policies mentioned below, the significant accounting policies adopted in the consolidated financial statements are the same as those in the consolidated financial statement for the year ended December 31, 2020. For the related information, please refer to note 4 of the consolidated financial statements for the year ended December 31, 2020.

(b) Basis of consolidation

1. List of subsidiaries in the consolidated financial statements

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2021.6.30	2020.12.31	2020.6.30	
The Company	Chailease International Company (Malaysia) Limited	Investment	100.00 %	100.00 %	100.00 %	
"	Golden Bridge (B.V.I.) Corp.	Investment	100.00 %	100.00 %	100.00 %	
"	Chailease International Financial Services Co., Ltd.	Installment sales, leasing overseas and financial consulting	100.00 %	100.00 %	100.00 %	
"	Chailease International Company (Hong Kong) Limited	Investment	100.00 %	100.00 %	100.00 %	
"	Chailease International Financial Services (Liberia) Corp.	Leasing	100.00 %	100.00 %	100.00 %	
"	Chailease International Financial Services (Labuan) Co., Ltd.	Leasing	100.00 %	100.00 %	100.00 %	
"	Chailease International Fortune Corp. (Liberia)	Leasing	100.00 %	100.00 %	-	% The Company invested in this subsidiary on July 6, 2020.
"	Chailease International Financial Services (Singapore) Pte. Ltd.	Financing	100.00 %	100.00 %	-	% The Company acquired the subsidiary from My Leasing (Mauritius) Corp. on October 27, 2020.
Golden Bridge (B.V.I.) Corp.	My Leasing (Mauritius) Corp.	Investment	100.00 %	100.00 %	100.00 %	
My Leasing (Mauritius) Corp.	Chailease International Finance Corporation	Leasing	97.89 %	97.89 %	97.85 %	

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2021.6.30	2020.12.31	2020.6.30	
My Leasing (Mauritius) Corp.	Chailease International Financial Services (Singapore) Pte. Ltd.	Financing	- %	- %	100.00 %	My Leasing (Mauritius) Corp. disposed all of its shares in this subsidiary to the Company on October 27, 2020.
My Leasing (Mauritius) Corp. and Chailease International Finance Corporation	Chailease Finance International Corp.	Leasing	100.00 %	100.00 %	100.00 %	
Chailease International Finance Corporation	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 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 Berjaya Finance Corporation	Leasing and financing	63.08 %	63.08 %	60.00 %	
"	Chailease Royal Finance Plc.	Financing	60.00 %	60.00 %	60.00 %	
"	Chailease Capital (Thailand) Co., Ltd. (Former name: Chailease JLK Capital Co., Ltd.)	Investment	49.00 %	49.00 %	49.00 %	The subsidiary changed its name on July 23, 2020.
"	Chailease Royal Insurance Broker Plc.	Insurance brokers	60.00 %	- %	- %	Chailease International Company (Malaysia) Limited invested in this subsidiary on January 7, 2021.

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2021.6.30	2020.12.31	2020.6.30	
Chaillease International Company (UK) Limited	Chaillease Finance Co., Ltd.	Installment sales, leasing, and factoring	100.00 %	100.00 %	100.00 %	
Chaillease International Company (Hong Kong) Limited	PT Chaillease Indonesia Finance (Former name:PT Chaillease Indosurya Finance)	Financing	75.00 %	75.00 %	75.00 %	The subsidiary changed its name on July 22, 2020.
"	Chaillease Management Consulting Co., Limited	Consulting	100.00 %	100.00 %	100.00 %	
Chaillease Berjaya Credit Sdn. Bhd.	Chaillease Agency Sdn. Bhd.	Insurance brokers	100.00 %	100.00 %	100.00 %	
"	Chaillease Services Sdn. Bhd.	Insurance brokers	100.00 %	100.00 %	100.00 %	
Chaillease Finance Co., Ltd.	Fina Finance & Trading Co., Ltd.	Installment sales, trading, and factoring	100.00 %	100.00 %	100.00 %	
"	Chaillease Specialty Finance Co., Ltd.	Installment sales	100.00 %	100.00 %	100.00 %	
"	My Leasing (B.V.I.) Corp.	Investment	- %	- %	100.00 %	My Leasing (B.V.I.) Corp. was liquidated on April 12, 2021.
Chaillease International Company (Malaysia) Limited, Chaillease Capital (Thailand) Co., Ltd. and Chaillease Finance Co., Ltd.	Asia Sermkij Leasing Public Co., Ltd.	Installment sales of automobiles	50.41 %	49.99 %	49.68 %	
Chaillease Finance Co., Ltd.	Chaillease Finance (B.V.I.) Company, Ltd.	Installment sales, leasing overseas, and financial consulting	100.00 %	100.00 %	100.00 %	
"	Chaillease International Leasing Company Limited (Vietnam)	Leasing	100.00 %	100.00 %	100.00 %	
"	Chaillease International Trading Company Limited (Vietnam)	Trading	100.00 %	100.00 %	100.00 %	
"	Chaillease Auto Rental Co., Ltd.	Leasing	100.00 %	100.00 %	100.00 %	

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2021.6.30	2020.12.31	2020.6.30	
Chailease Finance Co., Ltd.	Chailease Insurance Brokers Co., Ltd.	Personal and property insurance brokers	100.00 %	100.00 %	100.00 %	
"	Chailease Cloud Service Co., Ltd.	Software of cloud products, leasing, and installment sales	100.00 %	100.00 %	100.00 %	
"	Chailease Finance Securitization Trust 2016	Special Purpose Entity	- %	- %	- %	The subsidiary was established on August 24, 2016, and was terminated on October 23, 2020. (Note a)
"	Chailease Finance Securitization Trust 2019	Special Purpose Entity	- %	- %	- %	The subsidiary was established on December 11, 2019. (Note a)
"	Yun Tang Inc.	Solar Power business	100.00 %	100.00 %	100.00 %	
"	Chailease Energy Integration Co., Ltd.	Solar Power business	100.00 %	100.00 %	100.00 %	
"	Chailease Power Technology Co., Ltd.	Solar Power business	100.00 %	100.00 %	100.00 %	
"	Chung Cheng Energy Integration Co., Ltd.	Solar Power business	100.00 %	100.00 %	100.00 %	
"	Ho Lien Energy Integration Co., Ltd.	Solar Power business	100.00 %	100.00 %	100.00 %	
"	Tai Yuan Energy Integration Co., Ltd.	Solar Power business	100.00 %	100.00 %	100.00 %	
"	Chung Ho Energy Integration Co., Ltd.	Solar Power business	100.00 %	100.00 %	100.00 %	
"	Chung Yen Energy Integration Co., Ltd.	Solar Power business	100.00 %	100.00 %	100.00 %	
"	TUNG FENG INC.	Solar Power business	100.00 %	100.00 %	100.00 %	
"	He To Energy Integration Co., Ltd.	Solar Power business	100.00 %	100.00 %	- %	The subsidiary was established on November 2, 2020.
"	Chung Yu Energy Integration Co., Ltd.	Solar Power business	100.00 %	100.00 %	- %	The subsidiary was established on November 2, 2020.
"	Jung Yu Energy Integration Co., Ltd.	Solar Power business	100.00 %	100.00 %	- %	The subsidiary was established on November 3, 2020.
"	Chung Wei Energy Integraion Co., Ltd.	Solar Power business	100.00 %	100.00 %	- %	The subsidiary was established on November 2, 2020.
"	TUNG CHING ENERGY TECHNOLOGY INC.	Solar Power business	100.00 %	- %	- %	Chailease Finance Co., Ltd. invested this subsidiary on February 18, 2021.

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2021.6.30	2020.12.31	2020.6.30	
Jung Yu Energy Integration Co., Ltd.	Chung Ming Co., Ltd.	Solar Power business	100.00 %	- %	- %	The subsidiary was established on June 28, 2021.
"	Chung Yao Co., Ltd.	Solar Power business	100.00 %	- %	- %	The subsidiary was established on June 29, 2021.
Ho Lien Energy Integration Co., Ltd.	Tien Sin Intelligent Green Energy Co., Ltd.	Solar Power business	100.00 %	- %	- %	Ho Lien Energy Integration Co., Ltd. invested in this subsidiary on April 23, 2021.
"	Tien Jen Energy Co., Ltd.	Solar Power business	100.00 %	- %	- %	Ho Lien Energy Integration Co., Ltd. invested in this subsidiary on April 23, 2021.
"	Tien Chu Energy Co., Ltd.	Solar Power business	100.00 %	- %	- %	Ho Lien Energy Integration Co., Ltd. invested in this subsidiary on April 23, 2021.
"	Tien Jui Energy Co., Ltd.	Solar Power business	100.00 %	- %	- %	Ho Lien Energy Integration Co., Ltd. invested in this subsidiary on April 23, 2021.
"	Tien Ying Energy Co., Ltd.	Solar Power business	100.00 %	- %	- %	Ho Lien Energy Integration Co., Ltd. invested in this subsidiary on April 23, 2021.
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 %	
The Company and Chailease Finance Co., Ltd.	Grand Pacific Holdings Corp.	Financing leasing, real estate, and mortgage	100.00 %	100.00 %	100.00 %	
Chailease Consumer Finance Co., Ltd. and Chailease Credit Services Co., Ltd.	Chuang Ju Limited Partnership	Installment sales and leasing	100.00 %	100.00 %	100.00 %	

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Investor	Name of Subsidiary	Primary Business	Shareholding Ratio			Note
			2021.6.30	2020.12.31	2020.6.30	
Chailease Specialty Finance Co., Ltd. and Chailease Cloud Service Co., Ltd.	Sing Chuang Limited Partnership	Installment sales and leasing	100.00 %	100.00 %	100.00 %	
Grand Pacific Holdings Corp.	Grand Pacific Financing Corp. (California)	Financing, leasing and financial consulting	100.00 %	100.00 %	100.00 %	
"	Grand Pacific Main Street Development, Inc.	Real estate development	100.00 %	100.00 %	100.00 %	
Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	Leasing and financing consulting	99.99 %	99.99 %	99.99 %	
"	SK Insurance Broker Co., Ltd.	Insurance brokers	100.00 %	100.00 %	100.00 %	

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

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

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

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

(c) 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 best estimated by multiplying pre-tax income for the interim reporting period using the effective annual tax rate as forecasted by the management. 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.

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

(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 IFRSs (in accordance with IAS 34 “Interim Financial Reporting” and endorsed by the FSC) requires management to make judgments, estimates and assumptions that affect the application of the accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

The preparation of the consolidated interim financial statements, estimates and underlying assumptions are reviewed on an ongoing basis which are in conformity with the consolidated financial statements for the year ended December 31, 2020. For related information, please refer to Note (5) of the consolidated financial statements for the year ended December 31, 2020.

Accounting policies involve significant judgment and it has no material impact on the consolidated financial statement.

(6) Explanation to Significant Accounts

(a) Cash and cash equivalents

	2021.6.30	2020.12.31	2020.6.30
Cash and bank deposits	\$ 43,111,000	31,662,725	27,851,725
Time deposits	1,771,921	784,080	1,482,776
Cash equivalents-repurchase bills	350,000	350,000	200,000
Cash and cash equivalents in consolidated statements of cash flows	<u>\$ 45,232,921</u>	<u>32,796,805</u>	<u>29,534,501</u>

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

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

(b) Financial instruments

1.The components of financial assets were as follows:

	<u>2021.6.30</u>	<u>2020.12.31</u>	<u>2020.6.30</u>
Financial assets designated at fair value through profit or loss			
Mandatorily measured at fair value through profit or loss:			
Securities of listed companies	\$ 183,253	194,363	151,922
Private equity	480	480	480
Non-hedging derivatives	974,120	560,479	316,940
Convertible bonds	77,789	75,096	77,514
Convertible preferred stocks	18,527	19,025	19,776
Sub-total	<u>1,254,169</u>	<u>849,443</u>	<u>566,632</u>
Financial assets at fair value through other comprehensive income			
Securities of listed companies	698,846	693,793	716,856
Emerging stock	5,945	4,261	3,081
Private equity	140,479	130,307	118,189
Sub-total	<u>845,270</u>	<u>828,361</u>	<u>838,126</u>
Financial assets measured at amortized cost			
Investment in debt securities	<u>23,225,008</u>	<u>18,697,957</u>	<u>15,764,100</u>
Financial assets for hedging	<u>202,871</u>	<u>118,697</u>	<u>675,656</u>
Total	<u>\$ 25,527,318</u>	<u>20,494,458</u>	<u>17,844,514</u>

1.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.

2.Financial assets measured at amortized cost

The Group purchased debt securities issued by real estate asset trust. These debt securities have maturity dates between 2021 and 2024, and bear effective annual interest rates ranging from 2.75%~7.50%.

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

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

(c) Derivative instruments used for hedging

As of June 30, 2021, December 31, 2020, and June 30, 2020, the Group held derivative instruments qualified for hedge accounting as follows:

Cross currency swap contracts:

		2021.6.30			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	9,600	USD to MYR	4.83%	90 Day LIBOR+ 1.35%	2019.03.20~
MYR	39,168				2022.03.21
USD	20,000	USD to MYR	3.28%	90 Day LIBOR+ 1.5%	2020.09.10~
MYR	83,360				2023.09.10
USD	10,000	USD to MYR	3.98%	90 Day LIBOR+ 1.5%	2021.05.10~
MYR	41,095				2024.05.10
USD	50,000	USD to CNY	4.12%	90 Day LIBOR+ 1.4%	2019.01.22~
CNY	338,250				2022.01.21
USD	50,000	USD to CNY	4.21%	90 Day LIBOR+ 1.4%	2019.06.17~
CNY	345,500				2022.06.17
USD	50,000	USD to CNY	4.20%	90 Day LIBOR+ 1.4%	2019.07.15~
CNY	344,375				2022.07.15
USD	50,000	USD to CNY	4.18%	90 Day LIBOR+ 1.4%	2019.08.19~
CNY	352,650				2022.08.19
USD	50,000	USD to CNY	4.18%	90 Day LIBOR+ 1.4%	2019.08.26~
CNY	352,650				2022.08.26
USD	60,000	USD to CNY	4.18%	90 Day LIBOR+ 1.4%	2020.01.13~
CNY	418,200				2023.01.13
USD	60,000	USD to CNY	3.98%	90 Day LIBOR+ 1.4%	2020.02.18~
CNY	418,800				2023.02.17
USD	60,000	USD to CNY	3.88%	90 Day LIBOR+ 1.4%	2020.08.12~
CNY	417,900				2023.08.11
USD	60,000	USD to CNY	3.78%	90 Day LIBOR+ 1.4%	2020.09.14~
CNY	414,300				2023.09.14
USD	60,000	USD to CNY	3.78%	90 Day LIBOR+ 1.4%	2020.09.21~
CNY	414,300				2023.09.21

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

		2021.6.30			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,500				2023.10.22
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,000				2023.10.22
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,000				2023.10.22
USD	50,000	USD to CNY	6.30%	3.75%	2020.10.22~
CNY	326,890				2023.10.22
USD	50,000	USD to CNY	5.90%	3.75%	2020.10.22~
CNY	327,000				2021.10.22
USD	50,000	USD to CNY	6.05%	3.75%	2020.10.22~
CNY	327,550				2023.10.22
USD	33,000	USD to CNY	4.03%	90 Day LIBOR+ 1.4%	2021.06.07~
CNY	210,540				2024.06.07
JPY	8,000,000	JPY to CNY	3.68%	90 Day LIBOR+ 1%	2020.07.16~
CNY	524,400				2023.05.26
HKD	400,000	HKD to CNY	4.34%	90 Day HIBOR+ 1.4%	2019.11.25~
CNY	359,120				2022.11.25
HKD	300,000	HKD to CNY	4.16%	90 Day HIBOR+ 1.4%	2019.11.27~
CNY	269,400				2022.11.28
HKD	300,000	HKD to CNY	4.36%	90 Day HIBOR+ 1.4%	2019.12.09~
CNY	270,842				2022.12.09
USD	30,000	USD to VND	3.45%	90 Day LIBOR+ 1.3%	2020.12.23~
VND	693,900,000				2023.12.22
USD	30,000	USD to VND	3.10%	90 Day LIBOR+ 1.3%	2021.04.16~
VND	692,400,000				2023.12.22
USD	100,000	USD to THB	2.27%	90 Day LIBOR+ 1.65%	2021.01.11~
THB	2,993,000				2024.01.11

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Forward exchange contracts:

		2021.6.30		
		Amount	Currency	Contract period
Forward exchange purchased	USD	2,000	USD to VND	2020.10.27~2021.10.26
Forward exchange purchased	USD	3,000	USD to VND	2020.10.29~2021.10.28
Forward exchange purchased	USD	5,000	USD to VND	2020.11.27~2021.11.26
Forward exchange purchased	USD	5,000	USD to VND	2020.11.30~2021.11.30
Forward exchange purchased	USD	3,000	USD to VND	2020.12.11~2021.12.10
Forward exchange purchased	USD	5,000	USD to VND	2021.03.22~2022.03.22
Forward exchange purchased	USD	6,000	USD to VND	2021.06.10~2022.06.09
Forward exchange purchased	USD	4,000	USD to VND	2021.06.11~2022.06.10
Forward exchange purchased	USD	5,000	USD to VND	2021.06.14~2022.05.13

Cross currency swap contracts:

		2020.12.31			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	12,000	USD to MYR	4.83%	90 Day LIBOR+ 1.35%	2019.03.20~
MYR	48,960				2022.03.21
USD	20,000	USD to MYR	3.28%	90 Day LIBOR+ 1.5%	2020.09.10~
MYR	83,600				2023.09.10
USD	50,000	USD to CNY	4.12%	90 Day LIBOR+ 1.4%	2019.01.22~
CNY	338,250				2022.01.21
USD	50,000	USD to CNY	4.21%	90 Day LIBOR+ 1.4%	2019.06.17~
CNY	345,500				2022.06.17
USD	50,000	USD to CNY	4.20%	90 Day LIBOR+ 1.4%	2019.07.15~
CNY	344,375				2022.07.15
USD	50,000	USD to CNY	4.18%	90 Day LIBOR+ 1.4%	2019.08.19~
CNY	352,650				2022.08.19
USD	50,000	USD to CNY	4.18%	90 Day LIBOR+ 1.4%	2019.08.26~
CNY	352,650				2022.08.26
USD	60,000	USD to CNY	4.18%	90 Day LIBOR+ 1.4%	2020.01.13~
CNY	418,200				2023.01.13
USD	60,000	USD to CNY	3.98%	90 Day LIBOR+ 1.4%	2020.02.18~
CNY	418,800				2023.02.17

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

		2020.12.31			
	Nominal Amount	Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	60,000	USD to CNY	3.88%	90 Day LIBOR+ 1.4%	2020.08.12~
CNY	417,900				2023.08.11
USD	60,000	USD to CNY	3.78%	90 Day LIBOR+ 1.4%	2020.09.14~
CNY	414,300				2023.09.14
USD	60,000	USD to CNY	3.78%	90 Day LIBOR+ 1.4%	2020.09.21~
CNY	413,400				2023.09.21
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,500				2023.10.22
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,000				2023.10.22
USD	50,000	USD to CNY	6.35%	3.75%	2020.10.22~
CNY	327,000				2023.10.22
USD	50,000	USD to CNY	6.30%	3.75%	2020.10.22~
CNY	326,890				2023.10.22
USD	50,000	USD to CNY	5.90%	3.75%	2020.10.22~
CNY	327,000				2021.10.22
USD	50,000	USD to CNY	6.05%	3.75%	2020.10.22~
CNY	327,550				2023.10.22
JPY	4,100,000	JPY to CNY	5.02%	90 Day LIBOR+ 0.85%	2018.07.11~
CNY	246,410				2021.06.21
JPY	7,500,000	JPY to CNY	4.70%	90 Day LIBOR+ 0.85%	2018.08.15~
CNY	458,700				2021.06.23
JPY	8,000,000	JPY to CNY	3.68%	90 Day LIBOR+ 1%	2020.07.16~
CNY	524,400				2023.05.26
HKD	400,000	HKD to CNY	4.34%	90 Day HIBOR+ 1.4%	2019.11.25~
CNY	359,120				2022.11.25
HKD	300,000	HKD to CNY	4.16%	90 Day HIBOR+ 1.4%	2019.11.27~
CNY	269,400				2022.11.28
HKD	300,000	HKD to CNY	4.36%	90 Day HIBOR+ 1.4%	2019.12.09~
CNY	270,842				2022.12.09
USD	30,000	USD to VND	3.45%	90 Day LIBOR+ 1.3%	2020.12.23~
VND	693,900,000				2023.12.22

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Forward exchange contracts:

		2020.12.31			
		Amount	Currency	Contract period	
Forward exchange purchased	USD	2,000	USD to VND	2020.10.27~2021.10.26	
Forward exchange purchased	USD	3,000	USD to VND	2020.10.29~2021.10.28	
Forward exchange purchased	USD	5,000	USD to VND	2020.11.27~2021.11.26	
Forward exchange purchased	USD	5,000	USD to VND	2020.11.30~2021.11.30	
Forward exchange purchased	USD	3,000	USD to VND	2020.12.11~2021.12.10	
		2020.6.30			
Nominal Amount		Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	12,000	USD to MYR	4.83%	90 Day LIBOR+ 1.35%	2019.03.20~
MYR	48,960				2022.03.21
USD	50,000	USD to CNY	5.00%	90 Day LIBOR+ 1.4%	2017.10.23~
CNY	331,000				2020.10.23
USD	100,000	USD to CNY	5.00%	90 Day LIBOR+ 1.4%	2017.11.22~
CNY	665,200				2020.11.20
USD	50,000	USD to CNY	4.98%	90 Day LIBOR+ 1.4%	2017.12.20~
CNY	332,250				2020.12.18
USD	50,000	USD to CNY	4.98%	90 Day LIBOR+ 1.4%	2017.12.20~
CNY	331,400				2020.12.18
USD	50,000	USD to CNY	4.12%	90 Day LIBOR+ 1.4%	2019.01.22~
CNY	338,250				2022.01.21
USD	50,000	USD to CNY	4.21%	90 Day LIBOR+ 1.4%	2019.06.17~
CNY	345,500				2022.06.17
USD	50,000	USD to CNY	4.20%	90 Day LIBOR+ 1.4%	2019.07.15~
CNY	344,375				2022.07.15
USD	50,000	USD to CNY	4.18%	90 Day LIBOR+ 1.4%	2019.08.19~
CNY	352,650				2022.08.19
USD	50,000	USD to CNY	4.18%	90 Day LIBOR+ 1.4%	2019.08.26~
CNY	352,650				2022.08.26
USD	60,000	USD to CNY	4.18%	90 Day LIBOR+ 1.4%	2020.01.13~
CNY	418,200				2023.01.13

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

		2020.6.30			
Nominal Amount		Currency	Interest Rate Payable	Interest Rate Receivable	Contract Period
USD	60,000	USD to CNY	3.98%	90 Day LIBOR+ 1.4%	2020.02.18~
CNY	418,800				2023.02.17
JPY	4,100,000	JPY to CNY	5.02%	90 Day LIBOR+ 0.85%	2018.07.11~
CNY	246,410				2021.06.21
JPY	7,500,000	JPY to CNY	4.70%	90 Day LIBOR+ 0.85%	2018.08.15~
CNY	458,700				2021.06.23
HKD	400,000	HKD to CNY	4.34%	90 Day HIBOR+ 1.4%	2019.11.25~
CNY	359,120				2022.11.25
HKD	300,000	HKD to CNY	4.16%	90 Day HIBOR+ 1.4%	2019.11.27~
CNY	269,400				2022.11.28
HKD	300,000	HKD to CNY	4.36%	90 Day HIBOR+ 1.4%	2019.12.09~
CNY	270,842				2022.12.09

1. Cash flow hedge

Subsidiaries entered into cross currency swap contract with a bank to hedge future cash flow out of foreign currency loans.

Hedged item	Hedge Instrument	Fair Value			Expected Cash flow Period	Hedge Period
		2021.6.30	2020.12.31	2020.6.30		
USD loans, JPY loans and HKD loans	Cross Currency Swap	\$ 202,871	118,697	675,656	2017~2024	2017~2024
USD loans, JPY loans and HKD loans	Cross Currency Swap	(1,435,966)	(1,400,121)	(84,050)	2018~2023	2018~2023
Item	For the three months ended June 30,		For the six months ended June 30,			
	2021	2020	2021	2020		
The fair value adjustment to other comprehensive income	\$ (91,889)	293,362	51,099	(209,907)		

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

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:

2021.6.30	Contract amount		Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
Forward exchange purchased (USD loans)	USD	2,000	USD to VND	2020.10.27~ 2021.10.26	23,175	-
Forward exchange purchased (USD loans)	USD	3,000	USD to VND	2020.10.29~ 2021.10.28	23,179	-
Forward exchange purchased (USD loans)	USD	5,000	USD to VND	2020.11.27~ 2021.11.26	23,155	-
Forward exchange purchased (USD loans)	USD	5,000	USD to VND	2020.11.30~ 2021.11.30	23,135	-
Forward exchange purchased (USD loans)	USD	3,000	USD to VND	200.12.11~ 2021.12.10	23,128	-
Forward exchange purchased (USD loans)	USD	5,000	USD to VND	2021.03.22~ 2022.03.22	23,075	-
Forward exchange purchased (USD loans)	USD	6,000	USD to VND	2021.06.10~ 2022.06.09	22,940	-
Forward exchange purchased (USD loans)	USD	4,000	USD to VND	2021.06.11~ 2022.06.10	22,940	-
Forward exchange purchased (USD loans)	USD	5,000	USD to VND	2021.06.12~ 2022.05.13	22,940	-

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

2020.12.31	Contract amount	Currency	Maturity period	Average strike price	Hedge ineffectiveness recognized in profit or loss
Forward exchange purchased (USD loans)	USD 2,000	USD to VND	2020.10.27~2021.10.26	23,175	-
Forward exchange purchased (USD loans)	USD 3,000	USD to VND	2020.10.29~2021.10.28	23,179	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2020.11.27~2021.11.26	23,155	-
Forward exchange purchased (USD loans)	USD 5,000	USD to VND	2020.11.30~2021.11.30	23,135	-
Forward exchange purchased (USD loans)	USD 3,000	USD to VND	2020.12.11~2021.12.10	23,128	-

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

	Cash flow hedge reserve (Continuing hedges)
2021.6.30	
USD loans	\$ <u>(5,020)</u>
2020.12.31	
USD loans	\$ <u>(1,999)</u>

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,	
	2021	2020	2021	2020
	Forward exchange purchased (USD loans)	Forward exchange purchased (USD loans)	Forward exchange purchased (USD loans)	Forward exchange purchased (USD loans)
Amount reclassified from hedge reserve to profit or loss:				
Amounts of hedging gains or losses recognized in other comprehensive income \$	<u>(283)</u>	<u>-</u>	<u>(2,127)</u>	<u>-</u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

2. Hedge of net investment in foreign operation

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

Hedged Item	Hedge Instrument	Designated Hedging Instrument		
		Fair Value		
		2021.6.30	2020.12.31	2020.6.30
Equity investment measured in USD	Foreign currency borrowings	\$ <u>4,986,940</u>	<u>4,642,240</u>	<u>9,185,300</u>

Item	For the three months ended June 30,		For the six months ended June 30,	
	2021	2020	2021	2020
The fair value adjustment to other comprehensive income	\$ <u>110,485</u>	<u>187,060</u>	<u>101,640</u>	<u>134,470</u>

There were no effects of ineffectiveness recognized in profit or loss that arises from hedges of net investments in foreign operation, Golden Bridge (B.V.I.) Corp., for the six months ended June 30, 2021 and 2020.

(d) Accounts receivable, net

	2021.6.30	2020.12.31	2020.6.30
Current			
Accounts receivable	\$ 42,495,947	38,200,736	34,110,376
Less: Allowance for impairment	<u>(931,968)</u>	<u>(825,456)</u>	<u>(809,310)</u>
	<u>41,563,979</u>	<u>37,375,280</u>	<u>33,301,066</u>
Installment sales receivable	114,060,971	104,004,087	99,201,320
Less: Unearned interests	<u>(13,199,947)</u>	<u>(11,486,888)</u>	<u>(10,376,033)</u>
Allowance for impairment	<u>(2,889,069)</u>	<u>(2,795,997)</u>	<u>(2,522,872)</u>
	<u>97,971,955</u>	<u>89,721,202</u>	<u>86,302,415</u>
Leases receivable (included operating leases)	212,478,436	211,623,740	176,485,708
Less: Unearned revenue	<u>(25,698,130)</u>	<u>(26,191,570)</u>	<u>(21,546,307)</u>
Allowance for impairment	<u>(4,894,360)</u>	<u>(4,817,747)</u>	<u>(3,818,284)</u>
	<u>181,885,946</u>	<u>180,614,423</u>	<u>151,121,117</u>
Loans receivable	73,316,891	69,194,739	61,403,219
Less: Allowance for impairment	<u>(1,184,060)</u>	<u>(1,186,622)</u>	<u>(1,053,338)</u>
	<u>72,132,831</u>	<u>68,008,117</u>	<u>60,349,881</u>
Sub-total of current accounts	<u>393,554,711</u>	<u>375,719,022</u>	<u>331,074,479</u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

	<u>2021.6.30</u>	<u>2020.12.31</u>	<u>2020.6.30</u>
Non-Current			
Accounts receivable	24,526,566	21,458,701	18,662,093
Less: Allowance for impairment	<u>(339,263)</u>	<u>(301,211)</u>	<u>(341,046)</u>
	<u>24,187,303</u>	<u>21,157,490</u>	<u>18,321,047</u>
Installment sales receivable	64,580,998	59,445,199	55,433,136
Less: Unearned interests	<u>(7,611,888)</u>	<u>(6,972,077)</u>	<u>(6,611,152)</u>
Allowance for impairment	<u>(1,528,130)</u>	<u>(1,659,279)</u>	<u>(1,592,235)</u>
	<u>55,440,980</u>	<u>50,813,843</u>	<u>47,229,749</u>
Leases receivable	11,056,987	11,170,057	9,449,786
Less: Unearned revenue	<u>(1,001,117)</u>	<u>(1,076,883)</u>	<u>(927,339)</u>
Allowance for impairment	<u>(92,566)</u>	<u>(88,591)</u>	<u>(245,263)</u>
	<u>9,963,304</u>	<u>10,004,583</u>	<u>8,277,184</u>
Loans receivable	13,829,058	12,643,660	11,428,065
Less: Allowance for impairment	<u>(531,522)</u>	<u>(472,663)</u>	<u>(404,820)</u>
	<u>13,297,536</u>	<u>12,170,997</u>	<u>11,023,245</u>
Sub-total of non-current accounts	<u>102,889,123</u>	<u>94,146,913</u>	<u>84,851,225</u>
Total accounts receivable	<u><u>\$ 496,443,834</u></u>	<u><u>469,865,935</u></u>	<u><u>415,925,704</u></u>

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,	
	<u>2021</u>	<u>2020</u>
Opening balance	\$ 12,147,566	10,238,346
Impairment loss recognized	3,081,061	3,300,697
Bad debts written off	<u>(2,604,008)</u>	<u>(2,544,732)</u>
Effect of exchange rate changes	<u>(233,681)</u>	<u>(207,143)</u>
Ending balance	<u><u>\$ 12,390,938</u></u>	<u><u>10,787,168</u></u>

2. Receivables arising from installment sales and capital leases transactions, which were partially pledged for the repayment or collaterals of bank loans, were discussed further in Note (8).

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

3.A maturity analysis of capital lease payments, showing the undiscounted lease payments to be received after the reporting date is as follows:

	2021.6.30	2020.12.31	2020.6.30
Less than one year	\$ 119,458,691	116,121,025	96,690,408
One to two years	73,594,764	74,003,429	63,940,457
Two to three years	24,252,106	25,892,968	19,817,973
Three to four years	4,181,973	4,686,402	3,967,617
Four to five years	1,293,176	1,334,055	1,007,723
More than five years	<u>545,760</u>	<u>579,369</u>	<u>350,020</u>
Gross investment in the leases	223,326,470	222,617,248	185,774,198
Unearned revenue	<u>(26,699,247)</u>	<u>(27,268,453)</u>	<u>(22,473,646)</u>
Present value of minimum leases receivable	<u><u>\$ 196,627,223</u></u>	<u><u>195,348,795</u></u>	<u><u>163,300,552</u></u>

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, 2021			
Within operating cycle	\$ 114,060,971	(13,199,947)	100,861,024
Beyond one operating cycle to 5 years	61,991,431	(7,350,747)	54,640,684
Beyond 5 years	<u>2,589,567</u>	<u>(261,141)</u>	<u>2,328,426</u>
	<u><u>\$ 178,641,969</u></u>	<u><u>(20,811,835)</u></u>	<u><u>157,830,134</u></u>
December 31, 2020			
Within operating cycle	\$ 104,004,087	(11,486,888)	92,517,199
Beyond one operating cycle to 5 years	56,962,087	(6,697,063)	50,265,024
Beyond 5 years	<u>2,483,112</u>	<u>(275,014)</u>	<u>2,208,098</u>
	<u><u>\$ 163,449,286</u></u>	<u><u>(18,458,965)</u></u>	<u><u>144,990,321</u></u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

	Gross investment in the installment sales	Unearned interest	Present value of installment sales receivable
June 30, 2020			
Within operating cycle	\$ 99,201,320	(10,376,033)	88,825,287
Beyond one operating cycle to 5 years	52,972,478	(6,323,460)	46,649,018
Beyond 5 years	<u>2,460,658</u>	<u>(287,692)</u>	<u>2,172,966</u>
	<u>\$ 154,634,456</u>	<u>(16,987,185)</u>	<u>137,647,271</u>

5. 2016 Securitization

In 2016, 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 \$4,973,789. 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 \$4,093,200 in cash from issuing these beneficiary certificates. Because the Group acquired all of the subordinated beneficiary certificates, the Group had control over the SPEs. The SPEs are classified as "Investments accounted under equity method". The Group's downstream transactions are eliminated by the difference between the following two amounts.

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

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

On September 24, 2020, the special purpose trust, with the beneficiary certificate grades of twAAA and twA, has been fully redeemed. As the process of its liquidation was completed on October 21, 2020, the Group received the amount of \$431,622 from the return of subordinated certificates resulting in the special purpose entity to be dissolved, and the combination suspended.

On November 23, 2020, the Group signed a contract for the purpose of debts with special purpose trust entity, and purchased the receivables from special purpose individuals for a total price of \$540,391.

6. 2019 Securitization

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

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

1) The amount received from disposal of financial assets.

2) Adjusted book value of disposed financial assets.

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

These beneficiary certificates are redeemable for the period from December 11, 2019 to December 11, 2026. Specific terms and conditions of the beneficiary certificates are as follows:

Class of beneficiary certificates issued	Order of principal repayment	Issue amount /par value	Issue price	Contract Interest rate	Payment frequency
twAAA	1st	3,840,000	3,840,000	1.30 %	Monthly
twA	2nd	445,000	445,000	1.70 %	Monthly
Subordinated	3rd	1,045,149	1,242,765	None	Monthly

(e) Other current assets

	2021.6.30	2020.12.31	2020.6.30
Prepayments	\$ 6,437,242	5,337,878	5,092,343
Prepaid expenses	3,556,742	3,107,963	2,676,831
Foreclosed assets	94,143	127,189	206,692
Others	2,205	11,727	5,885
	\$ 10,090,332	8,584,757	7,981,751

As of June 30, 2021, December 31, 2020, and June 30, 2020, foreclosed assets held by the Group were as follows:

	2021.6.30	2020.12.31	2020.6.30
Foreclosed assets	\$ 138,582	186,139	278,415
Less: Accumulated impairment	(44,439)	(58,950)	(71,723)
	\$ 94,143	127,189	206,692

For the three months and the six months ended June 30, 2021 and 2020, the Group recognized an impairment profit of \$2,863, profit of \$258, profit of \$9,978 and loss of \$14,792, respectively, for foreclosed assets. Certain foreclosed assets were disposed to non-related parties and a disposal loss of \$38,764, \$59,404, \$86,598 and \$102,880 for the three months and the six months ended June 30, 2021 and 2020, respectively.

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

(f) Investments accounted under equity method

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

	<u>2021.6.30</u>		<u>2020.12.31</u>		<u>2020.6.30</u>	
Investments in associates	\$ <u>1,710,559</u>		<u>1,807,241</u>		<u>1,786,171</u>	
	<u>For the three months ended June 30,</u>		<u>For the six months ended June 30,</u>			
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>		
Comprehensive income attributable to the Group						
Gain (loss) for the period	\$ (11,148)	(6,820)	(13,679)	(49,001)		
Other comprehensive income	<u>4,549</u>	<u>9,455</u>	<u>(11,635)</u>	<u>7,727</u>		
Total comprehensive income	\$ <u>(6,599)</u>	<u>2,635</u>	<u>(25,314)</u>	<u>(41,274)</u>		

(g) 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, 2021 and 2020, were as follows:

	<u>Land and buildings</u>	<u>Transportation equipment</u>	<u>Machinery and miscellaneous equipment</u>	<u>Leasehold improvements</u>	<u>Total</u>
Cost or deemed cost:					
Balance at January 1, 2021	\$ 2,924,521	15,280,472	35,651,937	254,951	54,111,881
Additions	-	3,053,690	3,316,977	17,659	6,388,326
Disposals	-	(1,667,759)	(470,930)	-	(2,138,689)
Effect of movements in exchange rate	(33,844)	(35,983)	(21,962)	382	(91,407)
Balance at June 30, 2021	\$ <u>2,890,677</u>	<u>16,630,420</u>	<u>38,476,022</u>	<u>272,992</u>	<u>58,270,111</u>
Balance at January 1, 2020	\$ 2,901,960	12,977,026	26,888,279	235,263	43,002,528
Additions	1,996	2,578,363	4,307,531	8,556	6,896,446
Disposals	(7,780)	(1,593,052)	(415,079)	-	(2,015,911)
Effect of movements in exchange rate	(42,927)	(17,918)	(20,620)	6,016	(75,449)
Balance at June 30, 2020	\$ <u>2,853,249</u>	<u>13,944,419</u>	<u>30,760,111</u>	<u>249,835</u>	<u>47,807,614</u>
Depreciation and impairment losses:					
Balance at January 1, 2021	\$ 697,989	5,495,296	3,689,111	186,128	10,068,524
Depreciation	26,837	1,339,253	762,865	14,016	2,142,971
Impairment loss	-	167,665	59,445	-	227,110
Disposals	-	(1,045,199)	(174,602)	-	(1,219,801)
Effect of movements in exchange rate	(6,947)	(23,289)	(15,816)	673	(45,379)
Balance at June 30, 2021	\$ <u>717,879</u>	<u>5,933,726</u>	<u>4,321,003</u>	<u>200,817</u>	<u>11,173,425</u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

	Land and buildings	Transportation equipment	Machinery and miscellaneous equipment	Leasehold improvements	Total
Balance at January 1, 2020	\$ 642,249	4,926,997	2,792,858	163,501	8,525,605
Depreciation	26,380	1,154,889	599,485	11,089	1,791,843
Impairment loss	-	125,019	26,048	-	151,067
Disposals	(69)	(1,035,096)	(331,911)	-	(1,367,076)
Effect of movements in exchange rate	(7,222)	(11,904)	(15,372)	6,415	(28,083)
Balance at June 30, 2020	<u>\$ 661,338</u>	<u>5,159,905</u>	<u>3,071,108</u>	<u>181,005</u>	<u>9,073,356</u>
Carrying amounts:					
Balance at January 1, 2021	<u>\$ 2,226,532</u>	<u>9,785,176</u>	<u>31,962,826</u>	<u>68,823</u>	<u>44,043,357</u>
Balance at June 30, 2021	<u>\$ 2,172,798</u>	<u>10,696,694</u>	<u>34,155,019</u>	<u>72,175</u>	<u>47,096,686</u>
Balance at January 1, 2020	<u>\$ 2,259,711</u>	<u>8,050,029</u>	<u>24,095,421</u>	<u>71,762</u>	<u>34,476,923</u>
Balance at June 30, 2020	<u>\$ 2,191,911</u>	<u>8,784,514</u>	<u>27,689,003</u>	<u>68,830</u>	<u>38,734,258</u>

Recognition and reversal of impairment losses were charged to the cost of rental revenue.

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 0.92% and 1.18% for the six months ended June 30, 2021 and 2020, respectively, to reflect the specific risk associated with its cash generating units.

Assets held for lease, which were partially pledged for the Group's long-term debts and short-term debts, were discussed further in Note (8).

(h) Right-of-use assets

The Group leases many assets including land and buildings and transportation equipment. Information for the six months ended June 30, 2021 and 2020, was as follows:

	Land and buildings	Transportation equipment	Total
Cost:			
Balance as of January 1, 2021	\$ 4,981,410	152,403	5,133,813
Additions	879,580	40,763	920,343
Disposal and termination of contract prior to maturity	(228,559)	-	(228,559)
Effect of changes in foreign exchange rates	(10,745)	(3,496)	(14,241)
Balance as of June 30, 2021	<u>\$ 5,621,686</u>	<u>189,670</u>	<u>5,811,356</u>
Balance as of January 1, 2020	\$ 4,023,828	133,517	4,157,345
Additions	787,855	7,462	795,317
Disposal and termination of contract prior to maturity	(162,605)	(589)	(163,194)
Effect of changes in foreign exchange rates	(17,046)	(3,772)	(20,818)
Balance as of June 30, 2020	<u>\$ 4,632,032</u>	<u>136,618</u>	<u>4,768,650</u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

(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, 2021	\$ 857,361	79,242	936,603
Depreciation	309,802	28,708	338,510
Disposal and termination of contract prior to maturity	(107,750)	-	(107,750)
Effect of changes in foreign exchange rates	(5,050)	(1,661)	(6,711)
Balance as of June 30, 2021	\$ <u>1,054,363</u>	<u>106,289</u>	<u>1,160,652</u>
Balance as of January 1, 2020	\$ 513,934	44,315	558,249
Depreciation	294,159	26,702	320,861
Disposal and termination of contract prior to maturity	(89,220)	(584)	(89,804)
Effect of changes in foreign exchange rates	(6,756)	(1,597)	(8,353)
Balance as of June 30, 2020	\$ <u>712,117</u>	<u>68,836</u>	<u>780,953</u>
Carrying amount:			
Balance as of January 1, 2021	\$ <u>4,124,049</u>	<u>73,161</u>	<u>4,197,210</u>
Balance as of June 30, 2021	\$ <u>4,567,323</u>	<u>83,381</u>	<u>4,650,704</u>
Balance as of January 1, 2020	\$ <u>3,509,894</u>	<u>89,202</u>	<u>3,599,096</u>
Balance as of June 30, 2020	\$ <u>3,919,915</u>	<u>67,782</u>	<u>3,987,697</u>

(i) Intangible assets

	Goodwill	Software	Total
Carrying amounts:			
Balance at January 1, 2021	\$ <u>79,846</u>	<u>17,930</u>	<u>97,776</u>
Balance at June 30, 2021	\$ <u>79,208</u>	<u>16,076</u>	<u>95,284</u>
Balance at January 1, 2020	\$ <u>60,701</u>	<u>14,607</u>	<u>75,308</u>
Balance at June 30, 2020	\$ <u>80,610</u>	<u>13,966</u>	<u>94,576</u>

There were no significant additions, disposal, or recognition and reversal of impairment losses of intangible assets for the six months ended June 30, 2021 and 2020. Information on amortization for the period is discussed in Note (12)(b). Please refer to Note (6)(i) of the 2020 annual consolidated financial statements for other related information.

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

(j) Short-term notes and bills payable

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

2021.6.30			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	0.35%~1.04%	\$ 61,480,000
	Bills Finance Company	0.34%~1.06%	29,930,000
Less: Discount on short-term notes and bills payable			(207,310)
Total			<u><u>\$ 91,202,690</u></u>
2020.12.31			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	0.42%~1.06%	\$ 57,600,000
	Bills Finance Company	0.43%~1.19%	26,630,000
Less: Discount on short-term notes and bills payable			(231,293)
Total			<u><u>\$ 83,998,707</u></u>
2020.6.30			
	Guarantee or Acceptance Agency	Annual Interest Rate	Amount
Commercial paper payables	Bank	0.60%~1.10%	\$ 53,220,000
	Bills Finance Company	0.62%~1.24%	23,950,000
Less: Discount on short-term notes and bills payable			(282,412)
Total			<u><u>\$ 76,887,588</u></u>

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

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

(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:

2021.6.30				
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	0.80%~1.20%	2021~2025	\$ 465,000
"	USD	1.05%~2.75%	2021~2023	3,509,914
"	THB	1.05%~3.30%	2021~2024	9,465,823
"	CNY	4.30%~5.41%	2021~2029	48,601,301
"	VND	1.54%~3.35%	2021~2022	6,795,248
"	MYR	3.00%~4.00%	2022~2026	4,347,000
Unsecured bank loans	TWD	0.74%~2.11%	2021~2031	132,533,235
"	USD	0.78%~5.50%	2021~2024	45,631,566
"	THB	0.90%~3.25%	2021~2024	17,052,890
"	CNY	3.60%~5.94%	2021~2024	14,509,409
"	EUR	0.57%~1.30%	2021~2022	3,315,006
"	JPY	0.70%~1.37%	2021~2023	2,317,277
"	HKD	1.40%~1.64%	2021~2022	3,678,641
"	SGD	1.50%~1.60%	2021	373,141
"	MYR	3.00%~4.00%	2021~2022	3,670,800
"	PHP	3.39%~6.74%	2021~2024	311,163
"	KHR	4.00%~7.00%	2021~2022	153,884
Unsecured other loans	THB	1.80%~2.31%	2021~2022	1,089,994
Notes payable from securitization	TWD	1.30%~1.70%	2021~2026	4,285,000
"	CNY	4.13%~4.60%	2021~2022	10,953,943
Total				\$ 313,060,235
Current				\$ 211,461,993
Non-current				101,598,242
Total				\$ 313,060,235

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

2020.12.31				
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	0.79%~1.20%	2023~2025	\$ 525,000
"	USD	1.10%~3.75%	2021~2023	2,113,164
"	THB	1.31%~3.30%	2021~2023	9,330,606
"	CNY	3.39%~6.17%	2021~2029	52,466,869
"	VND	1.50%~3.40%	2021	6,800,748
"	MYR	3.00%~4.00%	2022	2,716,000
Unsecured bank loans	TWD	0.71%~2.11%	2021~2027	111,179,776
"	USD	0.84%~5.50%	2021~2023	42,425,343
"	THB	1.33%~3.25%	2021~2023	18,385,017
"	CNY	3.60%~5.94%	2021~2023	12,875,804
"	EUR	0.65%~1.30%	2021~2023	3,186,807
"	JPY	0.70%~1.37%	2021~2023	5,588,139
"	HKD	1.70%~2.05%	2022	3,696,110
"	SGD	1.41%~1.60%	2021	172,479
"	MYR	3.15%~3.75%	2021	4,617,200
"	PHP	3.20%~6.00%	2021~2022	378,035
"	KHR	4.00%~7.00%	2021	157,353
Unsecured other loans	THB	2.20%~2.30%	2021	1,483,703
Notes payable from securitization	TWD	1.30%~1.70%	2021~2026	4,285,000
"	CNY	4.13%~4.60%	2021~2022	6,149,751
Total				\$ 288,532,904
Current				\$ 203,735,551
Non-current				84,797,353
Total				\$ 288,532,904

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

2020.6.30				
	Currency	Annual Interest Rate	Years of Maturity	Amount
Secured bank loans	TWD	0.95%~1.20%	2020~2025	\$ 365,000
"	USD	1.69%~3.75%	2020~2022	972,787
"	THB	1.54%~3.10%	2020~2022	11,973,710
"	CNY	4.00%~6.17%	2020~2029	50,815,386
"	VND	1.72%~5.00%	2020~2021	7,042,657
"	MYR	3.00%~4.00%	2022	2,813,500
Unsecured bank loans	TWD	0.85%~2.11%	2020~2027	94,399,444
"	USD	0.96%~5.00%	2020~2024	48,985,021
"	THB	1.33%~3.25%	2020~2023	16,037,784
"	CNY	3.48%~6.17%	2020~2023	12,388,945
"	EUR	1.23%	2020~2024	2,961,034
"	JPY	0.85%~1.06%	2020~2021	3,401,467
"	HKD	2.10%~2.76%	2020~2022	3,902,958
"	SGD	1.90%	2020	180,540
"	MYR	4.03%~4.64%	2020~2021	4,567,800
"	PHP	6.48%~8.12%	2020~2022	557,632
"	AUD	1.80%	2020	203,351
"	KHR	7.00%	2020~2021	24,633
Unsecured other loans	THB	1.60%~2.90%	2020	3,731,523
Notes payable from securitization	TWD	1.30%~2.45%	2020~2026	4,696,700
Total				\$ 270,021,872
Current				\$ 202,622,250
Non-current				67,399,622
Total				\$ 270,021,872

For information on the Group's interest risk, currency risk, and liquidity risk, please refer to Note (6)(u). For information on the debts of related parties, please refer to Note (7).

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

1. Securities for bank loans

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

2. Financial covenants of significant loans and borrowings

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

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

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

As of December 31, 2020, the Group was in compliance with the financial covenants mentioned above.

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

(1) Bonds payable

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2021.6.30		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2014.10.30~ 2021.10.30	2.050%	900,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	900,000	-	None
2014.10.30~ 2024.10.30	2.300%	1,100,000	"	-	1,100,000	"
2016.06.28~ 2023.06.28	1.250%	300,000	"	300,000	-	"
2017.05.17~ 2022.05.17	1.350%	1,700,000	"	1,700,000	-	"
2017.05.17~ 2024.05.17	1.700%	500,000	"	-	500,000	"
2017.11.09~ 2022.11.09	1.100%	1,000,000	"	1,000,000	-	"
2018.09.26~ 2023.09.26	0.980%	1,600,000	"	-	1,600,000	"
2018.09.26~ 2025.09.26	1.260%	700,000	"	-	700,000	"
2019.05.09~ 2024.05.09	0.980%	2,950,000	"	-	2,950,000	"
2019.05.09~ 2026.05.09	1.150%	500,000	"	-	500,000	"
2019.05.29~ 2024.05.29	0.980%	2,850,000	"	-	2,850,000	"
2020.04.22~ 2025.04.22	0.660%	3,500,000	"	-	3,500,000	"
2020.10.12~ 2027.10.12	0.730%	550,000	"	-	550,000	"
2020.10.12~ 2030.10.12	0.900%	700,000	"	-	700,000	"
2021.05.06~ 2026.05.06	0.750%	4,600,000	"	-	4,600,000	"
2021.06.25~ 2028.06.25	0.680%	3,100,000	"	-	3,100,000	"
2021.06.25~ 2031.06.25	0.850%	900,000	"	-	900,000	"
2021.06.25~ 2036.06.25	1.000%	200,000	"	-	200,000	"

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2021.6.30		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2019.07.26~ 2022.07.26	3.150%	THB 500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	437,200	None
2019.08.16~ 2022.08.16	3.150%	THB 200,000	"	-	174,880	"
2020.08.28~ 2023.11.28	3.750%	THB 602,500	"	-	526,826	"
2020.08.28~ 2022.08.28	3.250%	THB 721,500	"	-	630,880	"
2020.10.15~ 2021.11.09	2.400%	THB 245,000	"	214,228	-	"
2020.11.13~ 2021.12.03	2.400%	THB 100,000	"	87,440	-	"
2020.12.18~ 2022.12.18	3.250%	THB 416,000	"	-	363,750	"
2021.04.07~ 2023.04.21	2.700%	THB 317,000	"	-	277,185	"
2021.06.18~ 2024.06.18	2.900%	THB 2,200,000	"	-	1,923,680	"
2019.02.28~ 2022.01.31	3.200%	THB 100,000	Payable in lump sum. Interest rate is fixed. Interest is payable quarterly.	87,440	-	"
2019.05.17~ 2022.05.17	3.150%	THB 200,000	"	174,880	-	"
2019.06.19~ 2022.06.30	3.150%	THB 270,000	"	236,088	-	"
2019.07.12~ 2021.07.23	2.950%	THB 200,000	"	174,880	-	"
2019.08.08~ 2022.08.08	3.150%	THB 800,000	"	-	699,520	"
2020.02.17~ 2023.02.17	0%	THB 600,000	Payable at par value.	-	524,640	"
2020.03.26~ 2023.03.26	0%	THB 500,000	"	-	437,200	"
2021.03.17~ 2022.09.14	0%	THB 300,000	"	-	262,320	"
2021.03.18~ 2023.03.18	0%	THB 200,000	"	-	174,880	"
2021.03.19~ 2022.07.01	0%	THB 56,000	"	-	48,966	"
2020.10.22~ 2023.10.22	3.750%	USD 300,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	8,364,028	-	"
Bonds payable (Gross)				13,238,984	30,231,927	
Discounts on bonds payable				(178)	(69,024)	
				<u>\$ 13,238,806</u>	<u>30,162,903</u>	

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2020.12.31		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2014.10.30~ 2021.10.30	2.050%	900,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	900,000	-	None
2014.10.30~ 2024.10.30	2.300%	1,100,000	"	-	1,100,000	"
2016.06.28~ 2021.06.28	1.000%	1,350,000	"	1,350,000	-	"
2016.06.28~ 2023.06.28	1.250%	300,000	"	-	300,000	"
2017.05.17~ 2022.05.17	1.350%	1,700,000	"	1,700,000	-	"
2017.05.17~ 2024.05.17	1.700%	500,000	"	-	500,000	"
2017.11.09~ 2022.11.09	1.100%	1,000,000	"	1,000,000	-	"
2018.09.26~ 2023.09.26	0.980%	1,600,000	"	-	1,600,000	"
2018.09.26~ 2025.09.26	1.260%	700,000	"	-	700,000	"
2019.05.09~ 2024.05.09	0.980%	2,950,000	"	-	2,950,000	"
2019.05.09~ 2026.05.09	1.150%	500,000	"	-	500,000	"
2019.05.29~ 2024.05.29	0.980%	2,850,000	"	-	2,850,000	"
2020.04.22~ 2025.04.22	0.660%	3,500,000	"	-	3,500,000	"
2020.10.12~ 2027.10.12	0.730%	550,000	"	-	550,000	"
2020.10.12~ 2030.10.12	0.900%	700,000	"	-	700,000	"
2019.07.26~ 2022.07.26	3.150%	THB 500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	477,800	"
2019.08.16~ 2022.08.16	3.150%	THB 200,000	"	-	191,120	"
2020.08.28~ 2023.11.28	3.750%	THB 602,500	"	-	575,749	"
2020.08.28~ 2022.08.28	3.250%	THB 721,500	"	-	689,465	"

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Period	Annual Interest Rate	Principal Amount		Repayment Terms	2020.12.31		Collateral
					Within Operating Cycle	Beyond Operating Cycle	
2020.10.15~	2.400%	THB	245,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	234,122	-	None
2021.11.09							
2020.11.13~	2.400%	THB	100,000	"	95,560	-	"
2021.12.03							
2020.12.18~	3.250%	THB	416,000	"	-	397,530	"
2022.12.18							
2018.02.15~	2.860%	THB	1,000,000	Payable in lump sum. Interest rate is fixed. Interest is payable quarterly.	955,600	-	"
2021.02.15							
2018.03.20~	2.860%	THB	500,000	"	477,800	-	"
2021.03.25							
2019.01.30~	3.000%	THB	290,000	"	277,124	-	"
2021.02.05							
2019.02.28~	3.200%	THB	100,000	"	-	95,560	"
2022.01.31							
2019.05.17~	3.150%	THB	200,000	"	-	191,120	"
2022.05.17							
2019.06.19~	3.150%	THB	270,000	"	-	258,012	"
2022.06.30							
2019.07.12~	2.950%	THB	200,000	"	191,120	-	"
2021.07.23							
2019.08.08~	3.150%	THB	800,000	"	-	764,480	"
2022.08.08							
2020.02.17~	0%	THB	600,000	Payable at par value.	-	573,360	"
2023.02.17							
2020.03.26~	0%	THB	500,000	"	-	477,800	"
2023.03.26							
2020.10.22~	3.750%	USD	300,000	Pay able in lump sum. Interest rate is fixed. Interest is payable semi-annually.	8,592,007	-	"
2023.10.22							
Bonds payable (Gross)					15,773,333	19,941,996	
Discounts on bonds payable					(231)	(69,998)	
					<u><u>\$ 15,773,102</u></u>	<u><u>19,871,998</u></u>	

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Period	Annual Interest Rate	Principal Amount	Repayment Terms	2020.6.30		Collateral
				Within Operating Cycle	Beyond Operating Cycle	
2014.10.30~ 2021.10.30	2.050%	900,000	Payable in lump sum. Interest rate is fixed. Interest is payable annually.	900,000	-	None
2014.10.30~ 2024.10.30	2.300%	1,100,000	"	-	1,100,000	"
2016.06.28~ 2021.06.28	1.000%	1,350,000	"	1,350,000	-	"
2016.06.28~ 2023.06.28	1.250%	300,000	"	-	300,000	"
2017.05.17~ 2022.05.17	1.350%	1,700,000	"	1,700,000	-	"
2017.05.17~ 2024.05.17	1.700%	500,000	"	-	500,000	"
2017.09.26~ 2020.09.26	1.050%	3,500,000	"	3,500,000	-	"
2017.11.09~ 2022.11.09	1.100%	1,000,000	"	-	1,000,000	"
2018.09.26~ 2023.09.26	0.980%	1,600,000	"	-	1,600,000	"
2018.09.26~ 2025.09.26	1.260%	700,000	"	-	700,000	"
2019.05.09~ 2024.05.09	0.980%	2,950,000	"	-	2,950,000	"
2019.05.09~ 2026.05.09	1.150%	500,000	"	-	500,000	"
2019.05.29~ 2024.05.29	0.980%	2,850,000	"	-	2,850,000	"
2020.04.22~ 2025.04.22	0.660%	3,500,000	"	-	3,500,000	"
2019.07.26~ 2022.07.26	3.150%	THB 500,000	Payable in lump sum. Interest rate is fixed. Interest is payable semi-annually.	-	482,250	"
2019.08.16~ 2022.08.16	3.150%	THB 200,000	"	-	192,900	"
2017.07.07~ 2020.07.07	2.980%	THB 110,000	Payable in lump sum. Interest rate is fixed. Interest is payable quarterly.	106,095	-	"
2017.08.08~ 2020.08.10	2.930%	THB 1,500,000	"	1,446,750	-	"
2018.02.15~ 2021.02.15	2.860%	THB 1,000,000	"	964,500	-	"
2018.03.20~ 2021.03.25	2.860%	THB 500,000	"	482,250	-	"
2018.09.13~ 2020.09.13	2.980%	THB 500,000	"	482,250	-	"

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Period	Annual Interest Rate	Principal Amount		Repayment Terms	2020.6.30		Collateral
					Within Operating Cycle	Beyond Operating Cycle	
2019.01.30~	3.000%	THB	290,000	Payable in lump sum. Interest rate is fixed. Interest is payable quarterly.	279,705	-	None
2021.02.05							
2019.02.28~	3.200%	THB	100,000		-	96,450	"
2022.01.31							
2019.05.17~	3.150%	THB	200,000		-	192,900	"
2022.05.17							
2019.06.19~	3.150%	THB	270,000	"	-	260,415	"
2022.06.30							
2019.07.12~	2.950%	THB	200,000	"	-	192,900	"
2021.07.23							
2019.08.08~	3.150%	THB	800,000	"	-	771,600	"
2022.08.08							
2020.02.17~	0%	THB	600,000	Payable at par value.	-	578,700	"
2023.02.17							
2020.03.26~	0%	THB	500,000	"	-	482,250	"
2023.03.26							
Bonds payable (Gross)					11,211,550	18,250,365	
Discounts on bonds payable					(530)	(80,387)	
					<u>\$ 11,211,020</u>	<u>18,169,978</u>	

(m) Lease liabilities

The Group's lease liabilities were as follows:

	2021.6.30	2020.12.31	2020.6.30
Current	<u>\$ 1,102,848</u>	<u>949,959</u>	<u>960,920</u>
Non-current	<u>\$ 3,592,142</u>	<u>3,272,489</u>	<u>3,064,039</u>

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

The amounts recognized in profit or loss were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2021	2020	2021	2020
Interest on lease liabilities	<u>\$ 9,310</u>	<u>15,276</u>	<u>20,639</u>	<u>29,372</u>
Variable lease payments not included in the measurement of lease liabilities	<u>\$ 70,206</u>	<u>47,522</u>	<u>116,693</u>	<u>83,544</u>
Expenses relating to short-term leases	<u>\$ 90,059</u>	<u>97,366</u>	<u>184,299</u>	<u>148,904</u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

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

	For the six months ended June 30,	
	2021	2020
Total cash outflow for leases	\$ <u>640,042</u>	<u>536,115</u>

1. Real estate leases

As of June 30, 2021, the Group leases land and buildings for its office and solar power station. The leases of office and solar power station typically run for two to twenty-eight years. Some leases include an option to renew the lease for an additional period of the same duration after the end of the contract term.

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

2. Other leases

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

(n) Employee benefits

1. Defined benefit plans

Management believes that there was no material volatility of the market, no material reimbursement and settlement or other material one-time events since prior fiscal year. As a result, pension cost in the accompanying interim consolidated financial statements was measured and disclosed according to the actuarial report as of December 31, 2020 and 2019.

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,	
	2021	2020	2021	2020
Operating expenses	\$ <u>16,453</u>	<u>17,466</u>	<u>33,044</u>	<u>34,923</u>

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,	
	2021	2020	2021	2020
Operating costs	\$ -	85	-	458
Operating expenses	<u>73,395</u>	<u>48,603</u>	<u>156,241</u>	<u>109,622</u>
Total	\$ <u>73,395</u>	<u>48,688</u>	<u>156,241</u>	<u>110,080</u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

(o) Income taxes

The components of income tax were as follows:

	<u>For the three months ended June 30,</u>		<u>For the six months ended June 30,</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Total income tax expense from continuing operations	\$ <u>2,981,851</u>	<u>1,684,019</u>	<u>5,774,058</u>	<u>3,340,904</u>

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

	<u>For the three months ended June 30,</u>		<u>For the six months ended June 30,</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Foreign currency translation differences for foreign operations	\$ <u>(10,281)</u>	<u>63,292</u>	<u>(23,520)</u>	<u>32,456</u>

(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, 2021 and 2020. Please refer to Note (6)(p) of the 2020 annual consolidated financial statements for other related information.

1.Share capital

- 1) As of June 30, 2021 and 2020, the Company's authorized capital both 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, 2021 and 2020, the issued common shares were both worth \$13,813,280, and issued Series A Preferred Shares were worth \$1,500,000 and \$0, respectively. All the issued shares were fully paid, and the preferred shares were recognized as equity.

The Company has reached the statutory resolution threshold through the electronic voting on May 25, 2021, and was approved on July 16, 2021, by the shareholders' meeting to distribute shareholder stock dividends which were worth \$690,664 with undistributed surplus (and the amount was recognized as 「Stock dividends to be distributed」). The base date of capital increase was on August 11, 2021.

Due to the capital needs for future development (including operating capital, investing in the subsidiaries and repaying bank loans...etc.) the Board of Directors of the Company resolved to increase the Company's capital by issuing common shares of stock through the offering of global depositary receipts (GDRs) overseas on August 10, 2017, and the offering was approved by the Financial Supervisory Commission (FSC) on September 27, 2017. As of October 17, 2017, these global depositary receipts were priced at US\$12.28 per unit, and the Company issued 125,000,000 common shares of stock from the conversion of 25,000,000 units of global depositary receipts. Each unit of global depositary receipts represents 5 common shares of stock. The Company has listed global depositary receipts on the Euro multilateral trading facility market (Euro MTF market) of the Luxembourg Stock Exchange.

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Due to the capital needs for investing in subsidiaries and repaying bank loans, the board of directors of the Company resolved to increase the Company's capital by issuing common shares of stock through the offering of GDRs overseas, and the offering was approved by the Financial Supervisory Commission (FSC) on August 3, 2012. As of October 9, 2012, these GDRs were priced at US\$8.59 per unit, and the Company issued 120,000,000 common shares of stock from the conversion of 24,000,000 units of GDRs. Each unit of GDRs represents 5 common shares of stock.

As of June 30, 2021, December 31, 2020, and June 30, 2020, the Company has listed 247,025, 160,880 and 154,694 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 with a par value of \$10 per share, which amounted to \$15,000,000. The capital injection was approved by Financial Supervisory Commission R.O.C. (Taiwan). The subscription date was September 7, 2020. All the share prices of the issued shares have been received and all issued shares were registered and recognized 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 Reuter, 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;

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

- C. Dividend Distributions: Cash dividends shall be distributed annually at one time. Once the Company's audited financial reports have been acknowledged in the annual general meeting, the Board of Directors shall set the record date for the distribution of Preferred Dividends of such financial year. Dividend distribution for the years of issuance and redemption shall be calculated pursuant to actual outstanding days of the given year;
- D. Upon the final settlement of the Company's annual accounts, if there are profits, the Company shall set aside out of the profits for each financial year: (i) a reserve for payment of tax for the relevant financial year; (ii) an amount to offset losses incurred in previous years; and (iii) a special surplus reserve as required by the applicable securities authority under the Applicable Public Company Rules, and the remaining profits shall be allocated first as the dividends of the Series A Preferred Shares ("Preferred Dividends") payable in such financial year;
- E. The Company has sole discretion on the distribution of Series A Preferred Dividends. In the event that there are no profits or insufficient profits for distributing Preferred Dividends, or due to other necessary considerations, the suspension of distributing Preferred Dividends shall not be deemed as an event of default under any agreements and directions in relation to the issuance of such Preferred Shares;
- F. The Series A Preferred Shares issued by the Company shall be non-cumulative preferred shares. Any undistributed Preferred Dividends or shortfalls in Preferred Dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings;
- G. Excess Dividends Distribution: Except for the foregoing Preferred Dividends, the holders of the Series A Preferred Shares ("Preferred Shareholders") are not entitled to participate in the distribution of cash or stock dividends derived from earnings or capital reserves;
- 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;

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

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:

	2021.6.30	2020.12.31	2020.6.30
Share capital	\$ 30,852,945	30,852,945	17,363,784
Changes in equity of associates and joint ventures accounted for using equity method	42,751	30,396	15,683
Others	1,319	623	573
	\$ 30,897,015	30,883,964	17,380,040

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. Without necessarily violating the Cayman Islands Companies Law, the Company is able to retain reasonable amount of earnings for Company development. Dividends of at least 25% of such annual profit of which cash dividends shall not be less than 30% of the total amount of dividends.

1) Special reserve

In accordance with Permit No. 1010012865 as issued by the Financial Supervisory Commission on April 6, 2012, a special reserve equal to the debit balance of unrealized loss on financial instruments in the stockholders' equity, is appropriated from unappropriated retained earnings pursuant to Article No.41 of the Securities and Exchange Act. 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.

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

2) Earnings distribution

The Company's 2020 earnings distribution proposal has reached the statutory resolution threshold through the electronic voting on May 25, 2021, and the Company held the shareholders' meeting on July 16, 2021.

During the shareholders' meetings on July 16, 2021 and May 27, 2020, the shareholders resolved to distribute the 2020 and 2019 earnings. These earnings were appropriated as follows:

	2020		2019	
	Amount per share (TWDS)	Total amount	Amount per share (TWDS)	Total amount
Dividends distributed to common shareholders				
Cash	\$ 5.0	6,906,640	4.6	6,109,720
Shares	0.5	690,664	0.4	531,280
Total		<u><u>\$ 7,597,304</u></u>		<u><u>6,641,000</u></u>
Dividends distributed to preferred shareholders				
Series A preferred shares		<u><u>181,151</u></u>		<u><u>-</u></u>

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

4. Non-controlling interests (net of tax)

	For the six months ended June 30,	
	2021	2020
Opening balance	\$ 4,483,130	4,176,058
Attributable to non-controlling interests		
Net income	488,130	346,571
Other comprehensive income	(356,753)	(211,680)
Cash capital increase in subsidiary	1,343,416	146,244
Subsidiary distributes dividends to non-controlling interests	(264,700)	(302,484)
The Group purchases shares from non-controlling interests	(29,406)	(94,613)
Ending balance	<u><u>\$ 5,663,817</u></u>	<u><u>4,060,096</u></u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

(q) Earnings per share

The basic and diluted earnings per share were calculated as follows:

		For the six months ended June 30,	
		2021	2020
Profit attributable to the company	\$	10,500,005	7,889,325
Dividends distributed to preferred shareholders series A preferred shares		(181,151)	-
Profit attributable to common stockholders of the Company	\$	<u>10,318,854</u>	<u>7,889,325</u>

	For the three months ended June 30,		For the six months ended June 30,	
	2021	2020	2021	2020
Profit attributable to common stockholders of the Company	\$ <u>5,348,467</u>	<u>3,966,357</u>	<u>10,318,854</u>	<u>7,889,325</u>
Weighted average number of ordinary shares	<u>1,450,394</u>	<u>1,450,394</u>	<u>1,450,394</u>	<u>1,450,394</u>
Weighted average number of ordinary shares (Diluted)	<u>1,450,409</u>	<u>1,450,416</u>	<u>1,450,409</u>	<u>1,450,416</u>

Noted: Potential ordinary shares have no dilutive effect.

(r) Employee and board of directors compensation

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

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

For the three months and the six months ended June 30, 2021 and 2020, the Company estimated its employees' remuneration amounting to \$902, \$596, \$1,721 and \$1,184, and directors' remuneration amounting to \$6,015, \$2,777, \$11,475 and \$5,523, 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 2021 and 2020. 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.

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

For 2020 and 2019, the Company recognized employees' remuneration amounting to \$2,532 and \$2,320, and directors' remuneration amounting to \$16,846 and \$15,389, respectively. The amounts, as stated in the condensed interim consolidated financial statements, are identical to those of the actual distributions for 2020 and 2019. Related information would be available at the Market Observation Post System website.

(s) Net other income and expenses

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

	For the three months ended June 30,		For the six months ended June 30,	
	2021	2020	2021	2020
Net losses on disposal of foreclosed assets	\$ (38,764)	(59,404)	(86,598)	(102,880)
Net impairment (losses) profits on foreclosed assets	2,863	258	9,978	(14,792)
Gain on doubtful debt recoveries	213,228	157,951	391,113	283,653
Effect of changes in lease contract	-	68	-	(340)
Others	-	3	-	3
	\$ 177,327	98,876	314,493	165,644

(t) Other gains and losses

The components of other gains and losses were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2021	2020	2021	2020
Interest on lease liabilities	\$ (9,310)	(15,276)	(20,639)	(29,372)
Net foreign exchange (losses) gains	58,832	(102,772)	21,141	(89,850)
Net (losses) gains on disposal of property, plant and equipment	744	(2,082)	1,004	(1,373)
Net (losses) gains on valuation of financial assets measured at fair value through profit or loss	(5,116)	10,546	31,574	(52,224)
Effect of changes in lease contract	(3)	-	653	-
Others	215,982	133,447	649,170	539,779
	\$ 261,129	23,863	682,903	366,960

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

(u) Financial instruments

1. Credit risks

1) Credit risks exposure

The carrying amounts of financial assets represented the maximum credit risk exposure of the Group. As of June 30, 2021, December 31, 2020, and June 30, 2020, the maximum exposure to credit risks amounted to \$587,995,701, \$540,226,711 and \$480,152,380, respectively.

The non-performing loans (net of allowance for doubtful accounts) amounted to \$67,864, \$72,658 and \$88,505 as of June 30, 2021, December 31, 2020, and June 30, 2020, respectively.

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

	<u>Taiwan</u>	<u>China</u>	<u>ASEAN</u>	<u>Others</u>	<u>Total</u>
June 30, 2021					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	\$ 243,932,266	176,976,764	53,254,535	-	474,163,565
Lifetime ECL	-	643,091	12,896,195	4,412,261	17,951,547
Past due or monitored					
Lifetime ECL	1,353,322	12,015	3,485,091	118,137	4,968,565
Impaired					
Lifetime ECL	<u>5,864,872</u>	<u>3,276,232</u>	<u>2,413,351</u>	<u>75,222</u>	<u>11,629,677</u>
Gross carrying amounts	<u>\$ 251,150,460</u>	<u>180,908,102</u>	<u>72,049,172</u>	<u>4,605,620</u>	<u>508,713,354</u>
Allowance for losses	<u>4,953,443</u>	<u>4,844,673</u>	<u>2,432,565</u>	<u>106,703</u>	<u>12,337,384</u>
Carrying amount	<u>\$ 246,197,017</u>	<u>176,063,429</u>	<u>69,616,607</u>	<u>4,498,917</u>	<u>496,375,970</u>

Taiwan

	For the six months ended June 30, 2021			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2021	\$ 2,326,842	57,737	2,274,792	4,659,371
Impairment loss recognized	245,399	12,617	1,287,569	1,545,585
Transfer to lifetime ECL- credit impaired	(9,813)	-	9,813	-
Bad debts written-off	-	-	(1,240,060)	(1,240,060)
Others	<u>(5,125)</u>	<u>(201)</u>	<u>(6,127)</u>	<u>(11,453)</u>
Balance at June 30, 2021	<u>\$ 2,557,303</u>	<u>70,153</u>	<u>2,325,987</u>	<u>4,953,443</u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

China

	For the six months ended June 30, 2021			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2021	\$ 3,127,305	13,215	1,629,608	4,770,128
Impairment loss (profit) recognized	1,152,321	(4,724)	(194,486)	953,111
Transfer to lifetime ECL-not credit impaired	(9,995)	9,995	-	-
Transfer to lifetime ECL- credit impaired	(892,127)	-	892,127	-
Bad debts written-off	-	-	(802,965)	(802,965)
Others	(51,074)	(258)	(24,269)	(75,601)
Balance at June 30, 2021	\$ <u><u>3,326,430</u></u>	<u><u>18,228</u></u>	<u><u>1,500,015</u></u>	<u><u>4,844,673</u></u>

ASEAN

	For the six months ended June 30, 2021			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2021	\$ 363,194	713,674	1,463,045	2,539,913
Impairment loss (profit) recognized	660,223	(383,551)	322,410	599,082
Transfer to lifetime ECL-not credit impaired	(137,475)	137,475	-	-
Transfer to lifetime ECL- credit impaired	(78,635)	(55,690)	134,325	-
Bad debts written-off	(367)	(762)	(561,195)	(562,324)
Others	(39,419)	(23,041)	(81,646)	(144,106)
Balance at June 30, 2021	\$ <u><u>767,521</u></u>	<u><u>388,105</u></u>	<u><u>1,276,939</u></u>	<u><u>2,432,565</u></u>

Others

	For the six months ended June 30, 2021			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2021	\$ -	130,196	-	130,196
Impairment profit recognized	-	(22,313)	-	(22,313)
Transfer to lifetime ECL- credit impaired	-	(190)	190	-
Others	-	(1,178)	(2)	(1,180)
Balance at June 30, 2021	\$ <u><u>-</u></u>	<u><u>106,515</u></u>	<u><u>188</u></u>	<u><u>106,703</u></u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

	<u>Taiwan</u>	<u>China</u>	<u>ASEAN</u>	<u>Others</u>	<u>Total</u>
December 31, 2020					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	\$ 222,805,558	175,149,747	39,880,801	1,888,582	439,724,688
Lifetime ECL	-	453,667	22,186,760	2,660,001	25,300,428
Past due or monitored					
Lifetime ECL	1,505,295	66,578	3,386,129	114,292	5,072,294
Impaired					
Lifetime ECL	<u>5,613,794</u>	<u>3,460,553</u>	<u>2,605,782</u>	<u>115,346</u>	<u>11,795,475</u>
Gross carrying amounts	<u>\$ 229,924,647</u>	<u>179,130,545</u>	<u>68,059,472</u>	<u>4,778,221</u>	<u>481,892,885</u>
Allowance for losses	<u>4,659,371</u>	<u>4,770,128</u>	<u>2,539,913</u>	<u>130,196</u>	<u>12,099,608</u>
Carrying amount	<u>\$ 225,265,276</u>	<u>174,360,417</u>	<u>65,519,559</u>	<u>4,648,025</u>	<u>469,793,277</u>

Taiwan

	<u>For the year ended December 31, 2020</u>			
	<u>12-month ECL</u>	<u>Lifetime ECL- not credit impaired</u>	<u>Lifetime ECL- credit impaired</u>	<u>Total</u>
Balance at January 1, 2020	\$ 1,752,730	42,829	2,271,108	4,066,667
Impairment loss recognized	597,958	15,263	2,235,365	2,848,586
Bad debts written-off	(12,952)	-	(2,217,235)	(2,230,187)
Others	<u>(10,894)</u>	<u>(355)</u>	<u>(14,446)</u>	<u>(25,695)</u>
Balance at December 31, 2020	<u>\$ 2,326,842</u>	<u>57,737</u>	<u>2,274,792</u>	<u>4,659,371</u>

China

	<u>For the year ended December 31, 2020</u>			
	<u>12-month ECL</u>	<u>Lifetime ECL- not credit impaired</u>	<u>Lifetime ECL- credit impaired</u>	<u>Total</u>
Balance at January 1, 2020	\$ 2,391,670	7,418	1,332,791	3,731,879
Impairment loss (profit) recognized	2,042,231	(7,062)	937,812	2,972,981
Transfer to lifetime ECL-not credit impaired	(12,611)	12,611	-	-
Transfer to lifetime ECL- credit impaired	(1,349,194)	-	1,349,194	-
Bad debts written-off	-	-	(2,018,482)	(2,018,482)
Others	<u>55,209</u>	<u>248</u>	<u>28,293</u>	<u>83,750</u>
Balance at December 31, 2020	<u>\$ 3,127,305</u>	<u>13,215</u>	<u>1,629,608</u>	<u>4,770,128</u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

ASEAN

	For the year ended December 31, 2020			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2020	\$ 224,911	538,921	1,489,476	2,253,308
Impairment loss recognized	328,615	157,426	805,545	1,291,586
Transfer to lifetime ECL-not credit impaired	(90,952)	90,952	-	-
Transfer to lifetime ECL- credit impaired	(88,189)	(46,260)	134,449	-
Bad debts written-off	-	(1,553)	(886,475)	(888,028)
Others	(11,191)	(25,812)	(79,950)	(116,953)
Balance at December 31,2020	<u>\$ 363,194</u>	<u>713,674</u>	<u>1,463,045</u>	<u>2,539,913</u>

Others

	For the year ended December 31, 2020			
	12-month ECL	Lifetime ECL- not credit impaired	Lifetime ECL- credit impaired	Total
Balance at January 1, 2020	\$ -	141,263	-	141,263
Impairment profit recognized	-	(5,089)	-	(5,089)
Others	-	(5,978)	-	(5,978)
Balance at December 31,2020	<u>\$ -</u>	<u>130,196</u>	<u>-</u>	<u>130,196</u>

	Taiwan	China	ASEAN	Others	Total
June 30, 2020					
Gross loans and receivables:					
Neither past due nor impaired					
12-month ECL	\$ 203,085,850	143,581,489	38,675,777	1,658,148	387,001,264
Lifetime ECL	451,675	622,609	18,907,248	2,757,766	22,739,298
Past due or monitored					
Lifetime ECL	1,041,540	17,113	3,013,768	208,431	4,280,852
Impaired					
Lifetime ECL	6,040,925	3,529,647	2,996,396	-	12,566,968
Gross carrying amounts	<u>\$ 210,619,990</u>	<u>147,750,858</u>	<u>63,593,189</u>	<u>4,624,345</u>	<u>426,588,382</u>
Allowance for losses	4,328,889	3,847,262	2,432,456	142,576	10,751,183
Carrying amount	<u>\$ 206,291,101</u>	<u>143,903,596</u>	<u>61,160,733</u>	<u>4,481,769</u>	<u>415,837,199</u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Taiwan

	For the six months ended June 30, 2020			
	12-month ECL	Lifetime ECL- not credit- impaired	Lifetime ECL- credit-impaired	Total
Balance at January 1, 2020	\$ 1,752,730	42,829	2,271,108	4,066,667
Impairment loss recognized	206,739	10,215	1,163,570	1,380,524
Bad debts written-off	(9,266)	-	(1,103,991)	(1,113,257)
Others	(1,768)	(113)	(3,164)	(5,045)
Balance at June 30, 2020	<u>\$ 1,948,435</u>	<u>52,931</u>	<u>2,327,523</u>	<u>4,328,889</u>

China

	For the six months ended June 30, 2020			
	12-month ECL	Lifetime ECL- not credit- impaired	Lifetime ECL- credit-impaired	Total
Balance at January 1, 2020	\$ 2,391,671	7,418	1,332,790	3,731,879
Impairment loss (profit) recognized	1,605,828	(3,481)	(230,423)	1,371,924
Transfer to lifetime ECL-not credit impaired	(12,213)	12,213	-	-
Transfer to lifetime ECL- credit impaired	(1,587,637)	-	1,587,637	-
Bad debts written-off	-	-	(1,154,252)	(1,154,252)
Others	(63,429)	(335)	(38,525)	(102,289)
Balance at June 30, 2020	<u>\$ 2,334,220</u>	<u>15,815</u>	<u>1,497,227</u>	<u>3,847,262</u>

ASEAN

	For the six months ended June 30, 2020			
	12-month ECL	Lifetime ECL- not credit- impaired	Lifetime ECL- credit-impaired	Total
Balance at January 1, 2020	\$ 224,911	538,921	1,489,476	2,253,308
Impairment loss recognized	271,881	2,973	267,153	542,007
Transfer to lifetime ECL-not credit impaired	(90,970)	90,970	-	-
Transfer to lifetime ECL- credit impaired	(53,685)	(76,239)	129,924	-
Bad debts written-off	-	(274)	(264,463)	(264,737)
Others	(8,706)	(25,392)	(64,024)	(98,122)
Balance at June 30, 2020	<u>\$ 343,431</u>	<u>530,959</u>	<u>1,558,066</u>	<u>2,432,456</u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Others

	For the six months ended June 30, 2020			Total
	12-month ECL	Lifetime ECL- not credit- impaired	Lifetime ECL- credit-impaired	
Balance at January 1, 2020	\$ -	141,263	-	141,263
Impairment loss recognized	-	2,828	-	2,828
Others	-	(1,515)	-	(1,515)
Balance at June 30, 2020	<u>\$ -</u>	<u>142,576</u>	<u>-</u>	<u>142,576</u>

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

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

3) Loans and receivables which were past due or monitored

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

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

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

	2021.6.30	2020.12.31	2020.6.30
Past due up to 30 days	\$ 700,022	453,012	693,222
Past due from 31 to 90 days	3,478,193	3,517,659	3,160,094
Past due from 91 to 180 days	102,627	227,740	347,609
Past due over 180 days	<u>687,723</u>	<u>873,883</u>	<u>79,927</u>
	<u>\$ 4,968,565</u>	<u>5,072,294</u>	<u>4,280,852</u>

4) Impaired loans and receivables

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

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

(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:

	<u>Carrying amount</u>	<u>Contractual cash flows</u>	<u>Less than 1 month</u>	<u>1 to 3 months</u>	<u>3 months to 1 year</u>	<u>1 to 5 years</u>	<u>More than 5 years</u>	<u>On demand</u>
June 30, 2021								
Non-derivative financial liabilities								
Secured bank loans	\$ 73,184,286	78,670,086	3,772,341	8,888,245	33,105,030	32,745,916	158,554	-
Unsecured bank and other loans	224,637,006	224,935,202	16,103,613	27,510,794	46,372,559	129,976,460	4,342,150	629,626
Notes payable from securitization	15,238,943	15,497,276	2,164,316	1,495,505	6,070,370	1,870,109	3,896,976	-
Short-term notes and bills payable	91,202,690	91,410,000	10,950,000	16,620,000	63,840,000	-	-	-
Bonds payables	43,401,709	46,224,369	226,695	158,220	4,172,026	36,093,138	5,574,290	-
Other payables	21,523,125	21,523,125	8,157,382	8,150,412	1,722,132	1,123,406	23,312	2,346,481
Deposits relating to collateral of customers	57,486,858	57,515,715	420,566	1,011,889	9,506,215	44,927,830	61,544	1,587,671
Lease liabilities	4,694,990	5,387,866	68,322	116,154	513,331	1,181,369	3,508,690	-
Derivative financial liabilities								
Financial liabilities for hedging	1,440,986	1,440,986	-	-	1,440,986	-	-	-
	<u>\$ 532,810,593</u>	<u>542,604,625</u>	<u>41,863,235</u>	<u>63,951,219</u>	<u>166,742,649</u>	<u>247,918,228</u>	<u>17,565,516</u>	<u>4,563,778</u>
December 31, 2020								
Non-derivative financial liabilities								
Secured bank loans	\$ 73,952,387	77,014,876	3,239,499	7,549,279	35,001,195	30,991,526	185,594	47,783
Unsecured bank and other loans	204,145,766	210,085,482	22,516,647	20,347,098	36,372,271	126,707,400	3,855,365	286,701
Notes payable from securitization	10,434,751	10,822,774	729,702	1,400,490	2,327,865	2,036,603	4,328,114	-
Short-term notes and bills payable	83,998,707	84,230,000	10,750,000	14,540,000	58,940,000	-	-	-
Bonds payables	35,645,100	38,304,512	53,512	1,845,300	3,483,574	31,126,846	1,795,280	-
Other payables	17,888,136	18,000,020	11,574,559	1,544,118	1,522,435	984,663	23,312	2,350,933
Deposits relating to collateral of customers	54,646,385	54,662,814	700,116	880,634	9,225,422	42,426,547	137,805	1,292,290
Lease liabilities	4,222,448	4,901,831	55,656	108,659	476,653	1,156,903	3,103,960	-
Derivative financial liabilities								
Financial liabilities for hedging	1,402,120	1,402,120	-	-	1,402,120	-	-	-
	<u>\$ 486,335,800</u>	<u>499,424,429</u>	<u>49,619,691</u>	<u>48,215,578</u>	<u>148,751,535</u>	<u>235,430,488</u>	<u>13,429,430</u>	<u>3,977,707</u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

	<u>Carrying amount</u>	<u>Contractual cash flows</u>	<u>Less than 1 month</u>	<u>1 to 3 months</u>	<u>3 months to 1 year</u>	<u>1 to 5 years</u>	<u>More than 5 years</u>	<u>On demand</u>
June 30, 2020								
Non-derivative financial liabilities								
Secured bank loans	\$ 73,983,040	76,982,248	5,560,592	9,407,274	33,103,436	28,709,797	201,149	-
Unsecured bank and other loans	191,342,132	195,166,178	24,921,292	18,344,920	38,844,271	112,829,226	226,469	-
Notes payable from securitization	4,696,700	5,009,286	6,697	11,199	50,396	712,880	4,228,114	-
Short-term notes and bills payable	76,887,588	77,170,000	10,200,000	12,550,000	54,420,000	-	-	-
Bonds payables	29,380,998	30,499,543	115,684	5,541,005	3,321,033	20,307,251	1,214,570	-
Other payables	19,156,061	19,165,366	13,463,235	578,076	1,840,321	851,865	-	2,431,869
Deposits relating to collateral of customers	47,960,833	47,983,011	253,819	785,566	8,343,653	37,475,083	52,613	1,072,277
Lease liabilities	4,024,959	4,664,325	60,242	115,954	480,295	1,198,648	2,809,186	-
Derivative financial liabilities								
Financial liabilities for hedging	84,050	84,050	-	-	84,050	-	-	-
	<u>\$ 447,516,361</u>	<u>456,724,007</u>	<u>54,581,561</u>	<u>47,333,994</u>	<u>140,487,455</u>	<u>202,084,750</u>	<u>8,732,101</u>	<u>3,504,146</u>

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

3. Currency risks

1) Exposure to currency risks

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

	2021.6.30			
	<u>Foreign currency (In thousands)</u>	<u>Exchange rate</u>	<u>Functional currency</u>	
Financial assets				
<u>Monetary items</u>				
USD	\$ 9,465.21	USD : TWD 27.8600		263,701
	67,548.73	USD : GBP 0.7229		1,881,908
	3,533.53	USD : VND 23,314		98,444
JPY	763,062.52	JPY : USD 0.0090		192,368
EUR	125,133.79	EUR : USD 1.1899		4,148,185
CNY	15,937.44	CNY : USD 0.1547		68,674
HKD	29,613.87	HKD : USD 0.1288		106,225
KHR	58,022,077.27	KHR : USD 0.0068		396,686
SGD	17,670.63	SGD : USD 0.7441		366,312

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

2021.6.30				
	Foreign currency (In thousands)		Exchange rate	Functional currency
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	3,227.67	USD : VND	23,314	89,923
	67,548.73	USD : GBP	0.7229	1,881,908
JPY	210,000.00	JPY : USD	0.0090	52,948
EUR	100,000.00	EUR : USD	1.1899	3,315,006
HKD	25,000.00	HKD : USD	0.1288	89,674
KHR	22,530,000.00	KHR : USD	0.0068	154,033
SGD	18,000.00	SGD : USD	0.7441	373,141
CNY	14,000.00	CNY : USD	0.1547	60,327

2020.12.31				
	Foreign currency (In thousands)		Exchange rate	Functional currency
<u>Financial assets</u>				
<u>Monetary items</u>				
USD	\$ 9,532.54	USD : TWD	28.4800	271,487
	67,471.63	USD : GBP	0.7321	1,921,592
	3,736.29	USD : VND	25,658	106,410
JPY	1,004,867.42	JPY : USD	0.0097	277,645
EUR	136,227.74	EUR : USD	1.2296	4,770,695
CNY	25,986.11	CNY : USD	0.1537	113,741
KHR	45,530,593.42	KHR : USD	0.0070	320,571
SGD	7,788.76	SGD : USD	0.7570	167,926

<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	3,428.57	USD : VND	25,658	97,646
	67,471.63	USD : GBP	0.7321	1,921,592
JPY	450,000.00	JPY : USD	0.0097	124,315
EUR	91,000.00	EUR : USD	1.2296	3,186,807
KHR	22,370,000.00	KHR : USD	0.0070	157,353
SGD	8,000.00	SGD : USD	0.7570	172,479

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

		2020.6.30			
		Foreign currency (In thousands)	Exchange rate		Functional currency
Financial assets					
Monetary items					
USD	\$	151,376.16	USD : TWD	29.6300	4,484,713
		59,449.10	USD : GBP	0.8133	1,761,477
		4,439.71	USD : VND	25,765	131,549
JPY		610,296.74	JPY : USD	0.0093	167,893
EUR		79,365.44	EUR : USD	1.1228	2,640,488
HKD		48,404.03	HKD : USD	0.1290	185,049
AUD		10,291.45	AUD : USD	0.6863	209,277
SGD		6,742.17	SGD : USD	0.7168	143,204
Financial liabilities					
Monetary items					
USD		4,206.14	USD : VND	25,765	124,628
		59,449.10	USD : GBP	0.8133	1,761,477
JPY		700,000.00	JPY : USD	0.0093	192,476
EUR		89,000.00	EUR : USD	1.1228	2,961,034
HKD		23,000.00	HKD : USD	0.1290	87,926
AUD		10,000.00	AUD : USD	0.6863	203,351
SGD		6,500.00	SGD : USD	0.7168	138,060

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 TWD against the USD and CNY on balance sheet date would have decreased or increased the net profit after tax by \$127,558 and \$313,062, for the six months ended June 30, 2021 and 2020, respectively. The analysis is performed on the same basis for both years.

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

3) The foreign currency gain or loss on monetary items

Since the Group uses multiple functional currencies, the amounts for foreign currency gain or loss are consolidated for presentation. For the six months ended June 30, 2021 and 2020, the foreign currency gain (loss), including realized and unrealized, amounted to \$21,141 and \$(89,850), respectively.

4. Interest analysis

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

Ending balance as of June 30, 2021	Effective interest rate	Total	Floating rate	Fixed rate			Non-interest bearing
				Within 1 year	1~5 years	More than 5 years	
Financial assets							
Cash and cash equivalents	0.68 %	\$ 45,232,921	33,278,482	10,950,825	-	-	1,003,614
Debt securities	5.10 %	23,302,797	-	4,825,328	18,399,680	-	77,789
Total accounts receivables	9.85 %	508,834,772	49,398,903	224,638,316	223,411,861	3,579,897	7,805,795
Current financial assets for hedging	0.56 %	202,871	-	11,853	191,018	-	-
		577,573,361	82,677,385	240,426,322	242,002,559	3,579,897	8,887,198
Financial liabilities							
Secured bank loans	4.33 %	73,184,286	61,378,712	6,171,972	5,633,602	-	-
Unsecured bank and other loans	1.98 %	224,637,006	98,339,180	47,613,135	74,394,226	4,290,465	-
Short-term notes and bills payable	0.57 %	91,202,690	10,986,237	80,216,453	-	-	-
Bonds payables	1.69 %	43,401,709	-	3,574,779	34,376,930	5,450,000	-
Current financial liabilities for hedging	2.53 %	1,440,986	-	1,440,986	-	-	-
Notes payable from securitization	3.55 %	15,238,943	-	9,484,238	1,857,729	3,896,976	-
Deposits relating to collateral of customers	0.07 %	57,486,858	-	3,757,215	7,885,833	59,990	45,783,820
Lease liabilities	1.43 %	4,694,990	-	652,316	1,019,956	3,022,718	-
		511,287,468	170,704,129	152,911,094	125,168,276	16,720,149	45,783,820
Net exposure		\$ 66,285,893	(88,026,744)	87,515,228	116,834,283	(13,140,252)	(36,896,622)

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Ending balance as of December 31, 2020	Effective interest rate	Total	Floating rate	Fixed rate			Non-interest bearing
				Within 1 year	1~5 years	More than 5 years	
Financial assets							
Cash and cash equivalents	0.85 %	\$ 32,796,805	25,336,088	5,956,408	-	-	1,504,309
Debt securities	5.07 %	18,773,053	-	5,847,283	12,925,770	-	-
Total accounts receivables	9.75 %	482,013,501	46,367,696	215,733,285	210,212,808	2,330,916	7,368,796
Current financial assets for hedging	2.64 %	118,697	-	118,697	-	-	-
		533,702,056	71,703,784	227,655,673	223,138,578	2,330,916	8,873,105
Financial liabilities							
Secured bank loans	4.51 %	73,952,387	62,679,534	3,841,430	7,431,423	-	-
Unsecured bank and other loans	2.25 %	204,145,766	78,438,499	49,325,571	72,633,613	3,748,083	-
Short-term notes and bills payable	0.74 %	83,998,707	8,682,121	75,316,586	-	-	-
Bonds payables	2.13 %	35,645,100	-	4,481,095	29,414,005	1,750,000	-
Current financial liabilities for hedging	2.61 %	1,402,120	-	1,402,120	-	-	-
Notes payable from securitization	3.36 %	10,434,751	-	6,204,536	287,425	3,942,790	-
Deposits relating to collateral of customers	0.22 %	54,646,385	-	3,768,964	7,198,493	89,867	43,589,061
Lease liabilities	1.40 %	4,222,448	-	579,678	1,015,330	2,627,440	-
		468,447,664	149,800,154	144,919,980	117,980,289	12,158,180	43,589,061
Net exposure		\$ 65,254,392	(78,096,370)	82,735,693	105,158,289	(9,827,264)	(34,715,956)

Ending balance as of June 30, 2020	Effective interest rate	Total	Floating rate	Fixed rate			Non-interest bearing
				Within 1 year	1~5 years	More than 5 years	
Financial assets							
Cash and cash equivalents	0.95 %	\$ 29,534,501	22,052,773	4,410,656	-	-	3,071,072
Debt securities	5.20 %	15,841,614	-	5,226,688	10,614,926	-	-
Non-hedging derivatives	3.59 %	316,940	-	146,352	170,588	-	-
Total accounts receivables	9.48 %	426,712,872	42,905,096	191,218,459	182,480,690	2,177,062	7,931,565
Current financial assets for hedging	2.54 %	675,656	-	675,656	-	-	-
		473,081,583	64,957,869	201,677,811	193,266,204	2,177,062	11,002,637
Financial liabilities							
Secured bank loans	4.47 %	73,983,040	61,900,244	7,212,213	4,870,583	-	-
Unsecured bank and other loans	2.35 %	191,342,132	111,760,745	35,410,491	43,953,813	217,083	-
Short-term notes and bills payable	0.85 %	76,887,588	10,183,581	66,704,007	-	-	-
Bonds payables	1.57 %	29,380,998	-	8,611,020	19,569,978	1,200,000	-
Current financial liabilities for hedging	2.55 %	84,050	-	84,050	-	-	-
Notes payable from securitization	1.90 %	4,696,700	-	57,485	699,125	3,940,090	-
Deposits relating to collateral of customers	0.08 %	47,960,833	-	3,574,077	7,100,036	52,134	37,234,586
Lease liabilities	1.51 %	4,024,959	-	596,051	1,078,213	2,350,695	-
		428,360,300	183,844,570	122,249,394	77,271,748	7,760,002	37,234,586
Net exposure		\$ 44,721,283	(118,886,701)	79,428,417	115,994,456	(5,582,940)	(26,231,949)

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

The Group's sensitivity analysis in interest rates is based on the risk exposure to interest rates on the derivative and non-derivative financial instruments on the reporting date. For variable rate instruments, the sensitivity analysis assumes the variable rate liabilities are outstanding for the whole year on the reporting date. The Group's accounting and financial department reported that the increases or decreases in interest rates and the change in interest rate of 25 basis points has been determined as management's benchmark in assessing the reasonableness of the changes in the interest rates.

If the interest rate increases or decreases by 0.25%, the Group's profit will decrease or increase by \$186,734 and \$200,590 for the six months ended June 30, 2021 and 2020, respectively. This analysis assumes that all other variables remain constant.

5. Sensitivity analysis— equity price risk :

If the equity price changes, the impact to other comprehensive income, using the sensitivity analysis based on the same variables except for the price index for both period, will be as follows:

Equity price at reporting date	For the six months ended June 30,			
	2021		2020	
	After-tax other comprehensive income	After-tax profit (loss)	After-tax other comprehensive income	After-tax profit (loss)
Increase 7%	\$ <u>59,410</u>	<u>81,050</u>	<u>58,732</u>	<u>32,854</u>
Decrease 7%	\$ <u>(59,410)</u>	<u>(81,050)</u>	<u>(58,732)</u>	<u>(32,854)</u>

6. Fair value information

1) The Categories and Fair Values of Financial Instruments

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

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

	June 30, 2021				
	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial assets at fair value through profit or loss					
Financial assets at fair value through profit or loss, mandatorily measured at fair value	\$ 1,254,169	183,253	-	1,070,916	1,254,169
Financial assets for hedging	202,871	-	202,871	-	202,871
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	704,791	698,846	5,945	-	704,791
Measure the fair value of unquoted equity instruments	140,479	-	-	140,479	140,479
Sub-total	845,270	698,846	5,945	140,479	845,270
Financial assets at amortized cost	23,225,008	-	-	-	-
Loans and receivable					
Cash and cash equivalents	45,232,921	-	-	-	-
Accounts receivable	496,443,834	-	-	-	-
Other financial assets	4,007,690	-	-	-	-
Refundable deposits	1,048,835	-	-	-	-
Restricted bank deposits	5,189,581	-	-	-	-
Sub-total	551,922,861	-	-	-	-
Total	\$ 577,450,179	882,099	208,816	1,211,395	2,302,310
Financial liabilities for hedging	\$ 1,440,986	-	1,440,986	-	1,440,986
Measurement of financial liabilities at amortized cost					
Secured bank loans	73,184,286	-	-	-	-
Unsecured bank and other loans	224,637,006	-	-	-	-
Notes payable from securitization	15,238,943	-	-	-	-
Short-term notes and bills payable	91,202,690	-	-	-	-
Bonds payables	43,401,709	-	-	-	-
Other payables	21,523,125	-	-	-	-
Deposits relating to collateral of customers	57,486,858	-	-	-	-
Lease liabilities	4,694,990	-	-	-	-
Sub-total	531,369,607	-	-	-	-
Total	\$ 532,810,593	-	1,440,986	-	1,440,986

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

	December 31, 2020				
	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial assets at fair value through profit or loss					
Financial assets at fair value through profit or loss, mandatorily measured at fair value	\$ 849,443	194,363	-	655,080	849,443
Financial assets for hedging	118,697	-	118,697	-	118,697
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	698,054	693,793	4,261	-	698,054
Measure the fair value of unquoted equity instruments	130,307	-	-	130,307	130,307
Sub-total	828,361	693,793	4,261	130,307	828,361
Financial assets at amortized cost	18,697,957	-	-	-	-
Loans and receivable					
Cash and cash equivalents	32,796,805	-	-	-	-
Accounts receivable	469,865,935	-	-	-	-
Other financial assets	2,903,336	-	-	-	-
Refundable deposits	628,703	-	-	-	-
Restricted bank deposits	3,443,074	-	-	-	-
Sub-total	509,637,853	-	-	-	-
Total	\$ 530,132,311	888,156	122,958	785,387	1,796,501
Financial liabilities for hedging	\$ 1,402,120	-	1,402,120	-	1,402,120
Measurement of financial liabilities at amortized cost					
Secured bank loans	73,952,387	-	-	-	-
Unsecured bank and other loans	204,145,766	-	-	-	-
Notes payable from securitization	10,434,751	-	-	-	-
Short-term notes and bills payable	83,988,707	-	-	-	-
Bonds payables	35,645,100	-	-	-	-
Other payables	17,888,136	-	-	-	-
Deposits relating to collateral of customers	54,646,385	-	-	-	-
Lease liabilities	4,222,448	-	-	-	-
Sub-total	484,923,680	-	-	-	-
Total	\$ 486,325,800	-	1,402,120	-	1,402,120

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

	June 30, 2020				
	Book value	Fair value			Total
		Level 1	Level 2	Level 3	
Financial assets at fair value through profit or loss					
Financial assets at fair value through profit or loss, mandatorily measured at fair value	\$ 566,632	151,922	-	414,710	566,632
Financial assets for hedging	675,656	-	675,656	-	675,656
Financial assets at fair value through other comprehensive income					
Domestic and foreign market (OTC) equity securities	719,937	716,856	3,081	-	719,937
Measure the fair value of unquoted equity instruments	118,189	-	-	118,189	118,189
Sub-total	838,126	716,856	3,081	118,189	838,126
Financial assets at amortized cost	15,764,100	-	-	-	-
Loans and receivable					
Cash and cash equivalents	29,534,501	-	-	-	-
Accounts receivable	415,925,704	-	-	-	-
Other financial assets	2,414,455	-	-	-	-
Refundable deposits	475,418	-	-	-	-
Restricted bank deposits	5,390,312	-	-	-	-
Sub-total	453,740,390	-	-	-	-
Total	\$ 471,584,904	868,778	678,737	532,899	2,080,414
Financial liabilities for hedging	\$ 84,050	-	84,050	-	84,050
Measurement of financial liabilities at amortized cost					
Secured bank loans	73,983,040	-	-	-	-
Unsecured bank and other loans	191,342,132	-	-	-	-
Notes payable from securitization	4,696,700	-	-	-	-
Short-term notes and bills payable	76,887,588	-	-	-	-
Bonds payables	29,380,998	-	-	-	-
Other payables	19,156,061	-	-	-	-
Deposits relating to collateral of customers	47,960,833	-	-	-	-
Lease liabilities	4,024,959	-	-	-	-
Sub-total	447,432,311	-	-	-	-
Total	\$ 447,516,361	-	84,050	-	84,050

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

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

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

A. Financial assets at amortized cost

If the quoted prices in active markets are available, the market price is established as the fair value. However, if quoted prices in active markets are not available, the estimated valuation or prices used by competitors are adopted.

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

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

3) Valuation Techniques for Financial Instruments Measured at Fair Value

A. Non-derivative Financial Instruments

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

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

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

B. Derivative Financial Instruments

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

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

4) 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, 2021	\$ 655,080	130,307	785,387
Total gains and losses recognized:			
In profit or loss	22,149	-	22,149
In other comprehensive income	-	11,087	11,087
Purchase	762,000	-	762,000
Disposal	(366,217)	-	(366,217)
Effect of movements in exchange rate	(2,096)	(915)	(3,011)
Ending balance, June 30, 2021	\$ 1,070,916	140,479	1,211,395
Opening balance, January 1, 2020	\$ 88,399	121,029	209,428
Total gains and losses recognized:			
In profit or loss	2,990	-	2,990
In other comprehensive income	-	(2,190)	(2,190)
Disposal / Liquidate	329,700	-	329,700
Disposal / Liquidate	(5,223)	-	(5,223)
Effect of movements in exchange rate	(1,156)	(650)	(1,806)
Ending balance, June 30, 2020	\$ 414,710	118,189	532,899

For the six months ended June 30, 2021 and 2020, 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” were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2021	2020	2021	2020
Total gains and losses recognized:				
In profit or loss, and presented in “other gains and losses”	\$ 8,772	2,631	22,149	2,990
In other comprehensive income, and presented in “unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income”	9,914	(572)	11,087	(2,190)

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

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

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

Quantified information of significant unobservable inputs was as follows:

<u>Item</u>	<u>Valuation Technique</u>	<u>Significant Non-observable Input</u>	<u>The Relationship between Significant Non-observable Input and Fair Value</u>
Financial assets at fair value through other comprehensive income - investments in equity instruments without active market	Net Asset Value Method	Net Asset Value	Not applicable
Financial assets at fair value through profit or loss without active market	Black-Scholes Model	Stock Return Volatility (As of June 30, 2021, December 31, 2020 and June 30, 2020, Stock Return Volatility was at 1.99%~5.32%, 2.93%~5.47%, and 2.96%~4.85%, respectively)	The higher stock return volatility, the higher the fair value
"	Discounted Cash Flow Method	Discount Rate (As of June 30, 2021, December 31, 2020 and June 30, 2020, Discount Rate was at 0.76%~4.95%, 0.76%~4.30%, and 0.77%~4.39%, respectively)	The higher the discount rate, the lower the fair value

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

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

			Impact or Fair Value Change on Net income or loss	
			Favorable Change	Unfavorable Change
June 30, 2021	Input	Variation		
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 145	(145)
"	Stock Return Volatility	10%	-	-

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

			Impact or Fair Value Change on Net income or loss	
	Input	Variation	Favorable Change	Unfavorable Change
December 31, 2020				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 129	(129)
"	Stock Return Volatility	10%	-	-
June 30, 2020				
Financial asset at fair value through profit or loss				
Financial instruments without active market	Discount Rate	10%	\$ 44	(44)
"	Stock Return Volatility	10%	-	-

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

(v) Financial risk management

There were no significant changes in the Group's financial risk management and policies as disclosed in Note (6)(v) of the consolidated financial statements for the year ended December 31, 2020.

(w) Capital Management

Management believes that the objectives, policies and processes of capital management of the Group has been applied consistently with those described in the consolidated financial statements for the year ended December 31, 2020. Also, management believes that there were no significant changes in the Group's capital management information as disclosed for the year ended December 31, 2020. Please refer to Note (6)(w) of the consolidated financial statements for the year ended December 31, 2020 for further details.

(x) Financing activities not affecting current cash flow

For the six months ended June 30, 2021 and 2020, 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, 2021	Cash flows	Non-cash adjustments	June 30, 2021
Lease liabilities	\$ 4,222,448	(318,411)	790,953	4,694,990
Total liabilities from financing activities	\$ <u>4,222,448</u>	<u>(318,411)</u>	<u>790,953</u>	<u>4,694,990</u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

	January 1, 2020	Cash flows	Non-cash adjustments	June 30, 2020
Lease liabilities	\$ 3,596,445	(274,295)	702,809	4,024,959
Total liabilities from financing activities	\$ <u>3,596,445</u>	<u>(274,295)</u>	<u>702,809</u>	<u>4,024,959</u>

(7) Related Party Transactions

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

(b) Names and relationship of related parties

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

Name of related parties	Relationship with the Group
C&E Engine Leasing Limited	Associates
Grand Pacific Investment & Development Co., Ltd.	Other related party
Chailease Construction & Development Corp.	"
Chaico Investment Corporation	"
Yellowstone Security Co., Ltd.	"
Yellowstone Service Co., Ltd.	"
Chailease Resources Technology Co., Ltd.	"
CITC Enterprise (Thai) Co., Ltd.	"
Yellowstone Interior Design Company Limited	"
Global Hospitality Group Inc.	"
Global Property Management Co., Ltd.	"
Chailease Youngster Foundation	"
Advance Rental Care Co., Ltd.	"
Qin An Investment Consulting (Shanghai) Co., Ltd.	"
Shanghai Jiasheng Decoration Engineering Co., Ltd.	"
Yujia Investment Management Consulting (Shanghai) Co., Ltd.	"
Anywhere 2 Go Company Limited	"
Bangkok Bank Public Company Limited	"
Bangkok Insurance Public Company Limited	"
Sathorn City Tower Property Fund	"
Chailease Enterprise Co., Ltd.	"
Chun An Investment Co., Ltd.	"

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Name of related parties	Relationship with the Group
Chun An Technology Co., Ltd.	Other related party
Jen Chung Co., Ltd.	"
Shenyang Putai Hemodialysis Center Co., Ltd.	"
Qiqihar Zhongtai Nephrotic Hospital Co., Ltd.	"
Tonghua Zhongyi Hemodialysis Co., Ltd.	"
Chaico Biomedical Co.,Ltd.	"
Les Terroirs de Chailease Co., Ltd.	"
Ezfund Securities Investment Consulting Enterprise Ltd.	"
Li Cheng Investment Co., Ltd.	"

(c) Related-party transactions

1. Operating revenue

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

	For the three months ended June 30,		For the six months ended June 30,	
	2021	2020	2021	2020
Other related parties	\$ <u>5,489</u>	<u>7,595</u>	<u>10,672</u>	<u>12,075</u>

2. Receivables from related parties

Receivables of the Group from related parties were as follows:

Account	Categories of related parties	2021.6.30	2020.12.31	2020.6.30
Leases receivable	Other related parties	\$ 68,803	79,790	72,339
Accounts receivable	Other related parties	-	92	-
Other receivables	Other related parties	705	17,026	779
Other non-current financial assets	Other related parties	<u>127,784</u>	<u>3,502</u>	<u>3,234</u>
		\$ <u><u>197,292</u></u>	<u><u>100,410</u></u>	<u><u>76,352</u></u>

3. Payable to related parties

Payable to related parties was as follows:

Account	Categories of related parties	2021.6.30	2020.12.31	2020.6.30
Account payable	Other related parties	\$ -	-	7,314
Other current financial liabilities	Other related parties	<u>61,835</u>	<u>3,022</u>	<u>7,368</u>
		\$ <u><u>61,835</u></u>	<u><u>3,022</u></u>	<u><u>14,682</u></u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

4. Asset transactions

The Group purchased leasehold improvements from other related parties amounting to \$9,399 and \$431 for the six months ended June 30, 2021 and 2020, respectively.

5. Related-Party Financing

Financing to associates and related parties was as follows:

	<u>2021.6.30</u>	<u>2020.12.31</u>	<u>2020.6.30</u>
Associates	\$ 1,409,099	1,554,024	1,658,148
Other related parties	<u>84,097</u>	<u>2,425</u>	<u>3,050</u>
	<u><u>\$ 1,493,196</u></u>	<u><u>1,556,449</u></u>	<u><u>1,661,198</u></u>

The loans receivable from associates bear interest at rates ranging from 1.93% to 5.65%. As of June 30, 2021, December 31, 2020, and June 30, 2020, interest receivable from the loans receivable from associates amounted to \$10,997, \$12,182 and \$14,403, respectively. For the three months and the six months ended June 30, 2021 and 2020, interest revenue from the loans receivable from associates amounted to \$18,284, \$18,901, \$28,962 and \$40,871, respectively.

The loans receivable from other related parties bear interest at rates ranging from 5.53% to 10.05%. As of June 30, 2021, December 31, 2020, and June 30, 2020, interest receivable from the loans receivable from other related parties amounted to \$26, \$10 and \$10, respectively. For the three months and the six months ended June 30, 2021 and 2020, interest revenue from the loans receivable from other related parties amounted to \$716, \$102, \$768 and \$444, respectively.

6. Interest bearing borrowings

Borrowings of the Group from related parties were as follows:

	<u>2021.6.30</u>	<u>2020.12.31</u>	<u>2020.6.30</u>
Other related parties	\$ <u>5,596,160</u>	<u>6,498,080</u>	<u>5,111,850</u>

The borrowings from other related parties bear interest at 1.55%~3.25%. As of June 30, 2021, December 31, 2020, and June 30, 2020, interest payable from the interest-bearing borrowings from other related parties amounted to \$507, \$2,487 and \$2,757, respectively. For the three months and the six months ended June 30, 2021 and 2020, interest expense from the interest-bearing borrowing from other related parties amounted to \$42,953, \$37,976, \$88,275 and \$70,785, respectively.

7. Leases

- 1) The Group rented an office building from other related parties. Multiple lease contracts were signed with lengths of three years, in which the rental fee was determined based on nearby office rental rates. The total value of the contract was \$76,630. For the six months ended June 30, 2021 and 2020, the Group recognized the amount of \$620 and \$650 as interest expense. As of June 30, 2021, December 31, 2020, and June 30, 2020, the balance of lease liabilities amounted to \$58,182, \$31,022 and \$45,448.

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

- 2) For the three months and the six months ended June 30, 2021 and 2020, rent expense is not included in rent liabilities that from other related parties amounted to \$401, \$1,465, \$1,518 and \$2,942, respectively.

8. Others

- 1) As of June 30, 2021, December 31, 2020, and June 30, 2020 bank deposits in financial institutions which are other related parties of the Group amounted to \$292,511, \$393,111 and \$2,887,204, respectively. For the three months and the six months ended June 30, 2021 and 2020, interest revenue from the deposits in other related parties amounted to \$48, \$906, \$48 and \$906, respectively.
- 2) The Group purchased debt securities-real estate asset trust from other related parties, with rates ranging from 2.75% to 4.75% and the time to maturity is between 2022 and 2023. The investment balance from debt securities amounted to \$466,000, \$466,000 and \$383,000 as of June 30, 2021, December 31, 2020, and June 30, 2020, respectively.

For the six months ended June 30, and 2020, interest revenue from debt securities amounted to \$5,665 and \$834.

- 3) Other expense and profit with related parties:

Other related parties	For the three months ended June 30,		For the six months ended June 30,	
	2021	2020	2021	2020
Other operating costs and expenses	\$ <u>34,048</u>	<u>23,872</u>	<u>74,247</u>	<u>38,146</u>
Other operating income	\$ <u>31</u>	<u>-</u>	<u>31</u>	<u>-</u>

- (d) Key management personnel compensation

	For the three months ended June 30,		For the six months ended June 30,	
	2021	2020	2021	2020
Short-term employee benefits	\$ 90,537	82,166	184,468	165,943
Post-employment benefits	617	18,461	7,349	19,070
	<u>\$ 91,154</u>	<u>100,627</u>	<u>191,817</u>	<u>185,013</u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

(8) Pledged Assets

The carrying values of pledged assets were as follows:

<u>Pledged assets</u>	<u>Object</u>	<u>2021.6.30</u>	<u>2020.12.31</u>	<u>2020.6.30</u>
Restricted cash in banks				
Restricted account for loans repayment	Issuance of short-term notes and bills, and as guarantee for short-term and long-term borrowings; as well as performance guarantee for alliance contracts (Note)	\$ 5,038,726	3,383,305	3,239,937
Property, plant and equipment	As guarantee for short-term and long-term borrowings	2,085,010	2,124,752	2,098,848
Refundable deposits	Provincial court seizure etc.	71,746	65,645	67,200
Accounts receivable and notes receivable	Issuance of short-term notes and bills and as guarantee for short-term and long-term borrowings	116,683,514	121,034,457	120,606,383
Total		<u>\$ 123,878,996</u>	<u>126,608,159</u>	<u>126,012,368</u>

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

(9) Commitments and Contingencies

- (a) The Group entered into alliances with several commercial banks for which the banks will provide direct financing loans to the Group's corporate and individual customers. Should these corporate and individual customers default on their payments, the Group is required to assume their loan obligations and pay these loans on behalf of these customers. As of June 30, 2021, December 31, 2020, and June 30, 2020, the balance of unexpired payments from these alliance transactions amounted to \$10,545,522, \$10,092,480 and \$8,567,475, 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) The Group signed the unclosed contract of the installation and construction project of solar power for \$21,108,520 for the year ended June 30, 2021. As of June 30, 2021, December 31, 2020, and June 30, 2020, the amount of \$17,085,144, \$16,497,158 and \$12,021,814 was remained unpaid.

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

(10) Losses Due to Major Disasters: None.

(11) Subsequent Events: None.

(12) Other

(a) Liquidity analysis of assets and liabilities :

	2021.6.30		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months	Total
<u>Current assets</u>			
Cash and cash equivalents	\$ 45,232,921	-	45,232,921
Current financial assets at fair value through profit or loss	1,235,642	-	1,235,642
Current financial assets at amortized cost	4,825,328	12,512,057	17,337,385
Current financial assets for hedging	11,853	-	11,853
Accounts receivable, net	251,303,789	142,250,922	393,554,711
Other current financial assets	7,617,817	500,638	8,118,455
Other current assets	10,090,332	-	10,090,332
	<u>\$ 320,317,682</u>	<u>155,263,617</u>	<u>475,581,299</u>
<u>Current liabilities</u>			
Short-term borrowings	\$ 57,639,373	-	57,639,373
Short-term notes and bills payable	91,202,690	-	91,202,690
Current financial liabilities for hedging	1,440,986	-	1,440,986
Accounts and notes payable	4,512,522	8,880	4,521,402
Current tax liabilities	4,780,542	-	4,780,542
Current lease liabilities	652,316	450,532	1,102,848
Other current financial liabilities	28,432,508	36,371,155	64,803,663
Long-term liabilities, current portion	84,513,344	82,548,082	167,061,426
Other current liabilities	4,586,308	-	4,586,308
	<u>\$ 277,760,589</u>	<u>119,378,649</u>	<u>397,139,238</u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

	2020.12.31		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months	Total
<u>Current assets</u>			
Cash and cash equivalents	\$ 32,796,805	-	32,796,805
Current financial assets at fair value through profit or loss	821,296	-	821,296
Current financial assets at amortized cost	5,778,510	8,640,435	14,418,945
Current financial assets for hedging	118,697	-	118,697
Accounts receivable, net	237,616,698	138,102,324	375,719,022
Other current financial assets	5,448,266	76,634	5,524,900
Other current assets	8,584,757	-	8,584,757
	\$ 291,165,029	146,819,393	437,984,422
<u>Current liabilities</u>			
Short-term borrowings	\$ 56,025,737	-	56,025,737
Short-term notes and bills payable	83,998,707	-	83,998,707
Current financial liability for hedging	1,402,120	-	1,402,120
Accounts and notes payable	6,826,884	-	6,826,884
Current tax liabilities	3,011,666	-	3,011,666
Current lease liabilities	579,678	370,281	949,959
Other current financial liabilities	20,350,773	35,378,299	55,729,072
Long-term liabilities, current portion	73,593,539	89,889,377	163,482,916
Other current liabilities	4,640,995	-	4,640,995
	\$ 250,430,099	125,637,957	376,068,056

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

	2020.6.30		
	Expected to be collected or paid within 12 months	Expected to be collected or paid after 12 months	Total
<u>Current assets</u>			
Cash and cash equivalents	\$ 29,534,501	-	29,534,501
Current financial assets at fair value through profit or loss	537,580	-	537,580
Current financial assets at amortized cost	5,149,174	7,495,805	12,644,979
Current financial assets for hedging	675,656	-	675,656
Accounts receivable, net	204,908,752	126,165,727	331,074,479
Other current financial assets	7,233,317	88,534	7,321,851
Other current assets	7,981,751	-	7,981,751
	<u>\$ 256,020,731</u>	<u>133,750,066</u>	<u>389,770,797</u>
<u>Current liabilities</u>			
Short-term borrowings	\$ 60,809,541	-	60,809,541
Short-term notes and bills payable	76,887,588	-	76,887,588
Current financial liability for hedging	84,050	-	84,050
Accounts and notes payable	4,878,181	77	4,878,258
Current tax liabilities	2,637,323	-	2,637,323
Current lease liabilities	596,051	364,869	960,920
Other current financial liabilities	23,043,005	29,227,018	52,270,023
Long-term liabilities, current portion	78,462,533	74,561,196	153,023,729
Other current liabilities	3,876,496	-	3,876,496
	<u>\$ 251,274,768</u>	<u>104,153,160</u>	<u>355,427,928</u>

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

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

By function		For the three months ended June 30, 2021			For the three months ended June 30, 2020		
By item		Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits							
Salary	-	1,863,089	1,863,089		5,668	1,767,189	1,772,857
Labor and health insurance	-	122,382	122,382		178	72,030	72,208
Pension	-	89,848	89,848		85	66,069	66,154
Others	-	126,261	126,261		-	94,891	94,891
Depreciation	1,144,932	183,013	1,327,945		946,880	170,862	1,117,742
Amortization	-	46,461	46,461		-	51,901	51,901

By function		For the six months ended June 30, 2021			For the six months ended June 30, 2020		
By item		Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits							
Salary	-	3,687,728	3,687,728		17,917	3,464,943	3,482,860
Labor and health insurance	-	256,942	256,942		955	184,694	185,649
Pension	-	189,285	189,285		458	144,545	145,003
Others	-	249,803	249,803		-	192,640	192,640
Depreciation	2,119,943	361,538	2,481,481		1,764,803	347,901	2,112,704
Amortization	-	80,954	80,954		-	93,382	93,382

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

(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, 2021 was as follows:

1. Fund loaning to other parties:

(Amounts Expressed in Thousands of New Taiwan Dollars)

No.	Financing company	Counter-party (Note 4)	Account	Related party	Maximum balance for the year	Ending balance	Amount actually drawn	Interest rate	Nature of financing (Note 1)	Transaction amount	Reasons for financing	Allowance for bad debt	Collateral		Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
													Item	Value		
0	The Company	Chalease Capital (Thailand) Co., Ltd	Accounts receivable	Yes	3,281,525	3,203,900	-	2.71%	2	-	Working Capital	-	None	-	9,789,613	97,896,129
1	Chalease Finance Co., Ltd.	A	Accounts receivable	No	950,000	950,000	736,000	0.01%-19.91%	1	39,935,380		6,330	None	-	36,587,471	36,587,471
"	"	B	Accounts receivable	No	871,200	871,200	871,200	0.01%-19.91%	2	-	Working Capital	7,492	None	-	4,573,434	45,734,339
"	"	C	Accounts receivable	No	497,296	497,296	497,296	0.01%-19.91%	2	-	Working Capital	4,277	None	-	4,573,434	45,734,339
"	"	D	Accounts receivable	No	924,360	466,360	466,360	0.01%-19.91%	2	-	Working Capital	4,011	None	-	4,573,434	45,734,339
"	"	E	Accounts receivable	No	381,000	381,000	246,000	0.01%-19.91%	1	1,527,000		2,116	None	-	1,527,000	36,587,471
"	"	F	Accounts receivable	No	384,567	329,703	329,703	0.01%-19.91%	2	-	Working Capital	2,835	None	-	4,573,434	45,734,339
"	"	G	Accounts receivable	No	257,300	257,300	257,300	0.01%-19.91%	1	257,300		2,212	None	-	257,300	36,587,471
"	"	G-1	Accounts receivable	No	50,770	50,770	50,770	0.01%-19.91%	2	-	Working Capital	437	None	-	4,573,434	45,734,339
"	"	H	Accounts receivable	No	298,395	255,873	170,093	0.01%-19.91%	2	-	Working Capital	1,463	None	-	4,573,434	45,734,339
"	"	I	Accounts receivable	No	212,407	212,407	212,407	0.01%-19.91%	2	-	Working Capital	1,827	None	-	4,573,434	45,734,339
"	"	J	Accounts receivable	No	197,000	196,999	69,999	0.01%-19.91%	2	-	Working Capital	602	None	-	4,573,434	45,734,339
"	"	K	Accounts receivable	No	186,000	186,000	186,000	0.01%-19.91%	2	-	Working Capital	1,600	None	-	4,573,434	45,734,339
"	"	L	Accounts receivable	No	185,000	185,000	69,500	0.01%-19.91%	2	-	Working Capital	598	None	-	4,573,434	45,734,339
"	"	M	Accounts receivable	No	184,000	184,000	184,000	0.01%-19.91%	2	-	Working Capital	1,582	None	-	4,573,434	45,734,339
"	"	N	Accounts receivable	No	210,056	166,955	166,955	0.01%-19.91%	1	584,290		1,436	Properties	46,940	584,290	36,587,471
"	"	O	Accounts receivable	No	159,800	159,800	159,800	0.01%-19.91%	2	-	Working Capital	1,374	None	-	4,573,434	45,734,339
"	"	P	Accounts receivable	No	154,879	154,617	79,482	0.01%-19.91%	2	-	Working Capital	684	None	-	4,573,434	45,734,339
"	"	Q	Accounts receivable	No	144,000	144,000	144,000	0.01%-19.91%	2	-	Working Capital	1,238	None	-	4,573,434	45,734,339
"	"	R	Accounts receivable	No	140,000	140,000	-	0.01%-19.91%	1	140,000		-	None	-	140,000	36,587,471
"	"	S	Accounts receivable	No	137,740	137,740	137,740	0.01%-19.91%	2	-	Working Capital	1,185	None	-	4,573,434	45,734,339
"	"	T	Accounts receivable	No	129,500	129,500	129,500	0.01%-19.91%	2	-	Working Capital	1,114	None	-	4,573,434	45,734,339

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

No.	Financing company	Counter-party (Note 4)	Account	Related party	Maximum balance for the year	Ending balance	Amount actually drawn	Interest rate	Nature of financing (Note 1)	Transaction amount	Reasons for financing	Allowance for bad debt	Collateral		Financing limits for each borrowing company (Note 2)	Financing company's total financing amount limits (Note 3)
													Item	Value		
1	Chalease Finance Co., Ltd.	Summary of other clients	Accounts receivable	No	8,562,524	5,423,973	5,243,573	0.01%-19.91%	1	31,005,763		45,095	Bank Deposits/ Stocks/ Properties	1,322,088	31,005,763	36,587,471
"	"	Summary of other clients	Accounts receivable	No	39,187,032	26,092,083	24,145,988	0.01%-19.91%	2	-	Working Capital	413,101	Bank Deposits/ Stocks/ Fund/ Beneficiary certificate/ Machinery Equipment/ Properties	4,022,173	4,573,434	45,734,339
"	"	TUNG CHING ENERGY TECHNOLOGY INC.	Accounts receivable	Yes	3,240	-	-	0.01%-19.91%	2	-	Working Capital	-	None	-	11,433,585	45,734,339
"	"	Chalease Construction and Development Company Co., Ltd.	Accounts receivable	Yes	83,000	83,000	83,000	0.01%-19.91%	1	932,000		714	None	-	932,000	36,587,471
"	"	Chuang Ju Limited Partnership	Accounts receivable	Yes	1,000,000	1,000,000	1,000,000	0.01%-19.91%	2	-	Working Capital	8,600	None	-	11,433,585	45,734,339
"	"	Tien Sin Intelligent Green Energy Co., Ltd.	Accounts receivable	Yes	32,000	32,000	-	0.01%-19.91%	2	-	Working Capital	-	None	-	11,433,585	45,734,339
"	"	Tien Jen Energy Co., Ltd.	Accounts receivable	Yes	15,000	15,000	-	0.01%-19.91%	2	-	Working Capital	-	None	-	11,433,585	45,734,339
"	"	Tien Jui Energy Co., Ltd.	Accounts receivable	Yes	213,000	213,000	213,000	0.01%-19.91%	2	-	Working Capital	1,832	None	-	11,433,585	45,734,339
"	"	Tien Chu Energy Co., Ltd.	Accounts receivable	Yes	98,000	98,000	98,000	0.01%-19.91%	2	-	Working Capital	843	None	-	11,433,585	45,734,339
"	"	Tien Ying Energy Co., Ltd.	Accounts receivable	Yes	150,000	150,000	150,000	0.01%-19.91%	2	-	Working Capital	1,290	None	-	11,433,585	45,734,339
2	Fina Finance & Trading Co., Ltd.	A	Accounts receivable	No	362,476	316,974	316,974	0.6382%-19.8633%	2	-	Working Capital	3,170	Properties	299,320	2,031,906	20,319,057
"	"	B	Accounts receivable	No	200,000	199,913	199,913	0.6382%-19.8633%	2	-	Working Capital	1,999	Properties	239,472	2,031,906	20,319,057
"	"	C	Accounts receivable	No	170,000	170,000	170,000	0.6382%-19.8633%	2	-	Working Capital	1,700	Properties	183,512	2,031,906	20,319,057
"	"	D	Accounts receivable	No	155,120	155,120	155,120	0.6382%-19.8633%	2	-	Working Capital	1,551	Properties	195,823	2,031,906	20,319,057
"	"	D-1	Accounts receivable	No	12,482	12,471	12,471	0.6382%-19.8633%	1	12,500		125	Properties	195,823	25,000	12,191,434
"	"	E	Accounts receivable	No	207,696	154,213	154,213	0.6382%-19.8633%	2	-	Working Capital	1,542	None	-	2,031,906	20,319,057
"	"	F	Accounts receivable	No	105,000	104,947	104,947	0.6382%-19.8633%	2	-	Working Capital	1,049	Properties	103,370	2,031,906	20,319,057
"	"	G	Accounts receivable	No	85,000	84,993	84,993	0.6382%-19.8633%	2	-	Working Capital	850	Properties	78,891	2,031,906	20,319,057
"	"	H	Accounts receivable	No	80,000	74,734	74,734	0.6382%-19.8633%	2	-	Working Capital	747	None	-	2,031,906	20,319,057
"	"	I	Accounts receivable	No	70,000	70,000	70,000	0.6382%-19.8633%	2	-	Working Capital	700	Properties	67,119	2,031,906	20,319,057
"	"	J	Accounts receivable	No	124,391	69,837	69,837	0.6382%-19.8633%	2	-	Working Capital	698	Properties	67,123	2,031,906	20,319,057

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

(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.	Summary of other clients	Accounts receivable	No	10,408,629	6,744,937	6,664,537	0.6382%~19.8633%	2	-	Working Capital	109,698	Bank Deposits/ Stocks	1,582,962	2,031,906	20,319,057
"	"	Summary of other clients	Accounts receivable	No	1,937,496	1,390,167	1,374,167	0.6382%~19.8633%	1	2,555,567		23,115	Machinery Equipment		5,111,134	12,191,434
"	"	Chuang Ju Limited Partnership	Accounts receivable	Yes	2,200,000	1,900,000	1,900,000	0.6382%~19.8633%	2	-	Working Capital	-	Properties/ Vehicles	226,248	5,079,764	20,319,057
3	Chalease Consumer Finance Co., Ltd.	A	Accounts receivable	No	223	92	92	2%~19%	2	-	Working Capital	-	None	-	610,573	2,442,293
"	"	B	Accounts receivable	No	220	57	57	2%~19%	2	-	Working Capital	-	None	-	610,573	2,442,293
"	"	C	Accounts receivable	No	95	-	-	2%~19%	2	-	Working Capital	-	None	-	610,573	2,442,293
"	"	D	Accounts receivable	No	34	-	-	2%~19%	2	-	Working Capital	-	None	-	610,573	2,442,293
"	"	E	Accounts receivable	No	25	-	-	2%~19%	2	-	Working Capital	-	None	-	610,573	2,442,293
"	"	Chuang Ju Limited Partnership	Accounts receivable	Yes	400,000	400,000	400,000	2%~19%	2	-	Working Capital	-	None	-	610,573	2,442,293
4	Chalease International Finance Corporation	A	Receivable-short term financing	No	54,102	39,739	39,739	3.85%~17%	2	-	Working Capital	509	None	-	1,963,101	15,704,805
"	"	B	Receivable-short term financing	No	47,279	37,225	37,225	3.85%~17%	2	-	Working Capital	639	Real estate	7,687	1,963,101	15,704,805
"	"	C	Receivable-short term financing	No	40,696	33,514	33,514	3.85%~17%	2	-	Working Capital	493	Vehicles	1,163	1,963,101	15,704,805
"	"	D	Receivable-short term financing	No	31,121	27,290	27,290	3.85%~17%	2	-	Working Capital	225	Real estate	2,017	1,963,101	15,704,805
"	"	E	Receivable-short term financing	No	32,318	24,657	24,657	3.85%~17%	2	-	Working Capital	154	Real estate/ Vehicles	1,413	1,963,101	15,704,805
"	"	F	Receivable-short term financing	No	29,325	24,298	24,298	3.85%~17%	2	-	Working Capital	196	None	-	1,963,101	15,704,805
"	"	G	Receivable-short term financing	No	28,487	23,460	23,460	3.85%~17%	2	-	Working Capital	212	None	-	1,963,101	15,704,805
"	"	H	Receivable-short term financing	No	26,931	22,443	22,443	3.85%~17%	2	-	Working Capital	264	None	-	1,963,101	15,704,805
"	"	I	Receivable-short term financing	No	21,545	21,545	-	3.85%~17%	2	-	Working Capital	-	None	-	1,963,101	15,704,805
"	"	J	Receivable-short term financing	No	25,974	21,521	21,521	3.85%~17%	2	-	Working Capital	283	Vehicles	-	1,963,101	15,704,805
"	"	Summary of other clients	Receivable-short term financing	No	2,250,367	1,531,763	1,420,160	3.85%~17%	2	-	Working Capital	35,213	Vehicles/ Real estate/ Equipment/ Properties	164,333	1,963,101	15,704,805
"	"	Summary of other clients	Receivables-business relationship	No	47,160	29,062	29,062	3.85%~17%	1	121,514		628	Vehicles/ Equipment	18,231	1,963,101	15,704,805
"	"	Chalease International Corp.	Receivables from related party	Yes	2,585,400	2,585,400	215,450	3.85%~17%	2	-	Working Capital	-	None	-	9,815,503	15,704,805
"	"	Chalease Finance International Corp.	Receivables from related party	Yes	1,292,700	-	-	3.85%~17%	2	-	Working Capital	-	None	-	9,815,503	15,704,805
"	"	JonRui Finance Corporation	Receivables from related party	Yes	861,800	-	-	3.85%~17%	2	-	Working Capital	-	None	-	9,815,503	15,704,805

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

(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	Chalease International Finance Corporation	Chalease International Commercial Factoring Corporation.	Receivables from related party	Yes	861,800	861,800	-	3.85%~17%	2	-	Working Capital	-	None	-	9,815,503	15,704,805
5	Chalease Specialty Finance Co., Ltd.	A	Accounts receivable	No	298,000	298,000	217,150	0.88%~13.08%	2	-	Working Capital	1,477	None	-	667,002	2,668,007
"	"	B	Accounts receivable	No	200,000	150,000	50,000	0.88%~13.08%	2	-	Working Capital	340	None	-	667,002	2,668,007
"	"	C	Accounts receivable	No	150,000	150,000	150,000	0.88%~13.08%	2	-	Working Capital	1,020	None	-	667,002	2,668,007
"	"	D	Accounts receivable	No	145,000	110,000	110,000	0.88%~13.08%	2	-	Working Capital	748	None	-	667,002	2,668,007
"	"	E	Accounts receivable	No	108,500	108,500	99,298	0.88%~13.08%	2	-	Working Capital	675	None	-	667,002	2,668,007
"	"	F	Accounts receivable	No	72,375	72,375	72,375	0.88%~13.08%	2	-	Working Capital	492	None	-	667,002	2,668,007
"	"	G	Accounts receivable	No	70,000	61,240	61,240	0.88%~13.08%	2	-	Working Capital	416	None	-	667,002	2,668,007
"	"	H	Accounts receivable	No	120,000	60,000	60,000	0.88%~13.08%	2	-	Working Capital	408	None	-	667,002	2,668,007
"	"	I	Accounts receivable	No	65,000	58,500	58,500	0.88%~13.08%	2	-	Working Capital	398	None	-	667,002	2,668,007
"	"	J	Accounts receivable	No	70,000	50,000	-	0.88%~13.08%	2	-	Working Capital	-	None	-	667,002	2,668,007
"	"	Summary of other clients	Accounts receivable	No	1,115,172	474,037	474,037	0.88%~13.08%	2	-	Working Capital	12,915	Properties	17,786	667,002	2,668,007
6	Chalease Finance Securitization Trust 2019	A	Accounts receivable	No	10,962	6,745	6,745	4.00%~14.81%	2	-	Working Capital	54	None	-	53,301	533,015
"	"	B	Accounts receivable	No	9,315	5,805	5,805	4.00%~14.81%	1	29,772		46	None	-	29,772	512,134
"	"	C	Accounts receivable	No	10,548	5,526	5,526	4.00%~14.81%	1	36,093		44	Bank Deposits	5,000	36,093	512,134
"	"	D	Accounts receivable	No	9,461	4,837	4,837	4.00%~14.81%	1	24,000		39	Bank Deposits	6,940	24,000	512,134
"	"	E	Accounts receivable	No	11,478	4,578	4,578	4.00%~14.81%	1	140,243		37	None	-	140,243	512,134
"	"	F	Accounts receivable	No	10,033	4,534	4,534	4.00%~14.81%	2	-	Working Capital	36	Bank Deposits	5,850	53,301	533,015
"	"	G	Accounts receivable	No	8,569	4,031	4,031	4.00%~14.81%	2	-	Working Capital	32	None	-	53,301	533,015
"	"	H	Accounts receivable	No	3,973	3,973	3,973	4.00%~14.81%	2	-	Working Capital	2,980	Bank Deposits	3,000	53,301	533,015
"	"	I	Accounts receivable	No	4,202	3,877	3,877	4.00%~14.81%	2	-	Working Capital	31	Bank Deposits	1,000	53,301	533,015
"	"	J	Accounts receivable	No	3,006	1,863	1,863	4.00%~14.81%	1	5,507		15	Bank Deposits	-	5,507	512,134
"	"	J-1	Accounts receivable	No	5,290	2,000	2,000	4.00%~14.81%	2	-	Working Capital	16	Bank Deposits	3,600	53,301	533,015
"	"	Summary of other clients	Accounts receivable	No	387,705	60,999	60,999	4.00%~14.81%	2	-	Working Capital	1,006	Bank Deposits	105,475	53,301	533,015
"	"	Summary of other clients	Accounts receivable	No	198,199	55,574	55,574	4.00%~14.81%	1	1,432,515		624	Bank Deposits	65,060	512,134	512,134
7	Chalease International Corp.	Chalease International Finance Corporation	Receivables from related party	Yes	861,800	-	-	3.85%	2	-	Working Capital	-	None	-	797,285	1,275,656

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

(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		
7	Chailase International Corp.	Chailase Finance International Corp.	Receivables from related party	Yes	430,900	-	-	3.85%	2	-	Working Capital	-	None	-	797,285	1,275,656
8	Chailase Finance International Corp.	Chailase Finance International Corporation	Receivables from related party	Yes	861,800	-	-	3.85%	2	-	Working Capital	-	None	-	1,254,679	2,007,487
"	"	Chailase International Corp.	Receivables from related party	Yes	861,800	-	-	3.85%	2	-	Working Capital	-	None	-	1,254,679	2,007,487
9	Chailase Auto Rental Co., Ltd.	A	Accounts receivable	No	3,000	3,000	3,000	3.56%-9.17%	2	-	Working Capital	15	Vehicles	2,150	158,716	634,865
"	"	B	Accounts receivable	No	2,800	2,738	2,738	3.56%-9.17%	2	-	Working Capital	14	Vehicles	1,920	158,716	634,865
"	"	C	Accounts receivable	No	2,700	2,533	2,533	3.56%-9.17%	2	-	Working Capital	13	Vehicles	1,800	158,716	634,865
"	"	D	Accounts receivable	No	2,000	1,844	1,844	3.56%-9.17%	2	-	Working Capital	9	Vehicles	1,700	158,716	634,865
"	"	E	Accounts receivable	No	2,200	1,756	1,756	3.56%-9.17%	2	-	Working Capital	9	Vehicles	1,600	158,716	634,865
"	"	F	Accounts receivable	No	2,000	1,685	1,685	3.56%-9.17%	1	4,463		8	Vehicles	1,400	4,463	952,297
"	"	G	Accounts receivable	No	1,700	1,567	1,567	3.56%-9.17%	2	-	Working Capital	8	Vehicles	1,140	158,716	634,865
"	"	H	Accounts receivable	No	1,500	1,443	1,443	3.56%-9.17%	2	-	Working Capital	7	Vehicles	1,000	158,716	634,865
"	"	I	Accounts receivable	No	1,395	1,340	1,340	3.56%-9.17%	2	-	Working Capital	7	Vehicles	930	158,716	634,865
"	"	J	Accounts receivable	No	1,500	1,257	1,257	3.56%-9.17%	2	-	Working Capital	6	Vehicles	1,000	158,716	634,865
"	"	Summary of other clients	Accounts receivable	No	2,450	1,976	1,976	3.56%-9.17%	1	4,121		10	Vehicles	1,600	4,121	952,297
"	"	Summary of other clients	Accounts receivable	No	7,125	5,873	5,873	3.56%-9.17%	2	-	Working Capital	29	Vehicles	5,410	158,716	634,865
10	Chailase International Commercial Factoring Corporation	Chailase International Finance Corporation	Receivables from related party	Yes	86,180	-	-	3.85%	2	-	Working Capital	-	None	-	87,054	87,054

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

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

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

(0)The Company— The maximum fund loaning provided by Chailase Holding Company Limited for individual entity cannot exceed \$9,789,613, which is 10% of the net worth.

(1)Subsidiary— The maximum fund loaning provided by Chailase Finance Co., Ltd. for necessary short-term financing to individual entity cannot exceed \$4,573,434, which is 10% of the net worth. The maximum fund loaning cannot exceed \$11,433,585, which is 25% of the net worth to individual associate. The maximum fund loaning for business relationship cannot exceed the trading amount between Chailase Finance Co., Ltd. and other companies during the latest operating cycle.

(2)Subsidiary— The maximum fund loaning provided by Fina Finance & Trading Co., Ltd. for necessary short-term financing to individual entity cannot exceed \$2,031,906, which is 10% of the net worth. The maximum fund loaning cannot exceed \$5,079,764, which is 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 Chailase Consumer Finance Co., Ltd. for necessary short-term financing to individual entity cannot exceed \$610,573, which is 10% of the net worth. The maximum fund loaning for business relationship cannot exceed the trading amount between Chailase Consumer Finance Co., Ltd. and other companies during the latest operating cycle.

(4)Subsidiary— The maximum fund loaning provided by Chailase International Finance Corporation for individual entity cannot exceed \$1,963,101, which is 5% of the net worth. The maximum fund loaning cannot exceed \$9,815,503, which is 25% of the net worth to individual associate.

(5)Subsidiary— The maximum fund loaning provided by Chailase Specialty Finance Co., Ltd. for necessary short-term financing to individual entity cannot exceed \$667,002, which is 10% of the net worth. The maximum fund loaning for business relationship cannot exceed the trading amount between Chailase Specialty Finance Co., Ltd. and other firm during the latest operating cycle.

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

- (6)Special purpose entities— The maximum fund loaning provided by Chailease Finance Securitization Trust 2019 for necessary short-term financing to an individual entity cannot exceed \$53,301, which is 1% of the securitized financial assets approved by the competent authority. The maximum fund loaning for business relationship cannot exceed the trading amount of Securitization Trust during the latest operating cycle.
- (7)Subsidiary— The maximum fund loaning provided by Chailease International Corp. for individual entity cannot exceed \$159,457, which is 5% of the net worth. The maximum fund loaning cannot exceed \$797,285, which is 25% of the net worth to individual associate.
- (8)Subsidiary— The maximum fund loaning provided by Chailease Finance International Corp. for individual entity cannot exceed \$250,936, which is 5% of the net worth. The maximum fund loaning cannot exceed \$1,254,679, which is 25% of the net worth to individual associate.
- (9)Subsidiary— The maximum fund loaning provided by Chailease Auto Rental Co., Ltd. for necessary short-term financing to individual entity cannot exceed \$158,716, which is 10% of the net worth. The maximum fund loaning for business relationship cannot exceed the trading amount of Chailease Auto Rental Co., Ltd. and other firm during the latest operating cycle.
- (10)Subsidiary— The maximum fund loaning provided by Chailease International Commercial Factoring Corporation for individual associate cannot exceed \$87,054, which is 40% of the net worth. The maximum fund loaning cannot exceed \$10,882, which is 5% of the net worth to individual entity.

Note 3: Limit on the amount for loaning fund

- (0)The Company— The total amount of fund loaning provided by Chailease Holding Company Limited cannot exceed \$97,896,129, which is the net worth; the total amount of fund loaning for short-term financing cannot exceed \$39,158,452, which is 40% of the net worth of the most recent financial statement.
- (1)Subsidiary— The total amount of fund loaning provided by Chailease Finance Co., Ltd. for short-term financing cannot exceed \$45,734,339, which is the net worth of the most recent financial statement. The total amount of fund loaning for business relationship cannot exceed \$36,587,471, which is 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 \$20,319,057, which is the net worth of the most recent financial statement. The total amount of fund loaning for business relationship cannot exceed \$12,191,434, which is 60% of the net worth.
- (3)Subsidiary— The total amount of fund loaning provided by Chailease Consumer Finance Co., Ltd. for short-term financing cannot exceed \$2,442,293, which is 40% of the net worth of the most recent financial statement. The total amount of fund loaning for business relationship cannot exceed \$3,663,439, which is 60% of the net worth.
- (4)Subsidiary— The total amount of fund loaning provided by Chailease International Finance Corporation cannot exceed \$15,704,805, which is 40% of the net worth of the most recent financial statement.
- (5)Subsidiary— The total amount of fund loaning provided by Chailease Specialty Finance Co., Ltd. for short-term financing cannot exceed \$2,668,007, which is 40% of the net worth of the most recent financial statement. The total amount of fund loaning for business relationship cannot exceed \$5,336,013, which is 80% of the net worth.
- (6)Special purpose entities— The total amount of fund loaning provided by Chailease Finance Securitization Trust 2019 cannot exceed \$1,045,149, which is the book value of the subordinated debt securities; the total amount of fund loaning for short-term financing cannot exceed \$533,015, which is 10% of the securitized financial assets approved by the competent authority. The total amount of fund loaning for business relationship cannot exceed \$512,134.
- (7)Subsidiary— The total amount of fund loaning provided by Chailease International Corp. cannot exceed \$1,275,656, which is 40% of the net worth of the most recent financial statement.
- (8)Subsidiary— The total amount of fund loaning provided by Chailease Finance International Corp. cannot exceed \$2,007,487, which is 40% of the net worth of the most recent financial statement.
- (9)Subsidiary— The total amount of fund loaning provided by Chailease Auto Rental Co., Ltd. for short-term financing cannot exceed \$634,865, which is 40% of the net worth of the most recent financial statement. The total amount of fund loaning for business relationship cannot exceed \$952,297, which is 60% of the net worth.
- (10)Subsidiary— The total amount of fund loaning provided by Chailease International Commercial Factoring Corporation cannot exceed \$87,054, which is 40% of the net worth of the most recent financial statement.

Note 4: Counterparties

- (1)Subsidiary— Chailease Finance Co., Ltd.: There are 5,598 counterparties altogether during the period, the above table only disclosed the related parties and the top 20 counterparties.
- (2)Subsidiary— Fina Finance & Trading Co., Ltd.: There are 927 counterparties altogether during the period, the above table only disclosed the related parties and the top 10 counterparties.
- (3)Subsidiary— Chailease Consumer Finance Co., Ltd.: There are 6 counterparties altogether during the period.
- (4)Subsidiary— Chailease International Finance Corporation: There are 225 counterparties altogether during the period, the above table only disclosed the related parties and the top 10 counterparties.
- (5)Subsidiary— Chailease Specialty Finance Co., Ltd.: There are 67 counterparties altogether during the period, the above table only disclosed the related parties and the top 10 counterparties.
- (6)Special purpose entities— Chailease Finance Securitization Trust 2019: There are 179 counterparties altogether during the period, the above table only disclosed the related parties and the top 10 counterparties.
- (7)Subsidiary— Chailease International Corp.: There are 2 counterparties during the period.
- (8)Subsidiary— Chailease Finance International Corp.: There are 2 counterparties during the period.
- (9)Subsidiary— Chailease Auto Rental Co., Ltd.: There are 22 counterparties during the period, the above table only disclosed the related parties and the top 10 counterparties.
- (10)Subsidiary— Chailease International Commercial Factoring Corporation: There is 1 counterparty during the period.
- (11)Chailease Consumer Finance Co., Ltd. is the Limited partnership of Chuang Ju Limited Partnership.
- (12)Tien Sin Intelligent Green Energy Co., Ltd., Tien Jen Energy Co., Ltd., Tien Jui Energy Co., Ltd., Tien Chu Energy Co., Ltd., and Tien Ying Energy Co., Ltd., are 100% held companies of Chailease Finance Co., Ltd. through Ho Lien Energy Integration Co., Ltd.

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

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

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	Chailase International Finance Corporation	2	195,792,258	58,920,685	54,901,190	36,166,726	-	56.08 %	489,480,645	Y		Y
"	"	Chailase International Company (Malaysia) Limited	2	195,792,258	1,141,400	1,114,400	222,880	-	1.14 %	489,480,645	Y		
"	"	Chailase Berjaya Credit Sdn. Bhd.	2	48,948,065	11,324,480	10,666,656	9,121,056	-	10.90 %	489,480,645	Y		
"	"	Chailase Royal Leasing Plc.	2	48,948,065	3,994,900	3,844,680	1,029,984	-	3.93 %	489,480,645	Y		
"	"	Chailase Royal Finance Plc.	2	48,948,065	3,424,200	3,398,920	1,476,259	-	3.47 %	489,480,645	Y		
"	"	Chailase Berjaya Finance Corporation	2	48,948,065	1,946,015	1,888,395	311,162	-	1.93 %	489,480,645	Y		
1	Chailase Finance Co., Ltd.	Chailase Auto Rental Co., Ltd.	2	91,468,678	5,435,800	5,435,800	4,190,000	-	11.89 %	228,671,695	Y		
"	"	Chailase Consumer Finance Co., Ltd.	2	91,468,678	5,670,000	5,395,000	370,000	-	11.80 %	228,671,695	Y		
"	"	Chailase Specialty Finance Co., Ltd.	2	91,468,678	300,000	300,000	-	-	0.66 %	228,671,695	Y		
"	"	Chailase International Leasing Company Limited	2	91,468,678	15,923,249	15,923,249	9,301,337	-	34.82 %	228,671,695	Y		
"	"	Chailase International Trading Company Limited	2	91,468,678	1,113,258	1,098,595	300,341	-	2.40 %	228,671,695	Y		
"	"	Yun Tang Inc.	2	91,468,678	1,307,627	1,307,627	1,057,627	-	2.86 %	228,671,695	Y		
"	"	Chailase Credit Services Co., Ltd.	2	91,468,678	36,000	36,000	2	-	0.08 %	228,671,695	Y		
"	"	Chailase Energy Integration Co., Ltd.	2	91,468,678	780,000	530,000	350,000	-	1.16 %	228,671,695	Y		
"	"	Chailase Power Technology Co., Ltd.	2	91,468,678	1,400,000	1,400,000	300,850	-	3.06 %	228,671,695	Y		
"	"	Chung Ho Energy Integration Co., Ltd.	2	91,468,678	20,000	20,000	-	-	0.04 %	228,671,695	Y		
"	"	Chung Yen Energy Integration Co., Ltd.	2	91,468,678	20,000	20,000	-	-	0.04 %	228,671,695	Y		
"	"	Chung Cheng Energy Integration Co., Ltd.	2	91,468,678	20,000	20,000	-	-	0.04 %	228,671,695	Y		
"	"	Ho Lien Energy Integration Co., Ltd.	2	91,468,678	20,000	20,000	-	-	0.04 %	228,671,695	Y		
"	"	Grand Pacific Financing Corp.	2	97,896,129	3,081,780	2,786,000	725,057	-	6.09 %	228,671,695			
"	"	Chailase International Financial Services Co., Ltd.	2	97,896,129	24,452,928	16,604,560	10,580,305	-	36.31 %	228,671,695			
"	"	Chailase International Financial Services (Singapore) Pte. Ltd.	2	97,896,129	19,665,850	19,665,850	12,751,500	-	43.00 %	228,671,695			

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

No.	Endorsement/ guarantee provider	Counter-party		Limitation on endorsement/ guarantee amount provided to each guaranteed party	Maximum balance for the year	Ending balance	Amount actually drawn	Amount of endorsement/ guarantee collateralized by properties	Ratio of accumulated endorsement/guarantee to net equity per latest financial statements	Maximum endorsement guarantee amount allowance	Guarantee provided by parent company	Guarantee provided by a subsidiary	Guarantee provided to subsidiaries in Mainland China
		Name	Nature of relationship (Note1)										
2	Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public Company Limited	2	14,538,735	238,900	218,600	43,720	-	3.01 %	36,346,838	Y		
3	Chaillease International Finance Corporation	Chaillease International Corp.	2	78,524,027	12,943,082	11,503,077	4,208,871	-	29.30 %	196,310,068	Y		Y
4	Chaillease International Finance Corporation	Chaillease Finance International Corp.	2	78,524,027	10,561,247	10,561,247	7,342,718	-	26.90 %	196,310,068	Y		Y
4	Grand Pacific Holding Corp.	Grand Pacific Financing Corp.	2	1,072,749	85,605	83,580	83,580	-	3.75 %	1,072,749	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 double of net worth of the Company.

Note 4: Subsidiary— The total amount of guarantees and endorsements provided by Chaillease Finance Co., Ltd.(CFC) cannot exceed five times of its net worth, and guarantees for a 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 double of its net worth; and if the guarantees and endorsements are for business purpose, the amount cannot exceed the transaction amount during last year. The total amount of guarantees and endorsements for the Company holds directly or indirectly 100% of the investee cannot exceed the net worth of the Company, the maximum guarantees and endorsements cannot exceed five times of net worth of CFC.

Note 5: Subsidiary— The total amount of guarantees and endorsements provided by Chaillease Finance Co., Ltd. for Chaillease International Financial Services Co., Ltd., Chaillease International Financial Services (Singapore) Pte. Ltd., Chaillease Specialty Finance Co., Ltd., Chaillease Auto Rental Co., Ltd., Chaillease Power Technology Co., Ltd., Chaillease Energy Integration Co., Ltd., and Yun Tang Inc., is \$14,912,142. The total amount has been adjusted.

Note 6: Subsidiary— The maximum guarantees and endorsements provided by Asia Sermkij Leasing Public Company Limited cannot exceed five times of its net worth. The maximum of guarantees and endorsements for individual counterparty cannot exceed double of its net worth.

Note 7: 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 8: Subsidiary— The maximum guarantees and endorsements provided by Chaillease International Finance Corporation 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 double of its net worth.

Note 9: The total amount of guarantees and endorsements provided by the Company for Chaillease International Finance Corporation and Chaillease International Corp. is CNY110,000 thousand (\$473,990). The total amount has been disclosed in the balance of guarantees and endorsements for Chaillease International Corp.

Note 10: The total amount of guarantees and endorsements provided by the Company for Chaillease International Finance Corporation and Chaillease Finance International Corp. is CNY100,000 thousand (\$430,900). The total amount has been disclosed in the balance of guarantees and endorsements for Chaillease Finance International Corp.

Note 11: The total amount of guarantees and endorsements provided by the Company for Chaillease Royal Finance Plc. and Chaillease Royal Leasing Plc. is USD145,000 thousand (\$4,039,700). The total amount has been adjusted.

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

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

(Amounts Expressed in Thousands of New Taiwan Dollars)

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)		Fair value (Note 1)
Chalease Finance Co., Ltd	Forcera Materials Co., Ltd.(Former name : SIC Electronics Co., Ltd.)	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	130	480	-	%	480
"	Makalot Industrial Co., Ltd.	"	"	50	13,700	-	%	13,700
"	NAN YA PLASTICS CORPORATION	"	"	100	8,320	-	%	8,320
"	UNITED MICROELECTRONICS CORP.	"	"	150	7,965	-	%	7,965
"	DELTA ELECTRONICS, INC.	"	"	46	13,938	-	%	13,938
"	YAGEO CORPORATION	"	"	15	8,325	-	%	8,325
"	Macronix International Co., Ltd.	"	"	340	15,538	-	%	15,538
"	Winbond Electronics Corporation	"	"	340	11,849	-	%	11,849
"	Realtek Semiconductor Corporation	"	"	15	7,575	-	%	7,575
"	Nanya Technology Corporation	"	"	140	11,158	-	%	11,158
"	WIN SEMICONDUCTORS CORP.	"	"	28	10,500	-	%	10,500
"	ENNOSTAR Inc.	"	"	175	13,738	-	%	13,738
"	ADIMMUNE CORPORATION	"	"	100	5,360	-	%	5,360
"	SPEED TECH CORP.	"	"	80	6,672	-	%	6,672
"	WAFER WORKS CORPORATION	"	"	260	15,886	-	%	15,886
"	TONG HSING ELECTRONIC INDUSTRIES ,LTD.	"	"	30	6,375	-	%	6,375
"	Globalwafers. Co., Ltd.	"	"	11	10,109	-	%	10,109
"	ZILLTEK TECHNOLOGY CORP.	"	"	26	9,672	-	%	9,672
"	Webi &Net Internet Services Inc.	"	"	250	-	10.53	%	-
"	Sampotech Co., Ltd.	"	"	369	-	0.10	%	-
"	Skanhex Technology Inc.	"	"	5,273	-	4.53	%	-
"	Rosun Technologies, Inc.	"	"	182	-	-	%	-
"	EastWest Pharmaceuticals	"	"	242	-	5.84	%	-

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chalease Finance Co., Ltd	Azanda Network Devices	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	714	-	-	-	Percentage of ownership less than 0.01% (Note 2)
"	Deerport	"	"	-	-	10.48 %	-	Shareholding less than 1,000 shares (Note 2)
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	25,903	-	25,903	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,065	-	20,065	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	25,216	-	25,216	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	4,330		4,330	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	35,094	-	35,094	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	15,145	-	15,145	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	18,037	-	18,037	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	15,093	-	15,093	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	25,214	-	25,214	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,309	-	1,309	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	24,076	-	24,076	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,483	-	10,483	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	2,812	-	2,812	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	35,220	-	35,220	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,066	-	20,066	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	17,400	-	17,400	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	10,089	-	10,089	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	1,010	-	1,010	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	20,116	-	20,116	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	28,523	-	28,523	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	50,247	-	50,247	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	30,060	-	30,060	
"	Yuanta Securities Co., Ltd.'s Convertible Bond	"	"	-	40,159	-	40,159	

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chalease Finance Co., Ltd	Yuanta Securities Co., Ltd.'s Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	33,204	-	33,204	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	35,231	-	35,231	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	7,083	-	7,083	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	47,455	-	47,455	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	6,055	-	6,055	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	20,258	-	20,258	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	2,018	-	2,018	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	5,047	-	5,047	
"	MasterLink Securities Corporation's Convertible Bond	"	"	-	10,035	-	10,035	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	15,123	-	15,123	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	25,157	-	25,157	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	10,118	-	10,118	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	14,128	-	14,128	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	20,260	-	20,260	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	5,047	-	5,047	
"	SinoPac Securities Corporation's Convertible Bond	"	"	-	19,625	-	19,625	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,014	-	3,014	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,229	-	3,229	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,111	-	10,111	
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	20,079	-	20,079	

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chalease Finance Co., Ltd	KGI Securities Co. LTD.'s Convertible Bond	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	12,641	-	%	12,641
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	6,116	-	%	6,116
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	1,106	-	%	1,106
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	25,213	-	%	25,213
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	6,848	-	%	6,848
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	15,157	-	%	15,157
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	32,246	-	%	32,246
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	22,954	-	%	22,954
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	6,186	-	%	6,186
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	34,525	-	%	34,525
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	10,111	-	%	10,111
"	KGI Securities Co. LTD.'s Convertible Bond	"	"	-	3,036	-	%	3,036
"	Fubon Securities Co., Ltd. Convertible Bond	"	"	-	10,037	-	%	10,037
"	Bank of Yuanta's Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	48,500	-	%	48,500
"	Bank of Yuanta's Beneficial Right of the Real Estate Trust	—	"	-	19,490	-	%	19,490
"	Bank of Yuanta's Beneficial Right of the Real Estate Trust	—	"	-	258,063	-	%	258,063
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	50,000	-	%	50,000
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	20,700	-	%	20,700
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	21,000	-	%	21,000
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	35,500	-	%	35,500
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	62,000	-	%	62,000

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chalease Finance Co., Ltd	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	45,000	-	%	45,000
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	25,000	-	%	25,000
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	14,100	-	%	14,100
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	19,000	-	%	19,000
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	53,000	-	%	53,000
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	60,000	-	%	60,000
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	66,000	-	%	66,000
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	45,700	-	%	45,700
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	93,500	-	%	93,500
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	80,000	-	%	80,000
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	42,000	-	%	42,000
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	60,500	-	%	60,500
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	80,500	-	%	80,500
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	24,000	-	%	24,000
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	57,000	-	%	57,000

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chalease Finance Co., Ltd	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	41,000	-	%	41,000
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	115,000	-	%	115,000
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	39,500	-	%	39,500
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	3,000	-	%	3,000
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	304,030	-	%	304,030
"	Global Glory Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	18,200	-	%	18,200
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	123,640	-	%	123,640
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	127,000	-	%	127,000
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	102,000	-	%	102,000
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	450,000	-	%	450,000
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	139,000	-	%	139,000
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	100,280	-	%	100,280
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	4,000	-	%	4,000
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	8,100	-	%	8,100
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	118,000	-	%	118,000
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	200,000	-	%	200,000
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	61,000	-	%	61,000
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	20,000	-	%	20,000
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	36,000	-	%	36,000
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	20,600	-	%	20,600
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	143,000	-	%	143,000
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	10,000	-	%	10,000

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chalease Finance Co., Ltd	Chung Ho Real Estate Management Co., Ltd.	—	Current financial assets at amortized cost	-	43,000	-	43,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	260,000	-	260,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	70,000	-	70,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	235,000	-	235,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	20,600	-	20,600	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	29,000	-	29,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	50,000	-	50,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	90,000	-	90,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	18,000	-	18,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	40,780	-	40,780	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	12,000	-	12,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	66,500	-	66,500	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	104,000	-	104,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	80,000	-	80,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	96,000	-	96,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	81,200	-	81,200	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	53,500	-	53,500	
"	United Real Estate management Co., Ltd.	—	"	-	333,000	-	333,000	
"	United Real Estate management Co., Ltd.	—	"	-	64,000	-	64,000	
"	United Real Estate management Co., Ltd.	—	"	-	24,800	-	24,800	
"	United Real Estate management Co., Ltd.	—	"	-	360,000	-	360,000	
"	United Real Estate management Co., Ltd.	—	"	-	59,500	-	59,500	
"	United Real Estate management Co., Ltd.	—	"	-	1,051,250	-	1,051,250	
"	United Real Estate management Co., Ltd.	—	"	-	87,720	-	87,720	
"	United Real Estate management Co., Ltd.	—	"	-	52,900	-	52,900	
"	United Real Estate management Co., Ltd.	—	"	-	30,000	-	30,000	
"	Bank of Taipei Star's Beneficial Right of the Real Estate Trust	—	"	-	10,000	-	10,000	

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chailasee Finance Co., Ltd	Bank of Taipei Star's Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	150,637	-	%	150,637
"	Bank of Taipei Star's Beneficial Right of the Real Estate Trust	—	"	-	36,220	-	%	36,220
"	Bank of Taipei Star's Beneficial Right of the Real Estate Trust	—	"	-	67,980	-	%	67,980
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	"	-	135,412	-	%	135,412
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	"	-	8,769	-	%	8,769
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	"	-	114,300	-	%	114,300
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	"	-	110,640	-	%	110,640
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	"	-	52,600	-	%	52,600
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	"	-	32,000	-	%	32,000
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	"	-	573,000	-	%	573,000
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	"	-	72,586	-	%	72,586
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	791,399	-	%	791,399
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	100,000	-	%	100,000
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	138,000	-	%	138,000
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	79,125	-	%	79,125
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	57,830	-	%	57,830
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	7,619	-	%	7,619
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	63,000	-	%	63,000

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chalease Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	82,470	-	%	82,470
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	55,300	-	%	55,300
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	59,180	-	%	59,180
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	387,800	-	%	387,800
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	33,800	-	%	33,800
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	408,000	-	%	408,000
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	135,800	-	%	135,800
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	189,000	-	%	189,000
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	20,650	-	%	20,650
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	39,010	-	%	39,010
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	264,500	-	%	264,500
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	73,000	-	%	73,000
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	10,900	-	%	10,900
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	45,221	-	%	45,221
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	23,490	-	%	23,490

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chalease Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	1,000	-	%	1,000
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	87,400	-	%	87,400
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	268,600	-	%	268,600
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	11,000	-	%	11,000
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	45,400	-	%	45,400
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	260,000	-	%	260,000
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	68,000	-	%	68,000
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	160,000	-	%	160,000
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	50,000	-	%	50,000
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	21,000	-	%	21,000
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	212,962	-	%	212,962
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	48,452	-	%	48,452
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	73,994	-	%	73,994
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	87,950	-	%	87,950
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	79,126	-	%	79,126

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chalease Finance Co., Ltd	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	72,878	- %	72,878	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	132,400	- %	132,400	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	70,000	- %	70,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	36,086	- %	36,086	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	123,000	- %	123,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	76,410	- %	76,410	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	347,000	- %	347,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	169,000	- %	169,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	113,000	- %	113,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	70,880	- %	70,880	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	35,900	- %	35,900	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	123,800	- %	123,800	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	15,000	- %	15,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	26,000	- %	26,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	410,320	- %	410,320	

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note	
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)		
Chaillease Finance Co., Ltd	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	198,000	-	%	198,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	632,200	-	%	632,200	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	132,800	-	%	132,800	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	56,956	-	%	56,956	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	27,000	-	%	27,000	
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	273,000	-	%	273,000	
"	Bank of FEL's Beneficial Right of the Real Estate Trust	—	"	-	79,780	-	%	79,780	
"	HSIN BA BA Corporation Bond	—	"	-	10,000	-	%	10,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Non-current financial assets at amortized cost	-	61,000	-	%	61,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	109,000	-	%	109,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	280,000	-	%	280,000	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	7,700	-	%	7,700	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	26,500	-	%	26,500	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	20,300	-	%	20,300	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	13,660	-	%	13,660	
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	180,000	-	%	180,000	

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note	
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)		
Chailasee Finance Co., Ltd	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Non-current financial assets at amortized cost	-	21,670	-	%	21,670	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	1,560,000	-	%	1,560,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	84,000	-	%	84,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	67,000	-	%	67,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	15,000	-	%	15,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	117,400	-	%	117,400	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	161,600	-	%	161,600	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	35,000	-	%	35,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	21,500	-	%	21,500	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	15,000	-	%	15,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	10,000	-	%	10,000	
"	Chung Ho Real Estate Management Co., Ltd.	—	"	-	110,400	-	%	110,400	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	149,000	-	%	149,000	
"	United Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	6,300	-	%	6,300	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	"	-	17,940	-	%	17,940	
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	"	-	9,240	-	%	9,240	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	173,000	-	%	173,000	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	26,950	-	%	26,950	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	33,810	-	%	33,810	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	143,600	-	%	143,600	
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	120,000	-	%	120,000	

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chalease Finance Co., Ltd	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	Non-current financial assets at amortized cost	-	7,500	-	%	7,500
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	363,000	-	%	363,000
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	80,795	-	%	80,795
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	117,300	-	%	117,300
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	62,188	-	%	62,188
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	36,000	-	%	36,000
"	Chaofu Real Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	121,500	-	%	121,500
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	350,100	-	%	350,100
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	—	"	-	162,670	-	%	162,670
"	HSIN BA BA Corporation Bond	—	"	-	990,000	-	%	990,000
"	CTCI Corp.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	770	30,184	0.10 %	30,184	
"	Chin Poon	"	"	380	12,388	0.10 %	12,388	
"	O-Bank	"	"	92,694	656,274	3.06 %	656,274	
"	Subton Technology Co., Ltd.	"	"	288	5,945	0.10 %	5,945	
"	Kingmax Technology Inc.	"	"	2,081	21,043	4.73 %	21,043	
"	Spring House Entertainment Tech Inc.	"	"	688	10,496	4.67 %	10,496	
"	Everterminal Co., Ltd.	"	"	490	5,692	0.50 %	5,692	
"	Tekcon Electronics Corp.	"	"	137	1,284	0.52 %	1,284	
"	Ecomsoftware Inc.	"	"	130	2,401	2.60 %	2,401	
"	Crownpo Technology Inc.(former name:SMTEK INC.)	"	"	57	1,103	0.51 %	1,103	
"	Book4u Co., Ltd.	"	"	9	-	0.19 %	-	
"	Phoenix Innovation Technology Venture Capital Corporation	"	"	1,000	11,872	2.34 %	11,872	

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Held company Name	Marketable securities type and name	Relationship with the company	Financial statement account	Ending balance				Note
				Shares/Units in (thousands)	Carrying value	Percentage of ownership (%)	Fair value (Note 1)	
Chalease Specialty Finance Co., Ltd.	Linkou amusement Co., Ltd.(Stock)	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	-	36,708	- %	36,708	Shareholding less than 1,000 shares
"	Bank of Shin Kong's Beneficial Right of the Real Estate Trust	—	Current financial assets at amortized cost	-	55,200	- %	55,200	
"	Agora Garden Taipei	—	"	-	1,270,000	- %	1,270,000	
Chalease Energy Integration Inc. Co.	International Ocean Vessel Technical Consultant Co., LTD.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	908	27,312	9.01 %	27,312	
Bangkok Grand Pacific Lease Public Company Limited	Bangkok Club Co., Ltd.(stock)	"	"	64	184	0.14 %	184	
Asia Sermkij Leasing Public Co., Ltd.	Swe Trans Group Co., Ltd.	"	"	10	5,668	19.00 %	5,668	
"	Bumrungrad Hospital(stock)	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	59	6,573	0.10 %	6,573	
Grand Pacific Holdings Corp.	Mobileshift, Inc.	Investee at fair value	Non-current financial assets at fair value through other comprehensive income	359	6,965	3.45 %	6,965	
"	Stemcyte Inc.	"	"	38	1,393	0.15 %	1,393	
Grand Pacific Financing Corp.	Swabplus Inc.	"	"	10	-	- %	-	
"	Mobileshift, Inc.	"	"	358	6,965	3.45 %	6,965	
"	Stemcyte Inc.	"	"	38	1,393	0.15 %	1,393	
Chalease International Company (Malaysia) Limited	Anywhere 2 GO Co. Ltd CB	Investee company accounted for under the financial assets at fair value through profit or loss	Current financial assets at fair value through profit or loss	-	68,725	- %	68,725	
"	Logicsnesia PTE LTD	"	"	-	9,064	- %	9,064	
"	The Future Commerce Sdn. Bhd	"	Non-current financial assets at fair value through profit or loss	-	18,527	- %	18,527	

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

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

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

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

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

(Amounts Expressed in Thousands of New Taiwan Dollars)

Company name	Marketable securities type and name	Financial statement account	Counter-party (Note 1)	Nature of relationship (Note 1)	Beginning Balance		Acquisition		Disposal				Ending Balance	
					Shares (In thousands)	Amount	Shares (In thousands)	Amount	Shares (In thousands)	Amount	Carrying value	Gain (loss) on disposal	Shares (In thousands)	Amount
The Company	Chailase International Company (Malaysia) Limited	Investments accounted for using equity method	Subsidiaries	Subsidiaries	-	-	-	-	-	-	-	-	-	-
Chailase International Company (Malaysia) Limited	Asia Sermkij Leasing Public Company Limited	"	"	"	-	-	-	-	-	-	-	-	-	-
Chailase Finance Co., Ltd.	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	Financial assets at amortized cost	-	-	-	141,135	-	332,765	-	-	-	-	-	473,900
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	"	-	-	-	663,000	-	130,800	-	-	793,800	-	-	-
"	Taiyi Real-Estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	"	-	-	-	-	-	347,000	-	-	-	-	-	347,000
"	United Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	"	-	-	-	796,412	-	379,838	-	-	125,000	-	-	1,051,250
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	"	-	-	-	-	-	817,040	-	-	25,641	-	-	791,399
"	Chaofu real estate management Co., Ltd.'s Beneficial Right of the Real Estate Trust	"	-	-	-	-	-	363,000	-	-	-	-	-	363,000
"	Chung Ho Real Estate Management Co., Ltd.	"	-	-	-	-	-	450,000	-	-	-	-	-	450,000
"	Global Glory Real Estate Management Co., Ltd.'s Beneficial Right of the Real Estate Trust	"	-	-	-	613,450	-	72,540	-	-	685,990	-	-	-
"	HSIN BA BA CORPORATION Bond	"	-	-	-	-	-	1,000,000	-	-	-	-	-	1,000,000
"	Asia Sermkij Leasing Public Company Limited	Investments accounted for using equity method	Associates	Associates	-	-	-	-	-	-	-	-	-	-
"	Chailase Specialty Finance Co., Ltd.	"	Subsidiaries	Subsidiaries	-	-	-	-	-	-	-	-	-	-
"	"	"	"	"	-	-	-	-	-	-	-	-	-	-

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

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

5. Acquisition of real estate reaching NT\$300 million or 20 percent of paid-in capital or more: None.

6. Disposal of real estate reaching NT\$300 million or 20 percent of paid-in capital or more: None.

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

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

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

(Amounts Expressed in Thousands of New Taiwan Dollars)

Company name	Related party	Nature of relationship	Ending balance	Turnover days	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
Chalease Finance Co., Ltd.	Fina Finance & Trading Co., Ltd	Subsidiaries	1,008,886	-	-		-	-
"	Chuang Ju Limited Partnership	Subsidiaries	1,015,877	-	-		-	-
"	Tien Ying Energy Co., Ltd.	Subsidiaries	150,247	-	-		-	-
"	Tien Jui Energy Co., Ltd.	Subsidiaries	213,350	-	-		-	-
Fina Finance & Trading Co., Ltd	Chalease Consumer Finance Co., Ltd.	Subsidiaries	313,686	-	-		-	-
"	Chuang Ju Limited Partnership	Subsidiaries	1,910,596	-	-		-	-
Chalease International Financial Services Co., Ltd.	Chalease International Financial Services (Liberia) Corp.	Associates	418,844	-	-		-	-
"	Chalease International Fortune Corp (Liberia)	Associates	223,675	-	-		-	-
"	Chalease International Company (Malaysia) Limited	Associates	1,731,869	-	-		-	-
"	Chalease International Financial Services (Labuan) Co., Ltd.	Associates	1,235,685	-	-		-	-
"	Chalease International Financial Services (Singapore) Pte. Ltd.	Associates	4,677,583	-	-		-	-
Chalease Finance (B.V.I.) Company, Ltd.	Chalease International Financial Services Co., Ltd.	Associates	921,676	-	-		-	-
Chalease International Company (Malaysia) Limited	Chalease International Company (UK) Limited	Subsidiaries	1,733,009	-	-		-	-
Asia Sermkij Leasing Public Co., Ltd.	Bangkok Grand Pacific Lease Public company Limited.	Subsidiaries	4,403,146	-	-		-	-
Chalease International Financial Services Co., Ltd.	Chuang Ju Limited Partnership	Subsidiaries	416,883	-	-		-	-
Chalease International Company (UK) Limited	C&E Engine Leasing Limited	Associates	1,420,096	-	-		-	-
"	Chalease Finance Co., Ltd.	Subsidiaries	5,304,416	-	-		-	-

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Company name	Related party	Nature of relationship	Ending balance	Turnover days	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
My Leasing (Mauritius) Corp.	Chaise Holding Company Limited	Subsidiaries	1,198,677	-	-		-	-
Chaise International Finance Corporation	Chaise International Corp.	Subsidiaries	215,819	-	-		-	-

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

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

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

No.	Company name	Counter-party	Nature of relationship	Intercompany transactions			
				Financial statements item	Amount	Terms	Percentage of the consolidated net revenue or total assets
0	The Company	My Leasing (Mauritius) Corp.	1	Other financial liabilities-current	1,198,677	Same as normal transactions	0.19 %
1	Chaise Finance Co., Ltd	Chaise International Finance Corporation 、Chaise Berjaya Credit Sdn. Bhd. 、Fina Finance & Trading Co., Ltd.	3	Other financial assets-current	1,153,321	"	0.18 %
"	"	Chuang Ju Limited Partnership 、Tien Chu Energy Co., Ltd 、Tien Ying Energy Co., Ltd. 、Tien Jui Energy Co., Ltd.	3	Financing and interest receivable	1,477,635	"	0.23 %
"	"	Chaise International Company (UK) Limited	3	Other financial liabilities-current	5,300,947	"	0.82 %
"	"	Chaise International Finance Corporation 、Chaise Berjaya Credit Sdn. Bhd. 、Fina Finance & Trading Co., Ltd.	3	Operating revenues and non-operating income	259,357	"	0.75 %
2	Chaise Finance (B.V.I) Company, Ltd.	Chaise International Financial Services Co., Ltd.	3	Financing and interest receivable	921,676	"	0.14 %
3	Chaise International Finance Corporation	Chaise International Corp.	3	Financing and interest receivable	215,819	"	0.03 %
4	Chaise International Company (UK) Limited	Chaise Finance Co., Ltd.	3	Other financial assets-current	5,300,947	"	0.82 %
"	"	Chaise International Company (Malaysia) Limited	3	Borrowings and interest payable	1,733,009	"	0.27 %
5	Chaise International Financial Services Co., Ltd.	Chaise International Financial Services (Liberia) Corp. 、Chaise International Fortune Corp (Liberia) 、Chaise International Company (Malaysia) Limited 、Chaise International Financial Services (Singapore) Pte. Ltd. 、Chaise Capital (Thailand) Co., Ltd.	3	Financing and interest receivable	7,104,297	"	1.10 %
"	"	Chaise International Financial Services (Labuan) Co., Ltd.	3	Capital leases receivable	1,228,961	"	0.19 %
"	"	Chaise Finance (B.V.I) Company,Ltd.	3	Borrowings and interest payable	921,676	"	0.14 %
6	Chaise International Financial Services (Liberia) Corp.	Chaise International Financial Services Co., Ltd.	3	Borrowings and interest payable	418,844	"	0.06 %

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

No.	Company name	Counter-party	Nature of relationship	Intercompany transactions			
				Financial statements item	Amount	Terms	Percentage of the consolidated net revenue or total assets
7	Chailease International Fortune Corp (Liberia)	Chailease International Financial Services Co., Ltd.	3	Borrowings and interest payable	223,675	"	0.03 %
8	Chailease International Company (Malaysia) Limited	Chailease International Financial Services Co., Ltd.	3	Borrowings and interest payable	1,731,869	"	0.27 %
"	"	Chailease International Company (UK) Limited	3	Financing and interest receivable	1,733,009	"	0.27 %
9	Chailease International Financial Services (Labuan) Co., Ltd.	Chailease International Financial Services Co., Ltd.	3	Borrowings and interest payable	1,235,685	"	0.19 %
10	Chailease International Financial Services (Singapore) Pte. Ltd.	Chailease International Financial Services Co., Ltd.	3	Borrowings and interest payable	4,677,583	"	0.72 %
11	Asia Sermkij leasing public Co, Ltd.	Bangkok Grand Pacific Lease Public Company Limited	3	Financing and interest receivable	4,403,146	"	0.68 %
12	Bangkok Grand Pacific Lease Public Company Limited	Asia Sermkij leasing public Co, Ltd	3	Borrowings and interest payable	4,403,146	"	0.68 %
13	Fina Finance & Trading Co., Ltd.	Chuang Ju Limited Partnership	3	Financing and interest receivable	1,910,596	"	0.30 %
"	"	Chailease Finance Co., Ltd.	3	Other financial liabilities-current	1,000,546	"	0.16 %
"	"	Chailease Finance Co., Ltd.	3	Operating cost and expenses	138,335	"	0.40 %
"	"	Chailease Consumer Finance Co., Ltd.	3	Other financial assets-current	313,686	"	0.05 %
14	Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	3	Financing and interest receivable	405,335	"	0.06 %
"	"	Fina Finance & Trading Co., Ltd.	3	Other financial liabilities-current	310,626	"	0.05 %
15	Chuang Ju Limited Partnership	Chailease Finance Co., Ltd. 、 Fina Finance & Trading Co., Ltd. 、 Chailease Consumer Finance Co., Ltd.	3	Borrowings and interest payable	3,331,808	"	0.52 %
16	Tien Ying Energy Co., Ltd.	Chailease Finance Co., Ltd.	3	Borrowings and interest payable	150,247	"	0.02 %
17	Tien Jui Energy Co., Ltd.	Chailease Finance Co., Ltd.	3	Borrowings and interest payable	213,350	"	0.03 %
18	Chailease International Corp.	Chailease International Finance Corporation	3	Borrowings and interest payable	215,819	"	0.03 %

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 100 million is not required to be disclosed.

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

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

(b) Information on investees:

The information on investees of the Group for the six months ended June 30, 2021 is as follows (excluding information on investment in Mainland China):

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2021			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 2021	December 31, 2020	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
The Company	Chalease International Company (Malaysia) Limited	Malaysia	Investment	24,575,727	24,018,527	1,414,372	100.00 %	54,399,322	5,466,965	5,466,965	
"	Chalease International Financial Services Co., Ltd.	British Virgin Islands	Installment sales, leasing overseas and financial consulting	2,702,420	2,702,420	97,000	100.00 %	5,525,323	202,320	202,320	
"	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	136,271	136,271	3,927	51.00 %	1,137,432	87,723	44,739	
"	Golden Bridge (B.V.I.) Corp. and its subsidiaries	British Virgin Islands	Investment	16,170,210	16,170,210	506,150	100.00 %	47,016,026	5,681,223	5,681,223	
"	Chalease International Company (Hong Kong) Limited	Hong Kong	Investment	476,406	239,596	17,100	100.00 %	456,639	(15,311)	(15,311)	
"	Chalease International Financial Services (Liberia) Corp.	Liberia	Leasing	165,052	165,052	-	100.00 %	68,822	9,788	9,788	share holding less than 1,000 shares
"	Chalease International Financial Services (Labuan) Co., Ltd.	Malaysia	Leasing	6,556	6,556	30	100.00 %	3,333	1,858	1,858	
"	Chalease International Fortune Corp (Liberia)	Liberia	Leasing	279	279	-	100.00 %	6,454	4,424	4,424	share holding less than 1,000 shares
"	Chalease International Financial Services Co. (Singapore) Pte. Ltd.	Singapore	Financing	3,155,197	3,155,197	109,000	100.00 %	3,523,806	272,149	272,149	
Chalease International Company (Malaysia) Limited	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	749,132	432,885	62,699	11.88 %	892,913	500,677	59,480	
"	Chalease International Company (UK) Limited	U.K.	Consulting, aircraft leasing and investment	27,475,508	27,475,508	567,087	100.00 %	50,518,796	5,194,967	5,194,967	
"	Chalease Berjaya Credit Sdn. Bhd.	Malaysia	Installment sales	676,200	563,500	105,000	70.00 %	1,234,721	287,213	201,049	
"	Chalease Royal Leasing Plc.	Cambodia	Leasing	83,580	83,580	3,000	60.00 %	220,443	23,001	13,801	

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

(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, 2021			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 2021	December 31, 2020	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease International Company (Malaysia) Limited	Chailease Royal Finance Plc.	Cambodia	Financing	166,937	166,937	6,312	60.00 %	207,847	42,604	25,562	
"	Yellowstone Holding AG	Swiss	Investment	190,229	190,229	630,000	35.00 %	148,771	(10,811)	(3,784)	
"	Chailease Berjaya Finance Corporation	Philippines	Leasing and financing	231,117	231,117	410,000	63.08 %	112,769	(6,493)	(4,096)	
"	CL Capital Management Company Limited	Cayman Islands	Investment consultant	-	-	-	48.00 %	-	472	-	
"	CL Investment Partners Company Limited	Cayman Islands	Investment consultant	3,913	3,913	-	48.00 %	3,839	(35)	(17)	
"	Chailease Greater China SME Fund, L.P.	Cayman Islands	Investment funds	390,560	387,316	-	48.00 %	339,591	(3,317)	(1,592)	
"	Diamond Rain Group Limited	British Virgin Islands	Investment	616,062	616,062	18,212	35.28 %	582,199	(47,914)	(16,904)	
"	Chailease Capital (Thailand) Co., Ltd.	Thailand	Investment	55,699	55,699	19,600	49.00 %	55,670	6,393	3,133	
"	Chailease Royal Insurance Broker Plc.	Cambodia	Insurance Brokers	2,507	-	90	60.00 %	1,900	(1,023)	(614)	
Chailease Berjaya Credits Sdn. Bhd.	Chailease Agency Sdn. Bhd.	Malaysia	Insurance Brokers	644	644	100	100.00 %	7,563	3,246	3,246	
"	Chailease Services Sdn. Bhd.	Malaysia	Insurance Brokers	644	644	100	100.00 %	1,716	(399)	(399)	
Chailease International Company (UK) Limited	Chailease Finance Co., Ltd.	Taiwan	Installment sales, leasing and factoring	25,515,487	25,515,487	2,076,050	100.00 %	45,734,339	5,646,197	5,646,197	
"	C&E Engine Leasing Limited	Ireland	Leasing	627,366	627,366	22,519	50.00 %	636,159	17,760	8,879	
Chailease Finance Co., Ltd.	Fina Finance & Trading Co., Ltd.	Taiwan	Installment sales, trading and factoring	9,991,242	9,991,242	861,000	100.00 %	20,353,348	2,002,914	2,002,914	
"	Chailease Specialty Finance Co., Ltd.	Taiwan	Installment sales	6,337,496	5,137,496	249,561	100.00 %	6,500,144	140,016	140,016	
"	Asia Sermkij Leasing Public Co., Ltd. and its subsidiaries	Thailand	Installment sales of automobiles	1,693,034	735,461	193,256	36.61 %	2,751,646	500,677	183,298	
"	Chailease Finance (B.V.I.) Company, Ltd.	British Virgin Islands	Installment sales, leasing overseas and financial consulting	1,139,753	1,139,753	40,910	100.00 %	1,190,043	(18,221)	(18,221)	
"	Chailease International Leasing Company Limited (Vietnam)	Vietnam	Leasing	685,663	685,663	-	100.00 %	1,855,345	195,089	195,089	
"	Chailease Auto Rental Co., Ltd.	Taiwan	Leasing	1,352,227	1,352,227	155,983	100.00 %	1,647,369	57,000	57,000	
"	Chailease Insurance Brokers Co., Ltd.	Taiwan	Personal and property insurance brokers	8,000	8,000	800	100.00 %	48,528	32,276	32,276	
"	Grand Pacific Holdings Corp. and its subsidiaries	U.S.	Financing leasing, real estate, and mortgage	114,469	114,469	3,773	49.00 %	1,092,826	87,723	42,984	

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

(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, 2021			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 2021	December 31, 2020	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease Finance Co., Ltd.	Chailease Cloud Service Co., Ltd.	Taiwan	Software of cloud products, leasing and installment sales	25,000	10,000	2,500	100.00 %	21,238	204	204	
"	Yun Tang Inc.	Taiwan	Solar power business	465,000	445,000	-	100.00 %	552,863	25,560	25,560	
"	Chailease Energy Integration Co., Ltd.	Taiwan	Solar power business	50,000	50,000	5,000	100.00 %	392,639	292,521	292,521	
"	Chailease Power Technology Co., Ltd.	Taiwan	Solar power business	770,000	250,000	77,000	100.00 %	780,993	8,841	8,841	
"	Chailease International Trading Company Limited (Vietnam)	Vietnam	Trading	139,300	139,300	-	100.00 %	210,540	18,776	18,776	
"	Chung Cheng Energy Integration Co., Ltd.	Taiwan	Solar power business	303,400	303,400	30,340	100.00 %	303,573	425	425	
"	Ho Lien Energy Integration Co., Ltd.	Taiwan	Solar power business	2,660,588	2,660,588	266,059	100.00 %	2,658,622	(525)	(525)	
"	Chailease Finance Securitization Trust 2019	Taiwan	Special purpose entity	1,045,149	1,045,149	-	100.00 %	1,001,209	143,098	143,098	
"	Tai Yuan Energy Intergration Co., Ltd.	Taiwan	Solar power business	180,050	180,050	18,005	100.00 %	179,069	(123)	(123)	
"	Chung Ho Energy Integration Co., Ltd.	Taiwan	Solar power business	1,612,124	1,612,124	161,212	100.00 %	1,612,215	586	586	
"	Chung Yen Energy Integration Co., Ltd.	Taiwan	Solar power business	302,900	302,900	30,290	100.00 %	302,823	359	359	
"	TUNG FENG INC.	Taiwan	Solar power business	34,010	34,010	-	100.00 %	33,855	(34)	(34)	
"	He To Energy Integration Co., Ltd.	Taiwan	Solar power business	500	500	50	100.00 %	380	(43)	(43)	
"	Chung Yu Energy Integration Co., Ltd.	Taiwan	Solar power business	500	500	50	100.00 %	380	(43)	(43)	
"	Jung Yu Energy Integration Co., Ltd.	Taiwan	Solar power business	500	500	50	100.00 %	380	(43)	(43)	
"	Chung Wei Energy Integration Co., Ltd.	Taiwan	Solar power business	500	500	50	100.00 %	380	(43)	(43)	
"	Tung Ching Energy Technology Inc.	Taiwan	Solar power business	200,030	-	-	100.00 %	199,688	(342)	(342)	
Fina Finance & Trading Co., Ltd.	Chailease Consumer Finance Co., Ltd.	Taiwan	Factoring, trading-in, management, and valuation on accounts receivable; installment sales; financial instrument	4,152,436	4,152,436	309,434	100.00 %	6,105,732	475,054	475,054	
"	Chailease Credit Services Co., Ltd.	Taiwan	Installment sales and leasing	10,101	10,101	1,000	100.00 %	10,506	348	348	

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

(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, 2021			Net income (losses) of the investee	Share of profits/losses of investee	Note
				June 30, 2021	December 31, 2020	Shares/Units (In thousands)	Percentage of ownership	Carrying value			
Chailease Consumer Finance Co., Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	3,300,000	3,300,000	-	99.99 %	3,942,014	275,762	275,762	(Note 2)
Chailease Specialty Finance Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	1,800,000	1,500,000	-	99.99 %	1,889,468	89,468	89,468	(Note 3)
Chailease Credit Services Co., Ltd.	Chuang Ju Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	-	-	(Note 2)
Chailease Cloud Service Co., Ltd.	Sing Chuang Limited Partnership	Taiwan	Installment sales and leasing	10	10	-	0.01 %	10	-	-	(Note 3)
Chailease International Company (Hong Kong) Limited	PT Chailease Indonesia Finance	Indonesia	Financing	18,818	217,125	97,500	75.00 %	8,153	(8,376)	(6,282)	
"	Chailease Management Consulting Co., Limited	Hong Kong	Consulting	1,794	1,794	500	100.00 %	1,995	(484)	(484)	
Chailease Capital (Taiwan) Co., Ltd.	Asia Sermkij Leasing Public Co., Ltd and its subsidiaries	Thailand	Installment sales of automobiles	168,925	85,775	10,128	1.92 %	144,309	500,677	9,613	
Ho Lien Energy Integration Co., Ltd.	Tien Sin Intelligent Green Energy Co., Ltd.	Taiwan	Solar power business	13,000	-	1,300	100.00 %	12,791	(209)	(209)	
"	Tien Jen Energy Co., Ltd.	Taiwan	Solar power business	7,000	-	700	100.00 %	6,796	(204)	(204)	
"	Tien Chu Energy Co., Ltd.	Taiwan	Solar power business	9,000	-	900	100.00 %	8,636	(364)	(364)	
"	Tien Ying Energy Co., Ltd.	Taiwan	Solar power business	25,000	-	2,500	100.00 %	24,469	(531)	(531)	
"	Tien Jui Energy Co., Ltd.	Taiwan	Solar power business	5,000	-	500	100.00 %	4,524	(476)	(476)	
Jung Yu Energy Integration Co., Ltd.	Chung Ming Co., Ltd.	Taiwan	Solar power business	50	-	5	100.00 %	50	-	-	
"	Chung Yao Co., Ltd.	Taiwan	Solar power business	50	-	5	100.00 %	50	-	-	

Note 1: The aforementioned inter-company transactions have been eliminated upon consolidation.

Note 2: Chailease Consumer Financial Co., Ltd. is the limited partner, and Chailease Credit Services Co., Ltd. is the general partner.

Note 3: Chailease Specialty Financial Co., Ltd. is the limited partner, and Chailease Cloud Services Co., Ltd. is the general partner.

(c) Information on investment in Mainland China:

1. Related information on investment in Mainland China:

Name of the Investee Company	Principal Business Activities	Total Amount of Paid-in Capital	Method of Investment (Note 1)	Accumulated Outflow of Investment from Taiwan as of January 1, 2021	Investment Flows		Accumulated Outflow of Investment from Taiwan as of June 30, 2021	Net Income (Losses) of the Investee	Percentage of Ownership	Share of profits/losses (Note 2)	Carrying Amount as of June 30, 2021	Accumulated Inward Remittance of Earnings as of June 30, 2021
					Outflow	Inflow						
Chailease International Finance Corporation	Leasing	10,641,943	(2)	-	-	-	-	6,091,267	97.89 %	5,962,461	46,008,511	2,869,580
Chailease Finance International Corp.	Leasing	3,900,400	(2)	-	-	-	-	435,718	98.41 %	428,790	5,363,445	-
Chailease International Corp.	Trading	2,326,860	(2)	-	-	-	-	395,655	97.89 %	387,307	3,505,303	-

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

Name of the Investee Company	Principal Business Activities	Total Amount of Paid-in Capital	Method of Investment (Note 1)	Accumulated Outflow of Investment from Taiwan as of January 1, 2021	Investment Flows		Accumulated Outflow of Investment from Taiwan as of June 30, 2021	Net Income (Losses) of the Investee	Percentage of Ownership	Share of profits/losses (Note 2)	Carrying Amount as of June 30, 2021	Accumulated Inward Remittance of Earnings as of June 30, 2021
					Outflow	Inflow						
Jirong Real Estate Co., Ltd.	House property leasing and management	732,530	(2)	-	-	-	-	7,447	97.89 %	7,290	742,750	-
DMC Energy Management Services (Shenzhen) Co., Ltd.	Environmental business	-	(2)	-	-	107,725	-	(1,334)	19.57 %	(261)	-	-
Chailease International Commercial Factoring Corporation	Factoring	215,450	(2)	-	-	-	-	1,603	97.89 %	1,569	214,586	-

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

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

Note 2: Investment gains and losses were recognized based on the financial reports audited by the subsidiary certified public accountants.

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

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

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

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

2. Limit on the amount of investment in Mainland China area: None.

3. Significant transactions:

The aforementioned intercompany transaction have been eliminated upon consolidation for the six months ended June 30, 2021, please refer to Note (13) (a).

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

(14) Segment Information

(a) Operating segment financial information:

For the three months ended June 30, 2021						
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers	\$ 8,924,641	6,737,326	1,925,602	111,548	-	17,699,117
Intersegment revenue	396,019	19,386	215,529	-	(630,934)	-
Total revenue	\$ 9,320,660	6,756,712	2,141,131	111,548	(630,934)	17,699,117
Reportable segment profit or loss	\$ 3,109,064	3,140,376	538,809	90,517	-	6,878,766

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

Notes to Consolidated Financial Statements

June 30, 2021 and 2020

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

For the three months ended June 30, 2020						
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers	\$ 7,339,806	5,319,717	1,555,983	83,414	-	14,298,920
Intersegment revenue	351,969	28,646	133,989	-	(514,604)	-
Total revenue	\$ 7,691,775	5,348,363	1,689,972	83,414	(514,604)	14,298,920
Reportable segment profit or loss	\$ 2,310,183	2,078,177	329,795	56,584	-	4,774,739

For the six months ended June 30, 2021						
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers	\$ 17,184,433	13,294,726	3,761,731	217,249	-	34,458,139
Intersegment revenue	759,083	38,820	287,022	-	(1,084,925)	-
Total revenue	\$ 17,943,516	13,333,546	4,048,753	217,249	(1,084,925)	34,458,139
Reportable segment profit or loss	\$ 5,784,136	6,199,931	1,048,523	149,533	-	13,182,123

For the six months ended June 30, 2020						
	Taiwan	China	ASEAN	Others	Elimination	Total
Revenue						
Revenue from external customers	\$ 14,373,645	10,458,801	3,222,805	186,186	-	28,241,437
Intersegment revenue	711,674	64,002	185,996	-	(961,672)	-
Total revenue	\$ 15,085,319	10,522,803	3,408,801	186,186	(961,672)	28,241,437
Reportable segment profit or loss	\$ 4,501,030	4,174,271	678,284	86,022	-	9,439,607

- (b) The revenue from external customers reported to the chief operating decision-maker is measured in a manner consistent with that of the statement of comprehensive income. A reconciliation of reportable segment income and profit for the three months and the six months ended June 30, 2021 and 2020 is provided as follows:

		For the three months ended June 30,		For the six months ended June 30,	
		2021	2020	2021	2020
Reportable segment income	\$	6,878,766	4,774,739	13,182,123	9,439,607
Management segment loss		(1,103,335)	(638,890)	(2,193,988)	(1,203,711)
Profit for the period	\$	5,775,431	4,135,849	10,988,135	8,235,896