CDIB Capital Group and Subsidiaries

Consolidated Financial Statements for the Six Months Ended June 30, 2024 and 2023 and Independent Auditors' Report

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholder
CDIB Capital Group

Opinion

We have audited the accompanying consolidated financial statements of CDIB Capital Group (the "Corporation") and its subsidiaries, which comprise the consolidated balance sheets as of June 30, 2024, December 31, 2023 and June 30, 2023, and the consolidated statements of comprehensive income, changes in equity and cash flows for the six months ended June 30, 2024 and 2023, and notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Corporation and its subsidiaries as of June 30, 2024, December 31, 2023 and June 30, 2023, and its consolidated financial performance and its consolidated cash flows for the six months ended June 30, 2024 and 2023, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standards 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission (FSC) of the Republic of China.

Basis for Opinion

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

Key Audit Matters

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

The key audit matter for the Corporation and its subsidiaries' consolidated financial statements for the six months ended June 30, 2024 is stated as follows:

Fair Value Measurement of Financial Instruments with No Quoted Market Prices in An Active Market

Management uses a valuation model to calculate the fair value of financial instruments with no quoted market prices in an active market. Parameters used in the valuation model are unobservable inputs. Due to the fact that the inputs involve material managerial estimation and judgment, we identified the valuation as a key audit matter for the six months ended June 30, 2024.

Refer to Notes 4, 5 and 31 for the relevant accounting policies, material accounting judgments, estimation uncertainty, and disclosures of fair value measurement of financial instruments with no quoted market prices in an active market.

We obtained an understanding of and assessed the Corporation's internal control related to the evaluation of financial assets with no quoted market prices in an active market and its operation effectiveness. We selected samples from the financial assets with no quoted market prices in an active market and we evaluated and re-performed the appropriateness of the parameters, such as the selection of comparable companies and the reasonableness of the financial multipliers used in the valuation models.

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 FSC 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 Corporation and its subsidiaries' 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 Corporation and its subsidiaries 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 Corporation and its subsidiaries' financial reporting process.

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and 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 Corporation and its subsidiaries' internal control.

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

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation and its subsidiaries' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Corporation and its subsidiaries to cease to continue as a going concern.

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

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

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

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

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

The engagement partners on the audits resulting in this independent auditors' report are Yi-Chun Wu and Jr-Shian Ke.

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 9, 2024

<u>*Notice to Readers*</u>

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with 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 applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

CDIB CAPITAL GROUP AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

	June 30, 2024		December 31, 2023		June 30, 2023	
ASSETS	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS						
Cash and cash equivalents (Notes 6, 29 and 31)	$ 3,692,630	9	$ 3,436,317	9	$ 3,883,387	10
Financial assets at amortized cost - current (Note 31)	758,352	2	1,182,668	3	-	-
Other receivables (Notes 7, 29 and 31)	524,338	1	73,787	-	55,904	-
Current tax assets (Notes 27 and 29)	251,150	1	226,421	1	227,103	1
Other current assets	55,013	-	46,047	-	54,695	-
Total current assets	5,281,483	13	4,965,240	13	4,221,089	11
NON-CURRENT ASSETS						
Financial assets at fair value through profit or loss - non-current (Notes 8, 10, 29 and 31)	23,868,143	58	22,295,602	58	21,716,366	57
Financial assets at amortized cost - non-current (Note 31)	1,152,509	3	877,726	2	2,094,832	5
Investments accounted for using the equity method (Notes 9 and 10)	9,665,448	24	9,390,269	24	9,222,961	24
Property and equipment (Note 11)	242,447	1	252,178	1	260,841	1
Right-of-use assets (Notes 12 and 29)	629,875	1	675,938	2	727,257	2
Investment properties (Note 13)	3,431	-	3,502	-	78,700	-
Other non-current assets (Notes 14, 29 and 31)	90,180	-	88,973	-	112,318	-
Total non-current assets	35,652,033	87	33,584,188	87	34,213,275	89
TOTAL	$ 40,933,516	100	$ 38,549,428	100	$ 38,434,364	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Notes 15 and 31)	$ 6,739,745	17	$ 4,125,948	11	$ 4,822,645	13
Short-term bills payable (Note 31)	99,995	-	219,979	-	-	-
Other payables (Notes 16, 29 and 31)	1,728,211	4	1,852,509	5	2,004,778	5
Current tax liabilities (Notes 27 and 29)	684,667	2	654,361	2	728,961	2
Lease liabilities - current (Notes 12 and 29)	83,853	-	94,420	-	101,476	-
Current portion of bonds payable (Notes 17, 29 and 31)	178,277	-	222,289	1	-	-
Other current liabilities (Note 29)	81,747	-	73,903	-	120,760	-
Total current liabilities	9,596,495	23	7,243,409	19	7,778,620	20
NON-CURRENT LIABILITIES						
Financial liabilities at fair value through profit or loss - non-current (Notes 8, 29 and 31)	213	-	7,349	-	1,761	-
Bonds payable (Notes 17, 29 and 31)	132,848	-	117,333	-	-	-
Provisions - non-current (Notes 18 and 19)	60,130	-	62,477	-	60,926	-
Deferred tax liabilities (Note 27)	321,676	1	286,203	1	269,144	1
Lease liabilities - non-current (Notes 12 and 29)	595,468	2	629,636	2	673,812	2
Other non-current liabilities (Notes 20 and 31)	39,359	-	8,314	-	4,910	-
Total non-current liabilities	1,149,694	3	1,111,312	3	1,010,553	3
Total liabilities	10,746,189	26	8,354,721	22	8,789,173	23
EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT (Note 21)						
Capital	20,411,159	50	20,411,159	53	20,411,159	53
Capital surplus (Note 22)	732,503	2	722,753	2	697,418	2
Retained earnings						
Legal reserve	6,419,713	16	6,212,141	16	6,212,141	16
Special reserve	7,450	-	7,450	-	7,450	-
Unappropriated earnings	469,270	1	2,075,722	5	1,592,710	4
Other equity	2,034,943	5	654,116	2	622,092	2
Total equity attributable to owners of the parent	30,075,038	74	30,083,341	78	29,542,970	77
NON-CONTROLLING INTERESTS	112,289	-	111,366	-	102,221	-
Total equity	30,187,327	74	30,194,707	78	29,645,191	77
TOTAL	$ 40,933,516	100	$ 38,549,428	100	$ 38,434,364	100

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

CDIB CAPITAL GROUP AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Six Months Ended June 30			
	2024		2023	
	Amount	%	Amount	%
OPERATING REVENUE				
Share of profit or loss of associates and joint ventures	$ (51,742)	(6)	$ 676,331	26
Gain on financial assets and liabilities measured at fair value through profit or loss (Notes 23 and 29)	693,442	75	1,637,333	63
Consulting service revenue (Note 29)	282,082	31	282,054	11
Total operating revenue	923,782	100	2,595,718	100
OPERATING COSTS				
Expected credit loss	17,378	2	40,875	2
GROSS PROFIT	906,404	98	2,554,843	98
OPERATING EXPENSES (Notes 19, 22, 24 and 29)	649,825	70	910,756	35
PROFIT FROM OPERATIONS	256,579	28	1,644,087	63
NON-OPERATING INCOME AND EXPENSES				
Foreign exchange loss, net	(60,648)	(6)	(65,080)	(2)
Interest income (Note 29)	260,894	28	187,212	7
Finance costs (Note 29)	(90,468)	(10)	(48,392)	(2)
Other gains and losses (Note 26)	12,328	1	15,445	1
Total non-operating income and expenses	122,106	13	89,185	4
PROFIT BEFORE INCOME TAX FROM CONTINUING OPERATIONS	378,685	41	1,733,272	67
INCOME TAX EXPENSE (Note 27)	(55,439)	(6)	(105,171)	(4)
NET PROFIT FOR THE PERIOD	323,246	35	1,628,101	63
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified subsequently to profit or loss, net of income tax				
Share of the other comprehensive income of associates and joint ventures	26,150	3	172,600	7

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CDIB CAPITAL GROUP AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Six Months Ended June 30			
	2024		2023	
	Amount	%	Amount	%
Items that will be reclassified subsequently to profit or loss, net of income tax				
Exchange differences on translation of financial statements of foreign operations	$ 1,065,718	115	$ 180,576	7
Share of the other comprehensive income of associates and joint ventures	291,858	32	67,241	2
Other comprehensive income for the period, net of income tax	1,383,726	150	420,417	16
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	$ 1,706,972	185	$ 2,048,518	79
NET PROFIT (LOSS) ATTRIBUTABLE TO:				
Shareholder of parent company	$ 325,120	35	$ 1,625,057	63
Non-controlling interests	(1,874)	-	3,044	-
	$ 323,246	35	$ 1,628,101	63
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Shareholder of parent company	$ 1,705,947	185	$ 2,048,263	79
Non-controlling interests	1,025	-	255	-
	$ 1,706,972	185	$ 2,048,518	79
EARNINGS PER SHARE (Note 28)				
Basic	$ 0.16		$ 0.80	

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

CDIB CAPITAL GROUP AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of Parent									
			Retained Earnings			Other Equity				
	Capital	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain on Financial Assets at Fair Value Through Other Comprehensive Income	Total	Non-controlling Interests	Total Equity
BALANCE AT JANUARY 1, 2023	$ 20,411,159	$ 661,702	$ 6,212,141	$ 495,961	$ 449,296	$ (1,092,467)	$ 1,259,006	$ 28,396,798	$ 102,800	$ 28,499,598
Appropriation of the 2022 earnings										
Cash dividends - NT$0.46 per share	-	-	-	-	(937,807)	-	-	(937,807)	-	(937,807)
Special reserve reversed	-	-	-	(488,511)	488,511	-	-	-	-	-
	-	-	-	(488,511)	(449,296)	-	-	(937,807)	-	(937,807)
Net profit for the six months ended June 30, 2023	-	-	-	-	1,625,057	-	-	1,625,057	3,044	1,628,101
Other comprehensive income (loss) for the six months ended June 30, 2023, net income tax	-	-	-	-	-	250,606	172,600	423,206	(2,789)	420,417
Total comprehensive income for the six months ended June 30, 2023	-	-	-	-	1,625,057	250,606	172,600	2,048,263	255	2,048,518
Changes in capital surplus from investments in associates and joint ventures accounted for using the equity method	-	24,304	-	-	-	-	-	24,304	-	24,304
Share-based payment	-	11,412	-	-	-	-	-	11,412	-	11,412
Changes in non-controlling interest	-	-	-	-	-	-	-	-	(834)	(834)
Disposal of equity instruments measured at fair value through other comprehensive income	-	-	-	-	(32,347)	-	32,347	-	-	-
BALANCE AT JUNE 30, 2023	$ 20,411,159	$ 697,418	$ 6,212,141	$ 7,450	$ 1,592,710	$ (841,861)	$ 1,463,953	$ 29,542,970	$ 102,221	$ 29,645,191
BALANCE AT JANUARY 1, 2024	$ 20,411,159	$ 722,753	$ 6,212,141	$ 7,450	$ 2,075,722	$ (1,140,840)	$ 1,794,956	$ 30,083,341	$ 111,366	$ 30,194,707
Appropriation of the 2023 earnings										
Legal reserve	-	-	207,572	-	(207,572)	-	-	-	-	-
Cash dividends - NT$0.84 per share	-	-	-	-	(1,724,000)	-	-	(1,724,000)	-	(1,724,000)
	-	-	207,572	-	(1,931,572)	-	-	(1,724,000)	-	(1,724,000)
Net profit (loss) for the six months ended June 30, 2024	-	-	-	-	325,120	-	-	325,120	(1,874)	323,246
Other comprehensive income for the six months ended June 30, 2024, net income tax	-	-	-	-	-	1,354,677	26,150	1,380,827	2,899	1,383,726
Total comprehensive income for the six months ended June 30, 2024	-	-	-	-	325,120	1,354,677	26,150	1,705,947	1,025	1,706,972
Changes in capital surplus from investments in associates and joint ventures accounted for using the equity method	-	(972)	-	-	-	-	-	(972)	-	(972)
Share-based payment	-	10,722	-	-	-	-	-	10,722	-	10,722
Changes in non-controlling interests	-	-	-	-	-	-	-	-	(102)	(102)
BALANCE AT JUNE 30, 2024	$ 20,411,159	$ 732,503	$ 6,419,713	$ 7,450	$ 469,270	$ 213,837	$ 1,821,106	$ 30,075,038	$ 112,289	$ 30,187,327

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

CDIB CAPITAL GROUP AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2024	**2023**
CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit before income tax	$ 378,685	$ 1,733,272
Adjustments for reconciliation of net profit		
Depreciation expense	58,916	68,296
Amortization expense	2,310	2,076
Expected credit loss	17,378	40,875
Net gain on financial assets and liabilities at fair value through profit or loss	(540,978)	(1,558,496)
Interest expense	90,468	48,392
Interest income	(260,894)	(187,212)
Dividend income	(151,850)	(76,842)
Share-based payment	9,750	18,997
Share of profit or loss of associates and joint ventures	52,194	(675,695)
Others	(103)	(125)
Changes in operating assets and liabilities		
Financial assets at fair value through profit or loss	102,359	(254,151)
Other receivables	(173,477)	(22,384)
Other current assets	(9,449)	7,034
Other financial assets	39,699	25,423
Other operating assets	64	(1,729)
Other payables	(144,034)	424,332
Other current liabilities	6,997	24,594
Other operating liabilities	(2,585)	(5,081)
Cash used in operations	(524,550)	(388,424)
Interest received	240,210	202,171
Dividends received	19,723	72,672
Interest paid	(91,033)	(48,003)
Income tax paid	(11,673)	(50,082)
Net cash used in operating activities	(367,323)	(211,666)
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of financial assets at amortized cost	-	(700,460)
Proceeds from sale of financial assets at amortized cost	23,945	-
Proceeds from redemption of financial assets at amortized cost	203,002	-
Acquisition of financial assets designated as at fair value through profit or loss	(481,092)	(235,220)
Proceeds from sale of financial assets designated as at fair value through profit or loss	82,596	112,117
Acquisition of investments accounted for using the equity method	(12,976)	-
Proceeds from capital reduction of investments accounted for using the equity method	45,623	219,051

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CDIB CAPITAL GROUP AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2024	2023
Acquisition of property and equipment	$ (1,079)	$ (10,302)
Others	(2,515)	(306)
Net cash used in investing activities	(142,496)	(615,120)
CASH FLOWS FROM FINANCING ACTIVITIES		
Decrease in short-term bills payable	(119,984)	-
Increase in short-term borrowings	2,613,797	881,883
Repayment of bonds	(28,497)	-
Repayment of the principal portion of lease liabilities	(46,398)	(51,615)
Cash dividends paid	(1,724,000)	(938,642)
Net cash generated from (used in) financing activities	694,918	(108,374)
EFFECTS OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	71,214	4,714
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	256,313	(930,446)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3,436,317	4,813,833
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	$ 3,692,630	$ 3,883,387

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

1. GENERAL INFORMATION

CDIB Capital Group (the "Corporation") was incorporated under the Company Act and relevant regulations of the Republic of China ("ROC") and started its operations on May 14, 1959. Effective January 1999, the Corporation was converted from a trust corporation into an industrial bank under ROC government's approval. On December 28, 2001, the Corporation initiated a share swap transaction with China Development Financial Holding Corporation ("CDFH", the Corporation's parent company) at a 1:1 ratio, which was approved by the ROC Ministry of Finance (MOF). Thereafter, the Corporation became a wholly-owned subsidiary of CDFH. Pursuant to the ROC Financial Holding Company Act, CDFH's shares were listed on the Taiwan Stock Exchange ("TSE") after the aforementioned share swap transaction and the Corporation's shares were delisted from TSE simultaneously.

On May 1, 2015, the Corporation's board of the directors approved the transfer to KGI Bank of (a) all assets and liabilities associated with the commercial banking business of the Corporation and (b) the Corporation's holdings of shares in the Corporation's leasing subsidiaries and in the Taiwan Financial Asset Service Corporation.

On January 19, 2017, under the approval of the board of directors who had been authorized to exercise the rights on behalf of the shareholder's meeting, China Development Industrial Bank was converted and the name became CDIB Capital Group. The date of conversion was March 15, 2017, and the Corporation will continue to expand its assets management business. The Financial Supervisory Commission ("FSC") issued an approval letter, Official Letter No. 10600025880 dated March 10, 2017, for the aforementioned conversion.

The Corporation is mainly engaged in the business of securities investments, investments in financial related business, venture capital and other activities approved by the government authorities.

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Corporation's board of directors and were authorized for issue on August 9, 2024.

3. APPLICATION OF NEW, AMENDED AND REVISED STANDARDS AND INTERPRETATIONS

a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the "IFRS Accounting Standards") endorsed and issued into effect by the FSC

   The initial application of the IFRS Accounting Standards endorsed and issued into effect by the FSC did not have a material impact on the Corporation and its subsidiaries' accounting policies.

b. The IFRS Accounting Standards endorsed by the FSC for application starting from 2025

New IFRSs	Effective Date Announced by IASB
Amendments to IAS 21 “Lack of Exchangeability”	January 1, 2025 (Note)

Note: An entity shall apply those amendments for annual reporting periods beginning on or after January 1, 2025. Upon initial application of the amendments to IAS 21, the Group shall not restate the comparative information and shall recognize any effect of initially applying the amendments as an adjustment to the opening balance of retained earnings or, if applicable, to the cumulative amount of translation differences in equity as well as affected assets or liabilities.

c. The IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the FSC

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB (Note)
Annual Improvements to IFRS Accounting Standards - Volume 11	January 1, 2026
Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”	January 1, 2026
Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets between an Investor and its Associate or Joint Venture”	To be determined by IASB
IFRS 17 “Insurance Contracts”	January 1, 2023
Amendments to IFRS 17	January 1, 2023
Amendments to IFRS 17 “Initial Application of IFRS 17 and IFRS 9 - Comparative Information”	January 1, 2023
IFRS 18 “Presentation and Disclosure in Financial Statements”	January 1, 2027
IFRS 19 “Subsidiaries without Public Accountability: Disclosures”	January 1, 2027

Note: Unless stated otherwise, the above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

1) Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets between an Investor and its Associate or Joint Venture”

The amendments stipulate that, when the Corporation and its subsidiaries sell or contribute assets that constitute a business (as defined in IFRS 3) to an associate or joint venture, the gain or loss resulting from the transaction is recognized in full. Also, when the Corporation and its subsidiaries lose control of a subsidiary that contains a business but retains significant influence or joint control, the gain or loss resulting from the transaction is recognized in full.

Conversely, when the Corporation and its subsidiaries sell or contribute assets that do not constitute a business to an associate or joint venture, the gain or loss resulting from the transaction is recognized only to the extent of the Corporation and its subsidiaries’ interest as an unrelated investor in the associate or joint venture, i.e., the Corporation and its subsidiaries’ share of the gain or loss is eliminated. Also, when the Corporation and its subsidiaries lose control of a subsidiary that does not contain a business but retains significant influence or joint control over an associate or a joint venture, the gain or loss resulting from the transaction is recognized only to the extent of the Corporation and its subsidiaries’ interest as an unrelated investor in the associate or joint venture, i.e., the Corporation and its subsidiaries’ share of the gain or loss is eliminated.

2) IFRS 18 “Presentation and Disclosure in Financial Statements”

IFRS 18 will supersede IAS 1 “Presentation of Financial Statements”. The main changes comprise:

- Items of income and expenses included in the statement of profit or loss shall be classified into the operating, investing, financing, income taxes and discontinued operations categories.

- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.

- Provides guidance to enhance the requirements of aggregation and disaggregation: The Group shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as “other” only if it cannot find a more informative label.

- Disclosures on Management-defined Performance Measures (MPMs): When in public communications outside financial statements and communicating to users of financial statements management’s view of an aspect of the financial performance of the Group as a whole, the Group shall disclose related information about its MPMs in a single note to the financial statements, including the description of such measures, calculations, reconciliations to the subtotal or total specified by IFRS Accounting Standards and the income tax and non-controlling interests effects of related reconciliation items.

Except for the above impact, as of the date the consolidated financial statements were authorized for issue, the Corporation and its subsidiaries are continuously assessing the possible impact of the application of other standards and interpretations on the Corporation and its subsidiaries’ financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

Statement of Compliance

The consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 “Interim Financial Reporting” as endorsed and issued into effect by the FSC. Disclosure information included in these interim consolidated financial statements is less than the disclosure information required in a complete set of annual consolidated financial statements.

Basis of Preparation

The consolidated financial statements have been prepared on the historical cost basis expect for financial instruments which are measured at fair value and net defined benefit liabilities which are measured at the present value of the defined benefit obligation less the fair value of plan assets.

Principles for Preparing Consolidated Financial Statements

The Corporation and its subsidiaries have been included in the consolidated financial statements. All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation.

The subsidiaries’ accounting policies are the same as those used by the Corporation.

The functional currency of the Corporation is the New Taiwan dollar, and the consolidated financial statements are presented in New Taiwan dollars.

As of June 30, 2024, December 31, 2023 and June 30, 2023, the consolidated entities included in the consolidated financial statements included 29, 29 and 27 companies, respectively (please refer to the attached Table 6 for details).

Financial Instruments

Financial assets and financial liabilities are recognized when the Corporation and its subsidiaries become a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issuance of financial assets and financial liabilities (other than financial assets and financial liabilities at FVTPL) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at FVTPL are recognized immediately in profit or loss.

Financial assets and liabilities

All regular way purchases or sales of financial assets and liabilities are recognized and derecognized on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

a. Measurement categories

   Financial assets are classified into the following categories: Financial assets at FVTPL and financial assets at amortized cost.

   1) Financial assets at FVTPL

      Financial assets are classified as at FVTPL when such a financial asset is mandatorily classified or designated as at FVTPL. Financial assets mandatorily classified as at FVTPL include investments in equity instruments which are not designated as at FVTOCI and debt instruments that do not meet the amortized cost criteria or the FVTOCI criteria.

      A financial asset may be designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise.

      Financial assets at FVTPL are subsequently measured at fair value, and any dividends earned and remeasurement gains or losses on such financial assets are recognized in operating revenue. Fair value is determined in the manner described in Note 31.

   2) Financial assets at amortized cost

      Financial assets that meet the following conditions are subsequently measured at amortized cost:

      a) The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and

      b) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition, the amortized cost financial assets have been determined by total carrying amount calculated using effective interest method minus impairment loss measured at amortized cost. Exchange differences are recognized in profit or loss.

Interest revenue is calculated by multiplying effective interest rate by the total carrying amount of financial assets, except for financial assets that subsequently became credit loss, which are calculated by multiplying effective interest rate by amortized cost of the financial assets.

A financial asset is credit impaired when one or more of the following events have occurred:

a) Significant financial difficulty of the issuer or the borrower;

b) Breach of contract, such as a default;

c) It is becoming probable that the borrower will enter bankruptcy or undergo a financial reorganization; or

d) The disappearance of an active market for that financial asset because of financial difficulties.

b. Impairment of financial assets

The Corporation and its subsidiaries recognize a loss allowance for expected credit losses on financial assets at amortized cost.

For the financial instruments, the Corporation and its subsidiaries recognize lifetime Expected Credit Loss (ECLs) when there has been a significant increase in credit risk since initial recognition. If, on the other hand, the credit risk on the financial instrument has not increased significantly since initial recognition, the Corporation and its subsidiaries measure the loss allowance for that financial instrument at an amount equal to 12-month ECLs.

Expected credit losses reflect the weighted average of credit losses with the respective risks of a default occurring as the weights. Lifetime ECLs represent the expected credit losses that will result from all possible default events over the expected life of a financial instrument. In contrast, 12-month ECLs represent the portion of lifetime ECLs that is expected to result from default events on a financial instrument that are possible within 12 months after the reporting date.

For internal credit risk management purposes, the Corporation and its subsidiaries determine the situation that internal or external information show that the debtor is unlikely to pay its creditors indicate that a financial asset is in default (without taking into account any collateral held by the Corporation and its subsidiaries).

The Corporation and its subsidiaries recognize an impairment gain or loss in profit or loss for all financial instruments with a corresponding adjustment to their carrying amount through a loss allowance account.

c. Derecognition of financial assets

The Corporation and its subsidiaries derecognize a financial asset only when the contractual rights to the cash flows from the asset expire or when they transfer the financial asset and substantially all the risks and rewards of ownership of the asset to another party.

On derecognition of a financial asset at amortized cost in its entirety, the difference between the asset’s carrying amount and the sum of the consideration received and receivable is recognized in profit or loss.

Equity instruments

Debt and equity instruments issued by the Corporation and its subsidiaries are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity instruments issued by the Corporation and its subsidiaries are recognized at the proceeds received, net of direct issue costs.

The repurchase of the Corporation's own equity instruments is recognized in and deducted directly from equity, and its carrying amounts are calculated based on weighted average by share types and calculated separately by repurchase category. No gain or loss is recognized in profit or loss on the purchase, sale, issuance or cancellation of the Company's own equity instruments.

Derivative financial instruments

The derivative instruments signed by the Corporation and its subsidiaries are cross-currency swap contracts, interest rate swap contracts, which are used to manage the Corporation and its subsidiaries' interest and exchange rate risk.

Derivatives are initially recognized at fair value at the date the derivative contracts are entered into and are subsequently remeasured to their fair value at the end of each reporting period. The resulting gain or loss is recognized in profit or loss. When the fair value of a derivative financial instrument is positive, the derivative is recognized as a financial asset; when the fair value of a derivative financial instrument is negative, the derivative is recognized as a financial liability.

Other Material Accounting Policies

Except for the following, the accounting policies applied in these consolidated financial statements are consistent with those applied in the consolidated financial statements for the year ended December 31, 2023.

a. Classification of Current and Non-current Assets and Liabilities

   1) Current assets include:

      a) Assets held primarily for the purpose of trading;

      b) Assets expected to be realized within 12 months after the reporting period; and

      c) Cash and cash equivalents unless the asset is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

   2) Current liabilities include:

      a) Liabilities held primarily for the purpose of trading;

      b) Liabilities due to be settled within 12 months after the reporting period, even if an agreement to refinance, or to reschedule payments, on a long-term basis is completed after the reporting period and before the consolidated financial statements are authorized for issue; and

      c) Liabilities for which the Corporation and its subsidiaries do not have an unconditional right to defer settlement for at least 12 months after the reporting period. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Assets and liabilities that are not classified as current are classified as non-current.

b. Retirement benefit

Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant plan amendments, settlements, or other significant one-off events.

c. Income tax expense

Income tax expense represents the sum of the tax currently payable and deferred tax. Interim period income taxes are assessed on an annual basis and calculated by applying to an interim period's pre-tax income the tax rate that would be applicable to expected total annual earnings.

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Corporation and its subsidiaries' accounting policies, which are described in Note 4, management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

When developing material accounting estimates, the Corporation and its subsidiaries consider the possible impact of inflation and interest rate fluctuations on cash flow projections, growth rate, discount rate, profitabilities, etc. The estimates and underlying assumptions are reviewed on an ongoing basis.

Fair value measurement of financial products with no quoted market prices in an active market

Management uses valuation model or refers to the available quotations from other financial institutions in determining the fair value of financial products with no quoted market prices in an active market and takes into consideration the economic influence of inflation and interest rate fluctuations in the evaluation. Parameters used in valuation model are unobservable inputs, which involve material managerial estimation and judgment.

6. CASH AND CASH EQUIVALENTS

	June 30, 2024	December 31, 2023	June 30, 2023
Cash on hand	$ 21	$ 20	$ 20
Checking accounts and demand deposits	1,227,505	1,066,835	2,019,543
Cash equivalent			
Time deposits	2,465,104	2,369,462	1,863,824
	$ 3,692,630	$ 3,436,317	$ 3,883,387

7. OTHER RECEIVABLES

	June 30, 2024	December 31, 2023	June 30, 2023
Receivable from securities sold	$ 230,535	$ 192,709	$ 193,652
Interest receivable	211,364	180,842	159,318
Accrued incomes	296,229	2,761	17,263
Others	143,350	36,719	29,089
	881,478	413,031	399,322
Less: Allowance for other receivables	(357,140)	(339,244)	(343,418)
	$ 524,338	$ 73,787	$ 55,904

On the balance sheet date, the corporation and its subsidiaries have made appropriate allowances for losses based on the overall economic environment and the assessment of the conditions for receivables to be met.

8. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS - NON-CURRENT

	June 30, 2024	December 31, 2023	June 30, 2023
Financial assets			
Financial assets mandatorily classified as at FVTPL			
Non-designated hedge derivatives			
Cross-currency swap contracts	$ 62,500	$ 31,856	$ 39,265
Non-derivative financial assets			
Stocks	9,831,210	8,764,516	8,688,818
Partnership funds	4,155,919	4,172,162	3,555,376
Others	794,822	880,483	890,581
	14,844,451	13,849,017	13,174,040
Financial assets designated as at FVTPL			
Associates	4,226,893	3,876,876	3,848,182
Joint ventures	4,796,799	4,569,709	4,694,144
	9,023,692	8,446,585	8,542,326
Financial assets at FVTPL	$ 23,868,143	$ 22,295,602	$ 21,716,366
Financial liabilities			
Financial liabilities held for trading			
Non-designated hedge derivatives			
Cross-currency swap contracts	$ 213	$ 7,349	$ 1,761

As of balance sheet date, cross-currency swap contracts which are not designated as hedging instruments also not matured were as follows:

June 30, 2024

Contract Amount (In Thousands)	Maturity Date	Exchange Rate	Payment Ratio	Collection Ratio
USD7,347	September 28, 2024	0.6688 (AUD/USD)	The annual interest rate of AUD BBSY 3m (BID rate) + 4.95%	8.70%
USD17,642	May 26, 2025	1,168.95 (USD/KRW)	12.35%	Fixed rate
USD917	May 26, 2025	1,166.50 (USD/KRW)	12.35%	12.10%
USD1,419	May 26, 2026	1,389.50 (USD/KRW)	Fixed rate	13.20%

December 31, 2023

Contract Amount (In Thousands)	Maturity Date	Exchange Rate	Payment Ratio	Collection Ratio
USD7,323	March 31, 2024	0.6666 (AUD/USD)	The annual interest rate of AUD BBSY 3m (BID rate) + 4.95%	8.31%
USD19,246	May 26, 2025	1,168.95 (USD/KRW)	12.35%	Fixed rate
USD1,000	May 26, 2025	1,166.50 (USD/KRW)	12.35%	12.10%

June 30, 2023

Contract Amount (In Thousands)	Maturity Date	Exchange Rate	Payment Ratio	Collection Ratio
USD7,323	March 31, 2024	0.6666 (AUD/USD)	The annual interest rate of AUD BBSY 3m (BID rate) + 4.95%	8.31%
USD19,246	May 26, 2025	1,168.95 (USD/KRW)	12.35%	Fixed rate
USD1,000	May 26, 2025	1,166.50 (USD/KRW)	12.35%	12.10%

The main objective of the cross-currency transactions made by the Corporation and its subsidiaries, is to hedge the risks which generated by foreign currency assets and liabilities due to the fluctuation of exchange rate and interest rate.

9. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

Associates that are not individually material

	June 30, 2024	December 31, 2023	June 30, 2023
CDIB & Partners Investment Holding Corp.	$ 5,494,301	$ 4,932,909	$ 4,540,499
CDIB Capital Asia Partners L.P.	1,752,033	1,926,781	2,185,209
CDIB Yida Private Equity (Kunshan) Enterprise (Limited Partnership)	1,142,873	1,170,950	1,048,503
CDIB Private Equity (Fujian) Enterprise (Limited Partnership)	685,320	730,740	788,573
CDIB Capital Healthcare Ventures Limited	385,236	438,077	403,786
CDIB Capital Creative Industries Limited	198,398	182,033	225,488
Others	7,287	8,779	30,903
	$ 9,665,448	$ 9,390,269	$ 9,222,961

As of June 30, 2024, December 31, 2023 and June 30, 2023, associates and joint ventures that are not individually material listed on financial assets designated as at FVTPL were $9,023,692 thousand, $8,446,585 thousand and $8,542,326 thousand, respectively.

Investments accounted for using the equity method and the Corporation and its subsidiaries' share of profit and other comprehensive income of CDIB & Partners Investment Holding Corporation are calculated based on audited financial statements; those of other affiliates are calculated based on unaudited financial statements. Management believed that there would have been no significant effect on the consolidated financial statements even though the financial statements of these investees had not been audited.

The Corporation and its subsidiaries had not pledged any investments accounted for using the equity method as collateral.

10. INVOLVEMENT WITH UNCONSOLIDATED STRUCTURED ENTITIES

a. Partnership funds investment

The Corporation and its subsidiaries hold equities in structured entities but do not have significant influence; the Corporation and its subsidiaries have rights and obligations stipulated in the contract.

	June 30, 2024	December 31, 2023	June 30, 2023
Partnership funds investment			
Financial assets at FVTPL	$ 4,155,919	$ 4,172,162	$ 3,555,376
Maximum exposure	4,155,919	4,172,162	3,555,376

b. Partnership funds management

The Corporation and its subsidiaries have equities in the following structured entities as well as obligations for the investment and management of the entities. The Corporation and its subsidiaries have significant influence over the investments and management of such entities.

The funds of unconsolidated structured entities are from the Corporation and its subsidiaries and external third parties.

	June 30, 2024	December 31, 2023	June 30, 2023
Partnership funds management			
Total assets	$ 29,809,295	$ 28,499,933	$ 28,909,177
Total liabilities	48,817	29,258	10,634
Investments accounted for using the equity method	3,580,226	3,828,471	4,022,285
Financial assets designated as at FVTPL	3,759,263	3,303,290	3,281,034
Maximum exposure	7,339,489	7,131,761	7,303,319

11. PROPERTY AND EQUIPMENT

	June 30, 2024	December 31, 2023	June 30, 2023
Land	$ 51,099	$ 51,099	$ 51,099
Buildings and facilities	70,749	72,232	74,242
Computer equipment	10,574	11,599	11,998
Leasehold improvements	88,185	93,033	96,399
Other equipment	21,840	24,215	25,524
	242,447	252,178	259,262
Prepayments for acquisition of properties	-	-	1,579
	$ 242,447	$ 252,178	$ 260,841

Except for depreciation recognized, the Corporation and its subsidiaries had no significant addition, disposal and impairment of property and equipment during the six months ended June 30, 2024 and 2023.

The above items of property and equipment are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings and facilities	
Main building and parking spaces	50 years
Air-conditioning and electrical equipment	5-10 years
Fire and monitoring equipment	5 years
Computer equipment	4-8 years
Other equipment	
Office furniture and equipment	5-8 years
Others	5 years
Leasehold improvements	Lower of leasehold lives or useful lives

The Corporation and its subsidiaries had not pledged any property and equipment as collateral.

12. LEASE ARRANGEMENTS

a. Right-of-use assets

	June 30, 2024	December 31, 2023	June 30, 2023
Carrying amount			
Buildings and facilities	$ 627,582	$ 672,614	$ 722,429
Transportation equipment	1,225	2,128	3,504
Computer equipment	1,068	1,196	1,324
	$ 629,875	$ 675,938	$ 727,257

	For the Six Months Ended June 30	
	2024	2023
Additions to right-of-use assets	$ -	$ 19,292
Depreciation expense of right-of-use assets		
Buildings and facilities	$ 46,639	$ 54,792
Transportation equipment	911	1,579
Computer equipment	128	242
	$ 47,678	$ 56,613

b. Lease liabilities

	June 30, 2024	December 31, 2023	June 30, 2023
Carrying amount			
Current	$ 83,853	$ 94,420	$ 101,476
Non-current	$ 595,468	$ 629,636	$ 673,812

	For the Six Months Ended June 30	
	2024	2023
Interest expense	$ 3,261	$ 3,753

Range of discount rates for lease liabilities were as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
Buildings and facilities	0.57%-1.95%	0.57%-1.95%	0.57%-1.95%
Computer equipment	0.61%-1.61%	0.61%-1.61%	0.61%-1.61%
Transportation equipment	0.68%-1.45%	0.65%-1.45%	0.65%-1.44%

The maturity analysis of lease liabilities was as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
Not later than 1 year	$ 86,292	$ 97,101	$ 104,595
Later than 1 year and not later than 5 years	224,734	234,787	254,932
Later than 5 years	402,262	429,297	456,377
	$ 713,288	$ 761,185	$ 815,904

c. Material lease-in activities and terms

The Corporation and its subsidiaries lease buildings and facilities, computer equipment and transportation equipment with lease terms of 1 to 15 years. The Corporation and its subsidiaries leased buildings and facilities for the use of office in June 2021, and the lease period is 15 years. At the end of the lease period, the Corporation and its subsidiaries do not have bargain purchase option to acquire the buildings and facilities.

d. Other lease information

For lease arrangements under operating leases for the leasing out of investment properties for the Corporation and its subsidiaries, refer to Note 13.

	For the Six Months Ended June 30	
	2024	2023
Expenses relating to short-term leases	$ 7,586	$ 852
Variable lease payment expense not included in the measurement of lease liabilities	$ 205	$ 177
Total cash outflow for leases	$ 56,896	$ 56,330

The Corporation and its subsidiaries' leases of certain assets qualify as short-term leases or low-value asset leases. The Corporation and its subsidiaries have elected to apply the recognition exemption and thus, did not recognize right-of-use assets and lease liabilities for these leases.

13. INVESTMENT PROPERTIES

	June 30, 2024	December 31, 2023	June 30, 2023
Land	$ -	$ -	$ 45,009
Buildings and facilities	3,431	3,502	33,691
	$ 3,431	$ 3,502	$ 78,700

Except for depreciation recognized, the Corporation and its subsidiaries had no significant addition, disposal and impairment of investment property during the six months ended June 30, 2024 and 2023.

The above items of investment properties are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings and facilities	
Main building and parking spaces	50 years
Air-conditioning and electrical equipment	5-10 years
Fire and monitoring equipment	5 years

The fair values of the Corporation and its subsidiaries' investment properties as of June 30, 2024, December 31, 2023 and June 30, 2023 were $4,835 thousand, $4,835 thousand and $133,802 thousand, respectively. The fair values of investment properties were based on external valuation reports as of the year 2021. After evaluating, the Corporation and its subsidiaries determined that the fair values reported as at December 31, 2021 were still valid. The valuation was measured by using the sales comparison approach and income approach.

In order to avoid idle assets and improve the efficiency of capital utilization, the Corporation obtained the external valuation report and sold the properties located in Taoyuan City to an external buyer for $135,880 thousand, and recognized disposal gains of $58,737 thousand on September 2023.

The Corporation and its subsidiaries' investment properties are mainly leased buildings with lease terms of 1 year.

The maturity analysis of lease payments receivable under operating leases of investment properties as of June 30, 2024, December 31, 2023 and June 30, 2023 is as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
Year 1	$ 180	$ 143	$ 3,511
Year 2	-	-	3,404
Year 3	-	-	3,437
Year 4	-	-	1,146
	$ 180	$ 143	$ 11,498

The investment properties on operating leases of the Corporation and its subsidiaries are depreciated on a straight-line basis over their estimated useful lives as follows:

	Estimated Useful Lives
Buildings and facilities	5-50 years

All of the investment properties are the Corporation and its subsidiaries' own interest, and not pledged as collateral.

14. OTHER NON-CURRENT ASSETS

	June 30, 2024	December 31, 2023	June 30, 2023
Guarantee deposits paid	$ 40,254	$ 39,644	$ 49,778
Deferred tax assets	29,680	29,474	45,568
Computer software	19,708	19,330	16,476
Others	538	525	496
	$ 90,180	$ 88,973	$ 112,318

15. SHORT-TERM BORROWINGS

	June 30, 2024	December 31, 2023	June 30, 2023
Short-term credit borrowings	$ 6,739,745	$ 4,125,948	$ 4,822,645
Range of rate	1.98%-6.22%	1.90%-6.53%	1.90%-6.25%
Last maturity date	September 2024	March 2024	August 2023

16. OTHER PAYABLES

	June 30, 2024	December 31, 2023	June 30, 2023
Accrued expenses	$ 1,607,220	$ 1,789,539	$ 1,645,501
Collection payable	81,368	46,535	116,984
Payable on securities purchased	-	-	221,827
Others	39,623	16,435	20,466
	$ 1,728,211	$ 1,852,509	$ 2,004,778

17. BONDS PAYABLE

	June 30, 2024	December 31, 2023	June 30, 2023
Bonds payable	$ 311,125	$ 339,622	$ -
Less: Current portion	(178,277)	(222,289)	-
	$ 132,848	$ 117,333	$ -

Bonds payable were as follows:

June 30, 2024

Item	Amounts	Issuance Period	Repayment of the Principal and Interest	Coupon Rate
Beneficiary bonds	$ 311,125	October 2023 - September 2026	Interest paid quarterly	9.5%

December 31, 2023

Item	Amounts	Issuance Period	Repayment of the Principal and Interest	Coupon Rate
Beneficiary bonds	$ 339,622	October 2023 - September 2026	Interest paid quarterly	9.5%

18. PROVISIONS - NON-CURRENT

	June 30, 2024	December 31, 2023	June 30, 2023
Provisions for employee benefits	$ 55,658	$ 58,139	$ 56,612
Others	4,472	4,338	4,314
	$ 60,130	$ 62,477	$ 60,926

19. RETIREMENT BENEFIT PLANS

The Corporation and its subsidiaries' retirement plans consist of defined contribution and defined benefit plans. For the defined benefit plan, employee benefit expenses were calculated using the actuarially determined pension cost discount rates and recognized as of December 31, 2023 and 2022, respectively.

For the six months ended June 30, 2024 and 2023, the Corporation and its subsidiaries (a) recognized under the defined benefit plans as pension expenses (recognized as operating expenses) of $1,654 thousand and $2,313 thousand, respectively, and (b) recognized under the defined contribution plans as pension expenses (recognized as operating expenses) of $3,688 thousand and $4,750 thousand, respectively.

20. OTHER NON-CURRENT LIABILITIES

	June 30, 2024	December 31, 2023	June 30, 2023
Guarantee deposits received	$ 736	$ 894	$ 2,065
Others	38,623	7,420	2,845
	$ 39,359	$ 8,314	$ 4,910

21. EQUITY

a. Capital

Common stock

	June 30, 2024	December 31, 2023	June 30, 2023
Number of shares authorized (in thousands)	9,266,851	9,266,851	9,266,851
Shares authorized	$ 92,668,510	$ 92,668,510	$ 92,668,510
Number of shares issued and fully paid (in thousands)	2,041,116	2,041,116	2,041,116
Shares issued	$ 20,411,159	$ 20,411,159	$ 20,411,159

b. Capital surplus

	June 30, 2024	December 31, 2023	June 30, 2023
Arising from issuance of common shares	$ 477,409	$ 477,409	$ 477,409
Difference between consideration and carrying amount adjusted arising from changes in percentage of ownership in subsidiaries	98,845	98,845	98,845
Arising from share of changes in capital surplus of associates and joint ventures	77,945	78,917	68,801
Share-based payments awards	78,284	67,562	52,343
Arising from donations	20	20	20
	$ 732,503	$ 722,753	$ 697,418

The premium from shares issued in excess of par (share premium from issuance of common shares, treasury share transactions, and excess of the consideration received over the carrying amount of the subsidiaries' net assets during disposal or acquisition) and donations may be used to offset a deficit; in addition, when the Corporation has no deficit, such capital surplus may be distributed as cash dividends or transferred to capital limited to a certain percentage of the Corporation's capital surplus and once a year.

The capital surplus from investments under the equity method and shared-based payment arrangements may not be used for any purpose.

c. Special reserve

Whenever the components of shareholder's equity which include unrealized gains or losses on financial instruments and cumulative translation adjustments but not treasury stock have debit balances, a special reserve equal to the total debit balance should be appropriated from the current year's earnings. Any special reserve appropriated may be reversed to the extent of the decrease in the net debit balance.

For the appropriation of earnings, the Corporation recognized or reversed special reserve, under No. 1090150022 issued by the FSC, and the Questions and Answers on Special Reserves Appropriated Following Adoption of IFRSs.

d. Appropriation of earnings

To expand the Corporation's operations and increase its profitability as well as to comply with the relevant regulations, the Corporation applied the residual dividend policy. In principle, the Corporation should pay dividends in the form of cash, and the portion of cash dividends should not be less than 10% of the total amount of dividends paid.

If there is a surplus in the annual final accounts of the Corporation, the Corporation should first pay taxes and make up for the losses of previous years, and make statutory surplus reserves and withdraw or reverse special surplus reserves according to laws and regulations. The remainder together with the beginning balance of unappropriated earnings, the board of directors shall draw up the appropriation of earnings motion for the approval of shareholder's meetings. Dividends distributed in cash may be implemented by the board of directors with the presence of more than two-thirds of the directors and a resolution of more than half of the directors present and reported to the shareholders' meeting.

When the Corporation's legal reserve equals its paid-in capital, the Corporation is no longer subject to the requirement for legal reserve appropriation.

The appropriation of earnings should be presented for approval at the shareholder's meeting in the following year, and given effect in the financial statements of the year following the year of earnings generation.

Under the Financial Holding Company Act, because the Corporation has only one shareholder, CDFH, the Company Act provisions on shareholder's meetings do not apply to the Corporation and the board of directors is thus entitled to exercise shareholder's meeting functions.

Appropriation of the 2023 earnings was as follows:

	2023
Special reserve	$ 207,572
Cash dividends (NT$0.84 per share)	1,724,000

The above 2023 appropriation for cash dividends was approved by the board of directors on June 13, 2024. Appropriation of the 2023 earnings was resolved by the board of directors on behalf of the shareholder's meeting on June 13, 2023. The board of directors reported the cash dividend case on behalf of the shareholders' meeting on August 9, 2024.

Appropriation of the 2022 earnings was as follows:

	2022
Special reserve reversed	$ (488,511)
Cash dividends (NT$0.46 per share)	937,807

The above 2022 appropriation for cash dividends was approved by the board of directors on May 24, 2023. Appropriation of the 2022 earnings was resolved by the board of directors on behalf of the shareholder's meeting on May 24, 2023. The board of directors reported the cash dividend case on behalf of the shareholders' meeting on June 30, 2023.

Related information can be accessed through the Market Observation Post System (M.O.P.S.) website of the Taiwan Stock Exchange (http://emops.tse.com.tw).

22. SHARE-BASED PAYMENT ARRANGEMENTS

On November 19, 2021, the board of directors of the Corporation's parent company has decided to issue restricted shares for $1,099,910 thousand in total, with a par value of $10 per share, i.e., a total of 109,991 thousand shares at an issue price of $0. Further, the board of directors made December 1, 2021 the record date for the issuance of shares.

The vesting portion of shares was measured according to the achievement of the performance indicators, and the vesting rate of the shares is 40%, 30% and 30% in installments. Employees who have not met the vesting conditions cannot sell, pledge, transfer, donate, ask the Corporation to buy them back or in any other way dispose of these shares except inheritance. Besides, employees do not have preemptive rights when capital increase but do share the same rights of issued common stock of the Company's parent company (which includes but not confined to cash dividends, stock dividends, capital decrease, capital surplus cash (stock) or any rights that are originated from legal subject such as consolidation, split or stock-exchange which we called "allocated rights" thereafter). Allocated rights have to be in the trust before meeting the vesting conditions.

After the restricted shares are allocated to employees, the parent company will retrieve and cancel the stock with no reimbursement if the vesting conditions are not met. The parent company will also retrieve the allocated rights at the rate of shares of vesting conditions not met divided by shares allocated, with no reimbursement. If the stocks are retrieved, they shall be cancelled in each year of the vesting period.

For the six months ended June 30, 2024 and 2023, the Corporation and its subsidiaries recognized $9,750 thousand and $18,997 thousand as compensation costs, respectively.

23. GAIN (LOSS) ON FINANCIAL ASSETS AND LIABILITIES MEASURED AT FVTPL

	For the Six Months Ended June 30	
	2024	2023
Stock	$ 667,818	$ 498,846
Partnership funds	80,972	15,189
Bond	(3,468)	693,587
Others	(51,880)	429,711
	$ 693,442	$ 1,637,333

For the six months ended June 30, 2024 and 2023, the realized gain or loss on the Corporation and its subsidiaries' financial assets and liabilities at FVTPL included dividend income of $151,850 thousand and $76,842 thousand, respectively.

24. DEPRECIATION AND AMORTIZATION

	For the Six Months Ended June 30	
	2024	**2023**
Property and equipment	$ 10,707	$ 10,525
Right-of-use asset	47,678	56,613
Investment properties	531	1,158
Other non-current assets	2,310	2,076
	$ 61,226	$ 70,372
An analysis of depreciation by function		
Operating expenses	$ 58,385	$ 67,138
Non-operating expenses	531	1,158
	$ 58,916	$ 68,296
An analysis of amortization by function		
Operating expenses	$ 2,310	$ 2,076

25. EMPLOYEE BENEFITS

	For the Six Months Ended June 30	
	2024	**2023**
Employee benefit expense		
Salaries and wages	$ 385,602	$ 622,480
Employee insurance	26,746	24,096
Pension	5,342	7,063
Others	20,261	32,382
	$ 437,951	$ 686,021
An analysis by function		
Operating expense	$ 437,951	$ 686,021

According to the Company Act, the Corporation makes distribution of employees' compensation at rates no less than 1% of net profit before paying income tax and the compensation of employees. However, if the Corporation had incurred cumulative losses, the profit should be used to offset the losses. For the six months ended June 30, 2024 and 2023, the compensation of employees was $3,509 thousand and $16,686 thousand, respectively. For the year ended December 31, 2023, the compensation of employees was $22,000 thousand, approved by the board of directors on March 8, 2024. The Corporation had a net loss for the year ended December 31, 2022, so no compensation of employees was estimated.

If there is a change in the proposed amounts after the annual consolidated financial statements were authorized for issue, the differences will be recorded as a change in accounting estimate.

There was no difference between the amounts recognized in the financial statements for the years ended December 31, 2023 and 2022.

Related information can be accessed at the Market Observation Post System (M.O.P.S.) website of the Taiwan Stock Exchange (http://mops.twse.com.tw/mops/web/index).

26. OTHER GAINS AND LOSSES

	For the Six Months Ended June 30	
	2024	2023
Other revenue	$ 12,905	$ 15,849
Rent revenue	141	1,715
Other loss	(718)	(2,119)
	$ 12,328	$ 15,445

27. INCOME TAX

a. Income tax expense

	For the Six Months Ended June 30	
	2024	2023
Current income tax		
Current period	$ (20,833)	$ (89,211)
Adjustments for prior year	1,185	(388)
	(19,648)	(89,599)
Deferred income tax	(35,791)	(15,572)
Income tax expense	$ (55,439)	$ (105,171)

b. The estimated receivables/payables resulting from the use of the linked-tax system on the Corporation's consolidated tax returns were as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
Tax charged from the parent company	$ 243,911	$ 219,957	$ 219,850
Tax paid to the parent company	$ 591,054	$ 546,126	$ 616,148

c. Income tax assessments

The Corporation used the linked-tax system in the filing of the income tax and unappropriated earnings returns of its parent company and eligible subsidiaries.

The Corporation's income tax returns through 2018 had been examined by the tax authorities.

Income tax returns of CDIB Capital Management Corp., CDIB Capital Innovation Advisors Corporation and CDIB Venture Capital Corporation through 2022 had been examined by the tax authorities.

28. EARNINGS PER SHARE

	Amounts (Numerator)	Weighted Average Outstanding Common Shares (Denominator) (Shares in Thousands)	Earnings Per Share (In Dollars)
For the six months ended June 30, 2024			
Net profit attributable to shareholder of parent company	$ 325,120	2,041,116	$ 0.16
For the six months ended June 30, 2023			
Net profit attributable to shareholder of parent company	$ 1,625,057	2,041,116	$ 0.80

29. RELATED-PARTY TRANSACTIONS

The significant transactions and relationship with related parties (in addition to those disclosed in other notes) are summarized below:

Related Party	Relationship with the Corporation and Its Subsidiaries
China Development Financial Holding Corporation	Parent company
KGI Securities Co., Ltd. and its subsidiaries	Subsidiary of the parent company
KGI Commercial Bank Co., Ltd. and its subsidiaries	Subsidiary of the parent company
KGI Life Insurance Co., Ltd.	Subsidiary of the parent company (Note)
CDIB Capital Asia Partners L.P.	Associate
CDIB Yida Private Equity (Kunshan) Enterprise (Limited Partnership)	Associate
CDIB Yida Healthcare Private Equity Enterprise (Limited Partnership)	Associate
CDIB Capital Growth Partners L.P.	Associate
CDIB Capital Healthcare Ventures II (Limited Partnership)	Associate
CDIB Capital Innovation Accelerator Co., Ltd	Associate
CDIB & Partners Investment Holding Corp.	Associate
CDIB Capital Healthcare Ventures Limited	Associate
Others	Other related parties

Note: China Life Insurance Co., Ltd. changed its name to KGI Life Insurance Co., Ltd. on January 1, 2024.

a. Cash in bank (recognized as cash and cash equivalents)

	Amount
June 30, 2024	
KGI Commercial Bank Co., Ltd.	$ 2,957,488
Subsidiary of the parent company	129
December 31, 2023	
KGI Commercial Bank Co., Ltd.	2,800,409
Subsidiary of the parent company	265
June 30, 2023	
KGI Commercial Bank Co., Ltd.	3,198,509
Subsidiary of the parent company	88

For the six months ended June 30, 2024 and 2023, the interest income from cash in bank were $49,753 thousand and $23,619 thousand, respectively.

b. Receivable from securities sold

	June 30, 2024	December 31, 2023	June 30, 2023
Subsidiary of the parent company	$ 27,728	$ -	$ 442

c. Accrued income (recognized as other receivables)

	Amount
June 30, 2024	
CDIB Capital Innovation Accelerator Co., Ltd	$ 121,429
CDIB & Partners Investment Holding Corp.	62,640
CDIB Capital Healthcare Ventures Limited	57,143
Subsidiary of the parent company	2,420
Associate	2,438
December 31, 2023	
Associate	390
June 30, 2023	
Associate	19

d. Other receivables - others

	June 30, 2024	December 31, 2023	June 30, 2023
Associate	$ 43,211	$ 6	$ 5,312
Other related parties	10,458	$ 8,023	$ 9,717

e. Receivables from parent company (recognized as current tax assets)

	June 30, 2024	December 31, 2023	June 30, 2023
Parent company	$ 243,911	$ 219,957	$ 219,850

The receivables resulted from CDFH and its eligible subsidiaries' adoption of the linked-tax system in the filing of tax returns since 2003.

f. Acquisition of financial assets at FVTPL

	Subject of Transaction	Purchase Price
<u>For the six months ended June 30, 2023</u>		
KGI Life Insurance Co., Ltd.	12 partnership funds	$ 1,005,984

g. Lease arrangements (as a lessee)

	June 30, 2024	December 31, 2023	June 30, 2023
<u>Lease liabilities</u>			
KGI Life Insurance Co., Ltd.	$ 637,502	$ 661,621	$ 685,631
Subsidiary of the parent company	87	192	2,988

	For the Six Months Ended June 30	
	2024	2023
<u>Interest expenses</u>		
KGI Life Insurance Co., Ltd.	$ 2,990	$ 3,208
Subsidiary of the parent company	1	27

The above rental fee was determined equivalent with the market price and paid monthly/quarterly.

h. Guarantee deposits paid (recognized as other non-current assets)

	June 30, 2024	December 31, 2023	June 30, 2023
Subsidiary of the parent company	$ 15,044	$ 15,044	$ 15,044

i. Payable on securities purchased (recognized as other payables)

	June 30, 2023
KGI Life Insurance Co., Ltd.	$ 221,827

j. Other payables

	June 30, 2024	December 31, 2023	June 30, 2023
Subsidiary of the parent company	$ -	$ 1,032	$ -
Associate	8,284	7,886	7,980
Other related parties	64,916	35,387	106,933

k. Payables to parent company (recognized as current tax liabilities)

	June 30, 2024	December 31, 2023	June 30, 2023
Parent company	$ 591,054	$ 546,126	$ 616,148

The payables resulted from CDFH and its eligible subsidiaries' adoption of the linked-tax system in the filing of tax returns since 2003.

l. Advance receipts (recognized as other current liabilities)

	Amount
June 30, 2024	
CDIB Yida Healthcare Private Equity Enterprise (Limited Partnership)	$ 29,979
CDIB Capital Healthcare Ventures II (Limited Partnership)	19,338
CDIB Capital Growth Partners L.P.	15,592
CDIB Yida Private Equity (Kunshan) Enterprise (Limited Partnership)	-
Other related parties	11,607
December 31, 2023	
CDIB Yida Private Equity (Kunshan) Enterprise (Limited Partnership)	19,604
CDIB Capital Healthcare Ventures II (Limited Partnership)	19,177
CDIB Capital Growth Partners L.P.	16,774
CDIB Yida Healthcare Private Equity Enterprise (Limited Partnership)	11,998
Other related parties	4,158
June 30, 2023	
CDIB Yida Private Equity (Kunshan) Enterprise (Limited Partnership)	49,203
CDIB Yida Healthcare Private Equity Enterprise (Limited Partnership)	24,963
CDIB Capital Healthcare Ventures II (Limited Partnership)	19,338
CDIB Capital Growth Partners L.P.	17,644
Other related parties	4,202

m. Current portion of bonds payable

	Amount	Issuance Period
December 31, 2023		
Subsidiary of the parent company	$ 32,187	2023/10-2024/11

n. Bonds payable

	Amount	Issuance Period
December 31, 2023		
Subsidiary of the parent company	$ 16,989	2023/10-2026/09

o. Consulting service revenue

	Amount
For the six months ended June 30, 2024	
CDIB Capital Asia Partners L.P.	$ 72,617
CDIB Capital Healthcare Ventures II (Limited Partnership)	29,329
Subsidiary of the parent company	9,519
Associate	120,847
Other related parties	34,219
For the six months ended June 30, 2023	
CDIB Capital Asia Partners L.P.	69,356
CDIB Capital Healthcare Ventures II (Limited Partnership)	29,272
Subsidiary of the parent company	9,169
Associate	131,303
Other related parties	32,918

p. Non-maturity derivative financial instruments

June 30, 2024

Related Party	Derivative Financial Instrument Contract Name	Contract Period	Notional Amount	Current Valuation Gain (Loss)	Balance Sheet	
					Account	Balance
Subsidiary of the parent company	Cross-currency swap contract	2021/08/26-2026/05/26	$ 648,285	$ 28,384	Financial assets at FVTPL	$ 62,500
Subsidiary of the parent company	Cross-currency swap contract	2024/06/28-2024/09/28	238,419	7,421	Financial liabilities at FVTPL	213

December 31, 2023

Related Party	Derivative Financial Instrument Contract Name	Contract Period	Notional Amount	Current Valuation Gain (Loss)	Balance Sheet	
					Account	Balance
Subsidiary of the parent company	Cross-currency swap contract	2021/08/26-2025/05/26	$ 622,258	$ 16,090	Financial assets at FVTPL	$ 31,856
Subsidiary of the parent company	Cross-currency swap contract	2023/03/31-2024/03/31	225,076	(7,456)	Financial liabilities at FVTPL	7,349

June 30, 2023

Related Party	Derivative Financial Instrument Contract Name	Contract Period	Notional Amount	Current Valuation Gain (Loss)	Balance Sheet	
					Account	Balance
Subsidiary of the parent company	Cross-currency swap contract	2021/08/26-2025/05/26	$ 630,357	$ 22,636	Financial assets at FVTPL	$ 39,265
Subsidiary of the parent company	Cross-currency swap contract	2023/03/31-2024/03/31	228,005	(1,729)	Financial liabilities at FVTPL	1,761

q. Remuneration of key management personnel

	For the Six Months Ended June 30	
	2024	2023
Salary and short-term benefits	$ 88,753	$ 96,525
Share-based payment	2,915	3,722
Post-employment benefits	116	113
	$ 91,784	$ 100,360

30. CAPITAL RISK MANAGEMENT

The main objective of the Corporation and its subsidiaries in capital management is to maintain a healthy financial structure to support the Corporation and its subsidiaries' operation and maximize shareholder's interests. The Corporation and its subsidiaries will manage and adjust the capital structure based on the economic situation, possibly by adjusting business scale of investments in principal investment and dividends, and issuing or repurchasing new shares.

31. FINANCIAL INSTRUMENTS

a. Fair value hierarchy of financial instruments

1) The definitions of each hierarchy are as follows:

a) Level 1 fair values are quoted prices in active markets for financial instruments.

b) Level 2 fair values refer to directly or indirectly observable inputs other than Level 1 quoted prices, such as the quoted prices of similar financial instruments in active markets; in less active markets, fair values are quoted prices of the same or similar financial instruments or financial instruments that can be generated by using pricing models that use inputs such as interest rates and volatility rates, which are derived from or can be corroborated with observable market data.

c) Level 3 refers to inputs that are not based on observable market data.

2) Fair value hierarchy of financial instruments

The fair value hierarchy of financial instruments were as follows:

June 30, 2024

(In Thousands of New Taiwan Dollars)

	Level 1	Level 2	Level 3	Total
Measured at fair value used by repetitive basis				
Non-derivative financial instruments				
Financial assets				
Financial assets at FVTPL				
Financial assets mandatorily classified as at FVTPL				
Stock	$ 1,804,071	$ 119,866	$ 7,907,273	$ 9,831,210
Partnership fund	-	-	4,155,919	4,155,919
Others	-	-	794,822	794,822
Financial assets designated as at FVTPL	-	-	9,023,692	9,023,692
Derivative financial instruments				
Financial assets				
Financial assets at FVTPL				
Financial assets mandatorily classified as at FVTPL	-	-	62,500	62,500
Financial liabilities				
Financial liabilities at FVTPL				
Financial liabilities held for trading	-	-	213	213

December 31, 2023

(In Thousands of New Taiwan Dollars)

	Level 1	Level 2	Level 3	Total
Measured at fair value used by repetitive basis				
Non-derivative financial instruments				
Financial assets				
Financial assets at FVTPL				
Financial assets mandatorily classified as at FVTPL				
Stock	$ 1,707,028	$ 137,571	$ 6,919,917	$ 8,764,516
Partnership fund	-	-	4,172,162	4,172,162
Others	-	-	880,483	880,483
Financial assets designated as at FVTPL	-	-	8,446,585	8,446,585
Derivative financial instruments				
Financial assets				
Financial assets at FVTPL				
Financial assets mandatorily classified as at FVTPL	-	-	31,856	31,856
Financial liabilities				
Financial liabilities at FVTPL				
Financial liabilities held for trading	-	-	7,349	7,349

June 30, 2023

(In Thousands of New Taiwan Dollars)

	Level 1	Level 2	Level 3	Total
Measured at fair value used by repetitive basis				
Non-derivative financial instruments				
Financial assets				
Financial assets at FVTPL				
Financial assets mandatorily classified as at FVTPL				
Stock	$ 1,824,747	$ 148,672	$ 6,715,399	$ 8,688,818
Partnership fund	-	-	3,555,376	3,555,376
Others	-	-	890,581	890,581
Financial assets designated as at FVTPL	-	-	8,542,326	8,542,326
Derivative financial instruments				
Financial assets				
Financial assets at FVTPL				
Financial assets mandatorily classified as at FVTPL	-	-	39,265	39,265
Financial liabilities				
Financial liabilities at FVTPL				
Financial liabilities held for trading	-	-	1,761	1,761

3) Financial instruments measured at fair value

For financial assets at fair value through profit or loss, fair value is determined at quoted market prices. When market prices of the Corporation and its subsidiaries' various financial instruments are not readily available, fair values are estimated by using appropriate valuation models or other banks' transaction prices. The information the Corporation and its subsidiaries use for fair value estimation is consistent with that generally used in the market.

4) Transfers between financial instrument hierarchy between Level 1 and Level 2

There was no transfer of financial instrument hierarchy between Level 1 and Level 2 for the six months ended June 30, 2024 and 2023.

5) Reconciliation of Level 3 items of financial instruments

The movements of financial assets with Level 3 fair value were as follows:

For the Six Months Ended June 30, 2024

(In Thousands of New Taiwan Dollars)

Items	Beginning Balance	Valuation Gains (Losses) Recognized as Current Income (Loss) or Other Comprehensive Income	Amount of Increase		Amount of Decrease		Ending Balance
			Purchase, Issue or Addition	Transfer to Level 3 (Note 1)	Sale, Disposal, Settlement or Derecognition	Transfer from Level 3 (Note 2)	
Financial assets at FVTPL							
Financial assets mandatorily classified as at FVTPL	$ 12,004,418	$ 619,083	$ 625,222	$ 61,841	$ (214,557)	$ (175,493)	$ 12,920,514
Financial assets designated as at FVTPL	8,446,585	178,402	482,730	-	(84,025)	-	9,023,692

For the Six Months Ended June 30, 2023

(In Thousands of New Taiwan Dollars)

Items	Beginning Balance	Valuation Gains (Losses) Recognized as Current Income (Loss) or Other Comprehensive Income	Amount of Increase		Amount of Decrease		Ending Balance
			Purchase, Issue or Addition	Transfer to Level 3	Sale, Disposal, Settlement or Derecognition	Transfer from Level 3	
Financial assets at FVTPL							
Financial assets mandatorily classified as at FVTPL	$ 10,487,814	$ (258,677)	$ 1,012,856	$ -	$ (41,372)	$ -	$ 11,200,621
Financial assets designated as at FVTPL	7,031,671	1,387,857	236,787	-	(113,989)	-	8,542,326

The movements of financial liabilities with Level 3 fair value were as follows:

For the Six Months Ended June 30, 2024

(In Thousands of New Taiwan Dollars)

Items	Beginning Balance	Valuation Gains (Losses) Recognized as Current Income (Loss) or Other Comprehensive Income	Amount of Increase		Amount of Decrease		Ending Balance
			Purchase, Issue or Addition	Transfer to Level 3	Sale, Disposal, Settlement or Derecognition	Transfer from Level 3	
Financial liabilities at FVTPL							
Held for trading	$ 7,349	$ (5,610)	$ -	$ -	$ (1,526)	$ -	$ 213

For the Six Months Ended June 30, 2023

(In Thousands of New Taiwan Dollars)

Items	Beginning Balance	Valuation Gains (Losses) Recognized as Current Income (Loss) or Other Comprehensive Income	Amount of Increase		Amount of Decrease		Ending Balance
			Purchase, Issue or Addition	Transfer to Level 3	Sale, Disposal, Settlement or Derecognition	Transfer from Level 3	
Financial liabilities at FVTPL							
Held for trading	$ -	$ 1,761	$ -	$ -	$ -	$ -	$ 1,761

Note 1: For parts of stock investments, the Corporation’s subsidiaries acquired their observable market material, which has become unobtainable, causing the applicable level of stock investments to transfer to Level 3.

Note 2: For parts of stock investments, the Corporation’s subsidiaries acquired their observable market material, causing the applicable level of stock investments transfer from Level 3.

The total gains or losses for the six months ended June 30, 2024 and 2023 included gains of $318,841 thousand and $975,500 thousand relating to assets measured at fair value on Level 3 fair value measurement and held at the end of reporting date.

The total gains or losses for the six months ended June 30, 2024 and 2023 included gains of $7,421 thousand and losses of $1,729 thousand related to liabilities measured at fair value on Level 3 fair value measurement and held at the end of reporting date.

6) Quantitative information about significant unobservable inputs (Level 3)

Quantitative information of the Corporation and its subsidiaries was as follows:

	Fair Value at June 30, 2024	Valuation Techniques	Significant Unobservable Inputs	Range	The Relationship Between Inputs and Fair Value
Repetitive basic to fair value measurement items					
Non-derivative financial assets					
Financial assets at FVTPL	$ 21,881,706	Market approach	P/S Lack of liquidity discount	1.43 26%	The higher income multiplier, the higher fair value; the higher lack of liquidity discount, the lower fair value.
		Discounted cash-flow method	Lack of liquidity discount Discount rate Growth rate	23%-29% 5.91%-12.10% 2.00%-7.75%	The higher lack of liquidity discount, the lower fair value; The higher discount rate, the lower fair value; The higher growth rate, the higher fair value.
		Net asset adjustment method	Lack of liquidity discount	29%	The higher lack of liquidity discount, the lower fair value.
		Recent transaction price	-		-

	Fair Value at December 31, 2023	Valuation Techniques	Significant Unobservable Inputs	Range	The Relationship Between Inputs and Fair Value
Repetitive basic to fair value measurement items					
Non-derivative financial assets					
Financial assets at FVTPL	$ 20,419,147	Market approach	P/S Lack of liquidity discount	1.28 26%	The higher income multiplier, the higher fair value; the higher lack of liquidity discount, the lower fair value.
		Discounted cash-flow method	Lack of liquidity discount Discount rate Growth rate	23%-29% 4.98%-40.00% 2.00%-17.00%	The higher lack of liquidity discount, the lower fair value; the higher discount rate, the lower fair value; the higher growth rate, the higher fair value.
		Net asset adjustment method	Lack of liquidity discount	29%	The higher lack of liquidity discount, the lower fair value.
		Recent transaction price	-		-

	Fair Value at June 30, 2023	Valuation Techniques	Significant Unobservable Inputs	Range	The Relationship Between Inputs and Fair Value
Repetitive basic to fair value measurement items					
Non-derivative financial assets					
Financial assets at FVTPL	$ 19,703,682	Market approach	P/S Lack of liquidity discount	0.92 26%	The higher income multiplier, the higher fair value; the higher lack of liquidity discount, the lower fair value.
		Discounted cash-flow method	Lack of liquidity discount Discount rate Growth rate	23%-29% 6.28%-40.00% 1.25%-17.00%	The higher lack of liquidity discount, the lower fair value; The higher discount rate, the lower fair value; The higher growth rate, the higher fair value.
		Net asset adjustment method	Lack of liquidity discount	29%	The higher lack of liquidity discount, the lower fair value.
		Recent transaction price	-		-

7) Pricing process of level 3 fair value

The Corporation and its subsidiaries' pricing models and condition assumptions conform to those generally used in the market and are commonly recognized by the industry as bases for measuring fair value. Further, the Corporation and its subsidiaries verify whether the sources of the information are independent or whether the information itself reasonably reflects prices in normal circumstances, and also examine and adjust fair value periodically to insure that valuation results are reasonable.

b. Financial instruments not carried at fair value

1) Fair value information of financial instrument

Except for financial assets measured at amortized cost, the carrying amounts of the financial instruments not measured at fair values are approximate to their fair value; thus, their fair values are not disclosed.

2) Fair value hierarchy of financial instruments

June 30, 2024

	Level 1	Level 2	Level 3	Total
Financial assets				
Financial assets at amortized cost	$ -	$ 2,008,752	$ -	$ 2,008,752

December 31, 2023

	Level 1	Level 2	Level 3	Total
Financial assets				
Financial assets at amortized cost	$ -	$ 2,123,389	$ -	$ 2,123,389

June 30, 2023

	Level 1	Level 2	Level 3	Total
Financial assets				
Financial assets at amortized cost	$ -	$ 2,245,894	$ -	$ 2,245,894

3) Valuation techniques

The fair values of the financial assets measured at amortized cost were estimated by referring to the discounted expected cash flow, of which the discount rates were reference to interest rates with similar maturity date.

c. Categories of financial instruments

	June 30, 2024	December 31, 2023	June 30, 2023
Financial assets			
FVTPL			
Mandatorily classified as at FVTPL	$ 14,844,451	$ 13,849,017	$ 13,174,040
Designated as at FVTPL	9,023,692	8,446,585	8,542,326
	$ 23,868,143	$ 22,295,602	$ 21,716,366
Amortized cost			
Cash and cash equivalent	$ 3,692,630	$ 3,436,317	$ 3,883,387
Financial assets at amortized cost	1,910,861	2,060,394	2,094,832
Other receivables	524,338	73,787	55,904
Other non-current assets	40,254	39,644	49,778
	$ 6,168,083	$ 5,610,142	$ 6,083,901
Financial liabilities			
FVTPL			
Financial liabilities held for trading	$ 213	$ 7,349	$ 1,761
Amortized cost			
Short-term borrowings	$ 6,739,745	$ 4,125,948	$ 4,822,645
Short-term bills payable	99,995	219,979	-
Current portion of bonds payable	178,277	222,289	-
Bonds payable	132,848	117,333	-
Other payables	1,728,211	1,852,509	2,004,778
Other non-current liabilities	736	894	2,065
	$ 8,879,812	$ 6,538,952	$ 6,829,488

d. Risk management policies and objective

The Corporation has established its risk management policies, which combine business management and risk management to form a corporate culture and business strategies that place a fundamental importance on risk management. The results of quantified and qualified risk management measures serve as a reference for formulating business strategies. The board of directors has approved the documentation of both overall and specific risk management policies.

The Corporation has established a risk management committee which belongs to the board of directors supervising the implementation of risk management policies, inspecting risk control reports and dealing with related issues. The Corporation also has a business risk committee which belongs to administration department and risk management department that plan and manage the risk management system, supervise the implementation of risk management of subsidiaries and provide related information to the management and the board of directors.

1) Market risk

Market risk is defined as an unfavorable change in macroeconomic and financial market variables, (such as interest rates, exchange rates, stock prices and commodity prices) which may cause a potential loss on financial assets and liabilities. Market risk is explained as follows:

a) Foreign currency risk

The financial assets and liabilities denominated in foreign currency and with material influence on the Corporation and its subsidiaries were as follows:

(In Thousands of Foreign Currencies/New Taiwan Dollars)

	June 30, 2024		
	Foreign Currency	**Exchange Rate (Dollar)**	**New Taiwan Dollar**
Financial assets			
Monetary items			
USD	$ 292,633	32.450	$ 9,495,954
KRW	22,285,331	0.024	524,307
CNY	113,463	4.446	504,410
AUD	10,487	21.530	225,786
Nonmonetary items			
USD	347,825	32.450	11,286,933
CNY	142,504	4.446	633,517
EUR	9,076	34.710	315,023
KRW	5,735,300	0.024	134,934
Investments accounted for using the equity method			
CNY	411,200	4.446	1,828,193
USD	53,992	32.450	1,752,033
Financial liabilities			
Monetary items			
USD	43,732	32.450	1,419,118
CNY	6,526	4.446	29,010

	December 31, 2023		
	Foreign Currency	Exchange Rate (Dollar)	New Taiwan Dollar
Financial assets			
Monetary items			
USD	$ 267,148	30.735	$ 8,210,796
CNY	315,435	4.331	1,366,276
KRW	22,249,692	0.024	527,674
AUD	10,445	21.010	219,440
Nonmonetary items			
USD	281,479	30.735	8,651,245
CNY	169,951	4.331	736,126
EUR	8,492	34.030	288,988
KRW	9,125,463	0.024	216,419
Investments accounted for using the equity method			
USD	62,690	30.735	1,926,781
CNY	439,088	4.331	1,901,690
Financial liabilities			
Monetary items			
USD	41,965	30.735	1,289,793

	June 30, 2023		
	Foreign Currency	Exchange Rate (Dollar)	New Taiwan Dollar
Financial assets			
Monetary items			
USD	$ 254,870	31.135	$ 7,935,367
CNY	316,161	4.283	1,353,991
KRW	22,214,491	0.024	523,729
AUD	10,409	20.620	214,624
EUR	4,027	33.800	136,117
Nonmonetary items			
USD	266,142	31.135	8,286,322
CNY	160,395	4.283	686,906
GBP	8,876	39.360	349,376
KRW	12,926,863	0.024	304,764
EUR	6,965	33.800	235,405
Investments accounted for using the equity method			
USD	70,185	31.135	2,185,209
CNY	428,923	4.283	1,837,076
Financial liabilities			
Monetary items			
USD	33,436	31.135	1,041,027
EUR	4,020	33.800	135,867

Sensitivity analysis

The following table details the Corporation and its subsidiaries' sensitivity to a 1% increase and decrease in New Taiwan dollars (the functional currency) against the relevant foreign currencies. The sensitivity analysis included only outstanding foreign currency denominated monetary items, and adjusts their translation at the end of the reporting period for a 1% change in foreign currency rates. A positive number below indicates a decrease (increase) in pre-tax profit (loss) associated with the New Taiwan dollar strengthening 1% against the relevant currency. For a 1% weakening of the New Taiwan dollar against the relevant currency, there would be an equal and opposite impact on pre-tax profit, and the balances below would be negative.

	Impact to Profit or Loss For the Six Months Ended June 30	
	2024	**2023**
Monetary items		
USD	$ 80,768	$ 68,943
KRW	5,243	5,237
CNY	4,754	13,273
AUD	2,258	2,146

b) Interest rate risk

The primary financial assets of the Corporation and its subsidiaries with exposure to interest rates as of June 30, 2024, December 31, 2023 and June 30, 2023 were cash in banks. Management believes that interest rate changes would have been no significant effect on the Corporation and its subsidiaries.

c) Other price risk

The Corporation and its subsidiaries were exposed to equity price risk through its investments in principal investment business. The Corporation manages this exposure by setting risk acceptance limitation concerning industry, country, affiliated groups, and the same group.

If equity prices had been 1% higher/lower, the post-tax income for the six months ended June 30, 2024 and 2023 would increase/decrease by $185,280 thousand and $167,372 thousand, as a result of the changes in fair value of financial assets at fair value through profit or loss.

2) Credit risk

The Corporation and its subsidiaries are exposed to credit risk due to default on contracts by borrowers, debtors or counterparties and changes in credit quality. The maximum exposure to credit risk is equal to the book value.

The Corporation and its subsidiaries have all kinds of financial instruments of which the maximum exposure to credit risk is equal to the book value.

3) Liquidity risk

The management of liquidity risk is aimed to deal with financing the Corporation's operations and mitigate the effects of fluctuations in cash flows by monitoring and maintaining a level of cash and cash equivalents. The management of the Corporation and its subsidiaries supervise the use of bank financing lines and ensure compliance with the terms of the loan contracts.

Bank borrowings is an important source of liquidity for the Corporation and its subsidiaries. For the unused financing amount of the Company and its subsidiaries, please refer to the table below:

Financing facilities

	June 30, 2024	December 31, 2023	June 30, 2023
Unsecured bank overdraft facilities, reviewed annually and payable on demand:			
Amount used	$ 6,839,745	$ 4,345,948	$ 4,822,645
Amount unused	13,188,005	15,347,377	14,948,680
	$ 20,027,750	$ 19,693,325	$ 19,771,325

The Corporation and its subsidiaries' management policies of liquidity risk are as follows:

a) Dispose of surplus capital should consider possible future capital requirements, de-concentration of capital sources and reasonable liquidity of liability structure.

b) Pursuant to liquidity risk control, the Corporation use performance index of financial structure and dispatching of funds to set up a system to monitor daily funding gap.

As of June 30, 2024, December 31, 2023 and June 30, 2023, other financial liabilities were $0, and the rest of non-derivative financial liabilities were $9,594,117 thousand, $7,301,161 thousand and $7,645,392 thousand, respectively, and were mainly all current liabilities.

32. ADDITIONAL DISCLOSURES

a. and b. information about significant transactions:

1) Financing provided: For the Corporation and its subsidiaries' information: None.

2) Endorsements/guarantees provided: Please refer to Table 1 (attached).

3) Marketable securities held: Please refer to Table 2 (attached).

4) Marketable securities acquired or disposed of at cost or price of at least NT$300 million or 20% of the issued capital (subsidiaries acquired and disposed of marketable securities, at cost or price of at least NT$300 million or 20% of the issued capital): For the Corporation and its subsidiaries' information: None.

5) Acquisition of individual real estate at cost of at least NT$300 million or 20% of the issued capital: For the Corporation and its subsidiaries' information: None.

6) Disposal of individual real estate at price of at least NT$300 million or 20% of the issued capital: For the Corporation and its subsidiaries' information: None.

7) Total purchases from or sales to related parties amounting to at least NT$100 million or 20% of the issued capital: For the Corporation and its subsidiaries' information: None.

8) Receivables from related parties amounting to NT$100 million or 20% of the issued capital: Please refer to Note 29 to the consolidated financial statements and Table 3 (attached).

9) Derivative transactions: Please refer to Note 8 and Note 29 to the consolidated financial statements.

10) Information on investees: Please refer to Table 4 (attached).

c. Information on investments in mainland China

1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, investment income or loss, carrying amount of the investment at the end of the period, repatriations of investment income, and limit on the amount of investment in the mainland China area: Please refer to Table 5 (attached).

2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses: For the Corporation and its subsidiaries' information: None.

d. Intercompany relationships and significant intercompany transactions: Please refer to Table 7 (attached).

33. SEGMENT INFORMATION

The Corporation and its subsidiaries' main operations include securities investment, investment and transactions in financial instruments linked to the equity securities, and management of private equity fund, the chief operating decision-maker designs the capital allocation from overall corporation perspective, so the corporation and its subsidiaries are considered a single operating segment.

CDIB CAPITAL GROUP AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE SIX MONTHS ENDED JUNE 30, 2024
(In Thousands of New Taiwan Dollars)

No.	Endorsements/Guarantees Provider	Counterparty		Limits on Each Counterparty's Endorsements/ Guarantees Amounts	Maximum Balance for the Period	Ending Balance	Actual Amount Drawn Down	Carrying Value (as of Balance Sheet Date) of Properties Guaranteed by Collateral	Ratio of Accumulated Amount of Collateral to Net Asset Value of the Latest Financial Statement	Maximum Endorsements/ Guarantees Amounts Allowable	Provision of Endorsements/ Guarantees by Parent Company to Subsidiary	Provision of Endorsements/ Guarantees by Subsidiary to Parent Company	Provision of Endorsements to the Company in Mainland China
		Name	Nature of Relationship										
0	The Corporation	CDIB Capital Investment I Limited	Note 1	$ 7,579,869	$ 1,627,100	$ 1,622,500	$ -	$ -	5.39%	$ 12,033,336 (Note 2)	No	No	No
		CDIB Global Markets Limited	Note 1	7,012,694	1,627,100	1,622,500	-	-	5.39%	12,033,336 (Note 2)	No	No	No

Note 1: The Group has directly or indirectly over 50% voting right of the Company.

Note 2: The limit of maximum guarantee provided by the Corporation is based on "Financing Provided, Corporate Endorsement, and Guarantee Making Guideline". For each company, the total amount of financing and guarantee provided or available for collaterals should limit on the amount of each counterparty's net investment in principle except the board of directors approve. The total amount of financing and guarantee provided or available for collaterals should not exceed 40% of the guarantee provider's net asset value among recent financial report. The Corporation provided CDIB Capital Investment I Limited and CDIB Global Markets Limited guarantee, and they shared the credit, total NT$1,622,500 thousand.

CDIB CAPITAL GROUP AND SUBSIDIARIES

MARKETABLE SECURITIES HELD
JUNE 30, 2024
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Holding Company	Marketable Securities Type and Issuer	Relationship with the Holding Company	Financial Statement Account	June 30, 2024				Note
				Shares/Face Value/Units	Carrying Value	Percentage of Ownership (Note 1)	Fair Value	
The Corporation	Stocks							
	Logicom Inc.	-	Financial assets at fair value through profit or loss	3,261,773	$ 11,082	10.69	$ 11,082	
	Solar Fine Chemical Co., Ltd.	-	Financial assets at fair value through profit or loss	241,403	19,827	10.83	19,827	
	Dee Van Enterprise Co., Ltd.	-	Financial assets at fair value through profit or loss	4,225,979	61,947	6.04	61,947	
	General Life Biotechnology Co., Ltd.	-	Financial assets at fair value through profit or loss	2,520,000	26,273	8.40	26,273	
	AMIA Co., Ltd.	-	Financial assets at fair value through profit or loss	4,549,000	183,325	6.50	183,325	
	Up Scientech Materials Corp.	-	Financial assets at fair value through profit or loss	4,186,209	82,042	6.97	82,042	
	Eastern Electronic Co., Ltd.	-	Financial assets at fair value through profit or loss	4,348,680	35,407	6.47	35,407	
	ASIA BEST LIFE CARE CO, LTD.	-	Financial assets at fair value through profit or loss	8,243,507	88,386	4.81	88,386	
	Taiwan Speciality Chemicals Corporation	-	Financial assets at fair value through profit or loss	2,598,638	444,367	1.88	444,367	
	Jochu Technology Co., Ltd.	-	Financial assets at fair value through profit or loss	2,962,720	66,217	3.32	66,217	
	Kaohsiung Rapid Transit Corp.	-	Financial assets at fair value through profit or loss	3,845,330	6,019	1.38	6,019	
	Dragon Jet Corporation	-	Financial assets at fair value through profit or loss	3,534,481	24,954	4.77	24,954	
	EVA Technologies Co., Ltd.	-	Financial assets at fair value through profit or loss	2,150,536	10,936	10.43	10,936	
	Asia Best Healthcare Co., Ltd.	-	Financial assets at fair value through profit or loss	12,612	2,597	4.72	2,597	
	Eden Biologics, Inc.	-	Financial assets at fair value through profit or loss	8,382,844	57,028	3.55	57,028	
	Pyxis Oncology Inc.	-	Financial assets at fair value through profit or loss	87,841	9,435	0.22	9,435	
	Chime Biologics Limited	-	Financial assets at fair value through profit or loss	8,382,844	106,548	3.55	106,548	
	Beauty Essentials International Ltd.	-	Financial assets at fair value through profit or loss	86,503,067	105,825	8.13	105,825	
	United Renewable Energy Co., Ltd. - private common stock	-	Financial assets at fair value through profit or loss	2,079,360	25,004	0.13	25,004	
CDIB Capital Management Corporation	Stock							
	EVA Technologies Co., Ltd.	-	Financial assets at fair value through profit or loss	297,623	1,513	1.44	1,513	
CDIB Venture Capital Corporation	Stocks							
	Azotek Co., Ltd.	-	Financial assets at fair value throkugh profit or loss	989,400	17,682	1.62	17,682	
	Evergreen Aviation Technologies Corp.	-	Financial assets at fair value through profit or loss	376,000	42,300	0.10	42,300	
	Fukuta Co., Ltd.	-	Financial assets at fair value through profit or loss	2,306,529	224,683	4.52	224,683	
	Sustainable Development Co., Ltd.	-	Financial assets at fair value through profit or loss	1,180,645	28,948	1.59	28,948	
	Hephas Energy Co., Ltd.	-	Financial assets at fair value through profit or loss	696,000	75,400	2.52	75,400	
	Sino-American Silicon Products Inc.	-	Financial assets at fair value through profit or loss	2,899,000	630,533	0.49	630,533	
	ASIA BEST LIFE CARE CO, LTD.	-	Financial assets at fair value through profit or loss	8,243,507	88,386	4.81	88,386	
	M2Communication, Inc.	-	Financial assets at fair value through profit or loss	162,815	1,529	1.61	1,529	
	Taiwan Speciality Chemicals Corporation	-	Financial assets at fair value through profit or loss	177,785	30,401	0.13	30,401	
	GSD Technologies Co., Ltd.	-	Financial assets at fair value through profit or loss	2,306,603	95,032	6.23	95,032	
	Apex Dynamics, Inc.	-	Financial assets at fair value through profit or loss	178,000	51,086	0.22	51,086	
	Yangbao Industrial Co., Ltd.	-	Financial assets at fair value through profit or loss	5,995,683	479,655	8.16	479,655	
	Taiwan Microloops Corp.	-	Financial assets at fair value through profit or loss	183,316	17,213	0.32	17,213	
	Poju International Co., Ltd.	-	Financial assets at fair value through profit or loss	2,666,000	54,187	5.68	54,187	
	WiAdvance Technology Corporation	-	Financial assets at fair value through profit or loss	650,000	97,500	2.87	97,500	
	Changpin wind power Ltd.	-	Financial assets at fair value through profit or loss	4,200,000	109,695	17.50	109,695	
	Asia Best Healthcare Co., Ltd.	-	Financial assets at fair value through profit or loss	12,612	2,597	4.72	2,597	
	Viscovery (Cayman) Holding Company Limited	-	Financial assets at fair value through profit or loss	195,317	-	2.68	-	
	KKday.com International Company Limited	-	Financial assets at fair value through profit or loss	3,000,000	34,178	0.93	34,178	
	Crescendo Lab	-	Financial assets at fair value through profit or loss	3,195	5,184	2.40	5,184	
	21st Financial Technology Co., Ltd.	-	Financial assets at fair value through profit or loss	5,244,745	1,297,855	7.23	1,297,855	
	CarUX Holding Limited	-	Financial assets at fair value through profit or loss	1,295,150	292,050	0.90	292,050	
	Hartec Asia Pte. Ltd.	-	Financial assets at fair value through profit or loss	2,800,000	47,765	10.23	47,765	
	Fractyl Health, Inc.	-	Financial assets at fair value through profit or loss	608,375	80,082	1.27	80,082	

(Continued)

Holding Company	Marketable Securities Type and Issuer	Relationship with the Holding Company	Financial Statement Account	June 30, 2024				Note
				Shares/Face Value/Units	Carrying Value	Percentage of Ownership (Note 1)	Fair Value	
	Achieve Made International Limited	-	Financial assets at fair value through profit or loss	98,355	$ 6,974	3.30	$ 6,974	
	21st Financial Technology Co., Ltd. - preferred stock	-	Financial assets at fair value through profit or loss	823,362	203,748	75.00	203,748	
	iCHEF Co., Ltd. - preferred stock	-	Financial assets at fair value through profit or loss	11,167,513	95,418	40.74	95,418	
	4Gamers Entertainment Inc. - preferred stock	-	Financial assets at fair value through profit or loss	24,000	17,134	20.00	17,134	
	Asia Parents Holdings Limited - preferred stock	-	Financial assets at fair value through profit or loss	248,889	18,172	14.74	18,172	
	Kneron Holding Corporation - preferred stock	-	Financial assets at fair value through profit or loss	1,391,752	301,120	2.90	301,120	
	Elixiron Immunotherapeutics (Cayman) Limited - preferred stock	-	Financial assets at fair value through profit or loss	4,559,686	110,971	26.09	110,971	
	Crescendo Lab - preferred stock	-	Financial assets at fair value through profit or loss	8,000	12,980	16.00	12,980	
	Zentera Systems, Inc. - preferred stock	-	Financial assets at fair value through profit or loss	993,379	48,675	6.81	48,675	
	Rivos Inc. - preferred stock	-	Financial assets at fair value through profit or loss	1,027,027	64,900	0.65	64,900	
	FUNP Co., Ltd. - preferred stock	-	Financial assets at fair value through profit or loss	400,000	46,728	13.86	46,728	
	Achieve Made International Limited - preferred stock	-	Financial assets at fair value through profit or loss	168,138	11,922	6.67	11,922	
	PChome Online Inc. - private common stock	-	Financial assets at fair value through profit or loss	1,875,293	60,127	1.30	60,127	
	United Renewable Energy Co., Ltd. - private common stock	-	Financial assets at fair value through profit or loss	831,744	10,001	0.05	10,001	
	United Renewable Energy Co., Ltd. - private common stock	-	Financial assets at fair value through profit or loss	2,056,941	24,734	0.13	24,734	
	KKday.com International Company Limited - preferred stock CC	-	Financial assets at fair value through profit or loss	813,859	9,272	0.07	9,272	
	Elixiron Immunotherapeutics (Cayman) Limited - preferred stock A	-	Financial assets at fair value through profit or loss	2,679,133	65,203	13.03	65,203	
	AmazingTalker - preferred stock A	-	Financial assets at fair value through profit or loss	4,282,655	64,900	12.90	64,900	
	FunNow Ltd. - preferred stock A	-	Financial assets at fair value through profit or loss	1,851,840	83,408	20.00	83,408	
	4Gamers Entertainment Inc. - preferred stock B	-	Financial assets at fair value through profit or loss	8,727	6,230	4.80	6,230	
	KKday.com International Company Limited - preferred stock B	-	Financial assets at fair value through profit or loss	5,654,616	64,421	8.66	64,421	
	TXONE NETWORKS INC. - preferred stock B	-	Financial assets at fair value through profit or loss	663,072	118,342	2.77	118,342	
	Traveler Co., Ltd. - preferred stock B	-	Financial assets at fair value through profit or loss	32,077	52,336	10.85	52,336	
	FunNow Ltd. - preferred stock B	-	Financial assets at fair value through profit or loss	435,730	19,626	3.36	19,626	
	KKday.com International Company Limited - preferred stock C	-	Financial assets at fair value through profit or loss	7,655,502	87,216	2.31	87,216	
	Traveler Co., Ltd. - preferred stock C	-	Financial assets at fair value through profit or loss	7,955	12,979	3.20	12,979	
	Achieve Made International Limited - preferred stock E	-	Financial assets at fair value through profit or loss	336,276	23,843	10.00	23,843	
	Viscovery (Cayman) Holding Company Limited - preferred stock AA	-	Financial assets at fair value through profit or loss	300,000	4,746	15.00	4,746	
	FunNow Ltd. - preferred stock BB	-	Financial assets at fair value through profit or loss	576,370	25,960	12.50	25,960	
CDIB Capital Investment I Limited	<u>Stocks</u>							
	Best Inc.	-	Financial assets at fair value through profit or loss	75,000	US$ 206	0.38	US$ 206	
	Loopin Cayman Limited	-	Financial assets at fair value through profit or loss	1,893,948	US$ 500	3.79	US$ 500	
	K Health, Inc.	-	Financial assets at fair value through profit or loss	4,834	US$ 141	0.05	US$ 141	
	CCAP Best Logistics Holdings Limited	-	Financial assets at fair value through profit or loss	1,000	US$ 80	12.50	US$ 80	
	Viking 3 Holdings Corporation - preferred stock	-	Financial assets at fair value through profit or loss	18,000,000	US$ -	100.00	US$ -	
	Rokid Corporation Ltd - preferred stock	-	Financial assets at fair value through profit or loss	615,642	US$ 6,351	0.78	US$ 6,351	
	K Health, Inc. - preferred stock C	-	Financial assets at fair value through profit or loss	496,376	US$ 14,451	1.50	US$ 14,451	
	<u>Funds</u>							
	KKR X-Ray Co-invest L.P.	-	Financial assets at fair value through profit or loss	-	US$ 3,815	-	US$ 3,815	
	KKR Talk Co-invest L.P.	-	Financial assets at fair value through profit or loss	-	US$ 33,116	-	US$ 33,116	
	CC KDC CO-INVEST LP	-	Financial assets at fair value through profit or loss	-	US$ 37,243	-	US$ 37,243	
	Cottonwood-WTT Real Estate Special Situations Fund, LP	-	Financial assets at fair value through profit or loss	-	US$ 2,717	-	US$ 2,717	
	Alpine Investors Iceman CV-A, LP	-	Financial assets at fair value through profit or loss	-	US$ 2,370	-	US$ 2,370	
	<u>Corporate bonds</u>							
	Konew Capital International Limited	-	Financial assets at fair value through profit or loss	24,495,833	US$ 24,494	-	US$ 24,494	
	CDIB Real Estate Credit Ltd.	Subsidiary of the parent company	Financial assets at amortized cost	17,377,664	US$ 17,378	-	US$ 17,378	
SCBS 1 Holding Corporation	<u>Stock</u>							
	Simplify Compliance Holdings, LLC	-	Financial assets at fair value through profit or loss	2,833,333	US$ 2,299	2.91	US$ 2,299	
CDIB X Finance I Holding Limited	<u>Corporate bond</u>							
	Xian Group Limited	-	Financial assets at amortized cost	5,000,000	US$ -	-	US$ -	

(Continued)

Holding Company	Marketable Securities Type and Issuer	Relationship with the Holding Company	Financial Statement Account	June 30, 2024				Note
				Shares/Face Value/Units	Carrying Value	Percentage of Ownership (Note 1)	Fair Value	
CDIB Capital Investment II Limited	Stocks							
	Great Rich Technologies Limited	-	Financial assets at fair value through profit or loss	1,660,000	US$ 4,158	2.46	US$ 4,158	
	Indostar Everstone - preferred stock	-	Financial assets at fair value through profit or loss	860,332	US$ 8,553	88.76	US$ 8,553	
	Indostar Capital	-	Financial assets at fair value through profit or loss	631,701	US$ 6,310	9.05	US$ 6,310	
	NY 4 Holdings Corporation - preferred stock	-	Financial assets at fair value through profit or loss	8,080,000	US$ 9,648	100.00	US$ 9,648	
CDIB TMK Finance Holding Limited	Corporate bond							
	Techmate Korea Daebu Co., Ltd.	-	Financial assets at amortized cost	22,789,140,793	US$ 16,157	-	US$ 18,396	
CDIB Global Markets Limited	Stocks							
	BigCommerce Holdings, Inc.	-	Financial assets at fair value through profit or loss	30,361	US$ 245	0.04	US$ 245	
	Eventbrite, Inc.	-	Financial assets at fair value through profit or loss	24,904	US$ 121	0.03	US$ 121	
	ContextLogic, Inc.	-	Financial assets at fair value through profit or loss	3,240	US$ 19	0.01	US$ 19	
	Flemingo International (BVI) Ltd. - preferred stock	-	Financial assets at fair value through profit or loss	1,048	US$ 18,981	50.19	US$ 18,981	
	Osaro, Inc.	-	Financial assets at fair value through profit or loss	51,095	US$ 418	0.59	US$ 418	
	Osaro, Inc. - preferred stock A	-	Financial assets at fair value through profit or loss	588,739	US$ 244	3.27	US$ 244	
	Osaro, Inc. - preferred stock BB	-	Financial assets at fair value through profit or loss	577,524	US$ 558	3.16	US$ 558	
	Corporate bonds							
	42 Matraville Investment Trust	-	Financial assets at amortized cost	10,625,714	US$ 6,904	-	US$ 7,043	
	Weave Living Real Estate II Limited	-	Financial assets at amortized cost	2,076,943.99	US$ 2,050	-	US$ 2,077	
	Weave Living Real Estate Limited	-	Financial assets at amortized cost	6,881,538.59	US$ 6,792	-	US$ 6,882	
	Weave Living Real Estate SG Limited	-	Financial assets at amortized cost	540,067.42	US$ 533	-	US$ 540	
	Funds							
	Huaxing Capital Partners II LP	-	Financial assets at fair value through profit or loss	-	US$ 3,194		US$ 3,194	
	Alpha Intelligence Capital Fund II,SCSp,SICAV-RAIF	-	Financial assets at fair value through profit or loss	-	US$ 6,373		US$ 6,373	
CDIB Pearl Holding Limited	Funds							
	KKR Asian Fund III L.P.	-	Financial assets at fair value through profit or loss	-	US$ 1,513	-	US$ 1,513	
	Insight Partners (Cayman) XI, L.P.	-	Financial assets at fair value through profit or loss	-	US$ 4,071	-	US$ 4,071	
	TA XIII-B, L.P.	-	Financial assets at fair value through profit or loss	-	US$ 3,070	-	US$ 3,070	
	Warburg Pincus Global Growth, L.P.	-	Financial assets at fair value through profit or loss	-	US$ 4,242	-	US$ 4,242	
	KKR European Fund V (USD) SCSp	-	Financial assets at fair value through profit or loss	-	US$ 2,523	-	US$ 2,523	
	Carlyle Partners VII, L.P.	-	Financial assets at fair value through profit or loss	-	US$ 4,293	-	US$ 4,293	
	KKR Health Care Strategic Growth Fund L.P.	-	Financial assets at fair value through profit or loss	-	US$ 1,583	-	US$ 1,583	
	Thoma Bravo Fund XIII-A, L.P.	-	Financial assets at fair value through profit or loss	-	US$ 3,495	-	US$ 3,495	
	Veritas Capital Fund VII, L.P.	-	Financial assets at fair value through profit or loss	-	US$ 4,746	-	US$ 4,746	
	Ardian Buyout Fund VII A S.L.P.	-	Financial assets at fair value through profit or loss	-	US$ 3,445	-	US$ 3,445	
	Permira VII L.P.1	-	Financial assets at fair value through profit or loss	-	US$ 2,587	-	US$ 2,587	
	EQT IX (No. 1) EUR SCSp	-	Financial assets at fair value through profit or loss	-	US$ 3,675	-	US$ 3,675	
CDIB Real Estate Credit Ltd.	Corporate bonds							
	Sino Money Investments Limited	-	Financial assets at amortized cost	4,986,569	US$ 4,922	-	US$ 4,987	
	StorHub Hong Kong I Limited	-	Financial assets at amortized cost	1,291,923	US$ 1,265	-	US$ 1,292	
	StorHub Hong Kong IV Limited	-	Financial assets at amortized cost	2,101,959	US$ 2,059	-	US$ 2,102	
	StorHub Hong Kong VI Limited	-	Financial assets at amortized cost	5,477,324	US$ 5,365	-	US$ 5,477	
	StorHub Hong Kong V Ltd	-	Financial assets at amortized cost	6,580,216	US$ 6,445	-	US$ 6,580	
	Belcher I (BVI) Limited	-	Financial assets at amortized cost	3,576,203	US$ 3,503	-	US$ 3,576	
	Belcher II (BVI) Limited	-	Financial assets at amortized cost	1,493,073	US$ 1,462	-	US$ 1,493	
	Belcher III (BVI) Limited	-	Financial assets at amortized cost	1,458,242	US$ 1,428	-	US$ 1,458	
CDIB NY 5 LLC	Stock							
	QE Parent, LLC	-	Financial assets at fair value through profit or loss	3,022,526	US$ 18,750	2.54	US$ 18,750	

Note 1: The ratio of preferred shares is calculated by dividing the number of preferred shares held by the preferred shares outstanding.

Note 2: No securities were treated as collaterals or warrants.

(Concluded)

TABLE 3

CDIB CAPITAL GROUP AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
JUNE 30, 2024
(In Thousands of New Taiwan Dollars)

Company Name	Related Party	Relationship	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Bad Debts
					Amount	Action Taken		
The Corporation	China Development Financial Holding Corporation	Parent company	$ 243,911 (Note)	-	$ -	-	$ -	$ -
	CDIB Capital Innovation Accelerator Co., Ltd	Associate	121,439	-	-	-	-	-

Note: Tax receivable results from linked-tax system.

CDIB CAPITAL GROUP AND SUBSIDIARIES

INFORMATION ON INVESTEES
FOR THE SIX MONTHS ENDED JUNE 30, 2024
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of June 30, 2024			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				June 30, 2024	December 31, 2023	Shares (In Thousands)	%	Carrying Amount			
The Corporation	CDIB Venture Capital Corporation	Taiwan	Venture fund	$ 2,586,087	$ 2,586,087	535,494	100.00	$ 5,838,165 (Note 1)	$ 176,621	$ 176,621	Subsidiary
	CDIB Capital Management Corporation	Taiwan	Management and consulting	-	-	23,094	100.00	522,317 (Note 1)	11,962	11,962	Subsidiary
	CDIB Global Markets Limited	British Virgin Islands	Investment	3,035,254	3,035,254	339	100.00	7,012,694 (Note 1)	US$ (1,256)	(40,093)	Subsidiary
	CDIB Capital Investment I Limited	British Virgin Islands	Investment	4,156,297	4,156,297	132,800	100.00	7,579,869 (Note 1)	US$ (8,633)	(275,459)	Subsidiary
	CDIB Capital Investment II Limited	British Virgin Islands	Investment	1,417,214	1,417,214	45,000	100.00	2,052,068 (Note 1)	US$ 6,244	199,226	Subsidiary
	CDIB Capital International Corporation	Cayman Islands	Private equity advisory services	156,951	156,951	4,700	100.00	553,392 (Note 1)	US$ 3,094	98,722	Subsidiary
	CDIB Venture Capital (Hong Kong) Corporation Limited	Hong Kong	Venture fund	3,146,470	3,146,470	925,000	100.00	3,486,607 (Note 1)	HK$ (58,305)	(237,942)	Subsidiary
	CDIB & Partners Investment Holding Corp.	Taiwan	Investment	3,250,000	3,250,000	313,200	28.71	5,494,301	1,066,140	306,023	Associates
	CDIB Capital Healthcare Ventures Limited	Taiwan	Venture fund	86,336	86,336	8,634	21.86	368,382	18,820	4,113	Associates
	CDIB Capital Creative Industries Limited	Taiwan	Venture fund	316,220	316,220	31,622	38.80	193,413	41,117	15,953	Associates
	CDIB Bioscience Ventures I, Inc.	Taiwan	Venture fund	44,314	44,314	4,431	20.00	4,037	56	11	Associates
	CDIB Capital Innovation Accelerator Co., Ltd.	Taiwan	Venture fund	300,000	300,000	42,326	35.71	467,630	43,326	Not applicable	Associates
CDIB Venture Capital Corporation	CDIB Capital Growth Partners L.P.	Taiwan	Venture fund	801,675	850,830	-	-	1,123,679	153,751	Not applicable	Associates
	CDIB Capital Healthcare Ventures II Limited Partnership	Taiwan	Venture fund	290,614	222,968	-	-	404,168	(282,144)	Not applicable	Associates
	CDIB-Innolux Limited Partnership	Taiwan	Venture fund	302,986	302,986	-	-	418,505	87,760	Not applicable	Associates
	CDIB-Innolux II Limited Partnership	Taiwan	Venture fund	136,017	-	-	-	137,726	(19,136)	Not applicable	Associates
	Kai-Hong Energy Co., Ltd.	Taiwan	Venture fund	43,330	-	4,333	14.00	43,330	(2,182)	Not applicable	Associates
	Qiankun Energy Co., Ltd.	Taiwan	Renewable Energy	68,600	-	6,860	49.00	71,120	(1,869)	Not applicable	Associates
	Soar Taiwan Co., Ltd.	Taiwan	Investment Holdings	106,623	-	10,662	14.87	106,623	(2,853)	Not applicable	Associates
	GPPC DEVELOPMENT CORP.	Taiwan	Accommodation and food service activities	50,000	50,000	5,000	14.29	-	(101,642)	Not applicable	Associates
CDIB Capital Management Corporation	CDIB Private Equity (Hong Kong) Corporation Limited	Hong Kong	Management and consulting	204,486	204,486	51,900	100.00	348,543 (Note 1)	HK$ (2,085)	Not applicable	Subsidiary
	CDIB Capital Innovation Advisors Corporation	Taiwan	Management and consulting	12,000	12,000	1,200	60.00	12,571 (Note 1)	(693)	Not applicable	Subsidiary
	CDIB Capital Healthcare Ventures Limited	Taiwan	Venture fund	3,950	3,950	395	1.00	16,854	18,820	Not applicable	Associates
	CDIB Capital Creative Industries Limited	Taiwan	Venture fund	8,150	8,150	815	1.00	4,985	41,117	Not applicable	Associates
	CDIB Capital Growth Partners L.P.	Taiwan	Venture fund	32,428	34,428	-	-	45,716	153,751	Not applicable	Associates
	CDIB Capital Healthcare Ventures II Limited Partnership	Taiwan	Venture fund	25,423	19,506	-	-	35,360	(282,144)	Not applicable	Associates
	CDIB-Innolux Limited Partnership	Taiwan	Venture fund	10,735	10,735	-	-	14,830	87,760	Not applicable	Associates
	CDIB-Mac Limited Partnership	Taiwan	Venture fund	2,680	2,680	-	-	2,753	7,827	Not applicable	Associates
	CDIB-Innolux II Limited Partnership	Taiwan	Venture fund	8,243	-	-	-	8,347	(19,136)	Not applicable	Associates
	Kai-Hong Energy Co., Ltd.	Taiwan	Venture fund	3,094	-	309	1.00	3,094	(2,182)	Not applicable	Associates
CDIB Capital Innovation Advisors Corporation	CDIB Cross Border Innovation Limited	Cayman Islands	Private equity advisory services	3,246	-	-	50.00	3,251	US$ -	Not applicable	Associates
CDIB Capital Investment I Limited	CDIB Capital Asia Partners L.P.	Cayman Islands	Venture fund	US$ 109,889	US$ 109,584	-	-	US$ 53,992	US$ (28,506)	Not applicable	Associates
	CDIB Capital Global Opportunities Fund L.P.	Cayman Islands	Venture fund	US$ 19,551	US$ 16,710	-	-	US$ 21,894	US$ 1,507	Not applicable	Associates
	Eve & Partners Limited Partnership	Cayman Islands	Venture fund	US$ -	-	-	-	US$ 187	-	Not applicable	Associates
	SCBS 1 Holding Corporation	United States of America	Investment Holdings	US$ 3,828	US$ 3,828	4	100.00	US$ 2,377 (Note 1)	US$ (435)	Not applicable	Subsidiary
	CDIB X Finance I Holding Limited	Cayman Islands	Investment	US$ 5,500	US$ 5,500	6	100.00	US$ (41) (Note 1)	US$ (692)	Not applicable	Subsidiary
	CDIB NY 5 LLC	United States of America	Investment Holdings	US$ 14,821	US$ 14,721	-	98.15	US$ 18,427 (Note 1)	US$ 3,748	Not applicable	Subsidiary
CDIB Capital Investment II Limited	CDIB TMK Finance Holding Limited	Cayman Islands	Investment	US$ 19,183	US$ 19,183	19	100.00	US$ 20,610 (Note 1)	US$ 1,427	Not applicable	Subsidiary
CDIB Global Markets Limited	Orchid Investment Holdings	Cayman Islands	Investment Holdings	US$ 28,107	US$ 28,107	-	-	US$ 26,509	US$ 7,152	Not applicable	Associates
	Amber Investment Partners Limited	Cayman Islands	Investment Holdings	US$ 30,091	US$ 30,091	-	-	US$ 45,137	US$ (11,107)	Not applicable	Associates
	CDIB Medtech Holdings Limited	Cayman Islands	Investment Holdings	US$ 10,000	US$ 10,000	-	-	US$ 19,000	-	Not applicable	Associates
	CDIB Medtech Investment Partners Limited	Cayman Islands	Investment Holdings	US$ 25,000	US$ 25,000	-	-	US$ 47,500	US$ (8,246)	Not applicable	Associates
	AIC Tahoe, Limited Partnership	United States of America	Investment Holdings	US$ 9,474	US$ 9,474	-	-	US$ 9,490	US$ (12,746)	Not applicable	Associates
	CDIB Pearl Holding Limited	Cayman Islands	Investment	US$ 34,000	US$ 34,000	34	100.00	US$ 41,458	US$ (1,096)	Not applicable	Subsidiary

(Continued)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of June 30, 2024			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				June 30, 2024	December 31, 2023	Shares (In Thousands)	%	Carrying Amount			
CDIB Capital International Corporation	CDIB Capital International (Hong Kong) Corporation Limited	Hong Kong	Private equity advisory services	US$ 2,059	US$ 2,059	15,400	100.00	US$ 7,890 (Note 1)	HK$ 3,909	Not applicable	Subsidiary
	CDIB Capital International (USA) Corporation	United States of America	Private equity advisory services	US$ 1,166	US$ 1,166	8,000	100.00	US$ 3,407 (Note 1)	US$ 47	Not applicable	Subsidiary
	CDIB Capital Asia Partners Limited	Cayman Islands	Private equity advisory services	US$ 300	US$ 300	-	100.00	US$ 129 (Note 1)	US$ (5)	Not applicable	Subsidiary
	CDIB Intelligence Partners Limited (Note 2)	Cayman Islands	Private equity advisory services	-	-	-	100.00	-	-	Not applicable	Subsidiary
	CDIB Buyout Partners Limited	Cayman Islands	Private equity advisory services	US$ 150	US$ 150	50	100.00	US$ 90 (Note 1)	US$ (4)	Not applicable	Subsidiary
	CDIB Asia Secured Credit Opportunities GP Ltd. (Note 3)	Cayman Islands	Private equity advisory services	-	-	-	100.00	-	-	Not applicable	Subsidiary
	CDIB Real Estate Credit Ltd.	Cayman Islands	Investment	US$ 50	US$ -	5	100.00	US$ (466) (Note 1)	US$ 127	Not applicable	Subsidiary

Note 1: The above companies which are the subsidiaries of the Corporation were eliminated from the consolidated financial statements.

Note 2: CDIB Intelligence Partners Limited conducted registration of establishment on February 28, 2020; however, it had not been injected any capital as of June 30, 2024.

Note 3: CDIB Asia Secured Credit Opportunities GP Ltd. conducted registration of establishment on September 9, 2021; however, it had not been injected any capital as of June 30, 2024.

(Concluded)

CDIB CAPITAL GROUP AND SUBSIDIARIES

INFORMATION ON INVESTMENT IN MAINLAND CHINA
JUNE 30, 2024
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investee Company Name	Main Businesses and Products	Total Paid-in Capital	Investment Type	Accumulated Outflow of Investment from Taiwan as of January 1, 2024	Investment Flows		Accumulated Outflow of Investment from Taiwan as of June 30, 2024	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 2)	Carrying Value as of June 30, 2024	Accumulated Inward Remittance of Earnings as of June 30, 2024
					Outflow	Inflow						
CDIB Private Equity (China) Corporation	Management and consulting	US$ 7,000 thousand	Note 1,b,1)	US$ 7,000 thousand	$ -	$ -	US$ 7,000 thousand	$ (7,814)	100	$ (7,814)	$ 284,011	$ -
CDIB Private Equity (Fujian) Co., Ltd.	Fund Management	CNY 10,000 thousand	Note 3	-	-	-	-	(463)	70	(324)	62,315	-
CDIB Private Equity Management (Fujian) Enterprise (Limited Partnership)	Fund Management	CNY 12,000 thousand	Note 1,b,1)	CNY 6,686 thousand	-	-	CNY 6,686 thousand	(1,834)	70	(1,284)	32,742	-
CDIB Private Equity (Fujian) Enterprise (Limited Partnership)	Equity investment	CNY 560,000 thousand	Note 1,b,1),2)	CNY 350,000 thousand	-	-	CNY 350,000 thousand	(181,939)	-	(64,228)	685,320	-
CDIB Yida Private Equity (Kunshan) Co., Ltd.	Fund Management	CNY 7,000 thousand	Note 4	-	-	-	-	(9,320)	65	(6,058)	56,409	-
CDIB Yida Private Equity Management (Kunshan) Enterprise (Limited Partnership)	Fund Management	CNY 12,000 thousand	Note 1,b,1)	CNY 3,250 thousand	-	-	CNY 3,250 thousand	(540)	65	(351)	37,890	-
CDIB Yida Private Equity (Kunshan) Enterprise (Limited Partnership)	Equity investment	CNY 678,367 thousand	Note 1,b,1),2)	CNY 300,000 thousand	-	-	CNY 300,000 thousand	(42,708)	-	(12,962)	1,142,873	-
CDIB Yida Healthcare Private Equity (Kunshan) Enterprise (Limited Partnership)	Equity investment	CNY 422,000 thousand	Note 1,b,1),2)	CNY 123,857 thousand	-	-	CNY 123,857 thousand	(443,573)	-	(153,728)	602,367	-
CDIB Private Equity (Kunshan) Corporation	Fund Management	CNY 10,000 thousand	Note 1,b,1)	-	-	-	-	(5,527)	100	(5,527)	17,508	-
CDIB Guoke Private Equity (Kunshan) Co., Ltd.	Fund Management	CNY 10,000 thousand	Note 1,b,1)	-	-	-	-	260	65	169	29,241	-
CDIB Taiwan Business Private Equity (Kunshan) Enterprise (Limited Partnership)	Equity investment	CNY 117,600 thousand	Note 1,b,1)	-	-	-	-	4,075	-	243	31,169	-

Accumulated Investment in Mainland China as of June 30, 2024	Investment Amounts Authorized by Investment Commission, MOEA	Limit on Investment
$6,010,044	$8,044,082	$18,045,022

Note 1: The investment types are as follows:

a. Direct investments.

b. Reinvested through a third place by:

1) CDIB Private Equity (Hong Kong) Corporation Limited.
2) CDIB Venture Capital (Hong Kong) Corporation Limited.

c. Other.

Note 2: The column “Investment Gain (Loss)” should state clearly, and the recognition was based on the:

a. Financial statements audited by an international CPA firm having a cooperative relation with CPA firms in the Republic of China;
b. Financial statements audited by the CPA firm of the parent company in Taiwan;
c. Other.

(Continued)

Note 3: CDIB Private Equity (Fujian) Co., Ltd. was transferred and invested by CDIB Private Equity (China) Corporation.

Note 4: CDIB Yida Private Equity (Kunshan) Co., Ltd. was transferred and invested by CDIB Private Equity (China) Corporation.

(Concluded)

TABLE 6

CDIB CAPITAL GROUP AND SUBSIDIARIES

SUBSIDIARIES INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2024

Consolidated entities

Investor Company	Subsidiaries	Main Business and Products	Percentage of Ownership			Note
			June 30, 2024	December 31, 2023	June 30, 2023	
The Corporation	CDIB Capital Management Corporation	Management and consulting	100.00	100.00	100.00	
	CDIB Venture Capital Corporation	Venture fund	100.00	100.00	100.00	
	CDIB Venture Capital (Hong Kong) Corporation Limited	Venture fund	100.00	100.00	100.00	
	CDIB Global Markets Limited	Investment	100.00	100.00	100.00	
	CDIB Capital Investment I Limited	Investment	100.00	100.00	100.00	
	CDIB Capital Investment II Limited	Investment	100.00	100.00	100.00	
	CDIB Capital International Corporation	Private equity advisory services	100.00	100.00	100.00	
CDIB Capital International Corporation	CDIB Capital International (Hong Kong) Corporation Limited	Private equity advisory services	100.00	100.00	100.00	
	CDIB Capital International (USA) Corporation	Private equity advisory services	100.00	100.00	100.00	
	CDIB Capital Asia Partners Limited	Private equity advisory services	100.00	100.00	100.00	
	CDIB Intelligence Partners Limited	Private equity advisory services	100.00	100.00	100.00	Note 1
	CDIB Buyout Partners Limited	Private equity advisory services	100.00	100.00	100.00	
	CDIB Asia Secured Credit Opportunities GP Ltd.	Private equity advisory services	100.00	100.00	100.00	Note 2
	CDIB Real Estate Credit Ltd.	Investment	100.00	100.00	-	
CDIB Capital Investment I Limited	SCBS 1 Holding Corporation	Investment Holdings	100.00	100.00	100.00	
	CDIB X Finance I Holding Limited	Investment	100.00	100.00	100.00	
	CDIB NY 5 LLC	Investment Holdings	98.15	98.13	-	
CDIB Capital Investment II Limited	CDIB TMK Finance Holding Limited	Investment	100.00	100.00	100.00	
CDIB Global Markets Limited	CDIB Pearl Holding Limited	Investment	100.00	100.00	100.00	
CDIB Capital Management Corporation	CDIB Private Equity (Hong Kong) Corporation Limited	Management and consulting	100.00	100.00	100.00	
	CDIB Capital Innovation Advisors Corporation	Management and consulting	60.00	60.00	60.00	
CDIB Private Equity (Hong Kong) Corporation Limited	CDIB Yida Private Equity Management (Kunshan) Enterprise (Limited Partnership)	Fund management	27.08	27.08	27.08	
	CDIB Private Equity (China) Corporation	Management and consulting	100.00	100.00	100.00	
	CDIB Private Equity Management (Fujian) Enterprise (Limited Partnership)	Fund management	56.00	56.00	56.00	
CDIB Private Equity (China) Corporation	CDIB Yida Private Equity (Kunshan) Co., Ltd.	Fund management	65.00	65.00	65.00	
	CDIB Private Equity (Fujian) Co., Ltd.	Fund management	70.00	70.00	70.00	
	CDIB Private Equity (Kunshan) Corporation	Fund management	100.00	100.00	100.00	
	CDIB Guoke Private Equity (Kunshan) Co., Ltd.	Fund management	65.00	65.00	65.00	

(Continued)

Investor Company	Subsidiaries	Main Business and Products	Percentage of Ownership			Note
			June 30, 2024	December 31, 2023	June 30, 2023	
CDIB Private Equity (Fujian) Co., Ltd.	CDIB Private Equity Management (Fujian) Enterprise (Limited Partnership)	Fund management	20.00	20.00	20.00	
CDIB Yida Private Equity (Kunshan) Co, Ltd.	CDIB Yida Private Equity Management (Kunshan) Enterprise (Limited Partnership)	Fund management	58.33	58.33	58.33	

Note 1: CDIB Intelligence Partners Limited conducted registration of establishment on February 28, 2020; however, it had not been injected any capital as of June 30, 2024.

Note 2: CDIB Asia Secured Credit Opportunities GP Ltd. conducted registration of establishment on September 9, 2021; however, it had not been injected any capital as of June 30, 2024.

(Concluded)

CDIB CAPITAL GROUP AND SUBSIDIARIES

BUSINESS RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
FOR THE SIX MONTHS ENDED JUNE 30, 2024
(In Thousands of New Taiwan Dollars)

No. (Note 1)	Trader Company	Related Party	Flow of Transactions (Note 2)	Financial Statement Accounts	Amounts	Trading Terms	Transaction Amount/Total Consolidated Revenue or Total Consolidated Assets (Note 3)
1	CDIB Capital International (Hong Kong) Corporation Limited	CDIB Capital International Corporation	3	Consulting service revenues	$ 100,882	Note 4	10.92%
2	CDIB Capital International Corporation	CDIB Capital International (Hong Kong) Corporation Limited	3	Operating expenses	100,882	Note 4	10.92%
3	CDIB Capital Investment I Limited	CDIB Real Estate Credit Ltd.	3	Financial assets at amortized cost - non-current	240,784	Note 4	0.59%
4	CDIB Real Estate Credit Ltd.	CDIB Capital Investment I Limited	3	Bonds payables	240,784	Note 4	0.59%
3	CDIB Capital Investment I Limited	CDIB Real Estate Credit Ltd.	3	Financial assets at amortized cost - current	323,122	Note 4	0.79%
4	CDIB Real Estate Credit Ltd.	CDIB Capital Investment I Limited	3	Current portion of bonds payable	323,122	Note 4	0.79%

Note 1: The consolidated entities are identified in the No. column as follows: Parent company - 0; subsidiaries - numbered from 1 by company.

Note 2: Transaction flows are as follows: (1) from parent to subsidiary; (2) from subsidiary to parent; and (3) between subsidiaries.

Note 3: The ratio is calculated as follows: For asset and liability accounts - Transaction amount in the ending period/Total consolidated assets; for income and expense accounts - Transaction amount in the midterm/Total consolidated net profit.

Note 4: The transaction criteria for related parties are similar to those for third parties.

Note 5: Transactions each amounted to at least NT$100 million.