

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES
Consolidated Balance Sheets
As of June 30, 2023, December 31, 2022 and June 30, 2022
Unit: In Thousands of New Taiwan Dollars

Accounting Title	June 30, 2023	December 31, 2022	June 30, 2022
Balance Sheet			
Current assets			
Cash and cash equivalents	250,442	257,123	249,604
Current financial assets at fair value through profit or loss	3,844	4,094	3,855
Current financial assets at amortised cost	6,276	16,667	8,857
Accounts receivable, net	288,981	385,218	434,298
Current inventories	216,999	232,628	317,945
Prepayments	52,784	53,285	45,797
Other current assets	1,258	1,219	1,292
Total current assets	820,584	950,234	1,061,648
Non-current assets			
Financial assets measured at fair value through profit or loss	20,000	0	0
Non-current financial assets at fair value through other comprehensive income	18,349	18,709	31,266
Non-current financial assets at amortised cost	11,472	2,553	11,502
Investments accounted for using equity method	10,534	9,134	0
Property, plant and equipment	395,670	417,199	435,310
Right-of-use assets	832	2,700	3,415
Investment property, net	113,082	113,177	112,944
Deferred tax assets	14,346	14,866	12,825
Other non-current assets	33,773	19,784	9,359
Total non-current assets	618,058	598,122	616,621
Total assets	1,438,642	1,548,356	1,678,269
Current liabilities			
Current borrowings		0	
Accounts payable	199,845	233,514	407,608
Other payables	191,696	122,253	198,157
Current tax liabilities	7,490	50,749	30,868
Current provisions	4,119	3,777	4,121
Current lease liabilities	711	2,519	2,747
Corporate bonds payable- current portion	0	0	100
Current portion of long-term loans payable	7,062	7,024	1,229
Other current liabilities	5,893	9,158	7,191
Total current liabilities	416,816	428,994	652,021
Non-current liabilities			
Non-current portion of non-current borrowings	39,608	43,135	19,700
Deferred tax liabilities	4,054	4,367	4,608
Non-current lease liabilities	135	214	709
Other non-current liabilities	405	405	459
Total non-current liabilities	44,202	48,121	25,476
Total liabilities	461,018	477,115	677,497
Equity attributable to owners of parent			
Share capital			
Ordinary share	409,256	409,256	409,202
Total Share Capital	409,256	409,256	409,202
Capital surplus			
Total capital surplus	205,434	205,434	205,388
Retained earnings			
Total retained earnings	391,577	484,655	411,356
Total equity attributable to owners of parent	977,624	1,071,241	1,000,772
Total equity	977,624	1,071,241	1,000,772
Total liabilities and equity	1,438,642	1,548,356	1,678,269
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0