

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the Three and Six Months Ended June 30, 2023 and 2022

(Expressed in thousands of New Taiwan dollars, except for Earnings per share)

Accounting Title	Three Months Ended June 30,		2022		Six Months Ended June 30,		2022	
	2023		2023		2023		2023	
	Amount	%	Amount	%	Amount	%	Amount	%
Income Statement								
Total operating revenue	218,649	100	424,586	100	490,471	100	815,733	100
Total operating costs	172,327	79	313,412	74	382,949	78	612,514	75
Gross profit (loss) from operations	46,322	21	111,174	26	107,522	22	203,219	25
Operating expenses								
Selling expenses	17,065	8	16,135	4	33,906	7	33,449	4
Administrative expenses	17,100	8	19,906	5	35,791	7	39,824	5
Research and development expenses	6,849	3	6,303	1	13,763	3	12,595	2
Expected credit impairment loss (reversal benefit)	(2,192)	(1)	102	0	(303)	0	6	0
Total operating expenses	38,822	18	42,446	10	83,157	17	85,874	11
Net operating income (loss)	7,500	3	68,728	16	24,365	5	117,345	14
Non-operating income and expenses								
Recognition of the share of profit and loss of related companies using the equity method	(1,656)	(1)	0	0	(1,651)	0	0	0
Other income	2,336	1	155	0	3,539	1	188	0
Net foreign currency exchange gain	4,838	2	9,112	2	1,369	0	17,056	2
Losses on financial assets at fair value through profit or loss	(323)	0	(524)	0	(250)	0	(83)	0
Interest expenses	(235)	0	(286)	0	(501)	0	(743)	0
Total other expenses	(218)	0	(243)	0	(354)	0	(299)	0
Total non-operating income and expenses	4,742	2	8,214	2	2,152	1	16,119	2
Profit (loss) from continuing operations before tax	12,242	5	76,942	18	26,517	6	133,464	16
Total tax expense (income)	(5,037)	(2)	(18,398)	(4)	(7,876)	(2)	(29,639)	(3)
Profit (loss) from continuing operations	7,205	3	58,544	14	18,641	4	103,825	13
Other comprehensive income or loss								
Items not reclassified to profit or loss								
Unrealised gains (losses) from investments in equity instruments measured at fair value	(465)	0	(749)	0	(360)	0	(102)	0
Subsequent items that may be reclassified to profit or loss								
Exchange differences on translation of foreign financial statements	(235)	0	245	0	(224)	0	1317	0
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	48	0	(49)	0	45	0	(263)	0
Other comprehensive income, net	(652)	0	(553)	0	(539)	0	952	0
Total comprehensive income	6,553	3	57,991	14	18,102	4	104,777	13
Profit (loss), attributable to:								
Profit (loss), attributable to owners of parent	7,205	3	58,544	14	18,641	4	103,825	13
Comprehensive income, attributable to owners of parent	6,553	3	57,991	14	18,102	4	104,777	13
Basic earnings per share								
Basic earnings (loss) per share from continuing operations	0.18		1.49		0.46		2.65	
Total basic earnings per share	0.16		1.48		0.44		2.67	
Diluted earnings per share								
Diluted earnings (loss) per share from continuing operations	0.18		1.43		0.45		2.52	
Total diluted earnings per share	0.16		1.41		0.44		2.54	