

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Changes in Stockholders' Equity
For the Six Months Ended June 30, 2023 and 2022
(Expressed in thousands of New Taiwan dollars)

Accounting Title	Common stock Number of shares	Common Stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non- controlling interests	Total equity
Balance at January 1, 2022	39,234	392,337	191,101	60,679	26,317	302,926	389,922	(6,229)	(19,897)	(26,126)		947,234		947,234
Appropriation of earnings:														
Legal reserve				16,140		(16,140)								
Cash dividends distributed to shareholders						(82,391)	(82,391)					(82,391)		(82,391)
Special reserve					(191)	191								
Convertible corporate bond conversion	1,686	16,865	14,287									31,152		31,152
Profit for the period (for the Six Months Ended June 30, 2022)						103,825	103,825					103,825		103,825
Other comprehensive income (loss), net of tax								1,054	(102)	952		952		952
Total comprehensive income (for the Six Months Ended June 30, 2022)						103,825	103,825	1,054	(102)	952		104,777		104,777
Balance at June 30, 2021	40,920	409,202	205,388	76,819	26,126	308,411	411,356	(5,175)	(19,999)	(25,174)		1,000,772		1,000,772
Balance at January 1, 2023	40,926	409,256	205,434	76,819	26,126	381,710	484,655	(5,019)	(23,085)	(28,104)		1,071,241		1,071,241
Appropriation of earnings:														
Legal reserve				17,712		(17,712)								
Special reserve					1,978	(1,978)								
Cash dividends distributed to shareholders						(110,499)	(110,499)					(110,499)		(110,499)
Adjustments for changes in investees' equity						(1,220)	(1,220)					(1,220)		(1,220)
Profit for the period (for the Six Months Ended June 30, 2023)						18,641	18,641					18,641		18,641
Other comprehensive income (loss), net of tax								(179)	(360)	(539)		(539)		(539)
Total comprehensive income (for the Six Months Ended June 30, 2023)						18,641	18,641	(179)	(360)	(539)		18,102		18,102
Balance at June 30, 2023	40,926	409,256	205,434	94,531	28,104	268,942	391,577	(5,198)	(23,445)	(28,643)		977,624		977,624