

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

| Accounting Title | Sep 30, 2023 | December 31, 2022 | Sep 30, 2022 |
|---|------------------|-------------------|------------------|
| Balance Sheet | | | |
| Current assets | | | |
| Cash and cash equivalents | 238,028 | 257,123 | 240,985 |
| Current financial assets at fair value through profit or loss | 3,000 | 4,094 | 5,147 |
| Current financial assets at amortised cost | 0 | 16,667 | 16,792 |
| Accounts receivable, net | 299,687 | 385,218 | 439,923 |
| Current inventories | 207,202 | 232,628 | 292,257 |
| Prepayments | 33,745 | 53,285 | 44,988 |
| Other current assets | 657 | 1,219 | 1,399 |
| Total current assets | 782,319 | 950,234 | 1,041,491 |
| 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 | 16,947 | 18,709 | 25,888 |
| Non-current financial assets at amortised cost | 18,450 | 2,553 | 2,772 |
| Investments accounted for using equity method | 22,360 | 9,134 | 0 |
| Property, plant and equipment | 391,259 | 417,199 | 426,570 |
| Right-of-use assets | 9,126 | 2,700 | 3,562 |
| Investment property, net | 113,163 | 113,177 | 113,232 |
| Deferred tax assets | 15,133 | 14,866 | 14,028 |
| Other non-current assets | 27,027 | 19,784 | 8,552 |
| Total non-current assets | 633,465 | 598,122 | 594,604 |
| Total assets | 1,415,784 | 1,548,356 | 1,636,095 |
| Current liabilities | | | |
| Current borrowings | 0 | 0 | 45,000 |
| Accounts payable | 170,779 | 233,514 | 340,272 |
| Other payables | 85,926 | 122,253 | 112,035 |
| Current tax liabilities | 8,746 | 50,749 | 45,589 |
| Current provisions | 4,222 | 3,777 | 3,923 |
| Current lease liabilities | 4,894 | 2,519 | 3,350 |
| Current portion of long-term loans payable | 28,401 | 7,024 | 1,223 |
| Other current liabilities | 5,232 | 9,158 | 7,527 |
| Total current liabilities | 308,200 | 428,994 | 558,919 |
| Non-current liabilities | | | |
| Non-current portion of non-current borrowings | 123,161 | 43,135 | 19,401 |
| Deferred tax liabilities | 4,102 | 4,367 | 4,793 |
| Non-current lease liabilities | 4,237 | 214 | 250 |
| Other non-current liabilities | 405 | 405 | 459 |
| Total non-current liabilities | 131,905 | 48,121 | 24,903 |
| Total liabilities | 440,105 | 477,115 | 583,822 |
| Equity attributable to owners of parent | | | |
| Share capital | | | |
| Ordinary share | 409,256 | 409,256 | 409,256 |
| Total Share Capital | 409,256 | 409,256 | 409,256 |
| Capital surplus | | | |
| Total capital surplus | 205,434 | 205,434 | 205,434 |
| Retained earnings | | | |
| Total retained earnings | 390,385 | 484,655 | 467,609 |
| Other equity | (29,396) | (28,104) | (30,026) |
| Total equity attributable to owners of parent | 975,679 | 1,071,241 | 1,052,273 |
| Total equity | 975,679 | 1,071,241 | 1,052,273 |
| Total liabilities and equity | 1,415,784 | 1,548,356 | 1,636,095 |
| 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 |