

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the Three and Nine Months Ended September 30, 2023 and 2022

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

Accounting Title	Three Months Ended September 30,		2022		2023		2022	
	Amount	%	Amount	%	Amount	%	Amount	%
Income Statement								
Total operating revenue	226,971	100	398,981	100	717,442	100	1,214,714	100
Total operating costs	185,875	82	296,095	74	568,824	79	908,609	75
Gross profit (loss) from operations	41,096	18	102,886	26	148,618	21	306,105	25
Operating expenses								
Selling expenses	17,099	8	20,103	5	51,005	7	53,552	4
Administrative expenses	18,870	8	21,118	5	54,661	8	60,942	5
Research and development expenses	7,824	4	6,524	2	21,587	3	19,119	2
Expected credit impairment loss (reversal benefit)	148	0	(236)	0	(155)	0	(230)	0
Total operating expenses	43,941	20	47,509	12	127,098	18	133,383	11
Net operating income (loss)	(2,845)	(2)	55,377	14	21,520	3	172,722	14
Non-operating income and expenses								
Recognition of the share of profit and loss of related companies using the equity method	(1097)	(1)	0	0	(2748)	0	0	0
Interest income	959	0	9	0	4344	0	121	0
Other income	128	0	26	0	282	0	102	0
Net foreign currency exchange gain	5905	3	13655	3	7274	1	30711	3
Losses on financial assets at fair value through profit or loss	(844)	0	1292	0	(1094)	0	1209	0
Interest expenses	(545)	0	(208)	0	(1046)	0	(951)	0
Total other expenses	(238)	0	(301)	0	(682)	0	(600)	0
Total non-operating income and expenses	4178	2	14473	3	6330	1	30592	3
Profit (loss) from continuing operations before tax	1333	0	69850	17	27850	4	203314	17
Total tax expense (income)	(447)	0	(13597)	(3)	(8323)	(1)	(43236)	(4)
Profit (loss) from continuing operations	886	0	56253	14	19527	3	160078	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	(1402)	0	(5272)	(1)	(1762)	0	(5374)	0
Subsequent items that may be reclassified to profit or loss								
Exchange differences on translation of foreign financial statements	812	0	526	0	588	0	1843	0
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(163)	0	(106)	0	(118)	0	(369)	0
Other comprehensive income, net	(753)	0	(4852)	(1)	(1292)	0	(3900)	0
Total comprehensive income	133	0	51401	13	18235	3	156178	13
Profit (loss), attributable to:								
Profit (loss), attributable to owners of parent	886	0	56,253	14	19,527	3	160,078	13
Comprehensive income, attributable to owners of parent	-	0	0	0	-	0	-	0
Basic earnings per share								
Basic earnings (loss) per share from continuing operations	0.02		1.37		0.48		4.02	
Total basic earnings per share	0.02		1.37		0.48		4.02	
Diluted earnings per share								
Diluted earnings (loss) per share from continuing operations	0.02		1.36		0.48		3.88	
Total diluted earnings per share	0.02		1.36		0.48		3.88	