

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES  
Consolidated Statements of Changes in Stockholders' Equity  
For the Nine Months Ended September 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	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
Appropriation of earnings:											
Legal reserve				16,140		(16,140)					
Cash dividends distributed to shareholders						(82,391)	(82,391)				(82,391)
Special reserve					(191)	191					
Convertible corporate bond conversion	1,692	16,919	14,333								31,252
Profit for the period (for the Nine Months Ended September 30, 2022)						160,078	160,078				160,078
Other comprehensive income (loss), net of tax								1,474	(5,374)	(3,900)	(3,900)
Total comprehensive income (for the Nine Months Ended September 30, 2022)						160,078	160,078	1,474	(5,374)	(3,900)	156,178
Balance at September 30, 2022	40,926	409,256	205,434	76,819	26,126	364,664	467,609	(4,755)	(25,271)	(30,026)	1,052,273
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
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)
Adjustments for changes in investees' equity						(3,298)	(3,298)				(3,298)
Profit for the period (for the Nine Months Ended September 30, 2023)						19,527	19,527				19,527
Other comprehensive income (loss), net of tax								470	(1,762)	(1,292)	(1,292)
Total comprehensive income (for the Nine Months Ended September 30, 2023)						19,527	19,527	470	(1,762)	(1,292)	18,235
Balance at September 30, 2023	40,926	409,256	205,434	94,531	28,104	267,750	390,385	(4,549)	(24,847)	(29,396)	975,679