

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2023 and 2022

Expressed in Thousands of New Taiwan Dollars

Accounting Title	December 31, 2023 Amount	%	December 31, 2022 Amount	%
Current assets				
Cash and cash equivalents	218,149	14	257,123	17
Current financial assets at fair value through profit or loss	3,292	-	4,094	-
Current financial assets at amortised cost	-	-	16,667	1
Accounts receivable, net	294,809	20	385,218	25
Current inventories	316,791	21	232,628	15
Prepayments	43,579	3	53,285	3
Other current assets	1,174	-	1,219	-
Total current assets	877,794	58	950,234	61
Non-current assets				
Financial asset at fair value through profit or loss	20,000	1	-	-
Non-current financial assets at fair value through other comprehensive income	19,802	1	18,709	1
Non-current financial assets at amortised cost	17,861	1	2,553	-
Investments accounted for using equity method	-	-	9,134	1
Property, plant and equipment	402,072	27	417,199	27
Right-of-use assets	11,186	1	2,700	-
Investment property, net	113,057	7	113,177	8
Intangible assets	25,158	2	3,530	-
Deferred tax assets	14,912	1	14,866	1
Other non-current assets	16,983	1	16,254	1
Total non-current assets	641,031	42	598,122	39
Total assets	1,518,825	100	1,548,356	100
Current liabilities				
Current borrowings	-	-	-	-
Accounts payable	177,251	12	233,514	15
Other payables	85,477	6	122,253	8
Current tax liabilities	6,772	1	50,749	3
Provision for employee benefit liabilities	3,473	-	3,777	-
Current lease liabilities	5,158	-	2,519	-
Current installments of long-term borrowings	28,528	2	7,024	1
Other current liabilities	6,523	-	9,158	1
Total current liabilities	313,182	21	428,994	28
Non-current liabilities				
Non-current portion of non-current borrowings	199,718	13	43,135	3
Deferred tax liabilities	3,715	-	4,367	-
Non-current lease liabilities	6,051	1	214	-
Other non-current liabilities	4,734	-	405	-
Total non-current liabilities	214,218	14	48,121	3
Total liabilities	527,400	35	477,115	31
Equity attributable to owners of parent				
Share capital				
Ordinary share	409,256	27	409,256	27
Total Share Capital	409,256	27	409,256	27
Capital surplus				
Total capital surplus	205,434	14	205,434	13
Retained earnings				
Total retained earnings	384,771	25	484,655	31
Other equity interest				
Total other equity interest	- 29,740	- 2	- 28,104	- 2
Total equity attributable to owners of parent	969,721	64	1,071,241	69
Total equity	991,425	65	1,071,241	69
Total liabilities and equity	1,518,825	100	1,548,356	100
Equivalent issue shares of advance receipts for ordinary share	-	-	-	-
Number of shares in entity held by entity and by its subsidiaries	-	-	-	-