

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Comprehensive Income
For the years ended December 31, 2023 and 2022
Expressed in Thousands of New Taiwan Dollars

Accounting Title	2023 Amount	%	2022 Amount	%
Total operating revenue	945,035	100	1,545,909	100
Total operating costs	753,648	80	1,164,742	75
Gross profit (loss) from operations	191,387	20	381,167	25
Operating expenses				
Selling expenses	69,272	7	72,969	5
Administrative expenses	72,451	8	80,599	5
Research and development expenses	30,481	3	26,734	2
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	(248)	-	(128)	-
Total operating expenses	171,956	18	180,174	12
Net operating income (loss)	19,431	2	200,993	13
Non-operating income and expenses				
Share of profit or loss of associates and joint Ventures accounted for using equity method	(3,123)	(1)	(358)	-
Total interest income				
Total other income	6,873	1	1,413	-
Foreign exchange net gain or loss	(304)	-	24,300	1
Net Gain or loss on financial assets (liabilities) at fair value through profit or loss	(802)	-	156	-
Total interest expenses	(1,805)	-	(1,290)	-
Total other expenses	(1,141)	-	(783)	-
Total non-operating income and expenses	(302)	-	23,438	1
Profit (loss) from continuing operations before tax	19,129	2	224,431	14
Total tax expense (income)	(6,512)	(1)	(47,307)	(3)
Profit (loss) from continuing operations	12,617	1	177,124	11
Profit (loss)				
Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(1,482)	-	(3,188)	-
Components of other comprehensive income that will not be reclassified to profit or loss				
Exchange differences on translation	(192)	-	1,512	-
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	38	-	(302)	-
Components of other comprehensive income that will be reclassified to profit or loss	(154)	-	1,210	-
Other comprehensive income, net	(1,636)	-	(1,978)	-
Total comprehensive income	10,981	1	175,146	11
Net income (loss) attributable to:				
Owners of the parent company	13,913	1	177,124	11
Non-controlling interests	(1,296)	-	-	-
	12,617	1	177,124	11
Total comprehensive income (loss) attributable to:				
Owners of the parent company	12,277	1	175,146	11
Non-controlling interests	(1,296)	-	-	-
	10,981	1	-	-
Earnings (loss) per share (NT\$)				
Basic earnings (loss) per share	0.34		4.42	
Diluted earnings (loss) per share	0.34		4.28	