

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Changes in Stockholders' Equity
For the years ended December 31, 2023 and 2022
(Expressed in thousands of New Taiwan dollars)

Equity Attributable to Shareholders of EISO Corporation

Accounting Title	Common stock Number of shares	Common Stock	Capital surplus	Retained		Earnings		Other Component of Equity		Subtotal	Non-controlling Interest	Total equity
				Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealized Gains (Losses) on Financial Assets measured at Fair Value through other Comprehensive Income			
Balance at January 1, 2022	39,234	392,337	191,101	60,679	26,317	302,926	389,922	(6,229)	(19,897)	947,234		947,234
Appropriation of earnings:												
Legal reserve				16,140		(16,140)						
Cash dividends distributed to shareholders						(82,391)	(82,391)			(82,391)		(82,391)
Special reserve					(191)	191						
Convertible corporate bond conversion	1,692	16,919	14,333							31,252		31,252
Profit for the year						177,124	177,124			177,124		177,124
Other comprehensive income (loss), net of tax								1,210	(3,188)	(1,978)		(1,978)
Total comprehensive income						177,124	177,124	1,210	(3,188)	175,146		175,146
Balance at December 31, 2022	40,926	409,256	205,434	76,819	26,126	558,834	661,779	(3,809)	(23,085)	1,071,241		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)		(110,499)
Adjustments for changes in investees' equity						(3,298)	(3,298)			(3,298)		(3,298)
Non-controlling Interest											23,000	23,000
Profit for the year						13,913	13,913			13,913	(1,296)	12,617
Other comprehensive income (loss), net of tax								(154)	(1,482)	(1,636)	-	(1,636)
Total comprehensive income						13,913	13,913	(154)	(1,482)	12,277	(1,636)	10,981
Balance at December 31, 2023	40,926	409,256	205,434	94,531	28,104	262,136	384,771	(5,173)	(24,567)	969,721	21,704	991,425