

**EISO ENTERPRISE CO., LTD.**  
**Parent Company Only 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	195,943	14	237,359	15
Current financial assets at fair value through profit or loss	3,292	-	4,094	-
Current financial assets at amortised cost	-	-	7,848	1
Accounts receivable, net	290,639	21	380,219	25
Current inventories	192,877	14	232,628	15
Accounts receivable from related parties	40,842	3	992	-
Prepayments	27,088	2	48,924	3
Other current assets	741	-	370	-
Total current assets	751,422	54	912,434	59
Non-current assets				
Non-current financial assets at fair value through other comprehensive income	19,802	1	18,709	1
Non-current financial assets at amortised cost	9,191	1	2,553	-
Investments accounted for using equity method	67,995	5	40,603	3
Property, plant and equipment	397,938	28	416,772	27
Right-of-use assets	10,474	1	2,492	-
Investment property, net	110,718	8	110,718	7
Deferred tax assets	14,912	1	14,866	1
Other non-current assets	12,655	1	18,762	2
Total non-current assets	643,685	46	625,475	41
Total assets	1,395,107	100	1,537,909	100
Current liabilities				
Current borrowings				
Accounts payable	170,449	12	225,547	15
Other payables	81,846	6	120,038	8
Current tax liabilities	6,756	1	50,733	3
Provision for employee benefit liabilities	3,473	-	3,777	-
Current lease liabilities	4,773	-	2,304	-
Current installments of long-term borrowings	28,528	2	7,024	-
Other current liabilities	3,920	-	9,124	1
Total current liabilities	299,745	21	418,547	27
Non-current liabilities				
Long-term borrowings	115,818	8	43,135	3
Deferred tax liabilities	3,715	-	4,367	-
Non-current lease liabilities	5,724	1	214	-
Other non-current liabilities	384	-	405	-
Total non-current liabilities	125,641	9	48,121	3
Total liabilities	425,386	30	466,668	30
Equity attributable to owners of parent				
Share capital				
Ordinary share	409,256	29	409,256	27
Total Share Capital	409,256	29	409,256	27
Capital surplus	205,434	15	205,434	13
Total capital surplus	205,434	15	205,434	13
Retained earnings	384,771	28	484,655	32
Total retained earnings	384,771	28	484,655	32
Other equity interest	(29,740)	(2)	(28,104)	(2)
Total other equity interest	(29,740)	(2)	(28,104)	(2)
Total equity	969,721	70	1,071,241	70
Total liabilities and equity	1,395,107	100	1,537,909	100