

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES
Consolidated Balance Sheets
As of March 31, 2024, December 31, 2023 and March 31, 2023
(Expressed in thousands of New Taiwan dollars)

Accounting Title	March 31, 2024	December 31, 2023	March 31, 2023
Balance Sheet			
Current assets			
Cash and cash equivalents	201,901	218,149	283,994
Current financial assets at fair value through profit or loss	3,230	3,292	4,167
Current financial assets at amortised cost	0	0	15,138
Accounts receivable, net	308,266	294,809	330,676
Current inventories	321,680	316,791	207,936
Prepayments	34,309	43,579	51,758
Other current assets	1,193	1,174	1,057
Total current assets	870,579	877,794	894,726
Non-current assets			
Financial asset at fair value through profit or loss	20,000	20,000	0
Non-current financial assets at fair value through other comprehensive income	20,345	19,802	18,814
Non-current financial assets at amortised cost	19,646	17,861	2,459
Investments accounted for using equity method	0	0	12,191
Property, plant and equipment	395,220	402,072	409,112
Right-of-use assets	10,301	11,186	1,768
Investment property, net	113,131	113,057	113,169
Intangible assets	23,140	25,158	8,404
Deferred tax assets	14,316	14,912	14,246
Other non-current assets	25,153	16,983	5,565
Total non-current assets	641,252	641,031	585,728
Total assets	1,511,831	1,518,825	1,480,454
Current liabilities			
Accounts payable	175,322	177,251	193,511
Other payables	92,731	85,477	199,545
Current tax liabilities	8,214	6,772	52,950
Current provisions	3,532	3,473	3,686
Current lease liabilities	5,265	5,158	1,619
Current installments of long-term borrowings	28,605	28,528	7,059
Other current liabilities	4,441	6,523	4,796
Total current liabilities	318,110	313,182	463,166
Non-current liabilities			
Non-current portion of non-current borrowings	195,916	199,718	41,356
Deferred tax liabilities	4,019	3,715	4,280
Non-current lease liabilities	5080	6051	175
Other non-current liabilities	4774	4734	405
Total non-current liabilities	209,789	214,218	46,216
Total liabilities	527,899	527,400	509,382
Equity attributable to owners of parent			
Share capital			
Ordinary share	409,256	409,256	409,256
Total Share Capital	409,256	409,256	409,256
Capital surplus			
Total capital surplus	205,434	205,434	205,434
Retained earnings			
Total retained earnings	377,207	384,771	384,373
Other equity interest			
Total other equity interest	(28,586)	(29,740)	(27,991)
Total equity attributable to owners of parent	963,311	969,721	971,072
Non-controlling interests	20,621	21,704	0
Total equity	983,932	991,425	971,072
Total liabilities and equity	1,511,831	1,518,825	1,480,454

Chairman: CHIEN JUNG KUN

Manager: LEE, SHANG-CHIH

Accounting Supervisor: WU, HUI-CHUAN