

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Comprehensive Income
For the Three Months Ended March 31, 2024 and 2023

(Expressed in thousands of New Taiwan dollars, except for Earnings (loss) per share)

Accounting Title	For the three-month periods ended March 31,	
	2024/01/01 To 2024/03/31	2023/01/01 To 2023/03/31
Total operating revenue	229,733	271,822
Total operating costs	181,409	210,622
Gross profit (loss) from operations	48,324	61,200
Operating expenses		
Selling expenses	19,448	16,841
Administrative expenses	20,963	18,691
Research and development expenses	9,314	6,914
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	(27)	1,889
Total operating expenses	49,698	44,335
Net operating income (loss)	(1,374)	16,865
Non-operating income and expenses		
Share of profit or loss of associates and joint Ventures accounted for using equity method	0	5
Total interest income	1,090	1,080
Total other income	98	123
Foreign exchange net gain or loss	7,003	(3,469)
Net Gain or loss on financial assets (liabilities) at fair value through profit or loss	(62)	73
Total interest expenses	(705)	(266)
Total other expenses	(122)	(136)
Total non-operating income and expenses	7,302	(2,590)
Profit (loss) from continuing operations before tax	5,928	14,275
Total tax expense (income)	2,297	2,839
Profit (loss) from continuing operations	3,631	11,436
Other comprehensive income		
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	543	105
Components of other comprehensive income that will not be reclassified to profit or loss		
Exchange differences on translation	765	11
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(154)	(3)
Components of other comprehensive income that will be reclassified to profit or loss		
Other comprehensive income, net	1154	113
Total comprehensive income	4,785	11,549
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	4,714	11,436
Non-controlling interests	(1,083)	0
	3,631	11,436
Total comprehensive income (loss) attributable to:		
Owners of the parent company	5,868	11,549
Non-controlling interests	(1,083)	0
	4,785	11,549
Earnings (loss) per share (NT\$)		
Basic earnings (loss) per share	0.12	0.28
Diluted earnings (loss) per share	0.11	0.28

Chairman: CHIEN JUNG KUN

Manager: LEE, SHANG-CHIH

Accounting Supervisor: WU, HUI-CHUAN