

**EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES**  
**Consolidated Balance Sheets**  
**As of June 30, 2024, December 31, 2023 and June 30, 2023**  
(Expressed in thousands of New Taiwan dollars)

Accounting Title	March 31, 2024	%	December 31, 2023	%	March 31, 2023	%
Balance Sheet	Amount		Amount		Amount	
Current assets						
Cash and cash equivalents	230,740	15	218,149	14	250,442	17
Current financial assets at fair value through profit or loss	5,418	-	3,292	-	3,844	-
Current financial assets at amortised cost	12,777	1	0	-	6,276	1
Accounts receivable, net	303,721	19	294,809	20	288,981	20
Current inventories	337,627	22	316,791	21	216,999	15
Prepayments	31,982	2	43,579	3	52,784	4
Other current assets	8,210	-	1,174	-	1,258	-
Total current assets	930,475	59	877,794	58	820,584	57
Non-current assets						
Financial asset at fair value through profit or loss	20,000	1	20,000	1	20,000	1
Non-current financial assets at fair value through other comprehensive income	23,499	2	19,802	1	18,349	1
Non-current financial assets at amortised cost	7,342	1	17,861	1	11,472	1
Investments accounted for using equity method	0	-	0	-	10,534	1
Property, plant and equipment	411,958	26	402,072	27	395,670	27
Right-of-use assets	8,804	1	11,186	1	832	1
Investment property, net	113,134	7	113,057	7	113,082	8
Intangible assets	21,143	1	25,158	2	7,475	1
Deferred tax assets	14,572	1	14,912	1	14,346	1
Other non-current assets	15,050	1	16,983	1	26,298	2
Total non-current assets	635,502	41	641,031	42	618,058	43
Total assets	1,565,977	##	1,518,825	100	1,438,642	100
Current liabilities						
Accounts payable	198,060	13	177,251	12	199,845	14
Other payables	125,365	8	85,477	6	191,696	13
Current tax liabilities	5,751	-	6,772	-	7,490	1
Current lease liabilities	5,042	-	5,158	-	711	-
Current installments of long-term borrowings	112,785	7	28,528	2	7,062	-
Other current liabilities	8,070	1	9,996	1	10,012	1
Total current liabilities	455,073	29	313,182	21	416,816	29
Non-current liabilities						
Non-current portion of non-current borrowings	114,122	7	199,718	13	39,608	3
Deferred tax liabilities	4,086	-	3,715	-	4,054	-
Non-current lease liabilities	3822	-	6051	1	135	-
Other non-current liabilities	4723	1	4734	-	405	-
Total non-current liabilities	126,753	8	214,218	14	44,202	3
Total liabilities	581,826	37	527,400	35	461,018	32
Equity attributable to owners of parent						
Share capital						
Ordinary share	409,256	26	409,256	27	409,256	29
Total Share Capital	409,256	26	409,256	27	409,256	29
Capital surplus						
Total capital surplus	185,703	12	205,434	14	205,434	14
Retained earnings						
Total retained earnings	390,290	25	384,771	25	391,577	27
Other equity interest						
Total other equity interest	(25,254)	(2)	(29,740)	(2)	(28,643)	(2)
Total equity attributable to owners of parent	959,995	61	969,721	64	977,624	68
Non-controlling interests	24,156	2	21,704	1	0	-
Total equity	984,151	63	991,425	65	977,624	68
Total liabilities and equity	1,565,977	##	1,518,825	100	1,438,642	100

Chairman: CHIEN JUNG KUN

Manager: LEE, SHANG-CHIH

Accounting Supervisor: WU, HUI-CHUAN