

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the Six Months Ended June 30, 2024 and 2023

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

Accounting Title	For the Three Months Ended June 30				For the Six Months periods ended June 30			
	2024/01/01 To 2024/06/30	%	2023/04/01 To 2023/06/30	%	2024/01/01 To 2024/06/30	%	2023/01/01 To 2023/06/30	%
Total operating revenue	253,966	##	218,649	##	483,699	100	490,471	100
Total operating costs	194,413	77	172,327	79	375,822	78	382,949	78
Gross profit (loss) from operations	59,553	23	46,322	21	107,877	22	107,522	22
Operating expenses								
Selling expenses	21,084	8	17,065	8	40,532	8	33,906	7
Administrative expenses	24,630	10	17,100	8	45,593	10	35,791	7
Research and development expenses	6,409	2	6,849	3	15,723	3	13,763	3
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	(292)	-	(2,192)	(1)	(319)	-	(303)	-
Total operating expenses	51,831	20	38,822	18	101,529	21	83,157	17
Net operating income (loss)	7,722	3	7,500	3	6,348	1	24,365	5
Non-operating income and expenses								
Share of profit or loss of associates and joint Ventures accounted for using equity method	0	-	(1,656)	(1)	0	-	(1,651)	-
Total interest income	1,620	-	2,305	1	2,710	1	3,385	1
Total other income	2,085	1	31	-	2,183	-	154	-
Foreign exchange net gain or loss	2,578	1	4,838	2	9,581	2	1,369	-
Net Gain or loss on financial assets (liabilities) at fair value through profit or loss	2,188	1	(323)	-	2,126	-	(250)	-
Total interest expenses	(723)	-	(235)	-	(1,428)	-	(501)	-
Total other expenses	(1,966)	(1)	(218)	-	(2,088)	-	(354)	-
Total non-operating income and expenses	5,782	2	4,742	2	13,084	3	2,152	1
Profit (loss) from continuing operations before tax	13,504	5	12,242	5	19,432	4	26,517	6
Total tax expense (income)	(4,154)	(1)	(5,037)	(2)	(6,451)	(1)	(7,876)	(2)
Profit (loss) from continuing operations	9,350	4	7,205	3	12,981	3	18,641	4
Other comprehensive income								
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	3,154	1	(465)	-	3,697	1	-360	-
Components of other comprehensive income that will not be reclassified to profit or loss								
Exchange differences on translation	221	-	(235)	-	986	-	-224	-
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(43)	-	48	-	(197)	-	45	-
Components of other comprehensive income that will be reclassified to profit or loss								
Other comprehensive income, net	3,332	1	(652)	-	4,486	1	-539	-
Total comprehensive income	12,682	5	6,553	3	17,467	4	18,102	4

Profit (loss), attributable to:												
Profit (loss), attributable to owners of parent	\$	13,083	5	\$	7,205	3	\$	17,797	4	\$	18,641	4
Non-controlling interests		(3,733)	(1)		0	-		(4,816)	(1)		0	-
		9,350	4		7,205	3		12,981	3		18,641	4
Total comprehensive income (loss) attributable to:												
Owners of the parent company	\$	16,415	6	\$	6,553	3	\$	22,283	5	\$	18,102	4
Non-controlling interests		(3,733)	-3		-	-		(4,816)	(1)		-	-
	\$	12,682	5	\$	6,553	3	\$	17,467	4	\$	18,102	4
Earnings (loss) per share (NT\$)												
Basic earnings (loss) per share	\$	0.32		\$	0.18		\$	0.43		\$	0.46	
Diluted earnings (loss) per share	\$	0.32		\$	0.18		\$	0.43		\$	0.45	

Chairman: CHIEN JUNG KUN

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