

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES
Consolidated Balance Sheets
As of September 30, 2024, December 31, 2023 and September 30, 2023
Unit: In Thousands of New Taiwan Dollars

Accounting Title	Sep 30, 2023	%	December 31, 2023	%	Sep 30, 2023	%
Balance Sheet						
Current assets						
Cash and cash equivalents	227,434	14	218,149	14	238,028	17
Current financial assets at fair value through profit or loss	4,803	-	3,292	-	3,000	-
Current financial assets at amortised cost	12,614	1	-	-	-	-
Accounts receivable, net	299,573	19	294,809	20	299,687	21
Current inventories	342,280	21	316,791	21	207,202	15
Prepayments	27,439	2	43,579	3	33,745	2
Other current assets	23,390	2	1,174	-	657	-
Total current assets	937,533	59	877,794	58	782,319	55
Non-current assets						
Financial assets measured 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	23,329	1	19,802	1	16,947	1
Non-current financial assets at amortised cost	7,161	-	17,861	1	18,450	1
Investments accounted for using equity method	-	-	-	-	22,360	2
Property, plant and equipment	444,741	28	402,072	27	391,259	28
Right-of-use assets	8,067	1	11,186	1	9,126	1
Investment property, net	113,094	7	113,057	7	113,163	8
Intangible assets	19,302	1	25,158	2	6,833	1
Deferred tax assets	15,031	1	14,912	1	15,133	1
Other non-current assets	12,493	1	16,983	1	20,194	1
Total non-current assets	663,218	41	641,031	42	633,465	45
Total assets	1,600,751	100	1,518,825	100	1,415,784	100
Current liabilities						
Current borrowings	20,000	1	-	-	-	-
Accounts payable	203,765	13	177,251	12	170,779	12
Other payables	97,463	6	85,477	6	85,926	6
Current tax liabilities	6,406	-	6,772	-	8,746	1
Current lease liabilities	4,976	-	5,158	-	4,894	-
Current portion of long-term loans payable	38,496	3	28,528	2	28,401	2
Other current liabilities	8,440	1	9,996	1	9,454	1
Total current liabilities	379,546	24	313,182	21	308,200	22
Non-current liabilities						
Non-current portion of non-current borrowings	232,593	15	199,718	13	123,161	9
Deferred tax liabilities	4,179	-	3,715	-	4,102	-
Non-current lease liabilities	3,161	-	6,051	1	4,237	-
Other non-current liabilities	4,623	-	4,734	-	405	-
Total non-current liabilities	244,556	15	214,218	14	131,905	9
Total liabilities	624,102	39	527,400	35	440,105	31
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	386,066	24	384,771	25	390,385	28
Other equity	(25,626)	(2)	(29,740)	(2)	(29,396)	(2)
Total equity attributable to owners of parent	955,399	60	969,721	64	975,679	69
Non-controlling interests	21,250	1	21,704	1	0	0
Total equity	976,649	61	991,425	65	975,679	69
Total liabilities and equity	1,600,751	###	1,518,825	100	1,415,784	100

Chairman: CHIEN JUNG KUN

Manager: LEE, SHANG-CHIH

Accounting Supervisor: WU, HUI-CHUAN