

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the Three and Nine Months Ended September 30, 2024 and 2023

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

Accounting Title	Three Months Ended September 30,		2023		2024		2023	
	Amount	%	Amount	%	Amount	%	Amount	%
Income Statement								
Total operating revenue	261,376	100	226,971	100	745,075	100	717,442	100
Total operating costs	205,207		185,875	82	581,029		568,824	79
Gross profit (loss) from operations	56,169		41,096	18	164,046		148,618	21
Operating expenses								
Selling expenses	21,331		17,099	8	61,863		51,005	7
Administrative expenses	23,900		18,870	8	69,493		54,661	8
Research and development expenses	6,409		7,824	4	22,132		21,587	3
Expected credit impairment loss (reversal benefit)	59		148	0	(260)		(155)	0
Total operating expenses	51,699		43,941	20	153,228		127,098	18
Net operating income (loss)	4,470		(2,845)	(2)	10,818		21,520	3
Non-operating income and expenses								
	(2,164)	(1)	(100)	0	(2,069)	0	(134)	0
Recognition of the share of profit and loss of related companies using the equity method	0	0	(1,097)	(1)	0	0	(2,748)	0
Interest income	659	0	959	0	3,369	0	4,344	0
Net foreign currency exchange gain (or loss)	(3,650)	(1)	5,905	3	5,931	1	7,274	1
Losses on financial assets at fair value through profit or loss	(615)	0	(844)	0	1,511	0	(1,094)	0
Interest expenses	(829)	0	(545)	0	(2,257)	0	(1,046)	0
Net gain or loss on disposals of property, plant and equipment	(4,603)	(2)	(100)	0	(4,603)	(1)	(266)	0
Total non-operating income and expenses	(11,202)	(4)	4,178	2	1,882	0	6,330	1
Profit (loss) from continuing operations before tax	(6,732)	(3)	1,333	0	12,700	2	27,850	4
Total tax expense (income)	(398)	0	(447)	0	(6,849)	(1)	(8,323)	(1)
Profit (loss) from continuing operations	(7,130)	(3)	886	0	5,851	1	19,527	3
Other comprehensive income or loss								
Items not reclassified to profit or loss								
Unrealised gains (losses) from investments in equity instruments measured at fair value	(170)	0	(1,402)	0	3,527	0	(1,762)	0
Subsequent items that may be reclassified to profit or loss								
Exchange differences on translation of foreign financial statements	(252)	0	812	0	734	0	588	0
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	50	0	(163)	0	(147)	0	(118)	0
Other comprehensive income, net	(372)	0	(753)	0	4,114	0	(1,292)	0
Total comprehensive income	(7,502)	(3)	133	0	9,965	1	18,235	3
Profit (loss), attributable to:								
Profit (loss), attributable to owners of parent	(4,224)		886		13,573		19,527	
Profit (loss), attributable to non-controlling interests	(2,906)		0		(7,722)		0	
Comprehensive income, attributable to owners of parent	(4,596)		133		17,687		18,235	
Comprehensive income, attributable to non-controlling interests	(2,906)		0		(7,722)		0	
Basic earnings per share								
Total basic earnings per share	(0.10)		0.02		0.33		0.48	
Diluted earnings per share								
Total diluted earnings per share	(0.10)		0.02		0.33		0.48	

Chairman: CHIEN JUNG KUN

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