

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Changes in Stockholders' Equity
For the Nine Months Ended September 30, 2024 and 2023
(Expressed in thousands of New Taiwan dollars)

Accounting Title	Common stock Number of shares	Common Stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Non-controlling Interest	Total equity
Balance at January 1, 2023	40,926	409,256	205,434	76,819	26,126	381,710	484,655	(5,019)	(23,085)		1,071,241
Appropriation of earnings:											
Legal reserve				17,712		(17,712)					
Special reserve				0	1,978	(1,978)					0
Cash dividends distributed to shareholders						(110,499)	(110,499)				(110,499)
Changes in associates accounted for using the equity method						(3,298)	(3,298)				(3,298)
Profit for the period (for the Nine Months Ended September 30, 2023)						19,527	19,527				19,527
Other comprehensive income (loss), net of tax								470	(1,762)		(1,292)
Total comprehensive income (for the Nine Months Ended September 30, 2023)						19,527	19,527	470	(1,762)		18,235
Balance at September 30, 2023	40,926	409,256	205,434	94,531	28,104	267,750	390,385	(4,549)	(24,847)		975,679
Balance at January 1, 2024	40,926	409,256	205,434	94,531	28,104	262,136	384,771	(5,173)	(24,567)	21,704	991,425
Appropriation of earnings:											
Legal reserve				1,062		(1,062)					
Special reserve					1,636	(1,636)					
Cash dividends distributed to shareholders						(12,278)	(12,278)				(12,278)
Cash distribution from capital surplus			(20,463)								(20,463)
Changes in ownership interests in subsidiaries			732								732
Non-controlling interests changes										7,268	7,268
Profit for the period (for the Nine Months Ended September 30, 2024)						13,573	13,573			(7,722)	5,851
Other comprehensive income (loss) after taxes for the Nine Months period Ended September 30, 2024								587	3,527		4,114
Total comprehensive income (for the Nine Months Ended September 30, 2024)						13,573	13,573	587	3,527	(7,722)	9,965
Balance at September 30, 2024	40,926	409,256	185,703	95,593	29,740	260,733	386,066	(4,586)	(21,040)	21,250	976,649

Chairman: CHIEN JUNG KUN

Manager: LEE, SHANG-CHIH

Accounting Supervisor: WU, HUI-CHUAN