

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2024 and 2023

Expressed in Thousands of New Taiwan Dollars

Accounting Title	December 31, 2024 Amount	%	December 31, 2023 Amount	%
Current assets				
Cash and cash equivalents	185,336	11	218,149	14
Current financial assets at fair value through profit or loss	3,771	-	3,292	-
Current financial assets at amortised cost	12,916	1	-	-
Accounts receivable, net	287,862	18	294,809	20
Current inventories	356,608	22	316,791	21
Prepayments	25,606	2	43,579	3
Other current assets	22,022	1	1,174	-
Total current assets	894,121	55	877,794	58
Non-current assets				
Financial asset at fair value through profit or loss	20,000	1	20,000	1
Non-current financial assets at fair value through other comprehensive income	23,329	2	19,802	1
Non-current financial assets at amortised cost	7,590	1	17,861	1
Investments accounted for using equity method			-	-
Property, plant and equipment	483,230	30	402,072	27
Right-of-use assets	6,705	-	11,186	1
Investment property, net	113,098	7	113,057	7
Intangible assets	18,182	1	25,158	2
Deferred tax assets	15,481	1	14,912	1
Other non-current assets	39,381	2	16,983	1
Total non-current assets	726,996	45	641,031	42
Total assets	1,621,117	100	1,518,825	100
Current liabilities				
Current borrowings			-	-
Accounts payable	215,538	13	177,251	12
Other payables	114,737	7	85,477	6
Current tax liabilities	5,398	-	6,772	1
Provision for employee benefit liabilities	4,197	-	3,473	-
Current lease liabilities	4,064	-	5,158	-
Current installments of long-term borrowings	38,677	3	28,528	2
Other current liabilities	6,967	1	6,523	-
Total current liabilities	389,578	24	313,182	21
Non-current liabilities				
Non-current portion of non-current borrowings	243,255	15	199,718	13
Deferred tax liabilities	4,520	1	3,715	-
Non-current lease liabilities	2,716	-	6,051	1
Other non-current liabilities	4,420	-	4,734	-
Total non-current liabilities	254,911	16	214,218	14
Total liabilities	644,489	40	527,400	35
Equity attributable to owners of parent				
Share capital				
Ordinary share	409,256	25	409,256	27
Total Share Capital	409,256	25	409,256	27
Capital surplus				
Total capital surplus	185,703	12	205,434	14
Retained earnings				
Total retained earnings	388,329	24	384,771	25
Other equity interest				
Total other equity interest	(25,354)	(2)	(29,740)	(2)
Total equity attributable to owners of parent	957,934	59	969,721	64
Non-controlling interests	18,694	1	21,704	1
Total equity	976,628	60	991,425	65
Total liabilities and equity	1,621,117	100	1,518,825	100
Equivalent issue shares of advance receipts for ordinary share	-		-	-
Number of shares in entity held by entity and by its subsidiaries	-		-	-

Chairman: CHIEN JUNG KUN

Manager: LEE, SHANG-CHIH

Accounting Supervisor: WU, HUI-CHUAN