

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Comprehensive Income
For the years ended December 31, 2024 and 2023

Expressed in Thousands of New Taiwan Dollars

Accounting Title	2024 Amount	%	2023 Amount	%
Total operating revenue	985,810	100	945,035	100
Total operating costs	773,772	78	753,648	80
Gross profit (loss) from operations	212,038	22	191,387	20
Operating expenses				
Selling expenses	79,902	8	69,272	7
Administrative expenses	95,070	10	72,451	8
Research and development expenses	29,977	3	30,481	3
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	(107)	-	(248)	-
Total operating expenses	204,842	21	171,956	18
Net operating income (loss)	7,196	1	19,431	2
Non-operating income and expenses				
Share of profit or loss of associates and joint Ventures accounted for using equity method	0	-	(3,123)	(1)
Total interest income	4,867	-	6,174	-
Other gains and losses, net	3,960	-	(1,548)	1
Finance costs, net	(2,586)	-	(1,805)	-
Total non-operating income and expenses	6,241	1	(302)	-
Profit (loss) from continuing operations before tax	13,437	2	19,129	2
Total tax (expense) income	(7,879)	(1)	(6,512)	(1)
Profit (loss) from continuing operations	5,558	1	12,617	1
Profit (loss)	5,558	1	12,617	1
Other comprehensive income				
Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	3,527	-	(1,482)	-
Components of other comprehensive income that will not be reclassified to profit or loss				
Exchange differences on translation	1,074	-	(192)	-
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	215	-	(38)	-
Components of other comprehensive income that will be reclassified to profit or loss	859	-	(154)	-
Other comprehensive income, net	4,386	-	(1,636)	-
Total comprehensive income	9,944	1	10,981	1
Net income (loss) attributable to:				
Owners of the parent company	15,836	2	13,913	1
Non-controlling interests	(10,278)	(1)	(1,296)	-
Total comprehensive income (loss) attributable to:				
Owners of the parent company	20,222	2	12,277	1
Non-controlling interests	(10,278)	(1)	(1,296)	-
Earnings (loss) per share (NT\$)				
Basic earnings (loss) per share	0.39		0.34	
Diluted earnings (loss) per share	0.39		0.34	

Chairman: CHIEN JUNG KUN

Manager: LEE, SHANG-CHIH

Accounting Supervisor: WU, HUI-CHUAN