

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Changes in Stockholders' Equity
For the years ended December 31, 2024 and 2023
(Expressed in thousands of New Taiwan dollars)

Equity Attributable to Shareholders of EISO Corporation

Accounting Title	Common stock Number of shares	Common Stock	Capital surplus	Retained Earnings				Other Component of Equity		Subtotal	Non- controlling Interest	Total equity
				Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealized Gains (Losses) on Financial Assets measured at Fair Value through other Comprehensive Income			
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		1,071,241
Appropriation of earnings:												
Legal reserve				17,712		(17,712)						
Special reserve					1,978	(1,978)						
Cash dividends distributed to shareholders						(110,499)	(110,499)			(110,499)		(110,499)
Adjustments for changes in investees' equity						(3,298)	(3,298)			(3,298)		(3,298)
Non-controlling Interest											23,000	23,000
Profit for the year						13,913	13,913			13,913	(1,296)	12,617
Other comprehensive income (loss), net of tax								(154)	(1,482)	(1,636)	-	(1,636)
Total comprehensive income						13,913	13,913	(154)	(1,482)	12,277	(1,296)	10,981
Balance at December 31, 2023	40,926	409,256	205,434	94,531	28,104	262,136	384,771	(5,173)	(24,567)	969,721	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)		(12,278)
Capital reserve cash dividend distribution			(20,463)							(20,463)		(20,463)
Changes in ownership interests in subsidiaries			732							732		732
Adjustments for changes in investees' equity												
Non-controlling Interest											7,268	7,268
Profit for the year						15,836	15,836			15,836	(10,278)	5,558
Other comprehensive income (loss), net of tax								859	3,527	4,386		4,386
Total comprehensive income						15,836	15,836	859	3,527	20,222	(10,278)	9,944
Balance at December 31, 2023	40,926	409,256	185,703	95,593	29,740	262,996	388,329	(4,314)	(21,040)	957,934	18,694	976,628

Chairman: CHIEN JUNG KUN

Manager: LEE, SHANG-CHIH

Accounting Supervisor: WU, HUI-CHUAN