EISO ENTERPRISE CO., LTD. Parent Company Only Balance Sheets December 31, 2024 and 2023

| Accounting Title December 31, 2024 Amount % December 31, 2023 Amount % Current assets Cash and cash equivalents 165,986 12 195,943 14 Current financial assets at fair value through profit or loss 3,771 - 3,292 - Current financial assets at amortised cost 3,795 - - - - Accounts receivable, net 278,257 19 290,639 21 Current inventories 202,103 14 192,877 14 Accounts receivable from related parties 30,766 2 40,842 3 Prepayments 18,067 1 27,088 2 Other current assets 21,996 2 741 | December 31, 2024 and 20. | | sands | of New Taiwan Dol | lars |
|--|---|-------------------|-------|-------------------|------|
| Cash and cash equivalents | Accounting Title | December 31, 2024 | | December 31, 2023 | |
| Current financial assets at amortised cost 3,791 - 3,292 - Current financial assets at amortised cost 3,795 - 19 290,639 21 278,257 19 290,639 21 200,639 21 278,257 19 290,639 21 278,257 20 200,639 21 278,257 20 200,639 21 278,257 20 200,639 21 278,257 20 200,639 21 278,257 20 200,639 21 278,257 20 200,639 21 278,257 20 200,639 21 278,257 20 200,639 21 278,257 200,639 21 278,257 200,639 21 278,257 200,639 20 | Current assets | | | | - |
| Current financial assets at amortised cost | Cash and cash equivalents | 165,986 | 12 | 195,943 | 14 |
| Current inventories | Current financial assets at fair value through profit or loss | 3,771 | - | 3,292 | - |
| Current inventories | Current financial assets at amortised cost | 3,795 | - | - | - |
| Accounts receivable from related parties 30,766 2 40,842 3 Prepayments 18,067 1 27,088 2 20 Other current assets 21,996 2 751,422 54 Total current assets 724,741 50 751,422 54 Non-current financial assets at fair value through other comprehensive income 23,329 2 19,802 1 1 10,000 1 1 1 1 1 1 1 1 1 | Accounts receivable, net | 278,257 | 19 | 290,639 | 21 |
| Prepayments 18,067 1 27,088 2 Other current assets 72,147 2 75 | Current inventories | 202,103 | 14 | 192,877 | 14 |
| Other current assets 21,90% 2 74,12 30 72,12 30 78,12 30 78,12 30 78,12 30 78,12 30 78,12 30 78,12 30 78,12 30 78,12 30 10 | Accounts receivable from related parties | 30,766 | 2 | 40,842 | 3 |
| Total current assets | Prepayments | 18,067 | 1 | 27,088 | 2 |
| Non-current financial assets at fair value through other comprehensive income 23,329 2 19,802 1 | Other current assets | 21,996 | 2 | 741 - | |
| 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 - 9,191 5 Investments accounted for using equity method 61,034 4 67,995 5 Property, plant and equipment 478,375 33 397,938 28 Right-of-use assets 10,318 - 10,474 8 Investment property, net 110,718 8 110,718 8 Deferred tax assets 347,36 2 12,655 1 Other non-current assets 347,36 2 12,655 4 Total assets 1,462,385 10 1,395,107 10 Current liabilities Current liabilities 209,399 14 170,449 12 Other payables 107,611 7 81,846 6 Current liabilities 5,381 1 6,756 1 Provision for employee benefit liabilities 3,373 2 4,7 | Total current assets | 724,741 | 50 | 751,422 | 54 |
| Non-current financial assets at amortised cost Investments accounted for using equity method 7,590 - 9,191 1 Investments accounted for using equity method 61,034 4 67,995 2 Property, plant and equipment 478,375 33 397,938 28 Right-of-use assets 6,381 - 10,474 1 Investment property, net 110,718 8 110,718 8 Deferred tax assets 15,481 1 14,912 1 Other non-current assets 737,644 50 643,685 46 Total non-current assets 737,644 50 643,685 46 Total assets 1,462,385 100 1,395,107 100 Current liabilities 203,399 14 170,449 12 Current borrowings 203,399 14 170,449 12 Current liabilities 5,381 1 6,766 1 Provision for employee benefit liabilities 3,377 3 28,528 2 Current liab | Non-current assets | | | | |
| Non-current financial assets at amortised cost Investments accounted for using equity method 61,034 4 67,995 2 9,191 1 Property, plant and equipment 478,375 33 397,938 28 Right-of-use assets 6,381 - 10,474 1 Investment property, net 110,718 8 110,718 8 Deferred tax assets 15,481 1 14,912 1 Other non-current assets 34,736 2 12,655 1 Total ann-current assets 737,644 50 643,685 46 Total assets 1,462,385 100 1,395,107 100 Current liabilities 203,399 14 170,449 12 Current borrowings 209,399 14 170,449 12 Accounts payable 209,399 14 170,449 12 Other payables 107,611 7 81,846 6 Current tax liabilities 3,387 1 6,766 1 Provision for emplo | Non-current financial assets at fair value through other comprehensive income | 23,329 | 2 | 19,802 | 1 |
| Investments accounted for using equity method 61,034 4 67,995 5 7 7 7 7 7 7 7 7 | | | - | | 1 |
| Property, plant and equipment 478,375 33 397,938 28 Right-of-use assets 6,381 - 10,474 1 Investment property, net 110,718 8 110,718 8 Deferred tax assets 15,481 1 14,912 1 Other non-current assets 34,736 2 12,655 1 Total ann-current assets 737,644 50 643,685 46 Total assets 1,462,385 10 1,395,107 100 Current lassets 209,399 14 170,449 12 Current borrowings 209,399 14 170,449 12 Current borrowings 107,611 7 81,846 6 Current borrowings 4,197 - 3,473 - Current tax liabilities 3,333 - 3,473 - Current lease liabilities 3,333 - 3,920 - Total current liabilities 372,840 25 299,745 21 | Investments accounted for using equity method | 61,034 | 4 | 67,995 | 5 |
| Right-of-use assets 6,381 - 10,474 1 Investment property, net 110,718 8 110,718 8 Deferred tax assets 15,481 1 14,912 1 Other non-current assets 34,736 2 12,655 1 Total non-current assets 737,644 50 643,685 46 Total assets 1,462,385 10 1,395,107 100 Current liabilities 209,399 14 170,449 12 Current borrowings 209,399 14 170,449 12 Other payables 107,611 7 81,846 6 Current tax liabilities 5,381 1 6,756 1 Provision for employee benefit liabilities 3,737 - 4,773 - Current lease liabilities 3,737 - 4,773 - Current lease liabilities 3,838 - 3,902 - Total current liabilities 3,72,840 25 299,745 21 | — · · | | | | |
| Investment property, net 110,718 8 110,718 8 10,718 8 10,718 8 10,6718 1 14,912 1 1 14,912 1 1 10,000 1 10,000 10, | | | | | |
| Deferred tax assets 15,481 1 14,912 1 Other non-current assets 34,736 2 12,655 1 Total non-current assets 737,644 50 643,685 46 Total assets 1,462,385 100 1,395,107 100 Current borrowings Accounts payable 209,399 14 170,449 12 Other payables 107,611 7 81,846 6 Current tax liabilities 5,381 1 6,756 1 Provision for employee benefit liabilities 4,197 - 3,473 - Current lease liabilities 3,737 - 4,773 - Current installments of long-term borrowings 38,867 3 28,528 2 Other current liabilities 3,838 - 3,920 - Total current liabilities 3,737 9 115,818 8 Deferred tax liabilities 4,520 9 115,818 8 Deferred tax liabilities | | | 8 | | |
| Other non-current assets 34,736 2 12,655 1 Total non-current assets 737,644 50 643,685 46 Total assets 1,462,385 10 1,395,107 100 Current liabilities 209,399 14 170,449 12 Other payables 107,611 7 81,846 6 Current tax liabilities 4,197 - 3,473 - Current lease liabilities 3,373 - 4,773 - Current liabilities 3,838 - 3,202 - Current liabilities 3,337 - 4,773 - Current liabilities 3,338 - 3,920 - Total current liabilities 32,2840 25 299,745 21 Non-current liabilities 4,520 - 3,715 - Long-termt borrowings 124,005 9 115,818 8 Deferred tax liabilities 4,520 - 3,715 - | | | | | |
| Total non-current assets 737,644 50 643,685 46 Total assets 1,462,385 100 1,395,107 100 Current borrowings Accounts payable 209,399 14 170,449 12 Other payables 107,611 7 81,846 6 Current tax liabilities 5,381 1 6,756 1 Provision for employee benefit liabilities 4,177 3 3,473 - Current lease liabilities 3,838 - 3,720 - Current installments of long-term borrowings 38,8677 3 28,528 2 Other current liabilities 33,838 - 3,920 - Total current liabilities 372,840 25 299,745 21 Non-current liabilities 4,520 - 3,715 - Non-current lase liabilities 2,716 - 3,725 - Other non-current liabilities 31,611 9 125,641 9 Total liabili | | | | | _ |
| Total assets 1,462,385 100 1,395,107 100 Current liabilities Current borrowings 209,399 14 170,449 12 Accounts payables 107,611 7 81,846 6 Current tax liabilities 5,381 1 6,756 1 Provision for employee benefit liabilities 3,737 - 3,473 - Current lease liabilities 3,837 - 3,732 - Current installments of long-term borrowings 38,677 3 28,528 2 Other current liabilities 3,738 - 3,920 - Total current liabilities 372,840 25 299,745 21 Non-current liabilities 124,005 9 115,818 8 Deferred tax liabilities 4,520 - 3,715 - Non-current lease liabilities 2,716 - 5,724 1 Other non-current liabilities 370 - 384 - Total liabilities 50,451 | · | | | | |
| Current liabilities Current borrowings 209,399 14 170,449 12 Other payables 107,611 7 81,846 6 Current tax liabilities 5,381 1 6,756 1 Provision for employee benefit liabilities 4,197 - 3,473 - Current lease liabilities 3,737 - 4,773 - Current installments of long-term borrowings 38,677 3 28,528 2 Other current liabilities 372,840 25 299,745 21 Non-current liabilities 372,840 25 299,745 21 Non-current liabilities 4,520 - 3,715 - Deferred tax liabilities 2,716 - 5,724 1 Other non-current liabilities 370 - 384 - Total non-current liabilities 370 - 384 - Total liabilities 50,451 34 425,386 30 Equity attributable to own | · | | | | |
| Current borrowings | | 1,102,303 | 100 | 1,575,107 | 100 |
| Accounts payable 209,399 14 170,449 12 Other payables 107,611 7 81,846 6 Current tax liabilities 5,381 1 6,756 1 Provision for employee benefit liabilities 4,197 - 3,473 - Current lease liabilities 3,373 - 4,773 - Current installments of long-term borrowings 38,677 3 28,528 2 Other current liabilities 3,838 - 3,920 - Total current liabilities 372,840 25 299,745 21 Non-current liabilities 124,005 9 115,818 8 Deferred tax liabilities 4,520 - 3,715 - Non-current lease liabilities 2,716 - 5,724 1 Other non-current liabilities 370 - 384 - Total iabilities 30,451 3 425,386 30 Equity attributable to owners of parent 3 40,256 | | | | | |
| Other payables 107,611 7 81,846 6 Current tax liabilities 5,381 1 6,756 1 Provision for employee benefit liabilities 4,197 - 3,473 - Current lease liabilities 38,677 3 28,528 2 Other current liabilities 3,838 - 3,920 - Total current liabilities 372,840 25 299,745 21 Non-current liabilities 124,005 9 115,818 8 Deferred tax liabilities 4,520 - 3,715 - Non-current lease liabilities 2,716 - 5,724 1 Other non-current liabilities 370 - 384 - Total non-current liabilities 370 - 384 - Total surplusble to owners of parent 504,451 34 425,386 30 Equity attributable to owners of parent Share capital 409,256 28 409,256 29 Total Share Capital | | 200 200 | 1./ | 170.440 | 12 |
| Current tax liabilities 5,381 1 6,756 1 Provision for employee benefit liabilities 4,197 - 3,473 - Current lease liabilities 3,737 - 4,773 - Current installments of long-term borrowings 38,677 3 28,528 2 Other current liabilities 3,838 - 3,920 - Total current liabilities 372,840 25 299,745 21 Non-current liabilities 124,005 9 115,818 8 Deferred tax liabilities 4,520 - 3,715 - Non-current lease liabilities 370 - 3,834 - Total non-current liabilities 370 - 3,715 - Total incon-current liabilities 370 - 3,84 - Total liabilities 504,451 34 425,366 30 Equity attributable to owners of parent 504,451 34 425,366 30 Share capital 409,256 2 | | | | | |
| Provision for employee benefit liabilities 4,197 - 3,473 - Current lease liabilities 3,737 - 4,773 - Current installments of long-term borrowings 38,677 3 28,528 2 Other current liabilities 3,838 - 3,920 - Total current liabilities 372,840 25 299,745 21 Non-current liabilities 124,005 9 115,818 8 Deferred tax liabilities 4,520 - 3,715 - Non-current lease liabilities 2,716 - 5,724 1 Other non-current liabilities 370 - 384 - Total lon-current liabilities 131,611 9 125,641 9 Total liabilities 504,451 34 425,386 30 Equity attributable to owners of parent Share capital 409,256 28 409,256 29 Total Share Capital 409,256 28 409,256 29 Capital surplus <td></td> <td></td> <td></td> <td></td> <td></td> | | | | | |
| Current lease liabilities 3,737 - 4,773 - Current installments of long-term borrowings 38,677 3 28,528 2 Other current liabilities 3,838 - 3,920 - Total current liabilities 372,840 25 299,745 21 Non-current liabilities 124,005 9 115,818 8 Deferred tax liabilities 4,520 - 3,715 - Non-current lease liabilities 2,716 - 5,724 1 Other non-current liabilities 370 - 384 - Total non-current liabilities 31,611 9 125,641 9 Total liabilities 504,451 34 425,386 30 Equity attributable to owners of parent Share capital 409,256 28 409,256 29 Total Share Capital 409,256 28 409,256 29 Capital surplus 185,703 13 205,434 15 Total capital surplus 38 | | | | | 1 |
| Current installments of long-term borrowings 38,677 3 28,528 2 Other current liabilities 3,838 - 3,920 - Total current liabilities 372,840 25 299,745 21 Non-current liabilities 124,005 9 115,818 8 Deferred tax liabilities 4,520 - 3,715 - Non-current lease liabilities 2,716 - 5,724 1 Other non-current liabilities 370 - 384 - Total non-current liabilities 370 - 384 - Total liabilities 504,451 34 425,386 30 Equity attributable to owners of parent Share capital 409,256 28 409,256 29 Total Share Capital 409,256 28 409,256 29 Capital surplus 185,703 13 205,434 15 Total capital surplus 185,703 13 205,434 15 Retained earnings 388,329 <td></td> <td></td> <td></td> <td></td> <td>-</td> | | | | | - |
| Other current liabilities 3,838 - 3,920 - Total current liabilities 372,840 25 299,745 21 Non-current liabilities 124,005 9 115,818 8 Deferred tax liabilities 4,520 - 3,715 - Non-current lease liabilities 2,716 - 5,724 1 Other non-current liabilities 370 - 384 - Total non-current liabilities 131,611 9 125,641 9 Total liabilities 504,451 34 425,386 30 Equity attributable to owners of parent Share capital 409,256 28 409,256 29 Total Share Capital 409,256 28 409,256 29 Capital surplus 185,703 13 205,434 15 Total capital surplus 185,703 13 205,434 15 Retained earnings 388,329 27 384,771 28 Other equity interest (25,354) | | | | | - |
| Total current liabilities 372,840 25 299,745 21 Non-current liabilities 124,005 9 115,818 8 Deferred tax liabilities 4,520 - 3,715 - Non-current lease liabilities 2,716 - 5,724 1 Other non-current liabilities 370 - 384 - Total non-current liabilities 131,611 9 125,641 9 Total liabilities 504,451 34 425,386 30 Equity attributable to owners of parent Share capital 8 409,256 28 409,256 29 Total Share Capital 409,256 28 409,256 29 Capital surplus 185,703 13 205,434 15 Total capital surplus 185,703 13 205,434 15 Retained earnings 388,329 27 384,771 28 Total retained earnings 388,329 27 384,771 28 Other equity interest <td< td=""><td></td><td></td><td></td><td></td><td>2</td></td<> | | | | | 2 |
| Non-current liabilities 124,005 9 115,818 8 Deferred tax liabilities 4,520 - 3,715 - Non-current lease liabilities 2,716 - 5,724 1 Other non-current liabilities 370 - 384 - Total non-current liabilities 131,611 9 125,641 9 Total liabilities 504,451 34 425,386 30 Equity attributable to owners of parent Share capital 8 409,256 28 409,256 29 Total Share Capital 409,256 28 409,256 29 Capital surplus 185,703 13 205,434 15 Total capital surplus 185,703 13 205,434 15 Retained earnings 388,329 27 384,771 28 Total retained earnings 388,329 27 384,771 28 Other equity interest (25,354) (2) (29,740) (2) Total other equity interest | | | | | - 01 |
| Long-termt borrowings 124,005 9 115,818 8 Deferred tax liabilities 4,520 - 3,715 - Non-current lease liabilities 2,716 - 5,724 1 Other non-current liabilities 370 - 384 - Total non-current liabilities 131,611 9 125,641 9 Total liabilities 504,451 34 425,386 30 Equity attributable to owners of parent Share capital - <td></td> <td>372,840</td> <td>25</td> <td>299,745</td> <td>21</td> | | 372,840 | 25 | 299,745 | 21 |
| Deferred tax liabilities 4,520 - 3,715 - Non-current lease liabilities 2,716 - 5,724 1 Other non-current liabilities 370 - 384 - Total non-current liabilities 131,611 9 125,641 9 Total liabilities 504,451 34 425,386 30 Equity attributable to owners of parent Share capital 8 409,256 28 409,256 29 Total Share Capital 409,256 28 409,256 29 Capital surplus 185,703 13 205,434 15 Total capital surplus 185,703 13 205,434 15 Retained earnings 388,329 27 384,771 28 Total retained earnings 388,329 27 384,771 28 Other equity interest (25,354) (2) (29,740) (2) Total other equity interest (25,354) (2) (29,740) (2) Total equity <t< td=""><td></td><td>124.005</td><td>0</td><td>115.010</td><td>0</td></t<> | | 124.005 | 0 | 115.010 | 0 |
| Non-current lease liabilities 2,716 - 5,724 1 Other non-current liabilities 370 - 384 - Total non-current liabilities 131,611 9 125,641 9 Total liabilities 504,451 34 425,386 30 Equity attributable to owners of parent 8 409,256 28 409,256 29 Ordinary share 409,256 28 409,256 29 Total Share Capital 409,256 28 409,256 29 Capital surplus 185,703 13 205,434 15 Total capital surplus 185,703 13 205,434 15 Retained earnings 388,329 27 384,771 28 Total retained earnings 388,329 27 384,771 28 Other equity interest (25,354) (2) (29,740) (2) Total other equity interest (25,354) (2) (29,740) (2) Total equity 957,934 66 | | | 9 | | 8 |
| Other non-current liabilities 370 - 384 - Total non-current liabilities 131,611 9 125,641 9 Total liabilities 504,451 34 425,386 30 Equity attributable to owners of parent Share capital 8 409,256 28 409,256 29 Total Share Capital 409,256 28 409,256 29 Capital surplus 185,703 13 205,434 15 Total capital surplus 185,703 13 205,434 15 Retained earnings 388,329 27 384,771 28 Total retained earnings 388,329 27 384,771 28 Other equity interest (25,354) (2) (29,740) (2) Total other equity interest (25,354) (2) (29,740) (2) Total equity 957,934 66 969,721 70 | | | - | | - |
| Total non-current liabilities 131,611 9 125,641 9 Total liabilities 504,451 34 425,386 30 Equity attributable to owners of parent Share capital Ordinary share 409,256 28 409,256 29 Total Share Capital 409,256 28 409,256 29 Capital surplus 185,703 13 205,434 15 Total capital surplus 185,703 13 205,434 15 Retained earnings 388,329 27 384,771 28 Total retained earnings 388,329 27 384,771 28 Other equity interest (25,354) (2) (29,740) (2) Total other equity interest (25,354) (2) (29,740) (2) Total equity 957,934 66 969,721 70 | | | - | | 1 |
| Total liabilities 504,451 34 425,386 30 Equity attributable to owners of parent Share capital Ordinary share 409,256 28 409,256 29 Total Share Capital 409,256 28 409,256 29 Capital surplus 185,703 13 205,434 15 Total capital surplus 185,703 13 205,434 15 Retained earnings 388,329 27 384,771 28 Total retained earnings 388,329 27 384,771 28 Other equity interest (25,354) (2) (29,740) (2) Total other equity interest (25,354) (2) (29,740) (2) Total equity 957,934 66 969,721 70 | • | | - | | |
| Equity attributable to owners of parent Share capital Ordinary share 409,256 28 409,256 29 Total Share Capital 409,256 28 409,256 29 Capital surplus 185,703 13 205,434 15 Total capital surplus 185,703 13 205,434 15 Retained earnings 388,329 27 384,771 28 Total retained earnings 388,329 27 384,771 28 Other equity interest (25,354) (2) (29,740) (2) Total equity Total equity Total equity | · | | | | |
| Share capital 409,256 28 409,256 29 Total Share Capital 409,256 28 409,256 29 Capital surplus 185,703 13 205,434 15 Total capital surplus 185,703 13 205,434 15 Retained earnings 388,329 27 384,771 28 Total retained earnings 388,329 27 384,771 28 Other equity interest (25,354) (2) (29,740) (2) Total other equity interest (25,354) (2) (29,740) (2) Total equity 957,934 66 969,721 70 | · | 504,451 | 34 | 425,386 | 30 |
| Ordinary share 409,256 28 409,256 29 Total Share Capital 409,256 28 409,256 29 Capital surplus 185,703 13 205,434 15 Total capital surplus 185,703 13 205,434 15 Retained earnings 388,329 27 384,771 28 Total retained earnings 388,329 27 384,771 28 Other equity interest (25,354) (2) (29,740) (2) Total other equity interest (25,354) (2) (29,740) (2) Total equity 957,934 66 969,721 70 | | | | | |
| Total Share Capital 409,256 28 409,256 29 Capital surplus 185,703 13 205,434 15 Total capital surplus 185,703 13 205,434 15 Retained earnings 388,329 27 384,771 28 Total retained earnings 388,329 27 384,771 28 Other equity interest (25,354) (2) (29,740) (2) Total other equity interest (25,354) (2) (29,740) (2) Total equity 957,934 66 969,721 70 | | | | | |
| Capital surplus 185,703 13 205,434 15 Total capital surplus 185,703 13 205,434 15 Retained earnings 388,329 27 384,771 28 Total retained earnings 388,329 27 384,771 28 Other equity interest (25,354) (2) (29,740) (2) Total other equity interest (25,354) (2) (29,740) (2) Total equity 957,934 66 969,721 70 | Ordinary share | 409,256 | | 409,256 | |
| Total capital surplus 185,703 13 205,434 15 Retained earnings 388,329 27 384,771 28 Total retained earnings 388,329 27 384,771 28 Other equity interest (25,354) (2) (29,740) (2) Total other equity interest (25,354) (2) (29,740) (2) Total equity 957,934 66 969,721 70 | | | | | |
| Retained earnings 388,329 27 384,771 28 Total retained earnings 388,329 27 384,771 28 Other equity interest (25,354) (2) (29,740) (2) Total other equity interest (25,354) (2) (29,740) (2) Total equity 957,934 66 969,721 70 | | | | | |
| Total retained earnings 388,329 27 384,771 28 Other equity interest (25,354) (2) (29,740) (2) Total other equity interest (25,354) (2) (29,740) (2) Total equity 957,934 66 969,721 70 | | | | | |
| Other equity interest (25,354) (2) (29,740) (2) Total other equity interest (25,354) (2) (29,740) (2) Total equity 957,934 66 969,721 70 | Retained earnings | 388,329 | 27 | 384,771 | 28 |
| Total other equity interest (25,354) (2) (29,740) (2) Total equity 957,934 66 969,721 70 | Total retained earnings | 388,329 | 27 | 384,771 | 28 |
| Total other equity interest (25,354) (2) (29,740) (2) Total equity 957,934 66 969,721 70 | Other equity interest | (25,354) | (2) | (29,740) | (2) |
| Total equity 957,934 66 969,721 70 | | (25,354) | | | |
| | | | 66 | 969,721 | 70 |
| | | 1,462,385 | 100 | 1,395,107 | 100 |

Chairman: CHIEN JUNG KUN Manager: LEE, SHANG-CHIH Accounting Supervisor: WU, HUI-C