

EISO ENTERPRISE CO., LTD.
Parent Company Only 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	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	-
Total current assets	724,741	50	751,422	54
Non-current assets				
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	1
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	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	100	1,395,107	100
Current liabilities				
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	38,677	3	28,528	2
Other current liabilities	3,838	-	3,920	-
Total current liabilities	372,840	25	299,745	21
Non-current liabilities				
Long-term 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				
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 liabilities and equity	1,462,385	100	1,395,107	100