

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES
Consolidated Balance Sheets
As of March 31, 2025, December 31, 2024 and March 31, 2024
(Expressed in thousands of New Taiwan dollars)

Accounting Title	March 31, 2025		December 31, 2024		March 31, 2024	
Balance Sheet						
Current assets						
Cash and cash equivalents	144,617	9	185,336	11	201,901	14
Current financial assets at fair value through profit or loss	3,167	0	3,771	0	3,230	0
Current financial assets at amortised cost	84,255	5	12,916	1	0	0
Accounts receivable, net	315,102	19	287,862	18	308,266	21
Current inventories	372,618	22	356,608	22	321,680	21
Prepayments	23,725	1	25,606	2	34,309	2
Other current assets	1,086	0	22,022	1	1,193	0
Total current assets	944,570	56	894,121	55	870,579	58
Non-current assets						
Financial asset at fair value through profit or loss	20,000	1	20,000	1	20,000	1
Non-current financial assets at fair value through other comprehensive income	65,452	4	23,329	2	20,345	1
Non-current financial assets at amortised cost	7,686	1	7,590	1	19,646	1
Property, plant and equipment	475,161	28	483,230	30	395,220	26
Right-of-use assets	6,007	0	6,705	0	10,301	1
Investment property, net	113,110	7	113,098	7	113,131	7
Intangible assets	16,289	1	18,182	1	23,140	2
Deferred tax assets	15,306	1	15,481	1	14,316	1
Other non-current assets	20,806	1	39,381	2	25,153	2
Total non-current assets	739,817	44	726,996	45	641,252	42
Total assets	1,684,387	100	1,621,117	100	1,511,831	100
Current liabilities						
Contract liabilities	79,323	5	4,671	0	2,294	0
Accounts payable	235,188	14	215,538	13	175,322	12
Other payables	77,887	5	114,737	7	92,731	6
Current tax liabilities	6,969	1	5,398	1	8,214	1
Current provisions	4,354	0	4,197	0	3,532	0
Current lease liabilities	3,426	0	4,064	0	5,265	0
Current installments of long-term borrowings	38,859	2	38,677	3	28,605	2
Other current liabilities	2,482	0	2,296	0	2,147	0
Total current liabilities	448,488	27	389,578	24	318,110	21
Non-current liabilities						
Non-current portion of non-current borrowings	249,091	15	243,255	##	195,916	13
Deferred tax liabilities	4,479	0	4,520	1	4,019	0
Non-current lease liabilities	2,655	0	2,716	0	5,080	1
Other non-current liabilities	4,270	0	4,420	0	4,774	0
Total non-current liabilities	260,495	15	254,911	##	209,789	14
Total liabilities	708,983	42	644,489	##	527,899	35
Equity attributable to owners of parent						
Share capital						
Ordinary share	409,256	24	409,256	25	409,256	27
Total Share Capital	409,256		409,256		409,256	
Capital surplus						
Total capital surplus	185,703	11	185,703	12	205,434	14
Retained earnings						
Total retained earnings	388,723	23	388,329	24	377,207	25
Other equity interest						
Total other equity interest	(23,974)	(1)	(25,354)	(2)	(28,586)	(2)
Total equity attributable to owners of parent	959,708	57	957,934	59	963,311	64
Non-controlling interests	15,696	1	18,694	1	20,621	1
Total equity	975,404	58	976,628	60	983,932	65
Total liabilities and equity	1,684,387	100	1,621,117	100	1,511,831	100

Chairman: CHIEN JUNG KUN

Manager: LEE, SHANG-CHIH

Accounting Supervisor: WU, HUI-CHUAN