

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES
Consolidated Balance Sheets
As of June 30, 2025, December 31, 2024 and June 30, 2024
(Expressed in thousands of New Taiwan dollars)

Accounting Title	2025/6/30		December 31, 2024		June 30, 2024	
Balance Sheet						
Current assets						
Cash and cash equivalents	172,038	10	185,336	11	230,740	15
Current financial assets at fair value through profit or loss	2,886	-	3,771	-	5,418	-
Current financial assets at amortised cost	41,878	2	12,916	1	12,777	1
Accounts receivable, net	320,214	18	287,862	18	303,721	19
Current inventories	383,649	22	356,608	22	337,627	22
Prepayments	25,510	2	25,606	2	31,982	2
Other current assets	941	-	22,022	1	8,210	-
Additional costs of obtaining a contract	40,402	2	0	-	0	-
Total current assets	987,518	56	894,121	55	930,475	59
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	53,659	3	23,329	2	23,499	2
Non-current financial assets at amortised cost	11,644	1	7,590	1	7,342	1
Property, plant and equipment	514,554	29	483,230	30	411,958	26
Right-of-use assets	4,781	-	6,705	-	8,804	1
Investment property, net	112,816	7	113,098	7	113,134	7
Intangible assets	15,028	1	18,182	1	21,143	1
Deferred tax assets	16,505	1	15,481	1	14,572	1
Other non-current assets	20,512	1	39,381	2	15,050	1
Total non-current assets	769,499	44	726,996	45	635,502	41
Total assets	1,757,017	100	1,621,117	100	1,565,977	100
Current liabilities						
Contract liabilities	84,860	5	4,671	-	-	-
Accounts payable	248,862	14	215,538	13	198,060	13
Other payables	77,694	5	114,737	7	125,365	8
Current tax liabilities	3,568	-	5,398	1	5,751	-
Current provisions	4,433	-	4,197	-	0	-
Current lease liabilities	2,486	-	4,064	-	5,042	-
Current installments of long-term borrowings	60,245	4	38,677	3	112,785	7
Other current liabilities	2,220	-	2,296	-	8,070	1
Total current liabilities	484,368	28	389,578	24	455,073	29
Non-current liabilities						
Non-current portion of non-current borrowings	326,469	19	243,255	##	114,122	7
Deferred tax liabilities	4,708	-	4,520	1	4,086	-
Non-current lease liabilities	2,360	-	2,716	-	3,822	-
Other non-current liabilities	4,119	-	4,420	-	4,723	1
Total non-current liabilities	337,656	19	254,911	##	126,753	8
Total liabilities	822,124	47	644,489	##	581,826	37
Equity attributable to owners of parent						
Share capital						
Ordinary share	409,256	23	409,256	25	409,256	26
Total Share Capital	409,256	23	409,256	25	409,256	26
Capital surplus						
Total capital surplus	185,703	11	185,703	12	185,703	12
Retained earnings						
Total retained earnings	389,056	22	388,329	24	390,290	25
Other equity interest						
Total other equity interest	(38,019)	(2)	(25,354)	(2)	(25,254)	(2)
Treasury stocks	(26,052)	(2)	-	-	-	-
Total equity attributable to owners of parent	919,944	52	957,934	59	959,995	61
Non-controlling interests	15,094	1	18,694	1	24,156	2
Total equity	934,993	53	976,628	60	984,151	63
Total liabilities and equity	1,757,017	100	1,621,117	100	1,565,977	100

Chairman: CHIEN JUNG KUN

Manager: LEE, SHANG-CHIH

Accounting Supervisor: WU, HUI-CHUAN