

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the Three and Six Months Ended June 30, 2025 and 2024

(Expressed in thousands of New Taiwan dollars, except for Earnings (loss) per share)

Accounting Title	For the three-month periods ended June 30,				For the Six Months periods Ended June 30,			
	2025/04/01 To 2025/06/30	%	2024/04/01 To 2024/06/30	%	2025/01/01 To 2025/06/30	%	2024/01/01 To 2024/06/30	%
Total operating revenue	278,984	100	253,966	100	536,128	100	483,699	100
Total operating costs	217,376	78	194,413	77	423,917	79	375,822	78
Gross profit (loss) from operations	61,608	22	59,553	23	112,211	21	107,877	22
Operating expenses								
Selling expenses	17,231	6	21,084	8	38,229	7	40,532	8
Administrative expenses	23,656	9	24,630	10	47,104	9	45,593	10
Research and development expenses	6,846	2	6,409	2	14,060	3	15,723	3
Expected credit loss (reversed)	20	-	(292)	-	122	-	(319)	-
Total operating expenses	47,753	17	51,831	20	99,515	19	101,529	21
Net operating income (loss)	13,855	5	7,722	3	12,696	2	6,348	1
Non-operating income and expenses								
Other gains and losses	1,415	1	119	-	1027	-	95	-
Total interest income	938	-	1,620	-	1,050	-	2,710	1
Foreign exchange net gain or loss	(14,235)	(5)	2,578	1	(12,714)	(2)	9,581	2
Net Gain or loss on financial assets (liabilities) at fair value through profit or loss	(281)	-	2,188	1	(885)	-	2,126	-
Total interest expenses	(294)	-	(723)	-	(650)	-	(1,428)	-
Losses on disposals of property, plant and equipment	(31)	-	-	-	(111)	-	-	-
Total non-operating income and expenses	(12,488)	(4)	5,782	2	(12,283)	(2)	13,084	3
Profit (loss) from continuing operations before tax	1,367	1	13,504	5	413	-	19,432	4
Total tax expense (income)	(1,681)	(1)	(4,154)	(1)	(3,331)	(1)	(6,451)	(1)
Profit (loss) from continuing operations	(314)	-	9,350	4	(2,918)	(1)	12,981	3
Other comprehensive income								
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(11,793)	(4)	3,154	1	(10,670)	(2)	3,697	1
Components of other comprehensive income that will not be reclassified to profit or loss								
Exchange differences from translating the financial statements of foreign operating entities	(2,814)	(1)	221	-	(2,493)	-	986	-
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	562	-	(43)	-	498	-	(197)	-

Other comprehensive income, net	(14,045)	(5)	3,332	1	(12,665)	(2)	4,486	1
Total comprehensive income	(14,359)	(5)	12,682	5	(15,583)	(3)	17,467	4
Profit (loss), attributable to:								
Profit (loss), attributable to owners of parent	333	-	13,083	5	727	-	17,797	4
Non-controlling interests	(647)	-	(3,733)	(1)	(3,645)	(1)	(4,816)	(1)
	(314)	-	9,350	4	(2,918)	(1)	12,981	3
Total comprehensive income (loss) attributable to:								
Owners of the parent company	(13,712)	(5)	16,415	6	(11,938)	(2)	22,283	5
Non-controlling interests	(647)	-	(3,733)	(1)	(3,645)	(1)	(4,816)	(1)
	(14,359)	(5)	12,682	5	(15,583)	(3)	17,467	4
Earnings (loss) per share (NT\$)								
Basic earnings (loss) per share	0.01		0.32		0.02		0.43	
Diluted earnings (loss) per share	0.01		0.32		0.02		0.43	

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