

EISO ENTERPRISE CO.,LTD AND SUBSIDIARIES
Consolidated Balance Sheets
December 31, 2020 and 2019

Unit: NT\$ thousand

	Accounting Title	2020/12/31		2019/12/31	
Code	Balance Sheet	Amount	%	Amount	%
	Current assets				
1100	Cash and cash equivalents	269,365	19%	197,981	15%
1110	Current financial assets at fair value through profit or loss	3,556	0%	7,878	1%
1136	Current financial assets at amortised cost	8,730	1%	8,595	1%
1170	Accounts receivable, net	354,258	25%	330,258	26%
1310	Current inventories	186,884	13%	132,947	10%
1470	Other current assets	9,412	1%	4,484	0%
11XX	Total current assets	832,205	58%	682,143	53%
	Non-current assets				
1517	Non-current financial assets at fair value through other comprehensive income	11,979	1%	10,980	1%
1540	Non-current financial assets at amortised cost	20,479	1%	0	0%
1550	Investments accounted for using equity method	0	0%	218	0%
1600	Property, plant and equipment	430,016	30%	443,407	35%
1755	Right-of-use assets	6,739	0%	1,518	0%
1760	Investment property, net	98,271	7%	98,322	8%
1840	Deferred tax assets	11,510	1%	11,268	1%
1900	Other non-current assets	19,729	1%	32,012	3%
15XX	Total non-current assets	598,723	42%	597,725	47%
1XXX	Total assets	1,430,928	100%	1,279,868	100%
	Current liabilities				
2100	Current borrowings	80,000	6%	0	0%
2170	Accounts payable	372,368	26%	304,262	24%
2200	Other payables	57,902	4%	59,893	5%
2230	Current tax liabilities	18,370	1%	16,459	1%
2251	Current provisions	3,280	0%	2,614	0%
2280	Current lease liabilities	2,496	0%	404	0%
2399	Other current liabilities	5,018	0%	4,316	0%
21XX	Total current liabilities	539,434	38%	387,948	30%
	Non-current liabilities				
2520	Bonds payable	49,882	3%	63,672	5%
2540	Non-current portion of non-current borrowings	21,548	2%	22,806	2%
2570	Deferred tax liabilities	6,608	0%	14,535	1%
2580	Non-current lease liabilities	4,264	0%	1,122	0%
2670	Other non-current liabilities	888	0%	746	0%
25XX	Total non-current liabilities	83,190	6%	102,881	8%
2XXX	Total liabilities	622,624	44%	490,829	38%
	Equity attributable to owners of parent				

	Share capital				
3100	Ordinary share	381,966	27%	382,428	30%
	Total Share Capital	381,966	27%	382,428	30%
	Capital surplus				
3200	Total capital surplus	224,136	16%	220,880	17%
	Retained earnings				
3310	Legal reserve	53,887	4%	46,866	4%
3320	Special reserve	9,439	1%	126	0%
3350	Unappropriated retained earnings (accumulated deficit)	165,193	12%	159,497	12%
3300	Total retained earnings	228,519	16%	206,489	16%
	Other equity interest				
3400	Total other equity interest	-26,317	-2%	-9,439	-1%
3500	Treasury shares	0	0%	-11,319	-1%
31XX	Total equity attributable to owners of parent	808,304	56%	789,039	62%
	Non-controlling interests	0	0%	0	0%
3XXX	Total equity	808,304	56%	789,039	62%
	Total liabilities and equity	1,430,928	100%	1,279,868	100%
	Equivalent issue shares of advance receipts for ordinary share	0		0	
	Number of shares in entity held by entity and by its subsidiaries	0		770,000	