

Financial Statement — Statements of Changes in Stockholders' Equity

EISO ENTERPRISE CO.,LTD

Financial year: Yearly

2021/12/31 Statement of Stockholders' Equity

Unit: NT\$ thousand

| Accounting Title | Ordinary share | Total share capital | Capital surplus | Legal reserve | Special reserve | Unappropriate d retained earnings (accumulated deficit) | Total retained earnings | Exchange differences on translation of foreign financial statements | Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income | Total other equity interest | Treasury shares | Total equity attributable to owners of parent | Non-controlling interests | Total equity |
|--|----------------|---------------------|-----------------|---------------|-----------------|---|-------------------------|---|---|-----------------------------|-----------------|---|---------------------------|--------------|
| Equity at beginning of period | 381,966 | 381,966 | 224,136 | 53,887 | 9,439 | 165,193 | 228,519 | -5,824 | -20,493 | -26,317 | 0 | 808,304 | | 808,304 |
| Effects of retrospective application and retrospective restatement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Retrospective adjustment of equity attributable to former owner due to reorganization of entities under common control | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Equity at beginning of period after adjustments | 381,966 | 381,966 | 224,136 | 53,887 | 9,439 | 165,193 | 228,519 | -5,824 | -20,493 | -26,317 | 0 | 808,304 | | 808,304 |
| Legal reserve appropriated | 0 | 0 | 0 | 6,792 | 0 | -6,792 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Stock dividends of preference share | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Legal reserve used to offset accumulated deficits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Special reserve used to offset accumulated deficits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Reversal of special reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Special reserve appropriated | 0 | 0 | 0 | 0 | 16,878 | -16,878 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Cash dividends of ordinary share | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Cash dividends of preference share | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Profits from Security Token Offer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Stock dividends of ordinary share | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Due to business combination | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Capital surplus used to offset accumulated deficits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Stock dividends from capital surplus | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Cash dividends from capital surplus | 0 | 0 | -42,016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -42,016 | | -42,016 |
| Other changes in capital surplus | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Due to donated assets received | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Due to recognition of equity component of convertible bonds (preference share) issued | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Changes in equity of associates and joint ventures accounted for using equity method | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Profit (loss) | 0 | 0 | 0 | 0 | 0 | 162,733 | 162,733 | 0 | 0 | 0 | 0 | 162,733 | | 162,733 |
| Other comprehensive income | 0 | 0 | 0 | 0 | 0 | -1,330 | -1,330 | -405 | 596 | 191 | 0 | -1,139 | | -1,139 |
| Total comprehensive income | 0 | 0 | 0 | 0 | 0 | 161,403 | 161,403 | -405 | 596 | 191 | 0 | 161,594 | | 161,594 |

| | | | | | | | | | | | | | | |
|---|---------|---------|---------|--------|--------|---------|---------|--------|---------|---------|---|---------|--|---------|
| Issue of shares | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Issue Security Token Offer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Capital reduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Capital reduction to offset accumulated deficits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Capital reduction due to spin-off | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Shares issued for pursuant to acquisitions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Reorganization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Conversion of convertible bonds | 10,371 | 10,371 | 8,981 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,352 | | 19,352 |
| Conversion of certificates of bonds-to-share | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Conversion of preference share | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Issue of preference share | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Redemption of preference share | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Issue of ordinary share, others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Purchase of treasury shares | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Retirement of treasury share | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Repurchase Security Token Offer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Acquisition of company's share by subsidiaries recognized as treasury share | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Disposal of company's share by subsidiaries recognized as treasury share transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Adjustments of capital surplus for company's cash dividends received by subsidiaries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Disposal of subsidiaries or investments accounted for using equity method | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Difference between consideration and carrying amount of subsidiaries acquired or disposed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Changes in ownership interests in subsidiaries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Share-based payments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Changes in non-controlling interests | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Changes in prepaid preferred stock construction dividends | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Disposal of investments in equity instruments designated at fair value through other comprehensive income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Total increase (decrease) in equity | 10,371 | 10,371 | -33,035 | 6,792 | 16,878 | 137,733 | 161,403 | -405 | 596 | 191 | 0 | 138,930 | | 138,930 |
| Equity at end of period | 392,337 | 392,337 | 191,101 | 60,679 | 26,317 | 302,926 | 389,922 | -6,229 | -19,897 | -26,126 | 0 | 947,234 | | 947,234 |

2020/12/31 Statement of Stockholders' Equity

Unit: NT\$ thousand

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| | | | | | | | | | | | | | | |
|---|---------|---------|---------|--------|-------|---------|---------|--------|---------|---------|---------|---------|--|---------|
| Capital reduction to offset accumulated deficits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Capital reduction due to spin-off | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Shares issued for pursuant to acquisitions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Reorganization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Conversion of convertible bonds | 7,558 | 7,558 | 6,976 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,534 | | 14,534 |
| Conversion of certificates of bonds-to-share | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Conversion of preference share | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Issue of preference share | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Redemption of preference share | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Issue of ordinary share, others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Purchase of treasury shares | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -17,189 | -17,189 | | -17,189 |
| Retirement of treasury share | -8,020 | -8,020 | -6,176 | 0 | 0 | -2,993 | -2,993 | 0 | 0 | 0 | 17,189 | 0 | | 0 |
| Repurchase Security Token Offer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Acquisition of company's share by subsidiaries recognized as treasury share | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Disposal of company's share by subsidiaries recognized as treasury share transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Adjustments of capital surplus for company's cash dividends received by subsidiaries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Disposal of subsidiaries or investments accounted for using equity method | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Difference between consideration and carrying amount of subsidiaries acquired or disposed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Changes in ownership interests in subsidiaries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Share-based payments | 0 | 0 | 2,456 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,319 | 13,775 | | 13,775 |
| Changes in non-controlling interests | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Changes in prepaid preferred stock construction dividends | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Disposal of investments in equity instruments designated at fair value through other comprehensive income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Total increase (decrease) in equity | -462 | -462 | 3,256 | 7,021 | 9,313 | 5,696 | 22,030 | -409 | -16,469 | -16,878 | 11,319 | 19,265 | | 19,265 |
| Equity at end of period | 381,966 | 381,966 | 224,136 | 53,887 | 9,439 | 165,193 | 228,519 | -5,824 | -20,493 | -26,317 | 0 | 808,304 | | 808,304 |