

EISO ENTERPRISE CO.,LTD AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2022 and 2021

Unit: NT\$ thousand

Accounting Title	2022/12/31	2021/12/31
Balance Sheet		
Current assets		
Cash and cash equivalents	257,123	243,392
Current financial assets at fair value through profit or loss	4,094	3,938
Current financial assets at amortised cost	16,667	8,694
Accounts receivable, net	385,218	434,777
Current inventories	232,628	290,150
Prepayments	53,285	24,426
Other current assets	1,219	1,231
Total current assets	950,234	1,006,608
Non-current assets		
Non-current financial assets at fair value through other comprehensive income	18,709	23,384
Non-current financial assets at amortised cost	2,553	13,171
Investments accounted for using equity method	9,134	0
Property, plant and equipment	417,199	440,796
Right-of-use assets	2,700	5,015
Investment property, net	113,177	106,673
Deferred tax assets	14,866	12,366
Other non-current assets	19,784	12,321
Total non-current assets	598,122	613,726
Total assets	1,548,356	1,620,334
Current liabilities		
Current borrowings	0	100,000
Accounts payable	233,514	367,535
Other payables	122,253	90,342
Current tax liabilities	50,749	39,311
Current provisions	3,777	3,433
Current lease liabilities	2,519	3,173
Other current liabilities	16,182	41,756
Total current liabilities	428,994	645,550
Non-current liabilities		
Non-current portion of non-current borrowings	43,135	20,294
Deferred tax liabilities	4,367	4,913
Non-current lease liabilities	214	1,884
Other non-current liabilities	405	459
Total non-current liabilities	48,121	27,550
Total liabilities	477,115	673,100
Equity attributable to owners of parent		
Share capital		
Ordinary share	409,256	392,337
Total Share Capital	409,256	392,337
Capital surplus		
Total capital surplus	205,434	191,101
Retained earnings		
Total retained earnings	484,655	389,922
Other equity interest		
Total other equity interest	-28,104	-26,126
Total equity attributable to owners of parent	1,071,241	947,234
Total equity	1,071,241	947,234
Total liabilities and equity	1,548,356	1,620,334
Equivalent issue shares of advance receipts for ordinary sh	0	0
Number of shares in entity held by entity and by its subsidia	0	0