

EISO ENTERPRISE CO.,LTD AND SUBSIDIARIES

Statements of Changes in Stockholders' Equity

For the Years Ended December 31, 2022 and 2021

2022/12/31 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated 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	392,337	392,337	191,101	60,679	26,317	302,926	389,922	-6,229	-19,897	-26,126		947,234		947,234
Legal reserve appropriated	0	0	0	16,140	0	-16,140	0	0	0	0		0		0
Reversal of special reserve	0	0	0	0	-191	191	0	0	0	0		0		0
Cash dividends of ordinary share	0	0	0	0	0	-82,391	-82,391	0	0	0		-82,391		-82,391
Profit (loss)	0	0	0	0	0	177,124	177,124	0	0	0		177,124		177,124
Other comprehensive income	0	0	0	0	0	0	0	1,210	-3,188	-1,978		-1,978		-1,978
Total comprehensive income	0	0	0	0	0	177,124	177,124	1,210	-3,188	-1,978		175,146		175,146
Conversion of convertible bonds	16,919	16,919	14,333	0	0	0	0	0	0	0		31,252		31,252
Total increase (decrease) in equity	16,919	16,919	14,333	16,140	-191	78,784	94,733	1,210	-3,188	-1,978		124,007		124,007
Equity at end of period	409,256	409,256	205,434	76,819	26,126	381,710	484,655	-5,019	-23,085	-28,104		1,071,241		1,071,241

2021/12/31 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated 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		808,304		808,304
Legal reserve appropriated	0	0	0	6,792	0	-6,792	0	0	0	0		0		0
Special reserve appropriated	0	0	0	0	16,878	-16,878	0	0	0	0		0		0
Cash dividends from capital surplus	0	0	-42,016	0	0	0	0	0	0	0		-42,016		-42,016
Profit (loss)	0	0	0	0	0	162,733	162,733	0	0	0		162,733		162,733
Other comprehensive income	0	0	0	0	0	-1,330	-1,330	-405	596	191		-1,139		-1,139
Total comprehensive income	0	0	0	0	0	161,403	161,403	-405	596	191		161,594		161,594
Conversion of convertible bonds	10,371	10,371	8,981	0	0	0	0	0	0	0		19,352		19,352
Total increase (decrease) in equity	10,371	10,371	-33,035	6,792	16,878	137,733	161,403	-405	596	191		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		947,234		947,234