

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES
Consolidated Balance Sheets
As of March 31, 2023, December 31, 2022 and March 31, 2022
Unit: In Thousands of New Taiwan Dollars

Accounting Title	March 31, 2023	December 31, 2022	March 31, 2022
Balance Sheet			
Current assets			
Cash and cash equivalents	283,994	257,123	192,532
Current financial assets at fair value through profit or loss	4,167	4,094	4,379
Current financial assets at amortised cost	15,138	16,667	9,018
Accounts receivable, net	330,676	385,218	437,411
Current inventories	207,936	232,628	312,936
Prepayments	51,758	53,285	40,274
Other current assets	1,057	1,219	1,775
Total current assets	894,726	950,234	998,325
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	18,814	18,709	31,748
Non-current financial assets at amortised cost	2,459	2,553	11,060
Investments accounted for using equity method	12,191	9,134	0
Property, plant and equipment	409,112	417,199	446,447
Right-of-use assets	1,768	2,700	4,163
Investment property, net	113,169	113,177	106,746
Deferred tax assets	14,246	14,866	13,080
Other non-current assets	13,969	19,784	16,374
Total non-current assets	585,728	598,122	629,618
Total assets	1,480,454	1,548,356	1,627,943
Current liabilities			
Current borrowings	0	0	35,000
Accounts payable	193,511	233,514	389,713
Other payables	199,545	122,253	167,000
Current tax liabilities	52,950	50,749	51,253
Current provisions	3,686	3,777	3,935
Current lease liabilities	1,619	2,519	2,939
Other current liabilities	11,855	16,182	39,608
Total current liabilities	463,166	428,994	689,448
Non-current liabilities			
Non-current portion of non-current borrowings	41,356	43,135	20,000
Deferred tax liabilities	4,280	4,367	5,140
Non-current lease liabilities	175	214	1,267
Other non-current liabilities	405	405	459
Total non-current liabilities	46,216	48,121	26,866
Total liabilities	509,382	477,115	716,314
Equity attributable to owners of parent			
Share capital			
Ordinary share	409,256	409,256	392,337
Total Share Capital	409,256	409,256	392,337
Capital surplus			
Total capital surplus	205,434	205,434	191,101
Retained earnings			
Total retained earnings	384,373	484,655	352,812
Other equity interest			
Total other equity interest	-27,991	-28,104	-24,621
Total equity attributable to owners of parent	971,072	1,071,241	911,629
Total equity	971,072	1,071,241	911,629
Total liabilities and equity	1,480,454	1,548,356	1,627,943
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0