

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

From January 1 to March 31, 2023

Unit: In Thousands of New Taiwan Dollars

Accounting Title	2023/01/01 To 2023/03/31	2022/01/01 To 2022/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	14,275	56,522
Profit (loss) before tax	14,275	56,522
Depreciation expense	14,695	15,005
Amortization expense	884	637
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	1,889	-96
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-73	-441
Interest expense	266	457
Interest income	-1,080	-8
Share of loss (profit) of associates and joint ventures accounted for using equity method	-5	0
Loss (gain) on disposal of property, plant and equipment	46	0
Reversal of impairment loss on non-financial assets	-2,375	4,651
Unrealized foreign exchange loss (gain)	-494	-2,841
Total adjustments to reconcile profit (loss)	13,753	17,364
Decrease (increase) in accounts receivable	53,466	1,089
Decrease (increase) in inventories	27,067	-27,437
Decrease (increase) in prepayments	1,527	-15,842
Decrease (increase) in other current assets	156	-524
Total changes in operating assets	82,216	-42,714
Increase (decrease) in accounts payable	-40,218	20,899
Increase (decrease) in other payable	-30,986	-3,903
Increase (decrease) in provisions	-91	502
Increase (decrease) in other current liabilities	-4,362	-2,238
Total changes in operating liabilities	-75,657	15,260
Total changes in operating assets and liabilities	6,559	-27,454
Total adjustments	20,312	-10,090
Cash inflow (outflow) generated from operations	34,587	46,432
Interest received	1,080	8
Interest paid	-264	-350
Income taxes refund (paid)	-108	0
Net cash flows from (used in) operating activities	35,295	46,090
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	0	-7,488
Proceeds from disposal of financial assets at amortised cost	1,572	2,516
Acquisition of property, plant and equipment	-1,546	-24,648
Proceeds from disposal of property, plant and equipment	29	0
Increase in other non-current assets	-5,757	-1,718
Net cash flows from (used in) investing activities	-5,702	-31,338
Cash flows from (used in) financing activities		
Decrease in short-term loans	0	-65,000
Repayments of long-term debt	-1,744	-312
Payments of lease liabilities	-940	-866
Net cash flows from (used in) financing activities	-2,684	-66,178
Effect of exchange rate changes on cash and cash equivalents	-38	566
Net increase (decrease) in cash and cash equivalents	26,871	-50,860
Cash and cash equivalents at beginning of period	257,123	243,392
Cash and cash equivalents at end of period	283,994	192,532
Cash and cash equivalents reported in the statement of financial position	283,994	192,532