

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Cash Flows
For the Six Months Ended June 30, 2023 and 2022

(Expressed in thousands of New Taiwan dollars)

Accounting Title	2023/01/01 To 2023/06/30	2022/01/01 To 2022/06/30
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	26,517	133,464
Profit (loss) before tax	26,517	133,464
Depreciation expense	29,079	30,114
Amortization expense	1,813	1,315
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(303)	6
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	250	83
Interest expense	501	743
Interest income	(3,385)	(112)
Share of loss (profit) of associates and joint ventures accounted for using equity method	1,651	0
Loss (gain) on disposal of property, plant and equipment	166	0
Impairment loss (reversal gain) on non-financial assets	(2,877)	8,332
Unrealized foreign exchange loss (gain)	(1,259)	(685)
Total adjustments to reconcile profit (loss)	25,636	39,796
Decrease (increase) in accounts receivable	98,095	2,337
Decrease (increase) in inventories	18,506	(36,127)
Decrease (increase) in prepayments	491	(21,359)
Decrease (increase) in other current assets	(19)	(3)
Total changes in operating assets	117,073	(55,152)
Increase (decrease) in accounts payable	(34,063)	37,863
Increase (decrease) in other payable	(37,726)	27,496
Increase (decrease) in provisions	342	688
Increase (decrease) in other current liabilities	(3,261)	(2,293)
Total changes in operating liabilities	(74,708)	63,754
Total changes in operating assets and liabilities	42,365	8,602
Total adjustments	68,001	48,398
Cash inflow (outflow) generated from operations	94,518	181,862
Interest received	3,385	112
Interest paid	(500)	(547)
Income taxes refund (paid)	(50,883)	(39,109)
Net cash flows from (used in) operating activities	46,520	142,318
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	0	(7,488)
Acquisition of financial assets at amortised cost	(9,017)	0
Proceeds from disposal of financial assets at amortised cost	10,395	2,516
Acquisition of financial assets at fair value through profit or loss	(20,000)	0
Acquisition of property, plant and equipment	(9,415)	(21,354)
Proceeds from disposal of property, plant and equipment	1,981	0
Acquisition of investment properties	0	(6,264)
Increase in other non-current assets	(21,758)	(1,931)
Net cash flows from (used in) investing activities	(47,814)	(34,521)
Cash flows from (used in) financing activities		
Decrease in short-term loans	0	(100,000)
Repayments of long-term debt	(3,489)	(619)
Payments of lease liabilities	(1,885)	(1,732)
Net cash flows from (used in) financing activities	(5,374)	(102,351)
Effect of exchange rate changes on cash and cash equivalents	(13)	766
Net increase (decrease) in cash and cash equivalents	(6,681)	6,212
Cash and cash equivalents at beginning of period	257,123	243,392
Cash and cash equivalents at end of period	250,442	249,604
Cash and cash equivalents reported in the statement of financial position	250,442	249,604