

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Cash Flows
For the Nine Months Ended September 30, 2023 and 2022
(Expressed in thousands of New Taiwan dollars)

Accounting Title	2023/01/01 To 2023/09/30	2022/01/01 To 2022/09/30
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	27,850	203,314
Profit (loss) before tax		
Depreciation expense	43,363	44,969
Amortization expense	2,749	1,999
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(155)	(230)
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	1,094	(1,209)
Interest expense	1,046	951
Interest income	(4,344)	(121)
Share of loss (profit) of associates and joint ventures accounted for using equity method	2,748	0
Loss (gain) on disposal of property, plant and equipment	266	0
Impairment loss (reversal gain) on non-financial assets	2,173	15,831
Unrealized foreign exchange loss (gain)	(1,548)	(3,615)
Total adjustments to reconcile profit (loss)	47,392	58,575
Decrease (increase) in accounts receivable	87,909	(242)
Decrease (increase) in inventories	23,253	(17,938)
Decrease (increase) in prepayments	19,561	(20,527)
Decrease (increase) in other current assets	571	(132)
Total changes in operating assets	131,294	(38,839)
Increase (decrease) in accounts payable	(63,578)	(29,821)
Increase (decrease) in other payable	(42,237)	23,038
Increase (decrease) in provisions	445	490
Increase (decrease) in other current liabilities	(3,940)	(2,046)
Total changes in operating liabilities	(109,310)	(8,339)
Total changes in operating assets and liabilities	21,984	(47,178)
Total adjustments	69,376	11,397
Cash inflow (outflow) generated from operations	97,226	214,711
Interest received	4,344	121
Interest paid	(1,037)	(716)
Income taxes refund (paid)	(50,976)	(39,109)
Net cash flows from (used in) operating activities	49,557	175,007
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	(9,022)	0
Proceeds from disposal of financial assets at amortised cost	10,399	4,088
Acquisition of financial assets at fair value through profit or loss	(20,000)	0
Acquisition of long-term equity investment using equity method	(15,000)	0
Acquisition of property, plant and equipment	(17,360)	(25,639)
Proceeds from disposal of property, plant and equipment	1,981	0
Acquisition of investment properties	0	(6,548)
Increase in other non-current assets	(7,831)	(2,043)
Net cash flows from (used in) investing activities	(56,833)	(37,630)
Cash flows from (used in) financing activities		
Decrease in short-term loans	0	(55,000)
Increase in long-term debt	110,000	0
Repayments of long-term debt	(8,597)	(924)
Repayments of lease liabilities	(3,174)	(2,660)
Payments of cash dividends	(110,499)	(82,391)
Net cash flows from (used in) financing activities	(12,270)	(140,975)
Effect of exchange rate changes on cash and cash equivalents	451	1,191
Net increase (decrease) in cash and cash equivalents	(19,095)	(2,407)
Cash and cash equivalents at beginning of period	257,123	243,392
Cash and cash equivalents at end of period	238,028	240,985
Cash and cash equivalents reported in the statement of financial position	238,028	240,985