

EISO ENTERPRISE CO., LTD.
Parent Company Only Statement of Cash Flows
For the years ended December 31, 2023 and 2022

(Expressed in thousands of New Taiwan dollars)

Accounting Title	2023	2022
Cash flows from operating activities :		
Profit (loss) from continuing operations before tax	20,425	224,431
Profit (loss) before tax		
Depreciation expense	58,168	59,200
Amortization expense	3,807	2,683
Expected credit loss (gain) / Provision (reversal of provision) for bad debt exper	160	(744)
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	802	(156)
Interest expense	1,770	1,245
Interest income	(5,920)	(1,248)
Share of loss (profit) of associates and joint ventures accounted for using equity method	8,197	3,498
Loss (gain) on disposal of property, plan and equipment	421	-
Loss (gain) on disposal investments	193	-
Inventory depreciation and sluggish losses	506	19,172
Unrealized foreign exchange loss (gain)	(116)	(1,116)
Total adjustments to reconcile profit (loss)		
Decrease (increase) in accounts receivable	89,392	50,111
Decrease (increase) in other receivables from related parties	234	(575)
Decrease (increase) in inventories	39,245	38,338
Decrease (increase) in prepayments	21,836	(24,917)
Decrease (increase) in other current assets	(363)	766
Total changes in operating assets		
Increase (decrease) in accounts payable	(54,945)	(136,008)
Increase (decrease) in other payable	(40,365)	33,167
Increase (decrease) in provisions	(325)	290
Increase (decrease) in other current liabilities	(5,204)	(310)
Cash inflow (outflow) generated from operations	137,918	267,827
Interest received	5,920	1,248
Interest paid	(1,756)	(1,024)
Income taxes refund (paid)	(51,149)	(39,217)
Net cash flows from (used in) operating activities	90,933	228,834
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	(2,575)	(7,488)
Acquisition of financial assets at amortised cost	(387)	-
Proceeds from disposal of financial assets at amortised cost	1,572	4,088
Obtain investments using the equity method	(35,000)	-
Acquisition of property, plant and equipment	(31,352)	(36,218)
Disposal of property, plant and equipment	2,075	-
Other receivables from related parties increase	(40,084)	-
Acquisition of investment properties	-	(6,548)
Decrease (Increase) in other non-current assets	(5,998)	(6,403)
Net cash flows from (used in) investing activities	(111,749)	(52,569)
Cash flows from (used in) financing activities		
Decrease in short-term loans	-	(100,000)
Increase in long-term debt	110,000	30,000
Repayments of long-term debt	(15,813)	(1,389)
Repayments of lease liabilities	(4,288)	(3,415)
Payments of cash dividends	(110,499)	(82,391)
Net cash flows from (used in) financing activities	(20,600)	(157,195)
Net increase (decrease) in cash and cash equivalents	(41,416)	19,070
Cash and cash equivalents at beginning of period	237,359	218,289
Cash and cash equivalents at end of period	195,943	237,359

Chairman: CHIEN JUNG KUN

Manager: LEE, SHANG-CHIH

Accounting Supervisor: WU, HUI-CHI