

## EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES

## Consolidated Statements of Cash Flows

From January 1 to March 31, 2023

(Expressed in thousands of New Taiwan dollars)

For the three-month periods ended March 31,

Accounting Title	2024	2023
<b>Cash flows from operating activities :</b>		
Net income before tax	5,928	14,275
Adjustments for:		
Depreciation expense	16,530	14,695
Amortization expense	2,143	884
Expected credit loss (reversal gain)	(27)	1,889
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	62	(73)
Interest expense	705	266
Interest income	(1,090)	(1,080)
Share of loss (profit) of associates and joint ventures accounted for using equity method	0	(5)
Loss (gain) on disposal of property, plant and equipment	0	46
Reversal of impairment loss on non-financial assets	(1,715)	(2,375)
Unrealized foreign exchange loss (gain)	(2,093)	(494)
Changes in operating assets and liabilities :		
Decrease (increase) in accounts receivable	(11,066)	53,466
Decrease (increase) in inventories	(3,173)	27,067
Decrease (increase) in prepayments	8,642	1,527
Decrease (increase) in other current assets	(8)	156
Increase (decrease) in accounts payable	(2,678)	(40,218)
Increase (decrease) in other payable	(6,675)	(30,986)
Increase (decrease) in provisions	59	(91)
Increase (decrease) in other current liabilities	(2,091)	(4,362)
Cash inflow (outflow) generated from operations	3,453	34,587
Interest received	1,090	1,080
Interest paid	(709)	(264)
Income taxes refund (paid)	(109)	(108)
Net cash flows from (used in) operating activities	3,725	35,295
<b>Cash flows from (used in) investing activities :</b>		
Acquisition of financial assets at amortized cost	(1,010)	0
Proceeds from disposal of financial assets at amortised cost	0	1,572
Acquisition of property, plant and equipment	(12,060)	(1,546)
Proceeds from disposal of property, plant and equipment	0	29
Increase in other non-current assets	(2,222)	(5,757)
Net cash flows from (used in) investing activities	(15,292)	(5,702)
<b>Cash flows from (used in) financing activities</b>		
Increase in long-term debt	3,360	0
Repayments of long-term debt	(7,085)	(1,744)
Payments of lease liabilities	(1,425)	(940)
Increase in other non-current liabilities	40	0
Net cash flows from (used in) financing activities	(5,110)	(2,684)
Effect of exchange rate changes on cash and cash equivalents	429	(38)
Net increase (decrease) in cash and cash equivalents	(16,248)	26,871
Cash and cash equivalents at beginning of period	218,149	257,123
Cash and cash equivalents at end of period	201,901	283,994

Chairman: CHIEN JUNG KUN

Manager: LEE, SHANG-CHIH

Accounting Supervisor: WU, HUI-CHUAN