

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

From January 1 to June 30, 2024

(Expressed in thousands of New Taiwan dollars)

For the Six Months periods Ended June 30

Accounting Title	2024/01/01 To 2024/06/30	2023/01/01 To 2023/06/30
Cash flows from operating activities :		
Net income before tax	\$ 19,432	\$ 26,517
Adjustments for:		
Depreciation expense	34,444	29,079
Amortization expense	4,265	1,813
Expected credit loss (reversal gain)	(319)	(303)
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(2,126)	250
Interest expense	1,428	501
Interest income	(2,710)	(3,385)
Share of loss (profit) of associates and joint ventures accounted for using equity meth	0	1,651
Loss (gain) on disposal of property, plan and equipment	0	166
Gain from falling inventory prices and sluggish recovery	(771)	(2,877)
Unrealized foreign exchange loss (gain)	(1,339)	(1,259)
Other loss (gain)	1,821	0
Changes in operating assets and liabilities :		
Decrease (increase) in accounts receivable	(7,175)	98,095
Decrease (increase) in inventories	(20,064)	18,506
Decrease (increase) in prepayments	9,159	491
Decrease (increase) in other current assets	(7,024)	(19)
Increase (decrease) in accounts payable	20,022	(34,063)
Increase (decrease) in other payable	(3,433)	(37,726)
Increase (decrease) in provisions	615	342
Increase (decrease) in other current liabilities	(2,543)	(3,261)
Cash inflow (outflow) generated from operations	43,682	94,518
Interest received	2,710	3,385
Interest paid	(1,433)	(500)
Income taxes refund (paid)	(6,959)	(50,883)
Net cash flows from (used in) operating activities	38,000	46,520
Cash flows from (used in) investing activities :		
Acquisition of financial assets at amortized cost	(1,247)	(9,017)
Proceeds from disposal of financial assets at amortised cost	0	10,395
Acquisition of financial assets at fair value through profit or loss	0	(20,000)
Acquisition of property, plant and equipment	(26,125)	(9,415)
Proceeds from disposal of property, plant and equipment	0	1,981
Increase in other non-current assets	(2,418)	(21,758)
Net cash flows from (used in) investing activities	(29,790)	(47,814)
Cash flows from (used in) financing activities		
Increase in long-term debt	12,680	0
Repayments of long-term debt	(14,019)	(3,489)
Payments of lease liabilities	(2,854)	(1,885)
Decrease in other non-current liabilities	(10)	0
Non-controlling interests changes	8,000	0
Net cash flows from (used in) financing activities	3,797	(5,374)
Effect of exchange rate changes on cash and cash equivalents	584	(13)
Net increase (decrease) in cash and cash equivalents	12,591	(6,681)
Cash and cash equivalents at beginning of period	218,149	257,123
Cash and cash equivalents at end of period	\$ 230,740	\$ 250,442

Chairman: CHIEN JUNG KUN

Manager: LEE, SHANG-CHIH

Accounting Supervisor: WU, HUI-CHUAN