

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Cash Flows
For the Nine Months Ended September 30, 2024 and 2023
(Expressed in thousands of New Taiwan dollars)

Accounting Title	2024/01/01 To 2024/09/30	2023/01/01 To 2023/09/30
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	12,700	27,850
Profit (loss) before tax		
Depreciation expense	52,341	43,363
Amortization expense	6,231	2,749
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(260)	(155)
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(1,511)	1,094
Interest expense	2,257	1,046
Interest income	(3,369)	(4,344)
Dividend revenue	(61)	-
Share of loss (profit) of associates and joint ventures accounted for using equity method	-	2,748
Loss (gain) on disposal of property, plant and equipment	4,603	266
Impairment loss (reversal gain) on non-financial assets	1,487	2,173
Unrealized foreign exchange loss (gain)	(31)	(1,548)
Other adjustments to reconcile profit (loss)	3,974	-
Total adjustments to reconcile profit (loss)	65,661	47,392
Decrease (increase) in accounts receivable	(4,533)	87,909
Decrease (increase) in inventories	(26,975)	23,253
Decrease (increase) in prepayments	11,539	19,561
Decrease (increase) in other current assets	(2,331)	571
Total changes in operating assets	(22,300)	131,294
Increase (decrease) in accounts payable	26,045	(63,578)
Increase (decrease) in other payable	(2,464)	(42,237)
Increase (decrease) in provisions	405	445
Increase (decrease) in other current liabilities	(1,963)	(3,940)
Total changes in operating liabilities	22,023	(109,310)
Total changes in operating assets and liabilities	(277)	21,984
Total adjustments	65,384	69,376
Cash inflow (outflow) generated from operations	78,084	97,226
Interest received	3,369	4,344
Dividends received	61	-
Interest paid	(2,246)	(1,037)
Income taxes refund (paid)	(7,018)	(50,976)
Net cash flows from (used in) operating activities	72,250	49,557
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	(1,247)	(9,022)
Proceeds from disposal of financial assets at amortised cost	0	10,399
Acquisition of financial assets at fair value through profit or loss	0	(20,000)
Acquisition of long-term equity investment using equity method	0	(15,000)
Acquisition of property, plant and equipment	(93,516)	(17,360)
Proceeds from disposal of property, plant and equipment	0	1,981
Increase in other non-current assets	(2,385)	(7,831)
Net cash flows from (used in) investing activities	(97,148)	(56,833)
Cash flows from (used in) financing activities		
Decrease in short-term loans	20,000	0
Increase in long-term debt	64,950	110,000
Repayments of long-term debt	(22,107)	(8,597)
Repayments of lease liabilities	(4,200)	(3,174)
Decrease in other non-current liabilities	(110)	0
Payments of cash dividends	(32,741)	(110,499)
Change in non-controlling interests	8,000	0
Net cash flows from (used in) financing activities	33,792	(12,270)
Effect of exchange rate changes on cash and cash equivalents	391	451
Net increase (decrease) in cash and cash equivalents	9,285	(19,095)
Cash and cash equivalents at beginning of period	218,149	257,123
Cash and cash equivalents at end of period	227,434	238,028
Cash and cash equivalents reported in the statement of financial position	227,434	238,028

Chairman: CHIEN JUNG KUN

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