

## EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES

## Consolidated Statements of Cash Flows

For the years ended December 31, 2024 and 2023

(Expressed in thousands of New Taiwan dollars)

Accounting Title	2024	2023
Cash flows from operating activities :		
Profit (loss) from continuing operations before tax	13,437	19,129
Profit (loss) before tax		
Depreciation expense	69,404	59,066
Amortization expense	8,259	4,484
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(107)	(248)
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(479)	802
Interest expense	2,586	1,805
Interest income	(4,867)	(6,174)
Dividend income	(61)	0
Share of loss (profit) of associates and joint ventures accounted for using equity meth	0	3,123
Loss (gain) on disposal of property, plan and equipment	4,578	421
Loss (gain) on disposal investments	0	193
Impairment loss (reversal gain) on non-financial assets	4,993	509
Unrealized foreign exchange loss (gain)	(1,775)	(52)
Total adjustments to reconcile profit (loss)	82,531	63,929
Decrease (increase) in accounts receivable	8,901	92,551
Decrease (increase) in inventories	(44,809)	(79,412)
Decrease (increase) in prepayments	17,380	20,155
Decrease (increase) in other current assets	(961)	69
Total changes in operating assets	(19,489)	33,363
Increase (decrease) in accounts payable	37,326	(62,167)
Increase (decrease) in other payable	3,080	(40,073)
Increase (decrease) in provisions	710	(325)
Increase (decrease) in other current liabilities	442	(3,019)
Total changes in operating liabilities	41,558	(105,584)
Total changes in operating assets and liabilities	22,069	(72,221)
Total adjustments	104,600	(8,292)
Cash inflow (outflow) generated from operations	118,037	10,837
Interest received	4,867	6,174
Dividends received	61	0
Interest paid	(2,550)	(1,791)
Income taxes refund (paid)	(9,233)	(51,149)
Net cash flows from (used in) operating activities	111,182	(35,929)
<b>Cash flows from (used in) investing activities</b>		
Acquisition of financial assets at fair value through other comprehensive income	0	(2,575)
Acquisition of financial assets at amortised cost	(1,503)	(9,214)
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 subsidiaries	0	7,186
Acquisition of property, plant and equipment	(138,573)	(32,840)
Proceeds from disposal of property, plant and equipment	1,040	2,075
Acquisition of intangible assets	(783)	(6,828)
Acquisition of investment properties	-	-
Decrease (Increase) in other non-current assets	(29,335)	762
Net cash flows from (used in) investing activities	(169,154)	(66,035)
<b>Cash flows from (used in) financing activities</b>		
Decrease in short-term loans	0	0
Increase in long-term debt	85,350	193,900
Repayments of long-term debt	(31,664)	(15,813)
Increase in other payables to related parties	1,410	0

Payments of lease liabilities	(5,557)	(4,538)
Increase in other non-current liabilities	(300)	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	24,498	63,050
Effect of exchange rate changes on cash and cash equivalents	661	(60)
Net increase (decrease) in cash and cash equivalents	(32,813)	(38,974)
Cash and cash equivalents at beginning of period	218,149	257,123
Cash and cash equivalents at end of period	185,336	218,149

Chairman: CHIEN JUNG KUN

Manager: LEE, SHANG-CHIH

Accounting Supervisor: WU, HUI-CHUAN