

EISO ENTERPRISE CO., LTD.
Parent Company Only Statement 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 | 23,715 | 20,425 |
| Profit (loss) before tax | | |
| Depreciation expense | 64,586 | 58,168 |
| Amortization expense | 3,700 | 3,807 |
| Expected credit loss (gain) / Provision (reversal of provision) for bad debt expen | (185) | 160 |
| Net loss (gain) on financial assets or liabilities at fair value through profit or loss | (479) | 802 |
| Interest expense | 2,421 | 1,770 |
| Interest income | (5,597) | (5,920) |
| Dividend income | (61) | - |
| Share of loss (profit) of associates and joint ventures accounted for using equity method | 10,767 | 8,197 |
| Loss (gain) on disposal of property, plan and equipment | 4,578 | 421 |
| Loss (gain) on disposal investments | - | 193 |
| Inventory depreciation and sluggish losses | 3,771 | 506 |
| Unrealized foreign exchange loss (gain) | (1,617) | (116) |
| Total adjustments to reconcile profit (loss) | | |
| Decrease (increase) in accounts receivable | 14,191 | 89,392 |
| Decrease (increase) in other receivables from related parties | 179 | 234 |
| Decrease (increase) in inventories | (12,997) | 39,245 |
| Decrease (increase) in prepayments | 9,021 | 21,836 |
| Decrease (increase) in other current assets | (1,345) | (363) |
| Total changes in operating assets | | |
| Increase (decrease) in accounts payable | 38,233 | (54,945) |
| Increase (decrease) in other payable | 1,101 | (40,365) |
| Increase (decrease) in provisions | 710 | (325) |
| Increase (decrease) in other current liabilities | (82) | (5,204) |
| Cash inflow (outflow) generated from operations | 154,610 | 137,918 |
| Interest received | 5,597 | 5,920 |
| Dividends received | 61 | - |
| Interest paid | (2,405) | (1,756) |
| Income taxes refund (paid) | (9,233) | (51,149) |
| Net cash flows from (used in) operating activities | 148,630 | 90,933 |
| Cash flows from (used in) investing activities | | |
| Acquisition of financial assets at fair value through other comprehensive income | - | (2,575) |
| Acquisition of financial assets at amortised cost | (1,503) | (387) |
| Proceeds from disposal of financial assets at amortised cost | - | 1,572 |
| Obtain investments using the equity method | (2,000) | (35,000) |
| Acquisition of property, plant and equipment | (138,573) | (31,352) |
| Disposal of property, plant and equipment | 1,040 | 2,075 |
| Other receivables from related parties increase | 9,897 | (40,084) |
| Acquisition of investment properties | - | - |
| Decrease (Increase) in other non-current assets | (28,090) | (5,998) |
| Net cash flows from (used in) investing activities | (159,229) | (111,749) |
| Cash flows from (used in) financing activities | | |
| Decrease in short-term loans | - | - |
| Increase in long-term debt | 50,000 | 110,000 |
| Repayments of long-term debt | (31,664) | (15,813) |
| Repayments of lease liabilities | (4,953) | (4,288) |
| Payments of cash dividends | (32,741) | (110,499) |
| Net cash flows from (used in) financing activities | (19,358) | (20,600) |
| Net increase (decrease) in cash and cash equivalents | (29,957) | (41,416) |
| Cash and cash equivalents at beginning of period | 195,943 | 237,359 |
| Cash and cash equivalents at end of period | 165,986 | 195,943 |

Chairman: CHIEN JUNG KUN

Manager: LEE, SHANG-CHIH

Accounting Supervisor: WU, HUI-CHU