

## EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES

## Consolidated Statements of Cash Flows

From January 1 to March 31, 2025

(Expressed in thousands of New Taiwan dollars)

For the three-month periods ended March 31,

Accounting Title	2025/01/01 To 2025/03/31	2024/01/01 To 2024/03/31
<b>Cash flows from operating activities :</b>		
Net income before tax	(954)	5,928
Adjustments for:		
Depreciation expense	16,925	16,530
Amortization expense	2,018	2,143
Expected credit loss (reversal gain)	102	(27)
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	604	62
Interest expense	356	705
Interest income	(112)	(1,090)
Loss (gain) on disposal of property, plan and equipment	80	0
Reversal of impairment loss on non-financial assets	(777)	(1,715)
Unrealized foreign exchange loss (gain)	(162)	(2,093)
Changes in operating assets and liabilities :		
Decrease (increase) in accounts receivable	(27,337)	(11,066)
Decrease (increase) in inventories	(15,233)	(3,173)
Decrease (increase) in prepayments	1,886	8,642
Decrease (increase) in other current assets	20,937	(8)
Decrease (increase) in financial assets at amortized cost	(71,160)	0
Increase (decrease) in Contract liabilities	74,652	(1,912)
Increase (decrease) in accounts payable	19,647	(2,678)
Increase (decrease) in other payable	(9,180)	(6,675)
Increase (decrease) in provisions	157	59
Increase (decrease) in other current liabilities	186	(179)
Cash inflow (outflow) generated from operations	12,635	3,453
Interest received	112	1,090
Interest paid	(364)	(709)
Income taxes refund (paid)	(10)	(109)
Net cash flows from (used in) operating activities	12,373	3,725
<b>Cash flows from (used in) investing activities :</b>		
Acquisition of financial assets at fair value through other comprehensive income	(14,000)	
Acquisition of financial assets at amortized cost	0	(1,010)
Proceeds from disposal of financial assets at amortised cost		0
Acquisition of property, plant and equipment	(43,089)	(12,060)
Proceeds from disposal of property, plant and equipment		0
Increase in other non-current assets	(652)	(2,222)
Net cash flows from (used in) investing activities	(57,741)	(15,292)
<b>Cash flows from (used in) financing activities</b>		
Increase in long-term debt	15,620	3,360
Repayments of long-term debt	(9,602)	(7,085)
Payments of lease liabilities	(1,379)	(1,425)
Increase in other non-current liabilities	(150)	40
Net cash flows from (used in) financing activities	4,489	(5,110)
Effect of exchange rate changes on cash and cash equivalents	160	429
Net increase (decrease) in cash and cash equivalents	(40,719)	(16,248)
Cash and cash equivalents at beginning of period	185,336	218,149
Cash and cash equivalents at end of period	144,617	201,901

Chairman: CHIEN JUNG KUN

Manager: LEE, SHANG-CHIH

Accounting Supervisor: WU, HUI-CHUAN