

EISO ENTERPRISE CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the Six Months Ended June 30, 2025

(Expressed in thousands of New Taiwan dollars)

For the Six Months Ended June 30,

Accounting Title	2025/01/01 To 2025/06/30	2024/01/01 To 2024/06/30
Cash flows from operating activities :		
Net income before tax	413	19,432
Adjustments for:		
Depreciation expense	33,604	34,444
Amortization expense	3,850	4,265
Expected credit loss (reversal gain)	122	(319)
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	885	(2,126)
Interest expense	650	1,428
Interest income	(1,050)	(2,710)
Loss (gain) on disposal of property, plan and equipment	111	-
Inventory depreciation and obsolete losses (recovery gains)	2	(771)
Unrealized foreign exchange loss (gain)	4,173	(1,339)
Changes in operating assets and liabilities :		
Decrease (increase) in notes receivable and accounts receivable	(36,461)	(7,175)
Decrease (increase) in inventories	(27,043)	(20,064)
Decrease (increase) in prepayments	(17)	9,159
Decrease (increase) in other current assets	21,072	(7,024)
Decrease (increase) in financial assets at amortized cost	(38,420)	-
Increase (decrease) in incremental costs to obtain contracts	(40,402)	-
Increase (decrease) in Contract liabilities	80,189	-
Increase (decrease) in accounts payable	34,432	20,022
Increase (decrease) in other payable	(9,766)	(3,433)
Increase (decrease) in provisions	235	615
Increase (decrease) in other current liabilities	(76)	(2,543)
Cash inflow (outflow) generated from operations	26,501	43,682
Interest received	1,050	2,710
Interest paid	(622)	(1,433)
Income taxes refund (paid)	(5,373)	(6,959)
Net cash flows from (used in) operating activities	21,556	38,000
Cash flows from (used in) investing activities :		
Acquisition of financial assets at fair value through other comprehensive income	(14,000)	-
Acquisition of financial assets at amortized cost	(202)	(1,247)
Proceeds from disposal of financial assets at amortised cost	3,458	-
Acquisition of property, plant and equipment	(96,492)	(26,125)
Proceeds from disposal of property, plant and equipment	66	-
Increase in other non-current assets	(2,114)	(2,418)
Net cash flows from (used in) investing activities	(109,284)	(29,790)
Cash flows from (used in) financing activities		
Increase in long-term debt	125,620	12,680
Repayments of long-term debt	(20,838)	(14,019)
Payments of lease liabilities	(2,686)	(2,854)
Decrease in other non-current liabilities	(300)	(10)
Treasury stock repurchase cost	(26,052)	-
Changes in non-controlling interests	-	8,000
Net cash flows from (used in) financing activities	75,744	3,797
Effect of exchange rate changes on cash and cash equivalents	(1,314)	584
Net increase (decrease) in cash and cash equivalents	(13,298)	12,591
Cash and cash equivalents at beginning of period	1,885,336	218,149
Cash and cash equivalents at end of period	172,038	230,740

Chairman: CHIEN JUNG KUN

Manager: LEE, SHANG-CHIH

Accounting Supervisor: WU, HUI-CHUAN