

EISO ENTERPRISE CO.,LTD AND SUBSIDIARIES
Consolidated Statements of Cash Flows
For the Nine Months Ended September 30, 2022 and 2021

Unit: NT\$ thousand

| Accounting Title | 2022/01/01T o2022/09/30 | 2021/01/01T o2021/09/30 |
|---|----------------------------|----------------------------|
| Statements of Cash Flows | | |
| Cash flows from (used in) operating activities, indirect method | | |
| Profit (loss) from continuing operations before tax | 203,314 | 158,666 |
| Profit (loss) before tax | 203,314 | 158,666 |
| Depreciation expense | 44,969 | 39,153 |
| Amortization expense | 1,999 | 1,580 |
| Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense | -230 | 487 |
| Net loss (gain) on financial assets or liabilities at fair value through profit or loss | -1,209 | -492 |
| Interest expense | 951 | 882 |
| Interest income | -121 | -70 |
| Loss (gain) on disposal of property, plan and equipment | 0 | 292 |
| Impairment loss on non-financial assets | 15,831 | -869 |
| Unrealized foreign exchange loss (gain) | -3,615 | 2,414 |
| Total adjustments to reconcile profit (loss) | 58,575 | 43,377 |
| Decrease (increase) in accounts receivable | -242 | -56,362 |
| Decrease (increase) in inventories | -17,938 | -124,300 |
| Decrease (increase) in other current assets | -20,659 | -5,729 |
| Decrease (increase) in other operating assets | 0 | 3,147 |
| Total changes in operating assets | -38,839 | -183,244 |
| Increase (decrease) in accounts payable | -29,821 | 121,188 |
| Increase (decrease) in other payable | 23,038 | 7,884 |
| Increase (decrease) in provisions | 490 | 847 |
| Increase (decrease) in other current liabilities | -2,046 | 5,387 |
| Total changes in operating liabilities | -8,339 | 135,306 |
| Total changes in operating assets and liabilities | -47,178 | -47,938 |
| Total adjustments | 11,397 | -4,561 |
| Cash inflow (outflow) generated from operations | 214,711 | 154,105 |
| Interest received | 121 | 70 |
| Interest paid | -716 | -510 |
| Income taxes refund (paid) | -39,109 | -20,291 |
| Net cash flows from (used in) operating activities | 175,007 | 133,374 |
| Cash flows from (used in) investing activities | | |
| Acquisition of financial assets at fair value through other comprehensive income | -7,488 | 0 |
| Proceeds from disposal of financial assets at amortised cost | 4,088 | 6,811 |
| Acquisition of property, plant and equipment | -25,639 | -46,232 |
| Proceeds from disposal of property, plant and equipment | 0 | 219 |
| Acquisition of investment properties | -6,548 | 0 |
| Increase in other non-current assets | -2,043 | -2,701 |
| Net cash flows from (used in) investing activities | -37,630 | -41,903 |
| Cash flows from (used in) financing activities | | |
| Decrease in short-term loans | -55,000 | -30,000 |
| Repayments of long-term debt | -924 | -926 |
| Payments of lease liabilities | -2,660 | -1,871 |
| Cash dividends paid | -82,391 | -42,016 |
| Net cash flows from (used in) financing activities | -140,975 | -74,813 |
| Effect of exchange rate changes on cash and cash equivalents | 1,191 | -402 |
| Net increase (decrease) in cash and cash equivalents | -2,407 | 16,256 |
| Cash and cash equivalents at beginning of period | 243,392 | 269,365 |
| Cash and cash equivalents at end of period | 240,985 | 285,621 |
| Cash and cash equivalents reported in the statement of financial position | 240,985 | 285,621 |