

## Financial Statement — Statements of Cash Flows

Provided by: EISO ENTERPRISE CO.,LTD

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/4th	2020/4th
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	200,185	84,390
Profit (loss) before tax	200,185	84,390
Depreciation expense	53,734	48,564
Amortization expense	2,168	1,871
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	659	-461
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-382	4,322
Interest expense	1,340	1,498
Interest income	-118	-363
Share-based payments	0	2,456
Share of loss (profit) of associates and joint ventures accounted for using equity method	0	196
Loss (gain) on disposal of property, plant and equipment	292	157
Loss (gain) on disposal of non-current assets classified as held for sale	0	-16,956
Loss (gain) on disposal of investments accounted for using equity method	0	-72
Impairment loss on non-financial assets	3,853	1,169
Unrealized foreign exchange loss (gain)	3,029	-1,803
Total adjustments to reconcile profit (loss)	64,575	40,578
Decrease (increase) in accounts receivable	-83,403	-21,607
Decrease (increase) in inventories	-107,119	-55,105
Decrease (increase) in other current assets	-16,224	-4,946
Decrease (increase) in other operating assets	3,147	-266
Total changes in operating assets	-203,599	-81,924
Increase (decrease) in accounts payable	-5,051	68,150
Increase (decrease) in other payable	26,648	-404
Increase (decrease) in provisions	-276	808
Increase (decrease) in other current liabilities	5,687	658
Total changes in operating liabilities	27,008	69,212
Total changes in operating assets and liabilities	-176,591	-12,712
Total adjustments	-112,016	27,866
Cash inflow (outflow) generated from operations	88,169	112,256
Interest received	118	363
Interest paid	-863	-709
Income taxes refund (paid)	-20,291	-20,061
Net cash flows from (used in) operating activities	67,133	91,849
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-11,004	0
Acquisition of financial assets at amortised cost	0	-20,479
Proceeds from disposal of financial assets at amortised cost	6,811	0
Proceeds from disposal of investments accounted for using equity method	0	94
Proceeds from disposal of non-current assets classified as held for sale	0	115,278
Acquisition of property, plant and equipment	-53,945	-38,685
Proceeds from disposal of property, plant and equipment	219	102
Acquisition of investment properties	-5,899	-98,271
Increase in other non-current assets	-2,951	-4,131
Net cash flows from (used in) investing activities	-66,769	-46,092
Cash flows from (used in) financing activities		
Increase in short-term loans	20,000	80,000
Repayments of long-term debt	-1,238	-1,216
Payments of lease liabilities	-2,760	-1,099
Cash dividends paid	-42,016	-45,891
Payments to acquire treasury shares	0	-17,189
Treasury shares sold to employees	0	11,319
Net cash flows from (used in) financing activities	-26,014	25,924
Effect of exchange rate changes on cash and cash equivalents	-323	-297
Net increase (decrease) in cash and cash equivalents	-25,973	71,384
Cash and cash equivalents at beginning of period	269,365	197,981
Cash and cash equivalents at end of period	243,392	269,365
Cash and cash equivalents reported in the statement of financial position	243,392	269,365