

## EISO ENTERPRISE CO.,LTD AND SUBSIDIARIES

## Consolidated Statements of Cash Flows

For the years ended December 31, 2020 and 2019

Unit: NT\$ thousand

Accounting Title	2020/4th	2019/4th
Statements of Cash Flows	Amount	Amount
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	84,390	91,079
Profit (loss) before tax	84,390	91,079
Depreciation expense	48,564	44,713
Amortization expense	1,871	1,646
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-461	3,594
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	4,322	4,939
Interest expense	1,498	2,687
Interest income	-363	-1,620
Share-based payments	2,456	1,543
Share of loss (profit) of associates and joint ventures accounted for using equity method	196	450
Loss (gain) on disposal of property, plan and equipment	157	1,527
Loss (gain) on disposal of non-current assets classified as held for sale	-16,956	0
Loss (gain) on disposal of investments accounted for using equity method	-72	0
Impairment loss on non-financial assets	1,169	-2,413
Unrealized foreign exchange loss (gain)	-1,803	271
Other adjustments to reconcile profit (loss)	0	-242
Total adjustments to reconcile profit (loss)	40,578	57,095
Decrease (increase) in accounts receivable	-21,607	-22,684
Decrease (increase) in inventories	-55,105	28,217
Decrease (increase) in other current assets	-4,946	2,859
Decrease (increase) in other operating assets	-266	0
Total changes in operating assets	-81,924	8,392
Increase (decrease) in accounts payable	68,150	29,088
Increase (decrease) in other payable	-404	11,365
Increase (decrease) in provisions	808	430
Increase (decrease) in other current liabilities	658	-1,559
Increase (decrease) in net defined benefit liability	0	-11,685
Total changes in operating liabilities	69,212	27,639
Total changes in operating assets and liabilities	-12,712	36,031
Total adjustments	27,866	93,126
Cash inflow (outflow) generated from operations	112,256	184,205
Interest received	363	1,620

Interest paid	-709	-2,375
Income taxes refund (paid)	-20,061	-17,486
Net cash flows from (used in) operating activities	91,849	165,964
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-20,479	0
Proceeds from disposal of investments accounted for using equity method	94	0
Increase in prepayments for investments	0	-18,547
Proceeds from disposal of subsidiaries	0	2
Proceeds from disposal of non-current assets classified as held for sale	115,278	0
Acquisition of property, plant and equipment	-38,685	-32,848
Proceeds from disposal of property, plant and equipment	102	99
Acquisition of investment properties	-98,271	0
Increase in other non-current assets	-4,131	-956
Net cash flows from (used in) investing activities	-46,092	-52,250
Cash flows from (used in) financing activities		
Increase in short-term loans	80,000	-20,000
Proceeds from issuing bonds	0	97,500
Repayments of long-term debt	-1,216	-161,513
Payments of lease liabilities	-1,099	-370
Cash dividends paid	-45,891	-26,225
Proceeds from issuing shares	0	49,500
Payments to acquire treasury shares	-17,189	0
Treasury shares sold to employees	11,319	0
Net cash flows from (used in) financing activities	25,924	-61,108
Effect of exchange rate changes on cash and cash equivalents	-297	-1,630
Net increase (decrease) in cash and cash equivalents	71,384	50,976
Cash and cash equivalents at beginning of period	197,981	147,005
Cash and cash equivalents at end of period	269,365	197,981
Cash and cash equivalents reported in the statement of financial position	269,365	197,98