

EISO ENTERPRISE CO.,LTD AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the Years Ended December 31, 2022 and 2021

Unit: NT\$ thousand

Accounting Title	2022/4th	2021/4th
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	224,431	200,185
Profit (loss) before tax	224,431	200,185
Depreciation expense	59,690	53,734
Amortization expense	2,683	2,168
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-128	659
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-156	-382
Interest expense	1,290	1,340
Interest income	-1,294	-118
Share of loss (profit) of associates and joint ventures accounted for using equity method	358	0
Loss (gain) on disposal of property, plan and equipment	69	292
Impairment loss on non-financial assets	19,184	3,853
Unrealized foreign exchange loss (gain)	-1,156	3,029
Total adjustments to reconcile profit (loss)	80,540	64,575
Decrease (increase) in accounts receivable	49,833	-83,403
Decrease (increase) in inventories	38,338	-107,119
Decrease (increase) in prepayments	-28,862	-15,555
Decrease (increase) in other current assets	13	-669
Decrease (increase) in other operating assets	0	3,147
Total changes in operating assets	59,322	-203,599
Increase (decrease) in accounts payable	-134,355	-5,051
Increase (decrease) in other payable	31,916	26,648
Increase (decrease) in provisions	290	-276
Increase (decrease) in other current liabilities	-319	5,687
Total changes in operating liabilities	-102,468	27,008
Total changes in operating assets and liabilities	-43,146	-176,591
Total adjustments	37,394	-112,016
Cash inflow (outflow) generated from operations	261,825	88,169
Interest received	1,294	118
Interest paid	-1,069	-863
Income taxes refund (paid)	-39,217	-20,291
Net cash flows from (used in) operating activities	222,833	67,133
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-7,488	-11,004
Proceeds from disposal of financial assets at amortised cost	4,088	6,811
Acquisition of property, plant and equipment	-36,218	-53,945
Proceeds from disposal of property, plant and equipment	0	219
Acquisition of investment properties	-6,548	-5,899
Increase in other non-current assets	-6,403	-2,951
Net cash flows from (used in) investing activities	-52,569	-66,769
Cash flows from (used in) financing activities		
Increase in short-term loans	0	20,000
Decrease in short-term loans	-100,000	0
Proceeds from long-term debt	30,000	0
Repayments of long-term debt	-1,389	-1,238
Payments of lease liabilities	-3,628	-2,760
Cash dividends paid	-82,391	-42,016
Net cash flows from (used in) financing activities	-157,408	-26,014
Effect of exchange rate changes on cash and cash equivalents	875	-323
Net increase (decrease) in cash and cash equivalents	13,731	-25,973
Cash and cash equivalents at beginning of period	243,392	269,365
Cash and cash equivalents at end of period	257,123	243,392
Cash and cash equivalents reported in the statement of financial position	257,123	243,392