

Financial Statement – Statements of Cash Flows

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2023/01/01To2023/09/30	2022/01/01To2022/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	704,392	704,020
Profit (loss) before tax	704,392	704,020
Depreciation expense	318,989	307,433
Amortization expense	14,358	15,537
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	0	274
Interest expense	36,522	15,782
Interest income	-72,104	-16,908
Dividend income	-1,626	-18,057
Share-based payments	5,444	0
Share of loss (profit) of associates and joint ventures accounted for using equity method	-3,066	16,262
Loss (gain) on disposal of property, plan and equipment	2,795	1,247
Other adjustments to reconcile profit (loss)	70,614	13,814
Total adjustments to reconcile profit (loss)	371,926	335,384
Decrease (increase) in notes receivable	-93,254	-65,691
Decrease (increase) in accounts receivable	-221,073	-2,684
Decrease (increase) in accounts receivable due from related parties	-9,835	-20,561
Decrease (increase) in other receivable due from related parties	1,227	86
Decrease (increase) in inventories	63,975	-44,975
Decrease (increase) in other operating assets	-30,453	-50,051
Total changes in operating assets	-289,413	-183,876
Increase (decrease) in accounts payable	128,872	-193,236
Increase (decrease) in accounts payable to related parties	-10,739	-36,587
Increase (decrease) in other payable to related parties	31,353	-6,529
Increase (decrease) in other operating liabilities	19,117	-54,270
Total changes in operating liabilities	168,603	-290,622
Total changes in operating assets and liabilities	-120,810	-474,498
Total adjustments	251,116	-139,114
Cash inflow (outflow) generated from operations	955,508	564,906
Interest received	57,392	12,570
Dividends received	1,626	18,057
Interest paid	-35,283	-16,131
Income taxes refund (paid)	-103,347	-42,845
Net cash flows from (used in) operating activities	875,896	536,557
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-218,236	-43,607
Proceeds from disposal of financial assets at fair value through other comprehensive income	275,342	2,488
Acquisition of financial assets at amortised cost	-1,055,958	-178,339
Proceeds from disposal of financial assets at amortised cost	585,602	259,961
Acquisition of financial assets at fair value through profit or loss	-5,798	0
Acquisition of investments accounted for using equity method	0	-40,076
Proceeds from disposal of investments accounted for using equity method	0	317,092
Acquisition of property, plant and equipment	-456,232	-684,278
Proceeds from disposal of property, plant and equipment	3,997	10,980
Increase in refundable deposits	-5,135	-18,603
Acquisition of intangible assets	-8,282	-9,085
Net cash inflows from business combination	0	-187,784
Increase in other non-current assets	-27,349	-39,008
Net cash flows from (used in) investing activities	-912,049	-610,259
Cash flows from (used in) financing activities		
Increase in short-term loans	2,335,000	1,003,827
Decrease in short-term loans	-1,585,000	-553,025
Proceeds from long-term debt	400,000	880,870
Repayments of long-term debt	-349,817	0
Increase in guarantee deposits received	206	0
Payments of lease liabilities	-15,029	-20,478
Cash dividends paid	-238,307	-168,158
Proceeds from issuing shares	396,000	0
Treasury shares sold to employees	1,419	0
Net cash flows from (used in) financing activities	944,472	1,143,036
Effect of exchange rate changes on cash and cash equivalents	16,897	45,811
Net increase (decrease) in cash and cash equivalents	925,216	1,115,145
Cash and cash equivalents at beginning of period	1,837,820	1,087,882
Cash and cash equivalents at end of period	2,763,036	2,203,027
Cash and cash equivalents reported in the statement of financial position	2,763,036	2,203,027