

Financial Statement — Statements of Cash Flows

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/03/31	2023/01/01To2023/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	411,139	87,808
Profit (loss) before tax	411,139	87,808
Depreciation expense	115,785	104,972
Amortization expense	4,984	4,939
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	3,934	0
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-10,980	0
Interest expense	11,560	9,828
Interest income	-32,465	-18,036
Dividend income	-2,020	-1,626
Share-based payments	0	1,066
Share of loss (profit) of associates and joint ventures accounted for using equity method	-522	514
Loss (gain) on disposal of property, plan and equipment	2,154	848
Other adjustments to reconcile profit (loss)	14,272	13,797
Total adjustments to reconcile profit (loss)	106,702	116,302
Decrease (increase) in notes receivable	-43,725	-40,778
Decrease (increase) in accounts receivable	8,620	124,067
Decrease (increase) in accounts receivable due from related parties	-11,847	47,761
Decrease (increase) in other receivable due from related parties	173	1,535
Decrease (increase) in inventories	-111,436	36,675
Decrease (increase) in other operating assets	57,683	-433
Total changes in operating assets	-100,532	168,827
Increase (decrease) in accounts payable	111,433	7,472
Increase (decrease) in accounts payable to related parties	-3,901	-6,011
Increase (decrease) in other payable to related parties	845	841
Increase (decrease) in other operating liabilities	-67,357	-127,320
Total changes in operating liabilities	41,020	-125,018
Total changes in operating assets and liabilities	-59,512	43,809
Total adjustments	47,190	160,111
Cash inflow (outflow) generated from operations	458,329	247,919
Interest received	39,884	10,173
Dividends received	2,020	1,626
Interest paid	-8,452	-9,819
Income taxes refund (paid)	-174,412	-24,688
Net cash flows from (used in) operating activities	317,369	225,211
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	0	-215,736
Acquisition of financial assets at amortised cost	-1,016,178	-117,450
Proceeds from disposal of financial assets at amortised cost	242,606	585,602
Acquisition of financial assets at fair value through profit or loss	-252,451	0
Proceeds from disposal of financial assets at fair value through profit or loss	5,725	0
Acquisition of property, plant and equipment	-123,285	-142,872
Proceeds from disposal of property, plant and equipment	3,510	1,192
Increase in refundable deposits	0	-5,811
Decrease in refundable deposits	1,031	0
Acquisition of intangible assets	-425	-1,004
Increase in other non-current assets	-42,150	0
Decrease in other non-current assets	0	260
Increase in prepayments for business facilities	-14,506	-13,506
Net cash flows from (used in) investing activities	-1,196,123	90,675
Cash flows from (used in) financing activities		
Increase in short-term loans	735,000	405,000
Decrease in short-term loans	-735,000	-300,000
Proceeds from long-term debt	0	100,000
Repayments of long-term debt	-98,950	-25,000
Increase in guarantee deposits received	0	207
Payments of lease liabilities	-3,944	-5,291
Treasury shares sold to employees	0	1,419
Net cash flows from (used in) financing activities	-102,894	176,335
Effect of exchange rate changes on cash and cash equivalents	47,133	6,689
Net increase (decrease) in cash and cash equivalents	-934,515	498,910
Cash and cash equivalents at beginning of period	2,522,821	1,837,820
Cash and cash equivalents at end of period	1,588,306	2,336,730
Cash and cash equivalents reported in the statement of financial position	1,588,306	2,336,730