

Financial Statement — Statements of Cash Flows

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/09/30	2023/01/01To2023/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	930,897	704,392
Profit (loss) before tax	930,897	704,392
Depreciation expense	344,969	318,989
Amortization expense	14,821	14,358
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	-6,124	0
Interest expense	39,816	36,522
Interest income	-112,016	-72,104
Dividend income	-2,906	-1,626
Share-based payments	0	5,444
Share of loss (profit) of associates and joint ventures accounted for using equity method	2,736	-3,066
Loss (gain) on disposal of property, plan and equipment	6,302	2,795
Other adjustments to reconcile profit (loss)	37,883	70,614
Total adjustments to reconcile profit (loss)	329,415	371,926
Decrease (increase) in notes receivable	58,088	-93,254
Decrease (increase) in accounts receivable	-186,265	-221,073
Decrease (increase) in accounts receivable due from related parties	1,712	-9,835
Decrease (increase) in other receivable due from related parties	-1,250	1,227
Decrease (increase) in inventories	-182,153	63,975
Decrease (increase) in other operating assets	-1,208	-30,453
Total changes in operating assets	-311,076	-289,413
Increase (decrease) in accounts payable	169,713	128,872
Increase (decrease) in accounts payable to related parties	-8,334	-10,739
Increase (decrease) in other payable to related parties	-34	31,353
Increase (decrease) in other operating liabilities	4,442	19,117
Total changes in operating liabilities	165,787	168,603
Total changes in operating assets and liabilities	-145,289	-120,810
Total adjustments	184,126	251,116
Cash inflow (outflow) generated from operations	1,115,023	955,508
Interest received	106,284	57,392
Dividends received	2,906	1,626
Interest paid	-30,156	-35,283
Income taxes refund (paid)	-292,446	-103,347
Net cash flows from (used in) operating activities	901,611	875,896
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-875,233	-218,236
Proceeds from disposal of financial assets at fair value through other comprehensive income	0	275,342
Acquisition of financial assets at amortised cost	-1,953,215	-1,055,958
Proceeds from disposal of financial assets at amortised cost	301,403	585,602
Acquisition of financial assets at fair value through profit or loss	-303,332	-5,798
Proceeds from disposal of financial assets at fair value through profit or loss	264,196	0
Acquisition of property, plant and equipment	-284,091	-456,232
Proceeds from disposal of property, plant and equipment	3,593	3,997
Increase in refundable deposits	-1,653	-5,135
Acquisition of intangible assets	-4,146	-8,282
Increase in other non-current assets	-181	0
Decrease in other non-current assets	0	834
Increase in prepayments for business facilities	-27,955	-28,183
Net cash flows from (used in) investing activities	-2,880,614	-912,049
Cash flows from (used in) financing activities		
Increase in short-term loans	2,685,000	2,335,000
Decrease in short-term loans	-1,970,000	-1,585,000
Proceeds from long-term debt	235,000	400,000
Repayments of long-term debt	-318,023	-349,817
Increase in guarantee deposits received	0	206
Payments of lease liabilities	-11,795	-15,029
Cash dividends paid	-297,961	-238,307
Proceeds from issuing shares	0	396,000
Treasury shares sold to employees	0	1,419
Net cash flows from (used in) financing activities	322,221	944,472
Effect of exchange rate changes on cash and cash equivalents	92,811	16,897
Net increase (decrease) in cash and cash equivalents	-1,563,971	925,216
Cash and cash equivalents at beginning of period	2,522,821	1,837,820
Cash and cash equivalents at end of period	958,850	2,763,036
Cash and cash equivalents reported in the statement of financial position	958,850	2,763,036