

Financial Statement — Statements of Cash Flows

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/4th	2023/4th
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	1,271,144	839,240
Profit (loss) before tax	1,271,144	839,240
Depreciation expense	458,796	426,606
Amortization expense	19,451	19,408
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-9,179	2,023
Interest expense	55,190	51,019
Interest income	-153,042	-108,983
Dividend income	-3,732	-1,626
Share-based payments	0	5,444
Share of loss (profit) of associates and joint ventures accounted for using equity method	2,099	-3,035
Loss (gain) on disposal of property, plant and equipment	7,685	4,131
Loss (gain) on disposal of investments	-2,217	0
Other adjustments to reconcile profit (loss)	55,590	82,114
Total adjustments to reconcile profit (loss)	430,641	477,101
Decrease (increase) in notes receivable	70,081	-134,213
Decrease (increase) in accounts receivable	-203,121	-200,158
Decrease (increase) in accounts receivable due from related parties	-697	1,594
Decrease (increase) in other receivable due from related parties	-1,239	1,286
Decrease (increase) in inventories	-313,307	28,143
Decrease (increase) in other operating assets	-25,894	-5,753
Total changes in operating assets	-474,177	-309,101
Increase (decrease) in accounts payable	283,356	229,906
Increase (decrease) in accounts payable to related parties	-6,142	-11,945
Increase (decrease) in other payable to related parties	-462	1,982
Increase (decrease) in other current liabilities	74,464	51,114
Total changes in operating liabilities	351,216	271,057
Total changes in operating assets and liabilities	-122,961	-38,044
Total adjustments	307,680	439,057
Cash inflow (outflow) generated from operations	1,578,824	1,278,297
Interest received	136,012	101,027
Dividends received	3,732	1,626
Interest paid	-42,867	-49,667
Income taxes refund (paid)	-327,902	-127,119
Net cash flows from (used in) operating activities	1,347,799	1,204,164
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	-2,766,987	-4,115,949
Proceeds from disposal of financial assets at amortised cost	1,085,567	3,816,173
Acquisition of financial assets at fair value through profit or loss	-308,090	-47,406
Proceeds from disposal of financial assets at fair value through profit or loss	269,018	0
Acquisition of property, plant and equipment	-341,255	-628,275
Proceeds from disposal of property, plant and equipment	6,760	14,125
Increase in refundable deposits	-1,342	-4,888
Acquisition of intangible assets	-8,360	-15,559
Increase in other non-current assets	-30,839	-21,290
Net cash flows from (used in) investing activities	-2,970,761	-945,963
Cash flows from (used in) financing activities		
Increase in short-term loans	3,861,534	3,319,617
Decrease in short-term loans	-3,903,570	-3,000,000
Proceeds from issuing bonds	0	758,169
Proceeds from long-term debt	835,000	400,000
Repayments of long-term debt	-429,677	-1,156,100
Payments of lease liabilities	-15,739	-19,068
Cash dividends paid	-297,961	-238,307
Proceeds from issuing shares	0	393,015
Payments to acquire treasury shares	-19,499	0
Treasury shares sold to employees	0	1,419
Net cash flows from (used in) financing activities	30,088	458,745
Effect of exchange rate changes on cash and cash equivalents	137,475	-31,945
Net increase (decrease) in cash and cash equivalents	-1,455,399	685,001
Cash and cash equivalents at beginning of period	2,522,821	1,837,820
Cash and cash equivalents at end of period	1,067,422	2,522,821
Cash and cash equivalents reported in the statement of financial position	1,067,422	2,522,821