

Financial Statement — Statements of Cash Flows

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/03/31	2024/01/01To2024/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	305,913	411,139
Profit (loss) before tax	305,913	411,139
Depreciation expense	113,584	115,785
Amortization expense	4,707	4,984
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-2,234	3,934
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	7,516	-10,980
Interest expense	16,210	11,560
Interest income	-41,023	-32,465
Dividend income	-7,764	-2,020
Share of loss (profit) of associates and joint ventures accounted for using equity method	711	-522
Loss (gain) on disposal of property, plan and equipment	2,260	2,154
Other adjustments to reconcile profit (loss)	9,670	14,272
Total adjustments to reconcile profit (loss)	103,637	106,702
Decrease (increase) in notes receivable	36,352	-43,725
Decrease (increase) in accounts receivable	121,075	8,620
Decrease (increase) in accounts receivable due from related parties	-50,957	-11,847
Decrease (increase) in other receivable due from related parties	-197	173
Decrease (increase) in inventories	-11,898	-111,436
Decrease (increase) in other operating assets	-4,358	57,683
Total changes in operating assets	90,017	-100,532
Increase (decrease) in accounts payable	-65,883	111,433
Increase (decrease) in accounts payable to related parties	3,185	-3,901
Increase (decrease) in other payable to related parties	1,425	845
Increase (decrease) in other operating liabilities	-11,952	-67,357
Total changes in operating liabilities	-73,225	41,020
Total changes in operating assets and liabilities	16,792	-59,512
Total adjustments	120,429	47,190
Cash inflow (outflow) generated from operations	426,342	458,329
Interest received	43,805	39,884
Dividends received	7,764	2,020
Interest paid	-12,817	-8,452
Income taxes refund (paid)	-32,011	-174,412

Net cash flows from (used in) operating activities	433,083	317,369
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at fair value through other comprehensive income	232,274	0
Acquisition of financial assets at amortised cost	-291,586	-1,016,178
Proceeds from disposal of financial assets at amortised cost	4,974	242,606
Acquisition of financial assets at fair value through profit or loss	-12,375	-252,451
Proceeds from disposal of financial assets at fair value through profit or loss	108,196	5,725
Acquisition of property, plant and equipment	-82,282	-123,285
Proceeds from disposal of property, plant and equipment	17	3,510
Increase in refundable deposits	-319	0
Decrease in refundable deposits	0	1,031
Acquisition of intangible assets	-2,315	-425
Increase in other non-current assets	-147	-42,150
Increase in prepayments for business facilities	-1,698	-14,506
Net cash flows from (used in) investing activities	-45,261	-1,196,123
Cash flows from (used in) financing activities		
Increase in short-term loans	1,115,000	735,000
Decrease in short-term loans	-782,021	-735,000
Repayments of long-term debt	-161,018	-98,950
Decrease in guarantee deposits received	-3,336	0
Payments of lease liabilities	-3,630	-3,944
Payments to acquire treasury shares	-82,561	0
Net cash flows from (used in) financing activities	82,434	-102,894
Effect of exchange rate changes on cash and cash equivalents	28,367	47,133
Net increase (decrease) in cash and cash equivalents	498,623	-934,515
Cash and cash equivalents at beginning of period	1,067,422	2,522,821
Cash and cash equivalents at end of period	1,566,045	1,588,306
Cash and cash equivalents reported in the statement of financial position	1,566,045	1,588,306