

Financial Statement — Statements of Cash Flows

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/06/30	2024/01/01To2024/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	263,574	729,318
Profit (loss) before tax	263,574	729,318
Depreciation expense	224,817	230,369
Amortization expense	9,373	9,997
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-1,870	3,934
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	6,834	-12,352
Interest expense	31,857	23,668
Interest income	-82,678	-71,378
Dividend income	-7,764	-2,367
Share of loss (profit) of associates and joint ventures accounted for using equity method	752	2,393
Loss (gain) on disposal of property, plan and equipment	1,514	1,634
Other adjustments to reconcile profit (loss)	19,067	26,235
Total adjustments to reconcile profit (loss)	201,902	212,133
Decrease (increase) in notes receivable	111,117	-4,837
Decrease (increase) in accounts receivable	134,432	-71,934
Decrease (increase) in accounts receivable due from related parties	-45,274	23,983
Decrease (increase) in other receivable due from related parties	-298	-40
Decrease (increase) in inventories	15,029	-144,857
Decrease (increase) in other operating assets	40,866	7,655
Total changes in operating assets	255,872	-190,030
Increase (decrease) in accounts payable	-6,676	119,548
Increase (decrease) in accounts payable to related parties	4,963	-5,314
Increase (decrease) in other payable to related parties	1,637	-1,351
Increase (decrease) in other operating liabilities	4,153	-355
Total changes in operating liabilities	4,077	112,528
Total changes in operating assets and liabilities	259,949	-77,502
Total adjustments	461,851	134,631
Cash inflow (outflow) generated from operations	725,425	863,949
Interest received	82,450	62,614
Dividends received	7,764	2,367
Interest paid	-25,568	-17,157
Income taxes refund (paid)	-78,525	-189,360

Net cash flows from (used in) operating activities	711,546	722,413
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	0	-483,356
Proceeds from disposal of financial assets at fair value through other comprehensive income	232,274	0
Acquisition of financial assets at amortised cost	-282,616	-1,286,685
Proceeds from disposal of financial assets at amortised cost	51,799	300,930
Acquisition of financial assets at fair value through profit or loss	-12,375	-303,332
Proceeds from disposal of financial assets at fair value through profit or loss	108,196	264,196
Acquisition of property, plant and equipment	-159,691	-226,367
Proceeds from disposal of property, plant and equipment	24,581	4,366
Decrease in refundable deposits	1,662	3,742
Acquisition of intangible assets	-4,192	-3,311
Increase in other non-current assets	-683	-368
Increase in prepayments for business facilities	-15,662	-17,652
Net cash flows from (used in) investing activities	-56,707	-1,747,837
Cash flows from (used in) financing activities		
Increase in short-term loans	1,665,000	1,135,000
Decrease in short-term loans	-1,288,949	-1,070,000
Proceeds from long-term debt	0	235,000
Repayments of long-term debt	-260,265	-206,369
Increase in guarantee deposits received	0	12
Decrease in guarantee deposits received	-3,336	0
Payments of lease liabilities	-7,153	-7,870
Payments to acquire treasury shares	-82,561	0
Net cash flows from (used in) financing activities	22,736	85,773
Effect of exchange rate changes on cash and cash equivalents	-71,473	115,654
Net increase (decrease) in cash and cash equivalents	606,102	-823,997
Cash and cash equivalents at beginning of period	1,067,422	2,522,821
Cash and cash equivalents at end of period	1,673,524	1,698,824
Cash and cash equivalents reported in the statement of financial position	1,673,524	1,698,824