

## Financial Statement — Statements of Cash Flows

Provided by: INPAQ TECHNOLOGY CO., LTD.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2025/01/01To2025/09/30	2024/01/01To2024/09/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	573,580	930,897
Profit (loss) before tax	573,580	930,897
Depreciation expense	336,065	344,969
Amortization expense	11,630	14,821
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	6,096	-6,124
Interest expense	49,024	39,816
Interest income	-127,141	-112,016
Dividend income	-42,941	-2,906
Share of loss (profit) of associates and joint ventures accounted for using equity method	820	2,736
Loss (gain) on disposal of property, plan and equipment	1,372	6,302
Loss (gain) on disposal of intangible assets	76	0
Other adjustments to reconcile profit (loss)	32,189	37,883
Total adjustments to reconcile profit (loss)	265,320	329,415
Decrease (increase) in notes receivable	74,964	58,088
Decrease (increase) in accounts receivable	-11,704	-186,265
Decrease (increase) in accounts receivable due from related parties	22,353	1,712
Decrease (increase) in other receivable due from related parties	1,087	-1,250
Decrease (increase) in inventories	38,542	-182,153
Decrease (increase) in other current assets	57,650	-1,208
Total changes in operating assets	182,892	-311,076
Increase (decrease) in accounts payable	-26,398	169,713
Increase (decrease) in accounts payable to related parties	4,226	-8,334
Increase (decrease) in other payable to related parties	-2,304	-34
Increase (decrease) in other current liabilities	48,862	4,442
Total changes in operating liabilities	24,386	165,787
Total changes in operating assets and liabilities	207,278	-145,289
Total adjustments	472,598	184,126
Cash inflow (outflow) generated from operations	1,046,178	1,115,023
Interest received	103,885	106,284
Dividends received	42,941	2,906
Interest paid	-39,072	-30,156
Income taxes refund (paid)	-119,360	-292,446
Net cash flows from (used in) operating activities	1,034,572	901,611
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	0	-875,233
Proceeds from disposal of financial assets at fair value through other comprehensive income	277,979	0
Acquisition of financial assets at amortised cost	-366,603	-1,953,215
Proceeds from disposal of financial assets at amortised cost	22,387	301,403
Acquisition of financial assets at fair value through profit or loss	-12,196	-303,332
Proceeds from disposal of financial assets at fair value through profit or loss	108,016	264,196
Acquisition of property, plant and equipment	-208,564	-284,091
Proceeds from disposal of property, plant and equipment	25,584	3,593
Increase in refundable deposits	0	-1,653
Decrease in refundable deposits	1,582	0
Acquisition of intangible assets	-10,252	-4,146
Increase in other non-current assets	-874	-181
Increase in prepayments for business facilities	-23,164	-27,955
Net cash flows from (used in) investing activities	-186,105	-2,880,614
Cash flows from (used in) financing activities		
Increase in short-term loans	2,565,000	2,685,000
Decrease in short-term loans	-2,187,822	-1,970,000
Proceeds from long-term debt	500,000	235,000
Repayments of long-term debt	-377,638	-318,023
Decrease in guarantee deposits received	-3,336	0
Payments of lease liabilities	-10,587	-11,795
Cash dividends paid	-398,872	-297,961
Payments to acquire treasury shares	-253,418	0
Net cash flows from (used in) financing activities	-166,673	322,221
Effect of exchange rate changes on cash and cash equivalents	-29,459	92,811
Net increase (decrease) in cash and cash equivalents	652,335	-1,563,971
Cash and cash equivalents at beginning of period	1,067,422	2,522,821
Cash and cash equivalents at end of period	1,719,757	958,850
Cash and cash equivalents reported in the statement of financial position	1,719,757	958,850