

CIPHERLAB CO., LTD. AND SUBSIDIARIES CONSOLIDATED BALANCE SHEETS (In Thousands of New Taiwan Dollars)

Assets Act Act Current assets Interna sects Interna sects </th <th>Code</th> <th>Accounting Title</th> <th>2022/9/30</th> <th>2021/12/31</th> <th>2021/9/30</th>	Code	Accounting Title	2022/9/30	2021/12/31	2021/9/30
1100 Cash and cash equivalents 113.471 118.779 112.775 1150 Notes receivable, net 637 1.483 2.068 1200 Other receivables 44.818 2.9.680 44.818 2.9.680 1200 Other receivables 44.818 2.9.680 44.818 2.9.680 1200 Current inventores 6622.62 572.669 633.108 1470 Other current financial assets 44.660 2.7.40 31.9.20 1477 Other current insects 1.500 1.500 1.500 1477 Other current assets 1.070.64 1.08.20 2.9.7.42 11XX Total current assets 1.070.64 1.08.20 1.08.19 11XX Deferred tax assets 1.070.64 1.08.20 1.08.19 <td></td> <td>Assets</td> <td></td> <td></td> <td></td>		Assets			
1150 Notes receivable, net 1.4.30 2.0.80 1100 Accounts receivable, net 206.109 225.600 1200 Other receivables 446.81 2.9.88 446.07 1201 Current inventories 622.62 572.89 533.108 1470 Other current assets 44.60 27.460 31.242 1471 Other current insects 44.60 27.460 31.242 1474 Other current assets 11.600 11.600 11.600 1474 Other current assets 11.600 11.600 11.600 1474 Other current assets 11.600 11.600 11.600 1474 Other current assets 11.010 11.600 11.600 1600 Property, plant and equipment 111.631 1121.901 126.96 1780 Intangble assets 124.90 156.90 166.90 1780 Intangble assets 124.91 136.90 166.90 1780 Other non-current assets 124.91 136.90					
Accounts receivable, net 286,80 287,840 287,840 1200 Other receivables 46,818 29,988 48,667 1220 Current tax asets 1,749 0 0 130X Current inventories 622,620 572,89 635,108 1470 Other current financial assets 44,660 227,400 31,242 1477 Other current assets, others 43,160 25,960 25,742 1479 Other current assets, others 1,076,044 1,059,249 1,091,850 1479 Other current assets 1,076,044 1,059,249 1,091,850 1470 Other current assets 1,076,044 1,059,249 1,091,850 1470 Other current assets 1,076,044 1,059,249 1,081,950 1755 Right-of-use assets 1,076,044 1,059,249 1,081,950 1760 Intangible assets 1,11,831 1121,901 128,966 1780 Intangible assets 1,139,312 1,311,717 1,356,750 1990	1100	Cash and cash equivalents	153,471	189,779	112,775
1200Other receivables44.8123.9844.801200Current tax assets1.7490.00.0130XCurrent inventories622.620572.899.83.061470Other current assets4.86027.4203.12421476Other current financial assets1.5001.5001.5001479Other current assets, others4.3,16025.8628.74211XXTotal current assets1.076.0641.092.211.091.2011XXTotal current assets57.243.286638.7041500Non-current assets57.243.286638.7041600Non-current assets57.243.286638.7041780Intangible assets57.243.286638.7041780Intangible assets57.243.286638.7041780Intangible assets57.243.286638.7041780Intangible assets57.243.286638.7041780Intangible assets57.243.286638.7041780Intangible assets1.39.3121.5011.28.7851990Other non-current assets, others9.17910.5621.68.781990Other non-current assets, others3.33.3121.317.7161.358.7851990Other non-current assets, others21.30001182.34210.0001000Current barowings21.30021.30021.30021.30010101Current barowings21.3001182.34	1150	Notes receivable, net	637	1,483	2,058
1200Current tax assets17.490130XCurrent inventories622.620572.88639.1081470Other current assets1.5001.50031.2421476Other current financial assets1.5001.5001.5001479Other current assets, others343.6025.69028.74211XXTotal current assets1.076,6041.059.2191.091.8001500Non-current assets1.11,631121.901126.1661505Right-of-use assets57.20432.88638.7041706Intangible assets111,631121.901126.1661755Right-of-use assets37.20432.88638.7041700Other non-current assets, others37.74577.75076.3191900Other non-current assets, others9.17310.65216.6051900Other non-current assets, others38.74431.33.3121.317.7181900Other non-current assets, others28.32828.849268.3811900Other non-current assets31.931.317.7181.358.7851900Other non-current assets, others2.13.3001.18.23412.10.001901Other non-current assets31.9931.9931.991902Other non-current assets31.9931.9931.991903Other non-current assets31.9931.9931.991904Other non-current assets31.9931.9931.991905Other non-c	1170	Accounts receivable, net	206,109	237,640	258,600
130XCurrent inventories622,62572,89633,1681470Other current inancial assets44,66027,46031,2421476Other current assets, others43,16025,96029,74211XXTotal current assets, others1,076,0601,059,2191,091,80011XXTotal current assets1,076,0601,059,2191,091,8001500Property, plant and equipment111,153121,901122,1961755Right-of-use assets57,20432,80639,7041760Intangible assets124,99154,208,3111840Deferred tax assets127,375176,57916,5751900Other non-current assets, others9,17910,56216,40515XXTotal anon-current assets, others263,2482263,248266,34515XXTotal anon-current assets, others13,39,3121,317,7181,358,7551200Current labilities21,300142,740266,34812100Current assets213,000142,7740266,94512101Accounts payable213,000142,7740167,77422102Other payables, others100,377114,3297,7702213Other payables, others100,377114,3297,5702214Other payables, others100,377114,3297,5702215Other payables, others100,377114,3297,5702216Other payables, others100,377114,3297,570<	1200	Other receivables	46,818	29,988	48,067
1470Other current assets144,66027,46031,2421476Other current financial assets1,5001,5001,5001,5001479Other current assets, others43,16025,96029,742110xTotal current assets1,076,0641,052,3191,091,8001600Property, plant and equipment111,631121,900126,1961755Right-of-use assets57,20432,86839,7041760Intangible assets57,20432,86839,7041780Intangible assets72,73577,75076,3191900Other non-current assets, others9,17310,55216,60515xXTotal non-current assets, others9,17310,55216,60515xXTotal assets1,339,3121,317,7181,358,75312xXTotal assets1,339,3121,317,7181,358,75312xXTotal assets1,000118,234210,00012x5Other ponyable61,957133,417167,10412x0Other payable100,377114,3297,57012x10Current tabilities100,377114,3297,57012x10Current tabilities100,377114,3397,57012x10Other payables, others100,377114,3397,57012x10Current tabilities100,377114,3397,57012x10Current tabilities, others100,377114,3397,57012x10Current tabilities, others <t< td=""><td>1220</td><td>Current tax assets</td><td>1,749</td><td>0</td><td>0</td></t<>	1220	Current tax assets	1,749	0	0
1476 Other ourrent financial assets 1.500 1.500 1.500 1479 Other ourrent assets, others 43.160 25.960 29.742 11XX Total current assets 1.076.064 1.059.219 1.091.800 Non-current assets 1.076.064 1.059.219 1.091.800 Non-current assets 1.111.33 121.901 125.960 1600 Properly, plant and equipment 111.13 121.901 125.960 1755 Right-of-use assets 57.204 32.860 38.701 1780 Intangible assets 77.750 77.750 76.319 1900 Other non-current assets 91.79 10.562 16.405 15XX Total anon-current assets 91.79 10.562 16.405 15XX Total assets 1.399.312 1.317.718 1.398.785 12xX Total assets 1.399.312 1.317.718 1.358.785 12x00 Current iabilities 21.3000 182.341 21.000 12x01 Accounts payable	130X	Current inventories	622,620	572,869	639,108
1479Other current assets, others43.1025.96029.742111X1Total current assets1.076.041.059.2191.091.8501600Property, plant and equipment111.631121.901126.1961755Right-of-use assets57.20432.66639.7041780Intangible assets57.20432.66639.7041780Intangible assets122.4915.4208.3111840Deferred tax assets72.7377.75076.3191900Other non-current assets, others9.17910.65216.40515XXTotal non-current assets, others263.248228.499266.9351XXXTotal assets1.339.3121.317.7181.358.785LiabilitiesCurrent liabilities213.000182.341210.0002150Notes payable61.937114.32397.5702210Other payables100.377114.32397.5702230Other payables, others100.377114.32397.5702230Current liabilities24.72210.37415.8732300Other current liabilities, current portion2.6687.5057.5052301Current liabilities, current portion2.6687.5057.505	1470	Other current assets	44,660	27,460	31,242
11XX Total current assets 1,076,064 1,059,219 1,091,80 1600 Non-current assets 1111,631 121,901 125,196 1755 Right-of-use assets 57,20 32,866 39,704 1780 Intangible assets 57,20 32,866 39,704 1780 Intangible assets 57,20 32,866 39,704 1780 Intangible assets 72,75 77,750 76,319 1900 Other non-current assets 9,179 10,562 16,405 1990 Other non-current assets 9,179 10,562 16,605 15XX Total non-current assets 263,248 258,499 266,935 1XXX Total assets 1,339,312 1,317,718 1,358,785 2100 Current liabilities 213,000 182,341 210,000 2150 Notes payable 100,377 143,317 167,104 2100 Current liabilities 1100,377 114,332 97,570 2130 Other payables, others	1476	Other current financial assets	1,500	1,500	1,500
Incomposition Incompos	1479	Other current assets, others	43,160	25,960	29,742
1600 Property, plant and equipment 111,631 121,901 128,196 1755 Right-of-use assets 32,866 39,704 1780 Intangible assets 12,499 15,420 8,311 1840 Deferred tax assets 72,735 77,750 76,319 1900 Other non-current assets, others 9,179 10,562 16,405 1930 Other non-current assets, others 9,179 10,562 16,405 15XX Total non-current assets 263,248 258,499 266,935 1XXX Total assets 1,339,312 1,317,718 1,358,785 Liabilities and equity Liabilities 1,339,312 1,317,718 1,358,785 Current tabilities 213,000 1182,341 210,000 2150 Notes payable 0 125 0 2170 Accounts payable 100,377 114,332 97,570 2213 Other payables, others 100,377 114,332 97,570 2230 Current tax liabilities 24,722 <t< td=""><td>11XX</td><td>Total current assets</td><td>1,076,064</td><td>1,059,219</td><td>1,091,850</td></t<>	11XX	Total current assets	1,076,064	1,059,219	1,091,850
Interview Interview <thinterview< th=""> <thinterview< th=""> <thi< td=""><td>1000</td><td></td><td></td><td></td><td>100.100</td></thi<></thinterview<></thinterview<>	1000				100.100
1780Intangible assets16.000016.00001780Intangible assets12,49915,4208,3111840Deferred tax assets72,73577,75076,3191900Other non-current assets9,17910,56216,4051990Other non-current assets, others9,17910,56216,40515XXTotal non-current assets263,248258,499266,9351XXXTotal assets1,339,3121,317,7181,358,7851280Current labilities1,339,3121,317,7181,358,7851280Current borrowings213,000182,341210,0002150Notes payable61,957133,417167,1042200Other payables, others100,377114,33297,5702219Other payables, others100,377114,33297,5702230Current labilities24,72210,37415,8732300Other current liabilities, current portion2,6957,5057,5052399Other current liabilities, others41,42321,73722,426					
1840Deferred tax assets72,7377,76076,3191900Other non-current assets9,17910,56216,4051990Other non-current assets, others9,17910,56216,40515XXTotal non-current assets263,248258,499266,9351XXXTotal assets1,339,3121,317,7181,358,785LiabilitiesCurrent liabilities11,358,78512100Current borrowings213,000182,341210,0002150Notes payable012502150Other payables, others100,377114,32297,5702230Current liabilities100,377114,32297,5702230Current liabilities02,43802230Current liabilities324,72210,37415,8732330Other current liabilities, current portion2,6957,5057,5052339Other current liabilities, others41,42321,73722,426	1755	_	57,204	32,866	39,704
1900Other non-current assets10010,56216,4051900Other non-current assets, others9,17910,56216,40515XXTotal non-current assets263,2482268,2492268,3551XXXTotal assets1,339,3121,317,7181,358,785Liabilities and equity100100100100Liabilities1182,341210,000213,0001182,341210,0002100Current borrowings213,0001182,341210,0001182,341210,0002110Notes payable001250114,33297,5702120Other payables, others100,377114,33297,5702230Current tax liabilities24,72210,37415,8732300Other current liabilities, current portion2,6957,5057,5052390Other current liabilities, others24,72210,37422,426	1780	Intangible assets	12,499	15,420	8,311
1990Other non-current assets, others9,17910,56216,40515XXTotal non-current assets263,248258,499266,9351XXXTotal assets1,339,3121,317,7181,358,7851XXXTotal assets1,339,3121,317,7181,358,7851xxxLiabilities11112100Current liabilities11121100Current borrowings213,000182,341210,0002150Notes payable012502150Accounts payable100,377114,33297,5702100Other payables, others100,377114,33297,5702210Other payables, others100,377114,33297,5702213Current taibilities24,72210,374158,7832200Current taibilities24,72210,374158,7832213Other payables, others100,377114,33297,5702214Other current liabilities24,72210,374158,7832300Other current liabilities, current portion2,6857,5057,5052399Other current liabilities, others41,42321,73722,426	1840	Deferred tax assets	72,735	77,750	76,319
15XXTotal non-current assets162263,248268,949266,9351XXXTotal assets1,339,3121,317,7181,358,7851XXXLiabilities and equity Liabilities	1900	Other non-current assets	9,179	10,562	16,405
1XXXTotal assets1,339,3121,317,7181,358,78511abilities and equity Liabilities111	1990	Other non-current assets, others	9,179	10,562	16,405
Ideal	15XX	Total non-current assets	263,248	258,499	266,935
Liabilities Income of the second	1XXX	Total assets	1,339,312	1,317,718	1,358,785
Current liabilities Current borrowings Curren					
Constraint Constra					
2170 Accounts payable 61,957 133,417 167,104 2200 Other payables 100,377 114,332 97,570 2219 Other payables, others 100,377 114,332 97,570 2230 Current tax liabilities 0 2,438 0 2280 Current lease liabilities 24,722 10,374 15,873 2300 Other current liabilities, current portion 2,695 7,505 29,931 2329 Other current liabilities, others 41,423 21,737 22,426	2100	Current borrowings	213,000	182,341	210,000
2200Other payables100,377114,33297,5702219Other payables, others100,377114,33297,5702230Current tax liabilities02,43802280Current lease liabilities24,72210,37415,8732300Other current liabilities, current portion2,6957,5057,5052399Other current liabilities, others41,42321,73722,426	2150	Notes payable	0	125	0
2219Other payables, others100,377114,33297,5702230Current tax liabilities02,43802280Current lease liabilities24,72210,37415,8732300Other current liabilities, current portion44,11829,24229,9312320Long-term liabilities, current portion2,6957,5057,5052399Other current liabilities, others41,42321,73722,426	2170	Accounts payable	61,957	133,417	167,104
2230Current tax liabilities02,43802280Current lease liabilities24,72210,37415,8732300Other current liabilities44,11829,24229,9312320Long-term liabilities, current portion2,6957,5057,5052399Other current liabilities, others41,42321,73722,426	2200	Other payables	100,377	114,332	97,570
2280Current lease liabilities24,72210,37415,8732300Other current liabilities44,11829,24229,9312320Long-term liabilities, current portion2,6957,5057,5052399Other current liabilities, others41,42321,73722,426	2219	Other payables, others	100,377	114,332	97,570
2300Other current liabilities44,11829,24229,9312320Long-term liabilities, current portion2,6957,5057,5052399Other current liabilities, others41,42321,73722,426	2230	Current tax liabilities	0	2,438	0
2320Long-term liabilities, current portion2,6957,5057,5052399Other current liabilities, others41,42321,73722,426	2280	Current lease liabilities	24,722	10,374	15,873
2399 Other current liabilities, others 41,423 21,737 22,426	2300	Other current liabilities	44,118	29,242	29,931
	2320	Long-term liabilities, current portion	2,695	7,505	7,505
21XX Total current liabilities 444,174 472,269 520,478	2399	Other current liabilities, others	41,423	21,737	22,426
	21XX	Total current liabilities	444,174	472,269	520,478



CIPHERLAB CO., LTD. AND SUBSIDIARIES CONSOLIDATED BALANCE SHEETS (In Thousands of New Taiwan Dollars)

Code	Accounting Title	2022/9/30	2021/12/31	2021/9/30
2540	Non-current liabilities Non-current portion of non-current borrowings	4,387	4,785	6,661
2570	Deferred tax liabilities	6,012	2,575	2,434
2580	Non-current lease liabilities	35,332	24,537	25,733
2600	Other non-current liabilities	55,237	27,732	27,384
2640	Net defined benefit liability, non-current	11,589	11,597	13,434
2670	Other non-current liabilities, others	43,648	16,135	13,950
25XX	Total non-current liabilities	100,968	59,629	62,212
2XXX	Total liabilities	545,142	531,898	582,690
	Equity			
	Equity attributable to owners of parent			
	Share capital			
3110	Ordinary share	684,891	684,891	684,891
3100	Total Share Capital	684,891	684,891	684,891
	Capital surplus			
3210	Capital surplus, additional paid-in capital	1,151	1,151	1,144
3200	Total capital surplus	1,151	1,151	1,144
	Retained earnings			
3310	Legal reserve	74,587	70,936	70,936
3320	Special reserve	11,508	3,062	3,062
3350	Unappropriated retained earnings (accumulated deficit)	19,563	36,507	26,539
3300	Total retained earnings	105,658	110,505	100,537
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	4,365	-9,328	-9,208
3420	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-2,180	-2,180	-2,180
3400	Total other equity interest	2,185	-11,508	-11,388
31XX	Total equity attributable to owners of parent	793,885	785,039	775,184
36XX	Non-controlling interests	285	781	911
3XXX	Total equity	794,170	785,820	776,095
3X2X	Total liabilities and equity	1,339,312	1,317,718	1,358,785
3998	Equivalent issue shares of advance receipts for ordinary share	0	0	0
3999	Number of shares in entity held by entity and by its subsidiaries	0	0	0



CIPHERLAB CO., LTD. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

Statement of Comprehensive Income					
Code	Accounting Title	2022/7/1To9/30	2021/7/1To9/30	2022/1/1To9/30	2021/1/1To9/30
	Operating revenue				
4100	Net sales revenue Net sales revenue	284,616	344,315	857,209	982,558
4600	Service revenue Total service revenue	13,191	9,873	20,456	26,554
4000	Total operating revenue	297,807	354,188	877,665	1,009,112
	Operating costs				
5110	Cost of sales Total cost of sales	187,822	243,258	546,805	644,403
5600	Cost of services Total cost of services	668	769	1,662	2,707
5000	Total operating costs	188,490	244,027	548,467	647,110
5900	Gross profit (loss) from operations	109,317	110,161	329,198	362,002
5950	Gross profit (loss) from operations	109,317	110,161	329,198	362,002
6100	Operating expenses Selling expenses	60,326	51,850	166,533	161,698
6200	Administrative expenses	16,811	16,575	51,129	52,043
6300	Research and development expenses	33,731	41,100	106,339	115,404
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	680	-394	-644	1,820
6000	Total operating expenses	111,548	109,131	323,357	330,965
6900	Net operating income (loss)	-2,231	1,030	5,841	31,037
	Non-operating income and expenses				
7100	Interest income Total interest income	213	89	326	315
7010	Other income Total other income	311	328	760	4,920
7020	Other gains and losses Other gains and losses, net	12,553	1,164	20,626	-897
7050	Finance costs Finance costs, net	1,342	948	3,562	2,557
7000	Total non-operating income and expenses	11,735	633	18,150	1,781
7900	Profit (loss) from continuing operations before tax	9,504	1,663	23,991	32,818



CIPHERLAB CO., LTD. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

Statem	ent of Comprehensive Income				
7950	Tax expense (income) Total tax expense (income)	1,854	302	5,363	5,610
8000	Profit (loss) from continuing operations	7,650	1,361	18,628	27,208
8200	Profit (loss)	7,650	1,361	18,628	27,208
	Other comprehensive income				
8361	Components of other comprehensive income that will be reclassified to profit or loss Exchange differences on translation	8,038	-236	17,116	-3,000
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	1,607	-47	3,423	-600
8360	Components of other comprehensive income that will be reclassified to profit or loss	6,431	-189	13,693	-2,400
8300	Total other comprehensive income	6,431	-189	13,693	-2,400
8500	Total comprehensive income	14,081	1,172	32,321	24,808
8610	Profit (loss), attributable to: Profit (loss), attributable to owners of parent	7,625	1,420	19,124	26,539
8620	Profit (loss), attributable to non-controlling interests	25	-59	-496	669
8710	Comprehensive income attributable to: Comprehensive income, attributable to owners of parent	14,056	1,231	32,817	24,139
8720	Comprehensive income, attributable to non-controlling interests	25	-59	-496	669
9710	Basic earnings per share Basic earnings (loss) per share from continuing operations	0.11	0.02	0.28	0.39
9750	Total basic earnings per share	0.11	0.02	0.28	0.39
9810	Diluted earnings per share Diluted earnings (loss) per share from continuing operations	0.11	0.02	0.28	0.39
9850	Total diluted earnings per share	0.11	0.02	0.28	0.39



CIPHERLAB CO., LTD. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

Code	Accounting Title	2022/1/1To9/30	2021/1/1To9/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	23,991	32,818
A10000	Profit (loss) before tax	23,991	32,818
	Adjustments		
A20100	Adjustments to reconcile profit (loss) Depreciation expense	37,101	40,994
A20200	Amortization expense	3,991	3,834
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt	-644	1,820
A20900	Interest expense	3,562	2,557
A21200	Interest income	-326	-315
A22500	Loss (gain) on disposal of property, plan and equipment	0	-369
A23700	Impairment loss on non-financial assets	0	12,398
A24100	Unrealized foreign exchange loss (gain)	-5,857	-525
A29900	Other adjustments to reconcile profit (loss)	-121	0
A20010	Total adjustments to reconcile profit (loss)	37,706	60,394
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	846	-2,056
A31150	Decrease (increase) in accounts receivable	45,666	-48,231
A31180	Decrease (increase) in other receivable	-16,787	-40,650
A31200	Adjustments for decrease (increase) in inventories	-40,900	-236,046
A31240	Adjustments for decrease (increase) in other current assets	-16,920	-967
A31000	Total changes in operating assets	-28,095	-327,950
	Changes in operating liabilities		
A32130	Increase (decrease) in notes payable	-125	-46
A32150	Increase (decrease) in accounts payable	-73,274	68,492
A32180	Increase (decrease) in other payable	-14,321	26,464
A32230	Adjustments for increase (decrease) in other current liabilities	19,686	6,601
A32240	Increase (decrease) in net defined benefit liability	-8	-1
A32990	Increase (decrease) in other operating liabilities	27,513	7,492
A32000	Total changes in operating liabilities	-40,529	109,002
A30000	Total changes in operating assets and liabilities	-68,624	-218,948
A20000	Total adjustments	-30,918	-158,554
A33000	Cash inflow (outflow) generated from operations	-6,927	-125,736



CIPHERLAB CO., LTD. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

Code	Accounting Title	2022/1/1To9/30	2021/1/1To9/30
A33100	Interest received	283	328
A33500	Income taxes refund (paid)	-4,187	7,565
AAAA	Net cash flows from (used in) operating activities	-10,831	-117,843
B02700	Cash flows from (used in) investing activities Acquisition of property, plant and equipment	-6,777	-9,310
B02800	Proceeds from disposal of property, plant and equipment	0	726
B04500	Acquisition of intangible assets	-766	-741
B06500	Increase in other financial assets	0	-913
B06700	Increase in other non-current assets	841	-6,917
BBBB	Net cash flows from (used in) investing activities	-6,702	-17,155
C00100	Cash flows from (used in) financing activities Increase in short-term loans	30,659	109,000
C01600	Proceeds from long-term debt	5,000	4,000
C01700	Repayments of long-term debt	-10,208	-834
C04020	Payments of lease liabilities	-19,911	-19,366
C04500	Cash dividends paid	-23,971	0
C05600	Interest paid	-3,550	-2,538
CCCC	Net cash flows from (used in) financing activities	-21,981	90,262
DDDD	Effect of exchange rate changes on cash and cash equivalents	3,206	691
EEEE	Net increase (decrease) in cash and cash equivalents	-36,308	-44,045
E00100	Cash and cash equivalents at beginning of period	189,779	156,820
E00200	Cash and cash equivalents at end of period	153,471	112,775
E00210	Cash and cash equivalents reported in the statement of financial position	153,471	112,775