

Financial Statement – Statements of Cash Flows

Provided by: STARK TECHNOLOGY, INC.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/ 09/30	2020/01/01To2020/ 09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	523,450	438,450
Profit (loss) before tax	523,450	438,450
Depreciation expense	26,103	24,888
Amortization expense	5,521	2,132
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-2,094	-15,000
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-1,540	-1,140
Interest expense	921	1,452
Interest income	-7,338	-8,338
Dividend income	-2,986	-4,544
Loss (gain) on disposal of property, plan and equipment	2	-124
Total adjustments to reconcile profit (loss)	18,589	-674
Decrease (increase) in contract assets	-59,080	-88,569
Decrease (increase) in notes receivable	1,169	3,219
Decrease (increase) in accounts receivable	221,788	173,811
Decrease (increase) in other receivable	1,414	382
Decrease (increase) in inventories	-7,824	-158,105
Decrease (increase) in prepayments	-72,726	-81,851
Decrease (increase) in other current assets	1,651	-262
Total changes in operating assets	86,392	-151,375
Increase (decrease) in contract liabilities	26,870	99,728
Increase (decrease) in notes payable	18,707	161
Increase (decrease) in accounts payable	-354,682	55,392
Increase (decrease) in other payable	-46,742	-60,322
Increase (decrease) in provisions	-17,994	4,082
Increase (decrease) in other current liabilities	26,201	6,279
Total changes in operating liabilities	-347,640	105,320
Total changes in operating assets and liabilities	-261,248	-46,055
Total adjustments	-242,659	-46,729
Cash inflow (outflow) generated from operations	280,791	391,721
Interest received	4,205	3,104
Dividends received	2,986	4,544
Interest paid	-389	-1,094
Income taxes refund (paid)	-119,731	-47,765
Net cash flows from (used in) operating activities	167,862	350,510
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-3,724	-4,788
Proceeds from disposal of financial assets at fair value through other comprehensive income	0	30,391
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	95	0

Acquisition of financial assets at fair value through profit or loss	0	-10,000
Acquisition of property, plant and equipment	-6,369	-13,563
Proceeds from disposal of property, plant and equipment	4	666
Increase in refundable deposits	-4,812	-11,030
Acquisition of intangible assets	-9,618	-3,924
Decrease in other financial assets	787	297
Decrease in other non-current assets	4,325	-180
Net cash flows from (used in) investing activities	-19,312	-12,131
Cash flows from (used in) financing activities		
Decrease in short-term loans	230,000	-130,190
Increase in guarantee deposits received	292	-1,840
Payments of lease liabilities	-13,458	-13,407
Cash dividends paid	-457,349	-473,303
Net cash flows from (used in) financing activities	-240,515	-618,740
Effect of exchange rate changes on cash and cash equivalents	-1,304	-1,886
Net increase (decrease) in cash and cash equivalents	-93,269	-282,247
Cash and cash equivalents at beginning of period	1,348,404	1,567,177
Cash and cash equivalents at end of period	1,255,135	1,284,930
Cash and cash equivalents reported in the statement of financial position	1,255,135	1,284,930