

Financial Statement — Statements of Cash Flows

Provided by: STARK TECHNOLOGY, INC.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/01/01 To 2020/09/30	2019/01/01 To 2019/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	438,450	414,696
Profit (loss) before tax	438,450	414,696
Depreciation expense	24,888	23,714
Amortization expense	2,132	1,555
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-15,000	-7,252
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-1,140	0
Interest expense	1,452	946
Interest income	-8,338	-5,062
Dividend income	-4,544	-6,223
Loss (gain) on disposal of property, plan and equipment	-124	0
Total adjustments to reconcile profit (loss)	-674	7,678
Decrease (increase) in contract assets	-88,569	94,514
Decrease (increase) in notes receivable	3,219	2,285
Decrease (increase) in accounts receivable	173,811	-127,176
Decrease (increase) in other receivable	382	2,756
Decrease (increase) in inventories	-158,105	292,995
Decrease (increase) in prepayments	-81,851	-39,087
Decrease (increase) in other current assets	-262	-831
Total changes in operating assets	-151,375	225,456
Increase (decrease) in contract liabilities	99,728	32,056
Increase (decrease) in notes payable	161	4,977
Increase (decrease) in accounts payable	55,392	-289,610
Increase (decrease) in other payable	-60,322	-57,059
Increase (decrease) in provisions	4,082	10,729
Increase (decrease) in other current liabilities	6,279	184
Total changes in operating liabilities	105,320	-298,723
Total changes in operating assets and liabilities	-46,055	-73,267
Total adjustments	-46,729	-65,589
Cash inflow (outflow) generated from operations	391,721	349,107
Interest received	3,104	24,176
Dividends received	4,544	6,223
Interest paid	-1,094	-225
Income taxes refund (paid)	-47,765	-139,622
Net cash flows from (used in) operating activities	350,510	239,659
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-4,788	-7,000
Proceeds from disposal of financial assets at fair value through other comprehensive income	30,391	71,756
Acquisition of financial assets at fair value through profit or loss	-10,000	0
Acquisition of property, plant and equipment	-13,563	-7,924
Proceeds from disposal of property, plant and equipment	666	0
Increase in refundable deposits	-11,030	-5,050
Acquisition of intangible assets	-3,924	-2,831
Decrease in other financial assets	297	-8
Increase in other non-current assets	-180	-398
Net cash flows from (used in) investing activities	-12,131	48,545
Cash flows from (used in) financing activities		
Decrease in short-term loans	-130,190	-60,644
Decrease in guarantee deposits received	-1,840	329

Payments of lease liabilities	-13,407	-12,283
Cash dividends paid	-473,303	-363,752
Net cash flows from (used in) financing activities	-618,740	-436,350
Effect of exchange rate changes on cash and cash equivalents	-1,886	-8,391
Net increase (decrease) in cash and cash equivalents	-282,247	-156,537
Cash and cash equivalents at beginning of period	1,567,177	1,310,169
Cash and cash equivalents at end of period	1,284,930	1,153,632
Cash and cash equivalents reported in the statement of financial position	1,284,930	1,153,632