

Financial Statement – Statements of Cash Flows

Provided by: STARK TECHNOLOGY, INC.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/01/01To2015/09/30	2014/01/01To2014/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	238,352	234,625
Profit (loss) before tax	238,352	234,625
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	16,862	19,943
Amortization expense	4,369	5,518
Provision (reversal of provision) for bad debt expense	3,000	2,997
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-2,788	0
Interest expense	90	393
Interest income	-5,857	-6,466
Dividend income	-4,078	-2,890
Loss (gain) on disposal of property, plan and equipment	27	-45,744
Loss (gain) on disposal of intangible assets	0	0
Loss (gain) on disposal of investments	416	-192
Impairment loss on financial assets	0	73,790
Total adjustments to reconcile profit (loss)	12,041	47,349
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	1,884	6,288
Decrease (increase) in accounts receivable	-35,293	-313,637
Decrease (increase) in other receivable	-1,407	362
Decrease (increase) in inventories	122,025	-405,897
Decrease (increase) in prepayments	-16,085	-41,837
Decrease (increase) in other current assets	-540	94
Total changes in operating assets	70,584	-754,627
Changes in operating liabilities		
Increase (decrease) in notes payable	-11,748	9,810
Increase (decrease) in accounts payable	-15,388	7,049
Increase (decrease) in other payable	-30,549	-30,499
Increase (decrease) in receipts in advance	-2,721	18,742
Increase (decrease) in other current liabilities	1,148	2,480
Increase (decrease) in net defined benefit liability	-2,673	-2,302
Total changes in operating liabilities	-61,931	5,280
	8,653	-749,347

Total changes in operating assets and liabilities		
Total adjustments	20,694	-701,998
Cash inflow (outflow) generated from operations	259,046	-467,373
Interest received	7,737	6,714
Dividends received	4,078	2,890
Interest paid	-106	-518
Income taxes refund (paid)	-66,934	-52,499
Net cash flows from (used in) operating activities	203,821	-510,786
Cash flows from (used in) investing activities		
Acquisition of available-for-sale financial assets	-6,270	-10,172
Proceeds from disposal of available-for-sale financial assets	16	7,056
Proceeds from disposal of financial assets at cost	793	11,476
Proceeds from capital reduction of financial assets at cost	3,304	0
Acquisition of property, plant and equipment	-6,035	-5,381
Proceeds from disposal of property, plant and equipment	0	82,015
Decrease in refundable deposits	14,980	13,759
Acquisition of intangible assets	0	-169
Decrease in other financial assets	-4,322	-1,079
Increase in other non-current assets	67	-1,086
Net cash flows from (used in) investing activities	2,533	96,419
Cash flows from (used in) financing activities		
Decrease in short-term loans	-7,518	-49,267
Repayments of long-term debt	0	0
Increase in guarantee deposits received	102	70
Cash dividends paid	-265,901	-265,901
Net cash flows from (used in) financing activities	-273,317	-315,098
Effect of exchange rate changes on cash and cash equivalents	3,218	-872
Net increase (decrease) in cash and cash equivalents	-63,745	-730,337
Cash and cash equivalents at beginning of period	721,584	1,171,615
Cash and cash equivalents at end of period	657,839	441,278
Cash and cash equivalents reported in the statement of financial position	657,839	441,278