

Financial Statement – Statements of Cash Flows

Provided by: STARK TECHNOLOGY, INC.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/01/01To2013/06/30	2012/01/01To2012/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	184,875	196,258
Profit (loss) before tax	184,875	196,258
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	15,110	18,177
Amortization expense	3,734	2,863
Provision (reversal of provision) for bad debt expense	1,500	775
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	-134
Interest expense	329	506
Interest income	-4,078	-3,548
Loss (gain) on disposal of property, plan and equipment	381	-66
Loss (gain) on disposal of investments	792	39
Total adjustments to reconcile profit (loss)	17,768	18,612
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-5,128	-2,968
Decrease (increase) in accounts receivable	370,709	-146,735
Decrease (increase) in other receivable	852	-842
Decrease (increase) in inventories	17,584	-89,636
Decrease (increase) in prepayments	-18,109	-38,593
Decrease (increase) in other current assets	2,978	32
Total changes in operating assets	368,886	-278,742
Changes in operating liabilities		
Increase (decrease) in notes payable	-3,870	-55,380
Increase (decrease) in accounts payable	-243,455	110,472
Increase (decrease) in other payable	17,509	-24,102
Increase (decrease) in receipts in advance	-29,616	-36,360
Increase (decrease) in other current liabilities	-339	2,758
Increase (decrease) in accrued pension liabilities	-1,598	-1,826
Total changes in operating liabilities	-261,369	-4,438
Total changes in operating assets and liabilities	107,517	-283,180
Total adjustments	125,285	-264,568
Cash inflow (outflow) generated from operations	310,160	-68,310
	3,110	2,533

Interest received		
Interest paid	-406	-410
Income taxes refund (paid)	-26,532	-36,252
Net cash flows from (used in) operating activities	286,332	-102,439
Cash flows from (used in) investing activities		
Acquisition of available-for-sale financial assets	-10,000	0
Proceeds from disposal of available-for-sale financial assets	2,330	1,969
Proceeds from disposal of financial assets at cost	800	0
Acquisition of property, plant and equipment	-1,061	-2,671
Proceeds from disposal of property, plant and equipment	505	952
Decrease in refundable deposits	12,321	11,883
Acquisition of intangible assets	-386	0
Decrease in other non-current assets	868	1,379
Net cash flows from (used in) investing activities	5,377	13,512
Cash flows from (used in) financing activities		
Decrease in short-term loans	-19,803	-11,047
Repayments of long-term debt	0	-4,167
Decrease in guarantee deposits received	-572	-793
Net cash flows from (used in) financing activities	-20,375	-16,007
Effect of exchange rate changes on cash and cash equivalents	6,957	-2,780
Net increase (decrease) in cash and cash equivalents	278,291	-107,714
Cash and cash equivalents at beginning of period	747,619	717,408
Cash and cash equivalents at end of period	1,025,910	609,694
Cash and cash equivalents reported in the statement of financial position	1,025,910	609,694