

2480 2016 4th IFRS Consolidated Financial Statements Document Preview

Accounting Title	2016/4th	2015/4th
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	355,150	330,060
Profit (loss) before tax	355,150	330,060
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	18,387	21,883
Amortization expense	4,770	5,734
Provision (reversal of provision) for bad debt expense	-1,618	3,000
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	1,613	-1,613
Interest expense	277	96
Interest income	-7,089	-7,650
Dividend income	-2,167	-4,078
Loss (gain) on disposal of property, plan and equipment	24	-794
Loss (gain) on disposal of intangible assets	0	0
Loss (gain) on disposal of investments	-13,011	416
Impairment loss on financial assets	3,123	0
Total adjustments to reconcile profit (loss)	4,309	16,994
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-2,114	5,483
Decrease (increase) in accounts receivable	297,947	420,780
Decrease (increase) in other receivable	-191	-1,275
Decrease (increase) in inventories	-331,832	102,852
Decrease (increase) in prepayments	-111,851	3,639
Decrease (increase) in other current assets	348	-571
Total changes in operating assets	-147,693	530,908
Changes in operating liabilities		
Increase (decrease) in notes payable	1,986	-5,045
Increase (decrease) in accounts payable	191,842	6,182
Increase (decrease) in other payable	-17,475	-10,611
Increase (decrease) in receipts in advance	315,388	-25,103
Increase (decrease) in other current liabilities	2,292	-3,796
Increase (decrease) in net defined benefit liability	-2,848	-3,514
Total changes in operating liabilities	491,185	-41,887
Total changes in operating assets and liabilities	343,492	489,021
Total adjustments	347,801	506,015
Cash inflow (outflow) generated from operations	702,951	836,075
Interest received	5,169	10,347
Dividends received	2,167	4,078
Interest paid	0	-114
Income taxes refund (paid)	-66,109	-67,202
Net cash flows from (used in) operating activities	644,178	783,184
Cash flows from (used in) investing activities		
Acquisition of available-for-sale financial assets	-20,481	-8,044
Proceeds from disposal of available-for-sale financial assets	95,455	16
Proceeds from disposal of financial assets at cost	0	793
Proceeds from capital reduction of financial assets at cost	0	3,304
Acquisition of property, plant and equipment	-6,136	-7,088
Proceeds from disposal of property, plant and equipment	48	1,333
Decrease in refundable deposits	-308	4,557
Acquisition of intangible assets	-205	0
Increase in other financial assets	3,356	-9,747
Decrease in other non-current assets	-1,233	91
Net cash flows from (used in) investing activities	70,496	-14,785
Cash flows from (used in) financing activities		
Decrease in short-term loans	41,951	-15,321
Repayments of long-term debt	0	0
Increase in guarantee deposits received	2,044	308
Cash dividends paid	-265,902	-265,901
Net cash flows from (used in) financing activities	-221,907	-280,914
Effect of exchange rate changes on cash and cash equivalents	-14,655	-192
Net increase (decrease) in cash and cash equivalents	478,112	487,293
Cash and cash equivalents at beginning of period	1,208,877	721,584
Cash and cash equivalents at end of period	1,686,989	1,208,877
Cash and cash equivalents reported in the statement of financial position	1,686,989	1,208,877