

Financial Statement – Statements of Cash Flows

Provided by: STARK TECHNOLOGY, INC.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/01/01To2018/09/30	2017/01/01To2017/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	375,828	275,385
Profit (loss) before tax	375,828	275,385
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	10,674	9,827
Amortization expense	527	1,743
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	102	-101
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	0
Interest expense	431	56
Interest income	-4,364	-4,019
Dividend income	-3,821	-3,142
Loss (gain) on disposal of property, plan and equipment	-175	-1,076
Loss (gain) on disposal of intangible assets	0	0
Loss (gain) on disposal of investments	0	-636
Impairment loss on financial assets	0	0
Total adjustments to reconcile profit (loss)	3,374	2,652
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	3,177	4,342
Decrease (increase) in accounts receivable	284,630	119,669
Decrease (increase) in other receivable	5,748	1,109
Decrease (increase) in inventories	-578,447	134,708
Decrease (increase) in prepayments	-639	1,722
Decrease (increase) in other current assets	228	-210
Total changes in operating assets	-285,303	261,340
Changes in operating liabilities		
Increase (decrease) in contract liabilities	-63,568	0
Increase (decrease) in notes payable	-1,744	-2,877
Increase (decrease) in accounts payable	185,589	-129,232
Increase (decrease) in other payable	6,567	-36,935
Increase (decrease) in provisions	10,840	0
Increase (decrease) in receipts in advance	0	-48,230
Increase (decrease) in other current liabilities	3,473	2,574
Increase (decrease) in net defined benefit liability	0	-197
Total changes in operating liabilities	141,157	-214,897
Total changes in operating assets and liabilities	-144,146	46,443
Total adjustments	-140,772	49,095
Cash inflow (outflow) generated from operations	235,056	324,480
Interest received	4,002	3,232
Dividends received	3,821	3,142
Interest paid	-492	-333
Income taxes refund (paid)	-68,658	-46,498
Net cash flows from (used in) operating activities	173,729	284,023
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at fair value through other comprehensive income	1	0
Acquisition of available-for-sale financial assets	0	-3,636
Proceeds from disposal of available-for-sale financial assets	0	10,949
Proceeds from disposal of financial assets at cost	0	0
Proceeds from capital reduction of financial assets at cost	0	0

Acquisition of property, plant and equipment	-17,705	-87,069
Proceeds from disposal of property, plant and equipment	990	2,189
Decrease in refundable deposits	-13,707	-23,475
Acquisition of intangible assets	-353	-22
Increase in other financial assets	-1,100	936
Increase in other non-current assets	-76	-157
Net cash flows from (used in) investing activities	-31,950	-100,285
Cash flows from (used in) financing activities		
Decrease in short-term loans	0	-41,951
Repayments of long-term debt	0	0
Increase in guarantee deposits received	-497	461
Increase in lease payable	1,325	0
Cash dividends paid	-278,664	-279,196
Capital reduction payments to shareholders	0	-265,901
Net cash flows from (used in) financing activities	-277,836	-586,587
Effect of exchange rate changes on cash and cash equivalents	-3,914	-3,826
Net increase (decrease) in cash and cash equivalents	-139,971	-406,675
Cash and cash equivalents at beginning of period	1,401,185	1,686,989
Cash and cash equivalents at end of period	1,261,214	1,280,314
Cash and cash equivalents reported in the statement of financial position	1,261,214	1,280,314