

Financial Statement – Statements of Cash Flows

Provided by: STARK TECHNOLOGY, INC.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/01/01To2018/03/31	2017/01/01To2017/03/31
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	152,165	86,668
Profit (loss) before tax	152,165	86,668
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	3,266	3,131
Amortization expense	213	612
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	0	0
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	0
Interest expense	38	56
Interest income	-941	-1,298
Loss (gain) on disposal of property, plan and equipment	0	0
Loss (gain) on disposal of investments	0	-315
Total adjustments to reconcile profit (loss)	2,576	2,186
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets held for trading	0	0
Decrease (increase) in notes receivable	4,428	-10,956
Decrease (increase) in accounts receivable	135,069	232,433
Decrease (increase) in other receivable	6,856	-983
Decrease (increase) in inventories	-51,439	155,697
Decrease (increase) in prepayments	-84,297	18,528
Decrease (increase) in other current assets	72	-10
Total changes in operating assets	10,689	394,709
Changes in operating liabilities		
Increase (decrease) in contract liabilities	-153,378	0
Increase (decrease) in notes payable	2,605	-1
Increase (decrease) in accounts payable	59,906	-274,703
Increase (decrease) in other payable	19,389	-32,941
Increase (decrease) in provisions	178	0
Increase (decrease) in receipts in advance	0	76,972
Increase (decrease) in other current liabilities	5,073	662
Increase (decrease) in net defined benefit liability	0	-197
Total changes in operating liabilities	-66,227	-230,208
Total changes in operating assets and liabilities	-55,538	164,501
Total adjustments	-52,962	166,687
Cash inflow (outflow) generated from operations	99,203	253,355
Interest received	320	1,286
Interest paid	-38	-333
Income taxes refund (paid)	-3,074	-3,553
Net cash flows from (used in) operating activities	96,411	250,755
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	-2,747
Proceeds from disposal of available-for-sale financial assets	0	7,431
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	-7,733	-408
Proceeds from disposal of property, plant and equipment	0	0
Decrease in refundable deposits	3,890	-3,952

Acquisition of intangible assets	0	0
Increase in other financial assets	-412	947
Increase in other non-current assets	-259	296
Net cash flows from (used in) investing activities	-4,513	1,567
Cash flows from (used in) financing activities		
Increase in short-term loans	0	-41,951
Repayments of long-term debt	0	0
Decrease in guarantee deposits received	-591	0
Net cash flows from (used in) financing activities	-591	-41,951
Aggregated individually immaterial business combinations [member]	-729	-9,029
Net increase (decrease) in cash and cash equivalents	90,578	201,342
Cash and cash equivalents at beginning of period	1,401,185	1,686,989
Cash and cash equivalents at end of period	1,491,763	1,888,331
Cash and cash equivalents reported in the statement of financial position	1,491,763	1,888,331