

## 2480 2016 3rd IFRS Consolidated Financial Statements Document Preview

Unit: NT\$ thousand

Accounting Title	2016/01/01To2016/09/30	2015/01/01To2015/09/30
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	271,850	238,352
Profit (loss) before tax	271,850	238,352
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	14,715	16,862
Amortization expense	3,956	4,369
Provision (reversal of provision) for bad debt expense	-1,644	3,000
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	1,613	-2,788
Interest expense	105	90
Interest income	-5,569	-5,857
Dividend income	-2,167	-4,078
Loss (gain) on disposal of property, plan and equipment	25	27
Loss (gain) on disposal of intangible assets	0	0
Loss (gain) on disposal of investments	-12,648	416
Impairment loss on financial assets	1,310	0
Total adjustments to reconcile profit (loss)	-304	12,041
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	3,197	1,884
Decrease (increase) in accounts receivable	298,538	-35,293
Decrease (increase) in other receivable	-380	-1,407
Decrease (increase) in inventories	-346,168	122,025
Decrease (increase) in prepayments	-82,362	-16,085
Decrease (increase) in other current assets	-37	-540
Total changes in operating assets	-127,212	70,584
Changes in operating liabilities		
Increase (decrease) in notes payable	-1,033	-11,748
Increase (decrease) in accounts payable	107,376	-15,388
Increase (decrease) in other payable	-82,905	-30,549
Increase (decrease) in receipts in advance	512,928	-2,721
Increase (decrease) in other current liabilities	4,568	1,148
Increase (decrease) in net defined benefit liability	-2,144	-2,673
Total changes in operating liabilities	538,790	-61,931
Total changes in operating assets and liabilities	411,578	8,653
Total adjustments	411,274	20,694
Cash inflow (outflow) generated from operations	683,124	259,046
Interest received	3,876	7,737
Dividends received	2,167	4,078
Interest paid	0	-106
Income taxes refund (paid)	-60,601	-66,934
Net cash flows from (used in) operating activities	628,566	203,821
Cash flows from (used in) investing activities		
Acquisition of available-for-sale financial assets	-20,480	-6,270
Proceeds from disposal of available-for-sale financial assets	91,327	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	-5,196	-6,035
Proceeds from disposal of property, plant and equipment	49	0
Decrease in refundable deposits	2,987	14,980
Acquisition of intangible assets	-206	0
Increase in other financial assets	-14,065	-4,322
Increase in other non-current assets	-1,308	67
Net cash flows from (used in) investing activities	53,108	2,533
Cash flows from (used in) financing activities		
Decrease in short-term loans	40,776	-7,518
Repayments of long-term debt	0	0
Increase in guarantee deposits received	1,161	102
Cash dividends paid	-265,902	-265,901
Net cash flows from (used in) financing activities	-223,965	-273,317
Effect of exchange rate changes on cash and cash equivalents	-13,313	3,218
Net increase (decrease) in cash and cash equivalents	444,396	-63,745
Cash and cash equivalents at beginning of period	1,208,877	721,584
Cash and cash equivalents at end of period	1,653,273	657,839
Cash and cash equivalents reported in the statement of financial position	1,653,273	657,839