

Financial Statement – Statements of Cash Flows

Provided by: STARK TECHNOLOGY, INC.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/01/01To2017/09/30	2016/01/01To2016/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	275,385	271,850
Profit (loss) before tax	275,385	271,850
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	9,827	14,715
Amortization expense	1,743	3,956
Provision (reversal of provision) for bad debt expense	-101	-1,644
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	1,613
Interest expense	56	105
Interest income	-4,019	-5,569
Dividend income	-3,142	-2,167
Loss (gain) on disposal of property, plan and equipment	-1,076	25
Loss (gain) on disposal of intangible assets	0	0
Loss (gain) on disposal of investments	-636	-12,648
Impairment loss on financial assets	0	1,310
Total adjustments to reconcile profit (loss)	2,652	-304
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	4,342	3,197
Decrease (increase) in accounts receivable	119,669	298,538
Decrease (increase) in other receivable	1,109	-380
Decrease (increase) in inventories	134,708	-346,168
Decrease (increase) in prepayments	1,722	-82,362
Decrease (increase) in other current assets	-210	-37
Total changes in operating assets	261,340	-127,212
Changes in operating liabilities		
Increase (decrease) in notes payable	-2,877	-1,033
Increase (decrease) in accounts payable	-129,232	107,376
Increase (decrease) in other payable	-36,935	-82,905
Increase (decrease) in receipts in advance	-48,230	512,928
Increase (decrease) in other current liabilities	2,574	4,568
Increase (decrease) in net defined benefit liability	-197	-2,144
Total changes in operating liabilities	-214,897	538,790
Total changes in operating assets and liabilities	46,443	411,578
Total adjustments	49,095	411,274
Cash inflow (outflow) generated from operations	324,480	683,124
Interest received	3,232	3,876
Dividends received	3,142	2,167
Interest paid	-333	0
Income taxes refund (paid)	-46,498	-60,601
Net cash flows from (used in) operating activities	284,023	628,566
Cash flows from (used in) investing activities		
Acquisition of available-for-sale financial assets	-3,636	-20,480
Proceeds from disposal of available-for-sale financial assets	10,949	91,327
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	-87,069	-5,196
Proceeds from disposal of property, plant and equipment	2,189	49
Decrease in refundable deposits	-23,475	2,987
Acquisition of intangible assets	-22	-206
Increase in other financial assets	936	-14,065
Increase in other non-current assets	-157	-1,308
Net cash flows from (used in) investing activities	-100,285	53,108
Cash flows from (used in) financing activities		
Decrease in short-term loans	-41,951	40,776
Repayments of long-term debt	0	0
Increase in guarantee deposits received	461	1,161
Cash dividends paid	-279,196	-265,902
Capital reduction payments to shareholders	-265,901	0
Net cash flows from (used in) financing activities	-586,587	-223,965
Effect of exchange rate changes on cash and cash equivalents	-3,826	-13,313
Net increase (decrease) in cash and cash equivalents	-406,675	444,396
Cash and cash equivalents at beginning of period	1,686,989	1,208,877
Cash and cash equivalents at end of period	1,280,314	1,653,273
Cash and cash equivalents reported in the statement of financial position	1,280,314	1,653,273