

Financial Statement – Statements of Cash Flows

Provided by: STARK TECHNOLOGY, INC.

Finacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/4th	2012/4th
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	341,339	320,164
Profit (loss) before tax	341,339	320,164
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	29,372	33,511
Amortization expense	7,427	6,106
Provision (reversal of provision) for bad debt expense	2,994	7,753
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	-134
Interest expense	620	895
Interest income	-7,550	-7,421
Dividend income	-2,300	-2,720
Loss (gain) on disposal of property, plan and equipment	-66,770	72
Loss (gain) on disposal of intangible assets	3	0
Loss (gain) on disposal of investments	2,242	-836
Impairment loss on financial assets	50,000	28,313
Total adjustments to reconcile profit (loss)	16,038	65,539
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-3,762	15,685
Decrease (increase) in accounts receivable	316,283	122,207
Decrease (increase) in other receivable	223	-343
Decrease (increase) in inventories	-24,528	-56,608
Decrease (increase) in prepayments	2,812	-97,700
Decrease (increase) in other current assets	325	115
Total changes in operating assets	291,353	-16,644
Changes in operating liabilities		
Increase (decrease) in notes payable	-3,844	-46,995
Increase (decrease) in accounts payable	-104,122	-22,550
Increase (decrease) in other payable	18,756	-53,693
Increase (decrease) in receipts in advance	91,622	4,449
Increase (decrease) in other current liabilities	-284	2,216
Increase (decrease) in accrued pension liabilities	-3,235	-3,872
Total changes in operating liabilities	-1,107	-120,445
	290,246	-137,089

Total changes in operating assets and liabilities		
Total adjustments	306,284	-71,550
Cash inflow (outflow) generated from operations	647,623	248,614
Interest received	7,555	5,301
Dividends received	2,300	2,720
Interest paid	-566	-895
Income taxes refund (paid)	-66,293	-44,413
Net cash flows from (used in) operating activities	590,619	211,327
Cash flows from (used in) investing activities		
Acquisition of available-for-sale financial assets	-10,000	0
Proceeds from disposal of available-for-sale financial assets	5,133	92,839
Proceeds from disposal of financial assets at cost	800	0
Proceeds from capital reduction of financial assets at cost	0	1,467
Acquisition of property, plant and equipment	-35,130	-5,669
Proceeds from disposal of property, plant and equipment	122,854	952
Decrease in refundable deposits	5,111	662
Acquisition of intangible assets	-386	-4,000
Decrease in other financial assets	3,098	2,375
Decrease in other non-current assets	1,327	1,066
Net cash flows from (used in) investing activities	92,807	89,692
Cash flows from (used in) financing activities		
Decrease in short-term loans	-2,741	-6,931
Repayments of long-term debt	0	-4,167
Decrease in guarantee deposits received	-59	-2,646
Cash dividends paid	-265,901	-252,605
Net cash flows from (used in) financing activities	-268,701	-266,349
Effect of exchange rate changes on cash and cash equivalents	9,271	-4,459
Net increase (decrease) in cash and cash equivalents	423,996	30,211
Cash and cash equivalents at beginning of period	747,619	717,408
Cash and cash equivalents at end of period	1,171,615	747,619
Cash and cash equivalents reported in the statement of financial position	1,171,615	747,619