

Financial Statement – Statements of Cash Flows

Provided by: STARK TECHNOLOGY, INC.

Finacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/01/01To2013/03/31	2012/01/01To2012/03/31
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	92,395	105,988
Profit (loss) before tax	92,395	105,988
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	7,552	9,171
Amortization expense	1,832	1,431
Provision (reversal of provision) for bad debt expense	1,500	5,000
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	-134
Interest expense	193	248
Interest income	-1,640	-1,641
Loss (gain) on disposal of property, plan and equipment	378	-142
Loss (gain) on disposal of investments	92	39
Total adjustments to reconcile profit (loss)	9,907	13,972
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-3,718	7,673
Decrease (increase) in accounts receivable	320,665	12,030
Decrease (increase) in other receivable	-1,308	-616
Decrease (increase) in inventories	39,364	-144,919
Decrease (increase) in prepayments	-29,965	-35,397
Decrease (increase) in other current assets	2,796	80
Total changes in operating assets	327,834	-161,149
Changes in operating liabilities		
Increase (decrease) in notes payable	-4,450	-53,743
Increase (decrease) in accounts payable	-225,915	-1,311
Increase (decrease) in other payable	3,207	-38,180
Increase (decrease) in receipts in advance	13,488	-11,177
Increase (decrease) in other current liabilities	414	858
Increase (decrease) in accrued pension liabilities	-791	0
Total changes in operating liabilities	-214,047	-103,553
Total changes in operating assets and liabilities	113,787	-264,702
Total adjustments	123,694	-250,730
Cash inflow (outflow) generated from operations	216,089	-144,742
	916	1,063

Interest received		
Interest paid	-129	-254
Income taxes refund (paid)	-437	-27
Net cash flows from (used in) operating activities	216,439	-143,960
Cash flows from (used in) investing activities		
Proceeds from disposal of available-for-sale financial assets	547	1,969
Acquisition of property, plant and equipment	-761	-1,678
Proceeds from disposal of property, plant and equipment	505	952
Decrease in refundable deposits	11,745	8,495
Acquisition of intangible assets	-101	0
Increase in other non-current assets	439	521
Net cash flows from (used in) investing activities	12,374	10,259
Cash flows from (used in) financing activities		
Increase in short-term loans	-6,172	11,196
Repayments of long-term debt	0	-2,084
Decrease in guarantee deposits received	-85	183
Net cash flows from (used in) financing activities	-6,257	9,295
Effect of exchange rate changes on cash and cash equivalents	4,389	-3,735
Net increase (decrease) in cash and cash equivalents	226,945	-128,141
Cash and cash equivalents at beginning of period	747,619	717,408
Cash and cash equivalents at end of period	974,564	589,267
Cash and cash equivalents reported in the statement of financial position	974,564	589,267