

Financial Statement – Statements of Cash Flows

Provided by: STARK TECHNOLOGY, INC.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/01/01To2014/09/30	2013/01/01To2013/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	234,625	314,109
Profit (loss) before tax	234,625	314,109
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	19,943	22,477
Amortization expense	5,518	5,566
Provision (reversal of provision) for bad debt expense	2,997	3,576
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	0
Interest expense	393	481
Interest income	-6,466	-7,314
Dividend income	-2,890	-2,298
Loss (gain) on disposal of property, plan and equipment	-45,744	-66,770
Loss (gain) on disposal of intangible assets	0	3
Loss (gain) on disposal of investments	-192	2,242
Impairment loss on financial assets	73,790	10,000
Total adjustments to reconcile profit (loss)	47,349	-32,037
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	6,288	-782
Decrease (increase) in accounts receivable	-313,637	322,288
Decrease (increase) in other receivable	362	-266
Decrease (increase) in inventories	-405,897	-66,311
Decrease (increase) in prepayments	-41,837	-4,449
Decrease (increase) in other current assets	94	331
Total changes in operating assets	-754,627	250,811
Changes in operating liabilities		
Increase (decrease) in notes payable	9,810	-1,009
Increase (decrease) in accounts payable	7,049	-150,149
Increase (decrease) in other payable	-30,499	-1,760
Increase (decrease) in receipts in advance	18,742	24,230
Increase (decrease) in other current liabilities	2,480	-306
Increase (decrease) in accrued pension liabilities	-2,302	-2,408
Total changes in operating liabilities	5,280	-131,402
	-749,347	119,409

Total changes in operating assets and liabilities		
Total adjustments	-701,998	87,372
Cash inflow (outflow) generated from operations	-467,373	401,481
Interest received	6,714	6,160
Dividends received	2,890	2,298
Interest paid	-518	-473
Income taxes refund (paid)	-52,499	-51,238
Net cash flows from (used in) operating activities	-510,786	358,228
Cash flows from (used in) investing activities		
Acquisition of available-for-sale financial assets	-10,172	-10,000
Proceeds from disposal of available-for-sale financial assets	7,056	5,133
Proceeds from disposal of financial assets at cost	11,476	800
Proceeds from capital reduction of financial assets at cost	0	0
Acquisition of property, plant and equipment	-5,381	-34,346
Proceeds from disposal of property, plant and equipment	82,015	122,854
Decrease in refundable deposits	13,759	12,457
Acquisition of intangible assets	-169	-386
Decrease in other financial assets	-1,079	2,705
Increase in other non-current assets	-1,086	1,167
Net cash flows from (used in) investing activities	96,419	100,384
Cash flows from (used in) financing activities		
Decrease in short-term loans	-49,267	-14,141
Repayments of long-term debt	0	0
Increase in guarantee deposits received	70	128
Cash dividends paid	-265,901	-265,901
Net cash flows from (used in) financing activities	-315,098	-279,914
Effect of exchange rate changes on cash and cash equivalents	-872	5,886
Net increase (decrease) in cash and cash equivalents	-730,337	184,584
Cash and cash equivalents at beginning of period	1,171,615	747,619
Cash and cash equivalents at end of period	441,278	932,203
Cash and cash equivalents reported in the statement of financial position	441,278	932,203