

Acme Electronics Corporation 8121

2021/1/1 To 3/31

IFRS Consolidated Financial Statement of cash flows

Unit: NT\$ thousands

Statements of Cash Flows			
Code	Accounting Title	2021/1/1To3/31	2020/1/1To3/31
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	21,048	(5,367)
A10000	Profit (loss) before tax	21,048	(5,367)
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	49,761	48,893
A20200	Amortization expense	461	757
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	0	69
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	2,347	2,802
A20900	Interest expense	3,871	4,814
A21200	Interest income	(2,575)	(3,549)
A22300	Share of loss (profit) of associates and joint ventures accounted for using equity	3,711	4,573

	method		
A22500	Loss (gain) on disposal of property, plan and equipment	319	(265)
A23700	Impairment loss on non-financial assets	(1,050)	(31)
A24100	Unrealized foreign exchange loss (gain)	(586)	1,607
A29900	Other adjustments to reconcile profit (loss)	(580)	(572)
A20010	Total adjustments to reconcile profit (loss)	55,679	59,098
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	14,891	(5,711)
A31150	Decrease (increase) in accounts receivable	(105,711)	25,305
A31180	Decrease (increase) in other receivable	(7,609)	(1,728)
A31200	Adjustments for decrease (increase) in inventories	(9,724)	18,848
A31240	Adjustments for decrease (increase) in other current assets	(3,548)	(12,093)
A31000	Total changes in operating assets	(111,701)	24,621
	Changes in operating liabilities		
A32150	Increase (decrease) in accounts payable	51,401	(1,761)
A32180	Increase (decrease) in other payable	(33,514)	(45,390)
A32230	Adjustments for increase (decrease) in other current liabilities	2,357	(1,302)
A32240	Increase (decrease) in net defined benefit liability	(1,220)	(5,104)

A32000	Total changes in operating liabilities	19,024	(53,557)
A30000	Total changes in operating assets and liabilities	(92,677)	(28,936)
A20000	Total adjustments	(36,998)	30,162
A33000	Cash inflow (outflow) generated from operations	(15,950)	24,795
A33100	Interest received	1,983	2,730
A33300	Interest paid	(3,775)	(4,759)
A33500	Income taxes refund (paid)	(5,673)	(2,569)
AAAA	Net cash flows from (used in) operating activities	(23,415)	20,197
	Cash flows from (used in) investing activities		
B00050	Proceeds from disposal of financial assets at amortised cost	0	18,995
B02700	Acquisition of property, plant and equipment	(60,842)	(17,135)
B02800	Proceeds from disposal of property, plant and equipment	9	2,094
B04500	Acquisition of intangible assets	(180)	(590)
BBBB	Net cash flows from (used in) investing activities	(61,013)	3,364
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	48,083	10,250
C01600	Proceeds from long-term debt	440,000	220,000
C01700	Repayments of long-term debt	(440,000)	(200,000)
C04020	Payments of lease liabilities	(2,163)	(2,403)

CCCC	Net cash flows from (used in) financing activities	45,920	27,847
DDDD	Effect of exchange rate changes on cash and cash equivalents	(19,086)	(24,869)
EEEE	Net increase (decrease) in cash and cash equivalents	(57,594)	26,539
E00100	Cash and cash equivalents at beginning of period	682,422	490,846
E00200	Cash and cash equivalents at end of period	624,828	517,385
E00210	Cash and cash equivalents reported in the statement of financial position	624,828	517,385