

Acme Electronics Corporation 8121

2021/1/1 To 6/30

IFRS Consolidated Financial Statement of cash flows

Unit: NT\$ thousands

Statements of Cash Flows			
Code	Accounting Title	2021/1/1To6/30	2020/1/1To6/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	54,748	47,131
A10000	Profit (loss) before tax	54,748	47,131
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	100,008	96,124
A20200	Amortization expense	906	1,271
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(866)	936
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	731	964
A20900	Interest expense	7,665	9,195
A21200	Interest income	(4,567)	(6,748)
A22300	Share of loss (profit) of associates and joint ventures accounted for using equity method	8,563	9,189

A22500	Loss (gain) on disposal of property, plan and equipment	1,302	(567)
A23700	Impairment loss on non-financial assets	(1,305)	3,345
A24100	Unrealized foreign exchange loss (gain)	1,117	(487)
A29900	Other adjustments to reconcile profit (loss)	(1,154)	(1,323)
A20010	Total adjustments to reconcile profit (loss)	112,400	111,899
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	3,511	18,202
A31150	Decrease (increase) in accounts receivable	(214,723)	(61,999)
A31180	Decrease (increase) in other receivable	(2,643)	659
A31200	Adjustments for decrease (increase) in inventories	(21,348)	(14,655)
A31240	Adjustments for decrease (increase) in other current assets	(7,676)	(4,278)
A31000	Total changes in operating assets	(242,879)	(62,071)
	Changes in operating liabilities		
A32150	Increase (decrease) in accounts payable	66,028	927
A32180	Increase (decrease) in other payable	(2,970)	(21,617)
A32230	Adjustments for increase (decrease) in other current liabilities	2,878	(1,356)
A32240	Increase (decrease) in net defined benefit liability	(1,387)	(5,256)
A32000	Total changes in operating liabilities	64,549	(27,302)

A30000	Total changes in operating assets and liabilities	(178,330)	(89,373)
A20000	Total adjustments	(65,930)	22,526
A33000	Cash inflow (outflow) generated from operations	(11,182)	69,657
A33100	Interest received	4,338	6,520
A33300	Interest paid	(8,099)	(8,796)
A33500	Income taxes refund (paid)	(6,850)	(1,985)
AAAA	Net cash flows from (used in) operating activities	(21,793)	65,396
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	0	(243,736)
B00050	Proceeds from disposal of financial assets at amortised cost	0	322,651
B02700	Acquisition of property, plant and equipment	(181,836)	(70,007)
B02800	Proceeds from disposal of property, plant and equipment	964	4,040
B03700	Increase in refundable deposits	(2,998)	0
B03800	Decrease in refundable deposits	0	6
B04500	Acquisition of intangible assets	(180)	(590)
BBBB	Net cash flows from (used in) investing activities	(184,050)	12,364
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	(92,308)	24,075
C00500	Increase in short-term notes and bills payable	100,000	50,000

C01600	Proceeds from long-term debt	640,000	640,000
C01700	Repayments of long-term debt	(440,000)	(660,000)
C04020	Payments of lease liabilities	(4,306)	(4,655)
CCCC	Net cash flows from (used in) financing activities	203,386	49,420
DDDD	Effect of exchange rate changes on cash and cash equivalents	(28,839)	(49,206)
EEEE	Net increase (decrease) in cash and cash equivalents	(31,296)	77,974
E00100	Cash and cash equivalents at beginning of period	682,422	490,846
E00200	Cash and cash equivalents at end of period	651,126	568,820
E00210	Cash and cash equivalents reported in the statement of financial position	651,126	568,820