

Acme Electronics Corporation 8121

2021/1/1 To 9/30

IFRS Consolidated Financial Statement of cash flows

Unit: NT\$ thousands

現金流量表 Statements of Cash Flows				
代號 Code	會計項目 Accounting Title		2021/1/1 To 9/30	2020/1/1 To 9/30
	營業活動之現金流量－間接法 Cash flows from (used in) operating activities, indirect method			
A00010	繼續營業單位稅前淨利（淨損）	Profit (loss) from continuing operations before tax	107,244	69,882
A10000	本期稅前淨利（淨損）	Profit (loss) before tax	107,244	69,882
	調整項目 Adjustments			
	收益費損項目 Adjustments to reconcile profit (loss)			
A20100	折舊費用	Depreciation expense	149,994	143,324
A20200	攤銷費用	Amortization expense	1,344	1,859
A20300	預期信用減損損失（利益）數／呆帳費用提列（轉列收入）數 / Provision (reversal of provision) for bad debt expense	Expected credit loss (gain)	(866)	936
A20400	透過損益按公允價值衡量金融資產及負債之淨損失（利益） assets or liabilities at fair value through profit or loss	Net loss (gain) on financial	1,124	513
A20900	利息費用	Interest expense	11,806	13,345
A21200	利息收入	Interest income	(6,886)	(9,271)

A22300	採用權益法認列之關聯企業及合資損失(利益)之份額 and joint ventures accounted for using equity method	Share of loss (profit) of associates	11,042	13,843
A22500	處分及報廢不動產、廠房及設備損失(利益) equipment	Loss (gain) on disposal of property, plan and	5,998	(1,080)
A23700	非金融資產減損損失	Impairment loss on non-financial assets	116	1,648
A24100	未實現外幣兌換損失(利益)	Unrealized foreign exchange loss (gain)	518	(5,044)
A29900	其他項目	Other adjustments to reconcile profit (loss)	(1,724)	(1,887)
A20010	收益費損項目合計	Total adjustments to reconcile profit (loss)	172,466	158,186
	與營業活動相關之資產/負債變動數	Changes in operating assets and liabilities		
	與營業活動相關之資產之淨變動	Changes in operating assets		
A31130	應收票據(增加)減少	Decrease (increase) in notes receivable	(8,667)	5,852
A31150	應收帳款(增加)減少	Decrease (increase) in accounts receivable	(274,069)	11,368
A31180	其他應收款(增加)減少	Decrease (increase) in other receivable	(10,441)	(2,653)
A31200	存貨(增加)減少	Adjustments for decrease (increase) in inventories	(11,990)	(31,043)
A31240	其他流動資產(增加)減少 assets	Adjustments for decrease (increase) in other current	(12,839)	3,198
A31000	與營業活動相關之資產之淨變動合計	Total changes in operating assets	(318,006)	(13,278)
	與營業活動相關之負債之淨變動	Changes in operating liabilities		
A32150	應付帳款增加(減少)	Increase (decrease) in accounts payable	59,266	(9,570)
A32180	其他應付款增加(減少)	Increase (decrease) in other payable	38,218	(37,876)

A32230	其他流動負債增加（減少） liabilities	Adjustments for increase (decrease) in other current	2,809	(1,750)
A32240	淨確定福利負債增加(減少)	Increase (decrease) in net defined benefit liability	(1,505)	(5,368)
A32000	與營業活動相關之負債之淨變動合計	Total changes in operating liabilities	98,788	(54,564)
A30000	與營業活動相關之資產及負債之淨變動合計 liabilities	Total changes in operating assets and	(219,218)	(67,842)
A20000	調整項目合計	Total adjustments	(46,752)	90,344
A33000	營運產生之現金流入（流出）	Cash inflow (outflow) generated from operations	60,492	160,226
A33100	收取之利息	Interest received	6,221	8,423
A33300	支付之利息	Interest paid	(12,098)	(13,085)
A33500	退還（支付）之所得稅	Income taxes refund (paid)	(13,301)	(3,393)
AAAA	營業活動之淨現金流入（流出）	Net cash flows from (used in) operating activities	41,314	152,171
	投資活動之現金流量	Cash flows from (used in) investing activities		
B00040	取得按攤銷後成本衡量之金融資產	Acquisition of financial assets at amortised cost	(165)	0
B00050	處分按攤銷後成本衡量之金融資產	Proceeds from disposal of financial assets at amortised cost	0	78,574
B02700	取得不動產、廠房及設備	Acquisition of property, plant and equipment	(322,965)	(107,115)
B02800	處分不動產、廠房及設備	Proceeds from disposal of property, plant and equipment	1,344	4,662
B03800	存出保證金減少	Decrease in refundable deposits	(2,987)	5
B04500	取得無形資產	Acquisition of intangible assets	(262)	(2,178)
BBBB	投資活動之淨現金流入（流出）	Net cash flows from (used in) investing activities	(325,035)	(26,052)

	籌資活動之現金流量 Cash flows from (used in) financing activities		
C00200	短期借款減少 Decrease in short-term loans	(79,761)	41,514
C00500	應付短期票券增加 Increase in short-term notes and bills payable	75,000	50,000
C01600	舉借長期借款 Proceeds from long-term debt	1,080,000	860,000
C01700	償還長期借款 Repayments of long-term debt	(780,000)	(920,000)
C04020	租賃本金償還 Payments of lease liabilities	(6,437)	(6,947)
CCCC	籌資活動之淨現金流入（流出） Net cash flows from (used in) financing activities	288,802	24,567
DDDD	匯率變動對現金及約當現金之影響 Effect of exchange rate changes on cash and cash equivalents	(36,603)	(16,152)
EEEE	本期現金及約當現金增加（減少）數 Net increase (decrease) in cash and cash equivalents	(31,522)	134,534
E00100	期初現金及約當現金餘額 Cash and cash equivalents at beginning of period	682,422	490,846
E00200	期末現金及約當現金餘額 Cash and cash equivalents at end of period	650,900	625,380
E00210	資產負債表帳列之現金及約當現金 Cash and cash equivalents reported in the statement of financial position	650,900	625,380