

Acme Electronics Corporation 8121

2021/1/1 To 12/31

IFRS Consolidated Financial Statement of cash flows

Unit: NT\$ thousands

Statements of Cash Flows			
Code	Accounting Title	2021/1/1 To12/31	2020/1/1 To12/31
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	143,781	74,817
A10000	Profit (loss) before tax	143,781	74,817
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	199,475	191,478
A20200	Amortization expense	1,784	2,363
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	1,731	845
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	433	489
A20900	Interest expense	16,399	17,379
A21200	Interest income	(8,982)	(12,084)
A22300	Share of loss (profit) of associates and joint ventures accounted for using equity method	14,263	21,186
A22500	Loss (gain) on disposal of property, plan and equipment	4,704	(1,113)
A23700	Impairment loss on non-financial assets	(6,140)	(9,122)
A24100	Unrealized foreign exchange loss (gain)	3,523	(7,945)
A29900	Other adjustments to reconcile profit (loss)	(2,302)	(2,462)
A20010	Total adjustments to reconcile profit (loss)	224,888	201,014
	Changes in operating assets and liabilities		

	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	5,773	(13,765)
A31150	Decrease (increase) in accounts receivable	(286,691)	(28,475)
A31180	Decrease (increase) in other receivable	(8,855)	(205)
A31200	Adjustments for decrease (increase) in inventories	(144,255)	(13,180)
A31240	Adjustments for decrease (increase) in other current assets	(20,067)	(1,905)
A31000	Total changes in operating assets	(454,095)	(57,530)
	Changes in operating liabilities		
A32150	Increase (decrease) in accounts payable	85,492	9,641
A32180	Increase (decrease) in other payable	96,634	5,431
A32230	Adjustments for increase (decrease) in other current liabilities	3,837	1,206
A32240	Increase (decrease) in net defined benefit liability	(1,680)	(5,520)
A32000	Total changes in operating liabilities	184,283	10,758
A30000	Total changes in operating assets and liabilities	(269,812)	(46,772)
A20000	Total adjustments	(44,924)	154,242
A33000	Cash inflow (outflow) generated from operations	98,857	229,059
A33100	Interest received	9,194	12,392
A33300	Interest paid	(16,678)	(17,519)
A33500	Income taxes refund (paid)	(20,035)	(10,178)
AAAA	Net cash flows from (used in) operating activities	71,338	213,754
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(165)	0
B00050	Proceeds from disposal of financial assets at amortised cost	0	157,594
B02700	Acquisition of property, plant and equipment	(463,446)	(148,611)
B02800	Proceeds from disposal of property, plant and equipment	4,097	4,805

B03700	Increase in refundable deposits	(2,996)	0
B03800	Decrease in refundable deposits	0	5
B04500	Acquisition of intangible assets	(262)	(2,459)
B05350	Acquisition of use-of-right assets	(25,567)	0
BBBB	Net cash flows from (used in) investing activities	(488,339)	11,334
	Cash flows from (used in) financing activities		
C00200	Decrease in short-term loans	98,098	16,434
C00500	Increase in short-term notes and bills payable	50,000	50,000
C01600	Proceeds from long-term debt	1,397,000	940,000
C01700	Repayments of long-term debt	(1,097,000)	(1,040,000)
C04020	Payments of lease liabilities	(9,127)	(8,493)
CCCC	Net cash flows from (used in) financing activities	438,971	(42,059)
DDDD	Effect of exchange rate changes on cash and cash equivalents	(27,555)	8,547
EEEE	Net increase (decrease) in cash and cash equivalents	(5,585)	191,576
E00100	Cash and cash equivalents at beginning of period	682,422	490,846
E00200	Cash and cash equivalents at end of period	676,837	682,422
E00210	Cash and cash equivalents reported in the statement of financial position	676,837	682,422