

Acme Electronics Corporation 8121

2022/1/1 To 3/31

IFRS Consolidated Financial Statement of cash flows

Unit: NT\$ thousands

Statements of Cash Flows			
Code	Accounting Title	2022/1/1To3/31	2021/1/1To3/31
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	29,739	21,048
A10000	Profit (loss) before tax	29,739	21,048
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	53,510	49,761
A20200	Amortization expense	444	461
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	2,196	2,347
A20900	Interest expense	5,025	3,871
A21200	Interest income	(1,634)	(2,575)
A22300	Share of loss (profit) of associates and joint ventures accounted for using equity method	4,628	3,711
A22500	Loss (gain) on disposal of property, plan and equipment	658	319

A23700	Impairment loss on non-financial assets	29,612	(1,050)
A24100	Unrealized foreign exchange loss (gain)	(909)	(586)
A29900	Other adjustments to reconcile profit (loss)	(584)	(580)
A20010	Total adjustments to reconcile profit (loss)	92,946	55,679
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	22,441	14,891
A31150	Decrease (increase) in accounts receivable	8,271	(105,711)
A31180	Decrease (increase) in other receivable	(2,006)	(7,609)
A31200	Adjustments for decrease (increase) in inventories	(225,119)	(9,724)
A31240	Adjustments for decrease (increase) in other current assets	(5,785)	(3,548)
A31000	Total changes in operating assets	(202,198)	(111,701)
	Changes in operating liabilities		
A32150	Increase (decrease) in accounts payable	20,365	51,401
A32180	Increase (decrease) in other payable	(78,422)	(33,514)
A32230	Adjustments for increase (decrease) in other current liabilities	(4,350)	2,357
A32240	Increase (decrease) in net defined benefit liability	(2,096)	(1,220)
A32000	Total changes in operating liabilities	(64,503)	19,024
A30000	Total changes in operating assets and liabilities	(266,701)	(92,677)

A20000	Total adjustments	(173,755)	(36,998)
A33000	Cash inflow (outflow) generated from operations	(144,016)	(15,950)
A33100	Interest received	1,508	1,983
A33300	Interest paid	(4,449)	(3,775)
A33500	Income taxes refund (paid)	(4,486)	(5,673)
AAAA	Net cash flows from (used in) operating activities	(151,443)	(23,415)
	Cash flows from (used in) investing activities		
B02700	Acquisition of property, plant and equipment	(118,080)	(60,842)
B02800	Proceeds from disposal of property, plant and equipment	2,440	9
B04500	Acquisition of intangible assets	0	(180)
BBBB	Net cash flows from (used in) investing activities	(115,640)	(61,013)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	15,558	48,083
C00600	Decrease in short-term notes and bills payable	(130,000)	0
C01600	Proceeds from long-term debt	1,007,000	440,000
C01700	Repayments of long-term debt	(780,000)	(440,000)
C04020	Payments of lease liabilities	(3,516)	(2,163)
CCCC	Net cash flows from (used in) financing activities	109,042	45,920
DDDD	Effect of exchange rate changes on cash and cash equivalents	37,288	(19,086)

EEEE	Net increase (decrease) in cash and cash equivalents	(120,753)	(57,594)
E00100	Cash and cash equivalents at beginning of period	676,837	682,422
E00200	Cash and cash equivalents at end of period	556,084	624,828
E00210	Cash and cash equivalents reported in the statement of financial position	556,084	624,828