

Acme Electronics Corporation 8121

2022/1/1 To 9/30

IFRS Consolidated Financial Statement of cash flows

Unit: NT\$ thousands

Statements of Cash Flows			
Code	Accounting Title	2022/1/1 To9/30	2021/1/1 To9/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	58,125	107,244
A10000	Profit (loss) before tax	58,125	107,244
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	169,624	149,994
A20200	Amortization expense	1,390	1,344
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	716	(866)
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	1,731	1,124
A20900	Interest expense	20,937	11,806
A21200	Interest income	(5,685)	(6,886)
A22300	Share of loss (profit) of associates and joint ventures accounted for using equity method	7,712	11,042

A22500	Loss (gain) on disposal of property, plan and equipment	132	5,998
A23700	Impairment loss on non-financial assets	74,008	116
A24100	Unrealized foreign exchange loss (gain)	27,279	518
A29900	Other adjustments to reconcile profit (loss)	(1,764)	(1,724)
A20010	Total adjustments to reconcile profit (loss)	296,080	172,466
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	(36,841)	(8,667)
A31150	Decrease (increase) in accounts receivable	9,123	(274,069)
A31180	Decrease (increase) in other receivable	(287)	(10,441)
A31200	Adjustments for decrease (increase) in inventories	(425,829)	(11,990)
A31240	Adjustments for decrease (increase) in other current assets	(16,704)	(12,839)
A31000	Total changes in operating assets	(470,538)	(318,006)
	Changes in operating liabilities		
A32150	Increase (decrease) in accounts payable	(28,376)	59,266
A32180	Increase (decrease) in other payable	(52,935)	38,218
A32230	Adjustments for increase (decrease) in other current liabilities	(7,002)	2,809
A32240	Increase (decrease) in net defined benefit liability	(2,327)	(1,505)
A32000	Total changes in operating liabilities	(90,640)	98,788

A30000	Total changes in operating assets and liabilities	(561,178)	(219,218)
A20000	Total adjustments	(265,098)	(46,752)
A33000	Cash inflow (outflow) generated from operations	(206,973)	60,492
A33100	Interest received	5,836	6,221
A33300	Interest paid	(18,592)	(12,098)
A33500	Income taxes refund (paid)	(13,882)	(13,301)
AAAA	Net cash flows from (used in) operating activities	(233,611)	41,314
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(172)	(165)
B02700	Acquisition of property, plant and equipment	(463,211)	(322,965)
B02800	Proceeds from disposal of property, plant and equipment	3,561	1,344
B03800	Decrease in refundable deposits	0	(2,987)
B04500	Acquisition of intangible assets	(215)	(262)
BBBB	Net cash flows from (used in) investing activities	(460,037)	(325,035)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	194,933	0
C00200	Decrease in short-term loans	0	(79,761)
C00500	Increase in short-term notes and bills payable	0	75,000
C00600	Decrease in short-term notes and bills payable	(74,000)	0

C01600	Proceeds from long-term debt	2,435,000	1,080,000
C01700	Repayments of long-term debt	(2,075,000)	(780,000)
C04020	Payments of lease liabilities	(10,648)	(6,437)
C09900	Other financing activities	17	0
CCCC	Net cash flows from (used in) financing activities	470,302	288,802
DDDD	Effect of exchange rate changes on cash and cash equivalents	9,014	(36,603)
EEEE	Net increase (decrease) in cash and cash equivalents	(214,332)	(31,522)
E00100	Cash and cash equivalents at beginning of period	676,837	682,422
E00200	Cash and cash equivalents at end of period	462,505	650,900
E00210	Cash and cash equivalents reported in the statement of financial position	462,505	650,900