

Acme Electronics Corporation 8121

2022/1/1 To 12/31

IFRS Consolidated Financial Statement of cash flows

Unit: NT\$ thousands

Statements of Cash Flows			
Code	Accounting Title	2022/1/1 To12/31	2021/1/1 To12/31
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	53,072	143,781
A10000	Profit (loss) before tax	53,072	143,781
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	231,530	199,475
A20200	Amortization expense	1,924	1,784
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(87)	1,731
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	547	433
A20900	Interest expense	34,399	16,399
A21200	Interest income	(7,964)	(8,982)
A21900	Share-based payments	2,108	0
A22300	Share of loss (profit) of associates and joint ventures accounted for using equity method	9,467	14,263
A22500	Loss (gain) on disposal of property, plant and equipment	122	4,704
A23700	Impairment loss on non-financial assets	61,929	(6,140)
A24100	Unrealized foreign exchange loss (gain)	21,105	3,523
A29900	Other adjustments to reconcile profit (loss)	(2,350)	(2,302)
A20010	Total adjustments to reconcile profit (loss)	352,730	224,888
	Changes in operating assets and liabilities		

	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	(10,641)	5,773
A31150	Decrease (increase) in accounts receivable	71,733	(286,691)
A31180	Decrease (increase) in other receivable	3,453	(8,855)
A31200	Adjustments for decrease (increase) in inventories	(311,739)	(144,255)
A31240	Adjustments for decrease (increase) in other current assets	(21,258)	(20,067)
A31000	Total changes in operating assets	(268,452)	(454,095)
	Changes in operating liabilities		
A32150	Increase (decrease) in accounts payable	(82,439)	85,492
A32180	Increase (decrease) in other payable	(83,165)	96,634
A32230	Adjustments for increase (decrease) in other current liabilities	(6,920)	3,837
A32240	Increase (decrease) in net defined benefit liability	(2,473)	(1,680)
A32000	Total changes in operating liabilities	(174,997)	184,283
A30000	Total changes in operating assets and liabilities	(443,449)	(269,812)
A20000	Total adjustments	(90,719)	(44,924)
A33000	Cash inflow (outflow) generated from operations	(37,647)	98,857
A33100	Interest received	8,711	9,194
A33300	Interest paid	(30,797)	(16,678)
A33500	Income taxes refund (paid)	(20,758)	(20,035)
AAAA	Net cash flows from (used in) operating activities	(80,491)	71,338
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(172)	(165)
B02700	Acquisition of property, plant and equipment	(619,826)	(463,446)
B02800	Proceeds from disposal of property, plant and equipment	4,195	4,097
B03700	Increase in refundable deposits	(25)	(2,996)
B04500	Acquisition of intangible assets	(1,503)	(262)
B05350	Acquisition of use-of-right assets	0	(25,567)

BBBB	Net cash flows from (used in) investing activities	(617,331)	(488,339)
	Cash flows from (used in) financing activities		
C00200	Decrease in short-term loans	(18,220)	98,098
C00500	Increase in short-term notes and bills payable	(200,000)	50,000
C01600	Proceeds from long-term debt	5,306,000	1,397,000
C01700	Repayments of long-term debt	(4,577,000)	(1,097,000)
C04020	Payments of lease liabilities	(14,205)	(9,127)
C09900	Other financing activities	72	0
CCCC	Net cash flows from (used in) financing activities	496,647	438,971
DDDD	Effect of exchange rate changes on cash and cash equivalents	14,557	(27,555)
EEEE	Net increase (decrease) in cash and cash equivalents	(186,618)	(5,585)
E00100	Cash and cash equivalents at beginning of period	676,837	682,422
E00200	Cash and cash equivalents at end of period	490,219	676,837
E00210	Cash and cash equivalents reported in the statement of financial position	490,219	676,837