

Financial Statement – Statements of Cash Flows

Provided by: ASIX ELECTRONICS CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2020/01/01To2020/06/30 | 2019/01/01To2019/06/30 |
|---|------------------------|------------------------|
| Statements of Cash Flows | | |
| Cash flows from (used in) operating activities, indirect method | | |
| Profit (loss) from continuing operations before tax | 70,653 | 83,582 |
| Profit (loss) before tax | 70,653 | 83,582 |
| Depreciation expense | 4,166 | 5,448 |
| Amortization expense | 4,554 | 4,645 |
| Interest expense | 296 | 344 |
| Interest income | -2,529 | -2,978 |
| Impairment loss on non-financial assets | -426 | 1,033 |
| Other adjustments to reconcile profit (loss) | -8 | 0 |
| Total adjustments to reconcile profit (loss) | 6,053 | 8,492 |
| Decrease (increase) in accounts receivable | -16,675 | -21,365 |
| Decrease (increase) in inventories | 19,987 | -5,914 |
| Decrease (increase) in other operating assets | -4,271 | -2,476 |
| Total changes in operating assets | -959 | -29,755 |
| Increase (decrease) in accounts payable | 12,152 | 13,934 |
| Increase (decrease) in other operating liabilities | 12,544 | 20,503 |
| Total changes in operating liabilities | 24,696 | 34,437 |
| Total changes in operating assets and liabilities | 23,737 | 4,682 |
| Total adjustments | 29,790 | 13,174 |
| Cash inflow (outflow) generated from operations | 100,443 | 96,756 |
| Interest received | 2,549 | 3,001 |
| Interest paid | -296 | -344 |
| Income taxes refund (paid) | -11,420 | -8,674 |
| Cash flows from (used in) operating activities, direct method | | |
| Total classes of cash receipts from operating activities | 91,276 | 90,739 |
| Net cash flows from (used in) operating activities | 91,276 | 90,739 |
| Cash flows from (used in) investing activities | | |
| Acquisition of financial assets at amortised cost | -88,370 | -60,026 |
| Acquisition of property, plant and equipment | -855 | -243 |
| Acquisition of intangible assets | -689 | 0 |
| Decrease in other financial assets | 0 | 54 |
| Increase in other non-current assets | -16,608 | -757 |
| Net cash flows from (used in) investing activities | -106,522 | -60,972 |
| Cash flows from (used in) financing activities | | |
| Payments of lease liabilities | -524 | -492 |
| Net cash flows from (used in) financing activities | -524 | -492 |
| Effect of exchange rate changes on cash and cash equivalents | -1,613 | 1,516 |
| Net increase (decrease) in cash and cash equivalents | -17,383 | 30,791 |
| Cash and cash equivalents at beginning of period | 356,833 | 418,449 |
| Cash and cash equivalents at end of period | 339,450 | 449,240 |
| Cash and cash equivalents reported in the statement of financial position | 339,450 | 449,240 |