

Financial Statement — Statements of Cash Flows

Provided by: Orient Semiconductor Electronics, Limited
Finacial 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	-312,344	367,253
Profit (loss) before tax	-312,344	367,253
Depreciation expense	743,908	748,902
Amortization expense	29,939	31,526
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	21,646	11,366
Interest expense	40,427	64,467
Interest income	-2,944	-2,835
Share-based payments	21,492	0
Share of loss (profit) of associates and joint ventures accounted for using equity method	-19,031	-23,958
Loss (gain) on disposal of property, plan and equipment	-884	-23,014
Impairment loss on non-financial assets	0	2,181
Other adjustments to reconcile profit (loss)	-3,243	47,795
Total adjustments to reconcile profit (loss)	831,310	856,430
Decrease (increase) in contract assets	117,578	63,549
Decrease (increase) in notes receivable	1,115	5,031
Decrease (increase) in accounts receivable	176,208	-97,964
Decrease (increase) in accounts receivable due from related parties	63,178	-265,832
Decrease (increase) in other receivable	12,838	13,045
Decrease (increase) in other receivable due from related parties	11,631	21,512
Decrease (increase) in inventories	-126,648	89,219
Decrease (increase) in prepayments	-918	-8,785
Decrease (increase) in other current assets	10,902	10,134
Decrease (increase) in other operating assets	404	1,226
Total changes in operating assets	266,288	-168,865
Increase (decrease) in contract liabilities	-3,829	-8,337
Increase (decrease) in notes payable	-35,378	-29,643
Increase (decrease) in accounts payable	-61,892	86,858
Increase (decrease) in accounts payable to related parties	-32,908	-1,413
Increase (decrease) in other payable	1,440	499
Increase (decrease) in other current liabilities	-276,765	27,440
Increase (decrease) in net defined benefit liability	-61,406	-50,049
Total changes in operating liabilities	-470,738	25,355
Total changes in operating assets and liabilities	-204,450	-143,510
Total adjustments	626,860	712,920
Cash inflow (outflow) generated from operations	314,516	1,080,173
Interest received	2,992	2,830
Income taxes refund (paid)	-13,886	-4,964
Net cash flows from (used in) operating activities	303,622	1,078,039
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-136,306	0
Acquisition of property, plant and equipment	-303,403	-388,654
Proceeds from disposal of property, plant and equipment	884	23,024
Decrease in refundable deposits	893	42,543
Acquisition of intangible assets	-15,929	-11,424
Increase in receivables	1,396	-1,055
Net cash flows from (used in) investing activities	-452,465	-335,566
Cash flows from (used in) financing activities		
Increase in short-term loans	69,097	0
Decrease in short-term loans	0	-555,297
Increase in short-term notes and bills payable	199,887	349,378
Decrease in short-term notes and bills payable	-379,210	-349,610
Proceeds from long-term debt	973,190	880,000
Repayments of long-term debt	-1,210,942	-985,772
Increase in guarantee deposits received	0	1
Decrease in guarantee deposits received	-53	0
Payments of lease liabilities	-13,652	-16,425
Interest paid	-41,867	-64,966
Other financing activities	83,646	47,516
Net cash flows from (used in) financing activities	-319,904	-695,175
Effect of exchange rate changes on cash and cash equivalents	-208	1,121
Net increase (decrease) in cash and cash equivalents	-468,955	48,419
Cash and cash equivalents at beginning of period	1,701,412	762,311
Cash and cash equivalents at end of period	1,232,457	810,730
Cash and cash equivalents reported in the statement of financial position	1,232,457	810,730
(Non-current) assets (or disposal groups) classified as held for sale, net	0	0
(Non-current) assets (or disposal groups) classified as held for distribution to owners, net	0	0
Other items qualifying for cash and cash equivalents under the definition of IAS 7	0	0