

## Financial Statement – Statements of Cash Flows

Provided by: ASIX ELECTRONICS CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/01/01To2018/06/30	2017/01/01To2017/06/30
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	50,279	55,063
Profit (loss) from discontinued operations before tax	0	0
Profit (loss) before tax	50,279	55,063
Depreciation expense	9,909	10,953
Amortization expense	16,685	17,144
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	0	0
Interest expense	0	0
Interest income	-2,401	-1,447
Share-based payments	0	0
Loss (gain) on disposal of property, plan and equipment	0	0
Impairment loss on financial assets	0	7,760
Impairment loss on non-financial assets	-779	-1,804
Total adjustments to reconcile profit (loss)	23,414	32,606
Decrease (increase) in accounts receivable	8,573	-5,437
Decrease (increase) in inventories	-8,425	-34,408
Decrease (increase) in other operating assets	2,634	-3,345
Total changes in operating assets	2,782	-43,190
Increase (decrease) in accounts payable	7,220	21,404
Increase (decrease) in other operating liabilities	5,363	1,082
Total changes in operating liabilities	12,583	22,486
Total changes in operating assets and liabilities	15,365	-20,704
Total adjustments	38,779	11,902
Cash inflow (outflow) generated from operations	89,058	66,965
Interest received	2,397	1,438
Interest paid	0	0
Income taxes refund (paid)	-8,199	-2,277
Cash flows from (used in) operating activities, direct method		
Total classes of cash receipts from operating activities	83,256	66,126
Net cash flows from (used in) operating activities	83,256	66,126
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-339	-4,139
Acquisition of intangible assets	0	-671
Increase in other financial assets	0	-4,211
Decrease in other financial assets	23,000	0
Increase in other non-current assets	0	-3,334
Decrease in other non-current assets	203	0
Net cash flows from (used in) investing activities	22,864	-12,355
Cash flows from (used in) financing activities		
Decrease in short-term loans	0	0
Exercise of employee share options	0	0
Net cash flows from (used in) financing activities	0	0
Effect of exchange rate changes on cash and cash equivalents	3,031	-7,549
Net increase (decrease) in cash and cash equivalents	109,151	46,222
Cash and cash equivalents at beginning of period	335,899	294,653
Cash and cash equivalents at end of period	445,050	340,875
Cash and cash equivalents reported in the statement of financial position	445,050	340,875