

Financial Statement — Statements of Cash Flows

Provided by: Orient Semiconductor Electronics, Limited
Finacial year: Yearly
Unit: NT\$ thousand

Accounting Title	2020/01/01To2020/09/30	2019/01/01To2019/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-295,506	680,787
Profit (loss) before tax	-295,506	680,787
Depreciation expense	1,110,791	1,123,720
Amortization expense	41,662	49,548
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	22,627	13,510
Interest expense	58,416	91,316
Interest income	-3,604	-3,738
Share-based payments	31,227	0
Share of loss (profit) of associates and joint ventures accounted for using equity method	-16,575	-26,984
Loss (gain) on disposal of property, plan and equipment	-910	-32,889
Impairment loss on non-financial assets	0	2,159
Other adjustments to reconcile profit (loss)	-51,744	30,054
Total adjustments to reconcile profit (loss)	1,191,890	1,246,696
Decrease (increase) in contract assets	37,186	117,414
Decrease (increase) in notes receivable	1,338	7,357
Decrease (increase) in accounts receivable	357,534	-795,327
Decrease (increase) in accounts receivable due from related parties	47,246	389,308
Decrease (increase) in other receivable	14,423	9,272
Decrease (increase) in other receivable due from related parties	23,669	40,934
Decrease (increase) in inventories	103,000	196,715
Decrease (increase) in prepayments	2,162	-10,623
Decrease (increase) in other current assets	14,063	12,564
Decrease (increase) in other operating assets	128	1,954
Total changes in operating assets	600,749	-30,432
Increase (decrease) in contract liabilities	-3,586	2,691
Increase (decrease) in notes payable	-43,216	-14,850
Increase (decrease) in accounts payable	-812,328	305,251
Increase (decrease) in accounts payable to related parties	-38,412	30,261
Increase (decrease) in other payable	1,760	2,429
Increase (decrease) in other current liabilities	-341,362	68,650
Increase (decrease) in net defined benefit liability	-76,680	-61,816
Total changes in operating liabilities	-1,313,824	332,616
Total changes in operating assets and liabilities	-713,075	302,184
Total adjustments	478,815	1,548,880
Cash inflow (outflow) generated from operations	183,309	2,229,667
Interest received	3,677	3,730
Income taxes refund (paid)	-13,853	-5,444
Net cash flows from (used in) operating activities	173,133	2,227,953
Cash flows from (used in) investing activities		
Acquisition of financial assets at amortised cost	-133,867	0
Acquisition of property, plant and equipment	-340,127	-519,550
Proceeds from disposal of property, plant and equipment	910	44,295
Decrease in refundable deposits	3,332	42,542
Acquisition of intangible assets	-19,152	-24,713
Increase in receivables	3,040	-931
Net cash flows from (used in) investing activities	-485,864	-458,357
Cash flows from (used in) financing activities		
Increase in short-term loans	65,767	0
Decrease in short-term loans	0	-699,788
Increase in short-term notes and bills payable	99,840	199,561
Decrease in short-term notes and bills payable	-379,210	-349,610
Proceeds from long-term debt	1,483,100	1,100,000
Repayments of long-term debt	-1,553,261	-1,565,515
Decrease in guarantee deposits received	-51	-2
Payments of lease liabilities	-20,537	-23,475
Cash dividends paid	-82,849	0
Interest paid	-60,176	-93,745
Other financing activities	80,724	96,843
Net cash flows from (used in) financing activities	-366,653	-1,335,731
Effect of exchange rate changes on cash and cash equivalents	2,497	-3,990
Net increase (decrease) in cash and cash equivalents	-676,887	429,875
Cash and cash equivalents at beginning of period	1,701,412	762,311
Cash and cash equivalents at end of period	1,024,525	1,192,186
Cash and cash equivalents reported in the statement of financial position	1,024,525	1,192,186