

Financial Statement — Statements of Cash Flows

Provided by: YFY Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/01/01 To 2020/06/30	2019/01/01 To 2019/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	2,874,200	1,305,983
Profit (loss) before tax	2,874,200	1,305,983
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	2,144,321	2,106,488
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-9,342	9,144
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-119,945	35,611
Interest expense	379,127	485,512
Interest income	-79,687	-111,686
Dividend income	-670,663	-6,708
Share of loss (profit) of associates and joint ventures accounted for using equity method	-299,567	-126,997
Loss (gain) on disposal of property, plant and equipment	2,029	1,624
Loss (gain) on disposal of investment properties	0	-26,106
Loss (gain) on disposal of investments	0	-253
Reversal of impairment loss on non-financial assets	-13,327	-5,523
Unrealized foreign exchange loss (gain)	-30,359	-9,921
Other adjustments to reconcile profit (loss)	-717	3,153
Total adjustments to reconcile profit (loss)	1,301,870	2,354,338
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	-828,774	-70,370
Decrease (increase) in notes receivable	85,330	852,586
Decrease (increase) in accounts receivable	1,451,062	150,955
Decrease (increase) in accounts receivable due from related parties	17,902	-367,442
Decrease (increase) in inventories	-326,131	847,420
Decrease (increase) in biological assets	-51,664	-30,944
Decrease (increase) in prepayments	-258,369	8,710
Decrease (increase) in other current assets	24,820	103,734
Total changes in operating assets	114,176	1,494,649
Changes in operating liabilities		
Increase (decrease) in financial liabilities held for trading	-118,376	-375,813
Increase (decrease) in contract liabilities	-71,085	21,310
Increase (decrease) in accounts payable	-685,201	-38,060
Increase (decrease) in accounts payable to related parties	-6,675	103,474
Increase (decrease) in other payable	-224,881	-240,789
Increase (decrease) in other current liabilities	-483,881	-43,226
Increase (decrease) in net defined benefit liability	-282,660	-72,457
Total changes in operating liabilities	-1,872,759	-645,561
Total changes in operating assets and liabilities	-1,758,583	849,088
Total adjustments	-456,713	3,203,426
Cash inflow (outflow) generated from operations	2,417,487	4,509,409
Interest received	64,446	100,743
Dividends received	1,625	64,323
Interest paid	-340,576	-421,142
Income taxes refund (paid)	-449,122	-461,074
Net cash flows from (used in) operating activities	1,693,860	3,792,259
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-23,880	-2
Proceeds from disposal of financial assets at fair value through other comprehensive income	26,153	213,076
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	0	66,769
Acquisition of financial assets at amortised cost	0	-601,520
Proceeds from disposal of financial assets at amortised cost	692,014	0
Disposal of financial assets for hedging	0	213
Proceeds from disposal of subsidiaries	0	-128
Proceeds from capital reduction of investments accounted for using equity method	0	191,650
Acquisition of property, plant and equipment	-1,905,008	-1,950,781
Proceeds from disposal of property, plant and equipment	41,427	101,180
Acquisition of use-of-right assets	0	-129,558
Proceeds from disposal of investment properties	0	26,106
Increase in other financial assets	-298,680	-400,759
Decrease in other non-current assets	-2,439	32,731
Other investing activities	0	1,219,094
Net cash flows from (used in) investing activities	-1,470,413	-1,231,929
Cash flows from (used in) financing activities		
Increase in short-term loans	62,918	4,417,179
Increase in short-term notes and bills payable	1,776,191	48,972
Repayments of long-term debt	-1,843,001	-5,949,960
Payments of lease liabilities	-102,316	-80,062
Increase in other non-current liabilities	8,484	-27,473
Change in non-controlling interests	0	-782
Other financing activities	-3	16,846
Net cash flows from (used in) financing activities	-97,727	-1,575,280
Effect of exchange rate changes on cash and cash equivalents	-81,605	24,020
Net increase (decrease) in cash and cash equivalents	44,115	1,009,070
Cash and cash equivalents at beginning of period	6,062,871	4,658,611
Cash and cash equivalents at end of period	6,106,986	5,667,681
Cash and cash equivalents reported in the statement of financial position	6,106,416	5,667,681
(Non-current) assets (or disposal groups) classified as held for sale, net	570	0