

Financial Statement – Statements of Cash Flows

Provided by: CHIEN KUO CONSTRUCTION CO., LTD

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/4th	2018/4th
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	294,425	375,123
Profit (loss) before tax	294,425	375,123
Depreciation expense	36,630	26,524
Amortization expense	1,741	3,856
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	2,927	36,199
Interest expense	17,359	26,365
Interest income	-50,117	-51,102
Dividend income	-27,213	-13,397
Share of loss (profit) of associates and joint ventures accounted for using equity method	-1,106	0
Loss (gain) on disposal of property, plant and equipment	-3,975	-6,938
Loss (gain) on disposal of investment properties	1,146	0
Loss (gain) on disposal of investments	-39	628
Unrealized foreign exchange loss (gain)	83,542	81
Other adjustments to reconcile profit (loss)	-34,384	16,681
Total adjustments to reconcile profit (loss)	26,511	38,897
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	151,968	659,985
Decrease (increase) in contract assets	32,335	-91,193
Decrease (increase) in notes receivable	-92,151	93,194
Decrease (increase) in accounts receivable	421,800	-517,885
Decrease (increase) in other receivable	6,695	-8,531
Decrease (increase) in inventories	-3,525	-12,822
Decrease (increase) in prepayments	197,552	33,779
Decrease (increase) in other current assets	-19,099	35,322
Decrease (increase) in other operating assets	0	1,333
Total changes in operating assets	695,575	193,182
Increase (decrease) in contract liabilities	188,284	-153,979
Increase (decrease) in notes payable	-247,257	4,118
Increase (decrease) in accounts payable	-2,369	-117,830
Increase (decrease) in other payable	18,453	-13,846
Increase (decrease) in other current liabilities	-3,553	-35,158
Increase (decrease) in other operating liabilities	-7,220	5
Total changes in operating liabilities	-53,662	-316,690
Total changes in operating assets and liabilities	641,913	-123,508
Total adjustments	668,424	-84,611
Cash inflow (outflow) generated from operations	962,849	290,512
Interest received	46,708	62,677
Interest paid	-15,968	-26,499
Income taxes refund (paid)	-61,846	-130,685
Net cash flows from (used in) operating activities	931,743	196,005
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at fair value through other comprehensive income	57,184	85,583
Acquisition of financial assets at fair value through profit or loss	-147,546	-18,432
Proceeds from disposal of financial assets at fair value through profit or loss	52,476	0
Proceeds from disposal of subsidiaries	-12,922	0
Acquisition of property, plant and equipment	-18,406	-17,086
Proceeds from disposal of property, plant and equipment	5,963	8,980
Decrease in refundable deposits	9,974	12,486
Acquisition of intangible assets	-1,904	-655
Acquisition of use-of-right assets	130,660	0
Acquisition of investment properties	-1,076	-47,441
Proceeds from disposal of investment properties	39,621	0
Increase in other non-current assets	200,145	128,497
Dividends received	20,960	10,817
Other investing activities	116,033	132,043
Net cash flows from (used in) investing activities	451,162	294,792
Cash flows from (used in) financing activities		
Decrease in short-term loans	51,964	-220,000
Increase in short-term notes and bills payable	0	-79,948
Proceeds from long-term debt	149,860	449,189
Repayments of long-term debt	-450,000	-600,000
Increase in guarantee deposits received	18,954	20,569
Decrease in other financial liabilities	-14,863	0
Cash dividends paid	-167,150	-167,150
Capital reduction payments to shareholders	-668,600	0
Change in non-controlling interests	-281	-600
Net cash flows from (used in) financing activities	-1,080,116	-597,940
Effect of exchange rate changes on cash and cash equivalents	-68,409	44,631
Net increase (decrease) in cash and cash equivalents	234,380	-62,512
Cash and cash equivalents at beginning of period	2,455,785	2,518,297
Cash and cash equivalents at end of period	2,690,165	2,455,785
Cash and cash equivalents reported in the statement of financial position	2,602,762	2,437,312
(Non-current) assets (or disposal groups) classified as held for sale, net	87,403	18,473