

Financial Statement – Statements of Cash Flows

Provided by: CHIEN KUO CONSTRUCTION CO., LTD

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/4th	2019/4th
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	383,812	116,552
Profit (loss) from discontinued operations before tax	75,289	177,873
Profit (loss) before tax	459,101	294,425
Depreciation expense	24,696	36,630
Amortization expense	1,011	1,741
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	-5,823	2,927
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-37,265	-11,958
Interest expense	12,413	17,359
Interest income	-44,231	-50,117
Dividend income	-23,481	-27,213
Share of loss (profit) of associates and joint ventures accounted for using equity method	426	-1,106
Loss (gain) on disposal of property, plan and equipment	-67,568	-3,975
Loss (gain) on disposal of investment properties	1,838	1,146
Loss (gain) on disposal of investments accounted for using equity method	-3,510	-39
Unrealized foreign exchange loss (gain)	-33,664	83,542
Loss (gain) on fair value adjustment of investment property	2,252	0
Other adjustments to reconcile profit (loss)	-99,514	-34,384
Total adjustments to reconcile profit (loss)	-272,420	14,553
Decrease (increase) in contract assets	-629,546	32,335
Decrease (increase) in notes receivable	91,345	-92,151
Decrease (increase) in accounts receivable	1,198,742	421,800
Decrease (increase) in other receivable	-72,918	6,695
Decrease (increase) in inventories	7,939	-3,525
Decrease (increase) in prepayments	361,732	197,552
Decrease (increase) in other current assets	-3,002	-19,099
Total changes in operating assets	954,292	543,607
Increase (decrease) in contract liabilities	184,136	188,284
Increase (decrease) in notes payable	-121,766	-247,257
Increase (decrease) in accounts payable	249,257	-2,369
Increase (decrease) in other payable	6,174	18,453
Increase (decrease) in other current liabilities	-1,012	-13,903
Increase (decrease) in other operating liabilities	-151	-7,220
Total changes in operating liabilities	316,638	-64,012
Total changes in operating assets and liabilities	1,270,930	479,595
Total adjustments	998,510	494,148
Cash inflow (outflow) generated from operations	1,457,611	788,573
Interest received	54,302	46,708
Interest paid	-12,365	-15,968
Income taxes refund (paid)	-210,908	-61,846
Net cash flows from (used in) operating activities	1,288,640	757,467
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at fair value through other comprehensive income	17,648	57,184
Acquisition of financial assets at amortised cost	-292,741	0
Acquisition of financial assets at fair value through profit or loss	-3,321,445	-389,535
Proceeds from disposal of financial assets at fair value through profit or loss	1,593,516	458,391
Proceeds from disposal of investments accounted for using equity method	12,250	0
Net cash flow from acquisition of subsidiaries	-6,858	0
Proceeds from disposal of subsidiaries	110,710	-12,922
Acquisition of property, plant and equipment	-16,601	-18,406
Proceeds from disposal of property, plant and equipment	89,447	5,963
Decrease in refundable deposits	-4,140	9,974
Acquisition of intangible assets	0	-1,904
Acquisition of use-of-right assets	0	130,660
Acquisition of investment properties	0	-1,076
Proceeds from disposal of investment properties	47,618	39,621
Increase in other non-current assets	141,222	200,145
Dividends received	18,904	20,960
Other investing activities	531,083	126,383
Net cash flows from (used in) investing activities	-1,079,387	625,438
Cash flows from (used in) financing activities		
Increase in short-term loans	-38,608	51,964
Increase in short-term notes and bills payable	50,000	0
Decrease in short-term notes and bills payable	-50,000	0
Proceeds from long-term debt	0	149,860
Repayments of long-term debt	0	-450,000
Increase in guarantee deposits received	14,760	18,954
Payments of lease liabilities	-11,646	-14,863
Cash dividends paid	-133,720	-167,150
Capital reduction payments to shareholders	0	-668,600
Payments to acquire treasury shares	-97,768	0
Change in non-controlling interests	0	-281
Net cash flows from (used in) financing activities	-266,982	-1,080,116
Effect of exchange rate changes on cash and cash equivalents	-14,099	-68,409
Net increase (decrease) in cash and cash equivalents	-71,828	234,380
Cash and cash equivalents at beginning of period	2,690,165	2,455,785
Cash and cash equivalents at end of period	2,618,337	2,690,165
Cash and cash equivalents reported in the statement of financial position	2,607,033	2,602,762
(Non-current) assets (or disposal groups) classified as held for sale, net	11,304	87,403

