

Financial Statement – Statements of Cash Flows

Provided by: CHIEN KUO CONSTRUCTION CO., LTD

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/4th	2020/4th
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	545,706	383,812
Profit (loss) from discontinued operations before tax	0	75,289
Profit (loss) before tax	545,706	459,101
Depreciation expense	21,184	24,696
Amortization expense	295	1,011
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	8,232	-5,823
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	7,800	-37,265
Interest expense	9,219	12,413
Interest income	-66,232	-44,231
Dividend income	-70,475	-23,481
Share of loss (profit) of associates and joint ventures accounted for using equity method	0	426
Loss (gain) on disposal of property, plan and equipment	-22	-67,568
Loss (gain) on disposal of investment properties	-62	1,838
Loss (gain) on disposal of investments accounted for using equity method	0	-3,510
Unrealized foreign exchange loss (gain)	-16,165	-33,664
Loss (gain) on fair value adjustment of investment property	0	2,252
Other adjustments to reconcile profit (loss)	-145,987	-99,514
Total adjustments to reconcile profit (loss)	-252,213	-272,420
Decrease (increase) in contract assets	-35,724	-629,546
Decrease (increase) in notes receivable	54,516	91,345
Decrease (increase) in accounts receivable	337,188	1,198,742
Decrease (increase) in other receivable	9,927	-72,918
Decrease (increase) in inventories	0	7,939
Decrease (increase) in prepayments	-65,808	361,732
Decrease (increase) in other current assets	-5,158	-3,002
Total changes in operating assets	294,941	954,292
Increase (decrease) in contract liabilities	193,659	184,136
Increase (decrease) in notes payable	28,017	-121,766
Increase (decrease) in accounts payable	-160,506	249,257
Increase (decrease) in other payable	-32,091	6,174
Increase (decrease) in other current liabilities	-6,564	-1,012
Increase (decrease) in other operating liabilities	-833	-151
Total changes in operating liabilities	21,682	316,638
Total changes in operating assets and liabilities	316,623	1,270,930
Total adjustments	64,410	998,510
Cash inflow (outflow) generated from operations	610,116	1,457,611
Interest received	64,375	54,302
Interest paid	-8,609	-12,365
Income taxes refund (paid)	-89,493	-210,908
Net cash flows from (used in) operating activities	576,389	1,288,640
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-79,795	0
Proceeds from disposal of financial assets at fair value through other comprehensive income	4,597	17,648
Acquisition of financial assets at amortised cost	-425,000	-292,741
Proceeds from disposal of financial assets at amortised cost	149,535	141,222
Acquisition of financial assets at fair value through profit or loss	-6,674,936	-3,321,445
Proceeds from disposal of financial assets at fair value through profit or loss	6,720,830	1,593,516
Proceeds from disposal of investments accounted for using equity method	0	12,250
Net cash flow from acquisition of subsidiaries	0	-6,858
Proceeds from disposal of subsidiaries	12,504	110,710
Acquisition of property, plant and equipment	-6,939	-16,601
Proceeds from disposal of property, plant and equipment	127	89,447
Decrease in refundable deposits	-173	-4,140
Acquisition of intangible assets	-1,600	0
Proceeds from disposal of investment properties	19,221	47,618
Dividends received	63,315	18,904
Other investing activities	0	531,083
Net cash flows from (used in) investing activities	-218,314	-1,079,387
Cash flows from (used in) financing activities		
Increase in short-term loans	185,000	-38,608
Increase in short-term notes and bills payable	0	50,000
Decrease in short-term notes and bills payable	0	-50,000
Repayments of long-term debt	-450,000	0
Increase in guarantee deposits received	-22,607	14,760
Payments of lease liabilities	-13,570	-11,646
Cash dividends paid	-205,952	-133,720
Payments to acquire treasury shares	0	-97,768
Net cash flows from (used in) financing activities	-507,129	-266,982
Effect of exchange rate changes on cash and cash equivalents	-15,990	-14,099
Net increase (decrease) in cash and cash equivalents	-165,044	-71,828
Cash and cash equivalents at beginning of period	2,618,337	2,690,165
Cash and cash equivalents at end of period	2,453,293	2,618,337
Cash and cash equivalents reported in the statement of financial position	2,453,293	2,607,033
Other items qualifying for cash and cash equivalents under the definition of IAS 7	0	11,304