

Statement of Cash Flows

(Form 4)

For the Periods _____

Expressed in Thousands of New Taiwan

Item	Period	Prior period
	Amount	Amount
Cash flows from operating activities:		
Operating profit (loss) for the period		
Adjustments for:		
Income and expense items		
Expected credit impairment losses		
Depreciation expense		
Amortization expense		
Gain (loss) on disposal of assets		
XXXX		
Changes in current assets and liabilities from operating activities		
Increase (decrease) in notes receivable		
Increase (decrease) in trade receivable		
Increase (decrease) in inventories		
Increase (decrease) in prepaid expenses		
Increase (decrease) in trade payable		
Increase (decrease) in accrued expenses		
XXXX		
Cash generated from operations		
Income taxes paid		
Net cash inflows (outflows) from operating activities		
Cash flows from investing activities:		
Acquisition of subsidiaries (net of cash acquired)		
Proceeds from disposal of equipment		
Purchase of land and buildings		
Interest received (Note)		
Dividends received (Note)		
XXXX		
Net cash inflows (outflows) from investing activities		
Cash flows from financing activities:		
Cash dividends paid		
Purchase of treasury shares		
Proceeds from cash capital increase		
Interest paid (Note)		
XXXX		

Net cash inflows (outflows) from financing activities		
Effect of exchange rate changes on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents for the period		
Cash and cash equivalents at the beginning of the period		
Cash and cash equivalents at the end of the period		

Chairperson:

Managerial officer:

Accounting officer:

(This illustration presents cash flows from operating activities using the indirect method. For the direct method format, refer to International Accounting Standard 7.)

Note: If an entity determines that it has a specific main business activity, it should classify dividends received, interest received, and interest paid in the statement of cash flows in accordance with paragraph 34B of International Accounting Standard 7 Statement of Cash Flows.