

Provided by: GENESYS LOGIC, INC.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/06/30	2023/01/01To2023/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	91,288	10,221
Profit (loss) before tax	91,288	10,221
Depreciation expense	40,928	38,913
Amortization expense	13,626	16,949
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	564	-17
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	1,549	-2,500
Interest expense	7,774	9,350
Interest income	-9,438	-4,797
Share-based payments	9,132	1,038
Loss (gain) on disposal of property, plan and equipment	-2	0
Other adjustments to reconcile profit (loss)	36,313	90,888
Total adjustments to reconcile profit (loss)	100,446	149,824
Decrease (increase) in accounts receivable	-56,708	-5,655
Decrease (increase) in inventories	55,118	304,398
Decrease (increase) in other current assets	11,260	18,650
Decrease (increase) in other financial assets	-1,711	0
Total changes in operating assets	7,959	317,393
Increase (decrease) in notes payable	116	-215
Increase (decrease) in accounts payable	80,704	-19,661
Increase (decrease) in other payable	-32,898	-85,946
Increase (decrease) in other financial liabilities	6,355	-40,634
Increase (decrease) in other current liabilities	4,978	5,138
Increase (decrease) in net defined benefit liability	856	523
Increase (decrease) in other operating liabilities	-216	-216
Total changes in operating liabilities	59,895	-141,011
Total changes in operating assets and liabilities	67,854	176,382
Total adjustments	168,300	326,206
Cash inflow (outflow) generated from operations	259,588	336,427
Interest received	10,342	4,864
Interest paid	-3,382	-9,338
Income taxes refund (paid)	-37,185	-27,158
Net cash flows from (used in) operating activities	229,363	304,795
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-38,564	-40,268
Proceeds from disposal of property, plant and equipment	2	0
Increase in refundable deposits	-19	-10
Acquisition of intangible assets	-6,731	-4,620
Decrease in other financial assets	0	683
Decrease in other non-current assets	8,214	0
Net cash flows from (used in) investing activities	-37,098	-44,215
Cash flows from (used in) financing activities		
Increase in short-term loans	0	120,000
Decrease in short-term loans	-100,000	0
Payments of lease liabilities	-2,660	-1,775
Cash dividends paid	-162,504	-225,698
Acquisition of ownership interests in subsidiaries	-2,916	0
Change in non-controlling interests	0	-833
Net cash flows from (used in) financing activities	-268,080	-108,306
Effect of exchange rate changes on cash and cash equivalents	1,366	296
Net increase (decrease) in cash and cash equivalents	-74,449	152,570
Cash and cash equivalents at beginning of period	1,109,754	692,319
Cash and cash equivalents at end of period	1,035,305	844,889
Cash and cash equivalents reported in the statement of financial position	1,035,305	844,889