

Financial Statement — Statements of Cash Flows

Provided by: GENESYS LOGIC, INC.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/09/30	2023/01/01To2023/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	195,792	81,925
Profit (loss) before tax	195,792	81,925
Depreciation expense	60,331	57,758
Amortization expense	19,525	24,710
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	1,164	98
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-3,000	-1,600
Interest expense	11,328	14,077
Interest income	-13,409	-9,293
Share-based payments	14,148	1,567
Loss (gain) on disposal of property, plan and equipment	-3	0
Other adjustments to reconcile profit (loss)	39,871	126,218
Total adjustments to reconcile profit (loss)	129,955	213,535
Decrease (increase) in accounts receivable	-115,858	-16,385
Decrease (increase) in inventories	116,796	474,726
Decrease (increase) in other current assets	-18,095	-9,944
Decrease (increase) in other financial assets	-2,548	0
Total changes in operating assets	-19,705	448,397
Increase (decrease) in notes payable	163	-171
Increase (decrease) in accounts payable	99,604	-14,697
Increase (decrease) in other payable	-18,850	-115,129
Increase (decrease) in other financial liabilities	11,556	-7,847
Increase (decrease) in other current liabilities	17,539	-2,815
Increase (decrease) in net defined benefit liability	1,287	755
Increase (decrease) in other operating liabilities	-324	-324
Total changes in operating liabilities	110,975	-140,228
Total changes in operating assets and liabilities	91,270	308,169
Total adjustments	221,225	521,704
Cash inflow (outflow) generated from operations	417,017	603,629
Interest received	13,672	8,341
Interest paid	-4,628	-7,541
Income taxes refund (paid)	-65,477	-27,668
Net cash flows from (used in) operating activities	360,584	576,761
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-66,890	0
Acquisition of property, plant and equipment	-51,594	-52,533
Proceeds from disposal of property, plant and equipment	3	0
Increase in refundable deposits	-10	-49
Acquisition of intangible assets	-7,772	-34,635
Decrease in other financial assets	0	683
Decrease in other non-current assets	11,474	0
Net cash flows from (used in) investing activities	-114,789	-86,534
Cash flows from (used in) financing activities		
Increase in short-term loans	0	52,500
Decrease in short-term loans	-100,000	0
Payments of lease liabilities	-3,998	-2,690
Cash dividends paid	-162,504	-225,698
Acquisition of ownership interests in subsidiaries	-2,916	-252
Change in non-controlling interests	0	-833
Net cash flows from (used in) financing activities	-269,418	-176,973
Effect of exchange rate changes on cash and cash equivalents	478	1,269
Net increase (decrease) in cash and cash equivalents	-23,145	314,523
Cash and cash equivalents at beginning of period	1,109,754	692,319
Cash and cash equivalents at end of period	1,086,609	1,006,842
Cash and cash equivalents reported in the statement of financial position	1,086,609	1,006,842