


[Back>](#)
**Financial Statement — Balance Sheet**

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/09/30	2012/12/31	2012/09/30	2012/01/01
<b>Balance Sheet</b>				
<b>Assets</b>				
Current assets				
Cash and cash equivalents				
Total cash and cash equivalents	200,265	534,068	122,225	246,544
Current financial assets at fair value through profit or loss				
Total current financial assets at fair value through profit or loss	226	0	0	0
Notes receivable, net				
Notes receivable, net	134	0	0	576
Accounts receivable, net				
Accounts receivable, net	44,971	34,638	31,853	32,481
Accounts receivable due from related parties, net				
Accounts receivable due from related parties, net	232,624	207,845	248,612	193,530
Other receivables				
Other receivables, net	5,010	780	9,260	1,029
Inventories				
Total inventories	269,210	216,419	217,708	180,953
Other current assets				
Other current financial assets	23,400	23,400	23,400	62,400
Other current assets, others	11,384	17,861	23,463	18,622
Total other current assets	34,784	41,261	46,863	81,022
Total current assets	787,224	1,035,011	676,521	736,135
Non-current assets				
Non-current financial assets at cost				
Non-current financial assets at cost, net	22,677	22,677	22,677	22,677
Property, plant and equipment				
Total property, plant and equipment	1,505,601	1,427,775	1,187,086	854,262
Intangible assets				
Total intangible assets	2,295	1,597	685	1,246
Deferred tax assets	8,878	14,126	18,863	48,344
Other non-current assets				
Prepayments for business facilities	27,744	55,583	31,968	21,093
Guarantee deposits paid	284	75	75	6,333
Other non-current assets, others				
Total other non-current assets, others	1,424	1,424	1,422	1,397
Total other non-current assets	29,452	57,082	33,465	28,823
Total non-current assets	1,568,903	1,523,257	1,262,776	955,352
Total assets	2,356,127	2,558,268	1,939,297	1,691,487
<b>Liabilities</b>				
Current liabilities				
Current financial liabilities at fair value through profit or loss				
Total current financial liabilities at fair value through profit or loss	0	1,891	0	0
Notes payable				
Total notes payable	254	1,016	564	296
Accounts payable				
Total accounts payable	87,356	101,695	115,653	128,249
Accounts payable to related parties				
Total accounts payable to related parties	15,392	25,978	20,300	41,718
Other payables				
Payable on machinery and equipment	11,197	75,664	21,308	151,377
Other payables, others	150,072	158,332	155,776	132,508
Total other payables	161,269	233,996	177,084	283,885
Other payables to related parties	0	219	254	1,009
Current tax liabilities	25,610	738	764	0
Other current liabilities				
Long-term liabilities, current portion				
Total long-term liabilities, current portion	52,461	60,160	66,515	32,043
Other current liabilities, others	9,526	11,108	8,034	4,634
Total other current liabilities	61,987	71,268	74,549	36,677
Total current liabilities	351,868	436,801	389,168	491,834
Non-current liabilities				
Long-term borrowings				
Total long-term borrowings	393,284	432,580	331,745	29,460
Deferred tax liabilities				
Total deferred tax liabilities	371	371	0	0
Other non-current liabilities				
Guarantee deposits received	50	75	75	75
Total other non-current liabilities	50	75	75	75
Total non-current liabilities	393,705	433,026	331,820	29,535
Total liabilities	745,573	869,827	720,988	521,369
<b>Equity</b>				
Share capital				
Ordinary share	1,000,000	1,000,000	905,550	905,550
Total capital stock	1,000,000	1,000,000	905,550	905,550
Capital surplus				
Total capital surplus	359,811	359,811	50,185	50,185
Retained earnings				
Unappropriated retained earnings (accumulated deficit)				
Total unappropriated retained earnings (accumulated deficit)	300,848	328,630	262,574	214,383
Total retained earnings	300,848	328,630	262,574	214,383
Other equity interest				
Total other equity interest	0	0	0	0
Treasury shares	50,105	0	0	0
Total equity	1,610,554	1,688,441	1,218,309	1,170,118
Equivalent issue shares of advance receipts for ordinary share	0	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,332,000	0	0	0


[Back>>](#)

### Financial Statement — Income Statement

Provided by: Calin Technology Co., Ltd.  
 Financial year: Yearly  
 Unit: NT\$ thousand

Accounting Title	2013/3rd	2012/3rd	2013/01/01To2013/09/30	2012/01/01To2012/09/30
<b>Statement of comprehensive income</b>				
Operating revenue				
Net sales revenue				
Sales revenue				
Total sales revenue	472,261	499,018	1,382,032	1,297,700
Sales returns	644	425	3,188	1,363
Sales discounts and allowances	0	0	19	1
Net sales revenue	471,617	498,593	1,378,825	1,296,336
Total operating revenue	471,617	498,593	1,378,825	1,296,336
Operating costs				
Cost of sales				
Total cost of sales	374,699	367,280	1,079,146	997,745
Total operating costs	374,699	367,280	1,079,146	997,745
Gross profit (loss) from operations	96,918	131,313	299,679	298,591
Gross profit (loss) from operations	96,918	131,313	299,679	298,591
Operating expenses				
Selling expenses				
Total selling expenses	2,582	2,410	8,694	7,399
Administrative expenses				
Total administrative expenses	34,453	38,743	101,963	98,895
Research and development expenses				
Total research and development expenses	6,060	8,049	16,689	21,779
Total operating expenses	43,095	49,202	127,346	128,073
Net operating income (loss)	53,823	82,111	172,333	170,518
Non-operating income and expenses				
Other income				
Total other income	6,282	5,137	8,882	21,163
Other gains and losses				
Other gains and losses, net	158	331	2,978	5,143
Finance costs				
Finance costs, net	309	224	1,060	458
Total non-operating income and expenses	6,131	5,244	10,800	25,848
Profit (loss) from continuing operations before tax	59,954	87,355	183,133	196,366
Tax expense (income)				
Total tax expense (income)	9,473	13,324	30,915	30,453
Profit (loss) from continuing operations	50,481	74,031	152,218	165,913
Profit (loss)	50,481	74,031	152,218	165,913
Total comprehensive income	50,481	74,031	152,218	165,913
Basic earnings per share				
Total basic earnings per share	0.51	0.82	1.53	1.83
Diluted earnings per share				
Total diluted earnings per share	0.51	0.81	1.52	1.80


[Back>>](#)
**Financial Statement — Statements of Cash Flows**

Provided by: Calin Technology Co., Ltd.  
 Financial year: Yearly  
 Unit: NT\$ thousand

Accounting Title	2013/01/01To2013/09/30	2012/01/01To2012/09/30
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	183,133	196,366
Profit (loss) before tax	183,133	196,366
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	170,766	151,028
Amortization expense	1,739	561
Provision (reversal of provision) for bad debt expense	0	-6
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-2,117	0
Interest expense	1,060	458
Interest income	-565	-377
Dividend income	-5,781	0
Loss (gain) on disposal of property, plan and equipment	0	203
Other adjustments to reconcile profit (loss)	13,340	1,058
Total adjustments to reconcile profit (loss)	178,442	152,925
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-134	576
Decrease (increase) in accounts receivable	-10,333	634
Decrease (increase) in accounts receivable due from related parties	-24,779	-55,082
Decrease (increase) in other receivable	-4,230	-8,244
Decrease (increase) in inventories	-66,131	-37,813
Decrease (increase) in other current assets	6,477	-4,841
Decrease (increase) in other financial assets	0	39,000
Decrease (increase) in other operating assets	0	-25
Total changes in operating assets	-99,130	-65,795
Changes in operating liabilities		
Increase (decrease) in notes payable	-762	268
Increase (decrease) in accounts payable	-14,339	-12,596
Increase (decrease) in accounts payable to related parties	-10,586	-21,418
Increase (decrease) in other payable	-8,218	23,172
Increase (decrease) in other payable to related parties	-219	-755
Increase (decrease) in other current liabilities	-1,582	3,400
Total changes in operating liabilities	-35,706	-7,929
Total changes in operating assets and liabilities	-134,836	-73,724
Total adjustments	43,606	79,201
Cash inflow (outflow) generated from operations	226,739	275,567
Interest received	565	390
Dividends received	5,781	0
Interest paid	-1,102	-362
Income taxes refund (paid)	-795	-208
Net cash flows from (used in) operating activities	231,188	275,387
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-268,569	-595,238
Increase in refundable deposits	0	6,258
Decrease in refundable deposits	-209	0
Acquisition of intangible assets	-2,437	0
Increase in prepayments for business facilities	-16,651	-29,761
Net cash flows from (used in) investing activities	-287,866	-618,741
Cash flows from (used in) financing activities		
Proceeds from long-term debt	0	378,000
Repayments of long-term debt	-46,995	-41,243
Decrease in guarantee deposits received	-25	0
Cash dividends paid	-180,000	-117,722
Payments to acquire treasury shares	-51,296	0
Proceeds from sale of treasury shares	1,191	0
Net cash flows from (used in) financing activities	-277,125	219,035
Net increase (decrease) in cash and cash equivalents	-333,803	-124,319
Cash and cash equivalents at beginning of period	534,068	246,544
Cash and cash equivalents at end of period	200,265	122,225
Cash and cash equivalents reported in the statement of financial position	200,265	122,225


[Back>>](#)
**Financial Statement — Statements of Changes in Stockholders' Equity**

Provided by: Calin Technology Co., Ltd.  
 Financial year: Yearly  
 Unit: NT\$ thousand

**2013/09/30 Statement of Stockholders' Equity**

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Others	Total other equity interest	Treasury shares	Total equity
Equity	1,000,000	1,000,000	359,811	21,904	306,726	328,630	0	0	0	1,688,441
Legal reserve appropriated	0	0	0	23,411	-23,411	0			0	0
Cash dividends of ordinary share	0	0	0	0	-180,000	-180,000			0	-180,000
Profit (loss)					152,218	152,218				152,218
Total comprehensive income					152,218	152,218				152,218
Purchase of treasury share	0	0	0	0	0	0			-51,296	-51,296
Share-based payments									1,191	1,191
Total increase (decrease) in equity	0	0	0	23,411	-51,193	-27,782	0	0	-50,105	-77,887
Equity	1,000,000	1,000,000	359,811	45,315	255,533	300,848	0	0	-50,105	1,610,554

**2012/09/30 Statement of Stockholders' Equity**

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Others	Total other equity interest	Treasury shares	Total equity
Equity	905,550	905,550	50,185	0	214,383	214,383	0	0	0	1,170,118
Legal reserve appropriated			0	21,904	-21,904	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	-117,722	-117,722	0	0	0	-117,722
Profit (loss)	0	0	0	0	165,913	165,913	0	0	0	165,913
Total comprehensive income	0	0	0	0	165,913	165,913	0	0	0	165,913
Total increase (decrease) in equity	0	0	0	21,904	26,287	48,191	0	0	0	48,191
Equity	905,550	905,550	50,185	21,904	240,670	262,574	0	0	0	1,218,309