



Historical

## Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/12/31	2013/12/31
<b>Balance Sheet</b>		
Assets		
Current assets		
Cash and cash equivalents		
Total cash and cash equivalents	364,774	281,581
Notes receivable, net		
Notes receivable, net	314	95
Accounts receivable, net		
Accounts receivable, net	175,093	47,446
Accounts receivable due from related parties, net		
Accounts receivable due from related parties, net	0	164,467
Other receivables		
Other receivables, net	33	17
Current tax assets		
Total current tax assets	5,142	0
Inventories		
Total inventories	235,735	235,950
Other current assets		
Other current financial assets	34,147	23,400
Other current assets, others	18,553	15,013
Total other current assets	52,700	38,413
Total current assets	833,791	767,969
Non-current assets		
Non-current financial assets at cost		
Non-current financial assets at cost, net	22,677	22,677
Property, plant and equipment		
Total property, plant and equipment	1,470,617	1,489,794
Intangible assets		
Total intangible assets	6,088	3,245
Deferred tax assets	13,873	6,478
Other non-current assets		
Prepayments for business facilities	82,636	39,500
Guarantee deposits paid	1,534	284
Other non-current assets, others		
Total other non-current assets, others	831	1,475
Total other non-current assets	85,001	41,259
Total non-current assets	1,598,256	1,563,453
Total assets	2,432,047	2,331,422
Liabilities		
Current liabilities		
Current financial liabilities at fair value through profit or loss		
Total current financial liabilities at fair value through profit or loss	1,169	0
Notes payable		
Total notes payable	573	217
Accounts payable		
Total accounts payable	105,103	65,690
Accounts payable to related parties		
Total accounts payable to related parties	0	14,454
Other payables		
Payable on machinery and equipment	11,264	6,534
Other payables, others	103,259	173,083
Total other payables	114,523	179,617
Other current liabilities		
Long-term liabilities, current portion		
Total long-term liabilities, current portion	70,494	56,920
Other current liabilities, others	20,468	22,031
Total other current liabilities	90,962	78,951
Total current liabilities	312,330	338,929
Non-current liabilities		
Long-term borrowings		
Total long-term borrowings	585,166	375,660
Deferred tax liabilities		
Total deferred tax liabilities	701	69
Other non-current liabilities		
Guarantee deposits received	50	200
Total other non-current liabilities	50	200
Total non-current liabilities	585,917	375,929
Total liabilities	898,247	714,858
Equity		
Share capital		
Ordinary share	1,060,000	1,000,000
Total capital stock	1,060,000	1,000,000
Capital surplus		

Total capital surplus	369,691	359,811
Retained earnings		
Total retained earnings	189,048	306,854
Other equity interest		
Total other equity interest	-17,680	0
Treasury shares	67,259	50,101
Total equity	1,533,800	1,616,564
Number of share capital awaiting retirement	1,824,000	1,332,000
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	1,824,000	1,332,000



Historical

## Financial Statement — Income Statement

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/4th	2013/4th
<b>Statement of comprehensive income</b>		
Operating revenue		
Net sales revenue		
Sales revenue		
Total sales revenue	1,503,588	1,769,208
Sales returns	4,368	5,948
Sales discounts and allowances	397	66
Net sales revenue	1,498,823	1,763,194
Total operating revenue	1,498,823	1,763,194
Operating costs		
Cost of sales		
Cost of sales	1,368,772	1,424,869
Total cost of sales	1,368,772	1,424,869
Total operating costs	1,368,772	1,424,869
Gross profit (loss) from operations	130,051	338,325
Gross profit (loss) from operations	130,051	338,325
Operating expenses		
Selling expenses		
Total selling expenses	10,839	11,360
Administrative expenses		
Total administrative expenses	106,564	129,227
Research and development expenses		
Total research and development expenses	56,347	22,044
Total operating expenses	173,750	162,631
Net operating income (loss)	-43,699	175,694
Non-operating income and expenses		
Other income		
Total other income	3,784	10,012
Other gains and losses		
Other gains and losses, net	6,129	3,296
Finance costs		
Finance costs, net	3,780	1,477
Total non-operating income and expenses	6,133	11,831
Profit (loss) from continuing operations before tax	-37,566	187,525
Tax expense (income)		
Total tax expense (income)	-446	29,307
Profit (loss) from continuing operations	-37,120	158,218
Profit (loss)	-37,120	158,218
Other comprehensive income		
Actuarial gains (losses) on defined benefit plans	-686	6
Other comprehensive income, net	-686	6
Total comprehensive income	-37,806	158,224
Basic earnings per share		
Total basic earnings per share	-0.36	1.52
Diluted earnings per share		
Total diluted earnings per share	-0.36	1.51



**TAIWAN**  
STOCK EXCHANGE



Historical

## Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Finacial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/4th	2013/4th
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-37,566	187,525
Profit (loss) before tax	-37,566	187,525
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	244,002	229,461
Amortization expense	2,762	2,216
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	1,169	0
Interest expense	3,780	1,477
Interest income	-616	-842
Dividend income	-2,313	-5,781
Share-based payments	2,200	0
Other adjustments to reconcile profit (loss)	7,106	27,250
Total adjustments to reconcile profit (loss)	258,090	253,781
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-219	-95
Decrease (increase) in accounts receivable	-8,664	-12,808
Decrease (increase) in accounts receivable due from related parties	45,484	43,378
Decrease (increase) in other receivable	-18	765
Decrease (increase) in inventories	-6,891	-46,781
Decrease (increase) in other current assets	-3,540	2,848
Decrease (increase) in other financial assets	-10,747	0
Decrease (increase) in other operating assets	-42	-45
Total changes in operating assets	15,363	-12,738
Changes in operating liabilities		
Increase (decrease) in notes payable	356	-799
Increase (decrease) in accounts payable	24,560	-36,005
Increase (decrease) in accounts payable to related parties	399	-11,524
Increase (decrease) in other payable	-48,226	-7,092
Increase (decrease) in other payable to related parties	0	-219
Increase (decrease) in other current liabilities	-1,563	10,923
Total changes in operating liabilities	-24,474	-44,716
Total changes in operating assets and liabilities	-9,111	-57,454
Total adjustments	248,979	196,327
Cash inflow (outflow) generated from operations	211,413	383,852
Interest received	618	840
Dividends received	2,313	5,781
Interest paid	-3,501	-1,511
Income taxes refund (paid)	-33,336	-822
Net cash flows from (used in) operating activities	177,507	388,140
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at fair value through other comprehensive income	0	-1,891
Acquisition of property, plant and equipment	-190,746	-268,556
Increase in refundable deposits	-1,250	-209
Acquisition of intangible assets	-5,605	-3,864
Increase in prepayments for business facilities	-72,485	-75,971
Net cash flows from (used in) investing activities	-270,086	-350,491
Cash flows from (used in) financing activities		
Proceeds from long-term debt	280,000	0
Repayments of long-term debt	-56,920	-60,160
Increase in guarantee deposits received	0	125
Decrease in guarantee deposits received	-150	0
Cash dividends paid	-30,000	-180,000
Payments to acquire treasury shares	-20,199	-51,292
Proceeds from sale of treasury shares	3,041	1,191
Net cash flows from (used in) financing activities	175,772	-290,136
Net increase (decrease) in cash and cash equivalents	83,193	-252,487
Cash and cash equivalents at beginning of period	281,581	534,068
Cash and cash equivalents at end of period	364,774	281,581
Cash and cash equivalents reported in the statement of financial position	364,774	281,581



Historical

Financial Statement — Statements of Changes in Stockholders' Equity

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

2014/12/31 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 at beginning of period	1,000,000	1,000,000	359,811	45,315	261,539	306,854	0	0	-50,101	1,616,564
Legal reserve appropriated				15,822	-15,822	0				0
Cash dividends of ordinary share				0	-30,000	-30,000				-30,000
Stock dividends of ordinary share	50,000	50,000	0	0	-50,000	-50,000				0
Profit (loss)					-37,120	-37,120				-37,120
Other comprehensive income					-686	-686				-686
Total comprehensive income					-37,806	-37,806	0	0		-37,806
Purchase of treasury share									-20,199	-20,199
Share-based payments	10,000	10,000	9,880				-17,680	-17,680	3,041	5,241
Total increase (decrease) in equity	60,000	60,000	9,880	15,822	-133,628	-117,806	-17,680	-17,680	-17,158	-82,764
Equity at end of period	1,060,000	1,060,000	369,691	61,137	127,911	189,048	-17,680	-17,680	-67,259	1,533,800

2013/12/31 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 at beginning of period	1,000,000	1,000,000	359,811	21,904	306,726	328,630	0	0	0	1,688,441
Legal reserve appropriated				23,411	-23,411	0				0
Cash dividends of ordinary share				0	-180,000	-180,000				-180,000
Profit (loss)					158,218	158,218				158,218
Other comprehensive income					6	6				6
Total comprehensive income					158,224	158,224	0	0		158,224
Purchase of treasury share									-51,292	-51,292
Share-based payments	0	0	0						1,191	1,191
Total increase (decrease) in equity	0	0	0	23,411	-45,187	-21,776	0	0	-50,101	-71,877
Equity at end of period	1,000,000	1,000,000	359,811	45,315	261,539	306,854	0	0	-50,101	1,616,564