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Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/09/30	2015/12/31	2015/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	219,269	260,754	136,613
Notes receivable, net			
Notes receivable, net	84	716	994
Accounts receivable, net			
Accounts receivable, net	294,482	251,067	252,005
Other receivables			
Other receivables, net	7	14	3,469
Current tax assets			
Total current tax assets	5,219	5,209	5,187
Inventories			
Total inventories	270,282	242,288	253,686
Other current assets			
Other current financial assets	200	200	3,100
Other current assets, others	21,687	15,713	28,099
Total other current assets	21,887	15,913	31,199
Total current assets	811,230	775,961	683,153
Non-current assets			
Non-current financial assets at cost			
Non-current financial assets at cost, net	22,677	22,677	22,677
Property, plant and equipment			
Total property, plant and equipment	1,326,277	1,483,235	1,527,895
Intangible assets			
Total intangible assets	6,478	6,767	7,652
Deferred tax assets	43,833	38,024	29,057
Other non-current assets			
Prepayments for business facilities	16,238	24,580	26,732
Guarantee deposits paid	1,398	1,492	1,492
Other non-current assets, others			
Total other non-current assets, others	1,079	1,079	831
Total other non-current assets	18,715	27,151	29,055
Total non-current assets	1,417,980	1,577,854	1,616,336
Total assets	2,229,210	2,353,815	2,299,489
Liabilities and equity			
Liabilities			
Current liabilities			
Notes payable			
Total notes payable	115	678	291
Accounts payable			
Total accounts payable	122,989	125,553	145,947
Other payables			
Payable on machinery and equipment	2,368	14,710	21,031
Other payables, others	82,407	106,627	95,243
Total other payables	84,775	121,337	116,274
Current tax liabilities	0	741	0
Other current liabilities			
Long-term liabilities, current portion			
Total long-term liabilities, current portion	92,965	96,587	70,494
Other current liabilities, others	8,231	9,866	11,287
Total other current liabilities	101,196	106,453	81,781
Total current liabilities	309,075	354,762	344,293
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	559,351	616,169	532,295
Deferred tax liabilities			
Total deferred tax liabilities	232	232	969
Other non-current liabilities			
Guarantee deposits received	50	50	50
Total other non-current liabilities	50	50	50
Total non-current liabilities	559,633	616,451	533,314
Total liabilities	868,708	971,213	877,607
Equity			
Share capital			
Ordinary share	1,066,130	1,059,030	1,059,400
Total capital stock	1,066,130	1,059,030	1,059,400
Capital surplus			
Total capital surplus	364,611	368,732	369,098
Retained earnings			
Total retained earnings	-18,573	39,851	80,365
Other equity interest			
Total other equity interest	-23,699	-9,984	-11,954
Treasury shares			
Total equity	1,360,502	1,382,602	1,421,882
Total liabilities and equity	2,229,210	2,353,815	2,299,489
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	984,000	2,221,000	2,221,000

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Financial Statement — Income Statement

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/3rd	2015/3rd	2016/01/01To2016/09/30	2015/01/01To2015/09/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	391,314	414,889	1,060,787	1,042,455
Operating costs				
Total operating costs	327,439	383,412	936,101	975,718
Gross profit (loss) from operations	63,875	31,477	124,686	66,737
Gross profit (loss) from operations	63,875	31,477	124,686	66,737
Operating expenses				
Selling expenses				
Total selling expenses	3,886	2,605	12,361	7,598
Administrative expenses				
Total administrative expenses	24,960	30,721	76,585	87,514
Research and development expenses				
Total research and development expenses	19,772	12,334	59,790	69,918
Total operating expenses	48,618	45,660	148,736	165,030
Net operating income (loss)	15,257	-14,183	-24,050	-98,293
Non-operating income and expenses				
Other income				
Total other income	3,827	3,934	4,341	5,512
Other gains and losses				
Other gains and losses, net	-5,191	5,257	-8,210	7,123
Finance costs				
Finance costs, net	2,396	2,289	7,403	6,141
Total non-operating income and expenses	-3,760	6,902	-11,272	6,494
Profit (loss) from continuing operations before tax	11,497	-7,281	-35,322	-91,799
Tax expense (income)				
Total tax expense (income)	1,757	-1,237	-7,411	-14,916
Profit (loss) from continuing operations	9,740	-6,044	-27,911	-76,883
Profit (loss)	9,740	-6,044	-27,911	-76,883
Total comprehensive income	9,740	-6,044	-27,911	-76,883
Basic earnings per share				
Total basic earnings per share	0.09	-0.06	-0.27	-0.75
Diluted earnings per share				
Total diluted earnings per share	0.09	-0.06	-0.27	-0.75

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Financial Statement — Statements of Changes in Stockholders' Equity

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

2016/09/30 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 at beginning of period	1,059,030	1,059,030	368,732	61,137	-21,286	39,851	-9,984	-9,984	-75,027	1,382,602
Legal reserve used to offset accumulated deficits				-21,286	21,286	0				0
Profit (loss)					-27,911	-27,911				-27,911
Other comprehensive income					0	0				0
Total comprehensive income					-27,911	-27,911	0	0		-27,911
Retirement of treasury share	-12,370	-12,370	-4,177		-30,513	-30,513			47,060	0
Share-based payments	19,470	19,470	56				-13,715	-13,715	0	5,811
Total increase (decrease) in equity	7,100	7,100	-4,121	-21,286	-37,138	-58,424	-13,715	-13,715	47,060	-22,100
Equity at end of period	1,066,130	1,066,130	364,611	39,851	-58,424	-18,573	-23,699	-23,699	-27,967	1,360,502

2015/09/30 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 at beginning 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
Cash dividends of ordinary share				0	-31,800	-31,800				-31,800
Profit (loss)					-76,883	-76,883				-76,883
Other comprehensive income					0	0				0
Total comprehensive income					-76,883	-76,883	0	0		-76,883
Purchase of treasury share									-7,768	-7,768
Share-based payments	-600	-600	-593				5,726	5,726	0	4,533
Total increase (decrease) in equity	-600	-600	-593	0	-108,683	-108,683	5,726	5,726	-7,768	-111,918
Equity at end of period	1,059,400	1,059,400	369,098	61,137	19,228	80,365	-11,954	-11,954	-75,027	1,421,882

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Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/01/01To2016/09/30	2015/01/01To2015/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-35,322	-91,799
Profit (loss) before tax	-35,322	-91,799
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	193,984	187,322
Amortization expense	3,151	2,708
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	-1,169
Interest expense	7,403	6,141
Interest income	-302	-442
Dividend income	-3,468	-3,468
Share-based payments	5,811	4,533
Loss (gain) on disposal of property, plant and equipment	0	-1,208
Total adjustments to reconcile profit (loss)	206,579	194,417
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	632	-680
Decrease (increase) in accounts receivable	-43,415	-76,912
Decrease (increase) in other receivable	0	-5,914
Decrease (increase) in inventories	-27,994	-17,951
Decrease (increase) in other current assets	-5,974	-3,612
Decrease (increase) in other financial assets	0	31,047
Total changes in operating assets	-76,751	-74,022
Changes in operating liabilities		
Increase (decrease) in notes payable	-563	-282
Increase (decrease) in accounts payable	-2,564	40,844
Increase (decrease) in other payable	-24,154	-7,978
Increase (decrease) in other current liabilities	-1,635	-9,181
Total changes in operating liabilities	-28,916	23,403
Total changes in operating assets and liabilities	-105,667	-50,619
Total adjustments	100,912	143,798
Cash inflow (outflow) generated from operations	65,590	51,999
Interest received	309	454
Dividends received	3,468	0
Interest paid	-7,469	-6,179
Income taxes refund (paid)	851	-45
Net cash flows from (used in) operating activities	62,749	46,229
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-26,864	-74,687
Proceeds from disposal of property, plant and equipment	0	1,230
Decrease in refundable deposits	94	42
Acquisition of intangible assets	-2,012	-4,272
Increase in prepayments for business facilities	-15,012	-104,264
Net cash flows from (used in) investing activities	-43,794	-181,951
Cash flows from (used in) financing activities		
Proceeds from long-term debt	12,000	0
Repayments of long-term debt	-72,440	-52,871
Cash dividends paid	0	-31,800
Payments to acquire treasury shares	0	-7,768
Net cash flows from (used in) financing activities	-60,440	-92,439
Net increase (decrease) in cash and cash equivalents	-41,485	-228,161
Cash and cash equivalents at beginning of period	260,754	364,774
Cash and cash equivalents at end of period	219,269	136,613
Cash and cash equivalents reported in the statement of financial position	219,269	136,613