



Historical

## Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.  
 Financial year: Yearly  
 Unit: NTS thousand

Accounting Title	2016/03/31	2015/12/31	2015/03/31
<b>Balance Sheet</b>			
<b>Assets</b>			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	181,420	260,754	220,430
Notes receivable, net			
Notes receivable, net	609	716	734
Accounts receivable, net			
Accounts receivable, net	262,001	251,067	179,054
Other receivables			
Other receivables, net	4,406	14	4,419
Current tax assets			
Total current tax assets	5,213	5,209	5,152
Inventories			
Total inventories	254,545	242,288	255,436
Other current assets			
Other current financial assets	200	200	34,018
Other current assets, others	16,400	15,713	22,585
Total other current assets	16,600	15,913	56,603
Total current assets	724,794	775,961	721,828
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	1,445,541	1,483,235	1,465,062
Intangible assets			
Total intangible assets	6,625	6,767	5,145
Deferred tax assets	43,123	38,024	22,433
Other non-current assets			
Prepayments for business facilities	15,013	24,580	114,633
Guarantee deposits paid	1,488	1,492	1,472
Other non-current assets, others			
Total other non-current assets, others	1,079	1,079	831
Total other non-current assets	17,580	27,151	116,936
Total non-current assets	1,535,546	1,577,854	1,632,253
Total assets	2,260,340	2,353,815	2,354,081
<b>Liabilities and equity</b>			
Liabilities			
Current liabilities			
Current financial liabilities at fair value through profit or loss			
Total current financial liabilities at fair value through profit or loss	0	0	1,203
Notes payable			
Total notes payable	262	678	242
Accounts payable			
Total accounts payable	114,807	125,553	119,071
Other payables			
Payable on machinery and equipment	10,852	14,710	9,050
Other payables, others	78,290	106,627	76,050
Total other payables	89,142	121,337	85,100
Current tax liabilities	0	741	0
Other current liabilities			
Long-term liabilities, current portion			
Total long-term liabilities, current portion	96,587	96,587	70,494
Other current liabilities, others	9,614	9,866	21,086
Total other current liabilities	106,201	106,453	91,580
Total current liabilities	310,412	354,762	297,196
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	592,022	616,169	567,542
Deferred tax liabilities			
Total deferred tax liabilities	232	232	315
Other non-current liabilities			
Guarantee deposits received	50	50	50
Total other non-current liabilities	50	50	50
Total non-current liabilities	592,304	616,451	567,907
Total liabilities	902,716	971,213	865,103
Equity			
Share capital			
Ordinary share	1,059,030	1,059,030	1,060,000
Total capital stock	1,059,030	1,059,030	1,060,000
Capital surplus			
Total capital surplus	368,732	368,732	369,691
Retained earnings			
Total retained earnings	13,373	39,851	142,576
Other equity interest			
Total other equity interest	-8,484	-9,984	-16,030
Treasury shares	75,027	75,027	67,259
Total equity	1,357,624	1,382,602	1,488,978
Total liabilities and equity	2,260,340	2,353,815	2,354,081
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	2,221,000	2,221,000	1,824,000



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## Financial Statement — Income Statement

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

Accounting Title	2016/01/01To2016/03/31	2015/01/01To2015/03/31
<b>Statement of comprehensive income</b>		
Operating revenue		
Net sales revenue		
Net sales revenue	327,227	271,550
Total operating revenue	327,227	271,550
Operating costs		
Total operating costs	305,442	261,150
Gross profit (loss) from operations	21,785	10,400
Gross profit (loss) from operations	21,785	10,400
Operating expenses		
Selling expenses		
Total selling expenses	3,893	2,438
Administrative expenses		
Total administrative expenses	26,519	27,909
Research and development expenses		
Total research and development expenses	16,687	34,949
Total operating expenses	47,099	65,296
Net operating income (loss)	-25,314	-54,896
Non-operating income and expenses		
Other income		
Total other income	205	385
Other gains and losses		
Other gains and losses, net	-3,941	1,046
Finance costs		
Finance costs, net	2,527	1,952
Total non-operating income and expenses	-6,263	-521
Profit (loss) from continuing operations before tax	-31,577	-55,417
Tax expense (income)		
Total tax expense (income)	-5,099	-8,945
Profit (loss) from continuing operations	-26,478	-46,472
Profit (loss)	-26,478	-46,472
Total comprehensive income	-26,478	-46,472
Basic earnings per share		
Total basic earnings per share	-0.26	-0.45
Diluted earnings per share		
Total diluted earnings per share	-0.26	-0.45



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## Financial Statement — Statements of Cash Flows

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

Accounting Title	2016/01/01To2016/03/31	2015/01/01To2015/03/31
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-31,577	-55,417
Profit (loss) before tax	-31,577	-55,417
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	64,724	59,563
Amortization expense	992	943
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	34
Interest expense	2,527	1,952
Interest income	-88	-108
Share-based payments	1,500	1,650
Loss (gain) on disposal of property, plant and equipment	0	-1,208
Total adjustments to reconcile profit (loss)	69,655	62,826
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	107	-420
Decrease (increase) in accounts receivable	-10,934	-3,961
Decrease (increase) in other receivable	-4,400	-4,388
Decrease (increase) in inventories	-12,257	-19,701
Decrease (increase) in other current assets	-687	-4,032
Decrease (increase) in other financial assets	0	129
Total changes in operating assets	-28,171	-32,373
Changes in operating liabilities		
Increase (decrease) in notes payable	-416	-331
Increase (decrease) in accounts payable	-10,746	13,968
Increase (decrease) in other payable	-28,304	-27,194
Increase (decrease) in other current liabilities	-252	618
Total changes in operating liabilities	-39,718	-12,939
Total changes in operating assets and liabilities	-67,889	-45,312
Total adjustments	1,766	17,514
Cash inflow (outflow) generated from operations	-29,811	-37,903
Interest received	96	108
Interest paid	-2,560	-1,967
Income taxes refund (paid)	-745	-9
Net cash flows from (used in) operating activities	-33,020	-39,771
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-13,106	-5,047
Proceeds from disposal of property, plant and equipment	0	1,230
Decrease in refundable deposits	4	62
Acquisition of intangible assets	-850	0
Increase in prepayments for business facilities	-8,215	-83,194
Net cash flows from (used in) investing activities	-22,167	-86,949
Cash flows from (used in) financing activities		
Repayments of long-term debt	-24,147	-17,624
Net cash flows from (used in) financing activities	-24,147	-17,624
Net increase (decrease) in cash and cash equivalents	-79,334	-144,344
Cash and cash equivalents at beginning of period	260,754	364,774
Cash and cash equivalents at end of period	181,420	220,430
Cash and cash equivalents reported in the statement of financial position	181,420	220,430



Historical

## Financial Statement — Statements of Changes in Stockholders' Equity

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

## 2016/03/31 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	1,059,030	1,059,030	368,732	61,137	-21,286	39,851	-9,984	-9,984	-75,027	1,382,602
Profit (loss)					-26,478	-26,478				-26,478
Total comprehensive income					-26,478	-26,478	0	0		-26,478
Share-based payments							1,500	1,500		1,500
Total increase (decrease) in equity	0	0	0	0	-26,478	-26,478	1,500	1,500	0	-24,978
Equity at end of period	1,059,030	1,059,030	368,732	61,137	-47,764	13,373	-8,484	-8,484	-75,027	1,357,624

## 2015/03/31 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	1,060,000	1,060,000	369,691	61,137	127,911	189,048	-17,680	-17,680	-67,259	1,533,800
Profit (loss)					-46,472	-46,472				-46,472
Total comprehensive income					-46,472	-46,472	0	0		-46,472
Share-based payments							1,650	1,650		1,650
Total increase (decrease) in equity	0	0	0	0	-46,472	-46,472	1,650	1,650	0	-44,822
Equity at end of period	1,060,000	1,060,000	369,691	61,137	81,439	142,576	-16,030	-16,030	-67,259	1,488,978