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Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title			
Balance Sheet			
Assets			
Current assets			
Description of type of hedge	617,804	674,403	258,510
Notes receivable, net	1,207	742	857
Accounts receivable, net	307,194	298,038	285,323
Other receivables	4,257	96	4,056
Explanation of why fair value cannot be reliably measured for biological assets, at cost	53	53	5,223
Disclosure of detailed information about hedges [table]	343,350	312,709	287,818
Non-current assets or disposal groups classified as held for sale, net	0	0	0
Other current assets	19,421	26,292	15,701
Description of vesting requirements for share-based payment arrangement	3,600	3,200	0
Other current assets, others	15,821	23,092	15,701
Total current assets	1,293,286	1,312,333	857,488
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	303	0	0
Non-current financial assets at cost	0	1,000	1,000
Information about how fair was determined if not on basis of observable market, other equity instruments granted	1,038,881	1,065,265	1,223,109
Intangible assets	6,101	7,087	5,795
Gains (losses) on fair value adjustment, biological assets	58,156	51,145	49,539
Other non-current assets	31,919	32,123	14,224
Prepayments for business facilities	24,993	29,393	11,853
Guarantee deposits paid	1,720	2,020	1,650
Other non-current assets, others	5,206	710	721
Total non-current assets	1,135,360	1,156,620	1,293,667
Total assets	2,428,646	2,468,953	2,151,155
Liabilities and equity			
Liabilities			
Current liabilities			
Current contract liabilities	6,338	0	0
Notes payable	456	741	289
Accounts payable	152,625	152,289	119,877
Other payables	72,548	98,662	75,439
Payable on machinery and equipment	0	10,038	1,464
Other payables, others	72,548	88,624	73,975
Explanation of why fair value cannot be reliably measured for investment property, cost model	0	0	0
Other current liabilities	89,707	97,747	91,368
Long-term liabilities, current portion	83,721	83,720	85,332
Other current liabilities, others	5,986	14,027	6,036
Total current liabilities	321,674	349,439	286,973
Non-current liabilities			
Expected reimbursement, other provisions	433,770	454,700	517,490
Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	80	68	919
Other non-current liabilities	50	50	50
Guarantee deposits received	50	50	50
Total non-current liabilities	433,900	454,818	518,459
Total liabilities	755,574	804,257	805,432
Equity			
Share capital			
Ordinary share	1,156,450	1,156,450	1,066,130
Total capital stock	1,156,450	1,156,450	1,066,130
Capital surplus			
Total capital surplus	526,172	526,172	364,611
Retained earnings			
Total retained earnings	8,174	-1,448	-39,232
Other equity interest			
Total other equity interest	-9,956	-8,710	-17,819
Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]	7,768	7,768	27,967
Total equity	1,673,072	1,664,696	1,345,723
Total liabilities and equity	2,428,646	2,468,953	2,151,155
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	397,000	397,000	984,000

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Financial Statement — Income Statement

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title		
Statement of comprehensive income		
Operating revenue		
Net sales revenue		
Net sales revenue	389,401	350,841
Total operating revenue	389,401	350,841
Operating costs		
Total operating costs	340,758	313,566
Gross profit (loss) from operations	48,643	37,275
Gross profit (loss) from operations	48,643	37,275
Operating expenses		
Selling expenses	4,143	4,884
Deferred tax liability (asset)	21,905	23,637
Research and development expenses	16,643	12,343
Total operating expenses	42,691	40,864
Net operating income (loss)	5,952	-3,589
Non-operating income and expenses		
Other income		
Total other income	419	430
Other gains and losses		
Other gains and losses, net	-4,004	6,622
Finance costs		
Finance costs, net	1,744	2,164
Total non-operating income and expenses	-5,329	4,888
Profit (loss) from continuing operations before tax	623	1,299
Tax expense (income)		
Total tax expense (income)	-6,999	209
Exercise price, share options granted	7,622	1,090
Disclosure of terms and conditions of share-based payment arrangement [abstract]	7,622	1,090
Total comprehensive income	7,622	1,090
Basic earnings per share		
Total basic earnings per share	0.07	0.01
Diluted earnings per share		
Total diluted earnings per share	0.07	0.01

2018/03/31 Statement of Stockholders' Equity										
Unit: NT\$ thousand										
	Ordinary share	Total share capital	Capital surplus	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Others	Total other equity interest	Treasury shares	Total equity
Description of arrangement for contingent consideration arrangements and indemnification assets	1,156,450	1,156,450	526,172	8,174	8,174		-2,697	-7,259	-9,956	-7,768
Effects of retrospective application and retrospective restatement	0	0	0	2,000	2,000		-2,697			-697
Equity at beginning of period after adjustments	1,156,450	1,156,450	526,172	552	552		-2,697	-8,710	-11,407	-7,768
Disclosure of terms and conditions of share-based payment arrangement (abstract)	0	0	0	7,622	7,622		0	0	0	7,622
Reinsurance assets	0	0	0	0	0		0	0	0	0
Total comprehensive income	0	0	0	7,622	7,622		0	0	0	7,622
Share-based payments	0	0	0	0	0		1,451	1,451	0	1,451
Disclosure of general information about financial statements (text block)	0	0	0	7,622	7,622		0	1,451	1,451	0
Description of arrangement for contingent consideration arrangements and indemnification assets	1,156,450	1,156,450	526,172	8,174	8,174		-2,697	-7,259	-9,956	-7,768

2017/03/31 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
Description of arrangement for contingent consideration arrangements and indemnification assets	1,066,130	1,066,130	364,611	39,851	-79,083	-39,232	-17,819	-17,819	-27,967	1,345,723
Disclosure of terms and conditions of share-based payment arrangement (abstract)	0	0	0	0	1,090	1,090	0	0	0	1,090
Reinsurance assets	0	0	0	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	0	1,090	1,090	0	0	0	1,090
Share-based payments	0	0	0	0	0	0	2,940	2,940	0	2,940
Disclosure of general information about financial statements (text block)	0	0	0	0	1,090	1,090	2,940	2,940	0	4,030
Description of arrangement for contingent consideration arrangements and indemnification assets	1,066,130	1,066,130	364,611	39,851	-79,083	-39,232	-17,819	-17,819	-27,967	1,345,723

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Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title		
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	623	1,299
Profit (loss) before tax	623	1,299
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	54,038	62,924
Amortization expense	1,117	1,101
Interest expense	1,744	2,164
Interest income	-419	-86
Share-based payments	1,451	2,940
Loss (gain) on disposal of property, plan and equipment	-4,364	0
Loss (gain) on disposal of non-current assets classified as held for sale	0	-22,128
Total adjustments to reconcile profit (loss)	53,567	46,915
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-465	-834
Decrease (increase) in accounts receivable	-9,156	-18,250
Decrease (increase) in other receivable	-4,123	-4,048
Decrease (increase) in inventories	-30,641	-19,584
Decrease (increase) in other current assets	7,271	1,269
Decrease (increase) in other financial assets	-400	200
Decrease (increase) in other operating assets	-4,496	0
Total changes in operating assets	-42,010	-41,247
Changes in operating liabilities		
Increase (decrease) in contract liabilities	-1,375	0
Increase (decrease) in notes payable	-285	-596
Increase (decrease) in accounts payable	336	-34,496
Increase (decrease) in other payable	-16,062	-24,813
Increase (decrease) in other current liabilities	-328	-179
Total changes in operating liabilities	-17,714	-60,084
Total changes in operating assets and liabilities	-59,724	-101,331
Total adjustments	-6,157	-54,416
Cash inflow (outflow) generated from operations	-5,534	-53,117
Interest received	381	86
Interest paid	-1,758	-2,180
Income taxes refund (paid)	0	0
Net cash flows from (used in) operating activities	-6,911	-55,211
Cash flows from (used in) investing activities		
Proceeds from disposal of non-current assets classified as held for sale	0	43,805
Acquisition of property, plant and equipment	-24,394	-10,733
Proceeds from disposal of property, plant and equipment	6,010	0
Decrease in refundable deposits	300	24
Acquisition of intangible assets	-131	-1,475
Increase in prepayments for business facilities	-10,544	-4,093
Net cash flows from (used in) investing activities	-28,759	27,528
Cash flows from (used in) financing activities		
Repayments of long-term debt	-20,929	-24,746
Net cash flows from (used in) financing activities	-20,929	-24,746
Net increase (decrease) in cash and cash equivalents	-56,599	-52,429
Cash and cash equivalents at beginning of period	674,403	310,939
Cash and cash equivalents at end of period	617,804	258,510
Cash and cash equivalents reported in the statement of financial position	617,804	258,510