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Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/12/31	2019/12/31
Balance Sheet		
Current assets		
Cash and cash equivalents	367,551	692,687
Notes receivable, net	46,876	6,084
Accounts receivable, net	427,687	214,474
Other receivables	151	302
Current tax assets	1,661	1,309
Current inventories	373,257	289,385
Other current assets	32,837	47,212
Total current assets	1,250,020	1,251,453
Non-current assets		
Non-current financial assets at fair value through other comprehensive income	328	206
Property, plant and equipment	946,134	949,898
Right-of-use assets	7,171	9,242
Intangible assets	850	3,244
Deferred tax assets	74,411	69,080
Other non-current assets	67,396	34,621
Total non-current assets	1,096,290	1,066,291
Total assets	2,346,310	2,317,744
Current liabilities		
Current contract liabilities	46,173	41,379
Notes payable	84	93
Accounts payable	253,432	83,040
Other payables	104,692	110,473
Current lease liabilities	2,103	2,831
Other current liabilities	69,122	92,443
Total current liabilities	475,606	330,259
Non-current liabilities		
Non-current portion of non-current borrowings	254,705	318,933
Deferred tax liabilities	352	150
Non-current lease liabilities	5,210	6,475
Other non-current liabilities	125	50
Total non-current liabilities	260,392	325,608
Total liabilities	735,998	655,867
Share capital		
Ordinary share	1,188,070	1,171,820
Total Share Capital	1,188,070	1,171,820
Capital surplus		
Total capital surplus	543,166	583,518
Retained earnings		
Total retained earnings	-54,021	-40,683
Other equity interest		
Total other equity interest	-25,512	-36,919
Treasury shares	-41,391	-15,859
Total equity	1,610,312	1,661,877
Total liabilities and equity	2,346,310	2,317,744
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	1,707,000	585,000

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Financial Statement — Income Statement

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/4th	2019/4th
Income Statement		
Total operating revenue	1,371,127	1,241,395
Total operating costs	1,316,067	1,199,780
Gross profit (loss) from operations	55,060	41,615
Gross profit (loss) from operations	55,060	41,615
Operating expenses		
Selling expenses	19,396	22,116
Administrative expenses	69,962	84,450
Research and development expenses	35,048	54,230
Total operating expenses	124,406	160,796
Net operating income (loss)	-69,346	-119,181
Non-operating income and expenses		
Total interest income	4,313	10,401
Total other income	37,556	10,611
Other gains and losses, net	-30,772	-10,361
Gains (losses) arising from derecognition of financial assets measured at amortised cost	0	0
Finance costs, net	3,712	5,296
Total non-operating income and expenses	7,385	5,355
Profit (loss) from continuing operations before tax	-61,961	-113,826
Total tax expense (income)	-5,129	-20,828
Profit (loss) from continuing operations	-56,832	-92,998
Profit (loss)	-56,832	-92,998
Other comprehensive income		
Gains (losses) on remeasurements of defined benefit plans	0	-27
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	0	-131
Components of other comprehensive income that will not be reclassified to profit or loss	0	-158
Total other comprehensive income	0	-158
Total comprehensive income	-56,832	-93,156
Basic earnings per share		
Total basic earnings per share	-0.50	-0.81
Diluted earnings per share		
Total diluted earnings per share	-0.50	-0.81

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Financial Statement — Statements of Changes in Stockholders' Equity

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

2020/12/31 Statement of Stockholders' Equity

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unit: NT\$ thousand							
						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	
Equity at beginning of period	1,171,820	1,171,820	583,518	5,041	2,811	-48,535	-40,683		-2,942	-33,977	-36,919	-15,859	1,661,877
Legal reserve used to offset accumulated deficits	0	0	0	-5,041	0	5,041	0	0	0	0	0	0	0
Capital surplus used to offset accumulated deficits	0	0	-43,494	0	0	43,494	43,494	0	0	0	0	0	0
Profit (loss)	0	0	0	0	0	-56,832	-56,832	0	0	0	0	0	-56,832
Other comprehensive income	0	0	0	0	0	0	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	0	0	-56,832	-56,832	0	0	0	0	0	-56,832
Purchase of treasury shares	0	0	0	0	0	0	0	0	0	0	0	0	0
Share-based payments	16,250	16,250	3,142	0	0	0	0	0	11,407	11,407	11,407	-41,528	-41,528
Total increase (decrease) in equity	16,250	16,250	-40,352	-5,041	0	-8,297	-13,338	0	11,407	11,407	11,407	-25,532	-51,565
Equity at end of period	1,188,070	1,188,070	543,166	0	2,811	-56,832	-54,021	-2,942	-22,570	-25,512	-41,391	1,610,312	

2019/12/31 Statement of Stockholders' Equity

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unit: NT\$ thousand						
						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
Equity at beginning of period	1,175,540	1,175,540	590,830	0	0	52,342	52,342	-2,811	-66,763	-69,574	0	1,749,138
Legal reserve appropriated	0	0	0	5,041	0	-5,041	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	2,811	0	-2,811	0	0	0	0	0
Profit (loss)	0	0	0	0	0	-92,998	-92,998	0	0	0	0	-92,998
Other comprehensive income	0	0	0	0	0	-27	-27	-131	0	-131	0	-158
Total comprehensive income	0	0	0	0	0	-93,025	-93,025	-131	0	-131	0	-93,156
Purchase of treasury shares	0	0	0	0	0	0	0	0	0	0	-15,859	-15,859
Share-based payments	-3,720	-3,720	-7,312	0	0	0	0	0	32,786	32,786	0	21,754
Total increase (decrease) in equity	-3,720	-3,720	-7,312	5,041	2,811	-100,877	-93,025	-131	32,786	32,655	-15,859	-87,261
Equity at end of period	1,171,820	1,171,820	583,518	5,041	2,811	-48,535	-40,683	-2,942	-33,977	-36,919	-15,859	1,661,877

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Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/4th	2019/4th
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-61,961	-113,826
Profit (loss) before tax	-61,961	-113,826
Depreciation expense	146,502	155,314
Amortization expense	2,430	3,911
Interest expense	3,712	5,296
Interest income	-4,313	-10,401
Share-based payments	30,799	21,754
Loss (gain) on disposal of property, plan and equipment	-18	0
Other adjustments to reconcile profit (loss)	-5	0
Total adjustments to reconcile profit (loss)	179,107	175,874
Decrease (increase) in notes receivable	-40,792	-5,149
Decrease (increase) in accounts receivable	-213,213	144,008
Decrease (increase) in other receivable	-123	3
Decrease (increase) in inventories	-88,193	52,017
Adjustments for decrease (increase) in other current assets	-9,329	6,878
Decrease (increase) in other financial assets	17,636	-26,880
Decrease (increase) in other operating assets	646	-13
Total changes in operating assets	-333,368	170,864
Increase (decrease) in contract liabilities	4,794	11,089
Increase (decrease) in notes payable	-9	-745
Increase (decrease) in accounts payable	170,392	-109,781
Increase (decrease) in other payable	5,952	-19,759
Adjustments for increase (decrease) in other current liabilities	497	-1,030
Total changes in operating liabilities	181,626	-120,226
Total changes in operating assets and liabilities	-151,742	50,638
Total adjustments	27,365	226,512
Cash inflow (outflow) generated from operations	-34,596	112,686
Interest received	4,587	10,259
Interest paid	-3,809	-5,331
Income taxes refund (paid)	-352	-1,619
Net cash flows from (used in) operating activities	-34,170	115,995
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-122	-148
Acquisition of property, plant and equipment	-110,494	-66,313
Proceeds from disposal of property, plant and equipment	18	0
Increase in refundable deposits	1,081	400
Acquisition of intangible assets	-5	-1,881
Increase in prepayments for business facilities	-57,542	-32,655
Net cash flows from (used in) investing activities	-167,064	-100,597
Cash flows from (used in) financing activities		
Proceeds from long-term debt	0	36,000
Repayments of long-term debt	-88,046	-83,721
Increase in guarantee deposits received	75	0
Payments of lease liabilities	-2,328	-3,002
Payments to acquire treasury shares	-49,599	-7,787
Treasury shares sold to employees	15,996	0
Net cash flows from (used in) financing activities	-123,902	-58,510
Net increase (decrease) in cash and cash equivalents	-325,136	-43,112
Cash and cash equivalents at beginning of period	692,687	735,799
Cash and cash equivalents at end of period	367,551	692,687
Cash and cash equivalents reported in the statement of financial position	367,551	692,687