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## Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/03/31	2020/12/31	2020/03/31
<b>Balance Sheet</b>			
<b>Current assets</b>			
Cash and cash equivalents	374,608	367,551	607,670
Notes receivable, net	14,037	46,876	503
Accounts receivable, net	471,180	427,687	181,642
Other receivables	4,041	151	2,376
Current tax assets	1,261	1,661	1,465
Current inventories	396,777	373,257	290,046
Other current assets	21,258	32,837	46,032
<b>Total current assets</b>	<b>1,283,162</b>	<b>1,250,020</b>	<b>1,129,734</b>
<b>Non-current assets</b>			
Non-current financial assets at fair value through other comprehensive income	328	328	206
Property, plant and equipment	929,324	946,134	921,222
Right-of-use assets	6,634	7,171	6,845
Intangible assets	703	850	2,493
Deferred tax assets	72,782	74,411	69,080
Other non-current assets	103,132	67,396	40,698
<b>Total non-current assets</b>	<b>1,112,903</b>	<b>1,096,290</b>	<b>1,040,544</b>
<b>Total assets</b>	<b>2,396,065</b>	<b>2,346,310</b>	<b>2,170,278</b>
<b>Current liabilities</b>			
Current contract liabilities	44,026	46,173	35,904
Notes payable	75	84	86
Accounts payable	197,467	253,432	71,002
Other payables	89,387	104,692	66,867
Current lease liabilities	2,005	2,103	1,849
Other current liabilities	73,709	69,122	86,121
<b>Total current liabilities</b>	<b>406,669</b>	<b>475,606</b>	<b>261,829</b>
<b>Non-current liabilities</b>			
Non-current portion of non-current borrowings	338,915	254,705	302,727
Deferred tax liabilities	352	352	150
Non-current lease liabilities	4,775	5,210	5,064
Other non-current liabilities	1,354	125	125
<b>Total non-current liabilities</b>	<b>345,396</b>	<b>260,392</b>	<b>308,066</b>
<b>Total liabilities</b>	<b>752,065</b>	<b>735,998</b>	<b>569,895</b>
<b>Share capital</b>			
Ordinary share	1,188,070	1,188,070	1,191,820
<b>Total Share Capital</b>	<b>1,188,070</b>	<b>1,188,070</b>	<b>1,191,820</b>
<b>Capital surplus</b>			
Total capital surplus	543,166	543,166	580,458
<b>Retained earnings</b>			
Total retained earnings	-26,103	-54,021	-80,764
<b>Other equity interest</b>			
Total other equity interest	-19,742	-25,512	-48,495
<b>Treasury shares</b>			
Total treasury shares	-41,391	-41,391	-42,636
<b>Total equity</b>	<b>1,644,000</b>	<b>1,610,312</b>	<b>1,600,383</b>
<b>Total liabilities and equity</b>	<b>2,396,065</b>	<b>2,346,310</b>	<b>2,170,278</b>
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,707,000	1,707,000	1,527,000

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## Financial Statement — Income Statement

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/03/31	2020/01/01To2020/03/31
<b>Income Statement</b>		
Net sales revenue	476,675	221,873
Total operating revenue	476,675	221,873
Total operating costs	414,591	233,893
Gross profit (loss) from operations	62,084	-12,020
Gross profit (loss) from operations	62,084	-12,020
Operating expenses		
Selling expenses	4,623	5,196
Administrative expenses	17,780	17,609
Research and development expenses	10,433	9,999
Total operating expenses	32,836	32,804
Net operating income (loss)	29,248	-44,824
Non-operating income and expenses		
Total interest income	121	1,795
Total other income	122	301
Other gains and losses, net	772	3,877
Finance costs, net	716	1,230
Total non-operating income and expenses	299	4,743
Profit (loss) from continuing operations before tax	29,547	-40,081
Total tax expense (income)	1,629	0
Profit (loss) from continuing operations	27,918	-40,081
Profit (loss)	27,918	-40,081
Total comprehensive income	27,918	-40,081
Basic earnings per share		
Total basic earnings per share	0.24	-0.35
Diluted earnings per share		
Total diluted earnings per share	0.24	-0.35

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Financial Statement — Statements of Changes in Stockholders' Equity

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

**2021/03/31 Statement of Stockholders' Equity**

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	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	1,188,070	1,188,070	543,166	0	2,811	-56,832	-54,021	-2,942	-22,570	-25,512	-41,391	1,610,312
Profit (loss)	0	0	0	0	0	27,918	27,918	0	0	0	0	27,918
Other comprehensive income	0	0	0	0	0	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	0	0	27,918	27,918	0	0	0	0	27,918
Share-based payments	0	0	0	0	0	0	0	0	5,770	5,770	0	5,770
Total increase (decrease) in equity	0	0	0	0	0	27,918	27,918	0	5,770	5,770	0	33,688
Equity at end of period	1,188,070	1,188,070	543,166	0	2,811	-28,914	-26,103	-2,942	-16,800	-19,742	-41,391	1,644,000

**2020/03/31 Statement of Stockholders' Equity**

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	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
Profit (loss)	0	0	0	0	0	-40,081	-40,081	0	0	0	0	-40,081
Other comprehensive income	0	0	0	0	0	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	0	0	-40,081	-40,081	0	0	0	0	-40,081
Purchase of treasury shares	0	0	0	0	0	0	0	0	0	0	-26,777	-26,777
Share-based payments	20,000	20,000	-3,060	0	0	0	0	0	-11,576	-11,576	0	-5,364
Total increase (decrease) in equity	20,000	20,000	-3,060	0	0	-40,081	-40,081	0	-11,576	-11,576	-26,777	-61,494
Equity at end of period	1,191,820	1,191,820	580,458	5,041	2,811	-88,616	-80,764	-2,942	-45,553	-48,495	-42,636	1,600,383

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## Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/03/31	2020/01/01To2020/03/31
<b>Statements of Cash Flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	29,547	-40,081
Profit (loss) before tax	29,547	-40,081
Depreciation expense	39,627	37,652
Amortization expense	211	787
Interest expense	716	1,230
Interest income	-121	-1,795
Share-based payments	5,770	5,364
Other adjustments to reconcile profit (loss)	0	-5
Total adjustments to reconcile profit (loss)	46,203	43,233
Decrease (increase) in notes receivable	32,839	5,581
Decrease (increase) in accounts receivable	-43,493	32,832
Decrease (increase) in other receivable	-3,906	-2,126
Decrease (increase) in inventories	-24,439	-661
Adjustments for decrease (increase) in other current assets	425	1,259
Decrease (increase) in other financial assets	8,544	-110
Total changes in operating assets	-30,030	36,775
Increase (decrease) in contract liabilities	-2,147	-5,475
Increase (decrease) in notes payable	-9	-7
Increase (decrease) in accounts payable	-55,965	-12,038
Increase (decrease) in other payable	-13,130	-21,874
Adjustments for increase (decrease) in other current liabilities	-303	-517
Total changes in operating liabilities	-71,554	-39,911
Total changes in operating assets and liabilities	-101,584	-3,136
Total adjustments	-55,381	40,097
Cash inflow (outflow) generated from operations	-25,834	16
Interest received	137	1,847
Interest paid	-697	-1,260
Income taxes refund (paid)	400	-156
Net cash flows from (used in) operating activities	-25,994	447
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-15,151	-20,332
Decrease in refundable deposits	0	850
Acquisition of intangible assets	-64	-5
Increase in prepayments for business facilities	-41,531	-8,431
Net cash flows from (used in) investing activities	-56,746	-27,918
Cash flows from (used in) financing activities		
Proceeds from long-term debt	107,450	0
Repayments of long-term debt	-17,121	-22,011
Increase in guarantee deposits received	0	75
Payments of lease liabilities	-532	-762
Payments to acquire treasury shares	0	-34,848
Net cash flows from (used in) financing activities	89,797	-57,546
Net increase (decrease) in cash and cash equivalents	7,057	-85,017
Cash and cash equivalents at beginning of period	367,551	692,687
Cash and cash equivalents at end of period	374,608	607,670
Cash and cash equivalents reported in the statement of financial position	374,608	607,670