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Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/06/30	2020/12/31	2020/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	466,699	367,551	523,590
Notes receivable, net	4,497	46,876	3,488
Accounts receivable, net	434,882	427,687	212,481
Other receivables	318	151	187
Current tax assets	354	1,661	1,638
Current inventories	463,791	373,257	326,730
Other current assets	19,559	32,837	55,799
Total current assets	1,390,100	1,250,020	1,123,913
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	328	328	206
Property, plant and equipment	1,004,304	946,134	916,819
Right-of-use assets	6,098	7,171	6,216
Intangible assets	1,245	850	1,704
Deferred tax assets	73,674	74,411	69,080
Other non-current assets	43,427	67,396	39,196
Total non-current assets	1,129,076	1,096,290	1,033,221
Total assets	2,519,176	2,346,310	2,157,134
Current liabilities			
Current contract liabilities	56,347	46,173	41,295
Notes payable	78	84	86
Accounts payable	211,588	253,432	115,919
Other payables	111,540	104,692	74,743
Current lease liabilities	1,800	2,103	1,585
Other current liabilities	80,309	69,122	82,086
Total current liabilities	461,662	475,606	315,714
Non-current liabilities			
Non-current portion of non-current borrowings	387,333	254,705	286,520
Deferred tax liabilities	352	352	150
Non-current lease liabilities	4,447	5,210	4,715
Other non-current liabilities	1,864	125	125
Total non-current liabilities	393,996	260,392	291,510
Total liabilities	855,658	735,998	607,224
Share capital			
Ordinary share	1,188,070	1,188,070	1,189,210
Total Share Capital	1,188,070	1,188,070	1,189,210
Capital surplus			
Total capital surplus	543,166	543,166	529,873
Retained earnings			
Total retained earnings	-12,356	-54,021	-73,571
Other equity interest			
Other equity, others	-13,971	-25,512	-38,215
Total other equity interest	-13,971	-25,512	-38,215
Treasury shares			
Equity attributable to former owner of business combination under common control	0	0	0
Total equity	1,663,518	1,610,312	1,549,910
Total liabilities and equity	2,519,176	2,346,310	2,157,134
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	2,353,000

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Financial Statement — Income Statement

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/2nd	2020/2nd	2021/01/01To2021/06/30	2020/01/01To2020/06/30
Income Statement				
Total operating revenue	437,187	228,649	913,862	450,522
Total operating costs	383,238	244,448	797,829	478,341
Gross profit (loss) from operations	53,949	-15,799	116,033	-27,819
Gross profit (loss) from operations	53,949	-15,799	116,033	-27,819
Operating expenses				
Selling expenses	4,905	4,225	9,528	9,421
Administrative expenses	21,200	15,668	38,980	33,277
Research and development expenses	8,219	15,652	18,652	25,651
Total operating expenses	34,324	35,545	67,160	68,349
Net operating income (loss)	19,625	-51,344	48,873	-96,168
Non-operating income and expenses				
Total interest income	121	1,883	242	3,678
Total other income	3,312	22,988	3,434	23,289
Other gains and losses, net	-9,348	-8,911	-8,576	-5,034
Finance costs, net	855	917	1,571	2,147
Total non-operating income and expenses	-6,770	15,043	-6,471	19,786
Profit (loss) from continuing operations before tax	12,855	-36,301	42,402	-76,382
Total tax expense (income)	-892	0	737	0
Profit (loss) from continuing operations	13,747	-36,301	41,665	-76,382
Profit (loss)	13,747	-36,301	41,665	-76,382
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	0	0	0	0
Components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	0
Total other comprehensive income	0	0	0	0
Total comprehensive income	13,747	-36,301	41,665	-76,382
Basic earnings per share				
Total basic earnings per share	0.12	-0.32	0.36	-0.67
Diluted earnings per share				
Total diluted earnings per share	0.12	-0.32	0.36	-0.67

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Financial Statement – Statements of Changes in Stockholders' Equity

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

2021/06/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	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	2,811	-56,832	-54,021	-2,942	-22,570	-25,512	-41,391	1,610,312
Profit (loss)	0	0	0	0	41,665	41,665	0	0	0	0	41,665
Other comprehensive income	0	0	0	0	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	0	41,665	41,665	0	0	0	0	41,665
Share-based payments	0	0	0	0	0	0	0	11,541	11,541	0	11,541
Total increase (decrease) in equity	0	0	0	0	41,665	41,665	0	11,541	11,541	0	53,206
Equity at end of period	1,188,070	1,188,070	543,166	2,811	-15,167	-12,356	-2,942	-11,029	-13,971	-41,391	1,663,518

2020/06/30 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	-36,918	-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
Capital surplus used to offset accumulated deficits	0	0	-43,494	0	0	43,494	43,494	0	0	0	0	0
Profit (loss)	0	0	0	0	0	-76,382	-76,382	0	0	0	0	-76,382
Other comprehensive income	0	0	0	0	0	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	0	0	-76,382	-76,382	0	0	0	0	-76,382
Purchase of treasury shares	0	0	0	0	0	0	0	0	0	0	-41,528	-41,528
Share-based payments	17,390	17,390	-10,151	0	0	0	0	0	-1,296	-1,296	0	5,943
Total increase (decrease) in equity	17,390	17,390	-53,645	-5,041	0	-27,847	-32,888	0	-1,296	-1,296	-41,528	-111,967
Equity at end of period	1,189,210	1,189,210	529,873	0	2,811	-76,382	-73,571	-2,942	-35,273	-38,215	-57,387	1,549,910

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Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/06/30	2020/01/01To2020/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	42,402	-76,382
Profit (loss) before tax	42,402	-76,382
Depreciation expense	79,015	75,788
Amortization expense	389	1,576
Interest expense	1,571	2,147
Interest income	-242	-3,678
Share-based payments	11,541	5,943
Loss (gain) on disposal of property, plan and equipment	0	0
Other adjustments to reconcile profit (loss)	-180	-5
Total adjustments to reconcile profit (loss)	92,094	81,771
Decrease (increase) in notes receivable	42,379	2,596
Decrease (increase) in accounts receivable	-7,195	1,993
Decrease (increase) in other receivable	-186	-86
Decrease (increase) in inventories	-96,592	-37,345
Adjustments for decrease (increase) in other current assets	357	-5,168
Decrease (increase) in other financial assets	7,744	-3,450
Total changes in operating assets	-53,493	-41,460
Increase (decrease) in contract liabilities	10,174	-84
Increase (decrease) in notes payable	-6	-7
Increase (decrease) in accounts payable	-41,844	32,879
Increase (decrease) in other payable	-2,483	-20,338
Adjustments for increase (decrease) in other current liabilities	5	1,252
Total changes in operating liabilities	-34,154	13,702
Total changes in operating assets and liabilities	-87,647	-27,758
Total adjustments	4,447	54,013
Cash inflow (outflow) generated from operations	46,849	-22,369
Interest received	261	3,879
Interest paid	-1,378	-2,226
Income taxes refund (paid)	1,307	-329
Net cash flows from (used in) operating activities	47,039	-21,045
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-60,229	-29,540
Decrease in refundable deposits	4	811
Acquisition of intangible assets	-784	-5
Increase in prepayments for business facilities	-31,366	-24,457
Net cash flows from (used in) investing activities	-92,375	-53,191
Cash flows from (used in) financing activities		
Proceeds from long-term debt	180,250	0
Repayments of long-term debt	-34,701	-44,022
Increase in guarantee deposits received	0	75
Payments of lease liabilities	-1,065	-1,315
Payments to acquire treasury shares	0	-49,599
Net cash flows from (used in) financing activities	144,484	-94,861
Net increase (decrease) in cash and cash equivalents	99,148	-169,097
Cash and cash equivalents at beginning of period	367,551	692,687
Cash and cash equivalents at end of period	466,699	523,590
Cash and cash equivalents reported in the statement of financial position	466,699	523,590