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Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/09/30	2020/12/31	2020/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,639,613	367,551	376,952
Notes receivable, net	21,994	46,876	21,569
Accounts receivable, net	318,885	427,687	392,133
Other receivables	4,808	151	3,689
Current tax assets	354	1,661	1,657
Current inventories	516,228	373,257	345,790
Other current assets	16,078	32,837	62,970
Total current assets	2,517,960	1,250,020	1,204,760
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	328	328	328
Property, plant and equipment	933,730	946,134	902,327
Right-of-use assets	5,562	7,171	6,240
Investment property, net	66,323	0	0
Intangible assets	3,374	850	1,135
Deferred tax assets	77,146	74,411	69,080
Other non-current assets	44,357	67,396	59,636
Total non-current assets	1,130,820	1,096,290	1,038,746
Total assets	3,648,780	2,346,310	2,243,506
Current liabilities			
Current contract liabilities	37,842	46,173	63,648
Notes payable	81	84	86
Accounts payable	166,951	253,432	162,369
Other payables	101,134	104,692	99,573
Current lease liabilities	1,595	2,103	1,611
Other current liabilities	77,931	69,122	74,872
Total current liabilities	385,534	475,606	402,159
Non-current liabilities			
Non-current portion of non-current borrowings	370,350	254,705	270,313
Deferred tax liabilities	352	352	150
Non-current lease liabilities	4,117	5,210	4,746
Other non-current liabilities	3,308	125	125
Total non-current liabilities	378,127	260,392	275,334
Total liabilities	763,661	735,998	677,493
Share capital			
Ordinary share	1,387,410	1,188,070	1,189,210
Total Share Capital	1,387,410	1,188,070	1,189,210
Capital surplus			
Total capital surplus	1,521,897	543,166	529,873
Retained earnings			
Total retained earnings	28,128	-54,021	-63,437
Other equity interest			
Other equity, others	-10,925	-25,512	-32,246
Total other equity interest	-10,925	-25,512	-32,246
Treasury shares			
Total equity	2,885,119	1,610,312	1,566,013
Total liabilities and equity	3,648,780	2,346,310	2,243,506
Number of share capital awaiting retirement	0	0	0
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	2021/3rd	2020/3rd	2021/01/01To2021/09/30	2020/01/01To2020/09/30
Income Statement				
Total operating revenue	369,828	415,097	1,283,690	865,619
Total operating costs	354,047	372,848	1,151,876	851,189
Gross profit (loss) from operations	15,781	42,249	131,814	14,430
Gross profit (loss) from operations	15,781	42,249	131,814	14,430
Operating expenses				
Selling expenses	5,598	4,630	15,126	14,051
Administrative expenses	22,934	15,635	61,914	48,912
Research and development expenses	8,726	14,024	27,378	39,675
Total operating expenses	37,258	34,289	104,418	102,638
Net operating income (loss)	-21,477	7,960	27,396	-88,208
Non-operating income and expenses				
Total interest income	55	404	297	4,082
Total other income	1,398	13,921	4,832	37,210
Other gains and losses, net	1,219	-11,291	-7,357	-16,325
Finance costs, net	1,015	860	2,586	3,007
Total non-operating income and expenses	1,657	2,174	-4,814	21,960
Profit (loss) from continuing operations before tax	-19,820	10,134	22,582	-66,248
Total tax expense (income)	-3,472	0	-2,735	0
Profit (loss) from continuing operations	-16,348	10,134	25,317	-66,248
Profit (loss)	-16,348	10,134	25,317	-66,248
Total comprehensive income	-16,348	10,134	25,317	-66,248
Basic earnings per share				
Total basic earnings per share	-0.12	0.09	0.21	-0.58
Diluted earnings per share				
Total diluted earnings per share	-0.12	0.09	0.21	-0.58

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Financial Statement – Statements of Changes in Stockholders' Equity

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

2021/09/30 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
Capital surplus used to offset accumulated deficits	0	0	-56,832	0	56,832	56,832	0	0	0	0	0
Profit (loss)	0	0	0	0	25,317	25,317	0	0	0	0	25,317
Total comprehensive income	0	0	0	0	25,317	25,317	0	0	0	0	25,317
Issue of shares	200,000	200,000	1,020,000	0	0	0	0	0	0	0	1,220,000
Share-based payments	-660	-660	15,563	0	0	0	14,587	14,587	14,587	0	29,490
Total increase (decrease) in equity	199,340	199,340	978,731	0	82,149	82,149	0	14,587	14,587	0	1,274,807
Equity at end of period	1,387,410	1,387,410	1,521,897	2,811	25,317	28,128	-2,942	-7,983	-10,925	-41,391	2,885,119

2020/09/30 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	-36,919	-15,859	1,661,877
Legal reserve used to offset accumulated deficits	0	0	-5,041	0	0	48,535	43,494	0	0	0	0	43,494
Capital surplus used to offset accumulated deficits	0	0	-43,494	0	0	0	0	0	0	0	0	-43,494
Profit (loss)	0	0	0	0	0	-66,248	-66,248	0	0	0	0	-66,248
Total comprehensive income	0	0	0	0	0	-66,248	-66,248	0	0	0	0	-66,248
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	4,673	4,673	4,673	0	11,912
Total increase (decrease) in equity	17,390	17,390	-53,645	-5,041	0	-17,713	-22,754	0	4,673	4,673	-41,528	-95,864
Equity at end of period	1,189,210	1,189,210	529,873	0	2,811	-66,248	-63,437	-2,942	-29,304	-32,246	-57,387	1,566,013

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Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2021/01/01To2021/09/30	2020/01/01To2020/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	22,582	-66,248
Profit (loss) before tax	22,582	-66,248
Depreciation expense	120,261	111,709
Amortization expense	724	2,145
Interest expense	2,586	3,007
Interest income	-297	-4,082
Share-based payments	29,490	11,912
Loss (gain) on disposal of property, plan and equipment	-140	0
Other adjustments to reconcile profit (loss)	-394	-5
Total adjustments to reconcile profit (loss)	152,230	124,686
Decrease (increase) in notes receivable	24,882	-15,485
Decrease (increase) in accounts receivable	108,802	-177,659
Decrease (increase) in other receivable	-4,673	-3,657
Decrease (increase) in inventories	-153,194	-56,405
Adjustments for decrease (increase) in other current assets	117	-12,869
Decrease (increase) in other financial assets	7,744	-2,920
Total changes in operating assets	-16,322	-268,995
Increase (decrease) in contract liabilities	-8,331	22,269
Increase (decrease) in notes payable	-3	-7
Increase (decrease) in accounts payable	-86,481	79,329
Increase (decrease) in other payable	289	-5,984
Adjustments for increase (decrease) in other current liabilities	258	-157
Total changes in operating liabilities	-94,268	95,450
Total changes in operating assets and liabilities	-110,590	-173,545
Total adjustments	41,640	-48,859
Cash inflow (outflow) generated from operations	64,222	-115,107
Interest received	313	4,352
Interest paid	-2,178	-3,098
Income taxes refund (paid)	1,307	-348
Net cash flows from (used in) operating activities	63,664	-114,201
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	0	-122
Acquisition of property, plant and equipment	-101,003	-37,696
Proceeds from disposal of property, plant and equipment	140	0
Decrease in refundable deposits	3	811
Acquisition of intangible assets	-3,248	-5
Increase in prepayments for business facilities	-33,273	-47,116
Net cash flows from (used in) investing activities	-137,381	-84,128
Cash flows from (used in) financing activities		
Proceeds from long-term debt	180,250	0
Repayments of long-term debt	-54,511	-66,034
Increase in guarantee deposits received	1,640	75
Payments of lease liabilities	-1,600	-1,848
Capital reduction payments to shareholders	1,220,000	0
Payments to acquire treasury shares	0	-49,599
Net cash flows from (used in) financing activities	1,345,779	-117,406
Net increase (decrease) in cash and cash equivalents	1,272,062	-315,735
Cash and cash equivalents at beginning of period	367,551	692,687
Cash and cash equivalents at end of period	1,639,613	376,952
Cash and cash equivalents reported in the statement of financial position	1,639,613	376,952