

Financial Statement – Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/03/31	2023/12/31	2023/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	1,226,659	1,260,150	1,350,470
Notes receivable, net	517	1,207	2,328
Accounts receivable, net	230,758	196,189	202,997
Other receivables	7,138	5,505	7,434
Current tax assets	4,147	3,317	895
Current inventories	445,636	454,313	526,483
Other current assets	18,673	18,694	22,350
Total current assets	1,933,528	1,939,375	2,112,957
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	328	328	328
Property, plant and equipment	977,231	1,005,924	1,024,708
Right-of-use assets	4,741	5,139	4,945
Investment property, net	57,416	58,246	60,737
Intangible assets	12,026	12,664	15,113
Deferred tax assets	87,288	86,919	86,633
Other non-current assets	7,460	10,145	35,292
Total non-current assets	1,146,490	1,179,365	1,227,756
Total assets	3,080,018	3,118,740	3,340,713
Current liabilities			
Current contract liabilities	12,665	7,044	12,952
Notes payable	129	134	83
Accounts payable	88,882	109,283	97,561
Other payables	70,899	82,595	87,241
Current lease liabilities	1,861	1,937	1,715
Other current liabilities	148,858	149,393	115,881
Total current liabilities	323,294	350,386	315,433
Non-current liabilities			
Non-current portion of non-current borrowings	228,816	252,215	307,739
Deferred tax liabilities	746	377	91
Non-current lease liabilities	3,026	3,349	3,386
Other non-current liabilities	3,010	3,353	2,628
Total non-current liabilities	235,598	259,294	313,844
Total liabilities	558,892	609,680	629,277
Share capital			
Ordinary share	1,406,900	1,406,900	1,387,040
Total Share Capital	1,406,900	1,406,900	1,387,040
Capital surplus			
Total capital surplus	1,571,188	1,571,188	1,529,952
Retained earnings			
Total retained earnings	-372,956	-379,922	-167,453
Other equity interest			
Total other equity interest	-48,845	-53,945	-2,942
Treasury shares			
Total equity	2,521,126	2,509,060	2,711,436
Total liabilities and equity	3,080,018	3,118,740	3,340,713
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,357,000	1,357,000	1,357,000

Financial Statement – Income Statement

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/03/31	2023/01/01To2023/03/31
Income Statement		
Net sales revenue	249,191	250,383
Total operating revenue	249,191	250,383
Total operating costs	246,139	261,078
Gross profit (loss) from operations	3,052	-10,695
Gross profit (loss) from operations	3,052	-10,695
Operating expenses		
Selling expenses	4,177	5,218
Administrative expenses	17,763	20,425
Research and development expenses	16,443	11,389
Total operating expenses	38,383	37,032
Net operating income (loss)	-35,331	-47,727
Non-operating income and expenses		
Total interest income	8,397	3,902
Total other income	292	1,086
Other gains and losses, net	35,269	-5,308
Finance costs, net	1,661	1,219
Total non-operating income and expenses	42,297	-1,539
Profit (loss) from continuing operations before tax	6,966	-49,266
Total tax expense (income)	0	0
Profit (loss) from continuing operations	6,966	-49,266
Profit (loss)	6,966	-49,266
Total comprehensive income	6,966	-49,266
Basic earnings per share		
Total basic earnings per share	0.05	-0.36
Diluted earnings per share		
Total diluted earnings per share	0.05	-0.36

Financial Statement – Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2024/01/01To2024/03/31	2023/01/01To2023/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	6,966	-49,266
Profit (loss) before tax	6,966	-49,266
Depreciation expense	38,036	40,416
Amortization expense	1,377	1,221
Interest expense	1,661	1,219
Interest income	-8,397	-3,902
Share-based payments	5,100	9,249
Other adjustments to reconcile profit (loss)	-292	-242
Total adjustments to reconcile profit (loss)	37,485	47,961
Decrease (increase) in notes receivable	690	1,888
Decrease (increase) in accounts receivable	-34,569	-13,605
Decrease (increase) in other receivable	-1,870	-2,462
Decrease (increase) in inventories	8,677	-28,233
Adjustments for decrease (increase) in other current assets	-717	-2,065
Total changes in operating assets	-27,789	-44,477
Increase (decrease) in contract liabilities	5,621	-1,908
Increase (decrease) in notes payable	-5	-44
Increase (decrease) in accounts payable	-20,401	-1,445
Increase (decrease) in other payable	-9,617	-17,447
Adjustments for increase (decrease) in other current liabilities	-175	-1,374
Increase (decrease) in net defined benefit liability	-200	0
Total changes in operating liabilities	-24,777	-22,218
Total changes in operating assets and liabilities	-52,566	-66,695
Total adjustments	-15,081	-18,734
Cash inflow (outflow) generated from operations	-8,115	-68,000
Interest received	8,634	3,886
Interest paid	-1,379	-957
Income taxes refund (paid)	-830	-388
Net cash flows from (used in) operating activities	-1,690	-65,459
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-6,978	-50,862
Decrease in refundable deposits	44	0
Increase in prepayments for business facilities	-481	-2,753
Net cash flows from (used in) investing activities	-7,415	-53,615
Cash flows from (used in) financing activities		
Proceeds from long-term debt	10,640	59,400
Repayments of long-term debt	-34,541	-15,129
Payments of lease liabilities	-485	-482
Treasury shares sold to employees	0	6,230
Net cash flows from (used in) financing activities	-24,386	50,019
Net increase (decrease) in cash and cash equivalents	-33,491	-69,055
Cash and cash equivalents at beginning of period	1,260,150	1,419,525
Cash and cash equivalents at end of period	1,226,659	1,350,470
Cash and cash equivalents reported in the statement of financial position	1,226,659	1,350,470

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

2024/03/31 Statement of Stockholders' Equity

Accounting Title	Unit: NT\$ thousand											
	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	1,406,900	1,406,900	1,571,188	603	2,811	-383,336	-379,922	-2,942	-51,003	-53,945	-35,161	2,509,060
Profit (loss)	0	0	0	0	0	6,966	6,966	0	0	0	0	6,966
Other comprehensive income	0	0	0	0	0	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	0	0	6,966	6,966	0	0	0	0	6,966
Share-based payments	0	0	0	0	0	0	0	0	5,100	5,100	0	5,100
Total increase (decrease) in equity	0	0	0	0	0	6,966	6,966	0	5,100	5,100	0	12,066
Equity at end of period	1,406,900	1,406,900	1,571,188	603	2,811	-376,370	-372,956	-2,942	-45,903	-48,845	-35,161	2,521,126

2023/03/31 Statement of Stockholders' Equity

Accounting Title	Unit: NT\$ thousand											
	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	1,387,040	1,387,040	1,522,007	603	2,811	-121,601	-118,187	-2,942	-1,304	-4,246	-41,391	2,745,223
Profit (loss)	0	0	0	0	0	-49,266	-49,266	0	0	0	0	-49,266
Other comprehensive income	0	0	0	0	0	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	0	0	-49,266	-49,266	0	0	0	0	-49,266
Share-based payments	0	0	7,945	0	0	0	0	0	1,304	1,304	6,230	15,479
Total increase (decrease) in equity	0	0	7,945	0	0	-49,266	-49,266	0	1,304	1,304	6,230	-33,787
Equity at end of period	1,387,040	1,387,040	1,529,952	603	2,811	-170,867	-167,453	-2,942	0	-2,942	-35,161	2,711,436