

Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2026/06/30	2025/12/31	2025/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	744,751	940,169	1,058,687
Notes receivable, net	1,003	268	549
Accounts receivable, net	229,489	180,019	208,659
Other receivables	4,221	3,076	2,926
Current tax assets	6,113	8,344	7,456
Current inventories	350,166	445,439	426,727
Other current assets	43,133	37,903	34,371
Total current assets	1,378,876	1,615,218	1,739,375
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	328	328	328
Property, plant and equipment	806,923	844,309	878,290
Right-of-use assets	3,031	4,150	5,269
Investment property, net	54,600	55,226	55,851
Intangible assets	16,744	11,706	14,499
Deferred tax assets	81,354	59,849	66,457
Other non-current assets	11,100	23,989	12,494
Total non-current assets	974,080	999,557	1,033,188
Total assets	2,352,956	2,614,775	2,772,563
Current liabilities			
Current contract liabilities	32,114	29,140	27,840
Notes payable	414	634	578
Accounts payable	127,772	127,353	87,282
Other payables	69,740	85,156	80,329
Current lease liabilities	1,983	2,236	2,261
Other current liabilities	44,530	61,434	107,610
Total current liabilities	276,553	305,953	305,900
Non-current liabilities			
Non-current portion of non-current borrowings	49,042	67,018	88,992
Deferred tax liabilities	415	565	409
Non-current lease liabilities	1,164	2,046	3,147
Other non-current liabilities	1,765	1,766	1,773
Total non-current liabilities	52,386	71,395	94,321
Total liabilities	328,939	377,348	400,221
Share capital			
Ordinary share	1,413,510	1,413,510	1,414,080
Total Share Capital	1,413,510	1,413,510	1,414,080
Capital surplus			
Total capital surplus	881,312	1,141,940	1,143,063
Retained earnings			
Total retained earnings	-222,806	-257,817	-118,530
Other equity interest			
Other equity, others	-18,317	-30,524	-44,253
Total other equity interest	-18,317	-30,524	-44,253
Treasury shares	-29,682	-29,682	-22,018
Equity attributable to former owner of business combination under common control	0	0	0
Total equity	2,024,017	2,237,427	2,372,342
Total liabilities and equity	2,352,956	2,614,775	2,772,563
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,056,000	1,056,000	779,000

Financial Statement — Income Statement

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2026/2nd	2025/2nd	2026/01/01To2026/06/30	2025/01/01To2025/06/30
Income Statement				
Total operating revenue	273,597	276,110	528,620	528,827
Total operating costs	407,817	279,289	698,881	520,198
Gross profit (loss) from operations	-134,220	-3,179	-170,261	8,629
Gross profit (loss) from operations	-134,220	-3,179	-170,261	8,629
Operating expenses				
Selling expenses	5,136	3,773	10,729	7,061
Administrative expenses	19,617	19,625	39,711	38,289
Research and development expenses	22,250	28,905	46,597	50,164
Total operating expenses	47,003	52,303	97,037	95,514
Net operating income (loss)	-181,223	-55,482	-267,298	-86,885
Non-operating income and expenses				
Total interest income	4,208	5,955	6,672	9,500
Total other income	1,652	396	6,737	680
Other gains and losses, net	-2,534	-58,130	7,282	-51,248
Finance costs, net	332	854	665	1,897
Total non-operating income and expenses	2,994	-52,633	20,026	-42,965
Profit (loss) from continuing operations before tax	-178,229	-108,115	-247,272	-129,850
Total tax expense (income)	-20,520	-8,509	-21,655	-8,509
Profit (loss) from continuing operations	-157,709	-99,606	-225,617	-121,341
Profit (loss) from discontinued operations				
Profit (loss)	-157,709	-99,606	-225,617	-121,341
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	-157,709	-99,606	-225,617	-121,341
Basic earnings per share				
Total basic earnings per share	-1.14	-0.71	-1.63	-0.87
Diluted earnings per share				
Total diluted earnings per share	-1.14	-0.71	-1.63	-0.87

Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2026/01/01To2026/06/30	2025/01/01To2025/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-247,272	-129,850
Profit (loss) before tax	-247,272	-129,850
Depreciation expense	63,481	63,038
Amortization expense	3,309	3,478
Interest expense	665	1,897
Interest income	-6,672	-9,500
Share-based payments	12,207	11,754
Loss (gain) on disposal of property, plan and equipment	-86	-447
Other adjustments to reconcile profit (loss)	-30	-303
Total adjustments to reconcile profit (loss)	72,874	69,917
Decrease (increase) in notes receivable	-735	864
Decrease (increase) in accounts receivable	-49,470	-1,077
Decrease (increase) in other receivable	-683	1,728
Decrease (increase) in inventories	102,550	17,799
Decrease (increase) in other current assets	-5,916	-2,626
Decrease (increase) in other financial assets	-7,662	-7,488
Total changes in operating assets	38,084	9,200
Increase (decrease) in contract liabilities	2,974	3,728
Increase (decrease) in notes payable	-220	-108
Increase (decrease) in accounts payable	419	-1,637
Increase (decrease) in other payable	-13,861	-12,374
Increase (decrease) in other current liabilities	-480	-193
Increase (decrease) in net defined benefit liability	0	-28
Total changes in operating liabilities	-11,168	-10,612
Total changes in operating assets and liabilities	26,916	-1,412
Total adjustments	99,790	68,505
Cash inflow (outflow) generated from operations	-147,482	-61,345
Interest received	6,210	9,679
Interest paid	-666	-1,644
Income taxes refund (paid)	2,231	-960
Net cash flows from (used in) operating activities	-139,707	-54,270
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-22,105	-15,430
Proceeds from disposal of property, plant and equipment	86	447
Increase in refundable deposits	322	722
Acquisition of intangible assets	0	-2,950
Increase in prepayments for business facilities	1,521	-8,391
Net cash flows from (used in) investing activities	-20,176	-25,602
Cash flows from (used in) financing activities		
Proceeds from long-term debt	0	0
Repayments of long-term debt	-34,400	-70,510
Payments of lease liabilities	-1,135	-1,124
Payments to acquire treasury shares	0	-19,237
Other financing activities	0	19
Net cash flows from (used in) financing activities	-35,535	-90,852
Net increase (decrease) in cash and cash equivalents	-195,418	-170,724
Cash and cash equivalents at beginning of period	940,169	1,229,411
Cash and cash equivalents at end of period	744,751	1,058,687
Cash and cash equivalents reported in the statement of financial position	744,751	1,058,687

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

2026/06/30 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	1,413,510	1,413,510	1,141,940	0	2,811	-260,628	-257,817	-2,942	-27,582	-30,524	-29,682	2,237,427
Capital surplus used to offset accumulated deficits	0	0	-260,628	0	0	260,628	260,628	0	0	0	0	0
Profit (loss)	0	0	0	0	0	-225,617	-225,617	0	0	0	0	-225,617
Other comprehensive income	0	0	0	0	0	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	0	0	-225,617	-225,617	0	0	0	0	-225,617
Share-based payments	0	0	0	0	0	0	0	0	12,207	12,207	0	12,207
Total increase (decrease) in equity	0	0	-260,628	0	0	35,011	35,011	0	12,207	12,207	0	-213,410
Equity at end of period	1,413,510	1,413,510	881,312	0	2,811	-225,617	-222,806	-2,942	-15,375	-18,317	-29,682	2,024,017

2025/06/30 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	1,404,080	1,404,080	1,204,682	0	2,811	-78,518	-75,707	-2,942	-26,185	-29,127	0	2,503,928
Capital surplus used to offset accumulated deficits	0	0	-78,518	0	0	78,518	78,518	0	0	0	0	0
Due to donated assets received	0	0	19	0	0	0	0	0	0	0	0	19
Profit (loss)	0	0	0	0	0	-121,341	-121,341	0	0	0	0	-121,341
Other comprehensive income	0	0	0	0	0	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	0	0	-121,341	-121,341	0	0	0	0	-121,341
Purchase of treasury shares	0	0	0	0	0	0	0	0	0	0	-22,018	-22,018
Share-based payments	10,000	10,000	16,880	0	0	0	0	0	-15,126	-15,126	0	11,754
Total increase (decrease) in equity	10,000	10,000	-61,619	0	0	-42,823	-42,823	0	-15,126	-15,126	-22,018	-131,586
Equity at end of period	1,414,080	1,414,080	1,143,063	0	2,811	-121,341	-118,530	-2,942	-41,311	-44,253	-22,018	2,372,342