



Historical

Financial Statement — Balance Sheet

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

Accounting Title	2012/12/31		2011/12/31	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and cash equivalents	534,068.00	20.89	246,544.00	14.59
Accounts receivable - net	34,638.00	1.35	33,057.00	1.96
Accounts receivable - related parties - net	207,845.00	8.13	193,530.00	11.45
Other financial assets - current	780.00	0.03	680.00	0.04
Inventories	216,419.00	8.46	180,953.00	10.71
Other current assets	54,676.00	2.14	129,375.00	7.65
Current assets	1,048,426.00	41.00	784,139.00	46.39
Funds and Investments				
Financial assets carried at cost - non current	22,677.00	0.89	22,677.00	1.34
Funds and long-term investments	22,677.00	0.89	22,677.00	1.34
Fixed Assets				
Cost				
Land	223,103.00	8.73	78,312.00	4.63
Buildings and structures	467,672.00	18.29	239,288.00	14.16
Machinery and equipment	1,394,633.00	54.55	1,159,795.00	68.61
Molding equipment	18,657.00	0.73	18,359.00	1.09
Office equipment	2,716.00	0.11	2,087.00	0.12
Fixed assets cost	2,106,781.00	82.40	1,497,841.00	88.61
Accumulated depreciation	-949,691.00	-37.14	-758,674.00	-44.88
Construction in process and prepayment for equipments	296,222.00	11.59	118,205.00	6.99
Fixed assets	1,453,312.00	56.84	857,372.00	50.72
Intangible Assets				
Computer software cost	1,597.00	0.06	1,246.00	0.07
Intangible assets	1,597.00	0.06	1,246.00	0.07
Other Assets				
Guarantee deposits paid	75.00	0.00	6,333.00	0.37
Deferred charges	30,046.00	1.18	17,983.00	1.06
Deferred income tax assets - non current	340.00	0.01	340.00	0.02
Other assets - other	371.00	0.01	257.00	0.02
Other assets	30,832.00	1.21	24,913.00	1.47
Assets	2,556,844.00	100.00	1,690,347.00	100.00
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Financial liabilities measured at fair value through profit or loss - current	1,891.00	0.07	0.00	0.00
Accounts payable	102,711.00	4.02	128,545.00	7.60
Accounts payable - related parties	25,978.00	1.02	41,718.00	2.47
Other payables - related parties	219.00	0.01	1,009.00	0.06
Other payables	75,664.00	2.96	151,377.00	8.96
Long-term liabilities - current portion	60,160.00	2.35	32,043.00	1.90
Other current liabilities	162,328.00	6.35	131,343.00	7.77
Current liabilities	428,951.00	16.78	486,035.00	28.75
Long term Liabilities				
Long-term borrowings	432,580.00	16.92	29,460.00	1.74
Long-term liabilities	432,580.00	16.92	29,460.00	1.74
Reserves				
Other Liabilities				

Guarantee deposits received	75.00	0.00	75.00	0.00
Other liabilities	75.00	0.00	75.00	0.00
Liabilities	861,606.00	33.70	515,570.00	30.50
Stockholders' Equity				
Capital				
Common stock	1,000,000.00	39.11	905,550.00	53.57
Capital Surplus				
Capital surplus - additional paid-in capital	358,870.00	14.04	50,185.00	2.97
Capital surplus - stock option	941.00	0.04	0.00	0.00
Capital surplus	359,811.00	14.07	50,185.00	2.97
Retained Earnings				
Legal reserve	21,904.00	0.86	0.00	0.00
Unappropriated retained earnings	313,523.00	12.26	219,042.00	12.96
Retained earnings	335,427.00	13.12	219,042.00	12.96
Stockholders' Equity and Other adjustmen				
Stockholders' equity	1,695,238.00	66.30	1,174,777.00	69.50
Number of treasury stock acquired by the company and subsidiaries (unit: share)	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00



Historical

Financial Statement — Income Statement

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

Accounting Title	2012/12/31		2011/12/31	
	Amount	%	Amount	%
Sales	1,805,627.00	100.12	1,411,956.00	100.51
Sales returns	2,153.00	0.12	6,847.00	0.49
Sales discounts and allowances	0.00	0.00	382.00	0.03
Sales	1,803,474.00	100.00	1,404,727.00	100.00
Operating income	1,803,474.00	100.00	1,404,727.00	100.00
Operating costs	1,375,430.00	76.27	1,082,587.00	77.07
Gross profit (loss) from operations	428,044.00	23.73	322,140.00	22.93
Selling expense	11,429.00	0.63	14,098.00	1.00
General and administrative expenses	139,700.00	7.75	84,689.00	6.03
Research and development expenses	34,546.00	1.92	19,881.00	1.42
Operating expenses	185,675.00	10.30	118,668.00	8.45
Operating income (loss)	242,369.00	13.44	203,472.00	14.48
Non-Operating Income				
Interest income	633.00	0.04	952.00	0.07
Gains on disposal of fixed assets	0.00	0.00	0.00	0.00
Gains on sale of investments	0.00	0.00	0.00	0.00
Foreign exchange gains	8,473.00	0.47	0.00	0.00
Rent income	21,182.00	1.17	22,618.00	1.61
Miscellaneous income	3,106.00	0.17	5,300.00	0.38
Non-operating revenues and gains	33,394.00	1.85	28,870.00	2.06
Non-Operating Expenses				
Interest expense	801.00	0.04	287.00	0.02
Loss on disposal of fixed assets	203.00	0.01	0.00	0.00
Foreign exchange losses	0.00	0.00	6,996.00	0.50
Impairment loss on assets	0.00	0.00	2,000.00	0.14
Revaluation loss on financial liabilities	1,891.00	0.10	0.00	0.00
Non-operating expenses and losses	2,895.00	0.16	9,283.00	0.66
Income from continuing operations before income tax	272,868.00	15.13	223,059.00	15.88
Income tax expense (benefit)	38,761.00	2.15	4,017.00	0.29
Income from continuing operations	234,107.00	12.98	219,042.00	15.59
Net income (loss)	234,107.00	12.98	219,042.00	15.59
Primary Earnings per Share				
Primary earnings per share	2.55	0.00	2.44	0.00
Diluted earnings per share				
Diluted earnings per share	2.52	0.00	2.39	0.00



Historical

Statements of Changes in Stockholders' Equity

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

Calin Technology Co., Ltd. NON-CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY Years Ended December 31, 2012 AND 2011						
Item	Common Stock	Capital Stock	Capital Surplus	Unappropriated Retained Earnings	Retained Earnings	(In Thousands of New Taiwan Dollars) Total Stockholders Equities
Year 2011						
Beginning Balance	\$896,420	\$896,420	\$232,852	(\$183,306)	(\$183,306)	\$945,966
Capital Surplus Used to Offset Accumulated Deficits	-	-	(183,306)	183,306	183,306	-
Exercise of Employee Stock Options	9,130	9,130	639	-	-	9,769
Net Income or Loss	-	-	-	219,042	219,042	219,042
Appropriation and Distribution of Retained Earnings						
End of Year	\$905,550	\$905,550	\$50,185	\$219,042	\$219,042	\$1,174,777
Year 2012						
Beginning Balance	\$905,550	\$905,550	\$50,185	\$0	\$219,042	\$1,174,777
Issuance of Common Stock	94,450	94,450	308,685	-	-	403,135
Share-based Payments	-	-	941	-	-	941
Net Income or Loss	-	-	-	-	234,107	234,107
Appropriation and Distribution of Retained Earnings						
Legal Reserve Appropriated	-	-	-	21,904	(21,904)	-
Cash Dividends of Common Stock	-	-	-	-	(117,722)	(117,722)
End of Year	\$1,000,000	\$1,000,000	\$359,811	\$21,904	\$313,523	\$1,695,238



Historical

Statements of Cash Flows

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

Calin Technology Co., Ltd. NON-CONSOLIDATED STATEMENTS OF CASH FLOWS Years Ended December 31, 2012 AND 2011		
	(In Thousands of New Taiwan Dollars)	
	2012	2011
Cash Flows from Operating Activities - Indirect Method		
Net Income (Loss)	\$234,107	\$219,042
Adjustments to Reconcile Net Income to Net Cash Provided by (Used in) Operating Activities		
Depreciation Expense	192,533	135,400
Amortization Expense	16,322	9,934
Provision (Reversal of Provision) for Bad Debts Losses	(6)	(501)
Share-based Compensation	941	0
Loss (Gain) on Decline (Recovery) in Market Value, Scrap and Obsolescence of Inventories	4,056	3,115
Loss (Gain) on Disposal of Property, Plant and Equipment	203	0
Loss (Gain) on Disposal of Long-term Investments under Equity Method	0	0
Unrealized Revaluation Loss (Gain) on Financial Assets and Liabilities	1,891	0
Impairment Losses on Financial Asset	0	2,000
Changes in Operating Assets and Liabilities		
Decrease (Increase) in Notes Receivable	576	154
Decrease (Increase) in Accounts Receivable	(2,151)	17,345
Decrease (Increase) in Accounts Receivable - Related Parties	(14,315)	(111,699)
Decrease (Increase) in Inventories	(39,522)	(115,401)
Decrease (Increase) in Other Prepayments	2,696	(3,408)
Decrease (Increase) in Other Current Assets	(1,586)	(2,360)
Decrease (Increase) in Other Financial Assets	(100)	144
Decrease (Increase) in Deferred Tax Assets	34,589	4,017
Decrease (Increase) in Other Operating Assets	(114)	(115)
Increase (Decrease) in Notes Payable	720	296
Increase (Decrease) in Accounts Payable	(26,554)	43,037
Increase (Decrease) in Accounts Payable - Related Parties	(15,740)	32,585
Increase (Decrease) in Accrued Expenses	24,511	64,909
Increase (Decrease) in Other Payable - Related Parties	(790)	844
Increase (Decrease) in Other Current Liabilities	6,474	1,651
Net Cash Provided by (Used in) Operating Activities	418,741	300,989
Cash Flows from Investing Activities		
Acquisition of Financial Assets Carried at Cost	0	0
Proceeds from Capital Reduction of Investments Accounted for under Equity Method	0	0
Purchase of Property, Plant and Equipment	(864,389)	(440,959)
Proceeds from Disposal of Property, Plant and Equipment	0	0
Decrease (Increase) in Refundable Deposits	6,258	(6,307)
Increase in Deferred Charges	(27,446)	(16,830)
Decrease (Increase) in Restricted Assets	39,000	(62,200)
Purchase of Intangible Assets	(1,290)	(589)
Net Cash Provided by (Used in) Investing Activities	(847,867)	(526,885)
Cash Flows from Financing Activities		
Proceeds from Long-term Debt	492,000	0
Repayment of Long-term Debt	(60,763)	(61,517)
Increase (Decrease) in Guarantee Deposits Received	0	(1,000)
Cash Dividends Paid	(117,722)	0
Proceeds from Issuance of Shares	403,135	0
Exercise of Employee Stock Options	0	9,769
Net Cash Provided by (Used in) Financing Activities	716,650	(52,748)
Net Increase (Decrease) in Cash and Cash Equivalents	287,524	(278,644)
Cash and Cash Equivalents, Beginning of year	246,544	525,188
Cash and Cash Equivalents, End of year	\$534,068	\$246,544
Supplemental Cash Flow Information		
Interest Paid- Excluding Capitalized Interest	\$611	\$312
Income Tax Paid	\$234	\$264
Non-cash Investing and Financing Activities		
Current Portion of Long-term Liabilities	\$60,160	\$32,043
Investing Activities Affecting Both Cash and Non-cash Items		
Cash Paid for Acquisition of Property, Plant and Equipment	\$788,676	\$538,805
Increase (Decrease) in Payable for Equipment Purchased	\$75,713	(\$97,846)
Cash Paid for Acquisition of Property, Plant and Equipment	\$864,389	\$440,959