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**Financial Statement — Balance Sheet**

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

Accounting Title	2013/12/31	2012/12/31	2012/01/01
<b>Balance Sheet</b>			
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents			
Total cash and cash equivalents	281,581	534,068	246,544
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	0	0	0
Notes receivable, net			
Notes receivable, net	95	0	576
Accounts receivable, net			
Accounts receivable, net	47,446	34,638	32,481
Accounts receivable due from related parties, net			
Accounts receivable due from related parties, net	164,467	207,845	193,530
Other receivables			
Other receivables, net	17	780	1,029
Inventories			
Total inventories	235,950	216,419	180,953
Other current assets			
Other current financial assets	23,400	23,400	62,400
Other current assets, others	15,013	17,861	18,622
Total other current assets	38,413	41,261	81,022
Total current assets	767,969	1,035,011	736,135
<b>Non-current assets</b>			
Non-current financial assets at cost			
Non-current financial assets at cost, net	22,677	22,677	22,677
Property, plant and equipment			
Total property, plant and equipment	1,489,794	1,427,775	854,262
Intangible assets			
Total intangible assets	3,245	1,597	1,246
Deferred tax assets			
Deferred tax assets	6,478	14,126	48,344
Other non-current assets			
Prepayments for business facilities	39,500	55,583	21,093
Guarantee deposits paid	284	75	6,333
Other non-current assets, others			
Total other non-current assets, others	1,475	1,424	1,397
Total other non-current assets	41,259	57,082	28,823
Total non-current assets	1,563,453	1,523,257	955,352
Total assets	2,331,422	2,558,268	1,691,487
<b>Liabilities</b>			
<b>Current liabilities</b>			
Current financial liabilities at fair value through profit or loss			
Total current financial liabilities at fair value through profit or loss	0	1,891	0
Notes payable			
Total notes payable	217	1,016	296
Accounts payable			
Total accounts payable	65,690	101,695	128,249
Accounts payable to related parties			
Total accounts payable to related parties	14,454	25,978	41,718
Other payables			
Payable on machinery and equipment	6,534	75,664	151,377
Other payables, others	151,206	158,332	132,508
Total other payables	157,740	233,996	283,885
Other payables to related parties			
Other payables to related parties	0	219	1,009
Current tax liabilities			
Current tax liabilities	21,877	738	0
Other current liabilities			
Long-term liabilities, current portion			
Total long-term liabilities, current portion	56,920	60,160	32,043
Other current liabilities, others	22,031	11,108	4,634
Total other current liabilities	78,951	71,268	36,677
Total current liabilities	338,929	436,801	491,834
<b>Non-current liabilities</b>			
Long-term borrowings			
Total long-term borrowings	375,660	432,580	29,460
Deferred tax liabilities			
Total deferred tax liabilities	69	371	0
Other non-current liabilities			
Guarantee deposits received	200	75	75
Total other non-current liabilities	200	75	75
Total non-current liabilities	375,929	433,026	29,535
Total liabilities	714,858	869,827	521,369
<b>Equity</b>			
Share capital			
Ordinary share	1,000,000	1,000,000	905,550
Total capital stock	1,000,000	1,000,000	905,550
Capital surplus			
Total capital surplus	359,811	359,811	50,185
Retained earnings			
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	306,854	328,630	214,383
Total retained earnings	306,854	328,630	214,383
Other equity interest			
Total other equity interest	0	0	0
Treasury shares			
Treasury shares	50,101	0	0
Total equity	1,616,564	1,688,441	1,170,118
Equivalent issue shares of advance receipts for ordinary share			
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,332,000	0	0


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**Financial Statement — Income Statement**

Provided by: Calin Technology Co., Ltd.  
 Financial year: Yearly  
 Unit: NTS thousand

Accounting Title	2013/4th	2012/4th
<b>Statement of comprehensive income</b>		
Operating revenue		
Net sales revenue		
Sales revenue		
Total sales revenue	1,769,208	1,805,627
Sales returns	5,948	2,152
Sales discounts and allowances	66	1
Net sales revenue	1,763,194	1,803,474
Total operating revenue	1,763,194	1,803,474
Operating costs		
Total operating costs	1,424,869	1,377,090
Gross profit (loss) from operations	338,325	426,384
Gross profit (loss) from operations	338,325	426,384
Operating expenses		
Selling expenses		
Total selling expenses	11,360	11,429
Administrative expenses		
Total administrative expenses	129,227	140,160
Research and development expenses		
Total research and development expenses	22,044	34,546
Total operating expenses	162,631	186,135
Net operating income (loss)	175,694	240,249
Non-operating income and expenses		
Other income		
Total other income	10,012	24,921
Other gains and losses		
Other gains and losses, net	3,296	6,379
Finance costs		
Finance costs, net	1,477	801
Total non-operating income and expenses	11,831	30,499
Profit (loss) from continuing operations before tax	187,525	270,748
Tax expense (income)		
Total tax expense (income)	29,307	38,761
Profit (loss) from continuing operations	158,218	231,987
Profit (loss)	158,218	231,987
Other comprehensive income		
Actuarial gains (losses) on defined benefit plans	6	-18
Other comprehensive income, net	6	-18
Total comprehensive income	158,224	231,969
Basic earnings per share		
Total basic earnings per share	1.60	2.53
Diluted earnings per share		
Total diluted earnings per share	1.58	2.50


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**Financial Statement — Statements of Cash Flows**

Provided by: Calin Technology Co., Ltd.  
 Financial year: Yearly  
 Unit: NTS thousand

Accounting Title	2013/4th	2012/4th
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	187,525	270,748
Profit (loss) before tax	187,525	270,748
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	229,461	207,916
Amortization expense	2,216	939
Provision (reversal of provision) for bad debt expense	0	-6
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	1,891
Interest expense	1,477	801
Interest income	-842	-633
Dividend income	-5,781	0
Share-based payments	0	941
Loss (gain) on disposal of property, plan and equipment	0	203
Other adjustments to reconcile profit (loss)	27,250	3,984
Total adjustments to reconcile profit (loss)	253,781	216,036
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-95	576
Decrease (increase) in accounts receivable	-12,808	-2,151
Decrease (increase) in accounts receivable due from related parties	43,378	-14,315
Decrease (increase) in other receivable	765	236
Decrease (increase) in inventories	-46,781	-39,450
Decrease (increase) in other current assets	2,848	761
Decrease (increase) in other financial assets	0	39,000
Decrease (increase) in other operating assets	-45	-45
Total changes in operating assets	-12,738	-15,388
Changes in operating liabilities		
Increase (decrease) in notes payable	-799	720
Increase (decrease) in accounts payable	-36,005	-26,554
Increase (decrease) in accounts payable to related parties	-11,524	-15,740
Increase (decrease) in other payable	-7,092	25,634
Increase (decrease) in other payable to related parties	-219	-790
Increase (decrease) in other current liabilities	10,923	6,474
Total changes in operating liabilities	-44,716	-10,256
Total changes in operating assets and liabilities	-57,454	-25,644
Total adjustments	196,327	190,392
Cash inflow (outflow) generated from operations	383,852	461,140
Interest received	840	646
Dividends received	5,781	0
Interest paid	-1,511	-611
Income taxes refund (paid)	-822	-3,434
Net cash flows from (used in) operating activities	388,140	457,741
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-268,556	-837,639
Increase in refundable deposits	-209	0
Decrease in refundable deposits	0	6,258
Acquisition of intangible assets	-3,864	-1,290
Increase in prepayments for business facilities	-75,971	-54,196
Other investing activities	-1,891	0
Net cash flows from (used in) investing activities	-350,491	-886,867
Cash flows from (used in) financing activities		
Proceeds from long-term debt	0	492,000
Repayments of long-term debt	-60,160	-60,763
Increase in guarantee deposits received	125	0
Cash dividends paid	-180,000	-117,722
Proceeds from issuing shares	0	403,135
Payments to acquire treasury shares	-51,292	0
Proceeds from sale of treasury shares	1,191	0
Net cash flows from (used in) financing activities	-290,136	716,650
Net increase (decrease) in cash and cash equivalents	-252,487	287,524
Cash and cash equivalents at beginning of period	534,068	246,544
Cash and cash equivalents at end of period	281,581	534,068
Cash and cash equivalents reported in the statement of financial position	281,581	534,068


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**Financial Statement — Statements of Changes in Stockholders' Equity**

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

**2013/12/31 Statement of Stockholders' Equity**

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Others	Total other equity interest	Treasury shares	Total equity
Equity	1,000,000	1,000,000	359,811	21,904	306,726	328,630	0	0	0	1,688,441
Legal reserve appropriated	0	0	0	23,411	-23,411	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	-180,000	-180,000	0	0	0	-180,000
Profit (loss)					158,218	158,218	0	0	0	158,218
Other comprehensive income					6	6	0	0	0	6
Total comprehensive income					158,224	158,224	0	0	0	158,224
Purchase of treasury share	0	0	0	0	0	0	0	0	-51,292	-51,292
Share-based payments	0	0	0	0	0	0	0	0	1,191	1,191
Total increase (decrease) in equity	0	0	0	23,411	-45,187	-21,776	0	0	-50,101	-71,877
Equity	1,000,000	1,000,000	359,811	45,315	261,539	306,854	0	0	-50,101	1,616,564

**2012/12/31 Statement of Stockholders' Equity**

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Others	Total other equity interest	Treasury shares	Total equity
Equity	905,550	905,550	50,185	0	214,383	214,383	0	0	0	1,170,118
Legal reserve appropriated	0	0	0	21,904	-21,904	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	-117,722	-117,722	0	0	0	-117,722
Profit (loss)	0	0	0	0	231,987	231,987	0	0	0	231,987
Other comprehensive income					-18	-18	0	0	0	-18
Total comprehensive income	0	0	0	0	231,969	231,969	0	0	0	231,969
Issue of shares	94,450	94,450	308,685	0	0	0	0	0	0	403,135
Share-based payments	0	0	941	0	0	0	0	0	0	941
Total increase (decrease) in equity	94,450	94,450	309,626	21,904	92,343	114,247	0	0	0	518,323
Equity	1,000,000	1,000,000	359,811	21,904	306,726	328,630	0	0	0	1,688,441