


[Back>](#)
Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2013/06/30	2012/12/31	2012/06/30	2012/01/01
Balance Sheet				
Assets				
Current assets				
Cash and cash equivalents				
Total cash and cash equivalents	428,318	534,068	222,572	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	1,249	0
Notes receivable, net				
Notes receivable, net	280	0	0	576
Accounts receivable, net				
Accounts receivable, net	46,023	34,638	33,364	32,481
Accounts receivable due from related parties, net				
Accounts receivable due from related parties, net	238,513	207,845	180,253	193,530
Other receivables				
Other receivables, net	12	780	852	1,029
Inventories				
Total inventories	288,478	216,419	212,656	180,953
Other current assets				
Other current financial assets	23,400	23,400	23,400	62,400
Other current assets, others	15,667	17,861	21,481	18,622
Total other current assets	39,067	41,261	44,881	81,022
Total current assets	1,040,691	1,035,011	695,827	736,135
Non-current assets				
Non-current financial assets at cost				
Non-current financial assets at cost, net	22,677	22,677	22,677	22,677
Property, plant and equipment				
Total property, plant and equipment	1,485,684	1,427,775	1,125,110	854,262
Intangible assets				
Total intangible assets	2,818	1,597	863	1,246
Deferred tax assets	10,292	14,126	32,399	48,344
Other non-current assets				
Prepayments for business facilities	32,597	55,583	18,732	21,093
Guarantee deposits paid	182	75	1,380	6,333
Other non-current assets, others				
Total other non-current assets, others	1,424	1,424	1,414	1,397
Total other non-current assets	34,203	57,082	21,526	28,823
Total non-current assets	1,555,674	1,523,257	1,202,575	955,352
Total assets	2,596,365	2,558,268	1,898,402	1,691,487
Liabilities				
Current liabilities				
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	0
Notes payable				
Total notes payable	1,385	1,016	233	296
Accounts payable				
Total accounts payable	122,234	101,695	93,507	128,249
Accounts payable to related parties				
Total accounts payable to related parties	31,145	25,978	28,931	41,718
Other payables				
Payable on machinery and equipment	37,131	75,664	125,575	151,377
Other payables, others	346,602	158,332	254,490	132,508
Total other payables	383,733	233,996	380,065	283,885
Other payables to related parties	306	219	288	1,009
Current tax liabilities	17,559	738	941	0
Other current liabilities				
Long-term liabilities, current portion				
Total long-term liabilities, current portion	54,253	60,160	62,513	32,043
Other current liabilities, others	7,699	11,108	4,928	4,634
Total other current liabilities	61,952	71,268	67,441	36,677
Total current liabilities	618,314	436,801	571,406	491,834
Non-current liabilities				
Long-term borrowings				
Total long-term borrowings	407,157	432,580	182,431	29,460
Deferred tax liabilities				
Total deferred tax liabilities	371	371	212	0
Other non-current liabilities				
Guarantee deposits received	50	75	75	75
Total other non-current liabilities	50	75	75	75
Total non-current liabilities	407,578	433,026	182,718	29,535
Total liabilities	1,025,892	869,827	754,124	521,369
Equity				
Share capital				
Ordinary share	1,000,000	1,000,000	905,550	905,550
Total capital stock	1,000,000	1,000,000	905,550	905,550
Capital surplus				
Total capital surplus	359,811	359,811	50,185	50,185
Retained earnings				
Unappropriated retained earnings (accumulated deficit)				
Total unappropriated retained earnings (accumulated deficit)	250,367	328,630	188,543	214,383
Total retained earnings	250,367	328,630	188,543	214,383
Other equity interest				
Total other equity interest	0	0	0	0
Treasury shares	39,705	0	0	0
Total equity	1,570,473	1,688,441	1,144,278	1,170,118
Equivalent issue shares of advance receipts for ordinary share	0	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,000,000	0	0	0


[Back>>](#)

Financial Statement — Income Statement

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

Accounting Title	2013/2nd	2012/2nd	2013/01/01To2013/06/30	2012/01/01To2012/06/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	481,457	388,297	909,771	798,682
Total sales revenue	481,457	388,297	909,771	798,682
Sales returns	1,942	294	2,544	938
Sales discounts and allowances	5	1	19	1
Net sales revenue	479,510	388,002	907,208	797,743
Total operating revenue	479,510	388,002	907,208	797,743
Operating costs				
Cost of sales				
Cost of sales	357,982	305,586	704,447	630,465
Total cost of sales	357,982	305,586	704,447	630,465
Total operating costs	357,982	305,586	704,447	630,465
Gross profit (loss) from operations	121,528	82,416	202,761	167,278
Gross profit (loss) from operations	121,528	82,416	202,761	167,278
Operating expenses				
Selling expenses				
Total selling expenses	3,221	2,705	6,112	4,989
Administrative expenses				
Total administrative expenses	25,925	25,716	67,510	60,152
Research and development expenses				
Total research and development expenses	5,560	7,047	10,629	13,730
Total operating expenses	34,706	35,468	84,251	78,871
Net operating income (loss)	86,822	46,948	118,510	88,407
Non-operating income and expenses				
Other income				
Total other income	784	7,589	2,600	16,026
Other gains and losses				
Other gains and losses, net	1,575	-821	2,820	4,812
Finance costs				
Finance costs, net	314	-269	751	234
Total non-operating income and expenses	2,045	7,037	4,669	20,604
Profit (loss) from continuing operations before tax	88,867	53,985	123,179	109,011
Tax expense (income)				
Total tax expense (income)	16,332	10,769	21,442	17,129
Profit (loss) from continuing operations	72,535	43,216	101,737	91,882
Profit (loss)	72,535	43,216	101,737	91,882
Total comprehensive income	72,535	43,216	101,737	91,882
Basic earnings per share				
Total basic earnings per share	0.73	0.48	1.02	1.01
Diluted earnings per share				
Total diluted earnings per share	0.73	0.47	1.01	1.00


[Back>>](#)
Financial Statement — Statements of Cash Flows

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

Accounting Title	2013/01/01To2013/06/30	2012/01/01To2012/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	123,179	109,011
Profit (loss) before tax	123,179	109,011
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	113,481	98,674
Amortization expense	960	383
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	-1,249
Interest expense	751	234
Interest income	-489	-300
Loss (gain) on disposal of property, plan and equipment	0	203
Other adjustments to reconcile profit (loss)	8,434	2,362
Total adjustments to reconcile profit (loss)	123,137	100,307
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-280	576
Decrease (increase) in accounts receivable	-11,385	-883
Decrease (increase) in accounts receivable due from related parties	-30,668	13,277
Decrease (increase) in other receivable	768	164
Decrease (increase) in inventories	-80,493	-34,065
Decrease (increase) in other current assets	2,194	-2,859
Decrease (increase) in other financial assets	0	39,000
Decrease (increase) in other operating assets	0	-17
Total changes in operating assets	-119,864	15,193
Changes in operating liabilities		
Increase (decrease) in financial liabilities held for trading	-1,891	0
Increase (decrease) in notes payable	369	-63
Increase (decrease) in accounts payable	20,539	-34,742
Increase (decrease) in accounts payable to related parties	5,167	-12,787
Increase (decrease) in other payable	8,304	4,175
Increase (decrease) in other payable to related parties	87	-721
Increase (decrease) in other current liabilities	-3,409	294
Total changes in operating liabilities	29,166	-43,844
Total changes in operating assets and liabilities	-90,698	-28,651
Total adjustments	32,439	71,656
Cash inflow (outflow) generated from operations	155,618	180,667
Interest received	489	313
Interest paid	-785	-150
Income taxes refund (paid)	-787	-30
Net cash flows from (used in) operating activities	154,535	180,800
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-167,723	-341,705
Increase in refundable deposits	0	4,953
Decrease in refundable deposits	-107	0
Acquisition of intangible assets	-2,181	0
Decrease in prepayments for business facilities	-19,214	-51,461
Net cash flows from (used in) investing activities	-189,225	-388,213
Cash flows from (used in) financing activities		
Proceeds from long-term debt	0	203,000
Repayments of long-term debt	-31,330	-19,559
Decrease in guarantee deposits received	-25	0
Payments to acquire treasury shares	-39,705	0
Net cash flows from (used in) financing activities	-71,060	183,441
Net increase (decrease) in cash and cash equivalents	-105,750	-23,972
Cash and cash equivalents at beginning of period	534,068	246,544
Cash and cash equivalents at end of period	428,318	222,572
Cash and cash equivalents reported in the statement of financial position	428,318	222,572
Other items qualifying for cash and cash equivalents under the definition of IAS 7	0	0


[Back>>](#)

Financial Statement — Statements of Changes in Stockholders' Equity

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

2013/06/30 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
Cash dividends of ordinary share	0	0	0	0	-180,000	-180,000			0	-180,000
Profit (loss)	0	0	0	0	101,737	101,737			0	101,737
Total comprehensive income	0	0	0	0	101,737	101,737	0		0	101,737
Purchase of treasury share	0	0	0	0	0	0			-39,705	-39,705
Total increase (decrease) in equity	0	0	0	23,411	-101,674	-78,263	0		0	-117,968
Equity	1,000,000	1,000,000	359,811	45,315	205,052	250,367	0		-39,705	1,570,473

2012/06/30 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	1,170,118
Legal reserve appropriated			0	21,904	-21,904	0	0		0	0
Cash dividends of ordinary share	0	0	0	0	-117,722	-117,722	0		0	-117,722
Profit (loss)	0	0	0	0	91,882	91,882	0		0	91,882
Total comprehensive income	0	0	0	0	91,882	91,882	0		0	91,882
Total increase (decrease) in equity	0	0	0	21,904	-47,744	-25,840	0		0	-25,840
Equity	905,550	905,550	50,185	21,904	166,639	188,543	0		0	1,144,278