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Financial Statement — Balance Sheet

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

Accounting Title	2013/03/31	2012/12/31	2012/03/31	2012/01/01
Balance Sheet				
Assets				
Current assets				
Cash and cash equivalents				
Total cash and cash equivalents	504,009	534,068	230,202	246,544
Notes receivable, net				
Notes receivable, net	161	0	50	576
Accounts receivable, net				
Accounts receivable, net	37,549	34,638	24,736	32,481
Accounts receivable due from related parties, net				
Accounts receivable due from related parties, net	182,957	207,845	216,498	193,530
Other receivables				
Other receivables, net	4,353	780	4,039	1,029
Other receivables due from related parties				
Other receivables due from related parties, net	673	0	0	0
Inventories				
Total inventories	245,191	216,419	193,397	180,953
Other current assets				
Other current financial assets	200	23,400	23,400	62,400
Other current assets, others	10,374	17,861	22,499	18,622
Total other current assets	10,574	41,261	45,899	81,022
Total current assets	985,467	1,035,011	714,821	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	1,423,832	1,427,775	1,070,431	854,262
Intangible assets				
Total intangible assets	1,117	1,597	1,054	1,246
Deferred tax assets	13,024	14,126	46,313	48,344
Other non-current assets				
Prepayments for business facilities	66,936	55,583	45,119	21,093
Guarantee deposits paid	115	75	1,380	6,333
Other non-current assets, others				
Total other non-current assets, others	1,424	1,424	1,405	1,397
Total other non-current assets	68,475	57,082	47,904	28,823
Total non-current assets	1,529,125	1,523,257	1,188,379	955,352
Total assets	2,514,592	2,558,268	1,903,200	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	1,792	0
Notes payable				
Total notes payable	712	1,016	2,254	296
Accounts payable				
Total accounts payable	127,137	101,695	109,795	128,249
Accounts payable to related parties				
Total accounts payable to related parties	25,994	25,978	24,681	41,718
Other payables				
Payable on machinery and equipment	16,430	75,664	151,221	151,377
Other payables, others	150,162	159,070	128,616	132,508
Total other payables	166,592	234,734	279,837	283,885
Other payables to related parties	219	219	4,540	1,009
Other current liabilities				
Long-term liabilities, current portion				
Total long-term liabilities, current portion	56,160	60,160	58,658	32,043
Other current liabilities, others	9,154	11,108	5,261	4,634
Total other current liabilities	65,314	71,268	63,919	36,677
Total current liabilities	385,968	436,801	486,818	491,834
Non-current liabilities				
Long-term borrowings				
Total long-term borrowings	420,915	432,580	197,095	29,460
Deferred tax liabilities				
Total deferred tax liabilities	371	371	428	0
Other non-current liabilities				
Guarantee deposits received	75	75	75	75
Total other non-current liabilities	75	75	75	75
Total non-current liabilities	421,361	433,026	197,598	29,535
Total liabilities	807,329	869,827	684,416	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				
Total retained earnings	357,832	328,630	263,049	214,383
Other equity interest				
Total other equity interest	0	0	0	0
Treasury shares	10,380	0	0	0
Total equity	1,707,263	1,688,441	1,218,784	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	0	0	0	0


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Financial Statement — Income Statement

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

Accounting Title	2013/1st	2012/1st
Statement of comprehensive income		
Operating revenue		
Net sales revenue		
Sales revenue		
Total sales revenue	428,314	410,385
Sales returns	602	644
Sales discounts and allowances	14	0
Net sales revenue	427,698	409,741
Total operating revenue	427,698	409,741
Operating costs		
Total operating costs	346,465	324,879
Gross profit (loss) from operations	81,233	84,862
Gross profit (loss) from operations	81,233	84,862
Operating expenses		
Selling expenses		
Total selling expenses	2,891	2,284
Administrative expenses		
Total administrative expenses	41,585	34,436
Research and development expenses		
Total research and development expenses	5,069	6,683
Total operating expenses	49,545	43,403
Net operating income (loss)	31,688	41,459
Non-operating income and expenses		
Other income		
Total other income	1,816	8,437
Other gains and losses		
Other gains and losses, net	1,245	5,633
Finance costs		
Finance costs, net	437	503
Total non-operating income and expenses	2,624	13,567
Profit (loss) from continuing operations before tax	34,312	55,026
Tax expense (income)		
Total tax expense (income)	5,110	6,360
Profit (loss) from continuing operations	29,202	48,666
Profit (loss)	29,202	48,666
Total comprehensive income	29,202	48,666
Basic earnings per share		
Total basic earnings per share	0.29	0.54
Diluted earnings per share		
Total diluted earnings per share	0.29	0.53


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Financial Statement — Statements of Cash Flows

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

Accounting Title	2013/01/01To2013/03/31	2012/01/01To2012/03/31
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	34,312	55,026
Profit (loss) before tax	34,312	55,026
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	56,329	48,197
Amortization expense	480	192
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	1,792
Interest expense	437	503
Interest income	-75	-107
Other adjustments to reconcile profit (loss)	6,436	224
Total adjustments to reconcile profit (loss)	63,607	50,801
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-161	526
Decrease (increase) in accounts receivable	-2,911	7,745
Decrease (increase) in accounts receivable due from related parties	24,888	-22,968
Decrease (increase) in other receivable	-3,573	-3,011
Decrease (increase) in other receivable due from related parties	-673	0
Decrease (increase) in inventories	-35,208	-12,668
Decrease (increase) in other current assets	7,487	-3,877
Decrease (increase) in other financial assets	23,200	39,000
Decrease (increase) in other operating assets	0	-8
Total changes in operating assets	13,049	4,739
Changes in operating liabilities		
Increase (decrease) in financial liabilities held for trading	-1,891	0
Increase (decrease) in notes payable	-304	1,958
Increase (decrease) in accounts payable	25,442	-18,454
Increase (decrease) in accounts payable to related parties	16	-17,037
Increase (decrease) in other payable	-12,900	-7,854
Increase (decrease) in other payable to related parties	0	3,531
Increase (decrease) in other current liabilities	-1,954	627
Total changes in operating liabilities	8,409	-37,229
Total changes in operating assets and liabilities	21,458	-32,490
Total adjustments	85,065	18,311
Cash inflow (outflow) generated from operations	119,377	73,337
Interest received	75	120
Interest paid	-446	-442
Income taxes refund (paid)	-7	-12
Net cash flows from (used in) operating activities	118,999	73,003
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-111,590	-232,961
Increase in refundable deposits	-40	0
Decrease in refundable deposits	0	4,953
Increase in prepayments for business facilities	-11,383	-55,587
Net cash flows from (used in) investing activities	-123,013	-283,595
Cash flows from (used in) financing activities		
Proceeds from long-term debt	0	203,000
Repayments of long-term debt	-15,665	-8,750
Payments to acquire treasury shares	-10,380	0
Net cash flows from (used in) financing activities	-26,045	194,250
Net increase (decrease) in cash and cash equivalents	-30,059	-16,342
Cash and cash equivalents at beginning of period	534,068	246,544
Cash and cash equivalents at end of period	504,009	230,202
Cash and cash equivalents reported in the statement of financial position	504,009	230,202
Other items qualifying for cash and cash equivalents under the definition of IAS 7	0	0


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Financial Statement — Statements of Changes in Stockholders' Equity

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

2013/03/31 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
Profit (loss)					29,202	29,202				29,202
Total comprehensive income					29,202	29,202	0	0		29,202
Purchase of treasury share									-10,380	-10,380
Total increase (decrease) in equity	0	0	0	0	29,202	29,202	0	0	-10,380	18,822
Equity	1,000,000	1,000,000	359,811	21,904	335,928	357,832	0	0	-10,380	1,707,263

2012/03/31 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Others	Total other equity interest	Treasury shares	Total equity
Equity	905,550	905,550	50,185	214,383	214,383	0	0	0	1,170,118
Profit (loss)				48,666	48,666				48,666
Total comprehensive income				48,666	48,666	0	0		48,666
Total increase (decrease) in equity	0	0	0	48,666	48,666	0	0	0	48,666
Equity	905,550	905,550	50,185	263,049	263,049	0	0	0	1,218,784