



Historical

Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/09/30	2013/12/31	2013/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	91,669	281,581	200,265
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	0	0	226
Notes receivable, net			
Notes receivable, net	878	95	134
Accounts receivable, net			
Accounts receivable, net	245,845	47,446	44,971
Accounts receivable due from related parties, net			
Accounts receivable due from related parties, net	0	164,467	232,624
Other receivables			
Other receivables, net	10,005	17	5,010
Current tax assets			
Total current tax assets	5	0	0
Inventories			
Total inventories	225,651	235,950	269,210
Other current assets			
Other current financial assets	41,883	23,400	23,400
Other current assets, others	25,127	15,013	11,384
Total other current assets	67,010	38,413	34,784
Total current assets	641,063	767,969	787,224
Non-current assets			
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	1,485,735	1,489,794	1,505,601
Intangible assets			
Total intangible assets	4,111	3,245	2,295
Deferred tax assets	6,622	6,478	8,878
Other non-current assets			
Prepayments for business facilities	89,621	39,500	27,744
Guarantee deposits paid	1,534	284	284
Other non-current assets, others			
Total other non-current assets, others	1,475	1,475	1,424
Total other non-current assets	92,630	41,259	29,452
Total non-current assets	1,611,775	1,563,453	1,568,903
Total assets	2,252,838	2,331,422	2,356,127
Liabilities			
Current liabilities			
Current financial liabilities at fair value through profit or loss			
Total current financial liabilities at fair value through profit or loss	449	0	0
Notes payable			
Total notes payable	238	217	254
Accounts payable			
Total accounts payable	131,082	65,690	87,356
Accounts payable to related parties			
Total accounts payable to related parties	0	14,454	15,392
Other payables			
Payable on machinery and equipment	23,598	6,534	11,197
Other payables, others	104,875	173,083	175,682
Total other payables	128,473	179,617	186,879
Other current liabilities			
Long-term liabilities, current portion			
Total long-term liabilities, current portion	70,494	56,920	52,461
Other current liabilities, others	24,160	22,031	9,526
Total other current liabilities	94,654	78,951	61,987
Total current liabilities	354,896	338,929	351,868
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	322,789	375,660	393,284
Deferred tax liabilities			
Total deferred tax liabilities	69	69	371
Other non-current liabilities			
Guarantee deposits received	50	200	50
Total other non-current liabilities	50	200	50
Total non-current liabilities	322,908	375,929	393,705
Total liabilities	677,804	714,858	745,573
Equity			
Share capital			
Ordinary share	1,060,000	1,000,000	1,000,000
Total capital stock	1,060,000	1,000,000	1,000,000
Capital surplus			
Total capital surplus	369,691	359,811	359,811
Retained earnings			
Total retained earnings	231,932	306,854	300,848
Other equity interest			
Total other equity interest	-19,330	0	0
Treasury shares			
Total equity	1,575,034	1,616,564	1,610,554
Number of share capital awaiting retirement	1,824,000	1,332,000	1,332,000
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,824,000	1,332,000	1,332,000



Historical

Financial Statement — Income Statement

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

Accounting Title	2014/3rd	2013/3rd	2014/01/01To2014/09/30	2013/01/01To2013/09/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	392,252	472,261	1,210,353	1,382,032
Total sales revenue	392,252	472,261	1,210,353	1,382,032
Sales returns	2,905	644	4,220	3,188
Sales discounts and allowances	50	0	376	19
Net sales revenue	389,297	471,617	1,205,757	1,378,825
Total operating revenue	389,297	471,617	1,205,757	1,378,825
Operating costs				
Cost of sales				
Cost of sales	369,741	374,699	1,071,593	1,079,146
Total cost of sales	369,741	374,699	1,071,593	1,079,146
Total operating costs	369,741	374,699	1,071,593	1,079,146
Gross profit (loss) from operations	19,556	96,918	134,164	299,679
Unrealized profit (loss) from sales	0	0	0	0
Realized profit (loss) on from sales	0	0	0	0
Gross profit (loss) from operations	19,556	96,918	134,164	299,679
Operating expenses				
Selling expenses				
Total selling expenses	2,545	2,582	8,318	8,694
Administrative expenses				
Total administrative expenses	28,790	34,453	80,630	101,963
Research and development expenses				
Total research and development expenses	14,868	6,060	35,851	16,689
Total operating expenses	46,203	43,095	124,799	127,346
Net other income (expenses)				
Net other income (expenses)	0	0	0	0
Net operating income (loss)	-26,647	53,823	9,365	172,333
Non-operating income and expenses				
Other income				
Total other income	2,533	6,282	3,361	8,882
Other gains and losses				
Other gains and losses, net	2,974	158	2,998	2,978
Finance costs				
Finance costs, net	1,139	309	2,106	1,060
Total non-operating income and expenses	4,368	6,131	4,253	10,800
Profit (loss) from continuing operations before tax	-22,279	59,954	13,618	183,133
Tax expense (income)				
Total tax expense (income)	-3,505	9,473	8,540	30,915
Profit (loss) from continuing operations	-18,774	50,481	5,078	152,218
Profit (loss)	-18,774	50,481	5,078	152,218
Other comprehensive income				
Other comprehensive income	0	0	0	0
Other comprehensive income, net	0	0	0	0
Total comprehensive income	-18,774	50,481	5,078	152,218
Basic earnings per share				
Total basic earnings per share	-0.18	0.49	0.05	1.46
Diluted earnings per share				
Total diluted earnings per share	-0.18	0.48	0.05	1.45



Historical

Financial Statement – Statements of Cash Flows

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

Accounting Title	2014/01/01To2014/09/30	2013/01/01To2013/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	13,618	183,133
Profit (loss) before tax	13,618	183,133
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	182,536	170,766
Amortization expense	1,830	1,739
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	449	-2,117
Interest expense	2,106	1,060
Interest income	-387	-565
Dividend income	-2,313	-5,781
Share-based payments	550	0
Other adjustments to reconcile profit (loss)	9,296	13,340
Total adjustments to reconcile profit (loss)	194,067	178,442
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-783	-134
Decrease (increase) in accounts receivable	-198,399	-10,333
Decrease (increase) in accounts receivable due from related parties	164,467	-24,779
Decrease (increase) in other receivable	-9,990	-4,230
Decrease (increase) in inventories	1,003	-66,131
Decrease (increase) in other current assets	-10,114	6,477
Decrease (increase) in other financial assets	-18,483	0
Total changes in operating assets	-72,299	-99,130
Changes in operating liabilities		
Increase (decrease) in notes payable	21	-762
Increase (decrease) in accounts payable	65,392	-14,339
Increase (decrease) in accounts payable to related parties	-14,454	-10,586
Increase (decrease) in other payable	-46,299	-8,218
Increase (decrease) in other payable to related parties	0	-219
Increase (decrease) in other current liabilities	2,129	-1,582
Total changes in operating liabilities	6,789	-35,706
Total changes in operating assets and liabilities	-65,510	-134,836
Total adjustments	128,557	43,606
Cash inflow (outflow) generated from operations	142,175	226,739
Interest received	389	565
Dividends received	2,313	5,781
Interest paid	-2,138	-1,102
Income taxes refund (paid)	-30,566	-795
Net cash flows from (used in) operating activities	112,173	231,188
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-138,077	-268,569
Increase in refundable deposits	-1,250	-209
Acquisition of intangible assets	-2,696	-2,437
Increase in prepayments for business facilities	-73,457	-16,651
Other investing activities	0	0
Net cash flows from (used in) investing activities	-215,480	-287,866
Cash flows from (used in) financing activities		
Repayments of long-term debt	-39,297	-46,995
Decrease in guarantee deposits received	-150	-25
Cash dividends paid	-30,000	-180,000
Payments to acquire treasury shares	-20,199	-51,296
Proceeds from sale of treasury shares	3,041	1,191
Net cash flows from (used in) financing activities	-86,605	-277,125
Net increase (decrease) in cash and cash equivalents	-189,912	-333,803
Cash and cash equivalents at beginning of period	281,581	534,068
Cash and cash equivalents at end of period	91,669	200,265
Cash and cash equivalents reported in the statement of financial position	91,669	200,265



Historical

Financial Statement — Statements of Changes in Stockholders' Equity

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

2014/09/30 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	45,315	261,539	306,854	0	0	-50,101	1,616,564
Legal reserve appropriated				15,822	-15,822	0				0
Cash dividends of ordinary share				0	-30,000	-30,000				-30,000
Stock dividends of ordinary share	50,000	50,000	0	0	-50,000	-50,000				0
Profit (loss)					5,078	5,078				5,078
Other comprehensive income					0	0				0
Total comprehensive income					5,078	5,078	0	0		5,078
Purchase of treasury share									-20,199	-20,199
Share-based payments	10,000	10,000	9,880				-19,330	-19,330	3,041	3,591
Total increase (decrease) in equity	60,000	60,000	9,880	15,822	-90,744	-74,922	-19,330	-19,330	-17,158	-41,530
Equity	1,060,000	1,060,000	369,691	61,137	170,795	231,932	-19,330	-19,330	-67,259	1,575,034

2013/09/30 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				23,411	-23,411	0				0
Cash dividends of ordinary share				0	-180,000	-180,000				-180,000
Profit (loss)					152,218	152,218				152,218
Other comprehensive income					0	0				0
Total comprehensive income					152,218	152,218	0	0		152,218
Purchase of treasury share									-51,296	-51,296
Share-based payments	0	0	0						1,191	1,191
Total increase (decrease) in equity	0	0	0	23,411	-51,193	-27,782	0	0	-50,105	-77,887
Equity	1,000,000	1,000,000	359,811	45,315	255,533	300,848	0	0	-50,105	1,610,554