


[Back>>](#)
**Financial Statement – Balance Sheet**

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

Accounting Title	2014/06/30	2013/12/31	2013/06/30
<b>Balance Sheet</b>			
<b>Assets</b>			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	179,821	281,581	428,318
Notes receivable, net			
Notes receivable, net	1,664	95	280
Accounts receivable, net			
Accounts receivable, net	265,695	47,446	46,023
Accounts receivable due from related parties, net			
Accounts receivable due from related parties, net	0	164,467	238,513
Other receivables			
Other receivables, net	33	17	12
Inventories			
Total inventories	236,647	235,950	288,478
Other current assets			
Other current financial assets	23,400	23,400	23,400
Other current assets, others	23,530	15,013	15,667
Total other current assets	46,930	38,413	39,067
Total current assets	730,790	767,969	1,040,691
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	1,459,984	1,489,794	1,485,684
Intangible assets			
Total intangible assets	3,718	3,245	2,818
Deferred tax assets	6,628	6,478	10,292
Other non-current assets			
Prepayments for business facilities	95,636	39,500	32,597
Guarantee deposits paid	1,294	284	182
Other non-current assets, others			
Total other non-current assets, others	1,475	1,475	1,424
Total other non-current assets	98,405	41,259	34,203
Total non-current assets	1,591,412	1,563,453	1,555,674
Total assets	2,322,202	2,331,422	2,596,365
<b>Liabilities</b>			
Current liabilities			
Current financial liabilities at fair value through profit or loss			
Total current financial liabilities at fair value through profit or loss	0	0	0
Notes payable			
Total notes payable	316	217	1,385
Accounts payable			
Total accounts payable	133,342	65,690	122,234
Accounts payable to related parties			
Total accounts payable to related parties	0	14,454	31,145
Other payables			
Payable on machinery and equipment	7,896	6,534	37,131
Other payables, others	154,473	173,083	364,161
Total other payables	162,369	179,617	401,292
Other payables to related parties	0	0	306
Other current liabilities			
Long-term liabilities, current portion			
Total long-term liabilities, current portion	66,744	56,920	54,253
Other current liabilities, others	28,532	22,031	7,699
Total other current liabilities	95,276	78,951	61,952
Total current liabilities	391,303	338,929	618,314
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	340,413	375,660	407,157
Deferred tax liabilities			
Total deferred tax liabilities	69	69	371
Other non-current liabilities			
Guarantee deposits received	200	200	50
Total other non-current liabilities	200	200	50
Total non-current liabilities	340,682	375,929	407,578
Total liabilities	731,985	714,858	1,025,892
<b>Equity</b>			
Share capital			
Ordinary share	1,050,000	1,000,000	1,000,000
Total capital stock	1,050,000	1,000,000	1,000,000
Capital surplus			
Total capital surplus	359,811	359,811	359,811
Retained earnings			
Total retained earnings	250,706	306,854	250,367
Other equity interest			
Total other equity interest	0	0	0
Treasury shares	70,300	50,101	39,705
Total equity	1,590,217	1,616,564	1,570,473
Number of share capital awaiting retirement	1,919,000	1,332,000	1,000,000
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,919,000	1,332,000	1,000,000


[Back>>](#)
**Financial Statement — Income Statement**

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

Accounting Title	2014/2nd	2013/2nd	2014/01/01To2014/06/30	2013/01/01To2013/06/30
<b>Statement of comprehensive income</b>				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	448,234	481,457	818,101	909,771
Total sales revenue	448,234	481,457	818,101	909,771
Sales returns	580	1,942	1,315	2,544
Sales discounts and allowances	0	5	326	19
Net sales revenue	447,654	479,510	816,460	907,208
Total operating revenue	447,654	479,510	816,460	907,208
Operating costs				
Cost of sales				
Cost of sales	390,860	357,982	701,852	704,447
Total cost of sales	390,860	357,982	701,852	704,447
Total operating costs	390,860	357,982	701,852	704,447
Gross profit (loss) from operations	56,794	121,528	114,608	202,761
Gross profit (loss) from operations	56,794	121,528	114,608	202,761
Operating expenses				
Selling expenses				
Total selling expenses	3,112	3,221	5,773	6,112
Administrative expenses				
Total administrative expenses	26,899	25,925	51,840	67,510
Research and development expenses				
Total research and development expenses	9,889	5,560	20,983	10,629
Total operating expenses	39,900	34,706	78,596	84,251
Net operating income (loss)	16,894	86,822	36,012	118,510
Non-operating income and expenses				
Other income				
Total other income	463	803	828	2,622
Other gains and losses				
Other gains and losses, net	-1,894	1,556	24	2,798
Finance costs				
Finance costs, net	874	314	967	751
Total non-operating income and expenses	-2,305	2,045	-115	4,669
Profit (loss) from continuing operations before tax	14,589	88,867	35,897	123,179
Tax expense (income)				
Total tax expense (income)	8,640	16,332	12,045	21,442
Profit (loss) from continuing operations	5,949	72,535	23,852	101,737
Profit (loss)	5,949	72,535	23,852	101,737
Other comprehensive income				
Other comprehensive income	0	0	0	0
Other comprehensive income, net	0	0	0	0
Total comprehensive income	5,949	72,535	23,852	101,737
Basic earnings per share				
Total basic earnings per share	0.06	0.73	0.24	1.02
Diluted earnings per share				
Total diluted earnings per share	0.06	0.73	0.24	1.01


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

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

Accounting Title	2014/01/01To2014/06/30	2013/01/01To2013/06/30
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	35,897	123,179
Profit (loss) before tax	35,897	123,179
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	119,992	113,481
Amortization expense	1,054	960
Interest expense	967	751
Interest income	-306	-489
Other adjustments to reconcile profit (loss)	3,670	8,434
Total adjustments to reconcile profit (loss)	125,377	123,137
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-1,569	-280
Decrease (increase) in accounts receivable	-218,249	-11,385
Decrease (increase) in accounts receivable due from related parties	164,467	-30,668
Decrease (increase) in other receivable	-18	768
Decrease (increase) in inventories	-4,367	-80,493
Decrease (increase) in other current assets	-8,517	2,194
Total changes in operating assets	-68,253	-119,864
Changes in operating liabilities		
Increase (decrease) in notes payable	99	369
Increase (decrease) in accounts payable	67,652	20,539
Increase (decrease) in accounts payable to related parties	-14,454	5,167
Increase (decrease) in other payable	-38,793	8,304
Increase (decrease) in other payable to related parties	0	87
Increase (decrease) in other current liabilities	6,501	-3,409
Total changes in operating liabilities	21,005	31,057
Total changes in operating assets and liabilities	-47,248	-88,807
Total adjustments	78,129	34,330
Cash inflow (outflow) generated from operations	114,026	157,509
Interest received	308	489
Interest paid	-994	-785
Income taxes refund (paid)	-21,985	-787
Net cash flows from (used in) operating activities	91,355	156,426
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-78,047	-167,723
Increase in refundable deposits	-1,010	-107
Acquisition of intangible assets	-1,527	-2,181
Increase in prepayments for business facilities	-66,909	-19,214
Other investing activities	0	-1,891
Net cash flows from (used in) investing activities	-147,493	-191,116
Cash flows from (used in) financing activities		
Repayments of long-term debt	-25,423	-31,330
Decrease in guarantee deposits received	0	-25
Payments to acquire treasury shares	-20,199	-39,705
Net cash flows from (used in) financing activities	-45,622	-71,060
Net increase (decrease) in cash and cash equivalents	-101,760	-105,750
Cash and cash equivalents at beginning of period	281,581	534,068
Cash and cash equivalents at end of period	179,821	428,318
Cash and cash equivalents reported in the statement of financial position	179,821	428,318


[Back>>](#)
**Financial Statement — Statements of Changes in Stockholders' Equity**

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

**2014/06/30 Statement of Stockholders' Equity**

Unit: NT\$ thousand

	Ordinary share	Stock dividend to be distributed	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	0	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	-50,000	-50,000				0
Profit (loss)						23,852	23,852				23,852
Other comprehensive income						0	0				0
Total comprehensive income						23,852	23,852	0	0		23,852
Purchase of treasury share										-20,199	-20,199
Total increase (decrease) in equity	0	50,000	50,000	0	15,822	-71,970	-56,148	0	0	-20,199	-26,347
Equity	1,000,000	50,000	1,050,000	359,811	61,137	189,569	250,706	0	0	-70,300	1,590,217

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