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Financial Statement – Balance Sheet

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

Accounting Title	2014/03/31	2013/12/31	2013/03/31
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	199,558	281,581	480,809
Notes receivable, net			
Notes receivable, net	822	95	161
Accounts receivable, net			
Accounts receivable, net	45,899	47,446	37,549
Accounts receivable due from related parties, net			
Accounts receivable due from related parties, net	199,098	164,467	182,957
Other receivables			
Other receivables, net	4,434	17	4,353
Other receivables due from related parties			
Other receivables due from related parties, net	0	0	673
Inventories			
Total inventories	253,687	235,950	245,191
Other current assets			
Other current financial assets	23,400	23,400	23,400
Other current assets, others	17,953	15,013	10,374
Total other current assets	41,353	38,413	33,774
Total current assets	744,851	767,969	985,467
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	1,467,358	1,489,794	1,423,832
Intangible assets			
Total intangible assets	3,320	3,245	1,117
Deferred tax assets	6,450	6,478	13,024
Other non-current assets			
Prepayments for business facilities	64,587	39,500	66,936
Guarantee deposits paid	894	284	115
Other non-current assets, others			
Total other non-current assets, others	1,475	1,475	1,424
Total other non-current assets	66,956	41,259	68,475
Total non-current assets	1,566,761	1,563,453	1,529,125
Total assets	2,311,612	2,331,422	2,514,592
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	0	0
Notes payable			
Total notes payable	232	217	712
Accounts payable			
Total accounts payable	86,812	65,690	127,137
Accounts payable to related parties			
Total accounts payable to related parties	20,550	14,454	25,994
Other payables			
Payable on machinery and equipment	4,122	6,534	16,430
Other payables, others	130,644	173,083	150,162
Total other payables	134,766	179,617	166,592
Other payables to related parties	0	0	219
Other current liabilities			
Long-term liabilities, current portion			
Total long-term liabilities, current portion	62,878	56,920	56,160
Other current liabilities, others	28,695	22,031	9,154
Total other current liabilities	91,573	78,951	65,314
Total current liabilities	333,933	338,929	385,968
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	358,037	375,660	420,915
Deferred tax liabilities			
Total deferred tax liabilities	69	69	371
Other non-current liabilities			
Guarantee deposits received	200	200	75
Total other non-current liabilities	200	200	75
Total non-current liabilities	358,306	375,929	421,361
Total liabilities	692,239	714,858	807,329
Equity			
Share capital			
Ordinary share	1,000,000	1,000,000	1,000,000
Total capital stock	1,000,000	1,000,000	1,000,000
Capital surplus			
Total capital surplus	359,811	359,811	359,811
Retained earnings			
Total retained earnings	324,757	306,854	357,832
Other equity interest			
Total other equity interest	0	0	0
Treasury shares	65,195	50,101	10,380
Total equity	1,619,373	1,616,564	1,707,263
Number of share capital awaiting retirement	1,768,000	1,332,000	252,000
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,768,000	1,332,000	252,000


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Financial Statement — Income Statement

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

Accounting Title	2014/01/01To2014/03/31	2013/01/01To2013/03/31
Statement of comprehensive income		
Operating revenue		
Net sales revenue		
Sales revenue		
Total sales revenue	369,867	428,314
Sales returns	735	602
Sales discounts and allowances	326	14
Net sales revenue	368,806	427,698
Total operating revenue	368,806	427,698
Operating costs		
Total operating costs	310,992	346,465
Gross profit (loss) from operations	57,814	81,233
Gross profit (loss) from operations	57,814	81,233
Operating expenses		
Selling expenses		
Total selling expenses	2,661	2,891
Administrative expenses		
Total administrative expenses	24,941	41,585
Research and development expenses		
Total research and development expenses	11,094	5,069
Total operating expenses	38,696	49,545
Net operating income (loss)	19,118	31,688
Non-operating income and expenses		
Other income		
Total other income	365	1,819
Other gains and losses		
Other gains and losses, net	1,918	1,242
Finance costs		
Finance costs, net	93	437
Total non-operating income and expenses	2,190	2,624
Profit (loss) from continuing operations before tax	21,308	34,312
Tax expense (income)		
Total tax expense (income)	3,405	5,110
Profit (loss) from continuing operations	17,903	29,202
Profit (loss)	17,903	29,202
Total comprehensive income	17,903	29,202
Basic earnings per share		
Total basic earnings per share	0.18	0.29
Diluted earnings per share		
Total diluted earnings per share	0.18	0.29


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Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2014/01/01To2014/03/31	2013/01/01To2013/03/31
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	21,308	34,312
Profit (loss) before tax	21,308	34,312
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	57,430	56,329
Amortization expense	482	480
Interest expense	93	437
Interest income	-75	-75
Other adjustments to reconcile profit (loss)	-1,148	6,436
Total adjustments to reconcile profit (loss)	56,782	63,607
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-727	-161
Decrease (increase) in accounts receivable	1,547	-2,911
Decrease (increase) in accounts receivable due from related parties	-34,631	24,888
Decrease (increase) in other receivable	-4,417	-3,573
Decrease (increase) in other receivable due from related parties	0	-673
Decrease (increase) in inventories	-16,589	-35,208
Decrease (increase) in other current assets	-2,940	7,487
Decrease (increase) in other financial assets	0	0
Decrease (increase) in other operating assets	0	0
Total changes in operating assets	-57,757	-10,151
Changes in operating liabilities		
Increase (decrease) in financial liabilities held for trading	0	0
Increase (decrease) in notes payable	15	-304
Increase (decrease) in accounts payable	21,122	25,442
Increase (decrease) in accounts payable to related parties	6,096	16
Increase (decrease) in other payable	-45,800	-12,900
Increase (decrease) in other payable to related parties	0	0
Increase (decrease) in other current liabilities	6,664	-1,954
Total changes in operating liabilities	-11,903	10,300
Total changes in operating assets and liabilities	-69,660	149
Total adjustments	-12,878	63,756
Cash inflow (outflow) generated from operations	8,430	98,068
Interest received	75	75
Interest paid	-101	-446
Income taxes refund (paid)	-8	-7
Net cash flows from (used in) operating activities	8,396	97,690
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-29,680	-111,590
Increase in refundable deposits	-610	-40
Decrease in refundable deposits	0	0
Acquisition of intangible assets	-557	0
Increase in prepayments for business facilities	-32,813	-11,383
Other investing activities	0	-1,891
Net cash flows from (used in) investing activities	-63,660	-124,904
Cash flows from (used in) financing activities		
Repayments of long-term debt	-11,665	-15,665
Payments to acquire treasury shares	-15,094	-10,380
Net cash flows from (used in) financing activities	-26,759	-26,045
Net increase (decrease) in cash and cash equivalents	-82,023	-53,259
Cash and cash equivalents at beginning of period	281,581	534,068
Cash and cash equivalents at end of period	199,558	480,809
Cash and cash equivalents reported in the statement of financial position	199,558	480,809


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Financial Statement — Statements of Changes in Stockholders' Equity

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

2014/03/31 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	45,315	261,539	306,854	0	0	-50,101	1,616,564
Profit (loss)					17,903	17,903				17,903
Total comprehensive income					17,903	17,903	0	0		17,903
Purchase of treasury share									-15,094	-15,094
Total increase (decrease) in equity	0	0	0	0	17,903	17,903	0	0	-15,094	2,809
Equity	1,000,000	1,000,000	359,811	45,315	279,442	324,757	0	0	-65,195	1,619,373

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