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## Financial Statement — Balance Sheet

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

Accounting Title	2010/12/31		2009/12/31	
	Amount	%	Amount	%
Assets				
Current Assets				
Cash and cash equivalents	525,188.00	40.94	158,764.00	19.82
Accounts receivable - net	50,055.00	3.90	6,466.00	0.81
Accounts receivable - related parties - net	81,831.00	6.38	30,468.00	3.80
Other financial assets - current	1,024.00	0.08	773.00	0.10
Inventories	68,667.00	5.35	39,431.00	4.92
Other current assets	20,029.00	1.56	11,361.00	1.42
Current assets	746,794.00	58.21	247,263.00	30.86
Funds and Investments				
Financial assets carried at cost - non current	24,677.00	1.92	21,677.00	2.71
Equity investments under equity method	0.00	0.00	2,279.00	0.28
Investments	0.00	0.00	2,279.00	0.28
Funds and long-term investments	24,677.00	1.92	23,956.00	2.99
Fixed Assets				
Cost				
Buildings and structures	94,174.00	7.34	143,679.00	17.93
Machinery and equipment	804,558.00	62.71	715,653.00	89.32
Molding equipment	17,593.00	1.37	11,358.00	1.42
Office equipment	1,443.00	0.11	1,288.00	0.16
Leasehold improvements	129,082.00	10.06	116,137.00	14.49
Fixed assets cost	1,046,850.00	81.60	988,115.00	123.32
Accumulated depreciation	-623,274.00	-48.58	-510,532.00	-63.72
Construction in process and prepayment for equipments	30,391.00	2.37	928.00	0.12
Fixed assets	453,967.00	35.39	478,511.00	59.72
Intangible Assets				
Computer software cost	1,360.00	0.11	684.00	0.09
Intangible assets	1,360.00	0.11	684.00	0.09
Other Assets				
Guarantee deposits paid	26.00	0.00	56.00	0.01
Deferred charges	10,384.00	0.81	6,751.00	0.84
Deferred income tax assets - non current	45,535.00	3.55	44,008.00	5.49
Other assets - other	142.00	0.01	0.00	0.00
Other assets	56,087.00	4.37	50,815.00	6.34
Assets	1,282,885.00	100.00	801,229.00	100.00
Liabilities and Stockholders' Equity				
Liabilities				
Current Liabilities				
Accounts payable	85,212.00	6.64	25,376.00	3.17
Accounts payable - related parties	9,133.00	0.71	6,060.00	0.76
Other payables - related parties	165.00	0.01	370.00	0.05
Other payables	53,531.00	4.17	4,193.00	0.52
Long-term liabilities - current portion	61,517.00	4.80	79,768.00	9.96
Other current liabilities	64,783.00	5.05	28,932.00	3.61
Current liabilities	274,341.00	21.38	144,699.00	18.06
Long term Liabilities				
Long-term borrowings	61,503.00	4.79	123,020.00	15.35
Long-term liabilities	61,503.00	4.79	123,020.00	15.35
Reserves				

Other Liabilities				
Guarantee deposits received	1,075.00	0.08	1,075.00	0.13
Other liabilities	1,075.00	0.08	1,075.00	0.13
Liabilities	336,919.00	26.26	268,794.00	33.55
Stockholders' Equity				
Capital				
Common stock	896,420.00	69.88	781,700.00	97.56
Capital Surplus				
Capital surplus - additional paid-in capital	232,852.00	18.15	52,619.00	6.57
Capital surplus	232,852.00	18.15	52,619.00	6.57
Retained Earnings				
Unappropriated retained earnings	-183,306.00	-14.29	-301,884.00	-37.68
Retained earnings	-183,306.00	-14.29	-301,884.00	-37.68
Stockholders' Equity and Other adjustmen				
Stockholders' equity	945,966.00	73.74	532,435.00	66.45
Number of treasury stock acquired by the company and subsidiaries (unit: share)	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00


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## Financial Statement — Income Statement

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

Accounting Title	2010/12/31		2009/12/31	
	Amount	%	Amount	%
Sales	832,027.00	100.47	376,647.00	100.46
Sales returns	3,738.00	0.45	1,097.00	0.29
Sales discounts and allowances	172.00	0.02	615.00	0.16
Sales	828,117.00	100.00	374,935.00	100.00
Operating income	828,117.00	100.00	374,935.00	100.00
Operating costs	701,652.00	84.73	441,747.00	117.82
Gross profit (loss) from operations	126,465.00	15.27	-66,812.00	-17.82
Selling expense	9,275.00	1.12	4,512.00	1.20
General and administrative expenses	55,984.00	6.76	34,297.00	9.15
Research and development expenses	18,222.00	2.20	12,769.00	3.41
Operating expenses	83,481.00	10.08	51,578.00	13.76
Operating income (loss)	42,984.00	5.19	-118,390.00	-31.58
Non-Operating Income				
Interest income	817.00	0.10	245.00	0.07
Income from long-term equity investments under the equity method	0.00	0.00	883.00	0.24
Investment income	0.00	0.00	883.00	0.24
Gains on disposal of fixed assets	851.00	0.10	0.00	0.00
Gains on sale of investments	6.00	0.00	0.00	0.00
Rent income	11,901.00	1.44	13,103.00	3.49
Miscellaneous income	10,867.00	1.31	2,267.00	0.60
Non-operating revenues and gains	24,442.00	2.95	16,498.00	4.40
Non-Operating Expenses				
Interest expense	2,670.00	0.32	4,476.00	1.19
Foreign exchange losses	4,348.00	0.53	510.00	0.14
Non-operating expenses and losses	7,018.00	0.85	4,986.00	1.33
Income from continuing operations before income tax	60,408.00	7.29	-106,878.00	-28.51
Income tax expense (benefit)	-5,551.00	-0.67	98.00	0.03
Income from continuing operations	65,959.00	7.96	-106,976.00	-28.53
Net income (loss)	65,959.00	7.96	-106,976.00	-28.53
Primary Earnings per Share				
Primary earnings per share	0.84	0.00	-1.58	0.00
Diluted earnings per share				


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**Statements of Changes in Stockholders' Equity**

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

CALIN TECHNOLOGY CO., LTD. NON-CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY Years Ended December 31, 2010 AND 2009							
Item	Common Stock	Capital Stock	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Retained Earnings	(In Thousands of New Taiwan Dollars) Retained Earnings Total Stockholders' Equities
Year 2009							
Beginning Balance	\$675,000	\$675,000	\$0	\$0	\$0	(\$194,908)	(\$194,908)
Issuance of Common Stock	105,000	105,000	52,500	-	-	-	-
Exercise Employee Stock Warrants	1,700	1,700	119	-	-	-	-
Net Income or Loss	-	-	-	-	-	(106,976)	(106,976)
Appropriated and Allocated Earnings	-	-	-	-	-	-	-
End of Year	\$781,700	\$781,700	\$52,619	\$0	\$0	(\$301,884)	(\$301,884)
Year 2010							
Beginning Balance		\$781,700	\$781,700	\$52,619		(\$301,884)	(\$301,884)
Issuance of Common Stock		105,550	105,550	232,210		-	-
Capital surplus used to cover accumulated deficits		-	-	(52,619)	52,619	52,619	52,619
Exercise Employee Stock Warrants		9,170	9,170	642	-	-	-
Net Income or Loss		-	-	-	65,959	65,959	65,959
Appropriated and Allocated Earnings		-	-	-	-	-	-
End of Year		\$896,420	\$896,420	\$232,852	(\$183,306)	(\$183,306)	\$945,966


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## Statements of Cash Flows

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

### CALIN TECHNOLOGY CO., LTD. NON-CONSOLIDATED STATEMENTS OF CASH FLOWS Years Ended December 31, 2010 AND 2009

(In Thousands of New Taiwan Dollars)

	2010	2009
Cash Flows from Operating Activities - Indirect Method		
Net Income (Loss)	\$65,959	(\$106,976)
Adjustments to Reconcile Net Income to Net Cash Provided by (Used in) Operating Activities		
Depreciation Expense-Operating	114,242	122,086
Amortization Expense-Operating	6,012	11,912
Provision (Reversal of Provision) for Bad Debts Losses	442	(48)
Loss (Gain) of Inventory Valuation Obsolescence or Recoveries	(2,268)	(2,152)
Investment Loss/(Income) Recognized under Equity Method	0	(883)
Cash Dividends Received from Investments Accounted for under Equity Method	0	1,409
Loss (Gain) on Disposal of Fixed Assets	(851)	0
Loss (Gain) on Disposal of Investments Accounted for under Equity Method	(6)	0
Changes in Operating Assets and Liabilities		
Decrease (Increase) in Notes Receivable	(679)	(50)
Decrease (Increase) in Accounts receivable	(43,352)	4,812
Decrease (Increase) in Accounts Receivable - Related Parties	(51,363)	(6,060)
Decrease (Increase) in Inventories	(26,968)	(9,144)
Decrease (Increase) in Other Prepayments	(575)	(389)
Decrease (Increase) in Other Current Assets	(4,069)	(466)
Decrease (Increase) in Other Financial Assets	(251)	(64)
Decrease (Increase) in Deferred Tax Assets	(5,551)	98
Decrease (Increase) in Other Operating Assets	(142)	0
Increase (Decrease) in Accounts Payable	59,836	12,914
Increase (Decrease) in Accounts Payable - Related Parties	3,073	(1,173)
Increase (Decrease) in Accrued Expenses	34,400	(57)
Increase (Decrease) in Other Payable - Related Parties	(205)	116
Increase (Decrease) in Other Current Liabilities	1,451	(437)
Net Cash Provided by (Used in) Operating Activities	149,135	25,448
Cash Flows from Investing Activities		
Acquisition of Financial Assets Carried at Cost	(3,000)	(8,060)
Proceeds from Disposal of Investments Accounted for by Equity Method	2,285	0
Acquisition of Property, Plant and Equipment	(88,365)	(68,313)
Proceeds from Disposal of Property, Plant and Equipment	48,856	0
Decrease (Increase) in Refundable Deposits	30	6
Increase in Deferred Charges	(9,147)	(607)
Purchase of Intangible Assets	(1,174)	(410)
Net Cash Provided by (Used in) Investing Activities	(50,515)	(77,384)
Cash Flows from Financing Activities		
Proceeds from Long-term Debt	0	40,300
Repayment of Long-term Debt	(79,768)	(91,928)
Increase/(Decrease) in Guarantee Deposits Received	0	(100)
Capital Addition	337,760	157,500
Employee Stock Options Exercised	9,812	1,819
Net Cash Provided by (Used in) Financing Activities	267,804	107,591
Net Increase/(Decrease) in Cash and Cash Equivalents	366,424	55,655
Cash and Cash Equivalents, Beginning of year	158,764	103,109
Cash and Cash Equivalents, End of year	\$525,188	\$158,764
Supplemental Cash Flow Information		
Interest Paid- Excluding Capitalized Interest	\$3,015	\$4,669
Income Tax Paid	\$80	\$0
Non-cash Investing and Financing Activities		
Current Portion of Long-term Liability	\$61,517	\$79,768
Investing Activities Affecting Both Cash and Non-cash Items		
Cash Paid for Acquisition of Property, Plant and Equipment	\$137,703	\$67,577
Increase in Property, Plant and Equipment		
Increase/(Decrease) in Payable for Equipment Purchased	(\$49,338)	\$736
Cash Paid for Acquisition of Property, Plant and Equipment	\$88,365	\$68,313