



Historical

Financial Statement – Balance Sheet

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

Accounting Title	2015/09/30	2014/12/31	2014/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	136,613	364,774	91,669
Notes receivable, net			
Notes receivable, net	994	314	878
Accounts receivable, net			
Accounts receivable, net	252,005	175,093	245,845
Other receivables			
Other receivables, net	9,403	33	10,005
Current tax assets			
Total current tax assets	5,187	5,142	5
Inventories			
Total inventories	253,686	235,735	225,651
Other current assets			
Other current financial assets	3,100	34,147	41,883
Other current assets, others	22,165	18,553	25,127
Total other current assets	25,265	52,700	67,010
Total current assets	683,153	833,791	641,063
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	1,527,895	1,470,617	1,485,735
Intangible assets			
Total intangible assets	7,652	6,088	4,111
Deferred tax assets	29,057	13,873	6,622
Other non-current assets			
Prepayments for business facilities	26,732	82,636	89,621
Guarantee deposits paid	1,492	1,534	1,534
Other non-current assets, others			
Total other non-current assets, others	831	831	1,475
Total other non-current assets	29,055	85,001	92,630
Total non-current assets	1,616,336	1,598,256	1,611,775
Total assets	2,299,489	2,432,047	2,252,838
Liabilities and equity			
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	1,169	449
Notes payable			
Total notes payable	291	573	238
Accounts payable			
Total accounts payable	145,947	105,103	131,082
Other payables			
Payable on machinery and equipment	21,031	11,264	23,598
Other payables, others	95,243	103,259	104,875
Total other payables	116,274	114,523	128,473
Other current liabilities			
Long-term liabilities, current portion			
Total long-term liabilities, current portion	70,494	70,494	70,494
Other current liabilities, others	11,287	20,468	24,160
Total other current liabilities	81,781	90,962	94,654
Total current liabilities	344,293	312,330	354,896
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	532,295	585,166	322,789
Deferred tax liabilities			
Total deferred tax liabilities	969	701	69
Other non-current liabilities			
Guarantee deposits received	50	50	50
Total other non-current liabilities	50	50	50
Total non-current liabilities	533,314	585,917	322,908
Total liabilities	877,607	898,247	677,804
Equity			
Share capital			
Ordinary share	1,059,400	1,060,000	1,060,000
Total capital stock	1,059,400	1,060,000	1,060,000
Capital surplus			
Total capital surplus	369,098	369,691	369,691
Retained earnings			
Total retained earnings	80,365	189,048	231,932
Other equity interest			
Total other equity interest	-11,954	-17,680	-19,330
Treasury shares			
Total treasury shares	75,027	67,259	67,259
Total equity	1,421,882	1,533,800	1,575,034
Total liabilities and equity	2,299,489	2,432,047	2,252,838
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	2,221,000	1,824,000	1,824,000



Historical

Financial Statement — Income Statement

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

Accounting Title	2015/3rd	2014/3rd	2015/01/01To2015/09/30	2014/01/01To2014/09/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	416,258	392,252	1,046,717	1,210,353
Total sales revenue	416,258	392,252	1,046,717	1,210,353
Sales returns	1,323	2,905	3,954	4,220
Sales discounts and allowances	46	50	308	376
Net sales revenue	414,889	389,297	1,042,455	1,205,757
Total operating revenue	414,889	389,297	1,042,455	1,205,757
Operating costs				
Cost of sales				
Cost of sales	383,412	369,741	975,718	1,071,593
Total cost of sales	383,412	369,741	975,718	1,071,593
Total operating costs	383,412	369,741	975,718	1,071,593
Gross profit (loss) from operations	31,477	19,556	66,737	134,164
Gross profit (loss) from operations	31,477	19,556	66,737	134,164
Operating expenses				
Selling expenses				
Total selling expenses	2,605	2,545	7,598	8,318
Administrative expenses				
Total administrative expenses	30,721	28,790	87,514	80,630
Research and development expenses				
Total research and development expenses	12,334	14,868	69,918	35,851
Total operating expenses	45,660	46,203	165,030	124,799
Net operating income (loss)	-14,183	-26,647	-98,293	9,365
Non-operating income and expenses				
Other income				
Total other income	3,934	2,533	5,512	3,361
Other gains and losses				
Other gains and losses, net	5,257	2,974	7,123	2,998
Finance costs				
Finance costs, net	2,289	1,139	6,141	2,106
Total non-operating income and expenses	6,902	4,368	6,494	4,253
Profit (loss) from continuing operations before tax	-7,281	-22,279	-91,799	13,618
Tax expense (income)				
Total tax expense (income)	-1,237	-3,505	-14,916	8,540
Profit (loss) from continuing operations	-6,044	-18,774	-76,883	5,078
Profit (loss)	-6,044	-18,774	-76,883	5,078
Total comprehensive income	-6,044	-18,774	-76,883	5,078
Basic earnings per share				
Total basic earnings per share	-0.06	-0.18	-0.75	0.05
Diluted earnings per share				
Total diluted earnings per share	-0.06	-0.18	-0.75	0.05



Historical

Financial Statement — Statements of Cash Flows

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

Accounting Title	2015/01/01To2015/09/30	2014/01/01To2014/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-91,799	13,618
Profit (loss) before tax	-91,799	13,618
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	187,322	182,536
Amortization expense	2,708	1,830
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-1,169	449
Interest expense	6,141	2,106
Interest income	-442	-387
Dividend income	-3,468	-2,313
Share-based payments	4,533	550
Loss (gain) on disposal of property, plant and equipment	-1,208	0
Total adjustments to reconcile profit (loss)	194,417	184,771
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-680	-783
Decrease (increase) in accounts receivable	-76,912	-33,932
Decrease (increase) in other receivable	-5,914	-9,990
Decrease (increase) in inventories	-17,951	10,299
Decrease (increase) in other current assets	-3,612	-10,114
Decrease (increase) in other financial assets	31,047	-18,483
Total changes in operating assets	-74,022	-63,003
Changes in operating liabilities		
Increase (decrease) in notes payable	-282	21
Increase (decrease) in accounts payable	40,844	50,938
Increase (decrease) in other payable	-7,978	-46,299
Increase (decrease) in other payable to related parties	0	0
Increase (decrease) in other current liabilities	-9,181	2,129
Total changes in operating liabilities	23,403	6,789
Total changes in operating assets and liabilities	-50,619	-56,214
Total adjustments	143,798	128,557
Cash inflow (outflow) generated from operations	51,999	142,175
Interest received	454	389
Dividends received	0	2,313
Interest paid	-6,179	-2,138
Income taxes refund (paid)	-45	-30,566
Net cash flows from (used in) operating activities	46,229	112,173
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-74,687	-138,077
Proceeds from disposal of property, plant and equipment	1,230	0
Increase in refundable deposits	42	-1,250
Acquisition of intangible assets	-4,272	-2,696
Increase in prepayments for business facilities	-104,264	-73,457
Net cash flows from (used in) investing activities	-181,951	-215,480
Cash flows from (used in) financing activities		
Repayments of long-term debt	-52,871	-39,297
Decrease in guarantee deposits received	0	-150
Cash dividends paid	-31,800	-30,000
Payments to acquire treasury shares	-7,768	-20,199
Proceeds from sale of treasury shares	0	3,041
Net cash flows from (used in) financing activities	-92,439	-86,605
Net increase (decrease) in cash and cash equivalents	-228,161	-189,912
Cash and cash equivalents at beginning of period	364,774	281,581
Cash and cash equivalents at end of period	136,613	91,669
Cash and cash equivalents reported in the statement of financial position	136,613	91,669



TAIWAN
STOCK EXCHANGE



Historical

Financial Statement – Statements of Changes in Stockholders' Equity

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

2015/09/30 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 at beginning of period	1,060,000	1,060,000	369,691	61,137	127,911	189,048	-17,680	-17,680	-67,259	1,533,800
Cash dividends of ordinary share				0	-31,800	-31,800				-31,800
Profit (loss)					-76,883	-76,883				-76,883
Other comprehensive income					0	0				0
Total comprehensive income					-76,883	-76,883	0	0		-76,883
Purchase of treasury share									-7,768	-7,768
Share-based payments	-600	-600	-593				5,726	5,726	0	4,533
Total increase (decrease) in equity	-600	-600	-593	0	-108,683	-108,683	5,726	5,726	-7,768	-111,918
Equity at end of period	1,059,400	1,059,400	369,098	61,137	19,228	80,365	-11,954	-11,954	-75,027	1,421,882

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 at beginning of period	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			-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 at end of period	1,060,000	1,060,000	369,691	61,137	170,795	231,932	-19,330	-19,330	-67,259	1,575,034