



Historical

Financial Statement – Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2015/06/30	2014/12/31	2014/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	160,414	364,774	179,821
Notes receivable, net			
Notes receivable, net	304	314	1,664
Accounts receivable, net			
Accounts receivable, net	244,471	175,093	265,695
Other receivables			
Other receivables, net	3,323	33	33
Current tax assets			
Total current tax assets	5,179	5,142	0
Inventories			
Total inventories	261,524	235,735	236,647
Other current assets			
Other current financial assets	23,400	34,147	23,400
Other current assets, others	25,847	18,553	23,530
Total other current assets	49,247	52,700	46,930
Total current assets	724,462	833,791	730,790
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	1,530,130	1,470,617	1,459,984
Intangible assets			
Total intangible assets	6,274	6,088	3,718
Deferred tax assets	27,167	13,873	6,628
Other non-current assets			
Prepayments for business facilities	34,243	82,636	95,636
Guarantee deposits paid	1,472	1,534	1,294
Other non-current assets, others			
Total other non-current assets, others	831	831	1,475
Total other non-current assets	36,546	85,001	98,405
Total non-current assets	1,622,794	1,598,256	1,591,412
Total assets	2,347,256	2,432,047	2,322,202
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	0
Notes payable			
Total notes payable	346	573	316
Accounts payable			
Total accounts payable	132,368	105,103	133,342
Other payables			
Payable on machinery and equipment	12,052	11,264	7,896
Other payables, others	118,222	103,259	142,386
Total other payables	130,274	114,523	150,282
Other payables to related parties	0	0	0
Current tax liabilities	0	0	12,087
Other current liabilities			
Long-term liabilities, current portion			
Total long-term liabilities, current portion	70,494	70,494	66,744
Other current liabilities, others	29,355	20,468	28,532
Total other current liabilities	99,849	90,962	95,276
Total current liabilities	362,837	312,330	391,303
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	549,919	585,166	340,413
Deferred tax liabilities			
Total deferred tax liabilities	316	701	69
Other non-current liabilities			
Guarantee deposits received	50	50	200
Total other non-current liabilities	50	50	200
Total non-current liabilities	550,285	585,917	340,682
Total liabilities	913,122	898,247	731,985
Equity			
Share capital			
Ordinary share	1,059,400	1,060,000	1,050,000
Total capital stock	1,059,400	1,060,000	1,050,000
Capital surplus			
Total capital surplus	369,098	369,691	359,811
Retained earnings			
Total retained earnings	86,409	189,048	250,706
Other equity interest			
Other equity, others			
Total other equity, others	-13,514	-17,680	0
Total other equity interest	-13,514	-17,680	0
Treasury shares	67,259	67,259	70,300
Total equity	1,434,134	1,533,800	1,590,217
Total liabilities and equity	2,347,256	2,432,047	2,322,202
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	1,824,000	1,919,000



Historical

Financial Statement – Income Statement

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

Accounting Title	2015/2nd	2014/2nd	2015/01/01To2015/06/30	2014/01/01To2014/06/30
Statement of comprehensive income				
Operating revenue				
Net sales revenue				
Sales revenue				
Sales revenue	357,908	448,234	630,459	818,101
Total sales revenue	357,908	448,234	630,459	818,101
Sales returns	1,630	580	2,631	1,315
Sales discounts and allowances	262	0	262	326
Net sales revenue	356,016	447,654	627,566	816,460
Total operating revenue	356,016	447,654	627,566	816,460
Operating costs				
Cost of sales				
Cost of sales	331,156	390,860	592,306	701,852
Total cost of sales	331,156	390,860	592,306	701,852
Total operating costs	331,156	390,860	592,306	701,852
Gross profit (loss) from operations	24,860	56,794	35,260	114,608
Gross profit (loss) from operations	24,860	56,794	35,260	114,608
Operating expenses				
Selling expenses				
Total selling expenses	2,555	3,112	4,993	5,773
Administrative expenses				
Total administrative expenses	28,884	26,899	56,793	51,840
Research and development expenses				
Total research and development expenses	22,635	9,889	57,584	20,983
Total operating expenses	54,074	39,900	119,370	78,596
Net operating income (loss)	-29,214	16,894	-84,110	36,012
Non-operating income and expenses				
Other income				
Total other income	1,193	463	1,578	828
Other gains and losses				
Other gains and losses, net	820	-1,894	1,866	24
Finance costs				
Finance costs, net	1,900	874	3,852	967
Total non-operating income and expenses	113	-2,305	-408	-115
Profit (loss) from continuing operations before tax	-29,101	14,589	-84,518	35,897
Tax expense (income)				
Total tax expense (income)	-4,734	8,640	-13,679	12,045
Profit (loss) from continuing operations	-24,367	5,949	-70,839	23,852
Profit (loss)	-24,367	5,949	-70,839	23,852
Total comprehensive income	-24,367	5,949	-70,839	23,852
Basic earnings per share				
Total basic earnings per share	-0.23	0.06	-0.68	0.23
Diluted earnings per share				
Total diluted earnings per share	-0.23	0.06	-0.68	0.23



Historical

Financial Statement — Statements of Cash Flows

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

Accounting Title	2015/01/01To2015/06/30	2014/01/01To2014/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-84,518	35,897
Profit (loss) before tax	-84,518	35,897
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	122,217	119,992
Amortization expense	1,873	1,054
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	-1,169	0
Interest expense	3,852	967
Interest income	-379	-306
Share-based payments	2,973	0
Loss (gain) on disposal of property, plant and equipment	-1,208	0
Other adjustments to reconcile profit (loss)	0	0
Total adjustments to reconcile profit (loss)	128,159	121,707
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	10	-1,569
Decrease (increase) in accounts receivable	-69,378	-218,249
Decrease (increase) in accounts receivable due from related parties	0	164,467
Decrease (increase) in other receivable	-3,290	-18
Decrease (increase) in inventories	-25,789	-697
Decrease (increase) in other current assets	-7,294	-8,517
Decrease (increase) in other financial assets	10,747	0
Total changes in operating assets	-94,994	-64,583
Changes in operating liabilities		
Increase (decrease) in notes payable	-227	99
Increase (decrease) in accounts payable	27,265	67,652
Increase (decrease) in accounts payable to related parties	0	-14,454
Increase (decrease) in other payable	-16,807	-38,793
Increase (decrease) in other payable to related parties	0	0
Increase (decrease) in other current liabilities	8,887	6,501
Total changes in operating liabilities	19,118	21,005
Total changes in operating assets and liabilities	-75,876	-43,578
Total adjustments	52,283	78,129
Cash inflow (outflow) generated from operations	-32,235	114,026
Interest received	379	308
Interest paid	-3,882	-994
Income taxes refund (paid)	-37	-21,985
Net cash flows from (used in) operating activities	-35,775	91,355
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-60,045	-78,047
Proceeds from disposal of property, plant and equipment	1,230	0
Increase in refundable deposits	62	-1,010
Acquisition of intangible assets	-2,059	-1,527
Increase in prepayments for business facilities	-72,526	-66,909
Net cash flows from (used in) investing activities	-133,338	-147,493
Cash flows from (used in) financing activities		
Repayments of long-term debt	-35,247	-25,423
Decrease in guarantee deposits received	0	0
Payments to acquire treasury shares	0	-20,199
Net cash flows from (used in) financing activities	-35,247	-45,622
Net increase (decrease) in cash and cash equivalents	-204,360	-101,760
Cash and cash equivalents at beginning of period	364,774	281,581
Cash and cash equivalents at end of period	160,414	179,821
Cash and cash equivalents reported in the statement of financial position	160,414	179,821



Historical

Financial Statement – Statements of Changes in Stockholders' Equity

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

2015/06/30 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 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)					-70,839	-70,839				-70,839
Other comprehensive income					0	0				0
Total comprehensive income					-70,839	-70,839	0	0		-70,839
Share-based payments	-600	-600	-593				4,166	4,166		2,973
Total increase (decrease) in equity	-600	-600	-593	0	-102,639	-102,639	4,166	4,166	0	-99,666
Equity at end of period	1,059,400	1,059,400	369,098	61,137	25,272	86,409	-13,514	-13,514	-67,259	1,434,134

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	Treasury shares	Total equity
Equity at beginning of period	1,000,000	0	1,000,000	359,811	45,315	261,539	306,854	-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)						23,852	23,852		23,852
Other comprehensive income						0	0		0
Total comprehensive income						23,852	23,852		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	-20,199	-26,347
Equity at end of period	1,000,000	50,000	1,050,000	359,811	61,137	189,569	250,706	-70,300	1,590,217