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Financial Statement — Balance Sheet

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

Accounting Title	2016/12/31	2015/12/31
Balance Sheet		
Assets		
Current assets		
Cash and cash equivalents		
Total cash and cash equivalents	310,939	260,754
Notes receivable, net		
Notes receivable, net	23	716
Accounts receivable, net		
Accounts receivable, net	267,073	251,067
Other receivables		
Other receivables, net	8	14
Current tax assets		
Total current tax assets	5,223	5,209
Inventories		
Total inventories	268,234	242,288
Non-current assets classified as held for sale, net		
Non-current assets classified as held for sale, net	21,677	0
Other current assets		
Other current financial assets	200	200
Other current assets, others	16,970	15,713
Total other current assets	17,170	15,913
Total current assets	890,347	775,961
Non-current assets		
Non-current financial assets at cost		
Non-current financial assets at cost, net	1,000	22,677
Property, plant and equipment		
Total property, plant and equipment	1,277,661	1,483,235
Intangible assets		
Total intangible assets	5,421	6,767
Deferred tax assets	49,748	38,024
Other non-current assets		
Prepayments for business facilities	13,346	24,580
Guarantee deposits paid	1,674	1,492
Other non-current assets, others		
Total other non-current assets, others	721	1,079
Total other non-current assets	15,741	27,151
Total non-current assets	1,349,571	1,577,854
Total assets	2,239,918	2,353,815
Liabilities and equity		
Liabilities		
Current liabilities		
Notes payable		
Total notes payable	885	678
Accounts payable		
Total accounts payable	154,373	125,553
Other payables		
Payable on machinery and equipment	9,411	14,710
Other payables, others	98,804	106,627
Total other payables	108,215	121,337
Current tax liabilities	0	741
Other current liabilities		
Long-term liabilities, current portion		
Total long-term liabilities, current portion	89,148	96,587
Other current liabilities, others	6,215	9,866
Total other current liabilities	95,363	106,453
Total current liabilities	358,836	354,762
Non-current liabilities		
Long-term borrowings		
Total long-term borrowings	538,420	616,169
Deferred tax liabilities		
Total deferred tax liabilities	919	232
Other non-current liabilities		
Guarantee deposits received	50	50
Total other non-current liabilities	50	50
Total non-current liabilities	539,389	616,451
Total liabilities	898,225	971,213
Equity		
Share capital		
Ordinary share	1,066,130	1,059,030
Total capital stock	1,066,130	1,059,030
Capital surplus		
Total capital surplus	364,611	368,732
Retained earnings		
Total retained earnings	-40,322	39,851
Other equity interest		
Total other equity interest	-20,759	-9,984
Treasury shares	27,967	75,027
Total equity	1,341,693	1,382,602
Total liabilities and equity	2,239,918	2,353,815
Number of share capital awaiting retirement	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	984,000	2,221,000

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Financial Statement — Income Statement

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

Accounting Title	2016/4th	2015/4th
Statement of comprehensive income		
Operating revenue		
Total operating revenue	1,419,204	1,406,021
Operating costs		
Total operating costs	1,276,643	1,337,589
Gross profit (loss) from operations	142,561	68,432
Gross profit (loss) from operations	142,561	68,432
Operating expenses		
Selling expenses		
Total selling expenses	16,859	10,629
Administrative expenses		
Total administrative expenses	106,019	116,908
Research and development expenses		
Total research and development expenses	75,239	87,967
Total operating expenses	198,117	215,504
Net operating income (loss)	-55,556	-147,072
Non-operating income and expenses		
Other income		
Total other income	5,088	6,276
Other gains and losses		
Other gains and losses, net	-1,753	8,099
Finance costs		
Finance costs, net	9,688	8,798
Total non-operating income and expenses	-6,353	5,577
Profit (loss) from continuing operations before tax	-61,909	-141,495
Tax expense (income)		
Total tax expense (income)	-12,639	-23,878
Profit (loss) from continuing operations	-49,270	-117,617
Profit (loss)	-49,270	-117,617
Other comprehensive income		
Components of other comprehensive income that will not be reclassified to profit or loss		
Gains (losses) on remeasurements of defined benefit plans	-390	220
Components of other comprehensive income that will not be reclassified to profit or loss	-390	220
Other comprehensive income, net	-390	220
Total comprehensive income	-49,660	-117,397
Basic earnings per share		
Total basic earnings per share	-0.48	-1.14
Diluted earnings per share		
Total diluted earnings per share	-0.48	-1.14

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Financial Statement — Statements of Changes in Stockholders' Equity

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

2016/12/31 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 at beginning of period	1,059,030	1,059,030	368,732	61,137	-21,286	39,851	-9,984	-9,984	-75,027	1,382,602
Legal reserve used to offset accumulated deficits				-21,286	21,286	0				
Profit (loss)					-49,270	-49,270				-49,270
Other comprehensive income					-390	-390				-390
Total comprehensive income					-49,660	-49,660	0	0		-49,660
Retirement of treasury share	-12,370	-12,370	-4,177		-30,513	-30,513			47,060	
Share-based payments	19,470	19,470	56				-10,775	-10,775	0	8,751
Total increase (decrease) in equity	7,100	7,100	-4,121	-21,286	-58,887	-80,173	-10,775	-10,775	47,060	-40,905
Equity at end of period	1,066,130	1,066,130	364,611	39,851	-80,173	-40,322	-20,759	-20,759	-27,967	1,341,695

2015/12/31 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 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)					-117,617	-117,617				-117,617
Other comprehensive income					220	220				220
Total comprehensive income					-117,397	-117,397	0	0		-117,397
Purchase of treasury share									-7,768	-7,768
Share-based payments	-970	-970	-959				7,696	7,696	0	5,767
Total increase (decrease) in equity	-970	-970	-959	0	-149,197	-149,197	7,696	7,696	-7,768	-151,198
Equity at end of period	1,059,030	1,059,030	368,732	61,137	-21,286	39,851	-9,984	-9,984	-75,027	1,382,602

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Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/4th	2015/4th
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-61,909	-141,495
Profit (loss) before tax	-61,909	-141,495
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	257,864	251,633
Amortization expense	4,208	3,653
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	-1,169
Interest expense	9,688	8,798
Interest income	-450	-688
Dividend income	-3,468	-3,468
Share-based payments	8,751	5,767
Loss (gain) on disposal of property, plan and equipment	0	-1,208
Total adjustments to reconcile profit (loss)	276,593	263,318
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	693	-402
Decrease (increase) in accounts receivable	-16,006	-75,974
Decrease (increase) in other receivable	-1	21
Decrease (increase) in inventories	-25,946	-6,553
Decrease (increase) in other current assets	-1,257	2,840
Decrease (increase) in other financial assets	0	33,947
Decrease (increase) in other operating assets	-32	-28
Total changes in operating assets	-42,549	-46,149
Changes in operating liabilities		
Increase (decrease) in notes payable	207	105
Increase (decrease) in accounts payable	28,820	20,450
Increase (decrease) in other payable	-7,761	3,353
Increase (decrease) in other current liabilities	-3,651	-10,602
Total changes in operating liabilities	17,615	13,306
Total changes in operating assets and liabilities	-24,934	-32,843
Total adjustments	251,659	230,475
Cash inflow (outflow) generated from operations	189,750	88,980
Interest received	457	686
Dividends received	3,468	3,468
Interest paid	-9,750	-8,783
Income taxes refund (paid)	847	-68
Net cash flows from (used in) operating activities	184,772	84,283
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-35,203	-98,471
Proceeds from disposal of property, plant and equipment	0	1,230
Increase in refundable deposits	-182	42
Acquisition of intangible assets	-2,862	-4,332
Increase in prepayments for business facilities	-11,152	-104,300
Net cash flows from (used in) investing activities	-49,399	-205,831
Cash flows from (used in) financing activities		
Proceeds from long-term debt	12,000	127,590
Repayments of long-term debt	-97,188	-70,494
Cash dividends paid	0	-31,800
Payments to acquire treasury shares	0	-7,768
Net cash flows from (used in) financing activities	-85,188	17,528
Net increase (decrease) in cash and cash equivalents	50,185	-104,020
Cash and cash equivalents at beginning of period	260,754	364,774
Cash and cash equivalents at end of period	310,939	260,754
Cash and cash equivalents reported in the statement of financial position	310,939	260,754