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Financial Statement – Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2016/09/30 | 2015/12/31 | 2015/09/30 |
|---|------------|------------|------------|
| Balance Sheet | | | |
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | | | |
| Total cash and cash equivalents | 219,269 | 260,754 | 136,613 |
| Notes receivable, net | | | |
| Notes receivable, net | 84 | 716 | 994 |
| Accounts receivable, net | | | |
| Accounts receivable, net | 294,482 | 251,067 | 252,005 |
| Other receivables | | | |
| Other receivables, net | 7 | 14 | 3,469 |
| Current tax assets | | | |
| Total current tax assets | 5,219 | 5,209 | 5,187 |
| Inventories | | | |
| Total inventories | 270,282 | 242,288 | 253,686 |
| Other current assets | | | |
| Other current financial assets | 200 | 200 | 3,100 |
| Other current assets, others | 21,687 | 15,713 | 28,099 |
| Total other current assets | 21,887 | 15,913 | 31,199 |
| Total current assets | 811,230 | 775,961 | 683,153 |
| 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 | 1,326,277 | 1,483,235 | 1,527,895 |
| Intangible assets | | | |
| Total intangible assets | 6,478 | 6,767 | 7,652 |
| Deferred tax assets | 43,833 | 38,024 | 29,057 |
| Other non-current assets | | | |
| Prepayments for business facilities | 16,238 | 24,580 | 26,732 |
| Guarantee deposits paid | 1,398 | 1,492 | 1,492 |
| Other non-current assets, others | | | |
| Total other non-current assets, others | 1,079 | 1,079 | 831 |
| Total other non-current assets | 18,715 | 27,151 | 29,055 |
| Total non-current assets | 1,417,980 | 1,577,854 | 1,616,336 |
| Total assets | 2,229,210 | 2,353,815 | 2,299,489 |
| Liabilities and equity | | | |
| Liabilities | | | |
| Current liabilities | | | |
| Notes payable | | | |
| Total notes payable | 115 | 678 | 291 |
| Accounts payable | | | |
| Total accounts payable | 122,989 | 125,553 | 145,947 |
| Other payables | | | |
| Payable on machinery and equipment | 2,368 | 14,710 | 21,031 |
| Other payables, others | 82,407 | 106,627 | 95,243 |
| Total other payables | 84,775 | 121,337 | 116,274 |
| Current tax liabilities | 0 | 741 | 0 |
| Other current liabilities | | | |
| Long-term liabilities, current portion | | | |
| Total long-term liabilities, current portion | 92,965 | 96,587 | 70,494 |
| Other current liabilities, others | 8,231 | 9,866 | 11,287 |
| Total other current liabilities | 101,196 | 106,453 | 81,781 |
| Total current liabilities | 309,075 | 354,762 | 344,293 |
| Non-current liabilities | | | |
| Long-term borrowings | | | |
| Total long-term borrowings | 559,351 | 616,169 | 532,295 |
| Deferred tax liabilities | | | |
| Total deferred tax liabilities | 232 | 232 | 969 |
| Other non-current liabilities | | | |
| Guarantee deposits received | 50 | 50 | 50 |
| Total other non-current liabilities | 50 | 50 | 50 |
| Total non-current liabilities | 559,633 | 616,451 | 533,314 |
| Total liabilities | 868,708 | 971,213 | 877,607 |
| Equity | | | |
| Share capital | | | |
| Ordinary share | 1,066,130 | 1,059,030 | 1,059,400 |
| Total capital stock | 1,066,130 | 1,059,030 | 1,059,400 |
| Capital surplus | | | |
| Total capital surplus | 364,611 | 368,732 | 369,098 |
| Retained earnings | | | |
| Total retained earnings | -18,573 | 39,851 | 80,365 |
| Other equity interest | | | |
| Total other equity interest | -23,699 | -9,984 | -11,954 |
| Treasury shares | 27,967 | 75,027 | 75,027 |
| Total equity | 1,360,502 | 1,382,602 | 1,421,882 |
| Total liabilities and equity | 2,229,210 | 2,353,815 | 2,299,489 |
| 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 | 984,000 | 2,221,000 | 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 | 2016/3rd | 2015/3rd | 2016/01/01To2016/09/30 | 2015/01/01To2015/09/30 |
|---|----------|----------|------------------------|------------------------|
| Statement of comprehensive income | | | | |
| Operating revenue | | | | |
| Total operating revenue | 391,314 | 414,889 | 1,060,787 | 1,042,455 |
| Operating costs | | | | |
| Total operating costs | 327,439 | 383,412 | 936,101 | 975,718 |
| Gross profit (loss) from operations | 63,875 | 31,477 | 124,686 | 66,737 |
| Gross profit (loss) from operations | 63,875 | 31,477 | 124,686 | 66,737 |
| Operating expenses | | | | |
| Selling expenses | | | | |
| Total selling expenses | 3,886 | 2,605 | 12,361 | 7,598 |
| Administrative expenses | | | | |
| Total administrative expenses | 24,960 | 30,721 | 76,585 | 87,514 |
| Research and development expenses | | | | |
| Total research and development expenses | 19,772 | 12,334 | 59,790 | 69,918 |
| Total operating expenses | 48,618 | 45,660 | 148,736 | 165,030 |
| Net operating income (loss) | 15,257 | -14,183 | -24,050 | -98,293 |
| Non-operating income and expenses | | | | |
| Other income | | | | |
| Total other income | 3,827 | 3,934 | 4,341 | 5,512 |
| Other gains and losses | | | | |
| Other gains and losses, net | -5,191 | 5,257 | -8,210 | 7,123 |
| Finance costs | | | | |
| Finance costs, net | 2,396 | 2,289 | 7,403 | 6,141 |
| Total non-operating income and expenses | -3,760 | 6,902 | -11,272 | 6,494 |
| Profit (loss) from continuing operations before tax | 11,497 | -7,281 | -35,322 | -91,799 |
| Tax expense (income) | | | | |
| Total tax expense (income) | 1,757 | -1,237 | -7,411 | -14,916 |
| Profit (loss) from continuing operations | 9,740 | -6,044 | -27,911 | -76,883 |
| Profit (loss) | 9,740 | -6,044 | -27,911 | -76,883 |
| Total comprehensive income | 9,740 | -6,044 | -27,911 | -76,883 |
| Basic earnings per share | | | | |
| Total basic earnings per share | 0.09 | -0.06 | -0.27 | -0.75 |
| Diluted earnings per share | | | | |
| Total diluted earnings per share | 0.09 | -0.06 | -0.27 | -0.75 |

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Financial Statement — Statements of Changes in Stockholders' Equity

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

2016/09/30 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 | 1,059,030 | 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 | | | 0 |
| Profit (loss) | | | | | -27,911 | -27,911 | | | | -27,911 |
| Other comprehensive income | | | | | 0 | 0 | | | | 0 |
| Total comprehensive income | | | | | -27,911 | -27,911 | 0 | 0 | | -27,911 |
| Retirement of treasury share | -12,370 | -12,370 | -4,177 | | -30,513 | -30,513 | | | 47,060 | 0 |
| Share-based payments | 19,470 | 19,470 | 56 | | | | -13,715 | -13,715 | 0 | 5,811 |
| Total increase (decrease) in equity | 7,100 | 7,100 | -4,121 | -21,286 | -37,138 | -58,424 | -13,715 | -13,715 | 47,060 | -22,100 |
| Equity at end of period | 1,066,130 | 1,066,130 | 364,611 | 39,851 | -58,424 | -18,573 | -23,699 | -23,699 | -27,967 | 1,360,502 |

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 |

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Financial Statement – Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2016/01/01To2016/09/30 | 2015/01/01To2015/09/30 |
|---|------------------------|------------------------|
| Statement of cash flows | | |
| Cash flows from (used in) operating activities, indirect method | | |
| Profit (loss) from continuing operations before tax | -35,322 | -91,799 |
| Profit (loss) before tax | -35,322 | -91,799 |
| Adjustments | | |
| Adjustments to reconcile profit (loss) | | |
| Depreciation expense | 193,984 | 187,322 |
| Amortization expense | 3,151 | 2,708 |
| Net loss (gain) on financial assets or liabilities at fair value through profit or loss | 0 | -1,169 |
| Interest expense | 7,403 | 6,141 |
| Interest income | -302 | -442 |
| Dividend income | -3,468 | -3,468 |
| Share-based payments | 5,811 | 4,533 |
| Loss (gain) on disposal of property, plan and equipment | 0 | -1,208 |
| Total adjustments to reconcile profit (loss) | 206,579 | 194,417 |
| Changes in operating assets and liabilities | | |
| Changes in operating assets | | |
| Decrease (increase) in notes receivable | 632 | -680 |
| Decrease (increase) in accounts receivable | -43,415 | -76,912 |
| Decrease (increase) in other receivable | 0 | -5,914 |
| Decrease (increase) in inventories | -27,994 | -17,951 |
| Decrease (increase) in other current assets | -5,974 | -3,612 |
| Decrease (increase) in other financial assets | 0 | 31,047 |
| Total changes in operating assets | -76,751 | -74,022 |
| Changes in operating liabilities | | |
| Increase (decrease) in notes payable | -563 | -282 |
| Increase (decrease) in accounts payable | -2,564 | 40,844 |
| Increase (decrease) in other payable | -24,154 | -7,978 |
| Increase (decrease) in other current liabilities | -1,635 | -9,181 |
| Total changes in operating liabilities | -28,916 | 23,403 |
| Total changes in operating assets and liabilities | -105,667 | -50,619 |
| Total adjustments | 100,912 | 143,798 |
| Cash inflow (outflow) generated from operations | 65,590 | 51,999 |
| Interest received | 309 | 454 |
| Dividends received | 3,468 | 0 |
| Interest paid | -7,469 | -6,179 |
| Income taxes refund (paid) | 851 | -45 |
| Net cash flows from (used in) operating activities | 62,749 | 46,229 |
| Cash flows from (used in) investing activities | | |
| Acquisition of property, plant and equipment | -26,864 | -74,687 |
| Proceeds from disposal of property, plant and equipment | 0 | 1,230 |
| Decrease in refundable deposits | 94 | 42 |
| Acquisition of intangible assets | -2,012 | -4,272 |
| Increase in prepayments for business facilities | -15,012 | -104,264 |
| Net cash flows from (used in) investing activities | -43,794 | -181,951 |
| Cash flows from (used in) financing activities | | |
| Proceeds from long-term debt | 12,000 | 0 |
| Repayments of long-term debt | -72,440 | -52,871 |
| Cash dividends paid | 0 | -31,800 |
| Payments to acquire treasury shares | 0 | -7,768 |
| Net cash flows from (used in) financing activities | -60,440 | -92,439 |
| Net increase (decrease) in cash and cash equivalents | -41,485 | -228,161 |
| Cash and cash equivalents at beginning of period | 260,754 | 364,774 |
| Cash and cash equivalents at end of period | 219,269 | 136,613 |
| Cash and cash equivalents reported in the statement of financial position | 219,269 | 136,613 |