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## Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/06/30	2015/12/31	2015/06/30
<b>Balance Sheet</b>			
<b>Assets</b>			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	238,727	260,754	160,414
Notes receivable, net			
Notes receivable, net	1,508	716	304
Accounts receivable, net			
Accounts receivable, net	261,285	251,067	244,471
Other receivables			
Other receivables, net	7	14	3,323
Current tax assets			
Total current tax assets	5,219	5,209	5,179
Inventories			
Total inventories	263,120	242,288	261,524
Other current assets			
Other current financial assets	200	200	23,400
Other current assets, others	18,422	15,713	25,847
Total other current assets	18,622	15,913	49,247
Total current assets	788,488	775,961	724,462
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	1,384,943	1,483,235	1,530,130
Intangible assets			
Total intangible assets	6,478	6,767	6,274
Deferred tax assets	45,591	38,024	27,167
Other non-current assets			
Prepayments for business facilities	11,764	24,580	34,243
Guarantee deposits paid	1,460	1,492	1,472
Other non-current assets, others			
Total other non-current assets, others	1,079	1,079	831
Total other non-current assets	14,303	27,151	36,546
Total non-current assets	1,473,992	1,577,854	1,622,794
Total assets	2,262,480	2,353,815	2,347,256
<b>Liabilities and equity</b>			
<b>Liabilities</b>			
Current liabilities			
Notes payable			
Total notes payable	356	678	346
Accounts payable			
Total accounts payable	153,357	125,553	132,368
Other payables			
Payable on machinery and equipment	6,827	14,710	12,052
Other payables, others	81,530	106,627	118,222
Total other payables	88,357	121,337	130,274
Current tax liabilities	0	741	0
Other current liabilities			
Long-term liabilities, current portion			
Total long-term liabilities, current portion	91,632	96,587	70,494
Other current liabilities, others	7,943	9,866	29,355
Total other current liabilities	99,575	106,453	99,849
Total current liabilities	341,645	354,762	362,837
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	572,831	616,169	549,919
Deferred tax liabilities			
Total deferred tax liabilities	232	232	316
Other non-current liabilities			
Guarantee deposits received	50	50	50
Total other non-current liabilities	50	50	50
Total non-current liabilities	573,113	616,451	550,285
Total liabilities	914,758	971,213	913,122
<b>Equity</b>			
Share capital			
Ordinary share	1,069,150	1,059,030	1,059,400
Total capital stock	1,069,150	1,059,030	1,059,400
Capital surplus			
Total capital surplus	365,846	368,732	369,098
Retained earnings			
Total retained earnings	-23,325	39,851	86,409
Other equity interest			
Other equity, others			
Total other equity, others	-27,435	-9,984	-13,514
Total other equity interest	-27,435	-9,984	-13,514
Treasury shares	36,514	75,027	67,259
Total equity	1,347,722	1,382,602	1,434,134
Total liabilities and equity	2,262,480	2,353,815	2,347,256
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,251,000	2,221,000	1,824,000

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## Financial Statement – Income Statement

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/2nd	2015/2nd	2016/01/01To2016/06/30	2015/01/01To2015/06/30
<b>Statement of comprehensive income</b>				
Operating revenue				
Total operating revenue	342,246	356,016	669,473	627,566
Operating costs				
Total operating costs	303,220	331,156	608,662	592,306
Gross profit (loss) from operations	39,026	24,860	60,811	35,260
Gross profit (loss) from operations	39,026	24,860	60,811	35,260
Operating expenses				
Selling expenses				
Total selling expenses	4,582	2,555	8,475	4,993
Administrative expenses				
Total administrative expenses	25,106	28,884	51,625	56,793
Research and development expenses				
Total research and development expenses	23,331	22,635	40,018	57,584
Total operating expenses	53,019	54,074	100,118	119,370
Net operating income (loss)	-13,993	-29,214	-39,307	-84,110
Non-operating income and expenses				
Other income				
Total other income	309	1,193	514	1,578
Other gains and losses				
Other gains and losses, net	922	820	-3,019	1,866
Finance costs				
Finance costs, net	2,480	1,900	5,007	3,852
Total non-operating income and expenses	-1,249	113	-7,512	-408
Profit (loss) from continuing operations before tax	-15,242	-29,101	-46,819	-84,518
Tax expense (income)				
Total tax expense (income)	-4,069	-4,734	-9,168	-13,679
Profit (loss) from continuing operations	-11,173	-24,367	-37,651	-70,839
Profit (loss)	-11,173	-24,367	-37,651	-70,839
Total comprehensive income	-11,173	-24,367	-37,651	-70,839
Basic earnings per share				
Total basic earnings per share	-0.11	-0.23	-0.37	-0.68
Diluted earnings per share				
Total diluted earnings per share	-0.11	-0.23	-0.37	-0.68

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Financial Statement – Statements of Changes in Stockholders' Equity

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

**2016/06/30 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	1,059,030	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)					-37,651	-37,651				-37,651
Other comprehensive income					0	0				0
Total comprehensive income					-37,651	-37,651	0	0		-37,651
Retirement of treasury share	-9,700	-9,700	-3,288		-25,525	-25,525			38,513	0
Share-based payments	19,820	19,820	402				-17,451	-17,451	0	2,771
Total increase (decrease) in equity	10,120	10,120	-2,886	-21,286	-41,890	-63,176	-17,451	-17,451	38,513	-34,880
Equity at end of period	1,069,150	1,069,150	365,846	39,851	-63,176	-23,325	-27,435	-27,435	-36,514	1,347,722

**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				-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

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## Financial Statement – Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2016/01/01To2016/06/30	2015/01/01To2015/06/30
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-46,819	-84,518
Profit (loss) before tax	-46,819	-84,518
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	129,581	122,217
Amortization expense	2,057	1,873
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	-1,169
Interest expense	5,007	3,852
Interest income	-206	-379
Share-based payments	2,771	2,973
Loss (gain) on disposal of property, plan and equipment	0	-1,208
Other adjustments to reconcile profit (loss)	0	0
Total adjustments to reconcile profit (loss)	139,210	128,159
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-792	10
Decrease (increase) in accounts receivable	-9,774	-69,378
Decrease (increase) in other receivable	0	-3,290
Decrease (increase) in inventories	-20,832	-25,789
Decrease (increase) in other current assets	-2,709	-7,294
Decrease (increase) in other financial assets	0	10,747
Total changes in operating assets	-34,107	-94,994
Changes in operating liabilities		
Increase (decrease) in notes payable	-322	-227
Increase (decrease) in accounts payable	27,804	27,265
Increase (decrease) in other payable	-25,054	-16,807
Increase (decrease) in other payable to related parties	0	0
Increase (decrease) in other current liabilities	-2,367	8,887
Total changes in operating liabilities	61	19,118
Total changes in operating assets and liabilities	-34,046	-75,876
Total adjustments	105,164	52,283
Cash inflow (outflow) generated from operations	58,345	-32,235
Interest received	213	379
Interest paid	-5,050	-3,882
Income taxes refund (paid)	850	-37
Net cash flows from (used in) operating activities	54,358	-35,775
Cash flows from (used in) investing activities		
Acquisition of property, plant and equipment	-18,513	-60,045
Proceeds from disposal of property, plant and equipment	0	1,230
Increase in refundable deposits	32	62
Acquisition of intangible assets	-1,768	-2,059
Increase in prepayments for business facilities	-7,843	-72,526
Net cash flows from (used in) investing activities	-28,092	-133,338
Cash flows from (used in) financing activities		
Repayments of long-term debt	-48,293	-35,247
Net cash flows from (used in) financing activities	-48,293	-35,247
Net increase (decrease) in cash and cash equivalents	-22,027	-204,360
Cash and cash equivalents at beginning of period	260,754	364,774
Cash and cash equivalents at end of period	238,727	160,414
Cash and cash equivalents reported in the statement of financial position	238,727	160,414