

[Back>>](#)

## Financial Statement — Balance Sheet

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

Accounting Title	2017/12/31	2016/12/31
<b>Balance Sheet</b>		
<b>Assets</b>		
Current assets		
Cash and cash equivalents		
Total cash and cash equivalents	674,403	310,939
Notes receivable, net		
Notes receivable, net	742	23
Accounts receivable, net		
Accounts receivable, net	298,038	267,073
Other receivables		
Other receivables, net	96	8
Current tax assets		
Total current tax assets	53	5,223
Inventories		
Total inventories	312,709	268,234
Non-current assets or disposal groups classified as held for sale, net		
Non-current assets or disposal groups classified as held for sale, net	0	21,677
Other current assets		
Other current financial assets	3,200	200
Other current assets, others	23,092	16,970
Total other current assets	26,292	17,170
Total current assets	1,312,333	890,347
Non-current assets		
Non-current financial assets at cost		
Non-current financial assets at cost, net	1,000	1,000
Property, plant and equipment		
Total property, plant and equipment	1,065,265	1,277,661
Intangible assets		
Total intangible assets	7,087	5,421
Deferred tax assets	51,145	49,748
Other non-current assets		
Prepayments for business facilities	29,393	13,346
Guarantee deposits paid	2,020	1,674
Other non-current assets, others		
Total other non-current assets, others	710	721
Total other non-current assets	32,123	15,741
Total non-current assets	1,156,620	1,349,571
Total assets	2,468,953	2,239,918
<b>Liabilities and equity</b>		
<b>Liabilities</b>		
Current liabilities		
Notes payable		
Total notes payable	741	885
Accounts payable		
Total accounts payable	152,289	154,373
Other payables		
Payable on machinery and equipment	10,038	9,411
Other payables, others	88,624	98,804
Total other payables	98,662	108,215
Current tax liabilities	0	0
Other current liabilities		
Long-term liabilities, current portion		
Total long-term liabilities, current portion	83,720	89,148
Other current liabilities, others	14,027	6,215
Total other current liabilities	97,747	95,363
Total current liabilities	349,439	358,836
Non-current liabilities		
Long-term borrowings		
Total long-term borrowings	454,700	538,420
Deferred tax liabilities		
Total deferred tax liabilities	68	919
Other non-current liabilities		
Guarantee deposits received	50	50
Total other non-current liabilities	50	50
Total non-current liabilities	454,818	539,389
Total liabilities	804,257	898,225
<b>Equity</b>		
Share capital		
Ordinary share	1,156,450	1,066,130
Total capital stock	1,156,450	1,066,130
Capital surplus		
Total capital surplus	526,172	364,611
Retained earnings		
Total retained earnings	-1,448	-40,322
Other equity interest		
Total other equity interest	-8,710	-20,759
Treasury shares	7,768	27,967
Total equity	1,664,696	1,341,693
Total liabilities and equity	2,468,953	2,239,918
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	397,000	984,000

[Back>>](#)

## Financial Statement — Income Statement

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/4th	2016/4th
<b>Statement of comprehensive income</b>		
Operating revenue		
Total operating revenue	1,497,312	1,419,204
Operating costs		
Total operating costs	1,316,785	1,276,643
Gross profit (loss) from operations	180,527	142,561
Gross profit (loss) from operations	180,527	142,561
Operating expenses		
Selling expenses		
Total selling expenses	17,805	16,859
Administrative expenses		
Total administrative expenses	99,677	106,019
Research and development expenses		
Total research and development expenses	49,572	75,239
Total operating expenses	167,054	198,117
Net operating income (loss)	13,473	-55,556
Non-operating income and expenses		
Other income		
Total other income	1,975	5,088
Other gains and losses		
Other gains and losses, net	1,350	-1,753
Finance costs		
Finance costs, net	8,082	9,688
Total non-operating income and expenses	-4,757	-6,353
Profit (loss) from continuing operations before tax	8,716	-61,909
Tax expense (income)		
Total tax expense (income)	-2,247	-12,639
Profit (loss) from continuing operations	10,963	-49,270
Profit (loss)	10,963	-49,270
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	-36	-390
Components of other comprehensive income that will not be reclassified to profit or loss	-36	-390
Other comprehensive income, net	-36	-390
Total comprehensive income	10,927	-49,660
Basic earnings per share		
Total basic earnings per share	0.10	-0.48
Diluted earnings per share		
Total diluted earnings per share	0.10	-0.48

[Back>>](#)

Financial Statement – Statements of Changes in Stockholders' Equity

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

**2017/12/31 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	1,066,130	1,066,130	364,611	39,851	-80,173	-40,322	-20,759	-20,759	-27,967	1,341,693
Legal reserve used to offset accumulated deficits				-39,851	39,851	0				0
Capital surplus used to offset accumulated deficits			-40,322		40,322	40,322				0
Profit (loss)					10,963	10,963				10,963
Other comprehensive income					-36	-36				-36
Total comprehensive income					10,927	10,927	0	0		10,927
Issue of shares	100,000	100,000	200,000		0	0				300,000
Retirement of treasury share	-5,870	-5,870	-1,954		-12,375	-12,375			20,199	0
Share-based payments	-3,810	-3,810	3,837				12,049	12,049	0	12,076
Total increase (decrease) in equity	90,320	90,320	161,561	-39,851	78,725	38,874	12,049	12,049	20,199	323,003
Equity at end of period	1,156,450	1,156,450	526,172	0	-1,448	-1,448	-8,710	-8,710	-7,768	1,664,696

**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				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	0
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	-40,909
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	1,341,693

[Back>>](#)

## Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/4th	2016/4th
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	8,716	-61,909
Profit (loss) before tax	8,716	-61,909
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	244,348	257,864
Amortization expense	4,443	4,208
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	0
Interest expense	8,082	9,688
Interest income	-966	-450
Dividend income	0	-3,468
Share-based payments	12,076	8,751
Loss (gain) on disposal of property, plan and equipment	-46	0
Loss (gain) on disposal of non-current assets classified as held for sale	-22,128	0
Total adjustments to reconcile profit (loss)	245,809	276,593
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-719	693
Decrease (increase) in accounts receivable	-30,965	-16,006
Decrease (increase) in other receivable	1	-1
Decrease (increase) in inventories	-44,475	-25,946
Decrease (increase) in other current assets	-6,122	-1,257
Decrease (increase) in other financial assets	-3,000	0
Decrease (increase) in other operating assets	-25	-32
Total changes in operating assets	-85,305	-42,549
Changes in operating liabilities		
Increase (decrease) in notes payable	-144	207
Increase (decrease) in accounts payable	-2,084	28,820
Increase (decrease) in other payable	-10,127	-7,761
Increase (decrease) in other current liabilities	7,812	-3,651
Total changes in operating liabilities	-4,543	17,615
Total changes in operating assets and liabilities	-89,848	-24,934
Total adjustments	155,961	251,659
Cash inflow (outflow) generated from operations	164,677	189,750
Interest received	877	457
Dividends received	0	3,468
Interest paid	-8,135	-9,750
Income taxes refund (paid)	5,169	847
Net cash flows from (used in) operating activities	162,588	184,772
Cash flows from (used in) investing activities		
Proceeds from disposal of non-current assets classified as held for sale	43,805	0
Acquisition of property, plant and equipment	-24,414	-35,203
Proceeds from disposal of property, plant and equipment	3,400	0
Increase in refundable deposits	-346	-182
Acquisition of intangible assets	-6,109	-2,862
Increase in prepayments for business facilities	-26,312	-11,152
Net cash flows from (used in) investing activities	-9,976	-49,399
Cash flows from (used in) financing activities		
Proceeds from long-term debt	20,000	12,000
Repayments of long-term debt	-109,148	-97,188
Cash dividends paid	0	0
Proceeds from issuing shares	300,000	0
Payments to acquire treasury shares	0	0
Net cash flows from (used in) financing activities	210,852	-85,188
Net increase (decrease) in cash and cash equivalents	363,464	50,185
Cash and cash equivalents at beginning of period	310,939	260,754
Cash and cash equivalents at end of period	674,403	310,939
Cash and cash equivalents reported in the statement of financial position	674,403	310,939