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## Financial Statement — Balance Sheet

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

Accounting Title	2017/09/30	2016/12/31	2016/09/30
<b>Balance Sheet</b>			
<b>Assets</b>			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	617,757	310,939	219,269
Notes receivable, net			
Notes receivable, net	1,289	23	84
Accounts receivable, net			
Accounts receivable, net	297,819	267,073	294,482
Other receivables			
Other receivables, net	4,986	8	7
Current tax assets			
Total current tax assets	94	5,223	5,219
Inventories			
Total inventories	315,554	268,234	270,282
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	0
Other current assets			
Other current financial assets	3,200	200	200
Other current assets, others	22,256	16,970	21,687
Total other current assets	25,456	17,170	21,887
Total current assets	1,262,955	890,347	811,230
Non-current assets			
Non-current financial assets at cost			
Non-current financial assets at cost, net	1,000	1,000	22,677
Property, plant and equipment			
Total property, plant and equipment	1,117,196	1,277,661	1,326,277
Intangible assets			
Total intangible assets	5,462	5,421	6,478
Deferred tax assets	48,338	49,748	43,833
Other non-current assets			
Prepayments for business facilities	19,012	13,346	16,238
Guarantee deposits paid	400	1,674	1,398
Other non-current assets, others			
Total other non-current assets, others	721	721	1,079
Total other non-current assets	20,133	15,741	18,715
Total non-current assets	1,192,129	1,349,571	1,417,980
Total assets	2,455,084	2,239,918	2,229,210
<b>Liabilities and equity</b>			
<b>Liabilities</b>			
Current liabilities			
Notes payable			
Total notes payable	283	885	115
Accounts payable			
Total accounts payable	135,009	154,373	122,989
Other payables			
Payable on machinery and equipment	2,572	9,411	2,368
Other payables, others	85,556	98,804	82,407
Total other payables	88,128	108,215	84,775
Current tax liabilities	0	0	0
Other current liabilities			
Long-term liabilities, current portion			
Total long-term liabilities, current portion	83,721	89,148	92,965
Other current liabilities, others	11,598	6,215	8,231
Total other current liabilities	95,319	95,363	101,196
Total current liabilities	318,739	358,836	309,075
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	475,630	538,420	559,351
Deferred tax liabilities			
Total deferred tax liabilities	919	919	232
Other non-current liabilities			
Guarantee deposits received	50	50	50
Total other non-current liabilities	50	50	50
Total non-current liabilities	476,599	539,389	559,633
Total liabilities	795,338	898,225	868,708
<b>Equity</b>			
Share capital			
Ordinary share	1,157,540	1,066,130	1,066,130
Total capital stock	1,157,540	1,066,130	1,066,130
Capital surplus			
Total capital surplus	526,319	364,611	364,611
Retained earnings			
Total retained earnings	-6,016	-40,322	-18,573
Other equity interest			
Total other equity interest	-10,329	-20,759	-23,699
Treasury shares	7,768	27,967	27,967
Total equity	1,659,746	1,341,693	1,360,502
Total liabilities and equity	2,455,084	2,239,918	2,229,210
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	397,000	984,000	984,000

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## Financial Statement — Income Statement

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

Accounting Title	2017/3rd	2016/3rd	2017/01/01To2017/09/30	2016/01/01To2016/09/30
<b>Statement of comprehensive income</b>				
Operating revenue				
Total operating revenue	389,404	391,314	1,114,440	1,060,787
Operating costs				
Total operating costs	343,148	327,439	983,991	936,101
Gross profit (loss) from operations	46,256	63,875	130,449	124,686
Gross profit (loss) from operations	46,256	63,875	130,449	124,686
Operating expenses				
Selling expenses				
Total selling expenses	4,542	3,886	13,284	12,361
Administrative expenses				
Total administrative expenses	24,362	24,960	74,987	76,585
Research and development expenses				
Total research and development expenses	14,541	19,772	36,494	59,790
Total operating expenses	43,445	48,618	124,765	148,736
Net operating income (loss)	2,811	15,257	5,684	-24,050
Non-operating income and expenses				
Other income				
Total other income	103	3,827	923	4,341
Other gains and losses				
Other gains and losses, net	-127	-5,191	7,397	-8,210
Finance costs				
Finance costs, net	1,957	2,396	6,235	7,403
Total non-operating income and expenses	-1,981	-3,760	2,085	-11,272
Profit (loss) from continuing operations before tax	830	11,497	7,769	-35,322
Tax expense (income)				
Total tax expense (income)	151	1,757	1,410	-7,411
Profit (loss) from continuing operations	679	9,740	6,359	-27,911
Profit (loss)	679	9,740	6,359	-27,911
Total comprehensive income	679	9,740	6,359	-27,911
Basic earnings per share				
Total basic earnings per share	0.01	0.09	0.06	-0.27
Diluted earnings per share				
Total diluted earnings per share	0.01	0.09	0.06	-0.27

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Financial Statement — Statements of Changes in Stockholders' Equity

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

**2017/09/30 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	1,066,130	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)					6,359	6,359				6,359
Other comprehensive income					0	0				0
Total comprehensive income					6,359	6,359	0	0		6,359
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	-2,720	-2,720	3,984				10,430	10,430	0	11,694
Total increase (decrease) in equity	91,410	91,410	161,708	-39,851	74,157	34,306	10,430	10,430	20,199	318,053
Equity at end of period	1,157,540	1,157,540	526,319	0	-6,016	-6,016	-10,329	-10,329	-7,768	1,659,746

**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	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

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## Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/01/01To2017/09/30	2016/01/01To2016/09/30
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	7,769	-35,322
Profit (loss) before tax	7,769	-35,322
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	185,141	193,984
Amortization expense	3,320	3,151
Interest expense	6,235	7,403
Interest income	-420	-302
Dividend income	0	-3,468
Share-based payments	11,694	5,811
Loss (gain) on disposal of property, plant 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)	183,796	206,579
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-1,266	632
Decrease (increase) in accounts receivable	-30,746	-43,415
Decrease (increase) in other receivable	-4,975	0
Decrease (increase) in inventories	-47,320	-27,994
Decrease (increase) in other current assets	-5,286	-5,974
Decrease (increase) in other financial assets	-3,000	0
Total changes in operating assets	-92,593	-76,751
Changes in operating liabilities		
Increase (decrease) in notes payable	-602	-563
Increase (decrease) in accounts payable	-19,364	-2,564
Increase (decrease) in other payable	-13,193	-24,154
Increase (decrease) in other current liabilities	5,383	-1,635
Total changes in operating liabilities	-27,776	-28,916
Total changes in operating assets and liabilities	-120,369	-105,667
Total adjustments	63,427	100,912
Cash inflow (outflow) generated from operations	71,196	65,590
Interest received	417	309
Dividends received	0	3,468
Interest paid	-6,290	-7,469
Income taxes refund (paid)	5,129	851
Net cash flows from (used in) operating activities	70,452	62,749
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	-25,363	-26,864
Proceeds from disposal of property, plant and equipment	3,400	0
Decrease in refundable deposits	1,274	94
Acquisition of intangible assets	-3,361	-2,012
Increase in prepayments for business facilities	-15,172	-15,012
Net cash flows from (used in) investing activities	4,583	-43,794
Cash flows from (used in) financing activities		
Proceeds from long-term debt	0	12,000
Repayments of long-term debt	-68,217	-72,440
Proceeds from issuing shares	300,000	0
Net cash flows from (used in) financing activities	231,783	-60,440
Net increase (decrease) in cash and cash equivalents	306,818	-41,485
Cash and cash equivalents at beginning of period	310,939	260,754
Cash and cash equivalents at end of period	617,757	219,269
Cash and cash equivalents reported in the statement of financial position	617,757	219,269