

[Back>>](#)

Financial Statement – Balance Sheet

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

Accounting Title	2017/06/30	2016/12/31	2016/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	290,615	310,939	238,727
Notes receivable, net			
Notes receivable, net	1,414	23	1,508
Accounts receivable, net			
Accounts receivable, net	293,948	267,073	261,285
Other receivables			
Other receivables, net	12	8	7
Current tax assets			
Total current tax assets	5,236	5,223	5,219
Inventories			
Total inventories	297,785	268,234	263,120
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	0	200	200
Other current assets, others	19,653	16,970	18,422
Total other current assets	19,653	17,170	18,622
Total current assets	908,663	890,347	788,488
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	1,164,974	1,277,661	1,384,943
Intangible assets			
Total intangible assets	4,780	5,421	6,478
Deferred tax assets	48,489	49,748	45,591
Other non-current assets			
Prepayments for business facilities	14,945	13,346	11,764
Guarantee deposits paid	1,250	1,674	1,460
Other non-current assets, others			
Total other non-current assets, others	721	721	1,079
Total other non-current assets	16,916	15,741	14,303
Total non-current assets	1,236,159	1,349,571	1,473,992
Total assets	2,144,822	2,239,918	2,262,480
Liabilities and equity			
Liabilities			
Current liabilities			
Notes payable			
Total notes payable	343	885	356
Accounts payable			
Total accounts payable	117,523	154,373	153,357
Other payables			
Payable on machinery and equipment	2,365	9,411	6,827
Other payables, others	81,943	98,804	81,530
Total other payables	84,308	108,215	88,357
Current tax liabilities	0	0	0
Other current liabilities			
Long-term liabilities, current portion			
Total long-term liabilities, current portion	86,471	89,148	91,632
Other current liabilities, others	5,887	6,215	7,943
Total other current liabilities	92,358	95,363	99,575
Total current liabilities	294,532	358,836	341,645
Non-current liabilities			
Long-term borrowings			
Total long-term borrowings	496,560	538,420	572,831
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	497,529	539,389	573,113
Total liabilities	792,061	898,225	914,758
Equity			
Share capital			
Ordinary share	1,058,680	1,066,130	1,069,150
Total capital stock	1,058,680	1,066,130	1,069,150
Capital surplus			
Total capital surplus	321,925	364,611	365,846
Retained earnings			
Total retained earnings	-6,695	-40,322	-23,325
Other equity interest			
Other equity, others			
Total other equity, others	-13,381	-20,759	-27,435
Total other equity interest	-13,381	-20,759	-27,435
Treasury shares	7,768	27,967	36,514
Total equity	1,352,761	1,341,693	1,347,722
Total liabilities and equity	2,144,822	2,239,918	2,262,480
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	1,251,000

[Back>>](#)

Financial Statement — Income Statement

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

Accounting Title	2017/2nd	2016/2nd	2017/01/01To2017/06/30	2016/01/01To2016/06/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	374,195	342,246	725,036	669,473
Operating costs				
Total operating costs	327,277	303,220	640,843	608,662
Gross profit (loss) from operations	46,918	39,026	84,193	60,811
Gross profit (loss) from operations	46,918	39,026	84,193	60,811
Operating expenses				
Selling expenses				
Total selling expenses	3,858	4,582	8,742	8,475
Administrative expenses				
Total administrative expenses	26,988	25,106	50,625	51,625
Research and development expenses				
Total research and development expenses	9,610	23,331	21,953	40,018
Total operating expenses	40,456	53,019	81,320	100,118
Net operating income (loss)	6,462	-13,993	2,873	-39,307
Non-operating income and expenses				
Other income				
Total other income	436	309	22,994	514
Other gains and losses				
Other gains and losses, net	856	922	-14,650	-3,019
Finance costs				
Finance costs, net	2,114	2,480	4,278	5,007
Total non-operating income and expenses	-822	-1,249	4,066	-7,512
Profit (loss) from continuing operations before tax	5,640	-15,242	6,939	-46,819
Tax expense (income)				
Total tax expense (income)	1,050	-4,069	1,259	-9,168
Profit (loss) from continuing operations	4,590	-11,173	5,680	-37,651
Profit (loss)	4,590	-11,173	5,680	-37,651
Total comprehensive income	4,590	-11,173	5,680	-37,651
Basic earnings per share				
Total basic earnings per share	0.04	-0.11	0.05	-0.37
Diluted earnings per share				
Total diluted earnings per share	0.04	-0.11	0.05	-0.37

[Back>>](#)

Financial Statement – Statements of Changes in Stockholders' Equity

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

2017/06/30 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	1,066,130	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)					5,680	5,680				5,680
Other comprehensive income					0	0				0
Total comprehensive income					5,680	5,680	0	0		5,680
Retirement of treasury share	-5,870	-5,870	-1,954		-12,375	-12,375			20,199	0
Share-based payments	-1,580	-1,580	-410				7,378	7,378	0	5,388
Total increase (decrease) in equity	-7,450	-7,450	-42,686	-39,851	73,478	33,627	7,378	7,378	20,199	11,068
Equity at end of period	1,058,680	1,058,680	321,925	0	-6,695	-6,695	-13,381	-13,381	-7,768	1,352,761

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				-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		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

[Back>>](#)

Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/01/01To2017/06/30	2016/01/01To2016/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	6,939	-46,819
Profit (loss) before tax	6,939	-46,819
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	124,233	129,581
Amortization expense	2,180	2,057
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	0
Interest expense	4,278	5,007
Interest income	-317	-206
Share-based payments	5,388	2,771
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
Other adjustments to reconcile profit (loss)	0	0
Total adjustments to reconcile profit (loss)	113,588	139,210
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-1,391	-792
Decrease (increase) in accounts receivable	-26,875	-9,774
Decrease (increase) in other receivable	-3	0
Decrease (increase) in inventories	-29,551	-20,832
Decrease (increase) in other current assets	-2,683	-2,709
Decrease (increase) in other financial assets	200	0
Total changes in operating assets	-60,303	-34,107
Changes in operating liabilities		
Increase (decrease) in notes payable	-542	-322
Increase (decrease) in accounts payable	-36,850	27,804
Increase (decrease) in other payable	-16,825	-25,054
Increase (decrease) in other current liabilities	-328	-2,367
Total changes in operating liabilities	-54,545	61
Total changes in operating assets and liabilities	-114,848	-34,046
Total adjustments	-1,260	105,164
Cash inflow (outflow) generated from operations	5,679	58,345
Interest received	316	213
Interest paid	-4,314	-5,050
Income taxes refund (paid)	-13	850
Net cash flows from (used in) operating activities	1,668	54,358
Cash flows from (used in) investing activities		
Acquisition of non-current assets classified as held for sale	43,805	0
Acquisition of property, plant and equipment	-12,441	-18,513
Proceeds from disposal of property, plant and equipment	3,400	0
Increase in refundable deposits	424	32
Acquisition of intangible assets	-1,539	-1,768
Increase in prepayments for business facilities	-11,104	-7,843
Net cash flows from (used in) investing activities	22,545	-28,092
Cash flows from (used in) financing activities		
Repayments of long-term debt	-44,537	-48,293
Net cash flows from (used in) financing activities	-44,537	-48,293
Net increase (decrease) in cash and cash equivalents	-20,324	-22,027
Cash and cash equivalents at beginning of period	310,939	260,754
Cash and cash equivalents at end of period	290,615	238,727
Cash and cash equivalents reported in the statement of financial position	290,615	238,727