

[Back>>](#)

Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/12/31	2017/12/31
Balance Sheet		
Assets		
Current assets		
Cash and cash equivalents	735,799	674,403
Notes receivable, net	935	742
Accounts receivable, net	358,482	298,038
Other receivables	163	96
Current tax assets	439	53
Current inventories	341,402	312,709
Non-current assets or disposal groups classified as held for sale, net	0	0
Other current assets	27,210	26,292
Other current financial assets	3,600	3,200
Other current assets, others	23,610	23,092
Total current assets	1,464,430	1,312,333
Non-current assets		
Non-current financial assets at fair value through other comprehensive income	189	0
Non-current financial assets at cost	0	1,000
Property, plant and equipment	943,078	1,065,265
Intangible assets	5,274	7,087
Deferred tax assets	47,821	51,145
Other non-current assets	76,473	32,123
Prepayments for business facilities	67,775	29,393
Guarantee deposits paid	1,720	2,020
Other non-current assets, others	6,978	710
Total non-current assets	1,072,835	1,156,620
Total assets	2,537,265	2,468,953
Liabilities and equity		
Liabilities		
Current liabilities		
Current contract liabilities	30,290	0
Notes payable	838	741
Accounts payable	192,821	152,289
Other payables	103,533	98,662
Payable on machinery and equipment	0	10,038
Other payables, others	103,533	88,624
Current tax liabilities	0	0
Other current liabilities	89,148	97,747
Long-term liabilities, current portion	83,721	83,720
Other current liabilities, others	5,427	14,027
Total current liabilities	416,630	349,439
Non-current liabilities		
Non-current portion of non-current borrowings	370,979	454,700
Deferred tax liabilities	468	68
Other non-current liabilities	50	50
Guarantee deposits received	50	50
Total non-current liabilities	371,497	454,818
Total liabilities	788,127	804,257
Equity		
Share capital		
Ordinary share	1,175,540	1,156,450
Total capital stock	1,175,540	1,156,450
Capital surplus		
Total capital surplus	590,830	526,172
Retained earnings		
Total retained earnings	52,342	-1,448
Other equity interest		
Total other equity interest	-69,574	-8,710
Treasury shares	0	7,768
Total equity	1,749,138	1,664,696
Total liabilities and equity	2,537,265	2,468,953
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	0	397,000

[Back>>](#)

Financial Statement — Income Statement

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

Accounting Title	2018/4th	2017/4th
Statement of comprehensive income		
Operating revenue		
Total operating revenue	1,690,826	1,497,312
Operating costs		
Total operating costs	1,499,384	1,316,785
Gross profit (loss) from operations	191,442	180,527
Gross profit (loss) from operations	191,442	180,527
Operating expenses		
Selling expenses	18,812	17,805
Administrative expenses	116,641	99,677
Research and development expenses	44,267	49,572
Total operating expenses	179,720	167,054
Net operating income (loss)	11,722	13,473
Non-operating income and expenses		
Other income		
Total other income	12,506	1,975
Other gains and losses		
Other gains and losses, net	36,370	1,350
Finance costs		
Finance costs, net	6,460	8,082
Total non-operating income and expenses	42,416	-4,757
Profit (loss) from continuing operations before tax	54,138	8,716
Tax expense (income)		
Total tax expense (income)	3,724	-2,247
Profit (loss) from continuing operations	50,414	10,963
Profit (loss)	50,414	10,963
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	-72	-36
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-114	0
Components of other comprehensive income that will not be reclassified to profit or loss	-186	-36
Total other comprehensive income	-186	-36
Total comprehensive income	50,228	10,927
Basic earnings per share		
Total basic earnings per share	0.44	0.10
Diluted earnings per share		
Total diluted earnings per share	0.44	0.10

[Back>>](#)

Financial Statement — Statements of Changes in Stockholders' Equity

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

2018/12/31 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Others	Total other equity interest	Treasury shares	Total equity
Equity at beginning of period	1,156,450	1,156,450	526,172	0	-1,448	-1,448	0	-8,710	-8,710	-7,768	1,664,696
Effects of retrospective application and retrospective restatement					2,000	2,000	-2,697	0	-2,697		-697
Equity at beginning of period after adjustments	1,156,450	1,156,450	526,172	0	552	552	-2,697	-8,710	-11,407	-7,768	1,663,999
Capital surplus used to offset accumulated deficits			-1,448		1,448	1,448					0
Profit (loss)					50,414	50,414					50,414
Other comprehensive income					-72	-72	-114		-114		-186
Total comprehensive income					50,342	50,342	-114		-114		50,228
Share-based payments	19,090	19,090	66,106					-68,063		7,768	34,911
Increase (decrease) in equity	19,090	19,090	64,658		51,790	51,790	-114	-58,053	-58,167	7,768	85,139
Equity at end of period	1,175,540	1,175,540	590,830	0	52,342	52,342	-2,811	-66,763	-69,574	0	1,749,138

2018/12/31 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					-80,173	-40,322	-20,759	-20,759	-27,967	1,341,693
Legal reserve used to offset accumulated deficits	1,066,130	1,066,130	364,611	-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							300,000
Retirement of treasury share	-5,970	-5,970	-1,954		-12,375	-12,375			20,199	0
Share-based payments	-3,810	-3,810	3,837		0	0	12,049	12,049	0	12,076
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

[Back>>](#)

Financial Statement — Statements of Cash Flows

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

Accounting Title	2018/4th	2017/4th
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	54,138	8,716
Profit (loss) before tax	54,138	8,716
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	186,578	244,348
Amortization expense	4,126	4,443
Interest expense	6,460	8,082
Interest income	-5,636	-966
Share-based payments	27,143	12,076
Loss (gain) on disposal of property, plant and equipment	-16,158	-46
Loss (gain) on disposal of non-current assets classified as held for sale	0	-22,128
Total adjustments to reconcile profit (loss)	202,513	245,809
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-193	-719
Decrease (increase) in accounts receivable	-60,444	-30,965
Decrease (increase) in other receivable	-8	1
Adjustments for decrease (increase) in inventories	-28,693	-44,475
Adjustments for decrease (increase) in other current assets	-518	-6,122
Decrease (increase) in other financial assets	-400	-3,000
Decrease (increase) in other operating assets	-6,340	-25
Total changes in operating assets	-96,596	-85,305
Changes in operating liabilities		
Increase (decrease) in contract liabilities	22,577	0
Increase (decrease) in notes payable	97	-144
Increase (decrease) in accounts payable	40,532	-2,084
Increase (decrease) in other payable	14,958	-10,127
Adjustments for increase (decrease) in other current liabilities	-887	7,812
Total changes in operating liabilities	77,277	-4,543
Total changes in operating assets and liabilities	-19,319	-89,848
Total adjustments	183,194	155,961
Cash inflow (outflow) generated from operations	237,332	164,677
Interest received	5,577	877
Interest paid	-6,509	-8,135
Income taxes refund (paid)	-386	5,169
Net cash flows from (used in) operating activities	236,014	162,588
Cash flows from (used in) investing activities		
Proceeds from disposal of non-current assets classified as held for sale	0	43,805
Acquisition of property, plant and equipment	-51,956	-24,414
Proceeds from disposal of property, plant and equipment	20,817	3,400
Increase in refundable deposits	300	-346
Acquisition of intangible assets	-2,313	-6,109
Increase in prepayments for business facilities	-65,514	-26,312
Net cash flows from (used in) investing activities	-98,666	-9,976
Cash flows from (used in) financing activities		
Proceeds from long-term debt	0	20,000
Repayments of long-term debt	-83,720	-109,148
Proceeds from issuing shares	0	300,000
Treasury shares sold to employees	7,768	0
Net cash flows from (used in) financing activities	-75,952	210,852
Net increase (decrease) in cash and cash equivalents	61,396	363,464
Cash and cash equivalents at beginning of period	674,403	310,939
Cash and cash equivalents at end of period	735,799	674,403
Cash and cash equivalents reported in the statement of financial position	735,799	674,403