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Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/09/30	2017/12/31	2017/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	662,016	674,403	617,757
Notes receivable, net	1,508	742	1,289
Accounts receivable, net	418,052	298,038	297,819
Other receivables	5,527	96	4,986
Current tax assets	237	53	94
Current inventories	377,570	312,709	315,554
Non-current assets or disposal groups classified as held for sale, net	0	0	0
Other current assets	15,461	26,292	25,456
Other current financial assets	3,600	3,200	3,200
Other current assets, others	11,861	23,092	22,256
Total current assets	1,480,371	1,312,333	1,262,955
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	189	0	0
Non-current financial assets at cost	0	1,000	1,000
Property, plant and equipment	961,435	1,065,265	1,117,196
Intangible assets	5,533	7,087	5,462
Deferred tax assets	47,922	51,145	48,338
Other non-current assets	54,800	32,123	20,133
Prepayments for business facilities	45,768	29,393	19,012
Guarantee deposits paid	1,720	2,020	400
Other non-current assets, others	7,312	710	721
Total non-current assets	1,069,879	1,156,620	1,192,129
Total assets	2,550,250	2,468,953	2,455,084
Liabilities and equity			
Liabilities			
Current liabilities			
Current contract liabilities	3,078	0	0
Notes payable	505	741	283
Accounts payable	219,554	152,289	135,009
Other payables	102,024	98,662	88,128
Payable on machinery and equipment	0	10,038	2,572
Other payables, others	102,024	88,624	85,556
Other current liabilities	93,326	97,747	95,319
Long-term liabilities, current portion	83,721	83,720	83,721
Other current liabilities, others	9,605	14,027	11,598
Total current liabilities	418,487	349,439	318,739
Non-current liabilities			
Non-current portion of non-current borrowings	391,909	454,700	475,630
Deferred tax liabilities	80	68	919
Other non-current liabilities	50	50	50
Guarantee deposits received	50	50	50
Total non-current liabilities	392,039	454,818	476,599
Total liabilities	810,526	804,257	795,338
Equity			
Share capital			
Ordinary share	1,175,540	1,156,450	1,157,540
Total capital stock	1,175,540	1,156,450	1,157,540
Capital surplus			
Total capital surplus	590,830	526,172	526,319
Retained earnings			
Total retained earnings	50,496	-1,448	-6,016
Other equity interest			
Total other equity interest	-77,142	-8,710	-10,329
Treasury shares	0	7,768	7,768
Total equity	1,739,724	1,664,696	1,659,746
Total liabilities and equity	2,550,250	2,468,953	2,455,084
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	0	397,000	397,000

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Financial Statement — Income Statement

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

Accounting Title	2018/3rd	2017/3rd	2018/01/01To2018/09/30	2017/01/01To2017/09/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	463,377	389,404	1,301,558	1,114,440
Operating costs				
Total operating costs	397,134	343,148	1,136,888	983,991
Gross profit (loss) from operations	66,243	46,256	164,670	130,449
Gross profit (loss) from operations	66,243	46,256	164,670	130,449
Operating expenses				
Selling expenses	4,844	4,542	13,714	13,284
Administrative expenses	39,681	24,362	86,162	74,987
Research and development expenses	10,108	14,541	35,497	36,494
Total operating expenses	54,633	43,445	135,373	124,765
Net operating income (loss)	11,610	2,811	29,297	5,684
Non-operating income and expenses				
Other income				
Total other income	1,331	103	3,634	923
Other gains and losses				
Other gains and losses, net	4,674	-127	23,798	7,397
Finance costs				
Finance costs, net	1,570	1,957	4,998	6,235
Total non-operating income and expenses	4,435	-1,981	22,434	2,085
Profit (loss) from continuing operations before tax	16,045	830	51,731	7,769
Tax expense (income)				
Total tax expense (income)	3,221	151	3,235	1,410
Profit (loss) from continuing operations	12,824	679	48,496	6,359
Profit (loss)	12,824	679	48,496	6,359
Other comprehensive income				
Components of other comprehensive income that will not be reclassified to profit or loss				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	0	0	-114	0
Components of other comprehensive income that will not be reclassified to profit or loss	0	0	-114	0
Total other comprehensive income	0	0	-114	0
Total comprehensive income	12,824	679	48,382	6,359
Basic earnings per share				
Total basic earnings per share	0.11	0.01	0.42	0.06
Diluted earnings per share				
Total diluted earnings per share	0.11	0.01	0.42	0.06

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Financial Statement — Statements of Changes in Stockholders' Equity

Provided by: Calin Technology Co., Ltd.
 Financial year: Yearly
 Unit: NTS thousand

2018/09/30 Statement of Stockholders' Equity

Unit: NTS 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	0	-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)					48,496	48,496					48,496
Other comprehensive income							-114	0	-114		-114
Total comprehensive income					48,496	48,496	-114	0	-114		48,382
Share-based payments	19,090	19,090	66,106					-65,621	-65,621	7,768	27,343
Increase (decrease) in equity	19,090	19,090	64,658	0	49,944	49,944	-114	-65,621	-65,735	7,768	75,725
Equity at end of period	1,175,540	1,175,540	590,830	0	50,496	50,496	-2,811	-74,331	-77,142	0	1,739,724

2017/09/30 Statement of Stockholders' Equity

Unit: NTS 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	-80,173	-40,322	-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)					6,359	6,359				6,359
Other comprehensive income					0	0	0	0	0	0
Total comprehensive income					6,359	6,359	0	0	0	6,359
Issue of shares	100,000	100,000	200,000							300,000
Retirement of treasury share	-5,970	-5,970	-1,954						20,199	0
Share-based payments	-2,720	-2,720	3,984			-12,375			0	11,694
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	1,669,746

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Financial Statement — Statements of Cash Flows

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

Accounting Title	2018/01/01To2018/09/30	2017/01/01To2017/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	51,731	7,769
Profit (loss) before tax	51,731	7,769
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	147,239	185,141
Amortization expense	3,047	3,320
Interest expense	4,998	6,235
Interest income	-3,244	-420
Dividend income	0	0
Share-based payments	19,575	11,694
Loss (gain) on disposal of property, plan and equipment	-7,558	-46
Loss (gain) on disposal of non-current assets classified as held for sale	0	-22,128
Total adjustments to reconcile profit (loss)	164,057	183,796
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-766	-1,266
Decrease (increase) in accounts receivable	-120,014	-30,746
Decrease (increase) in other receivable	-5,405	-4,975
Adjustments for decrease (increase) in inventories	-64,861	-47,320
Adjustments for decrease (increase) in other current assets	11,231	-5,286
Decrease (increase) in other financial assets	-400	-3,000
Decrease (increase) in other operating assets	-6,602	0
Total changes in operating assets	-186,817	-92,593
Changes in operating liabilities		
Increase (decrease) in contract liabilities	-4,635	0
Increase (decrease) in notes payable	-236	-602
Increase (decrease) in accounts payable	67,265	-19,364
Increase (decrease) in other payable	13,447	-13,193
Adjustments for increase (decrease) in other current liabilities	3,291	5,383
Total changes in operating liabilities	79,132	-27,776
Total changes in operating assets and liabilities	-107,685	-120,369
Total adjustments	56,372	63,427
Cash inflow (outflow) generated from operations	108,103	71,196
Interest received	3,218	417
Interest paid	-5,045	-6,290
Income taxes refund (paid)	-184	5,129
Net cash flows from (used in) operating activities	106,092	70,452
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	-37,520	-25,363
Proceeds from disposal of property, plant and equipment	12,216	3,400
Decrease in refundable deposits	300	1,274
Acquisition of intangible assets	-1,493	-3,361
Increase in prepayments for business facilities	-36,960	-15,172
Net cash flows from (used in) investing activities	-63,457	4,583
Cash flows from (used in) financing activities		
Repayments of long-term debt	-62,790	-68,217
Proceeds from issuing shares	0	300,000
Treasury shares sold to employees	7,768	0
Net cash flows from (used in) financing activities	-55,022	231,783
Net increase (decrease) in cash and cash equivalents	-12,387	306,818
Cash and cash equivalents at beginning of period	674,403	310,939
Cash and cash equivalents at end of period	662,016	617,757
Cash and cash equivalents reported in the statement of financial position	662,016	617,757