

[Back>>](#)

Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/06/30	2017/12/31	2017/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	671,780	674,403	290,615
Notes receivable, net	2,763	742	1,414
Accounts receivable, net	376,345	298,038	293,948
Other receivables	161	96	12
Current tax assets	139	53	5,236
Current inventories	356,739	312,709	297,785
Non-current assets or disposal groups classified as held for sale, net	0	0	0
Other current assets	19,283	26,292	19,653
Other current financial assets	3,600	3,200	0
Other current assets, others	15,683	23,092	19,653
Total current assets	1,427,210	1,312,333	908,663
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	997,082	1,065,265	1,164,974
Intangible assets	5,692	7,087	4,780
Deferred tax assets	51,143	51,145	48,489
Other non-current assets	45,546	32,123	16,916
Prepayments for business facilities	38,846	29,393	14,945
Guarantee deposits paid	1,720	2,020	1,250
Other non-current assets, others	4,980	710	721
Total non-current assets	1,099,652	1,156,620	1,236,159
Total assets	2,526,862	2,468,953	2,144,822
Liabilities and equity			
Liabilities			
Current liabilities			
Current contract liabilities	9,995	0	0
Notes payable	608	741	343
Accounts payable	217,501	152,289	117,523
Other payables	90,224	98,662	84,308
Payable on machinery and equipment	0	10,038	2,365
Other payables, others	90,224	88,624	81,943
Current tax liabilities	0	0	0
Other current liabilities	93,105	97,747	92,358
Long-term liabilities, current portion	83,721	83,720	86,471
Other current liabilities, others	9,384	14,027	5,887
Total current liabilities	411,433	349,439	294,532
Non-current liabilities			
Non-current portion of non-current borrowings	412,839	454,700	496,560
Deferred tax liabilities	80	68	919
Other non-current liabilities	50	50	50
Guarantee deposits received	50	50	50
Total non-current liabilities	412,969	454,818	497,529
Total liabilities	824,402	804,257	792,061
Equity			
Share capital			
Ordinary share	1,156,450	1,156,450	1,058,680
Total capital stock	1,156,450	1,156,450	1,058,680
Capital surplus			
Total capital surplus	524,724	526,172	321,925
Retained earnings			
Total retained earnings	37,672	-1,448	-6,695
Other equity interest			
Other equity, others	-8,618	-8,710	-13,381
Total other equity interest	-8,618	-8,710	-13,381
Treasury shares	7,768	7,768	7,768
Total equity	1,702,460	1,664,696	1,352,761
Total liabilities and equity	2,526,862	2,468,953	2,144,822
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	397,000	397,000

[Back>>](#)

Financial Statement — Income Statement

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

Accounting Title	2018/2nd	2017/2nd	2018/01/01To2018/06/30	2017/01/01To2017/06/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	448,780	374,195	838,181	725,036
Operating costs				
Total operating costs	398,996	327,277	739,754	640,843
Gross profit (loss) from operations	49,784	46,918	98,427	84,193
Gross profit (loss) from operations	49,784	46,918	98,427	84,193
Operating expenses				
Selling expenses	4,727	3,858	8,870	8,742
Administrative expenses	24,576	26,988	46,481	50,625
Research and development expenses	8,746	9,610	25,389	21,953
Total operating expenses	38,049	40,456	80,740	81,320
Net operating income (loss)	11,735	6,462	17,687	2,873
Non-operating income and expenses				
Other income				
Total other income	1,884	390	2,303	820
Other gains and losses				
Other gains and losses, net	23,128	902	19,124	7,524
Finance costs				
Finance costs, net	1,684	2,114	3,428	4,278
Total non-operating income and expenses	23,328	-822	17,999	4,066
Profit (loss) from continuing operations before tax	35,063	5,640	35,686	6,939
Tax expense (income)				
Total tax expense (income)	7,013	1,050	14	1,259
Profit (loss) from continuing operations	28,050	4,590	35,672	5,680
Profit (loss)	28,050	4,590	35,672	5,680
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	-114	0	-114	0
Components of other comprehensive income that will not be reclassified to profit or loss	-114	0	-114	0
Total other comprehensive income	-114	0	-114	0
Total comprehensive income	27,936	4,590	35,558	5,680
Basic earnings per share				
Total basic earnings per share	0.25	0.04	0.31	0.05
Diluted earnings per share				
Total diluted earnings per share	0.24	0.04	0.31	0.05

Back>>

Financial Statement — Statements of Changes in Stockholders' Equity

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

2018/06/30 Statement of Stockholders' Equity
 Unit: NTS thousand

	Ordinary share	Total share capital	Capital surplus	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	-1,448	-1,448	0	-8,710	-7,768	-	1,664,696
Effects of retrospective application and retrospective restatement			0	2,000	2,000					-697
Equity at beginning of period after adjustments	1,156,450	1,156,450	526,172	552	552		-2,697	-2,697		1,663,999
Capital surplus used to offset accumulated deficits			-1,448	1,448	1,448					0
Profit (loss)				35,672	35,672					35,672
Other comprehensive income				0	0	-114		-114		-114
Total comprehensive income				35,672	35,672	-114	0	-114		35,558
Share-based payments	0	0	0	0	0		2,903	2,903	0	2,903
Increase (decrease) in equity	0	0	-1,448	37,120	37,120	-114	2,903	2,789	0	38,481
Equity at end of period	1,156,450	1,156,450	524,724	37,672	37,672	-2,811	-5,807	-8,618	-7,768	1,702,480

2017/06/30 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	1,066,130	1,066,130	364,611	39,851	-80,173	-40,322	-20,759	-27,967	1,341,893	0
Legal reserve used to offset accumulated deficits				-39,851	0	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				5,680
Retirement of treasury share	-5,870	-5,870	-1,954		-12,375	-12,375	0	0	20,199	0
Share-based payments	-1,580	-1,580	-410				7,378	7,378		5,388
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	-7,768	1,352,791	0

[Back>>](#)

Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/01/01To2018/06/30	2017/01/01To2017/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	35,686	6,939
Profit (loss) before tax	35,686	6,939
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	102,603	124,233
Amortization expense	2,104	2,180
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	0	0
Interest expense	3,428	4,278
Interest income	-1,918	-317
Share-based payments	2,903	5,388
Loss (gain) on disposal of property, plant and equipment	-4,364	-46
Loss (gain) on disposal of non-current assets classified as held for sale	0	-22,128
Other adjustments to reconcile profit (loss)	0	0
Total adjustments to reconcile profit (loss)	104,756	113,588
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-2,021	-1,391
Decrease (increase) in accounts receivable	-78,307	-26,875
Decrease (increase) in other receivable	-13	-3
Decrease (increase) in inventories	-44,030	-29,551
Decrease (increase) in other current assets	7,409	-2,683
Decrease (increase) in other financial assets	-400	200
Decrease (increase) in other operating assets	-4,270	0
Total changes in operating assets	-121,632	-60,303
Changes in operating liabilities		
Increase (decrease) in contract liabilities	2,282	0
Increase (decrease) in notes payable	-133	-542
Increase (decrease) in accounts payable	65,212	-36,850
Increase (decrease) in other payable	1,635	-16,825
Increase (decrease) in other current liabilities	3,070	-328
Total changes in operating liabilities	72,066	-54,545
Total changes in operating assets and liabilities	-49,566	-114,848
Total adjustments	55,190	-1,260
Cash inflow (outflow) generated from operations	90,876	5,679
Interest received	1,866	316
Interest paid	-3,463	-4,314
Income taxes refund (paid)	-86	-13
Net cash flows from (used in) operating activities	89,193	1,668
Cash flows from (used in) investing activities		
Acquisition of non-current assets classified as held for sale	0	43,805
Acquisition of property, plant and equipment	-27,591	-12,441
Proceeds from disposal of property, plant and equipment	6,010	3,400
Increase in refundable deposits	300	424
Acquisition of intangible assets	-709	-1,539
Increase in prepayments for business facilities	-27,966	-11,104
Net cash flows from (used in) investing activities	-49,956	22,545
Cash flows from (used in) financing activities		
Repayments of long-term debt	-41,860	-44,537
Net cash flows from (used in) financing activities	-41,860	-44,537
Net increase (decrease) in cash and cash equivalents	-2,623	-20,324
Cash and cash equivalents at beginning of period	674,403	310,939
Cash and cash equivalents at end of period	671,780	290,615
Cash and cash equivalents reported in the statement of financial position	671,780	290,615