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Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/12/31	2018/12/31
Balance Sheet		
Assets		
Current assets		
Cash and cash equivalents	692,687	735,799
Notes receivable, net	6,084	935
Accounts receivable, net	214,474	358,482
Other receivables	302	163
Current tax assets	1,309	439
Current inventories	289,385	341,402
Other current assets	47,212	27,210
Other current financial assets	30,480	3,600
Other current assets, others	16,732	23,610
Total current assets	1,251,453	1,464,430
Non-current assets		
Non-current financial assets at fair value through other comprehensive income	206	189
Property, plant and equipment	949,898	943,078
Right-of-use assets	9,242	0
Intangible assets	3,244	5,274
Deferred tax assets	69,080	47,821
Other non-current assets	34,621	76,473
Prepayments for business facilities	32,655	67,775
Guarantee deposits paid	1,320	1,720
Other non-current assets, others	646	6,978
Total non-current assets	1,066,291	1,072,835
Total assets	2,317,744	2,537,265
Liabilities and equity		
Liabilities		
Current liabilities		
Current contract liabilities	41,379	30,290
Notes payable	93	838
Accounts payable	83,040	192,821
Other payables	110,473	103,533
Payable on machinery and equipment	18,662	0
Other payables, others	91,811	103,533
Current lease liabilities	2,831	0
Other current liabilities	92,443	89,148
Long-term liabilities, current portion	88,046	83,721
Other current liabilities, others	4,397	5,427
Total current liabilities	330,259	416,630
Non-current liabilities		
Non-current portion of non-current borrowings	318,933	370,979
Deferred tax liabilities	150	468
Non-current lease liabilities	6,475	0
Other non-current liabilities	50	50
Guarantee deposits received	50	50
Total non-current liabilities	325,608	371,497
Total liabilities	655,867	788,127
Equity		
Share capital		
Ordinary share	1,171,820	1,175,540
Total capital stock	1,171,820	1,175,540
Capital surplus		
Total capital surplus	583,518	590,830
Retained earnings		
Total retained earnings	-40,683	52,342
Other equity interest		
Total other equity interest	-36,919	-69,574
Treasury shares	15,859	0
Total equity	1,661,877	1,749,138
Total liabilities and equity	2,317,744	2,537,265
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	585,000	0

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Financial Statement — Income Statement

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/4th	2018/4th
Statement of comprehensive income		
Operating revenue		
Total operating revenue	1,241,395	1,690,826
Operating costs		
Total operating costs	1,199,780	1,499,384
Gross profit (loss) from operations	41,615	191,442
Gross profit (loss) from operations	41,615	191,442
Operating expenses		
Selling expenses	22,116	18,812
Administrative expenses	84,450	116,641
Research and development expenses	54,230	44,267
Total operating expenses	160,796	179,720
Net operating income (loss)	-119,181	11,722
Non-operating income and expenses		
Other income		
Total other income	21,012	12,506
Other gains and losses		
Other gains and losses, net	-10,361	36,370
Gains (losses) arising from derecognition of financial assets measured at amortised cost		
Gains (losses) arising from derecognition of financial assets measured at amortised cost	0	0
Finance costs		
Finance costs, net	5,296	6,460
Total non-operating income and expenses	5,355	42,416
Profit (loss) from continuing operations before tax	-113,826	54,138
Tax expense (income)		
Total tax expense (income)	-20,828	3,724
Profit (loss) from continuing operations	-92,998	50,414
Profit (loss)	-92,998	50,414
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	-27	-72
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-131	-114
Components of other comprehensive income that will not be reclassified to profit or loss	-158	-186
Total other comprehensive income	-158	-186
Total comprehensive income	-93,156	50,228
Basic earnings per share		
Total basic earnings per share	-0.81	0.44
Diluted earnings per share		
Total diluted earnings per share	-0.81	0.44

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Financial Statement — Statements of Changes in Stockholders' Equity

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

2019/12/31 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Special 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	1,175,540	1,175,540	590,830	0	0	52,342	52,342	-2,811	-66,763	-69,574	0	1,749,138
Legal reserve appropriated				5,041	0	-5,041	0					0
Special reserve appropriated				0	2,811	-2,811	0					0
Profit (loss)						-92,998	-92,998					-92,998
Other comprehensive income						-27	-27	-131		-131		-158
Total comprehensive income						-93,025	-93,025	-131		-131		-93,156
Share-based payments	-3,720	-3,720	-7,312					32,786		32,786	-15,859	5,895
Increase (decrease) in equity	-3,720	-3,720	-7,312	5,041	2,811	-100,877	-93,025	-131	32,786	32,655	-15,859	-87,261
Equity at end of period	1,171,820	1,171,820	583,518	5,041	2,811	-48,535	-40,683	-2,942	-33,977	-36,919	-15,859	1,661,877

2018/12/31 Statement of Stockholders' Equity

Unit: NT\$ 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	-8,710	-7,768	1,664,696
Effects of retrospective application and retrospective restatement				2,000	2,000	-2,697		-2,697		-697
Equity at beginning of period after adjustments	1,156,450	1,156,450	526,172	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	0	0	-58,053		-58,053	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	52,342	52,342	-2,811	-66,763	-69,574	0	1,749,138

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Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/4th	2018/4th
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-113,826	54,138
Profit (loss) before tax	-113,826	54,138
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	155,314	186,578
Amortization expense	3,911	4,126
Interest expense	5,296	6,460
Interest income	-10,401	-5,636
Share-based payments	21,754	27,143
Loss (gain) on disposal of property, plan and equipment	0	-16,158
Loss (gain) on disposal of non-current assets classified as held for sale	0	0
Total adjustments to reconcile profit (loss)	175,874	202,513
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-5,149	-193
Decrease (increase) in accounts receivable	144,008	-60,444
Decrease (increase) in other receivable	3	-8
Adjustments for decrease (increase) in inventories	52,017	-28,693
Adjustments for decrease (increase) in other current assets	6,878	-518
Decrease (increase) in other financial assets	-26,880	-400
Decrease (increase) in other operating assets	-13	-6,340
Total changes in operating assets	170,864	-96,596
Changes in operating liabilities		
Increase (decrease) in contract liabilities	11,089	22,577
Increase (decrease) in notes payable	-745	97
Increase (decrease) in accounts payable	-109,781	40,532
Increase (decrease) in other payable	-19,759	14,958
Adjustments for increase (decrease) in other current liabilities	-1,030	-887
Total changes in operating liabilities	-120,226	77,277
Total changes in operating assets and liabilities	50,638	-19,319
Total adjustments	226,512	183,194
Cash inflow (outflow) generated from operations	112,686	237,332
Interest received	10,259	5,577
Interest paid	-5,331	-6,509
Income taxes refund (paid)	-1,619	-386
Net cash flows from (used in) operating activities	115,995	236,014
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-148	0
Proceeds from disposal of non-current assets classified as held for sale	0	0
Acquisition of property, plant and equipment	-66,313	-51,956
Proceeds from disposal of property, plant and equipment	0	20,817
Increase in refundable deposits	400	300
Acquisition of intangible assets	-1,881	-2,313
Increase in prepayments for business facilities	-32,655	-65,514
Net cash flows from (used in) investing activities	-100,597	-98,666
Cash flows from (used in) financing activities		
Proceeds from long-term debt	36,000	0
Repayments of long-term debt	-83,721	-83,720
Payments of lease liabilities	-3,002	0
Proceeds from issuing shares	0	0
Payments to acquire treasury shares	-7,787	0
Treasury shares sold to employees	0	7,768
Net cash flows from (used in) financing activities	-58,510	-75,952
Net increase (decrease) in cash and cash equivalents	-43,112	61,396
Cash and cash equivalents at beginning of period	735,799	674,403
Cash and cash equivalents at end of period	692,687	735,799
Cash and cash equivalents reported in the statement of financial position	692,687	735,799