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Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/09/30	2018/12/31	2018/09/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	679,403	735,799	662,016
Notes receivable, net	10,724	935	1,508
Accounts receivable, net	254,525	358,482	418,052
Other receivables	2,132	163	5,527
Current tax assets	1,083	439	237
Current inventories	324,874	341,402	377,570
Other current assets	42,621	27,210	15,461
Other current financial assets	31,420	3,600	3,600
Other current assets, others	11,201	23,610	11,861
Total current assets	1,315,362	1,464,430	1,480,371
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	206	189	189
Property, plant and equipment	948,807	943,078	961,435
Right-of-use assets	10,035	0	0
Intangible assets	3,610	5,274	5,533
Deferred tax assets	59,975	47,821	47,922
Other non-current assets	29,104	76,473	54,800
Prepayments for business facilities	27,124	67,775	45,768
Guarantee deposits paid	1,320	1,720	1,720
Other non-current assets, others	660	6,978	7,312
Total non-current assets	1,051,737	1,072,835	1,069,879
Total assets	2,367,099	2,537,265	2,550,250
Liabilities and equity			
Liabilities			
Current liabilities			
Current contract liabilities	28,788	30,290	3,078
Notes payable	94	838	505
Accounts payable	122,191	192,821	219,554
Other payables	84,863	103,533	102,024
Other payables, others	84,863	103,533	102,024
Current tax liabilities	2,224	0	0
Current lease liabilities	3,124	0	0
Current lease liabilities, non related parties	3,124	0	0
Other current liabilities	90,973	89,148	93,326
Long-term liabilities, current portion	81,564	83,721	83,721
Other current liabilities, others	9,409	5,427	9,605
Total current liabilities	332,257	416,630	418,487
Non-current liabilities			
Non-current portion of non-current borrowings	310,345	370,979	391,909
Deferred tax liabilities	468	468	80
Non-current lease liabilities	6,962	0	0
Non-current lease liabilities, non related parties	6,962	0	0
Other non-current liabilities	50	50	50
Guarantee deposits received	50	50	50
Total non-current liabilities	317,825	371,497	392,039
Total liabilities	650,082	788,127	810,526
Equity			
Share capital			
Ordinary share	1,173,700	1,175,540	1,175,540
Total capital stock	1,173,700	1,175,540	1,175,540
Capital surplus			
Total capital surplus	587,014	590,830	590,830
Retained earnings			
Total retained earnings	1,495	52,342	50,496
Other equity interest			
Other equity, others	-45,192	-69,574	-77,142
Total other equity interest	-45,192	-69,574	-77,142
Treasury shares	0	0	0
Total equity	1,717,017	1,749,138	1,739,724
Total liabilities and equity	2,367,099	2,537,265	2,550,250
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	0	0

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Financial Statement — Income Statement

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

Accounting Title	2019/3rd	2018/3rd	2019/01/01To2019/09/30	2018/01/01To2018/09/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	297,508	463,377	975,806	1,301,558
Operating costs				
Total operating costs	290,635	397,134	916,245	1,136,888
Gross profit (loss) from operations	6,873	66,243	59,561	164,670
Gross profit (loss) from operations	6,873	66,243	59,561	164,670
Operating expenses				
Selling expenses	5,378	4,844	16,705	13,714
Administrative expenses	17,722	39,681	66,549	86,162
Research and development expenses	19,272	10,108	48,465	35,497
Total operating expenses	42,373	54,633	131,719	135,373
Net operating income (loss)	-35,500	11,610	-72,158	29,297
Non-operating income and expenses				
Other income				
Total other income	1,669	1,331	7,500	3,634
Other gains and losses				
Other gains and losses, net	1,033	4,674	7,837	23,798
Finance costs				
Finance costs, net	1,279	1,570	3,956	4,998
Total non-operating income and expenses	1,423	4,435	11,381	22,434
Profit (loss) from continuing operations before tax	-34,077	16,045	-60,777	51,731
Tax expense (income)				
Total tax expense (income)	-6,816	3,221	-9,930	3,235
Profit (loss) from continuing operations	-27,261	12,824	-50,847	48,496
Profit (loss)	-27,261	12,824	-50,847	48,496
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	-131	-114
Components of other comprehensive income that will not be reclassified to profit or loss	0	0	-131	-114
Total other comprehensive income	0	0	-131	-114
Total comprehensive income	-27,261	12,824	-50,978	48,382
Basic earnings per share				
Total basic earnings per share	-0.25	0.11	-0.44	0.42
Diluted earnings per share				
Total diluted earnings per share	-0.25	0.11	-0.44	0.42

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Financial Statement — Statements of Changes in Stockholders' Equity

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

2019/09/30 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	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	1,749,138
Legal reserve appropriated				5,041		-5,041	0				0
Special reserve appropriated					2,811	-2,811	0				0
Profit (loss)						-50,847	-50,847				-50,847
Other comprehensive income								-131		-131	-131
Total comprehensive income						-50,847	-50,847				-50,978
Share-based payments	-1,840	-1,840	-3,816						24,513	24,513	18,857
Increase (decrease) in equity	-1,840	-1,840	-3,816	5,041	2,811	-58,699	-50,847		-131	24,382	-32,121
Equity at end of period	1,173,700	1,173,700	587,014	5,041	2,811	-6,357	1,495	-2,942	-42,250	-45,192	1,717,017

2018/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	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	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
Increase (decrease) in equity	19,090	19,090	64,658	0	49,944	49,944		-114	-65,621	-65,735	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

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Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/01/01To2019/09/30	2018/01/01To2018/09/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-60,777	51,731
Profit (loss) before tax	-60,777	51,731
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	117,580	147,239
Amortization expense	2,929	3,047
Interest expense	3,956	4,998
Interest income	-7,362	-3,244
Share-based payments	18,857	19,575
Loss (gain) on disposal of property, plan and equipment	0	-7,558
Total adjustments to reconcile profit (loss)	135,960	164,057
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-9,789	-766
Decrease (increase) in accounts receivable	103,957	-120,014
Decrease (increase) in other receivable	-1,857	-5,405
Adjustments for decrease (increase) in inventories	16,528	-64,861
Adjustments for decrease (increase) in other current assets	12,409	11,231
Decrease (increase) in other financial assets	-27,820	-400
Decrease (increase) in other operating assets	0	-6,602
Total changes in operating assets	93,428	-186,817
Changes in operating liabilities		
Increase (decrease) in contract liabilities	-1,502	-4,635
Increase (decrease) in notes payable	-744	-236
Increase (decrease) in accounts payable	-70,630	67,265
Increase (decrease) in other payable	-18,625	13,447
Adjustments for increase (decrease) in other current liabilities	3,982	3,291
Total changes in operating liabilities	-87,519	79,132
Total changes in operating assets and liabilities	5,909	-107,685
Total adjustments	141,869	56,372
Cash inflow (outflow) generated from operations	81,092	108,103
Interest received	7,250	3,218
Interest paid	-4,001	-5,045
Income taxes refund (paid)	-644	-184
Net cash flows from (used in) operating activities	83,697	106,092
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	-50,072	-37,520
Proceeds from disposal of property, plant and equipment	0	12,216
Decrease in refundable deposits	400	300
Acquisition of intangible assets	-1,265	-1,493
Increase in prepayments for business facilities	-23,995	-36,960
Net cash flows from (used in) investing activities	-75,080	-63,457
Cash flows from (used in) financing activities		
Repayments of long-term debt	-62,791	-62,790
Payments of lease liabilities	-2,222	0
Treasury shares sold to employees	0	7,768
Net cash flows from (used in) financing activities	-65,013	-55,022
Net increase (decrease) in cash and cash equivalents	-56,396	-12,387
Cash and cash equivalents at beginning of period	735,799	674,403
Cash and cash equivalents at end of period	679,403	662,016
Cash and cash equivalents reported in the statement of financial position	679,403	662,016