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## Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/06/30	2018/12/31	2018/06/30
<b>Balance Sheet</b>			
<b>Assets</b>			
Current assets			
Cash and cash equivalents	739,397	735,799	671,780
Notes receivable, net	1,138	935	2,763
Accounts receivable, net	302,096	358,482	376,345
Other receivables	344	163	161
Current tax assets	945	439	139
Current inventories	331,163	341,402	356,739
Other current assets	18,175	27,210	19,283
Other current financial assets	3,600	3,600	3,600
Other current assets, others	14,575	23,610	15,683
Total current assets	1,393,258	1,464,430	1,427,210
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	206	189	189
Property, plant and equipment	964,636	943,078	997,082
Right-of-use assets	10,827	0	0
Intangible assets	3,401	5,274	5,692
Deferred tax assets	53,159	47,821	51,143
Other non-current assets	22,700	76,473	45,546
Prepayments for business facilities	20,720	67,775	38,846
Guarantee deposits paid	1,320	1,720	1,720
Other non-current assets, others	660	6,978	4,980
Total non-current assets	1,054,929	1,072,835	1,099,652
Total assets	2,448,187	2,537,265	2,526,862
<b>Liabilities and equity</b>			
<b>Liabilities</b>			
Current liabilities			
Current contract liabilities	14,586	30,290	9,995
Notes payable	513	838	608
Accounts payable	175,175	192,821	217,501
Other payables	86,667	103,533	90,224
Other payables, others	86,667	103,533	90,224
Current tax liabilities	2,224	0	0
Current lease liabilities	3,127	0	0
Current lease liabilities, non related parties	3,127	0	0
Other current liabilities	86,839	89,148	93,105
Long-term liabilities, current portion	82,283	83,721	83,721
Other current liabilities, others	4,556	5,427	9,384
Total current liabilities	369,131	416,630	411,433
Non-current liabilities			
Non-current portion of non-current borrowings	330,557	370,979	412,839
Deferred tax liabilities	468	468	80
Non-current lease liabilities	7,736	0	0
Non-current lease liabilities, non related parties	7,736	0	0
Other non-current liabilities	50	50	50
Guarantee deposits received	50	50	50
Total non-current liabilities	338,811	371,497	412,969
Total liabilities	707,942	788,127	824,402
<b>Equity</b>			
Share capital			
Ordinary share	1,173,700	1,175,540	1,156,450
Total capital stock	1,173,700	1,175,540	1,156,450
Capital surplus			
Total capital surplus	588,742	590,830	524,724
Retained earnings			
Total retained earnings	28,756	52,342	37,672
Other equity interest			
Other equity, others	-50,953	-69,574	-8,618
Total other equity interest	-50,953	-69,574	-8,618
Treasury shares	0	0	7,768
Total equity	1,740,245	1,749,138	1,702,460
Total liabilities and equity	2,448,187	2,537,265	2,526,862
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	397,000

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Financial Statement — Income Statement

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

Accounting Title	2019/2nd	2018/2nd	2019/01/01To2019/06/30	2018/01/01To2018/06/30
<b>Statement of comprehensive income</b>				
Operating revenue				
Total operating revenue	333,598	448,780	678,298	838,181
Operating costs				
Total operating costs	302,746	398,996	625,610	739,754
Gross profit (loss) from operations	30,849	49,784	52,688	98,427
Gross profit (loss) from operations	30,849	49,784	52,688	98,427
Operating expenses				
Selling expenses	5,958	4,727	11,326	8,870
Administrative expenses	24,259	24,576	48,827	46,481
Research and development expenses	17,149	8,746	29,193	25,389
Total operating expenses	47,363	38,049	89,346	80,740
Net operating income (loss)	-16,514	11,735	-36,658	17,687
Non-operating income and expenses				
Other income				
Total other income	3,550	1,884	5,831	2,303
Other gains and losses				
Other gains and losses, net	5,331	23,128	6,804	19,124
Finance costs				
Finance costs, net	1,315	1,684	2,677	3,428
Total non-operating income and expenses	7,568	23,328	9,958	17,999
Profit (loss) from continuing operations before tax	-8,948	35,063	-26,700	35,686
Tax expense (income)				
Total tax expense (income)	428	7,013	-3,114	14
Profit (loss) from continuing operations	-9,377	28,050	-23,586	35,672
Profit (loss)	-9,377	28,050	-23,586	35,672
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	-131	-114	-131	-114
Components of other comprehensive income that will not be reclassified to profit or loss	-131	-114	-131	-114
Total other comprehensive income	-131	-114	-131	-114
Total comprehensive income	-9,508	27,936	-23,717	35,558
Basic earnings per share				
Total basic earnings per share	-0.08	0.25	-0.21	0.31
Diluted earnings per share				
Total diluted earnings per share	-0.08	0.24	-0.21	0.31

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Financial Statement — Statements of Changes in Stockholders' Equity

Provided by: Cain Technology Co., Ltd.  
 Fiscal year: Yearly  
 Unit: NT\$ thousand

**2019/06/30 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	-66,783	1,749,138
Legal reserve appropriated				5,041		-5,041	0				0
Special reserve appropriated					2,811	-2,811	0				0
Profit (loss)						-23,586	-23,586				-23,586
Other comprehensive income						0	0		-131	0	-131
Total comprehensive income						-23,586	-23,586		-131	0	-23,717
Share-based payments	-1,840	-1,840	-2,088						18,752		14,824
Increase (decrease) in equity	-1,840	-1,840	-2,088	5,041	2,811	-31,438	-23,586		-131	18,752	-8,893
Equity at end of period	1,173,700	1,173,700	588,742	5,041	2,811	20,904	28,756		-2,942	-48,011	1,740,245

**2018/06/30 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	-7,768	1,664,696
Effects of retrospective application and retrospective restatement				2,000	2,000		-2,697	0		-697
Equity at beginning of period after adjustments	1,156,450	1,156,450	526,172	552	552		-2,697	-8,710	-7,768	1,663,999
Capital surplus used to offset accumulated deficits				1,448	1,448					0
Profit (loss)				35,672	35,672					35,672
Other comprehensive income				0	0		-114			-114
Total comprehensive income				35,672	35,672		-114			35,558
Share-based payments	0	0	0	0	0		2,903		2,903	2,903
Increase (decrease) in equity	0	0	-1,448	37,120	37,120		-114	2,903	2,789	38,461
Equity at end of period	1,156,450	1,156,450	524,724	37,672	37,672		-2,811	-5,807	-8,618	1,702,460

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## Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/01/01To2019/06/30	2018/01/01To2018/06/30
<b>Statement of cash flows</b>		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-26,700	35,686
Profit (loss) before tax	-26,700	35,686
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	79,031	102,603
Amortization expense	1,998	2,104
Interest expense	2,677	3,428
Interest income	-5,693	-1,918
Share-based payments	14,824	2,903
Loss (gain) on disposal of property, plan and equipment	0	-4,364
Total adjustments to reconcile profit (loss)	92,837	104,756
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	-203	-2,021
Decrease (increase) in accounts receivable	56,386	-78,307
Decrease (increase) in other receivable	-22	-13
Adjustments for decrease (increase) in inventories	10,239	-44,030
Adjustments for decrease (increase) in other current assets	9,035	7,409
Decrease (increase) in other financial assets	0	-400
Decrease (increase) in other operating assets	0	-4,270
Total changes in operating assets	75,435	-121,632
Changes in operating liabilities		
Increase (decrease) in contract liabilities	-15,704	2,282
Increase (decrease) in notes payable	-325	-133
Increase (decrease) in accounts payable	-17,646	65,212
Increase (decrease) in other payable	-16,832	1,635
Adjustments for increase (decrease) in other current liabilities	-871	3,070
Total changes in operating liabilities	-51,378	72,066
Total changes in operating assets and liabilities	24,057	-49,566
Total adjustments	116,894	55,190
Cash inflow (outflow) generated from operations	90,194	90,876
Interest received	5,534	1,866
Interest paid	-2,711	-3,463
Income taxes refund (paid)	-506	-86
Net cash flows from (used in) operating activities	92,511	89,193
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-148	0
Acquisition of non-current assets classified as held for sale	0	0
Acquisition of property, plant and equipment	-34,905	-27,591
Proceeds from disposal of property, plant and equipment	0	6,010
Increase in refundable deposits	400	300
Acquisition of intangible assets	-125	-709
Increase in prepayments for business facilities	-10,830	-27,966
Net cash flows from (used in) investing activities	-45,608	-49,956
Cash flows from (used in) financing activities		
Repayments of long-term debt	-41,860	-41,860
Payments of lease liabilities	-1,445	0
Net cash flows from (used in) financing activities	-43,305	-41,860
Net increase (decrease) in cash and cash equivalents	3,598	-2,623
Cash and cash equivalents at beginning of period	735,799	674,403
Cash and cash equivalents at end of period	739,397	671,780
Cash and cash equivalents reported in the statement of financial position	739,397	671,780