

[Back>>](#)

Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/03/31	2018/12/31	2018/03/31
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	730,763	735,799	617,804
Notes receivable, net	875	935	1,207
Accounts receivable, net	288,214	358,482	307,194
Other receivables	2,643	163	4,257
Current tax assets	612	439	53
Current inventories	327,029	341,402	343,350
Non-current assets or disposal groups classified as held for sale, net	0	0	0
Other current assets	17,954	27,210	19,421
Other current financial assets	3,600	3,600	3,600
Other current assets, others	14,354	23,610	15,821
Total current assets	1,368,090	1,464,430	1,293,286
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	337	189	303
Property, plant and equipment	923,633	943,078	1,038,881
Right-of-use assets	11,620	0	0
Intangible assets	4,242	5,274	6,101
Deferred tax assets	51,364	47,821	58,156
Other non-current assets	69,540	76,473	31,919
Prepayments for business facilities	67,560	67,775	24,993
Guarantee deposits paid	1,320	1,720	1,720
Other non-current assets, others	660	6,978	5,206
Total non-current assets	1,060,736	1,072,835	1,135,360
Total assets	2,428,826	2,537,265	2,428,646
Liabilities and equity			
Liabilities			
Current liabilities			
Current contract liabilities	11,715	30,290	6,338
Notes payable	511	838	456
Accounts payable	141,519	192,821	152,625
Other payables	82,201	103,533	72,548
Other payables, others	82,201	103,533	72,548
Current lease liabilities	3,116	0	0
Other current liabilities	87,458	89,148	89,707
Long-term liabilities, current portion	83,002	83,721	83,721
Other current liabilities, others	4,456	5,427	5,986
Total current liabilities	326,520	416,630	321,674
Non-current liabilities			
Non-current portion of non-current borrowings	350,768	370,979	433,770
Deferred tax liabilities	468	468	80
Non-current lease liabilities	8,522	0	0
Other non-current liabilities	50	50	50
Guarantee deposits received	50	50	50
Total non-current liabilities	359,808	371,497	433,900
Total liabilities	686,328	788,127	755,574
Equity			
Share capital			
Ordinary share	1,175,540	1,175,540	1,156,450
Total capital stock	1,175,540	1,175,540	1,156,450
Capital surplus			
Total capital surplus	590,830	590,830	526,172
Retained earnings			
Total retained earnings	38,133	52,342	8,174
Other equity interest			
Total other equity interest	-62,005	-69,574	-9,956
Treasury shares	0	0	7,768
Total equity	1,742,498	1,749,138	1,673,072
Total liabilities and equity	2,428,826	2,537,265	2,428,646
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

[Back>>](#)

Financial Statement — Income Statement

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/01/01To2019/03/31	2018/01/01To2018/03/31
Statement of comprehensive income		
Operating revenue		
Net sales revenue		
Net sales revenue	344,703	389,401
Total operating revenue	344,703	389,401
Operating costs		
Total operating costs	322,864	340,758
Gross profit (loss) from operations	21,839	48,643
Gross profit (loss) from operations	21,839	48,643
Operating expenses		
Selling expenses	5,371	4,143
Administrative expenses	24,568	21,905
Research and development expenses	12,044	16,643
Total operating expenses	41,983	42,691
Net operating income (loss)	-20,144	5,952
Non-operating income and expenses		
Other income		
Total other income	2,281	419
Other gains and losses		
Other gains and losses, net	1,473	-4,004
Finance costs		
Finance costs, net	1,362	1,744
Total non-operating income and expenses	2,392	-5,329
Profit (loss) from continuing operations before tax	-17,752	623
Tax expense (income)		
Total tax expense (income)	-3,543	-6,999
Profit (loss) from continuing operations	-14,209	7,622
Profit (loss)	-14,209	7,622
Total comprehensive income	-14,209	7,622
Basic earnings per share		
Total basic earnings per share	-0.12	0.07
Diluted earnings per share		
Total diluted earnings per share	-0.12	0.07

[Back>>](#)

Financial Statement – Statements of Changes in Stockholders' Equity

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

2019/03/31 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	1,175,540	1,175,540	590,830	52,342	52,342	-2,811	-66,763	-69,574	0	1,749,138
Profit (loss)	0	0	0	-14,209	-14,209	0	0	0	0	-14,209
Other comprehensive income	0	0	0	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	-14,209	-14,209	0	0	0	0	-14,209
Share-based payments	0	0	0	0	0	0	0	7,569	0	7,569
Increase (decrease) in equity	0	0	0	-14,209	-14,209	0	7,569	7,569	0	-6,640
Equity at end of period	1,175,540	1,175,540	590,830	38,133	38,133	-2,811	-59,194	-62,005	0	1,742,498

2018/03/31 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	-8,710	-7,768	1,664,696
Effects of retrospective application and retrospective restatement	0	0	0	2,000	2,000	0	-2,697	-2,697	0	-697
Equity at beginning of period after adjustments	1,156,450	1,156,450	526,172	552	552	0	-2,697	-8,710	-11,407	1,663,999
Profit (loss)	0	0	0	7,622	7,622	0	0	0	0	7,622
Other comprehensive income	0	0	0	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	7,622	7,622	0	0	0	0	7,622
Share-based payments	0	0	0	0	0	0	1,451	1,451	0	1,451
Increase (decrease) in equity	0	0	0	7,622	7,622	0	1,451	1,451	0	9,073
Equity at end of period	1,156,450	1,156,450	526,172	8,174	8,174	0	-2,697	-7,259	-9,956	1,673,072

[Back>>](#)

Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/01/01To2019/03/31	2018/01/01To2018/03/31
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-17,752	623
Profit (loss) before tax	-17,752	623
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	40,012	54,038
Amortization expense	1,032	1,117
Interest expense	1,362	1,744
Interest income	-2,143	-419
Share-based payments	7,569	1,451
Loss (gain) on disposal of property, plan and equipment	0	-4,364
Loss (gain) on disposal of non-current assets classified as held for sale	0	0
Total adjustments to reconcile profit (loss)	47,832	53,567
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	60	-465
Decrease (increase) in accounts receivable	70,268	-9,156
Decrease (increase) in other receivable	-2,292	-4,123
Adjustments for decrease (increase) in inventories	14,373	-30,641
Adjustments for decrease (increase) in other current assets	9,256	7,271
Decrease (increase) in other financial assets	0	-400
Decrease (increase) in other operating assets	0	-4,496
Total changes in operating assets	91,665	-42,010
Changes in operating liabilities		
Increase (decrease) in contract liabilities	-18,575	-1,375
Increase (decrease) in notes payable	-327	-285
Increase (decrease) in accounts payable	-51,302	336
Increase (decrease) in other payable	-21,320	-16,062
Adjustments for increase (decrease) in other current liabilities	-971	-328
Total changes in operating liabilities	-92,495	-17,714
Total changes in operating assets and liabilities	-830	-59,724
Total adjustments	47,002	-6,157
Cash inflow (outflow) generated from operations	29,250	-5,534
Interest received	1,955	381
Interest paid	-1,374	-1,758
Income taxes refund (paid)	-173	0
Net cash flows from (used in) operating activities	29,658	-6,911
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss	-148	0
Proceeds from disposal of non-current assets classified as held for sale	0	0
Acquisition of property, plant and equipment	-8,897	-24,394
Proceeds from disposal of property, plant and equipment	0	6,010
Decrease in refundable deposits	400	300
Acquisition of intangible assets	0	-131
Increase in prepayments for business facilities	-4,449	-10,544
Net cash flows from (used in) investing activities	-13,094	-28,759
Cash flows from (used in) financing activities		
Repayments of long-term debt	-20,930	-20,929
Payments of lease liabilities	-670	0
Net cash flows from (used in) financing activities	-21,600	-20,929
Net increase (decrease) in cash and cash equivalents	-5,036	-56,599
Cash and cash equivalents at beginning of period	735,799	674,403
Cash and cash equivalents at end of period	730,763	617,804
Cash and cash equivalents reported in the statement of financial position	730,763	617,804