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Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/09/30	2019/12/31	2019/09/30
Balance Sheet			
Current assets			
Cash and cash equivalents	376,952	692,687	679,403
Notes receivable, net	21,569	6,084	10,724
Accounts receivable, net	392,133	214,474	254,525
Other receivables	3,689	302	2,132
Current tax assets	1,657	1,309	1,083
Current inventories	345,790	289,385	324,874
Other current assets	62,970	47,212	42,621
Total current assets	1,204,760	1,251,453	1,315,362
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	328	206	206
Property, plant and equipment	902,327	949,898	948,807
Right-of-use assets	6,240	9,242	10,035
Intangible assets	1,135	3,244	3,610
Deferred tax assets	69,080	69,080	59,975
Other non-current assets	59,636	34,621	29,104
Total non-current assets	1,038,746	1,066,291	1,051,737
Total assets	2,243,506	2,317,744	2,367,099
Current liabilities			
Current contract liabilities	63,648	41,379	28,788
Notes payable	86	93	94
Accounts payable	162,369	83,040	122,191
Other payables	99,573	110,473	84,863
Current tax liabilities	0	0	2,224
Current lease liabilities	1,611	2,831	3,124
Other current liabilities	74,872	92,443	90,973
Total current liabilities	402,159	330,259	332,257
Non-current liabilities			
Non-current portion of non-current borrowings	270,313	318,933	310,345
Deferred tax liabilities	150	150	468
Non-current lease liabilities	4,746	6,475	6,962
Other non-current liabilities	125	50	50
Total non-current liabilities	275,334	325,608	317,825
Total liabilities	677,493	655,867	650,082
Share capital			
Ordinary share	1,189,210	1,171,820	1,173,700
Total Share Capital	1,189,210	1,171,820	1,173,700
Capital surplus			
Total capital surplus	529,873	583,518	587,014
Retained earnings			
Total retained earnings	-63,437	-40,683	1,495
Other equity interest			
Other equity, others	-32,246	-36,919	-45,192
Total other equity interest	-32,246	-36,919	-45,192
Treasury shares			
Total equity	1,566,013	1,661,877	1,717,017
Total liabilities and equity	2,243,506	2,317,744	2,367,099
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	2,353,000	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	2020/3rd	2019/3rd	2020/01/01To2020/09/30	2019/01/01To2019/09/30
Income Statement				
Total operating revenue	415,097	297,508	865,619	975,806
Total operating costs	372,848	290,635	851,189	916,245
Gross profit (loss) from operations	42,249	6,873	14,430	59,561
Gross profit (loss) from operations	42,249	6,873	14,430	59,561
Operating expenses				
Selling expenses	4,630	5,379	14,051	16,705
Administrative expenses	15,635	17,722	48,912	66,549
Research and development expenses	14,024	19,272	39,675	48,465
Total operating expenses	34,289	42,373	102,638	131,719
Net operating income (loss)	7,960	-35,500	-88,208	-72,158
Non-operating income and expenses				
Total interest income	404	1,669	4,082	7,362
Total other income	13,921	0	37,210	138
Other gains and losses, net	-11,291	1,033	-16,325	7,837
Finance costs, net	860	1,279	3,007	3,956
Total non-operating income and expenses	2,174	1,423	21,960	11,381
Profit (loss) from continuing operations before tax	10,134	-34,077	-66,248	-60,777
Total tax expense (income)	0	-6,816	0	-9,930
Profit (loss) from continuing operations	10,134	-27,261	-66,248	-50,847
Profit (loss)	10,134	-27,261	-66,248	-50,847
Other comprehensive income				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	0	0	0	-131
Components of other comprehensive income that will not be reclassified to profit or loss	0	0	0	-131
Total other comprehensive income	0	0	0	-131
Total comprehensive income	10,134	-27,261	-66,248	-50,978
Basic earnings per share				
Total basic earnings per share	0.09	-0.24	-0.58	-0.44
Diluted earnings per share				
Total diluted earnings per share	0.09	-0.24	-0.58	-0.44

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Financial Statement – Statements of Changes in Stockholders' Equity

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

2020/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	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	1,171,820	1,171,820	583,518	5,041	2,811	-48,535	-40,683	-2,942	-33,977	-36,919	-15,859	1,661,877
Legal reserve used to offset accumulated deficits	0	0	0	-5,041	0	5,041	0	0	0	0	0	0
Capital surplus used to offset accumulated deficits	0	0	-43,494	0	0	43,494	43,494	0	0	0	0	0
Profit (loss)	0	0	0	0	0	-66,248	-66,248	0	0	0	0	-66,248
Other comprehensive income	0	0	0	0	0	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	0	0	-66,248	-66,248	0	0	0	0	-66,248
Purchase of treasury shares	0	0	0	0	0	0	0	0	0	0	-41,528	-41,528
Share-based payments	17,390	17,390	-10,151	0	0	0	0	0	4,673	4,673	0	11,912
Total increase (decrease) in equity	17,390	17,390	-53,645	-5,041	0	-17,713	-22,754	0	4,673	4,673	-41,528	-95,864
Equity at end of period	1,189,210	1,189,210	529,873	0	2,811	-66,248	-63,437	-2,942	-29,304	-32,246	-57,387	1,566,013

2019/09/30 Statement of Stockholders' Equity

Unit: NT\$ thousand

Accounting Title	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		1,749,138
Legal reserve appropriated	0	0	0	5,041	0	-5,041	0	0	0	0	0	0
Special reserve appropriated	0	0	0	0	2,811	-2,811	0	0	0	0	0	0
Profit (loss)	0	0	0	0	0	-50,847	-50,847	0	0	0	0	-50,847
Other comprehensive income	0	0	0	0	0	0	0	-131	0	-131	0	-131
Total comprehensive income	0	0	0	0	0	-50,847	-50,847	-131	0	-131	0	-50,978
Share-based payments	-1,840	-1,840	-3,816	0	0	0	0	0	24,513	24,513	0	18,857
Total increase (decrease) in equity	-1,840	-1,840	-3,816	5,041	2,811	-58,699	-50,847	-131	24,513	24,382	0	-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

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Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/01/01To2020/09/30	2019/01/01To2019/09/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-66,248	-60,777
Profit (loss) before tax	-66,248	-60,777
Depreciation expense	111,709	117,580
Amortization expense	2,145	2,929
Interest expense	3,007	3,956
Interest income	-4,082	-7,362
Share-based payments	11,912	18,857
Loss (gain) on disposal of property, plan and equipment	0	0
Other adjustments to reconcile profit (loss)	-5	0
Total adjustments to reconcile profit (loss)	124,686	135,960
Decrease (increase) in notes receivable	-15,485	-9,789
Decrease (increase) in accounts receivable	-177,659	103,957
Decrease (increase) in other receivable	-3,657	-1,857
Decrease (increase) in inventories	-56,405	16,528
Adjustments for decrease (increase) in other current assets	-12,869	12,409
Decrease (increase) in other financial assets	-2,920	-27,820
Total changes in operating assets	-268,995	93,428
Increase (decrease) in contract liabilities	22,269	-1,502
Increase (decrease) in notes payable	-7	-744
Increase (decrease) in accounts payable	79,329	-70,630
Increase (decrease) in other payable	-5,984	-18,625
Adjustments for increase (decrease) in other current liabilities	-157	3,982
Total changes in operating liabilities	95,450	-87,519
Total changes in operating assets and liabilities	-173,545	5,909
Total adjustments	-48,859	141,869
Cash inflow (outflow) generated from operations	-115,107	81,092
Interest received	4,352	7,250
Interest paid	-3,098	-4,001
Income taxes refund (paid)	-348	-644
Net cash flows from (used in) operating activities	-114,201	83,697
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	-122	-148
Acquisition of property, plant and equipment	-37,696	-50,072
Decrease in refundable deposits	811	400
Acquisition of intangible assets	-5	-1,265
Increase in prepayments for business facilities	-47,116	-23,995
Net cash flows from (used in) investing activities	-84,128	-75,080
Cash flows from (used in) financing activities		
Repayments of long-term debt	-66,034	-62,791
Increase in guarantee deposits received	75	0
Payments of lease liabilities	-1,848	-2,222
Payments to acquire treasury shares	-49,599	0
Net cash flows from (used in) financing activities	-117,406	-65,013
Net increase (decrease) in cash and cash equivalents	-315,735	-56,396
Cash and cash equivalents at beginning of period	692,687	735,799
Cash and cash equivalents at end of period	376,952	679,403
Cash and cash equivalents reported in the statement of financial position	376,952	679,403