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Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/06/30	2019/12/31	2019/06/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	523,590	692,687	739,397
Notes receivable, net	3,488	6,084	1,138
Accounts receivable, net	212,481	214,474	302,096
Other receivables	187	302	344
Current tax assets	1,638	1,309	945
Current inventories	326,730	289,385	331,163
Other current assets	55,799	47,212	18,175
Other current financial assets	33,930	30,480	3,600
Other current assets, others	21,869	16,732	14,575
Total current assets	1,123,913	1,251,453	1,393,258
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	206	206	206
Property, plant and equipment	916,819	949,898	964,636
Right-of-use assets	6,216	9,242	10,827
Intangible assets	1,704	3,244	3,401
Deferred tax assets	69,080	69,080	53,159
Other non-current assets	39,196	34,621	22,700
Prepayments for business facilities	38,041	32,655	20,720
Guarantee deposits paid	509	1,320	1,320
Other non-current assets, others	646	646	660
Total non-current assets	1,033,221	1,066,291	1,054,929
Total assets	2,157,134	2,317,744	2,448,187
Liabilities and equity			
Liabilities			
Current liabilities			
Current contract liabilities	41,295	41,379	14,586
Notes payable	86	93	513
Accounts payable	115,919	83,040	175,175
Other payables	74,743	110,473	86,667
Payable on machinery and equipment	11,422	18,662	0
Other payables, others	63,321	91,811	86,667
Current tax liabilities	0	0	2,224
Current lease liabilities	1,585	2,831	3,127
Current lease liabilities, non related parties	1,585	2,831	3,127
Other current liabilities	82,086	92,443	86,839
Long-term liabilities, current portion	76,437	88,046	82,283
Other current liabilities, others	5,649	4,397	4,556
Total current liabilities	315,714	330,259	369,131
Non-current liabilities			
Non-current portion of non-current borrowings	286,520	318,933	330,557
Deferred tax liabilities	150	150	468
Non-current lease liabilities	4,715	6,475	7,736
Non-current lease liabilities, non related parties	4,715	6,475	7,736
Other non-current liabilities	125	50	50
Guarantee deposits received	125	50	50
Total non-current liabilities	291,510	325,608	338,811
Total liabilities	607,224	655,867	707,942
Equity			
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	588,742
Retained earnings			
Total retained earnings	-73,571	-40,683	28,756
Other equity interest			
Other equity, others	-38,215	-36,919	-50,953
Total other equity interest	-38,215	-36,919	-50,953
Treasury shares	57,387	15,859	0
Equity attributable to former owner of business combination under common control	0	0	0
Total equity	1,549,910	1,661,877	1,740,245
Total liabilities and equity	2,157,134	2,317,744	2,448,187
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	2020/2nd	2019/2nd	2020/01/01To2020/06/30	2019/01/01To2019/06/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	228,649	333,595	450,522	678,298
Operating costs				
Total operating costs	244,448	302,746	478,341	625,610
Gross profit (loss) from operations	-15,799	30,849	-27,819	52,688
Gross profit (loss) from operations	-15,799	30,849	-27,819	52,688
Operating expenses				
Selling expenses	4,225	5,955	9,421	11,326
Administrative expenses	15,668	24,259	33,277	48,827
Research and development expenses	15,652	17,149	25,651	29,193
Total operating expenses	35,545	47,363	68,349	89,346
Net operating income (loss)	-51,344	-16,514	-96,168	-36,658
Non-operating income and expenses				
Interest income				
Total interest income	1,883	3,550	3,678	5,693
Other income				
Total other income	22,988	0	23,288	138
Other gains and losses				
Other gains and losses, net	-8,911	5,331	-5,034	6,804
Finance costs				
Finance costs, net	917	1,315	2,147	2,677
Total non-operating income and expenses	15,043	7,566	19,788	9,958
Profit (loss) from continuing operations before tax	-36,301	-8,948	-76,382	-26,700
Tax expense (income)				
Total tax expense (income)	0	429	0	-3,114
Profit (loss) from continuing operations	-36,301	-9,377	-76,382	-23,586
Profit (loss)	-36,301	-9,377	-76,382	-23,586
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	-131	0	-131
Components of other comprehensive income that will not be reclassified to profit or loss	0	-131	0	-131
Other comprehensive income, net	0	-131	0	-131
Total comprehensive income	-36,301	-9,508	-76,382	-23,717
Basic earnings per share				
Total basic earnings per share	-0.32	-0.08	-0.67	-0.21
Diluted earnings per share				
Total diluted earnings per share	-0.32	-0.08	-0.67	-0.21

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Financial Statement – Statements of Changes in Stockholders' Equity

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

2020/06/30 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	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				-5,041		5,041	0						0
Capital surplus used to offset accumulated deficits			-43,494			43,494	43,494						0
Profit (loss)						-76,382	-76,382						-76,382
Other comprehensive income						0	0						0
Total comprehensive income						-76,382	-76,382						-76,382
Purchase of treasury shares											-41,528	-41,528	
Share-based payments	17,390	17,390	-10,151							-1,296	-1,296	5,943	
Increase (decrease) in equity	17,390	17,390	-53,645	-5,041	0	-27,847	-32,888		0	-1,296	-1,296	-41,528	-111,967
Equity at end of period	1,189,210	1,189,210	529,873	0	2,811	-76,382	-73,571		-2,942	-35,273	-38,215	-57,387	1,549,910

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	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		-5,041	0						0
Special reserve appropriated					2,811	-2,811	0						0
Capital surplus used to offset accumulated deficits													0
Profit (loss)						-23,586	-23,586						-23,586
Other comprehensive income						0	0		-131		-131		-131
Total comprehensive income						-23,586	-23,586		-131		-131		-23,717
Share-based payments	-1,840	-1,840	-2,088							18,752	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	18,621	0	-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	-50,953	0	1,740,245

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Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/01/01To2020/06/30	2019/01/01To2019/06/30
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-76,382	-26,700
Profit (loss) before tax	-76,382	-26,700
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	75,788	79,031
Amortization expense	1,576	1,998
Interest expense	2,147	2,677
Interest income	-3,678	-5,693
Share-based payments	5,943	14,824
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)	81,771	92,837
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	2,596	-203
Decrease (increase) in accounts receivable	1,993	56,386
Decrease (increase) in other receivable	-86	-22
Decrease (increase) in inventories	-37,345	10,239
Decrease (increase) in other current assets	-5,168	9,035
Decrease (increase) in other financial assets	-3,450	0
Decrease (increase) in other operating assets	0	0
Total changes in operating assets	-41,460	75,435
Changes in operating liabilities		
Increase (decrease) in contract liabilities	-84	-15,704
Increase (decrease) in notes payable	-7	-325
Increase (decrease) in accounts payable	32,879	-17,646
Increase (decrease) in other payable	-20,338	-16,832
Increase (decrease) in other current liabilities	1,252	-871
Total changes in operating liabilities	13,702	-51,378
Total changes in operating assets and liabilities	-27,758	24,057
Total adjustments	54,013	116,894
Cash inflow (outflow) generated from operations	-22,369	90,194
Interest received	3,879	5,534
Interest paid	-2,226	-2,711
Income taxes refund (paid)	-329	-506
Net cash flows from (used in) operating activities	-21,045	92,511
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	0	-148
Acquisition of non-current assets classified as held for sale	0	0
Acquisition of property, plant and equipment	-29,540	-34,905
Proceeds from disposal of property, plant and equipment	0	0
Increase in refundable deposits	811	400
Acquisition of intangible assets	-5	-125
Increase in prepayments for business facilities	-24,457	-10,830
Net cash flows from (used in) investing activities	-53,191	-45,608
Cash flows from (used in) financing activities		
Repayments of long-term debt	-44,022	-41,860
Increase in guarantee deposits received	75	0
Payments of lease liabilities	-1,315	-1,445
Payments to acquire treasury shares	-49,599	0
Net cash flows from (used in) financing activities	-94,861	-43,305
Net increase (decrease) in cash and cash equivalents	-169,097	3,598
Cash and cash equivalents at beginning of period	692,687	735,799
Cash and cash equivalents at end of period	523,590	739,397
Cash and cash equivalents reported in the statement of financial position	523,590	739,397