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Financial Statement — Balance Sheet

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/03/31	2019/12/31	2019/03/31
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	607,670	692,687	730,763
Notes receivable, net	503	6,084	875
Accounts receivable, net	181,642	214,474	288,214
Other receivables	2,376	302	2,643
Current tax assets	1,465	1,309	612
Current inventories	290,046	289,385	327,029
Non-current assets or disposal groups classified as held for sale, net	0	0	0
Other current assets	46,032	47,212	17,954
Other current financial assets	30,590	30,480	3,600
Other current assets, others	15,442	16,732	14,354
Total current assets	1,129,734	1,251,453	1,368,090
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	206	206	337
Property, plant and equipment	921,222	949,898	923,633
Right-of-use assets	6,845	9,242	11,620
Intangible assets	2,493	3,244	4,242
Deferred tax assets	69,080	69,080	51,364
Other non-current assets	40,698	34,621	69,540
Prepayments for business facilities	39,582	32,655	67,560
Guarantee deposits paid	470	1,320	1,320
Other non-current assets, others	646	646	660
Total non-current assets	1,040,544	1,066,291	1,060,736
Total assets	2,170,278	2,317,744	2,428,826
Liabilities and equity			
Liabilities			
Current liabilities			
Current contract liabilities	35,904	41,379	11,715
Notes payable	86	93	511
Accounts payable	71,002	83,040	141,519
Other payables	66,867	110,473	82,201
Payable on machinery and equipment	5,031	18,662	0
Other payables, others	61,836	91,811	82,201
Current lease liabilities	1,849	2,831	3,116
Other current liabilities	86,121	92,443	87,458
Long-term liabilities, current portion	82,241	88,046	83,002
Other current liabilities, others	3,880	4,397	4,456
Total current liabilities	261,829	330,259	326,520
Non-current liabilities			
Non-current portion of non-current borrowings	302,727	318,933	350,768
Deferred tax liabilities	150	150	468
Non-current lease liabilities	5,064	6,475	8,522
Other non-current liabilities	125	50	50
Guarantee deposits received	125	50	50
Total non-current liabilities	308,066	325,608	359,808
Total liabilities	569,895	655,867	686,328
Equity			
Share capital			
Ordinary share	1,191,820	1,171,820	1,175,540
Total capital stock	1,191,820	1,171,820	1,175,540
Capital surplus			
Total capital surplus	580,458	583,518	590,830
Retained earnings			
Total retained earnings	-80,764	-40,683	38,133
Other equity interest			
Total other equity interest	-48,495	-36,919	-62,005
Treasury shares	42,636	15,859	0
Total equity	1,600,383	1,661,877	1,742,498
Total liabilities and equity	2,170,278	2,317,744	2,428,826
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	1,527,000	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	2020/01/01To2020/03/31	2019/01/01To2019/03/31
Statement of comprehensive income		
Operating revenue		
Net sales revenue		
Net sales revenue	221,873	344,703
Total operating revenue	221,873	344,703
Operating costs		
Total operating costs	233,893	322,864
Gross profit (loss) from operations	-12,020	21,839
Gross profit (loss) from operations	-12,020	21,839
Operating expenses		
Selling expenses	5,196	5,371
Administrative expenses	17,609	24,568
Research and development expenses	9,999	12,044
Total operating expenses	32,804	41,983
Net operating income (loss)	-44,824	-20,144
Non-operating income and expenses		
Other income		
Total other income	2,096	2,281
Other gains and losses		
Other gains and losses, net	3,877	1,473
Finance costs		
Finance costs, net	1,230	1,362
Total non-operating income and expenses	4,743	2,392
Profit (loss) from continuing operations before tax	-40,081	-17,752
Tax expense (income)		
Total tax expense (income)	0	-3,543
Profit (loss) from continuing operations	-40,081	-14,209
Profit (loss)	-40,081	-14,209
Total comprehensive income	-40,081	-14,209
Basic earnings per share		
Total basic earnings per share	-0.35	-0.12
Diluted earnings per share		
Total diluted earnings per share	-0.35	-0.12

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Financial Statement – Statements of Changes in Stockholders' Equity

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

2020/03/31 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		-48,538	-40,683	-2,942	-33,977	-36,919	-15,859	1,661,877
Profit (loss)							-40,081	-40,081					-40,081
Total comprehensive income							-40,081	-40,081					-40,081
Purchase of treasury shares													-26,777
Share-based payments	20,000	20,000	-3,060							-11,576		-11,576	5,364
Increase (decrease) in equity	20,000	20,000	-3,060	0	0		-40,081		0	-11,576		-11,576	-61,494
Equity at end of period	1,191,820	1,191,820	580,458	5,041	2,811		-88,616	-80,764	-2,942	-45,553	-48,495	-42,636	1,600,383

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

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Financial Statement — Statements of Cash Flows

Provided by: Calin Technology Co., Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2020/01/01To2020/03/31	2019/01/01To2019/03/31
Statement of cash flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-40,081	-17,752
Profit (loss) before tax	-40,081	-17,752
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	37,652	40,012
Amortization expense	787	1,032
Interest expense	1,230	1,362
Interest income	-1,795	-2,143
Share-based payments	5,364	7,569
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)	43,233	47,832
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	5,581	60
Decrease (increase) in accounts receivable	32,832	70,268
Decrease (increase) in other receivable	-2,126	-2,292
Adjustments for decrease (increase) in inventories	-661	14,373
Adjustments for decrease (increase) in other current assets	1,259	9,256
Decrease (increase) in other financial assets	-110	0
Decrease (increase) in other operating assets	0	0
Total changes in operating assets	36,775	91,665
Changes in operating liabilities		
Increase (decrease) in contract liabilities	-5,475	-18,575
Increase (decrease) in notes payable	-7	-327
Increase (decrease) in accounts payable	-12,038	-51,302
Increase (decrease) in other payable	-21,874	-21,320
Adjustments for increase (decrease) in other current liabilities	-517	-971
Total changes in operating liabilities	-39,911	-92,495
Total changes in operating assets and liabilities	-3,136	-830
Total adjustments	40,097	47,002
Cash inflow (outflow) generated from operations	16	29,250
Interest received	1,847	1,955
Interest paid	-1,260	-1,374
Income taxes refund (paid)	-156	-173
Net cash flows from (used in) operating activities	447	29,658
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss	0	-148
Acquisition of property, plant and equipment	-20,332	-8,897
Decrease in refundable deposits	850	400
Acquisition of intangible assets	-5	0
Increase in prepayments for business facilities	-8,431	-4,449
Net cash flows from (used in) investing activities	-27,918	-13,094
Cash flows from (used in) financing activities		
Repayments of long-term debt	-22,011	-20,930
Increase in guarantee deposits received	75	0
Payments of lease liabilities	-762	-670
Payments to acquire treasury shares	-34,848	0
Net cash flows from (used in) financing activities	-57,546	-21,600
Net increase (decrease) in cash and cash equivalents	-85,017	-5,036
Cash and cash equivalents at beginning of period	692,687	735,799
Cash and cash equivalents at end of period	607,670	730,763
Cash and cash equivalents reported in the statement of financial position	607,670	730,763