CALITECH TECHNOLOGY CORPORATION
BALANCE SHEETS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		September 30, 2018 (Reviewed)		December 31, 2017 (Audited)		September 30, 2017 (Reviewed)	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets						
1100	Cash and cash equivalents	$ 297,491	46	$ 280,741	47	$ 266,069	47
1125	Available-for-sale financial assets - current	-	-	25,163	4	25,136	5
1150	Notes receivable, net	17	-	214	-	280	-
1170	Accounts receivable, net	94,425	15	68,458	11	73,005	13
1200	Other receivables	1,603	-	2,375	-	2,606	-
130X	Inventories, net	118,107	18	80,700	14	74,597	13
1410	Prepayments	7,418	1	4,538	1	2,503	-
1470	Other current assets	105	-	30	-	20	-
11XX	**Total current assets**	519,166	80	462,219	77	444,216	78
	Non-current assets						
1600	Property, plant and equipment, net	121,572	19	125,034	21	111,750	20
1780	Intangible assets	1,740	-	1,449	-	1,555	-
1840	Deferred income tax assets	9,360	1	8,557	2	7,879	1
1900	Other non-current assets	8	-	8	-	4,414	1
15XX	**Total non-current assets**	132,680	20	135,048	23	125,598	22
1XXX	**Total assets**	$ 651,846	100	$ 597,267	100	$ 569,814	100

(Continued)

CALITECH TECHNOLOGY CORPORATION
BALANCE SHEETS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		September 30, 2018 (Reviewed)		December 31, 2017 (Audited)		September 30, 2017 (Reviewed)	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Liabilities						
	Current liabilities						
2130	Contract liabilities - current	$ 14,626	2	$ -	-	$ -	-
2170	Accounts payable	64,181	10	61,395	10	61,111	11
2200	Other payables	28,710	5	32,307	6	26,340	5
2230	Current income tax liabilities	14,171	2	10,385	2	6,297	1
2250	Provisions - current	1,328	-	921	-	1,069	-
2310	Receipts in advance	-	-	11,259	2	12,222	2
2399	Other current liabilities	1,553	-	812	-	452	-
21XX	**Total current liabilities**	124,569	19	117,079	20	107,491	19
	Non-current liabilities						
2550	Provisions - non-current	2,177	-	2,736	-	2,209	-
2570	Deferred tax liabilities	330	-	-	-	-	-
2600	Other non-current liabilities	3,130	1	3,244	1	2,801	1
25XX	**Total non-current liabilities**	5,637	1	5,980	1	5,010	1
2XXX	**Total liabilities**	130,206	20	123,059	21	112,501	20
	Equity						
	Share capital						
3110	Ordinary shares	316,267	48	316,267	53	316,267	56
	Capital surplus						
3200	Capital surplus	56,553	9	56,553	9	56,553	10
	Retained earnings						
3310	Legal reserve	19,405	3	13,609	2	13,609	2
3350	Unappropriated retained earnings	129,415	20	87,616	15	70,748	12
	Other equity interest						
3400	Other equity interest	-	-	163	-	136	-
3XXX	**Total equity**	521,640	80	474,208	79	457,313	80
3X2X	**Total liabilities and equity**	$ 651,846	100	$ 597,267	100	$ 569,814	100

CALITECH TECHNOLOGY CORPORATION
STATEMENTS OF COMPREHENSIVE INCOME
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT EARNINGS PER SHARE DATA)
(Reviewed, Not Audited)

		For the Three-Month Periods Ended September 30				For the Nine-Month Periods Ended September 30			
		2018		2017		2018		2017	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	**Operating revenue**	$ 112,807	100	$ 102,232	100	$ 352,498	100	$ 260,345	100
5000	**Operating costs**	(68,189)	(60)	(63,743)	(62)	(216,515)	(62)	(167,895)	(64)
5900	**Gross profit**	44,618	40	38,489	38	135,983	38	92,450	36
	Operating expenses								
6100	Selling expenses	(3,672)	(3)	(3,530)	(3)	(10,731)	(3)	(10,710)	(4)
6200	General and administrative expenses	(7,777)	(7)	(7,113)	(7)	(24,210)	(7)	(19,128)	(7)
6300	Research and development expenses	(2,669)	(3)	(2,764)	(3)	(7,863)	(2)	(8,347)	(3)
6450	Expected credit impairment losses	(57)	-	-	-	(108)	-	-	-
6000	**Total operating expenses**	(14,175)	(13)	(13,407)	(13)	(42,912)	(12)	(38,185)	(14)
6900	**Operating profit**	30,443	27	25,082	25	93,071	26	54,265	22
	Non-operating income and expenses								
7010	Other income	811	1	525	1	2,298	1	1,383	-
7020	Other gains and losses	2,294	2	(517)	(1)	7,655	2	(6,329)	(2)
7050	Finance costs	(4)	-	(42)	-	(49)	-	(100)	-
7000	**Total non-operating income and expenses**	3,101	3	(34)	-	9,904	3	(5,046)	(2)
7900	**Profit before income tax**	33,544	30	25,048	25	102,975	29	49,219	20
7950	Income tax expense	(6,704)	(6)	(4,266)	(5)	(20,754)	(6)	(8,519)	(3)
8200	**Profit for the period**	$ 26,840	24	$ 20,782	20	$ 82,221	23	$ 40,700	17
	Other comprehensive income (loss)								
	Items that may be subsequently reclassified to profit or loss								
8362	Unrealized gain on available-for-sale financial assets	$ -	-	$ 27	-	$ -	-	$ 70	-
8300	**Total other comprehensive income (loss), net of tax**	$ -	-	$ 27	-	$ -	-	$ 70	-
8500	**Total comprehensive income (loss) for the period**	$ 26,840	24	$ 20,809	20	$ 82,221	23	$ 40,770	17
	Earnings per share								
9750	**Basic earnings per share**	$	0.85	$	0.66	$	2.60	$	1.29
9850	**Diluted earnings per share**	$	0.84	$	0.66	$	2.58	$	1.29

CALITECH TECHNOLOGY CORPORATION
CHANGES IN EQUITY
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(Reviewed, Not Audited)

			Retained Earnings				
	Ordinary Shares	Capital Surplus	Legal Reserve	Unappropriated Retained Earnings	Unrealized Gain on Available-For-sale Financial Assets	Treasury Stock	Total
For the nine-month period ended September 30, 2017							
Balance at January 1, 2017	$ 316,267	$ 56,531	$ 10,284	$ 58,481	$ 66	($ 5,719)	$ 435,910
Profit for the period	-	-	-	40,700	-	-	40,700
Other comprehensive income (loss) for the period	-	-	-	-	70	-	70
Total comprehensive income (loss)	-	-	-	40,700	70	-	40,770
Distribution of retained earnings of 2016:							
Legal reserve appropriated	-	-	3,325	(3,325)	-	-	-
Cash dividends	-	-	-	(25,108)	-	-	(25,108)
Share-based payment	-	40	-	-	-	-	40
Proceeds from transferring treasury stocks to employees	-	(18)	-	-	-	5,719	5,701
Balance at September 30, 2017	$ 316,267	$ 56,553	$ 13,609	$ 70,748	$ 136	$ -	$ 457,313
For the nine-month period ended September 30, 2018							
Balance at January 1, 2018	$ 316,267	$ 56,553	$ 13,609	$ 87,616	$ 163	$ -	$ 474,208
Effect on retrospective application and restatement	-	-	-	163	(163)	-	-
Balance after restatement on January 1, 2018	316,267	56,553	13,609	87,779	-	-	474,208
Profit for the period	-	-	-	82,221	-	-	82,221
Total comprehensive income (loss)	-	-	-	82,221	-	-	82,221
Distribution of retained earnings of 2017:							
Legal reserve appropriated	-	-	5,796	(5,796)	-	-	-
Cash dividends	-	-	-	(34,789)	-	-	(34,789)
Balance at September 30, 2018	$ 316,267	$ 56,553	$ 19,405	$ 129,415	$ -	$ -	$ 521,640

CALITECH TECHNOLOGY CORPORATION
STATEMENTS OF CASH FLOWS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(Reviewed, Not Audited)

	For the Nine-Month Periods Ended September 30	
	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax for the period	$ 102,975	$ 49,219
Adjustments to reconcile profit before tax to net cash		
Income and expenses having no effect on cash flows		
Depreciation	10,388	8,993
Amortisation of intangible assets	335	603
Net gain on financial assets at fair value through profit or loss	(80)	-
Reversal for doubtful accounts	-	(293)
Expected credit impairment losses	108	-
Interest income	(2,082)	(877)
Interest expense	49	100
Gain on disposal of property, plant and equipment	(135)	(197)
Compensation cost of share-based payments	-	40
Changes in assets/ liabilities relating to operating activities		
Net changes in assets relating to operating activities		
Financial assets at fair value through profit or loss	25,243	-
Notes receivable	197	196
Accounts receivable	(26,075)	(480)
Other receivables	914	(1,390)
Inventories	(37,407)	(20,591)
Prepayments	(2,880)	(240)
Other current assets	(75)	-
Net changes in liabilities relating to operating activities		
Contract liabilities	3,367	-
Accounts payable	2,786	11,744
Other payables	3,567	2,613
Provisions - current	407	255
Receipts in advance	-	6,609
Other current liabilities	741	(221)
Provisions - non-current	(559)	(88)
Other non-current liabilities	(114)	(121)
Cash generated from operations	81,670	55,874
Interest received	1,940	776
Interest paid	(49)	(100)
Income tax paid	(17,441)	(8,698)
Net cash provided by operating activities	66,120	47,852
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(15,524)	(4,910)
Proceeds from disposal of property, plant and equipment	1,569	197
Acquisition of intangible assets	(626)	(1,235)
Decrease in refundable deposits	-	500
Repayment of property, plant and equipment	-	(4,406)
Net cash used in investing activities	(14,581)	(9,854)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in short-term loans	40,000	70,000
Repayments of short-term loans	(40,000)	(70,000)
Cash dividends paid	(34,789)	(25,108)
Proceeds from transferring treasury stocks to employees	-	5,701
Net cash used in financing activities	(34,789)	(19,407)
Increase in cash and cash equivalents	16,750	18,591
Cash and cash equivalents at beginning of period	280,741	247,478
Cash and cash equivalents at end of period	$ 297,491	$ 266,069