

Financial Statement – Balance Sheet

Provided by: Asia Pacific Telecom Co.,Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/9/30	2016/12/31	2016/9/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents			
Total cash and cash equivalents	2,800,042	6,281,624	7,898,437
Current financial assets at fair value through profit or loss			
Total current financial assets at fair value through profit or loss	410,222	1,062,775	1,412,008
Notes receivable, net			
Notes receivable, net	264,114	529,103	530,794
Accounts receivable, net			
Accounts receivable, net	1,327,393	1,375,682	1,396,164
Accounts receivable due from related parties, net			
Accounts receivable due from related parties, net	50,508	83,364	32,269
Other receivables			
Other receivables, net	122,471	122,402	226,923
Current tax assets			
Total current tax assets	19,988	20,971	21,063
Inventories			
Total inventories	159,199	205,364	164,929
Prepayments			
Total prepayments	403,817	316,194	434,464
Other current assets			
Total other current assets	131,200	130,260	129,921
Total current assets	5,688,954	10,127,739	12,246,972
Non-current assets			
Non-current financial assets at cost			
Non-current financial assets at cost, net	4,008	4,008	0
Investments accounted for using equity method			
Investments accounted for using equity method, net	0	0	8,071
Property, plant and equipment			
Total property, plant and equipment	12,652,939	11,991,461	11,320,204
Intangible assets			
Total intangible assets	12,658,231	13,182,141	13,447,202
Deferred tax assets	3,587,880	3,128,058	2,820,852
Other non-current assets			
Total other non-current assets	2,966,894	2,194,701	2,236,326
Total non-current assets	31,869,952	30,500,370	29,832,655
Total assets	37,558,906	40,628,109	42,079,627
Liabilities and equity			
Liabilities			
Current liabilities			
Notes payable			
Total notes payable	14,821	15,594	16,234
Accounts payable			
Total accounts payable	807,342	1,224,357	1,222,252
Accounts payable to related parties			
Total accounts payable to related parties	17,424	19,321	9,722
Other payables			
Total other payables	2,955,287	3,250,460	3,272,067
Current provisions			
Total current provisions	209,242	215,623	214,327
Other current liabilities			
Total other current liabilities	216,582	287,022	272,451
Total current liabilities	4,220,698	5,012,377	5,007,053
Non-current liabilities			
Non-current provisions			
Total non-current provisions	239,316	264,659	264,424
Other non-current liabilities			
Total other non-current liabilities	227,357	253,602	248,694
Total non-current liabilities	466,673	518,261	513,118
Total liabilities	4,687,371	5,530,638	5,520,171
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	43,006,270	43,006,270	43,006,270
Total capital stock	43,006,270	43,006,270	43,006,270
Capital surplus			
Capital surplus, additional paid-in capital			
Total capital surplus, additional paid-in capital	6,626,648	6,626,648	6,626,648
Capital surplus, changes in equity of associates and joint ventures accounted for using equity method	0	0	1,949
Capital surplus, employee share options	113,443	61,406	41,289
Capital surplus, others	1,747	1,747	1,747
Total capital surplus	6,741,838	6,689,801	6,671,633
Retained earnings			
Legal reserve	535,041	535,041	535,041
Unappropriated retained earnings (accumulated deficit)			
Total unappropriated retained earnings (accumulated deficit)	-17,457,562	-15,198,367	-13,727,020
Total retained earnings	-16,922,521	-14,663,326	-13,191,979
Treasury shares	46,220	46,220	46,220
Total equity attributable to owners of parent	32,779,367	34,986,525	36,439,704
Non-controlling interests	92,168	110,946	119,752
Total equity	32,871,535	35,097,471	36,559,456

Total liabilities and equity	37,568,906	40,628,109	42,079,627
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	2,394,831	2,394,831	2,394,831
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	2,394,831	2,394,831	2,394,831

Financial Statement — Income Statement

Provided by: Asia Pacific Telecom Co.,Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/3rd	2016/3rd	2017/01/01 To 2017/09/30	2016/01/01 To 2016/09/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	3,387,790	3,425,561	10,028,998	10,249,276
Operating costs				
Total operating costs	2,914,203	3,522,364	8,728,867	10,790,762
Gross profit (loss) from operations	473,587	-96,803	1,300,131	-541,486
Gross profit (loss) from operations	473,587	-96,803	1,300,131	-541,486
Operating expenses				
Selling expenses				
Total selling expenses	1,034,020	1,212,456	3,003,206	3,541,734
Administrative expenses				
Total administrative expenses	364,257	357,586	1,108,428	1,095,060
Total operating expenses	1,398,277	1,570,042	4,111,634	4,636,794
Net operating income (loss)	-924,690	-1,666,845	-2,811,503	-5,178,280
Non-operating income and expenses				
Other income				
Total other income	13,830	49,414	78,780	1,015,416
Other gains and losses				
Other gains and losses, net	-2,313	-2,916	-5,005	-244,505
Finance costs				
Finance costs, net	13	2	52	6
Share of profit (loss) of associates and joint ventures accounted for using equity method				
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	0	-3,007	0	-7,934
Total non-operating income and expenses	11,504	43,489	73,723	762,971
Profit (loss) from continuing operations before tax	-913,186	-1,623,356	-2,737,780	-4,415,309
Tax expense (income)				
Total tax expense (income)	-154,792	-277,487	-459,807	-764,593
Profit (loss) from continuing operations	-758,394	-1,345,869	-2,277,973	-3,650,716
Profit (loss)	-758,394	-1,345,869	-2,277,973	-3,650,716
Total comprehensive income	-758,394	-1,345,869	-2,277,973	-3,650,716
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-753,476	-1,349,809	-2,259,195	-3,655,665
Profit (loss), attributable to non-controlling interests	-4,918	3,940	-18,778	4,949
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	-753,476	-1,349,809	-2,259,195	-3,655,665
Comprehensive income, attributable to non-controlling interests	-4,918	3,940	-18,778	4,949
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	-0.18	-0.31	-0.53	-0.85
Total basic earnings per share	-0.18	-0.31	-0.53	-0.85
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	-0.18	-0.31	-0.53	-0.85
Total diluted earnings per share	-0.18	-0.31	-0.53	-0.85