

Financial Statement – Balance Sheet

Provided by: Asia Pacific Telecom Co.,Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/12/31	2016/12/31
Balance Sheet		
Assets		
Current assets		
Cash and cash equivalents		
Total cash and cash equivalents	2,750,949	6,281,624
Current financial assets at fair value through profit or loss		
Total current financial assets at fair value through profit or loss	410,683	1,062,775
Notes receivable, net		
Notes receivable, net	263,880	529,103
Accounts receivable, net		
Accounts receivable, net	1,420,226	1,375,682
Accounts receivable due from related parties, net		
Accounts receivable due from related parties, net	75,453	83,364
Other receivables		
Other receivables, net	124,734	122,402
Current tax assets		
Total current tax assets	20,130	20,971
Inventories		
Total inventories	265,177	205,364
Prepayments		
Total prepayments	315,640	316,194
Other current assets		
Total other current assets	131,513	130,260
Total current assets	5,778,385	10,127,739
Non-current assets		
Non-current financial assets at cost		
Non-current financial assets at cost, net	4,008	4,008
Property, plant and equipment		
Total property, plant and equipment	12,538,880	11,991,461
Intangible assets		
Total intangible assets	12,630,881	13,182,141
Deferred tax assets	3,358,558	3,128,059
Other non-current assets		
Total other non-current assets	2,013,488	2,194,701
Total non-current assets	30,545,815	30,500,370
Total assets	36,324,200	40,628,109
Liabilities and equity		
Liabilities		
Current liabilities		
Notes payable		
Total notes payable	14,110	15,594
Accounts payable		
Total accounts payable	1,056,526	1,224,357
Accounts payable to related parties		
Total accounts payable to related parties	31,539	19,321
Other payables		
Total other payables	3,178,725	3,250,460
Current provisions		
Total current provisions	210,538	215,623
Other current liabilities		
Total other current liabilities	217,633	287,022
Total current liabilities	4,709,071	5,012,377
Non-current liabilities		

Non-current provisions		
Total non-current provisions	254,016	264,659
Other non-current liabilities		
Total other non-current liabilities	287,091	253,602
Total non-current liabilities	541,107	518,261
Total liabilities	5,250,178	5,530,638
Equity		
Equity attributable to owners of parent		
Share capital		
Ordinary share	42,982,322	43,006,270
Total capital stock	42,982,322	43,006,270
Capital surplus		
Capital surplus, additional paid-in capital		
Total capital surplus, additional paid-in capital	6,622,960	6,626,648
Capital surplus, changes in equity of associates and joint ventures accounted for using equity method	0	0
Capital surplus, employee share options	130,219	61,406
Capital surplus, others	1,747	1,747
Total capital surplus	6,754,926	6,689,801
Retained earnings		
Legal reserve	535,041	535,041
Unappropriated retained earnings (accumulated deficit)		
Total unappropriated retained earnings (accumulated deficit)	-19,286,100	-15,198,367
Total retained earnings	-18,751,059	-14,663,326
Treasury shares	0	46,220
Total equity attributable to owners of parent	30,986,189	34,986,525
Non-controlling interests	87,833	110,946
Total equity	31,074,022	35,097,471
Total liabilities and equity	36,324,200	40,628,109
Number of share capital awaiting retirement	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0
Number of shares in entity held by entity and by its subsidiaries	0	2,394,381

Financial Statement – Income Statement

Provided by: Asia Pacific Telecom Co.,Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2017/4th	2016/4th
Statement of comprehensive income		
Operating revenue		
Total operating revenue	13,707,498	14,153,429
Operating costs		
Total operating costs	12,119,928	14,864,401
Gross profit (loss) from operations	1,587,570	-710,972
Gross profit (loss) from operations	1,587,570	-710,972
Operating expenses		
Selling expenses		
Total selling expenses	4,267,754	4,865,921
Administrative expenses		
Total administrative expenses	1,510,703	1,460,237
Total operating expenses	5,778,457	6,326,158
Net operating income (loss)	-4,190,887	-7,037,130
Non-operating income and expenses		
Other income		
Total other income	116,538	1,090,945
Other gains and losses		
Other gains and losses, net	-178,880	-248,519
Finance costs		
Finance costs, net	65	9
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	-10,048
Total non-operating income and expenses	-62,407	832,369
Profit (loss) from continuing operations before tax	-4,253,294	-6,204,761
Tax expense (income)		
Total tax expense (income)	-218,677	-1,072,184
Profit (loss) from continuing operations	-4,034,617	-5,132,577
Profit (loss)	-4,034,617	-5,132,577
Other comprehensive income		
Components of other comprehensive income that will not be reclassified to profit or loss		
Gains (losses) on remeasurements of defined benefit plans	-69,452	2,058
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-11,807	350
Components of other comprehensive income that will not be reclassified to profit or loss	-57,645	1,708
Other comprehensive income, net	-57,645	1,708
Total comprehensive income	-4,092,262	-5,130,869
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	-4,011,504	-5,128,720
Profit (loss), attributable to non-controlling interests	-23,113	-3,857
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	-4,069,149	-5,127,012
Comprehensive income, attributable to non-controlling interests	-23,113	-3,857
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	-0.93	-1.19
Total basic earnings per share	-0.93	-1.19
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	-0.93	-1.19
Total diluted earnings per share	-0.93	-1.19