

Financial Statement – Balance Sheet

Provided by: Asia Pacific Telecom Co.,Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/3/31	2017/12/31	2017/3/31
<b>Balance Sheet</b>			
Assets			
Current assets			
Description of type of hedge	2,132,236	2,750,949	5,851,295
Current financial assets at fair value through profit or loss	411,157	410,683	409,441
Current contract assets	284,078	0	0
Notes receivable, net	4,999	263,880	267,575
Accounts receivable, net	1,311,469	1,420,226	1,221,749
Accounts receivable due from related parties, net	83,928	75,453	69,528
Other receivables	132,731	124,734	159,137
Explanation of why fair value cannot be reliably measured for biological assets, at cost	20,259	20,130	22,531
Disclosure of detailed information about hedges [table]	255,628	265,177	241,403
Prepayments	466,252	315,640	441,825
Other current assets	131,828	131,513	151,651
Total current assets	5,234,565	5,778,385	8,836,135
Non-current assets			
Non-current financial assets at fair value through profit or loss	4,008	0	0
Non-current contract assets	181,797	0	0
Non-current financial assets at cost	0	4,008	4,008
Information about how fair was determined if not on basis of observable market, other equity instruments granted	12,347,612	12,538,880	12,104,835
Intangible assets	12,580,426	12,630,881	12,984,980
Gains (losses) on fair value adjustment, biological assets	3,974,079	3,358,558	3,312,760
Other non-current assets	5,217,122	2,013,488	2,084,201
Total non-current assets	34,305,044	30,545,815	30,490,784
Total assets	39,539,609	36,324,200	39,326,919
Liabilities and equity			
Liabilities			
Current liabilities			
Current contract liabilities	190,915	0	0
Notes payable	12,127	14,110	13,122
Accounts payable	854,995	1,056,526	853,787
Accounts payable to related parties	57,863	31,539	15,887
Other payables	3,487,323	3,178,725	3,263,446
Weighted average cost of capital, significant unobservable inputs, assets	211,834	210,538	216,919
Other current liabilities	16,984	217,633	289,287
Total current liabilities	4,832,041	4,709,071	4,652,448
Non-current liabilities			
Level 3 of fair value hierarchy [member]	253,546	254,016	224,205
Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	525,705	0	0
Other non-current liabilities	278,670	287,091	234,052
Total non-current liabilities	1,057,921	541,107	458,257
Total liabilities	5,889,962	5,250,178	5,110,705
Equity			
Equity attributable to owners of parent			
Share capital			
Ordinary share	42,982,322	42,982,322	43,006,270
Total capital stock	42,982,322	42,982,322	43,006,270
Capital surplus			
Capital surplus, additional paid-in capital	6,622,960	6,622,960	6,626,648
Capital surplus, employee share options	140,710	130,219	80,836
Capital surplus, others	1,747	1,747	1,747
Total capital surplus	6,765,417	6,754,926	6,709,231
Retained earnings			
Legal reserve	535,041	535,041	535,041
Unappropriated retained earnings (accumulated deficit)	-16,714,473	-19,286,100	-16,094,857
Total retained earnings	-16,179,432	-18,751,059	-15,559,816
Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]	0	0	46,220
Total equity attributable to owners of parent	33,568,307	30,986,189	34,109,465
Unused tax losses [member]	81,340	87,833	106,749
Total equity	33,649,647	31,074,022	34,216,214
Total liabilities and equity	39,539,609	36,324,200	39,326,919
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	0	0	2,394,381

## Financial Statement — Income Statement

Provided by: Asia Pacific Telecom Co.,Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/01/01 To 2018/03/31	2017/01/01 To 2017/03/31
<b>Statement of comprehensive income</b>		
Operating revenue		
Total operating revenue	3,573,694	3,339,316
Operating costs		
Total operating costs	3,180,566	3,055,455
Gross profit (loss) from operations	393,128	283,861
Gross profit (loss) from operations	393,128	283,861
Operating expenses		
Selling expenses	1,115,872	1,038,107
Deferred tax liability (asset)	379,811	374,697
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	49,256	0
Total operating expenses	1,544,939	1,412,804
Net operating income (loss)	-1,151,811	-1,128,943
Non-operating income and expenses		
Other income		
Total other income	25,653	47,643
Other gains and losses		
Other gains and losses, net	-35,123	-4,075
Finance costs		
Finance costs, net	32	13
Total non-operating income and expenses	-9,502	43,555
Profit (loss) from continuing operations before tax	-1,161,313	-1,085,388
Tax expense (income)		
Total tax expense (income)	-709,030	-184,701
Exercise price, share options granted	-452,283	-900,687
Disclosure of terms and conditions of share-based payment arrangement [abstract]	-452,283	-900,687
Other comprehensive income		
Components of other comprehensive income that will not be reclassified to profit or loss		
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-2,424	0
Components of other comprehensive income that will not be reclassified to profit or loss	2,424	0
Total other comprehensive income	2,424	0
Total comprehensive income	-449,859	-900,687
Profit (loss), attributable to:		
Description of inputs to option pricing model, share options granted	-445,790	-896,490
Date of grant of share-based payment arrangement	-6,493	-4,197
Comprehensive income attributable to:		
Exchange differences on translation [abstract]	-443,366	-896,490
Equity	-6,493	-4,197
Basic earnings per share		
Description of nature of financial statements	-0.1	-0.21
Total basic earnings per share	-0.1	-0.21
Diluted earnings per share		
Property, plant and equipment, revaluation surplus	-0.1	-0.21
Total diluted earnings per share	-0.1	-0.21