

## Financial Statement – Balance Sheet

Provided by: Asia Pacific Telecom Co.,Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/6/30	2017/12/31	2017/6/30
<b>Balance Sheet</b>			
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	1,545,319	2,750,949	4,888,453
Current financial assets at fair value through profit or loss	311,593	410,683	409,790
Current contract assets	262,046	0	0
Notes receivable, net	6,985	263,880	264,496
Accounts receivable, net	1,397,241	1,420,226	1,424,714
Accounts receivable due from related parties, net	102,250	75,453	35,666
Other receivables	118,090	124,734	110,078
Current tax assets	18,195	20,130	19,557
Current inventories	241,300	265,177	173,018
Prepayments	360,514	315,640	378,756
Other current assets	132,143	131,513	130,890
<b>Total current assets</b>	<b>4,495,676</b>	<b>5,778,385</b>	<b>7,835,418</b>
<b>Non-current assets</b>			
Non-current contract assets	177,142	0	0
Non-current financial assets at cost	0	4,008	4,008
Property, plant and equipment	12,337,803	12,538,880	12,909,538
Intangible assets	12,441,928	12,630,881	12,773,413
Deferred tax assets	4,091,898	3,358,558	3,433,088
Other non-current assets	5,012,283	2,013,488	2,024,364
<b>Total non-current assets</b>	<b>34,061,054</b>	<b>30,545,815</b>	<b>31,144,411</b>
<b>Total assets</b>	<b>38,556,730</b>	<b>36,324,200</b>	<b>38,979,829</b>
<b>Liabilities and equity</b>			
<b>Liabilities</b>			
<b>Current liabilities</b>			
Current borrowings	30,000	0	0
Current contract liabilities	180,900	0	0
Notes payable	14,443	14,110	16,022
Accounts payable	1,011,969	1,056,526	746,728
Accounts payable to related parties	77,329	31,539	17,029
Other payables	3,321,967	3,178,725	3,652,011
Current provisions	36,154	210,538	218,215
Other current liabilities	0	217,633	251,086
<b>Total current liabilities</b>	<b>4,672,762</b>	<b>4,709,071</b>	<b>4,901,091</b>
<b>Non-current liabilities</b>			
Non-current provisions	318,880	254,016	230,790
Deferred tax liabilities	385,893	0	0
Other non-current liabilities	293,114	287,091	233,551
<b>Total non-current liabilities</b>	<b>997,887</b>	<b>541,107</b>	<b>464,341</b>
<b>Total liabilities</b>	<b>5,670,649</b>	<b>5,250,178</b>	<b>5,365,432</b>
<b>Equity</b>			
<b>Equity attributable to owners of parent</b>			
<b>Share capital</b>			
Ordinary share	42,982,322	42,982,322	43,006,270
<b>Total capital stock</b>	<b>42,982,322</b>	<b>42,982,322</b>	<b>43,006,270</b>
<b>Capital surplus</b>			
Capital surplus, additional paid-in capital	6,622,960	6,622,960	6,626,648
Capital surplus, employee share options	149,849	130,219	97,911
Capital surplus, others	1,747	1,747	1,747
<b>Total capital surplus</b>	<b>6,774,556</b>	<b>6,754,926</b>	<b>6,726,306</b>
<b>Retained earnings</b>			
Legal reserve	535,041	535,041	535,041
Unappropriated retained earnings (accumulated deficit)	-17,500,433	-19,286,100	-16,704,086
<b>Total retained earnings</b>	<b>-16,965,392</b>	<b>-18,751,059</b>	<b>-16,169,045</b>
Treasury shares	0	0	46,220
<b>Total equity attributable to owners of parent</b>	<b>32,791,486</b>	<b>30,986,189</b>	<b>33,517,311</b>
Non-controlling interests	94,595	87,833	97,086
<b>Total equity</b>	<b>32,886,081</b>	<b>31,074,022</b>	<b>33,614,397</b>
<b>Total liabilities and equity</b>	<b>38,556,730</b>	<b>36,324,200</b>	<b>38,979,829</b>
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	2,394,831

## Financial Statement – Income Statement

Provided by: Asia Pacific Telecom Co.,Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2018/2nd	2017/2nd	2018/01/01To 2018/06/30	2017/01/01To 2017/06/30
<b>Statement of comprehensive income</b>				
Operating revenue				
Total operating revenue	3,711,670	3,301,892	7,285,364	6,641,208
Operating costs				
Total operating costs	3,262,768	2,759,209	6,443,334	5,814,664
Gross profit (loss) from operations	448,902	542,683	842,030	826,544
Gross profit (loss) from operations	448,902	542,683	842,030	826,544
Operating expenses				
Selling expenses	1,222,632	931,079	2,338,504	1,969,186
Administrative expenses	374,568	369,474	754,379	744,171
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	41,561	0	90,817	0
Total operating expenses	1,638,761	1,300,553	3,183,700	2,713,357
Net operating income (loss)	-1,189,859	-757,870	-2,341,670	-1,886,813
Non-operating income and expenses				
Other income				
Total other income	162,952	17,307	188,605	64,950
Other gains and losses				
Other gains and losses, net	-6,543	1,383	-41,666	-2,692
Finance costs				
Finance costs, net	28	26	60	39
Total non-operating income and expenses	156,381	18,664	146,879	62,219
Profit (loss) from continuing operations before tax	-1,033,478	-739,206	-2,194,791	-1,824,594
Tax expense (income)				
Total tax expense (income)	-260,773	-120,314	-969,803	-305,015
Profit (loss) from continuing operations	-772,705	-618,892	-1,224,988	-1,519,579
Profit (loss)	-772,705	-618,892	-1,224,988	-1,519,579
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	0	0	-2,424	0
Components of other comprehensive income that will not be reclassified to profit or loss	0	0	2,424	0
Total other comprehensive income	0	0	2,424	0
Total comprehensive income	-772,705	-618,892	-1,222,564	-1,519,579
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-785,960	-609,229	-1,231,750	-1,505,719
Profit (loss), attributable to non-controlling interests	13,255	-9,663	6,762	-13,860
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	-785,960	-609,229	-1,229,326	-1,505,719
Comprehensive income, attributable to non-controlling interests	13,255	-9,663	6,762	-13,860
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	-0.18	-0.14	-0.28	-0.35
Total basic earnings per share	-0.18	-0.14	-0.28	-0.35
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	-0.18	-0.14	-0.28	-0.35