

Financial Statement – Balance Sheet

Provided by: Asia Pacific Telecom Co.,Ltd.

Financial year: Yearly, Unit: NT\$ thousand

Accounting Title	2018/9/30	2017/12/31	2017/9/30
Balance Sheet			
Assets			
Current assets			
Cash and cash equivalents	737,054	2,750,949	2,800,042
Current financial assets at fair value through profit or loss	0	410,683	410,222
Current contract assets	257,617	0	0
Notes receivable, net	10,392	263,880	264,114
Accounts receivable, net	1,360,668	1,420,226	1,327,393
Accounts receivable due from related parties, net	133,415	75,453	50,508
Other receivables	84,858	124,734	122,471
Current tax assets	18,415	20,130	19,988
Current inventories	451,361	265,177	159,199
Prepayments	465,978	315,640	403,817
Other current assets	132,461	131,513	131,200
Total current assets	3,652,219	5,778,385	5,688,954
Non-current assets			
Non-current contract assets	175,111	0	0
Non-current financial assets at cost	0	4,008	4,008
Property, plant and equipment	12,036,841	12,538,880	12,652,939
Intangible assets	12,376,679	12,630,881	12,658,231
Deferred tax assets	4,246,952	3,358,558	3,587,880
Other non-current assets	4,831,748	2,013,488	2,966,894
Total non-current assets	33,667,331	30,545,815	31,869,952
Total assets	37,319,550	36,324,200	37,558,906
Liabilities and equity			
Liabilities			
Current liabilities			
Current borrowings	110,000	0	0
Short-term notes and bills payable	100,000	0	0
Current contract liabilities	255,360	0	0
Notes payable	18,900	14,110	14,821
Accounts payable	1,136,630	1,056,526	807,342
Accounts payable to related parties	40,631	31,539	17,424
Other payables	2,813,189	3,178,725	2,955,287
Current provisions	36,888	210,538	209,242
Other current liabilities	0	217,633	216,582
Total current liabilities	4,511,598	4,709,071	4,220,698
Non-current liabilities			
Non-current provisions	318,880	254,016	239,316
Deferred tax liabilities	280,220	0	0
Other non-current liabilities	302,345	287,091	227,357
Total non-current liabilities	901,445	541,107	466,673
Total liabilities	5,413,043	5,250,178	4,687,371
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, changes in equity of associates and joint ventures accounted for using equity method	0	0	0
Capital surplus, employee share options	149,351	130,219	113,443
Capital surplus, others	7,795	1,747	1,747
Total capital surplus	6,780,106	6,754,926	6,741,838
Retained earnings			
Legal reserve	535,041	535,041	535,041
Unappropriated retained earnings (accumulated deficit)	-18,504,739	-19,286,100	-17,457,562
Total retained earnings	-17,969,698	-18,751,059	-16,922,521
Treasury shares	0	0	46,220
Total equity attributable to owners of parent	31,792,730	30,986,189	32,779,367
Non-controlling interests	113,777	87,833	92,168
Total equity	31,906,507	31,074,022	32,871,535
Total liabilities and equity	37,319,550	36,324,200	37,558,906
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	2018/3rd	2017/3rd	2018/01/01 To 2018/09/30	2017/01/01 To 2017/09/30
Statement of comprehensive income				
Operating revenue				
Total operating revenue	3,558,423	3,387,790	10,843,787	10,028,998
Operating costs				
Total operating costs	3,244,496	2,914,203	9,687,830	8,728,867
Gross profit (loss) from operations	313,927	473,587	1,155,957	1,300,131
Gross profit (loss) from operations	313,927	473,587	1,155,957	1,300,131
Operating expenses				
Selling expenses	1,159,912	1,034,020	3,498,416	3,003,206
Administrative expenses	367,121	364,257	1,121,500	1,108,428
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	33,288	0	124,105	0
Total operating expenses	1,560,321	1,398,277	4,744,021	4,111,634
Net operating income (loss)	-1,246,394	-924,690	-3,588,064	-2,811,503
Non-operating income and expenses				
Other income				
Total other income	16,443	13,830	205,048	78,780
Other gains and losses				
Other gains and losses, net	-15,769	-2,313	-57,435	-5,005
Finance costs				
Finance costs, net	130	13	190	52
Total non-operating income and expenses	544	11,504	147,423	73,723
Profit (loss) from continuing operations before tax	-1,245,850	-913,186	-3,440,641	-2,737,780
Tax expense (income)				
Total tax expense (income)	-260,726	-154,792	-1,230,529	-459,807
Profit (loss) from continuing operations	-985,124	-758,394	-2,210,112	-2,277,973
Profit (loss)	-985,124	-758,394	-2,210,112	-2,277,973
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
Other comprehensive income, net	0	0	2,424	0
Total comprehensive income	-985,124	-758,394	-2,207,688	-2,277,973
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-1,004,306	-753,476	-2,236,056	-2,259,195
Profit (loss), attributable to non-controlling interests	19,182	-4,918	25,944	-18,778
Comprehensive income attributable to:				
Comprehensive income, attributable to owners of parent	-1,004,306	-753,476	-2,233,632	-2,259,195
Comprehensive income, attributable to non-controlling interests	19,182	-4,918	25,944	-18,778
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	-0.23	-0.18	-0.52	-0.53
Total basic earnings per share	-0.23	-0.18	-0.52	-0.53
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	-0.23	-0.18	-0.52	-0.53
Total diluted earnings per share	-0.23	-0.18	-0.52	-0.53