

Financial Statement – Balance Sheet

Provided by: Asia Pacific Telecom Co.,Ltd.

Financial year: Yearly, Unit: NT\$ thousand

Accounting Title	2018/12/31	2017/12/31
Balance Sheet		
Assets		
Current assets		
Cash and cash equivalents	1,002,049	2,750,949
Current financial assets at fair value through profit or loss	0	410,683
Current contract assets	261,427	0
Notes receivable, net	11,886	263,880
Accounts receivable, net	1,416,905	1,420,226
Accounts receivable due from related parties, net	144,561	75,453
Other receivables	126,884	124,734
Current tax assets	18,353	20,130
Current inventories	653,329	265,177
Prepayments	350,471	315,640
Other current assets	132,780	131,513
Total current assets	4,118,645	5,778,385
Non-current assets		
Non-current contract assets	166,239	0
Non-current financial assets at cost	0	4,008
Property, plant and equipment	12,104,127	12,538,880
Intangible assets	12,128,141	12,630,881
Deferred tax assets	4,418,515	3,358,558
Other non-current assets	4,788,091	2,013,488
Total non-current assets	33,605,113	30,545,815
Total assets	37,723,758	36,324,200
Liabilities and equity		
Liabilities		
Current liabilities		
Current borrowings	1,130,000	0
Current contract liabilities	268,668	0
Notes payable	20,651	14,110
Accounts payable	1,315,207	1,056,526
Accounts payable to related parties	55,195	31,539
Other payables	3,173,395	3,178,725
Current tax liabilities	1,739	0
Current provisions	37,620	210,538
Other current liabilities	51,993	217,633
Total current liabilities	6,054,468	4,709,071
Non-current liabilities		
Non-current provisions	322,100	254,016
Deferred tax liabilities	195,498	0
Other non-current liabilities	288,241	287,091
Total non-current liabilities	805,839	541,107
Total liabilities	6,860,307	5,250,178
Equity		
Equity attributable to owners of parent		
Share capital		
Ordinary share	42,982,322	42,982,322
Total capital stock	42,982,322	42,982,322
Capital surplus		
Capital surplus, additional paid-in capital	6,622,960	6,622,960
Capital surplus, employee share options	155,051	130,219
Capital surplus, others	8,816	1,747
Total capital surplus	6,786,827	6,754,926
Retained earnings		
Legal reserve	535,041	535,041
Unappropriated retained earnings (accumulated deficit)	-19,555,705	-19,286,100
Total retained earnings	-19,020,664	-18,751,059
Other equity interest		
Exchange differences on translation of foreign financial statements	21	0
Total other equity interest	21	0
Treasury shares	0	0
Total equity attributable to owners of parent	30,748,506	30,986,189

Non-controlling interests	114,945	87,833
Total equity	30,863,451	31,074,022
Total liabilities and equity	37,723,758	36,324,200
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	0

Financial Statement – Income Statement

Provided by: Asia Pacific Telecom Co.,Ltd.

Financial year: Yearly, Unit: NT\$ thousand

Accounting Title	2018/4th	2017/4th
Statement of comprehensive income		
Operating revenue		
Total operating revenue	14,565,959	13,707,498
Operating costs		
Total operating costs	13,200,355	12,119,928
Gross profit (loss) from operations	1,365,604	1,587,570
Gross profit (loss) from operations	1,365,604	1,587,570
Operating expenses		
Selling expenses	4,650,048	4,267,754
Administrative expenses	1,484,204	1,510,703
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	158,516	0
Total operating expenses	6,292,768	5,778,457
Net operating income (loss)	-4,927,164	-4,190,887
Non-operating income and expenses		
Other income		
Total other income	228,278	116,538
Other gains and losses		
Other gains and losses, net	-53,357	-178,880
Finance costs		
Finance costs, net	2,103	65
Total non-operating income and expenses	172,818	-62,407
Profit (loss) from continuing operations before tax	-4,754,346	-4,253,294
Tax expense (income)		
Total tax expense (income)	-1,486,614	-218,677
Profit (loss) from continuing operations	-3,267,732	-4,034,617
Profit (loss)	-3,267,732	-4,034,617
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	8,710	-69,452
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-682	-11,807
Components of other comprehensive income that will not be reclassified to profit or loss	9,392	-57,645
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	38	0
Components of other comprehensive income that will be reclassified to profit or loss	38	0
Other comprehensive income, net	9,430	-57,645
Total comprehensive income	-3,258,302	-4,092,262
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	-3,293,990	-4,011,504
Profit (loss), attributable to non-controlling interests	26,258	-23,113
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	-3,284,577	-4,069,149
Comprehensive income, attributable to non-controlling interests	26,275	-23,113
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	-0.77	-0.93