

## Financial Statement – Balance Sheet

Provided by: Asia Pacific Telecom Co.,Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/3/31	2018/12/31	2018/3/31
<b>Balance Sheet</b>			
<b>Assets</b>			
Current assets			
Cash and cash equivalents	643,029	1,002,049	2,132,236
Current financial assets at fair value through profit or loss	0	0	411,157
Current contract assets	269,744	261,427	284,078
Notes receivable, net	9,417	11,886	4,999
Notes receivable due from related parties, net	5,183	0	0
Accounts receivable, net	1,439,151	1,416,905	1,311,469
Accounts receivable due from related parties, net	174,878	144,561	83,928
Other receivables	95,277	126,884	132,731
Current tax assets	18,442	18,353	20,259
Current inventories	524,699	653,329	255,628
Prepayments	454,008	350,471	466,252
Other current assets	159,424	132,780	131,828
Total current assets	3,793,252	4,118,645	5,234,565
Non-current assets			
Non-current financial assets at fair value through profit or loss	0	0	4,008
Non-current contract assets	152,933	166,239	181,797
Property, plant and equipment	11,454,712	12,104,127	12,347,612
Right-of-use assets	3,595,293	0	0
Intangible assets	11,952,170	12,128,141	12,580,426
Deferred tax assets	4,359,353	4,418,515	3,974,079
Other non-current assets	4,590,240	4,788,091	5,217,122
Total non-current assets	36,104,701	33,605,113	34,305,044
<b>Total assets</b>	<b>39,897,953</b>	<b>37,723,758</b>	<b>39,539,609</b>
<b>Liabilities and equity</b>			
<b>Liabilities</b>			
Current liabilities			
Current borrowings	1,710,000	1,130,000	0
Current contract liabilities	314,515	268,668	190,915
Notes payable	24,179	20,651	12,127
Accounts payable	1,147,525	1,315,207	854,995
Accounts payable to related parties	72,642	55,195	57,863
Other payables	3,018,337	3,173,395	3,487,323
Current tax liabilities	3,211	1,739	0
Current provisions	38,353	37,620	211,834
Current lease liabilities	1,158,574	0	0
Other current liabilities	36,128	51,993	16,984
Total current liabilities	7,523,464	6,054,468	4,832,041
Non-current liabilities			
Non-current provisions	350,600	322,100	253,546
Deferred tax liabilities	132,459	195,498	525,705
Non-current lease liabilities	1,975,740	0	0
Other non-current liabilities	293,272	288,241	278,670
Total non-current liabilities	2,752,071	805,839	1,057,921
<b>Total liabilities</b>	<b>10,275,535</b>	<b>6,860,307</b>	<b>5,889,962</b>
<b>Equity</b>			
Equity attributable to owners of parent			
Share capital			
Ordinary share	42,982,322	42,982,322	42,982,322
Total capital stock	42,982,322	42,982,322	42,982,322
Capital surplus			
Capital surplus, additional paid-in capital	6,622,960	6,622,960	6,622,960
Capital surplus, employee share options	156,919	155,051	140,710
Capital surplus, others	18,255	8,816	1,747
Total capital surplus	6,798,134	6,786,827	6,765,417
Retained earnings			

Legal reserve	535,041	535,041	535,041
Unappropriated retained earnings (accumulated deficit)	-20,835,611	-19,555,705	-16,714,473
Total retained earnings	-20,300,570	-19,020,664	-16,179,432
Other equity interest			
Exchange differences on translation of foreign financial statements	51	21	0
Total other equity interest	51	21	0
Total equity attributable to owners of parent	29,479,937	30,748,506	33,568,307
Non-controlling interests	142,481	114,945	81,340
Total equity	29,622,418	30,863,451	33,649,647
Total liabilities and equity	39,897,953	37,723,758	39,539,609
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	0

## Financial Statement – Income Statement

Provided by: Asia Pacific Telecom Co.,Ltd.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2019/01/01 To 2019/03/31	2018/01/01 To 2018/03/31
<b>Statement of comprehensive income</b>		
Operating revenue		
Total operating revenue	3,474,014	3,573,694
Operating costs		
Total operating costs	3,292,299	3,180,566
Gross profit (loss) from operations	181,715	393,128
Gross profit (loss) from operations	181,715	393,128
Operating expenses		
Selling expenses	1,084,881	1,115,872
Administrative expenses	363,031	379,811
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	23,570	49,256
Total operating expenses	1,471,482	1,544,939
Net operating income (loss)	-1,289,767	-1,151,811
Non-operating income and expenses		
Other income		
Total other income	10,270	25,653
Other gains and losses		
Other gains and losses, net	1,085	-35,123
Finance costs		
Finance costs, net	14,788	32
Total non-operating income and expenses	-3,433	-9,502
Profit (loss) from continuing operations before tax	-1,293,200	-1,161,313
Tax expense (income)		
Total tax expense (income)	-2,404	-709,030
Profit (loss) from continuing operations	-1,290,796	-452,283
Profit (loss)	-1,290,796	-452,283
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	-2,424
Components of other comprehensive income that will not be reclassified to profit or loss	0	2,424
Components of other comprehensive income that will be reclassified to profit or loss		
Exchange differences on translation	54	0
Components of other comprehensive income that will be reclassified to profit or loss	54	0
Other comprehensive income, net	54	2,424
Total comprehensive income	-1,290,742	-449,859
Profit (loss), attributable to:		
Profit (loss), attributable to owners of parent	-1,279,906	-445,790
Profit (loss), attributable to non-controlling interests	-10,890	-6,493
Comprehensive income attributable to:		
Comprehensive income, attributable to owners of parent	-1,279,876	-443,366
Comprehensive income, attributable to non-controlling interests	-10,866	-6,493
Basic earnings per share		
Basic earnings (loss) per share from continuing operations	-0.3	-0.1
Total basic earnings per share	-0.3	-0.1
Diluted earnings per share		
Diluted earnings (loss) per share from continuing operations	-0.3	-0.1
Total diluted earnings per share	-0.3	-0.1