

Taiwan Mobile Co., Ltd. and Subsidiaries
Consolidated Financial Statements for the
Nine Months Ended September 30, 2012 and 2011, and
Independent Accountants' Review Report

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

The Board of Directors and Shareholders
Taiwan Mobile Co., Ltd.

We have reviewed the accompanying consolidated balance sheets of Taiwan Mobile Co., Ltd. (the "Corporation") and subsidiaries as of September 30, 2012 and 2011, and the related consolidated statements of income and cash flows for the nine months then ended. These consolidated financial statements are the responsibility of the Corporation's management. Our responsibility is to issue a report based on our review.

We conducted our review in accordance with Statement of Auditing Standards No. 36 – "Engagements to Review Financial Statements" of the Republic of China. A review consists principally of applying analytical procedures to financial data and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with auditing standards generally accepted in the Republic of China, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the consolidated financial statements referred to above for them to be in conformity with the Guidelines Governing the Preparation of Financial Reports by Securities Issuers and accounting principles generally accepted in the Republic of China.

KPMG
Taipei, Taiwan (the Republic of China)
October 25, 2012

Notice to Readers

The accompanying consolidated financial statements are intended only to present the financial position, results of operations, and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to review such consolidated financial statements are those generally accepted and applied in the Republic of China.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2012 AND 2011
(In Thousands of New Taiwan Dollars, Except Par Value)
(Reviewed, Not Audited)

	2012		2011			2012		2011	
	Amount	%	Amount	%		Amount	%	Amount	%
ASSETS					LIABILITIES AND SHAREHOLDERS' EQUITY				
CURRENT ASSETS					CURRENT LIABILITIES				
Cash and cash equivalents (Notes 2, 4(a), 4(s) and 5)	\$ 5,738,839	6	7,722,987	8	Short-term borrowings (Notes 4(k) and 4(s))	\$ 13,089,918	15	13,900,000	15
Financial assets at fair value through profit or loss - current (Notes 2, 4(b) and 4(s))	-	-	158,247	-	Short-term notes and bills payable (Notes 4(l) and 4(s))	299,643	-	399,865	-
Available-for-sale financial assets – current (Notes 2, 4(c) and 4(s))	204,093	-	220,611	-	Notes payable (Note 4(s))	355,080	-	189,392	-
Notes receivable (Note 4(s))	52,424	-	19,069	-	Accounts payable (Note 4(s))	4,974,174	6	5,298,820	6
Accounts receivable, net (Notes 2, 4(d) and 4(s))	7,489,947	9	7,284,925	8	Accounts payable - related parties (Notes 4(s) and 5)	63,569	-	70,411	-
Accounts receivable – related parties (Notes 2, 4(s) and 5)	85,119	-	129,167	-	Income taxes payable (Notes 2, 4(q) and 4(s))	848,133	1	717,734	1
Other receivables (Notes 4(s) and 5)	262,059	-	275,995	-	Accrued expenses (Notes 2 and 4(s))	5,971,702	7	5,734,179	6
Inventories (Notes 2 and 4(e))	2,303,701	3	1,895,784	2	Other payables (Notes 2, 4(p) and 4(s))	3,108,914	4	6,088,274	7
Prepayments (Note 5)	1,138,207	1	1,003,111	1	Current portion of long-term liabilities (Notes 4(n) and 4(s))	4,000,000	4	-	-
Deferred income tax assets – current (Notes 2 and 4(q))	46,543	-	26,451	-	Advance receipts (Note 4(m))	3,722,746	4	3,883,065	4
Pledged time deposits (Notes 4(s), 5, 6 and 7)	261,519	-	61,142	-	Guarantee deposits – current (Note 4(s))	136,702	-	94,404	-
Other current assets	84,621	-	49,816	-	Other current liabilities	860,995	1	820,558	1
Total current assets	17,667,072	19	18,847,305	19	Total current liabilities	37,431,576	42	37,196,702	40
INVESTMENTS					LONG-TERM LIABILITIES				
Investments accounted for using the equity method (Notes 2 and 4(f))	971,181	1	567,701	1	Bonds payable (Notes 4(n) and 4(s))	4,000,000	4	8,000,000	8
Prepayment for long-term investments (Note 4(f))	199,600	-	-	-	OTHER LIABILITIES				
Financial assets carried at cost – non-current (Notes 2, 4(g) and 4(s))	1,093,791	1	1,098,739	1	Accrued pension liabilities (Notes 2 and 4(o))	-	-	3,372	-
Bonds measured at amortized cost – non-current (Notes 2,4(h) and 4(s))	500,000	1	500,000	1	Guarantee deposits (Note 4(s))	519,224	1	496,662	1
Total investments	2,764,572	3	2,166,440	3	Deferred income tax liability – non-current (Notes 2 and 4(q))	228,158	-	183,923	-
PROPERTY AND EQUIPMENT (Notes 2 and 4(i))					Others (Note 2)	753,143	1	683,321	1
Cost					Total other liabilities	1,500,525	2	1,367,278	2
Land	6,637,179	7	6,318,118	7	Total liabilities	42,932,101	48	46,563,980	50
Buildings	4,136,260	5	4,071,784	4	SHAREHOLDERS' EQUITY (Notes 2 and 4(p))				
Telecommunication equipment	68,792,637	76	64,985,891	70	Parent's shareholders' equity				
Office equipment	138,686	-	144,329	-	Capital stock-NT\$10 par value	34,208,328	38	34,208,328	37
Leased assets	1,285,920	2	1,285,920	1	Authorized:6,000,000 thousand shares ;				
Miscellaneous equipment	2,849,866	3	2,448,894	3	Issued:3,420,833 thousand shares				
	83,840,548	93	79,254,936	85	Capital surplus				
Less accumulated depreciation	(47,188,058)	(53)	(40,484,338)	(44)	From convertible bonds	8,775,819	10	8,775,819	9
Less accumulated impairment – property	(110,481)	-	(84,820)	-	From treasury stock transactions	3,639,302	4	3,639,302	4
Construction in progress and prepayments for equipment	3,404,930	4	2,635,072	3	From long-term investments	4,485	-	4,302	-
Net property and equipment	39,946,939	44	41,320,850	44	Others	12,840	-	12,840	-
INTANGIBLE ASSETS (Note 2)					Retained earnings				
Trademarks (Note 4(j))	2,516,925	3	2,510,565	3	Legal reserve	18,061,894	20	16,715,018	18
3G concession license	4,673,182	5	5,420,891	6	Special reserve	-	-	821,741	1
Computer software cost	532,323	1	624,001	1	Unappropriated earnings	12,509,239	14	12,422,830	13
Goodwill (Note 4(j))	15,845,249	18	15,551,998	17	Other equity				
Customer relationship (Note 4(j))	2,033,373	2	2,208,105	2	Cumulative translation adjustments	4,327	-	16,951	-
Operating rights (Note 4(j))	1,382,000	1	1,382,000	1	Net loss not recognized as pension cost	(16,775)	-	(10,695)	-
Other intangible assets	26,820	-	39,273	-	Unrealized gains on financial instruments	98,047	-	114,566	-
Total intangible assets	27,009,872	30	27,736,833	30	Treasury stock	(31,077,183)	(35)	(31,077,183)	(33)
OTHER ASSETS						46,220,323	51	45,643,819	49
Assets leased to others (Note 2)	300,756	-	283,058	-	Minority interest	1,020,837	1	1,012,138	1
Idle assets (Note 2)	99,717	-	153,280	-	Total shareholders' equity	47,241,160	52	46,655,957	50
Refundable deposits (Notes 4(s) and 5)	546,969	1	569,505	1					
Deferred charges (Note 2)	648,743	1	658,367	1					
Deferred income tax assets – non-current (Notes 2 and 4(q))	562,223	1	812,603	1					
Others (Notes 2, 4(m), 4(o), 5, and 6)	626,398	1	671,696	1					
Total other assets	2,784,806	4	3,148,509	4					
TOTAL	\$ 90,173,261	100	93,219,937	100	TOTAL	\$ 90,173,261	100	93,219,937	100

The accompanying notes are an integral part of the consolidated financial statements.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF INCOME
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012 AND 2011
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)
(Reviewed, Not Audited)

	2012		2011	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
OPERATING REVENUES (Notes 2 and 5)	\$ 72,226,306	100	57,925,964	100
OPERATING COSTS (Notes 2, 5, and 11)	<u>45,717,167</u>	<u>63</u>	<u>33,839,371</u>	<u>58</u>
GROSS PROFIT	<u>26,509,139</u>	<u>37</u>	<u>24,086,593</u>	<u>42</u>
OPERATING EXPENSES (Notes 2, 5, and 11)				
Marketing	9,191,076	13	7,622,844	13
Administrative	<u>3,543,333</u>	<u>5</u>	<u>3,103,344</u>	<u>5</u>
Total operating expenses	<u>12,734,409</u>	<u>18</u>	<u>10,726,188</u>	<u>18</u>
OPERATING INCOME	<u>13,774,730</u>	<u>19</u>	<u>13,360,405</u>	<u>24</u>
NON-OPERATING INCOME AND GAINS				
Income from penalty charge	455,110	1	267,130	-
Interest income	40,404	-	85,679	-
Rental income (Notes 2 and 5)	25,106	-	37,827	-
Dividend income (Note 2)	19,567	-	19,114	-
Gain on disposal of property and equipment (Note 2)	3,117	-	908	-
Others	<u>63,716</u>	<u>-</u>	<u>80,322</u>	<u>-</u>
Total non-operating income and gains	<u>607,020</u>	<u>1</u>	<u>490,980</u>	<u>-</u>
NON-OPERATING EXPENSES AND LOSSES				
Loss on disposal and retirement of property and equipment (Note 2)	385,975	1	347,773	1
Interest expenses (Notes 2 and 4(i))	244,432	-	150,760	-
Investment loss recognized under the equity method (Notes 2 and 4(f))	13,496	-	19,901	-
Financial charges	7,373	-	10,012	-
Impairment loss (Notes 2 and 4(g))	1,948	-	1,209,970	2
Others	<u>61,405</u>	<u>-</u>	<u>86,569</u>	<u>-</u>
Total non-operating expenses and losses	<u>714,629</u>	<u>1</u>	<u>1,824,985</u>	<u>3</u>
INCOME BEFORE INCOME TAX	<u>13,667,121</u>	<u>19</u>	<u>12,026,400</u>	<u>21</u>
INCOME TAX EXPENSES (Notes 2 and 4(q))	<u>2,323,905</u>	<u>3</u>	<u>1,805,077</u>	<u>3</u>
CONSOLIDATED NET INCOME	<u>\$ 11,343,216</u>	<u>16</u>	<u>10,221,323</u>	<u>18</u>
ATTRIBUTED TO				
Shareholders of the parent	\$ 11,179,808	16	10,156,075	18
Minority interest	<u>163,408</u>	<u>-</u>	<u>65,248</u>	<u>-</u>
	<u>\$ 11,343,216</u>	<u>16</u>	<u>10,221,323</u>	<u>18</u>
	Before	After	Before	After
	Income Tax	Income Tax	Income Tax	Income Tax
EARNINGS PER SHARE (Note 4(r))				
Basic	\$ <u>4.66</u>	<u>4.16</u>	<u>3.82</u>	<u>3.48</u>
Diluted	\$ <u>4.65</u>	<u>4.15</u>	<u>3.81</u>	<u>3.47</u>

The accompanying notes are an integral part of the consolidated financial statements.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012 AND 2011
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	<u>2012</u>	<u>2011</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Consolidated net income	\$ 11,343,216	10,221,323
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	5,982,930	5,874,661
Amortization	1,270,414	1,210,748
Loss on disposal and retirement of property and equipment, net	382,858	346,865
Deferred income taxes	195,659	357,765
Bad debts	178,570	58,129
Provision of allowance for loss on inventories	49,282	29,605
Investment loss recognized under equity method	13,496	19,901
Pension cost	6,837	6,276
Impairment loss	1,948	1,209,970
Compensation cost recognized from employee stock options	-	(359)
Others	(8,536)	3,066
Changes in operating assets and liabilities		
Financial assets at fair value through profit or loss	60,185	301,869
Notes receivable	(29,001)	26,429
Accounts receivable, net	(51,217)	(626,001)
Accounts receivable – related parties	39,482	3,475
Other receivables	38,784	251,927
Long-term capital lease receivables	28,879	14,066
Inventories	(282,447)	(412,763)
Prepayments	(257,640)	337,723
Other current assets	(38,580)	48,117
Notes payable	(286,086)	(125,448)
Accounts payable	(729,178)	(98,830)
Accounts payable – related parties	63,569	70,411
Income taxes payable	(483,490)	(749,481)
Accrued expenses	(160,657)	15,557
Other payables	(530,685)	(1,316,197)
Advance receipts	(305,419)	425,714
Other current liabilities	(58,475)	2,463
Other liabilities	-	11,958
Net cash provided by operating activities	<u>16,434,698</u>	<u>17,518,939</u>

(Continued)

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS (Continued)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012 AND 2011
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	<u>2012</u>	<u>2011</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property and equipment	(5,410,215)	(4,868,367)
Increase in long-term investments accounted for using the equity method (including prepayment for long-term investments)	(621,600)	(199,600)
Increase in deferred charges	(360,819)	(325,062)
Increase in computer software costs and other intangible assets	(204,633)	(187,754)
(Increase) decrease in pledged time deposits	(179,521)	18,057
Increase in refundable deposits	(36,504)	(72,044)
(Increase) decrease in other assets	8,202	(181)
Proceeds from disposal of property and equipment	5,767	1,700
Proceeds from investees' capital reduction	3,000	5,434
Acquisition of subsidiaries	-	(8,414,168)
Net cash used in investing activities	<u>(6,796,323)</u>	<u>(14,041,985)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash dividends paid	(13,880,940)	(12,439,928)
Increase in short-term borrowings	4,089,918	10,697,000
Decrease in short-term notes and bills payable	(599,630)	(99,868)
Cash dividends paid to minority interest	(252,763)	(599)
Increase in guarantee deposits	61,633	19,068
Decrease in long-term borrowings	-	(4,966,667)
Increase in long-term borrowings	-	2,666,667
Net cash used in financing activities	<u>(10,581,782)</u>	<u>(4,124,327)</u>
EFFECT OF EXCHANGE RATE CHANGES	<u>(11,746)</u>	<u>35,200</u>
ACQUISITION OF CASH AND CASH EQUIVALENT FOR SUBSIDIARIES	-	2,285,830
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	<u>(955,153)</u>	<u>1,673,657</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	<u>6,693,992</u>	<u>6,049,330</u>
CASH AND CASH EQUIVALENTS, END OF PERIOD	<u><u>\$ 5,738,839</u></u>	<u><u>7,722,987</u></u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Interest paid	\$ 61,987	104,286
Less interest capitalized	<u>10,578</u>	<u>6,836</u>
Interest paid – excluding interest capitalized	<u><u>\$ 51,409</u></u>	<u><u>97,450</u></u>
Income tax paid	<u><u>\$ 2,942,946</u></u>	<u><u>3,273,507</u></u>
NON-CASH INVESTING AND FINANCING ACTIVITIES		
Payables for capital reduction	<u><u>\$ -</u></u>	<u><u>3,800,925</u></u>
CASH AND NON-CASH INVESTING AND FINANCING ACTIVITIES		
Acquisition of property and equipment	\$ 5,523,272	4,216,912
(Increase) decrease in other payables	(49,658)	730,464
Increase in other liabilities – other	<u>(63,399)</u>	<u>(79,009)</u>
Cash paid for acquisition of property and equipment	<u><u>\$ 5,410,215</u></u>	<u><u>4,868,367</u></u>

The accompanying notes are an integral part of the consolidated financial statements.

(Continued)

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS (Continued)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012 AND 2011
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

The Corporation acquired 51% of Fubon Multimedia Technology Co., Ltd.'s shares on July 13, 2011. The fair values of the assets and liabilities upon acquisition were as follows:

Cash	\$ 2,285,830
Financial assets at fair value through profit or loss – current	460,117
Receivables	275,190
Inventories	380,956
Prepayments	666,379
Other current assets	183,684
Property and equipment	464,111
Intangible assets	4,923,979
Other assets	<u>114,421</u>
	<u>9,754,667</u>
Payables	2,446,781
Advance receipts	86,463
Other current liabilities	334,397
Long-term liabilities	7,384
Other liabilities	<u>192,132</u>
	<u>3,067,157</u>
Net	6,687,510
Minority interest	<u>(82,837)</u>
	6,604,673
Percentage of equity interest	<u>51%</u>
	3,368,383
Add: Goodwill	<u>4,979,566</u>
Cash paid for acquisition of Fubon Multimedia Technology Co., Ltd.	<u><u>\$ 8,347,949</u></u>

The accompanying notes are an integral part of the consolidated financial statements.

(Continued)

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS (Continued)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012 AND 2011
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

The Corporation acquired 45.012% of Taiwan Kuro Times Co., Ltd.'s shares on August 12, 2011. The fair values of the assets and liabilities upon acquisition were as follows:

Cash	\$ 18,584
Receivables	45,597
Prepayments	5,894
Other current assets	1,217
Property and equipment	2,823
Intangible assets	57,004
Other assets	<u>1,528</u>
	<u>132,647</u>
Short-term borrowings	8,000
Payables	66,828
Advance receipts	3,450
Other current liabilities	<u>3,281</u>
	<u>81,559</u>
Net	51,088
Percentage of equity interest	<u>45.012%</u>
	22,996
Add: Goodwill	<u>43,004</u>
Cash paid for acquisition of Taiwan Kuro Times Co., Ltd.	<u><u>\$ 66,000</u></u>

The accompanying notes are an integral part of the consolidated financial statements.

(Concluded)

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012 AND 2011
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)
(Reviewed, Not Audited)

1. ORGANIZATION AND OPERATIONS

Taiwan Mobile Co., Ltd. (the Corporation) was incorporated in the Republic of China (ROC) on February 25, 1997. The Corporation's shares began to be traded on the ROC Over-the-Counter Securities Exchange (known as the GreTai Securities Market) on September 19, 2000. On August 26, 2002, the Corporation's shares were listed on the Taiwan Stock Exchange. The Corporation mainly renders wireless communication services.

The Corporation's services are under the type I license issued by the Directorate General of Telecommunications (DGT) of the ROC. The license allows the Corporation to provide services for 15 years from 1997 onwards. The license had been extended to June 2017 by the notice issued by the Ministry of Transportation and Communications on November 25, 2010. It also entails the payment of an annual license fee consisting of 2% of total wireless communication service revenues. On March 24, 2005, the Corporation received the third generation (3G) concession operation license issued by the DGT. The 3G license allows the Corporation to provide services from the issuance date of the license to December 31, 2018.

As of September 30, 2012 and 2011, the Corporation and subsidiaries (hereinafter referred to as the "Group") had 6,343 and 5,936 employees, respectively.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The consolidated financial statements were compiled in accordance with the Guidelines Governing the Preparation of Financial Reports by Securities Issuers and Republic of China generally accepted accounting principles. In conformity with the above, the Group is required to make certain estimates and assumptions that could affect the amounts of allowance for doubtful accounts, provision for losses on decline in value of inventories, depreciation, pension, allowance for deferred income tax assets, bonus to employees, remuneration to directors, impairment loss on assets, etc. Actual results may differ from these estimates.

The consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language financial statements, the Chinese version shall prevail.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

Consolidation

a. Basis of consolidation

The consolidated financial statements have been prepared in accordance with Statement of Financial Accounting Standards (SFAS) No. 7 “Consolidated Financial Statements” and include the financial statements of the Corporation, its direct and indirect subsidiaries with at least 50% shareholding, and other investees controlled by the Corporation. If the Corporation obtains the majority of the shareholders’ equity of a subsidiary during the year, the Corporation starts to consolidate the related revenues and expenses of the subsidiary from the date of obtaining the controlling interest.

For foreign subsidiaries using their local currency as their functional currency, assets and liabilities are translated at exchange rates in effect on the balance sheet date; shareholders’ equity accounts are translated using historical exchange rates, and income statement accounts are translated using average exchange rates during the period.

All significant intercompany balances and transactions have been eliminated upon consolidation.

b. Under the above basis of consolidation, the consolidated entities were as follows:

<u>Investor</u>	<u>Subsidiary</u>	<u>Main Business and Products</u>	<u>Percentage of Direct Ownership as of September 30</u>		<u>Note</u>
			<u>2012</u>	<u>2011</u>	
Corporation	Wealth Media Technology Co., Ltd. (WMT)	Investment	100.00	100.00	-
WMT	Taiwan Win TV Broadcasting Co., Ltd. (TWTV)	Entertainment	-	100.00	TWTV is dissolved which was merged by WMT on March 1, 2012.
WMT	Fubon Multimedia Technology Co., Ltd. (FMT)	Wholesale and retail sales via traditional and online shopping channels	50.6358	51.00	WMT acquired more than 50% equity and consolidated FMT and its subsidiaries into financial statements since July 13, 2011.
FMT	Fu Sheng Travel Service Co., Ltd. (FST)	Travel agent	100.00	100.00	-
FMT	Fuli Life Insurance Agent Co., Ltd. (FLI)	Life insurance agent	100.00	100.00	-
FMT	Fuli Property Insurance Agent Co., Ltd. (FPI)	Property insurance agent	100.00	100.00	-
FMT	Asian Crown International Co., Ltd (Asian Crown (BVI))	Investment	100.00	100.00	-
Asia Crown (BVI)	Fortune Kingdom Corporation (Fortune Kingdom)	Investment	100.00	100.00	-
Fortune Kingdom	Hong Kong Fubon Multimedia Technology Co., Ltd. (HK Fubon Multimedia)	Investment	100.00	100.00	-
HK Fubon Multimedia	Fubon Gehua (Beijing) Enterprise Ltd. (FGE)	Wholesale and retail sales	80.00	80.00	-

(Continued)

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

Investor	Subsidiary	Main Business and Products	Percentage of Direct Ownership as of September 30		Note
			2012	2011	
WMT	Tai Fu Media Technology Co., Ltd. (TFMT)	Investment	-	100.00	TFMT is dissolved which was merged by WMT on March 1, 2012.
WMT	Global Wealth Media Technology Co., Ltd. (GWMT)	Investment	100.00	100.00	(Note 1)
GWMT	Globalview Cable TV Co., Ltd. (GCTV)	Cable TV service provider	6.831	6.831	-
WMT	Fu Jia Leh Media Technology Co., Ltd. (FJLMT)	Investment	-	100.00	(Note 1 and FJLMT is dissolved which was merged by TFNM on March 2, 2012.)
WMT	Fu Sin Media Technology Co., Ltd. (FSMT)	Investment	-	100.00	(Note 1 and FSMT is dissolved which was merged by TFNM on March 2, 2012.)
WMT	Global Forest Media Technology Co., Ltd. (GFMT)	Investment	100.00	100.00	(Note 1)
GFMT	Union Cable TV Co., Ltd. (UCTV)	Cable TV service provider	0.7628	0.7628	-
WMT	Win TV Broadcasting Co., Ltd. (WTVB)	TV program provider	100.00	100.00	(Note 2)
WMT	TFN Media Co., Ltd. (TFNM)	Cable broadband and value-added services provider	100.00	100.00	(Note 2)
TFNM	UCTV	Cable TV service provider	99.2243	99.2243	-
TFNM	Yeong Jia Leh Cable TV Co., Ltd. (YJCTV)	Cable TV service provider	100.00	100.00	-
TFNM	Mangrove Cable TV Co., Ltd. (MCTV)	Cable TV service provider	29.53	29.53	Another 70.47% shares were held under trustee accounts
TFNM	Phoenix Cable TV Co., Ltd. (PCTV)	Cable TV service provider	100.00	100.00	(Note 3)
TFNM	GCTV	Cable TV service provider	92.38	92.38	-
TFNM	Taiwan Kuro Times Co., Ltd. (TKT)	Online music platform	100.00	100.00	-
TKT	ezPeer Multimedia Ltd. (ezPeer Samoa)	Investment	100.00	100.00	-
Corporation	Taiwan Cellular Co., Ltd. (TCC)	Equipment installation and IT service provider	100.00	100.00	-
TCC	Taiwan Fixed Network Co., Ltd. (TFN)	Fixed-line service provider	100.00	100.00	-
TFN	TFN HK Ltd.	Telecommunications service provider	100.00	100.00	-
TFN	TFN Union Investment Co., Ltd. (TUI)	Investment	100.00	100.00	-
TCC	Taiwan Digital Communications Co., Ltd. (TDC)	Retail seller of mobile devices	100.00	100.00	-
TCC	TCC Investment Co., Ltd. (TCCI)	Investment	100.00	100.00	TCCI, TID and TUI collectively owned 730,726 thousand shares of the Corporation representing 21.36% of total outstanding shares.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

Investor	Subsidiary	Main Business and Products	Percentage of Direct Ownership as of September 30		Note
			2012	2011	
TCCI	TCCI Investment & Development Co., Ltd. (TID)	Investment	100.00	100.00	-
TCC	TWM Holding Co., Ltd. (TWM Holding)	Investment	100.00	100.00	-
TWM Holding	TWM Communications (Beijing) Co., Ltd. (TWMC)	Mobile application development and design	100.00	100.00	-
TCC	Taiwan Teleservices & Technologies Co., Ltd. (TT&T)	Call center service and telephone marketing	100.00	100.00	-
TT&T	Taiwan Super Basketball Co., Ltd. (TSB)	Basketball team management	100.00	100.00	-
TT&T	TT&T Holdings Co., Ltd. (TT&T Holdings)	Investment	100.00	100.00	-
TT&T Holdings	Xiamen Taifu Teleservices & Technologies Co., Ltd.	System integration, management, analysis and development of CRM application and information consulting services	100.00	100.00	-

Note 1: Became a subsidiary of WMT which merged TFMT on March 1, 2012.

Note 2: Became a subsidiary of WMT due to the merging of WTVB and TFNM into TFMT on February 8, 2012. Then, TFMT was merged by WMT on March 1, 2012.

Note 3: Fu Sin Media Technology Co., Ltd originally owned 3.34% of the shares of Phoenix Cable TV Co., Ltd. Then, Fu Sin Media Technology Co., Ltd was merged by TFNM on March 2, 2012 which subscribed all the shares.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

The Group's significant accounting policies are summarized as follows:

Classification of Current and Non-current Assets and Liabilities

Current assets include cash and cash equivalents, assets held for trading, and those expected to be converted to cash, sold or consumed within twelve months from the balance sheet date. Other assets such as property and equipment and intangible assets and other assets, which do not belong to current assets, are classified as non-current. Current liabilities are obligations held for trading and those expected to be due within twelve months from the balance sheet date. All other liabilities are classified as non-current.

Cash Equivalents

Government bonds and short-term bills acquired with repurchase rights and having maturities of up to three months from the date of purchase are classified as cash equivalents, whose carrying value approximates fair value.

Financial Assets at Fair Value through Profit or Loss

Financial instruments at fair value through profit or loss include financial assets or liabilities held for trading and those designated on initial recognition to be measured at fair value with fair value changes recognized in profit or loss. On initial recognition, the financial assets are recognized at fair value plus transaction costs and are subsequently measured at fair value with fair value changes recognized in profit or loss. The purchase or sale of the financial assets is recognized and derecognized using trade-date accounting.

The fair value of open-end mutual funds is based on the net asset value on the balance sheet date.

Available-for-sale Financial Assets

On initial recognition, available-for-sale financial assets are recognized at fair value plus transaction costs. When subsequently measured at fair value, the fair value changes are recognized directly in equity. The cumulative gain or loss that was recognized in equity is recognized in profit or loss when an available-for-sale financial asset is derecognized from the balance sheet. The purchase or sale of the financial instruments is recognized and derecognized using trade-date accounting.

Cash dividends are recognized as dividend income on the ex-dividend date, but are accounted for as reductions of the original cost of investments if such dividends are declared on the earnings of investees attributable to periods prior to the purchase of investments. Stock dividends are not recognized as current income but are accounted for only as an increase in the number of shares held. The cost per share is re-calculated based on the new number of shares.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

An impairment loss is recognized if there is any objective evidence that a financial asset is impaired. If the amount of impairment loss decreases in the subsequent period, such decrease is recognized in equity.

The fair value of listed stocks is based on the closing price on the balance sheet date.

Receivables

The Group accesses evidence for impairment of receivables on an individual and collective basis. Accordingly, all individually significant receivables are assessed for specific impairment. The Group receivables that are not individually significant in accordance with credit risks and considers the historical trends of the probability of default, the timing of recoveries, and the amount of loss incurred to make the estimate of impairment.

Inventories

Inventories are recorded at the lower of weighted-average cost or net realizable value. When comparing cost and net realizable value, inventories are evaluated by individual item.

Investments Accounted for Using the Equity Method

Long-term investments in which the Group owns 20% or more of an investee's outstanding voting shares or exercises significant influence on an investee are accounted for under the equity method.

In accordance with Statement of Financial Accounting Standards (SFAS), the cost of acquisition is subjected to an initial analysis, and goodwill represents the excess of the cost of acquisition over the fair value of the identifiable net asset value. Goodwill is no longer amortized. If the fair value of identifiable net assets acquired exceeds the cost of investments, the excess should be assigned to non-current assets (except for financial assets not under the equity method, assets for disposal, deferred income tax assets, and prepaid pension costs or other retirement benefit costs). If these assets are all reduced to zero, the remaining excess should be recognized as extraordinary gain. Starting January 1, 2006, the unamortized balance of the excess of the acquisition cost of the long-term investment under the equity method over the equity in the investee's net asset value is no longer amortized, and this accounting treatment also applies to goodwill.

The cost and the resulting gain or loss on an investment sold are determined by the weighted-average-cost method.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

Financial Assets Carried at Cost

If there is no active market for an equity instrument and a reliable fair value cannot be estimated, the equity instrument, including non-publicly traded and emerging stocks, etc., is measured at cost. The accounting for the dividends from financial assets carried at cost is the same as that for an available-for-sale financial asset. Impairment losses are recognized if a decrease in the fair value of the instruments can be objectively related to an event. Reversal of impairment losses is not allowed.

Bonds Measured at Amortized Cost

Bond portfolios with fixed or determinable payments and with no quoted prices in an active market are carried at amortized cost using the effective interest method. These bond portfolios are initially recognized at fair value plus transaction costs that are directly attributable to the acquisition or the issuance of the financial assets. Profit or loss is recognized at the time of derecognition, impairment or amortization. A regular purchase or sale of financial assets is recognized and de-recognized using trade-date accounting.

If there is any objective evidence of impairment loss as of the balance sheet date, impairment loss should be recognized. If the impairment loss decreases, and the decrease can be related objectively to an event occurring after impairment loss recognition, the impairment loss should be reversed. However, the increased carrying value of an asset due to impairment loss reversal should not exceed the carrying value that would have been determined (net of amortization) had no impairment loss been recognized for the asset in prior years.

Property and Equipment, and Assets Leased to Others

Property and equipment, and assets leased to others are stated at cost less accumulated depreciation and accumulated impairment. Significant additions, renewals, betterments and interest expenses incurred during the construction period are capitalized, while maintenance and repairs are expensed. Leased property and equipment from others covered by agreements qualifying as capital leases are carried at the lower of the present value of future minimum lease payments or the market value of the property on the starting dates of the leases.

For cost associated with dismantling and relocating fixed assets and restoring the leased premises housing fixed assets to the previous state should be recognized as an addition to the fixed assets and accrued as a potential liability accordingly.

Depreciation is calculated using the straight-line method over the estimated service lives, which range as follows: buildings – 20 to 55 years; telecommunication equipment – 2 to 15 years; office equipment – 3 to 8 years; leased assets – 20 years; and miscellaneous equipment – 2 to 9 years.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

Upon sale or retirement of property and equipment, the related cost and accumulated depreciation are removed from the accounts, and any gain or loss is credited or charged to non-operating gain or loss in the period of disposal.

Accounting for Leases

In accordance with SFAS No. 2 "Leases," a lease is identified as either an operating lease or a capital lease, based on the lease contract terms, the collectability of the rent, and the un-reimbursable costs to be incurred by the lessor.

The asset held under an operating lease is stated at cost and depreciated on a straight-line basis over the estimated useful life. Receivables collected are periodically recognized as rental income during the lease contract.

At the inception date of a capital lease, total rental receivables shall be recognized as all rental receivables plus the pre-determined bargain purchase price offered to the lessee upon maturity or estimated residual value. For a sales-type capital lease, sales revenue should be recognized as the sum of present values derived from all future rental receivables based on an implicit interest rate of the lease. The excess of total rental receivables over the present value of rental receivables should be deferred as unrealized interest income and amortized as interest income by the effective interest method upon each collection.

Intangible Assets

a. Franchise

Franchise refers to the payment for the 3G mobile telecommunication services – License C. The 3G concession is recorded at acquisition cost and is amortized by the straight-line method over 13 years and 9 months starting from the launch of 3G services.

b. Computer software

Computer software cost is amortized by the straight-line method over 3 to 10 years.

c. Goodwill

Goodwill is the unidentifiable difference between the cost of acquisition and the equity in the investee's net asset value. In accordance with the newly revised SFAS, goodwill is no longer amortized. Please refer to the accounting policy for investments accounted for by the equity method.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

d. Customer relationship, trademarks and operating rights

The customer relationship, trademarks and operating rights shall be identified when analyzing the excess of acquisition cost over the ownership in net asset value of an investee, and be booked at fair value provided by the purchase price allocation report.

Customer relationship, trademarks and operating rights are measured on the basis of the future economic value and the useful life of the subsidiaries' retailing channel, cable TV and data network businesses. Customer relationship is amortized by straight-line method over 6 to 20 years. Trademarks and operating rights are based on a license about trademark registration and cable TV. Although the license has a statutory period, the subsidiary can apply for license renewal. Therefore, it does not have a definite useful life in the light of future operation. Thus, this intangible asset should be tested annually for impairment instead of being amortized in accordance with SFAS No. 37 "Intangible Assets". An impairment test is also required if there is evidence of trademarks and operating rights impairment due to certain circumstances.

Idle Assets

Properties not currently used in operations are stated at the lower of book value or net realizable value, with the difference charged to current loss. Depreciation expense is computed using the straight-line method over the estimated useful lives of the assets.

Deferred Charges

Deferred charges, mainly interior decoration costs for offices and directly-managed stores and capitalization for significant repairs, are amortized by the straight-line method over 1 to 6 years.

Asset Impairment

If the carrying value of an asset (including property and equipment, intangible assets, idle assets, assets leased to others, investments accounted for using the equity method, and deferred charges) is more than its recoverable amount, which indicates that an impairment exists, an impairment loss should be recognized. Any subsequent reversal of the impairment loss for the increase in recoverable amount is recognized as income, nevertheless, the carrying value after the reversal shall not exceed the carrying value that would have been determined (net of depreciation) had no impairment loss been recognized for the asset in prior years. The reversal of impairment loss on goodwill is not allowed.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

Pension Costs

The pension costs under the defined benefit pension plan are recognized on the basis of actuarial calculations. The contribution amounts of the pension costs under the defined contribution pension plan are recognized as current expenses during the employees' service years.

Income Taxes

The inter-period and intra-period allocation methods are used for income taxes. Deferred income tax assets and liabilities are recognized for the tax effects of temporary differences, unused tax credits, and net operating loss carryforwards. A valuation allowance is provided for deferred income tax assets to the extent that it is more likely than not such assets will not be realized. Deferred tax assets or liabilities are classified as current or non-current according to the classification of related assets or liabilities for financial reporting. However, if deferred tax assets or liabilities do not relate to assets or liabilities in the financial statements, they are classified as current or non-current on the basis of the expected length of time before being realized.

Tax credits for certain purchases of equipment and technology, research and development expenditures, and personnel training expenditures are recognized by the flow-through method.

Adjustments to prior years' tax liabilities are added to or deducted from the current year's tax expense.

Income tax of 10% on unappropriated earnings generated is provided for as income tax in the year when the shareholders resolve to retain the earnings.

Treasury Stock

The purchase of issued shares is accounted for by debiting treasury stock, which is a reduction of shareholders' equity. The Corporation's shares held by its subsidiaries are treated as treasury stock and reclassified from investments accounted for using the equity method to treasury stock.

If the proceeds on the disposal of treasury stock exceed the carrying value of treasury stock, the excess is credited to capital surplus from treasury stock. If the proceeds are less than the carrying value of treasury stock, the difference is debited to capital surplus from treasury stock. If the balance of capital surplus from treasury stock is not sufficient to absorb the difference, the rest is recorded as a reduction of retained earnings.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

Foreign-currency Transactions

Assets, liabilities, revenues or expenses denominated in foreign currencies as a result of foreign-currency transactions involving non-derivative financial instruments are recorded in New Taiwan dollars at the exchange rates prevailing at the dates of transactions.

Monetary assets or liabilities denominated in foreign currencies are translated at the exchange rates prevailing on the balance sheet date, and the resulting exchange differences are included in profit or loss for the current period.

Non-monetary assets or liabilities carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the balance sheet date when the fair value was determined, and the resulting exchange differences are included in profit or loss for the current period except for the differences arising from the retranslation of non-monetary assets and liabilities in respect of which gains and losses are recognized directly in equity. For such non-monetary assets and liabilities, any exchange component of that gain or loss is also recognized directly in equity. Non-monetary assets or liabilities carried at cost that are denominated in foreign currencies are translated at the historical rates prevailing at the dates of transactions.

The above prevailing exchange rates are based on the average of bid and ask rates of major banks.

Revenue Recognition

Revenues are recognized when the service rendering process is completed or virtually completed, and earnings are realizable and measurable. Related costs of providing services are concurrently recognized as incurred.

Service revenues from wireless services, value-added services, and fixed network services, net of any applicable discount, are billed at predetermined rates; the fixed monthly fees on the basic cable TV services are accrued; prepaid card services are recognized on the basis of minutes of usage.

Promotion Expenses

Commissions and cellular phone subsidy costs pertaining to the Corporation's promotions are recognized as marketing expenses on an accrual basis in the current period.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

3. EFFECTS OF CHANGES IN ACCOUNTING PRINCIPLES

Effective from January 1, 2011, the Group adopted SFAS No. 41 “Operating Segments.” In accordance with SFAS No. 41, an entity should disclose information to enable users of its financial statements to evaluate the nature and the financial effects of the business activities in which it engages and the economic environments in which it operates. The Group determines and presents operating segments based on the information that is internally provided to the chief operating decision maker. In addition, the segment information should be disclosed in the consolidated financial reports issued by the Corporation, but it does not need to be disclosed in individual financial reports. The Standard also supersedes SFAS No. 20 “Segment Reporting”. The information for the period ended September 30, 2011 has been recast to reflect the new segment reporting requirement. There was no impact on the profit or loss for the nine months ended September 30, 2011.

Effective from January 1, 2011, the Group adopted the third amended SFAS No. 34 “Financial Instruments: Recognition and Measurement”. In accordance with the revised SFAS No. 34, initial receivables are used in the recognition, valuation, and impairment of receivables. There was no impact on the profit or loss for the nine months ended September 30, 2011.

4. SUMMARY OF MAJOR ACCOUNTS

a. Cash and cash equivalents

	September 30	
	2012	2011
Time deposits	\$ 2,988,913	2,841,880
Government bonds with repurchase rights	1,689,847	3,773,223
Cash in banks	940,260	997,340
Cash on hand	105,881	53,210
Revolving funds	13,938	12,377
Short-term notes and bills with repurchase rights	-	44,957
	\$ 5,738,839	7,722,987

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

b. Financial assets at fair value through profit or loss – current

Information of financial instrument held for trading is as follow :

	September 30	
	2012	2011
Beneficiary certificates		
Open-end mutual fund	\$ -	158,247

c. Available-for-sale financial assets – current

	September 30	
	2012	2011
Domestic listed stocks		
Chunghwa Telecom Co., Ltd.	\$ 204,093	220,611

d. Accounts receivable, net

	September 30	
	2012	2011
Accounts receivable	\$ 7,694,603	7,500,770
Less allowance for doubtful accounts	(204,656)	(215,845)
	\$ 7,489,947	7,284,925

In January, 2012, the Group entered into an accounts receivable factoring contract with HC First Asset Management Co., Ltd. The Group sold \$2,380,002 thousand of the overdue accounts receivable, which had been written off, to HC First Asset Management Co., Ltd. The aggregate selling price was \$59,558 thousand. Under this contract, the Group would no longer assume the risk on this receivable.

e. Inventories

	September 30	
	2012	2011
Inventories	\$ 2,555,551	2,083,665
Less allowance to reduce inventory to net realizable value	(251,850)	(187,881)
	\$ 2,303,701	1,895,784

Allowances for losses were \$49,282 thousand and \$29,605 thousand for the nine months ended September 30, 2012 and 2011, respectively.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

f. Investments accounted for using the equity method

September 30				
2012			2011	
	Carrying	% of		
	Value	Owner-	Carrying	% of
		ship	Value	Owner-
				ship
Taipei New Horizons Co., Ltd. (TNH)	\$ 544,111	49.90	567,701	49.90
Taiwan Pelican Express Co., Ltd. (TPE)	349,491	20.00	-	-
Kbro Media Co., Ltd.	77,579	32.50	-	-
	<u>971,181</u>		<u>567,701</u>	
Prepayment for long-term investments				
TNH	199,600		-	
	<u>\$ 1,170,781</u>		<u>567,701</u>	

(1) TNH

TNH was established to invest in a property development project located on the old Songshan Tobacco Factory site. On January 15, 2009, TNH signed a 50-year BOT contract with the Taipei City Government.

On June 2, 2011, TNH's board of directors resolved to increase TNH's capital by \$400,000 thousand, divided into 40,000 thousand shares with par value of \$10 per share, with a record date of August 1, 2011. The Corporation subscribed for the shares based on its proportion of the shareholding.

On May 15, 2012, TNH's board of directors resolved to increase TNH's capital by \$550,000 thousand, divided into 55,000 thousand shares with par value of \$10 per share. The Corporation subscribed for the shares based on its proportion of the shareholding, which remains at 49.9%. The Corporation paid \$199,600 thousand in September 2012, accounted for as prepayment for long-term investments.

(2) TPE

In August 2012, FMT, the Corporation's subsidiary, acquired 20% of TPE.

(3) Kbro Media Co., Ltd.

In August 2012, TFNM, the Corporation's subsidiary, acquired 32.5% of Kbro Media Co., Ltd.

(4) Equity in investees' net gains or losses

The carrying values of equity-method investments and the related income or losses were all unreviewed. The Corporation's management considered that any adjustments would have been immaterial and thus, would have had no material effects on the Corporation's financial statement had the subsidiaries' financial statements been reviewed.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

The Corporation's investment income or losses were as follows:

For the nine months ended		
September 30		
	2012	2011
TNH	\$ (18,701)	(19,901)
TPE	5,491	-
Kbro Media Co., Ltd.	(286)	-
	\$ (13,496)	(19,901)

g. Financial assets carried at cost — non-current

September 30		
	2012	2011
Domestic emerging stocks		
Taiwan High Speed Rail Corporation	\$ 912,463	912,463
Domestic unlisted stocks		
Arcoa Communication Co., Ltd.	67,731	67,731
Great Taipei Broadband Co., Ltd.	39,627	41,241
Parawin Venture Capital Corp.	16,873	20,207
WEB Point Co., Ltd.	6,773	6,773
Foreign unlisted stocks		
Bridge Mobile Pte Ltd.	50,324	50,324
	\$ 1,093,791	1,098,739

Because there is no active market quotation and a reliable fair value cannot be estimated, the above investments are measured at cost. An impairment loss of \$1,948 thousand and \$1,209,970 thousand were recognized for the nine months ended September 30, 2012 and 2011, respectively.

h. Bonds measured at amortized cost — non-current

September 30		
	2012	2011
Taiwan High Speed Rail Corporation – unlisted convertible preferred stock – series A	\$ 500,000	500,000

i. Property and equipment — accumulated depreciation

September 30		
	2012	2011
Buildings	\$ 1,030,198	879,189
Telecommunication equipment	43,420,652	37,433,135
Office equipment	106,549	98,566
Leased assets	664,062	599,470
Miscellaneous equipment	1,966,597	1,473,978
	\$ 47,188,058	40,484,338

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

Capitalized interest for the nine months ended September 30, 2012 and 2011 were \$10,578 thousand and \$6,836 thousand, respectively, with capitalization rates ranging from 1.56% to 1.92% and 1.68% to 2.88%, respectively.

j. Intangible assets

For the nine months ended September 30, 2012				
	Trademarks	Goodwill	Customer Relationship	Operating Rights
<u>Cost</u>				
Beginning balance	\$ 2,516,674	15,846,068	2,168,107	1,382,000
Add:				
Acquired in this period	342	-	-	-
Effect of exchange rate changes	-	(819)	-	-
Amortization	(91)	-	(134,734)	-
Ending balance	<u><u>\$ 2,516,925</u></u>	<u><u>15,845,249</u></u>	<u><u>2,033,373</u></u>	<u><u>1,382,000</u></u>

For the nine months ended September 30, 2011				
	Trademarks	Goodwill	Customer Relationship	Operating Rights
<u>Cost</u>				
Beginning balance	\$ 19,087	10,529,148	2,341,808	1,382,000
Add:				
Acquired in this period	12	-	-	-
Acquisition from merger	2,493,900	5,022,674	-	-
Effect of exchange rate changes	(135)	176	-	-
Amortization	(2,299)	-	(133,703)	-
Ending balance	<u><u>\$ 2,510,565</u></u>	<u><u>15,551,998</u></u>	<u><u>2,208,105</u></u>	<u><u>1,382,000</u></u>

(1) Customer relationship, trademarks and operating rights

Under SFAS No. 25 "Business Combinations" and No. 37 "Intangible Assets," the Group should measure the fair value of the acquired assets and identify major intangible assets as well as the amortization periods.

- (a) On April 17, 2007, TFN, the Corporation's 100%-owned subsidiary, acquired more than 50% of the former Taiwan Fixed Network Co., Ltd (the former TFN) through a public tender offer. The Corporation divided the former TFN and its subsidiaries into two cash-generating units: fixed network service and cable television business. Accordingly, customer relationship and operating rights are identified as major intangible assets.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

- (b) Taiwan United Communication Co., Ltd. (TUC) was established on April 14, 2007, and was merged into TFN on January 1, 2008. In September 2007, TUC, the Corporation's 100%-owned subsidiary, acquired more than 50% of Taiwan Telecommunication Network Services Co., Ltd. (TTN) shares. TTN was merged into TFN on August 1, 2008. The Corporation measured the fair value of the acquired assets and viewed TTN's ISP services as one cash-generating unit. Accordingly, customer relationship is identified as a major intangible asset.
- (c) On September 1, 2010, TFNM, the Corporation's 100%-owned subsidiary, acquired 55% of TKT. On August 12, 2011, TFNM acquired 45% of TKT. The Corporation measured the fair value of the acquired assets and viewed TKT's wireless services as one cash-generating unit. Accordingly, trademarks and customer relationship are identified as major intangible assets.
- (d) On July 13, 2011, WMT, the Corporation's 100%-owned subsidiary, acquired more than 50% of the FMT. The Corporation measured the fair value of the acquired assets and viewed FMT's retailing as one cash-generating unit. Accordingly, trademarks are identified as major intangible assets.

(2) Goodwill

In conformity with SFAS No. 35 "Impairment of Assets," the Group identified the smallest identifiable group of cash-generating units by year and entity as follows:

The Group's members, which were engaged in mobile or wireless phone services, fixed network services, cable television business and the retail business, were viewed as separate, independent cash-generating units. Thus, the recoverable amounts of the operating assets and goodwill were evaluated by business type, and the critical assumptions used for this evaluation were as follows:

(a) Wireless service

(i) Assumptions on operating revenues

After taking changes in the telecom industry and competitive landscape into consideration, operating revenues were estimated on the basis of the projected changes in subscriber numbers, minutes of incoming and outgoing calls, and average revenue per minute.

(ii) Assumptions on operating costs and expenses

The estimates of activation commissions and customer retention costs were based on the new customer obtained and existing customer maintained. The estimates of remaining costs and expenses were based on the cost drivers of each item.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(iii) Assumptions on discount rate

In 2011 and 2010, the discount rate used to calculate the asset recoverable amounts of the Corporation was 6.98% and 7.47%, respectively.

(b) Fixed network service

(i) Assumptions on operating revenues

After taking into consideration the changes in the telecom industry and the company's growth of operation, the operating revenues were estimated basing on the demand of the types of data transmission and broadband volume.

(ii) Assumptions on operating costs and expenses

The costs and expenses were based on the cost drivers of each item.

(iii) Assumptions on discount rate

In 2011 and 2010, the discount rates were 7.22% and 7.54%, respectively, in calculating the asset recoverable amounts of TFN.

(c) Cable television business

(i) Assumptions on operating revenues

After taking changes in the cable television industry and competitive landscape into consideration, operating revenues were estimated on the basis of the projected changes in subscriber numbers and average revenue per subscriber.

(ii) Assumptions on operating costs and expenses

The estimates of commissions, customer service costs, and bill processing costs were based on the projected changes in subscriber numbers. The estimates of remaining costs and expenses were based on the proportion of the actual costs and expenses to operating revenues.

(iii) Assumptions on discount rate

The discount rates used to calculate the asset recoverable amounts for each system operator ranged from 8.20% to 8.47% and from 8.00% to 8.49% in 2011 and 2010, respectively.

(d) Retail business

(i) Assumptions on operating revenues

After taking into consideration the changes in the retail business industry and competitiveness of the market, the operating revenues were estimated basing on the classification and the average price of commodities, and the degree of the contribution of the customers.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(ii) Assumptions on operating costs and expenses

The costs and expenses were based on the proportion of the actual costs and expenses of the operating revenues.

(iii) Assumptions on discount rate

In 2011, the discount rate used to calculate the asset recoverable amounts was 10.72%.

Based on the key assumptions of each cash-generating unit, the Group's management believes that the carrying amounts of these operating assets and goodwill will not exceed their recoverable amounts even if there are changes in the critical assumptions used to estimate recoverable amounts as long as these changes are reasonable for the years ended December 31, 2011 and 2010.

k. Short-term borrowings

	September 30	
	2012	2011
Unsecured loans	\$ 13,000,000	13,900,000
Secured loans	89,918	-
	\$ 13,089,918	13,900,000
Interest rate	0.89%~7.0848%	0.88%~1.063%

l. Short-term notes and bills payable

	September 30	
	2012	2011
Commercial paper payable		
Shanghai Commercial & Savings Bank	\$ 300,000	-
China Bills Finance Corporation	-	400,000
Less discount on short-term notes and bills payable	(357)	(135)
Net carrying value	\$ 299,643	399,865
Interest rate	1.40%	0.76%
Period	2012.09.28~ 2012.10.31	2011.09.30~ 2011.10.13

m. Advance receipts

- (1) In accordance with NCC's policy, the Corporation entered into a contract with First Commercial Bank Co., Ltd., which provided a performance guarantee for advance receipts from prepaid card customers. The unused guaranteed advance receipts from prepaid card customers were \$1,168,491 thousand as of September 30, 2012.
- (2) In accordance with NCC's policy, TFN, the Corporation's subsidiary, entered into a contract with First Commercial Bank Co., Ltd., which provided performance guarantee for advance receipts from IDD calling card customers. The unused guaranteed advance receipts from above-mentioned IDD calling card customers were \$17,100 thousand as of September 30, 2012.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

- (3) In accordance with NCC's policy, cable television companies should provide a performance deposit based on a certain proportion of the advance receipts for a prepaid period. As of September 30, 2012, the cable television companies had received an advance fee of \$455,003 thousand and provided \$54,255 thousand as performance deposit, which is classified as other assets – restricted asset.

n. Bonds payable

	September 30			
	2012		2011	
	Current	Non-current	Current	Non-current
2nd domestic unsecured bonds	<u>\$ 4,000,000</u>	<u>4,000,000</u>	<u>-</u>	<u>8,000,000</u>

On November 14, 2008, the Corporation issued \$8,000,000 thousand of five-year 2nd domestic unsecured bonds, each having a face value of \$10,000 thousand and a coupon rate of 2.88% per annum, with simple interest due annually. Repayment will be made in the fourth and fifth year with equal installments, i.e., \$4,000,000 thousand.

Future repayments of the above-mentioned corporate bonds are as follows:

Year	Amount
The fourth quarter of 2012	\$ 4,000,000
2013	4,000,000
	<u>\$ 8,000,000</u>

o. Pension plan

The Labor Pension Act (LPA) provides for a defined contribution pension plan. Starting from July 1, 2005, the Group should contribute monthly an amount equal to 6% of the employees' monthly salaries to the employees' individual pension accounts. The contributed amount was \$165,698 thousand and \$147,005 thousand for the nine months ended September 30, 2012 and 2011, respectively.

The Labor Standards Act (LSA) provides for a defined benefit pension plan. Benefits are based on the length of service and average basic pay of the six months before retirement. The Group contributes monthly an amount equal to 2% of the employees' monthly salaries to a pension fund. The pension fund is managed by an independently administered pension fund committee and deposited in the committee's name in Bank of Taiwan. As approved by the Department of Labor of the Taipei City Government, the Corporation, TFN and TT&T suspended contributing from February 2007 to January 2013.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

p. Shareholders' equity

(1) Capital surplus

Under the Company Act, capital surplus may only be used to offset a deficit. However, capital surplus, generated from the excess of the issue price over the par value of capital stock, including the stock issued for new capital and the buyback of stock and cash, may be transferred to capital as stock dividends or distributed as cash dividends, and this transfer is restricted to a certain percentage of the paid-in capital and may be made only within prescribed limits each time. Also, the capital surplus from long-term investments accounted for using the equity method may not be used for any other purposes.

(2) Legal reserve

According to the Company Act, a company shall first set aside ten percent of its income (after taxes) as legal reserve until it equals to the paid-in capital. After offsetting any deficit, the legal reserve may be transferred to capital as stock dividends or distributed as cash dividends within the amount in excess of 25% of the paid-in capital in pursuant to the resolution to be adopted by the shareholders' meeting.

(3) Appropriation of earnings and dividend policy

The Corporation's articles of incorporation provide that a 10% legal reserve should be set aside from the annual net income after the reduction of accumulated deficit. The remainder, less or reversed special reserve based on relevant laws or regulations or business requirements, should be distributed as follows:

- (a) Remuneration to directors – up to 0.3%
- (b) Bonus to employees – 1% to 3%
- (c) Remainder, to be appropriated as dividends as determined in the shareholders' meeting

The Corporation's dividend distribution is based on the availability of excess funds. That is, the Corporation first projects future capital needs through a capital budgeting process and then provides for the projected capital needs by using retained earnings. The remainder is available for cash dividend distribution. However, the amount of stock dividends should not be more than 80% of the total dividends to be distributed in a single year. The final amount, type and percentage of the dividends are subject to the approval of the board of directors and shareholders based on actual earnings and working capital requirements of the Corporation in a particular year.

A regulation issued by the Securities and Futures Bureau requires a special reserve be made from the unappropriated earnings, equivalent to the debit balance of any account (except treasury stock) shown in shareholders' equity. The special reserve appropriated will be reversed to the extent that the net debit balance reverses.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

The appropriation of earnings should be resolved by the shareholders in the following year and given effect in the financial statements of that year.

Under the Integrated Income Tax System, ROC resident shareholders are allowed a tax credit for the income tax paid by the Corporation. An imputation credit account (ICA) is maintained by the Corporation for such income tax and the tax credit allocated to each shareholder.

The Corporation's bonuses to employees and remuneration to directors were accrued based on 3% and 0.3%, respectively, of the net income (which does not include the bonus to employees and remuneration to directors) after setting aside 10% of net income as legal reserve. The significant difference between annual accruals and the amount approved by the board of directors shall be adjusted in the current year. If the board of directors' approval differs from the amount ratified at the annual general shareholders' meeting (AGM), the difference will be treated as changes in accounting estimation and will be adjusted in 2013's P&L. If employee bonuses are paid in the form of company shares, the number of employee bonus shares shall be derived from dividing the approved bonus amount by the closing price one day prior to the AGM, adjusted for cash and/or stock dividends if any.

The 2011 and 2010 earnings appropriations resolved by the AGM on June 22, 2012 and June 15, 2011, were as follows:

	Appropriation of Earnings		Dividend Per Share (NT\$)	
	For Fiscal Year 2011	For Fiscal Year 2010	For Fiscal Year 2011	For Fiscal Year 2010
Appropriation of legal reserve	\$ 1,346,876	1,382,219		
Cash dividends	13,880,952	12,439,967	5.16	4.1619
Reversal of special reserve	(821,741)	-		
	\$ 14,406,087	13,822,186		

The shareholders, on June 22, 2012, resolved to distribute 2011 bonus of \$362,844 thousand to employees and remuneration of \$36,284 thousand to directors. The shareholders, on June 15, 2011, resolved to distribute 2010 bonus of \$373,059 thousand to employees and remuneration of \$37,306 thousand to directors. There were no differences between the above actual distributions and the amounts recognized in 2011 and 2010 of the financial statements.

Information on the appropriation of the earnings, bonus to employees and remuneration to directors proposed by the board of directors and approved at AGM is available on the Market Observation Post System website of the Taiwan Stock Exchange.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(4) Capital reduction by cash

To increase ROE (Return of Equity) and maintain stable EPS (Earnings Per Share) and dividend, the Corporation's AGM resolved on June 15, 2011 a capital reduction of \$3,800,926 thousand, eliminated 380,093 thousand shares, representing 10% of outstanding shares. On July 15, 2011, the authority already approved the application and the Corporation's board of directors resolved the record date of August 1, 2011. Trading suspension started on October 3, 2011 and the new shares resumed trading on October 13, 2011.

(5) Treasury stock

	(Shares in Thousands)			
	Beginning			Ending
<u>Purpose of Buyback</u>	<u>Shares</u>	<u>Increase</u>	<u>Decrease</u>	<u>Shares</u>
<u>For the nine months ended September 30, 2012</u>				
Shares held by subsidiaries	730,726	-	-	730,726
<u>For the nine months ended September 30, 2011</u>				
Shares held by subsidiaries	811,918	-	-	811,918
				(Note)

(Note)

Note: Shares held before capital reduction.

As of September 30, 2012, the Corporation's stock held by TCCI, TID, and TUI (all are subsidiaries 100% owned by the Corporation) was 730,726 thousand shares and the carrying and market values were \$78,187,666 thousand. The Corporation reclassified \$31,077,183 thousand from investments accounted for using the equity method to treasury stock based on SFAS No. 30 "Accounting for Treasury Stock." Although these shares are treated as treasury stock in the financial statements, the shareholders are entitled to exercise their rights over these shares, except for the participation in capital injection by cash. In addition, based on the ROC Company Act, the holders, which are subsidiaries over 50% owned by the Corporation, of treasury stock cannot exercise the voting rights.

(6) Unrealized gain or loss on financial instruments

Changes of unrealized gain or loss on financial instruments for the nine months ended September 30, 2012 and 2011, are summarized as follows:

	For the nine months ended September 30	
	2012	2011
Available-for-sale financial assets		
Balance, beginning of period	\$ 111,306	89,842
Fair value changes recognized directly in equity	(13,259)	24,724
Unrealized gains on financial instruments	<u><u>\$ 98,047</u></u>	<u><u>114,566</u></u>

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

q. Income tax expense

- (1) The reconciliation of imputed income taxes on pretax income at the statutory tax rate to income tax expense was as follows:

	For the nine months ended	
	September 30	
	2012	2011
Tax on pretax income at statutory tax rate	\$ 3,911,134	3,209,485
Add (deduct) tax effects of:		
Permanent differences		
Investment income from domestic investees		
accounted for using the equity method	(1,564,105)	(1,140,201)
Others	(1,989)	219,341
Temporary differences	(179,703)	(357,577)
Deferred income taxes	195,659	357,765
Prior years' adjustment	(26,431)	(467,070)
Prior years' loss carryforwards	(10,660)	(14,398)
Investment tax credits	-	(2,268)
Income tax expense	\$ 2,323,905	1,805,077

- (2) Deferred income tax assets (liabilities) were as follows:

	September 30	
	2012	2011
Unrealized loss on retirement of property and equipment	\$ 713,977	891,058
Amortization of goodwill	(562,890)	(437,534)
Difference in the estimated lives of property and equipment	137,790	134,103
Provision for doubtful accounts	127,323	147,174
Prior years' loss carryforwards	36,396	34,393
Provision for impairment losses on idle assets	20,471	21,148
Others	156,650	73,224
	629,717	863,566
Less valuation allowance	(249,109)	(208,435)
	\$ 380,608	655,131

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

	September 30	
	2012	2011
Deferred income tax assets		
Current	\$ 46,543	26,451
Non-current	562,223	812,603
	\$ 608,766	839,054
Deferred income tax liabilities		
Non-current	\$ (228,158)	(183,923)

(3) The net operating loss carryforwards of the Group as of September 30, 2012, were as follows:

Year	Total Creditable Amount	Remaining Creditable Amount	Expiry Year
2006	\$ 2,602	-	2016
2007	125,042	83,101	2017
2008	62,074	61,817	2018
2009	1,124	55	2019
2010	13,050	146	2020
2011	72,907	68,974	2021
	\$ 276,799	214,093	

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(4) Integrated income tax information was as follows:

	September 30	
	2012	2011
Balance of imputation credit account (ICA)		
The Corporation	\$ 314,411	1,569,181
TCC	13,502	277
WMT	35,208	-
GWMT	1,549	1,624
GFMT	184	89
TDC	-	-
TCCI	753	79,940
TID	-	-
TSB	-	-
TFN	705,273	454,488
TT&T	434	826
TUI	-	-
WTVB	-	-
TFNM	258,835	259
UCTV	-	-
YJCTV	24,000	24,163
MCTV	2,441	2,330
PCTV	411	473
GCTV	14,724	14,687
TKT	-	-
FMT	56,343	25,552
FST	3,403	407
FLI	2,877	2,879
FPI	3,452	2,338
TFMT	Not applicable	6,978
TWTV	Not applicable	-
FJLMT	Not applicable	-
FSMT	Not applicable	2,181

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

As of September 30, 2012, there were no unappropriated earnings generated before December 31, 1997. The actual creditable ratios for the 2011 and 2010 earnings appropriation, respectively, were as follows:

	<u>2011</u>	<u>2010</u>
The Corporation	23.46%	17.68%
TCC	12.61%	18.72%
WMT	20.48%	-
GWMT	20.48%	20.48%
GFMT	-	-
TDC	20.44%	-
TCCI	8.66%	20.48%
TID	-	-
TSB	20.48%	-
TFN	20.48%	20.48%
TT&T	20.48%	20.48%
TUI	-	-
WTVB	-	-
TFNM	4.74%	19.93%
UCTV	10.85%	9.83%
YJCTV	20.48%	20.48%
MCTV	20.53%	20.54%
PCTV	20.54%	20.56%
GCTV	20.49%	20.49%
TKT	-	-
FMT	20.50%	Not applicable
FST	20.48%	Not applicable
FLI	20.48%	Not applicable
FPI	20.48%	Not applicable
TFMT	3.94%	-
TWTV	-	-
FJLMT	-	-
FSMT	23.93%	20.48%

The imputation credits allocated to the shareholders are based on the ICA balance as of the date of dividend distribution.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

- (5) The latest years through which income tax returns had been examined and cleared by the tax authorities were as follows:

	<u>Year</u>
The Corporation	2010
The former TransAsian Telecommunications Inc. (The former TAT)	All applicable
TransAsian Telecommunications Inc. (TAT)	2007
Mobitai Communications (Mobitai)	All applicable
TCC	2009
WMT	2010
GWMT	2010
GFMT	2010
TDC	2010
TCCI	2010
TID	2010
TSB	2010
TFN	2009
TTN	2007
TT&T	2010
TUI	2010
TFNI	2008
WTVB	2009
TFNM	2010, only 2008 not applicable (not yet authorized)
UCTV	2009
YJCTV	2010
MCTV	2010
PCTV	2010
GCTV	2010
TKT	2010
FMT	2010
FST	2010
FLI	2010
FPI	2010
TWTV	2012, only 2011 not applicable (not yet authorized)
TFMT	2010
FJLMT	2010
FSMT	2010

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

The Corporation's income tax returns for the years up to 2010 had been examined by the tax authorities. The Corporation disagreed with the following examination results of the income tax returns and had requested for a reexamination for the years 2006, 2008 and 2009 and had prepared a request for a reexamination for the year 2010. The Corporation had filed for corrections of its 2006 income tax returns.

TAT's income tax returns up to 2007 had been examined by the tax authorities. TAT disagreed with the examination results of the income tax returns for 2006 and 2007 and had filed an appeal.

The former TAT's income tax returns up to 2006 had been examined by the tax authorities. The former TAT had filed for corrections of its 2002 through 2004 income tax returns.

Mobitai's income tax returns up to 2007 had been examined by the tax authorities. Mobitai disagreed with the examination results on the income tax return for 2006 and 2007 and requested a reexamination.

TFN's income tax returns up to 2009 had been examined by the tax authorities. TFN disagreed with the examination results of the income tax return for 2008 and 2009 and requested a reexamination.

TFNM's income tax returns up to 2010 had been examined by the tax authorities, except for 2008. TFNM disagreed with the examination results of the income tax returns and requested an appeal for 2006 and 2007 and requested a reexamination for 2009. TFNM had filed for corrections of the Statement of Changes in the Imputation Credit Account for 2010.

UCTV's income tax returns up to 2009 had been examined by the tax authorities. UCTV disagreed with the examination results for 2006 to 2009 and has requested a reexamination.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

r. Earnings per share

	Amounts (Numerator)				EPS (NT\$)	
	Before	After	Shares	Before	After	
	Income Tax	Income Tax	(Denominator)	Income	Income	
			(Thousands)	Tax	Tax	
For the nine months ended September 30, 2012						
Basic EPS						
Income of common shareholders	\$ 12,526,722	11,179,808	2,690,107	\$ 4.66	\$ 4.16	
Add effect of dilutive potential common stock – bonus to employees	-	-	5,415			
Diluted EPS						
Income of common shareholders with dilutive effect of potential common shares	\$ 12,526,722	11,179,808	2,695,522	\$ 4.65	\$ 4.15	
For the nine months ended September 30, 2011						
Basic EPS						
Income of common shareholders	\$ 11,170,396	10,156,075	2,922,220	\$ 3.82	\$ 3.48	
Add effect of dilutive potential common stock – bonus to employees	-	-	6,257			
Diluted EPS						
Income of common shareholders with dilutive effect of potential common shares	\$ 11,170,396	10,156,075	2,928,477	\$ 3.81	\$ 3.47	

The Accounting Research and Development Foundation (ARDF) issued Interpretation No. 2007-052, which requires companies to recognize bonuses paid to employees as compensation expenses beginning January 1, 2008. These bonuses were previously recorded as appropriations from earnings. If the Corporation may settle the bonus to employees by cash or shares, the Corporation should presume that the entire amount of the bonus will be settled in shares, and the potential share dilution should be included in the weighted-average number of shares outstanding used in the calculation of diluted EPS, if the shares have a dilutive effect. In the calculation of diluted EPS, the number of outstanding shares is derived from dividing the entire amount of the bonus by the closing price of the shares at the balance sheet date. Such potential dilutive effect should be taken into consideration in the calculation of diluted EPS until the shareholders resolve the actual number of shares to be distributed to employees at the AGM of the following year.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

s. Financial instrument transactions

(1) Fair value information

	September 30			
	2012		2011	
	Carrying Value	Fair Value	Carrying Value	Fair Value
<u>Financial instruments</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 5,738,839	5,738,839	7,722,987	7,722,987
Financial assets at fair value through profit or loss – current	-	-	158,247	158,247
Available-for-sale financial assets – current	204,093	204,093	220,611	220,611
Notes receivable	52,424	52,424	19,069	19,069
Accounts receivable (including related parties and non-related parties)	7,575,066	7,575,066	7,414,092	7,414,092
Other receivables	262,059	262,059	275,995	275,995
Pledged time deposits (including current and non-current portions)	280,952	280,952	80,511	80,511
Financial assets carried at cost – non-current	1,093,791	-	1,098,739	-
Bonds measured at amortized cost – non-current	500,000	-	500,000	-
Refundable deposits	546,969	546,969	569,505	569,505
Other assets – restricted assets	54,255	54,255	53,608	53,608
<u>Liabilities</u>				
Short-term borrowings	13,089,918	13,089,918	13,900,000	13,900,000
Short-term notes and bills payable	299,643	299,643	399,865	399,865
Notes payable	355,080	355,080	189,392	189,392
Accounts payable (including related parties and non-related parties)	5,037,743	5,037,743	5,369,231	5,369,231
Income taxes payable	848,133	848,133	717,734	717,734
Accrued expenses	5,971,702	5,971,702	5,734,179	5,734,179
Other payables	3,108,914	3,108,914	6,088,274	6,088,274
Guarantee deposits (including current and non-current portions)	655,926	655,926	591,066	591,066
Bonds payable (including current portion)	8,000,000	8,101,584	8,000,000	8,227,680

(2) The methods and significant assumptions applied for determining fair values of financial instruments were as follows:

- (a) Financial assets at fair value through profit or loss-current and available-for-sale financial assets-current — based on quoted prices in an active market at the balance sheet date
- (b) Financial assets carried at cost — non-current and bonds measured at amortized cost — non-current — based on the net worth of the investee or estimated book value; this is because there is no active market for unlisted stocks, and a reliable fair value could only be verified at a more than reasonable cost
- (c) Bonds payable — based on the over-the-counter quotations in September

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

- (d) The book values of short-term financial instruments approximate their fair value due to their short maturities. Short-term financial instruments include cash and cash equivalents, receivables, pledged time deposits, refundable deposits, other assets – restricted assets, short-term borrowings, short-term notes and bills payable, payables, and guarantee deposits
- (3) The fair values of financial assets and liabilities were not simultaneously determined by quoted prices in active markets and by estimations using a valuation technique.
- (4) The financial assets exposed to fair value interest rate risk amounted to \$2,667,315 thousand and \$4,723,904 thousand as of September 30, 2012 and 2011, respectively, and the financial liabilities exposed to fair value interest rate risk amounted to \$21,389,561 thousand and \$22,299,865 thousand as of September 30, 2012 and 2011, respectively. The financial assets exposed to cash flow interest rate risk amounted to \$3,207,142 thousand and \$2,955,544 thousand as of September 30, 2012 and 2011, respectively, and the financial liabilities exposed to cash flow interest rate risk amounted to zero as of September 30, 2012 and 2011.

(5) Information on financial risks

(a) Market risk

The Corporation did not enter into any financial derivative transactions which would cause significant exposure to exchange rate, fair value of interest rate, and price risks. Therefore, the overall market risk is not significant.

(b) Credit risk

Credit risk represents the potential impacts on financial assets that the Group might encounter if counter-parties or third parties breach the contracts. Factors that affect the impacts include credit risk concentration, components of financial instruments, contract amount, and other receivables. The Group's evaluation of credit risk exposure as of September 30, 2012 and 2011 was zero because all counter-parties were reputable financial institutions with good credit ratings.

The Group's maximum credit risk exposure for each financial instrument is the same as its carrying value.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

The credit risk amount listed above is an evaluation of the contracts with positive fair value at the balance sheet date and the contracts with off-balance-sheet commitments and guarantees. Significant concentration of credit risk exists when financial instrument transactions significantly concentrate on one counter-party, or when there are a number of counter-parties in financial instrument transactions, but these counter-parties are engaged in similar business activities and have similar economic characteristics so that their abilities to perform contractual obligations would be concurrently affected by similar economic changes or other situations. The characteristics of credit risk concentration include the nature of the debtors' operating activities. The Group does not rely significantly on a single client or counter-party or clients in the same region.

(c) Liquidity risk

The Group's operating funds are deemed sufficient to meet the cash flow demand; therefore, liquidity risk is not considered to be significant.

5. RELATED-PARTY TRANSACTIONS

a. The related parties and their relationships with the Group were as follows:

Related Party	Relationship with the Corporation
Taiwan Mobile Foundation (TWM Foundation)	Over one-third of the Foundation's funds came from the Corporation
Taipei New Horizons Co., Ltd. (TNH)	Equity-method investee
Taiwan Pelican Express Co., Ltd. (TPE)	FMT's equity-method investee (since August 10, 2012)
Kbro Media Co., Ltd.	TFNM's equity-method investee (since August 10, 2012)
Fubon Life Assurance Co., Ltd. (FLA)	Related party in substance
Fubon Securities Investment Trust Co., Ltd.	Related party in substance
Fubon Marketing Co., Ltd. (FMC)	Related party in substance
Fubon Financial Venture Capital Co., Ltd. (FFVC)	Related party in substance
Fubon Multimedia Technology Co., Ltd. (FMT)	Related party in substance (changed relationship from substance to subsidiary since July 13, 2011)
Fubon Asset Management Co., Ltd.	Related party in substance
Chung Hsing Constructions Co., Ltd.	Related party in substance
Fubon Land Development Co., Ltd.	Related party in substance
Fubon Financial Holding Company	Related party in substance
Taipei Fubon Commercial Bank Co., Ltd. (TFCB)	Related party in substance

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

Related Party	Relationship with the Corporation
Fubon Securities Co., Ltd. (FSC)	Related party in substance
Fubon Future Co., Ltd.	Related party in substance
Fubon Investment Services Co., Ltd.	Related party in substance
Fubon Insurance Co., Ltd. (Fubon Ins.)	Related party in substance
Fubon Property Management Co., Ltd. (FPM)	Related party in substance
Fubon Real Estate Management Co., Ltd.	Related party in substance
Taiwan Sport Lottery Corporation (TSL)	Related party in substance
Fubon Venture Capital Consulting Co., Ltd.	Related party in substance (dissolved on June 30, 2011)
Dai-Ka Ltd. (DKL)	Related party in substance
Fu Sheng Life Insurance Agency Co., Ltd.	Related party in substance
Fu Sheng General Insurance Agency Co., Ltd.	Related party in substance

b. Significant transactions with related parties are summarized below:

(1) Operating revenues

For the nine months ended September 30				
2012			2011	
	Amount	% of Total Revenues	Amount	% of Total Revenues
TFCB	\$ 56,356	-	62,854	-
FLA	39,772	-	47,525	-
TSL	21,060	-	21,288	-
Fubon Ins.	17,567	-	16,936	-
FSC	13,988	-	15,201	-
FFH	11,458	-	10,988	-
FMT	-	-	64,503	-
	\$ 160,201		239,295	

The Group mainly rendered telecommunication services to the above companies. The average collection period for notes and accounts receivable was based on regular terms.

(2) Operating costs

For the nine months ended September 30				
2012			2011	
	Amount	% of Total Costs	Amount	% of Total Costs
TPE	\$ 121,505	-	-	-
DKL	110,823	-	111,135	-
Fubon Ins.	32,066	-	33,948	-
	\$ 264,394		145,083	

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

The above companies mainly rendered logistics, insurance, and TV program licensing services to the Group. The average payment term for notes and accounts payable was based on regular terms.

(3) Rental income

		For the nine months ended	
		September 30	
	Leased Sites/Equipment	2012	2011
FMT	Office appliance, etc.	<u>\$ -</u>	<u>17,524</u>

The above lease transactions were based on market price and rent was collected monthly.

(4) Cash in banks

		September 30			
		2012		2011	
		Amount	%	Amount	%
(a) Cash in banks					
	TFCB	<u>\$ 1,612,994</u>	28	<u>634,411</u>	8
(b) Pledged time deposits – current					
	TFCB	<u>\$ 33,474</u>	13	<u>27,374</u>	45

(5) Receivables and payables

		September 30			
		2012		2011	
		Amount	%	Amount	%
(a) Accounts receivable					
	TFCB (Note)	\$ 30,332	-	54,032	1
	FLA (Note)	15,574	-	19,236	-
	TSL (Note)	10,020	-	16,861	-
	FSC (Note)	8,986	-	15,606	-
	Fubon Ins.	6,119	-	10,904	-
	Others	14,088	-	12,528	-
		<u>\$ 85,119</u>		<u>129,167</u>	

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

Note: Leasehold receivables of the above- mentioned companies were as follows:

	<u>Leasehold receivable</u>		<u>Less unrealized interest income</u>	
		<u>Maturities of over One Year (Classified under Other Assets)</u>	<u>Current Portion</u>	<u>Maturities of over One Year (Classified under Other Assets)</u>
September 30, 2012	Current Portion			
TFCB	\$ 3,266	4,641	(138)	(219)
FLA	10,895	19,375	(526)	(1,040)
TSL	10,107	-	(175)	-
FSC	4,783	1,586	(115)	(88)
	\$ 29,051	25,602	(954)	(1,347)
September 30, 2011				
TFCB	\$ 3,121	8,593	(202)	(557)
FLA	10,843	30,049	(697)	(2,035)
TSL	15,722	7,861	(986)	(175)
FSC	5,508	4,508	(344)	(199)
	\$ 35,194	51,011	(2,229)	(2,966)

	<u>September 30</u>			
	<u>2012</u>		<u>2011</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
(b) Other receivables				
TPE	\$ 124,414	47	-	-
(c) Prepayments				
Fubon Ins.	\$ 13,137	1	15,744	2
(d) Refundable deposits				
FLA	\$ 56,306	10	56,201	10
(e) Accounts payable				
TPE	\$ 63,569	1	-	-
DKL	-	-	70,411	1
	\$ 63,569		70,411	

(6) Others

	<u>For the nine months ended September 30</u>	
	<u>2012</u>	<u>2011</u>
(a) Rental expense		
FLA	\$ 88,402	19,314
(b) Insurance expense		
Fubon Ins.	\$ 13,023	8,106

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

		For the nine months ended September 30	
		2012	2011
(c) Repairs and maintenance			
	FPM	<u>\$ 18,053</u>	<u>17,194</u>
(d) Donation			
	TWM Foundation	<u>\$ 7,900</u>	<u>11,713</u>
(e) Other expense			
	TFCB	\$ 79,276	41,391
	FPM	<u>30,083</u>	<u>21,672</u>
		<u>\$ 109,359</u>	<u>63,063</u>

(7) Stock transactions

In order to enhance cross platform synergy and mobile commerce service, the Corporation's board of directors resolved on April 8, 2011, to acquire 58,857 thousand shares, equal 51% of shares of Fubon Multimedia Technology Co., Ltd. which are hold by Fubon Financial Venture Capital Co., Ltd. and priced at \$8,347,949 thousand through its subsidiary, WMT. The authority approved the transaction on June 30, 2011, and the Corporation had paid the purchase price to complete the settlement on July 13, 2011.

6. ASSETS PLEDGED

The assets pledged as collateral for bank loans, credit line of deposit overdraft, guarantees, and refundable deposits for construction contracts were as follows:

		September 30	
		2012	2011
Current assets – time deposits		\$ 261,519	61,142
Other assets – time deposits		<u>19,433</u>	<u>19,369</u>
		<u>\$ 280,952</u>	<u>80,511</u>

FMT, using the above current assets – time deposits amounting to \$180,000 thousand, provided letter of credit (LC) as guarantee for Fubon Gehua (Beijing) Enterprise Ltd. Please see Note 7(e).

7. COMMITMENTS AND CONTINGENT EVENTS

- a. To enhance 3G mobile communications, expand network coverage, and increase the service functions, the Corporation entered into 3G expansion contracts with Nokia Siemens Networks Taiwan Co., Ltd. for \$6,650,000 thousand in February 2011. The Corporation increased the total amount of the contract to no higher than 14,600,000 thousand in September 2012. As of September 30, 2012, the purchase amount was \$4,639,114 thousand.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

- b. The Corporation provided a maximum \$21,500,000 thousand guarantee for TFN's bank loans. Under bank practices, the Corporation also provided \$21,127,600 thousand in promissory notes outstanding for TFN's borrowings from banks. TFN has drawdown zero from the banks within the guarantee amount.
- c. Respond to the rapid development of the clouds application services and the engine room demand promoted by enterprise engine room outsourcing services, TFN entered into a purchase contract of real estate with Han Ya Co., Ltd. at the price of \$2,868,000 thousand in July 2011 and \$650,000 thousand was paid as of September 30, 2012.
- d. To improve the network quality and bandwidth, its subsidiary, TFN, entered into a purchase contract of transmission facility and IP equipment with Nokia Siemens Networks Taiwan Co., Ltd. in July 2011. The total amount of the contract will be no higher than \$769,576 thousand. As of September 30, 2012, the purchase amount was \$245,114 thousand.
- e. FMT, its subsidiary, provided guarantee for Fubon Gehua (Beijing) Enterprise Ltd with limitation of US\$5,700 thousand. The amount of LC opening, under bank practices, is US\$5,250 thousand deriving from bank loans and the time deposit of \$180,000 thousand was pledged as guarantee for the LC opening. The ending drawdown balance within the maximum guarantee and endorsement is RMB\$19,300 thousand.
- f. As of September 30, 2012, its subsidiary, FGE, had guaranteed to make office and sound stage construction for RMB\$14,373 thousand and the outstanding amount is RMB\$220 thousand; FGE also provided RMB\$47,752 thousand commitment for knowledge and intangible assets and the outstanding amount is RMB\$321 thousand.
- g. Future minimum rental payments as of September 30, 2012, for significant operating lease agreements, are summarized as follows:

<u>Year of maturities</u>	<u>Amount</u>
The fourth quarter of 2012	\$ 72,924
2013	428,403
2014	473,400
2015	320,208
2016	285,287

8. SIGNIFICANT CASUALTY LOSS: NONE

9. SIGNIFICANT SUBSEQUENT EVENTS: NONE

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

10. THE ADOPTION OF IFRSs ON DISCLOSURE IN ADVANCE

- a. Under the order No. 0990004943 issued by Financial Supervisory Commission (FSC) on February 2, 2010, starting 2013, the Corporation is required to prepare the financial report in conformity with the International Financial Reporting Standards (IFRSs), Standing Interpretations Committee (which is the predecessor of IFRIC), and the International Financial Reporting Interpretations Committee endorsed by the Financial Supervisory Commission. To assist the adjustment, the Corporation had established an ad hoc group which is in charged with developing the plan for adopting IFRSs that is being led by the supervisor of Finance Group. The content of the plan, completion date, and implementation status are described in the table below.

Content of the plan	Implementation Units	Implementation Situation
(a) Assessment Stage		
-Educated employee about financial accounting standards	Accounting Division	Completed
-Established the plan on adopting IFRSs and ad hoc group	Accounting Division	Completed
-Compared and analyzed differences between IFRSs and current financial accounting standards	Accounting Division	Completed
-Adjustment for current financial accounting standards	Accounting Division	Completed
-Evaluated applicability of First-time Adoption of IFRSs	Accounting Division	Completed
-Evaluated adjustment for information system and internal control	Finance Group, Business Groups, Information Group, Internal Audit Office	Completed
(b) Preparation Stage		
-Decided how to adjust current accounting policy in conformity with IFRSs	Accounting Division	Completed
-Decided how to adopt" First-time Adoption of IFRSs"	Accounting Division	Completed
-Adjusted for related information system and internal control	Finance Group, Business Groups, Information Group, Internal Audit Office	Completed
(c) Implementation Stage		
-Tested operation of related information system	Finance Group, Business Groups, Information Group, Internal Audit Office	Completed
-Gathered data to prepare balance sheet and compared the financial statements in conformity with IFRSs at the beginning of the year	Accounting Division	Completed
-Prepared comparative financial statements in conformity with IFRSs	Accounting Division	Prepared financial statements compliance with IFRSs as for the nine months ended September 30, 2012

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

b. As of September 30, 2012, the potential significant differences between current accounting policies and IFRSs for preparing financial statements as evaluated by the Group are listed below:

(a) Reconciliation of Balance Sheet, starting January 1, 2012

(In Thousands of New Taiwan Dollars)

ROC GAAP		Effect of transition to IFRSs		IFRSs		
Items	Amount	Difference of recognition and measurement	Difference of presentation	Amount	Items	Interpretation
CURRENT ASSETS:						
Cash and cash equivalents	\$ 6,693,992	-	-	6,693,992	Cash and cash equivalents	
Financial assets at fair value through profit or loss-current	60,186	-	-	60,186	Financial asset at fair value through profit or loss	
Available-for-sale financial assets – current	217,351	-	-	217,351	Available-for-sale financial assets – current	
Notes receivable	23,423	-	-	23,423	Notes receivable	
Accounts receivable, net	7,675,936	-	-	7,675,936	Accounts receivable, net	
Accounts receivable- related parties	124,601	-	-	124,601	Accounts receivable-related parties	
Other receivables	241,558	-	-	241,558	Other receivables	
Inventories	2,070,536	-	-	2,070,536	Inventories	
Prepayments	877,470	(263,048)	-	614,422	Prepayments	2
Deferred income tax assets-current	28,391	-	(28,391)	-		13
Pledged time deposits	73,062	-	-	73,062	Restricted assets	
Other current assets	46,041	-	-	46,041	Other current assets	
Total current assets	18,132,547	(263,048)	(28,391)	17,841,108		
INVESTMENTS:						
Investments accounted for using the equity method	562,812	-	-	562,812	Investments accounted for using the equity method	
	-	1,123,144	-	1,123,144	Available-for-sale financial assets – non-current	3
Financial assets carried at cost – non-current	1,098,739	(912,463)	-	186,276	Financial assets carried at cost – non-current	3
Bonds measured at amortized cost – non-current	500,000	-	-	500,000	Bonds measured at amortized cost – non-current	
Total investments	2,161,551	210,681	-	2,372,232		
NET PROPERTY AND EQUIPMENT	40,922,372	-	(395,629)	40,526,743	Property and equipment	10 and 11
		-	307,784	307,784	Investment Property	9
INTANGIBLE ASSETS						
Trademarks	2,516,674	-	-	2,516,674	Trademarks	
3G concession license	5,233,964	-	-	5,233,964	3G concession license	
Computer software cost	461,904	-	(7,367)	454,537	Computer software cost	11
Goodwill	15,846,068	(138)	-	15,845,930	Goodwill	8
Customer relationship	2,168,107	-	-	2,168,107	Customer relationship	
Operating rights	1,382,000	-	-	1,382,000	Operating rights	
Other intangible assets	26,047	(25,409)	-	638	Other intangible assets	6
Total intangible assets	27,634,764	(25,547)	(7,367)	27,601,850		

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

ROC GAAP		Effect of transition to IFRSs		IFRSs		
Items	Amount	Difference of recognition and measurement	Difference of presentation	Amount	Items	Interpretation
OTHER ASSETS:						
Assets leased to others	307,784	-	(307,784)	-		9
Idle assets	99,813	-	(99,813)	-		10
	-	-	502,809	502,809	Prepayments for equipment	11
Refundable deposits	510,464	-	-	510,464	Refundable deposits	
Deferred charges	596,245	-	-	596,245	Deferred charges	
Deferred income tax assets – non-current	743,916	75,133	361,234	1,180,283	Deferred income tax assets	13
Others	684,912	(8,504)	-	676,408	Others	6
Total other assets	<u>2,943,134</u>	<u>66,629</u>	<u>456,446</u>	<u>3,466,209</u>		
TOTAL	<u>\$ 91,794,368</u>	<u>(11,285)</u>	<u>332,843</u>	<u>92,115,926</u>		
CURRENT LIABILITIES:						
Short-term borrowings	\$ 9,000,000	-	-	9,000,000	Short-term borrowings	
Short-term notes and bills payable	899,273	-	-	899,273	Short-term notes and bills payable	
Notes payable	641,166	-	-	641,166	Notes payable	
Accounts payable	5,703,352	-	-	5,703,352	Accounts payable	
Income taxes payable	1,331,623	-	-	1,331,623	Current tax liability	
Accrued expenses and other payables	9,655,154	61,140	-	9,716,294	Other payables	4, 5, and 8
Demolition process payable	72,202	-	-	72,202	Provision – current	
Current portion of long-term liabilities	4,000,000	-	-	4,000,000	Current portion of long-term liabilities	
Advance receipts and other current liabilities	4,947,635	38,172	-	4,985,807	Advance receipts and other current liabilities	1
Guarantee deposits – current	103,813	-	-	103,813	Guarantee deposits-current	
Deferred income tax liability-current	193	-	(193)	-		13
Total current liabilities	<u>36,354,411</u>	<u>99,312</u>	<u>(193)</u>	<u>36,453,530</u>		
LONG-TERM LIABILITIES:						
Bonds payable	4,000,000	-	-	4,000,000	Bonds payable	
OTHER LIABILITIES:						
Accrued pension liabilities	-	106,748	-	106,748	Accrued pension liabilities	6
Guarantee deposits	490,480	-	-	490,480	Guarantee deposits	
Deferred income tax liability – non-current	195,847	(13,212)	333,036	515,671	Deferred income tax liability	13
Others	689,745	-	-	689,745	Others	
TOTAL OTHER LIABILITIES	<u>1,376,072</u>	<u>93,536</u>	<u>333,036</u>	<u>1,802,644</u>		
TOTAL LIABILITIES	<u>41,730,483</u>	<u>192,848</u>	<u>332,843</u>	<u>42,256,174</u>		
SHAREHOLDERS' EQUITY						
Capital stock						
Common stock	34,208,328	-	-	34,208,328	Common stock	
Capital surplus						
From convertible bonds	8,775,819	-	-	8,775,819	From convertible bonds	
From treasury stock transactions	3,639,302	-	-	3,639,302	From treasury stock transactions	
From long-term investments	4,485	(4,485)	-	-	Adjustments to changes in equity to affiliated companies in equity-method investments	7
	-	3,890	-	3,890	Difference between proceeds of disposal and carrying amount	7
Others	12,840	-	-	12,840	Others	
Retained earnings						
Legal reserve	16,715,018	-	-	16,715,018	Legal reserve	
Special reserve	821,741	-	-	821,741	Special reserve	
Unappropriated earnings	15,735,518	(438,166)	-	15,297,352	Unappropriated earnings	
Other equity						
Cumulative translation adjustments	17,612	16,619	-	34,231	The effects of changes in foreign exchange rates	8
Net loss not recognized as pension cost	(16,775)	16,775	-	-		6
Unrealized gains on financial instruments	111,306	210,681	-	321,987	Unrealized gains on available-for-sale financial asset	3
Treasury stock	(31,077,183)	-	-	(31,077,183)	Treasury stock	
Minority interest	48,948,011	(194,686)	-	48,753,325		
	1,115,874	(9,447)	-	1,106,427		
TOTAL SHAREHOLDERS' EQUITY	<u>50,063,885</u>	<u>(204,133)</u>	<u>-</u>	<u>49,859,752</u>	Non-controlling interest	
TOTAL	<u>\$ 91,794,368</u>	<u>(11,285)</u>	<u>332,843</u>	<u>92,115,926</u>		

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(b) Reconciliation of Balance Sheet, as of September 30, 2012

(In Thousands of New Taiwan Dollars)

ROC GAAP		Effect of transition to IFRSs		IFRSs		
Items	Amount	Difference of recognition and measurement	Difference of presentation	Amount	Items	Interpretation
CURRENT ASSETS:						
Cash and cash equivalents	\$ 5,738,839	-	-	5,738,839	Cash and cash equivalents	
Available-for-sale financial assets – current	204,093	-	-	204,093	Available-for-sale financial assets – current	
Notes receivable	52,424	-	-	52,424	Notes receivable	
Accounts receivable, net	7,489,947	-	-	7,489,947	Accounts receivable, net	
Accounts receivable-related parties	85,119	-	-	85,119	Accounts receivable- related parties	
Other receivables	262,059	-	-	262,059	Other receivables	
Inventories	2,303,701	-	-	2,303,701	Inventories	
Prepayments	1,138,207	(316,599)	-	821,608	Prepayments	2
Deferred income tax assets-current	46,543	-	(46,543)	-		13
Pledged time deposits	261,519	-	-	261,519	Restricted assets	
Other current assets	84,621	-	-	84,621	Other current assets	
Total current assets	17,667,072	(316,599)	(46,543)	17,303,930		
INVESTMENTS:						
Investments accounted for using the equity method	971,181	-	-	971,181	Investments accounted for using the equity method	
Prepayment for long-term investments	199,600	-	(199,600)	-		12
	-	1,159,229	-	1,159,229	Available-for-sale financial assets – non-current	3
Financial assets carried at cost – non-current	1,093,791	(912,463)	-	181,328	Financial assets carried at cost – non-current	3
Bonds measured at amortized cost – non-current	500,000	-	-	500,000	Bonds measured at amortized cost – non-current	
Total investments	2,764,572	246,766	(199,600)	2,811,738		
NET PROPERTY AND EQUIPMENT	39,946,939	-	(599,929)	39,347,010	Property and equipment	10 and 11
		-	300,756	300,756	Investment Property	9
INTANGIBLE ASSETS						
Trademarks	2,516,925	-	-	2,516,925	Trademarks	
3G concession license	4,673,182	-	-	4,673,182	3G concession license	
Computer software cost	532,323	-	(78,352)	453,971	Computer software cost	11
Goodwill	15,845,249	681	-	15,845,930	Goodwill	8
Customer relationship	2,033,373	-	-	2,033,373	Customer relationship	
Operating rights	1,382,000	-	-	1,382,000	Operating rights	
Other intangible assets	26,820	(25,409)	-	1,411	Other intangible assets	6
Total intangible assets	27,009,872	(24,728)	(78,352)	26,906,792		

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

ROC GAAP		Effect of transition to IFRSs		(In Thousands of New Taiwan Dollars)		
				IFRSs		
Items	Amount	Difference of recognition and measurement	Difference of presentation	Amount	Items	Interpretation
OTHER ASSETS:						
Assets leased to others	300,756	-	(300,756)	-		9
Idle assets	99,717	-	(99,717)	-		10
	-	-	777,998	777,998	Prepayments for equipment	11
Refundable deposits	546,969	-	-	546,969	Refundable deposits	
Deferred charges	648,743	-	-	648,743	Deferred charges	
	-	-	199,600	199,600	Prepayment for long-term investments- equity method	12
Deferred income tax assets – non-current	562,223	100,303	429,771	1,092,297	Deferred income tax assets	13
Others	626,398	(1,667)	-	624,731	Others	6
Total other assets	2,784,806	98,636	1,006,896	3,890,338		
TOTAL	\$ 90,173,261	4,075	383,228	90,560,564		
CURRENT LIABILITIES:						
Short-term borrowings	13,089,918	-	-	13,089,918	Short-term borrowings	
Short-term notes and bills payable	299,643			299,643	Short-term notes and bills payable	
Notes payable	355,080	-	-	355,080	Notes payable	
Accounts payable	4,974,174	-	-	4,974,174	Accounts payable	
	63,569	-	-	63,569	Accounts payable-related parties	
Accounts payable-related parties						
Income taxes payable	848,133	-	-	848,133	Current tax liability	
Accrued expenses and other payables	9,001,370	64,594	-	9,065,964	Other payables	4, 5 and 8
Demolition process payable	79,246	-	-	79,246	Provision – current	
Current portion of long-term liabilities	4,000,000	-	-	4,000,000	Current portion of long-term liabilities	
Advance receipts and other current liabilities	4,583,741	41,189	-	4,624,930	Advance receipts and other current liabilities	1
Guarantee deposits – current	136,702	-	-	136,702	Guarantee deposits	
Total current liabilities	37,431,576	105,783		37,537,359		
LONG-TERM LIABILITIES:						
Bonds payable	4,000,000	-	-	4,000,000	Bonds payable	
OTHER LIABILITIES:						
Accrued pension liabilities	-	107,866	-	107,866	Accrued pension liabilities	6
Guarantee deposits	519,224	-	-	519,224	Guarantee deposits	
Deferred income tax liability – non-current	228,158	2,727	383,228	614,113	Deferred income tax liability	13
Others	753,143	-	-	753,143	Others	
TOTAL OTHER LIABILITIES	1,500,525	110,593	383,228	1,994,346		
TOTAL LIABILITIES	42,932,101	216,376	383,228	43,531,705		
SHAREHOLDERS' EQUITY						
Capital stock						
Common stock	34,208,328	-	-	34,208,328	Common stock	
Capital surplus						
From convertible bonds	8,775,819	-	-	8,775,819	From convertible bonds	
From treasury stock transactions	3,639,302	-	-	3,639,302	From treasury stock transactions	
From long-term investments	4,485	(4,485)	-	-	Adjustments to changes in equity to affiliated companies in equity-method investments	7
	-	3,890	-	3,890	Difference between proceeds of disposal and carrying amount	7
Others	12,840	-	-	12,840	Others	
Retained earnings						
Legal reserve	18,061,894	-	-	18,061,894	Legal reserve	
Unappropriated earnings	12,509,239	(487,607)	-	12,021,632	Unappropriated earnings	
Other equity						
Cumulative translation adjustments	4,327	21,360	-	25,687	The effects of changes in foreign exchange rates	8
Net loss not recognized as pension cost	(16,775)	16,775	-	-		6
Unrealized gains on financial instruments	98,047	246,766	-	344,813	Unrealized gains on available-for-sale financial asset	3
Treasury stock	(31,077,183)	-	-	(31,077,183)	Treasury stock	
	46,220,323	(203,301)	-	46,017,022		
Minority interest	1,020,837	(9,000)	-	1,011,837	Non-controlling interest	
TOTAL SHAREHOLDERS' EQUITY	47,241,160	(212,301)	-	47,028,859		
TOTAL	\$ 90,173,261	4,075	383,228	90,560,564		

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(c) Reconciliation of comprehensive income statement, nine months ended September 30, 2012

(In Thousands of New Taiwan Dollars)

ROC GAAP		Effect of transition to IFRSs		IFRSs		
Items	Amount	Difference of recognition and measurement	Difference of presentation	Amount	Items	Interpretation
OPERATING REVENUES	\$ 72,226,306	(3,017)	(358,350)	71,864,939	OPERATING REVENUES	1 and 14
OPERATING COSTS	45,717,167	(3,027)	(358,350)	45,355,790	OPERATING COSTS	4, 5, 6 and 14
GROSS PROFIT	26,509,139	10	-	26,509,149	GROSS PROFIT	
OPERATING EXPENSES					OPERATING EXPENSES	
Marketing	9,191,076	56,567	-	9,247,643	Marketing	2, 4, 5 and 6
Administrative	3,543,333	(3,211)	96	3,540,218	Administrative	4, 5, 6, 8 and 10
	12,734,409	53,356	96	12,787,861		
OPERATING INCOME	13,774,730	(53,346)	(96)	13,721,288	OPERATING INCOME	
NON-OPERATING INCOME AND GAINS						
Income from penalty charge	455,110	-	-	455,110	Income from penalty charge	
Interest income	40,404	(4)	-	40,400	Interest income	8
Rental income	25,106	-	-	25,106	Rental income	
Others	86,400	-	-	86,400	Other gains and losses	
Total non-operating income and gains	607,020	(4)	-	607,016		
NON-OPERATING EXPENSES AND LOSSES:						
Loss on disposal and retirement of property and equipment	385,975	-	-	385,975	Other gains and losses	
Interest expense	244,432	-	-	244,432	Financial cost	
Investment loss recognized under the equity method	13,496	-	-	13,496	The shares of loss of investment in associating and joint ventures	
Others	70,726	5,601	(96)	76,231	Other gains and losses	8 and 10
Total non-operating expenses and losses	714,629	5,601	(96)	720,134		
INCOME BEFORE INCOME TAX	13,667,121	(58,951)	-	13,608,170	INCOME BEFORE INCOME TAX	
INCOME TAX EXPENSE	2,323,905	(9,232)	-	2,314,673	INCOME TAX EXPENSE	
CONSOLIDATED NET INCOME	\$ 11,343,216	(49,719)	-	11,293,497	NET INCOME	
				(8,544)	The effects of changes in foreign exchange rates	
				22,826	Unrealized gains on available-for-sale financial asset	
				14,282	Total other comprehensive income for the period	
				\$ 11,307,779	Total comprehensive income for the period	

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

c. Explanation to the reconciliation of primary significant differences

(1) Customer Loyalty Programmers

Under ROC GAAP, expenses arising from the credit award plan is estimated and recognized in financial statement as obligation of the plan has incurred. After the adoption of IFRSs, credit award, which is allocated based on the relative fair value method, should be included in deferred revenue and recognized as revenue when the third party fulfills the redemption obligations in accordance with IFRIC No. 13, "Customer Loyalty Programs."

As of January 1, 2012, and September 30, 2012, the above adjustments increased the Corporation's original deferred income by \$38,172 thousand and \$41,189 thousand, respectively. In addition, the operating revenues were adjusted to decrease by \$3,017 thousand for the nine months ended September 30, 2012.

(2) Prepaid Card Commission

ROC GAAP adopts a revenue and cost matching principle. Revenue from selling prepaid cards and its corresponding commission are recognized as revenue received in advance and expense payment in advance, which will then be recognized as service revenue and selling expense, respectively, based on customer's usage. After the adoption of IFRSs, upon the sales of prepaid cards to customers, the commission paid to the distributors shall be recognized as commission expense, in accordance with IAS (International Accounting Standards) No. 38, "Intangible Assets."

As of January 1, 2012, and September 30, 2012, the above adjustments decreased the Corporation's prepaid commissions by \$263,048 thousand and \$316,599 thousand, respectively. In addition, the commission expense was adjusted to increase by \$53,551 thousand for the nine months ended September 30, 2012.

(3) Financial Assets : Equity Instruments

Based on SFAS No. 34 and its related regulations, if the fair value of the financial instruments cannot be measured objectively (including the emerging and non-listed stocks), the instruments should be measured at cost. Should any objective evidence of impairment occur, an impairment loss should be recognized. After the adoption of IFRSs, if the fair value (such as market prices) of financial instruments can be obtained, the instruments should be reclassified as available-for-sale financial assets with subsequent re-evaluation based on their fair value. After adopting IFRSs, the Group reclassified the portion of financial assets carried at cost – non-current into available-for-sale financial assets – non-current. The relevant adjustments are as follows:

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

ROC GAAP		IFRS		
Item	Amount of measurement	Item	Amount of measurement	Difference
As of January 1, 2012				
		Available-for-sale financial assets – non-current	1,123,144	1,123,144
Financial assets carried at cost – non-current	1,098,739	Financial assets carried at cost – non-current	186,276	(912,463)
	<u>1,098,739</u>		<u>1,309,420</u>	<u>210,681</u>
As of September 30, 2012				
		Available-for-sale financial assets – non-current	1,159,229	1,159,229
Financial assets carried at cost – non-current	1,093,791	Financial assets carried at cost – non-current	181,328	(912,463)
	<u>1,093,791</u>		<u>1,340,557</u>	<u>246,766</u>
The above adjustment of difference:			As of September 30, 2012	As of January 1, 2012
Other equity –unrealized gains on available-for-sale financial assets			246,766	210,681

(4) Employee Benefits- Compensated Absences

Under ROC GAAP, there are no regulations regarding the accumulated compensated absences. After the adoption of IFRSs, if employees' vacation rights are form of accumulated compensated absences, the expected cost of accumulated compensated absences should be recognized when the employees render service and thus increasing future compensated absence rights, in accordance with IAS No. 19, "Employee Benefits."

As of January 1, 2012, and September 30, 2012, the above adjustments increased the Group's accrued salary by \$39,046 thousand and \$37,895 thousand, respectively. In addition, the salary was adjusted to decrease by \$1,151 for the nine months ended September 30, 2012.

(5) Leases

Under ROC GAAP, the period rental of the leased objective is recognized as expense. After the adoption of IFRSs, it has to be recognized as expense using the straight-line basis in accordance with the amount of contract or the amount of actual hike over the lease term in accordance with IAS No. 17, "Leases."

As of January 1, 2012, and September 30, 2012, the above adjustments increased the Group's accrued rent by \$22,088 thousand and \$26,699 thousand, respectively. In addition, the rent was adjusted to increase by \$4,611 thousand for the nine months ended September 30, 2012.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(6) Employee Benefits- Post-Employment Defined Benefits Plan

- (a) Under ROC GAAP, the pension cost and pension liability under the defined benefit pension plan are recognized on the basis of actuarial calculations. After the adoption of IFRSs, the actuarial calculation for the defined benefit obligation is determined in accordance with IAS No. 19, "Employee Benefits."
- (b) Under ROC GAAP, unrecognized net transition assets or obligations is amortized on a straight-line basis over the employee's remaining service period. After the adoption of IFRSs, the aforementioned assets or obligations shall be recognized as addition/deduction of retained earnings on the date of transition to IFRSs due to the absence of the requirement under IAS No. 19, "Employee Benefits."
- (c) Under ROC GAAP, pension actuarial gain and loss is recognized as current pension cost by corridor approach in the income statement. After the adoption of IFRSs, the abovementioned gain or loss shall be recognized as other comprehensive income in the statement of comprehensive income, in accordance with IAS No. 19, "Employee Benefits."

As of January 1, 2012, and September 30, 2012, the above adjustments decreased the Group's prepaid pension cost by \$8,504 thousand and \$1,667 thousand, respectively; decreased deferred pension cost by \$25,409 thousand; increased accrued pension liabilities by \$106,748 thousand and \$107,866 thousand, respectively; decreased net loss not recognized as pension costs by \$16,775 thousand. In addition, the pension expense was adjusted to decrease by \$5,719 thousand for the nine months ended September 30, 2012.

(7) Affiliated Companies

Under ROC GAAP, the proportion of share equity arising from additional share issuance by affiliated companies in which the original shareholders acquire new shares un-proportionately will be adjusted as additional paid-in capital or retained earnings. After the adoption of IFRSs, the resulting difference between the net fair value of the identifiable assets in excess of liabilities and the investment cost is included in profit and loss for the current year.

As of January 1, 2012, and September 30, 2012, the above adjustments decreased the Group's APIC (additional paid-in capital) and increased unappropriated earning by \$595 thousand.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(8) Functional Currency

Under ROC GAAP, the investment holding companies which are the consolidated entities used US dollars as their functional currency. After the adoption of IFRSs, they have to determine the functional currency based on the requirement under IAS No. 21 “The Effects of Changes in Foreign Exchange Rates.”

As of January 1, 2012, and September 30, 2012, due to the change of the functional currency, the effect of subsidiaries were as follows: the goodwill was decreased by \$138 thousand and increased by \$681 thousand, respectively; other payables increased by \$6 thousand and zero, respectively; the effects of changes in foreign exchange rates increased by \$16,619 thousand and \$21,360 thousand, respectively; for the nine months ended September 30, 2012, the adjustment of amortization was decreased by \$963 thousand; interest income was decreased by \$4 thousand and other losses – currency exchange losses was increased by \$5,601 thousand with subsidiaries as mentioned above.

(9) Classification of Leased Assets

Under ROC GAAP, leased offices are classified as leased assets under other assets. After the adoption of IFRSs, they are classified as investment properties in accordance with IAS No. 40, “Investment Property.” Therefore, the leased assets of the Group amounting to \$307,784 thousand and \$300,756 thousand, respectively, were reclassified as investment property as of January 1, 2012, and September 30, 2012.

(10) Classification of Idle Assets

Under ROC GAAP, idle assets are classified as other assets. After the adoption of IFRSs, they are reclassified as property, plant and equipment, depending on their nature in accordance with IAS No. 16, “Property, Plant and Equipment.” Therefore, the idle assets of the Group amounting to \$99,813 thousand and \$99,717 thousand, respectively, were reclassified as property, plant and equipment as of January 1, 2012, and September 30, 2012; the amount of depreciation which was reclassified from non-operating expense and losses to operating expense was \$96 thousand for the nine months ended September 30, 2012.

(11) Classification of Prepayments of Property, Plant and Equipment and Computer Software Costs

Under ROC GAAP, the prepaid item for purchasing property, plant and equipment and computer software costs are classified as fixed assets and computer software costs. Under IFRSs, they are reclassified as prepaid item in the category of other assets. Therefore, prepaid fixed assets and computer software costs of the Group amounting to \$502,809 thousand and \$777,998 thousand, respectively, were reclassified as prepaid item in the category of other assets as of January 1, 2012, and September 30, 2012.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(12) Classifications of Prepayment for Long-Term Investments

Under ROC GAAP, prepayments for long-term investments are classified as investment. After the adoption of IFRSs, they are reclassified as other assets – prepayment of investment accounted for using the equity method. Therefore, the prepayment for long-term investments amounting to zero and \$199,600 thousand, respectively, were reclassified as other assets – prepayment of long-term investments accounted for using the equity method as of January 1, 2012, and September 30, 2012.

(13) Classifications of Deferred Income Tax Assets/Liabilities and Valuation Allowance

Under ROC GAAP, deferred income tax assets or liabilities are classified as current or non-current according to the classification of related assets or liabilities. However, if deferred income tax assets or liabilities do not relate to assets or liabilities in the financial statements, they are classified as either current or non-current based on the expected length of time before realized. After the adoption of IFRSs, deferred tax assets or liabilities are all classified as non-current assets or liabilities. Only if the Group has a legally enforceable right to set off current tax assets against current tax liabilities and meets other related requirements may the Group offset deferred tax assets and deferred tax liabilities.

Currently, valuation allowance is provided for deferred income tax assets to the extent that more likely than not such assets will not be realized. Under IFRSs, deferred tax assets are only recognized to the extent that it is probable that there will be sufficient tax benefits and the valuation allowance account is no longer used. As of January 1, 2012, and September 30, 2012, the Group reclassified deferred income tax assets and liabilities – current as non-current assets, reversed deferred income tax assets and liabilities which were settled on a net basis under ROC GAAP, and increased deferred income tax assets and liabilities – non-current amounting to \$361,234 thousand and \$429,771 thousand, respectively.

(14) Revenue Recognition

There are some differences between the judgment of clients and agents under ROC GAAP and the requirement of IFRSs. After the adoption of IFRSs, a re-judgment is required in accordance with IAS No. 18, “Revenue.” If the transaction is agent relationship, commission will be recognized as revenue instead of the amounts received from clients. Therefore, operating revenue and cost by the department store counter was decreased by \$358,350 thousand for the nine months ended September 30, 2012.

- d. According to IFRS No. 1, except for the optional exemptions and mandatory exceptions, the Group applies the accounting policies which complies with each IFRS effective reporting period and applies them retroactively to the difference between IFRSs and ROC GAAP in its first IFRS financial statement.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

The optional exemptions are set out as follows:

(1) Business Combination

The Group elects not to apply IFRS No. 3 and IAS No. 27, "Consolidated and Separate Financial Statements" retroactively to business combination that occurred prior to the date of transition, including investments in associates.

(2) The Group elects to recognize all unrecognized accumulated actuarial gain and loss arising from the pension plan as retained earnings at the date of transition.

e. The Group conducted the evaluation above in accordance with the 2010 editions of IFRSs, the IASs (International Accounting Standards), and the standards interpretations issued by IFRIC (International Financial Reporting Interpretations Committee) and SIC (Standing Interpretation Committee), all of which have been approved by the FSC, and the revised "Guidelines Governing the Preparation of Financial Reports by Securities Issuers." The preliminary estimates of the aforementioned assessments are all based on the current environment and circumstances of the Group, and are subject to future IFRSs amendments and potential regulation revisions made by authorities.

11. OTHERS

a. Labor cost, depreciation, and amortization

For the nine months ended September 30						
2012			2011			
Classified as	Classified as		Classified as	Classified as		
Operating	Operating		Operating	Operating		
Costs	Expenses	Total	Costs	Expenses	Total	
Labor cost						
Salary	\$ 1,384,274	2,705,711	4,089,985	1,101,284	2,350,866	3,452,150
Labor and health insurance	105,268	197,099	302,367	81,160	158,276	239,436
Pension	63,636	113,269	176,905	51,896	97,517	149,413
Others	59,347	122,831	182,178	47,629	102,709	150,338
Depreciation	5,617,178	363,530	5,980,708	5,591,273	280,458	5,871,731
Amortization	881,364	389,050	1,270,414	819,262	391,486	1,210,748

b. Reclassification

Certain accounts in the consolidated financial statements as of and for the nine months ended September 30, 2011, have been reclassified to conform to the presentation of consolidated financial statements as of and for the nine months ended September 30, 2012.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

12. ADDITIONAL DISCLOSURES

The followings were the additional disclosures required by the Securities and Futures Bureau for the Corporation and its investees :

- a. Financing provided: Table 1 (attached)
- b. Endorsement/guarantee provided: Table 2 (attached)
- c. Marketable securities held: Table 3 (attached)
- d. Accumulated acquisition and disposal of the same marketable securities acquired and disposed of at costs or prices of at least \$100 million or 20% of the paid-in capital: Table 4 (attached)
- e. Acquisition of individual real estate at costs of at least \$100 million or 20% of the paid-in capital: Table 5 (attached)
- f. Disposal of individual real estate at prices of at least \$100 million or 20% of the paid-in capital: None
- g. Total purchases from or sales to related parties amounting to at least \$100 million or 20% of the paid-in capital: Table 6 (attached)
- h. Receivables from related parties amounting to at least \$100 million or 20% of the paid-in capital: Table 7 (attached)
- i. Names and locations of, and related information on investees (on which the Corporation exercised significant influence): Table 8 (attached)
- j. Derivative transactions: None
- k. Investment in Mainland China:
 - (1) The name of the investee company in Mainland China, the main businesses and products, issued capital, method of investment, information on inflow or outflow of capital, ownership, investment gain or loss, ending balance, amount received as earnings distributions from the investment, and the limitation on investment: Table 9 (attached)
 - (2) Significant direct or indirect transactions with the investee company, its prices and terms of payment, unrealized gain or loss, and other related information which is helpful to understand the impact of investment in Mainland China on financial reports: None
- l. Business relationships and significant intercompany transactions: Table 10 and Table 11 (attached)

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

13. SEGMENT INFORMATION

(In Millions of New Taiwan Dollars)

	Consumer Business Group (CBG)	Enterprise Business Group (EBG)	Home Business Group (HBG)	Fubon Multimedia Technology (FMT)	Adjustments and Eliminations	Consolidated
For the nine months ended September 30, 2012						
Operating Revenues	\$ 46,493	7,765	4,578	13,538	(148)	72,226
Operating Costs	26,888	5,216	2,023	11,587	3	45,717
Operating Expenses	9,988	764	550	1,481	(49)	12,734
Operating Income	9,617	1,785	2,005	470	(102)	13,775
EBITDA (Note)	15,513	2,465	2,428	609	13	21,028
Total Assets	-	-	-	-	-	90,173
For the nine months ended September 30, 2011						
Operating Revenues	\$ 42,971	7,309	4,424	3,265	(43)	57,926
Operating Costs	24,260	4,941	1,945	2,696	(3)	33,839
Operating Expenses	9,137	912	568	396	(286)	10,727
Operating Income	9,574	1,456	1,911	173	246	13,360
EBITDA (Note)	15,540	2,044	2,288	212	362	20,446
Total Assets	-	-	-	-	-	93,220

The Group's reportable segments are determined by types of customers to whom it provides different services and products. The Group divides its business into four reportable segments with different market attributes and marketing strategies. The four segments are described as follows.

CBG: Providing voice and data mobile services for individual users.

EBG: Providing integrated mobile and fixed-line services for enterprise users.

HBG: Providing pay TV and cable broadband services for home users.

FMT: TV shopping / E-shopping / Catalog shopping / Physical channel marketing

Note: The Group uses EBITDA as the measurement for segment profit and the basis of performance assessment.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
FINANCING PROVIDED
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012

TABLE 1

(In Thousands of New Taiwan Dollars)

No.	Lending Company	Borrowing Company	Financial Statement Account	Maximum Balance for the Period (Note 1)	Ending Balance (Note 1)	Drawdown Amounts	Interest Rate	Financing Purpose	Transaction Amounts	Reasons for Short-term Financing	Allowance for Doubtful Accounts	Collateral		Lending Limit for Each Borrowing Company	Lending Company's Lending Amount Limits
												Item	Value		
0	Taiwan Mobile Co., Ltd. (the "Corporation")	TFN Media Co., Ltd.	Other receivables	\$ 4,500,000	\$ 4,500,000	\$ 2,320,000	1.186%~1.198%	Short-term financing	-	Operation requirements	-	-	-	\$ 18,488,129 (Note 2)	18,488,129 (Note 2)
		Global Wealth Media Technology Co., Ltd.	Other receivables	10,000	10,000	-	1.206%	Short-term financing	-	Operation requirements	-	-	-	18,488,129 (Note 2)	18,488,129 (Note 2)
		Wealth Media Technology Co., Ltd.	Other receivables	600,000	600,000	-	1.193%~1.208%	Short-term financing	-	Operation requirements	-	-	-	18,488,129 (Note 2)	18,488,129 (Note 2)
		Win TV Broadcasting Co., Ltd.	Other receivables	550,000	-	-	1.092%~1.190%	Short-term financing	-	Operation requirements	-	-	-	18,488,129 (Note 2)	18,488,129 (Note 2)
		Taiwan Kuro Times Co., Ltd.	Other receivables	100,000	100,000	30,000	1.193%	Short-term financing	-	Operation requirements	-	-	-	18,488,129 (Note 2)	18,488,129 (Note 2)
1	Taiwan Cellular Co., Ltd.	The Corporation	Other receivables	900,000	900,000	835,000	1.195%~1.198%	Short-term financing	-	Operation requirements	-	-	-	33,661,762 (Note 2)	33,661,762 (Note 2)
		Taiwan Digital Communications Co., Ltd.	Other receivables	150,000	150,000	17,000	1.59%~1.6%	Short-term financing	-	Operation requirements	-	-	-	33,661,762 (Note 2)	33,661,762 (Note 2)
		TFN Media Co., Ltd.	Other receivables	5,000,000	-	-	1.493%~1.564%	Short-term financing	-	Operation requirements	-	-	-	33,661,762 (Note 2)	33,661,762 (Note 2)
2	Taiwan Fixed Network Co., Ltd.	The Corporation	Other receivables	7,500,000	7,500,000	5,500,000	1.19%~1.208%	Short-term financing	-	Operation requirements	-	-	-	20,134,707 (Note 2)	20,134,707 (Note 2)
		TFN Union Investment Co., Ltd.	Other receivables	500	-	-	1.087%	Short-term financing	-	Operation requirements	-	-	-	20,134,707 (Note 2)	20,134,707 (Note 2)
		Taiwan Cellular Co., Ltd.	Other receivables	8,170,000	-	-	1.093%~1.164%	Short-term financing	-	Operation requirements	-	-	-	20,134,707 (Note 2)	20,134,707 (Note 2)
3	TCC Investment Co., Ltd.	TCCI Investment and Development Co., Ltd.	Other receivables	500	-	-	1.087%	Short-term financing	-	Operation requirements	-	-	-	12,893,215 (Note 2)	12,893,215 (Note 2)
4	Union Cable TV Co., Ltd.	TFN Media Co., Ltd.	Other receivables	715,000	175,000	-	1.087%~1.190%	Short-term financing	-	Repayment of financing	-	-	-	744,053 (Note 3)	13,500,000 (Note 3)
5	Globalview Cable TV Co., Ltd.	TFN Media Co., Ltd.	Other receivables	250,000	250,000	250,000	1.087%~1.190%	Short-term financing	-	Repayment of financing	-	-	-	267,050 (Note 4)	501,284 (Note 4)

(Continued)

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES

FINANCING PROVIDED

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012

No.	Lending Company	Borrowing Company	Financial Statement Account	Maximum Balance for the Period (Note 1)	Ending Balance (Note 1)	Drawdown Amounts	Interest Rate	Financing Purpose	Transaction Amounts	Reasons for Short-term Financing	Allowance for Doubtful Accounts	Collateral		Lending Limit for Each Borrowing Company	Lending Company's Lending Amount Limits
6	Phoenix Cable TV Co., Ltd.	TFN Media Co., Ltd.	Other receivables	\$ 596,000	\$ 570,000	\$ 570,000	1.092%~1.190%	Transactions	\$ 576,229	Business requirements	\$ -	-	-	\$ 12,000,000 (Note 5)	\$ 12,000,000 (Note 5)
7	Yeong Jia Leh Cable TV Co., Ltd.	TFN Media Co., Ltd.	Other receivables	544,000	400,000	400,000	1.092%~1.208%	Transactions	529,279	Business requirements	-	-	-	24,000,000 (Note 5)	24,000,000 (Note 5)
8	Wealth Media Technology Co., Ltd.	Win TV Broadcasting Co., Ltd.	Other receivables	600,000	600,000	140,000	1.593%~1.608%	Short-term financing	-	Operation requirements	-	-	-	6,157,127 (Note 2)	6,157,127 (Note 2)
		Global Wealth Media Co., Ltd.(Note 6)	Other receivables	10,000	-	-	1.087%	Short-term financing	-	Repayment of financing	-	-	-	6,157,127 (Note 2)	6,157,127 (Note 2)
		Tai Fu Media Technology Co., Ltd. (Note 7)	Other receivables	50,000	-	-	1.186%	Short-term financing	-	Operation requirements	-	-	-	6,157,127 (Note 2)	6,157,127 (Note 2)
9	TFN Media Co., Ltd	Taiwan Kuro Times Co., Ltd.	Other receivables	100,000	-	-	1.578%~1.590%	Short-term financing	-	Repayment of financing	-	-	-	3,438,583 (Note 3)	15,000,000 (Note 3)

Note 1: Maximum amount for the period and the ending balance represent quotas, not actual appropriation.

Note 2: For the entities which have short-term financing needs (loaning entities), the aggregate amount of loaned funds shall not exceed 40 percent of the lending company's net worth. The individual loan funds shall be limited to the lowest amount of the following items: 1) 40 percent of the lending company's net worth; 2) the amount that the lending company invests in the borrowing entities; or 3) the amount = (the share portion of the borrowing entities that the lending company invests in)* (the total loaning amounts of the loaning entities). In the event that a lending company directly or indirectly owns 100% of the counter-party, or the company directly or indirectly owns 100% of the lending company, the individual lending amount and the aggregate amount of loaning funds shall not exceed 40% of the lending company's net worth.

Note 3: Where funds are loaned for reasons of business dealings and short-term financing needs, the amount of loaning funds shall be both limited to the higher amount of the following items: 1) a multiple of the lending company's capital, or 2) the amount of business dealings. A) for reasons of business dealings: the individual lending amount and the aggregate amount of loaning funds shall be both limited to the higher amount of the following items: 1) a multiple of the lending company's capital, or 2) the amount of business dealing. B) For short-term financing needs: the individual lending amount and the aggregate amount of loaning funds shall not exceed 40% of the lending company's net worth.

Note 4: Where funds are loaned for reasons of business dealings and short-term financing needs, the amount of loaning funds shall be limited to the total amount of business dealing and 40% of the lending company's net worth. A) For reasons of business dealings: the individual lending amount and the aggregate amount of loaning funds shall not exceed the amount of business dealing. B) For short-term financing needs: the individual lending amount and the aggregate amount of loaning funds shall not exceed 40% of the lending company's net worth.

Note 5: Where funds are loaned for reasons of business dealings, the individual lending amount and the aggregate amount of loaning funds shall both be limited to the higher amount of the following items: 1) a multiple of the lending company's capital, or 2) the amount of business dealings.

Note 6: TFMT assumed the amount of financing from related parties derived by Wealth Media Technology Co., Ltd because of the merge.

Note 7: TFMT was dissolved due to the merging on March 1, 2012.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES

ENDORSEMENT/ GUARANTEE PROVIDED

SEPTEMBER 30, 2012

TABLE 2

(In Thousands of New Taiwan Dollars)

No.	Endorsement/Guarantor (A)	Receiving Party		Maximum Guarantee/ Endorsement Amount That Can Be Provided to Each Receiving Party	Maximum Balance for the Period (Note 1)	Ending Balance (Note 1)	Value of Collateral	Ratio of Accumulated Endorsement/ Guarantee to Net Worth of the Guarantor (Note 1)	Maximum Guarantee/ Endorsement That Can Be Provided by the Guarantor/Endorser
		Name (B)	Nature of Relationship (B is A's)						
0	Taiwan Mobile Co., Ltd. (the "Corporation")	Taiwan Fixed Network Co., Ltd.	(Note 2)	\$ 42,000,000 (Note 3)	\$ 21,151,925	\$ 21,127,600	\$ -	45.71%	\$ 46,220,323 (Note 3)
1	Fubon Multimedia Technology Co., Ltd.	Fubon Gehua (Beijing) Enterprise Ltd.	(Note 2)	361,695 (Note 4)	171,314	167,352	154,140	8.37%	2,000,362 (Note 4)

Note 1: Maximum guarantee/endorsement amount for the period and the ending balance represent quotas, not actual appropriation.

Note 2: Direct/indirect subsidiary.

Note 3: For 100% directly / indirectly owned subsidiaries, the aggregate endorsement/guarantee amount provided shall not exceed the net worth of the Corporation, and the upper limit for each subsidiary shall be the double the investment amount.

Note 4: FGE is directly and indirectly owned by FMT more than 50%. The aggregate endorsement/guarantee amount provided by FMT shall be limited to the net worth of FMT, and the individual amount shall be limited to the investment amount in FGE. The above amounts were translated into New Taiwan dollars at the exchange rate of US\$1 = NT\$29.36 as of September 30, 2012.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES

MARKETABLE SECURITIES HELD

SEPTEMBER 30, 2012

TABLE 3

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investing Company (A)	Marketable Securities Invested (B)	Relationship with the Investing Company (B is A's)	Financial Statement Account	September 30, 2012				Note
				Shares/Units (Thousands)	Carrying Value	Percentage of Ownership	Market Value (Note 1)	
Taiwan Mobile Co., Ltd. (the "Corporation")	<u>Stock</u> Chunghwa Telecom Co., Ltd.	-	Available-for-sale financial assets – current	2,174	\$ 204,093	0.028	\$ 204,093 (Note 5)	
	Bridge Mobile Pte Ltd.	-	Financial assets carried at cost – non-current	2,200	50,324	10	- (Note 3)	
	Yes Mobile Holdings Company	-	Financial assets carried at cost – non-current	74	-	0.19	- (Note 3)	
	Wealth Media Technology Co., Ltd.	Subsidiary	Long-term investments – equity method	39,065	15,392,817	100	15,392,817	
	Taiwan Cellular Co., Ltd.	Subsidiary	Long-term investments – equity method	370,896	16,613,863 (Note 4)	100	84,154,405	
	Taipei New Horizons Co., Ltd.	Equity-method investee	Long-term investments – equity method	64,870	544,111	49.9	544,111	
			Prepayment for long-term investments	-	199,600	-	199,600	
Wealth Media Technology Co., Ltd.	<u>Stock</u> Fubon Multimedia Technology Co., Ltd.	Subsidiary	Long-term investments – equity method	64,742	8,489,769	50.64	1,012,900	
	Win TV Broadcasting Co., Ltd.	Subsidiary	Long-term investments – equity method	18,177	254,387	100	246,770	
	TFN Media Co., Ltd.	Subsidiary	Long-term investments – equity method	230,921	6,381,594	100	8,596,457	
	Global Wealth Media Technology Co., Ltd.	Subsidiary	Long-term investments – equity method	8,945	95,227	100	95,227	
	Global Forest Media Technology Co., Ltd.	Subsidiary	Long-term investments – equity method	1,500	17,544	100	17,544	
Global Wealth Media Technology Co., Ltd.	<u>Stock</u> Globalview Cable TV Co., Ltd.	Subsidiary	Long-term investments – equity method	3,825	93,613	6.83	45,605	
Global Forest Media Technology Co., Ltd.	<u>Stock</u> Union Cable TV Co., Ltd.	Subsidiary	Long-term investments – equity method	1,300	15,751	0.76	14,189	

(Continued)

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES

MARKETABLE SECURITIES HELD

SEPTEMBER 30, 2012

Investing Company (A)	Marketable Securities Invested (B)	Relationship with the Investing Company (B is A's)	Financial Statement Account	September 30, 2012				Note
				Shares/Units (Thousands)	Carrying Value	Percentage of Ownership	Market Value (Note 1)	
Fubon Multimedia Technology Co., Ltd.	<u>Stock</u>							
	Fu Sheng Travel Service Co., Ltd.	Subsidiary	Long-term investments – equity method	600	23,593	100	23,593	
	Fuli Life Insurance Agent Co., Ltd.	Subsidiary	Long-term investments – equity method	300	11,790	100	11,790	
	Fuli Property Insurance Agent Co., Ltd.	Subsidiary	Long-term investments – equity method	300	14,657	100	14,657	
	Asian Crown International Co., Ltd.	Subsidiary	Long-term investments – equity method	47	US\$ 5,395	100	US\$ 5,395	
	Taiwan Pelican Express Co., Ltd.	Equity-method investee	Long-term investments – equity method	17,200	349,491	20	201,513	
Asian Crown International Co., Ltd.	<u>Stock</u>							
	Fortune Kingdom Corporation	Subsidiary	Long-term investments – equity method	14,000	US\$ 5,395	100	US\$ 5,395	
Fortune Kingdom Corporation	<u>Stock</u>							
	Hong Kong Fubon Multimedia Technology Co., Ltd.	Subsidiary	Long-term investments – equity method	14,000	US\$ 5,395	100	US\$ 5,395	
Hong Kong Fubon Multimedia Technology Co., Ltd.	<u>Stock</u>							
	Fubon Gehua (Beijing) Enterprise Ltd.	Subsidiary	Long-term investments – equity method	-	US\$ 3,797	80	US\$ 3,797	
Taiwan Cellular Co., Ltd.	<u>Stock</u>							
	Arcoa Communication Co., Ltd.	-	Financial assets carried at cost – non-current	6,998	67,731	5.21	- (Note 3)	
	Parawin Venture Capital Corp.	-	Financial assets carried at cost – non-current	2,700	16,873	3	- (Note 3)	
	Transportation High Tech Inc.	-	Financial assets carried at cost – non-current	1,200	- (Note 2)	12	- (Note 3)	

(Continued)

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES

MARKETABLE SECURITIES HELD

SEPTEMBER 30, 2012

Investing Company (A)	Marketable Securities Invested (B)	Relationship with the Investing Company (B is A's)	Financial Statement Account	September 30, 2012				Note
				Shares/Units (Thousands)	Carrying Value	Percentage of Ownership	Market Value (Note 1)	
Taiwan Cellular Co., Ltd.	WEB Point Co., Ltd.	-	Financial assets carried at cost – non-current	803	\$ 6,773	3.17	\$ - (Note 3)	
	TWM Holding Co. Ltd.	Subsidiary	Long-term investments – equity method	1 share	US\$ 8,330	100	US\$ 8,330	
	Taiwan Fixed Network Co., Ltd.	Subsidiary	Long-term investments – equity method	2,100,000	50,336,767	100	50,336,767	
	Taiwan Digital Communication Co., Ltd.	Subsidiary	Long-term investments – equity method	11,200	114,073	100	114,073	
	TCC Investment Co., Ltd.	Subsidiary	Long-term investments – equity method	22,103	32,360,221	100	32,360,221	
	Taiwan Teleservices & Technologies Co., Ltd.	Subsidiary	Long-term investments – equity method	2,484	89,893	100	89,893	
TWM Holding Co., Ltd.	<u>Stock</u> TWM Communications (Beijing) Co., Ltd.	Subsidiary	Long-term investments – equity method	-	US\$ 3,757	100	US\$ 2,867	
Taiwan Teleservices & Technologies Co., Ltd.	<u>Stock</u> TT & T Holdings Co., Ltd.	Subsidiary	Long-term investments – equity method	1,300	45,883	100	45,883	
	Taiwan Super Basketball Co., Ltd.	Subsidiary	Long-term investments – equity method	2,000	24,568	100	24,568	
TT&T Holdings Co., Ltd.	<u>Stock</u> Xiamen Taifu Teleservices & Technologies Co., Ltd.	Subsidiary	Long-term investments – equity method	-	45,594	100	45,594	
TCC Investment Co., Ltd.	<u>Stock</u> Taiwan Mobile Co., Ltd. (the “Corporation”)	The Corporation	Available-for-sale financial assets – non-current	200,497	21,453,153	5.86	21,453,153 (Note 5)	
	TCCI Investment and Development Co., Ltd.	Subsidiary	Long-term investments – equity method	400	12,165,184	100	12,165,184	
	Great Taipei Broadband Co., Ltd.	-	Financial assets carried at cost – non-current	10,000	39,627	6.67	- (Note 3)	
	<u>Preferred stock</u> Taiwan High Speed Rail Corporation Unlisted Convertible Preferred Stock – Series A	-	Bonds measured at amortized cost – non-current	50,000	500,000	1.24	- (Note 3)	
TCCI Investment and Development Co., Ltd.	<u>Stock</u> Taiwan Mobile Co., Ltd. (the “Corporation”)	The Corporation	Available-for-sale financial assets – non-current	119,564	12,793,327	3.50	12,793,327 (Note 5)	

(Continued)

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES

MARKETABLE SECURITIES HELD

SEPTEMBER 30, 2012

Investing Company (A)	Marketable Securities Invested (B)	Relationship with the Investing Company (B is A's)	Financial Statement Account	September 30, 2012				Note
				Shares/Units (Thousands)	Carrying Value	Percentage of Ownership	Market Value (Note 1)	
TFN Media Co., Ltd.	<u>Stock</u> Yeong Jia Leh Cable TV Co., Ltd.	Subsidiary	Long-term investments – equity method	33,940	\$ 2,173,194	100	\$ 648,714	
	Mangrove Cable TV Co., Ltd.	Related party in substance	Long-term investments – equity method	6,248	601,237	29.53	338,062 (Note 6)	
	Phoenix Cable TV Co., Ltd.	Subsidiary	Long-term investments – equity method	68,090	3,326,605	100	1,001,819	
	Union Cable TV Co., Ltd.	Subsidiary	Long-term investments – equity method	169,141	2,048,888	99.22	1,845,703	
	Globalview Cable TV Co., Ltd.	Subsidiary	Long-term investments – equity method	51,733	1,239,277	92.38	616,757	
	Taiwan Kuro Times Co., Ltd.	Subsidiary	Long-term investments – equity method	14	132,984	100	38,490	
	Kbro Media Co., Ltd.	Equity-method investee	Long-term investments – equity method	7,800	77,579	32.50	77,379	
Taiwan Kuro Times Co., Ltd.	<u>Stock</u> ezPeer Multimedia Limited	Subsidiary	Long-term investments – equity method	1 share	US\$ 464	100	US\$ 464	
Taiwan Fixed Network Co., Ltd.	<u>Stock</u> TFN Union Investment Co., Ltd.	Subsidiary	Long-term investments – equity method	400	41,779,772	100	41,779,772	
	TFN HK LIMITED	Subsidiary	Long-term investments – equity method	1,300	HK\$ 2,530	100	HK\$ 2,530	
	Taiwan High Speed Rail Corporation	-	Financial assets carried at cost – non-current	225,531	912,463	3.46	- (Note 3)	
TFN Union Investment Co., Ltd.	<u>Stock</u> Taiwan Mobile Co., Ltd. (the “Corporation”)	The Corporation	Available-for-sale financial assets – non-current	410,665	43,941,185	12.00	43,941,185 (Note 5)	

Note 1: Based on the investee's net worth as shown in its audited financial statements if market value was not available.

Note 2: Impairment loss recognized in 2004 reduced the value to zero.

Note 3: As of October 25, 2012, the independent auditors' report date, the investee's net worth was not available.

Note 4: The Corporation's shares held by TCCI, TID and TUI (all are subsidiaries 100% owned by TCC) are classified as treasury shares. Therefore, the Corporation's carrying cost of \$84,154,405 thousand for TCC shall be reduced by 1) downward adjusting \$(31,077,183) thousand, the carrying value of total treasury shares on the Corporation's books, 2) excluding \$(36,922,749) thousand of unrealized gain from financial asset investment, 3) adding back \$475,907 thousand of income tax expenses resulting from TFN's and TFNI's disposal gain from the Corporation's shares, and 4) excluding recognition of upstream transactions gain of \$(16,517) thousand.

Note 5: Based on the closing price on September 30, 2012.

Note 6: 70.47% of shares are held under trustee accounts.

Note 7: The above amounts were translated into New Taiwan dollars at the exchange rate of US\$1 = NT\$29.36 and HK\$1 = NT\$3.787 as of September 30, 2012.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES

MARKETABLE SECURITIES ACQUIRED OR DISPOSED AMOUNTING TO AT LEAST \$100 MILLION

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012

TABLE 4

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Company Name	Marketable Securities Type and Issuer	Financial Statement Account	Counter-party	Nature of Relationship	Beginning Balance		Acquisition		Disposal				Ending Balance	
					Shares/Units (Thousands)	Amount	Shares/Units (Thousands)	Amount	Shares/Units (Thousands)	Amount	Carrying Value	Gain (Loss) on Disposal	Shares/Units (Thousands)	Amount
Taiwan Mobile Co., Ltd. (the “Corporation”)	<u>Stock</u> Wealth Media Technology Co., Ltd.	Long-term investment-equity method	Wealth Media Technology Co., Ltd.	Subsidiary	38,550	\$ 8,862,168	515 (Note 1)	\$5,150,000	-	\$ -	\$ -	\$ -	39,065	\$15,392,817 (Note 2)
	Taipei New Horizons Co., Ltd.	Prepayment for long-term investments	Taipei New Horizons Co., Ltd.	Equity-method investee	-	-	-	199,600	-	-	-	-	-	199,600
Wealth Media Technology Co., Ltd.	<u>Stock</u> Tai Fu Media Technology Co., Ltd.	Long-term investment-equity method	Tai Fu Media Technology Co., Ltd.	Subsidiary	20,090	215,600	6,715 (Note 3)	5,342,474 (Note 4)	26,805	-	- (Note 5)	- (Note 5)	-	- (Note 5)
Tai Fu Media Technology Co., Ltd.	<u>Stock</u> TFN Media Co., Ltd.	Long-term investment-equity method	TFN Media Co., Ltd	Subsidiary	-	-	395 (Note 1)	3,950,000	-	-	-	-	-	-
Taiwan Cellular Co., Ltd	<u>Stock</u> Tai Fu Media Technology Co., Ltd.	Long-term investment-equity method	Wealth Media Technology Co., Ltd.	Subsidiary	-	-	- (Note 6)	- (Note 6)	6,315	1,342,474	1,343,055 (Note 7)	-	-	-
TCC Investment Co., Ltd.	<u>Stock</u> Win TV Broadcasting Co., Ltd.	Long-term investment-equity method	Tai Fu Media Technology Co., Ltd.	Subsidiary	18,177	264,364	-	-	18,177	215,575	216,370 (Note 8)	-	-	-
	TFN Media Co., Ltd.	Long-term investment-equity method	Tai Fu Media Technology Co., Ltd.	Subsidiary	230,526	2,702,552	-	-	230,526	1,084,150	1,093,195 (Note 8)	-	-	-
Fubon Multimedia Technology Co., Ltd.	<u>Stock</u> Taiwan Pelican Express Co., Ltd.	Long-term investment-equity method	Teco Electric & Machinery Co., Ltd.	Third party	-	-	17,200	344,000	-	-	-	-	17,200	349,491 (Note 2)

Note 1: The shares/units of marketable securities acquired represent new shares issued for capital injection by cash.

Note 2: The ending balance includes the cumulative translation adjustments, investment income or loss recognized under the equity method, and other adjustments in long-term investment using equity method.

Note 3: The shares/units of marketable securities acquired include new shares issued for capital injection and shares by procurement.

Note 4: The amount of marketable securities acquired includes capital injection by cash and shares by procurement.

Note 5: TFMT was dissolved due to the organization reengineering, so it has no gain(loss) from disposal.

Note 6: TCC had no acquisition of marketable securities of TFMT, which came from TFMT’s acquisition of WTVB and TFNM from TCCI. Therefore, TCC’s investment on TCCI was replaced by TFMT.

Note 7: The difference between the proceeds from the disposal of stock and the book value was adjusted by an additional paid-in capital.

Note 8: On February 8, 2012, TFMT acquired WTVB and TFNM which were 100% held by TCCI and issued new shares to TCC. The difference between the selling price and the book value was adjusted by the additional paid-in capital.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES

ACQUISTION OF INDIVIDUAL REAL ESTATE AT COSTS OF AT LEAST \$100 MILLION OR 20% OF THE PAID-IN CAPITAL

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012

TABLE 5

(In Thousands of New Taiwan Dollars)

Company Name	Type of Properties	Transaction Date	Transaction Amount	Payment Status	Counter-Party	Relationship	Where Counter-party is a Related, Details of Prior Transaction				Price Reference	Date of Acquisition and Status of Utilization	Other Commitments
							Owner	Relationships	Date of Ownership Transfer	Amount			
Taiwan Fixed Network Co., Ltd.	Land and Building	June 22, 2012	\$ 318,088	The amount has been paid as of September 30, 2012	DSM-AGI Co., Ltd.	Third party	-	-	-	-	Based on valuation report of the Top Real Estate Joint Appraisers Firm	Operating requirement	None

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES AMOUNTING TO AT LEAST \$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012

TABLE 6

(In Thousands of New Taiwan Dollars)

Company Name (A)	Related Party (B)	Nature of Relationship (B is A's)	Transaction Details				Transactions with Terms Different from Others		Notes/Accounts Payable or Receivable		Note
			Purchase/ Sale	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
Taiwan Mobile Co., Ltd. (the “Corporation”)	Taiwan Fixed Network Co., Ltd.	Subsidiary	Sale	\$ (1,901,890)	(4)	Based on contract terms	-	-	\$ 414,641	6	(Note 1)
	Taiwan Kuro Times Co., Ltd. Taiwan Teleservices & Technologies Co., Ltd. Taiwan Digital Communication Co., Ltd.	Subsidiary	Purchase	3,018,483	(Note 2)	Based on contract terms	-	-	(439,567)	(Note 3)	(Note 4)
		Subsidiary	Purchase	155,137	1	Based on contract terms	-	-	(60,258)	2	
		Subsidiary	Purchase	709,241	(Note 5)	Based on contract terms	-	-	(80,461)	(Note 6)	
		Subsidiary	Purchase	396,818	(Note 5)	Based on contract terms	-	-	(39,906)	(Note 6)	
Taiwan Teleservices & Technologies Co., Ltd.	The Corporation	Ultimate parent	Sale	(709,351)	(89)	Based on contract terms	-	-	80,476	90	
Taiwan Fixed Network Co., Ltd.	The Corporation	Ultimate parent	Sale	(3,010,183)	(32)	Based on contract terms	-	-	435,858	42	(Note 7)
			Purchase	1,904,801	33	Based on contract terms	-	-	(414,071)	(49)	(Note 1)
Taiwan Digital Communication Co., Ltd.	The Corporation	Ultimate parent	Sale	(396,818)	(73)	Based on contract terms	-	-	39,906	96	
Taiwan Kuro Times Co., Ltd.	The Corporation	Ultimate parent	Sale	(155,294)	(68)	Based on contract terms	-	-	62,556	85	
TFN Media Co., Ltd.	Phoenix Cable TV Co., Ltd.	Subsidiary	Channel leasing fee	(365,090)	(16)	Based on contract terms	(Note 8)	(Note 8)	670	-	
	Yeong Jia Leh Cable TV Co., Ltd.	Subsidiary	Channel leasing fee	(334,105)	(15)	Based on contract terms	(Note 8)	(Note 8)	869	1	
	Union Cable TV Co., Ltd.	Subsidiary	Channel leasing fee	(170,544)	(8)	Based on contract terms	(Note 8)	(Note 8)	340	-	
	Globalview Cable TV Co., Ltd.	Subsidiary	Channel leasing fee	(148,281)	(7)	Based on contract terms	(Note 8)	(Note 8)	409	-	
Yeong Jia Leh Cable TV Co., Ltd.	TFN Media Co., Ltd.	Parent	Royalty for copyright	334,105	64	Based on contract terms	(Note 8)	(Note 8)	(869)	(10)	
Phoenix Cable TV Co., Ltd.	TFN Media Co., Ltd.	Parent	Royalty for copyright	365,090	65	Based on contract terms	(Note 8)	(Note 8)	(670)	(12)	

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES AMOUNTING TO AT LEAST \$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012

Company Name (A)	Related Party (B)	Nature of Relationship (B is A's)	Transaction Details				Transactions with Terms Different from Others		Notes/Accounts Payable or Receivable		Note
			Purchase/ Sale	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
Union Cable TV Co., Ltd.	TFN Media Co., Ltd.	Parent	Royalty for copyright	\$ 170,544	59	Based on contract terms	(Note 8)	(Note 8)	\$ (340)	\$ (13)	
Globalview Cable TV Co., Ltd.	TFN Media Co., Ltd.	Parent	Royalty for copyright	148,281	60	Based on contract terms	(Note 8)	(Note 8)	(409)	(6)	
Mangrove Cable TV Co., Ltd.	Dai-Ka Ltd.	Related party in substance	Royalty for copyright	121,830	60	Based on contract terms	(Note 8)	(Note 8)	-	-	
Fubon Multimedia Technology Co., Ltd.	Taiwan Pelican Express Co., Ltd.	Equity-method investee	Purchase	121,505	1	Based on contract terms	-	-	(63,569)	(4)	

Note 1: The \$414,641 thousand accounts receivable amount was expressed on a gross basis in accordance with the sales amount. The net accounts receivable should be \$30,007 thousand after deducting accounts payable and accrued custodial receipts/payments totaling \$384,634 thousand.

Note 2: Included operating costs and operating expenses.

Note 3: Included accrued expenses and other payable.

Note 4: The \$60,258 thousand accounts payable amount was expressed on a gross basis in accordance with the purchase amount. The net accounts payable should be \$59,998 thousand after deducting accounts receivable \$260 thousand.

Note 5: Recognized as operating expenses.

Note 6: Recognized as accrued expenses.

Note 7: The \$435,858 thousand accounts receivable amount was expressed on a gross basis in accordance with the sales amount. The net accounts receivable should be \$420,559 thousand after deducting accounts payable and accrued custodial receipts/payments totaling \$15,299 thousand.

Note 8: The company authorized related party to deal with the copyright fees from cable television. As said account item is the only one, there are no comparables.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST \$100 MILLION OR 20% OF THE PAID-IN CAPITAL

SEPTEMBER 30, 2012

TABLE 7

(In Thousands of New Taiwan Dollars)

Company Name (A)	Related Party (B)	Nature of Relationship (B is A's)	Ending Balance	Turnover Rate	Overdue		Amount Received in Subsequent Period	Allowance for Bad Debts
					Amount	Action Taken		
Taiwan Mobile Co., Ltd. (the "Corporation")	Taiwan Fixed Network Co., Ltd.	Subsidiary	Accounts receivable \$414,641	5.98	\$ -	-	\$ -	\$ -
			Other receivables 43,419		-	-	-	-
	TFN Media Co., Ltd.	Subsidiary	Other receivables 2,327,600		-	-	-	-
Wealth Media Technology Co., Ltd.	Win TV Broadcasting Co., Ltd.	Subsidiary	Other receivables 140,342		-	-	90,259	-
Taiwan Cellular Co., Ltd	The Corporation	Parent	Other receivables 835,770		-	-	-	-
Taiwan Fixed Network Co., Ltd.	The Corporation	Ultimate parent	Accounts receivable 435,858	9.39	-	-	8,914	-
			Other receivables 5,662,317		-	-	62,110	-
Phoenix Cable TV Co., Ltd.	TFN Media Co., Ltd.	Parent	Accounts receivable 6,707	4.66	-	-	-	-
			Other receivables 571,858		-	-	-	-
Globalview Cable TV Co., Ltd.	TFN Media Co., Ltd.	Parent	Accounts receivable 2,955	4.4	-	-	-	-
			Other receivables 250,751		-	-	-	-
Yeong Jia Leh Cable TV Co., Ltd.	TFN Media Co., Ltd.	Parent	Accounts receivable 7,130	4.98	-	-	-	-
			Other receivables 401,380		-	-	-	-

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NAMES AND LOCATIONS OF, AND OTHER INFORMATION ON INVESTEEES ON WHICH THE COMPANY EXERCISES SIGNIFICANT INFLUENCE
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012

TABLE 8
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor	Investee	Location	Main Businesses and Products	Investment Amount		Balance as of September 30, 2012			Net Income (Loss) of the Investee	Investment Income (Loss)	Note
				September 30, 2012	December 31, 2011	Shares (Thousands)	Percentage of Ownership	Carrying Value			
Taiwan Mobile Co., Ltd. (the "Corporation")	Taiwan Cellular Co., Ltd.	Taipei, Taiwan	Equipment installation and IT service provider	\$ 44,467,288	\$ 44,467,288	370,896	100	\$ 16,613,863 (Note 1)	\$ 2,656,234	\$ 2,664,219	
	Taipei New Horizons Co., Ltd.	Taipei, Taiwan	Real estate rental and sale	648,700	648,700	64,870	49.9	544,111	(37,477)	(18,701)	
	Wealth Media Technology Co., Ltd.	Taipei, Taiwan	Investment	13,802,000	8,652,000	39,065	100	15,392,817	1,549,655	1,549,655	
Wealth Media Technology Co., Ltd.	Fubon Multimedia Technology Co., Ltd.	Taipei, Taiwan	Wholesale and retail sales via traditional and online shopping channels	8,347,949	8,347,949	64,742	50.64	8,489,769	410,338	NA	
	Win TV Broadcasting Co., Ltd.	Taipei, Taiwan	TV program provider	222,417	188,047 (Note 2)	18,177	100	254,387	43,811	NA	
	TFN Media Co., Ltd.	Taipei, Taiwan	Cable broadband and value added service provider	5,210,443	2,035,714 (Note 2)	230,921	100	6,381,594	1,604,021	NA	
	Global Wealth Media Technology Co., Ltd.	New Taipei City , Taiwan	Investment	92,189	84,000 (Note 2)	8,945	100	95,227	3,936	NA	
	Global Forest Media Technology Co., Ltd.	Taipei, Taiwan	Investment	16,984	15,000 (Note 3)	1,500	100	17,544	675	NA	
Global Wealth Media Technology Co., Ltd.	Globalview Cable TV Co., Ltd.	New Taipei City , Taiwan	Cable TV service provider	91,910	91,910	3,825	6.83	93,613	59,772	NA	
Global Forest Media Technology Co., Ltd.	Union Cable TV Co., Ltd.	Yilan County, Taiwan	Cable TV service provider	16,218	16,218	1,300	0.76	15,751	101,037	NA	
Fubon Multimedia Technology Co., Ltd.	Fu Sheng Travel Service Co., Ltd.	Taipei, Taiwan	Travel agent	10,000	10,000	600	100	23,593	17,387	NA	
	Fuli Life Insurance Agent Co., Ltd.	Taipei, Taiwan	Life Insurance Agent	3,000	3,000	300	100	11,790	3,743	NA	
	Fuli Property Insurance Agent Co., Ltd.	Taipei, Taiwan	Property Insurance Agent	3,000	3,000	300	100	14,657	6,625	NA	
	Asian Crown International Co., Ltd.	British Virgin Islands	Investment	US\$ 14,000	US\$ 14,000	47	100	US\$ 5,395	US\$ (5,332)	NA	
	Taiwan Pelican Express Co., Ltd.	Taipei, Taiwan	Logistics industry	344,000	-	17,200	20	349,491	147,509	NA	
Fortune Kingdom Corporation	Fortune Kingdom Corporation	Samoa	Investment	US\$ 14,000	US\$ 14,000	14,000	100	US\$ 5,395	US\$ (5,332)	NA	
Fortune Kingdom Corporation	Hong Kong Fubon Multimedia Technology Co., Ltd.	Hong Kong	Investment	US\$ 14,000	US\$ 14,000	14,000	100	US\$ 5,395	US\$ (5,332)	NA	
Hong Kong Fubon Multimedia Technology Co., Ltd.	Fubon Gehua (Beijing) Enterprise Ltd.	Beijing, China	Wholesale and retail sales	US\$ 12,319	US\$ 12,319	-	80	US\$ 3,797	US\$ (6,668)	NA	
Taiwan Cellular Co., Ltd.	TWM Holding Co. Ltd.	British Virgin Islands	Investment	US\$ 10,800	US\$ 10,800	1 share	100	US\$ 8,330	US\$ (421)	NA	
	Taiwan Fixed Network Co., Ltd.	Taipei, Taiwan	Fixed line service provider	21,000,000	21,000,000	2,100,000	100	50,336,767	2,400,666	NA	
	Taiwan Digital Communication Co., Ltd.	Taipei, Taiwan	Retail seller of mobile devices	112,000	112,000	11,200	100	114,073	1,357	NA	
	TCC Investment Co., Ltd.	Taipei, Taiwan	Investment	20,680,441	22,002,255	22,103	100	32,360,221	173,750	NA	
	Taiwan Teleservices & Technologies Co., Ltd.	Taipei, Taiwan	Call center service and telephone marketing	56,210	56,210	2,484	100	89,893	39,272	NA	
TWM Holding Co. Ltd.	TWM Communications (Beijing) Co., Ltd.	Beijing, China	Mobile application development and design	US\$ 4,936	US\$ 4,936	-	100	US\$ 3,757	US\$ (447)	NA	
Taiwan Teleservices & Technologies Co., Ltd.	TT&T Holdings Co., Ltd.	Samoa	Investment	36,284	36,284	1,300	100	45,883	(1,569)	NA	
	Taiwan Super Basketball Co., Ltd.	Taipei, Taiwan	Basketball team management	3,511	3,511	2,000	100	24,568	4,266	NA	
TT&T Holdings Co., Ltd.	Xiamen Taifu Teleservices & Technologies Co., Ltd.	Xiamen, China	System integration, management, analysis, and development of CRM application and information consulting services	41,050	41,050	-	100	45,594	(1,144)	NA	
TCC Investment Co., Ltd.	TCCI Investment and Development Co., Ltd.	Taipei, Taiwan	Investment	6,498,076	6,498,076	400	100	12,165,184	(57)	NA	
TFN Media Co., Ltd.	Yeong Jia Leh Cable TV Co., Ltd.	New Taipei City, Taiwan	Cable TV service provider	2,061,522	2,061,522	33,940	100	2,173,194	167,520	NA	
	Mangrove Cable TV Co., Ltd	New Taipei City, Taiwan	Cable TV service provider	510,724	510,724	6,248 (Note 4)	29.53	601,237	81,118	NA	
	Phoenix Cable TV Co., Ltd.	Kaohsiung County, Taiwan	Cable TV service provider	3,261,073	3,258,135	68,090	100	3,326,605	168,140	NA	
	Union Cable TV Co., Ltd.	Yilan County, Taiwan	Cable TV service provider	1,986,250	1,986,250	169,141	99.22	2,048,888	101,037	NA	
	Globalview Cable TV Co., Ltd.	New Taipei City, Taiwan	Cable TV service provider	1,221,002	1,221,002	51,733	92.38	1,239,277	59,772	NA	
	Taiwan Kuro Times Co., Ltd.	Taipei, Taiwan	Online music platform	129,900	129,900	14	100	132,984	8,905	NA	
	Kbro Media Co., Ltd.	Taipei, Taiwan	Film distribution, art and literature service and entertainer	78,000	-	7,800	32.5	77,579	(1,496)	NA	
Taiwan Kuro Times Co., Ltd.	ezPeer Multimedia Limited	Samoa	Investment	US\$ 1,522	US\$ 1,522	1 share	100	US\$ 464	US\$ (380)	NA	
Taiwan Fixed Network Co., Ltd.	TFN Union Investment Co., Ltd.	Taipei, Taiwan	Investment	22,314,536	22,314,536	400	100	41,779,772	(57)	NA	
	TFN HK LIMITED	Hong Kong	Telecommunications service provider	HK\$ 1,300	HK\$ 1,300	1,300	100	HK\$ 2,530	HK\$ 511	NA	

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
NAMES AND LOCATIONS OF, AND OTHER INFORMATION ON INVESTEEs ON WHICH THE COMPANY EXERCISES SIGNIFICANT INFLUENCE
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012

- Note 1: The Corporation's shares held by TCCI, TID and TUI (all are subsidiaries 100% owned by TCC) are classified as treasury shares. Therefore, the Corporation's carrying cost of \$84,154,405 thousand for TCC shall be reduced by 1) downward adjusting \$(31,077,183) thousand, the carrying value of total treasury shares on the Corporation's books, 2) excluding \$(36,922,749) thousand of unrealized gain from financial asset investment, 3) adding back \$475,907 thousand of income tax expenses resulting from TFN's and TFNI's disposal gain from the Corporation's shares, and 4) excluding recognition of upstream transactions gain of \$(16,517) thousand.
- Note 2: Became a subsidiary of WMT due to the merging of WTVB and TFNM into TFMT on February 8, 2012. Then, TFMT was merged by WMT on March 1, 2012.
- Note 3: Became a subsidiary of WMT which merged TFMT on March 1, 2012.
- Note 4: 70.47% of shares are held under trustee accounts.
- Note 5: FSMT originally owned 3.34% of the shares of PCTV. Then, FSMT was merged by TFNM on March 2, 2012 which subscribed all the shares.
- Note 6: The above amounts were translated into New Taiwan dollars at the exchange rate of US\$1=NT\$29.36 and HK\$1=NT\$3.787 as of September 30, 2012.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
INVESTMENT IN MAINLAND CHINA
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012

TABLE 9
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investee Company Name	Main Businesses and Products	Total Amount of Paid-in Capital	Investment Type	Accumulated Outflow of Investment from Taiwan as of January 1, 2012	Investment Flows		Accumulated Outflow of Investment from Taiwan as of September 30, 2012	% Ownership of Direct or Indirect Investment	Investment Gain (Loss)	Carrying Value as of September 30, 2012	Accumulated Inward Remittance of Earnings as of September 30, 2012
					Outflow	Inflow					
Xiamen Taifu Teleservices & Technologies Co., Ltd.	System integration, management, analysis, and development of CRM application and information consulting services	US\$ 1,300 (NT\$ 38,168)	Indirect investment in Mainland China through a third place by the Corporation's subsidiary Taiwan Teleservices & Technologies Co., Ltd.	US\$ 1,300 (NT\$ 38,168)	\$ -	\$ -	US\$ 1,300 (NT\$ 38,168)	100% ownership of indirect investment by the Corporation's subsidiary	\$ (1,144) (Note 2)	\$ 45,594	\$ -
TWM Communications (Beijing) Co. Ltd.	Mobile application development and design	US\$ 3,000 (NT\$ 88,080)	Indirect investment in Mainland China through a third place by the Corporation's subsidiary Taiwan Cellular Co., Ltd.	US\$ 4,872 (NT\$ 143,042)	-	-	US\$ 4,872 (NT\$ 143,042)	100% ownership of indirect investment by the Corporation's subsidiary	US\$ (447) (NT\$ (13,124)) (Note 2)	US\$ 3,757 (NT\$ 110,306)	-
Fubon Gehua (Beijing) Enterprise Ltd.	Wholesale and retail sales	RMB100,000 (NT\$ 465,899)	Indirect investment in Mainland China through a third place by the Corporation's subsidiary Fubon Multimedia Technology Co., Ltd.	US\$ 12,319 (NT\$ 361,686)	-	-	US\$ 12,319 (NT\$ 361,686)	80% ownership of indirect investment by the Corporation's subsidiary	US\$ (5,335) (NT\$ (156,636)) (Note 3)	US\$ 3,797 (NT\$ 111,480)	-

Accumulated Investment in Mainland China as of September 30, 2012	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment Authorized by Investment Commission, MOEA
US\$1,300 (NT\$38,168)	US\$1,300 (NT\$38,168)	\$28,344,696
US\$4,872 (NT\$143,042)	US\$4,872 (NT\$143,042)	\$50,492,643
US\$12,319 (NT\$361,686)	US\$15,000 (NT\$440,400)	\$28,344,696

Note 1: The above amounts were translated into New Taiwan dollars at the exchange rate of US\$1 = NT\$29.36 and US\$1 = RMB\$6.3018 as of September 30, 2012.

Note 2: Calculation was based on unreviewed financial statements.

Note 3: Calculation was based on reviewed financial statements.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
BUSINESS RELATIONSHIP AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012

TABLE 10
(In Thousands of New Taiwan Dollars)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
0	Taiwan Mobile Co., Ltd.	Taiwan Digital Communications Co., Ltd.	1	Accounts receivable	\$ 1,685	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Accounts receivable	30,007	Based on regular terms	-
		TFN Media Co., Ltd.	1	Accounts receivable	66	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Accounts receivable	16	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Accounts receivable	28	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Accounts receivable	5	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Accounts receivable	22	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Accounts receivable	6	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Accounts receivable	2	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	1	Accounts receivable	66	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Other receivables	43,419	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Other receivables	125	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	1	Other receivables	23	Based on regular terms	-
		TFN Media Co., Ltd.	1	Other receivables	2,327,600	Based on regular terms	3%
		Union Cable TV Co., Ltd.	1	Other receivables	44	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other receivables	114	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Other receivables	23	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Other receivables	102	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Other receivables	6	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Other receivables	35,055	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	1	Other receivables	3,324	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Prepayments	38	Based on regular terms	-
		TFN Media Co., Ltd.	1	Prepayments	1	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Prepayments	30	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	1	Refundable deposits	273	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	1	Short-term borrowings	835,000	Based on regular terms	1%
		Taiwan Fixed Network Co., Ltd.	1	Short-term borrowings	5,500,000	Based on regular terms	6%
		Taiwan Fixed Network Co., Ltd.	1	Accounts payable	139	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Accounts payable	15	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Accounts payable	59,998	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	1	Accrued expenses	770	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	1	Accrued expenses	39,906	Based on regular terms	-
		Taiwan Super Basketball Co., Ltd.	1	Accrued expenses	17,643	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Accrued expenses	439,263	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Accrued expenses	80,461	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Accrued expenses	136	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Accrued expenses	58	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Accrued expenses	84	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	1	Other payables	16,689	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Other payables	65,737	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Other payables	1,105	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other payables	1,875	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Other payables	361	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Other payables	3,313	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Other payables	408	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Other payables	1,297	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Advance receipts	5	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Taiwan Fixed Network Co., Ltd.	1	Other current liabilities	\$ 74,950	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Other current liabilities	2,020	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other current liabilities	4,335	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Other current liabilities	838	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Other current liabilities	4,230	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Other current liabilities	799	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Other current liabilities	1,290	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	1	Other current liabilities	6	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Guarantee deposits	830	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	1	Operating revenues	11,151	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Operating revenues	1,901,890	Based on regular terms	3%
		TFN Media Co., Ltd.	1	Operating revenues	788	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Operating revenues	951	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating revenues	1,280	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Operating revenues	644	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Operating revenues	1,666	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Operating revenues	643	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Operating revenues	1,644	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	1	Operating revenues	9,786	Based on regular terms	-
		TWM Communications (Beijing) Co., Ltd.	1	Operating costs	748	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Operating costs	2,970,042	Based on regular terms	4%
		Taiwan Teleservices & Technologies Co., Ltd.	1	Operating costs	109	Based on regular terms	-
		TFN Media Co., Ltd.	1	Operating costs	518	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating costs	920	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Operating costs	234	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Operating costs	129	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Operating costs	710	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Operating costs	155,137	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	1	Operating expenses	396,818	Based on regular terms	1%
		Taiwan Super Basketball Co., Ltd.	1	Operating expenses	25,819	Based on regular terms	-
		TWM Communications (Beijing) Co., Ltd.	1	Operating expenses	(516)	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Operating expenses	55,135	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Operating expenses	709,241	Based on regular terms	1%
		TFN Media Co., Ltd.	1	Operating expenses	19	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Operating expenses	3	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating expenses	10	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Operating expenses	1	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Operating expenses	10	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Operating expenses	3	Based on regular terms	-
		TCC Investment Co., Ltd.	1	Operating expenses	5,806	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	1	Operating expenses	1,186	Based on regular terms	-
		Wealth Media Technology Co., Ltd.	1	Interest income	103	Based on regular terms	-
		Global Wealth Media Technology Co., Ltd.	1	Interest income	11	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	1	Interest income	1,141	Based on regular terms	-
		TFN Media Co., Ltd.	1	Interest income	20,258	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Interest income	46	Based on regular terms	-
		Wealth Media Technology Co., Ltd.	1	Rental income	34	Based on regular terms	-
		Tai Fu Media Technology Co., Ltd.	1	Rental income	6	Based on regular terms	-
		Fu Jia Leh Media Technology Co., Ltd.	1	Rental income	6	Based on regular terms	-
		Fu Sin Media Technology Co., Ltd.	1	Rental income	6	Based on regular terms	-
		Global Forest Media Technology Co., Ltd.	1	Rental income	34	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	1	Rental income	34	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Taiwan Digital Communications Co., Ltd.	1	Rental income	\$ 91	Based on regular terms	-
		Taiwan Super Basketball Co., Ltd.	1	Rental income	34	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Rental income	67,066	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Rental income	34	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	1	Rental income	194	Based on regular terms	-
		TFN Media Co., Ltd.	1	Rental income	8,088	Based on regular terms	-
		TFN Union Investment Co., Ltd.	1	Rental income	34	Based on regular terms	-
		TCCI Investment and Development Co., Ltd.	1	Rental income	34	Based on regular terms	-
		TCC Investment Co., Ltd.	1	Rental income	34	Based on regular terms	-
		Taiwan Win TV Broadcasting Co., Ltd.	1	Rental income	6	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Rental income	34	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	1	Rental income	27,631	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Miscellaneous revenue	2	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	1	Interest expenses	5,290	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Interest expenses	38,788	Based on regular terms	-
1	Wealth Media Technology Co., Ltd.	Win TV Broadcasting Co., Ltd.	1	Other receivables	140,342	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
		Tai Fu Media Technology Co., Ltd.	1	Interest income	54	Based on regular terms	-
		Global Wealth Media Technology Co., Ltd.	1	Interest income	7	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	1	Interest income	727	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	1	Miscellaneous revenue	187	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Interest expenses	103	Based on regular terms	-
2	Taiwan Win TV Broadcasting Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	6	Based on regular terms	-
3	Fubon Multimedia Technology Co., Ltd.	Fuli Life Insurance Agent Co., Ltd.	1	Accounts receivable	5	Based on regular terms	-
		Fu Sheng Travel Service Co., Ltd.	1	Accounts receivable	18,174	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Other current assets	(1)	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accounts payable	3,218	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts payable	3,168	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Accounts payable	32	Based on regular terms	-
		Fu Sheng Travel Service Co., Ltd.	1	Accounts payable	1,112	Based on regular terms	-
		Fu Sheng Travel Service Co., Ltd.	1	Advance receipts	13	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Leasehold payable – current	2,694	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Other current liabilities	76	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Other current liabilities	4	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Leasehold payable – non-current	4,603	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Guarantee deposits	273	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	1,176	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Operating revenues	278	Payment terms varied depend on the agreements and Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Fu Sheng Travel Service Co., Ltd.	1	Operating revenues	\$ 7,501	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating costs	37,449	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating costs	15,923	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Operating costs	1,064	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	3	Operating costs	68,571	Payment terms varied depend on the agreements and Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Operating costs	208	Payment terms varied depend on the agreements and Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating costs	43	Payment terms varied depend on the agreements and Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	3	Operating costs	6,928	Payment terms varied depend on the agreements and Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Operating costs	844	Payment terms varied depend on the agreements and Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Operating costs	43	Payment terms varied depend on the agreements and Based on regular terms	-
		Fu Sheng Travel Service Co., Ltd.	1	Operating costs	294	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	344	Based on regular terms	-
		Wealth Media Technology Co., Ltd.	2	Operating expenses	187	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	5,173	Payment terms varied depend on the agreements and Based on regular terms	-
		Fu Sheng Travel Service Co., Ltd.	1	Operating expenses	1,506	Payment terms varied depend on the agreements and Based on regular terms	-
		Fuli Life Insurance Agent Co., Ltd.	1	Rental income	43	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Miscellaneous revenue	5	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Interest expenses	222	Payment terms varied depend on the agreements and Based on regular terms	-
4	Fu Sheng Travel Service Co.,Ltd.	Fubon Multimedia Technology Co., Ltd.	2	Accounts receivable	915	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	2	Other receivables	210	Payment terms varied depend on the agreements and Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	2	Accounts payable	6,099	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	2	Accrued expenses	12,256	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Fubon Multimedia Technology Co., Ltd.	2	Operating costs	\$ 7,501	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	2	Rental income	1,800	Payment terms varied depend on the agreements and Based on regular terms	-
5	Fuli Life Insurance Agent Co.,Ltd.	Fubon Multimedia Technology Co., Ltd.	2	Accounts payable	5	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	2	Operating expenses	43	Payment terms varied depend on the agreements and Based on regular terms	-
6	Tai Fu Media Technology Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	6	Payment terms varied depend on the agreements	-
		Global Wealth Media Technology Co., Ltd.	1	Interest income	7	Payment terms varied depend on the agreements	-
		Wealth Media Technology Co., Ltd.	2	Interest expenses	54	Payment terms varied depend on the agreements	-
7	Global Wealth Media Technology Co., Ltd.	Globalview Cable TV Co., Ltd.	3	Operating expenses	34	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Interest expenses	11	Payment terms varied depend on the agreements	-
		Wealth Media Technology Co., Ltd.	2	Interest expenses	7	Payment terms varied depend on the agreements	-
		Tai Fu Media Technology Co., Ltd.	2	Interest expenses	7	Payment terms varied depend on the agreements	-
8	Fu Jia Leh Media Technology Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	6	Payment terms varied depend on the agreements	-
9	Fu Sin Media Technology Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	6	Payment terms varied depend on the agreements	-
10	Global Forest Media Technology Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Payment terms varied depend on the agreements	-
11	Taiwan Cellular Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Other receivables	835,770	Based on regular terms	1%
		Taiwan Digital Communications Co., Ltd.	1	Other receivables	17,064	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Interest income	5,290	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	1	Interest income	351	Based on regular terms	-
		TFN Media Co., Ltd.	3	Interest income	6,776	Based on regular terms	-
		TWM Communications (Beijing) Co., Ltd.	1	Miscellaneous revenue	95	Based on regular terms	-
		TT&T Holdings	1	Miscellaneous revenue	95	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Interest expenses	5,847	Based on regular terms	-
12	Taiwan Fixed Network Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accounts receivable	420,559	Based on regular terms	-
		TFN HK	1	Accounts receivable	2	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Accounts receivable	7	Based on regular terms	-
		TFN Media Co., Ltd.	3	Accounts receivable	19,394	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Accounts receivable	60	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Accounts receivable	156	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	3	Accounts receivable	268	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Accounts receivable	519	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Accounts receivable	243	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Taiwan Kuro Times Co., Ltd.	3	Accounts receivable	\$ 720	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Accounts receivable	5,972	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Other receivables	5,659,372	Based on regular terms	6%
		Win TV Broadcasting Co., Ltd.	3	Other receivables	464	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Other receivables	8	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Other receivables	2	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Other receivables	296	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Prepayments	5	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Prepayments	8	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Refundable deposits	830	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Long-term notes, accounts and overdue receivables	4,525	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accounts payable	29,437	Based on regular terms	-
		TFN Media Co., Ltd.	3	Accounts payable	20,608	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	43,831	Based on regular terms	-
		TFN HK	1	Accrued expenses	32,442	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	3	Accrued expenses	9,120	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Accrued expenses	108	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Accrued expenses	78	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	3	Accrued expenses	18	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Accrued expenses	17	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Accrued expenses	34	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Advance receipts	64	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Advance receipts	57	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Advance receipts	1	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	3	Advance receipts	1	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Advance receipts	2	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Advance receipts	2	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Guarantee deposits	288	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Guarantee deposits	5	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	3,010,183	Based on regular terms	4%
		Win TV Broadcasting Co., Ltd.	3	Operating revenues	168	Based on regular terms	-
		TFN Media Co., Ltd.	3	Operating revenues	82,925	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Operating revenues	3,275	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating revenues	319	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	3	Operating revenues	1,860	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Operating revenues	4,136	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Operating revenues	1,562	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Operating revenues	4,567	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating revenues	18,859	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating costs	1,904,801	Based on regular terms	3%
		TFN HK	1	Operating costs	54,971	Based on regular terms	-
		TFN Media Co., Ltd.	3	Operating costs	20,608	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Operating costs	352	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating costs	753	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	3	Operating costs	51	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Operating costs	176	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Operating costs	276	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	64,092	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	3	Operating expenses	114	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		TWM Communications (Beijing) Co., Ltd.	3	Operating expenses	\$ (58)	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	3	Operating expenses	84,299	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Interest income	38,788	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Interest income	5,847	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Interest income	222	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Rental income	14,901	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Rental income	3,983	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Rental income	8	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Rental income	2,540	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Interest expenses	6	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Interest expenses	8	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Interest expenses	2	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Miscellaneous expenses	(1)	Based on regular terms	-
13	Taiwan Digital Communications Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accounts receivable	56,595	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Short-term borrowings	17,000	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accounts payable	1,505	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	180	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Accrued expenses	64	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	396,818	Based on regular terms	1%
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	114	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating costs	5,894	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	5,348	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Interest expenses	351	Based on regular terms	-
14	TCC Investment Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Miscellaneous revenue	5,806	Based on regular terms	-
15	TCCI Investment and Development Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
16	Win TV Broadcasting Co., Ltd.	TFN Media Co., Ltd.	3	Notes receivable	15,530	Payment terms varied depend on the agreements	-
		Fubon Multimedia Technology Co., Ltd.	3	Accounts receivable	219	Payment terms varied depend on the agreements and Based on regular terms	-
		Wealth Media Technology Co., Ltd.	2	Short-term borrowings	140,000	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	66	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	464	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	3	Accrued expenses	5	Based on regular terms	-
		Wealth Media Technology Co., Ltd.	2	Accrued interest	342	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	3	Other payables	116	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	3	Advance receipts	208	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Advance receipts	208	Payment terms varied depend on the agreements	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Mangrove Cable TV Co., Ltd.	3	Advance receipts	\$ 208	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	3	Advance receipts	208	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	3	Advance receipts	208	Payment terms varied depend on the agreements	-
		Fubon Multimedia Technology Co., Ltd.	3	Other current liabilities	61	Based on regular terms	-
		TFN Media Co., Ltd.	3	Operating revenues	45,800	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	3	Operating revenues	375	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating revenues	435	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	3	Operating revenues	375	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	3	Operating revenues	375	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	3	Operating revenues	375	Payment terms varied depend on the agreements	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating revenues	605	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating costs	134	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Operating costs	2,838	Payment terms varied depend on the agreements and Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating costs	50	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	83	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	1,307	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	3	Operating expenses	990	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Interest income	5	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Interest expenses	1,141	Payment terms varied depend on the agreements	-
		Wealth Media Technology Co., Ltd.	2	Interest expenses	727	Payment terms varied depend on the agreements	-
17	TFN Media Co., Ltd.	Taiwan Fixed Network Co., Ltd.	3	Accounts receivable	21,400	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Accounts receivable	116	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Accounts receivable	21,415	Payment terms varied depend on the agreements	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Yeong Jia Leh Cable TV Co., Ltd.	1	Accounts receivable	\$ 32,020	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	1	Accounts receivable	10,456	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Accounts receivable	29,167	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Accounts receivable	12,639	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Other receivables	5	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other receivables	189	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Other receivables	16	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Prepayments	31	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Other current assets	(18)	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Short-term borrowings	2,320,000	Payment terms varied depend on the agreements	3%
		Yeong Jia Leh Cable TV Co., Ltd.	1	Short-term borrowings	400,000	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Short-term borrowings	570,000	Payment terms varied depend on the agreements	1%
		Globalview Cable TV Co., Ltd.	1	Short-term borrowings	250,000	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Notes payable	15,530	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Accounts payable	919	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Accounts payable	2,106	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	1	Accounts payable	559	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Accounts payable	1,838	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Accounts payable	835	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	979	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	18,766	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Accrued expenses	2,119	Payment terms varied depend on the agreements and Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Accrued expenses	3,159	Payment terms varied depend on the agreements and Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Accrued expenses	1,007	Payment terms varied depend on the agreements and Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Phoenix Cable TV Co., Ltd.	1	Accrued expenses	\$ 3,150	Payment terms varied depend on the agreements and Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Accrued expenses	1,281	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accrued interest	6,503	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Accrued interest	1,124	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Accrued interest	1,729	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Accrued interest	750	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Other payables	922	Payment terms varied depend on the agreements and Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other payables	2,121	Payment terms varied depend on the agreements and Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Other payables	563	Payment terms varied depend on the agreements and Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Other payables	1,850	Payment terms varied depend on the agreements and Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Other payables	840	Payment terms varied depend on the agreements and Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Other current liabilities	4	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	923	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	20,608	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Operating revenues	990	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Operating revenues	170,544	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating revenues	362,288	Payment terms varied depend on the agreements	1%
		Mangrove Cable TV Co., Ltd.	1	Operating revenues	6,207	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Operating revenues	396,470	Payment terms varied depend on the agreements	1%
		Globalview Cable TV Co., Ltd.	1	Operating revenues	160,855	Payment terms varied depend on the agreements	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating revenues	68,571	Payment terms varied depend on the agreements	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Taiwan Mobile Co., Ltd.	2	Operating costs	\$ 278	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating costs	81,349	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Operating costs	45,800	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Operating costs	17,313	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating costs	28,433	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	1	Operating costs	5,033	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Operating costs	29,089	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Operating costs	11,855	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	8,282	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	1,563	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Operating expenses	1,061	Payment terms varied depend on the agreements and Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating expenses	2,619	Payment terms varied depend on the agreements and Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Operating expenses	748	Payment terms varied depend on the agreements and Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Operating expenses	1,819	Payment terms varied depend on the agreements and Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Operating expenses	984	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Interest income	295	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Interest expenses	20,258	Payment terms varied depend on the agreements	-
		Taiwan Cellular Co., Ltd.	3	Interest expenses	6,776	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Interest expenses	3,322	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Interest expenses	3,835	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Interest expenses	5,151	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Interest expenses	2,206	Payment terms varied depend on the agreements	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
18	Union Cable TV Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accounts receivable	\$ 3,123	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts receivable	108	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts receivable	3,959	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Other receivables	1	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Prepayments	57	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Prepayments	208	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Refundable deposits	288	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts payable	340	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	29	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Other payables	56	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other payables	21,075	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other current liabilities	11	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	3	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	935	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating revenues	18,355	Payment terms varied depend on the agreements and Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating revenues	208	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating costs	311	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating costs	2,951	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Operating costs	375	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating costs	170,544	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	846	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	880	Based on regular terms	-
		TFN Media Co., Ltd.	2	Interest income	3,322	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	19	Based on regular terms	-
19	Yeong Jia Leh Cable TV Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accounts receivable	7,842	Payment terms varied depend on the agreements	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Taiwan Fixed Network Co., Ltd.	3	Accounts receivable	\$ 78	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts receivable	7,130	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other receivables	401,380	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Prepayments	208	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Other current assets	(126)	Based on regular terms	-
		TFN Media Co., Ltd.	2	Other current assets	2	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts payable	6	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts payable	869	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	46	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accrued expenses	1	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Other payables	52	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Other payables	107	Based on regular terms	-
		TFN Media Co., Ltd.	2	Other payables	31,340	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	930	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	753	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating revenues	31,004	Payment terms varied depend on the agreements and Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Operating revenues	48	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Operating revenues	1	Payment terms varied depend on the agreements	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating revenues	43	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating costs	391	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating costs	54	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Operating costs	375	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating costs	334,105	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	3	Operating costs	48	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	1,413	Payment terms varied depend on the agreements and Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	\$ 265	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Operating expenses	60	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating expenses	28,183	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Interest income	3,835	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	48	Based on regular terms	-
20	Mangrove Cable TV Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accounts receivable	607	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts receivable	5,474	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Prepayments	208	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Other current assets	46	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Other current assets	123	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts payable	203	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts payable	382	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	13	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	44	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Other payables	26	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Other payables	166	Based on regular terms	-
		TFN Media Co., Ltd.	2	Other payables	10,070	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other current liabilities	3,349	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	240	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	51	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating revenues	5,748	Payment terms varied depend on the agreements and Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating revenues	60	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Operating revenues	45	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating revenues	6,928	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating costs	289	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating costs	1,644	Payment terms varied depend on the agreements	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Win TV Broadcasting Co., Ltd.	3	Operating costs	\$ 375	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating costs	3,027	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating costs	60	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Operating costs	45	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	363	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	218	Based on regular terms	-
		TFN Media Co., Ltd.	2	Operating expenses	3,180	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	33	Based on regular terms	-
21	Phoenix Cable TV Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accounts receivable	7,442	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts receivable	17	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts receivable	6,707	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Other receivables	571,858	Payment terms varied depend on the agreements and Based on regular terms	1%
		Win TV Broadcasting Co., Ltd.	3	Prepayments	208	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Other current assets	9	Based on regular terms	-
		TFN Media Co., Ltd.	2	Accounts payable	670	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	12	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	386	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Other payables	103	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Other payables	111	Based on regular terms	-
		TFN Media Co., Ltd.	2	Other payables	28,497	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Advance receipts	8	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Advance receipts	31	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other current liabilities	6	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Other current liabilities	(2)	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	10	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	176	Payment terms varied depend on the agreements	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		TFN Media Co., Ltd.	2	Operating revenues	\$ 30,788	Payment terms varied depend on the agreements and Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Operating revenues	249	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating revenues	844	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating costs	535	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating costs	3,400	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Operating costs	375	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating costs	365,090	Payment terms varied depend on the agreements	1%
		Union Cable TV Co., Ltd.	3	Operating costs	249	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	1,200	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	737	Based on regular terms	-
		TFN Media Co., Ltd.	2	Operating expenses	31,380	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Interest income	5,151	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Rental income	129	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Rental income	92	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	29	Based on regular terms	-
22	Globalview Cable TV Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accounts receivable	1,384	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts receivable	34	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts receivable	2,955	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other receivables	250,751	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Prepayments	208	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts payable	26	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Accounts payable	409	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Other payables	12	Payment terms varied depend on the agreements and Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Taiwan Fixed Network Co., Ltd.	3	Other payables	\$ 199	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Other payables	12,245	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Other current liabilities	2	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	713	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	292	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating revenues	12,834	Payment terms varied depend on the agreements and Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating revenues	43	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating costs	212	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating costs	1,251	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Operating costs	375	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating costs	148,281	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	459	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	326	Based on regular terms	-
		TFN Media Co., Ltd.	2	Operating expenses	12,574	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Interest income	2,206	Payment terms varied depend on the agreements	-
		Global Wealth Media Technology Co., Ltd.	3	Rental income	34	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	5	Based on regular terms	-
23	Taiwan Kuro Times Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accounts receivable	62,556	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts receivable	1	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Refundable deposits	5	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Short-term borrowings	30,000	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts payable	713	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	5,056	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	302	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	3	Accrued expenses	70	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	155,294	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating costs	26	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating costs	5,945	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Taiwan Mobile Co., Ltd.	2	Operating expenses	\$ 832	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	1,169	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	3	Operating expenses	221	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating expenses	1	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Interest income	2	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Interest expenses	46	Based on regular terms	-
		TFN Media Co., Ltd.	2	Interest expenses	295	Based on regular terms	-
24	TWM Communications (Beijing) Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating revenues	749	Based on regular terms	-
	.	Taiwan Cellular Co., Ltd.	2	Operating expenses	100	Based on regular terms	-
25	Taiwan Teleservices & Technologies Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accounts receivable	80,476	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts receivable	9,120	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Accounts receivable	70	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	125	Based on regular terms	-
		TT&T Holdings	1	Accrued expenses	680	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	709,351	Based on regular terms	1%
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	84,299	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Operating revenues	221	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating expenses	13	Based on regular terms	-
		TT&T Holdings	1	Operating expenses	14,751	Based on regular terms	-
26	Taiwan Super Basketball Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accounts receivable	17,643	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	25,819	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
27	TT&T Holdings	Taiwan Teleservices & Technologies Co., Ltd.	2	Accounts receivable	680	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	2	Operating revenues	14,755	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Operating expenses	100	Based on regular terms	-
		Xiamen Taifu Teleservices & Technologies Co., Ltd.	1	Operating expenses	9,284	Based on regular terms	-
28	Xiamen Taifu Teleservices & Technologies Co., Ltd.	TT&T Holdings	2	Operating revenues	9,274	Based on regular terms	-
29	TFN HK	Taiwan Fixed Network Co., Ltd.	2	Accounts receivable	31,259	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	2	Operating revenues	53,341	Based on regular terms	-
30	TFN Union Investment Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-

Note : 1.Parent to subsidiary

2.Subsidiary to parent

3.Between subsidiaries

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES
BUSINESS RELATIONSHIP AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2011

TABLE 11
(In Thousands of New Taiwan Dollars)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
0	Taiwan Mobile Co., Ltd.	Taiwan Digital Communications Co., Ltd.	1	Account receivable	\$ 927	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Account receivable	41,122	Based on regular terms	-
		TFN Media Co., Ltd.	1	Account receivable	577	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Account receivable	5	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Account receivable	9	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Account receivable	1	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Account receivable	11	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Account receivable	4	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Account receivable	1	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	1	Account receivable	9	Based on regular terms	-
		Tai Fu Media Technology Co., Ltd.	1	Other receivables	43,175	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Other receivables	43,941	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	1	Other receivables	330,548	Based on regular terms	-
		TFN Media Co., Ltd.	1	Other receivables	1,096	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Other receivables	26	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other receivables	53	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Other receivables	15	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Other receivables	77	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Other receivables	7	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Other receivables	691	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	1	Other receivables	3,067	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Prepayments	33	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Prepayments	29	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	1	Prepayments	130	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Other current assets	2	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	1	Refundable deposits	273	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Accounts payable	16	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Accounts payable	30,294	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	1	Accrued expenses	239	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	1	Accrued expenses	30,177	Based on regular terms	-
		Taiwan Super Basketball Co., Ltd.	1	Accrued expenses	8,400	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Accrued expenses	342,020	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Accrued expenses	78,852	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	1	Accrued expenses	57	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	1	Other payables	14,215	Based on regular terms	-
		TWM Communications (Beijing) Co., Ltd.	1	Other payables	4,772	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Other payables	84,291	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Other payables	758	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other payables	1,614	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Other payables	189	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Other payables	2,862	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Other payables	268	Based on regular terms	-
		TFN Union Investment Co., Ltd.	1	Other payables	456,295	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		TCCI Investment and Development Co., Ltd.	1	Other payables	\$ 132,849	Based on regular terms	-
		TCC Investment Co., Ltd.	1	Other payables	222,774	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Other payables	1,798	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Advance receipts	(18)	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Other current liabilities	83,302	Based on regular terms	-
		TFN Media Co., Ltd.	1	Other current liabilities	500	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Other current liabilities	1,706	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other current liabilities	4,564	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Other current liabilities	655	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Other current liabilities	3,533	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Other current liabilities	858	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Other current liabilities	1,827	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	1	Other current liabilities	2	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Guarantee deposits	830	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	1	Operating revenues	2,095	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Operating revenues	1,727,946	Based on regular terms	3%
		TFN Media Co., Ltd.	1	Operating revenues	917	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Operating revenues	683	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating revenues	1,038	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Operating revenues	457	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Operating revenues	1,078	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Operating revenues	506	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Operating revenues	1,920	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	1	Operating revenues	107	Based on regular terms	-
		TWM Communications (Beijing) Co., Ltd.	1	Operating cost	1,025	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Operating cost	2,276,768	Based on regular terms	4%
		Taiwan Teleservices & Technologies Co., Ltd.	1	Operating cost	119	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Operating cost	129	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Operating cost	69,291	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	1	Operating expenses	130,565	Based on regular terms	-
		Taiwan Super Basketball Co., Ltd.	1	Operating expenses	25,200	Based on regular terms	-
		TWM Communications (Beijing) Co., Ltd.	1	Operating expenses	(73)	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Operating expenses	63,502	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Operating expenses	662,880	Based on regular terms	1%
		TFN Media Co., Ltd.	1	Operating expenses	6	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Operating expenses	(2)	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating expenses	(5)	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Operating expenses	(1)	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Operating expenses	(6)	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Operating expenses	(2)	Based on regular terms	-
		TCC Investment Co., Ltd.	1	Operating expenses	5,969	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	1	Operating expenses	556	Based on regular terms	-
		Tai Fu Media Technology Co., Ltd.	1	Interest income	280	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	1	Interest income	29,220	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	1	Interest income	279	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	1	Interest income	518	Based on regular terms	-
		TFN Media Co., Ltd.	1	Interest income	14,765	Based on regular terms	-
		Wealth Media Technology Co., Ltd.	1	Rental income	34	Based on regular terms	-
		Tai Fu Media Technology Co., Ltd.	1	Rental income	34	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Fu Jia Leh Media Technology Co., Ltd.	1	Rental income	\$ 34	Based on regular terms	-
		Fu Sin Media Technology Co., Ltd.	1	Rental income	34	Based on regular terms	-
		Global Forest Media Technology Co., Ltd.	1	Rental income	34	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	1	Rental income	34	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	1	Rental income	34	Based on regular terms	-
		Taiwan Super Basketball Co., Ltd.	1	Rental income	34	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Rental income	81,296	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Rental income	34	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	1	Rental income	194	Based on regular terms	-
		TFN Media Co., Ltd.	1	Rental income	8,088	Based on regular terms	-
		TCC Investment Co., Ltd.	1	Rental income	34	Based on regular terms	-
		Taiwan Win TV Broadcasting Co., Ltd.	1	Rental income	34	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Rental income	34	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	1	Rental income	8,762	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Miscellaneous revenue	3,356	Based on regular terms	-
		TFN Media Co., Ltd.	1	Miscellaneous revenue	11	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Miscellaneous revenue	9	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Interest expenses	18,987	Based on regular terms	-
1	Wealth Media Technology Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
		Global Wealth Media Technology Co., Ltd.	1	Interest income	11	Based on regular terms	-
2	Taiwan Win TV Broadcasting Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
3	Fubon Multimedia Technology Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Account receivable	366	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Account receivable	3	Based on regular terms	-
		Fuli Life Insurance Agent Co., Ltd.	1	Account receivable	39	Based on regular terms	-
		Fu Sheng Travel Service Co., Ltd.	1	Account receivable	19,315	Based on regular terms	-
		Fuli Property Insurance Agent Co., Ltd.	1	Account receivable	14	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accounts payable	2,921	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts payable	749	Based on regular terms	-
		Fu Sheng Travel Service Co., Ltd.	1	Accounts payable	210	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Leasehold payable-current	2,993	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Other current liabilities	367	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Other current liabilities	11	Based on regular terms	-
		Fuli Life Insurance Agent Co., Ltd.	1	Other current liabilities	31	Based on regular terms	-
		Fu Sheng Travel Service Co., Ltd.	1	Other current liabilities	19,315	Based on regular terms	-
		Fuli Property Insurance Agent Co., Ltd.	1	Other current liabilities	11	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Leasehold payable-non-current	7,290	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Guarantee deposits	273	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	554	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	1	Payment terms varied depend on the agreements and Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Win TV Broadcasting Co., Ltd.	3	Operating revenues	\$ 16	Payment terms varied depend on the agreements and Based on regular terms	-
		Fu Sheng Travel Service Co., Ltd.	1	Operating revenues	(9,168)	Based on regular terms	-
		Fuli Property Insurance Agent Co., Ltd.	1	Operating revenues	3	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating cost	8,770	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating cost	4,578	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Operating cost	91	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	3	Operating cost	21,800	Payment terms varied depend on the agreements and Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Operating cost	69	Payment terms varied depend on the agreements and Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating cost	14	Payment terms varied depend on the agreements and Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	3	Operating cost	2,309	Payment terms varied depend on the agreements and Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Operating cost	281	Payment terms varied depend on the agreements and Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Operating cost	19	Payment terms varied depend on the agreements and Based on regular terms	-
		Fu Sheng Travel Service Co., Ltd.	1	Operating cost	67	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	83	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	1,348	Based on regular terms	-
		Fu Sheng Travel Service Co., Ltd.	1	Operating expenses	332	Based on regular terms	-
		Fuli Life Insurance Agent Co., Ltd.	1	Rental income	10	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Miscellaneous revenue	2	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Interest expenses	79	Payment terms varied depend on the agreements	-
4	Fu Sheng Travel Service Co.,Ltd.	Fubon Multimedia Technology Co., Ltd.	2	Other receivables	210	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	2	Operating cost	(9,168)	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	2	Rental income	400	Payment terms varied depend on the agreements and Based on regular terms	-
5	Fuli Life Insurance Agent Co.,Ltd.	Fubon Multimedia Technology Co., Ltd.	2	Accounts payable	8	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	2	Operating expenses	10	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
6	Fuli Property Insurance Agent Co.,Ltd.	Fubon Multimedia Technology Co., Ltd.	2	Accounts payable	\$ 3	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	2	Operating cost	3	Based on regular terms	-
7	Tai Fu Media Technology Co., Ltd.	Global Wealth Media Technology Co., Ltd.	1	Other receivables	4,011	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	175	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Other payables	43,000	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Payment terms varied depend on the agreements	-
		Global Wealth Media Technology Co., Ltd.	1	Interest income	19	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Interest expenses	280	Payment terms varied depend on the agreements	-
8	Global Wealth Media Technology Co., Ltd.	Tai Fu Media Technology Co., Ltd.	2	Accrued expenses	11	Payment terms varied depend on the agreements	-
		Tai Fu Media Technology Co., Ltd.	2	Other payables	4,000	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Operating expenses	34	Payment terms varied depend on the agreements	-
		Wealth Media Technology Co., Ltd.	2	Interest expenses	11	Payment terms varied depend on the agreements	-
		Tai Fu Media Technology Co., Ltd.	2	Interest expenses	19	Payment terms varied depend on the agreements	-
9	Fu Jia Leh Media Technology Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Payment terms varied depend on the agreements	-
10	Fu Sin Media Technology Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Payment terms varied depend on the agreements	-
11	Global Forest Media Technology Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Payment terms varied depend on the agreements	-
12	Taiwan Cellular Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Other receivables	239	Based on regular terms	-
		TFN Media Co., Ltd.	1	Other receivables	5,463,509	Based on regular terms	6%
		TCC Investment Co., Ltd.	1	Other receivables	500,000	Based on regular terms	1%
		Taiwan Fixed Network Co., Ltd.	1	Short-term borrowing	6,460,000	Based on regular terms	7%
		Taiwan Fixed Network Co., Ltd.	1	Accrued expenses	29,791	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	1	Interest income	558	Based on regular terms	-
		TFN Media Co., Ltd.	1	Interest income	32,126	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Interest expenses	29,220	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Interest expenses	33,554	Based on regular terms	-
13	Taiwan Fixed Network Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Account receivable	341,006	Based on regular terms	-
		TFN HK	1	Account receivable	2	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Account receivable	11	Based on regular terms	-
		TFN Media Co., Ltd.	3	Account receivable	18,612	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Account receivable	59	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Account receivable	150	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	3	Account receivable	253	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Account receivable	532	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Account receivable	246	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Taiwan Kuro Times Co., Ltd.	3	Account receivable	\$ 1,588	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Account receivable	5,892	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Other receivables	168,607	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Other receivables	6,489,791	Based on regular terms	7%
		Win TV Broadcasting Co., Ltd.	3	Other receivables	464	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Other receivables	8	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Other receivables	2	Based on regular terms	-
		TFN Union Investment Co., Ltd.	1	Other receivables	302	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Other receivables	387	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Prepayments	5	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Prepayments	199	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Refundable deposits	830	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Long-term notes, accounts and overdue receivables	7,173	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accounts payable	40,816	Based on regular terms	-
		TFN Media Co., Ltd.	3	Accounts payable	15,479	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Accounts payable	1	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	44,246	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	3	Accrued expenses	120	Based on regular terms	-
		TFN HK	1	Accrued expenses	54,518	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	3	Accrued expenses	10,460	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Accrued expenses	108	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Accrued expenses	78	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Accrued expenses	17	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Accrued expenses	34	Based on regular terms	-
		TFN Media Co., Ltd.	3	Other payables	2,028	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Advance receipts	33	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Guarantee deposits	1,003	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Guarantee deposits	288	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Guarantee deposits	631	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	2,326,186	Based on regular terms	4%
		Win TV Broadcasting Co., Ltd.	3	Operating revenues	315	Based on regular terms	-
		TFN Media Co., Ltd.	3	Operating revenues	74,791	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Operating revenues	2,660	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating revenues	467	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	3	Operating revenues	1,722	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Operating revenues	4,886	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Operating revenues	1,388	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Operating revenues	8,439	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating revenues	6,878	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating cost	1,730,421	Based on regular terms	3%
		TFN HK	1	Operating cost	51,765	Based on regular terms	-
		TFN Media Co., Ltd.	3	Operating cost	17,498	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Operating cost	295	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating cost	724	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	3	Operating cost	51	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Operating cost	870	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Operating cost	276	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	78,339	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	3	Operating expenses	229	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Taiwan Teleservices & Technologies Co., Ltd.	3	Operating expenses	\$ 101,782	Based on regular terms	-
		TWM Communications (Beijing) Co., Ltd.	3	Operating expenses	94	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating expenses	1	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Interest income	18,987	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Interest income	33,554	Based on regular terms	-
		TFN Union Investment Co., Ltd.	1	Interest income	2	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Interest income	96	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Rental income	13,598	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Rental income	3,986	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Rental income	2,542	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Interest expenses	9	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Interest expenses	5	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Miscellaneous expenses	3,356	Based on regular terms	-
14	Taiwan Digital Communications Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Account receivable	44,392	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Account receivable	120	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accounts payable	909	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	130,565	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	229	Based on regular terms	-
		TFN Media Co., Ltd.	3	Operating revenues	30	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating cost	1,702	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	427	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Interest expenses	279	Based on regular terms	-
15	TCC Investment Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Other receivables	222,774	Based on regular terms	-
		TCCI Investment and Development Co., Ltd.	1	Other receivables	302	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Other payables	500,000	Based on regular terms	1%
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
		TCCI Investment and Development Co., Ltd.	1	Interest income	2	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Miscellaneous revenue	5,969	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	2	Miscellaneous revenue	71	Based on regular terms	-
16	TCCI Investment and Development Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Other receivables	132,849	Based on regular terms	-
		TCC Investment Co., Ltd.	2	Short-term borrowing	300	Based on regular terms	-
		TCC Investment Co., Ltd.	2	Accrued expenses	2	Based on regular terms	-
		TCC Investment Co., Ltd.	2	Interest expenses	2	Based on regular terms	-
17	Win TV Broadcasting Co., Ltd.	TFN Media Co., Ltd.	3	Account receivable	44,519	Payment terms varied depend on the agreements	-
		Fubon Multimedia Technology Co., Ltd.	3	Account receivable	364	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Refundable deposits	1,003	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	73	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	464	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	3	Accrued expenses	231	Payment terms varied depend on the agreements	-
		TCC Investment Co., Ltd.	2	Accrued expenses	73	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	518	Payment terms varied depend on the agreements	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Taiwan Mobile Co., Ltd.	2	Other payables	\$ 330,000	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	3	Advance receipts	117	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Advance receipts	117	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	3	Advance receipts	117	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	3	Advance receipts	231	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	3	Advance receipts	117	Payment terms varied depend on the agreements	-
		Fubon Multimedia Technology Co., Ltd.	3	Other current liabilities	46	Based on regular terms	-
		TFN Media Co., Ltd.	3	Operating revenues	45,948	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	3	Operating revenues	292	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating revenues	1,301	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	3	Operating revenues	292	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	3	Operating revenues	292	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	3	Operating revenues	292	Payment terms varied depend on the agreements	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating revenues	132	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating cost	167	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating cost	3,325	Payment terms varied depend on the agreements and Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating cost	10	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	86	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	1,410	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	3	Operating expenses	990	Payment terms varied depend on the agreements	-
		TCC Investment Co., Ltd.	2	Operating expenses	128	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Interest income	6	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Interest expenses	518	Payment terms varied depend on the agreements	-
		Taiwan Cellular Co., Ltd.	2	Interest expenses	558	Payment terms varied depend on the agreements	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
18	TFN Media Co., Ltd.	Taiwan Fixed Network Co., Ltd.	3	Account receivable	\$ 17,506	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Account receivable	231	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Account receivable	20,900	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Account receivable	31,623	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	1	Account receivable	9,917	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Account receivable	27,651	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Account receivable	12,861	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other receivables	208	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Other receivables	16	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Other receivables	20,027	Payment terms varied depend on the agreements	-
		Taiwan Cellular Co., Ltd.	2	Prepayments	7	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Accounts payable	44,519	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Accounts payable	10,583	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Accounts payable	21,220	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	1	Accounts payable	531	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Accounts payable	22,632	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Accounts payable	9,229	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	1,152	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	18,202	Payment terms varied depend on the agreements and Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Accrued expenses	4,747	Payment terms varied depend on the agreements and Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Accrued expenses	7,595	Payment terms varied depend on the agreements and Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Accrued expenses	2,357	Payment terms varied depend on the agreements and Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Accrued expenses	6,874	Payment terms varied depend on the agreements and Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Globalview Cable TV Co., Ltd.	1	Accrued expenses	\$ 3,005	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Accrued expenses	23,810	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Accrued expenses	1,589	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Accrued expenses	869	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Accrued expenses	1,333	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Accrued expenses	685	Payment terms varied depend on the agreements	-
		Taiwan Cellular Co., Ltd.	2	Other payables	5,440,000	Payment terms varied depend on the agreements	6%
		Union Cable TV Co., Ltd.	1	Other payables	580,000	Payment terms varied depend on the agreements	1%
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other payables	320,000	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Other payables	580,000	Payment terms varied depend on the agreements	1%
		Globalview Cable TV Co., Ltd.	1	Other payables	250,000	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	17,498	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Operating revenues	990	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Operating revenues	189,034	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating revenues	365,307	Payment terms varied depend on the agreements	1%
		Mangrove Cable TV Co., Ltd.	1	Operating revenues	4,888	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Operating revenues	403,634	Payment terms varied depend on the agreements	1%
		Globalview Cable TV Co., Ltd.	1	Operating revenues	163,534	Payment terms varied depend on the agreements	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating revenues	21,800	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating cost	247	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating cost	73,602	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Operating cost	45,948	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Operating cost	25,546	Payment terms varied depend on the agreements	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating cost	\$ 41,323	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	1	Operating cost	7,264	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Operating cost	42,103	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Operating cost	17,513	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	8,890	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	3	Operating expenses	30	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	1,136	Payment terms varied depend on the agreements and Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Operating expenses	2,445	Payment terms varied depend on the agreements and Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating expenses	4,589	Payment terms varied depend on the agreements and Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Operating expenses	1,298	Payment terms varied depend on the agreements and Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Operating expenses	3,568	Payment terms varied depend on the agreements and Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Operating expenses	1,655	Payment terms varied depend on the agreements and Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating expenses	471	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Interest income	27	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Interest expenses	14,765	Payment terms varied depend on the agreements	-
		Taiwan Cellular Co., Ltd.	2	Interest expenses	32,460	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Interest expenses	4,788	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Interest expenses	2,587	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Interest expenses	4,278	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Interest expenses	1,817	Payment terms varied depend on the agreements	-
19	Union Cable TV Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Account receivable	2,430	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Account receivable	108	Payment terms varied depend on the agreements	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		TFN Media Co., Ltd.	2	Account receivable	\$ 15,168	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other receivables	581,768	Payment terms varied depend on the agreements and Based on regular terms	1%
		Taiwan Fixed Network Co., Ltd.	3	Prepayments	57	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Prepayments	208	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Refundable deposits	288	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts payable	1,509	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	31	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	29	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Other payables	19,391	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Other payables	46	Based on regular terms	-
		TFN Media Co., Ltd.	2	Other current liabilities	43	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	935	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating revenues	26,999	Payment terms varied depend on the agreements	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating revenues	69	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating cost	277	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating cost	2,299	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Operating cost	292	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating cost	174,350	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	602	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	915	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Operating expenses	14,683	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Interest income	4,788	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	991	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
20	Yeong Jia Leh Cable TV Co., Ltd.	Fubon Multimedia Technology Co., Ltd.	3	Notes receivable	\$ 5	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Account receivable	7,504	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Account receivable	78	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Account receivable	28,586	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other receivables	321,127	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Prepayments	208	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other current assets	2	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts payable	6	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts payable	4,155	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	65	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	99	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Accrued expenses	208	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Other payables	27,467	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other current liabilities	34	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	724	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating revenues	43,053	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	3	Operating revenues	596	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	3	Operating revenues	644	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Operating revenues	644	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Operating revenues	644	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating revenues	14	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating cost	366	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating cost	194	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Operating cost	292	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating cost	337,124	Payment terms varied depend on the agreements	1%

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Union Cable TV Co., Ltd.	3	Operating cost	\$ 596	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	3	Operating cost	644	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Operating cost	644	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Operating cost	644	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	1,157	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	270	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Operating expenses	1,010	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating expenses	28,183	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Interest income	2,587	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	2,859	Based on regular terms	-
21	Mangrove Cable TV Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Account receivable	150	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Account receivable	2,845	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other receivables	83	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Prepayments	417	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Other current assets	46	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Other current assets	123	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts payable	311	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts payable	1,400	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	29	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	92	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Other payables	8,517	Payment terms varied depend on the agreements	-
		Fubon Multimedia Technology Co., Ltd.	3	Other current liabilities	50	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	51	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating revenues	7,812	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	3	Operating revenues	1,708	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Operating revenues	1,079	Based on regular terms	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating revenues	2,309	Payment terms varied depend on the agreements	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Taiwan Mobile Co., Ltd.	2	Operating cost	\$ 262	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating cost	1,506	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Operating cost	292	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating cost	1,708	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	3	Operating cost	1,708	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Operating cost	1,079	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	233	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	217	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Operating expenses	3,180	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	750	Based on regular terms	-
22	Phoenix Cable TV Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Account receivable	6,183	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Account receivable	17	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Account receivable	29,339	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other receivables	581,512	Payment terms varied depend on the agreements and Based on regular terms	1%
		Win TV Broadcasting Co., Ltd.	3	Prepayments	208	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts payable	2,857	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	88	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	507	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Other payables	24,794	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Advance receipts	9	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Advance receipts	199	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Other current liabilities	(15)	Based on regular terms	-
		TFN Media Co., Ltd.	2	Other current liabilities	50	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	\$ 870	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating revenues	43,911	Payment terms varied depend on the agreements	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating revenues	281	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating cost	498	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating cost	4,121	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Operating cost	292	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating cost	372,254	Payment terms varied depend on the agreements	1%
		Taiwan Mobile Co., Ltd.	2	Operating expenses	635	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	765	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Operating expenses	31,380	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Interest income	4,278	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Rental income	129	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	1,760	Based on regular terms	-
23	Globalview Cable TV Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Account receivable	1,210	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Account receivable	34	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Account receivable	12,173	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other receivables	250,858	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Prepayments	208	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts payable	26	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts payable	1,850	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	11	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	199	Payment terms varied depend on the agreements and Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		TFN Media Co., Ltd.	2	Accrued expenses	\$ 16	Based on regular terms	-
		TFN Media Co., Ltd.	2	Other payables	11,011	Payment terms varied depend on the agreements	-
		Global Wealth Media Technology Co., Ltd.	2	Advance receipts	3	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other current liabilities	77	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	292	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating revenues	18,198	Payment terms varied depend on the agreements	-
		Fubon Multimedia Technology Co., Ltd.	3	Operating revenues	14	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating cost	262	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating cost	1,091	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Operating cost	292	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating cost	150,959	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	268	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	307	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Operating expenses	12,574	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Interest income	1,817	Payment terms varied depend on the agreements	-
		Global Wealth Media Technology Co., Ltd.	2	Rental income	34	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	971	Based on regular terms	-
24	Taiwan Kuro Times Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Account receivable	33,226	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Account receivable	3	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Account receivable	1	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Account receivable	1	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Account receivable	1	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Account receivable	1	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Refundable deposits	631	Based on regular terms	-
		TFN Media Co., Ltd.	2	Short-term borrowing	20,000	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accounts payable	1,105	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts payable	1,571	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	691	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	398	Based on regular terms	-
		TFN Media Co., Ltd.	2	Accrued expenses	27	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	68,651	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			
				Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	\$ 6	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating revenues	1	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating cost	1,809	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating cost	10,037	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	68	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	1,560	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Interest income	5	Based on regular terms	-
		TFN Media Co., Ltd.	2	Interest expenses	27	Based on regular terms	-
25	TWM Communications (Beijing) Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Account receivable	5,074	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	1,074	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	154	Based on regular terms	-
26	Taiwan Teleservices & Technologies Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Account receivable	78,868	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Account receivable	10,460	Based on regular terms	-
		TT&T Holdings	1	Accrued expenses	5,704	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	662,999	Based on regular terms	1%
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	101,782	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
		TT&T Holdings	1	Operating expenses	57,752	Based on regular terms	-
27	Taiwan Super Basketball Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Account receivable	8,400	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	25,200	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
28	TT&T Holdings	Taiwan Teleservices & Technologies Co., Ltd.	2	Account receivable	5,708	Based on regular terms	-
		Xiamen Taifu Teleservices & Technologies Co., Ltd.	1	Other receivables	1,881	Based on regular terms	-
		Xiamen Taifu Teleservices & Technologies Co., Ltd.	1	Accounts payable	5,040	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	2	Operating revenues	57,693	Based on regular terms	-
		Xiamen Taifu Teleservices & Technologies Co., Ltd.	1	Operating expenses	50,531	Based on regular terms	-
		Xiamen Taifu Teleservices & Technologies Co., Ltd.	1	Miscellaneous revenue	1,804	Based on regular terms	-
29	Xiamen Taifu Teleservices & Technologies Co., Ltd.	TT&T Holdings	2	Account receivable	5,035	Based on regular terms	-
		TT&T Holdings	2	Other payables	1,907	Based on regular terms	-
		TT&T Holdings	2	Operating revenues	50,310	Based on regular terms	-
30	TFN HK	Taiwan Fixed Network Co., Ltd.	2	Account receivable	53,765	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	2	Operating revenues	51,324	Based on regular terms	-
31	TFN Union Investment Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Other receivables	456,295	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	2	Short-term borrowing	300	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	2	Accrued expenses	2	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	2	Interest expenses	2	Based on regular terms	-

Note : 1.Parent to subsidiary

☐2.Subsidiary to parent

☐3.Between subsidiaries