

**Taiwan Mobile Co., Ltd. and Subsidiaries**  
**Consolidated Financial Statements for the**  
**Three Months Ended March 31, 2011 and 2010 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 sheet of Taiwan Mobile Co., Ltd. (the "Corporation") and subsidiaries as of March 31, 2011, and the related consolidated statements of income and cash flows for the three 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. The consolidated financial statements of Taiwan Mobile Co., Ltd. as of March 31, 2010, and for the three months then ended have been reviewed by other auditors, who have issued a review report dated April 13, 2010, with an standard unqualified review report.

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 as of March 31, 2011, 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)  
April 13, 2011

### 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**

**MARCH 31, 2011 AND 2010**

**(In Thousands of New Taiwan Dollars, Except Par Value)**

**(Reviewed, Not Audited)**

	2011		2010			2011		2010	
	Amount	%	Amount	%		Amount	%	Amount	%
<b>ASSETS</b>									
<b>CURRENT ASSETS</b>					<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
Cash and cash equivalents (Notes 2, 4(a), 4(r) and 5)	\$ 5,928,699	7	2,958,031	4	<b>CURRENT LIABILITIES</b>				
Available-for-sale financial assets - current (Notes 2, 4(b) and 4(r))	199,094	-	168,719	-	Short-term borrowings (Notes 4(j) and 4(r))	\$ 1,361,000	2	1,150,000	1
Notes receivable (Note 4(r))	117,259	-	56,376	-	Notes payable (Note 4(r))	122,198	-	117,010	-
Accounts receivable, net (Notes 2, 4(c) and 4(r))	6,119,838	7	6,271,771	7	Accounts payable (Notes 4(r))	4,175,792	5	3,301,207	4
Accounts receivable - related parties (Notes 2, 4(r) and 5)	142,577	-	180,837	-	Income taxes payable (Notes 4(p) and 4(r))	1,970,286	2	2,480,127	3
Other receivables (Note 4(r))	322,281	-	344,810	-	Accrued expenses (Note 4(r))	5,237,369	6	5,235,169	6
Inventories (Note 2)	1,998,418	3	656,922	1	Other payables (Notes 2 and 4(r))	4,066,552	5	4,063,421	5
Prepayments (Note 5)	791,860	1	811,947	1	Advance receipts (Note 4(k))	3,585,820	4	2,737,350	3
Deferred income tax assets - current (Notes 2 and 4(p))	12,081	-	22,269	-	Guarantee deposits -current (Note 4(r))	73,859	-	55,351	-
Pledged time deposits (Notes 4(r), 5 and 6)	1,100	-	10,000	-	Other current liabilities	568,743	1	535,920	1
Other current assets	23,165	-	8,555	-	<b>Total current liabilities</b>	<b>21,161,619</b>	<b>25</b>	<b>19,675,555</b>	<b>23</b>
<b>Total current assets</b>	<b>15,656,372</b>	<b>18</b>	<b>11,490,237</b>	<b>13</b>	<b>LONG-TERM LIABILITIES</b>				
<b>INVESTMENTS</b>					Bonds payable (Notes 4(l) and 4(r))	8,000,000	10	8,000,000	10
Investments accounted for using the equity method (Notes 2 and 4(d))	381,186	-	205,365	-	<b>OTHER LIABILITIES</b>				
Financial assets carried at cost - non-current (Notes 2, 4(e) and 4(r))	2,308,709	3	2,498,980	3	Accrued pension liability (Note 4(n))	10,192	-	-	-
Bonds measured at amortized cost - non-current (Notes 2, 4(f) and 4(r))	500,000	1	500,000	1	Guarantee deposits (Note 4(r))	315,364	-	333,678	-
<b>Total investments</b>	<b>3,189,895</b>	<b>4</b>	<b>3,204,345</b>	<b>4</b>	Deferred income tax liability - non-current (Notes 2 and 4(p))	164,682	-	138,516	-
<b>PROPERTY AND EQUIPMENT (Notes 2 and 4(g))</b>					Other (Note 2)	598,376	1	587,553	1
Cost					<b>Total other liabilities</b>	<b>1,088,614</b>	<b>1</b>	<b>1,059,747</b>	<b>1</b>
Land	6,302,821	7	6,097,370	7	<b>Total liabilities</b>	<b>30,250,233</b>	<b>36</b>	<b>28,735,302</b>	<b>34</b>
Buildings	3,671,894	4	3,924,993	5	<b>SHAREHOLDERS' EQUITY (Notes 2 and 4(o))</b>				
Telecommunication equipment	63,164,569	75	63,110,881	75	Parent's shareholders' equity				
Office equipment	110,596	-	146,427	-	Capital stock-NT\$10 par value	38,009,254	45	38,009,254	45
Leased assets	1,285,921	2	1,285,920	2	Authorized:6,000,000 thousand shares ;				
Miscellaneous equipment	2,878,043	3	2,828,919	3	Issued:3,800,925 thousand shares				
	77,413,804	91	77,394,510	92	Capital surplus				
Less accumulated depreciation	(37,156,760)	(44)	(33,880,198)	(40)	From convertible bonds	8,775,819	11	8,775,819	11
Less accumulated impairment-property	(74,229)	-	-	-	From treasury stock transactions	3,639,302	4	3,639,302	4
Construction in progress and prepayments for equipment	2,149,644	3	1,970,145	2	From long-term investments	4,528	-	3,743	-
<b>Net property and equipment</b>	<b>42,332,459</b>	<b>50</b>	<b>45,484,457</b>	<b>54</b>	Other	12,840	-	12,840	-
<b>INTANGIBLE ASSETS (Note 2)</b>					Retained earnings				
3G concession license	5,794,745	7	6,542,455	8	Legal reserve	15,332,799	18	13,943,913	17
Computer software cost	42,920	-	66,908	-	Special reserve	821,741	1	3,350,000	4
Goodwill (Note 4(h))	10,514,027	12	10,486,395	12	Unappropriated earnings	19,378,364	23	19,774,397	23
Customer relationship (Note 4(h))	2,293,282	3	2,468,064	3	Other equity				
Operating rights (Note 4(h))	1,394,057	2	1,382,000	2	Cumulative translation adjustments	(11,681)	-	7,874	-
Other intangible assets	74,972	-	34,159	-	Net loss not recognized as pension cost	(10,695)	-	(3,797)	-
<b>Total intangible assets</b>	<b>20,114,000</b>	<b>24</b>	<b>20,979,981</b>	<b>25</b>	Unrealized gains on financial instruments	93,048	-	57,239	-
<b>OTHER ASSETS</b>					Treasury stock	(31,889,100)	(38)	(31,889,100)	(38)
Assets leased to others (Notes 2 and 4(i))	298,948	-	437,678	1		54,156,219	64	55,681,484	66
Idle assets (Notes 2 and 4(i))	153,608	-	311,244	-	Minority interest	32,115	-	9,566	-
Refundable deposits (Note 4(r))	404,449	-	399,457	-	<b>Total shareholders' equity</b>	<b>54,188,334</b>	<b>64</b>	<b>55,691,050</b>	<b>66</b>
Deferred charges (Note 2)	533,522	1	403,754	1	<b>Commitments and Contingencies(Note 7)</b>				
Deferred income tax assets - non-current (Notes 2 and 4(p))	1,053,689	2	1,566,452	2	<b>TOTAL</b>	<b>\$ 84,438,567</b>	<b>100</b>	<b>84,426,352</b>	<b>100</b>
Other (Notes 2, 4(k), 4(n), 5, and 6)	701,625	1	148,747	-					
<b>Total other assets</b>	<b>3,145,841</b>	<b>4</b>	<b>3,267,332</b>	<b>4</b>					
<b>TOTAL</b>	<b>\$ 84,438,567</b>	<b>100</b>	<b>84,426,352</b>	<b>100</b>					

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

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF INCOME**  
**THREE MONTHS ENDED MARCH 31, 2011 AND 2010**  
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)  
(Reviewed, Not Audited)

	2011		2010	
	Amount	%	Amount	%
<b>OPERATING REVENUES (Notes 2 and 5)</b>	\$ 18,222,183	100	17,084,726	100
<b>OPERATING COSTS (Notes 2, 5, and 10)</b>	10,910,950	60	8,803,366	52
<b>GROSS PROFIT</b>	7,311,233	40	8,281,360	48
<b>OPERATING EXPENSES (Notes 2, 5, and 10)</b>				
Marketing	2,252,039	12	2,332,283	13
Administrative	1,078,072	6	1,168,989	7
<b>Total operating expenses</b>	3,330,111	18	3,501,272	20
<b>OPERATING INCOME</b>	3,981,122	22	4,780,088	28
<b>NON-OPERATING INCOME AND GAINS</b>				
Income from penalty charge	83,648	-	71,752	1
Rental income (Notes 2)	15,072	-	16,258	-
Other (Note 2)	67,265	-	71,314	-
<b>Total non-operating income and gains</b>	165,985	-	159,324	1
<b>NON-OPERATING EXPENSES AND LOSSES</b>				
Interest expenses (Notes 2 and 4(g))	71,084	-	79,468	1
Loss on disposal and retirement of property and equipment (Note 2)	60,283	-	296,565	2
Investment loss recognized under the equity method (Notes 2 and 4(d))	6,816	-	6,609	-
Other	42,421	-	32,710	-
<b>Total non-operating expenses and losses</b>	180,604	-	415,352	3
<b>INCOME BEFORE INCOME TAX</b>	3,966,503	22	4,524,060	26
<b>INCOME TAX EXPENSES (Notes 2 and 4(p))</b>	674,332	4	904,841	5
<b>CONSOLIDATED NET INCOME</b>	\$ 3,292,171	18	3,619,219	21
<b>ATTRIBUTED TO</b>				
Shareholders of the parent	\$ 3,289,424	18	3,618,779	21
Minority interest	2,747	-	440	-
	\$ 3,292,171	18	3,619,219	21
	<b>Before</b>	<b>After</b>	<b>Before</b>	<b>After</b>
	<b>Income</b>	<b>Income</b>	<b>Income</b>	<b>Income</b>
	<b>Tax</b>	<b>Tax</b>	<b>Tax</b>	<b>Tax</b>
<b>EARNINGS PER SHARE (Note 4(q))</b>				
Basic	\$ 1.25	1.10	1.45	1.21
Diluted	\$ 1.24	1.10	1.44	1.21

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

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**THREE MONTHS ENDED MARCH 31, 2011 AND 2010**  
(In Thousands of New Taiwan Dollars)  
(Reviewed, Not Audited)

	<u>2011</u>	<u>2010</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Consolidated net income	\$ 3,292,171	3,619,219
<b>Adjustments to reconcile net income to net cash provided by operating activities:</b>		
Depreciation	2,016,252	2,006,526
Amortization	291,152	275,024
Deferred income taxes	90,750	84,541
Bad debts	74,154	108,668
Loss on disposal and retirement of property and equipment, net	59,918	296,565
Provision of allowance for loss on inventories	9,211	1,965
Investment loss recognized under equity method	6,816	6,609
Pension cost	2,169	(954)
Other	-	3,249
<b>Changes in operating assets and liabilities</b>		
Notes receivable	(71,982)	12,122
Accounts receivable, net	255,872	262,926
Accounts receivable – related parties	(9,935)	(16,839)
Other receivables	201,840	(26,014)
Long-term capital lease receivables	(5,094)	(3,523)
Inventories	(876,001)	(186,482)
Prepayments	(115,485)	(115,668)
Other current assets	(8,058)	(4,612)
Notes payable	(110,101)	(160,561)
Accounts payable	752,181	701,350
Income taxes payable	582,938	814,884
Accrued expenses	(326,873)	(419,190)
Other payables	(416,299)	(47,994)
Advance receipts	214,932	679,707
Other current liabilities	85,045	11,052
<b>Net cash provided by operating activities</b>	<u>5,995,573</u>	<u>7,902,570</u>

(Continued)

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS (Continued)**  
**THREE MONTHS ENDED MARCH 31, 2011 AND 2010**  
**(In Thousands of New Taiwan Dollars)**  
**(Reviewed, Not Audited)**

	<u>2011</u>	<u>2010</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property and equipment	\$ (1,284,151)	(1,464,198)
Increase in deferred charges	(195,235)	(19,827)
Proceeds from investees' capital reduction	5,434	2,717
Decrease in refundable deposits	(4,263)	(11,065)
Increase in computer software costs and other intangible assets	(2,326)	(5,705)
Proceeds from disposal of property and equipment	829	6
Decrease in pledged time deposits	459	4,978
Proceeds from investees' capital reduction	-	(1,592)
Decrease in other assets	-	71
<b>Net cash used in investing activities</b>	<u>(1,479,253)</u>	<u>(1,494,615)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Decrease in long-term borrowings	(4,966,667)	-
Increase in long-term borrowings	2,666,667	-
Decrease in short-term borrowings	(1,842,000)	(5,650,000)
Decrease in short-term notes and bills payable	(499,732)	(799,638)
Decrease in guarantee deposits	9,357	4,162
<b>Net cash used in financing activities</b>	<u>(4,632,375)</u>	<u>(6,445,476)</u>
<b>EFFECT OF EXCHANGE RATE CHANGES</b>	<u>(4,576)</u>	<u>(3,484)</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	(120,631)	(41,005)
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	6,049,330	2,999,036
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u><u>\$ 5,928,699</u></u>	<u><u>2,958,031</u></u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Interest paid	\$ 29,318	8,633
Less interest capitalized	2,045	2,415
Interest paid - excluding interest capitalized	<u>\$ 27,273</u>	<u>6,218</u>
Income tax paid	<u>\$ 311,638</u>	<u>524</u>
<b>CASH INVESTING AND FINANCING ACTIVITIES</b>		
Acquisition of property and equipment	\$ 782,087	1,243,586
Increase in accrued expenses	-	(28)
Decrease in other payables	515,470	202,787
(Increase) decrease in other liabilities – other	(13,406)	17,853
Cash paid for acquisition of property and equipment	<u><u>\$ 1,284,151</u></u>	<u><u>1,464,198</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 THREE MONTHS ENDED MARCH 31, 2011 AND 2010 (In Thousands of New Taiwan Dollars, Unless Stated Otherwise) (Reviewed, Not Audited)**

### **1. ORGANIZATION AND OPERATIONS**

Taiwan Mobile Co., Ltd. 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 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 March 31, 2011 and 2010, the Corporation and subsidiaries had 4,405 and 4,362 employees, respectively.

### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Basis of Presentation**

The accompanying consolidated financial statements have been prepared in conformity with the Guidelines Governing the Preparation of Financial Reports by Securities Issuers and accounting principles generally accepted in the ROC. In conformity with the above, the Corporation and subsidiaries (hereinafter referred to as the "Group") are 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 and supervisors, 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 March 31</u>		<u>Note</u>
			<u>2011</u>	<u>2010</u>	
Corporation	Wealth Media Technology Co., Ltd. (WMT)	Investment	100.00	100.00	-
WMT	Tai Fu Media Technology Co., Ltd. (TFMT)	Investment	100.00	100.00	-
WMT	Taiwan Win TV Broadcasting Co., Ltd. (TWTV)	Entertainment	100.00	-	Established on April 14, 2010
TFMT	Global Wealth Media Technology Co., Ltd. (GWMT)	Investment	100.00	100.00	-
TFMT	Fu Jia Leh Media Technology Co., Ltd. (FJLMT)	Investment	100.00	100.00	-
TFMT	Fu Sin Media Technology Co., Ltd. (FSMT)	Investment	100.00	100.00	-
TFMT	Global Forest Media Technology Co., Ltd. (GFMT)	Investment	100.00	100.00	-
GWMT	Globalview Cable TV Co., Ltd. (GCTV)	Cable TV SO (System Operator)	6.813	6.813	-
FSMT	Phoenix Cable TV Co., Ltd. (PCTV)	Cable TV SO (system Operator)	3.34	3.34	-
GFMT	Union Cable TV Co., Ltd. (UCTV)	Cable TV SO (System Operator)	0.0002	-	-
Corporation	Taiwan Cellular Co., Ltd. (TCC)	Equipment installation and IT service	100.00	100.00	-
TCC	Taiwan Fixed Network Co., Ltd. (TFN)	Fixed network service	100.00	100.00	-

(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 March 31		Note
			2011	2010	
TCC	Taiwan Digital Communications Co., Ltd. (TDC)	Equipment installation and IT service	100.00	100.00	-
TCC	TCC Investment Co., Ltd. (TCCI)	Investment	100.00	100.00	TCCI, TID and TUI collectively owned 811,918 thousand shares of the Corporation representing 21.36% of total outstanding shares.
TCCI	TCCI Investment & Development Co., Ltd. (TID)	Investment	100.00	100.00	-
TCCI	Win TV Broadcasting Co., Ltd. (WTVB)	TV program producing	100.00	98.50	-
TCCI	TFN Media Co., Ltd. (TFNM)	Cable broadband service	100.00	100.00	-
TFNM	UCTV	Cable TV SO (System Operator)	99.9869	99.9871	-
TFNM	Yeong Jia Leh Cable TV Co., Ltd. (YJCTV)	Cable TV SO (System Operator)	100.00	100.00	-
TFNM	Mangrove Cable TV Co., Ltd. (MCTV)	Cable TV SO (System Operator)	29.53	29.53	Another 70.47% shares were held under trustee accounts
TFNM	PCTV	Cable TV SO (System Operator)	96.66	96.66	-
TFNM	GCTV	Cable TV SO (System Operator)	92.38	92.38	-
TFNM	Taiwan Kuro Times Co., Ltd. (TKT)	The platform of musics supplied	54.988	-	TFNM acquired more than 50% equity and consolidated TKT into financial statements since September 1, 2010.
TKT	ezPeer Multimedia Limited. (ezPeer Samoa)	Investment	100.00	-	-
TCC	TWM Holding Co., Ltd. (TWM Holding)	Investment	100.00	100.00	-
TWM Holding	TWM Communications (Beijing) Ltd. (TWMC)	Mobile application development and design	100.00	100.00	-
TCC	Taiwan Teleservices & Technologies Co., Ltd. (TT&T)	Call center service and international simple resale (ISR)	100.00	-	(Note)
TT&T	Taiwan Super Basketball Co., Ltd. (TSB)	Basketball team management and related business	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	-
TFN	TFN HK LIMITED	Telecommunications	100.00	100.00	-
TFN	Taiwan Teleservices & Technologies Co., Ltd. (TT&T)	Call center service and international simple resale (ISR)	-	100.00	(Note)
TFN	TFN Union Investment Co., Ltd. (TUI)	Investment	100.00	100.00	-

(Concluded)

Note: Became a subsidiary of TCC, which purchased 100% of the shares of TT&T from TFN on May 14, 2010.

**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 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 Instruments 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 instruments 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 instruments 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 Company accesses evidence for specific and grouping impairment of receivables. Accordingly, all individually significant receivables are assessed for specific impairment. The Company groups 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 items.

**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 a newly revised 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 by 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 of an investment sold is 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 of an available-for-sale financial assets. 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 derecognized, 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 (net of amortization) had no impairment loss 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 our 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 - 3 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, "Accounting for Leases," a lease is identified as either an operating lease or a capital lease, based on the lease contract terms, the collectability of the leasehold, 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 the 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 leasehold 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 value derived from each future rental receivable based on an implicit interest rate of the lease. The excess of total leasehold receivables over sales revenue should be deferred as unrealized interest income and amortized as interest income by the effective interest method upon each collection. For a financing-type of capital lease, leasehold receivables should be recognized as the sum of present value derived from each future rental receivable based on an implicit interest rate of the lease. The excess of total leasehold receivables over the present value of leasehold 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 service - License C. The 3G concession is recorded at acquisition cost and is amortized by 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 5 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 of investments accounted for by the equity method.

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

d. Customer relationship and operating rights

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

Customer relationship and operating rights are measured on the basis of the future economic value and the useful life of the subsidiaries' cable TV and data network businesses. Customer relationship is amortized by straight-line method over 6 to 20 years. Operating rights is based on a license issued by the Ministry of Transportation and Communications. Although the license has a statutory period, the subsidiary can file for license renewal. Furthermore, it does not have a definite useful life in the light of future competition from IPTV. Thus, this intangible asset should be tested annually for impairment instead of being amortized in accordance with SFAS No. 37. An impairment test is also required if there is evidence of operating rights impairment due to certain circumstances.

Operating rights refer to the payment for acquiring the membership and related business about on-line music downloading. The operating rights are recorded at acquisition cost and are amortized by straight-line method over 5 years.

**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, are amortized by the straight-line method over 2 to 5 years.

**Asset Impairment**

If the carrying value of assets (including property and equipment, intangible assets, idle assets, assets leased to others and investments accounted for using 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. 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. Valuation allowance is provided for deferred income tax assets to the extent that 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 realized.

Tax credits for certain purchases of equipment and technology, research and development expenditures, and personnel training are recognized by the current 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 of 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 the 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 report by the Corporation, but it does not need to be disclosed in individual financial report. The Standard also supersedes SFAS No. 20 “Segment Reporting”. There was no impact on the profit or loss for the three months ended March 31, 2011.

Effective from January 1, 2011, the Group adopted the third amended SFAS No. 34 “Accounting for the Financial Instruments: Recognition and Measurement”. In accordance with the revised SFAS No. 34, initial receivables are applied to the statement of recognition, valuation, and impairment to receivables. There was no impact on the profit or loss for the three months ended March 31, 2011.

**4. SUMMARY OF MAJOR ACCOUNTS**

a. Cash and cash equivalents

	<b>March 31</b>	
	<b>2011</b>	<b>2010</b>
Government bonds with repurchase rights	\$ 2,561,821	1,407,936
Time deposits	1,915,879	306,329
Cash in banks	1,209,282	618,813
Short-term notes and bills with repurchase rights	199,405	579,311
Cash on hand	34,170	36,300
Revolving funds	8,142	9,342
	<b>\$ 5,928,699</b>	<b>2,958,031</b>

b. Available-for-sale financial assets – current

	<b>March 31</b>	
	<b>2011</b>	<b>2010</b>
Domestic listed stocks		
Chunghwa Telecom Co., Ltd.	<b>\$ 199,094</b>	<b>168,719</b>

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

c. Accounts receivable, net

	<b>March 31</b>	
	<b>2011</b>	<b>2010</b>
Accounts receivable	\$ 6,478,783	6,655,748
Less allowance for doubtful accounts	(358,945)	(383,977)
	<b>\$ 6,119,838</b>	<b>6,271,771</b>

For the first quarter of 2010, the Corporation entered into an accounts receivable factoring contract with HC First Asset Management Co., Ltd. The Corporation sold \$1,867,628 thousand of the overdue accounts receivable, which had been written off, to HC First Asset Management Co., Ltd. The aggregate selling price was \$27,268 thousand. Under this contract, the Corporation would no longer assume the risk on this receivable.

d. Investments accounted for using the equity method

	<b>March 31</b>			
	<b>2011</b>			<b>2010</b>
	<b>Carrying</b>	<b>% of</b>	<b>Carrying</b>	<b>% of</b>
	<b>Value</b>	<b>Owner-</b>	<b>Value</b>	<b>Owner-</b>
		<b>ship</b>		<b>ship</b>
	<b>\$ 381,186</b>	49.90	<b>205,365</b>	49.90
Taipei New Horizons Co., Ltd. (TNH)	<b>\$ 381,186</b>	49.90	<b>205,365</b>	49.90

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

On January 25, 2010, TNH's Board of Directors resolved to increase TNH's capital by \$500,000 thousand, divided into 50,000 thousand shares with par value of \$10 per share, with record date of December 1, 2010. On November 19, 2010, TNH's Board of Directors resolved to adjust the above-mentioned TNH's capital by \$400,000 thousand, divided into 40,000 thousand shares with par value of \$10 per share. The Corporation subscribed for the shares based on the proportion of the share holding which remains 49.9%.

The financial statements used as basis for calculating the carrying values of equity-method investments and the related losses were all not reviewed. The Corporation's management considered that, had these financial statements been reviewed, any adjustments would have been immaterial and would thus have had no material effects on the Corporation's financial statements.

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

The Corporation's investment losses were as follows:

	March 31	
	2011	2010
TNH	\$ 6,816	6,609

e. Financial assets carried at cost—non-current

	March 31	
	2011	2010
Domestic emerging stocks		
Taiwan High Speed Rail Corporation	\$ 2,120,829	2,120,829
Domestic unlisted stocks		
Arcoa Communication Co., Ltd.	67,731	67,731
Great Taipei Broadband Co., Ltd.	42,845	46,074
Parawin Venture Capital Corp.	20,207	20,207
WEB Point Co., Ltd.	6,773	6,773
New Century Information Tech. Co., Ltd.	-	187,042
Foreign unlisted stocks		
Bridge Mobile Pte Ltd.	50,324	50,324
	\$ 2,308,709	2,498,980

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 \$3,229 thousand was recognized for the years ended December 31, 2010.

In August, 2010, TFN, a subsidiary of the Corporation, sold the stock of New Century Information Tech. Co., Ltd. for \$238,541 thousand. The book value of the stock was \$187,042 thousand, and the gain on disposal of investments was \$51,499 thousand.

f. Bonds measured at amortized cost—non-current

	March 31	
	2011	2010
Taiwan High Speed Rail Corporation – unlisted convertible preferred stock – series A	\$ 500,000	500,000

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

g. Property and equipment—accumulated depreciation

	<b>March 31</b>	
	<b>2011</b>	<b>2010</b>
Buildings	\$ 655,197	616,322
Telecommunication equipment	34,192,013	31,330,469
Office equipment	67,799	70,951
Leased assets	566,894	501,743
Miscellaneous equipment	1,674,857	1,360,713
	<b>\$ 37,156,760</b>	<b>33,880,198</b>

Capitalized interests for the three months ended March 31, 2011 and 2010, were \$2,045 thousand and \$2,415 thousand, respectively, with capitalization rates ranging from 1.68%-2.04% and 2.40%-2.76%, respectively.

h. Intangible assets

	<b>Three Months Ended March 31, 2011</b>		
	<b>Goodwill</b>	<b>Customer Relationship</b>	<b>Operating Rights</b>
<u>Cost</u>			
Beginning balance	\$ 10,514,683	2,336,978	1,395,031
Add:			
Effect of exchange rate changes	(656)	-	-
Amortization	-	(43,696)	(977)
Ending balance	<b>\$ 10,514,027</b>	<b>2,293,282</b>	<b>1,394,054</b>
	<b>Three Months Ended March 31, 2010</b>		
	<b>Goodwill</b>	<b>Customer Relationship</b>	<b>Operating Rights</b>
<u>Cost</u>			
Beginning balance	\$ 10,485,941	2,511,760	1,382,000
Add:			
Acquired from merger	835	-	-
Effect of exchange rate changes	(381)	-	-
Amortization	-	(43,696)	-
Ending balance	<b>\$ 10,486,395</b>	<b>2,468,064</b>	<b>1,382,000</b>

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

(1) Customer relationship and operating rights

Under SFAS No. 25 “Accounting for Business Combinations” and No. 37 “Accounting for 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 TFN through a public tender offer at the price of NT\$8.3 per share. 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.
- (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 at NT\$13.843 per share. 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 major intangible asset.
- (c) Taiwan Kuro Times Co., LTD. (TKT) acquired the membership and related business about on-line music downloading from Darling Digital Co., Ltd. As of March 31, 2011, the carrying amounts after amortization is NT\$12,054 thousand.

(2) Goodwill

In conformity with SFAS No. 35, “Accounting for Asset Impairment,” the Group identified the smallest identifiable group of cash-generating units by years and entities as follows:

The Group’s members, which were engaged in mobile or wireless phone services, fixed network services, and the cable television 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.

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

(ii) Assumptions on operating costs and expenses

The estimates of activation commissions and customer retention 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

In 2010 and 2009, the discount rate used to calculate the asset recoverable amounts of the Corporation was 7.47% and 8.50%, respectively.

(b) Fixed network 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 types of data transmission and bandwidth on demand.

(ii) Assumptions on operating costs and expenses

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

(iii) Assumptions on discount rate

In 2010 and 2009, the discount rates were 7.54% and 8.31%, 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.

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

(iii) Assumptions on discount rate

The discount rates used to calculate the asset recoverable amounts for each System Operation was ranging from 3.70% to 8.00% and from 2.90% to 6.42% in 2010 and 2009, respectively.

Based on the key assumptions of each cash-generating unit, the Group's management believes that the carrying amounts of these assets for operating 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, 2010 and 2009.

i. Assets leased to others and idle assets

	<b>March 31</b>	
	<b>2011</b>	<b>2010</b>
Assets leased to others		
Cost	\$ 329,633	471,664
Less accumulated depreciation	(20,094)	(23,395)
Less accumulated impairment	(10,591)	(10,591)
	<b>\$ 298,948</b>	<b>437,678</b>
Idle assets		
Cost	\$ 244,720	517,136
Less allowance for value decline	(35,928)	(35,928)
Less accumulated depreciation	(24,908)	(43,535)
Less accumulated impairment	(30,276)	(126,429)
	<b>\$ 153,608</b>	<b>311,244</b>

j. Short-term borrowings

	<b>March 31</b>	
	<b>2011</b>	<b>2010</b>
Unsecured loans	<b>\$ 1,361,000</b>	<b>1,150,000</b>
Interest rate	0.76%~1.61%	0.55%~0.825%

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

k. Advance receipts

In accordance with NCC's policy, the Corporation entered into a contract with First Commercial Bank Co., Ltd., which provided performance guarantee for advance receipts from prepaid card customers. The guaranteed advance receipts from prepaid card customers were \$932,733 thousand as of March 31, 2011.

In accordance with NCC's policy, cable television companies should provided performance deposit based on the proportion of the advance receipts to advance period. As of March 31, 2011, the cable television companies had receipted an advance fee of NT\$460,990 thousand and provided \$53,427 thousand as performance deposit which is classified as restrict asset.

l. Bonds payable

	March 31			
	2011		2010	
	Current	Non-current	Current	Non-current
2nd Domestic unsecured bonds	\$ -	8,000,000	-	8,000,000

On November 14, 2008, the Corporation issued \$8,000,000 thousand 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, respectively.

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

Year	Amount
2012	\$ 4,000,000
2013	4,000,000
	\$ 8,000,000

m. Long-term borrowings

To provide medium-term working capital, the Corporation and its subsidiary, TFN, entered into a syndicated loan with a joint credit line of \$13,500,000 thousand with 9 banks led by Chinatrust Commercial Bank on February 21, 2008. This joint credit facility covers a period of three years commencing from May 20, 2008. Based on the terms of this agreement, the credit line will be decreased by 50% after two years from the commencing date. As of May 20, 2010, the credit line has been reduced to \$6,750,000 thousand. Also, interests are payable monthly. Upon maturity, the loan is allowed to revolve within its credit limits. The contract requires the Corporation to maintain certain financial ratios including debt ratios, interest coverage, and tangible net asset ratio based on semi-annual financials. The Corporation also bears the repayment liability with respect to TFN's borrowing. Please refer to Note 7 for further information.



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

n. 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 \$43,619 thousand and \$42,525 thousand for the three months ended March 31, 2011 and 2010, 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 the Bank of Taiwan (formerly the Central Trust of China, which was merged into the Bank of Taiwan in July 2007.) Approved by Department of Labor of Taipei City Government, the Group suspended contributing from February 2007 to January 2012.

o. 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 treasury stock, may be transferred to capital as stock 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 may not be used for any other purposes.

(2) 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 special reserve based on relevant laws or regulations or business requirements, should be distributed as follows:

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

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

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 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 shown in shareholders' equity. The special reserve appropriated will be reversed to the extent that the net debit balance reverses.

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.

For the three months ended March 31, 2011, the bonuses to employees and remuneration to directors and supervisors were accrued respectively based on 3% and 0.3% of net income (net of the bonus to employees and remuneration to directors and supervisors) after setting aside 10% 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 Director's 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 2012'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 its closing price one day prior to the AGM, adjusted for cash and/or stock dividends if any.

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

The 2009 earnings appropriation resolved by the AGMs on June 18, 2010, were as follows:

	<b>Appropriation of Earnings</b>	<b>Dividend Per Share(NT\$)</b>
Appropriation of legal reserve	\$ 1,388,886	
Reversal of special reserve	(2,528,259)	
Cash dividends	15,028,235	5.02783
	<b>\$ 13,888,862</b>	

The shareholders on June 18, 2010, resolved to distribute 2009 bonus of \$374,826 thousand to employees and remuneration of \$37,483 thousand to directors and supervisors.

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

(3) Treasury stock

<b>Purpose of Buyback</b>	<b>(Shares in Thousands)</b>			<b>Ending Shares</b>
	<b>Beginning Shares</b>	<b>Increase</b>	<b>Decrease</b>	
<u>Three months ended March 31, 2011</u>				
Shares held by subsidiaries	811,918	-	-	811,918
<u>Three months ended March 31, 2010</u>				
Shares held by subsidiaries	811,918	-	-	811,918

(a) Shares held by subsidiaries

As of March 31, 2011, the carrying and market value of the Corporation's stocks held by TCCI, TID and TUI (all are subsidiaries 100%-owned by the Corporation) were \$56,184,698 thousand. The Corporation reclassified \$31,889,100 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 on these shares, except for the participation in capital injection by cash. In addition, based on the ROC Company Act, the shareholders of treasury stocks cannot exercise the voting right.

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

(4) Unrealized gain or loss on financial instruments

Unrealized gain or loss on financial instruments for the three months ended March 31, 2011 and 2010 was summarized as follows:

	<b>Three Months Ended March 31</b>	
	<b>2011</b>	<b>2010</b>
Available-for-sale financial assets		
Balance, beginning of period	\$ 89,842	63,624
Fair value changes recognized directly in equity	3,206	(6,385)
Unrealized gains on financial instruments	<b>\$ 93,048</b>	<b>57,239</b>

p. Income tax expense

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

	<b>Three Months Ended March 31</b>	
	<b>2011</b>	<b>2010</b>
Tax on pretax income at statutory tax rate	\$ 1,147,101	1,332,714
Add (deduct) tax effects of:		
Permanent differences		
Investment income from domestic investees accounted for using the equity method	(463,763)	(420,719)
Other	3,396	1,728
Temporary differences	(90,710)	(82,615)
Deferred income taxes	90,750	84,541
Prior years' adjustment	(5,651)	4,727
Prior years' loss carryforward	(4,307)	(3,428)
Investment tax credits	(2,484)	(12,107)
Income tax expense	<b>\$ 674,332</b>	<b>904,841</b>

On May 27, 2009, the Legislative Yuan passed the amendment of Article 5 of the Income Tax Act, which reduced a profit-seeking enterprise's income tax rate from 25% to 20%, effective January 1, 2010. On June 15, 2010, the Legislative Yuan passed the amendment of Article 5 of the Income Tax Act to reduce corporate statutory income tax rate from 20% to 17%, effective January 1, 2010. The Group recalculated its deferred tax assets and liabilities in accordance with the amended Article and recorded the resulting difference as an income tax expense.

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

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

	<b>March 31</b>	
	<b>2011</b>	<b>2010</b>
Unrealized loss on retirement of property and equipment	\$ 1,046,348	1,353,617
Amortization of goodwill	(374,857)	(293,530)
Provision for doubtful accounts	230,429	467,721
Difference in the estimated lives of property and equipment	108,829	120,674
Prior years' loss carryforward	40,805	62,594
Provision for impairment losses on idle assets	21,481	30,033
Investment tax credits	-	27,192
Other	46,810	1,875
	1,119,825	1,770,176
Less valuation allowance	(218,737)	(319,971)
	<b>\$ 901,088</b>	<b>1,450,205</b>
<b>Deferred income tax assets</b>		
Current	\$ 12,081	22,269
Non-current	1,053,689	1,566,452
	<b>\$ 1,065,770</b>	<b>1,588,721</b>
<b>Deferred income tax liabilities</b>		
Non-current	<b>\$ (164,682)</b>	<b>(138,516)</b>

(3) Followings were the net operating loss carryforwards of the Group as of March 31, 2011:

<b>Year</b>	<b>Total Creditable Amount</b>	<b>Remaining Creditable Amount</b>	<b>Expiry Year</b>
2006	\$ 61,674	42,401	2016
2007	125,956	125,956	2017
2008	62,427	62,352	2018
2009	1,881	707	2019
2010	13,427	8,616	2020
	<b>\$ 265,365</b>	<b>240,032</b>	

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

(4) Integrated income tax information was as follows:

	<b>March 31</b>	
	<b>2011</b>	<b>2010</b>
Balance of imputation credit account (ICA)		
The Corporation	\$ 1,741,947	2,990,207
TCC	2,063	-
WMT	-	-
TFMT	5,029	2,674
TWTV	-	Not applicable
FJLMT	-	-
GWMT	1,672	1,627
FSMT	2,247	2,370
GFMT	-	-
TDC	-	-
TCCI	115,848	-
TID	-	-
TSB	-	-
TFN	632,424	712,966
TT&T	9,729	562
TUI	-	-
WTVB	-	-
TFNM	80,455	148,001
UCTV	7,928	27,364
YJCTV	41,921	56,870
MCTV	7,758	14,119
PCTV	19,976	34,567
GCTV	18,682	28,694
TKT	-	Not applicable

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

As of March 31, 2011, there were no unappropriated earnings generated before January 1, 1998. The estimated or actual creditable ratios for the 2010 and 2009 earnings appropriation were as follows:

	<u>2010</u>	<u>2009</u>
The Corporation	20.35%	28.67%
TCC	18.62%	30.56%
WMT	-	-
TFMT	-	-
TWTV	Not applicable	Not applicable
FJLMT	-	-
GWMT	20.48%	33.33%
FSMT	20.48%	33.33%
GFMT	-	-
TDC	-	-
TCCI	20.48%	33.33%
TID	-	-
TSB	-	-
TFN	20.48%	33.33%
TT&T	20.48%	27.61%
TUI	-	-
WTVB	-	-
TFNM	19.92%	33.35%
UCTV	9.83%	29.75%
YJCTV	20.48%	33.33%
MCTV	20.48%	33.39%
PCTV	20.48%	33.37%
GCTV	20.48%	33.34%
TKT	-	Not applicable

The imputation credits allocated to the shareholders are based on the ICA balance as of the date of dividend distribution. The estimated creditable ratio for the 2010 earnings appropriation may be adjusted when the imputation credits are distributed.

**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	2007, only 2006 not applicable
The former TransAsian Telecommunications Inc.	All applicable
TransAsian Telecommunications Inc.	2007
Mobitai Communications	2006
TCC	2008
WMT	2009
TWTV	Not applicable
TFMT	2009
FJLMT	2009
GWMT	2009
FSMT	2009
GFMT	2009
TDC	2008
TCCI	Not applicable
TID	2009
TSB	2008
Former TFN	2007
TFN	2008
TTN	2007
TT&T	2008
TUI	2009
TFNI	2008
WTVB	2008
TFNM	2009, only 2008 not applicable
UCTV	2008
YJCTV	2008
MCTV	2008
PCTV	2008
GCTV	2008
TKT	2009

The Corporation's income tax returns for the years up to 2007 had been examined by the tax authorities, except for 2006. In addition, the Corporation disagreed with the examination results of the income tax returns and had requested a reexamination for the 2003 through 2005, 2007 income tax returns.



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

TAT's income tax returns as of 2007 had been examined by the tax authorities. TAT disagreed with the examination results of the income tax returns and had requested a reexamination for the 2006 and 2007 income tax returns.

The former TAT's income tax returns as of 2006 had been examined by the tax authorities. The former TAT disagreed with the examination results and had filed administrative proceedings for 2004 and 2005 income tax returns which were reviewed by the Supreme Court of the ROC.

Mobitai's income tax returns as of 2006 had been examined by the tax authorities. Mobitai disagreed with the result of the income tax returns and had requested a reexamination of the 2006 income tax return.

The former TFN's income tax returns as of 2007 had been examined by the tax authorities. The former TFN disagreed with the examination results of the income tax returns and had requested a correction of the 2007 income tax return.

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

TFNM's income tax returns as of 2009 had been examined by the tax authorities, except for 2008. TFNM disagreed with the examination results of the income tax returns and had requested a reexamination for the 2006 and 2007 income tax returns.

q. Earnings per share

	<u>Amounts (Numerator)</u>		<u>Shares (Denominator) (Thousands)</u>	<u>EPS (NT\$)</u>	
	<u>Before Income Tax</u>	<u>After Income Tax</u>		<u>Before Income Tax</u>	<u>After Income Tax</u>
<u>Three months ended March 31, 2011</u>					
Basic EPS					
Income of common shareholders	\$ 3,721,441	3,289,424	2,989,008	<u>1.25</u>	<u>1.10</u>
Add effect of dilutive potentially common stock-bonus to employees	-	-	6,652		
Diluted EPS					
Income of common shareholders with dilutive effect of potential common shares	<u>\$ 3,721,441</u>	<u>3,289,424</u>	<u>2,995,660</u>	<u>1.24</u>	<u>1.10</u>
<u>Three months ended March 31, 2010</u>					
Basic EPS					
Income of common shareholders	\$ 4,327,751	3,618,779	2,989,008	<u>1.45</u>	<u>1.21</u>
Add effect of dilutive potentially common stock-bonus to employees	-	-	7,902		
Diluted EPS					
Income of common shareholders with dilutive effect of potential common shares	<u>\$ 4,327,751</u>	<u>3,618,779</u>	<u>2,996,910</u>	<u>1.44</u>	<u>1.21</u>

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

The Accounting Research and Development Foundation (ARDF) issued Interpretation No. 2007-052 that requires companies to recognize bonuses paid to employees, and remunerations to directors and supervisors as compensation expenses beginning January 1, 2008. These bonuses and remunerations 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 dilutions 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 resolved the actual number of shares to be distributed to employees at the AGM of the following year.

r. Financial instrument transactions

(1) Fair value information

	<b>March 31</b>			
	<b>2011</b>		<b>2010</b>	
	<b>Carrying Value</b>	<b>Fair Value</b>	<b>Carrying Value</b>	<b>Fair Value</b>
<u>Financial instruments</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 5,928,699	5,928,699	2,958,031	2,958,031
Available-for-sale financial assets – current	199,094	199,094	168,719	168,719
Notes receivable	117,259	117,259	56,376	56,376
Accounts receivable (including related parties)	6,262,415	6,262,415	6,452,608	6,452,608
Other receivables	322,281	322,281	344,810	344,810
Pledged time deposits	1,100	1,100	10,000	10,000
Financial assets carried at cost – non-current	2,308,709	-	2,498,980	-
Bonds measured at amortized cost – non-current	500,000	-	500,000	-
Refundable deposits	404,449	404,449	399,457	399,457
<u>Liabilities</u>				
Short-term borrowings	1,361,000	1,361,000	1,150,000	1,150,000
Notes payable	122,198	122,198	117,010	117,010
Accounts payable	4,175,792	4,175,792	3,301,207	3,301,207
Income taxes payable	1,970,286	1,970,286	2,480,127	2,480,127
Accrued expenses	5,237,369	5,237,369	5,235,169	5,235,169
Other payables	4,066,552	4,066,552	4,063,421	4,063,421
Guarantee deposits (including current portion)	389,223	389,223	389,029	389,029
Bonds payable (including current portion)	8,000,000	8,288,352	8,000,000	8,346,448

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

- (2) The methods and significant assumptions applied for determining fair values of financial instruments were as follows:
- (a) Available-for-sale financial assets—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 March
  - (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, short-term borrowings and notes 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 valuation technique.
- (4) The financial assets exposed to fair value interest rate risk amounted to \$4,602,425 thousand and \$2,185,436 thousand as of March 31, 2011 and 2010, respectively, and the financial liabilities exposed to fair value interest rate risk amounted to \$9,350,000 thousand and \$9,150,000 thousand as of March 31, 2011 and 2010, respectively. The financial assets exposed to cash flow interest rate risk amounted to \$1,296,041 thousand and \$735,216 thousand as of March 31, 2011 and 2010, respectively, and the financial liabilities exposed to cash flow interest rate risk amounted to \$11,000 thousand and zero thousand as of March 31, 2011 and 2010, respectively.
- (5) Information on financial risks:
- (a) Market risk

The Group did not enter into any financial derivatives transactions, which will have big exposure to exchange rate and interest rate risks.
  - (b) Credit risk

Credit risk represents the potential impacts to 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 March 31, 2011 and 2010, were both zero because all counter-parties are reputable financial institutions with good credit ratings.

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

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

The credit risk amount listed above is an evaluation over the contracts with positive fair value at the balance sheet date and the contracts of off-balance-sheet commitments and guarantees. Significant concentration of credit risk exists when counter-parties in financial instrument transactions significantly concentrate on one individual, 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 in 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 single transaction and transact with single client or 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:

<b>Related Party</b>	<b>Relationship with the Group</b>
Taiwan Mobile Foundation (TWM Foundation)	Over one third of the Foundation's issued fund came from the Corporation
Taipei New Horizons Co., Ltd. (TNH)	Equity-method investee
Fubon Life Assurance Co., Ltd. (FLA)	Same chairman
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.	Related party in substance
Fubon Multimedia Technology Co., Ltd. (FMT)	Related party in substance
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 (FFH)	Related party in substance
Taipei Fubon Commercial Bank Co., Ltd. (TFCB)	Related party in substance
Fubon Securities Co., Ltd. (FSC)	Related party in substance

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

<b>Related Party</b>	<b>Relationship with the Group</b>
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
Dai-Ka Ltd. (DKL)	Related party in substance

b. Significant transactions with related parties were summarized below:

(1) Operating revenues

	<b>Three Months Ended March 31</b>			
	<b>2011</b>		<b>2010</b>	
	<b>Amount</b>	<b>% of Total Revenues</b>	<b>Amount</b>	<b>% of Total Revenues</b>
FMT	\$ 32,463	-	23,664	-
TFCB	23,208	-	20,675	-
FLA	13,228	-	6,712	-
	<b>\$ 68,899</b>		<b>51,051</b>	

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

	<b>Three Months Ended March 31</b>			
	<b>2011</b>		<b>2010</b>	
	<b>Amount</b>	<b>% of Total Costs</b>	<b>Amount</b>	<b>% of Total Costs</b>
DKL	\$ 37,229	-	36,099	-
Fubon Ins.	10,695	-	13,561	-
	<b>\$ 47,924</b>		<b>49,660</b>	

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

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

(3) Cash in banks

	March 31			
	2011		2010	
	Amount	%	Amount	%
(a) Cash in banks				
TFCB	\$ 992,623	17	249,183	8
(b) Pledged time deposits				
TFCB	\$ -	-	10,000	100

(4) Receivables and payables

	March 31			
	2011		2010	
	Amount	%	Amount	%
(a) Accounts receivable				
TFCB	\$ 63,093	1	93,716	1
FSC (Note)	17,683	-	19,929	-
TSL (Note)	15,297	-	15,245	-
FLA (Note)	13,690	-	11,918	-
Fubon Ins.	8,224	-	13,124	-
Other	24,590	-	26,905	-
	\$ 142,577		180,837	

Note: Leasehold receivables from FSC was as follows:

	Current	Maturities of over One Year (Classified under Other Assets)	Total
<b>March 31, 2011</b>			
Leasehold receivable	\$ 5,824	6,416	12,240
Less unrealized interest income	(455)	(342)	(797)
	\$ 5,369	6,074	11,443
<b>March 31, 2010</b>			
Leasehold receivable	\$ 5,250	8,530	13,780
Less unrealized interest income	(632)	(640)	(1,272)
	\$ 4,618	7,890	12,508

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

Note: Leasehold receivables from TSL was as follows:

<b>March 31, 2011</b>	<b>Current Portion</b>	<b>Maturities of over One Year (Classified under Other Assets)</b>	<b>Total</b>
Leasehold receivable	\$ 14,599	15,722	30,321
Less unrealized interest income	(1,402)	(562)	(1,964)
	<b>\$ 13,197</b>	<b>15,160</b>	<b>28,357</b>
<hr/>			
<b>March 31, 2010</b>			
Leasehold receivable	\$ 14,946	29,891	44,837
Less unrealized interest income	(2,244)	(2,011)	(4,255)
	<b>\$ 12,702</b>	<b>27,880</b>	<b>40,582</b>

Note: Leasehold receivables from FLA was as follows:

<b>March 31, 2011</b>	<b>Current Portion</b>	<b>Maturities of over One Year (Classified under Other Assets)</b>	<b>Total</b>
Leasehold receivable	\$ 8,380	24,997	33,377
Less unrealized interest income	(568)	(1,745)	(2,313)
	<b>\$ 7,812</b>	<b>23,252</b>	<b>31,064</b>
<hr/>			
<b>March 31, 2010</b>			
Leasehold receivable	\$ 2,986	8,876	11,862
Less unrealized interest income	(202)	(601)	(803)
	<b>\$ 2,784</b>	<b>8,275</b>	<b>11,059</b>

	<b>March 31</b>			
	<b>2011</b>		<b>2010</b>	
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
(b) Prepayments				
Fubon Ins.	<b>\$ 28,384</b>	4	<b>43,374</b>	5

(5) Endorsement/guarantee provided

The Group provides guarantee contracts for related party. Please see Note 7.

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

**6. ASSETS PLEDGED**

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

	<b>March 31</b>	
	<b>2011</b>	<b>2010</b>
Current assets - time deposits	\$ 1,100	10,000
Other assets - time deposits	18,219	17,678
	<b>\$ 19,319</b>	<b>27,678</b>

**7. COMMITMENTS AND CONTINGENT EVENTS**

- a. To enhance 3G mobile communications, expand network coverage, and increase the service functions, the Corporation entered into a 3G expansion contract with Nokia Siemens Networks Taiwan Co., Ltd. for \$4,800,000 thousand in September 2006 and \$3,840,861 thousand in May 2009 and \$6,650,000 thousand in February 2011, respectively. As of March 31, 2011, the purchase amount was \$4,735,510 thousand and \$3,237,697 thousand and \$0 thousand, respectively.
- b. The Corporation provided \$21,500,000 thousand guarantee for TFN's bank loans. The Corporation also provided \$19,731,800 thousand in promissory notes outstanding for TFN's borrowings with banks. TFN has drawn down \$1,000,000 thousand from banks within the guarantee amount.
- c. The Corporation and its subsidiary, TFN, obtained \$13,500,000 thousand of syndicated loan from 9 banks led by Chinatrust Commercial Bank. Based on the terms of the agreement, the credit line will be decreased by 50% after two years commencing from May 20, 2008. As of May 20, 2010, the credit line has been reduced to \$6,750,000 thousand. The Corporation provided a guarantee for TFN's bank loan. As of March 31, 2011, the Corporation and TFN had not made draw down loan.
- d. As of March 31, 2011, TT&T provided an \$146 thousand guarantee for TFN's obligation of construction and equipment sales.



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

- e. Future minimum rental payments as of March 31, 2011, for significant operating lease agreements, were summarized as follows:

	<b>Amount</b>
Form the second to fourth quarter 2011	\$ 25,846
2012	35,024
2013	35,491
2014	28,554
2015	16,736

**8. SIGNIFICANT CASUALTY LOSS: NONE**

**9. SIGNIFICANT SUBSEQUENT EVENTS:**

In order to enhance cross platform synergy and mobile commerce service, the Corporation's board of directors resolved on April 8, 2011 to acquire 51% of shares of Fubon Multimedia Technology Co., Ltd. which are hold by Fubon Financial Holding Venture Co., Ltd. and priced at \$8,347,949 thousand through its subsidiary, WMT. The Corporation will complete the transaction when the authority approves the settlement.

**10. OTHER**

- a. Labor cost, depreciation, and amortization expense

	<b>Three Months Ended March 31</b>					
	<b>2011</b>			<b>2010</b>		
	<b>Classified as Operating Costs</b>	<b>Classified as Operating Expenses</b>	<b>Total</b>	<b>Classified as Operating Costs</b>	<b>Classified as Operating Expenses</b>	<b>Total</b>
Labor cost						
Salary	\$ 339,831	771,778	1,111,609	340,133	821,054	1,161,187
Labor and health insurance	24,607	50,299	74,906	22,228	44,527	66,755
Pension	15,451	30,852	46,303	14,988	30,516	45,504
Other	13,930	31,890	45,820	14,173	31,142	45,315
Depreciation	1,850,549	164,795	2,015,344	1,845,539	159,572	2,005,111
Amortization	249,623	39,403	289,026	238,495	36,529	275,024

- b. Reclassification

Certain accounts in the consolidated financial statements as of and for the three months March 31, 2010, have been reclassified to conform to the presentation of consolidated financial statements as of and for the three months March 31, 2011.

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

**11. ADDITIONAL DISCLOSURES**

Following 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. Marketable securities acquired and disposed of at costs or prices of at least \$100 million or 20% of the paid-in capital: None
- e. Acquisition of individual real estate at costs of at least \$100 million or 20% of the paid-in capital: None
- f. Disposal of individual real estate at prices of at least \$100 million or 20% of the paid-in capital: None
- g. Total purchase from or sale to related parties amounting to at least \$100 million or 20% of the paid-in capital: Table 4 (attached)
- h. Receivables from related parties amounting to at least \$100 million or 20% of the paid-in capital: Table 5 (attached)
- i. Names, locations, and related information of investees on which the Corporation exercised significant influence: Table 6 (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 7 (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 8 and Table 9 (attached)

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

**12. SEGMENT INFORMATION**

(In Millions of New Taiwan Dollars)

<u>March 31, 2011</u>	<u>Group of Common User (CBG)</u>	<u>Group of Enterprise User (EBG)</u>	<u>Group of Home User (HBG)</u>	<u>Adjustments and Elimination</u>	<u>Consolidated</u>
Operating Revenues	\$ 14,370	2,407	1,454	(9)	18,222
Operating Costs	8,560	1,672	638	41	10,911
Operating Expenses	2,849	308	184	(11)	3,330
Operating Income	2,961	427	632	(39)	3,981
EBITDA(Note)	4,927	605	754	3	6,289
Total Assets	-	-	-	-	84,439

<u>March 31, 2010</u>	<u>Group of Common User (CBG)</u>	<u>Group of Enterprise User (EBG)</u>	<u>Group of Home User (HBG)</u>	<u>Adjustments and Elimination</u>	<u>Consolidated</u>
Operating Revenues	\$ 13,506	2,237	1,392	(50)	17,085
Operating Costs	6,627	1,511	654	12	8,804
Operating Expenses	3,007	325	191	(22)	3,501
Operating Income	3,872	401	547	(40)	4,780
EBITDA(Note)	5,860	523	677	2	7,062
Total Assets	-	-	-	-	84,426

The Corporation should disclose segments based on the customer's character. The segments are determined to provide different products. There are three segments which should be disclosed. Because each segment has different market attribute and marketing strategy, the followings are the explanations:

CBG: Provide mobile communication and related service for common users.

EBG: Provide integrated service about mobile and fixed communication for enterprise users.

HBG: Provide the service about cable TV and broadband communications to home users.

Note: The income of operating segment is determined by EBITDA and used to examine performance.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES

FINANCING PROVIDED

THREE MONTHS ENDED MARCH 31, 2011

TABLE 1

(In Thousands of New Taiwan Dollars)

No.	Lending Company	Borrowing Company	Financial Statement Account	Maximum Balance for the Period (Note1)	Ending Balance (Note1)	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	\$ 5,000,000	\$ 5,000,000	0.893%	Short-term financing	-	Operation requirements	-	-	-	\$ 21,662,488 (Note 2)	21,662,488 (Note 2)
		Taiwan Cellular Co., Ltd.	Other receivables	9,000,000	9,000,000	0.893%~0.95%	Short-term financing	-	Operation requirements	-	-	-	21,662,488 (Note 2)	21,662,488 (Note 2)
		Taiwan Digital Communication Co., Ltd.	Other receivables	300,000	300,000	0.948%~1.002%	Short-term financing	-	Operation requirements	-	-	-	21,662,488 (Note 2)	21,662,488 (Note 2)
		Tai Fu Media Technology Co., Ltd.	Other receivables	50,000	50,000	0.950%	Short-term financing	-	Operation requirements	-	-	-	21,662,488 (Note 2)	21,662,488 (Note 2)
1	Taiwan Cellular Co., Ltd.	TFN Media Co., Ltd.	Other receivables	2,000,000	2,000,000	1.350%	Short-term financing	-	Operation requirements	-	-	-	23,777,661 (Note 2)	23,777,661 (Note 2)
		Win TV Broadcasting Co., Ltd.	Other receivables	360,000	360,000	0.847%~1.009%	Short-term financing	-	Operation requirements	-	-	-	23,777,661 (Note 2)	23,777,661 (Note 2)
2	Taiwan Fixed Network Co., Ltd.	TFN Union Investment Co., Ltd.	Other receivables	500	500	-	Short-term financing	-	Operation requirements	-	-	-	15,447,349 (Note 2)	15,447,349 (Note 2)
		The Corporation	Other receivables	9,000,000	9,000,000	0.893%	Short-term financing	-	Operation requirements	-	-	-	15,447,349 (Note 2)	15,447,349 (Note 2)
3	TCC Investment Co., Ltd.	TCCI Investment and Development Co., Ltd.	Other receivables	500	500	-	Short-term financing	-	Operation requirements	-	-	-	10,647,260 (Note 2)	10,647,260 (Note 2)
4	Union Cable TV Co., Ltd.	TFN Media Co., Ltd.	Other receivables	739,000	739,000	0.851%~1.000%	Short-term financing	-	Repayment of financing	-	-	-	760,492 (Note 3)	13,500,000 (Note 3)
5	Globalview Cable TV Co., Ltd.	TFN Media Co., Ltd.	Other receivables	233,000	233,000	0.851%~1.000%	Transactions	236,420	Business requirements	-	-	-	236,420 (Note 4)	514,944 (Note 4)

(Continued)

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**

**FINANCING PROVIDED**

**THREE MONTHS ENDED MARCH 31, 2011**

No.	Lending Company	Borrowing Company	Financial Statement Account	Maximum Balance for the Period (Note1)	Ending Balance (Note1)	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	\$ 584,000	\$ 584,000	0.854%-0.955%	Transactions	\$ 585,721	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	373,000	373,000	0.854%-1.000%	Transactions	533,078	Business requirements	-	-	-	24,000,000 (Note 5)	24,000,000 (Note 5)
8	Wealth Media Technology Co., Ltd.	Global Wealth Media Technology Co., Ltd.	Other receivables	15,000	15,000	0.851%	Short-term financing	-	Repayment of financing	-	-	-	122,069 (Note 2)	122,069 (Note 2)

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

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

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**ENDORSEMENT/GUARANTEE PROVIDED**  
**THREE MONTHS ENDED MARCH 31, 2011**

TABLE 2  
(In Thousands of New Taiwan Dollars)

No.	Endorsement/Guarantor (A)	Receiving Party		Maximum Guarantee/ Endorsement Amount Can Be Provided to Each Receiving Party	Maximum Balance for the Period (Note 1)	Ending Balance (Note 1)	Value of Collaterals	Ratio of Accumulated Endorsement/ Guarantee to Net Worth of the Guarantor (Note 1)	Maximum Guarantee/ Endorsement 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)	\$ 26,557,595	\$ 26,481,800	\$ -	48.90%	\$ 54,156,219
1	Taiwan Teleservices & Technologies Co., Ltd.	Taiwan Fixed Network Co., Ltd.	(Note 4)  (Note 6)	20,000 (Note 5)/ (Note 6)	146	146	-	0.16%	93,058 (Note 5)

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

Note 2: Direct/indirect subsidiary

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

Note 4: Parent company

Note 5: TT&T is directly and indirectly 100% owned by TFN. The endorsement/guarantee amount provided by TT&T, shall be limited within the net worth of TT&T, and not over the double of the investment amount in TT&T.

Note 6: Following the sale by TFN of its 100% shareholdings in TT&T on May 14, 2010, the endorsement/guarantee provided by TT&T is for transaction. The aggregate endorsement/guarantee amount shall not exceed the net worth of TT&T, and the individual endorsement/guarantee amount shall not exceed the amount of business dealing. The amount of business dealing is \$142,611 thousands.

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**MARKETABLE SECURITIES HELD**  
**MARCH 31, 2011**

TABLE 3

(In Thousands of New Taiwan Dollars or stated otherwise)

Investing Company (A)	Marketable Securities Invested (B)	Relationship with the Investing Company (B is A's)	Financial Statement Account	March 31, 2011				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	\$ 199,094	0.028	\$ 199,094 (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	37,200	305,174	100	305,174	
	Taiwan Cellular Co., Ltd.	Subsidiary	Long-term investments - equity method	30,000	11,623,499 (Note 4)	100	59,444,152	
	Taipei New Horizons Co., Ltd.	Equity-method investee	Long-term investments - equity method	44,910	381,186	49.9	381,186	
Wealth Media Technology Co., Ltd.	<u>Stock</u> Tai Fu Media Technology Co., Ltd.	Subsidiary	Long-term investments - equity method	27,000	204,023	100	204,023	
	Taiwan Win TV Broadcasting Co., Ltd.	Subsidiary	Long-term investments - equity method	16	9,859	100	9,859	
Tai Fu Media Technology Co., Ltd.	<u>Stock</u> Global Wealth Media Technology Co., Ltd.	Subsidiary	Long-term investments - equity method	8,400	91,530	100	91,530	
	Fu Jia Leh Media Technology Co., Ltd.	Subsidiary	Long-term investments - equity method	100	697	100	697	
	Fu Sin Media Technology Co., Ltd.	Subsidiary	Long-term investments - equity method	13,500	143,226	100	143,226	
	Global Forest Media Technology Co., Ltd.	Subsidiary	Long-term investments - equity method	100	573	100	573	
Global Wealth Media Technology Co., Ltd.	<u>Stock</u> Globalview Cable TV Co., Ltd.	Subsidiary	Long-term investments - equity method	3,815	95,345	6.813	47,440	
Fu Sin Media Technology Co., Ltd.	<u>Stock</u> Phoenix Cable TV Co., Ltd.	Subsidiary	Long-term investments - equity method	2,272	134,421	3.34	34,141	
Global Forest Media Technology Co., Ltd.	<u>Stock</u> Union Cable TV Co., Ltd.	Subsidiary	Long-term investments - equity method	326 shares	4	0.0002	4	
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	3,000	20,207	3	-	(Note 3)

(Continued)

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**MARKETABLE SECURITIES HELD**  
**MARCH 31, 2011**

Investing Company (A)	Marketable Securities Invested (B)	Relationship with the Investing Company (B is A's)	Financial Statement Account	March 31, 2011				Note
				Shares/Units (Thousands)	Carrying Value	Percentage of Ownership	Market Value (Note 1)	
	Transportation High Tech Inc.	-	Financial assets carried at cost - non-current	1,200	\$ -	12	\$ -	
	WEB Point Co., Ltd.	-	Financial assets carried at cost - non-current	803	(Note 2) 6,773	3.17	(Note 3) -	
	TWM Holding Co. Ltd.	Subsidiary	Long-term investments - equity method	1 share	US\$ 8,472	100	US\$ 8,472	
	Taiwan Fixed Network Co., Ltd.	Subsidiary	Long-term investments - equity method	2,100,000	38,618,373	100	38,618,373	
	Taiwan Digital Communication Co., Ltd.	Subsidiary	Long-term investments - equity method	1,200	16,526	100	16,526	
	TCC Investment Co., Ltd.	Subsidiary	Long-term investments - equity method	3,950	26,745,333	100	26,618,150	
	Taiwan Teleservices & Technologies Co., Ltd.	Subsidiary	Long-term investments - equity method	1,000	93,058	100	93,058	
TWM Holding Co., Ltd.	<u>Stock</u> TWM Communications (Beijing) Ltd.	Subsidiary	Long-term investments - equity method	-	US\$ 3,924	100	US\$ 3,033	
Taiwan Teleservices & Technologies Co., Ltd.	<u>Stock</u> TT & T Holdings Co., Ltd.	Subsidiary	Long-term investments - equity method	1,300	US\$ 1,460	100	US\$ 1,460	
	Taiwan Super Basketball Co., Ltd.	Subsidiary	Long-term investments - equity method	2,000	19,114	100	19,114	
TT&T Holdings Co., Ltd.	<u>Stock</u> Xiamen Taifu Teleservices & Technologies Co., Ltd.	Subsidiary	Long-term investments - equity method	-	US\$ 1,427	100	US\$ 1,427	
TCC Investment Co., Ltd.	<u>Stock</u> Taiwan Mobile Co., Ltd. (the "Corporation")	The Corporation	Available-for-sale financial assets - non-current	222,774	15,415,973	5.86	15,415,973	
	Win TV Broadcasting Co., Ltd.	Subsidiary	Long-term investments - equity method	18,177	296,006	100	288,389	
	TFN Media Co., Ltd.	Subsidiary	Long-term investments - equity method	230,526	1,332,689	100	3,342,952	
	TCCI Investment and Development Co., Ltd.	Subsidiary	Long-term investments - equity method	400	8,936,657	100	8,936,657	
	Great Taipei Broadband Co., Ltd.	-	Financial assets carried at cost - non-current	10,000	42,845	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	132,849	9,193,128	3.50	9,193,128	(Note 5)
TFN Media Co., Ltd.	<u>Stock</u> Yeong Jia Leh Cable TV Co., Ltd.	Subsidiary	Long-term investments - equity method	33,940	2,175,237	100	650,757	

(Continued)



**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**MARKETABLE SECURITIES HELD**  
**MARCH 31, 2011**

Investing Company (A)	Marketable Securities Invested (B)	Relationship with the Investing Company (B is A's)	Financial Statement Account	March 31, 2011				Note
				Shares/Units (Thousands)	Carrying Value	Percentage of Ownership	Market Value (Note 1)	
	Mangrove Cable TV Co., Ltd.	Related party in substance	Long-term investments - equity method	6,248	\$ 622,948	29.53	\$ 359,773 (Note 6)	
	Phoenix Cable TV Co., Ltd.	Subsidiary	Long-term investments - equity method	65,818	3,213,607	96.66	989,102	
	Union Cable TV Co., Ltd.	Subsidiary	Long-term investments - equity method	170,441	2,105,728	99.9869	1,900,981	
	Globalview Cable TV Co., Ltd.	Subsidiary	Long-term investments - equity method	51,733	1,265,776	92.38	643,256	
	Taiwan Kuro Times Co., Ltd.	Subsidiary	Long-term investments - equity method	667	56,983	54.988	32,075	
Taiwan Kuro Times Co., Ltd.	<u>Stock</u> ezPeer Multimedia Limited	Subsidiary	Long-term investments - equity method	1,522	US\$ 1,471	100	US\$ 1,471	
Taiwan Fixed Network Co., Ltd.	<u>Stock</u> TFN Union Investment Co., Ltd.	Subsidiary	Long-term investments - equity method	400	30,694,876	100	30,694,876	
	TFN HK LIMITED	Subsidiary	Long-term investments - equity method	1,300	HK\$ 1,486	100	HK\$ 1,486	
	Taiwan High Speed Rail Corporation	-	Financial assets carried at cost - non-current	225,531	2,120,829	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	456,295	31,575,597	12	31,575,597 (Note 5)	

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

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

Note 3: As of April 13, 2011, 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 \$59,444,152 thousand on TCC shall be reduced by 1) downward adjusting \$31,889,100 thousand, the carrying value of total treasury shares on the Corporation's book, 2) excluding \$16,389,353 thousand unrealized gain from financial assets investment, 3) adding back \$475,907 thousand income tax expenses resulted from TFN and TFNI's disposal gain from the Corporation's shares, and 4) excluding recognition of upstream transactions gain of \$18,107 thousand.

Note 5: Based on the closing price on March 31, 2011.

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

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**TOTAL PURCHASE FROM OR SALE TO RELATED PARTIES AMOUNTING TO AT LEAST \$100 MILLION OR 20% OF THE PAID-IN CAPITAL**  
**THREE MONTHS ENDED MARCH 31, 2011**

TABLE 4  
(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	\$ (551,139)	(4)	Based on contract terms	-	-	\$ 369,138	7	(Note 1)
			Purchase	674,895	(Note 2)	Based on contract terms	-	-	(262,504)	(Note 3)	
	Taiwan Teleservices & Technologies Co., Ltd.	Subsidiary	Purchase	216,692	(Note 4)	Based on contract terms	-	-	(72,076)	(Note 5)	
Taiwan Teleservices & Technologies Co., Ltd.	The Corporation	Ultimate parent	Sale	(216,725)	(86)	Based on contract terms	-	-	72,094	86	
Taiwan Fixed Network Co., Ltd.	The Corporation	Ultimate parent	Sale	673,059	(25)	Based on contract terms	-	-	261,777	27	
			Purchase	552,034	31	Based on contract terms	-	-	(368,883)	(48)	
TFN Media Co., Ltd.	Phoenix Cable TV Co., Ltd.	Subsidiary	Channel leasing fee	(124,011)	(17)	Based on contract terms	(Note 6)	(Note 6)	380	-	
	Yeong Jia Leh Cable TV Co., Ltd.	Subsidiary	Channel leasing fee	(112,329)	(16)	Based on contract terms	(Note 6)	(Note 6)	2,268	2	
Yeong Jia Leh Cable TV Co., Ltd.	TFN Media Co., Ltd.	Parent	Royalty of copyright	112,329	66	Based on contract terms	(Note 6)	(Note 6)	(2,268)	(15)	
Phoenix Cable TV Co., Ltd.	TFN Media Co., Ltd.	Parent	Royalty of copyright	124,011	69	Based on contract terms	(Note 6)	(Note 6)	(380)	(6)	

Note 1: The \$37,414 thousand accounts receivable amount was expressed on a gross basis in accordance with sales amount. The net accounts receivable should be \$369,138 thousand after deducting accounts payable and accrued custodial receipts/payments totaled \$331,724 thousand.

Note 2: Included operating costs and operating expenses.

Note 3: Included accounts payable and accrued expenses.

Note 4: Recognized as operating expenses.

Note 5: Recognized as accrued expenses.

Note 6: No comparables on such kind of transactions.

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST \$100 MILLION OR 20% OF THE PAID-IN CAPITAL**  
**MARCH 31, 2011**

TABLE 5  
(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 \$ 369,138	5.96	\$ -	-	\$ 167	\$ -
			Other receivables 43,621				329	-
	TFN Media Co., Ltd.	Subsidiary	Other receivables 3,718,969				-	-
	Taiwan Cellular Co., Ltd.	Subsidiary	Other receivables 8,017,888		-	-	-	-
Taiwan Cellular Co., Ltd.	TFN Media Co., Ltd.	Subsidiary	Other receivables 1,418,031		-	-	-	-
	Win TV Broadcasting Co., Ltd.	Subsidiary	Other receivables 180,231		-	-	-	-
Taiwan Teleservices & Technologies Co., Ltd.	The Corporation	Ultimate parent	Accounts receivable 72,094	12.44	-	-	-	-
Taiwan Fixed Network Co., Ltd.	The Corporation	Ultimate parent	Accounts receivable 261,777	10.62	-	-	90	-
			Other receivables 6,777,041				-	-
Phoenix Cable TV Co., Ltd.	TFN Media Co., Ltd.	Parent	Accounts receivable 17,270	4.86	-	-	-	-
			Other receivables 583,705				-	-
Union Cable TV Co., Ltd.	TFN Media Co., Ltd.	Parent	Accounts receivable 10,834	3.75	-	-	-	-
			Other receivables 656,668				-	-
Globalview Cable TV Co., Ltd.	TFN Media Co., Ltd.	Parent	Accounts receivable 6,584	4.91	-	-	-	-
			Other receivables 233,563				-	-
Yeong Jia Leh Cable TV Co., Ltd.	TFN Media Co., Ltd.	Parent	Accounts receivable 15,965	4.68	-	-	-	-
			Other receivables 356,247				-	-

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**NAMES, LOCATIONS, AND OTHER INFORMATION OF INVESTEES ON WHICH THE COMPANY EXERCISES SIGNIFICANT INFLUENCE**  
**THREE MONTHS ENDED MARCH 31, 2011**

TABLE 6  
(In Thousands of New Taiwan Dollars or stated otherwise)

Investor	Investee	Location	Main Businesses and Products	Investment Amount		Balance as of March 31, 2011			Net Income (Loss) of the Investee	Investment Income (Loss)	Note
				March 31, 2011	March 31, 2010	Shares (Thousands)	Percentage of Ownership	Carrying Value			
Taiwan Mobile Co., Ltd. (the "Corporation")	Taiwan Cellular Co., Ltd.	Taipei, Taiwan	Telecom engineering and IT service	\$ 37,558,330	\$ 37,558,330	30,000	100	\$ 11,623,499 (Note 1)	\$ 1,015,103	\$ 1,010,625	
	Taipei New Horizons Co., Ltd.	Taipei, Taiwan	Real Estate Rental and Sale	449,100	449,100	44,910	49.9	381,186	(13,659)	(6,816)	
	Wealth Media Technology Co., Ltd.	Taipei, Taiwan	Investment	372,000	372,000	37,200	100	305,174	3,197	3,197	
Wealth Media Technology Co., Ltd.	Tai Fu Media Technology Co., Ltd.	Taipei, Taiwan	Investment	270,000	270,000	27,000	100	204,023	3,253	NA	
	Taiwan Win TV Broadcasting Co., Ltd.	Taipei, Taiwan	TV program producing	10,000	10,000	16	100	9,859	(53)	NA	
Tai Fu Media Technology Co., Ltd.	Global Wealth Media Technology Co., Ltd.	New Taipei City, Taiwan	Investment	84,000	84,000	8,400	100	91,530	1,593	NA	
	Fu Jia Leh Media Technology Co., Ltd.	Taipei, Taiwan	Investment	1,700	1,700	100	100	697	(71)	NA	
	Fu Sin Media Technology Co., Ltd.	Taipei, Taiwan	Investment	135,000	135,000	13,500	100	143,226	1,947	NA	
	Global Forest Media Technology Co., Ltd.	Taipei, Taiwan	Investment	1,000	1,000	100	100	573	(69)	NA	
Global Wealth Media Technology Co., Ltd.	Globalview Cable TV Co., Ltd.	New Taipei City, Taiwan	Cable TV service provider	91,691	91,691	3,815	6.813	95,345	24,632	NA	
Fu Sin Media Technology Co., Ltd.	Phoenix Cable TV Co., Ltd.	Kaohsiung County, Taiwan	Cable TV service provider	133,358	133,358	2,272	3.34	134,421	60,250	NA	
Global Forest Media Technology Co., Ltd.	Union Cable TV Co., Ltd.	Yilan County, Taiwan	Cable TV service provider	4	4	326 shares	0.0002	4	33,903	NA	
Taiwan Cellular Co., Ltd.	TWM Holding Co. Ltd.	British Virgin Islands	Investment	US\$ 10,800	US\$ 10,800	1 share	100	US\$ 8,472	US\$ (148)	NA	
	Taiwan Fixed Network Co., Ltd.	Taipei, Taiwan	Fixed line service provider	21,000,000	21,000,000	2,100,000	100	38,618,373	537,049	NA	
	Taiwan Digital Communication Co., Ltd.	Taipei, Taiwan	Telecom engineering and IT service	12,000	12,000	1,200	100	16,526	4,922	NA	
	TCC Investment Co., Ltd.	Taipei, Taiwan	Investment	22,301,000	22,301,000	3,950	100	26,745,333	477,620	NA	
	Taiwan Teleservices & Technologies Co., Ltd. (Note 3)	Taipei, Taiwan	Call center service and ISR (international simple resales)	10,000	10,000	1,000	100	93,058	12,536	NA	
TWM Holding Co. Ltd.	TWM Communications (Beijing) Ltd.	Beijing, China	Mobile application development and design	US\$ 4,936	US\$ 4,936	-	100	US\$ 3,924	US\$ (149)	NA	
Taiwan Teleservices & Technologies Co., Ltd.	TT&T Holdings Co., Ltd.	Samoa	Investment	US\$ 1,300	US\$ 1,300	1,300	100	US\$ 1,460	US\$ 57	NA	
	Taiwan Super Basketball Co., Ltd.	Taipei, Taiwan	Basketball team management	20,000	20,000	2,000	100	19,114	(969)	NA	
TT&T Holdings Co., Ltd.	Xiamen Taifu Teleservices & Technologies Co., Ltd.	Xiamen, China	Call center service	US\$ 1,300	US\$ 1,300	-	100	US\$ 1,427	US\$ 50	NA	
TCC Investment Co., Ltd.	Win TV Broadcasting Co., Ltd.	Taipei, Taiwan	TV program provider	188,047	188,047	18,177	100	296,006	20,197	NA	
	TFN Media Co., Ltd.	Taipei, Taiwan	Cable broadband and value added service provider	2,035,714	2,035,714	230,526	100	1,332,689	491,527	NA	
	TCCI Investment and Development Co., Ltd.	Taipei, Taiwan	Investment	6,629,149	6,629,149	400	100	8,936,657	-	NA	
TFN Media Co., Ltd.	Yeong Jia Leh Cable TV Co., Ltd.	New Taipei City, Taiwan	Cable TV service provider	1,616,824	1,616,824	33,940	100	2,175,237	60,516	NA	
	Mangrove Cable TV Co., Ltd.	New Taipei City, Taiwan	Cable TV service provider	397,703	397,703	6,248	29.53	622,948	28,346	NA	
Taiwan Kuro Times Co., Ltd.	Phoenix Cable TV Co., Ltd.	Kaohsiung County, Taiwan	Cable TV service provider	2,294,967	2,294,967	65,818	96.66	3,213,607	60,250	NA	
	Union Cable TV Co., Ltd.	Yilan County, Taiwan	Cable TV service provider	1,904,436	1,904,436	170,441	99.9869	2,105,728	33,903	NA	
	Globalview Cable TV Co., Ltd.	New Taipei City, Taiwan	Cable TV service provider	841,413	841,413	51,733	92.38	1,265,776	24,632	NA	
	Taiwan Kuro Times Co., Ltd.	Taipei, Taiwan	The platform of music supplied	63,900	63,900	667	54.988	56,983	5,651	NA	
	ezPeer Multimedia Limited	Samoa	Investment	US\$ 1,522	US\$ 1,522	1,522	100	US\$ 1,471	US\$ (25)	NA	
	Taiwan Fixed Network Co., Ltd.	TFN Union Investment Co., Ltd.	Taipei, Taiwan	Investment	22,769,109	22,769,109	400	100	30,694,876	-	NA
	TFN HK LIMITED	Hong Kong	Telecommunications service provider	HK\$ 1,300	HK\$ 1,300	1,300	100	HK\$ 1,486	HK\$ 123	NA	

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 \$59,444,152 thousand on TCC shall be reduced by 1) downward adjusting \$31,889,100 thousand, the carrying value of total treasury shares on the Corporation's book, 2) excluding \$16,389,353 thousand unrealized gain from financial assets investment, 3) adding back \$475,907 thousand income tax expenses resulted from TFN and TFN's disposal gain from the Corporation's shares, and 4) excluding recognition of upstream transactions gain of \$18,107 thousand.

Note 2: 70.47% shares are held under trustee accounts.

Note 3: On May 14, 2010, TFN sold to TCC its 100% shareholdings in TT&T.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES

INVESTMENT IN MAINLAND CHINA

THREE MONTHS ENDED MARCH 31, 2011

TABLE 7  
(In Thousands of New Taiwan Dollars or U.S. Dollars)

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, 2011	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2011	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 3)	Carrying Value as of March 31, 2011	Accumulated Inward Remittance of Earnings as of March 31, 2011
					Outflow	Inflow					
Xiamen Taifu Teleservices & Technologies Co., Ltd.	Call center service	US\$ 1,300 (NT\$ 38,324)	Indirect investment in Mainland China through a third place by the Corporation's subsidiary, Taiwan Teleservices & Technologies Co., Ltd.	US\$ 1,300 (NT\$ 38,324)	\$ -	\$ -	US\$ 1,300 (NT\$ 38,324)	100% ownership of indirect investment by the Corporation's subsidiary	US\$ 50 (NT\$ 1,474)	US\$ 1,427 (NT\$ 42,068)	\$ -
TWM Communications (Beijing) Ltd.	Mobile application development and design	US\$ 3,000 (NT\$ 88,440)	Indirect investment in Mainland China through a third place by the Corporation's subsidiary, Taiwan Cellular Co., Ltd.	US\$ 4,872 (NT\$ 143,627)	-	-	US\$ 4,872 (NT\$ 143,627)	100% ownership of indirect investment by the Corporation's subsidiary	US\$ (149) (NT\$ (4,393))	US\$ 3,924 (NT\$ 115,680)	-

Accumulated Investment in Mainland China as of March 31, 2011	Investment Amounts Authorized by Investment Commission, MOEA (Note 2)	Upper Limit on Investment Authorized by Investment Commission, MOEA (Note 2)
US\$1,300 (NT\$38,324)	US\$1,300 (NT\$38,324)	\$93,058
US\$4,872 (NT\$143,627)	US\$4,872 (NT\$143,627)	\$59,444,152

Note 1: The above amounts were translated into New Taiwan dollars at the exchange rate of US\$1 = NT\$29.48, and RMB1 = NT\$4.5165 as of March 31, 2011.

Note 2: The indirect investment made by Taiwan Teleservices & Technologies Co., Ltd. and Taiwan Cellular Co., Ltd., subsidiaries of the Corporation.

Note 3: Calculation was based on unreviewed financial statements.

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**BUSINESS RELATIONSHIP AND SIGNIFICANT INTERCOMPANY TRANSACTIONS**  
**THREE MONTHS ENDED MARCH 31, 2011**

**TABLE 8**

(In Thousands of New Taiwan Dollars)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			Percentage of Consolidated Total Operating Revenues or Total Assets
				Account	Amount	Transaction Terms	
0	Taiwan Mobile Co., Ltd.	Taiwan Digital Communications Co., Ltd.	1	Account receivable	\$ 722	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Account receivable	37,414	Based on regular terms	-
		TFN Media Co., Ltd.	1	Account receivable	10	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Account receivable	4	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Account receivable	98	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	8	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Account receivable	3	Based on regular terms	-
		Wealth Media Technology Co., Ltd.	1	Other receivables	36	Based on regular terms	-
		Tai Fu Media Technology Co., Ltd.	1	Other receivables	33,168	Based on regular terms	-
		Fu Jia Leh Media Technology Co., Ltd.	1	Other receivables	36	Based on regular terms	-
		Fu Sin Media Technology Co., Ltd.	1	Other receivables	36	Based on regular terms	-
		Global Forest Media Technology Co., Ltd.	1	Other receivables	36	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	1	Other receivables	8,017,888	Based on regular terms	9%
		Taiwan Digital Communications Co., Ltd.	1	Other receivables	60,187	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Other receivables	43,621	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Other receivables	36	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	1	Other receivables	71	Based on regular terms	-
		TFN Media Co., Ltd.	1	Other receivables	3,718,969	Based on regular terms	4%
		Union Cable TV Co., Ltd.	1	Other receivables	26	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other receivables	73	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Other receivables	8	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Other receivables	90	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Other receivables	10	Based on regular terms	-
		TFN Union Investment Co., Ltd.	1	Other receivables	24	Based on regular terms	-
		TCCI Investment and Development Co., Ltd.	1	Other receivables	24	Based on regular terms	-
		TCC Investment Co., Ltd.	1	Other receivables	36	Based on regular terms	-
		Taiwan Win TV Broadcasting Co., Ltd.	1	Other receivables	36	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Prepayments	33	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Prepayments	11	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Short-term borrowing	6,595,000	Based on regular terms	8%
		Taiwan Teleservices & Technologies Co., Ltd.	1	Accounts payable	18	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Accounts payable	15,502	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	1	Accrued expenses	1,909	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	1	Accrued expenses	16,393	Based on regular terms	-
		Taiwan Super Basketball Co., Ltd.	1	Accrued expenses	8,400	Based on regular terms	-
		TWM Communications (Beijing) Ltd.	1	Accrued expenses	38,616	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Accrued expenses	252,441	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Accrued expenses	72,076	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	1	Other payables	1,672	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Other payables	71,397	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			Percentage of Consolidated Total Operating Revenues or Total Assets
				Account	Amount	Transaction Terms	
		Union Cable TV Co., Ltd.	1	Other payables	\$ 729	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other payables	1,372	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Other payables	148	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Other payables	2,758	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Other payables	249	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Other payables	1,754	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Advance receipts	94	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Other current liabilities	93,908	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Other current liabilities	1,864	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other current liabilities	5,910	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Other current liabilities	758	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Other current liabilities	3,579	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Other current liabilities	893	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Other current liabilities	1,852	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	726	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Operating revenues	551,139	Based on regular terms	3%
		TFN Media Co., Ltd.	1	Operating revenues	137	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Operating revenues	188	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating revenues	281	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Operating revenues	135	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Operating revenues	304	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Operating revenues	191	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Operating revenues	686	Based on regular terms	-
		TWM Communications (Beijing) Ltd.	1	Operating cost	639	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Operating cost	655,928	Based on regular terms	4%
		Taiwan Teleservices & Technologies Co., Ltd.	1	Operating cost	33	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Operating cost	43	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	1	Operating cost	15,273	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	1	Operating expenses	44,217	Based on regular terms	-
		Taiwan Super Basketball Co., Ltd.	1	Operating expenses	8,400	Based on regular terms	-
		TWM Communications (Beijing) Ltd.	1	Operating expenses	(73)	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Operating expenses	21,817	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Operating expenses	216,692	Based on regular terms	1%
		TFN Media Co., Ltd.	1	Operating expenses	2	Based on regular terms	-
		Tai Fu Media Technology Co., Ltd.	1	Interest income	77	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	1	Interest income	18,352	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	1	Interest income	111	Based on regular terms	-
		TFN Media Co., Ltd.	1	Interest income	8,169	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	-
		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	29,754	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	65	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			Percentage of Consolidated Total Operating Revenues or Total Assets
				Account	Amount	Transaction Terms	
1	Wealth Media Technology Co., Ltd.	TFN Media Co., Ltd.	1	Rental income	\$ 2,696	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	-
		Taiwan Fixed Network Co., Ltd.	1	Miscellaneous revenue	1,133	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Interest expenses	14,631	Based on regular terms	-
		Global Wealth Media Technology Co., Ltd.	1	Other receivables	4,008	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	36	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	8	Payment terms varied depend on the agreements	-
2	Taiwan Win TV Broadcasting Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accrued expenses	36	Based on regular terms	-
3	Tai Fu Media Technology Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	36	Payment terms varied depend on the agreements	-
4	Global Wealth Media Technology Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Other payables	33,000	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Interest expenses	77	Payment terms varied depend on the agreements	-
		Wealth Media Technology Co., Ltd.	2	Accrued expenses	8	Payment terms varied depend on the agreements	-
5	Fu Jia Leh Media Technology Co., Ltd.	Globalview Cable TV Co., Ltd.	1	Accrued expenses	36	Payment terms varied depend on the agreements	-
		Wealth Media Technology Co., Ltd.	2	Other payables	4,000	Payment terms varied depend on the agreements	-
		Wealth Media Technology Co., Ltd.	2	Interest expenses	8	Payment terms varied depend on the agreements	-
6	Fu Sin Media Technology Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accrued expenses	36	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Payment terms varied depend on the agreements	-
7	Global Forest Media Technology Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accrued expenses	36	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Payment terms varied depend on the agreements	-
8	Taiwan Cellular Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Other receivables	1,909	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Other receivables	167	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	1	Other receivables	180,231	Based on regular terms	-
		TFN Media Co., Ltd.	1	Other receivables	1,418,031	Based on regular terms	2%
		Taiwan Mobile Co., Ltd.	2	Short-term borrowing	8,000,000	Based on regular terms	9%
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	17,888	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
Win TV Broadcasting Co., Ltd.	1	Interest income	318	Based on regular terms	-		

(Continued)



Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			Percentage of Consolidated Total Operating Revenues or Total Assets
				Account	Amount	Transaction Terms	
9	Taiwan Fixed Network Co., Ltd.	TFN Media Co., Ltd.	1	Interest income	\$ 5,441	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Interest expenses	18,352	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Account receivable	235,338	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	16,798	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Account receivable	64	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Account receivable	147	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	3	Account receivable	220	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Account receivable	583	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Account receivable	199	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Account receivable	1,641	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Other receivables	6,776,691	Based on regular terms	8%
		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	269	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Prepayments	71	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Prepayments	599	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Refundable deposits	830	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accounts payable	37,204	Based on regular terms	-
		TFN Media Co., Ltd.	3	Accounts payable	6,048	Based on regular terms	-
		Taiwan Kuro Times Co., Ltd.	3	Accounts payable	1	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	43,105	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Accrued expenses	167	Based on regular terms	-
		TFN HK	1	Accrued expenses	41,643	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	3	Accrued expenses	11,789	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Accrued expenses	108	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	31	Based on regular terms	-
		TWM Communications (Beijing) Ltd.	3	Accrued expenses	3,342	Based on regular terms	-
		TFN Media Co., Ltd.	3	Other payables	5,342	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	626	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	673,059	Based on regular terms	4%
		Win TV Broadcasting Co., Ltd.	3	Operating revenues	106	Based on regular terms	-
		TFN Media Co., Ltd.	3	Operating revenues	24,382	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Operating revenues	717	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating revenues	165	Based on regular terms	-
Mangrove Cable TV Co., Ltd.	3	Operating revenues	538	Based on regular terms	-		
Phoenix Cable TV Co., Ltd.	3	Operating revenues	1,584	Based on regular terms	-		
Globalview Cable TV Co., Ltd.	3	Operating revenues	418	Based on regular terms	-		
Taiwan Kuro Times Co., Ltd.	3	Operating revenues	2,573	Based on regular terms	-		
Taiwan Mobile Co., Ltd.	2	Operating cost	552,034	Based on regular terms	3%		
TFN HK	1	Operating cost	16,255	Based on regular terms	-		
TFN Media Co., Ltd.	3	Operating cost	5,342	Based on regular terms	-		

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			Percentage of Consolidated Total Operating Revenues or Total Assets		
				Account	Amount	Transaction Terms			
10	Taiwan Digital Communications Co., Ltd.	Union Cable TV Co., Ltd.	3	Operating cost	\$ 289	Based on regular terms	-		
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating cost	222	Based on regular terms	-		
		Mangrove Cable TV Co., Ltd.	3	Operating cost	17	Based on regular terms	-		
		Phoenix Cable TV Co., Ltd.	3	Operating cost	370	Based on regular terms	-		
		Globalview Cable TV Co., Ltd.	3	Operating cost	83	Based on regular terms	-		
		Taiwan Mobile Co., Ltd.	2	Operating expenses	28,706	Based on regular terms	-		
		Taiwan Teleservices & Technologies Co., Ltd.	3	Operating expenses	36,347	Based on regular terms	-		
		TWM Communications (Beijing) Ltd.	3	Operating expenses	94	Based on regular terms	-		
		Taiwan Mobile Co., Ltd.	2	Interest income	14,631	Based on regular terms	-		
		Taiwan Mobile Co., Ltd.	2	Rental income	4,526	Based on regular terms	-		
		Win TV Broadcasting Co., Ltd.	3	Rental income	1,329	Based on regular terms	-		
		Taiwan Kuro Times Co., Ltd.	3	Rental income	847	Based on regular terms	-		
		Win TV Broadcasting Co., Ltd.	3	Interest expenses	3	Based on regular terms	-		
		Taiwan Kuro Times Co., Ltd.	3	Interest expenses	2	Based on regular terms	-		
		Taiwan Mobile Co., Ltd.	2	Miscellaneous expense	1,133	Based on regular terms	-		
		Taiwan Mobile Co., Ltd.	2	Account receivable	18,065	Based on regular terms	-		
		11	TCC Investment Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Short-term borrowing	60,000	Based on regular terms	-
				Taiwan Mobile Co., Ltd.	2	Accounts payable	722	Based on regular terms	-
				Taiwan Mobile Co., Ltd.	2	Accrued expenses	187	Based on regular terms	-
				Taiwan Mobile Co., Ltd.	2	Operating revenues	44,217	Based on regular terms	-
				Taiwan Mobile Co., Ltd.	2	Operating cost	592	Based on regular terms	-
				Taiwan Mobile Co., Ltd.	2	Operating expenses	167	Based on regular terms	-
Taiwan Mobile Co., Ltd.	2			Interest expenses	111	Based on regular terms	-		
TFN Media Co., Ltd.	1			Other receivables	1,508,809	Based on regular terms	2%		
Taiwan Mobile Co., Ltd.	2			Accrued expenses	36	Based on regular terms	-		
Taiwan Mobile Co., Ltd.	2			Operating expenses	34	Based on regular terms	-		
12	TCCI Investment and Development Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accrued expenses	24	Based on regular terms	-		
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	24	Based on regular terms	-		
13	Win TV Broadcasting Co., Ltd.	TFN Media Co., Ltd.	3	Account receivable	14,313	Payment terms varied depend on the agreements	-		
		Union Cable TV Co., Ltd.	3	Account receivable	125	Payment terms varied depend on the agreements	-		
		Yeong Jia Leh Cable TV Co., Ltd.	3	Account receivable	285	Payment terms varied depend on the agreements	-		
		Mangrove Cable TV Co., Ltd.	3	Account receivable	125	Payment terms varied depend on the agreements	-		
		Phoenix Cable TV Co., Ltd.	3	Account receivable	125	Payment terms varied depend on the agreements	-		
		Globalview Cable TV Co., Ltd.	3	Account receivable	125	Payment terms varied depend on the agreements	-		
		Taiwan Fixed Network Co., Ltd.	3	Refundable deposits	1,003	Payment terms varied depend on the agreements	-		
		TCC Investment Co., Ltd.	2	Accrued expenses	34	Payment terms varied depend on the agreements	-		
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	115	Payment terms varied depend on the agreements and Based on regular terms	-		
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	115	Payment terms varied depend on the agreements and Based on regular terms	-		

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			Percentage of Consolidated Total Operating Revenues or Total Assets
				Account	Amount	Transaction Terms	
14	TFN Media Co., Ltd.	Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	\$ 464	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Accrued expenses	494	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	3	Advance receipts	(42)	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	3	Advance receipts	121	Payment terms varied depend on the agreements	-
		Taiwan Cellular Co., Ltd.	2	Other current liabilities	53	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	3	Operating revenues	14,670	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	3	Operating revenues	125	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating revenues	277	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	3	Operating revenues	3,620	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	3	Operating revenues	125	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	3	Operating revenues	125	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating cost	73	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating cost	1,359	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	3	Operating expenses	330	Payment terms varied depend on the agreements	-
		TCC Investment Co., Ltd.	2	Operating expenses	18	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	39	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	649	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Interest income	5	Payment terms varied depend on the agreements	-
		Taiwan Cellular Co., Ltd.	2	Interest expenses	318	Payment terms varied depend on the agreements	-
		Taiwan Cellular Co., Ltd.	2	Other payables	180,000	Payment terms varied depend on the agreements	-
TFN Media Co., Ltd.	3	Other payables	330	Payment terms varied depend on the agreements	-		
Taiwan Fixed Network Co., Ltd.	3	Account receivable	11,683	Payment terms varied depend on the agreements	-		
Win TV Broadcasting Co., Ltd.	3	Account receivable	330	Payment terms varied depend on the agreements	-		

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			Percentage of Consolidated Total Operating Revenues or Total Assets
				Account	Amount	Transaction Terms	
		Union Cable TV Co., Ltd.	1	Account receivable	\$ 19,191	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Account receivable	27,850	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	1	Account receivable	16,078	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Account receivable	24,304	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Account receivable	10,449	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Other receivables	16	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other receivables	316	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Other receivables	16	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Other receivables	16	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Other receivables	31	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Prepayments	7	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Accounts payable	14,304	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Accounts payable	4,105	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Accounts payable	11,136	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	1	Accounts payable	1,522	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Accounts payable	8,543	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Accounts payable	3,583	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	2,898	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	16,418	Payment terms varied depend on the agreements and Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Accrued expenses	6,935	Payment terms varied depend on the agreements and Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Accrued expenses	5,167	Payment terms varied depend on the agreements and Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Accrued expenses	2,246	Payment terms varied depend on the agreements and Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Accrued expenses	9,487	Payment terms varied depend on the agreements and Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Accrued expenses	3,123	Payment terms varied depend on the agreements and Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			Percentage of Consolidated Total Operating Revenues or Total Assets
				Account	Amount	Transaction Terms	
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	\$ 6,081	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Accrued expenses	7,915	Payment terms varied depend on the agreements and Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Accrued expenses	1,417	Payment terms varied depend on the agreements and Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Accrued expenses	769	Payment terms varied depend on the agreements and Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Accrued expenses	1,248	Payment terms varied depend on the agreements and Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Accrued expenses	489	Payment terms varied depend on the agreements and Based on regular terms	-
		TCC Investment Co., Ltd.	2	Other payables	1,508,809	Payment terms varied depend on the agreements	2%
		Taiwan Mobile Co., Ltd.	2	Other current liabilities	1,634	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Other current liabilities	80	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	5,333	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Operating revenues	330	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Operating revenues	62,969	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating revenues	121,723	Payment terms varied depend on the agreements	1%
		Mangrove Cable TV Co., Ltd.	1	Operating revenues	1,523	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Operating revenues	134,471	Payment terms varied depend on the agreements	1%
		Globalview Cable TV Co., Ltd.	1	Operating revenues	54,470	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Operating cost	14,661	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Operating cost	9,179	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating cost	14,475	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	1	Operating cost	2,584	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Operating cost	14,650	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Operating cost	6,063	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating cost	82	Payment terms varied depend on the agreements and Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			Percentage of Consolidated Total Operating Revenues or Total Assets
				Account	Amount	Transaction Terms	
15	Union Cable TV Co., Ltd.	Taiwan Fixed Network Co., Ltd.	3	Operating cost	\$ 24,023	Payment terms varied depend on the agreements and Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Operating expenses	827	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating expenses	1,320	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	1	Operating expenses	388	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Operating expenses	1,103	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Operating expenses	442	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	2,788	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	361	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Interest expenses	8,169	Payment terms varied depend on the agreements	-
		Taiwan Cellular Co., Ltd.	2	Interest expenses	5,325	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Interest expenses	1,417	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Interest expenses	763	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Interest expenses	1,248	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Interest expenses	489	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Other payables	3,710,000	Payment terms varied depend on the agreements	4%
		Taiwan Cellular Co., Ltd.	2	Other payables	1,410,000	Payment terms varied depend on the agreements	2%
		Union Cable TV Co., Ltd.	1	Other payables	655,000	Payment terms varied depend on the agreements	1%
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other payables	355,000	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Other payables	582,000	Payment terms varied depend on the agreements	1%
		Globalview Cable TV Co., Ltd.	1	Other payables	233,000	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Account receivable	2,510	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Account receivable	108	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Account receivable	10,834	Payment terms varied depend on the agreements	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			Percentage of Consolidated Total Operating Revenues or Total Assets
				Account	Amount	Transaction Terms	
		TFN Media Co., Ltd.	2	Other receivables	\$ 656,668	Payment terms varied depend on the agreements and Based on regular terms	1%
		Taiwan Fixed Network Co., Ltd.	3	Prepayments	171	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Prepayments	(42)	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Other current assets	(2)	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Refundable deposits	288	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts payable	199	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accrued expenses	16	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Accrued expenses	125	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	30	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	30	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	312	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating revenues	9,656	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Operating cost	125	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating cost	58,075	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating cost	83	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating cost	461	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Operating expenses	4,894	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	161	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	319	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Interest income	1,417	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	349	Based on regular terms	-
		TFN Media Co., Ltd.	2	Other payables	18,991	Payment terms varied depend on the agreements and Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			Percentage of Consolidated Total Operating Revenues or Total Assets
				Account	Amount	Transaction Terms	
16	Yeong Jia Leh Cable TV Co., Ltd.	Union Cable TV Co., Ltd.	3	Account receivable	\$ 16	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Account receivable	6,985	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Account receivable	15,965	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other receivables	356,247	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Other current assets	(63)	Based on regular terms	-
		TFN Media Co., Ltd.	2	Other current assets	3	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts payable	45	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Accounts payable	2,284	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	18	Based on regular terms	-
		TFN Media Co., Ltd.	2	Accrued expenses	301	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Accrued expenses	285	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	176	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	222	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating revenues	15,031	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Operating cost	125	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating cost	112,329	Payment terms varied depend on the agreements	1%
		Taiwan Mobile Co., Ltd.	2	Operating cost	124	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating cost	75	Payment terms varied depend on the agreements and Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Operating expenses	152	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating expenses	9,394	Payment terms varied depend on the agreements	-
Taiwan Mobile Co., Ltd.	2	Operating expenses	247	Payment terms varied depend on the agreements and Based on regular terms	-		
Taiwan Fixed Network Co., Ltd.	3	Operating expenses	90	Payment terms varied depend on the agreements and Based on regular terms	-		
TFN Media Co., Ltd.	2	Interest income	763	Payment terms varied depend on the agreements	-		
TFN Media Co., Ltd.	2	Miscellaneous revenue	764	Based on regular terms	-		

(Continued)



Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			Percentage of Consolidated Total Operating Revenues or Total Assets
				Account	Amount	Transaction Terms	
17	Mangrove Cable TV Co., Ltd.	TFN Media Co., Ltd.	2	Other payables	\$ 25,581	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Account receivable	207	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Account receivable	3,654	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Other receivables	141	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	139	Based on regular terms	-
		TFN Media Co., Ltd.	2	Accounts payable	861	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts payable	282	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	101	Based on regular terms	-
		TFN Media Co., Ltd.	2	Accrued expenses	16	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Accrued expenses	125	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	21	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Other current liabilities	31	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Operating revenues	1,705	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Operating revenues	1,078	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	17	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating revenues	2,759	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	3	Operating cost	1,705	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Operating cost	1,078	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Operating cost	3,620	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating cost	463	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating cost	82	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating cost	466	Payment terms varied depend on the agreements and Based on regular terms	-
TFN Media Co., Ltd.	2	Operating expenses	1,060	Payment terms varied depend on the agreements	-		
Taiwan Mobile Co., Ltd.	2	Operating expenses	64	Payment terms varied depend on the agreements and Based on regular terms	-		

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			Percentage of Consolidated Total Operating Revenues or Total Assets
				Account	Amount	Transaction Terms	
18	Phoenix Cable TV Co., Ltd.	Taiwan Fixed Network Co., Ltd.	3	Operating expenses	\$ 72	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	213	Based on regular terms	-
		TFN Media Co., Ltd.	2	Other payables	15,217	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Account receivable	6,220	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	17,270	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Other receivables	36	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other receivables	583,705	Payment terms varied depend on the agreements and Based on regular terms	1%
		Win TV Broadcasting Co., Ltd.	3	Prepayments	(99)	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts payable	380	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	564	Based on regular terms	-
		TFN Media Co., Ltd.	2	Accrued expenses	16	Based on regular terms	-
		Win TV Broadcasting Co., Ltd.	3	Accrued expenses	125	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	99	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Advance receipts	29	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Advance receipts	599	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	370	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating revenues	15,234	Payment terms varied depend on the agreements	-
		Win TV Broadcasting Co., Ltd.	3	Operating cost	125	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating cost	124,011	Payment terms varied depend on the agreements	1%
Taiwan Mobile Co., Ltd.	2	Operating cost	165	Payment terms varied depend on the agreements and Based on regular terms	-		
Taiwan Fixed Network Co., Ltd.	3	Operating cost	1,332	Payment terms varied depend on the agreements and Based on regular terms	-		
TFN Media Co., Ltd.	2	Operating expenses	10,460	Payment terms varied depend on the agreements	-		

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			Percentage of Consolidated Total Operating Revenues or Total Assets	
				Account	Amount	Transaction Terms		
19	Globalview Cable TV Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	\$ 161	Payment terms varied depend on the agreements and Based on regular terms	-	
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	253	Payment terms varied depend on the agreements and Based on regular terms	-	
		TFN Media Co., Ltd.	2	Interest income	1,248	Payment terms varied depend on the agreements	-	
		Taiwan Mobile Co., Ltd.	2	Rental income	49	Payment terms varied depend on the agreements	-	
		TFN Media Co., Ltd.	2	Miscellaneous revenue	519	Based on regular terms	-	
		TFN Media Co., Ltd.	2	Other payables	23,923	Payment terms varied depend on the agreements and Based on regular terms	-	
		Taiwan Mobile Co., Ltd.	2	Account receivable	1,171	Payment terms varied depend on the agreements	-	
		Taiwan Fixed Network Co., Ltd.	3	Account receivable	62	Payment terms varied depend on the agreements	-	
		TFN Media Co., Ltd.	2	Account receivable	6,584	Payment terms varied depend on the agreements	-	
		Global Wealth Media Technology Co., Ltd.	2	Other receivables	36	Payment terms varied depend on the agreements	-	
		TFN Media Co., Ltd.	2	Other receivables	233,563	Payment terms varied depend on the agreements and Based on regular terms	-	
		TFN Media Co., Ltd.	2	Prepayments	1	Based on regular terms	-	
		Taiwan Mobile Co., Ltd.	2	Other current assets	(1)	Based on regular terms	-	
		Taiwan Fixed Network Co., Ltd.	3	Other current assets	111	Based on regular terms	-	
		TFN Media Co., Ltd.	2	Other current assets	9	Based on regular terms	-	
		TFN Media Co., Ltd.	2	Accounts payable	248	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	Accrued expenses	60	Based on regular terms	-	
		Win TV Broadcasting Co., Ltd.	3	Accrued expenses	125	Payment terms varied depend on the agreements	-	
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	15	Payment terms varied depend on the agreements and Based on regular terms	-	
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	263	Payment terms varied depend on the agreements and Based on regular terms	-	
		Globalview Cable TV Co., Ltd.	Taiwan Fixed Network Co., Ltd.	3	Other current liabilities	31	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	Taiwan Fixed Network Co., Ltd.	3	Operating revenues	88	Payment terms varied depend on the agreements	-
Globalview Cable TV Co., Ltd.	TFN Media Co., Ltd.	2	Operating revenues	6,281	Payment terms varied depend on the agreements	-		
Globalview Cable TV Co., Ltd.	Win TV Broadcasting Co., Ltd.	3	Operating cost	125	Payment terms varied depend on the agreements	-		

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			Percentage of Consolidated Total Operating Revenues or Total Assets
				Account	Amount	Transaction Terms	
20	Globalview Cable TV Co., Ltd.	TFN Media Co., Ltd.	2	Operating cost	\$ 50,279	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating cost	119	Payment terms varied depend on the agreements and Based on regular terms	-
	Globalview Cable TV Co., Ltd.	Taiwan Fixed Network Co., Ltd.	3	Operating cost	329	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Operating expenses	4,191	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	98	Payment terms varied depend on the agreements and Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	95	Payment terms varied depend on the agreements and Based on regular terms	-
		TFN Media Co., Ltd.	2	Interest income	489	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	224	Based on regular terms	-
		TFN Media Co., Ltd.	2	Other payables	10,201	Payment terms varied depend on the agreements	-
		Taiwan Kuro Times Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Account receivable	19,219	Based on regular terms
	Taiwan Fixed Network Co., Ltd.		3	Account receivable	3	Based on regular terms	-
	Yeong Jia Leh 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	-
	Taiwan Mobile Co., Ltd.		2	Accrued expenses	762	Based on regular terms	-
	Taiwan Fixed Network Co., Ltd.		3	Accrued expenses	1,086	Based on regular terms	-
	Taiwan Mobile Co., Ltd.		2	Advance receipts	155	Based on regular terms	-
	Taiwan Mobile Co., Ltd.		2	Operating revenues	15,241	Based on regular terms	-
	Taiwan Fixed Network Co., Ltd.		3	Operating revenues	3	Based on regular terms	-
	Taiwan Mobile Co., Ltd.		2	Operating cost	684	Based on regular terms	-
	21	TWM Communications (Beijing) Ltd.	Taiwan Fixed Network Co., Ltd.	3	Operating cost	2,731	Based on regular terms
Taiwan Mobile Co., Ltd.			2	Operating expenses	225	Based on regular terms	-
Taiwan Fixed Network Co., Ltd.			3	Operating expenses	542	Based on regular terms	-
Taiwan Mobile Co., Ltd.			2	Account receivable	38,390	Based on regular terms	-
Taiwan Fixed Network Co., Ltd.			3	Account receivable	3,361	Based on regular terms	-
Taiwan Mobile Co., Ltd.			2	Operating revenues	203	Based on regular terms	-
Taiwan Fixed Network Co., Ltd.			3	Operating revenues	153	Based on regular terms	-
Taiwan Mobile Co., Ltd.			2	Account receivable	72,094	Based on regular terms	-
22	Taiwan Teleservices & Technologies Co., Ltd.	Taiwan Mobile Co., Ltd.	3	Account receivable	11,789	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	2	Accrued expenses	36	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	1	Accrued expenses	6,208	Based on regular terms	-
		TT&T Holdings	2	Operating revenues	216,725	Based on regular terms	1%
		Taiwan Mobile Co., Ltd.	3	Operating revenues	36,347	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
		TT&T Holdings	1	Operating expenses	18,302	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Account receivable	8,400	Based on regular terms	-
23	Taiwan Super Basketball Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating revenues	8,400	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	8,400	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Nature of Relationship (Note)	Transaction Details			Percentage of Consolidated Total Operating Revenues or Total Assets
				Account	Amount	Transaction Terms	
24	TT&T Holdings	Taiwan Teleservices & Technologies Co., Ltd.	2	Account receivable	\$ 6,205	Based on regular terms	-
		Xiamen Taifu Teleservices & Technologies Co., Ltd.	1	Other receivables	2,913	Based on regular terms	-
		Xiamen Taifu Teleservices & Technologies Co., Ltd.	1	Accounts payable	5,074	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	2	Operating revenues	18,366	Based on regular terms	-
		Xiamen Taifu Teleservices & Technologies Co., Ltd.	1	Operating expenses	15,680	Based on regular terms	-
		Xiamen Taifu Teleservices & Technologies Co., Ltd.	1	Miscellaneous revenue	560	Based on regular terms	-
		Xiamen Taifu Teleservices & Technologies Co., Ltd.	2	Account receivable	5,100		-
25	Xiamen Taifu Teleservices & Technologies Co., Ltd.	TT&T Holdings				Based on regular terms	-
		TT&T Holdings	2	Other payables	3,065	Based on regular terms	-
		TT&T Holdings	2	Operating revenues	15,654	Based on regular terms	-
26	TFN HK	Taiwan Fixed Network Co., Ltd.	2	Account receivable	39,094	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	2	Operating revenues	16,407	Based on regular terms	-
27	TFN Union Investment Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accrued expenses	24	Based on regular terms	-

Note : 1.Parent to subsidiary

2.Subsidiary to parent

3.Between subsidiaries

(Concluded)

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**BUSINESS RELATIONSHIP AND SIGNIFICANT INTERCOMPANY TRANSACTIONS**  
**THREE MONTHS ENDED MARCH 31, 2010**

**TABLE 9**

(In Thousands of New Taiwan Dollars)

Number	Company Name	Counterparty	Transaction Details				
			Nature of Relationship (Note)	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	\$ 143	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Accounts receivable	550	Based on regular terms	-
		TFN Media Co., Ltd.	1	Accounts receivable	323	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Accounts receivable	29	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Accounts receivable	59	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Accounts receivable	14	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Accounts receivable	74	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Accounts receivable	16	Based on regular terms	-
		Wealth Media Technology Co., Ltd.	1	Other receivables	45,158	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	1	Other receivables	3,500,000	Based on regular terms	4%
		Taiwan Fixed Network Co., Ltd.	1	Other receivables	43,893	Based on regular terms	-
		WinTV Broadcasting Co., Ltd.	1	Other receivables	28	Based on regular terms	-
		TFN Media Co., Ltd.	1	Other receivables	2,007,969	Based on regular terms	2%
		TFN Union Investment Co., Ltd.	1	Other receivables	6	Based on regular terms	-
		TCCI Investment & Development Co., Ltd.	1	Other receivables	6	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Prepayments	126	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Prepayments	12	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Accounts payable	12,060	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Accounts payable	17	Based on regular terms	-
		Taiwan Super Basketball Co., Ltd.	1	Accrued expenses	9,000	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Accrued expenses	153,416	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Accrued expenses	67,904	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Other payables	103,639	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Other payables	643	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other payables	1,097	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Other payables	215	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Other payables	2,247	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Other payables	379	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Advance receipts	118	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Other current liabilities	86,595	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Other current liabilities	602	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Other current liabilities	1,151	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other current liabilities	2,780	Based on regular terms	-
Mangrove Cable TV Co., Ltd.	1	Other current liabilities	724	Based on regular terms	-		
Phoenix Cable TV Co., Ltd.	1	Other current liabilities	2,046	Based on regular terms	-		
Globalview Cable TV Co., Ltd.	1	Other current liabilities	901	Based on regular terms	-		

(Continued)

Number	Company Name	Counterparty	Transaction Details				
			Nature of Relationship (Note)	Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Taiwan Fixed Network Co., Ltd.	1	Guarantee deposits	\$ 830	Based on regular terms	-
		Taiwan Digital Communications Co., Ltd.	1	Operating revenues	143	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Operating revenues	549,897	Based on regular terms	3%
		TFN Media Co., Ltd.	1	Operating revenues	363	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Operating revenues	148	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating revenues	227	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Operating revenues	119	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Operating revenues	302	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Operating revenues	117	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Operating costs	422,251	Based on regular terms	2%
		Taiwan Teleservices & Technologies Co., Ltd.	1	Operating costs	260	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Operating costs	43	Based on regular terms	-
		Taiwan Super Basketball Co., Ltd.	1	Operating expenses	9,000	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Operating expenses	21,210	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Operating expenses	200,400	Based on regular terms	1%
		TFN Media Co., Ltd.	1	Operating expenses	(12)	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Operating expenses	(5)	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating expenses	(9)	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Operating expenses	(2)	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	(5)	Based on regular terms	-
		Wealth Media Technology Co., Ltd.	1	Interest income	93	Based on regular terms	-
		TFN Media Co., Ltd.	1	Interest income	4,133	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	-
		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	29,820	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Rental income	34	Based on regular terms	-
		WinTV Broadcasting Co., Ltd.	1	Rental income	65	Based on regular terms	-
		TFN Media Co., Ltd.	1	Rental income	2,696	Based on regular terms	-
		TCC Investment Co., Ltd.	1	Rental income	34	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Miscellaneous revenue	1,346	Based on regular terms	-
1	Wealth Media Technology Co., Ltd.	Tai Fu Media Technology Co., Ltd.	1	Other receivables	45,158	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	158	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Other payables	45,000	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Payment terms varied depend on the agreements	-

(Continued)

Number	Company Name	Counterparty	Transaction Details				Percentage of Consolidated Total Operating Revenues or Total Assets
			Nature of Relationship (Note)	Account	Amount	Transaction Terms	
2	Tai Fu Media Technology Co., Ltd.	Tai Fu Media Technology Co., Ltd.	1	Interest income	\$ 93	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Interest expenses	93	Payment terms varied depend on the agreements	-
		Global Wealth Media Technology Co., Ltd.	1	Other receivables	4,009	Payment terms varied depend on the agreements	-
		Wealth Media Technology Co., Ltd.	2	Accrued expenses	158	Payment terms varied depend on the agreements	-
		Wealth Media Technology Co., Ltd.	2	Other payables	45,000	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	9	Payment terms varied depend on the agreements	-
		Wealth Media Technology Co., Ltd.	2	Interest expenses	93	Payment terms varied depend on the agreements	-
3	Global Wealth Media Technology Co., Ltd.	Globalview Cable TV Co., Ltd.	1	Prepayments	26	Payment terms varied depend on the agreements	-
		Tai Fu Media Technology Co., Ltd.	2	Accrued expenses	9	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	9	Payment terms varied depend on the agreements	-
		Tai Fu Media Technology Co., Ltd.	2	Interest expenses	9	Payment terms varied depend on the agreements	-
4	Fu Jia Leh Media Technology Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Payment terms varied depend on the agreements	-
5	Fu Sin Media Technology Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Payment terms varied depend on the agreements	-
6	Global Forest Media Technology Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Payment terms varied depend on the agreements	-
7	Taiwan Cellular Co., Ltd.	TWM Communications (Beijing) Ltd.	1	Other receivables	100	Based on regular terms	-
		TFN Media Co., Ltd.	1	Other receivables	4,015,671	Based on regular terms	5%
		TCC Investment Co., Ltd.	1	Other receivables	2,279,197	Based on regular terms	3%
		Taiwan Fixed Network Co., Ltd.	1	Short-term borrowing	7,370,000	Based on regular terms	9%
		Taiwan Fixed Network Co., Ltd.	1	Accrued expenses	29,246	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Other payables	3,500,000	Based on regular terms	4%
Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-		

(Continued)



Number	Company Name	Counterparty	Transaction Details				Percentage of Consolidated Total Operating Revenues or Total Assets
			Nature of Relationship (Note)	Account	Amount	Transaction Terms	
8	Taiwan Fixed Network Co., Ltd.	TFN Media Co., Ltd.	1	Interest income	\$ 8,942	Based on regular terms	-
		TCC Investment Co., Ltd.	1	Interest income	4,730	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	1	Interest expenses	15,963	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Notes receivable	39	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accounts receivable	157,732	Based on regular terms	-
		TFNHK	1	Accounts receivable	2	Based on regular terms	-
		WinTV Broadcasting Co., Ltd.	3	Accounts receivable	9	Based on regular terms	-
		TFN Media Co., Ltd.	3	Accounts receivable	12,810	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Accounts receivable	63	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Accounts receivable	109	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	3	Accounts receivable	395	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Accounts receivable	636	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Accounts receivable	241	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Other receivables	197,979	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Other receivables	7,399,246	Based on regular terms	9%
		Union Cable TV Co., Ltd.	3	Other receivables	8	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Other receivables	3	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Prepayments	95	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Prepayments	558	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Refundable deposits	830	Based on regular terms	-
		TFN Media Co., Ltd.	3	Accounts payable	10,088	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	44,577	Based on regular terms	-
		TFNHK	1	Accrued expenses	18,852	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	1	Accrued expenses	11,759	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Accrued expenses	113	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Advance receipts	126	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	3	Other current liabilities	108	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	437,957	Based on regular terms	3%
		WinTV Broadcasting Co., Ltd.	3	Operating revenues	125	Based on regular terms	-
		TFN Media Co., Ltd.	3	Operating revenues	18,088	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Operating revenues	798	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating revenues	153	Based on regular terms	-
		Mangrove Cable TV Co., Ltd.	3	Operating revenues	743	Based on regular terms	-
		Phoenix Cable TV Co., Ltd.	3	Operating revenues	1,737	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Operating revenues	551	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating costs	550,606	Based on regular terms	3%
		TFNHK	1	Operating costs	10,192	Based on regular terms	-
		TFN Media Co., Ltd.	3	Operating costs	6,022	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Operating costs	312	Based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating costs	222	Based on regular terms	-
Mangrove Cable TV Co., Ltd.	3	Operating costs	17	Based on regular terms	-		
Phoenix Cable TV Co., Ltd.	3	Operating costs	574	Based on regular terms	-		
Globalview Cable TV Co., Ltd.	3	Operating costs	88	Based on regular terms	-		
Taiwan Mobile Co., Ltd.	2	Operating expenses	28,899	Based on regular terms	-		
TWM Communications (Beijing) Ltd.	3	Operating expenses	6	Based on regular terms	-		

(Continued)

Number	Company Name	Counterparty	Transaction Details				Percentage of Consolidated Total Operating Revenues or Total Assets
			Nature of Relationship (Note)	Account	Amount	Transaction Terms	
		Taiwan Teleservices & Technologies Co., Ltd.	1	Operating expenses	\$ 35,200	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Interest income	15,963	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Rental income	5,292	Based on regular terms	-
		Union Cable TV Co., Ltd.	3	Rental income	23	Based on regular terms	-
		Globalview Cable TV Co., Ltd.	3	Rental income	8	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Miscellaneous expense	1,346	Based on regular terms	-
9	Taiwan Digital Communications Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accounts payable	143	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating costs	143	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
10	TCC Investment Co., Ltd.	Taiwan Cellular Co., Ltd.	2	Short-term borrowing	2,270,000	Based on regular terms	3%
		Taiwan Cellular Co., Ltd.	2	Accrued expenses	9,197	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Interest expenses	4,730	Based on regular terms	-
11	TCCI Investment & Development Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accrued expenses	6	Based on regular terms	-
12	WinTV Broadcasting Co., Ltd.	TFN Media Co., Ltd.	3	Accounts receivable	14,576	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	3	Accounts receivable	315	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Accounts receivable	465	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	3	Accounts receivable	404	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	3	Accounts receivable	315	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	3	Accounts receivable	315	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	28	Payment terms varied depend on the agreements and based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	(9)	Based on regular terms	-
		TFN Media Co., Ltd.	3	Accrued expenses	121	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	3	Other payables	52,116	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	3	Advance receipts	175	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	3	Advance receipts	175	Payment terms varied depend on the agreements	-
Phoenix Cable TV Co., Ltd.	3	Advance receipts	175	Payment terms varied depend on the agreements	-		

(Continued)

Number	Company Name	Counterparty	Transaction Details				Percentage of Consolidated Total Operating Revenues or Total Assets
			Nature of Relationship (Note)	Account	Amount	Transaction Terms	
13	TFN Media Co., Ltd.	Globalview Cable TV Co., Ltd.	3	Advance receipts	\$ 175	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	3	Operating revenues	14,672	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	3	Operating revenues	125	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	3	Operating revenues	315	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	3	Operating revenues	3,752	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	3	Operating revenues	125	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	3	Operating revenues	173	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating costs	45	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Operating costs	107	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	20	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	18	Based on regular terms	-
		TFN Media Co., Ltd.	3	Operating expenses	330	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	3	Interest expenses	121	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts receivable	10,088	Payment terms varied depend on the agreements	-
		WinTV Broadcasting Co., Ltd.	3	Accounts receivable	116	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Accounts receivable	79,018	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Accounts receivable	140,011	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	1	Accounts receivable	8,492	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Accounts receivable	151,821	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Accounts receivable	76,844	Payment terms varied depend on the agreements	-
WinTV Broadcasting Co., Ltd.	3	Other receivables	52,121	Payment terms varied depend on the agreements	-		
Taiwan Fixed Network Co., Ltd.	3	Prepayments	1	Based on regular terms	-		
Taiwan Fixed Network Co., Ltd.	3	Other current assets	1	Based on regular terms	-		
WinTV Broadcasting Co., Ltd.	3	Accounts payable	14,576	Payment terms varied depend on the agreements	-		

(Continued)

Number	Company Name	Counterparty	Transaction Details				
			Nature of Relationship (Note)	Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets
		Union Cable TV Co., Ltd.	1	Accounts payable	\$ 4,252	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Accounts payable	8,321	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Accounts payable	9,140	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Accounts payable	3,650	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	8,292	Payment terms varied depend on the agreements and based on regular terms	-
		Taiwan Cellular Co., Ltd.	2	Accrued expenses	15,671	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	12,438	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Accrued expenses	9,978	Payment terms varied depend on the agreements and based on regular terms	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Accrued expenses	10,318	Payment terms varied depend on the agreements and based on regular terms	-
		Mangrove Cable TV Co., Ltd.	1	Accrued expenses	4,038	Payment terms varied depend on the agreements and based on regular terms	-
		Phoenix Cable TV Co., Ltd.	1	Accrued expenses	10,414	Payment terms varied depend on the agreements and based on regular terms	-
		Globalview Cable TV Co., Ltd.	1	Accrued expenses	4,074	Payment terms varied depend on the agreements and based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Other payables	2,000,000	Payment terms varied depend on the agreements	2%
		Taiwan Cellular Co., Ltd.	2	Other payables	4,000,000	Payment terms varied depend on the agreements	5%
		Union Cable TV Co., Ltd.	1	Other payables	725,000	Payment terms varied depend on the agreements	1%
		Yeong Jia Leh Cable TV Co., Ltd.	1	Other payables	390,000	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Other payables	715,000	Payment terms varied depend on the agreements	1%
		Globalview Cable TV Co., Ltd.	1	Other payables	200,000	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	6,022	Payment terms varied depend on the agreements	-

(Continued)

Number	Company Name	Counterparty	Transaction Details				Percentage of Consolidated Total Operating Revenues or Total Assets
			Nature of Relationship (Note)	Account	Amount	Transaction Terms	
		WinTV Broadcasting Co., Ltd.	3	Operating revenues	\$ 330	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Operating revenues	61,754	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating revenues	118,968	Payment terms varied depend on the agreements	1%
		Mangrove Cable TV Co., Ltd.	1	Operating revenues	1,423	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Operating revenues	131,510	Payment terms varied depend on the agreements	1%
		Globalview Cable TV Co., Ltd.	1	Operating revenues	53,044	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating costs	70	Payment terms varied depend on the agreements and based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating costs	17,610	Payment terms varied depend on the agreements and based on regular terms	-
		WinTV Broadcasting Co., Ltd.	3	Operating costs	14,576	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Operating costs	9,615	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating costs	14,648	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	1	Operating costs	2,850	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Operating costs	15,691	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Operating costs	6,118	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	3,003	Payment terms varied depend on the agreements and based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	475	Based on regular terms	-
		Union Cable TV Co., Ltd.	1	Operating expenses	572	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Operating expenses	924	Payment terms varied depend on the agreements	-
		Mangrove Cable TV Co., Ltd.	1	Operating expenses	417	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Operating expenses	851	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Operating expenses	301	Payment terms varied depend on the agreements	-
		WinTV Broadcasting Co., Ltd.	3	Operating expenses	100	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Transaction Details				Percentage of Consolidated Total Operating Revenues or Total Assets
			Nature of Relationship (Note)	Account	Amount	Transaction Terms	
14	Union Cable TV Co., Ltd.	WinTV Broadcasting Co., Ltd.	3	Interest income	\$ 121	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Interest expenses	4,133	Payment terms varied depend on the agreements	-
		Taiwan Cellular Co., Ltd.	2	Interest expenses	8,942	Payment terms varied depend on the agreements	-
		Union Cable TV Co., Ltd.	1	Interest expenses	1,483	Payment terms varied depend on the agreements	-
		Yeong Jia Leh Cable TV Co., Ltd.	1	Interest expenses	787	Payment terms varied depend on the agreements	-
		Phoenix Cable TV Co., Ltd.	1	Interest expenses	1,476	Payment terms varied depend on the agreements	-
		Globalview Cable TV Co., Ltd.	1	Interest expenses	439	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accounts receivable	1,769	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts receivable	12,576	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other receivables	726,655	Payment terms varied depend on the agreements and based on regular terms	1%
		WinTV Broadcasting Co., Ltd.	3	Prepayments	175	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts payable	57,100	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	52	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	29	Payment terms varied depend on the agreements	-
		WinTV Broadcasting Co., Ltd.	3	Accrued expenses	315	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accrued expenses	4,894	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other payables	17,024	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	312	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating revenues	10,063	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating costs	73	Based on regular terms	-
Taiwan Fixed Network Co., Ltd.	3	Operating costs	508	Payment terms varied depend on the agreements	-		
WinTV Broadcasting Co., Ltd.	3	Operating costs	125	Payment terms varied depend on the agreements	-		

(Continued)

Number	Company Name	Counterparty	Transaction Details				Percentage of Consolidated Total Operating Revenues or Total Assets
			Nature of Relationship (Note)	Account	Amount	Transaction Terms	
15	Yeong Jia Leh Cable TV Co., Ltd.	TFN Media Co., Ltd.	2	Operating costs	\$ 56,859	Payment terms varied depend on the agreements	-
		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	314	Based on regular terms	-
		TFN Media Co., Ltd.	2	Operating expenses	4,894	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Interest income	1,483	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	124	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accounts receivable	3,618	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts receivable	17,455	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other receivables	391,126	Payment terms varied depend on the agreements and based on regular terms	-
		TFN Media Co., Ltd.	2	Other current assets	58	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts payable	22	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts payable	110,794	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	61	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	57	Payment terms varied depend on the agreements and based on regular terms	-
		WinTV Broadcasting Co., Ltd.	3	Accrued expenses	465	Payment terms varied depend on the agreements and based on regular terms	-
		TFN Media Co., Ltd.	2	Accrued expenses	9,394	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other payables	19,823	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	222	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating revenues	15,089	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating costs	126	Based on regular terms	-
Taiwan Fixed Network Co., Ltd.	3	Operating costs	64	Payment terms varied depend on the agreements	-		
WinTV Broadcasting Co., Ltd.	3	Operating costs	125	Payment terms varied depend on the agreements	-		

(Continued)

Number	Company Name	Counterparty	Transaction Details				Percentage of Consolidated Total Operating Revenues or Total Assets
			Nature of Relationship (Note)	Account	Amount	Transaction Terms	
16	Mangrove Cable TV Co., Ltd.	TFN Media Co., Ltd.	2	Operating costs	\$ 109,574	Payment terms varied depend on the agreements	1%
		Taiwan Mobile Co., Ltd.	2	Operating expenses	110	Payment terms varied depend on the agreements and based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	83	Based on regular terms	-
		WinTV Broadcasting Co., Ltd.	3	Operating expenses	193	Based on regular terms	-
		TFN Media Co., Ltd.	2	Operating expenses	9,394	Payment terms varied depend on the agreements and based on regular terms	-
		TFN Media Co., Ltd.	2	Interest income	787	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	483	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Notes receivable	23	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accounts receivable	884	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts receivable	3,786	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other receivables	252	Based on regular terms	-
		WinTV Broadcasting Co., Ltd.	3	Prepayments	175	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts payable	228	Payment terms varied depend on the agreements	-
		WinTV Broadcasting Co., Ltd.	3	Accounts payable	89	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts payable	880	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	14	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	46	Based on regular terms	-
		WinTV Broadcasting Co., Ltd.	3	Accrued expenses	315	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accrued expenses	1,060	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other payables	6,552	Payment terms varied depend on the agreements	-
Taiwan Fixed Network Co., Ltd.	3	Operating revenues	17	Payment terms varied depend on the agreements	-		
TFN Media Co., Ltd.	2	Operating revenues	2,984	Payment terms varied depend on the agreements	-		
Taiwan Mobile Co., Ltd.	2	Operating costs	64	Based on regular terms	-		
Taiwan Fixed Network Co., Ltd.	3	Operating costs	652	Payment terms varied depend on the agreements	-		

(Continued)



Number	Company Name	Counterparty	Transaction Details				Percentage of Consolidated Total Operating Revenues or Total Assets
			Nature of Relationship (Note)	Account	Amount	Transaction Terms	
17	Phoenix Cable TV Co., Ltd.	WinTV Broadcasting Co., Ltd.	3	Operating costs	\$ 3,705	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating costs	363	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	57	Payment terms varied depend on the agreements and based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	92	Payment terms varied depend on the agreements and based on regular terms	-
		TFN Media Co., Ltd.	2	Operating expenses	1,060	Payment terms varied depend on the agreements	-
		WinTV Broadcasting Co., Ltd.	3	Operating expenses	50	Based on regular terms	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	283	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accounts receivable	4,179	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts receivable	113	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts receivable	17,609	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other receivables	716,944	Payment terms varied depend on the agreements and based on regular terms	1%
		WinTV Broadcasting Co., Ltd.	3	Prepayments	175	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts payable	121,324	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	74	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	614	Payment terms varied depend on the agreements and based on regular terms	-
		WinTV Broadcasting Co., Ltd.	3	Accrued expenses	315	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accrued expenses	10,460	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other payables	20,037	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Advance receipts	558	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	574	Payment terms varied depend on the agreements	-
TFN Media Co., Ltd.	2	Operating revenues	16,202	Payment terms varied depend on the agreements	-		
Taiwan Mobile Co., Ltd.	2	Operating costs	156	Based on regular terms	-		

(Continued)

Number	Company Name	Counterparty	Transaction Details				Percentage of Consolidated Total Operating Revenues or Total Assets
			Nature of Relationship (Note)	Account	Amount	Transaction Terms	
18	Globalview Cable TV Co., Ltd.	Taiwan Fixed Network Co., Ltd.	3	Operating costs	\$ 1,362	Payment terms varied depend on the agreements	-
		WinTV Broadcasting Co., Ltd.	3	Operating costs	125	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating costs	121,050	Payment terms varied depend on the agreements	1%
		Taiwan Mobile Co., Ltd.	2	Operating expenses	154	Payment terms varied depend on the agreements and based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	375	Based on regular terms	-
		TFN Media Co., Ltd.	2	Operating expenses	10,460	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Interest income	1,476	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Rental income	43	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	340	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Accounts receivable	1,256	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts receivable	7,067	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other receivables	200,545	Payment terms varied depend on the agreements and based on regular terms	-
		WinTV Broadcasting Co., Ltd.	3	Prepayments	175	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Other current assets	112	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Accounts payable	30	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accounts payable	65,078	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Accrued expenses	17	Payment terms varied depend on the agreements	-
		Taiwan Fixed Network Co., Ltd.	3	Accrued expenses	192	Payment terms varied depend on the agreements and based on regular terms	-
		WinTV Broadcasting Co., Ltd.	3	Accrued expenses	315	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Accrued expenses	4,191	Payment terms varied depend on the agreements	-
TFN Media Co., Ltd.	2	Other payables	7,574	Payment terms varied depend on the agreements	-		
Global Wealth Media Technology Co., Ltd.	2	Advance receipts	26	Payment terms varied depend on the agreements	-		

(Continued)

Number	Company Name	Counterparty	Transaction Details				Percentage of Consolidated Total Operating Revenues or Total Assets
			Nature of Relationship (Note)	Account	Amount	Transaction Terms	
		Taiwan Fixed Network Co., Ltd.	3	Operating revenues	\$ 88	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating revenues	6,283	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating costs	65	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating costs	534	Payment terms varied depend on the agreements and based on regular terms	-
		WinTV Broadcasting Co., Ltd.	3	Operating costs	125	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Operating costs	48,852	Payment terms varied depend on the agreements	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	57	Payment terms varied depend on the agreements and based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	3	Operating expenses	25	Based on regular terms	-
		WinTV Broadcasting Co., Ltd.	3	Operating expenses	50	Based on regular terms	-
		TFN Media Co., Ltd.	2	Operating expenses	4,191	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Interest income	439	Payment terms varied depend on the agreements	-
		Global Wealth Media Technology Co., Ltd.	2	Rental income	9	Payment terms varied depend on the agreements	-
		TFN Media Co., Ltd.	2	Miscellaneous revenue	136	Based on regular terms	-
19	TWM Communications (Beijing) Ltd.	Taiwan Cellular Co., Ltd.	2	Accrued expenses	99	Based on regular terms	-
20	Taiwan Teleservices & Technologies Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accounts receivable	67,921	Based on regular terms	-
		Taiwan Fixed Network Co., Ltd.	2	Accounts receivable	11,759	Based on regular terms	-
		TT&T Holdings Co., Ltd.	1	Accrued expenses	8,254	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Other current liabilities	(602)	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	200,158	Based on regular terms	1%
		Taiwan Fixed Network Co., Ltd.	2	Operating revenues	35,200	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
		TT&T Holdings Co., Ltd.	1	Operating expenses	21,730	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Rental income	502	Based on regular terms	-
21	Taiwan Super Basketball Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accounts receivable	9,000	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating revenues	9,000	Based on regular terms	-
		Taiwan Mobile Co., Ltd.	2	Operating expenses	34	Based on regular terms	-
22	TT&T Holdings	Taiwan Teleservices & Technologies Co., Ltd.	2	Accounts receivable	8,252	Based on regular terms	-
		Xiamen Taifu Teleservices & Technologies Co., Ltd.	1	Accounts payable	6,625	Based on regular terms	-
		Taiwan Teleservices & Technologies Co., Ltd.	2	Operating revenues	21,792	Based on regular terms	-
		Xiamen Taifu Teleservices & Technologies Co., Ltd.	1	Operating expenses	19,298	Based on regular terms	-

(Continued)

Number	Company Name	Counterparty	Transaction Details				Percentage of Consolidated Total Operating Revenues or Total Assets
			Nature of Relationship (Note)	Account	Amount	Transaction Terms	
23	Xiamen Taifu Teleservices & Technologies Co., Ltd.	TT&T Holdings Co., Ltd. TT&T Holdings Co., Ltd.	2	Accounts receivable	\$ 6,625	Based on regular terms	-
			2	Operating revenues	19,294	Based on regular terms	-
24	TFN HK LIMITED	Taiwan Fixed Network Co., Ltd. Taiwan Fixed Network Co., Ltd.	2	Accounts receivable	18,036	Based on regular terms	-
			2	Operating revenues	9,885	Based on regular terms	-
25	TFN Union Investment Co., Ltd.	Taiwan Mobile Co., Ltd.	2	Accrued expenses	6	Based on regular terms	-

Note: 1. Parent to subsidiary.  
2. Subsidiary to parent.  
3. Between subsidiaries.

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