

**Taiwan Mobile Co., Ltd. and Subsidiaries**  
**Consolidated Financial Statements for the**  
**Nine Months Ended September 30, 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 September 30, 2011 and 2010, and the related consolidated statements of income and cash flows for the nine months then ended. These consolidated financial statements are the responsibility of the Corporation's management. Our responsibility is to issue a report based on our review.

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

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

KPMG  
Taipei, Taiwan (the Republic of China)  
October 14, 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**  
**SEPTEMBER 30, 2011 AND 2010**  
(In Thousands of New Taiwan Dollars, Except Par Value)  
(Reviewed, Not Audited)

| ASSETS  | 2011                 |            | 2010              |            | LIABILITIES AND SHAREHOLDERS' EQUITY                           | 2011                 |            | 2010              |            |
|---|----------------------|------------|-------------------|------------|--|----------------------|------------|-------------------|------------|
|   | Amount               | %          | Amount            | %          |  | Amount               | %          | Amount            | %          |
| <b>CURRENT ASSETS</b>   |                      |            |                   |            | <b>CURRENT LIABILITIES</b>                                     |                      |            |                   |            |
| Cash and cash equivalents (Notes 2, 4(a), 4(t) and 5)                                   | \$ 7,722,987         | 8          | 2,749,158         | 3          | Short-term borrowings (Notes 4(l) and 4(t))                    | \$ 13,900,000        | 15         | 8,500,000         | 10         |
| Financial assets at fair value through profit or loss - current(Notes 2, 4(b) and 4(t)) | 158,247              | -          | 199,120           | -          | Short-term notes and bills payable (Notes 4(m) and 4(t))       | 399,865              | -          | 299,719           | -          |
| Available-for-sale financial assets - current (Notes 2, 4(c) and 4(t))                  | 220,611              | -          | 190,182           | -          | Notes payable (Note 4(t))                                      | 189,392              | -          | 234,605           | -          |
| Notes receivable (Note 4(t))  | 19,069               | -          | 51,397            | -          | Accounts payable (Note 4(t))                                   | 5,298,820            | 6          | 3,365,900         | 4          |
| Accounts receivable, net (Notes 2, 4(d) and 4(t))                                       | 7,284,925            | 8          | 6,464,759         | 8          | Accounts payable - related parties (Notes 4(t) and 5)          | 70,411               | -          | -                 | -          |
| Accounts receivable - related parties (Notes 2, 4(t) and 5)                             | 129,167              | -          | 231,627           | -          | Income taxes payable (Notes 4(r) and 4(t))                     | 717,734              | 1          | 773,364           | 1          |
| Other receivables (Note 4(t))   | 275,995              | -          | 335,224           | 1          | Accrued expenses (Note 4(t))                                   | 5,734,179            | 6          | 5,358,871         | 6          |
| Inventories (Notes 2 and 4(e))  | 1,895,784            | 2          | 964,749           | 1          | Other payables (Notes 2, 4(q) and 4(t))                        | 6,088,274            | 7          | 4,061,357         | 5          |
| Prepayments (Note 5)  | 1,003,111            | 1          | 797,002           | 1          | Advance receipts (Note 4(n))                                   | 3,883,065            | 4          | 2,902,972         | 4          |
| Deferred income tax assets - current (Notes 2 and 4(r))                                 | 26,451               | -          | 5,651             | -          | Guarantee deposits -current (Note 4(t))                        | 94,404               | -          | 57,495            | -          |
| Pledged time deposits (Notes 4(t), 5 and 6)   | 61,142               | -          | 1,100             | -          | Other current liabilities                                      | 820,558              | 1          | 572,191           | 1          |
| Other current assets  | 49,816               | -          | 8,642             | -          | <b>Total current liabilities</b>                               | <b>37,196,702</b>    | <b>40</b>  | <b>26,126,474</b> | <b>31</b>  |
| <b>Total current assets</b>   | <b>18,847,305</b>    | <b>19</b>  | <b>11,998,611</b> | <b>14</b>  | <b>LONG-TERM LIABILITIES</b>                                   |                      |            |                   |            |
| <b>INVESTMENTS</b>  |                      |            |                   |            | Bonds payable (Notes 4(o) and 4(t))                            | 8,000,000            | 8          | 8,000,000         | 10         |
| Investments accounted for using the equity method (Notes 2 and 4(f))                    | 567,701              | 1          | 194,557           | -          | <b>OTHER LIABILITIES</b>                                       |                      |            |                   |            |
| Prepayment for long-term investments(Note 4(f))   | -                    | -          | 49,900            | -          | Accrued pension liabilities (Note 4(p))                        | 3,372                | -          | -                 | -          |
| Financial assets carried at cost - non-current (Notes 2, 4(g) and 4(t))                 | 1,098,739            | 1          | 2,308,709         | 3          | Guarantee deposits (Note 4(t))                                 | 496,662              | 1          | 326,047           | -          |
| Bonds measured at amortized cost - non-current (Notes 2, 4(h) and 4(t))                 | 500,000              | 1          | 500,000           | 1          | Deferred income tax liability - non-current (Notes 2 and 4(r)) | 183,923              | -          | 143,224           | -          |
| <b>Total investments</b>  | <b>2,166,440</b>     | <b>3</b>   | <b>3,053,166</b>  | <b>4</b>   | Other (Note 2)   | 683,321              | 1          | 588,957           | 1          |
| <b>PROPERTY AND EQUIPMENT (Notes 2 and 4(i))</b>  |                      |            |                   |            | <b>Total other liabilities</b>                                 | <b>1,367,278</b>     | <b>2</b>   | <b>1,058,228</b>  | <b>1</b>   |
| Cost  |                      |            |                   |            | <b>Total liabilities</b>                                       | <b>46,563,980</b>    | <b>50</b>  | <b>35,184,702</b> | <b>42</b>  |
| Land  | 6,318,118            | 7          | 6,118,708         | 7          | <b>SHAREHOLDERS' EQUITY (Notes 2 and 4(q))</b>                 |                      |            |                   |            |
| Buildings   | 3,682,111            | 4          | 3,933,737         | 5          | Parent's shareholders' equity                                  |                      |            |                   |            |
| Telecommunication equipment   | 65,375,564           | 70         | 59,727,200        | 72         | Cpaital stock-NT\$10 par value                                 | 34,208,328           | 37         | 38,009,254        | 46         |
| Office equipment  | 144,329              | -          | 118,886           | -          | Authorized:6,000,000 thousand shares :                         |                      |            |                   |            |
| Leased assets   | 1,285,920            | 1          | 1,285,920         | 2          | Issued:2011-3,420,833 thousand shares                          |                      |            |                   |            |
| Miscellaneous equipment   | 3,600,059            | 4          | 2,779,761         | 3          | 2010-3,800,925 thousand shares                                 |                      |            |                   |            |
|   | 80,406,101           | 86         | 73,964,212        | 89         | Capital surplus  |                      |            |                   |            |
| Less accumulated depreciation   | (41,213,305)         | (44)       | (32,960,589)      | (40)       | From convertible bonds   | 8,775,819            | 9          | 8,775,819         | 11         |
| Less accumulated impairment-property  | (84,820)             | -          | -                 | -          | From treasury stock transactions                               | 3,639,302            | 4          | 3,639,302         | 4          |
| Construction in progress and prepayments for equipment                                  | 2,760,085            | 3          | 2,890,258         | 4          | From long-term investments                                     | 4,302                | -          | 4,528             | -          |
| <b>Net property and equipment</b>   | <b>41,868,061</b>    | <b>45</b>  | <b>43,893,881</b> | <b>53</b>  | Other  | 12,840               | -          | 12,840            | -          |
| <b>INTANGIBLE ASSETS (Note 2)</b>   |                      |            |                   |            | Retained earnings  |                      |            |                   |            |
| Trademarks(Note 4(j))   | 2,510,565            | 3          | 19,707            | -          | Legal reserve  | 16,715,018           | 18         | 15,332,799        | 18         |
| 3G concession license   | 5,420,891            | 6          | 6,168,600         | 7          | Special reserve  | 821,741              | 1          | 821,741           | 1          |
| Computer software cost  | 73,051               | -          | 53,480            | -          | Unappropriated earnings  | 12,422,830           | 13         | 12,902,262        | 16         |
| Goodwill (Note 4(j))  | 15,551,998           | 17         | 10,530,183        | 13         | Other equity   |                      |            |                   |            |
| Customer relationship (Note 4(j))   | 2,208,105            | 2          | 2,385,503         | 3          | Cumulative translation adjustments                             | 16,951               | -          | 5,653             | -          |
| Operating rights (Note 4(j))  | 1,382,000            | 1          | 1,382,000         | 2          | Net loss not recognized as pension cost                        | (10,695)             | -          | (3,797)           | -          |
| Other intangible assets   | 39,273               | -          | 47,759            | -          | Unrealized gains on financial instruments                      | 114,566              | -          | 78,703            | -          |
| <b>Total intangible assets</b>  | <b>27,185,883</b>    | <b>29</b>  | <b>20,587,232</b> | <b>25</b>  | Treasury stock   | (31,077,183)         | (33)       | (31,889,100)      | (38)       |
| <b>OTHER ASSETS</b>   |                      |            |                   |            |  | <b>45,643,819</b>    | <b>49</b>  | <b>47,690,004</b> | <b>58</b>  |
| Assets leased to others (Notes 2 and 4(k))  | 286,797              | -          | 407,466           | 1          | Minority interest  | 1,012,138            | 1          | 34,382            | -          |
| Idle assets (Notes 2 and 4(k))  | 153,280              | -          | 310,281           | -          | <b>Total shareholders' equity</b>                              | <b>46,655,957</b>    | <b>50</b>  | <b>47,724,386</b> | <b>58</b>  |
| Refundable deposits (Notes 4(t) and 5)  | 569,505              | 1          | 396,207           | -          | <b>Commitments and Contingencies(Note 7)</b>                   |                      |            |                   |            |
| Deferred charges (Note 2)   | 658,367              | 1          | 391,808           | 1          | <b>TOTAL</b>   | <b>\$ 93,219,937</b> | <b>100</b> | <b>82,909,088</b> | <b>100</b> |
| Deferred income tax assets - non-current (Notes 2 and 4(r))                             | 812,603              | 1          | 1,185,995         | 1          |  |                      |            |                   |            |
| Other (Notes 2, 4(n), 5, and 6)   | 671,696              | 1          | 684,441           | 1          |  |                      |            |                   |            |
| <b>Total other assets</b>   | <b>3,152,248</b>     | <b>4</b>   | <b>3,376,198</b>  | <b>4</b>   |  |                      |            |                   |            |
| <b>TOTAL</b>  | <b>\$ 93,219,937</b> | <b>100</b> | <b>82,909,088</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**  
**FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2011 AND 2010**  
**(In Thousands of New Taiwan Dollars, Except Earnings Per Share)**  
**(Reviewed, Not Audited)**

|  | <b>2011</b>          |                   | <b>2010</b>       |                   |
|--|----------------------|-------------------|-------------------|-------------------|
|  | <u>Amount</u>        | <u>%</u>          | <u>Amount</u>     | <u>%</u>          |
| <b>OPERATING REVENUES (Notes 2 and 5)</b>                                | \$ 57,925,964        | 100               | 52,245,880        | 100               |
| <b>OPERATING COSTS (Notes 2, 5, and 10)</b>                              | <u>33,839,371</u>    | <u>58</u>         | <u>27,829,634</u> | <u>53</u>         |
| <b>GROSS PROFIT</b>  | <u>24,086,593</u>    | <u>42</u>         | <u>24,416,246</u> | <u>47</u>         |
| <b>OPERATING EXPENSES (Notes 2, 5, and 10)</b>                           |                      |                   |                   |                   |
| Marketing  | 7,622,844            | 13                | 6,816,513         | 13                |
| Administrative   | <u>3,103,554</u>     | <u>5</u>          | <u>3,384,099</u>  | <u>7</u>          |
| <b>Total operating expenses</b>  | <u>10,726,398</u>    | <u>18</u>         | <u>10,200,612</u> | <u>20</u>         |
| <b>OPERATING INCOME</b>  | <u>13,360,195</u>    | <u>24</u>         | <u>14,215,634</u> | <u>27</u>         |
| <b>NON-OPERATING INCOME AND GAINS</b>                                    |                      |                   |                   |                   |
| Income from penalty charge   | 267,130              | -                 | 207,017           | 1                 |
| Interest income  | 85,679               | -                 | 11,515            | -                 |
| Rental income (Notes 2 and 5)  | 37,827               | -                 | 46,528            | -                 |
| Dividend income (Notes 2)  | 19,114               | -                 | 11,031            | -                 |
| Gain on disposal of property and equipment (Note 2)                      | 908                  | -                 | 154               | -                 |
| Gain on disposal of investments(Notes 2 and 4(g))                        | 219                  | -                 | 51,499            | -                 |
| Other  | <u>80,313</u>        | <u>-</u>          | <u>174,991</u>    | <u>-</u>          |
| <b>Total non-operating income and gains</b>                              | <u>491,190</u>       | <u>-</u>          | <u>502,735</u>    | <u>1</u>          |
| <b>NON-OPERATING EXPENSES AND LOSSES</b>                                 |                      |                   |                   |                   |
| Impairment loss (Notes 2 and 4(g))                                       | 1,209,970            | 2                 | 3,229             | -                 |
| Loss on disposal and retirement of property and equipment<br>(Note 2)    | 347,773              | 1                 | 1,306,158         | 3                 |
| Interest expenses(Notes 2 and 4(i))                                      | 150,760              | -                 | 236,064           | -                 |
| Investment loss recognized under the equity method (Notes 2<br>and 4(f)) | 19,901               | -                 | 19,612            | -                 |
| Financial charges  | 10,012               | -                 | 17,901            | -                 |
| Other  | <u>86,569</u>        | <u>-</u>          | <u>44,993</u>     | <u>-</u>          |
| <b>Total non-operating expenses and losses</b>                           | <u>1,824,985</u>     | <u>3</u>          | <u>1,627,957</u>  | <u>3</u>          |
| <b>INCOME BEFORE INCOME TAX</b>  | 12,026,400           | 21                | 13,090,412        | 25                |
| <b>INCOME TAX EXPENSES (Notes 2 and 4(r))</b>                            | <u>1,805,077</u>     | <u>3</u>          | <u>2,455,573</u>  | <u>5</u>          |
| <b>CONSOLIDATED NET INCOME</b>   | <u>\$ 10,221,323</u> | <u>18</u>         | <u>10,634,839</u> | <u>20</u>         |
| <b>ATTRIBUTED TO</b>   |                      |                   |                   |                   |
| Shareholders of the parent   | \$ 10,156,075        | 18                | 10,635,507        | 20                |
| Minority interest  | 65,248               | -                 | (668)             | -                 |
|  | <u>\$ 10,221,323</u> | <u>18</u>         | <u>10,634,839</u> | <u>20</u>         |
|  |                      |                   |                   |                   |
|  | <b>Before</b>        | <b>After</b>      | <b>Before</b>     | <b>After</b>      |
|  | <b>Income Tax</b>    | <b>Income Tax</b> | <b>Income Tax</b> | <b>Income Tax</b> |
| <b>EARNINGS PER SHARE (Note 4(s))</b>                                    |                      |                   |                   |                   |
| Basic  | \$ <u>3.82</u>       | <u>3.48</u>       | <u>4.21</u>       | <u>3.56</u>       |
| Diluted  | \$ <u>3.81</u>       | <u>3.47</u>       | <u>4.20</u>       | <u>3.55</u>       |

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

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2011 AND 2010**  
**(In Thousands of New Taiwan Dollars)**  
**(Reviewed, Not Audited)**

|  | <b>2011</b>       | <b>2010</b>       |
|--|-------------------|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |                   |                   |
| <b>Consolidated net income</b>   | \$ 10,221,323     | 10,634,839        |
| <b>Adjustments to reconcile net income to net cash provided by operating activities:</b> |                   |                   |
| Depreciation   | 6,122,713         | 6,061,255         |
| Impairment loss  | 1,209,970         | 3,229             |
| Amortization   | 962,696           | 821,854           |
| Deferred income taxes  | 357,765           | 486,324           |
| Loss on disposal and retirement of property and equipment, net                           | 346,865           | 1,306,004         |
| Bad debts  | 58,339            | 346,545           |
| Provision of allowance for loss on inventories   | 29,605            | 9,298             |
| Investment loss recognized under equity method   | 19,901            | 19,612            |
| Pension cost   | 6,276             | 2,872             |
| Compensation cost recognized from employee stock options                                 | (359)             | -                 |
| Gain on disposal of investments  | (219)             | (51,499)          |
| Other  | 3,285             | 4,503             |
| <b>Changes in operating assets and liabilities</b>                                       |                   |                   |
| Financial assets at fair value through profit or loss                                    | 301,869           | (199,120)         |
| Notes receivable   | 26,429            | 17,108            |
| Accounts receivable, net   | (626,211)         | (155,658)         |
| Accounts receivable – related parties  | 3,475             | (67,629)          |
| Other receivables  | 251,927           | (18,148)          |
| Long-term capital lease receivables  | 14,066            | (20,156)          |
| Inventories  | (412,763)         | (502,109)         |
| Prepayments  | 337,723           | (82,104)          |
| Other current assets   | 48,117            | (4,392)           |
| Notes payable  | (125,448)         | (46,180)          |
| Accounts payable   | (98,830)          | 749,174           |
| Accounts payable – related parties   | 70,411            | -                 |
| Income taxes payable   | (749,481)         | (1,367,787)       |
| Accrued expenses   | 15,557            | (307,944)         |
| Other payables   | (1,421,060)       | (167,291)         |
| Advance receipts   | 425,714           | 841,454           |
| Other current liabilities  | 2,463             | 46,856            |
| Other liabilities  | 11,958            | -                 |
| <b>Net cash provided by operating activities</b>   | <b>17,414,076</b> | <b>18,360,910</b> |

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**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS(Continued)**  
**FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2011 AND 2010**  
**(In Thousands of New Taiwan Dollars)**  
**(Reviewed, Not Audited)**

|   | <b>2011</b>         | <b>2010</b>         |
|---|---------------------|---------------------|
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                             |                     |                     |
| Acquisition of subsidiaries   | (8,414,168)         | (21,392)            |
| Acquisition of property and equipment                                   | (4,953,898)         | (4,791,864)         |
| Increase in deferred charges  | (304,404)           | (67,588)            |
| Increase in long-term investments accounted for using the equity method | (199,600)           | (103,000)           |
| Increase in refundable deposits   | (72,044)            | (7,815)             |
| Increase in computer software costs and other intangible assets         | (18,018)            | (8,771)             |
| Decrease (increase) in pledged time deposits                            | 17,876              | (38,448)            |
| Proceeds from investees' capital reduction                              | 5,434               | 2,717               |
| Proceeds from disposal of property and equipment                        | 1,700               | 727                 |
| Proceeds from disposal of financial assets carried at cost              | -                   | 238,541             |
| Decrease in other assets  | -                   | 142                 |
| <b>Net cash used in investing activities</b>                            | <b>(13,937,122)</b> | <b>(4,796,751)</b>  |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                             |                     |                     |
| Cash dividends paid   | (12,439,928)        | (15,028,201)        |
| Increase in short-term borrowings                                       | 10,697,000          | 1,700,000           |
| Decrease in long-term borrowings  | (4,966,667)         | -                   |
| Increase in long-term borrowings  | 2,666,667           | -                   |
| Decrease in short-term notes and bills payable                          | (99,868)            | (499,919)           |
| Increase (decrease) in guarantee deposits                               | 19,068              | (1,325)             |
| Cash dividends paid to minority interest                                | (599)               | (323)               |
| <b>Net cash used in financing activities</b>                            | <b>(4,124,327)</b>  | <b>(13,829,768)</b> |
| <b>EFFECT OF EXCHANGE RATE CHANGES</b>                                  | <b>35,200</b>       | <b>(4,931)</b>      |
| <b>ACQUISITION OF CASH AND CASH EQUIVALENT FOR SUBSIDIARIES</b>         | <b>2,285,830</b>    | <b>20,662</b>       |
| <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>             | <b>1,673,657</b>    | <b>(249,878)</b>    |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD</b>                   | <b>6,049,330</b>    | <b>2,999,036</b>    |
| <b>CASH AND CASH EQUIVALENTS, END OF PERIOD</b>                         | <b>\$ 7,722,987</b> | <b>\$ 2,749,158</b> |
| <b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>                 |                     |                     |
| Interest paid   | \$ 104,286          | 24,787              |
| Less interest capitalized   | 6,836               | 4,968               |
| Interest paid - excluding interest capitalized                          | <b>\$ 97,450</b>    | <b>19,819</b>       |
| Income tax paid   | <b>\$ 3,273,507</b> | <b>3,260,776</b>    |
| <b>NON-CASH INVESTING AND FINANCING ACTIVITIES</b>                      |                     |                     |
| Payables for capital reduction  | <b>\$ 3,800,925</b> | <b>-</b>            |
| <b>CASH INVESTING AND FINANCING ACTIVITIES</b>                          |                     |                     |
| Acquisition of property and equipment                                   | \$ 4,398,027        | 4,686,153           |
| Increase in accrued expenses  | -                   | (28)                |
| Decrease in other payables  | 634,880             | 89,291              |
| (Increase) decrease in other liabilities – other                        | (79,009)            | 16,448              |
| Cash paid for acquisition of property and equipment                     | <b>\$ 4,953,898</b> | <b>4,791,864</b>    |

(Continued)

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS(Continued)**  
**FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2011 AND 2010**  
**(In Thousands of New Taiwan Dollars)**  
**(Reviewed, Not Audited)**

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

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

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

(Continued)

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS(Continued)**  
**FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2011 AND 2010**  
**(In Thousands of New Taiwan Dollars)**  
**(Reviewed, Not Audited)**

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

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

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

(Continued)



**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS(Continued)**  
**FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2011 AND 2010**  
**(In Thousands of New Taiwan Dollars)**  
**(Reviewed, Not Audited)**

The Corporation acquired 54.988% of Taiwan Kuro Times Co., Ltd.'s shares on September 1, 2010. The fair values of the assets and liabilities upon acquisition were as follows:

|  |           |                             |
|--|-----------|-----------------------------|
| Cash   | \$        | 20,662                      |
| Receivables  |           | 18,200                      |
| Prepayments  |           | 18,619                      |
| Other current assets   |           | 2,280                       |
| Property and equipment   |           | 952                         |
| Intangible assets  |           | 36,629                      |
| Other assets   |           | <u>1,133</u>                |
|  |           | <u>98,475</u>               |
| Payables   |           | 52,024                      |
| Advance receipts   |           | 3,875                       |
| Other current liabilities  |           | <u>442</u>                  |
|  |           | <u>56,341</u>               |
| Net  |           | 42,134                      |
| Percentage of equity interest  |           | <u>54.988%</u>              |
|  |           | 23,169                      |
| Add: Goodwill  |           | 39,444                      |
| Less: Fair value of 45% stake owned before tender offer (including investment loss recognized under the equity method from May 2, 2010, to August 31, 2010, and the difference between preceding and following fair market value of purchase price allocation) |           | <u>(51,813)</u>             |
| Cash paid for acquisition of Taiwan Kuro Times Co., Ltd.   | <b>\$</b> | <b><u><u>10,800</u></u></b> |

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

(Concluded)

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2011 AND 2010**  
**(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)**  
**(Reviewed, Not Audited)**

**1. ORGANIZATION AND OPERATIONS**

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

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

As of September 30, 2011 and 2010, the Corporation and subsidiaries (hereinafter referred to as the "Group") had 5,936 and 4,440 employees, respectively.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The consolidated financial statements were compiled in accordance with the Guidelines Governing the Preparation of Financial Reports by Securities Issuers and Republic of China generally accepted accounting principles. In conformity with the above, the Group is required to make certain estimates and assumptions that could affect the amounts of allowance for doubtful accounts, provision for losses on decline in value of inventories, depreciation, pension, allowance for deferred income tax assets, bonus to employees, remuneration to directors 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 September 30</u> |             | <u>Note</u>   |
|---------------------|--|---|--|-------------|---|
|                     |  |   | <u>2011</u>  | <u>2010</u> |   |
| Corporation         | Wealth Media Technology Co., Ltd. (WMT)                              | Investment  | 100.00   | 100.00      | -   |
| WMT                 | Taiwan Win TV Broadcasting Co., Ltd. (TWTV)                          | Entertainment   | 100.00   | 100.00      | Established on April 14, 2010   |
| WMT                 | Fubon Multimedia Technology Co., Ltd. (FMT)                          | Wholesale and retailing on virtual channel and physical channel | 51.00  | -           | WMT acquired more than 50% equity and consolidated FMT into financial statements since July 13, 2011. |
| FMT                 | Fu Sheng Travel Service Co.,Ltd. (FST)                               | Travel  | 100.00   | -           | "   |
| FMT                 | Fuli Life Insurance Agent Co.,Ltd. (FLI)                             | Life insurance Agent  | 100.00   | -           | "   |
| FMT                 | Fuli Property Insurance Agent Co.,Ltd. (FPI)                         | Property insurance agent  | 100.00   | -           | "   |
| FMT                 | Asia Crown International Co., Ltd (Asia Crown (BVI)                  | Investment  | 100.00   | -           | "   |
| Asia Crown (BVI)    | Fortune Kingdom Corporation (Fortune Kingdom)                        | Investment  | 100.00   | -           | "   |
| Fortune Kingdom     | HongKong Fubon Multimedia Technology Co., Ltd. (HK Fubon Multimedia) | Investment  | 100.00   | -           | "   |
| HK Fubon Multimedia | Fubon Gehua (Beijing) Enterprise Ltd. (FGE)                          | Wholesale   | 80.00  | -           | "   |

(Continued)

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

| <b>Investor</b> | <b>Subsidiary</b>                               | <b>Main Business and Products</b>     | <b>Percentage of Direct Ownership as of September 30</b> |             | <b>Note</b>   |
|-----------------|---|---------------------------------------|--|-------------|---|
|                 |   |                                       | <b>2011</b>  | <b>2010</b> |   |
| WMT             | Tai Fu Media Technology Co., Ltd. (TFMT)        | Investment                            | 100.00   | 100.00      | -   |
| 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)         | 6.831  | 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)         | 0.7628   | 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      | -   |
| 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(the number of shares before the capital reduction) 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   | 100.00      | -   |
| TCCI            | TFN Media Co., Ltd. (TFNM)                      | Cable broadband service               | 100.00   | 100.00      | -   |
| TFNM            | UCTV  | Cable TV SO (system operator)         | 99.2243  | 99.9869     | -   |
| 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       | -   |

(Continued)

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

| <u>Investor</u> | <u>Subsidiary</u>                                   | <u>Main Business and Products</u>  | <u>Percentage of Direct Ownership as of September 30</u> |             | <u>Note</u>  |
|-----------------|---|--|--|-------------|--|
|                 |   |  | <u>2011</u>  | <u>2010</u> |  |
| TFNM            | Taiwan Kuro Times Co., Ltd. (TKT)                   | Digital music platform   | 100.00   | 54.99       | 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   | 100.00      | -  |
| TCC             | TWM Holding Co., Ltd. (TWM Holding)                 | Investment   | 100.00   | 100.00      | -  |
| TWM Holding     | TWM Communications (Beijing) Co., Ltd. (TWMC)       | Mobile application development and design  | 100.00   | 100.00      | -  |
| TCC             | Taiwan Teleservices & Technologies Co., Ltd. (TT&T) | Call center service and international simple resale (ISR)  | 100.00   | 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             | TFN Union Investment Co., Ltd. (TUI)                | Investment   | 100.00   | 100.00      | -  |

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

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.

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

**Cash Equivalents**

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

**Financial Assets at Fair Value through Profit or Loss**

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

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

**Available-for-sale Financial Assets**

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

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

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.

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

**Receivables**

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

**Inventories**

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

**Investments Accounted for Using the Equity Method**

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

In accordance with 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 under the equity method over the equity in the investee's net asset value is no longer amortized, and this accounting treatment also applies to goodwill.

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

**Financial Assets Carried at Cost**

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

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

**Bonds Measured at Amortized Cost**

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

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

**Property and Equipment, and Assets Leased to Others**

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

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

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

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.



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

**Accounting for Leases**

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

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

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

**Intangible Assets**

a. Franchise

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

b. Computer software

Computer software cost is amortized by the straight-line method over 3 to 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 for investments accounted for by the equity method.

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

d. Customer relationship, trademarks and operating rights

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

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

**Idle Assets**

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

**Deferred Charges**

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

**Asset Impairment**

If the carrying value of an asset (including property and equipment, intangible assets, idle assets, assets leased to others, investments accounted for using the equity method, and deferred charges) is more than its recoverable amount, which indicates that an impairment exists, an impairment loss should be recognized. Any subsequent reversal of the impairment loss for the increase in recoverable amount is recognized as income. The reversal of impairment loss on goodwill is not allowed.

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

**Pension Costs**

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

**Income Taxes**

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

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

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

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

**Treasury Stock**

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

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

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

**Foreign-currency Transactions**

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

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

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

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

**Revenue Recognition**

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

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

**Promotion Expenses**

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

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

**3. EFFECTS OF CHANGES IN ACCOUNTING PRINCIPLES**

Effective from January 1, 2011, the Group adopted SFAS No. 41 “Operating Segments.” In accordance with SFAS No. 41, an entity should disclose information to enable users of its financial statements to evaluate the nature and the financial effects of the business activities in which it engages and the economic environments in which it operates. The Group determines and presents operating segments based on the information that is internally provided to the chief operating decision maker. In addition, the segment information should be disclosed in the consolidated financial reports issued by the Corporation, but it does not need to be disclosed in individual financial reports. The Standard also supersedes SFAS No. 20 “Segment Reporting”. The information for the period ended September 30, 2010 has been recast to reflect the new segment reporting requirement. There was no impact on the profit or loss for the nine months ended September 30, 2011.

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

**4. SUMMARY OF MAJOR ACCOUNTS**

a. Cash and cash equivalents

|   | <b>September 30</b> |                  |
|---|---------------------|------------------|
|   | <b>2011</b>         | <b>2010</b>      |
| Government bonds with repurchase rights           | \$ 3,773,223        | 1,356,647        |
| Time deposits                                     | 2,841,880           | 271,161          |
| Cash in banks                                     | 997,340             | 831,362          |
| Cash on hand                                      | 53,210              | 34,483           |
| Short-term notes and bills with repurchase rights | 44,957              | 245,594          |
| Revolving funds                                   | 12,377              | 9,911            |
|   | <b>\$ 7,722,987</b> | <b>2,749,158</b> |

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

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

Information of financial instrument held for trading is as follow :

|                                 | <b>September 30</b> |                |
|---------------------------------|---------------------|----------------|
|                                 | <b>2011</b>         | <b>2010</b>    |
| <u>Trading financial assets</u> |                     |                |
| Beneficiary certificates        |                     |                |
| Open-end mutual fund            | <b>\$ 158,247</b>   | <b>199,120</b> |

c. Available-for-sale financial assets – current

|                            | <b>September 30</b> |                |
|----------------------------|---------------------|----------------|
|                            | <b>2011</b>         | <b>2010</b>    |
| Domestic listed stocks     |                     |                |
| Chunghwa Telecom Co., Ltd. | <b>\$ 220,611</b>   | <b>190,182</b> |

d. Accounts receivable, net

|                                      | <b>September 30</b> |                  |
|--------------------------------------|---------------------|------------------|
|                                      | <b>2011</b>         | <b>2010</b>      |
| Accounts receivable                  | \$ 7,500,770        | 6,854,323        |
| Less allowance for doubtful accounts | (215,845)           | (389,564)        |
|                                      | <b>\$ 7,284,925</b> | <b>6,464,759</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.

e. Inventories

|  | <b>September 30</b> |                |
|--|---------------------|----------------|
|  | <b>2011</b>         | <b>2010</b>    |
| Inventories                                  | \$ 2,083,665        | 1,000,666      |
| Less allowance to reduce inventory to market | (187,881)           | (35,917)       |
|  | <b>\$ 1,895,784</b> | <b>964,749</b> |

Allowances for losses were \$29,605 thousand and \$9,298 thousand for the nine months ended September 30, 2011 and 2010, respectively.

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

f. Investments accounted for using the equity method

|                                      | September 30      |                        |                   |                        |
|--------------------------------------|-------------------|------------------------|-------------------|------------------------|
|                                      | 2011              |                        | 2010              |                        |
|                                      | Carrying<br>Value | % of<br>Owner-<br>ship | Carrying<br>Value | % of<br>Owner-<br>ship |
| Taipei New Horizons Co., Ltd. (TNH)  | \$ 567,701        | 49.90                  | 194,557           | 49.90                  |
| Prepayment for long-term investments |                   |                        |                   |                        |
| Taipei New Horizons Co., Ltd. (TNH)  | -                 |                        | 49,900            |                        |
|                                      | <b>\$ 567,701</b> |                        | <b>244,457</b>    |                        |

(1) Taipei New Horizons Co., Ltd. (TNH)

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

On 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 a 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 its proportion of the shareholding.

On June 2, 2011, TNH's board of directors resolved to increase TNH's capital by \$400,000 thousand, divided into 40,000 thousand shares with par value of \$10 per share, with a record date of August 1, 2011. The Corporation subscribed for the shares based on its proportion of the shareholding, which remains at 49.9%.

(2) Taiwan Kuro Times Co., Ltd. (TKT)

A subsidiary of the Corporation, TFNM, acquired 45% of TKT's shares in May, 2010. On September 1, 2010, it acquired additional shares of TKT giving it more than 50% ownership, and thus it had control over TKT. The Corporation recognized investment loss on its investment in TKT and TKT's subsidiaries of \$2,196 thousand from May 2 to August 31, 2010.

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

(3) Equity in investees' losses

The financial statements used as the basis for calculating the carrying values of equity-method investments and the related losses were 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 effect on the Corporation's financial statements.

The Corporation's investment losses were as follows:

|     | <b>For the nine months ended</b> |               |
|-----|----------------------------------|---------------|
|     | <b>September 30</b>              |               |
|     | <b>2011</b>                      | <b>2010</b>   |
| TNH | \$ 19,901                        | 17,416        |
| TKT | -                                | 2,196         |
|     | <b>\$ 19,901</b>                 | <b>19,612</b> |

g. Financial assets carried at cost — non-current

|                                    | <b>September 30</b> |                  |
|------------------------------------|---------------------|------------------|
|                                    | <b>2011</b>         | <b>2010</b>      |
| Domestic emerging stocks           |                     |                  |
| Taiwan High Speed Rail Corporation | \$ 912,463          | 2,120,829        |
| Domestic unlisted stocks           |                     |                  |
| Arcoa Communication Co., Ltd.      | 67,731              | 67,731           |
| Great Taipei Broadband Co., Ltd.   | 41,241              | 42,845           |
| Parawin Venture Capital Corp.      | 20,207              | 20,207           |
| WEB Point Co., Ltd.                | 6,773               | 6,773            |
| Foreign unlisted stocks            |                     |                  |
| Bridge Mobile Pte Ltd.             | 50,324              | 50,324           |
|                                    | <b>\$ 1,098,739</b> | <b>2,308,709</b> |

Because there is no active market quotation and a reliable fair value cannot be estimated, the above investments are measured at cost. An impairment loss of \$1,209,970 thousand and \$3,229 thousand was recognized for the nine months ended September 30, 2011 and 2010, respectively.

In August, 2010, TFN, a subsidiary of the Corporation, sold its 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.



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

h. Bonds measured at amortized cost – non-current

|  | <b>September 30</b> |                |
|--|---------------------|----------------|
|  | <b>2011</b>         | <b>2010</b>    |
| Taiwan High Speed Rail Corporation – unlisted convertible preferred stock – series A | <b>\$ 500,000</b>   | <b>500,000</b> |

i. Property and equipment – accumulated depreciation

|                             | <b>September 30</b>  |                   |
|-----------------------------|----------------------|-------------------|
|                             | <b>2011</b>          | <b>2010</b>       |
| Buildings                   | \$ 700,209           | 659,790           |
| Telecommunication equipment | 37,615,854           | 30,271,780        |
| Office equipment            | 98,566               | 61,639            |
| Leased assets               | 599,470              | 534,318           |
| Miscellaneous equipment     | 2,199,206            | 1,433,062         |
|                             | <b>\$ 41,213,305</b> | <b>32,960,589</b> |

Capitalized interest for the nine months ended September 30, 2011 and 2010 was \$6,836 thousand and \$4,968 thousand, respectively, with capitalization rates ranging from 1.68% to 2.88% and 1.56% to 2.88%, respectively.

j. Intangible assets

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

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

|                                 | <b>For the nine months ended September 30, 2010</b> |                   |                              |                         |
|---------------------------------|---|-------------------|------------------------------|-------------------------|
|                                 | <b>Trademarks</b>                                   | <b>Goodwill</b>   | <b>Customer Relationship</b> | <b>Operating Rights</b> |
| <u>Cost</u>                     |   |                   |                              |                         |
| Beginning balance               | \$ 368  | 10,485,941        | 2,511,760                    | 1,382,000               |
| Add:                            |   |                   |                              |                         |
| Acquired in this period         | 261   | -                 | -                            | -                       |
| Acquisition from merger         | 19,453  | 45,006            | 4,830                        | -                       |
| Effect of exchange rate changes | (327)   | (764)             | -                            | -                       |
| Amortization                    | (48)  | -                 | (131,087)                    | -                       |
| Ending balance                  | <b>\$ 19,707</b>                                    | <b>10,530,183</b> | <b>2,385,503</b>             | <b>1,382,000</b>        |

(1) Customer relationship, trademarks and operating rights

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

- (a) On April 17, 2007, TFN, the Corporation’s 100%-owned subsidiary, acquired more than 50% of the former 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 a major intangible asset.
- (c) On September 1, 2010, TFNM, the Corporation’s 100%-owned subsidiary, acquired more than 50% of the TKT at the price of NT\$96 per share. The Corporation measured the fair value of the acquired assets and viewed TKT’s wireless services as one cash-generating unit. Accordingly, trademarks and customer relationship are identified as major intangible assets.

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

- (d) On July 13, 2011, WMT, the Corporation's 100%-owned subsidiary, acquired more than 50% of the FMT at the price of NT\$141.8 per share. The Corporation measured the fair value of the acquired assets and viewed FMT's retailing as one cash-generating unit. Accordingly, trademarks are identified as major intangible assets.

(2) Goodwill

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

The Group's members, which were engaged in mobile or wireless phone services, fixed network services, 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.

(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.

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

(ii) Assumptions on operating costs and expenses

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

(iii) Assumptions on discount rate

The discount rates used to calculate the asset recoverable amounts for each System Operation ranged 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 operating assets and goodwill will not exceed their recoverable amounts even if there are changes in the critical assumptions used to estimate recoverable amounts as long as these changes are reasonable for the years ended December 31, 2010 and 2009.

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

k. Assets leased to others and idle assets

|                               | September 30      |                |
|-------------------------------|-------------------|----------------|
|                               | 2011              | 2010           |
| Assets leased to others       |                   |                |
| Cost                          | \$ 306,019        | 441,179        |
| Less accumulated depreciation | (19,222)          | (23,122)       |
| Less accumulated impairment   | -                 | (10,591)       |
|                               | <b>\$ 286,797</b> | <b>407,466</b> |

|                                     | September 30      |                |
|-------------------------------------|-------------------|----------------|
|                                     | 2011              | 2010           |
| Idle assets                         |                   |                |
| Cost                                | \$ 244,720        | 517,137        |
| Less allowance for decline in value | (35,928)          | (35,928)       |
| Less accumulated depreciation       | (25,236)          | (44,499)       |
| Less accumulated impairment         | (30,276)          | (126,429)      |
|                                     | <b>\$ 153,280</b> | <b>310,281</b> |

l. Short-term borrowings

|                 | September 30         |                  |
|-----------------|----------------------|------------------|
|                 | 2011                 | 2010             |
| Unsecured loans | <b>\$ 13,900,000</b> | <b>8,500,000</b> |
| Interest rate   | 0.88%~1.063%         | 0.60%~0.72%      |

m. Short-term notes and bills payable

|   | September 30              |                           |
|---|---------------------------|---------------------------|
|   | 2011                      | 2010                      |
| Commercial paper payable                            |                           |                           |
| China Bills Finance Corporation                     | \$ 400,000                | -                         |
| Mega Bills Finance Corporation                      | -                         | 200,000                   |
| International Bills Finance Corporation             | -                         | 100,000                   |
| Less discount on short-term notes and bills payable | (135)                     | (281)                     |
| Net carrying value                                  | <b>\$ 399,865</b>         | <b>299,719</b>            |
| Interest rate                                       | 0.76%                     | 0.53%~0.638%              |
| Period  | 2011.09.30-<br>2011.10.13 | 2010.09.30-<br>2010.11.30 |

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

n. Advance receipts

In accordance with NCC's policy, the Corporation entered into a contract with First Commercial Bank Co., Ltd., which provided a performance guarantee for advance receipts from prepaid card customers. The guaranteed advance receipts from prepaid card customers were \$823,167 thousand as of September 30, 2011.

In accordance with NCC's policy, cable television companies should provide a performance deposit based on a certain proportion of the advance receipts for a prepaid period. As of September 30, 2011, the cable television companies had received an advance fee of NT\$465,408 thousand and provided \$53,608 thousand as performance deposit, which is classified as restricted asset.

o. Bonds payable

|                              | <b>September 30</b> |                    |                |                    |
|------------------------------|---------------------|--------------------|----------------|--------------------|
|                              | <b>2011</b>         |                    | <b>2010</b>    |                    |
|                              | <b>Current</b>      | <b>Non-current</b> | <b>Current</b> | <b>Non-current</b> |
| 2nd Domestic unsecured bonds | \$ -                | <b>8,000,000</b>   | -              | <b>8,000,000</b>   |

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

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

| <b>Year</b> | <b>Amount</b>       |
|-------------|---------------------|
| 2012        | \$ 4,000,000        |
| 2013        | 4,000,000           |
|             | <b>\$ 8,000,000</b> |

p. 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 \$147,005 thousand and \$126,736 thousand for the nine months ended September 30, 2011 and 2010, respectively.

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

The Labor Standards Act (LSA) provides for a defined benefit pension plan. Benefits are based on the length of service and average basic pay of the six months before retirement. The Group contributes monthly an amount equal to 2% of the employees' monthly salaries to a pension fund. The pension fund is managed by an independently administered pension fund committee and deposited in the committee's name in Bank of Taiwan (formerly the Central Trust of China, which was merged into Bank of Taiwan in July 2007). As approved by the Department of Labor of the Taipei City Government, the Group suspended contributing from February 2007 to January 2012.

q. Shareholders' equity

(1) Capital surplus

Under the Company Act, capital surplus may only be used to offset a deficit. However, capital surplus generated from the excess of the issue price over the par value of capital stock, including the stock issued for new capital and the buyback of stock, 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% to 3%
- (d) Remainder, to be appropriated as dividends as determined in the shareholders' meeting

The Corporation's dividend distribution is based on the availability of excess funds. That is, the Corporation first projects future capital needs through a capital budgeting process and then provides for the projected capital needs by using retained earnings. The remainder is available for 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.

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

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 nine months ended September 30, 2011, the bonuses to employees and remuneration to directors and supervisors were accrued based on 3% and 0.3%, respectively, of net income (not including the bonus to employees and remuneration to directors and supervisors) after setting aside 10% of net income as legal reserve. The significant difference between annual accruals and the amount approved by the board of directors shall be adjusted in the current year. If the board of directors' approval differs from the amount ratified at the annual general shareholders' meeting (AGM), the difference will be treated as changes in accounting estimation and will be adjusted in 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 the closing price one day prior to the AGM, adjusted for cash and/or stock dividends if any.

The 2010 and 2009 earnings appropriations resolved by the AGMs on June 15, 2011, and June 18, 2010, were as follows:

|                                   | <b>Appropriation of Earnings</b> |                          | <b>Dividend per Share (NT\$)</b> |                   |
|-----------------------------------|----------------------------------|--------------------------|----------------------------------|-------------------|
|                                   | <b>For Fiscal</b>                | <b>For Fiscal</b>        | <b>For Fiscal</b>                | <b>For Fiscal</b> |
|                                   | <b>Year 2010</b>                 | <b>Year 2009</b>         | <b>Year 2010</b>                 | <b>Year 2009</b>  |
| Appropriation of legal reserve \$ | 1,382,219                        | 1,388,886                |                                  |                   |
| Cash dividends                    | 12,439,967                       | 15,028,235               | 4.16190                          | 5.02783           |
| Reversal of special reserve       | -                                | (2,528,259)              |                                  |                   |
|                                   | <b><u>\$ 13,822,186</u></b>      | <b><u>13,888,862</u></b> |                                  |                   |

The shareholders, on June 15, 2011, resolved to distribute a 2010 bonus of \$373,059 thousand to employees and remuneration of \$37,306 thousand to directors and supervisors.

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



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

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 the AGM is available on the Market Observation Post System website of the Taiwan Stock Exchange.

(3) Capital reduction by cash

To increase ROE (Return of Equity) and maintain stable EPS (Earnings Per Share) and dividend, the Corporation's AGM resolved on June 15, 2011 a capital reduction of \$3,800,925 thousand, representing 10% of outstanding shares. On July 15, 2011, the authority already approved the application and the Corporation's board of directors resolved the record date of August 1, 2011. Trading suspension period started from September 27 to October 12, 2011, and the new shares resumed trading from October 13, 2011. The total amount of \$3,800,925 thousand is classified as other payables on September 30, 2011.

(4) Treasury stock

As of September 30, 2011, the Corporation's stock held by TCCI, TID, and TUI (all are subsidiaries 100% owned by the Corporation) was 811,918 thousand shares (the number of shares before the capital reduction), and the carrying and market values were \$60,000,712 thousand. The Corporation reclassified \$31,077,183 thousand from investments accounted for using the equity method to treasury stock based on SFAS No. 30 "Accounting for Treasury Stock." Although these shares are treated as treasury stock in the financial statements, the shareholders are entitled to excise their rights over these shares, except for the participation in capital injection by cash. In addition, based on the ROC Company Act, the holders of treasury stock cannot exercise the voting rights.

(5) Unrealized gain or loss on financial instruments

Unrealized gain or loss on financial instruments for the nine months ended September 30, 2011 and 2010, is summarized as follows:

|  | <b>For the nine months ended</b> |               |
|--|----------------------------------|---------------|
|  | <b>September 30</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 | 24,724                           | 15,079        |
| Unrealized gains on financial instruments        | <b>\$ 114,566</b>                | <b>78,703</b> |

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

r. Income tax expense

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

|  | <b>For the nine months ended</b> |                  |
|--|----------------------------------|------------------|
|  | <b>September 30</b>              |                  |
|  | <b>2011</b>                      | <b>2010</b>      |
| Tax on pretax income at statutory tax rate   | \$ 3,209,485                     | 3,436,176        |
| Add (deduct) tax effects of:   |                                  |                  |
| Permanent differences  |                                  |                  |
| Investment income from domestic investees<br>accounted for using the equity method | (1,140,201)                      | (1,190,009)      |
| Other  | 219,342                          | (4,840)          |
| Temporary differences  | (357,577)                        | (149,464)        |
| Prior years' adjustment  | (467,070)                        | (82,171)         |
| Deferred income taxes  | 357,764                          | 486,321          |
| Prior years' loss carryforward   | (14,398)                         | (9,919)          |
| Investment tax credits   | (2,268)                          | (30,521)         |
| Income tax expense   | <b>\$ 1,805,077</b>              | <b>2,455,573</b> |

On May 27, 2009, the Legislative Yuan passed an 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 an amendment of Article 5 of the Income Tax Act to reduce the 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>September 30</b> |                  |
|---|---------------------|------------------|
|   | <b>2011</b>         | <b>2010</b>      |
| Unrealized loss on retirement of property and equipment     | \$ 891,058          | 1,122,622        |
| Amortization of goodwill                                    | (437,534)           | (312,179)        |
| Provision for doubtful accounts                             | 147,174             | 263,994          |
| Difference in the estimated lives of property and equipment | 134,103             | 111,982          |
| Prior years' loss carryforward                              | 34,393              | 46,615           |
| Provision for impairment losses on idle assets              | 21,148              | 25,445           |
| Investment tax credits                                      | -                   | 9,924            |
| Other   | 73,224              | 35,546           |
|   | 863,566             | 1,303,949        |
| Less valuation allowance                                    | (208,435)           | (255,527)        |
|   | <b>\$ 655,131</b>   | <b>1,048,422</b> |
| Deferred income tax assets                                  |                     |                  |
| Current   | \$ 26,451           | 5,651            |
| Non-current   | 812,603             | 1,185,995        |
|   | <b>\$ 839,054</b>   | <b>1,191,646</b> |
| Deferred income tax liabilities                             |                     |                  |
| Non-current   | <b>\$ (183,923)</b> | <b>(143,224)</b> |

(3) The net operating loss carryforwards of the Group as of September 30, 2011, were as follows:

| <b>Year</b> | <b>Total<br/>Creditable<br/>Amount</b> | <b>Remaining<br/>Creditable<br/>Amount</b> | <b>Expiry Year</b> |
|-------------|--|--|--------------------|
| 2006        | \$ 62,136                              | -  | 2016               |
| 2007        | 125,944                                | 124,861                                    | 2017               |
| 2008        | 62,427                                 | 62,351                                     | 2018               |
| 2009        | 1,881                                  | 1,547                                      | 2019               |
| 2010        | 13,416                                 | 13,416                                     | 2020               |
| 2011        | 21,203                                 | 140  | 2021               |
|             | <b>\$ 287,007</b>                      | <b>202,315</b>                             |                    |

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

(4) Integrated income tax information was as follows:

|  | <b>September 30</b> |                |
|--|---------------------|----------------|
|  | <b>2011</b>         | <b>2010</b>    |
| Balance of imputation credit account (ICA) |                     |                |
| The Corporation                            | \$ 1,569,181        | 651,908        |
| TCC  | 277                 | -              |
| WMT  | -                   | -              |
| TFMT                                       | 6,978               | 5,029          |
| TWTV                                       | -                   | -              |
| FJLMT                                      | -                   | -              |
| GWMT                                       | 1,624               | 1,672          |
| FSMT                                       | 2,181               | 2,247          |
| GFMT                                       | 89                  | -              |
| TDC  | -                   | -              |
| TCCI                                       | 79,940              | 115,841        |
| TID  | -                   | -              |
| TSB  | -                   | -              |
| TFN  | 454,488             | 510,604        |
| TT&T                                       | 826                 | 4,324          |
| TUI  | -                   | -              |
| WTVB                                       | -                   | -              |
| TFNM                                       | 259                 | 48,505         |
| UCTV                                       | -                   | -              |
| YJCTV                                      | 24,163              | 24,301         |
| MCTV                                       | 2,330               | 2,273          |
| PCTV                                       | 473                 | 390            |
| GCTV                                       | 14,687              | 14,558         |
| TKT  | -                   | -              |
| FMT  | 25,552              | Not applicable |
| FST  | 407                 | "              |
| FLI  | 2,879               | "              |
| FPI  | 2,338               | "              |

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

As of September 30, 2011, there were no unappropriated earnings generated before January 1, 1998. The actual creditable ratios for the 2010 and 2009 earnings appropriation were as follows:

|                 | <u>2010</u>    | <u>2009</u>    |
|-----------------|----------------|----------------|
| The Corporation | 17.68%         | 28.67%         |
| TCC             | 18.72%         | 30.56%         |
| WMT             | -              | -              |
| TFMT            | -              | -              |
| TWTV            | -              | 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            | 19.93%         | 31.08%         |
| UCTV            | 9.83%          | 29.75%         |
| YJCTV           | 20.48%         | 33.33%         |
| MCTV            | 20.54%         | 33.39%         |
| PCTV            | 20.56%         | 33.37%         |
| GCTV            | 20.49%         | 33.34%         |
| TKT             | -              | Not applicable |
| FMT             | Not applicable | "              |
| FST             | "              | "              |
| FLI             | "              | "              |
| FPI             | "              | "              |

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

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

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

|   | <u>Year</u>                                |
|---|--|
| The Corporation                               | 2009, only 2006 and 2008<br>not applicable |
| The former TransAsian Telecommunications Inc. | All applicable                             |
| TransAsian Telecommunications Inc.            | 2007                                       |
| Mobitai Communications                        | 2006                                       |
| TCC   | 2009                                       |
| WMT   | 2009                                       |
| TWTV  | Not applicable                             |
| TFMT  | 2009                                       |
| FJLMT   | 2009                                       |
| GWMT  | 2009                                       |
| FSMT  | 2009                                       |
| GFMT  | 2009                                       |
| TDC   | 2009                                       |
| TCCI  | 2009                                       |
| 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<br>applicable          |
| UCTV  | 2008                                       |
| YJCTV   | 2009                                       |
| MCTV  | 2008                                       |
| PCTV  | 2009                                       |
| GCTV  | 2008                                       |
| TKT   | 2009                                       |
| FMT   | 2009                                       |
| FST   | 2009                                       |
| FLI   | 2009                                       |
| FPI   | 2009                                       |

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

The Corporation's income tax returns for the years up to 2009 had been examined by the tax authorities, except for 2006 and 2008. The Corporation disagreed with the examination results of the income tax returns for 2009 and plans to apply for a reexamination.

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

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

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

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

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

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

s. Earnings per share

|  | Amounts (Numerator)  |                     | Shares<br>(Denominator)<br>(Thousands) | EPS (NT\$)              |                        |
|--|----------------------|---------------------|--|-------------------------|------------------------|
|  | Before<br>Income Tax | After<br>Income Tax |  | Before<br>Income<br>Tax | After<br>Income<br>Tax |
| <u>For the nine months ended September 30, 2011</u>                              |                      |                     |  |                         |                        |
| Basic EPS  |                      |                     |  |                         |                        |
| Income of common shareholders  | \$ 11,170,396        | 10,156,075          | 2,922,220                              | <u>\$ 3.82</u>          | <u>\$ 3.48</u>         |
| Add effect of dilutive potential common<br>stock - bonus to employees            | -                    | -                   | 6,257                                  |                         |                        |
| Diluted EPS  |                      |                     |  |                         |                        |
| Income of common shareholders with<br>dilutive effect of potential common shares | <u>\$ 11,170,396</u> | <u>10,156,075</u>   | <u>2,928,477</u>                       | <u>\$ 3.81</u>          | <u>\$ 3.47</u>         |

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

|   | Amounts (Numerator)  |                   |                              | EPS (NT\$)     |                |
|---|----------------------|-------------------|------------------------------|----------------|----------------|
|   | Before               | After             | Shares                       | Before         | After          |
|   | Income Tax           | Income Tax        | (Denominator)<br>(Thousands) | Income Tax     | Income Tax     |
| <u>For the nine months ended September 30, 2010</u>                           |                      |                   |                              |                |                |
| Basic EPS   |                      |                   |                              |                |                |
| Income of common shareholders   | \$ 12,581,908        | 10,635,507        | 2,989,008                    | <u>\$ 4.21</u> | <u>\$ 3.56</u> |
| Add effect of dilutive potential common stock - bonus to employees            | -                    | -                 | 8,290                        |                |                |
| Diluted EPS   |                      |                   |                              |                |                |
| Income of common shareholders with dilutive effect of potential common shares | <u>\$ 12,581,908</u> | <u>10,635,507</u> | <u>2,997,298</u>             | <u>\$ 4.20</u> | <u>\$ 3.55</u> |

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



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

t. Financial instrument transactions

(1) Fair value information

|  | September 30      |            |                   |            |
|--|-------------------|------------|-------------------|------------|
|  | 2011              |            | 2010              |            |
|  | Carrying<br>Value | Fair Value | Carrying<br>Value | Fair Value |
| <u>Financial instruments</u>                                   |                   |            |                   |            |
| <u>Assets</u>  |                   |            |                   |            |
| Cash and cash equivalents                                      | \$ 7,722,987      | 7,722,987  | 2,749,158         | 2,749,158  |
| Financial assets at fair value through profit or loss— current | 158,247           | 158,247    | 199,120           | 199,120    |
| Available-for-sale financial assets – current                  | 220,611           | 220,611    | 190,182           | 190,182    |
| Notes receivable   | 19,069            | 19,069     | 51,397            | 51,397     |
| Accounts receivable (including related parties)                | 7,414,092         | 7,414,092  | 6,696,386         | 6,696,386  |
| Other receivables  | 275,995           | 275,995    | 335,224           | 335,224    |
| Pledged time deposits  | 61,142            | 61,142     | 1,100             | 1,100      |
| Financial assets carried at cost – non-current                 | 1,098,739         | -          | 2,308,709         | -          |
| Bonds measured at amortized cost – non-current                 | 500,000           | -          | 500,000           | -          |
| Refundable deposits  | 569,505           | 569,505    | 396,207           | 396,207    |
| <u>Liabilities</u>   |                   |            |                   |            |
| Short-term borrowings  | 13,900,000        | 13,900,000 | 8,500,000         | 8,500,000  |
| Short-term notes and bills payable                             | 399,865           | 399,865    | 299,719           | 299,719    |
| Notes payable  | 189,392           | 189,392    | 234,605           | 234,605    |
| Accounts payable (including related parties)                   | 5,369,231         | 5,369,231  | 3,365,900         | 3,365,900  |
| Income taxes payable   | 717,734           | 717,734    | 773,364           | 773,364    |
| Accrued expenses   | 5,734,179         | 5,734,179  | 5,358,871         | 5,358,871  |
| Other payables   | 6,088,274         | 6,088,274  | 4,061,357         | 4,061,357  |
| Guarantee deposits (including current portion)                 | 591,066           | 591,066    | 383,542           | 383,542    |
| Bonds payable  | 8,000,000         | 8,227,680  | 8,000,000         | 8,292,016  |

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

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

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

- (d) The book values of short-term financial instruments approximate their fair value due to their short maturities; short-term financial instruments include cash and cash equivalents, receivables, pledged time deposits, refundable deposits, short-term borrowings, short-term notes and bills payable, 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 a valuation technique.
- (4) The financial assets exposed to fair value interest rate risk amounted to \$4,723,904 thousand and \$1,794,880 thousand as of September 30, 2011 and 2010, respectively, and the financial liabilities exposed to fair value interest rate risk amounted to \$22,299,865 thousand and \$16,762,719 thousand as of September 30, 2011 and 2010, respectively. The financial assets exposed to cash flow interest rate risk amounted to \$2,955,544 thousand and \$979,556 thousand as of September 31, 2011 and 2010, respectively, and the financial liabilities exposed to cash flow interest rate risk amounted to zero and 37,000 thousand as of September 30, 2011 and 2010, respectively.
- (5) Information on financial risks

(a) Market risk

The Group did not enter into any financial derivative transactions which would cause significant exposure to exchange rate and interest rate risks.

(b) Credit risk

Credit risk represents the potential impacts on financial assets that the Group might encounter if counter-parties or third parties breach the contracts. Factors that affect the impacts include credit risk concentration, components of financial instruments, contract amount, and other receivables. The Group's evaluation of credit risk exposure as of September 30, 2011 and 2010, was zero because all counter-parties were reputable financial institutions with good credit ratings.

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

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

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

(c) Liquidity risk

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

**5. RELATED-PARTY TRANSACTIONS**

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

| <b>Related Party</b>                          | <b>Relationship with the Group</b>  |
|---|---|
| Taiwan Mobile Foundation (TWM Foundation)     | Over one-third of the Foundation's funds came from the Corporation                      |
| Taipei New Horizons Co., Ltd. (TNH)           | Equity-method investee  |
| Fubon Life Assurance Co., Ltd. (FLA)          | Same chairman   |
| Fubon Securities Investment Trust Co., Ltd.   | Related party in substance  |
| Fubon Marketing Co., Ltd.                     | Related party in substance  |
| Fubon Financial Venture Capital Co., Ltd.     | Related party in substance  |
| Fubon Multimedia Technology Co., Ltd. (FMT)   | Related party in substance (changed relationship with the Corporation on July 13, 2011) |
| Fubon Asset Management Co., Ltd.              | Related party in substance  |
| Chung Hsing Constructions Co., Ltd.           | Related party in substance  |
| Fubon Land Development Co., Ltd.              | Related party in substance  |
| Fubon Financial Holding Company (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  |
| Fubon Future Co., Ltd.                        | 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 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         |
| Fu Sheng Life Insurance Agency Co., Ltd.    | Related party in substance         |
| Fu Sheng General Insurance Agency Co., Ltd. | Related party in substance         |

b. Significant transactions with related parties are summarized below:

(1) Operating revenues

|            | <b>For the nine months ended September 30</b> |                                    |                |                                    |
|------------|---|------------------------------------|----------------|------------------------------------|
|            | <b>2011</b>                                   |                                    | <b>2010</b>    |                                    |
|            | <b>Amount</b>                                 | <b>% of<br/>Total<br/>Revenues</b> | <b>Amount</b>  | <b>% of<br/>Total<br/>Revenues</b> |
| FMT        | \$ 64,503                                     | -                                  | 89,994         | -                                  |
| TFCB       | 62,854  | -                                  | 60,569         | -                                  |
| FLA        | 47,525  | -                                  | 37,045         | -                                  |
| TSL        | 21,288  | -                                  | 21,593         | -                                  |
| Fubon Ins. | 16,936  | -                                  | 8,348          | -                                  |
| FSC        | 15,201  | -                                  | 14,171         | -                                  |
| FFH        | 10,988  | -                                  | 6,595          | -                                  |
|            | <b>\$ 239,295</b>                             |                                    | <b>238,315</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.

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

(2) Operating costs

|            | <b>For the nine months ended September 30</b> |              |                |              |
|------------|---|--------------|----------------|--------------|
|            | <b>2011</b>                                   |              | <b>2010</b>    |              |
|            |   | <b>% of</b>  |                | <b>% of</b>  |
|            | <b>Amount</b>                                 | <b>Total</b> | <b>Amount</b>  | <b>Total</b> |
|            | <b>Costs</b>                                  | <b>Costs</b> | <b>Costs</b>   |              |
| DKL        | \$ 111,135                                    | -            | 108,463        | -            |
| Fubon Ins. | 33,948  | -            | 40,362         | -            |
|            | <b>\$ 145,083</b>                             |              | <b>148,325</b> |              |

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

(3) Rental income

|     | <b>Leased Sites/Equipment</b> | <b>For the nine months ended</b> |               |
|-----|-------------------------------|----------------------------------|---------------|
|     |                               | <b>September 30</b>              |               |
|     |                               | <b>2011</b>                      | <b>2010</b>   |
| FMT | Office appliance, etc.        | <b>\$ 17,524</b>                 | <b>26,222</b> |

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

(4) Cash in banks

|                           | <b>September 30</b> |           |                |            |
|---------------------------|---------------------|-----------|----------------|------------|
|                           | <b>2011</b>         |           | <b>2010</b>    |            |
|                           | <b>Amount</b>       | <b>%</b>  | <b>Amount</b>  | <b>%</b>   |
|                           | (a) Cash in banks   |           |                |            |
| TFCB                      | <b>\$ 634,411</b>   | <b>8</b>  | <b>473,621</b> | <b>17</b>  |
| (b) Pledged time deposits |                     |           |                |            |
| TFCB                      | <b>\$ 27,374</b>    | <b>45</b> | <b>1,100</b>   | <b>100</b> |

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

(5) Receivables and payables

|                         | September 30      |   |                |   |
|-------------------------|-------------------|---|----------------|---|
|                         | 2011              |   | 2010           |   |
|                         | Amount            | % | Amount         | % |
| (a) Accounts receivable |                   |   |                |   |
| TFCB (Note)             | \$ 54,032         | 1 | 146,275        | 2 |
| FLA (Note)              | 19,236            | - | 13,283         | - |
| TSL (Note)              | 16,861            | - | 20,886         | - |
| FSC (Note)              | 15,606            | - | 17,568         | - |
| Fubon Ins.              | 10,904            | - | 11,511         | - |
| Other                   | 12,528            | - | 22,104         | - |
|                         | <b>\$ 129,167</b> |   | <b>231,627</b> |   |

Note: Leasehold receivables from TFCB were as follows:

| September 30, 2011              | Maturities of<br>over One<br>Year<br>(Classified<br>under Other<br>Assets) |              |  | Total         |
|---------------------------------|--|--------------|--|---------------|
|                                 | Current<br>Portion   |              |  |               |
| Leasehold receivable            | \$ 3,121   | 8,593        |  | 11,714        |
| Less unrealized interest income | (202)  | (557)        |  | (759)         |
|                                 | <b>\$ 2,919</b>  | <b>8,036</b> |  | <b>10,955</b> |
| <b>September 30, 2010</b>       |  |              |  |               |
| Leasehold receivable            | \$ 1,808   | 6,546        |  | 8,354         |
| Less unrealized interest income | (146)  | (432)        |  | (578)         |
|                                 | <b>\$ 1,662</b>  | <b>6,114</b> |  | <b>7,776</b>  |

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

Note: Leasehold receivables from FLA were as follows:

| <b>September 30, 2011</b>       | <b>Current<br/>Portion</b> | <b>Maturities of<br/>over One<br/>Year<br/>(Classified<br/>under Other<br/>Assets)</b> | <b>Total</b>  |
|---------------------------------|----------------------------|--|---------------|
| Leasehold receivable            | \$ 10,843                  | 30,049   | 40,892        |
| Less unrealized interest income | (697)                      | (2,035)  | (2,732)       |
|                                 | <b>\$ 10,146</b>           | <b>28,014</b>  | <b>38,160</b> |
| <hr/>                           |                            |  |               |
| <b>September 30, 2010</b>       |                            |  |               |
| Leasehold receivable            | \$ 5,581                   | 17,631   | 23,212        |
| Less unrealized interest income | (394)                      | (1,267)  | (1,661)       |
|                                 | <b>\$ 5,187</b>            | <b>16,364</b>  | <b>21,551</b> |

Note: Leasehold receivables from TSL were as follows:

| <b>September 30, 2011</b>       | <b>Current<br/>Portion</b> | <b>Maturities of<br/>over One<br/>Year<br/>(Classified<br/>under Other<br/>Assets)</b> | <b>Total</b>  |
|---------------------------------|----------------------------|--|---------------|
| Leasehold receivable            | \$ 15,722                  | 7,861  | 23,583        |
| Less unrealized interest income | (986)                      | (175)  | (1,161)       |
|                                 | <b>\$ 14,736</b>           | <b>7,686</b>   | <b>22,422</b> |
| <hr/>                           |                            |  |               |
| <b>September 30, 2010</b>       |                            |  |               |
| Leasehold receivable            | \$ 19,091                  | 22,460   | 41,551        |
| Less unrealized interest income | (1,804)                    | (1,161)  | (2,965)       |
|                                 | <b>\$ 17,287</b>           | <b>21,299</b>  | <b>38,586</b> |

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

Note: Leasehold receivables from FSC were as follows:

| <b>September 30, 2011</b>       | <b>Current<br/>Portion</b> | <b>Maturities of<br/>over One<br/>Year<br/>(Classified<br/>under Other<br/>Assets)</b> | <b>Total</b>  |
|---------------------------------|----------------------------|--|---------------|
| Leasehold receivable            | \$ 5,508                   | 4,508  | 10,016        |
| Less unrealized interest income | (344)                      | (199)  | (543)         |
|                                 | <b>\$ 5,164</b>            | <b>4,309</b>   | <b>9,473</b>  |
| <hr/>                           |                            |  |               |
| <b>September 30, 2010</b>       |                            |  |               |
| Leasehold receivable            | \$ 5,134                   | 6,651  | 11,785        |
| Less unrealized interest income | (528)                      | (399)  | (927)         |
|                                 | <b>\$ 4,606</b>            | <b>6,252</b>   | <b>10,858</b> |

|                         | <b>September 30</b> |           |               |          |
|-------------------------|---------------------|-----------|---------------|----------|
|                         | <b>2011</b>         |           | <b>2010</b>   |          |
|                         | <b>Amount</b>       | <b>%</b>  | <b>Amount</b> | <b>%</b> |
| (b) Prepayments         |                     |           |               |          |
| Fubon Ins.              | <b>\$ 15,744</b>    | <b>2</b>  | <b>22,398</b> | <b>3</b> |
| (c) Refundable deposits |                     |           |               |          |
| FLA                     | <b>\$ 56,201</b>    | <b>10</b> | <b>331</b>    | <b>-</b> |
| (d) Accounts payable    |                     |           |               |          |
| DKL                     | <b>\$ 70,411</b>    | <b>1</b>  | <b>-</b>      | <b>-</b> |
| (6) Other               |                     |           |               |          |

|                             | <b>For the nine months ended<br/>September 30</b> |               |
|-----------------------------|---|---------------|
|                             | <b>2011</b>                                       | <b>2010</b>   |
| (a) Repairs and maintenance |   |               |
| FPM                         | <b>\$ 17,194</b>                                  | <b>16,788</b> |
| (b) Donation                |   |               |
| TWM Foundation              | <b>\$ 11,713</b>                                  | <b>7,007</b>  |
| (c) Rent expense            |   |               |
| FLA                         | <b>\$ 19,314</b>                                  | <b>311</b>    |
| (c) Other expense           |   |               |
| TFCB                        | \$ 41,391   | 14,164        |
| FPM                         | 21,672  | 19,242        |
|                             | <b>\$ 63,063</b>                                  | <b>33,406</b> |



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

(7) Stock transactions

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

(8) Endorsement/guarantee provided

The Group provides guarantees for related parties. Please see Note 7.

**6. ASSETS PLEDGED**

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

|                                | <b>September 30</b> |               |
|--------------------------------|---------------------|---------------|
|                                | <b>2011</b>         | <b>2010</b>   |
| Current assets - time deposits | \$ 61,142           | 1,100         |
| Other assets - time deposits   | 19,369              | 71,105        |
|                                | <b>\$ 80,511</b>    | <b>72,205</b> |

**7. COMMITMENTS AND CONTINGENT EVENTS**

- a. To enhance 3G mobile communications, expand network coverage, and increase the service functions, the Corporation entered into 3G expansion contracts with Nokia Siemens Networks Taiwan Co., Ltd. for \$4,800,000 thousand in September 2006, \$3,840,861 thousand in May 2009, and \$6,650,000 thousand in February 2011. As of September 30, 2011, the purchase amount was \$4,795,574 thousand, \$3,450,780 thousand and \$953,615 thousand, respectively.
- b. The Corporation provided a \$21,500,000 thousand guarantee for TFN's bank loans. The Corporation also provided \$19,764,525 thousand in promissory notes outstanding for TFN's borrowings from banks. TFN had drawdown \$1,800,000 thousand from the banks within the guarantee amount.

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

- c. As of September 30, 2011, its subsidiary, FMT, had the amount of total unused letters of credit for 8,415 thousand.
- d. As of September 30, 2011, its subsidiary, FGE, had guaranteed to make office and sound stage construction for RMB\$12,410 thousand and the outstanding amount is RMB\$4,310 thousand; FGE also provided RMB\$47,608 thousand commitment for knowledge and intangible assets and the outstanding amount is RMB\$19,888 thousand.
- e. Respond to the rapid development of the clouds application services and the engine room demand promoted by enterprise engine room outsourcing services, its subsidiary, TFN, entered into a purchase contract of real estate with HAN YA Co., Ltd. on July 18, 2011. The total amount was \$2,868,000 thousand and the purchase amount was \$325,000 thousand as of September 30, 2011.
- f. To improve the network quality and bandwidth, its subsidiary, TFN, entered into a purchase contract of transmission facility and IP equipment with Nokia Siemens Networks Taiwan Co., Ltd. in July, 2011. The total amount will be no higher than \$769,576 thousand the purchase amount was \$0 as of September 30, 2011.
- e. Future minimum rental payments as of September 30, 2011, for significant operating lease agreements, are summarized as follows:

|                            | <b>Amount</b> |
|----------------------------|---------------|
| The fourth quarter of 2011 | \$ 46,617     |
| 2012                       | 188,421       |
| 2013                       | 265,977       |
| 2014                       | 256,990       |
| 2015                       | 276,107       |

**8. SIGNIFICANT CASUALTY LOSS: NONE**

**9. SIGNIFICANT SUBSEQUENT EVENTS: NONE**

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

**10. OTHER**

a. Labor cost, depreciation, and amortization

|                            | <b>For the nine months ended September 30</b> |   |              |  |   |              |
|----------------------------|---|---|--------------|--|---|--------------|
|                            | <b>2011</b>                                   |   |              | <b>2010</b>                                  |   |              |
|                            | <b>Classified as<br/>Operating<br/>Costs</b>  | <b>Classified as<br/>Operating<br/>Expenses</b> | <b>Total</b> | <b>Classified as<br/>Operating<br/>Costs</b> | <b>Classified as<br/>Operating<br/>Expenses</b> | <b>Total</b> |
| Labor cost                 |   |   |              |  |   |              |
| Salary                     | \$ 1,101,284                                  | 2,350,866                                       | 3,452,150    | 1,024,751                                    | 2,329,481                                       | 3,354,232    |
| Labor and health insurance | 81,160  | 158,276   | 239,436      | 68,909                                       | 138,284   | 207,193      |
| Pension                    | 51,896  | 97,517  | 149,413      | 44,940                                       | 90,860  | 135,800      |
| Other                      | 47,629  | 102,709   | 150,338      | 45,327                                       | 98,994  | 144,321      |
| Depreciation               | 5,591,975                                     | 527,808   | 6,119,783    | 5,575,467                                    | 480,589   | 6,056,056    |
| Amortization               | 818,560                                       | 144,136   | 962,696      | 712,363                                      | 109,491   | 821,854      |

b. Reclassification

Certain accounts in the consolidated financial statements as of and for the nine months September 30, 2010, have been reclassified to conform to the presentation of consolidated financial statements as of and for the nine months ended September 30, 2011.

**11. ADDITIONAL DISCLOSURES**

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

- 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: Table 4 (attached)
- 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 purchases from or sales to related parties amounting to at least \$100 million or 20% of the paid-in capital: Table 5 (attached)
- h. Receivables from related parties amounting to at least \$100 million or 20% of the paid-in capital: Table 6 (attached)

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

- i. Names and locations of, and related information on investees on which the Corporation exercised significant influence: Table 7 (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 8 (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 9 and Table 10 (attached)

**12. SEGMENT INFORMATION**

(In Millions of New Taiwan Dollars)

| <b>For the nine months ended</b> | <b>Group of</b> | <b>Group of</b>   | <b>Group of</b>   | <b>Fubon</b>      | <b>Adjustments</b> | <b>Consolidated</b> |
|----------------------------------|-----------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| <b>September 30, 2011</b>        | <b>Common</b>   | <b>Enterprise</b> | <b>Home Users</b> | <b>Multimedia</b> | <b>and</b>         |                     |
|                                  | <b>Users</b>    | <b>Users</b>      | <b>(HBG)</b>      | <b>Technology</b> | <b>Elimination</b> |                     |
|                                  | <b>(CBG)</b>    | <b>(EBG)</b>      |                   | <b>(FMT)</b>      |                    |                     |
| Operating Revenues               | \$ 42,983       | 7,300             | 4,424             | 3,265             | (46)               | 57,926              |
| Operating Costs                  | 24,221          | 4,987             | 1,945             | 2,696             | (10)               | 33,839              |
| Operating Expenses               | 9,124           | 914               | 568               | 396               | (275)              | 10,727              |
| Operating Income                 | 9,638           | 1,399             | 1,911             | 173               | 239                | 13,360              |
| EBITDA (Note)                    | 15,603          | 1,989             | 2,288             | 212               | 354                | 20,446              |
| Total Assets                     | -               | -                 | -                 | -                 | -                  | 93,220              |

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

| <b>For the nine months ended<br/>September 30, 2010</b> | <b>Group of<br/>Common<br/>Users<br/>(CBG)</b> | <b>Group of<br/>Enterprise<br/>Users<br/>(EBG)</b> | <b>Group of<br/>Home Users<br/>(HBG)</b> | <b>Fubon<br/>Multimedia<br/>Technology<br/>(FMT)</b> | <b>Adjustments<br/>and<br/>Elimination</b> | <b>Consolidated</b> |
|---|--|--|--|--|--|---------------------|
| Operating Revenues                                      | \$ 41,069                                      | 7,058  | 4,243                                    | -  | (124)                                      | 52,246              |
| Operating Costs   | 21,067   | 4,764  | 1,968                                    | -  | 31   | 27,830              |
| Operating Expenses                                      | 8,708  | 985  | 578                                      | -  | (71)                                       | 10,200              |
| Operating Income  | 11,294   | 1,309  | 1,697                                    | -  | (84)                                       | 14,216              |
| EBITDA (Note)   | 17,266   | 1,717  | 2,074                                    | -  | 42   | 21,099              |
| Total Assets  | -  | -  | -  | -  | -  | 82,909              |

The Group should disclose segments based on customer characteristics. The segments are based on providing different products. There are four segments which should be disclosed. Each segment has different market attributes and marketing strategy. The following are the segment descriptions:

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

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

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

FMT: TV home shopping, online shopping, Catalogue shopping, physical channel shopping

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

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**FINANCING PROVIDED**  
**FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2011**

**TABLE 1**

(In Thousands of New Taiwan Dollars)

| No. | Lending Company                             | Borrowing Company                         | Financial Statement Account | Maximum Balance for the Period (Note 1) | Ending Balance (Note 1) | Drawdown Amounts | Interest Rate | Financing Purpose    | Transaction Amounts | Reasons for Short-term Financing | Allowance for Doubtful Accounts | Collateral |       | Lending Limit for Each Borrowing Company | Lending Company's Lending Amount Limits |
|-----|---|---|-----------------------------|---|-------------------------|------------------|---------------|----------------------|---------------------|----------------------------------|---------------------------------|------------|-------|--|---|
|     |   |   |                             |   |                         |                  |               |                      |                     |                                  |                                 | Item       | Value |  |   |
| 0   | Taiwan Mobile Co., Ltd. (the "Corporation") | TFN Media Co., Ltd.                       | Other receivables           | \$ 5,000,000                            | \$ -                    | \$ -             | 0.893%        | Short-term financing | -                   | Operation requirements           | -                               | -          | -     | \$ 18,257,528 (Note 2)                   | 18,257,528 (Note 2)                     |
|     |   | Taiwan Cellular Co., Ltd.                 | Other receivables           | 9,000,000                               | -                       | -                | 0.893%~0.95%  | Short-term financing | -                   | Operation requirements           | -                               | -          | -     | 18,257,528 (Note 2)                      | 18,257,528 (Note 2)                     |
|     |   | Taiwan Digital Communication Co., Ltd.    | Other receivables           | 300,000                                 | 300,000                 | -                | 0.948%~1.002% | Short-term financing | -                   | Operation requirements           | -                               | -          | -     | 18,257,528 (Note 2)                      | 18,257,528 (Note 2)                     |
|     |   | Tai Fu Media Technology Co., Ltd.         | Other receivables           | 50,000                                  | 50,000                  | 43,000           | 0.95%~1.095%  | Short-term financing | -                   | Operation requirements           | -                               | -          | -     | 18,257,528 (Note 2)                      | 18,257,528 (Note 2)                     |
|     |   | Win TV Broadcasting Co., Ltd.             | Other receivables           | 550,000                                 | 550,000                 | 330,000          | 1.092%~1.178% | Short-term financing | -                   | Operation requirements           | -                               | -          | -     | 18,257,528 (Note 2)                      | 18,257,528 (Note 2)                     |
| 1   | Taiwan Cellular Co., Ltd.                   | Win TV Broadcasting Co., Ltd.             | Other receivables           | 360,000                                 | -                       | -                | 0.847%~1.009% | Short-term financing | -                   | Operation requirements           | -                               | -          | -     | 26,807,788 (Note 2)                      | 26,807,788 (Note 2)                     |
|     |   | TFN Media Co., Ltd.                       | Other receivables           | 7,000,000                               | 7,000,000               | 5,440,000        | 1.35%~1.564%  | Short-term financing | -                   | Operation requirements           | -                               | -          | -     | 26,807,788 (Note 2)                      | 26,807,788 (Note 2)                     |
| 2   | Taiwan Fixed Network Co., Ltd.              | The Corporation                           | Other receivables           | 9,000,000                               | -                       | -                | 0.893%        | Short-term financing | -                   | Operation requirements           | -                               | -          | -     | 15,744,858 (Note 2)                      | 15,744,858 (Note 2)                     |
|     |   | TFN Union Investment Co., Ltd.            | Other receivables           | 500                                     | 500                     | 300              | 1.087%        | Short-term financing | -                   | Operation requirements           | -                               | -          | -     | 15,744,858 (Note 2)                      | 15,744,858 (Note 2)                     |
|     |   | Taiwan Cellular Co., Ltd.                 | Other receivables           | 11,000,000                              | 9,960,000               | 6,460,000        | 1.093%~1.164% | Short-term financing | -                   | Operation requirements           | -                               | -          | -     | 15,744,858 (Note 2)                      | 15,744,858 (Note 2)                     |
| 3   | TCC Investment Co., Ltd.                    | TCCI Investment and Development Co., Ltd. | Other receivables           | 500                                     | 500                     | 300              | 1.087%        | Short-term financing | -                   | Operation requirements           | -                               | -          | -     | 10,980,821 (Note 2)                      | 10,980,821 (Note 2)                     |
| 4   | Union Cable TV Co., Ltd.                    | TFN Media Co., Ltd.                       | Other receivables           | 739,000                                 | 715,000                 | 580,000          | 0.851%~1.087% | Short-term financing | -                   | Repayment of financing           | -                               | -          | -     | 737,312 (Note 3)                         | 13,500,000 (Note 3)                     |
| 5   | Globalview Cable TV Co., Ltd.               | TFN Media Co., Ltd.                       | Other receivables           | 233,000                                 | -                       | -                | 0.851%~1.000% | Transactions         | 240,646             | Business requirements            | -                               | -          | -     | 240,646 (Note 4)                         | 509,123 (Note 4)                        |
|     |   | TFN Media Co., Ltd.                       | Other receivables           | 250,000                                 | 250,000                 | 250,000          | 1.087%        | Short-term financing | -                   | Repayment of financing           | -                               | -          | -     | 268,477 (Note 4)                         | 509,123 (Note 4)                        |

(Continued)

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**FINANCING PROVIDED**  
**FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2011**

| No. | Lending Company                   | Borrowing Company                        | Financial Statement Account | Maximum Balance for the Period (Note 1) | Ending Balance (Note 1) | Drawdown Amounts | Interest Rate | Financing Purpose    | Transaction Amounts | Reasons for Short-term Financing | Allowance for Doubtful Accounts | Collateral |   | Lending Limit for Each Borrowing Company | Lending Company's Lending Amount Limits |
|-----|-----------------------------------|--|-----------------------------|---|-------------------------|------------------|---------------|----------------------|---------------------|----------------------------------|---------------------------------|------------|---|--|---|
| 6   | Phoenix Cable TV Co., Ltd.        | TFN Media Co., Ltd.                      | Other receivables           | \$ 584,000                              | \$ 580,000              | \$ 580,000       | 0.854%~1.092% | Transactions         | \$ 593,847          | Business requirements            | \$ -                            | -          | - | \$ 12,000,000<br>(Note 5)                | \$ 12,000,000<br>(Note 5)               |
| 7   | Yeong Jia Leh Cable TV Co., Ltd.  | TFN Media Co., Ltd.                      | Other receivables           | 409,000                                 | 351,000                 | 320,000          | 0.854%~1.166% | Transactions         | 541,514             | Business requirements            | -                               | -          | - | 24,000,000<br>(Note 5)                   | 24,000,000<br>(Note 5)                  |
| 8   | Wealth Media Technology Co., Ltd. | Global Wealth Media Technology Co., Ltd. | Other receivables           | 15,000                                  | -                       | -                | 0.851%        | Short-term financing | -                   | Repayment of financing           | -                               | -          | - | 3,501,476                                | 3,501,476                               |
| 9   | Tai Fu Media Technology Co., Ltd. | Global Wealth Media Technology Co., Ltd. | Other receivables           | 10,000                                  | 10,000                  | 4,000            | 1.087%        | Short-term financing | -                   | Repayment of financing           | -                               | -          | - | 85,153<br>(Note 2)                       | 85,153<br>(Note 2)                      |
| 10  | TFN Media Co., Ltd                | Taiwan Kuro Times Co., Ltd.              | Other receivables           | 100,000                                 | 100,000                 | 20,000           | 1.578%        | Short-term financing | -                   | Operation requirements           | -                               | -          | - | 1,728,491<br>(Note 3)                    | 15,000,000<br>(Note 3)                  |

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

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

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

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

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

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**ENDORSEMENT/GUARANTEE PROVIDED**  
**FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2011**

TABLE 2

(In Thousands of New Taiwan Dollars)

| No. | Endorsement/Guarantor<br>(A)                    | Receiving Party                   |   | Maximum<br>Guarantee/<br>Endorsement<br>Amount That Can Be<br>Provided to Each<br>Receiving Party | Maximum Balance<br>for the Period<br>(Note 1) | Ending Balance<br>(Note 1) | Value of Collateral | Ratio of<br>Accumulated<br>Endorsement/<br>Guarantee to Net<br>Worth of the<br>Guarantor (Note 1) | Maximum<br>Guarantee/<br>Endorsement That<br>Can Be Provided by<br>the<br>Guarantor/Endorser |
|-----|---|-----------------------------------|---|---|---|----------------------------|---------------------|---|--|
|     |   | Name<br>(B)                       | Nature of<br>Relationship<br>(B is A's) |   |   |                            |                     |   |  |
| 0   | Taiwan Mobile Co., Ltd.<br>(the "Corporation")  | Taiwan Fixed Network Co.,<br>Ltd. | (Note 2)                                | \$ 42,000,000<br>(Note 3)   | \$ 26,557,595                                 | \$ 19,764,525              | \$ -                | 43.30%  | \$ 45,643,819  |
| 1   | Taiwan Teleservices &<br>Technologies Co., Ltd. | Taiwan Fixed Network Co.,<br>Ltd. | (Note 4)<br><br>(Note 6)                | 20,000<br>(Note 5)/ (Note 6)  | 146   | -                          | -                   | 0.00%   | 85,425<br>(Note 5)   |

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

Note 2: Direct/indirect subsidiary

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

Note 4: 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 to the net worth of TT&T, and not over double the investment amount in TT&T.

Note 6: Following the sale by TFN of its 100% shareholding in TT&T on May 14, 2010, the endorsement/guarantee provided by TT&T is for transactions. 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 dealings. The amount of business dealings is \$135,336 thousand.



**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**MARKETABLE SECURITIES HELD**  
**SEPTEMBER 30, 2011**

TABLE 3

(In Thousands of New Taiwan Dollars unless stated otherwise)

| Investing Company<br>(A)                       | Marketable Securities Invested<br>(B)                       | Relationship with<br>the Investing<br>Company (B is A's) | Financial Statement Account                       | SEPTEMBER 30, 2011          |                        |                               |                          | Note     |
|--|---|--|---|-----------------------------|------------------------|-------------------------------|--------------------------|----------|
|  |   |  |   | Shares/Units<br>(Thousands) | Carrying Value         | Percentage<br>of<br>Ownership | Market Value<br>(Note 1) |          |
| Taiwan Mobile Co., Ltd.<br>(the "Corporation") | <u>Stock</u><br>Chunghwa Telecom Co., Ltd.                  | -  | Available-for-sale financial assets - current     | 2,174                       | \$ 220,611             | 0.028                         | \$ 220,611<br>(Note 5)   |          |
|  | Bridge Mobile Pte Ltd.                                      | -  | Financial assets carried at cost -<br>non-current | 2,200                       | 50,324                 | 10                            | -                        | (Note 3) |
|  | Yes Mobile Holdings Company                                 | -  | Financial assets carried at cost -<br>non-current | 74                          | -                      | 0.19                          | -                        | (Note 3) |
|  | Wealth Media Technology Co., Ltd.                           | Subsidiary   | Long-term investments - equity method             | 38,550                      | 8,753,690              | 100                           | 8,753,690                |          |
|  | Taiwan Cellular Co., Ltd.                                   | Subsidiary   | Long-term investments - equity method             | 370,896                     | 15,842,287<br>(Note 4) | 100                           | 67,019,471               |          |
|  | Taipei New Horizons Co., Ltd.                               | Equity-method<br>investee                                | Long-term investments - equity method             | 64,870                      | 567,701                | 49.9                          | 567,701                  |          |
| Wealth Media Technology<br>Co., Ltd.           | <u>Stock</u><br>Tai Fu Media Technology Co., Ltd.           | Subsidiary   | Long-term investments - equity method             | 27,000                      | 212,883                | 100                           | 212,883                  |          |
|  | Taiwan Win TV Broadcasting Co., Ltd.                        | Subsidiary   | Long-term investments - equity method             | 16                          | 9,835                  | 100                           | 9,835                    |          |
|  | Fubon Multimedia Technology Co., Ltd.                       | Subsidiary   | Long-term investments - equity method             | 58,857                      | 8,437,699              | 51                            | 961,838                  |          |
| Tai Fu Media Technology<br>Co., Ltd.           | <u>Stock</u><br>Global Wealth Media Technology Co.,<br>Ltd. | Subsidiary   | Long-term investments - equity method             | 8,400                       | 89,995                 | 100                           | 89,995                   |          |
|  | Fu Jia Leh Media Technology Co., Ltd.                       | Subsidiary   | Long-term investments - equity method             | 100                         | 649                    | 100                           | 649                      |          |
|  | Fu Sin Media Technology Co., Ltd.                           | Subsidiary   | Long-term investments - equity method             | 13,500                      | 142,251                | 100                           | 142,251                  |          |
|  | Global Forest Media Technology Co.,<br>Ltd.                 | Subsidiary   | Long-term investments - equity method             | 1,500                       | 16,730                 | 100                           | 16,730                   |          |
| Global Wealth Media<br>Technology Co., Ltd.    | <u>Stock</u><br>Globalview Cable TV Co., Ltd.               | Subsidiary   | Long-term investments - equity method             | 3,825                       | 93,857                 | 6.83                          | 45,849                   |          |
| Fu Sin Media Technology<br>Co., Ltd.           | <u>Stock</u><br>Phoenix Cable TV Co., Ltd.                  | Subsidiary   | Long-term investments - equity method             | 2,272                       | 133,304                | 3.34                          | 33,024                   |          |
| Global Forest Media<br>Technology Co., Ltd.    | <u>Stock</u><br>Union Cable TV Co., Ltd.                    | Subsidiary   | Long-term investments - equity method             | 1,300                       | 15,623                 | 0.76                          | 14,061                   |          |

(Continued)

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**MARKETABLE SECURITIES HELD**  
**SEPTEMBER 30, 2011**

| Investing Company<br>(A)                              | Marketable Securities Invested<br>(B)                                  | Relationship with<br>the Investing<br>Company (B is A's) | Financial Statement Account                                      | SEPTEMBER 30, 2011          |                |                               |                          | Note     |
|---|--|--|--|-----------------------------|----------------|-------------------------------|--------------------------|----------|
|   |  |  |  | Shares/Units<br>(Thousands) | Carrying Value | Percentage<br>of<br>Ownership | Market Value<br>(Note 1) |          |
| Fubon Multimedia<br>Technology Co., Ltd.              | <u>Beneficiary certificates</u><br>Fuh Hwa Money Market Funds          | -  | Financial assets at fair value through profit<br>or loss-current | 10,787                      | \$ 150,219     | -                             | \$ 150,219<br>(Note 5)   |          |
|   | <u>Stock</u><br>Fu Sheng Travel Service Co.,Ltd.                       | Subsidiary   | Long-term investments - equity method                            | 600                         | (658)          | 100                           | (658)                    |          |
|   | Fuli Life Insurance Agent Co.,Ltd.                                     | Subsidiary   | Long-term investments - equity method                            | 300                         | 11,676         | 100                           | 11,676                   |          |
|   | Fuli Property Insurance Agent Co.,Ltd.                                 | Subsidiary   | Long-term investments - equity method                            | 300                         | 15,325         | 100                           | 15,325                   |          |
|   | Asian Crown International Co., Ltd.                                    | Subsidiary   | Long-term investments - equity method                            | 47                          | US\$ 12,443    | 100                           | US\$ 12,443              |          |
| Fuli Life Insurance Agent<br>Co.,Ltd.                 | <u>Beneficiary certificates</u><br>Fubon Chi-Hsiang Money Market Funds | -  | Financial assets at fair value through profit<br>or loss-current | 332                         | 5,019          | -                             | 5,019<br>(Note 5)        |          |
| Fuli Property Insurance<br>Agent Co.,Ltd.             | <u>Beneficiary certificates</u><br>Fubon Chi-Hsiang Money Market Funds | -  | Financial assets at fair value through profit<br>or loss-current | 199                         | 3,009          | -                             | 3,009<br>(Note 5)        |          |
| Asian Crown International<br>Co., Ltd.                | <u>Stock</u><br>Fortune Kingdom Corporation                            | Subsidiary   | Long-term investments - equity method                            | 14,000                      | US\$ 12,443    | 100                           | US\$ 12,443              |          |
| Fortune Kingdom<br>Corporation                        | <u>Stock</u><br>Hong Kong Fubon Multimedia<br>Technology Co., Ltd.     | Subsidiary   | Long-term investments - equity method                            | 14,000                      | US\$ 12,443    | 100                           | US\$ 12,443              |          |
| Hong Kong Fubon<br>Multimedia Technology<br>Co., Ltd. | <u>Stock</u><br>Fubon Gehua (Beijing) Enterprise Ltd.                  | Subsidiary   | Long-term investments - equity method                            | -                           | US\$ 10,849    | 80                            | US\$ 10,849              |          |
| Taiwan Cellular Co., Ltd.                             | <u>Stock</u><br>Arcoa Communication Co., Ltd.                          | -  | Financial assets carried at cost -<br>non-current                | 6,998                       | 67,731         | 5.21                          | -                        | (Note 3) |
|   | Parawin Venture Capital Corp.  | -  | Financial assets carried at cost -<br>non-current                | 3,000                       | 20,207         | 3                             | -                        | (Note 3) |
|   | Transportation High Tech Inc.  | -  | Financial assets carried at cost -<br>non-current                | 1,200                       | -              | 12                            | -                        | (Note 3) |

(Continued)

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**MARKETABLE SECURITIES HELD**  
**SEPTEMBER 30, 2011**

| Investing Company<br>(A)                     | Marketable Securities Invested<br>(B)  | Relationship with<br>the Investing<br>Company (B is A's) | Financial Statement Account                          | SEPTEMBER 30, 2011          |                |                               |                          | Note     |
|--|--|--|--|-----------------------------|----------------|-------------------------------|--------------------------|----------|
|  |  |  |  | Shares/Units<br>(Thousands) | Carrying Value | Percentage<br>of<br>Ownership | Market Value<br>(Note 1) |          |
| Taiwan Cellular Co., Ltd.                    | WEB Point Co., Ltd.  | -  | Financial assets carried at cost -<br>non-current    | 803                         | \$ 6,773       | 3.17                          | \$ -                     |          |
|  | TWM Holding Co. Ltd.   | Subsidiary   | Long-term investments - equity method                | 1 share                     | US\$ 8,159     | 100                           | US\$ 8,159               | (Note 3) |
|  | Taiwan Fixed Network Co., Ltd.   | Subsidiary   | Long-term investments - equity method                | 2,100,000                   | 39,362,145     | 100                           | 39,362,145               |          |
|  | Taiwan Digital Communication Co., Ltd.   | Subsidiary   | Long-term investments - equity method                | 11,200                      | 116,740        | 100                           | 116,740                  |          |
|  | TCC Investment Co., Ltd.   | Subsidiary   | Long-term investments - equity method                | 24,076                      | 27,579,235     | 100                           | 27,452,052               |          |
|  | Taiwan Teleservices & Technologies Co., Ltd.   | Subsidiary   | Long-term investments - equity method                | 2,484                       | 85,425         | 100                           | 85,425                   |          |
| TWM Holding Co., Ltd.                        | <u>Stock</u><br>TWM Communications (Beijing) Co., Ltd.   | Subsidiary   | Long-term investments - equity method                | -                           | US\$ 3,611     | 100                           | US\$ 2,721               |          |
| Taiwan Teleservices & Technologies Co., Ltd. | <u>Stock</u><br>TT & T Holdings Co., Ltd.  | Subsidiary   | Long-term investments - equity method                | 1,300                       | US\$ 1,498     | 100                           | US\$ 1,498               |          |
|  | Taiwan Super Basketball Co., Ltd.  | Subsidiary   | Long-term investments - equity method                | 2,000                       | 21,997         | 100                           | 21,997                   |          |
| TT&T Holdings Co., Ltd.                      | <u>Stock</u><br>Xiamen Taifu Teleservices & Technologies Co., Ltd.   | Subsidiary   | Long-term investments - equity method                | -                           | US\$ 1,473     | 100                           | US\$ 1,473               |          |
| TCC Investment Co., Ltd.                     | <u>Stock</u><br>Taiwan Mobile Co., Ltd. (the "Corporation")  | The Corporation  | Available-for-sale financial assets -<br>non-current | 222,774                     | 16,463,012     | 5.86                          | 16,463,012               | (Note 5) |
|  | Win TV Broadcasting Co., Ltd.  | Subsidiary   | Long-term investments - equity method                | 18,177                      | 267,779        | 100                           | 260,162                  |          |
|  | TFN Media Co., Ltd.  | Subsidiary   | Long-term investments - equity method                | 230,526                     | 2,242,764      | 100                           | 4,321,227                |          |
|  | TCCI Investment and Development Co., Ltd.  | Subsidiary   | Long-term investments - equity method                | 400                         | 9,618,113      | 100                           | 9,618,113                |          |
|  | Great Taipei Broadband Co., Ltd.   | -  | Financial assets carried at cost -<br>non-current    | 10,000                      | 41,241         | 6.67                          | -                        | (Note 3) |
|  | <u>Preferred stock</u><br>Taiwan High Speed Rail Corporation<br>Unlisted Convertible Preferred Stock -<br>Series A | -  | Bonds measured at amortized cost -<br>non-current    | 50,000                      | 500,000        | 1.24                          | -                        | (Note 3) |
| TCCI Investment and Development Co., Ltd.    | <u>Stock</u><br>Taiwan Mobile Co., Ltd. (the "Corporation")  | The Corporation  | Available-for-sale financial assets -<br>non-current | 132,849                     | 9,817,517      | 3.50                          | 9,817,517                | (Note 5) |
| TFN Media Co., Ltd.                          | <u>Stock</u><br>Yeong Jia Leh Cable TV Co., Ltd.   | Subsidiary   | Long-term investments - equity method                | 33,940                      | 2,162,834      | 100                           | 638,354                  |          |

(Continued)

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**MARKETABLE SECURITIES HELD**  
**SEPTEMBER 30, 2011**

| Investing Company<br>(A)          | Marketable Securities Invested<br>(B)                          | Relationship with<br>the Investing<br>Company (B is A's) | Financial Statement Account                          | SEPTEMBER 30, 2011          |                |                               |                          | Note |
|-----------------------------------|--|--|--|-----------------------------|----------------|-------------------------------|--------------------------|------|
|                                   |  |  |  | Shares/Units<br>(Thousands) | Carrying Value | Percentage<br>of<br>Ownership | Market Value<br>(Note 1) |      |
|                                   | Mangrove Cable TV Co., Ltd.                                    | Related party in<br>substance                            | Long-term investments - equity method                | 6,248                       | \$ 592,841     | 29.53                         | \$ 329,666<br>(Note 6)   |      |
|                                   | Phoenix Cable TV Co., Ltd.                                     | Subsidiary   | Long-term investments - equity method                | 65,818                      | 3,181,248      | 96.66                         | 956,742                  |      |
|                                   | Union Cable TV Co., Ltd.                                       | Subsidiary   | Long-term investments - equity method                | 169,141                     | 2,032,168      | 99.22                         | 1,828,983                |      |
|                                   | Globalview Cable TV Co., Ltd.                                  | Subsidiary   | Long-term investments - equity method                | 51,733                      | 1,242,574      | 92.38                         | 620,053                  |      |
|                                   | Taiwan Kuro Times Co., Ltd.                                    | Subsidiary   | Long-term investments - equity method                | 1,214                       | 111,055        | 100                           | 35,720                   |      |
| Taiwan Kuro Times Co.,<br>Ltd.    | <u>Stock</u><br>ezPeer Multimedia Limited                      | Subsidiary   | Long-term investments - equity method                | 1,522                       | US\$ 971       | 100                           | US\$ 971                 |      |
| Taiwan Fixed Network<br>Co., Ltd. | <u>Stock</u><br>TFN Union Investment Co., Ltd.                 | Subsidiary   | Long-term investments - equity method                | 400                         | 33,035,529     | 100                           | 33,035,529               |      |
|                                   | TFN HK LIMITED   | Subsidiary   | Long-term investments - equity method                | 1,300                       | HK\$ 1,830     | 100                           | HK\$ 1,830               |      |
|                                   | Taiwan High Speed Rail Corporation                             | -  | Financial assets carried at cost -<br>non-current    | 225,531                     | 912,463        | 3.46                          | -<br>(Note 3)            |      |
| TFN Union Investment<br>Co., Ltd. | <u>Stock</u><br>Taiwan Mobile Co., Ltd. (the<br>"Corporation") | The Corporation  | Available-for-sale financial assets -<br>non-current | 456,295                     | 33,720,183     | 12.00                         | 33,720,183<br>(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 October 14, 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 \$67,019,471 thousand for TCC shall be reduced by 1) downward adjusting \$31,077,183 thousand, the carrying value of total treasury shares on the Corporation's books, 2) excluding \$20,554,490 thousand of unrealized gain from financial asset investment, 3) adding back \$475,907 thousand of income tax expenses resulting from TFN's and TFNI's disposal gain from the Corporation's shares, and 4) excluding recognition of upstream transactions gain of \$21,418 thousand.

Note 5: Based on the closing price or net asset value of funds on September 30, 2011.

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

Note 7: The above amounts were translated into New Taiwan dollars at the exchange rate of US\$1=NT\$30.415 and HK\$1=NT\$3.9030 as of September 30, 2011.

TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES

MARKETABLE SECURITIES ACQUIRED OR DISPOSED AMOUNTING TO AT LEAST \$100 MILLION OR 20% OF THE PAID-IN CAPITAL  
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2011

TABLE 4

(In Thousands of New Taiwan Dollars unless stated otherwise)

| Company Name                                    | Marketable Securities Type and Issuer                                  | Financial Statement Account                                   | Counter-party                               | Nature of Relationship     | Beginning Balance        |               | Acquisition              |                    | Disposal                 |           |                | Ending Balance          |                          |                        |
|---|--|---|---|----------------------------|--------------------------|---------------|--------------------------|--------------------|--------------------------|-----------|----------------|-------------------------|--------------------------|------------------------|
|   |  |   |   |                            | Shares/Units (Thousands) | Amount        | Shares/Units (Thousands) | Amount             | Shares/Units (Thousands) | Amount    | Carrying Value | Gain (Loss) on Disposal | Shares/Units (Thousands) | Amount                 |
| Taiwan Mobile Co., Ltd. (the "Corporation")     | <u>Stock</u><br>Taiwan Cellular Co., Ltd.                              | Long-term investment-equity method                            | Taiwan Cellular Co., Ltd.                   | Subsidiary                 | 30,000                   | \$ 10,618,840 | 340,896 (Note 1,2)       | \$ 5,500,000       | -                        | \$ -      | \$ -           | \$ -                    | 370,896                  | \$ 15,842,287 (Note 5) |
|   | Wealth Media Technology Co., Ltd.                                      | Long-term investment-equity method                            | Wealth Media Technology Co., Ltd.           | Subsidiary                 | 37,200                   | 301,977       | 1,350 (Note 1,3)         | 8,347,949 (Note 4) | -                        | -         | -              | -                       | 38,550                   | 8,753,690 (Note 5)     |
|   | Taipei New Horizons Co., Ltd.  | Long-term investment-equity method                            | Taipei New Horizons Co., Ltd.               | Equity-method investee     | 44,910                   | 388,002       | 19,960 (Note 1)          | 199,600            | -                        | -         | -              | -                       | 64,870                   | 567,701 (Note5)        |
| Wealth Media Technology Co., Ltd.               | <u>Stock</u><br>Fubon Multimedia Technology Co., Ltd.                  | Long-term investment-equity method                            | Fubon Financial Venture Capital Co., Ltd.   | Related party in substance | -                        | -             | 58,857 (Note 1)          | 8,347,949          | -                        | -         | -              | -                       | 58,857                   | 8,437,699 (Note5)      |
| Taiwan Cellular Co., Ltd.                       | <u>Stock</u><br>Taiwan Digital Communication Co., Ltd.                 | Long-term investment-equity method                            | Taiwan Digital Communication Co., Ltd.      | Subsidiary                 | 1,200                    | 11,604        | 10,000 (Note 1)          | 100,000            | -                        | -         | -              | -                       | 11,200                   | 116,740 (Note5)        |
|   | TCC Investment Co., Ltd.   | Long-term investment-equity method                            | TCC Investment Co., Ltd.                    | Subsidiary                 | 3,950                    | 26,428,349    | 20,126 (Note 1,4)        | (500,000) (Note 4) | -                        | -         | -              | -                       | 24,076                   | 27,579,235 (Note 5)    |
| Fubon Multimedia Technology Co., Ltd.           | <u>Beneficiary certificates</u><br>Fubon Chi-Hsiang Money Market Funds | Financial assets at fair value through profit or loss-current | -   | -                          | -                        | -             | 164,804                  | 2,280,000          | 154,017                  | 2,131,010 | 2,130,000      | 1,010                   | 10,787                   | 150,219 (Note 5)       |
|   | Fuh Hwa You Li Money Market Funds                                      | Financial assets at fair value through profit or loss-current | -   | -                          | 7,739                    | 100,113       | -                        | -                  | 7,739                    | 100,277   | 100,000        | 277                     | -                        | -                      |
|   | Fubon Chi-Hsiang Money Market Funds                                    | Financial assets at fair value through profit or loss-current | Fubon Securities Investment Trust Co., Ltd. | Related party in substance | 7,641                    | 115,013       | 138,359                  | 2,015,000          | 146,000                  | 2,130,781 | 2,130,000      | 781                     | -                        | -                      |
| Fuli Life Insurance Agent Co., Ltd.             | <u>Beneficiary Certificates</u><br>Fubon Chi-Hsiang Money Market Funds | Financial assets at fair value through profit or loss-current | Fubon Securities Investment Trust Co., Ltd. | Related party in substance | 7,676                    | 115,541       | 398                      | 6,000              | 8,074                    | 121,654   | 121,500        | 154                     | -                        | -                      |
| Hong Kong Fubon Multimedia Technology Co., Ltd. | <u>Stock</u><br>Fubon Gehua (Beijing) Enterprise Ltd.                  | Long-term investment-equity method                            | Fubon Gehua (Beijing) Enterprise Ltd.       | Subsidiary                 | -                        | -             | -                        | US \$12,319        | -                        | -         | -              | -                       | -                        | US\$ 10,849 (Note 5)   |

Note 1: The shares/units and amount of marketable securities acquired do not include stock dividends from investees.

Note 2: The shares/units and amount of marketable securities acquired include transferred to capital by legal reserve and issued to stock by cash.

Note 3: The shares/units and amount of marketable securities acquired include compensated for deficits and issued to stock by cash.

Note 4: The shares/units and amount of marketable securities acquired include issued to stock by cash and returned to investors by cash.

Note 5: The ending balance includes the unrealized gain or loss on financial instruments, cumulative translation adjustments, investment income or loss recognized under the equity method, and other adjustments in long-term investment using equity method.

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES AMOUNTING TO AT LEAST \$100 MILLION OR 20% OF THE PAID-IN CAPITAL**  
**FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2011**

TABLE 5

(In Thousands of New Taiwan Dollars)

| Company Name<br>(A)                             | Related Party<br>(B)                            | Nature of<br>Relationship<br>(B is A's) | Transaction Details                             |                               |               |                         | Transactions with Terms<br>Different from Others |                         | Notes/Accounts Payable<br>or Receivable |               | Note     |
|---|---|---|---|-------------------------------|---------------|-------------------------|--|-------------------------|---|---------------|----------|
|   |   |   | Purchase/<br>Sale                               | Amount                        | % to<br>Total | Payment Terms           | Unit Price                                       | Payment<br>Terms        | Ending<br>Balance                       | % to<br>Total |          |
| Taiwan Mobile Co., Ltd. (the<br>"Corporation")  | Taiwan Fixed Network Co., Ltd.                  | Subsidiary                              | Sale  | \$ (1,727,946)                | (4)           | Based on contract terms | -  | -                       | \$ 413,221                              | 7             | (Note 1) |
|   |   |   | Purchase  | 2,332,569                     | (Note 2)      | Based on contract terms | -  | -                       | (368,415)                               | (Note 3)      |          |
| Taiwan Teleservices &<br>Technologies Co., Ltd. | Taiwan Teleservices &<br>Technologies Co., Ltd. | Subsidiary                              | Purchase  | 662,880                       | (Note 4)      | Based on contract terms | -  | -                       | (78,852)                                | (Note 5)      |          |
|   |   |   | The Corporation                                 | Ultimate parent               | Sale          | (662,999)               | (87)   | Based on contract terms | -                                       | -             | 78,868   |
| Taiwan Teleservices &<br>Technologies Co., Ltd. | Taiwan Fixed Network Co., Ltd.                  | Related party in<br>substance           | Sale  | (101,782)                     | 13            | Based on contract terms | -  | -                       | 10,460                                  | 12            |          |
|   |   |   | Taiwan Fixed Network Co., Ltd.                  | Ultimate parent               | Sale          | (2,326,186)             | (27)   | Based on contract terms | -                                       | -             | 364,559  |
| Taiwan Fixed Network Co., Ltd.                  | The Corporation                                 | Ultimate parent                         | Purchase  | 1,730,421                     | 32            | Based on contract terms | -  | -                       | (412,916)                               | (51)          |          |
|   |   |   | Taiwan Teleservices &<br>Technologies Co., Ltd. | Related party in<br>substance | Purchase      | 101,782                 | (Note 4)   | Based on contract terms | -                                       | -             | (10,460) |
| TFN Media Co., Ltd.                             | Phoenix Cable TV Co., Ltd.                      | Subsidiary                              | Channel<br>leasing fee                          | (372,254)                     | (17)          | Based on contract terms | (Note 6)   | (Note 6)                | 2,857                                   | 2             |          |
|   | Yeong Jia Leh Cable TV Co., Ltd.                | Subsidiary                              | Channel<br>leasing fee                          | (337,124)                     | (16)          | Based on contract terms | (Note 6)   | (Note 6)                | 4,155                                   | 3             |          |
|   | Globalview Cable TV Co., Ltd.                   | Subsidiary                              | Channel<br>leasing fee                          | (150,959)                     | (7)           | Based on contract terms | (Note 6)   | (Note 6)                | 1,850                                   | 1             |          |
|   | Union Cable TV Co., Ltd.                        | Subsidiary                              | Channel<br>leasing fee                          | (174,352)                     | (8)           | Based on contract terms | (Note 6)   | (Note 6)                | 1,509                                   | 1             |          |
| Yeong Jia Leh Cable TV Co., Ltd.                | TFN Media Co., Ltd.                             | Parent                                  | Royalty for<br>copyright                        | 337,124                       | 66            | Based on contract terms | (Note 6)   | (Note 6)                | (4,155)                                 | (29)          |          |
| Phoenix Cable TV Co., Ltd.                      | TFN Media Co., Ltd.                             | Parent                                  | Royalty for<br>copyright                        | 372,254                       | 68            | Based on contract terms | (Note 6)   | (Note 6)                | (2,857)                                 | (29)          |          |
| Union Cable TV Co., Ltd.                        | TFN Media Co., Ltd.                             | Parent                                  | Royalty for<br>copyright                        | 174,352                       | 62            | Based on contract terms | (Note 6)   | (Note 6)                | (1,509)                                 | (21)          |          |
| Globalview Cable TV Co., Ltd.                   | TFN Media Co., Ltd.                             | Parent                                  | Royalty for<br>copyright                        | 150,959                       | 64            | Based on contract terms | (Note 6)   | (Note 6)                | (1,850)                                 | (29)          |          |
| Mangrove Cable TV Co., Ltd                      | Dai-Ka Ltd.                                     | Related party in<br>substance           | Royalty for<br>copyright                        | 122,174                       | 61            | Based on contract terms | (Note 6)   | (Note 6)                | (70,411)                                | (81)          |          |

Note 1: The \$41,122 thousand accounts receivable amount was expressed on a gross basis in accordance with the sales amount. The net accounts receivable should be \$372,099 thousand after deducting accounts payable and accrued custodial receipts/payments totaling \$413,221 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 for this kind of transaction.

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST \$100 MILLION OR 20% OF THE PAID-IN CAPITAL**  
**SEPTEMBER 30, 2011**

TABLE 6

(In Thousands of New Taiwan Dollars)

| Company Name<br>(A)                             | Related Party<br>(B)           | Nature of<br>Relationship<br>(B is A's) | Ending Balance  | Turnover<br>Rate | Overdue |              | Amount Received<br>in Subsequent<br>Period | Allowance for Bad<br>Debts |
|---|--------------------------------|---|---|------------------|---------|--------------|--|----------------------------|
|   |                                |   |   |                  | Amount  | Action Taken |  |                            |
| Taiwan Mobile Co., Ltd.<br>(the "Corporation")  | Taiwan Fixed Network Co., Ltd. | Subsidiary                              | Accounts receivable \$413,221<br>Other receivables 43,941 | 5.88             | \$ -    | -            | \$ 185                                     | \$ -                       |
|   | Win TV Broadcasting Co., Ltd.  | Subsidiary                              | Other receivables 330,548                                 |                  | -       | -            |  |                            |
| Taiwan Cellular Co., Ltd.                       | TFN Media Co., Ltd.            | Subsidiary                              | Other receivables 5,463,509                               |                  | -       | -            | -  | -                          |
| Taiwan Teleservices &<br>Technologies Co., Ltd. | The Corporation                | Ultimate parent                         | Accounts receivable 78,868                                | 12.1             | -       | -            | -  | -                          |
|   | Taiwan Fixed Network Co., Ltd. | Related party in<br>substance           | Accounts receivable 10,460                                | 13.57            | -       | -            | -  | -                          |
| Taiwan Fixed Network Co., Ltd.                  | The Corporation                | Ultimate parent                         | Accounts receivable 364,559<br>Other receivables 168,903  | 10.17            | -       | -            | 8,428                                      | -                          |
|   | Taiwan Cellular Co., Ltd.      | Parent                                  | Other receivables 6,489,791                               |                  | -       | -            | 72,759                                     | -                          |
|   |                                |   |   |                  | -       | -            | 602,679                                    | -                          |
| Phoenix Cable TV Co., Ltd.                      | TFN Media Co., Ltd.            | Parent                                  | Accounts receivable 29,339                                | 3.15             | -       | -            | -  | -                          |
|   |                                |   | Other receivables 581,512                                 |                  | -       | -            | -  | -                          |
| Union Cable TV Co., Ltd.                        | TFN Media Co., Ltd.            | Parent                                  | Accounts receivable 15,168                                | 2.89             | -       | -            | -  | -                          |
|   |                                |   | Other receivables 581,768                                 |                  | -       | -            | -  | -                          |
| Globalview Cable TV Co., Ltd.                   | TFN Media Co., Ltd.            | Parent                                  | Accounts receivable 12,173                                | 3.07             | -       | -            | -  | -                          |
|   |                                |   | Other receivables 250,858                                 |                  | -       | -            | -  | -                          |
| Yeong Jia Leh Cable TV Co., Ltd.                | TFN Media Co., Ltd.            | Parent                                  | Accounts receivable 28,586                                | 3                | -       | -            | -  | -                          |
|   |                                |   | Other receivables 321,127                                 |                  | -       | -            | -  | -                          |

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**NAMES AND LOCATIONS OF, AND OTHER INFORMATION ON INVESTEEES ON WHICH THE COMPANY EXERCISES SIGNIFICANT INFLUENCE**  
**FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2011**

TABLE 7

(In Thousands of New Taiwan Dollars unless stated otherwise)

| Investor  | Investee   | Location                 | Main Businesses and Products                                    | Investment Amount  |                    | Balance as of September 30, 2011 |                         |                     | Net Income (Loss) of the Investee | Investment Income (Loss) | Note |
|---|--|--------------------------|---|--------------------|--------------------|----------------------------------|-------------------------|---------------------|-----------------------------------|--------------------------|------|
|   |  |                          |   | September 30, 2011 | September 30, 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                              | \$ 44,467,288      | \$ 37,558,330      | 370,896                          | 100                     | \$ 15,842,287       | \$ 2,224,686                      | \$ 2,216,897             |      |
|   | Taipei New Horizons Co., Ltd.                      | Taipei, Taiwan           | Real estate rental and sale                                     | 648,700            | 449,100            | 64,870                           | 49.9                    | (Note 1)<br>567,701 | (39,882)                          | (19,901)                 |      |
|   | Wealth Media Technology Co., Ltd.                  | Taipei, Taiwan           | Investment  | 8,721,894          | 372,000            | 38,550                           | 100                     | 8,753,690           | 84,816                            | 84,816                   |      |
| Wealth Media Technology Co., Ltd.               | Tai Fu Media Technology Co., Ltd.                  | Taipei, Taiwan           | Investment  | 270,000            | 270,000            | 27,000                           | 100                     | 212,883             | 10,148                            | NA                       |      |
|   | Taiwan Win TV Broadcasting Co., Ltd.               | Taipei, Taiwan           | TV program producing  | 10,000             | 10,000             | 16                               | 100                     | 9,835               | (77)                              | NA                       |      |
|   | Fubon Multimedia Technology Co., Ltd.              | Taipei, Taiwan           | Wholesale and retailing on virtual channel and physical channel | 8,347,949          | -                  | 58,857                           | 51                      | 8,437,699           | 481,417                           | 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                     | 89,995              | 4,714                             | NA                       |      |
|   | Fu Jia Leh Media Technology Co., Ltd.              | Taipei, Taiwan           | Investment  | 1,700              | 1,700              | 100                              | 100                     | 649                 | (118)                             | NA                       |      |
|   | Fu Sin Media Technology Co., Ltd.                  | Taipei, Taiwan           | Investment  | 135,000            | 135,000            | 13,500                           | 100                     | 142,251             | 5,830                             | NA                       |      |
|   | Global Forest Media Technology Co., Ltd.           | Taipei, Taiwan           | Investment  | 15,000             | 1,000              | 1,500                            | 100                     | 16,730              | 122                               | NA                       |      |
| Global Wealth Media Technology Co., Ltd.        | Globalview Cable TV Co., Ltd.                      | New Taipei City, Taiwan  | Cable TV service provider                                       | 91,910             | 91,691             | 3,825                            | 6.83                    | 93,857              | 71,945                            | 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                    | 133,304             | 178,203                           | NA                       |      |
| Global Forest Media Technology Co., Ltd.        | Union Cable TV Co., Ltd.                           | Yilan County, Taiwan     | Cable TV service provider                                       | 16,218             | 4                  | 1,300                            | 0.76                    | 15,623              | 94,883                            | NA                       |      |
| Fubon Multimedia Technology Co., Ltd.           | Fu Sheng Travel Service Co., Ltd.                  | Taipei, Taiwan           | Travel  | 10,000             | 6,000              | 600                              | 100                     | (658)               | (3,920)                           | NA                       |      |
|   | Fuli Life Insurance Agent Co., Ltd.                | Taipei, Taiwan           | Life Insurance Agent  | 3,000              | 3,000              | 300                              | 100                     | 11,676              | 4,171                             | NA                       |      |
|   | Fuli Property Insurance Agent Co., Ltd.            | Taipei, Taiwan           | Property Insurance Agent  | 3,000              | 3,000              | 300                              | 100                     | 15,325              | 8,386                             | NA                       |      |
|   | Asian Crown International Co., Ltd.                | British Virgin Islands   | Investment  | US\$ 14,000        | US\$ 14,000        | 47                               | 100                     | US\$ 12,443         | US\$ (1,679)                      | NA                       |      |
| Asian Crown International Co., Ltd.             | Fortune Kingdom Corporation                        | Samoa                    | Investment  | US\$ 14,000        | US\$ 14,000        | 14,000                           | 100                     | US\$ 12,443         | US\$ (1,679)                      | NA                       |      |
| Fortune Kingdom Corporation                     | Hong Kong Fubon Multimedia Technology Co., Ltd.    | Hong Kong                | Investment  | US\$ 14,000        | US\$ 14,000        | 14,000                           | 100                     | US\$ 12,443         | US\$ (1,679)                      | NA                       |      |
| Hong Kong Fubon Multimedia Technology Co., Ltd. | Fubon Gehua (Beijing) Enterprise Ltd.              | Beijing, China           | Wholesale   | US\$ 12,319        | -                  | -                                | 80                      | US\$ 10,849         | US\$ (2,116)                      | NA                       |      |
| Taiwan Cellular Co., Ltd.                       | TWM Holding Co. Ltd.                               | British Virgin Islands   | Investment  | US\$ 10,800        | US\$ 10,800        | 1 share                          | 100                     | US\$ 8,159          | US\$ (530)                        | NA                       |      |
|   | Taiwan Fixed Network Co., Ltd.                     | Taipei, Taiwan           | Fixed line service provider                                     | 21,000,000         | 21,000,000         | 2,100,000                        | 100                     | 39,362,145          | 788,988                           | NA                       |      |
|   | Taiwan Digital Communication Co., Ltd.             | Taipei, Taiwan           | Telecom engineering and IT service                              | 112,000            | 12,000             | 11,200                           | 100                     | 116,740             | 5,136                             | NA                       |      |
|   | TCC Investment Co., Ltd.                           | Taipei, Taiwan           | Investment  | 22,002,255         | 22,301,000         | 24,076                           | 100                     | 27,579,235          | 1,435,845                         | NA                       |      |
|   | Taiwan Teleservices & Technologies Co., Ltd.       | Taipei, Taiwan           | Call center service and ISR (international simple resales)      | 24,843             | 10,000             | 2,484                            | 100                     | 85,425              | 39,326                            | NA                       |      |
| TWM Holding Co. Ltd.                            | TWM Communications (Beijing) Co., Ltd.             | Beijing, China           | Mobile application development and design                       | US\$ 4,936         | US\$ 4,936         | -                                | 100                     | US\$ 3,611          | US\$ (532)                        | NA                       |      |
| Taiwan Teleservices & Technologies Co., Ltd.    | TT&T Holdings Co., Ltd.                            | Samoa                    | Investment  | US\$ 1,300         | US\$ 1,300         | 1,300                            | 100                     | US\$ 1,498          | US\$ 60                           | NA                       |      |
|   | Taiwan Super Basketball Co., Ltd.                  | Taipei, Taiwan           | Basketball team management                                      | 20,000             | 20,000             | 2,000                            | 100                     | 21,997              | 1,979                             | 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\$ 1,473          | US\$ 62                           | NA                       |      |
| TCC Investment Co., Ltd.                        | Win TV Broadcasting Co., Ltd.                      | Taipei, Taiwan           | TV program provider   | 188,047            | 188,047            | 18,177                           | 100                     | 267,779             | 63,180                            | NA                       |      |
|   | TFN Media Co., Ltd.                                | Taipei, Taiwan           | Cable broadband and value added service provider                | 2,035,714          | 2,035,714          | 230,526                          | 100                     | 2,242,764           | 1,470,614                         | NA                       |      |
|   | TCCI Investment and Development Co., Ltd.          | Taipei, Taiwan           | Investment  | 6,629,149          | 6,629,149          | 400                              | 100                     | 9,618,113           | (58)                              | 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                     | 2,162,834           | 180,599                           | NA                       |      |
|   | Mangrove Cable TV Co., Ltd.                        | New Taipei City, Taiwan  | Cable TV service provider                                       | 397,703            | 397,703            | 6,248                            | 29.53                   | 592,841             | 81,705                            | NA                       |      |
|   | Phoenix Cable TV Co., Ltd.                         | Kaohsiung County, Taiwan | Cable TV service provider                                       | 2,294,967          | 2,294,967          | 65,818                           | 96.66                   | 3,181,248           | 178,203                           | NA                       |      |
|   | Union Cable TV Co., Ltd.                           | Yilan County, Taiwan     | Cable TV service provider                                       | 1,889,910          | 1,904,436          | 169,141                          | 99.22                   | 2,032,168           | 94,883                            | NA                       |      |
|   | Globalview Cable TV Co., Ltd.                      | New Taipei City, Taiwan  | Cable TV service provider                                       | 841,413            | 841,413            | 51,733                           | 92.38                   | 1,242,574           | 71,945                            | NA                       |      |
|   | Taiwan Kuro Times Co., Ltd.                        | Taipei, Taiwan           | The platform of music supplied                                  | 129,900            | 63,900             | 1,214                            | 100                     | 111,055             | (17,704)                          | NA                       |      |
| Taiwan Kuro Times Co., Ltd.                     | ezPeer Multimedia Limited                          | Samoa                    | Investment  | US\$ 1,522         | US\$ 1,522         | 1,522                            | 100                     | US\$ 971            | US\$ (525)                        | NA                       |      |
| Taiwan Fixed Network Co., Ltd.                  | TFN Union Investment Co., Ltd.                     | Taipei, Taiwan           | Investment  | 22,769,109         | 22,769,109         | 400                              | 100                     | 33,035,529          | (139)                             | NA                       |      |
|   | TFN HK LIMITED                                     | Hong Kong                | Telecommunications service provider                             | HK\$ 1,300         | HK\$ 1,300         | 1,300                            | 100                     | HK\$ 1,830          | HK\$ 466                          | 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 \$67,019,471 thousand for TCC shall be reduced by 1) downward adjusting \$31,077,183 thousand, the carrying value of total treasury shares on the Corporation's books, 2) excluding \$20,554,490 thousand of unrealized gain from financial asset investment, 3) adding back \$475,907 thousand of income tax expenses resulting from TFN's and TFNI's disposal gain from the Corporation's shares, and 4) excluding recognition of upstream transactions gain of \$21,418 thousand.

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

Note 3: The above amounts were translated into New Taiwan dollars at the exchange rate of US\$1=NT\$30.415 and HK\$1=NT\$3.9030 as of September 30, 2011.



**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**INVESTMENT IN MAINLAND CHINA**  
**FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2011**

**TABLE 8**  
(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 September 30, 2011 | % Ownership of Direct or Indirect Investment                          | Investment Gain (Loss)                      | Carrying Value as of September 30, 2011 | Accumulated Inward Remittance of Earnings as of September 30, 2011 |
|--|---|---------------------------------|--|---|-------------------------------|--------|--|---|---|---|--|
|  |   |                                 |  |   | Outflow                       | Inflow |  |   |   |   |  |
| Xiamen Taifu Teleservices & Technologies Co., Ltd. | Call center service                       | US\$ 1,300<br>(NT\$ 39,540)     | Indirect investment in Mainland China through a third place by the Corporation's subsidiary Taiwan Teleservices & Technologies Co., Ltd. | US\$ 1,300<br>(NT\$ 39,540)   | \$ -                          | \$ -   | US\$ 1,300<br>(NT\$ 39,540)  | 100% ownership of indirect investment by the Corporation's subsidiary | US\$ 62<br>(NT\$ 1,886)<br>(Note 3)         | US\$ 1,473<br>(NT\$ 44,801)             | \$ -   |
| TWM Communications (Beijing) Co. Ltd.              | Mobile application development and design | US\$ 3,000<br>(NT\$ 91,245)     | Indirect investment in Mainland China through a third place by the Corporation's subsidiary Taiwan Cellular Co., Ltd.                    | US\$ 4,872<br>(NT\$ 148,182)  | -                             | -      | US\$ 4,872<br>(NT\$ 148,182)   | 100% ownership of indirect investment by the Corporation's subsidiary | US\$ (532)<br>(NT\$ (16,181))<br>(Note 3)   | US\$ 3,611<br>(NT\$ 109,829)            | -  |
| Fubon Gehua (Beijing) Enterprise Ltd.              | Wholesale                                 | RMB100,000<br>(NT\$477,503)     | Indirect investment in Mainland China through a third place by the Corporation's subsidiary Fubon Multimedia Technology Co., Ltd.        | -   | US\$ 12,319<br>(NT\$ 374,682) | -      | US\$ 12,319<br>(NT\$ 374,682)  | 80% ownership of indirect investment by the Corporation's subsidiary  | US\$ (1,693)<br>(NT\$ (51,493))<br>(Note 4) | US\$ 10,849<br>(NT\$ 329,972)           | -  |

| Accumulated Investment in Mainland China as of September 30, 2011 | Investment Amounts Authorized by Investment Commission, MOEA (Note 2) | Upper Limit on Investment Authorized by Investment Commission, MOEA (Note 2) |
|---|---|--|
| US\$1,300<br>(NT\$39,540)   | US\$1,300<br>(NT\$39,540)   | \$27,993,574   |
| US\$4,872<br>(NT\$148,182)  | US\$4,872<br>(NT\$148,182)  | \$40,211,682   |
| US\$12,319<br>(NT\$374,682)                                       | US\$15,000<br>(NT\$456,225)   | \$27,993,574   |

Note 1: The above amounts were translated into New Taiwan dollars at the exchange rate of US\$1=NT\$30.415 and US\$1=RMB\$6.3696 as of September 30, 2011.

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

Note 3: Calculation was based on unreviewed financial statements.

Note 4: Calculation was based on reviewed financial statements.

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

**TABLE 9**

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

(Continued)

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

(Continued)

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

(Continued)

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

(Continued)

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

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

(Continued)

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

(Continued)



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

(Continued)

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

(Continued)

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

(Continued)

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

(Continued)

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

(Continued)

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

(Continued)

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

(Continued)

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

(Continued)



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

(Continued)

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

(Continued)

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

Note : 1.Parent to subsidiary

2.Subsidiary to parent

3.Between subsidiaries

**TAIWAN MOBILE CO., LTD. AND SUBSIDIARIES**  
**BUSINESS RELATIONSHIP AND SIGNIFICANT INTERCOMPANY TRANSACTIONS**  
**FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2010**

**TABLE 10**  
(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     | \$ 238    | Based on regular terms | -   |
|                                  |                         | Taiwan Fixed Network Co., Ltd.               | 1                             | Account receivable     | 39,296    | Based on regular terms | -   |
|                                  |                         | TFN Media Co., Ltd.                          | 1                             | Account receivable     | 586       | Based on regular terms | -   |
|                                  |                         | Union Cable TV Co., Ltd.                     | 1                             | Account receivable     | 27        | Based on regular terms | -   |
|                                  |                         | Yeong Jia Leh Cable TV Co., Ltd.             | 1                             | Account receivable     | 52        | Based on regular terms | -   |
|                                  |                         | Mangrove Cable TV Co., Ltd.                  | 1                             | Account receivable     | 12        | Based on regular terms | -   |
|                                  |                         | Phoenix Cable TV Co., Ltd.                   | 1                             | Account receivable     | 107       | Based on regular terms | -   |
|                                  |                         | Globalview Cable TV Co., Ltd.                | 1                             | Account receivable     | 10        | Based on regular terms | -   |
|                                  |                         | Taiwan Cellular Co., Ltd.                    | 1                             | Other receivables      | 6,570,340 | Based on regular terms | 13%   |
|                                  |                         | Taiwan Fixed Network Co., Ltd.               | 1                             | Other receivables      | 57,214    | Based on regular terms | -   |
|                                  |                         | Win TV Broadcasting Co., Ltd.                | 1                             | Other receivables      | 29        | Based on regular terms | -   |
|                                  |                         | TFN Media Co., Ltd.                          | 1                             | Other receivables      | 5,964,388 | Based on regular terms | 11%   |
|                                  |                         | TFN Union Investment Co., Ltd.               | 1                             | Other receivables      | 6         | Based on regular terms | -   |
|                                  |                         | TCCI Investment and Development Co., Ltd.    | 1                             | Other receivables      | 6         | Based on regular terms | -   |
|                                  |                         | Taiwan Fixed Network Co., Ltd.               | 1                             | Prepayments            | 38        | Based on regular terms | -   |
|                                  |                         | Mangrove Cable TV Co., Ltd.                  | 1                             | Prepayments            | 29        | Based on regular terms | -   |
|                                  |                         | Taiwan Fixed Network Co., Ltd.               | 1                             | Short-term borrowing   | 6,645,000 | Based on regular terms | 13%   |
|                                  |                         | Taiwan Teleservices & Technologies Co., Ltd. | 1                             | Accounts payable       | 16        | Based on regular terms | -   |
|                                  |                         | Taiwan Kuro Times Co., Ltd.                  | 1                             | Accounts payable       | 1,060     | Based on regular terms | -   |
|                                  |                         | Taiwan Cellular Co., Ltd.                    | 1                             | Accrued expenses       | 845       | Based on regular terms | -   |
|                                  |                         | Taiwan Super Basketball Co., Ltd.            | 1                             | Accrued expenses       | 9,000     | Based on regular terms | -   |
|                                  |                         | TWM Communications (Beijing) Co., Ltd.       | 1                             | Accrued expenses       | 200       | Based on regular terms | -   |
|                                  |                         | Taiwan Fixed Network Co., Ltd.               | 1                             | Accrued expenses       | 380,324   | Based on regular terms | 1%  |
|                                  |                         | Taiwan Teleservices & Technologies Co., Ltd. | 1                             | Accrued expenses       | 99,713    | Based on regular terms | -   |
|                                  |                         | TWM Communications (Beijing) Co., Ltd.       | 1                             | Other payables         | 16,898    | Based on regular terms | -   |
|                                  |                         | Taiwan Fixed Network Co., Ltd.               | 1                             | Other payables         | 90,538    | Based on regular terms | -   |
|                                  |                         | Union Cable TV Co., Ltd.                     | 1                             | Other payables         | 725       | Based on regular terms | -   |
|                                  |                         | Yeong Jia Leh Cable TV Co., Ltd.             | 1                             | Other payables         | 1,409     | Based on regular terms | -   |
|                                  |                         | Mangrove Cable TV Co., Ltd.                  | 1                             | Other payables         | 291       | Based on regular terms | -   |
|                                  |                         | Phoenix Cable TV Co., Ltd.                   | 1                             | Other payables         | 2,698     | Based on regular terms | -   |
|                                  |                         | Globalview Cable TV Co., Ltd.                | 1                             | Other payables         | 312       | Based on regular terms | -   |
|                                  |                         | Taiwan Kuro Times Co., Ltd.                  | 1                             | Other payables         | 96        | Based on regular terms | -   |
|                                  |                         | Taiwan Fixed Network Co., Ltd.               | 1                             | Advance receipts       | 66        | Based on regular terms | -   |
| Taiwan Fixed Network Co., Ltd.   | 1                       | Other current liabilities                    | 87,524                        | Based on regular terms | -         |                        |   |
| TFN Media Co., Ltd.              | 1                       | Other current liabilities                    | 285                           | Based on regular terms | -         |                        |   |
| Union Cable TV Co., Ltd.         | 1                       | Other current liabilities                    | 1,547                         | Based on regular terms | -         |                        |   |
| Yeong Jia Leh Cable TV Co., Ltd. | 1                       | Other current liabilities                    | 3,370                         | Based on regular terms | -         |                        |   |
| Mangrove Cable TV Co., Ltd.      | 1                       | Other current liabilities                    | 701                           | Based on regular terms | -         |                        |   |
| Phoenix Cable TV Co., Ltd.       | 1                       | Other current liabilities                    | 3,171                         | Based on regular terms | -         |                        |   |
| Globalview Cable TV Co., Ltd.    | 1                       | Other current liabilities                    | 894                           | Based on regular terms | -         |                        |   |
| Taiwan Kuro Times Co., Ltd.      | 1                       | Other current liabilities                    | 144                           | 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 Fixed Network Co., Ltd.               | 1                             | Guarantee deposits   | \$ 830    | Based on regular terms | -   |
|        |              | Taiwan Digital Communications Co., Ltd.      | 1                             | Operating revenues   | 476       | Based on regular terms | -   |
|        |              | Taiwan Fixed Network Co., Ltd.               | 1                             | Operating revenues   | 1,667,688 | Based on regular terms | 3%  |
|        |              | TFN Media Co., Ltd.                          | 1                             | Operating revenues   | 2,302     | Based on regular terms | -   |
|        |              | Union Cable TV Co., Ltd.                     | 1                             | Operating revenues   | 483       | Based on regular terms | -   |
|        |              | Yeong Jia Leh Cable TV Co., Ltd.             | 1                             | Operating revenues   | 730       | Based on regular terms | -   |
|        |              | Mangrove Cable TV Co., Ltd.                  | 1                             | Operating revenues   | 377       | Based on regular terms | -   |
|        |              | Phoenix Cable TV Co., Ltd.                   | 1                             | Operating revenues   | 1,005     | Based on regular terms | -   |
|        |              | Globalview Cable TV Co., Ltd.                | 1                             | Operating revenues   | 378       | Based on regular terms | -   |
|        |              | Taiwan Kuro Times Co., Ltd.                  | 1                             | Operating revenues   | 150       | Based on regular terms | -   |
|        |              | TWM Communications (Beijing) Co., Ltd.       | 1                             | Operating cost       | 200       | Based on regular terms | -   |
|        |              | Taiwan Fixed Network Co., Ltd.               | 1                             | Operating cost       | 1,425,489 | Based on regular terms | 3%  |
|        |              | Taiwan Teleservices & Technologies Co., Ltd. | 1                             | Operating cost       | 653       | Based on regular terms | -   |
|        |              | Phoenix Cable TV Co., Ltd.                   | 1                             | Operating cost       | 129       | Based on regular terms | -   |
|        |              | Taiwan Kuro Times Co., Ltd.                  | 1                             | Operating cost       | 646       | Based on regular terms | -   |
|        |              | Taiwan Super Basketball Co., Ltd.            | 1                             | Operating expenses   | 27,000    | Based on regular terms | -   |
|        |              | Taiwan Fixed Network Co., Ltd.               | 1                             | Operating expenses   | 67,649    | Based on regular terms | -   |
|        |              | Taiwan Teleservices & Technologies Co., Ltd. | 1                             | Operating expenses   | 628,933   | Based on regular terms | 1%  |
|        |              | TFN Media Co., Ltd.                          | 1                             | Operating expenses   | (8)       | Based on regular terms | -   |
|        |              | Union Cable TV Co., Ltd.                     | 1                             | Operating expenses   | (15)      | Based on regular terms | -   |
|        |              | Yeong Jia Leh Cable TV Co., Ltd.             | 1                             | Operating expenses   | (30)      | Based on regular terms | -   |
|        |              | Mangrove Cable TV Co., Ltd.                  | 1                             | Operating expenses   | (5)       | Based on regular terms | -   |
|        |              | Phoenix Cable TV Co., Ltd.                   | 1                             | Operating expenses   | (35)      | Based on regular terms | -   |
|        |              | Globalview Cable TV Co., Ltd.                | 1                             | Operating expenses   | (17)      | Based on regular terms | -   |
|        |              | TCC Investment Co., Ltd.                     | 1                             | Operating expenses   | 5,408     | Based on regular terms | -   |
|        |              | Wealth Media Technology Co., Ltd.            | 1                             | Interest income      | 235       | Based on regular terms | -   |
|        |              | Taiwan Cellular Co., Ltd.                    | 1                             | Interest income      | 10,340    | Based on regular terms | -   |
|        |              | TFN Media Co., Ltd.                          | 1                             | Interest income      | 18,944    | 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        | 89,399    | Based on regular terms | -   |
|        |              | Taiwan Teleservices & Technologies Co., Ltd. | 1                             | Rental income        | 34        | Based on regular terms | -   |
|        |              | Win TV Broadcasting Co., Ltd.                | 1                             | Rental income        | 194       | Based on regular terms | -   |
|        |              | TFN Media Co., Ltd.                          | 1                             | Rental income        | 8,088     | Based on regular terms | -   |
|        |              | TCC Investment Co., Ltd.                     | 1                             | Rental income        | 34        | Based on regular terms | -   |
|        |              | Taiwan Win TV Broadcasting Co., Ltd.         | 1                             | Rental income        | 26        | Based on regular terms | -   |
|        |              | Taiwan Fixed Network Co., Ltd.               | 1                             | Misellaneous revenue | 3,344     | Based on regular terms | -   |
|        |              | Taiwan Fixed Network Co., Ltd.               | 1                             | Interest expenses    | 10,646    | 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.        | Tai Fu Media Technology Co., Ltd.        | 1                             | Other receivables      | \$ 33,118 | 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 | -   |
|                                |  | Taiwan Mobile Co., Ltd.                  | 2                             | Operating expenses     | 34        | Payment terms varied depend on the agreements | -   |
|                                |  | Tai Fu Media Technology Co., Ltd.        | 1                             | Interest income        | 251       | Payment terms varied depend on the agreements | -   |
|                                |  | Global Wealth Media Technology Co., Ltd. | 1                             | Interest income        | 12        | Payment terms varied depend on the agreements | -   |
|                                |  | Taiwan Mobile Co., Ltd.                  | 2                             | Interest expenses      | 235       | Payment terms varied depend on the agreements | -   |
| 2                              | Taiwan Win TV Broadcasting Co., Ltd.     | Taiwan Mobile Co., Ltd.                  | 2                             | Operating expenses     | 26        | Based on regular terms                        | -   |
| 3                              | Tai Fu Media Technology Co., Ltd.        | Wealth Media Technology Co., Ltd.        | 2                             | Accrued expenses       | 118       | Based on regular terms                        | -   |
|                                |  | Wealth Media Technology Co., Ltd.        | 2                             | Other payables         | 33,000    | Based on regular terms                        | -   |
|                                |  | Taiwan Mobile Co., Ltd.                  | 2                             | Operating expenses     | 34        | Based on regular terms                        | -   |
|                                |  | Global Wealth Media Technology Co., Ltd. | 1                             | Interest income        | 14        | Based on regular terms                        | -   |
|                                |  | Wealth Media Technology Co., Ltd.        | 2                             | Interest expenses      | 251       | Based on regular terms                        | -   |
| 4                              | Global Wealth Media Technology Co., Ltd. | Globalview Cable TV Co., Ltd.            | 1                             | Prepayments            | 9         | Based on regular terms                        | -   |
|                                |  | Wealth Media Technology Co., Ltd.        | 2                             | Accrued expenses       | 9         | Based on regular terms                        | -   |
|                                |  | Wealth Media Technology Co., Ltd.        | 2                             | Other payables         | 4,000     | Based on regular terms                        | -   |
|                                |  | Globalview Cable TV Co., Ltd.            | 1                             | Operating expenses     | 26        | Based on regular terms                        | -   |
|                                |  | Wealth Media Technology Co., Ltd.        | 2                             | Interest expenses      | 12        | Based on regular terms                        | -   |
|                                |  | Tai Fu Media Technology Co., Ltd.        | 2                             | Interest expenses      | 14        | Based on regular terms                        | -   |
| 5                              | Fu Jia Leh Media Technology Co., Ltd.    | Taiwan Mobile Co., Ltd.                  | 2                             | Operating expenses     | 34        | Based on regular terms                        | -   |
| 6                              | Fu Sin Media Technology Co., Ltd.        | Taiwan Mobile Co., Ltd.                  | 2                             | Operating expenses     | 34        | Based on regular terms                        | -   |
| 7                              | Global Forest Media Technology Co., Ltd. | Taiwan Mobile Co., Ltd.                  | 2                             | Operating expenses     | 34        | Based on regular terms                        | -   |
| 8                              | Taiwan Cellular Co., Ltd.                | Taiwan Mobile Co., Ltd.                  | 2                             | Other receivables      | 855       | Based on regular terms                        | -   |
|                                |  | Win TV Broadcasting Co., Ltd.            | 1                             | Other receivables      | 123,171   | Based on regular terms                        | -   |
|                                |  | Taiwan Mobile Co., Ltd.                  | 2                             | Short-term borrowing   | 6,560,000 | Based on regular terms                        | 13%   |
|                                |  | Taiwan Mobile Co., Ltd.                  | 2                             | Accrued expenses       | 10,340    | Based on regular terms                        | -   |
|                                |  | Taiwan Mobile Co., Ltd.                  | 2                             | Operating expenses     | 34        | Based on regular terms                        | -   |
|                                |  | Win TV Broadcasting Co., Ltd.            | 1                             | Interest income        | 171       | Based on regular terms                        | -   |
|                                |  | TFN Media Co., Ltd.                      | 1                             | Interest income        | 19,147    | Based on regular terms                        | -   |
|                                |  | TCC Investment Co., Ltd.                 | 1                             | Interest income        | 10,987    | Based on regular terms                        | -   |
|                                |  | Taiwan Mobile Co., Ltd.                  | 2                             | Interest expenses      | 10,340    | Based on regular terms                        | -   |
| Taiwan Fixed Network Co., Ltd. | 1  | Interest expenses                        | 35,837                        | Based on regular terms | -         |   |   |
| 9                              | Taiwan Fixed Network Co., Ltd.           | Taiwan Mobile Co., Ltd.                  | 2                             | Account receivable     | 361,720   | Based on regular terms                        | 1%  |
|                                |  | TFN HK                                   | 1                             | Account receivable     | 2         | Based on regular terms                        | -   |
|                                |  | Win TV Broadcasting Co., Ltd.            | 3                             | Account receivable     | 9         | Based on regular terms                        | -   |
|                                |  | TFN Media Co., Ltd.                      | 3                             | Account receivable     | 16,922    | Based on regular terms                        | -   |
|                                |  | Union Cable TV Co., Ltd.                 | 3                             | Account receivable     | 62        | Based on regular terms                        | -   |
|                                |  | Yeong Jia Leh Cable TV Co., Ltd.         | 3                             | Account receivable     | 163       | Based on regular terms                        | -   |
|                                |  | Mangrove Cable TV Co., Ltd.              | 3                             | Account receivable     | 182       | 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      |   |
|        |   | Phoenix Cable TV Co., Ltd.                   | 3                             | Account receivable        | \$ 597    | Based on regular terms | -   |
|        |   | Globalview Cable TV Co., Ltd.                | 3                             | Account receivable        | 200       | Based on regular terms | -   |
|        |   | Taiwan Kuro Times Co., Ltd.                  | 3                             | Account receivable        | 842       | Based on regular terms | -   |
|        |   | Taiwan Mobile Co., Ltd.                      | 2                             | Other receivables         | 6,841,649 | Based on regular terms | 13%   |
|        |   | 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 Mobile Co., Ltd.                      | 2                             | Prepayments               | 43        | Based on regular terms | -   |
|        |   | Phoenix Cable TV Co., Ltd.                   | 3                             | Prepayments               | 186       | Based on regular terms | -   |
|        |   | Taiwan Mobile Co., Ltd.                      | 2                             | Refundable deposits       | 830       | Based on regular terms | -   |
|        |   | Taiwan Mobile Co., Ltd.                      | 2                             | Accounts payable          | 38,747    | Based on regular terms | -   |
|        |   | TFN Media Co., Ltd.                          | 3                             | Accounts payable          | 18,726    | Based on regular terms | -   |
|        |   | Taiwan Mobile Co., Ltd.                      | 2                             | Accrued expenses          | 57,763    | Based on regular terms | -   |
|        |   | TFN HK                                       | 1                             | Accrued expenses          | 25,192    | Based on regular terms | -   |
|        |   | Taiwan Teleservices & Technologies Co., Ltd. | 3                             | Accrued expenses          | 16,486    | Based on regular terms | -   |
|        |   | Phoenix Cable TV Co., Ltd.                   | 3                             | Accrued expenses          | 53        | Based on regular terms | -   |
|        |   | Taiwan Mobile Co., Ltd.                      | 2                             | Advance receipts          | 38        | Based on regular terms | -   |
|        |   | Yeong Jia Leh Cable TV Co., Ltd.             | 3                             | Other current liabilities | 29        | Based on regular terms | -   |
|        |   | Taiwan Mobile Co., Ltd.                      | 2                             | Operating revenues        | 1,473,692 | Based on regular terms | 3%  |
|        |   | Win TV Broadcasting Co., Ltd.                | 3                             | Operating revenues        | 375       | Based on regular terms | -   |
|        |   | TFN Media Co., Ltd.                          | 3                             | Operating revenues        | 63,822    | Based on regular terms | -   |
|        |   | Union Cable TV Co., Ltd.                     | 3                             | Operating revenues        | 2,236     | Based on regular terms | -   |
|        |   | Yeong Jia Leh Cable TV Co., Ltd.             | 3                             | Operating revenues        | 502       | Based on regular terms | -   |
|        |   | Mangrove Cable TV Co., Ltd.                  | 3                             | Operating revenues        | 1,606     | Based on regular terms | -   |
|        |   | Phoenix Cable TV Co., Ltd.                   | 3                             | Operating revenues        | 4,985     | Based on regular terms | -   |
|        |   | Globalview Cable TV Co., Ltd.                | 3                             | Operating revenues        | 1,430     | Based on regular terms | -   |
|        |   | Taiwan Kuro Times Co., Ltd.                  | 3                             | Operating revenues        | 715       | Based on regular terms | -   |
|        |   | Taiwan Mobile Co., Ltd.                      | 2                             | Operating cost            | 1,669,503 | Based on regular terms | 3%  |
|        |   | TFN HK                                       | 1                             | Operating cost            | 35,912    | Based on regular terms | -   |
|        |   | TFN Media Co., Ltd.                          | 3                             | Operating cost            | 18,726    | Based on regular terms | -   |
|        |   | Union Cable TV Co., Ltd.                     | 3                             | Operating cost            | 866       | Based on regular terms | -   |
|        |   | Yeong Jia Leh Cable TV Co., Ltd.             | 3                             | Operating cost            | 667       | Based on regular terms | -   |
|        |   | Mangrove Cable TV Co., Ltd.                  | 3                             | Operating cost            | 51        | Based on regular terms | -   |
|        |   | Phoenix Cable TV Co., Ltd.                   | 3                             | Operating cost            | 1,259     | Based on regular terms | -   |
|        |   | Globalview Cable TV Co., Ltd.                | 3                             | Operating cost            | 248       | Based on regular terms | -   |
|        |   | Taiwan Mobile Co., Ltd.                      | 2                             | Operating expenses        | 86,761    | Based on regular terms | -   |
|        |   | TWM Communications (Beijing) Co., Ltd.       | 3                             | Operating expenses        | 6         | Based on regular terms | -   |
|        |   | Taiwan Teleservices & Technologies Co., Ltd. | 3                             | Operating expenses        | 107,909   | Based on regular terms | -   |
|        |   | Taiwan Mobile Co., Ltd.                      | 2                             | Interest income           | 10,646    | Based on regular terms | -   |
|        |   | Taiwan Cellular Co., Ltd.                    | 2                             | Interest income           | 35,837    | Based on regular terms | -   |
|        |   | Taiwan Mobile Co., Ltd.                      | 2                             | Rental income             | 14,990    | Based on regular terms | -   |
|        |   | Taiwan Mobile Co., Ltd.                      | 2                             | Misellaneous revenue      | 3,683     | Based on regular terms | -   |
|        |   | Taiwan Mobile Co., Ltd.                      | 2                             | Miscellaneous expense     | 3,344     | Based on regular terms | -   |
| 10     | Taiwan Digital Communications Co., Ltd. | Taiwan Mobile Co., Ltd.                      | 2                             | Accounts payable          | 238       | Based on regular terms | -   |
|        |   | Taiwan Mobile Co., Ltd.                      | 2                             | Operating cost            | 476       | Based on regular terms | -   |

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| Number                        | Company Name                              | Counterparty                                 | Nature of Relationship (Note) | Transaction Details                           |         |  |   |
|-------------------------------|---|--|-------------------------------|---|---------|--|---|
|                               |   |  |                               | Account                                       | Amount  | Transaction Terms  | Percentage of Consolidated Total Operating Revenues or Total Assets |
|                               |   | Taiwan Mobile Co., Ltd.                      | 2                             | Operating expenses                            | \$ 34   | Based on regular terms   | -   |
| 11                            | TCC Investment Co., Ltd.                  | Taiwan Mobile Co., Ltd.                      | 2                             | Operating expenses                            | 34      | Based on regular terms   | -   |
|                               |   | Taiwan Mobile Co., Ltd.                      | 2                             | Misellaneous revenue                          | 5,408   | Based on regular terms   | -   |
|                               |   | Win TV Broadcasting Co., Ltd.                | 1                             | Misellaneous revenue                          | 31      | Based on regular terms   | -   |
|                               |   | Taiwan Cellular Co., Ltd.                    | 2                             | Interest expenses                             | 10,987  | Based on regular terms   | -   |
| 12                            | TCCI Investment and Development Co., Ltd. | Taiwan Mobile Co., Ltd.                      | 2                             | Accrued expenses                              | 6       | Based on regular terms   | -   |
| 13                            | Win TV Broadcasting Co., Ltd.             | TFN Media Co., Ltd.                          | 3                             | Note receivable                               | 14,894  | Payment terms varied depend on the agreements                            | -   |
|                               |   | TFN Media Co., Ltd.                          | 3                             | Account receivable                            | 179     | Payment terms varied depend on the agreements                            | -   |
|                               |   | Taiwan Mobile Co., Ltd.                      | 2                             | Accrued expenses                              | 29      | Payment terms varied depend on the agreements and Based on regular terms | -   |
|                               |   | Taiwan Cellular Co., Ltd.                    | 2                             | Accrued expenses                              | 171     | Payment terms varied depend on the agreements                            | -   |
|                               |   | Taiwan Cellular Co., Ltd.                    | 2                             | Other payables                                | 123,000 | Payment terms varied depend on the agreements                            | -   |
|                               |   | TFN Media Co., Ltd.                          | 3                             | Other payables                                | 116     | Payment terms varied depend on the agreements                            | -   |
|                               |   | Union Cable TV Co., Ltd.                     | 3                             | Advance receipts                              | 125     | Payment terms varied depend on the agreements                            | -   |
|                               |   | Yeong Jia Leh Cable TV Co., Ltd.             | 3                             | Advance receipts                              | 157     | Payment terms varied depend on the agreements                            | -   |
|                               |   | Mangrove Cable TV Co., Ltd.                  | 3                             | Advance receipts                              | 125     | Payment terms varied depend on the agreements                            | -   |
|                               |   | Phoenix Cable TV Co., Ltd.                   | 3                             | Advance receipts                              | 125     | Payment terms varied depend on the agreements                            | -   |
|                               |   | Globalview Cable TV Co., Ltd.                | 3                             | Advance receipts                              | 125     | Payment terms varied depend on the agreements                            | -   |
|                               |   | Taiwan Teleservices & Technologies Co., Ltd. | 3                             | Operating revenues                            | 143     | Payment terms varied depend on the agreements                            | -   |
|                               |   | TFN Media Co., Ltd.                          | 3                             | Operating revenues                            | 44,257  | Payment terms varied depend on the agreements                            | -   |
|                               |   | Union Cable TV Co., Ltd.                     | 3                             | Operating revenues                            | 375     | Payment terms varied depend on the agreements                            | -   |
|                               |   | Yeong Jia Leh Cable TV Co., Ltd.             | 3                             | Operating revenues                            | 1,105   | Payment terms varied depend on the agreements                            | -   |
|                               |   | Mangrove Cable TV Co., Ltd.                  | 3                             | Operating revenues                            | 10,729  | Payment terms varied depend on the agreements                            | -   |
|                               |   | Phoenix Cable TV Co., Ltd.                   | 3                             | Operating revenues                            | 575     | Payment terms varied depend on the agreements                            | -   |
| Globalview Cable TV Co., Ltd. | 3   | Operating revenues                           | 423                           | Payment terms varied depend on the agreements | -       |  |   |
| Taiwan Mobile Co., Ltd.       | 2   | Operating cost                               | 133                           | 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   |   |
|        |                     | Taiwan Fixed Network Co., Ltd.   | 3                             | Operating cost      | \$ 310 | Based on regular terms  | -   |
|        |                     | Taiwan Mobile Co., Ltd.          | 2                             | Operating expenses  | 62     | Payment terms varied depend on the agreements   | -   |
|        |                     | Taiwan Fixed Network Co., Ltd.   | 3                             | Operating expenses  | 65     | Based on regular terms  | -   |
|        |                     | TFN Media Co., Ltd.              | 3                             | Operating expenses  | 990    | Payment terms varied depend on the agreements   | -   |
|        |                     | TCC Investment Co., Ltd.         | 2                             | Operating expenses  | 31     | Payment terms varied depend on the agreements   | -   |
|        |                     | Taiwan Cellular Co., Ltd.        | 2                             | Interest expenses   | 171    | Payment terms varied depend on the agreements   | -   |
|        |                     | TFN Media Co., Ltd.              | 3                             | Interest expenses   | 176    | Payment terms varied depend on the agreements   | -   |
| 14     | TFN Media Co., Ltd. | Taiwan Fixed Network Co., Ltd.   | 3                             | Account receivable  | 18,726 | Payment terms varied depend on the agreements   | -   |
|        |                     | Win TV Broadcasting Co., Ltd.    | 3                             | Account receivable  | 116    | Payment terms varied depend on the agreements   | -   |
|        |                     | Union Cable TV Co., Ltd.         | 1                             | Account receivable  | 19,093 | Payment terms varied depend on the agreements   | -   |
|        |                     | Yeong Jia Leh Cable TV Co., Ltd. | 1                             | Account receivable  | 68,613 | Payment terms varied depend on the agreements   | -   |
|        |                     | Mangrove Cable TV Co., Ltd.      | 1                             | Account receivable  | 7,874  | Payment terms varied depend on the agreements   | -   |
|        |                     | Phoenix Cable TV Co., Ltd.       | 1                             | Account receivable  | 22,955 | Payment terms varied depend on the agreements   | -   |
|        |                     | Globalview Cable TV Co., Ltd.    | 1                             | Account receivable  | 9,619  | Payment terms varied depend on the agreements   | -   |
|        |                     | Win TV Broadcasting Co., Ltd.    | 3                             | Notes payable       | 14,894 | Payment terms varied depend on the agreements   | -   |
|        |                     | Win TV Broadcasting Co., Ltd.    | 3                             | Accounts payable    | 179    | Payment terms varied depend on the agreements   | -   |
|        |                     | Union Cable TV Co., Ltd.         | 1                             | Accounts payable    | 9,494  | Payment terms varied depend on the agreements   | -   |
|        |                     | Yeong Jia Leh Cable TV Co., Ltd. | 1                             | Accounts payable    | 18,211 | Payment terms varied depend on the agreements   | -   |
|        |                     | Phoenix Cable TV Co., Ltd.       | 1                             | Accounts payable    | 20,274 | Payment terms varied depend on the agreements   | -   |
|        |                     | Globalview Cable TV Co., Ltd.    | 1                             | Accounts payable    | 8,125  | Payment terms varied depend on the agreements   | -   |
|        |                     | Taiwan Mobile Co., Ltd.          | 2                             | Accrued expenses    | 14,690 | Payment terms varied depend on the agreements and   | -   |
|        |                     | Taiwan Fixed Network Co., Ltd.   | 3                             | Accrued expenses    | 16,514 | Based on regular terms 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  |   |
|        |              | Union Cable TV Co., Ltd.         | 1                             | Accrued expenses    | \$ 8,408  | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |              | Yeong Jia Leh Cable TV Co., Ltd. | 1                             | Accrued expenses    | 6,034     | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |              | Mangrove Cable TV Co., Ltd.      | 1                             | Accrued expenses    | 2,800     | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |              | Phoenix Cable TV Co., Ltd.       | 1                             | Accrued expenses    | 5,851     | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |              | Globalview Cable TV Co., Ltd.    | 1                             | Accrued expenses    | 3,564     | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |              | Taiwan Mobile Co., Ltd.          | 2                             | Other payables      | 5,950,000 | Payment terms varied depend on the agreements                            | 11%   |
|        |              | Union Cable TV Co., Ltd.         | 1                             | Other payables      | 580,000   | Payment terms varied depend on the agreements                            | 1%  |
|        |              | Yeong Jia Leh Cable TV Co., Ltd. | 1                             | Other payables      | 255,000   | Payment terms varied depend on the agreements                            | -   |
|        |              | Phoenix Cable TV Co., Ltd.       | 1                             | Other payables      | 490,000   | Payment terms varied depend on the agreements                            | 1%  |
|        |              | Globalview Cable TV Co., Ltd.    | 1                             | Other payables      | 220,000   | Payment terms varied depend on the agreements                            | -   |
|        |              | Taiwan Fixed Network Co., Ltd.   | 3                             | Operating revenues  | 18,726    | Payment terms varied depend on the agreements                            | -   |
|        |              | Win TV Broadcasting Co., Ltd.    | 3                             | Operating revenues  | 990       | Payment terms varied depend on the agreements                            | -   |
|        |              | Union Cable TV Co., Ltd.         | 1                             | Operating revenues  | 185,243   | Payment terms varied depend on the agreements                            | -   |
|        |              | Yeong Jia Leh Cable TV Co., Ltd. | 1                             | Operating revenues  | 356,923   | Payment terms varied depend on the agreements                            | 1%  |
|        |              | Mangrove Cable TV Co., Ltd.      | 1                             | Operating revenues  | 4,789     | Payment terms varied depend on the agreements                            | -   |
|        |              | Phoenix Cable TV Co., Ltd.       | 1                             | Operating revenues  | 394,770   | Payment terms varied depend on the agreements                            | 1%  |
|        |              | Globalview Cable TV Co., Ltd.    | 1                             | Operating revenues  | 159,226   | Payment terms varied depend on the agreements                            | -   |
|        |              | Taiwan Mobile Co., Ltd.          | 2                             | Operating cost      | 248       | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |              | Taiwan Fixed Network Co., Ltd.   | 3                             | Operating cost      | 62,563    | 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  |   |
|        |                          | Win TV Broadcasting Co., Ltd.    | 3                             | Operating cost      | \$ 44,162 | Payment terms varied depend on the agreements                            | -   |
|        |                          | Union Cable TV Co., Ltd.         | 1                             | Operating cost      | 26,062    | Payment terms varied depend on the agreements                            | -   |
|        |                          | Yeong Jia Leh Cable TV Co., Ltd. | 1                             | Operating cost      | 38,887    | Payment terms varied depend on the agreements                            | -   |
|        |                          | Mangrove Cable TV Co., Ltd.      | 1                             | Operating cost      | 7,748     | Payment terms varied depend on the agreements                            | -   |
|        |                          | Phoenix Cable TV Co., Ltd.       | 1                             | Operating cost      | 41,052    | Payment terms varied depend on the agreements                            | -   |
|        |                          | Globalview Cable TV Co., Ltd.    | 1                             | Operating cost      | 16,314    | Payment terms varied depend on the agreements                            | -   |
|        |                          | Taiwan Mobile Co., Ltd.          | 2                             | Operating expenses  | 9,981     | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |                          | Taiwan Fixed Network Co., Ltd.   | 3                             | Operating expenses  | 1,241     | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |                          | Union Cable TV Co., Ltd.         | 1                             | Operating expenses  | 2,009     | Payment terms varied depend on the agreements                            | -   |
|        |                          | Yeong Jia Leh Cable TV Co., Ltd. | 1                             | Operating expenses  | 3,410     | Payment terms varied depend on the agreements                            | -   |
|        |                          | Mangrove Cable TV Co., Ltd.      | 1                             | Operating expenses  | 1,219     | Payment terms varied depend on the agreements                            | -   |
|        |                          | Phoenix Cable TV Co., Ltd.       | 1                             | Operating expenses  | 3,370     | Payment terms varied depend on the agreements                            | -   |
|        |                          | Globalview Cable TV Co., Ltd.    | 1                             | Operating expenses  | 1,156     | Payment terms varied depend on the agreements                            | -   |
|        |                          | Win TV Broadcasting Co., Ltd.    | 3                             | Interest income     | 176       | Payment terms varied depend on the agreements                            | -   |
|        |                          | Taiwan Mobile Co., Ltd.          | 2                             | Interest expenses   | 18,944    | Payment terms varied depend on the agreements                            | -   |
|        |                          | Taiwan Cellular Co., Ltd.        | 3                             | Interest expenses   | 19,147    | Payment terms varied depend on the agreements                            | -   |
|        |                          | Union Cable TV Co., Ltd.         | 1                             | Interest expenses   | 4,119     | Payment terms varied depend on the agreements                            | -   |
|        |                          | Yeong Jia Leh Cable TV Co., Ltd. | 1                             | Interest expenses   | 2,261     | Payment terms varied depend on the agreements                            | -   |
|        |                          | Phoenix Cable TV Co., Ltd.       | 1                             | Interest expenses   | 4,018     | Payment terms varied depend on the agreements                            | -   |
|        |                          | Globalview Cable TV Co., Ltd.    | 1                             | Interest expenses   | 1,361     | Payment terms varied depend on the agreements                            | -   |
| 15     | Union Cable TV Co., Ltd. | Taiwan Mobile Co., Ltd.          | 2                             | Account receivable  | 2,262     | 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                             | Account receivable   | \$ 16,544 | Payment terms varied depend on the agreements                            | -   |
|        |                                  | TFN Media Co., Ltd.              | 2                             | Other receivables    | 581,358   | Payment terms varied depend on the agreements and Based on regular terms | 1%  |
|        |                                  | Win TV Broadcasting Co., Ltd.    | 3                             | Prepayments          | 125       | Payment terms varied depend on the agreements                            | -   |
|        |                                  | TFN Media Co., Ltd.              | 2                             | Accounts payable     | 968       | Payment terms varied depend on the agreements                            | -   |
|        |                                  | Yeong Jia Leh Cable TV Co., Ltd. | 3                             | Accounts payable     | 302       | Based on regular terms   | -   |
|        |                                  | Taiwan Mobile Co., Ltd.          | 2                             | Accrued expenses     | 55        | Payment terms varied depend on the agreements                            | -   |
|        |                                  | Taiwan Fixed Network Co., Ltd.   | 3                             | Accrued expenses     | 29        | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |                                  | TFN Media Co., Ltd.              | 2                             | Accrued expenses     | 2         | Based on regular terms   | -   |
|        |                                  | TFN Media Co., Ltd.              | 2                             | Other payables       | 18,125    | Payment terms varied depend on the agreements                            | -   |
|        |                                  | Taiwan Fixed Network Co., Ltd.   | 3                             | Operating revenues   | 935       | Payment terms varied depend on the agreements                            | -   |
|        |                                  | TFN Media Co., Ltd.              | 2                             | Operating revenues   | 27,434    | Payment terms varied depend on the agreements                            | -   |
|        |                                  | Taiwan Mobile Co., Ltd.          | 2                             | Operating cost       | 232       | Based on regular terms   | -   |
|        |                                  | Taiwan Fixed Network Co., Ltd.   | 3                             | Operating cost       | 1,355     | Payment terms varied depend on the agreements                            | -   |
|        |                                  | Win TV Broadcasting Co., Ltd.    | 3                             | Operating cost       | 375       | Payment terms varied depend on the agreements                            | -   |
|        |                                  | TFN Media Co., Ltd.              | 2                             | Operating cost       | 170,560   | Payment terms varied depend on the agreements                            | -   |
|        |                                  | Taiwan Mobile Co., Ltd.          | 2                             | Operating expenses   | 271       | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |                                  | Taiwan Fixed Network Co., Ltd.   | 3                             | Operating expenses   | 951       | Based on regular terms   | -   |
|        |                                  | TFN Media Co., Ltd.              | 2                             | Operating expenses   | 14,683    | Payment terms varied depend on the agreements                            | -   |
|        |                                  | TFN Media Co., Ltd.              | 2                             | Interest income      | 4,119     | Payment terms varied depend on the agreements                            | -   |
|        |                                  | TFN Media Co., Ltd.              | 2                             | Misellaneous revenue | 636       | Based on regular terms   | -   |
| 16     | Yeong Jia Leh Cable TV Co., Ltd. | Taiwan Mobile Co., Ltd.          | 2                             | Account receivable   | 4,606     | Payment terms varied depend on the agreements                            | -   |
|        |                                  | TFN Media Co., Ltd.              | 2                             | Account receivable   | 23,391    | Payment terms varied depend on the agreements                            | -   |
|        |                                  | Union Cable TV Co., Ltd.         | 3                             | Account receivable   | 302       | Based on regular terms   | -   |
|        |                                  | Mangrove Cable TV Co., Ltd.      | 3                             | Account receivable   | 302       | Based on regular terms   | -   |
|        |                                  | Phoenix Cable TV Co., Ltd.       | 3                             | Account receivable   | 773       | 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  |   |
|        |              | Globalview Cable TV Co., Ltd.  | 3                             | Account receivable   | \$ 420  | Based on regular terms   | -   |
|        |              | TFN Media Co., Ltd.            | 2                             | Other receivables    | 255,839 | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |              | Win TV Broadcasting Co., Ltd.  | 3                             | Prepayments          | 157     | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |              | TFN Media Co., Ltd.            | 2                             | Other current assets | 15      | 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     | 2,731   | Payment terms varied depend on the agreements                            | -   |
|        |              | Mangrove Cable TV Co., Ltd.    | 3                             | Accounts payable     | 18      | Based on regular terms   | -   |
|        |              | Taiwan Mobile Co., Ltd.        | 2                             | Accrued expenses     | 54      | Payment terms varied depend on the agreements                            | -   |
|        |              | Taiwan Fixed Network Co., Ltd. | 3                             | Accrued expenses     | 82      | Based on regular terms   | -   |
|        |              | TFN Media Co., Ltd.            | 2                             | Accrued expenses     | 176     | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |              | TFN Media Co., Ltd.            | 2                             | Other payables       | 65,882  | Payment terms varied depend on the agreements                            | -   |
|        |              | Taiwan Fixed Network Co., Ltd. | 3                             | Operating revenues   | 667     | Payment terms varied depend on the agreements                            | -   |
|        |              | TFN Media Co., Ltd.            | 2                             | Operating revenues   | 40,304  | Payment terms varied depend on the agreements                            | -   |
|        |              | Union Cable TV Co., Ltd.       | 3                             | Operating revenues   | 288     | Based on regular terms   | -   |
|        |              | Mangrove Cable TV Co., Ltd.    | 3                             | Operating revenues   | 221     | Based on regular terms   | -   |
|        |              | Phoenix Cable TV Co., Ltd.     | 3                             | Operating revenues   | 736     | Based on regular terms   | -   |
|        |              | Globalview Cable TV Co., Ltd.  | 3                             | Operating revenues   | 350     | Based on regular terms   | -   |
|        |              | Taiwan Mobile Co., Ltd.        | 2                             | Operating cost       | 353     | Based on regular terms   | -   |
|        |              | Taiwan Fixed Network Co., Ltd. | 3                             | Operating cost       | 216     | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |              | Win TV Broadcasting Co., Ltd.  | 3                             | Operating cost       | 375     | Payment terms varied depend on the agreements                            | -   |
|        |              | TFN Media Co., Ltd.            | 2                             | Operating cost       | 328,740 | Payment terms varied depend on the agreements                            | 1%  |
|        |              | Union Cable TV Co., Ltd.       | 3                             | Operating cost       | 288     | Based on regular terms   | -   |
|        |              | Mangrove Cable TV Co., Ltd.    | 3                             | Operating cost       | 221     | Based on regular terms   | -   |
|        |              | Phoenix Cable TV Co., Ltd.     | 3                             | Operating cost       | 736     | Based on regular terms   | -   |
|        |              | Globalview Cable TV Co., Ltd.  | 3                             | Operating cost       | 350     | Based on regular terms   | -   |
|        |              | Taiwan Mobile Co., Ltd.        | 2                             | Operating expenses   | 408     | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |              | Taiwan Fixed Network Co., Ltd. | 3                             | Operating expenses   | 275     | 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  |   |
|        |                             | Win TV Broadcasting Co., Ltd.    | 3                             | Operating expenses   | \$ 683 | Based on regular terms   | -   |
|        |                             | TFN Media Co., Ltd.              | 2                             | Operating expenses   | 28,183 | Payment terms varied depend on the agreements                            | -   |
|        |                             | TFN Media Co., Ltd.              | 2                             | Interest income      | 2,261  | Payment terms varied depend on the agreements                            | -   |
|        |                             | TFN Media Co., Ltd.              | 2                             | Misellaneous revenue | 1,993  | Based on regular terms   | -   |
| 17     | Mangrove Cable TV Co., Ltd. | Taiwan Mobile Co., Ltd.          | 2                             | Account receivable   | 908    | Payment terms varied depend on the agreements                            | -   |
|        |                             | TFN Media Co., Ltd.              | 2                             | Account receivable   | 2,701  | Payment terms varied depend on the agreements                            | -   |
|        |                             | Yeong Jia Leh Cable TV Co., Ltd. | 3                             | Account receivable   | 18     | Based on regular terms   | -   |
|        |                             | TFN Media Co., Ltd.              | 2                             | Other receivables    | 99     | Based on regular terms   | -   |
|        |                             | Win TV Broadcasting Co., Ltd.    | 3                             | Prepayments          | 125    | Payment terms varied depend on the agreements                            | -   |
|        |                             | Taiwan Fixed Network Co., Ltd.   | 3                             | Accounts payable     | 119    | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |                             | TFN Media Co., Ltd.              | 2                             | Accounts payable     | 989    | Payment terms varied depend on the agreements                            | -   |
|        |                             | Yeong Jia Leh Cable TV Co., Ltd. | 3                             | Accounts payable     | 302    | Based on regular terms   | -   |
|        |                             | Taiwan Mobile Co., Ltd.          | 2                             | Accrued expenses     | 12     | Payment terms varied depend on the agreements                            | -   |
|        |                             | Taiwan Fixed Network Co., Ltd.   | 3                             | Accrued expenses     | 49     | Based on regular terms   | -   |
|        |                             | TFN Media Co., Ltd.              | 2                             | Accrued expenses     | 1      | Based on regular terms   | -   |
|        |                             | TFN Media Co., Ltd.              | 2                             | Other payables       | 6,885  | Payment terms varied depend on the agreements                            | -   |
|        |                             | Taiwan Fixed Network Co., Ltd.   | 3                             | Operating revenues   | 51     | Payment terms varied depend on the agreements                            | -   |
|        |                             | TFN Media Co., Ltd.              | 2                             | Operating revenues   | 8,188  | Payment terms varied depend on the agreements                            | -   |
|        |                             | Taiwan Mobile Co., Ltd.          | 2                             | Operating cost       | 205    | Based on regular terms   | -   |
|        |                             | Taiwan Fixed Network Co., Ltd.   | 3                             | Operating cost       | 1,362  | Payment terms varied depend on the agreements                            | -   |
|        |                             | Win TV Broadcasting Co., Ltd.    | 3                             | Operating cost       | 10,681 | Payment terms varied depend on the agreements                            | -   |
|        |                             | TFN Media Co., Ltd.              | 2                             | Operating cost       | 1,609  | Payment terms varied depend on the agreements                            | -   |
|        |                             | Taiwan Mobile Co., Ltd.          | 2                             | Operating expenses   | 177    | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |                             | Taiwan Fixed Network Co., Ltd.   | 3                             | Operating expenses   | 243    | Based on regular terms   | -   |
|        |                             | TFN Media Co., Ltd.              | 2                             | Operating expenses   | 3,180  | Payment terms varied depend on the agreements                            | -   |
|        |                             | TFN Media Co., Ltd.              | 2                             | Misellaneous revenue | 780    | 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 Mobile Co., Ltd.          | 2                             | Account receivable                            | \$ 5,572 | Payment terms varied depend on the agreements                            | -   |
|                     |                            | Taiwan Fixed Network Co., Ltd.   | 3                             | Account receivable                            | 53       | Payment terms varied depend on the agreements                            | -   |
|                     |                            | TFN Media Co., Ltd.              | 2                             | Account receivable                            | 24,758   | Payment terms varied depend on the agreements                            | -   |
|                     |                            | TFN Media Co., Ltd.              | 2                             | Other receivables                             | 491,367  | Payment terms varied depend on the agreements and Based on regular terms | 1%  |
|                     |                            | Win TV Broadcasting Co., Ltd.    | 3                             | Prepayments                                   | 125      | Payment terms varied depend on the agreements                            | -   |
|                     |                            | TFN Media Co., Ltd.              | 2                             | Accounts payable                              | 1,708    | Payment terms varied depend on the agreements                            | -   |
|                     |                            | Yeong Jia Leh Cable TV Co., Ltd. | 3                             | Accounts payable                              | 773      | Based on regular terms   | -   |
|                     |                            | Taiwan Mobile Co., Ltd.          | 2                             | Accrued expenses                              | 107      | Payment terms varied depend on the agreements                            | -   |
|                     |                            | Taiwan Fixed Network Co., Ltd.   | 3                             | Accrued expenses                              | 578      | Payment terms varied depend on the agreements and Based on regular terms | -   |
|                     |                            | TFN Media Co., Ltd.              | 2                             | Other payables                                | 21,248   | Payment terms varied depend on the agreements                            | -   |
|                     |                            | Taiwan Fixed Network Co., Ltd.   | 3                             | Advance receipts                              | 186      | Payment terms varied depend on the agreements                            | -   |
|                     |                            | Taiwan Fixed Network Co., Ltd.   | 3                             | Operating revenues                            | 1,259    | Payment terms varied depend on the agreements                            | -   |
|                     |                            | TFN Media Co., Ltd.              | 2                             | Operating revenues                            | 42,655   | Payment terms varied depend on the agreements                            | -   |
|                     |                            | Taiwan Mobile Co., Ltd.          | 2                             | Operating cost                                | 488      | Based on regular terms   | -   |
|                     |                            | Taiwan Fixed Network Co., Ltd.   | 3                             | Operating cost                                | 4,038    | Payment terms varied depend on the agreements                            | -   |
|                     |                            | Win TV Broadcasting Co., Ltd.    | 3                             | Operating cost                                | 375      | Payment terms varied depend on the agreements                            | -   |
|                     |                            | TFN Media Co., Ltd.              | 2                             | Operating cost                                | 363,390  | Payment terms varied depend on the agreements                            | 1%  |
|                     |                            | Taiwan Mobile Co., Ltd.          | 2                             | Operating expenses                            | 549      | Payment terms varied depend on the agreements and Based on regular terms | -   |
|                     |                            | Taiwan Fixed Network Co., Ltd.   | 3                             | Operating expenses                            | 947      | Based on regular terms   | -   |
|                     |                            | Win TV Broadcasting Co., Ltd.    | 3                             | Operating expenses                            | 200      | Based on regular terms   | -   |
| TFN Media Co., Ltd. | 2                          | Operating expenses               | 31,380                        | Payment terms varied depend on the agreements | -        |  |   |
| TFN Media Co., Ltd. | 2                          | Interest income                  | 4,018                         | 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  | Transcation Terms  |   |
|        |                               | Taiwan Mobile Co., Ltd.                  | 2                             | Rental income        | \$ 129  | Payment terms varied depend on the agreements                            | -   |
|        |                               | TFN Media Co., Ltd.                      | 2                             | Misellaneous revenue | 1,766   | Based on regular terms   | -   |
| 19     | Globalview Cable TV Co., Ltd. | Taiwan Mobile Co., Ltd.                  | 2                             | Account receivable   | 1,165   | Payment terms varied depend on the agreements                            | -   |
|        |                               | TFN Media Co., Ltd.                      | 2                             | Account receivable   | 11,117  | Payment terms varied depend on the agreements                            | -   |
|        |                               | TFN Media Co., Ltd.                      | 2                             | Other receivables    | 220,556 | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |                               | Win TV Broadcasting Co., Ltd.            | 3                             | Prepayments          | 125     | Payment terms varied depend on the agreements                            | -   |
|        |                               | TFN Media Co., Ltd.                      | 2                             | Other current assets | 16      | Based on regular terms   | -   |
|        |                               | Taiwan Fixed Network Co., Ltd.           | 3                             | Accounts payable     | 28      | Payment terms varied depend on the agreements                            | -   |
|        |                               | TFN Media Co., Ltd.                      | 2                             | Accounts payable     | 1,241   | Payment terms varied depend on the agreements                            | -   |
|        |                               | Yeong Jia Leh Cable TV Co., Ltd.         | 3                             | Accounts payable     | 420     | Based on regular terms   | -   |
|        |                               | Taiwan Mobile Co., Ltd.                  | 2                             | Accrued expenses     | 11      | Payment terms varied depend on the agreements                            | -   |
|        |                               | Taiwan Fixed Network Co., Ltd.           | 3                             | Accrued expenses     | 154     | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |                               | TFN Media Co., Ltd.                      | 2                             | Accrued expenses     | 16      | Based on regular terms   | -   |
|        |                               | TFN Media Co., Ltd.                      | 2                             | Other payables       | 8,378   | Payment terms varied depend on the agreements                            | -   |
|        |                               | Global Wealth Media Technology Co., Ltd. | 3                             | Advance receipts     | 9       | Payment terms varied depend on the agreements                            | -   |
|        |                               | Taiwan Fixed Network Co., Ltd.           | 3                             | Operating revenues   | 264     | Payment terms varied depend on the agreements                            | -   |
|        |                               | TFN Media Co., Ltd.                      | 2                             | Operating revenues   | 16,854  | Payment terms varied depend on the agreements                            | -   |
|        |                               | Taiwan Mobile Co., Ltd.                  | 2                             | Operating cost       | 198     | Based on regular terms   | -   |
|        |                               | Taiwan Fixed Network Co., Ltd.           | 3                             | Operating cost       | 1,415   | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |                               | Win TV Broadcasting Co., Ltd.            | 3                             | Operating cost       | 375     | Payment terms varied depend on the agreements                            | -   |
|        |                               | TFN Media Co., Ltd.                      | 2                             | Operating cost       | 146,652 | Payment terms varied depend on the agreements                            | -   |
|        |                               | Taiwan Mobile Co., Ltd.                  | 2                             | Operating expenses   | 197     | Payment terms varied depend on the agreements and Based on regular terms | -   |
|        |                               | Taiwan Fixed Network Co., Ltd.           | 3                             | Operating expenses   | 32      | 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                             |   |
|        |  | TFN Media Co., Ltd.                                | 2                             | Operating expenses   | \$ 12,574 | Payment terms varied depend on the agreements | -   |
|        |  | TFN Media Co., Ltd.                                | 2                             | Interest income      | 1,361     | Payment terms varied depend on the agreements | -   |
|        |  | Global Wealth Media Technology Co., Ltd.           | 2                             | Rental income        | 26        | Payment terms varied depend on the agreements | -   |
|        |  | TFN Media Co., Ltd.                                | 2                             | Misellaneous revenue | 615       | Based on regular terms                        | -   |
| 20     | Taiwan Kuro Times Co., Ltd.                        | Taiwan Mobile Co., Ltd.                            | 2                             | Account receivable   | 3,291     | Based on regular terms                        | -   |
|        |  | Taiwan Mobile Co., Ltd.                            | 2                             | Accrued expenses     | 835       | Based on regular terms                        | -   |
|        |  | Taiwan Fixed Network Co., Ltd.                     | 3                             | Accrued expenses     | 474       | Based on regular terms                        | -   |
|        |  | Taiwan Mobile Co., Ltd.                            | 2                             | Operating revenues   | 1,557     | Based on regular terms                        | -   |
|        |  | Taiwan Fixed Network Co., Ltd.                     | 3                             | Operating cost       | 6         | Based on regular terms                        | -   |
|        |  | Taiwan Mobile Co., Ltd.                            | 2                             | Operating cost       | 44        | Based on regular terms                        | -   |
|        |  | Taiwan Mobile Co., Ltd.                            | 2                             | Operating expenses   | 156       | Based on regular terms                        | -   |
|        |  | Taiwan Fixed Network Co., Ltd.                     | 3                             | Operating expenses   | 350       | Based on regular terms                        | -   |
| 21     | TWM Communications (Beijing) Ltd.                  | Taiwan Mobile Co., Ltd.                            | 2                             | Account receivable   | 17,013    | Based on regular terms                        | -   |
|        |  | Taiwan Mobile Co., Ltd.                            | 2                             | Operating revenues   | 200       | Based on regular terms                        | -   |
| 22     | Taiwan Super Basketball Co., Ltd.                  | Taiwan Mobile Co., Ltd.                            | 2                             | Account receivable   | 99,729    | Based on regular terms                        | -   |
|        |  | Taiwan Fixed Network Co., Ltd.                     | 3                             | Account receivable   | 16,486    | Based on regular terms                        | -   |
|        |  | TT&T Holdings                                      | 1                             | Accrued expenses     | 7,273     | Based on regular terms                        | -   |
|        |  | Taiwan Mobile Co., Ltd.                            | 2                             | Operating revenues   | 628,415   | Based on regular terms                        | 1%  |
|        |  | Taiwan Fixed Network Co., Ltd.                     | 3                             | Operating revenues   | 107,909   | Based on regular terms                        | -   |
|        |  | Taiwan Mobile Co., Ltd.                            | 2                             | Operating expenses   | 34        | Based on regular terms                        | -   |
|        |  | TT&T Holdings                                      | 1                             | Operating expenses   | 65,696    | Based on regular terms                        | -   |
|        |  | Win TV Broadcasting Co., Ltd.                      | 3                             | Operating expenses   | 150       | Based on regular terms                        | -   |
|        |  | Taiwan Mobile Co., Ltd.                            | 2                             | Rental income        | 1,171     | Based on regular terms                        | -   |
| 23     | Taiwan Super Basketball Co., Ltd.                  | Taiwan Mobile Co., Ltd.                            | 2                             | Account receivable   | 9,000     | Based on regular terms                        | -   |
|        |  | Taiwan Mobile Co., Ltd.                            | 2                             | Operating revenues   | 27,000    | Based on regular terms                        | -   |
|        |  | Taiwan Mobile Co., Ltd.                            | 2                             | Operating expenses   | 34        | Based on regular terms                        | -   |
| 24     | TT&T Holdings                                      | Taiwan Teleservices & Technologies Co., Ltd.       | 2                             | Account receivable   | 7,245     | Based on regular terms                        | -   |
|        |  | Xiamen Taifu Teleservices & Technologies Co., Ltd. | 1                             | Accounts payable     | 6,234     | Based on regular terms                        | -   |
|        |  | Taiwan Teleservices & Technologies Co., Ltd.       | 2                             | Operating revenues   | 65,805    | Based on regular terms                        | -   |
|        |  | Xiamen Taifu Teleservices & Technologies Co., Ltd. | 1                             | Operating expenses   | 55,390    | Based on regular terms                        | -   |
| 25     | Xiamen Taifu Teleservices & Technologies Co., Ltd. | TT&T Holdings                                      | 2                             | Account receivable   | 6,224     | Based on regular terms                        | -   |
|        |  | TT&T Holdings                                      | 2                             | Operating revenues   | 55,328    | Based on regular terms                        | -   |
| 26     | TFN HK   | Taiwan Fixed Network Co., Ltd.                     | 2                             | Account receivable   | 23,951    | Based on regular terms                        | -   |
|        |  | Taiwan Fixed Network Co., Ltd.                     | 2                             | Operating revenues   | 34,811    | Based on regular terms                        | -   |
| 27     | 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