

**Major dissenting comments among directors over board meeting resolutions from 2016 up to publication date in 2017:** None

**Resigned/discharged chairman, president, chief accounting officer, chief financial officer, chief internal audit officer and chief research officer:**

As of February 27, 2017

Title	Name	Date of taking office	Date of resignation	Reason for resignation/discharge
Chairman	Mr. Richard M. Tsai	2014.06.12	2016.10.12	Messrs. Richard M. Tsai and Daniel M. Tsai resigned as Chairman and Vice Chairman, respectively, on Oct. 12, 2016. Messrs. Daniel M. Tsai and Richard M. Tsai were elected as Chairman and Vice Chairman, respectively, at the board meeting on the same date.

## Certified Public Accountant (CPA) Information

### 1. CPA service fees

Accounting firm	Name of CPA	Period covered by CPA's audit	Remarks
Deloitte & Touche	Li-Wen Kuo Kwan-Chung Lai	2016.01.01~2016.12.31	None

Range of CPA service fee	Audit fee	Non-audit fee	Total
NT\$0~NT\$1,999,999	-	-	-
NT\$2,000,000~NT\$3,999,999	-	✓	-
NT\$4,000,000~NT\$5,999,999	-	-	-
NT\$6,000,000~NT\$7,999,999	-	-	-
NT\$8,000,000~NT\$9,999,999	✓	-	-
NT\$10,000,000 and above	-	-	✓

### 2. Other information

- (1) If non-audit fees paid to CPAs, their accounting firm and its affiliates are more than one-fourth of audit fees, specify the amount of audit and non-audit fees, as well as the scope of non-audit services:

Unit: NT\$'000

Accounting firm	Name of CPA	Audit fee	Non-audit fee					Period covered by CPA's audit	Remarks
			System design	Company registration	Human resources	Others	Total		
Deloitte & Touche	Li-Wen Kuo Kwan-Chung Lai	8,146	-	-	-	2,528	2,528	2016.01.01~ 2016.12.31	Fees for other non-audit services were mainly for tax-related consultation and attestation services.

- (2) For CPA changes, if the audit fee in the first year is lower than that of the prior year, specify the audit fee before and after the change and the reasons: Not applicable

(3) If audit fees dropped by more than 15%, specify the amount and percentage of decline and reasons: Not applicable

**3. Information on CPA changes:**

(1) Former CPA

Date of change	April 30, 2015		
Reason for change	To meet the company's operational requirements		
Specify whether services/engagement were terminated/refused	Party	CPA	Company
	Conditions		
	Termination		V
	Refusal of new mandate		
Has any audit opinion, other than an unqualified opinion, been issued in the past two years? If yes, cite reasons.	A modified unqualified opinion was issued in 2013 to add a paragraph explaining a change in the accounting policy regarding bundle sales from residual method to relative fair value method.		
Disagreement with securities issuer	Yes		Accounting principles and practices
			Disclosure of financial statements
			Audit scope or procedures
			Others
	No	V	
	Explanation: None		
Other disclosure items	None		

(2) Current CPA

Name of company	Deloitte & Touche
Name of CPA	Li-Wen Kuo, Kwan-Chung Lai
Date of engagement	April 30, 2015
Results of consultations with the CPA on accounting measures and principles that might influence his/her opinion prior to his/her engagement	None
Has the incumbent CPA issued any dissenting opinion on opinions issued by the previous CPA?	None

(3) The former CPA's response to the issues referred to in Article 10.6.1 and Item 3 of Article 10.6.2 of the Regulations Governing Information to be Published in Annual Reports of Public Companies: None.

**4. Company Chairman, President or finance/accounting manager held positions in the Company's audit firm or its affiliates within the past year: None**

## Direct and indirect investments in affiliated companies

As of December 31, 2016

Unit: shares, %, foreign currency

Long-term investments under equity method	Investment by TWM		Investment by TWM's directors, managers and its directly or indirectly controlled businesses		Total investment	
	Shares (Note 1)	Holding (%)	Shares (Note 1)	Holding (%)	Shares (Note 1)	Holding (%)
Taiwan Cellular Co., Ltd.	502,970,309	100.00%	—	—	502,970,309	100.00%
Wealth Media Technology Co., Ltd.	42,065,000	100.00%	—	—	42,065,000	100.00%
Taipei New Horizon Co., Ltd.	191,865,500	49.90%	—	—	191,865,500	49.90%
Alliance Digital Tech Co., Ltd.	6,000,000	14.40%	—	—	6,000,000	14.40%
Taiwan Fixed Network Co., Ltd.	—	—	2,100,000,000	100.00%	2,100,000,000	100.00%
Taiwan Teleservices & Technologies Co., Ltd.	—	—	2,484,300	100.00%	2,484,300	100.00%
TWM Holding Co. Ltd.	—	—	US\$ 1	100.00%	USD 1	100.00%
TCC Investment Co., Ltd.	—	—	154,721,308	100.00%	154,721,308	100.00%
Taiwan Digital Communications Co., Ltd.	—	—	11,200,000	100.00%	11,200,000	100.00%
Taiwan Digital Service Co., Ltd.	—	—	2,500,000	100.00%	2,500,000	100.00%
TFN Media Co., Ltd.	—	—	230,921,304	100.00%	230,921,304	100.00%
Global Forest Media Technology Co., Ltd.	—	—	1,500,000	100.00%	1,500,000	100.00%
Global Wealth Media Technology Co., Ltd.	—	—	8,944,867	100.00%	8,944,867	100.00%
Win TV Broadcasting Co., Ltd.	—	—	18,177,382	100.00%	18,177,382	100.00%
momo.com Inc.	—	—	63,047,205	44.38% (Note 2)	63,047,205	44.38% (Note 2)
TFN Union Investment Co., Ltd.	—	—	400,000	100.00%	400,000	100.00%
Taiwan Pelican Express Co., Ltd.	—	—	16,893,000	17.70%	16,893,000	17.70%
TVD Shopping Co., Ltd.	—	—	31,150,000	35.00%	31,150,000	35.00%
TFN HK Ltd.	—	—	HK\$ 1,300,000	100.00%	HK\$ 1,300,000	100.00%
TT&T Holdings Co., Ltd.	—	—	US\$ 1,300,000	100.00%	US\$ 1,300,000	100.00%
TWM Communications (Beijing) Ltd.	—	—	US\$ 3,000,000	100.00%	US\$ 3,000,000	100.00%