

**CHUNGHWA POST CO.,LTD.**  
**Comprehensive Income Statements**  
For the years ended Jun.30, 2021 and 2020

Unit : NT\$thousand

| Item  | Jan.1,2021-Jun.30,2021 |             | Jan.1,2020-Jun.30,2020 |             | Variance (%) |
|---|------------------------|-------------|------------------------|-------------|--------------|
|   | subtotal               | total       | subtotal               | total       |              |
| <b>Operating revenues</b>   |                        | 133,224,532 |                        | 147,257,409 | -9.53        |
| Service revenue   | 14,279,166             |             | 14,018,751             |             | 1.86         |
| Interest income   | 44,361,618             |             | 48,763,962             |             | -9.03        |
| Insurance premiums  | 56,750,177             |             | 66,116,901             |             | -14.17       |
| Commission and service fees   | 1,169,948              |             | 1,154,721              |             | 1.32         |
| Gains on financial assets at fair value through profit or loss                      | 9,948,430              |             | 5,683,440              |             | 75.04        |
| Gains on financial liabilities at fair value through profit or loss                 | 4,197,071              |             |                        |             |              |
| Realized gains on financial assets at fair value through other comprehensive income | 697,933                |             | 974,169                |             | -28.36       |
| Gains upon derecognition of financial assets measured at amortized cost             |                        |             | 7,755,223              |             | -100.00      |
| Gains reclassified using the overlay method   |                        |             | 2,137,938              |             | -100.00      |
| Other operating revenues  | 1,820,189              |             | 652,304                |             | 179.04       |
| <b>Operating cost and expenses</b>  |                        | 127,652,583 |                        | 142,137,088 | -10.19       |
| Service cost  | 10,766,081             |             | 10,822,412             |             | -0.52        |
| Interest expenses   | 16,801,408             |             | 20,253,996             |             | -17.05       |
| Claims and benefits   | 65,199,110             |             | 58,213,502             |             | 12.00        |
| Provisions for premium reserve  | 7,786,461              |             | 15,419,666             |             | -49.50       |
| Service charges   | 787,126                |             | 738,965                |             | 6.52         |
| Losses on financial liabilities at fair value through profit or loss                |                        |             | 1,278,135              |             | -100.00      |
| Foreign exchange losses   | 10,306,789             |             | 18,556,144             |             | -44.46       |
| Losses reclassified using the overlay method  | 2,136,229              |             |                        |             |              |
| Other operating cost  | 1,136,766              |             | 3,664,421              |             | -68.98       |
| Operating expenses  | 12,732,613             |             | 13,189,847             |             | -3.47        |
| Operating income(loss)  |                        | 5,571,949   |                        | 5,120,321   | 8.82         |
| Non-operating revenue   |                        | 122,658     |                        | 81,884      | 49.79        |
| Non-operating expenses  |                        | 59,020      |                        | 70,128      | -15.84       |
| Non-operating income(loss)  |                        | 63,638      |                        | 11,756      | 441.32       |
| Net income before tax   |                        | 5,635,587   |                        | 5,132,077   | 9.81         |
| Income tax expenses (revenue)   |                        | -74,971     |                        | 1,505,000   | -104.98      |
| Net income(loss) after tax  |                        | 5,710,558   |                        | 3,627,077   | 57.44        |
| Net income(loss)  |                        | 5,710,558   |                        | 3,627,077   | 57.44        |
| Other comprehensive income  |                        | 16,942,693  |                        | -3,034,286  | 658.37       |

Note : The figure above comes from approved final accounts ◦