

CHUNGHWA POST CO.,LTD.

Profitability

Unit : %

| | | As of 30 Sep. 2008 | As of 30 Sep. 2007 |
|----------------------------|--------------|-----------------------|-----------------------|
| Return on Assets(ROA)(%) | before taxes | 0.22 | 0.32 |
| | after taxes | 0.22 | 0.32 |
| Return on Equities(ROE)(%) | before taxes | 12.34 | 12.48 |
| | after taxes | 12.26 | 12.48 |
| Net Profit Margin(%) | | 2.38 | 3.88 |

Notes : 1.Return on Assets = Net income before(after) taxes / Average assets ◦

2.Return on Equities = Net income before(after) taxes / Average equities

3.Net profit margin=Net income before(after) taxes / Operating revenues ◦

4.Net income means the accumulation amount from January to this quarter of the year ◦