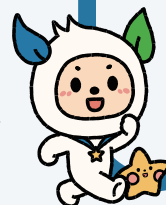
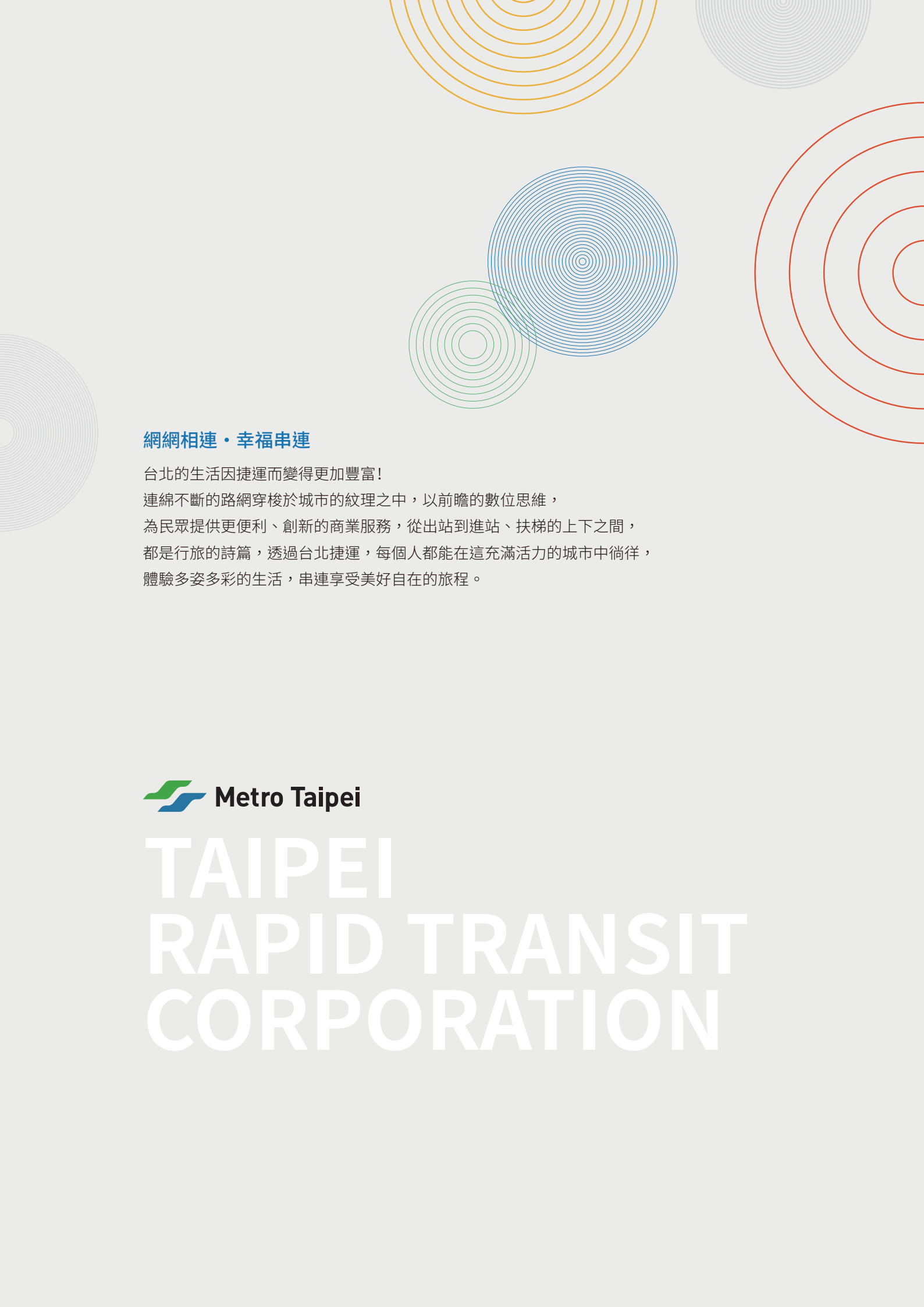


2024

ANNUAL REPORT
台北捷運公司年報





網網相連・幸福串連

台北的生活因捷運而變得更加豐富！

連綿不斷的路網穿梭於城市的紋理之中，以前瞻的數位思維，
為民眾提供更便利、創新的商業服務，從出站到進站、扶梯的上下之間，
都是行旅的詩篇，透過台北捷運，每個人都能在這充滿活力的城市中徜徉，
體驗多姿多彩的生活，串連享受美好自在的旅程。



TAIPEI RAPID TRANSIT CORPORATION



Seamlessly Connected, Bound by Joy

Taipei life flourishes with every journey on the Metro.

The ever-expanding network weaves through the urban fabric;
guided by a forward-thinking digital mindset,

the system brings to people not just convenience but also new ways to experience city life.

From the moment one steps out of the station to the quiet glide of escalators,
every motion becomes a verse in a traveler's unfolding story.

With Taipei Metro, all are free to roam this vibrant metropolis,

discovering a rich tapestry of experiences—each trip a joyful thread in the city's living pulse.

ANNUAL 2024 REPORT

台北捷運公司 2024 年報
Taipei Rapid Transit Corporation Annual Report

CONTENTS





目錄

- 5 首長的話
Message from Top Management
- 15 願景、使命與核心價值
Vision, Mission, and Core Values
- 19 數字快覽
Data and Figures
- 23 組織架構
Organizational Structure
- 33 營運概況
Operation Overview
- 47 經營成果
Operational Outcomes
- 95 企業價值創造
Corporate Value Creation
- 107 未來展望
Embracing the Future
- 111 2024 年重要紀事
Milestones
- 119 重要統計資料
Key Statistical Data
- 127 財務報表暨會計師查核報告
Appendix





Message from Top Management

➡ 首長的話





董事長的話

Words from the Chairman

台北捷運迎來成立 30 周年，回顧過去，從公司成立、通車營運、路網擴張、運量成長，歷經多次營運挑戰，始終秉持著為大臺北都會區提供安全、可靠、親切的運輸服務為使命，致力追求永續發展、不斷進步。2024 年，系統營運可靠度再創新高，成功實現連續 8 年高旅客滿意度的成果，卓越的營運表現屢獲外界高度肯定。

但服務是永無止境的，為了提供市民更加便捷的服務與體驗，台北捷運持續佈局智慧科技應用。因應大巨蛋正式營運帶動周邊站點人流提升，我們在國父紀念館站導入分流系統。此外，「台北捷運 Go」App 加入多項創舉，更建置會員點數系統平臺，希望提升捷運與大眾之間的黏著度，同時整合捷運周邊商務與生活訊息，深化與大眾生活的連結。

As Taipei Metro celebrates its 30th anniversary, we reflect on a remarkable journey that began with the Company's establishment, continued through the launch of operations and network expansion, and has grown alongside ridership and urban development. Throughout these milestones and challenges, we have remained committed to delivering safe, reliable, and friendly transportation for the Greater Taipei area. In 2024, we once again set new records in operational reliability and achieved high passenger satisfaction for the eighth consecutive year. Our consistently excellent performance continues to receive strong recognition from the public and industry alike.

Our commitment to service has never wavered. To enhance convenience and quality of experience, Taipei Metro is advancing smart technology initiatives. In response to increased foot traffic from the opening of the Taipei Dome, we implemented a crowd management system at Sun Yat-Sen Memorial Hall Station. We also upgraded the Go! Taipei Metro app, introducing innovative features and launching a membership rewards platform. This initiative not only strengthens engagement between the Taipei Metro and its passengers but also connects users to nearby shopping, dining, and leisure options, reinforcing our role in the rhythm of daily urban life.



另響應政府 2050 淨零碳排的國家政策，台北捷運近年積極推動許多節能措施，包括調整營運方式減少能源使用、設備重置汰換提升能源使用效率、完成組織碳盤查，加入淨零碳排的行列。此外，我們更積極發展及應用再生能源，將 6 座捷運機廠屋頂轉化為太陽能光電廠，穩定提供潔淨綠色能源，朝「環保永續、綠能供電」的目標邁進。

台北捷運自 1.0 階段起，奠定了城市運輸的基礎路網，建立安全穩定的營運系統；隨著捷運 2.0 的展開，持續拓展路網、提升運能，並導入多元經營思維開創生活事業；接著面對捷運 3.0 的挑戰，我們加速與國際接軌，廣納創新技術並導入智慧科技，推動系統朝智慧化、綠色化與永續化發展，讓台北捷運成為城市發展中的關鍵角色。

未來邁向捷運 4.0，將透過服務升級化、財務永續化、票價合理化、人力優質化及公司集團化等五大中長期發展策略，全方位升級組織效能並創造價值，帶動城市活動及經濟發展，成為永續城市的引領者，實現「一流捷運，美好臺北」的願景。

In alignment with Taiwan's Pathway to Net-Zero Emissions in 2050, the nation's official roadmap toward carbon neutrality, Taipei Metro has in recent years actively advanced a range of energy-saving initiatives. These include optimizing operational practices to reduce energy consumption and replacing aging equipment to improve overall efficiency. Furthermore, we have completed a comprehensive carbon inventory, formally committing to the path toward net-zero emissions. In parallel, we are accelerating the development and application of renewable energy. Six metro depot rooftops have been transformed into solar photovoltaic power plants, and are now providing a steady supply of clean, green electricity, driving us closer to our goal of "Environmental Sustainability and Green Energy Supply."

Since the launch of Metro 1.0, Taipei Metro has laid the foundation for urban transportation by building a safe and reliable transit system. With the advancement of Metro 2.0, we expanded the network, enhanced capacity, and embraced diversified business models to explore new lifestyle-oriented services. Entering the Metro 3.0 era, we have accelerated international integration, embraced innovative technologies, and adopted smart solutions to drive the system toward greater intelligence, sustainability, and environmental responsibility. Through these efforts, Taipei Metro has become a vital force in the city's continued development.

Looking ahead to Metro 4.0, we are pursuing five mid-to-long-term strategic directions: elevating service quality, ensuring financial sustainability, optimizing fare structures, enhancing workforce excellence, and evolving toward a group-based management model. These strategies aim to comprehensively elevate organizational performance and create long-term value, energizing urban vitality and driving economic growth. Our ultimate goal is to lead Taipei's transformation into a sustainable city and fulfill the vision of a better future through: "A world-class metro, a wonderful Taipei."

Chairman, Chao Shiao-lien
董事長 趙紹廉





總經理的話

Words from the President

2024 年公司成立達到 30 周年里程碑，通車至今累計服務旅客數超過 135 億人次，系統營運可靠度 MKBF（即每發生 1 件 5 分鐘以上行車延誤事件的平均行駛車廂公里數）達 2,300.9 萬車廂公里，為通車營運以來最佳表現，2023 年更以營運可靠度 1,911.6 萬車廂公里榮登 COMET 國際地鐵聯盟會員第一。台北捷運能成為市民不可或缺的重要日常夥伴，全仰賴 30 年來所有同仁的努力，也要感謝每一位旅客的支持。

「安全、品質、服務」是台北捷運的核心基礎，2024 年我們共辦理 1,195 場安全演練，藉由多元類型的演練，進一步提升整體防災意識與應變能力。為優化各項服務，我們持續進行捷運系統周邊軟硬體之升級，同時重置及改善許多車站設施設備，除優化文湖線電聯車車廂，更以使用者為中心改造了紅線台北車站，導入智慧化設備、升級全線車站閘門自動收費系統，期許提供旅客更加便利的乘車體驗。不僅如此，為創造更多休憩及城市綠廊活動空間，我們推動車站多目標大樓開發及捷運中山地下街出入口暨線形公園改善工程，重塑捷運場站及場站周邊空間價值，帶動城市發展。

In 2024, Taipei Metro reached the milestone of its 30th anniversary. Since commencement of operations, the system has served more than 13.5 billion passengers. Operational reliability, measured by Mean Kilometers Between Failures (MKBF), which refers to the average number of car-kilometers traveled between incidents causing service delays of more than 5 minutes, reached 23,009 million car-kilometers. This marks the highest level of performance since the system began operations. In 2023, Taipei Metro ranked first among all members of the international COMET metro benchmarking group, achieving an MKBF of 19,116 million car-kilometers. Taipei Metro's success as an indispensable part of daily life for citizens is made possible by the dedication of our colleagues over the past 30 years, along with the continued support of every passenger.

Safety, Quality, and Service are the core foundations of Taipei Metro. In 2024, we conducted 1,195 safety drills to strengthen overall disaster awareness and emergency response capabilities through diverse, scenario-based exercises. To enhance our service, we continued upgrading both hardware and software around the Metro system. In addition to modernizing station facilities and improving Wenhu Line trains, we completed a user-centered redesign of Taipei Main Station on the Tamsui-Xinyi Line, introduced smart equipment, and upgraded the automatic fare collection gates across the network to deliver a more convenient and seamless passenger experience. In our commitment to expanding public space and enhancing urban connectivity, we promoted the development of multi-purpose buildings above Metro stations, as well as upgrades to the entrances of Zhongshan Metro Mall as well as Xinzhongshan Linear Park. These projects reimagine the value of stations and surrounding areas, contributing to broader urban development.



流捷運 美好臺北

World-class Metro, A Wonderful Taipei







員工是公司穩健成長的重要基石，為實現與員工共好、共榮的幸福企業願景，台北捷運持續在人事制度上做了重要變革，除取消評價分類制度增加人力運用彈性、新增一日有薪家庭假促進職家平衡外，亦持續推動第二專長培訓及相關專業訓練課程，打造學習型組織，培育具備多元能力的專業團隊。此外，我們也實現許多數位發展成果，例如台北捷運 GO App 結合數位集章、Go! Map 及點數系統等，建立高互動的行銷平台，提升使用者體驗與會員忠誠度。另外更持續精進預測性軌道營運管理資訊系統 (Metro PROMIS)，導入 359 項即時告警與分析模組，以強化營運決策效率並展現數位轉型效益。

近年來公司雖然面臨電費調漲、人事成本上升等重重挑戰，卻未曾調整捷運票價，我們選擇持續開發車站商業空間、積極轉型數位化車站廣告以增加公司收入，同時推動會員點數計畫，整合商業資源與會員需求，實現會員、合作商店及台北捷運三方共贏。隨著營運面貌日趨多元，台北捷運將尋求更適切的組織配置，朝「多角化」、「集團化」的方向來整合相關資源，加速推動多元商業模式，開創新局。除了繼續以高標準的營運表現自許，不斷精進智慧運輸之外，同時也將秉持「以人為本」的精神，提供更多生活事業，打造具備綠色、智慧、韌性的運輸服務，朝向永續經營目標邁進。

Employees are the cornerstone of Taipei Metro's steady growth. In pursuit of a shared vision of happiness and prosperity with our staff, we have continued to implement important reforms to our personnel system. These include removing performance rating categories to allow greater staffing flexibility, introducing a paid one-day family leave policy to support work-life balance, and expanding second specialization training and professional development programs. Through these efforts, we aim to build a learning-oriented organization and cultivate a versatile, professional workforce. We also achieved significant milestones in digital development. The Go! Taipei Metro app now offers features such as digital stamp collections, Go! Map, and an integrated points system, creating a highly interactive marketing platform that enhances user experience and reinforces member loyalty. At the operational level, we continued to refine our Predictive Rail Operations Management Information System (Metro PROMIS), incorporating 359 real-time alert and analytics modules to improve decision-making efficiency and demonstrate the benefits of digital transformation.

Despite ongoing challenges such as rising electricity rates and increasing labor costs, Taipei Metro has maintained stable fares without adjustment. Instead, we have focused on expanding commercial development within stations, accelerating the transformation of Metro advertising through digital formats, and promoting a membership points program that integrates commercial resources with member needs. This strategy delivers a win-win-win model for members, partner stores, and Taipei Metro. As our operations grow more diverse, Taipei Metro is pursuing more agile organizational structures that support diversification and group-oriented integration. This will enable us to consolidate resources and accelerate the development of new business models that open new chapters in our growth. Alongside maintaining high operational standards and advancing smart mobility, we remain dedicated to a people-first philosophy. We are committed to providing not only safe and resilient transport, but also lifestyle-oriented services grounded in green, intelligent, and sustainable principles, thus paving the way for long-term, sustainable development.

President, Huang Ching-shinn

總經理 黃清信

黃清信
C.S. Huang





Vision, Mission,
and Core Values

➡ 願景、使命與核心價值



願景、使命與核心價值

Vision, Mission, and Core Values

願景

「一流捷運，美好臺北」

台北捷運將以開放創新之觀念與服務，支持城市居住、工作、休閒及運輸等機能發展，同時融和在地精神，型塑更美好的城市生活與文化。

使命

「提供安全、可靠、親切的運輸服務，追求永續發展」

以運輸本業為基礎，發展多元服務，善盡企業社會責任，與顧客、社區、員工、股東及供應商共同成長與發展。

核心價值

「正直誠信、團隊合作、創新卓越、開放共享」

正直誠信

對於合作夥伴秉持公正、堅守承諾；對於公司同仁講求公平合理，建立真誠互信的企業文化。

團隊合作

發揮全員參與、全員服務的團體合作精神，主動關懷與協助，成為共同成長的強力後盾。

創新卓越

以務實的態度、前瞻的視野及創新的思維，掌握市場趨勢及社會脈動，追求進步與卓越。

開放共享

鼓勵開放多元，落實共享理念，凝聚社區共好、城市共榮的推進力量。





Vision

"A world-class metro, a wonderful Taipei"

With a service philosophy of openness and innovation, the Taipei Metro supports the City's all-round development for better living, working, recreation, and transportation. We integrate the local spirit to forge a brighter urban culture.

Mission

"Providing safe, reliable, and friendly transportation services while pursuing sustainable development"

We are diversifying our services and fulfilling our corporate social responsibilities upon the basis of our core transportation services. Taipei Metro grows and develops in tandem with our customers, communities, employees, shareholders, and suppliers.

Core Values

"Integrity, teamwork, innovation, openness, and sharing"

Integrity

Honoring our commitments, and being fair and just to our partners and employees, creating a corporate culture of sincerity and mutual trust.

Teamwork

Creating synergy and realizing the full potential of each team member through full participation and involvement, and providing proactive care and assistance for employees for mutual growth and support.

Innovation

Being in sync with the latest market developments and social trends for continuous improvement and excellence by being pragmatic, progressive, and innovative.

Openness and sharing

Promoting openness and diversity, implementing the vision of a sharing culture, and fostering a sense of community for mutual prosperity between Taipei City and Taipei Metro.







Data and Figures

➡ 數字快覽



數字快覽

Data and Figures

營運里程

單位：公里
Unit: kilometers

Operational Network Length

2024 **131.1** 公里

2023/131.1 2022/146.2

平均日運量

單位：萬人次
Unit: 10 thousand trips

Average Daily Ridership

2024 **202.7** 萬人次

2023/194.6 2022/160.9

年度總運量

單位：億人次
Unit: 100 million trips

Annual Ridership

2024 **7.42** 億人次

2023/7.10 2022/5.87

每發生 1 件 5 分鐘以上行車延誤事件之平均行駛車廂公里數 (MKBF)

單位：萬車廂公里
Unit: 10 thousand car-kilometers

Mean Car-Kilometers between Service-Delay Failures of More than 5 Minutes (MKBF)

2024 **2300.9** 萬車廂公里

2023/1911.6 2022/1645.9

● 高運量及文湖線 High capacity and Wenhua Line



準點率

單位：％
Unit：％

Punctuality Rate

2024 **99.48%**

2023/99.41 2022/99.58

2024 **99.79%**

2023/99.74 2022/99.63

● 高運量 High capacity ● 文湖線 Wenhua Line

尖峰最小班距

單位：秒
Unit：seconds

Minimum Headway During Peak Hours

2024 **120** 秒

2023/120 2022/120

2024 **80** 秒

2023/80 2022/80

● 高運量 High capacity ● 文湖線 Wenhua Line

旅客滿意度

單位：％
Unit：％

Passenger Satisfaction

2024 **97.7%**

2023/96.7 2022/97.0

稅前純益

單位：億元
NT\$ 100 million

Profit Before Tax

2024 **4.06** 億元

2023/0.98 2022/1.57

總收入

單位：億元
NT\$ 100 million

Total Revenue

2024 **213.6** 億元

2023/205.2 2022/169.4







Organizational Structure

➡ 組織架構



資本額與股東結構

Capital and Ownership Structure

股東名稱 Shareholder	總投資金額 (元) Total Investment (NT\$)	百分比 Percentage (%)
臺北市府 / Taipei City Government	7,374,571,430	73.75%
交通部 / Ministry of Transportation and Communications	1,714,285,710	17.14%
新北市政府 / New Taipei City Government	875,000,000	8.75%
唐榮鐵工廠股份有限公司 / Tang Eng Iron Works Co., Ltd.	35,714,280	0.36%
兆豐國際商業銀行股份有限公司 / Mega International Commercial Bank Co., Ltd.	142,860	
合作金庫商業銀行股份有限公司 / Taiwan Cooperative Bank, Ltd.	142,860	
台北富邦商業銀行股份有限公司 / Taipei Fubon Commercial Bank Co., Ltd.	142,860	
合計 / Total	10,000,000,000	100%

註 1：本公司於 1994 年 7 月 27 日成立，股東持股比例依初期路網投資建設出資比例分配。

註 2：公司登記資本額新臺幣 100 億元，實收資本額總計新臺幣 100 億元。

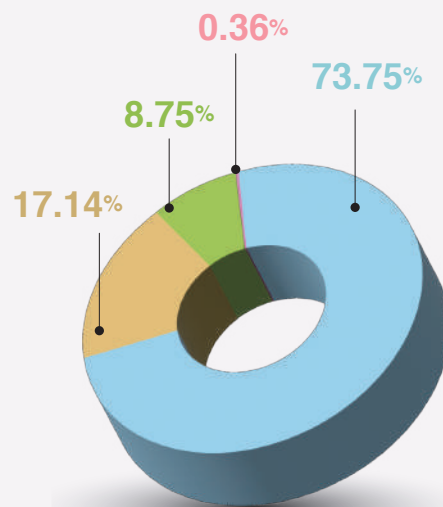
註 3：2000 年台灣省精省，省府將所占 17.14% 股份，移轉給交通部持有。

Note 1: TRTC was established on July 27, 1994. Shareholding ratios were calculated according to the ratio of capital invested in the construction of the railway network.

Note 2: The company's registered capital is NT\$10 billion, and paid-up capital is NT\$10 billion.

Note 3: The Taiwan Provincial Government was streamlined in 2000, with the Provincial Government transferring its 17.14% shares to the Ministry of Transportation and Communications.

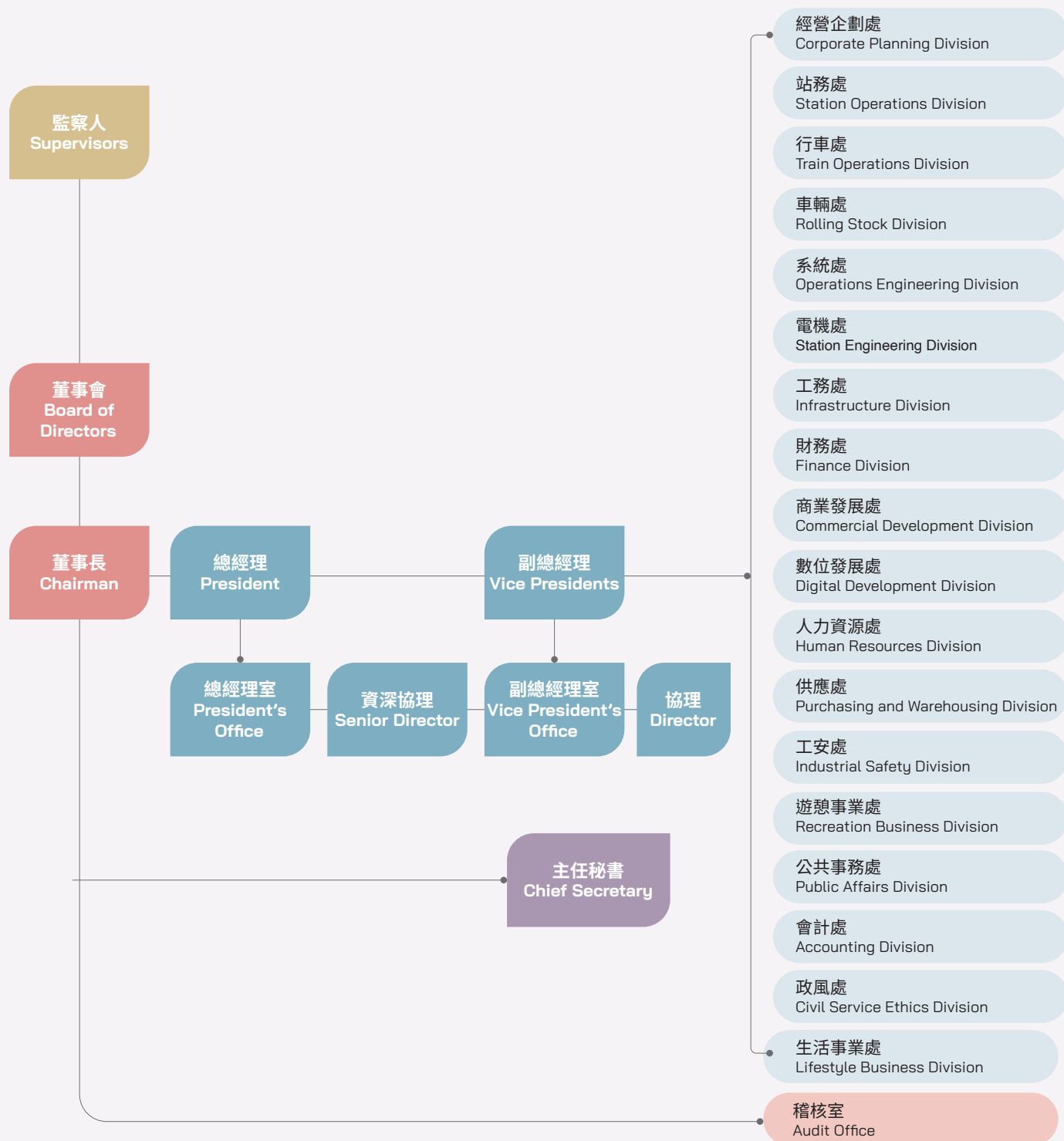
- 臺北市府
Taipei City Government
- 交通部
Ministry of Transportation and Communications
- 新北市政府
New Taipei City Government
- 唐榮鐵工廠股份有限公司
Tang Eng Iron Works Co., Ltd.
- 兆豐國際商業銀行股份有限公司
Mega International Commercial Bank Co., Ltd.
- 合作金庫商業銀行股份有限公司
Taiwan Cooperative Bank, Ltd.
- 台北富邦商業銀行股份有限公司
Taipei Fubon Commercial Bank Co., Ltd.





組織架構

Organizational Structure



(以 2025 年 3 月組織架構為準)
(Based on the organizational structure as of March 2025)





董事會
Board of Directors

職稱 Title	姓名 Name
董事長 Chairman	趙紹廉（台北捷運公司董事長） Chao Shiao-lien (Chairman, Taipei Rapid Transit Corporation)
董事 Directors	陳彥伯（交通部政務次長） Chen Yen-po (Political Deputy Minister, Ministry of Transportation and Communications)
	陳其華（交通部司長） Chen Chi-hwa (Director, Ministry of Transportation and Communications)
	鍾鳴時（新北市政府交通局局长） Chung Ming-shi (Commissioner, Department of Transportation, New Taipei City Government)
	邱裕鈞（陽明交通大學運輸與物流管理學系教授） Chiou Yu-chiun (Professor, Department of Transportation and Logistics Management, National Yang Ming Chiao Tung University)
	賴淑芳（德明財經科技大學副教授） Lai Shu-fang (Associate Professor, Department of Distribution Management, Takming University of Science and Technology)
	余祥（臺北市府觀光傳播局局长） Yu Hsiang (Commissioner, Department of Information and Tourism, Taipei City Government)
	胡曉嵐（臺北市府財政局局長） Hu Hsiao-lan (Commissioner, Department of Finance, Taipei City Government)
	簡瑟芳（臺北市府都市發展局局长） Chien Se-fang (Commissioner, Department of Urban Development, Taipei City Government)
	鄭德發（臺北市府捷運工程局局长） Cheng De-fa (Commissioner, Department of Rapid Transit Systems, Taipei City Government)
	邱美珠（臺北市府主計處副處長） Chiu Mei-chu (Deputy Commissioner, Department of Budget, Accounting and Statistics, Taipei City Government)
	楊靜婷（臺北市府交通局簡任技正） Yang Chin-ting (Senior Engineer, Department of Transportation, Taipei City Government)
	黃清信（台北捷運公司總經理） Huang Ching-shinn (President, Taipei Rapid Transit Corporation)
	簡宗宏（台北捷運公司企業工會秘書長） Chien Tsung-hung (Secretary-General, Taipei Rapid Transit Corporation)
	簡志安（台北捷運公司企業工會勞工董事） Chien Chih-an (Union Labor Director, Taipei Rapid Transit Corporation)

職稱 Title	姓名 Name
監察人 Supervisors	魏瑜 (交通部專門委員) Wei Yu (Senior Executive Officer, Ministry of Transportation and Communications)
	李政安 (新北市政府捷運工程局局長) Lee Cheng-an (Commissioner, Department of Rapid Transit Systems, New Taipei City Government)
	李靜宜 (臺北市府人事處副處長) Lee Ching-yi (Deputy Commissioner, Department of Personnel, Taipei City Government)
	戴智琪 (臺北市府法務局副局長) Dai Chih-chi (Deputy Commissioner, Department of Legal Affairs, Taipei City Government)

(目前以 2025 年 3 月在職名單為準)

(Based on the list of Board Members as of March 2025)





經營團隊

Management Team

職稱 Title	姓名 Name
總經理 President	黃清信 Huang Ching-shinn
副總經理 Vice President	楊秦恒 Yang Chin-heng
	洪育銘 Hung Yu-ming
	詹文滔 Jan Wen-tau
	陳建財 Chen Chien-tsai
資深協理 Senior Director	塗同銘 Tu Tung-ming
	黃景南 Huang Jing-nan
主任秘書 Chief Secretary	楊泰良 Yang Tai-liang
協理 Director	鄭勝泰 Cheng Sheng-tai
	朱坤樹 Chu Kun-shu
稽核長 Auditor General of Audit Office	傅敏雄 Fu Min-hsiung
經營企劃處處長 Director of Corporate Planning Division	胡正倫 Hu Cheng-lun
站務處處長 Director of Station Operations Division	陳忠助 Chen Chung-chu
行車處處長 Director of Train Operations Division	曾朝暉 Tseng Chao-hui
車輛處處長 Director of Rolling Stock Division	俞世健 Yu Shih-chien
系統處處長 Director of Operations Engineering Division	施政延 Shih Cheng-yen
電機處處長 Director of Station Engineering Division	趙孟成 Chao Meng-cheng
工務處處長 Director of Infrastructure Division	洪銘遠 Hung Ming-yuan
財務處處長 Director of Finance Division	黃雅芬 Huang Ya-fen
商業發展處處長 Director of Commercial Development Division	羅啟倫 Luo Chi-lune

職稱 Title	姓名 Name
數位發展處處長 Director of Digital Development Division	謝興盛 Hsieh Hsing-sheng
人力資源處處長 Director of Human Resources Division	王秋惠 Wang Chiou-huey
供應處代理處長 Acting Director of Purchasing and Warehousing Division	何錦亮 Ho Chin-liang
工安處處長 Director of Industrial Safety Division	林榮輝 Lin Jung-hui
遊憩事業處處長 Director of Recreation Business Division	吳俊佑 Wu Chun-yu
公共事務處處長 Director of Public Affairs Division	胡宗禮 Hu Tsong-li
會計處處長 Director of Accounting Division	姚惠芳 Yao Hui-fang
政風處處長 Director of Civil Service of Ethics Division	張必然 Chang Pi-lan
生活事業處處長 Director of Lifestyle Business Division	馮兆興 Feng Chao-hsin

(以 2025 年 3 月在職名單為準)
(Based on the list of active employees as of March 2025)

人力統計

Workforce Statistics

現有人數 **6,063** 人
Current number of employees: 6,063 persons

性別 Gender		教育程度 Education Level			
● 男 Male	78.77 % 4,776 人	● 博士 Doctor	0.07 % 4 人	● 專科 (含副學士) Junior College / Associate	19.15 % 1,161 人
● 女 Female	21.23 % 1,287 人	● 碩士 Master	12.85 % 779 人	● 高中職 High School / Vocational School	6.93 % 420 人
		● 學士 Bachelor	60.98 % 3,697 人	● 國中 Junior High School	0.03 % 2 人

年齡 Age		平均 Average : 44.51 歲 Years old			
● 30 歲以下 Under 30	6.30 % 382 人	● 31-40 歲 31-40	23.39 % 1,418 人	● 41-50 歲 41-50	45.21 % 2,741 人
● 51-60 歲 51-60	23.73 % 1,439 人	● 61 歲以上 Over 61	1.37 % 83 人		

(以 2024 年 12 月 31 日在職人數為準)
(Based on the number of active employees as of December 31, 2024)





Operation Overview

➡ 營運概況



運輸本業 Transportation

營運路網

台北捷運共有 5 條路線，包含文湖線（棕線）、淡水信義線（紅線）、松山新店線（綠線）、中和新蘆線（橘線）及板南線（藍線），營運里程 131.1 公里，營運車站 117 個。

Operational Network

Taipei Metro has a total of five lines: Wenhua Line (Brown), Tamsui-Xinyi Line (Red), Songshan-Xindian Line (Green), Zhonghe-Xinlu Line (Orange), and Bannan Line (Blue). The network's total operational length is 131.1 kilometers, with 117 stations in operation.







系統營運穩定度

台北捷運長期致力於提供安全、可靠、親切的運輸服務，用心為旅客打造最安全穩定的運輸系統。2024 年捷運全系統營運可靠度指標 MKBF（每發生 1 次延誤 5 分鐘以上事件之平均行駛車廂公里數）為 2,300.9 萬車廂公里，創下通車營運以來最佳表現，維持高水準營運績效。

System Operation Stability

Taipei Metro is committed to providing safe, reliable, and friendly transportation services, striving to create the safest and most stable transit system for passengers. In 2024, the system-wide operational reliability indicator, or the MKBF (mean car-kilometers between service-delay failures of more than 5 minutes) reached 23,009 million car-kilometers. This marked the highest performance since the commencement of operations and demonstrated consistently strong operational performance.

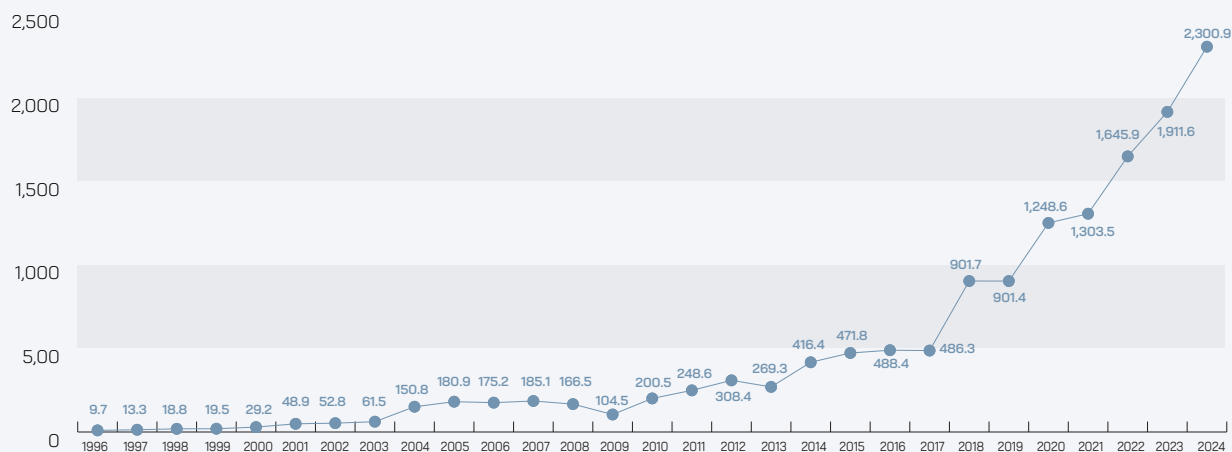


► 每發生 1 次延誤 5 分鐘以上事件之平均行駛車廂公里數（MKBF）

Mean Car-Kilometers between Service-Delay Failures of More than 5 Minutes (MKBF)

單位：萬車廂公里 Unit: 10 thousand car-kilometers

● 高運量及文湖線 High-capacity and Wenhu Lines

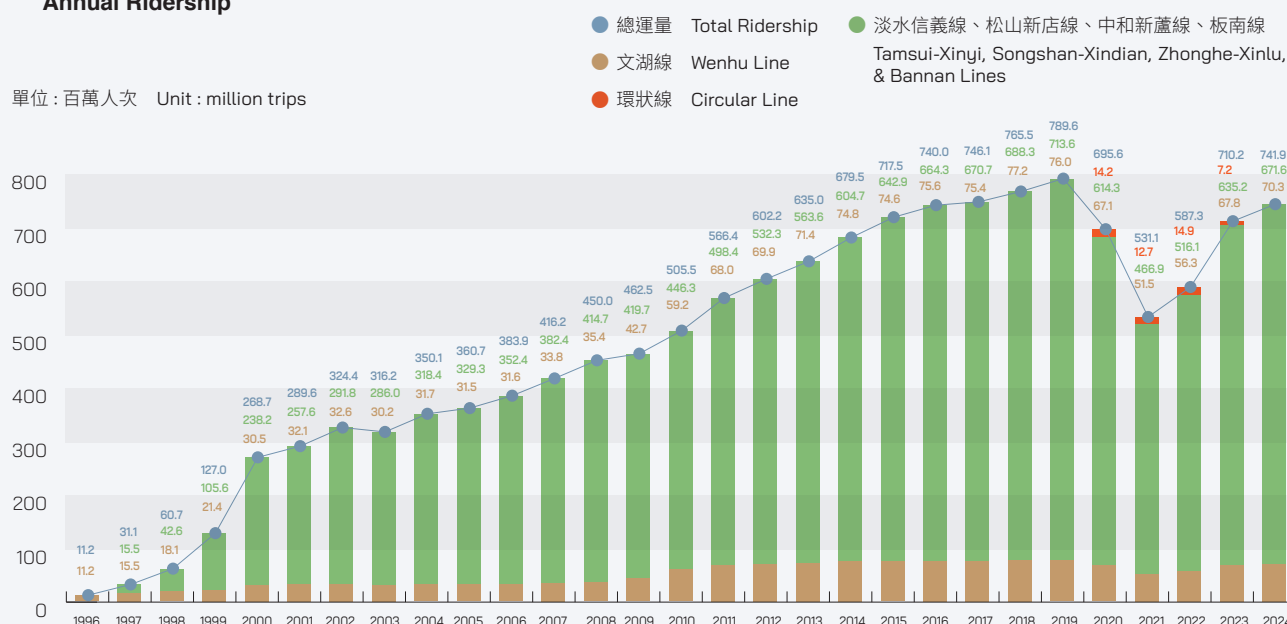


運量 Ridership

年度總運量

Annual Ridership

單位：百萬人次 Unit : million trips



註1：環狀線於2023年5月23日完成權責移轉由新北捷運公司營運。

Note 1: On May 23, 2023, the operation of the Circular Line was transferred to the New Taipei Metro Corporation.

註2：本圖各項數字，因採四捨五入方式計算，細項數字之和與總計數或有差異。

Note 2: Numbers in this chart are rounded to 1 decimal place, which may cause discrepancies.

平均日運量

Average Daily Ridership

單位：千人次 Unit : thousand trips



註1：環狀線於2023年5月23日完成權責移轉由新北捷運公司營運。

Note 1: On May 23, 2023, the operation of the Circular Line was transferred to the New Taipei Metro Corporation.

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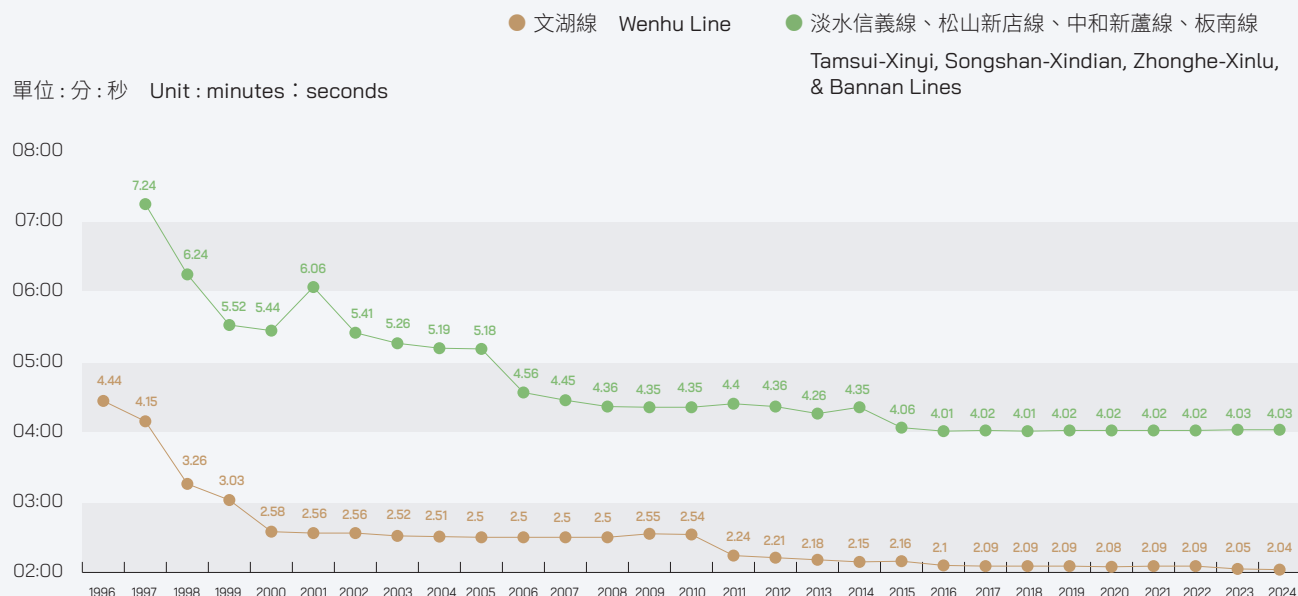
Note 2: Numbers in this chart are rounded to 1 decimal place, which may cause discrepancies.



班距水準 Headways

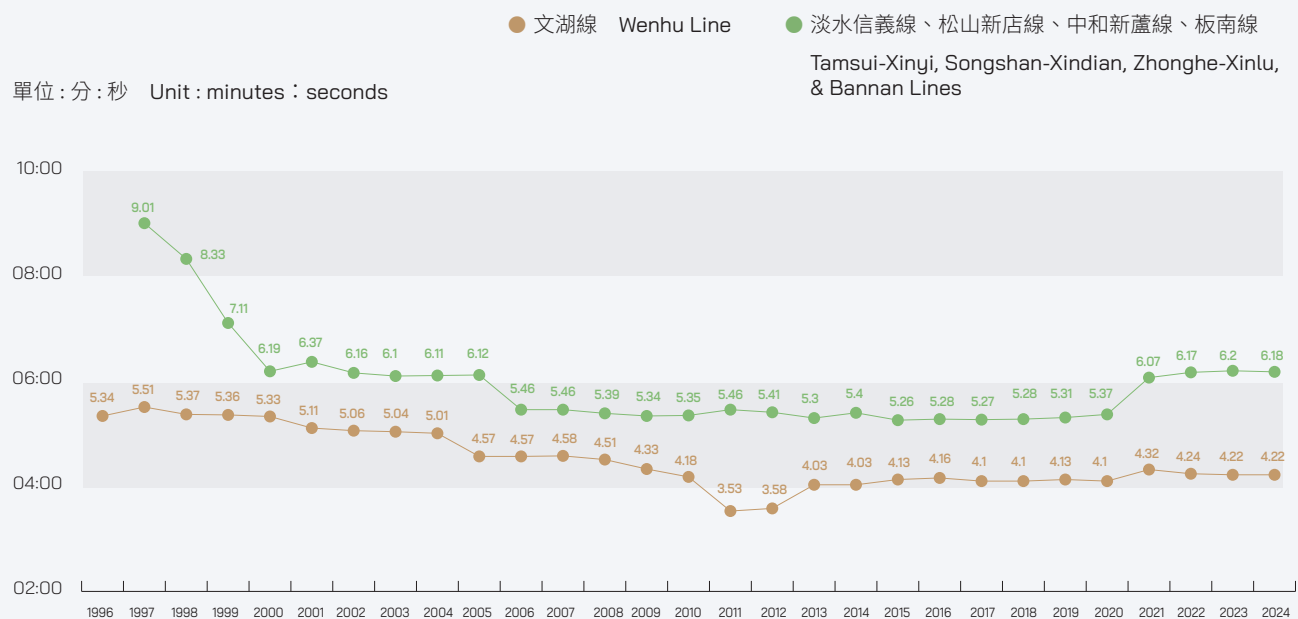
▶ 平均尖峰班距

Average Headway During Peak Hours



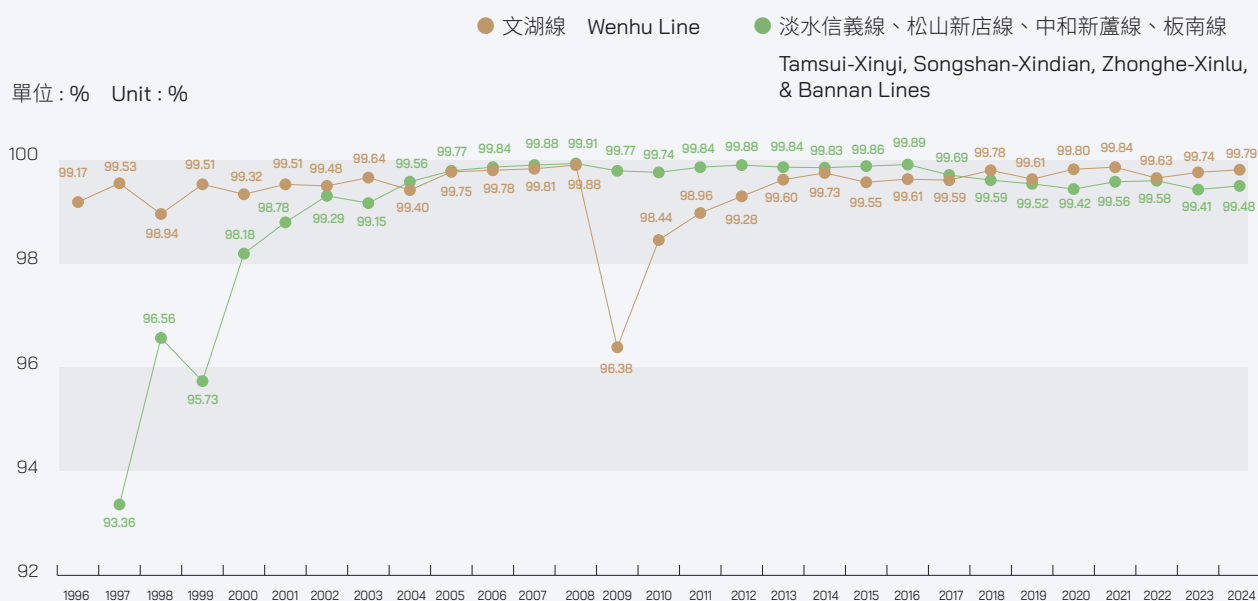
▶ 平均離峰班距

Average Headway During Off-Peak Hours



平均準點率

Average Punctuality Rate





附屬事業

Affiliated Businesses

販賣店及地下街

捷運系統內設有販賣店 246 間，結合休閒、遊憩、生活、文化、餐飲等多元服務，提供不同業種之販賣店型式，包含百貨零售、文教娛樂及特色餐飲等商家，滿足旅客多樣化需求。除販賣店外，中山地下街（台北車站至雙連站）、東區地下街（忠孝復興站至忠孝敦化站）及西門地下街（中華路一段），設有店舖 210 間。

收費轉乘停車場

捷運收費轉乘停車場共計 29 處，汽車位 4,104 格、機車位 7,740 格。除淡水站為本公司自行經營外，其餘 28 處停車場採分標出租經營，減少建置停車管理設備成本及管理維護費用。考量電動車成長趨勢，本公司於 2024 年共增設 55 座充電樁，全路網已完成 76 座充電樁；另已針對地下及立體停車場配置滅火毯，以強化場所安全管理應變能力。

Retail Shops and Metro Malls

There are currently 246 retail shops in the Taipei Metro system which provide a variety of services ranging from recreation, leisure, daily necessities, culture, to food and drinks. The wide assortment of establishments meet the diverse needs of passengers and include department and retail stores, shops that sell cultural or recreational goods, or specialty restaurants. In addition to these shops, there are 210 stores located in the Zhongshan Metro Mall (from Taipei Main Station to Shuanglian Station), East Metro Mall (from Zhongxiao Fuxing Station to Zhongxiao Dunhua Station), and Ximen Metro Mall (Section 1, Zhonghua Road).

Park-and-Ride Parking Lots

A total of 29 park-and-ride parking lots have been established throughout the Taipei Metro system, with 4,104 spaces for cars and 7,740 spaces for scooters. Apart from Tamsui Station, which is managed directly by TRTC, the remaining 28 parking lots are leased out to reduce the cost of parking management equipment and maintenance fees. In response to the growing number of electric vehicles, Taipei Metro installed 55 new EV charging stations in 2024, bringing the total across the network to 76. Additionally, fire blankets have been placed in underground and multi-level parking facilities to strengthen safety management and emergency response capabilities.





移設連通

為提供更安全、便利之步行環境，持續受理車站周邊鄰近建物與捷運或地下街設施移設連通申請。移設連通後，除減少地面突出物增進市容美觀，也提供通行旅客遮風避雨的行走空間，目前與捷運車站相連通案件共計 10 件。

商品銷售

為提供旅客方便購買捷運紀念商品，於重要轉乘站及觀光人潮較多車站設置捷運商品館，2024 年與三麗鷗 Hello Kitty 及迪士尼攜手合作，發行限定聯名商品，提供國內外觀光客更多元的伴手禮購買選擇。

Facility Relocation and Passage Connection

To create a safer and more convenient pedestrian environment, we continued to accept applications for the relocation or creation of passages for facilities adjacent to stations or equipment within stations or Metro malls. Repositioning facilities and equipment allow for a reduction in the number of protruding objects present, improving the city aesthetic and providing passageways for passengers sheltered from the elements. Currently, there are ten projects for passage connection to metro stations.

Merchandise Sales

To offer passengers easy access to the purchase of Metro-themed merchandise, we have established Metro merchandise stores at major transit stations and stations with high tourist footfall. In 2024, we launched limited edition co-branded products in collaboration with Sanrio's Hello Kitty and Disney, providing domestic and international tourists with a wider range of souvenir choices.



數位化車站廣告

2024 年配合推廣 2050 淨零碳排及 ESG 永續經營理念，參考日本 JR 車站，選定周邊商圈林立且為重要轉乘站之中山站大廳層，設置首座圓柱型可撓式 LED 數位影音牆。新式數位廣告除減少傳統廣告上下刊作業碳足跡，亦提供更加多元的廣告效果。

Digital Station Advertisements

In 2024, to promote the 2050 net-zero emissions goal and the principles of ESG sustainability, Taipei Metro drew inspiration from Japan's JR stations and installed its first cylindrical flexible LED digital media wall at the concourse level of Zhongshan Station, a major transfer hub surrounded by a vibrant commercial district. This new digital advertising format not only reduces the carbon footprint associated with traditional print advertisement installation and removal but also offers more dynamic and diverse advertising possibilities.

轉投資事業

Investments in Other Businesses

悠遊卡投資控股股份有限公司

實收資本額為 6 億 6,596 萬元，本公司持股 27.49%。主要營業項目為一般投資業，轉投資公司有悠遊卡公司（持股 57.49%）、捷邦管理顧問公司（持股 6%）、台灣行動支付公司（持股 1%）。2024 年稅後淨利約為 1 億 2,325 萬元，本公司依股權認列投資收益 3,374.4 萬元。

悠遊卡股份有限公司

實收資本額為 7 億 445 萬元，本公司持股 10.93%。主要營業項目為電子支付業，專注於交通及小額消費場域經營，並提供悠遊卡及悠遊付會員便利之電子支付服務。2024 年稅後淨利約 2 億 3,296 萬元，本公司依股權認列投資收益 2,558.2 萬元。

捷邦管理顧問股份有限公司

實收資本額為 5,000 萬元，本公司持股 20%。主要營業項目為管理顧問業，提供軌道人才培訓課程及營運規劃服務，2024 年稅後淨利約為 512 萬元，本公司依股權認列投資收益 102.4 萬元。

EasyCard Investment Holding Co., Ltd.

EasyCard Investment Holding Co., Ltd. has a issued capital of NT\$665.96 million and TRTC owns 27.49% of shares. Core businesses of EasyCard include general investment, and investment targets include: the EasyCard Corporation (57.49% stake), Metro Consulting Service Ltd. (6% stake), and Taiwan Mobile Payment Co., Ltd. (1% stake). In 2024, net income was NT\$123.25 million, providing TRTC with a recognized investment return, on the basis of stakes owned, of NT\$33.744 million.

EasyCard Corporation

EasyCard Corporation has a issued capital of NT\$704.45 million. TRTC holds 10.93% shares. The company's main business is electronic payments with a focus on transportation and small-value payments, providing EasyCard and Easy Wallet members with convenient electronic payment services. In 2024, net income was NT\$232.96 million, providing TRTC with a recognized investment return, on the basis of stakes owned, of NT\$25.582 million.

Metro Consulting Service Ltd.

The Metro Consulting Service has a issued capital of NT\$50 million. The TRTC owns 20% of shares. Its main business items are management consulting, providing talent training courses, and operations planning services. In 2024, net income was NT\$5.12 million, providing TRTC with a recognized investment return, on the basis of stakes owned, of NT\$1.024 million.



財務表現

Financial Status

盈餘狀況

總收入約 213.59 億元，稅前純益約 4.06 億元，稅後純益約 3.56 億元。

租金支付

台北捷運公司 2024 年繳交予臺北市政府租金為 52.32 億元，累積繳交租金計 819.77 億元。

轉乘優惠

配合臺北市政府鼓勵使用大眾運輸政策，持續實施捷運與公車雙向轉乘優惠措施，2024 年平均每日雙向轉乘 45.4 萬人次；2018 年起，公車轉乘捷運優惠經費仍由本公司負擔，而捷運轉乘公車優惠經費改由雙北市政府負擔。2024 年本公司共支付 2.88 億元（不含環狀線），累計已支付 200.27 億元。

Revenue

Total revenue was approximately NT\$21.36 billion, net income before tax was approximately NT\$406million, and net profit after tax was approximately NT\$356 million.

Leasing Expenditures

In 2024, the total leasing expenditures TRTC paid to the Taipei City Government (TCG) was NT\$5.232 billion, amounting to a cumulative leasing expenditure of NT\$81.977 billion.

Transfer Discounts

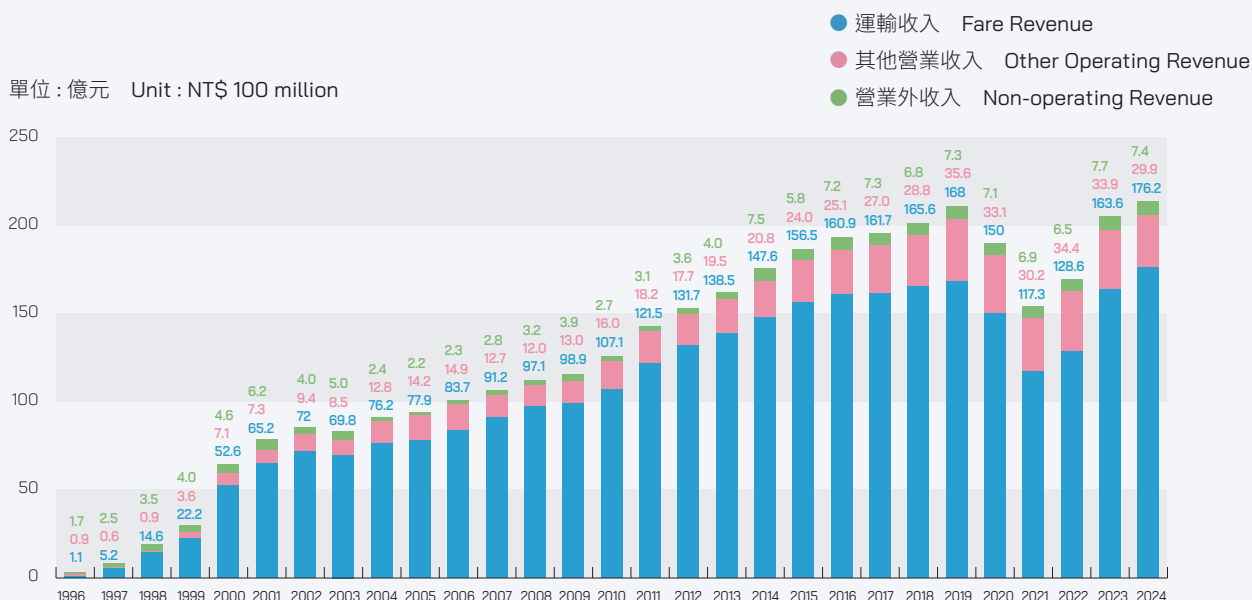
Supporting the TCG's policy to encourage the use of public transport, TRTC has continued to provide discounts for transfers between the Taipei Metro and city buses. The daily number of bi-directional transfers in 2024 was 454 thousand. Starting from 2018, TRTC has borne all expenses for discounts stemming from transfers from city buses to the Metro, while TCG and New Taipei City Government (NTCG) have borne the expenses for the discounts of transfers from the Metro to city buses. TRTC paid a total of NT\$288 million (excluding the Circular Line) in 2024, totaling a cumulative amount of NT\$20.027 billion paid.



歷年總收入

Total Revenue Per Annum

單位：億元 Unit：NT\$ 100 million



註1：環狀線於2023年5月23日完成權責移轉由新北捷運公司營運。

Note 1: On May 23, 2023, the operation of the Circular Line was transferred to the New Taipei Metro Corporation.

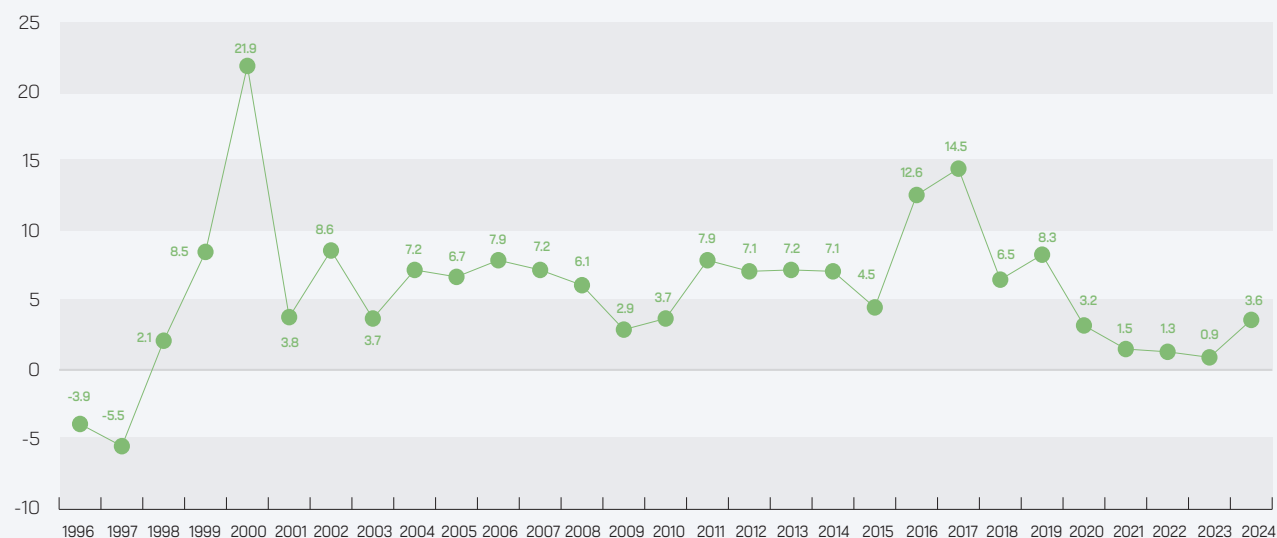
註2：本圖各項數字，因採四捨五入方式計算，細項數字之和與總計數或有差異。

Note 2: Numbers in this chart are rounded to 1 decimal place, which may cause discrepancies.

歷年稅後純益

Net Profit After Tax

單位：億元 Unit：NT\$ 100 million



註：台北捷運公司自2001年起繳交租金予臺北市府（營運前5年，每條路線每年繳交租金1元）

Note: TRTC has paid the TCG rental fee annually since 2001 (nominal rental fee of NT\$1 per line was paid every year for the first 5 years in operation).





Operational Outcomes

➡ 經營成果



運輸安全

Transportation Safety

系統安全強化

▶ 軌道及電聯車設施設備修繕及優化

軌道設施設備的維護工作與成效，攸關著電聯車行駛時的安全性與乘車舒適性，2024 年除例行性更換高運量路網鋼軌 12,059 公尺、岔心 17 付、尖主軌 6 付外，亦完成更換高運量導電軌 10,994 公尺及文湖線路網導電軌 32 處 (528 公尺)、鋼製行駛路面基座修復 684 處、行駛面整平修補 544 公尺等專案性維護，避免路網逐漸劣化及降低捷運系統周邊噪音振動影響。

另為考量旅客在車廂內站立時的抓握安全需求，301 型電聯車參照其他車型設計，於 2024 年辦理車間通道扶手增設計畫，以提升旅客在車間通道鄰近區域站立的穩定性。

▶ 重要機電設施及系統設備重置改善

為維護及提升捷運營運系統之品質及安全，2024 年完成文湖、板南、中和新蘆線部分場站及北投機廠火警系統、木柵機廠自動滅火系統重置等工程，淡水線與文湖線線路隔音設備更新等系統設施設備修繕與優化專案。

System Safety Enhancements and Upgrades

▶ Maintenance and Optimization of Trains and Tracks

The maintenance and effectiveness of track facilities and equipment are crucial for the safety and comfort of train operations. In 2024, along with the routine replacement of high-ridership steel rails (12,059 meters), rail frogs (17 sets), and switch/stock rails (6 sets), projects were completed to replace conductor rails (10,994 meters) in high ridership areas and 32 locations (528 meters) of conductor rails along the Wenhua Line. Repairs were also carried out on 684 steel track surface bases and 544 meters of running surface leveling, among other specialized maintenance tasks, to prevent gradual degradation of the rail network and reduce noise and vibration impacts around the metro system.

To enhance passenger safety while standing in the train, Taipei Metro implemented a project in 2024 to install additional handrails in the gangway areas of 301-series trains. The new handrails were designed in reference to those used in other train models, improving stability for passengers standing near the inter-carriage passageways.

▶ Upgrading Key Electromechanical Facilities and System Equipment

To maintain and enhance the quality and safety of the rail network, Taipei Metro completed several key facility upgrades in 2024. These included the renewal of fire alarm systems at selected stations along the Wenhua, Bannan, and Zhonghe-Xinlu lines, the replacement of the fire alarm system at Beitou Depot, and the automatic fire suppression system at Muzha Depot. Additional system repair and optimization projects included the replacement of noise barriers along the Tamsui and Wenhua lines.





▶ 多重災害模擬演練及維安措施

2024 年於捷運系統、貓空纜車、台北小巨蛋及兒童新樂園總計辦理 26 場多重災難模擬演練，涵蓋設備故障事件、天然災害及旅客持械傷人危安事件等災害類型，藉由公司內部跨處室或與外部防救災單位共同演練，提升各單位協同應變能力及合作默契。

▶ 緊急事件應變之精進作為

鑑於台中捷運 2023 年發生異物入侵軌道事故，台北捷運針對文湖線系統安全設計進行規劃再精進改良，以打造安全的捷運乘車環境，除了完成月台區緊急停車按鈕 (EMS) 安裝作業，更持續於車站詢問處控制面板安裝及觸發後 CCTV 彈出告警作業，強化月台層旅客安全，有效縮短站務人員緊急事件處置時間，確保行車安全。

另外，透過捷運周邊高風險通報監管平台，除原有周邊建案及吊掛事件控管外，2024 年進行雨量（積水）管理強化，透過介接中央氣象署即時雨量開放資料，將捷運場站周邊雨量於本平台儀表及地圖呈現，並自動標示風險等級，提供公司天災應變視覺化警示資訊。另為優化通報管理，針對透過本平台通報之其他旅客意見，自動轉至客服系統處理，使民眾通報案件管理更高效化，完善捷運周邊風險通報管道。



▶ Multi-Hazard Simulation Drills and Security Measures

In 2024, a total of 26 multi-hazard disaster simulation drills were conducted across the Taipei Metro system, Maokong Gondola, Taipei Arena, and Taipei Children's Amusement Park. These drills encompassed various types of disasters including equipment malfunctions, natural disasters, and security incidents involving armed passengers. Through collaborative exercises carried out in coordination across internal departments and external disaster prevention and rescue units, the drills aimed to enhance collaborative response capabilities and teamwork among the various units.

▶ Enhancements in Emergency Response

In response to a track intrusion incident on the Taichung Metro in 2023, Taipei Metro further enhanced the safety design of the Wenhu Line. Measures included the installation of Emergency Stop Buttons (EMS) on platforms, as well as ongoing upgrades such as integrating control panels at station information counters and linking EMS activation to automatic CCTV alert pop-ups. These improvements are designed to increase the safety of passengers on the platforms and reduce response times for station staff in handling emergency incidents, thereby ensuring safer train operations.

The track-side high-risk notification and supervision platform previously focused on the monitoring of nearby construction projects and crane operations. In 2024, the system was further upgraded to enhance rainfall and flood risk management by integrating real-time open rainfall data from the Central Weather Administration. Rainfall levels around Metro stations are now displayed via dashboards and map interfaces, with automatic risk-level indicators. This provides TRTC with visualized alerts for improved disaster preparedness and emergency response. To further optimize reporting management, public feedback submitted via the platform is now automatically routed to the customer service system for processing. This streamlines the handling of reports from the public and strengthens the overall risk communication and management framework surrounding the Metro system.

智慧科技應用

◆ 國父紀念館站分流系統

隨著臺北大巨蛋正式營運帶動周邊站點人流提升，捷運國父紀念館站為活動疏運之主要場站，本公司增設智慧人流疏導全方位「站」情儀表板，以捷運人流資訊管理系統 (Metro TIMES) 核心技術，透過票證資料融合大數據、AI 演算法和圖形介面，開發該站進站分流儀表板、人流顯示面板及導引光條等，呈現車站人潮擁擠狀況，提供現場指揮中心實施站內人潮分流依據。

Application of Smart Technology

◆ Crowd Management System at Sun Yat-Sen Memorial Hall Station

With the official opening of the Taipei Dome driving increased passenger traffic to nearby stations, Sun Yat-Sen Memorial Hall Station has become a key hub for event dispersal. In response, Taipei Metro deployed a comprehensive smart crowd management dashboard. Built on the core technology of the Metro Transit Information Management Expert System (Metro TIMES), the system integrates ticketing data with big data analytics, AI algorithms, and graphical interfaces to support real-time operations. Tools developed for the station include an inbound passenger flow dashboard, crowd-level display panels, and dynamic guidance light strips. These features visualize crowd density within the station and provide the on-site command center with actionable insights for implementing effective crowd dispersal measures.





▶ AI 智慧客服再進化，大型語言模型驅動知識庫升級

AI問世為企業運營帶來巨大改變，智慧客服已成為企業提升客戶服務效率的關鍵，2024 年台北捷運導入大型語言模型 (LLM) 技術，全面升級AI智慧客服知識庫，LLM具備強大的自然語言生成能力，能生成語法正確、自然流暢且貼近真實使用者表達習慣的例句，為客服人員提供更全面的支援，有效提升客服效率與客戶滿意度。

▶ 人流導引光條增設

為了讓旅客一眼掌握各節車廂人流的狀況，台北捷運於車站月台建置人流導引光條，依車廂擁擠度顯示綠、黃、橘、紅。2024 年共啟用 5 站，累計已完成 9 站，期許讓旅客感受到台北捷運的貼心與便利。

▶ AI Smart Customer Service Upgrade: Knowledge Base Enhanced by LLM Technology

Artificial Intelligence (AI) has brought transformative changes to business operations, and smart customer service has become essential for improving service efficiency. In 2024, TRTC integrated large language model (LLM) technology to fully upgrade its AI-powered customer service knowledge base. With its advanced natural language generation capabilities, the LLM produces grammatically correct, fluent, and user-friendly example sentences that reflect real-life usage. This upgrade provides more comprehensive support for customer service representatives, significantly improving response efficiency and customer satisfaction.

▶ Passenger Guiding Light Bars Installed

To help passengers quickly assess crowd levels in each train car, Taipei Metro installed passenger guiding light bars on station platforms. These bars display green, yellow, orange, or red based on crowd density. In 2024, light bars were launched at five stations, bringing the total to nine. This feature enhances the overall convenience and passenger-friendly experience of Taipei Metro.





◆ 「台北捷運Go」App再精進

期望深化與旅客生活的聯繫，持續在「台北捷運Go」App加入多項創舉，提升使用者體驗與會員忠誠度。其中推出「Go！Map」功能，整合捷運周邊商務與生活訊息，提供美食、旅遊景點等主題地圖，方便旅客查詢車站周邊資源，提供旅客多元生活資訊。另透過「友好聯盟」功能介紹日本、新加坡等友好單位，提供國際觀光資訊服務。此外，更推出「捷運點數」功能，讓每位會員均可查詢點數紀錄，透過活動累點，於市集或車站店舖等進行銷點，旅客可同時於Go! Map查詢累點地圖與銷點地圖，得以快速搜尋線下實體店家、市集活動及優惠訊息。

◆ 試辦智慧科技服務「掃地機器人」

台北捷運整潔明亮的搭乘環境，仰賴每位清潔人員細心維護，為降低人員勞務並提升作業效率，2024年首次導入「掃地機器人」，且首站選定人流變化明顯、站體面積廣闊的大安森林公園站試辦，讓科技結合人力共同努力，提供旅客舒適的服務感受。

◆ Enhancements to the Go! Taipei Metro App

To deepen its connection with passengers' daily lives, Taipei Metro continues to introduce innovative features through the Go! Taipei Metro app to improve user experience and build member loyalty. The newly launched Go! Map feature integrates business and lifestyle information near stations, offering themed maps for dining, sightseeing, and more. This allows passengers to easily explore nearby resources and enrich their journeys with diverse lifestyle content. The Metro Alliance section introduces partner transit systems in Japan, Singapore, and other friendly regions, providing useful international travel information.

Additionally, the new Metro Points feature allows members to view their point history, collect points through activities, and redeem them at markets or station shops. Users can also use Go! Map to locate where to earn and redeem points, making it easy to find participating physical stores, market events, and promotional offers.

◆ Pilot Program: Smart Cleaning Robots

Taipei Metro's clean and bright environment is made possible by the dedication of its cleaning personnel. To reduce manual labor and improve operational efficiency, cleaning robots were introduced for the first time in 2024. The pilot program was launched at Daan Park Station, which features a large layout and significant fluctuations in foot traffic. By combining technology with human effort, Taipei Metro continues to provide a clean and comfortable experience for passengers.



旅運服務

Transportation Services

營運服務優化

中山站中山藝文廊廁所改造

為提供旅客更完善的如廁空間並提升地下街商場服務的品質，攜手知名衛浴品牌，改造捷運中山站「中山藝文廊」廁所，引進衛浴品牌廠商之衛浴產品，結合創新外牆設計與多媒體螢幕，打造「抗菌、科技、時尚」之廁所空間，讓旅客感受潔淨與舒適。

Operational Service Optimization

Restroom Renovation at Zhongshan Station's Zhongshan Metro Art Gallery

To offer passengers an improved restroom experience and enhance the quality of service in the Zhongshan Metro Mall, Taipei Metro partnered with a leading bathroom brand to renovate the restroom at Zhongshan Station's Zhongshan Metro Art Gallery. The renovation introduced high-quality bathroom fixtures, a newly designed exterior, and multimedia screens to create a restroom space that is "hygienic, modern, and stylish." This upgrade ensures a clean and pleasant experience for all visitors.



◉ 車站營運設施設備優化

(1) 場站照明設備重置

響應節能措施並提升車站整體服務品質，2024 年完成淡水、中和及新店線 15 場站、文湖線內湖段 13 場站、板南線市政府站至永寧站等 15 場站及蘆洲機廠內 LED 燈具更新，共計 31,323 盞。

(2) 監視錄影系統重置

為維護旅客於捷運系統之權益及安全，2024 年完成重置松山新店線車站、新店機廠及頂埔站監視錄影系統，提升攝影機解析畫素，且採用光纖網路可避免因線路干擾及衰減影響畫面品質。

(3) 持續進行油壓電梯重置工程及提升電梯無障礙服務

2024 年共完成 24 台電梯更新，除運轉速度較原油壓電梯提升 33%，大幅降低旅客等待時間外，用電亦較前一年度節省，提升服務品質。

此外，為提升視障旅客服務品質與搭乘便利性，2024 年針對現行 7 種廠牌三停式電梯（中間層）增設乘場雙語音（中/英），還針對 9 種廠牌，共計 121 台電梯增設了第二組叫車按鈕，大幅提升視障和身障旅客的搭乘體驗，得以更安心地使用捷運系統。



◉ Optimizing Station Facilities and Equipment

(1) Station Lighting Equipment Upgrades

In support of energy-saving initiatives and to enhance overall station service quality, Taipei Metro completed the replacement of a total of 31,323 LED lighting fixtures in 2024. This included 15 stations along the Tamsui, Zhonghe, and Xindian lines; 13 stations on the Neihu section of the Wenhua Line; 15 stations from Taipei City Hall Station to Yongning Station on the Bannan Line; and the Luzhou Depot.

(2) Surveillance System Upgrades

To safeguard passenger rights and safety within the Metro system, surveillance systems were upgraded in 2024 at stations along the Songshan–Xindian Line, the Xindian Depot, and Dingpu Station. The upgrades included enhancing camera resolution and switching to fiber-optic networks to avoid interference and degradation, thereby improving image quality.

(3) Continued Replacement of Elevators

In 2024, a total of 24 elevators were upgraded. The new elevators run 33% faster than the previous hydraulic elevators, significantly reducing passenger wait times. Beyond conserving more energy compared to the previous year, they also optimized service quality.

Additionally, to improve accessibility and convenience for visually impaired passengers, Taipei Metro added bilingual (Chinese/English) voice announcements at the middle-level platforms of seven elevator brands equipped with three-stop configurations in 2024. Furthermore, second sets of elevator call buttons were added to 121 elevators across nine brands, significantly enhancing the travel experience and safety for passengers with visual or mobility impairments using the Taipei Metro system.



(4) 汰換電子多媒體顯示系統

為履行 ESG 企業永續發展及精進公司治理的目的，捷運站內列車到站顯示器由傳統 LED 顯示器改為先進的 Mini LED 顯示器，2024 年完成淡水信義線台北車站所有顯示器更換，提供更為清晰、細緻及更多元的乘車資訊，同時提升顯示器設備可靠度，強化旅客服務品質。

► 文湖線 256 型電聯車空間優化

為優化車廂內動線，提供輪椅及幼兒推車旅客更友善之搭乘環境，進而提升尖峰運能，縮短旅客候車時間，2023 年完成 3 列車車廂優化試辦後，經汲取試辦成效及民眾反應，重新優化改裝方案，成功於 2024 年完成 256 型電聯車全車隊 25.5 列車改裝。

(4) Replacement of Electronic Multimedia Display Systems

In line with Taipei Metro's ESG commitments and corporate governance enhancement goals, traditional LED train arrival displays inside stations have been upgraded to advanced Mini LED displays. In 2024, all displays at Taipei Main Station on the Tamsui-Xinyi Line were replaced. The new screens provide clearer, more detailed, and more diverse travel information while improving system reliability and enhancing overall passenger service quality.

► Interior Optimization of Wenhua Line VAL 256 Trains

To improve passenger flow within train cabins and create a more accessible environment for passengers using wheelchairs or strollers, Taipei Metro optimized the interior layout of VAL 256 trains on the Wenhua Line. Following a pilot involving 3 trainsets in 2023 and incorporating passenger feedback, the redesign was refined. In 2024, the optimization was successfully completed across the entire 25.5-train fleet, increasing peak-hour capacity and reducing passenger wait times.

台北捷運再設計

因應旅客動線日益複雜與空間使用飽和，台北捷運攜手台灣設計研究院延續「台北捷運再設計」計畫，2024 年起推動淡水信義線台北車站 B3 大廳改造工程，預計 2025 年底完工。工程將優化指標系統、整合服務與商業空間，提升導引清晰度與通行效率，打造更便捷、友善的轉乘環境，實現以人為本的車站體驗。

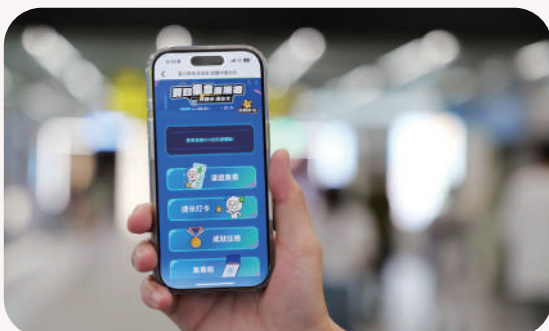
智慧便捷新體驗

車站詢問處多元支付智慧化服務

為提升旅客服務水準，台北捷運自 2023 年起，在全路網的捷運車站詢問處新增了多元支付讀卡機。讓旅客可以使用信用卡、國際 Pay、電子支付、第三方支付 (QR Code) 及儲值卡等多種支付工具購買捷運車票，大幅提升了購票的便利性，讓旅客即使不帶錢包，也能輕鬆暢遊台北捷運，享受無憂無慮的旅程。

票卡查詢機升級版 ALAN 站長

票卡查詢機自上線至今，廣受各界好評，除原先票卡查詢、列印服務、車站資訊查詢、票卡進出碼調整、商城熱銷商品查詢、遺失物查詢及協尋及旅客申請票證疑義查驗等等。新型票卡查詢機也配合公司點數活動，如「數位集章」、「大巨蛋歡慶聖誕跨年 YA 活動」等，提高旅客搭乘捷運次數及公司點數推廣。



Taipei Metro Redesign Project

As passenger flow grows more complex and station spaces reach saturation, Taipei Metro continues its Taipei Metro Redesign project in collaboration with the Taiwan Design Research Institute (TDRI). Starting in 2024, the renovation began at the B3 concourse level of Taipei Main Station on the Tamsui–Xinyi Line, with completion expected by the end of 2025. The project will improve the signage system, integrate service and commercial spaces, enhance wayfinding clarity, and increase traffic circulation efficiency, ultimately creating a more user-friendly transfer environment and people-centric station experience.

A Smarter and More Seamless Passenger Experience

Smart Multi-Payment Services at Station Information Counters

To improve service convenience, Taipei Metro introduced multi-payment readers at all station information counters across the network starting in 2023. Passengers can now use a variety of payment methods to purchase tickets, including credit cards, international mobile payments, e-payment services, third-party QR code payments, and stored-value cards. This upgrade greatly enhances convenience by allowing passengers to travel on Taipei Metro without needing a wallet, enabling a carefree and seamless journey.

ALAN Station Master – the upgraded Smart Card Enquiry Machine

The ALAN (an initialism of Advanced Local Automatic Navigator) Station Master have been widely praised since launch, offering services such as card information inquiries, transaction printouts, station information, entry/exit code adjustments, access to popular merchandise listings, and lost-and-found support. The latest version of the ALAN Station Master now supports integration with Taipei Metro's promotional point-based campaigns, such as digital stamp collections and seasonal events like the Taipei Dome X'mas Holiday Countdown. These enhancements aim to increase Metro ridership and promote the use of the Metro Points system.



▶ 列車到站語音增設日韓語語言資訊

因應國際旅客來臺觀光人數漸增，為提升大台北地區觀光服務品質，本公司逐步將車站導入各項多國語言相關服務及資訊，並於 2024 年完成全線 117 處車站相關站名指標更新作業。配合列車到站廣播日韓語站名，為使旅客由車廂下車後有延續性引導，於車站月台相關站名指標增設日韓語資訊，包含月台圓柱、月台上方橫樑或縱向樑以及月台門單一路線圖等相關指標，提供外國旅客更友善之搭乘環境及便利服務。

▶ 升級車站免費充電座

為服務旅客充電需求，自 2012 年起於各車站設立具備 1 個 110V 插座及 1 個 Type-A 充電接口之免費充電座，提供旅客臨時充電需求。2024 年為提升旅客服務品質，將全線各車站充電座汰舊升級，可供有快速充電功能的手持行動裝置產品使用，大幅縮短旅客充電時間。

▶ Multilingual Platform Announcements and Signage in Japanese and Korean

In response to the growing number of international visitors to Taiwan, Taipei Metro has continued to enhance multilingual services across the Greater Taipei area. In 2024, signage updates were completed at all 117 stations. To align with Japanese and Korean station name announcements onboard trains, corresponding platform signage was updated to include Japanese and Korean translations. These updates were applied to key areas such as platform columns, overhead beams, and platform screen door route maps. This initiative ensures a seamless wayfinding experience for international passengers, creating a more friendly and accessible travel environment.

▶ Upgraded Free Charging Stations in Metro Stations

Since 2012, Taipei Metro has provided free charging stations at various stations, each equipped with one 110V outlet and one Type-A USB port to meet passengers' basic charging needs. In 2024, to further improve service quality, all charging stations across the network were upgraded to support fast-charging capabilities for modern handheld devices, significantly reducing passenger charging time.



◆ 親子友善車廂系列活動及行銷活動

(1) 「2024 跑跳露營趣」親子友善彩繪列車

以廣受親子家庭喜愛的露營活動為設計主題，於淡水信義線上線行駛，搭配追車打卡送好禮、臉書抽獎等活動，並加強「禮讓親子友善區」宣導，以持續推廣「親子友善、身旁有愛」理念，形塑溫暖有禮的捷運文化。

(2) 假日親子電影院活動

本次活動於捷運大安森林公園站陽光大廳舉辦，現場安排金氏紀錄保持人楊元慶溜溜球表演、捷米同樂會及麻吉貓帶動唱等活動，結合英語小學堂闖關遊戲，搭配臉書、IG 打卡推廣親子友善理念，並放映賣座動畫電影「汪汪隊立大功：超級大電影」，吸引眾多親子家庭參與。

◆ Family-Friendly Train Campaigns and Marketing Activities

(1) 2024 “Camp & Play” Themed Family-Friendly Train

Featuring camping—a theme widely loved by families—as its core design concept, the family-friendly train operated along the Tamsui-Xinyi Line. The campaign was accompanied by interactive activities such as social media check-ins to win prizes and Facebook giveaways. It also reinforced public awareness of the Family Area Priority Zones, continuing to promote the message of “Family-Friendly Metro, Love All Around” and fostering a warm and courteous Metro culture.

(2) Weekend Family Cinema Event

This event was held at the Sunlight Hall of Daan Park Station and featured a lively lineup including a yo-yo performance by Guinness World Record holder Yang Yuan-ching, a party with company mascot Jamie, and a singalong session with Majimeow. The event also included an English learning game zone and was promoted through Facebook and Instagram check-in activities to encourage family-friendly values. The screening of the popular animated film Paw Patrol: The Mighty Movie attracted a large turnout of young families.



► 寵物友善列車「毛孩春遊趣」活動

為擴大捷運寵物列車辦理規模，邀請臺北市公共運輸處及臺北市動物保護處共同舉辦「2024 國際寵物日毛孩春遊趣」活動，以寵物友善交通為主軸，結合捷運寵物友善列車、友善狗狗公車及狗狗公園 3 項要素進行活動規劃。活動當日淡水信義線共加開 2 列狗狗友善列車及 2 列貓咪友善列車，來回行駛「淡水站」至「象山站」，不須報名即可搭乘。本次活動更特別邀請林副市長及臺北市消防局搜救犬出席活動，最終統計共 280 隻寵物參與，有參加活動者問卷調查滿意度達 95.3%，辦理成效良好。

活動結束後均以防疫標準之漂白水濃度，針對車廂座椅、靠背、欄杆、把手與屏風等處，全面加強仔細擦拭，同時強化車廂空調出風口及迴風口、天花板、燈罩、內壁縫隙、地板、車間通道等清潔作業，讓旅客安心搭乘。

► Spring Outing with Pets Pet-Friendly Train Event

To expand the scale of the Metro's pet-friendly initiatives, Taipei Metro joined hands with the Taipei City Public Transportation Office and the Taipei City Animal Protection Office to co-host the 2024 International Pet Day: Spring Outing with Pets event. Centered around the theme of pet-friendly transportation, the event featured a combination of pet-friendly Metro trains, dog-friendly buses, and dog parks. On the day of the event, two dog-friendly trains and two cat-friendly trains were added to the Tamsui-Xinyi Line, running between Tamsui Station and Xiangshan Station. No pre-registration was required to board. Deputy Mayor Lin Yi-hua and search-and-rescue dogs from the Taipei City Fire Department were invited to attend. A total of 280 pets participated, and the post-event satisfaction survey showed a 95.3 percent approval rate, indicating a strong success.

After the event, Taipei Metro conducted a thorough disinfection of the train cars using bleach solutions in accordance with epidemic prevention standards. Seats, backrests, handrails, poles, and partitions were meticulously wiped down, and cleaning was reinforced for air vents, return vents, ceilings, light covers, interior wall seams, floors, and gangways to ensure a safe and hygienic environment for all passengers.





重大節慶疏運

◆ 臺北大巨蛋啟用，大型活動人潮疏運

2024 年臺北大巨蛋舉辦多場運動賽事與藝文活動，平均每場活動吸引約 2 萬 4,000 人入場。由於捷運國父紀念館站緊鄰臺北大巨蛋，為了疏運活動帶來的人潮，台北捷運均配合於活動日加派人力維持秩序、加密列車班距及散場時加發空車載客。車站亦配合設置常設式現場指揮中心，並輔以完整的人流數位化監控系統，可即時偵測散場時的進站人流，提供現場指揮官作為人流分散及疏導的依據。此外，配合列車承載監控系統，將進站人流導引至較不擁擠的車廂，將運能發揮到極限，縮短疏運時間。統計 14 場 3.5 萬人以上之活動，散場時間平均約 35 分鐘，讓民眾能快速及安全地返家。

Transportation during Major Festivals and Events

◆ Taipei Dome Officially Opens: Crowd Management for Large-Scale Events

In 2024, the Taipei Dome hosted numerous sports and cultural events, each drawing an average of approximately 24,000 attendees. As Sun Yat-Sen Memorial Hall Station is located adjacent to Taipei Dome, Taipei Metro implemented a range of measures on event days to manage crowds. These included deploying additional staff to maintain order, increasing train frequency, and dispatching empty trains after events to accommodate departing passengers. The station also established a permanent on-site command center, supported by a comprehensive digital crowd monitoring system capable of detecting real-time inbound passenger volumes during event dispersals. This data provides critical support for on-site commanders to implement timely crowd control and diversion strategies. In addition, the train load monitoring system was used to guide passengers toward less crowded cars, maximizing train capacity and shortening the overall dispersal time. For 14 events with attendance exceeding 35,000 people, the average dispersal time after each event was approximately 35 minutes, ensuring that the public could return home safely and efficiently.



► 2024 白晝之夜

配合臺北市政府於11月2日下午6時至11月3日上午2時在大安森林公園周邊跨夜舉辦2024臺北白晝之夜，台北捷運在當日末班車過後至凌晨3時之間，安排「忠孝復興站→台北車站、大安站→台北車站」之單向班次疏運活動散場人潮，班距約20分鐘，旅客可由忠孝復興站、忠孝新生站、大安站及大安森林公園站進站搭車，沿途各站只出不進，順利達成疏運目標。

► 2024 臺北馬拉松

作為國內規模最大、最具特色的城市馬拉松賽，臺北市政府於12月15日舉辦「2024臺北馬拉松」，台北捷運系統各路線當日提前於清晨5時起陸續提供服務，提早營運班距約8~15分鐘，讓參加路跑民眾享有便利的運輸服務。

► 2024 Nuit Blanche

In coordination with the 2024 Nuit Blanche Taipei, which was held overnight around Daan Forest Park from 18:00 on November 2 to 02:00 on November 3, Taipei Metro arranged special one-way train services from Zhongxiao Fuxing Station → Taipei Main Station and Daan Station → Taipei Main Station between the end of regular service and 03:00. The trains ran at intervals of approximately 20 minutes to accommodate eventgoers leaving the venue. Passengers were allowed to board at Zhongxiao Fuxing, Zhongxiao Xinsheng, Daan, and Daan Park stations, while all other stations along the route were exit-only. The transport mission was successfully accomplished.

► 2024 Taipei Marathon

Recognized as Taiwan's largest and most iconic city marathon, the 2024 Taipei Marathon was held by the Taipei City Government on December 15. To accommodate participants, Taipei Metro services across all lines began earlier than usual, starting at 05:00, with headways shortened to 8 to 15 minutes. These adjustments ensured convenient transportation access for marathon runners and supporters alike.





2025 跨年活動

配合臺北市政府跨年晚會活動，跨年當日維持連續 42 小時營運不收班，板南線最短班距達到 2 分 28 秒，淡水信義線最密班距達 3 分鐘，各重點車站（市政府站、國父紀念館站及台北 101/世貿站）視人潮狀況機動實施過站不停措施加強疏運，並投入約 2,700 名支援人力，於各重點車站進行動線疏導與管制。此外，本年度跨年日為假日，為加強服務東南亞籍旅客，除於市政府站及台北 101/世貿站設置東南亞 4 國語言指標外，仍再次邀請印尼及越南籍志工至現場擔任服務人員。在同仁共同合作之下，2024 年 12 月 31 日上午 6 時至 2025 年 1 月 1 日上午 6 時，捷運全系統運量約 313 萬人次，創下疫情以來新高。

2025 New Year's Eve Event

In alignment with Taipei City Government's planned New Year's Eve events, Taipei Metro maintained continuous operation for 42 consecutive hours without suspension on New Year's Eve. The Bannan Line achieved a minimum train headway of 2 minutes and 28 seconds, while the Tamsui-Xinyi Line reached a minimum headway of 3 minutes between trains. At key stations such as Taipei City Hall Station, Sun Yat-Sen Memorial Hall Station, and Taipei 101/World Trade Center Station, Taipei Metro implemented non-stop measures based on crowd conditions to enhance transportation, supported by 2,700 additional staff members who assisted with crowd control and management at these stations. In addition, as New Year's Eve fell on the weekend in 2024, Taipei Metro strengthened services for Southeast Asian passengers. Apart from installing multilingual signage in four Southeast Asian languages at Taipei City Hall Station and Taipei 101/World Trade Center Station, Indonesian and Vietnamese volunteers were once again invited to assist on-site as service personnel, helping to bridge language gaps and enhance the passenger experience. Thanks to the collaborative efforts of all staff, Taipei Metro recorded approximately 3.13 million passenger trips across the network between 06:00 on December 31, 2024, and 06:00 on January 1, 2025—setting a new post-pandemic high in ridership.



深耕企業體質

Strengthening Corporate Structure

選才育才 制度革新

▶ 人員遴補及培訓

2024 年舉辦大型新進人員招募，包括運務維修、資訊專業及行銷企劃等並持續辦理特殊專長進用。此外，為提升大眾捷運運輸產業發展、促進知識之累積與擴散，透過各類研習、培訓、參訪及實習等產學合作，以培育捷運專業人才，並以第二專長訓練制度，鼓勵本公司同仁跨領域學習、主管專案任務歷練，採 OJT (On the Job Training) 做中學，重視工作表現及學習成果，協助組織活化人才，亦擴增員工職涯發展途徑與機會。

本公司秉持「為用而訓」、「先訓後用」、「外訓內化」、「訓用合一」的人才發展精神，配合市政政策及支持公司經營目標，透過 PDDRO 訓練循環系統化制定完整之 6 大類訓練，維繫核心競爭力與強化員工專業知能，2024 年共開辦 1,253 堂訓練班期、訓練總時數為 257,864.5 小時、參訓總人次計 52,296 人次。

Innovations in Recruitment and Development, System Reform

▶ Personnel Recruitment and Training

In 2024, Taipei Metro conducted large-scale recruitment for new employees across various fields, including operations maintenance, information technology, and marketing and planning. The Company also continued to recruit individuals with specialized skills. Furthermore, to enhance the development of the public transit transportation industry and promote the accumulation and dissemination of knowledge, Taipei Metro has collaborated with academia and industry partners through various workshops, training programs, visits, and internships. These arrangements are aimed at cultivating professional talents for the Metro system. The Company also implements a second specialization training system to encourage employees to engage in interdisciplinary learning, undertake project tasks under supervision, adopt On-the-Job Training (OJT) for hands-on learning, emphasize work performance and learning outcomes, assist in talent activation within the organization, and expand career development pathways and opportunities for employees.

The Company adheres to the spirit of talent development with principles such as “training for use,” “training before deployment,” “integrated training and deployment,” and “internalization of external training.” To support municipal policies and advance corporate objectives, Taipei Metro employs a structured PDDRO training cycle to systematically develop six comprehensive categories of training. These programs are designed to maintain core competitiveness and enhance employee professional capabilities. In 2024, a total of 1,253 training sessions were conducted, with a cumulative training duration of 257,864.5 hours and 52,296 participants.





人員輪調及晉升

為強化職務輪調機制，活化人才管理，每年定期辦理職務輪調檢討，依各職務別辦理人員輪調，2024 年共辦理 3 梯次公告平調甄選計 28 人異動，推動任同職位 5 年以上主管職務輪調比例達 6.13%，亦持續辦理單位內久任相同職務及工作內容人員之盤點與輪調。

升遷制度部分，取消評價分類制度，建立評選及甄試作業測驗原則，以有效鑑別人員是否符合升遷職務要求。全案以職能為首要考量，能更有效鑑別同仁是否符合升遷職務需求。另為進一步消弭原評價與分類職務造成之區隔，取消原部分評價職務升遷至較低職等分類職務之不合理現象，新增原分類職務可升遷至較高職等之評價職務，增加人員流動性，以符合「升任職務列等表所定較高職」、「薪酬增加」等升遷實質效果。

Personnel Rotation and Promotion

To strengthen the job rotation mechanism and revitalize talent management, Taipei Metro conducts an annual review of position assignments and carries out rotations according to job categories. In 2024, three rounds of internal rotation postings were announced, resulting in 28 personnel transfers. The rotation rate for managerial positions held for more than five years reached 6.13%. The Company also continued to identify and rotate employees who had held the same position and job responsibilities within a unit for extended periods.

With regards to the promotion system, the previous evaluation-based classification system was abolished and replaced with a competency-based selection and testing mechanism to more accurately assess whether candidates meet the requirements for promotion. This new approach prioritizes job competency as the key evaluation criterion, enabling more effective identification of promotion readiness. In addition, to eliminate barriers between the former evaluation-based and classification-based job structures, Taipei Metro removed previous restrictions that prevented promotion from evaluation-based positions to lower-ranked classification positions. The new system now allows classification-based positions to be promoted to higher-ranking evaluation-based positions. These changes enhance mobility and ensure that promotions yield meaningful outcomes, such as “advancement to a higher job grade” and “increased compensation.”



國內外技術交流

台北捷運累積多年軌道公共運輸營運管理與維修經驗，積極培養捷運專業技術服務能量，期能透過產官學多層面的技術交流與國內外軌道專業技術顧問服務業務，積極承擔企業 ESG 責任，帶動友好城市軌道服務水準。

2024 年爭取多項技術顧問服務業務，提供軌道同業工程技術文件審查、自動收費及票證、運輸服務、資訊管理及維修保養技術等全方位捷運技術諮詢服務。除挹注公司業外收益，同時拓展員工專業視野，厚植專業技術服務能量，為公司未來長遠發展奠定堅實基礎。此外，陸續接待新加坡 SMRT 地鐵公司、新加坡陸路交通管理局 (LTA)、馬來西亞國家基建公司及韓國機場鐵道公司等外賓參訪。另配合交通部鐵道局及法務部辦理人才培育課程，將台北捷運長期累積經驗回饋社會，為軌道專業教育作出積極貢獻。

Domestic and International Technical Exchange

With years of accumulated experience in metro operations and maintenance, Taipei Metro continues to build its technical service capabilities. Through partnerships across industry, government, and academia, as well as domestic and international technical consultancy engagements, the Company actively fulfills its ESG responsibilities while contributing to improved metro service standards in partner cities.

In 2024, Taipei Metro secured multiple technical consulting service contracts, offering comprehensive metro-related expertise and support to industry peers in areas such as engineering document review, automated fare collection and ticketing systems, transportation services, information management, and maintenance technologies. These projects not only provide additional non-operating income but also broaden employees' professional exposure and strengthen the Company's technical service capacity, laying a solid foundation for long-term development. Additionally, Taipei Metro hosted delegations from SMRT Trains Ltd., Singapore's Land Transport Authority (LTA), Malaysia's Prasarana Malaysia Berhad, and Korea's Airport Railroad Co., Ltd. for technical exchange and site visits. Taipei Metro also collaborated with the Railway Bureau of the Ministry of Transportation and Communications and the Ministry of Justice to conduct talent cultivation programs, sharing its extensive experience and contributing meaningfully to railway professional education.



安全管理系統認證

2024 年 3 月 25 日 至 4 月 9 日 進 行 ISO 45001 追查驗證作業，由財團法人金屬工業中心對各場館實施追查驗證，稽核結果無主要缺失及次要缺失，順利通過追查驗證。另於 10 月 1 日至 10 月 23 日由艾法諾國際股份有限公司 (AFNOR) 對「行控 (號誌、電力、環控) 電腦系統」、「票務電腦系統」、「行政電腦機房」及「通訊傳輸系統」資訊安全管理系統進行 ISO 27001 標準之續評作業，續評結果通過驗證。

深化國內外軌道同業合作交流

為深化國內外軌道同業間合作，公司積極與其他軌道同業建立良好的溝通管道及合作關係，並藉由締結聯盟或姊妹地鐵，鞏固友好情誼，截至 2024 年已簽署 20 家同業，共同為推動軌道技術、商業、觀光互惠合作等發展而努力。此外，台北捷運公司與新北捷運公司、桃園捷運公司、台中捷運公司及高雄捷運公司於 2023 年共同成立「捷運聯盟」，2024 年 9 月捷運聯盟進一步與國際接軌，與新加坡 SMRT 集團共同簽署合作備忘錄，期許透過加強人才交流、技術專業知能分享、建立聯合採購機制、發展商業合作等四大面向，相互汲取成功經驗。期望與國內外軌道同業共同追求卓越品質，成為世界軌道經營的領航標竿。

Safety Management System Certification

From March 25 to April 9, 2024, Taipei Metro conducted ISO 45001 surveillance audit operations. The Metal Industries Research & Development Centre conducted comprehensive surveillance audits at each venue. Audit results indicated no major or minor deficiencies, confirming successful completion of the surveillance audit. Furthermore, from October 1 to October 23, the French Standardization Association (AFNOR) conducted an ISO 27001 surveillance audit regarding information security management of the Taipei Metro's Control (Signal, Power, Environmental Control) Computer System, Ticketing Computer System, Administrative Computer Room, and Communication Transmission System. Results of the surveillance audit determined the company to have successfully passed the verification process.

Deepening Domestic and International Rail Industry Cooperation and Exchange

To strengthen cooperation with domestic and international metro operators, Taipei Metro actively cultivates communication channels and collaborative relationships with industry peers. Through strategic alliances and sister metro agreements, the Company continues to foster strong partnerships. As of 2024, Taipei Metro has signed agreements with 20 metro organizations worldwide, working together to promote mutual development in rail technology, commercial services, and tourism exchange. In addition, Taipei Metro joined forces with New Taipei Metro, Taoyuan Metro, Taichung Metro, and Kaohsiung Metro to establish the Metro Alliance in 2023. In September 2024, the Metro Alliance expanded its international presence by signing a Memorandum of Understanding with Singapore's SMRT Corporation. This partnership focuses on four key areas: talent exchange, sharing of technical expertise, establishing joint procurement mechanisms, and developing commercial collaborations. These initiatives aim to facilitate knowledge sharing and draw upon each other's successful experiences. Taipei Metro remains committed to pursuing excellence alongside global rail industry peers and aspires to become a benchmark in world-class metro operations.





多角化經營

Business Diversification

創新商業模式

▶ Metro Corner 微型商場

繼南京復興站、台北車站（板南線）及忠孝復興站 Metro Corner 微型商場陸續營運，2024 年更持續拓點於台北車站（淡水信義線）及中山站，結合「站內餐飲」及「站內直取」的購物新體驗，備受旅客喜愛。此外，為強化捷運生活美學，設計及裝潢採深色基底內蘊時尚、都會化風格，活化微型商場獨特性，並塑造北捷自營品牌形象。

▶ 中山藝文廊廣告合作

為提升空間使用效益並開發商業廣告商機，以商業合作方式，於中山藝文廊牆面設置提供雙向行人觀看之連續電視牆及 280 吋 LED 大型螢幕，2024 年完成設置並正式營運播映廣告。

Innovative Business Models

▶ Metro Corner

Following the launch of Metro Corners at Nanjing Fuxing Station, Taipei Main Station (Bannan Line), and Zhongxiao Fuxing Station, Taipei Metro expanded the concept in 2024 to Taipei Main Station (Tamsui–Xinyi Line) and Zhongshan Station. These new locations combine in-station dining with convenient grab-and-go shopping, offering passengers a fresh retail experience that has been well received by the public. Furthermore, to enhance the aesthetic appeal of metro lifestyle spaces, the design and interior décor of the retail hubs adopt a dark-toned palette that reflects a stylish, urban look. This approach reinforces the distinct character of each mini retail hub while shaping a cohesive brand image for Taipei Metro's self-operated businesses.

▶ Zhongshan Metro Art Gallery Advertising Partnership

To maximize space utilization and create commercial advertising opportunities, Taipei Metro partnered with private-sector operators to install a continuous digital video wall and a 280-inch LED display along the walls of the Zhongshan Metro Art Gallery. Positioned for visibility from both directions of pedestrian traffic, the installation was completed and began broadcasting advertisements in 2024.





場站創新體驗拓展業外收入

於捷運車站導入個性化悠遊卡機台，於 2024 年開始營運，旅客可至中山地下街、東區地下街、南京復興站及西門站，透過機台於悠遊卡上印製個人照片，打造專屬個性化悠遊卡，深受年輕族群喜愛，有效提升業外收入；另利用捷運西門站閒置場地，與廠商合作設置新型態智慧料理機器（包含 2 台無人自助拉麵機及 1 台飲料機），打造新興商業模式之創新實驗場域。此外，更結合藝術家創意彩繪佈置且融合日本元素設置紅色鳥居，同時配合增設桌椅飲食區打造無人餐廳環境，吸引通行者目光，提高人潮聚集度及車站商業氛圍。

► Innovative Station Experiences and Non-Fare Revenue Growth

In 2024, Taipei Metro introduced personalized EasyCard vending machines at several stations, including Zhongshan Metro Mall, East Metro Mall, Nanjing Fuxing Station, and Ximen Station. Passengers can use the machines to print their own photos onto EasyCards, creating personalized souvenirs. The initiative has gained strong popularity among younger passengers and has effectively increased non-fare revenue. Additionally, idle space at Ximen Station was transformed into an experimental commercial zone in collaboration with private partners. The space features smart culinary machines, including two unmanned self-service ramen machines and one beverage dispenser, pioneering an experimental zone for next-generation commercial models. The space was further enhanced with artist-designed murals and Japanese-inspired décor, including a red torii gate. Combined with newly added tables and chairs, the area was reimagined as an unmanned dining zone, capturing the attention of passersby and boosting foot traffic and commercial energy within the station.



► 南港展覽館站自助桌球場建置

為提升規律運動人口並營造活潑新穎的運動氛圍，繼板橋站桌球場成功營運後，本公司於東區門戶南港展覽館站設置第二座自助桌球場，並於 2024 年 11 月 11 日啟用，為市民提供更多元的運動選擇。除有效活化捷運閒置空間、提升場地使用效益外，同時，呼應臺北市政府「運動之都」政策，期盼帶動全民運動風氣，朝向打造健康活力城市的願景邁進。

► Self-Service Table Tennis Facility at Taipei Nangang Exhibition Center Station

To promote regular exercise and create a vibrant, modern sports environment, Taipei Metro established its second self-service table tennis facility at Taipei Nangang Exhibition Center Station, following the successful operation of the first location at Banqiao Station. The new facility, located at the eastern gateway of the city, officially opened on November 11, 2024, providing citizens with more diverse recreational options. In addition to revitalizing underutilized station space and improving venue efficiency, this initiative supports the Taipei City Government's City of Sports policy. It aims to inspire a citywide fitness culture and contribute to the vision of building a healthy and energetic Taipei.





◀ 捷運主題市集

2024 年於捷運周邊廣場共舉辦 119 場市集活動，另為持續活絡心中山線形公園周邊商圈，舉辦好年味、微糖生活節及萬聖節等特色主題市集，提供市集限定美食、餐車、文創小物及服飾選物等攤位，並透過捷運會員點數之整合，串聯市集商家，鼓勵民眾使用會員點數消費，帶動周邊商圈發展。

◀ 知名 IP 異業合作

攜手三麗鷗及迪士尼等知名 IP 明星，合作開發聯名限定商品，推出主題彩繪列車，並將南京復興站及忠孝復興站捷運商品館重新裝修成「三麗鷗主題商店」；米奇與好朋友則首度走進真實世界，以「Keep It Real」為主題，於全球首發地點心中山線形公園，打造 11 處吸睛打卡點及主題市集。

▶ Metro-Themed Markets

In 2024, a total of 119 themed market events were held in plazas near Taipei Metro stations. To further energize the commercial activity around Xinzhongshan Linear Park, Taipei Metro hosted seasonal and themed markets showcasing Lunar New Year, Low-Sugar Lifestyle Festival, and Halloween. These events featured limited-edition gourmet food, food trucks, creative goods, fashion, and curated accessories. By integrating the Taipei Metro membership points program, participating vendors accepted point redemptions, encouraging customer engagement and stimulating growth in the surrounding commercial districts.

▶ Cross-Industry Collaborations with Popular IPs

Taipei Metro collaborated with globally recognized IPs such as Sanrio and Disney to launch limited-edition co-branded merchandise and themed train wrap campaigns. The Metro shops at Nanjing Fuxing and Zhongxiao Fuxing Stations were also renovated into Sanrio-themed stores. In a first-of-its-kind collaboration, Mickey and Friends “stepped into the real world” with the global debut of the Keep It Real campaign, which transformed Xinzhongshan Linear Park into a vibrant space featuring 11 eye-catching photo spots and a themed market.



遊憩休閒事業

► 貓空纜車

(1) 營運概況

2024 年貓空纜車全年運量為 189 萬 4,405 人次，平均日運量為 6,232 人次（平常日 4,539 人次，例假日 9,175 人次），較 2023 年全年運量 215 萬 2,146 人次，減少約 25.8 萬人次，減幅 11.9%，主要係因 2024 年國人出國人數較 2023 年大幅增加 42.8%，另受地震、颱風及落雷頻繁等天候因素影響，影響民眾出遊意願。

2024 年貓空纜車系統平均可用度為 99.79%，持續維持高可用度，另旅客滿意度調查結果顯示，整體滿意度為 97.7%。

Recreation and Leisure Businesses

► Maokong Gondola

(1) Operation Overview

In 2024, the Maokong Gondola recorded a total annual ridership of 1,894,405 passengers, with an average daily ridership of 6,232 (4,539 on weekdays and 9,175 on holidays). Compared to the 2023 total of 2,152,146 passengers, this represented a decrease of approximately 258,000, or 11.9%. The decline was primarily attributed to a significant 42.8 percent year-on-year increase in outbound travel by Taiwanese citizens in 2024, as well as frequent natural events such as earthquakes, typhoons, and lightning, which adversely affected travel sentiment.

The average system availability rate in 2024 was 99.79%, maintaining high availability. Additionally, the passenger satisfaction survey showed an overall satisfaction rate of 97.7%.



(2) 重點工作

● 貓纜跨年派對

貓空纜車配合跨年延長營運至凌晨 2 時，推出跨年欣賞 101 煙火之專屬包車車廂，除首次開放貓空站屋頂供民眾觀賞煙火外，並結合儲車區舉辦跨年夜音樂會，另貓空站「鏡頭君」獨家提供 101 煙火即時影像，為無法親臨現場的觀眾同步直播。活動開賣立即完售，成功吸引關注，增加貓空山區亮點，同步提升貓空纜車曝光度。

(3) 多元行銷活動

為使旅客能深度遊玩貓空地區，首次與貓空地區周邊 8 家商家共同合作推出「貓纜暢遊超值任君選」套票，2024 年累計銷售 4,369 套；另與福容大飯店合作推出小小職人體驗，包含月台與閘門口服務人員體驗，及搭乘貓纜專屬維修車體驗，透過飯店通路吸引特定家庭旅遊客群，共計 17 梯次 859 人參與。貓空纜車亦配合各節日（兒童節、中秋節）及里山川等活動，於活動期間推出一日票優惠活動，吸引旅客購買並深度遊玩大三貓地區。



(2) Major Tasks

● Maokong Gondola New Year's Eve Countdown Party

To celebrate New Year's Eve, the Maokong Gondola extended its operating hours until 02:00 and launched exclusive private cabins for viewing the Taipei 101 fireworks display. For the first time, the rooftop of Maokong Station was opened to the public as a fireworks viewing area. A New Year's Eve concert was also held in the gondola car storage area, while a live camera at Maokong Station provided a live stream of the Taipei 101 fireworks for those unable to attend in person. Tickets for the event sold out immediately, drawing significant public attention, boosting the visibility of the Maokong area, and increasing brand exposure for the gondola system.

(3) Diverse Marketing Activities

To encourage deeper exploration of the Maokong region, Taipei Metro launched the Maokong Gondola Discovery Combo package for the first time in collaboration with eight local businesses. A total of 4,369 combo passes were sold in 2024. In partnership with Fullon Hotel, a Kids'Metro Staff Experience program was introduced, offering participants the chance to experience platform and fare gate duties, as well as ride in a special maintenance gondola. Targeted at families through hotel channels, the program hosted 17 sessions with a total of 859 participants. The Maokong Gondola also launched one-day ticket promotions during major holidays, including Children's Day and the Mid-Autumn Festival, and during the Satoyama Taipei event period. These promotions successfully encouraged visitors to explore the greater Maokong area in greater depth.



台北小巨蛋

(1) 營運概況

● 主場館

2024 年場館使用率為 92.1% (337 日 / 366 日)，與 2023 年 92.6% (338 日 / 365 日) 相較略減 0.5%；2024 年主場館使用人數為 75 萬 5,969 人，較 2023 年 91 萬 8,369 人減少約 21.5%。另 2024 年廠商整體滿意度為 100%，顯示主辦單位對本公司之肯定。

● 冰上樂園

2024 年入場總人數為 38 萬 53 人，較 2023 年 43 萬 5,785 人次減少 12.8%，係因國旅費用逐年上漲，國人旅遊型態多轉為海外旅遊，進而減少國內育樂費用，致入場人次較去年下降。另 2024 年整體滿意度為 90.8%，顯示遊客對冰上樂園整體服務品質表示肯定。

Taipei Arena

(1) Operation Overview

● Main Hall

In 2024, the Main Hall had a utilization rate of 92.1% (337 days out of 366 days), representing a slight decrease of 0.5% compared to 92.6% (338 days out of 365 days) in 2023. The number of users at the Main Hall reached 755,969 in 2024, a decline of approximately 21.5% from 918,369 in 2023. The overall satisfaction rate of vendors in 2024 for the Main Hall was 100%, indicating the organizers' recognition of the venue.

● Ice Land

In 2024, Ice Land recorded a total of 380,053 visitors, representing a 12.8% decrease compared to 435,785 in 2023. This decline was primarily due to rising domestic travel costs and a shift in travel preferences among Taiwanese citizens toward international destinations, resulting in reduced spending on domestic leisure activities. The overall satisfaction rate in 2024 was 90.8%, indicating visitors' affirmation of the overall service quality of Ice Land.





(2) 重點工作

● 小巨蛋場館空間活化

持續利用場館位於市中心地理與活動人潮優勢，結合公司資源活化小巨蛋零星檔期，與富邦慈善基金會、中華民國國民小學體育總會舉辦「站上小巨蛋！勇敢逐夢」活動，規劃小巨蛋籃球營、台北捷運之旅、暢遊兒童樂園、搭乘貓空纜車、小巨蛋觀賞UBA大專籃球聯賽等系列行程，鼓勵小朋友們「勇敢逐夢」，善盡企業社會責任。

(2) Major Tasks

● Activation of Taipei Arena Venue Space

Leveraging its central location and high event foot traffic, Taipei Metro continued to optimize the use of available dates at Taipei Arena by collaborating with the Fubon Charity Foundation and the Elementary School Sport Association to host the Step onto the Arena: Dare to Dream program. The initiative featured a series of experiences, including a basketball camp at Taipei Arena, a guided Taipei Metro tour, visits to Taipei Children's Amusement Park and the Maokong Gondola, and attendance at the University Basketball Association (UBA) games. The program aimed to inspire children to bravely pursue their dreams, while fulfilling the Company's corporate social responsibility.



● 小巨蛋演唱會鮮花再利用

為推動環保永續，持續推廣「演唱會鮮花再利用」，由公司擔任媒合平臺，與主辦單位合作捐贈演唱會活動鮮花，2024 年公益鮮花再利用計有 21 場演唱會活動、共享 501 盆花籃，贈予社福單位包含 15 家日照中心、1 家醫院、5 家失智與癌症照護機構、3 間國中小美術班公益使用，有效提升公司形象。

(3) 多元行銷活動

2024 年推出各項滑冰優惠，包括「童享滑冰樂」、「冰上我最繪」、「萬聖節一起來搗「蛋」、「一起滑冰趣!公益滑冰活動」、「聖誕作伴玩雪趣活動」等行銷活動。

● Recycling of Flowers at Taipei Arena Concerts

In support of environmental sustainability, Taipei Metro continued promoting the Concert Flower Reuse initiative, serving as a matchmaking platform between concert organizers and public welfare organizations. In 2024, flowers from 21 concerts were repurposed, with 501 floral arrangements donated to social service institutions. These included 15 adult day-care centers, one hospital, five dementia and cancer care facilities, and three public school art programs. This initiative not only extended the life of floral decorations but also enhanced Taipei Metro's corporate image through meaningful community engagement.

(3) Diverse Marketing Activities

In 2024, a variety of skating promotions were launched, including themed marketing events such as Kids' Skating Fun, Art on Ice, Trick or Treat on Ice, Let's Skate for Charity, and Snowy X'mas Fun.

◉ 兒童新樂園

(1) 營運概況

2024 年入園總計 197 萬 7,642 人次，較 2023 年 198 萬 1,118 人次，減少 3,476 人次，減幅 0.18%，平均每日 6,066 人次（平常日 3,992 人次，例假日 9,924 人次），遊樂設施總計 604 萬 7,741 人次搭乘，透過創新體驗及行銷活動吸引不同客群遊客入園。2024 年兒童新樂園顧客滿意度調查結果顯示，整體滿意度為 96.1%。

(2) 重點工作

● 拓展園內服務內容多樣性

公開徵求商業品牌規劃及經營，引進虛擬 XR 數位娛樂，藉由虛實交錯的奇幻感，不論自己玩、多人競技或團體對戰，帶給遊客前所未有的沉浸式體驗，創造難忘的視覺與感官感受。

◉ Taipei Children's Amusement Park

(1) Operation Overview

In 2024, the total number of visitors reached 1,977,642, a slight decrease of 3,476 from 1,981,118 in 2023, representing a 0.18% drop. The average daily attendance was 6,066 visitors (3,992 on regular days, 9,924 on holidays), and the amusement rides were enjoyed a total of 6,047,741 times, with innovative experiences and promotional activities drawing a diverse range of visitors. The customer satisfaction survey for Taipei Children's Amusement Park in 2024 showed an overall satisfaction rate of 96.1%.

(2) Major Tasks

● Expansion of Diverse Shops in the Park

To enhance the park's appeal, Taipei Metro publicly solicited proposals for the planning and operation of new commercial brands, successfully introducing virtual XR digital entertainment. With immersive fantasy experiences that blend the virtual and physical worlds, visitors—whether playing solo, competing with others, or engaging in group battles—enjoyed an unprecedented sensory and visual adventure.





● 與廠商合作美化遊憩設施

導入品牌IP元素，增加遊樂設施多樣性，精心打造並美化園區遊樂設施「歐彼特菟星空號」、「ACE摩天輪」及「轉轉咖啡杯」，不僅以合作方式挹注雙方資源，更在節慶連假期間，規劃多元主題活動，結合社群媒體行銷，提升園區曝光度與市場能見度，更為遊客帶來嶄新、多元的遊園體驗。

(3) 多元行銷活動

● 企業包場模式推廣

積極推廣包場活動，以客製化多元服務，減少行政作業時程，成功打造包場活動生態產業鏈。2024 年共舉辦 63 場，包含企業家庭日、新品發表會、品牌宣傳、婚禮派對及尾牙等各類型活動。

● 主題行銷活動

為吸引遊客目光，兒童新樂園每年推陳出新，設計特色主題活動展現多元化遊樂園，包括兒童月結合煙火秀有效吸引 8.4 萬人次朝聖、端午節寶寶運動會（舉辦龍帽爬爬樂、搬巨型肉粽比賽及陸上龍舟比賽等活動），以及暑假期間推出「汪汪隊夏日兒樂趣」活動，透過與電影角色近距離見面會，計有 20.7 萬人次的粉絲熱情參與，為夏日增添滿滿樂趣。



● Collaboration with Vendors to Beautify Recreational Facilities

Additionally, by incorporating brand IP elements to enrich attraction diversity, several rides were upgraded and rebranded, including the Orbiterra Galaxy Express, ACE Ferris Wheel, and Spinning Tea Cups. These enhancements, made possible through resource-sharing collaborations, were further promoted with seasonal holiday-themed events and social media marketing, significantly boosting park visibility and offering guests a renewed and diversified amusement experience.

(3) Diverse Marketing Activities

● Promotion of Corporate Venue Rentals

TRTC has actively promoted venue rental activities with a range of customized and diverse services to streamline administrative processes, successfully establishing an ecosystem for private venue rental events. In 2024, a total of 63 events were held, including corporate family days, product launches, brand promotions, wedding parties, and year-end banquets.

● Themed Promotional Activities

To capture the attention of visitors, Taipei Children's Amusement Park launches new and exciting themed events every year, showcasing the park's diversity and vibrancy. Highlights in 2024 included Children's Month, which featured a fireworks show and attracted 84,000 visitors; a Dragon Boat Festival Baby Sports Day with activities such as baby crawling with dragon hats, giant rice dumpling races, and land-based dragon boat competitions; and the summer Paw Patrol Summer Fun Fest, where fans could meet movie characters up close—drawing a total of 207,000 enthusiastic attendees and bringing a joyful energy to the season.



物業開發

除追求運輸本業及附屬事業發展外，台北捷運積極活化場站周邊土地，妥善利用交通優勢，提高土地使用及公共設施配置效益，重塑捷運場站周邊空間機能及價值，帶動城市發展。

捷運士林站多目標大樓開發案，鄰近士林官邸、士林夜市等觀光景點，且為未來環狀線與淡水信義線交會，具備交通優勢，除規劃設置觀光旅館、景觀餐廳及商場空間，並透過天橋與捷運士林站相連。預計 2025 年竣工。

捷運劍潭站多目標大樓開發案，預計興建地上 16 層，地下 3 層之複合式商辦大樓，總樓地板面積約 11,000 餘坪，規劃辦公室、商場、餐飲、會議中心、教保中心等業種，地面層規劃樂舞廣場及悠活廣場等開放空間，提供民眾休憩及舉辦各式活動。預計 2028 年竣工。

捷運劍南路站多目標大樓開發案，預計興建地上 22 層，地下 2 層之複合式大樓，總樓地板面積約 13,000 餘坪，包含辦公室、商場、景觀餐廳、區民活動中心、教保中心，並納入民眾休憩需求，於地面層規劃開放空間及綠廊帶，打造廣場及假日市集活動，未來將成為大直地區之指標性商辦大樓。預計 2029 年竣工。

Property Development

In addition to core transportation and related business development initiatives, Taipei Metro actively revitalizes land surrounding its stations. By leveraging transportation advantages, the Company aims to enhance land use efficiency and optimize public facility allocation, thereby reimagining the spatial function and value of station-adjacent areas to drive urban development.

The Shilin Station Multi-Purpose Building Development Project, located near tourist attractions such as Chiang Kai-shek Shilin Residence and Shilin Night Market, benefits from its proximity to the future Circular Line and Tamsui-Xinyi Line interchange, providing excellent transportation advantages. Project plans include the development of a tourist hotel, scenic restaurants, and commercial space, with a skybridge directly linking the complex to Shilin Station. Completion is scheduled for 2025.

The Jiantan Station Multi-Purpose Building Development Project will feature a mixed-use commercial and office complex with 16 floors above ground and 3 basement levels, totaling approximately 36,000 square meters in floor area. The development plan includes office spaces, retail spaces, dining establishments, a conference center, and a childcare center. At ground level, the project will incorporate open public areas such as the Lewu Plaza and Leisure Plaza, offering spaces for relaxation and a variety of public events. Completion is scheduled for 2028.

The Jiannan Road Station Multi-Purpose Building Development Project will comprise a mixed-use complex with 22 floors above ground and 2 basement levels, totaling approximately 43,000 square meters in floor area. The building will feature office spaces, retail areas, scenic restaurants, a district community center, and a childcare center. To accommodate public leisure needs, the ground level will include open spaces and a green corridor, creating a vibrant plaza and areas for weekend markets. Upon completion, the development is expected to become a landmark commercial complex in the Dazhi area. Completion is scheduled for 2029.



多元化行銷活動

Diverse Marketing Activities

社群媒體經營

透過經營官方社群平台，定期發佈獨家、富有趣味性的主題貼文與影音內容，如Facebook以政策宣傳、捷運知識、活動宣傳、捷運商品等關注時下熱門議題與粉絲交流互動。此外，2024 年更新增同仁頒獎表揚等主題，提升同仁的榮譽感；YouTube頻道以自製節目METRO FUN、捷運開箱、捷運冷知識、捷運白噪音等系列節目以及短影音內容，吸引不同類型的粉絲關注並加深對北捷的認識；Instagram則以活動宣傳、捷運字典知識、捷運美圖分享等主題發佈貼文。透過社群媒體經營有趣簡單的內容，讓捷運相關知識傳遞變得更加活潑，成功形塑公司的品牌形象。

品牌行銷活動

台北捷運 135 億人次里程碑

台北捷運達成 135 億旅運人次的目標，以「美好生活，一起同行」為主題，2024 年 6 月 28 日在捷運中山站舉行「135 億活動記者會」及「線上預測」等活動，回饋忠實旅客並鼓勵大眾持續搭乘捷運。



Social Media Management

Through the management of its official social media platforms, Taipei Metro regularly shares exclusive and engaging themed posts and video content. On Facebook, the Company promotes policies, shares fun facts about the Metro system, advertises events and merchandise, and interacts with fans by tapping into trending topics. Furthermore, in 2024, new content highlighting employee recognition and awards was introduced to foster a sense of pride among staff. On YouTube, original programs such as METRO FUN, Metro Unboxing Videos, Fun Facts, and White Noise series, along with short-form videos, attract a diverse audience and deepen public understanding of Taipei Metro. Instagram features content on event promotions, metro-related terminology, and visually appealing snapshots of the Metro system. By creating fun and easy-to-digest content across social media channels, Taipei Metro has successfully delivered informative content in a lively manner while strengthening its brand image.

Brand Marketing Activities

台北捷運 Reach 13.5 Billion Ridership Milestone

Taipei Metro reached a milestone of 13.5 billion cumulative riders and celebrated the achievement with the theme “A Better Life, Together We Ride.” On June 28, 2024, a 13.5 Billion Ridership Celebration press event was held at Zhongshan Station along with an online prediction activity to thank loyal passengers and encourage continued ridership.

捷運盃 Inno Idea 新創提案競賽

為提升本公司智慧運輸服務及生活事業等多角化經營實力，台北捷運首次針對捷運場域舉辦提案競賽活動廣納創意構想，並以智慧運輸服務、創新商業模式及AI應用 3 大主題，邀請各界新創菁英組隊參加提出創新提案。本次活動共徵得 221 件參賽作品，最終挑選 10 組優秀團隊晉級 10 月 19 日決賽。

Inno Idea Startup Proposal Competition – Taipei Metro Cup

To enhance its capabilities in smart transportation services and diversified business development, Taipei Metro launched its first proposal competition focused on the Metro system. Themed around Smart Transportation Services, Innovative Business Models, and AI Applications, the event invited startup talent from all sectors to submit their ideas. A total of 221 teams submitted entries for this event, with 10 outstanding teams selected to advance to the finals held on October 19.





► On Track 北捷爵士快線

響應文化局「潮臺北」活動並協助宣傳，辦理「潮臺北-On Track北捷爵士快線」系列活動，包含 8 月 25 日板南線爵士專車及西門搖擺派對、9 月 6 日及 7 日淡水信義線爵士列車音樂演奏，並於 8 月 16 日至 9 月 8 日安排淡水信義線爵士風進站音樂。透過這一系列的「潮臺北」活動，台北捷運與市府共同推動藝術產業發展，希望讓捷運不僅是便利的交通工具，更是文化藝術能量的聚集地。

► On Track: Taipei Metro Jazz Express

In response to the Department of Cultural Affairs' TRENDY TAIPEI initiative, Taipei Metro hosted the TRENDY TAIPEI-On Track: Taipei Metro Jazz Express series of events. Highlights included a jazz train on the Bannan Line and a swing party at Ximen on August 25, jazz performances on the Tamsui-Xinyi Line on September 6 and 7, and a jazz-themed arrival music program from August 16 to September 8. Through these TRENDY TAIPEI events, Taipei Metro and the city government worked together to support the development of the arts industry, transforming the Metro into not only a convenient mode of transportation but also a cultural hub.





2024 捷運盃街舞大賽

以「夢想大躍進跳上大舞台」為活動主題，由推廣大使ENERGY宣傳賽事，共吸引132隊計748位選手報名參賽。本次大賽決賽於8月24日在北投會館舉行，除了參賽者精彩競技外，亦首度結合演唱會舉辦售票賽事，更邀請本屆推廣大使Energy等唱跳與嘻哈界的歌手輪番開唱，入場票於開賣當天即完售。此外，本次決賽首創賽事播報臺，由霹靂舞教練專業解說賽事評比、觀賽訣竅、舞風知識及科普街頭文化，更邀請來自日本的國際舞者擔任示範演出及客座評審，提供國內外優秀選手經驗交流的機會。

2024 Metro Street Dance Competition

Held under the theme “Leap into Your Dream, Dance on the Big Stage,” the 2024 Metro Street Dance Competition was promoted by brand ambassador ENERGY and attracted 132 teams and 748 participants. The finals took place on August 24 at the Beitou Resort, featuring thrilling performances by contestants. For the first time, the competition incorporated a ticketed concert format, with performances by ENERGY and other renowned singers from the hip-hop and dance music scenes. All tickets were sold out on the day of release. This year also marked the debut of a live commentary desk, where professional breakdance coaches offered expert insights on scoring criteria, viewing tips, dance styles, and street culture. In addition, international dancers from Japan were invited as guest performers and judges, providing valuable opportunities for exchange between local and international talents.

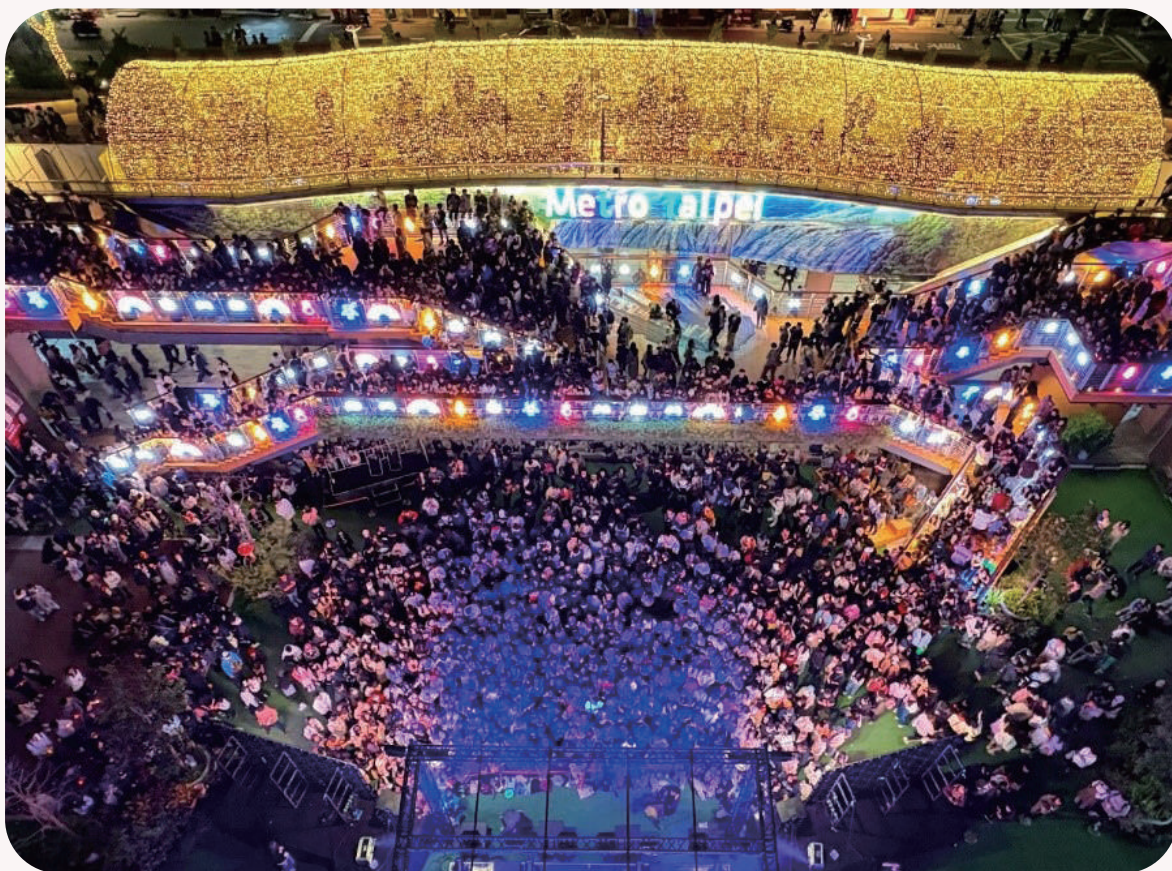


► 2024 出口音樂節

12 月 7 日在心中山爵士廣場熱鬧登場。今年以「青春不散場、出口大聲唱」為主題，邀請告五人等 4 組人氣樂團接力演出，搭配心中山微封街、線形公園主題市集以及「點數大放送，市集馬上用」捷運點數活動吸引民眾粉絲到場同樂。本次活動更特別邀請臺北市文山特殊教育學校打擊樂團與新北市特殊教育學校舞蹈社，分別在心中山線形公園及爵士廣場帶來組曲演出，透過現場表演及互動，增添豐富趣味的歡樂色彩。

► 2024 Exit Music Festival

This year's event commenced on December 7 at Xinzhongshan Jazz Square. Themed "Sing Your Heart Out, Let Youth Shine On," the 2024 Exit Music Festival featured four popular bands, including Accusefive, performing back-to-back. The festivities were enhanced by a semi-pedestrianized Xinzhongshan area, a themed market in the linear park, and a special Metro Points giveaway campaign that allowed attendees to redeem points instantly at the market. Adding a meaningful and joyful touch, the Wenshan School of Special Education Percussion Band from Taipei City and the Dance Club of New Taipei City Special School were invited to deliver ensemble and dance performances at Xinzhongshan Linear Park and Jazz Square, creating heartwarming moments of interaction and inclusion through live performances.





2024 閃耀捷運光聚落一心拾光

迎接歲末佳節，台北捷運以「心拾光」為主題舉辦燈飾活動，分別於心中山線形公園、心雙連線形公園、府中站及大安森林公園站出口 4 個展區布置繽紛燈飾，有巨大俏皮捷米、可愛鯨魚、璀璨星光拱橋、聖誕樹及燈海等造景，更有與民間企業 (Relove、誠品) 合作打造的時尚黑白聖誕樹，並同步結合「看燈飾-拿好禮」等活動，帶動許多賞燈人潮。此外配合臺北市政府耶誕愛無限活動，於大安森林公園妝點信義路路樹並設置 9 米高禮物盒聖誕樹，以閃耀燈光傳遞溫暖祝福。

2024 Shining Metro Light Village – “Shining Moments of the Heart”

To celebrate the year-end festive season, Taipei Metro hosted its annual light installation event under the theme “Shining Moments of the Heart.” Four vibrant display areas were decorated with dazzling illuminations, including Xinzhongshan Linear Park, Xinshuanglian Linear Park, Fuzhong Station, and Daan Park Station. The displays featured whimsical and oversized Metro mascot Jamie, adorable whales, sparkling starlit archways, Christmas trees, and light tunnels. The event also included a stylish black-and-white Christmas tree co-created with private sector partners Relove and Eslite, drawing crowds to enjoy the lights and participate in festive campaigns such as See the Lights–Get a Gift. In support of the Taipei City Government’s Taipei Christmas Infinite Love initiative, additional lighting installations were arranged along Xinyi Road near Da’an Forest Park, including a towering 9-meter-tall gift-box Christmas tree, conveying warmth and holiday cheer through glowing lights.



✦ 攜手全家便利商店提供優惠好康

2024 年 12 月 23 日台北捷運與全家便利商店，共同舉辦「北捷同樂會」贈送全家的 10 萬顆茶葉蛋兌換券、5 萬張霜淇淋折價券及 iPhone16 抽獎活動，擴大捷運點數的應用場域，拓展更多異業合作，養成會員搭捷運結合日常消費，運用捷運點數導客行銷，打造優惠好康的捷運生活圈。

✦ Partnering with FamilyMart for Exclusive Offers

On December 23, 2024, Taipei Metro partnered with FamilyMart to launch the Metro Holiday Bash, distributing 100,000 tea egg vouchers, 50,000 soft serve discount coupons, and hosting an iPhone 16 giveaway. This initiative expanded the use of Metro Points, fostering cross-sector collaboration and encouraging members to integrate metro riding with daily purchases. By leveraging Metro Points for customer engagement, Taipei Metro is shaping a lifestyle ecosystem filled with rewards and convenience.

30 周年系列活動

► 北捷 30 春季音樂 Party

為慶祝公司成立 30 周年，5 月 24 日及 25 日於兒童新樂園舉辦售票演唱會，邀請多組知名藝人演出，吸引近萬人次參與。活動結合市集、遊樂設施與碳幣集點換購門票機制，鼓勵使用「台北捷運 Go」App 參與減碳行動，提升會員互動率並提升品牌形象，展現台北捷運永續經營與文化推廣的努力。

30th Anniversary Event Series

► Taipei Metro 30th Anniversary Spring Music Party

To celebrate its 30th anniversary, Taipei Metro hosted a ticketed music concert at the Taipei Children's Amusement Park on May 24 and 25, featuring performances by multiple well-known artists and attracting nearly 10,000 attendees. The event integrated themed markets, amusement rides, and a carbon point redemption system for ticket purchases, encouraging participation in carbon reduction initiatives through the Go! Taipei Metro app. This not only increased member engagement but also enhanced brand image, highlighting Taipei Metro's commitment to sustainability and cultural promotion.





北捷 30 森日快樂

7月27日於大安森林公園陽光大廳舉辦30周年慶生活動，邀請持修、小球等知名歌手現場演出，並與國內外軌道貴賓及代表吉祥物共襄盛舉，同時串聯30個捷運車站、6個事業體與營運中心連線切蛋糕慶生，展現企業凝聚力。生日會現場更結合會員點數換好禮活動，增進會員互動與台北捷運的品牌形象。

Taipei Metro 30th Anniversary Forest Celebration

On July 27, Taipei Metro held its 30th Anniversary Celebration at the Sunlight Hall of Daan Park Station, featuring live performances by popular singers Chih Siou and Chuang Chuan-ying, among others. Distinguished guests and mascots from domestic and international rail operators joined the celebration. The event also connected 30 metro stations, six business units, and operations centers across the city for a synchronized cake-cutting ceremony, symbolizing the solidarity and cohesion of the organization. A member points-for-gifts program at the event further enhanced interaction and reinforced Taipei Metro's brand identity.



◆ 北捷 30 民歌演唱會

10 月 26 日與新北捷運公司攜手合作於淡水站後方廣場舉辦，由李建復等 10 位知名民歌手帶來經典演出，本次活動更邀請公益團體同歡，傳遞北捷推廣公益精神。此外，演唱會活動前更同時規劃「淡水民歌小旅行」打卡贈點數、抽好禮活動，2 周活動期間吸引超過近千名北捷會員踴躍參加，邀請民眾搭捷運及輕軌遊淡水，一同重溫民歌時代的感動與情懷。



▶ Taipei Metro 30th Anniversary Folk Music Concert

On October 26, Taipei Metro partnered with New Taipei Metro Corporation to co-host a folk music concert at the plaza behind Tamsui Station. Ten legendary folk singers, including Lee Chien-fu, performed timeless classics. The event also welcomed charitable organizations to join in the celebrations, underscoring Taipei Metro's dedication to community service. Ahead of the concert, a Folk Song Travels in Tamsui event was held with check-ins and prize giveaways. During the two-week campaign, nearly 1,000 Taipei Metro members participated enthusiastically, encouraging the public to explore Tamsui by metro and light rail while reliving the nostalgic golden era of folk music.





► 北捷 30 周年回顧展

為回顧公司 30 年來的努力與豐碩成果，於中山藝文廊舉辦 2 檔展覽，第一檔「穿越北捷，三十而立」說明台北捷運面對眾多營運挑戰，克服困難後成長茁壯，第二檔「台北捷運新生活指南」展現近年發展遊憩休閒事業、旅館開發、新商業模式、生活事業、智慧化營運及 ESG 永續生活等多角化發展。2 檔展覽均含中英文語音導覽及線上展覽，邀請市民共同感受捷運與城市生活的連結與成長歷程。



► Taipei Metro 30th Anniversary Retrospective Exhibition

To commemorate thirty years of dedication and achievement, Taipei Metro held two exhibitions at the Zhongshan Metro Art Gallery. The first exhibition, *A Journey Through Time: Thirty Years of Taipei Metro*, presents how Taipei Metro has navigated numerous operational challenges and emerged stronger over the years. The second exhibition, *Taipei Metro's New Guide to Urban Living*, showcases the Company's recent expansion into recreational services, hotel development, new business models, lifestyle ventures, intelligent operations, and ESG-driven sustainable living. Both exhibitions feature bilingual audio guides and online access, inviting the public to reflect on the close connection between the Metro and urban life, and to witness the evolution of Taipei's transit system alongside the city's growth.



▷ 「走過三十軌跡 邁向希望首都」城市軌道發展交流暨感恩活動

2024 年台北捷運公司成立 30 周年，在全體同仁的努力下，台北捷運成為臺灣最具代表性的交通建設之一。為了表達感謝，特別舉辦城市軌道發展交流暨感恩活動，邀請國內外軌道交通單位首長與重要人士蒞臨致詞，並匯聚國內捷運建設、營運單位歷任首長及 Metro Taiwan 捷運聯盟代表，以及來自新加坡、日本、馬來西亞、韓國等 17 家國外軌道同業或合作夥伴共襄盛舉，台北捷運將持續與國際同業分享交流，讓世界看見台北。

▷ “Traversing 30 Years of Tracks Towards the Capital of Hope” – Urban Rail Development Exchange & Appreciation Banquet

In 2024, Taipei Metro celebrates its 30th anniversary. Thanks to the collective efforts of all its employees, it has become one of Taiwan's most iconic transportation infrastructure projects. To express its gratitude, Taipei Metro hosted the Urban Rail Development Exchange & Appreciation Banquet, inviting senior officials and key figures from domestic and international rail transit organizations to deliver remarks. The event brought together former and current heads of Taiwan's metro construction and operations agencies, representatives of the Metro Taiwan Alliance, as well as delegates from 17 international partners and counterparts from countries including Singapore, Japan, Malaysia, and South Korea. Taipei Metro will continue to foster international exchange and collaboration, showcasing Taipei to the world.



多元票種行銷

▶ 常客優惠方案

常客優惠方案自 2020 年 2 月起實施，依照旅客每月搭乘次數分級回饋，搭越多、現金回饋越多，統計 2024 年全年應回饋金額 11.42 億元，受惠人數 2 億 5,311 萬人次。

▶ 基北北桃都會通定期票

為減輕民眾通勤通學交通負擔、提升公共運輸使用率及增進道路交通安全及均衡區域發展，台北捷運配合中央與基北北桃四市政府政策，將原來雙北市政府推動實施之 1,280 元定期票，自 2023 年 7 月 1 日起改為發行售價 1,200 元之「基北北桃都會通」定期票，適用範圍由雙北擴大至基北北桃地區，運具種類亦由原本台北捷運、新北捷運及輕軌、雙北市公車及 YouBike 等公共運輸，擴大將區域內臺鐵、桃園捷運、國道及公路客運一併納入。截至 2024 年底，台北捷運共售出 468 萬張都會通定期票，滿意度達 98.5%。

Diverse Ticket Marketing

▶ Frequent Passenger Program

Implemented since February 2020, the Frequent Passenger Program offers tiered cashback based on the number of rides passengers take each month—the more rides, the higher the cashback. In 2024, the total cashback amounted to NT\$1.142 billion, benefiting 253.11 million passengers.

▶ Megacity Pass

To reduce commuting costs, increase public transport usage, improve road safety, and balance regional development, Taipei Metro, in coordination with central and local governments, replaced the original NT\$1,280 monthly pass with the NT\$1,200 Megacity Pass on July 1, 2023. This pass now covers a broader area, encompassing Keelung, Taipei, New Taipei, and Taoyuan, and extends to additional transportation modes such as Taiwan Railway, Taoyuan Metro, and intercity buses, in addition to the Taipei Metro, New Taipei Metro, Light Rail, city buses, and YouBike. By the end of 2024, Taipei Metro had sold 4.68 million Megacity Passes, with a satisfaction rate of 98.5%.





◀ 「搭捷運遊台北」捷運旅遊票

為提升捷運旅遊票之吸引力及附加價值，持續推出「搭捷運遊台北」行銷活動，凡購買捷運一日票、24 小時／48 小時／72 小時票，即贈送捷運沿線知名景點及商家優惠，如故宮博物院、臺灣博物館、貓空纜車、兒童新樂園、西門紅樓、美食餐飲、伴手禮及下午茶等。此外，針對不同客群需求，與其他運輸業者合作發行捷運航空聯票、機捷北捷聯票及高鐵假期等交通聯票，提供旅客多元選擇。

▶ Taipei Metro Travel Pass

To enhance the appeal and value of the metro travel passes, Taipei Metro continued its Enjoy Taipei Anytime Taipei Metro Travel Pass marketing campaign. Purchasers of One-day or 24/48/72-hour tickets received discounts and offers at popular metro-accessible attractions and merchants, such as the National Palace Museum, National Taiwan Museum, Maokong Gondola, Taipei Children's Amusement Park, The Red House, as well as deals on dining, souvenirs, and afternoon tea experiences. Additionally, to cater to the diverse needs of different passenger groups, Taipei Metro collaborated with other transport operators to offer joint tickets like the Taipei Metro x China Airlines Metro-Airline Combo Ticket, Taoyuan Airport MRT/Taipei Metro Joint Ticket, and THSR T Holiday, offering travelers flexible and value-added transportation options.





Corporate Value Creation

➡ 企業價值創造



環境永續

Environmental Sustainability

響應 ESG 活動

台北捷運為彰顯對永續轉型的決心，2024 年依循 GRI (Global Reporting Initiative) 準則之報導框架，出版 2023 年永續報告書，揭露公司在 ESG 各面向所做的努力與成果。另外，配合政府 2050 年「淨零排放」目標，首度進行組織碳盤查及產品碳足跡盤查作業，並於永續報告書及「台北捷運 Go」App 揭露盤查結果，據以規劃未來公司減碳路徑並鼓勵民眾選擇低碳運具。

同時，亦積極推廣捷運 ESG 永續發展理念，在公司內部以「北捷 ESG 小學堂」向同仁介紹永續環保節日及減碳小知識，並辦理「捷淨生活運動」，透過號召參與減碳比賽及系列推廣抽獎活動，加深同仁 ESG 意識；對外結合公司永續發展願景「Go Greener, SHINE Brighter! 捷淨生活 美好展開」，辦理展覽、減碳推廣活動，鼓勵民眾多利用綠色運輸、在生活中實踐減碳，集結眾人之力創造最大效益，並與其他企業分享台北捷運在推動減碳、節能及 ESG 等方面的經驗及努力。

ESG Initiatives

To demonstrate its commitment to sustainable transformation, Taipei Metro published its 2023 Sustainability Report in 2024 in accordance with the Global Reporting Initiative (GRI) framework, disclosing the Company's efforts and achievements across ESG dimensions. Furthermore, in line with the government's 2050 net zero emissions goal, Taipei Metro conducted its first organizational carbon inventory and product carbon footprint assessment. The results were published in the Sustainability Report and made available through the Go! Taipei Metro app to guide the Taipei Metro's future carbon reduction pathways and encourage the public to opt for low-carbon modes of transportation.

Taipei Metro has also actively promoted its ESG sustainability philosophy. Internally, the Taipei Metro ESG Elementary School introduced employees to environmental awareness days and carbon reduction tips, while the Clean Living Campaign encouraged staff to participate in carbon reduction competitions and promotional raffles to deepen ESG awareness across the organization. Externally, Taipei Metro aligned its initiatives with its sustainability vision, "Go Greener, SHINE Brighter!" by organizing exhibitions and carbon reduction promotional events to encourage the public to embrace green transportation and low-carbon practices in daily life. By rallying collective participation, Taipei Metro strives to maximize impact and share its experiences in carbon reduction, energy efficiency, and ESG initiatives with fellow enterprises.



台北捷運持續永續發展成果亦受外界肯定，2024 年榮獲「2024 台灣永續行動獎」SDG07（可負擔能源）金獎、SDG11（永續城市）銅獎及「ESG 交通運輸永續獎」-金獎殊榮。

Taipei Metro's ongoing sustainability efforts have also received widespread recognition. In 2024, TRTC was honored with the Gold Award for SDG 7 (Affordable and Clean Energy), the Bronze Award for SDG 11 (Sustainable Cities and Communities) at the 2024 TSAA Taiwan Sustainability Action Awards, and the Gold Award at the ESG Transportation Sustainability Awards.

ESG 發展趨勢與企業行動講座

3 月 25 日舉辦「全球視角下企業永續轉型的必備布局」講座，邀請 90 餘家合作廠商代表，包括西門子、工研院、漢翔航空、中華電信、神通資訊、臺灣 OTIS 電梯等參加。透過主講人中華民國企業永續發展協會莫冬立秘書長的經驗分享，了解企業永續轉型的必備布局、當前國際經濟情勢帶動的產業發展趨勢，以順應政府政策及世界潮流，並鼓勵所有供應商推動 ESG，提供勞工安全的工作環境，積極參與社會責任活動，及致力於環境保護等循環經濟措施，達到企業夥伴關係共榮共好。此外，會中公開表揚優良合作廠商，分別頒發「環境永續清潔優良廠商」、「職業安全衛生優良廠商」、「協力開發國產備品優良廠商」及「清潔達人」等獎項，共有 14 家廠商與 7 名清潔達人榮獲表揚。

ESG Development Trends and Corporate Action Seminar

On March 25, Taipei Metro hosted the seminar on "Essential Layouts for Corporate Sustainability Transformation from a Global Perspective," attended by representatives from over 90 partner companies, including Siemens, Industrial Technology Research Institute, Aerospace Industrial Development Corporation, Chunghwa Telecom, MiTAC, and Otis Elevator Company (Taiwan). The keynote speaker, Mo Tung-Li, Secretary General of BCSD Taiwan, shared his insights on essential strategies for corporate sustainability transformation and how current global economic trends are shaping industrial development. The seminar encouraged suppliers to align with government policies and global sustainability trends in promoting ESG practices by offering safe working environments, actively participating in social responsibility activities, and committing to environmental protection and circular economy measures to achieve mutual benefits and shared prosperity with corporate partners. During the seminar, Taipei Metro also recognized outstanding partners, presenting awards in several categories: "Outstanding Environmental Sustainability Cleaning Vendor," "Outstanding Occupational Safety and Health Vendor," "Outstanding Domestic Spare Parts Development Partner," and "Cleaning Expert." A total of 14 companies and 7 individual cleaning professionals were honored.





機廠設置太陽能光電建置成果

為響應國家能源政策及臺北市政府建構低碳城市的目標，並活化捷運資產，提供再生能源，台北捷運自北投機廠採用出租屋頂建置太陽光電發電設備的模式，完成臺北都會區首座太陽光電廠後，陸續於土城、蘆洲、新莊、木柵及內湖等計 6 座機廠屋頂完成建置並出租太陽光電發電設備，北投機廠也刻正進行太陽能系統增設擴建。全案完成後預計每年發電量約 2,036 萬度，可供應約 5,500 個家庭一年用電，減少二氧化碳排放量超過 9,650 公噸，朝「環保永續、綠能供電」的方向邁進。

Solar Photovoltaic Installation at Depots

To respond to national energy policies and the Taipei City Government's goal of building a low-carbon city, as well as to revitalize Metro assets by providing renewable energy, Taipei Metro adopted a rooftop leasing model to install solar photovoltaic power generation equipment at Beitou Depot. After completing the first solar power plant in the Taipei metropolitan area at Beitou Depot, similar installations were completed and leased out at six additional depots: Tucheng, Luzhou, Xinzhuang, Muzha, and Neihu. Beitou Depot is also undergoing the second phase of solar photovoltaic system expansion. Upon completion, the project is expected to generate approximately 20.36 million kWh of electricity annually, which is enough to supply power to 5,500 households for one year while reducing carbon dioxide emissions by over 9,650 tCO₂e. These actions have allowed us to advance towards our goal of "environmental sustainability and green energy supply."



節能環保作為

台北捷運持續辦理節能措施，如持續將車站傳統螢光燈具汰換成LED、汰換老舊耗能空調設備、將油壓式電梯汰換為較節能之無機房電梯、將電梯車廂照明汰換成節能燈具等。透過各項節能管理措施，2024 年共節電約 700 萬度，減少 CO₂ 排放量約 3,316 公噸，落實節能環保作為。

北投機廠電動公車場站及充電共享場域

為積極響應臺北市政府 2030 年公車全面電動化政策，盤點捷運機廠空間及電力資源進行充電場域建置評估，並透過臺北市政府公共運輸處媒合，與大南汽車公司攜手合作，於北投機廠建置電動公車場站及充電共享場域，全案預計 2025 年完工。預計未來可提供 31 格電動公車停車位（含 22 席充電格位），不僅有效活化捷運機廠空間，更透過共享電力資源，解決公車業者面臨的充電難題，實現雙贏局面，並為城市綠色生活擘劃美好未來。



Energy-saving and Environmental Protection Measures

Taipei Metro continues its implementation of energy-saving measures, such as replacing traditional fluorescent lights with LED fixtures at stations; upgrading outdated and energy-intensive air conditioning equipment; transitioning to more energy-efficient machine-room-less elevators from hydraulic ones; and replacing elevator cabin lighting with energy-saving alternatives. These energy-saving management measures resulted in total savings of approximately 7 million kWh of electricity in 2024, reducing carbon emissions by about 3,316 tCO₂e. This demonstrates Taipei Metro's strong commitment to energy-saving and environmental protection.

Beitou Depot E-bus Parking and Shared Charging Facility

In response to the Taipei City Government's policy for the full electrification of public buses by 2030, Taipei Metro conducted an assessment of available space and power capacity at its depots to establish charging infrastructure. Through coordination with the Department of Transportation of the Taipei City Government, and in collaboration with Danan Bus Company, an electric bus parking and shared charging facility is being developed at Beitou Depot, with completion expected by 2025. The facility will offer 31 parking spaces for electric buses, including 22 charging bays. This initiative not only revitalizes unused depot space but also addresses the charging infrastructure challenges faced by bus operators through shared power resources, creating a win-win situation and paving the way for a greener urban future.



「2024 五捷聯盟攜手同行」植樹活動

今年再次選在植樹節前夕，舉辦「2024 五捷聯盟攜手同行」植樹活動，邀請臺北市政府交通局、捷運工程局、新北市政府捷運工程局、高雄市政府交通局，及新北捷運公司、桃園捷運公司、台中捷運公司及高雄捷運公司等軌道同業，於3月9日在捷運北投機廠栽種光蠟樹樹苗，力行環保永續，落實ESG精神，攜手邁向智慧、低碳、永續、有效率的城市運輸。

2024 Metro Alliance Greening Together Tree Planting Event

On the eve of Arbor Day, Taipei Metro once again hosted the 2024 Metro Alliance Greening Together tree planting event. Held on March 9 at Beitou Depot, the event brought together officials from the Taipei City Department of Transportation, Department of Rapid Transit Systems, New Taipei City Department of Rapid Transit Systems, and the Transportation Bureau of the Kaohsiung City Government, along with representatives from New Taipei Metro, Taoyuan Metro, Taichung Metro, and Kaohsiung Metro. Together, they planted evergreen ash tree saplings, demonstrating a shared commitment to environmental sustainability, ESG values, and the joint vision of building a smart, low-carbon, efficient, and sustainable urban transportation system.



職場友善

Friendly Workplace

職場互助教保服務中心

為打造友善育兒幸福職場，台北捷運於捷運行政大樓1樓設置全臺第一家公營企業「職場互助教保服務中心」，讓員工安心工作。為提供師生健康及安心舒適的學習環境，中心持續進行室內空氣品質改善工程，如設置具殺菌功能之空氣清淨機及全熱式交換器等設備，強化室內的空氣品質。2024年榮獲臺北市政府環保局評定金級標章，更獲得市長親頒感謝狀。未來台北捷運將秉持追求卓越的精神，持續打造優質工作場域並投入資源讓職場互助教保服務中心更加完善。

Metro Taipei Childcare Center

To foster a friendly workplace conducive to parental well-being, Taipei Metro inaugurated the Metro Taipei Childcare Center, the first public enterprise workplace childcare service center, on the first floor of the Rapid Transit Administration Building, ensuring employees can work with peace of mind. To ensure a healthy and comfortable learning environment for both teachers and students, the Center continues to enhance indoor air quality by installing equipment such as air purifiers with sterilization functions and energy recovery ventilators to improve overall air circulation and cleanliness. In 2024, the Center was awarded the Gold Label Certification by the Department of Environmental Protection, Taipei City Government, and was personally presented with a certificate of appreciation by the Mayor. Looking ahead, Taipei Metro will continue upholding a spirit of excellence by enhancing its workplace environment and investing further resources into improving the Metro Taipei Childcare Center.





職場性別平等宣導

台北捷運致力落實性別平等與職場友善政策，除依循《消除對婦女一切形式歧視公約》(CEDAW)精神、《性別平等工作法》及修訂職業安全衛生政策外，更透過重塑企業文化、調整組織結構及薪資待遇，促進職家平衡、友善孕育及安全職場等目標。此外，邀請外部專家學者同組「性別平等專案小組」，主管與員工均需接受性別意識培力訓練，強化對性別平等、性騷擾防治與職場友善等概念的理解，並不定時向員工宣導職場友善相關資訊，如性平活動、介紹LGBTIQ+概念及預防職場霸凌講座等，以提升員工職場安全意識。台北捷運將持續為員工建構「友善、平等、安全、尊重」的職場環境。

台北捷運三十周年家庭同樂會

為感謝這三十年來長久辛勤耕耘、陪伴公司成長的全體員工與伙伴，台北捷運特於4月26日及4月27日星光包場兒童新樂園擴大舉辦員工家庭同樂會，讓台北捷運全體同仁及親友共享經營成果。本次活動更邀請蔣萬安市長及市府團隊首長蒞臨，一同感受台北捷運30年的成長與喜悅。



Advocating for Workplace Gender Equality

Taipei Metro is dedicated to implementing gender equality policies in line with the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) and the Gender Equality in Employment Act. In addition to revising occupational safety and health policies, the Company aims to achieve a better work-life balance, foster a maternity-friendly environment, and ensure a safe and respectful workplace by reshaping corporate culture, adjusting organizational structure, and optimizing compensation systems. In addition, Taipei Metro established a Gender Equality Task Force composed of external experts and scholars. Both managers and staff undergo gender awareness training to understand concepts such as gender equality, sexual harassment prevention, and fostering gender-friendly workplaces. Gender equality awareness is regularly promoted to employees through events, introductions of the LGBTIQ+ concepts, and organizing seminars on preventing workplace bullying, with the aim of enhancing employees' awareness of workplace safety. Taipei Metro will continue striving to establish a workplace environment that is "equal, humane, safe, and dignified."

Taipei Metro 30th Anniversary Family Day

To express gratitude for the dedication and contributions of all employees and partners over the past three decades, Taipei Metro hosted a large-scale Family Day celebration on April 26 and 27, featuring exclusive evening access to the Taipei Children's Amusement Park. The event offered Taipei Metro staff and their families a chance to share in the Company's achievements and milestones. Mayor Chiang Wan-an and senior officials from the Taipei City Government were also in attendance to celebrate Taipei Metro's 30-year journey and the joy of its accomplishments.

集團婚禮

台北捷運首屆集團婚禮於 2024 年 11 月 30 日，在捷運大安森林公園站陽光大廳浪漫登場，16 對新人攜手見證幸福時刻。婚禮融合捷運元素，以「幸福列車，永捷同心」為主題，象徵新人如同捷運軌道並行，穩健邁向未來。臺北市張溫德副市長親臨證婚，與本公司董事長趙紹廉及總經理黃清信一齊見證屬於北捷的幸福，為新人送上祝福，此外，現場安排爵士舞快閃表演及幸福抽獎活動，為婚禮增添活力與驚喜，更展現公司推動職場友善與幸福企業的理念。

Group Wedding Ceremony

Taipei Metro's first-ever group wedding ceremony took place on November 30, 2024, in the Sunlight Hall of Daan Park Station. Sixteen couples joined in matrimony, celebrating their special moment together. The event, themed "Train to Happiness, Journeying as One," integrated metro elements, symbolizing couples moving forward in parallel akin to tracks on a railway. Deputy Mayor Chang Wen-te officiated the ceremony alongside Chairman Chao Shiao-lien and President Huang Ching-shinn, who extended their blessings to the newlyweds. The event also featured a lively jazz dance flash mob and a Happiness Raffle, adding a vibrant and festive touch to the wedding celebration. The ceremony not only symbolized love and unity but also reflected Taipei Metro's commitment to fostering a friendly workplace and building a happy enterprise culture.





社區共好

Engaging with Communities through Mutual Exchanges

淨灘愛地球

為了展現對環境保護的承諾與行動力，台北捷運公司企業工會與台北捷運公司，今年 11 月再度攜手舉辦淨灘活動，號召共 131 名員工及眷屬前往北海岸中角灣共同撿拾沙灘垃圾，透過實際行動守護環境，歸還海洋美麗的風貌。活動合計撿拾超過 415 公斤垃圾，透過身體力行實踐環保並一同與公司落實永續經營，持續為地球努力。

Beach Cleanup for a Greener Planet

Demonstrating its commitment to environmental protection and action, Taipei Metro and its labor union once again co-organized a beach cleanup in November. A total of 131 employees and their family members joined efforts at Zhongjiao Bay along the North Coast, collecting litter from the shoreline. Through hands-on participation, the initiative aimed to preserve the natural beauty of the ocean and protect the environment for future generations. More than 415 kilograms of trash were collected, reaffirming Taipei Metro's dedication to sustainability through hands-on environmental stewardship and collective action for the planet.





花蓮伴手禮暨農特產品展售會

為協助花蓮走出震災困境，台北捷運與花蓮縣政府、花蓮縣商圈組織及各級農會於捷運西門站B1層大廳，舉辦3場「震後振興，花蓮依然美好！花蓮伴手禮暨農特產品展售會」，推廣當地優質伴手禮及農產品。花蓮縣縣長特地到場，感謝各界及台北捷運相挺，積極響應振興花蓮經濟。

Hualien Specialty Gifts and Agricultural Products Exhibition

To support Hualien in its recovery from the April 3 earthquake, Taipei Metro partnered with the Hualien County Government, local business district organizations, and farmers' associations to host three sessions of the Post-Quake Revitalization—Hualien Remains Beautiful! Hualien Specialty Gifts and Agricultural Products Exhibition in the B1 concourse of Ximen Station. The event promoted high-quality local souvenirs and agricultural products from Hualien. The Magistrate of Hualien County personally attended the exhibition to express gratitude to all sectors and Taipei Metro for their strong support and active participation in revitalizing Hualien's economy.

傳遞愛與關懷系列活動

透過「傳遞愛與關懷」系列活動，涵蓋「農產共銷」、「攜手同行」、「文化共好」、「夢想傾注」等4個面向，實踐企業社會責任的核心價值，與民眾共築城市的溫暖，除積極在業務上推動有感之乘車服務，亦希望透過傳遞愛與關懷，成為一道溫暖的存在，讓不同弱勢群體獲得幸福。

Spreading Love and Care: A Series of Community Engagement Initiatives

Through the Spreading Love and Care campaign, Taipei Metro carried out initiatives under four key themes—"Joint Marketing of Agricultural Products," "Walking Together," "Cultural Co-Prosperity," and "Fulfilling Dreams"—embodying its core values of corporate social responsibility. In addition to delivering meaningful transportation services, Taipei Metro aims to be a source of warmth in the city, helping underprivileged communities achieve greater happiness.





Embracing the Future

➡ 未來展望



未來展望

Embracing the Future

「提供安全、可靠、親切的運輸服務，追求永續發展」，是台北捷運秉持的經營使命。未來，我們將繼續深耕運輸本業、積極布局數位科技，並廣泛應用於軌道運輸、商業發展、行政管理與維修保養，以提高整體效能。同時，持續與國內外同業交流學習，吸取經驗知識，創造新的企業能量，展現多元品牌形象，為旅客帶來全新的體驗。

除此之外，台北捷運將不斷探尋車站可用空間進行活化運用、導入符合旅客需求的特色商家，並積極優化捷運周邊環境，帶動捷運場站周邊地區發展，讓捷運車站成為民眾生活的便利據點。

我們將秉持永續經營的決心用行動響應 ESG 理念，以「智慧、韌性、永續」為發展目標，積極致力於節能減碳、推動綠色交通和促進永續發展，並踴躍參與環保和公益活動，實踐企業社會責任，共同實現「一流捷運，美好臺北」的願景。

Providing “safe, reliable, and friendly transportation services while pursuing sustainable development” remains Taipei Metro’s unwavering mission. In the future, Taipei Metro will continue to strengthen its core transportation operations while actively advancing digital technology integration. These innovations will be broadly applied across railway operations, commercial development, administrative management, and maintenance services to enhance overall efficiency. At the same time, the Company will continue to actively engage in domestic and international industry exchanges to learn, absorb experiences and knowledge, generate new corporate energy, showcase a diverse brand image, and offer passengers a completely new experience.

In addition, Taipei Metro will keep exploring opportunities to revitalize available station spaces and introducing unique retailers that cater to passenger needs. It will also focus on enhancing the surrounding station environments to stimulate regional development and transform Metro stations into convenient hubs that enrich daily life.

With a steadfast commitment to sustainable operations, the Company will take concrete actions to support ESG principles, guided by the goals of “Intelligence, Resilience, and Sustainability.” Taipei Metro is actively engaged in energy conservation, carbon reduction, green transportation, and sustainable development. It also enthusiastically participates in environmental and public welfare initiatives, fulfilling its corporate social responsibilities and working together to realize its vision of “A world-class metro, a wonderful Taipei.”









Milestones

➡ 2024 年重要紀事



重要紀事 Milestones

- 01.26** ○ 捷運劍南路站多目標大樓工程案簽約典禮。
A signing ceremony is held for the Jiannan Rd. Metro Station Multi-purpose Building Development Project.
- 03.02** ○ 完成臺北大巨蛋首次滿場棒球賽事疏運，近 4 萬名觀眾於散場後約 40 分鐘完成疏運任務。
Taipei Metro successfully managed the dispersal of crowds attending the Taipei Dome's first full capacity baseball game, dispersing nearly 40,000 spectators in approximately 40 minutes.
- 03.28** ○ 舉辦第一屆捷運節活動。
The first Metro Festival was held.
- 04.26-04.27** ○ 配合公司成立屆滿 30 週年，擴大辦理員工家庭日活動。
In commemoration of its 30th Anniversary, the TRTC expanded the scope of its Employee Family Day activities.
- 05.01** ○ 捷運車站詢問處全面提供旅客以信用卡、行動支付、儲值卡等多元支付方式購買車票及商品。
Passengers can now purchase tickets and merchandise using a variety of payment options, including credit cards, mobile payments, and stored value cards, at all Metro station Information Counters.
- 05.28** ○ 榮獲臺北市政府勞動局「113 年度友善育兒事業獎」標竿企業組。
The TRTC receives the 2024 Parenting Friendly Enterprise Award in the Benchmark Enterprise category by the Taipei City Government Labor Bureau.
- 06.24** ○ 捷運劍潭站多目標大樓工程案動土典禮。
The groundbreaking ceremony was held for the Jiantan Metro Station Multi-purpose Building Development Project.



- 07.25** ○ 舉辦城市軌道發展交流暨感恩活動，匯聚國內軌道交通單位首長與重要人士，及來自新加坡、日本、馬來西亞、韓國等 17 家國外軌道同業或合作夥伴共襄盛舉。
- The TRTC held an Urban Rail Development Exchange & Appreciation Banquet, gathering leaders and key figures from the domestic rail industry, along with representatives from 17 international rail companies and partners from Singapore, Japan, Malaysia, South Korea, and more, in joint celebration.
- 07.27** ○ 舉辦公司成立30週年慶生會，於大安森林公園站陽光大廳邀請國內外鐵道IP、全線車站以視訊連線同步切蛋糕慶生；台北捷運新夥伴「捷米 JAMIE」初登場，首度公開亮相。
- In honor of its 30th anniversary, the TRTC held a birthday event in Daan Park Station's Sunshine Hall, joined by various domestic and international railway IPs in celebration. All stations took part in a coordinated cake-cutting ceremony over video call. Taipei Metro's new mascot JAMIE debuted and made its first public appearance.
- 08.08** ○ 榮獲台灣永續能源研究基金會「2024 年台灣永續行動獎」SDG07 金獎及 SDG11 銅獎。
- TRTC is honored at the 2024 Taiwan Sustainability Action Awards (TSAA) held by the Taiwan Institute for Sustainable Energy (TAISE), receiving the Gold Award for SDG 07 and the Bronze Award for SDG 11.
- 10.26** ○ 首次舉辦民歌演唱會活動（捷運淡水站後方廣場）。
- The first Folk Song Concert was held (at the plaza behind Tamsui Metro Station).
- 11.14** ○ 捷運劍南路站多目標大樓工程案動土典禮。
- The groundbreaking ceremony was held for the Jiannan Rd. Metro Station Multi-purpose Building Development Project.



11.26 ○ 自主研發之「捷能躍節能 - 提升行車調度及運能效率」提案，榮獲 2024 臺北市府創意提案競賽精進獎 - 特優。

The TRTC's proposal for "Volume and Energy Leaps in Taipei Metro: Revolutionizing Train Scheduling and Capacity Management" received an Improvement Excellence Award in Taipei City Government's 2024 Innovative Proposal Competition.

11.30 ○ 配合公司成立屆滿 30 週年，首次辦理員工集團婚禮（捷運大安森林公園站陽光大廳）。

TRTC hosted its first-ever employee group wedding in Daan Park Station's Sunshine Hall to celebrate its 30th anniversary.

12.16 ○ 兒童新樂園營運 10 週年

The Taipei Children's Amusement Park has been in operation for 10 years.

12.28 ○ 「提升能源永續力專案」榮獲「台灣全球商貿運籌發展協會」主辦，第一屆「ESG 交通運輸永續獎」金獎，為全國軌道業首位獲此殊榮的企業。

TRTC's "Energy Sustainability Enhancement Project" won the Gold Award in the 1st ESG Transportation Sustainability Awards, hosted by The Global Logistics & Commerce Council of Taiwan. This makes TRTC the first railway company in Taiwan to receive such a prestigious honor.

12.31-01.01 ○ 台北捷運配合市府跨年活動連續 42 小時營運，呼籲「跨年搭綠線 - 棕紅橘藍都可通，方便省時超輕鬆」，再次順利完成跨年疏運任務。自 2024 年 12 月 31 日上午 6 時至 2025 年 1 月 1 日上午 6 時，捷運全系統運量約 313 萬人次。

Provided 42-hour continuous service for the New Year's Eve celebration, supporting the city's festivities with the campaign "Celebrate New Year's with the Green Line—and connect effortlessly via the Brown, Red, Orange, and Blue!" Once again, the Taipei Metro successfully met the challenge posed by the large volume of passengers on New Year's Eve. The system transported 3.13 million passengers between 06:00 on December 31, 2024 and 06:00 on January 1, 2025.

2024 年國際軌道同業簽署列表

2024 International Rail Industry Partnership Agreements (15 Agreements in 2024)

- 01.17** ○ 與新加坡陸路交通管理局、SMRT Trains Ltd. 及 SBS Transit Ltd.，以視訊方式簽署四方合作備忘錄。
- The TRTC signed a four-party Memorandum of Understanding with Singapore's Land Transport Authority, SMRT Trains Ltd., and SBS Transit Ltd. via video conference.
- 02.22** ○ 貓空纜車與日本九州別府空中纜車簽署友好協定。
- Maokong Gondola and Beppu Ropeway established a friendship relationship.
- 04.24** ○ 與伊豆急控股株式會社在台北簽署中文版友好協定，雙方營運的貓空纜車與下田纜車亦同步締結友好纜車。2024 年 5 月 13 日在日本簽署日文版友好協定。
- The TRTC signed a chinese version of friendship agreement with the Izukyu Corporation in Taipei. The Maokong Gondola and Shimoda Ropeway, the aerial lift systems operated by each party, also entered into a friendship relationship. The TRTC signed a japanese version of friendship agreement with the Izuhakone Railway in Japan on May. 13, 2024.
- 05.13** ○ 與伊豆箱根鐵道株式會社在日本簽署日文版友好協定，雙方營運的新北投站與修善寺站亦同步締結為姊妹站。2024 年 7 月 2 日在台北簽署中文版友好協定。
- The TRTC signed a japanese version of friendship agreement with the Izuhakone Railway in Japan. Xinbeitou Station and Shuzenji Station, operated by each party, simultaneously entered into the sister relationship stations. The TRTC signed a chinese version of friendship agreement with the Izuhakone Railway in Taipei on Jul. 2, 2024.



- 05.14** ○ 與遠州鐵道株式會社及天龍濱名湖鐵道株式會社三方簽署友好協定。

The TRTC signed a three-party friendship agreement with Japan's Enshu Railway Co., Ltd. and Tenryu Hamanako Railroad Co., Ltd.
- 06.05** ○ 與新加坡勝德麗生活時尚公司 Stellar Lifestyle 簽署合作備忘錄，共創軌道商業新型態。

The TRTC signed a Memorandum of Understanding with Stellar Lifestyle of Singapore, with the aim to jointly create new rail industry business models.
- 06.14** ○ 與 ALPICO 交通株式會社及長野電鐵株式會社三方簽署友好協定。

The TRTC signed a three-party friendship agreement with Alpico Kotsu Co., Ltd. and Nagano Electric Railway Co., Ltd.
- 07.10** ○ 與京成電鐵株式會社簽署友好關係合作意向書。

The TRTC signed a Letter of Intent with Japan's Keisei Electric Railway Co., Ltd.
- 08.28** ○ 與日本旅行株式會社簽署觀光交通事業合作研討備忘錄。

The TRTC signed a Memorandum of Understanding with Nippon Travel Agency Co., Ltd.
- 08.30** ○ 與日本近鐵投資控股株式會社簽署友好協定。

The TRTC signed a friendship agreement with Japan's Kintetsu Group Holdings Co., Ltd..



- 09.10** ○ 與日商東武鐵道股份有限公司台北分公司簽署觀光旅遊合作備忘錄。
The TRTC signed a Memorandum of Understanding with Tobu Railway Co., Ltd.'s Taipei Branch.
- 09.13** ○ 參與第 3 屆捷運聯盟交流大會，與國內捷運同業及新加坡 SMRT 集團共同簽署合作備忘錄。
The TRTC participated in the 3rd Metro Alliance Exchange Conference, where a Memorandum of Understanding was jointly signed with domestic metro companies and Singapore's SMRT Group.
- 09.20** ○ 與 JR 東日本集團海外分公司「台灣捷爾東事業開發股份有限公司」簽署合作備忘錄。
The TRTC signed a Memorandum of Understanding with JRE Business Development Taiwan, Inc. (JR-EAST Group).
- 10.25** ○ 貓空纜車分別與日本鋸山纜車、筑波觀光鐵道簽署友好協定。
Maokong Gondola signed separate friendship agreements with Japan's Mt. Nokogiri Ropeway and Mt. Tsubaka Cablecar and Ropeway.
- 11.04** ○ 與南海電氣鐵道株式會社簽署友好協定。
The TRTC signed a friendship agreement with Nankai Electric Railway Co., Ltd.





Key Statistical Data

➡ 重要統計資料

重要統計資料

Key Statistical Data

營運路線基本資料 (2024.12.31)

System Information

路線長度 Route Length	文湖線 Wenhu Line	淡水信義線、松山新店線、 中和新蘆線及板南線 Tamsui-Xinyi Line, Songshan- Xindian Line, Zhonghe-Xinlu Line, and Bannan Line	全系統 Full System	單位 Unit
營運里程 Operational Network	25.2	105.9	131.1	公里 km
高架段 Elevated sections	22.0	11.1	33.1	公里 km
平面段 Ground level sections	-	9.5	9.5	公里 km
地下段 Underground sections	3.2	85.3	88.5	公里 km
建設里程 Constructed Network	25.7	111.2	136.9	公里 km

車站數 Number of Stations	文湖線 Wenhu Line	淡水信義線、松山新店線、 中和新蘆線及板南線 Tamsui-Xinyi Line, Songshan- Xindian Line, Zhonghe-Xinlu Line, and Bannan Line	全系統 Full System	單位 Unit
總車站數 Total	24	93	117	站 stations
高架段 Elevated sections	22	12	34	站 stations
平面段 Ground level sections	0	5	5	站 stations
地下段 Underground sections	2	76	78	站 stations

電聯車 Trains	文湖線 Wenhu Line		淡水信義線、松山新店線、 中和新蘆線及板南線 Tamsui-Xinyi Line, Songshan- Xindian Line, Zhonghe-Xinlu Line, and Bannan Line					單位 Unit
車型 Train model	VAL256	370	301	321	341	371	381	-
列車數 Number of trains	25.5	50.5	22	36	6	53.5	24	列 trains
每列車車廂數 Number of carriages per train	4	4	6	6	6	6	6	車廂 carriages
車廂數 Number of carriages	102	202	132	216	36	321	144	車廂 carriages
每列車座位數 Seats per train	72	84	352	352	352	308	318	位 seats
每列車最大載客容量 (6 人 /m ²) Passenger capacity per train (6 persons/m ²)	490	446	2,220	2,220	2,220	2,220	2,220	人 persons
最大爬坡 Maximum gradient	6%	6%	3%	3%	3%	3%	3%	%
最小曲率半徑 Minimum curvature radius	33	33	200	200	200	200	200	公尺 m
最高設計時速 Maximum designated speed	80	80	90	90	90	90	90	公里 / 小時 km/hour



機廠 Depots	文湖線 Wenhu Line	淡水信義線、松山新店線、 中和新蘆線及板南線 Tamsui-Xinyi Line, Songshan- Xindian Line, Zhonghe-Xinlu Line, and Bannan Line	全系統 Full System	單位 Unit
機廠數 Number of depots	2	7	9	座 depots
機廠面積 Total area	13.31	119.9	133.21	公頃 hectares

附屬事業 Affiliated Businesses	文湖線 Wenhu Line	淡水信義線、松山新店線、 中和新蘆線及板南線 Tamsui-Xinyi Line, Songshan- Xindian Line, Zhonghe-Xinlu Line, and Bannan Line	全系統 Full System	單位 Unit
販賣店 Station storefronts	23	223	246	間 stores
廣告 Advertisements				
車站廣告 Station advertisements	180	1,711	1,891	幅 items
車廂廣告 In-car advertisements	2,124	10,142	12,266	幅 items
月台電視 Platform TV	68	470	538	臺 items
停車場 Parking Lots				
機車車位 Scooter spaces	1,086	8,777	9,863	格 spaces
汽車車位 Car spaces	1,512	2,493	4,005	格 spaces
地下街 Metro malls				
店舖間數 Number of shop spaces	0	210	210	間 stores
店舖面積 Total shop area	0	9,788.41	9,788.41	平方公尺 square meters

營運數據 (2024.1.1-2024.12.31)

Operating Statistics

	文湖線 Wenhu Line	淡水信義線、松山新店線、 中和新蘆線及板南線 Tamsui-Xinyi Line, Songshan- Xindian Line, Zhonghe-Xinlu Line, and Bannan Line	全系統 Full System	單位 Unit
捷運營運時間 Operating times				
每日營運時數 Number of hours per day	18 (06:00-24:00)			小時 hours
列車運轉時間 Train time statistics				
停靠車站 Berthing time	25-60 秒 25-60 seconds	一般車站約 20-35 秒，主要轉乘站約 35-50 秒 General stations 20-35 sec.; major transit stations 35-50 sec.	-	分:秒 minutes:seconds
單向行駛 Single journey duration	48 分 47 秒 48 minutes 47 seconds	● 淡水 – 象山 53 分 50 秒 Tamsui – Xiangshan 53 min., 50 sec. ● 北投 – 大安 35 分 05 秒 Beitou – Daan 35 min., 05 sec. ● 松山 – 新店 37 分 00 秒 Songshan – Xindian 37 min., 00 sec. ● 松山 – 台電大樓 24 分 15 秒 Songshan – Taipower Building 24 min., 15 sec. ● 蘆洲 – 南勢角 36 分 24 秒 Luzhou – Nanshijiao 36 min., 24 sec. ● 迴龍 – 南勢角 47 分 56 秒 Huilong – Nanshijiao 47 min., 56 sec. ● 南港展覽館 – 頂埔 47 分 48 秒 Taipei Nangang Exhibition Center – Dingpu 47 min., 48 sec. ● 南港展覽館 – 亞東醫院 39 分 08 秒 Taipei Nangang Exhibition Center – Far Eastern Hospital 39 min., 08 sec.	-	分:秒 minutes:seconds



雙向行駛 Return journey duration	97 分 34 秒 97 minutes 34 seconds	● 淡水 – 象山 107 分 40 秒 Tamsui – Xiangshan 107 min., 40 sec. ● 北投 – 大安 70 分 10 秒 Beitou – Daan 70 min., 10 sec. ● 松山 – 新店 74 分 00 秒 Songshan – Xindian 74 min., 00 sec. ● 松山 – 台電大樓 48 分 30 秒 Songshan – Taipower Building 48 min., 30 sec. ● 蘆洲 – 南勢角 72 分 48 秒 Luzhou – Nanshijiao 72 min., 48 sec. ● 迴龍 – 南勢角 95 分 52 秒 Huilong – Nanshijiao 95 min., 52 sec. ● 南港展覽館 – 頂埔 95 分 36 秒 Taipei Nangang Exhibition Center – Dingpu 95 min., 36 sec. ● 南港展覽館 – 亞東醫院 78 分 16 秒 Taipei Nangang Exhibition Center – Far Eastern Hospital 78 min., 16 sec.	-	分 : 秒 minutes:seconds
端點折返 Turnaround time	90 秒 90 Seconds	150-495 秒 150 to 495 seconds	-	秒 seconds
運量 Ridership				
年度總運量 Annual ridership	70,254,374	671,570,137	741,824,511	人次 trips
日平均運量 Average daily ridership	191,952	1,834,891	2,026,843	人次 trips
平常日每日 平均運量 Average weekday daily ridership	217,922	1,967,360	2,185,282	人次 trips
例假日每日 平均運量 Average weekend and holiday daily ridership	135,981	1,549,397	1,685,378	人次 trips

	文湖線 Wenhu Line	淡水信義線、松山新店線、 中和新蘆線及板南線 Tamsui-Xinyi Line, Songshan- Xindian Line, Zhonghe-Xinlu Line, and Bannan Line	全系統 Full System	單位 Unit
車輛使用 Train Usage				
列車總行駛班次 Total number of train runs	209,134	859,744	1,068,878	班 Runs
平均每日班次 Average daily runs	571	2,349	2,920	班 Runs
總延車公里 Total train kilometers	5,278,370	15,757,727	21,036,097	延車公里 train-km
系統服務水準 Service Performance				
平均尖峰列車班距 Average peak headway	2 分 04 秒 2 minutes 04 seconds	4 分 03 秒 4 minutes 03 seconds	-	分:秒 minutes:seconds
平均離峰列車班距 Average off-peak headway	4 分 22 秒 4 minutes 22 seconds	6 分 18 秒 6 minutes 18 seconds	-	分:秒 minutes:seconds
行車速率 Speed	32.50	31.17	-	公里 / 小時 km/hour
準點率 Punctuality Rate	99.79%	99.48%	-	%
尖峰平均承載率 Average loading density during peak hours	3.89	4.00	-	人 / 平方公尺 persons/m ²
一般事故率 Minor incidents	0	0		件 / 百萬公里 incidents/ million km
重大事故率 Major incidents	0	0		件 / 百萬公里 incidents/ million km
總延人公里 Total passenger kilometers	548,237,606	5,301,709,351	5,849,946,957	延人公里 passenger kilometers
其他 Others				
平均票價 (含稅) Average ticket price (tax included)	-	-	24.95	元 NT\$
平均旅次長度 Average journey length	-	-	7.89	公里 km





Appendix

➡ 財務報表暨會計師
查核報告



**台北大眾捷運股份有限公司
財務報表暨會計師查核報告
民國 113 年度及 112 年度**

台北大眾捷運股份有限公司 公鑒：

查核意見

台北大眾捷運股份有限公司民國 113 年及 112 年 12 月 31 日之資產負債表，暨民國 113 年及 112 年 1 月 1 日至 12 月 31 日之綜合損益表、權益變動表、現金流量表，以及財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，基於本會計師之查核結果及其他會計師之查核報告（請參閱其他事項段），上開財務報表在所有重大方面係依照商業會計法中與財務報表編製有關之規定、商業會計處理準則暨財團法人中華民國會計研究發展基金會所公開之各號企業會計準則公報及其解釋編製，足以允當表達台北大眾捷運股份有限公司民國 113 年及 112 年 12 月 31 日之財務狀況，暨民國 113 年及 112 年 1 月 1 日至 12 月 31 日之財務績效及現金流量。

查核意見之基礎

本會計師係依照會計師查核簽證財務報表規則及中華民國審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核財務報表之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依中華民國會計師職業道德規範，與台北大眾捷運股份有限公司保持超然獨立，並履行該規範之其他責任。基於本會計師之查核結果及其他會計師之查核報告，本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

其他事項—提及其他會計師之查核

台北大眾捷運股份有限公司採用權益法之投資，其所認列之投資損益，係依該等公司所委任其他會計師查核之財務報表評價而得，本會計師並未查核該等財務報表；民國 113 年度依據其他會計師查核之財務報表所認列之綜合損益為新台幣 1,023 仟元，占綜合損益之 0.19%；民國 113 年 12 月 31 日之採用權益法之投資餘額為新台幣 12,042 仟元，占資產總額之 0.05%。

其他事項—查核範圍

台北大眾捷運股份有限公司民國 112 年度財務報表係依審計部臺北市審計處審定數予以附列以供參考，與本會計師查定數未有差異。

TAIPEI RAPID TRANSIT CORPORATION
FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT
DECEMBER 31, 2024 AND 2023

To the Board of Directors and Shareholders of TAIPEI RAPID TRANSIT CORPORATION

Opinion

We have audited the accompanying balance sheets of TAIPEI RAPID TRANSIT CORPORATION (the “Company”) as at December 31, 2024 and 2023, and the related statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the financial statements, including a summary material accounting policies.

In our opinion, based on our audits and report of other auditors (please refer to the Other matter section), the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2024 and 2023, and its financial performance and its cash flows for the year then ended in accordance with the Business Entity Accounting Law relating to the preparation of financial statements, Regulation on Business Entity Accounting Handling, Enterprise Accounting Standards issued publicly by the Accounting Research and Development Foundation, along with its interpretations.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Independent Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountants of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and report of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matter – Reference to the audit of other auditors

We did not audit the financial statements of an investment accounted for under the equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of this associate, is based solely on the report of the other auditors. The balance of this investment accounted for under the equity method amounted to NT\$12,042 thousand, constituting 0.05% of the total assets as at December 31, 2024, and the comprehensive income recognised from associates and joint ventures accounted for under the equity method amounted to NT\$1,023 thousand, constituting 0.19% of the total comprehensive income for the year then ended.

Other matter – Scope of the audit

The financial statements of TAIPEI RAPID TRANSIT CORPORATION for the year ended December 31, 2023 were examined by the Audit Department in Taipei. There are no differences from the audited amounts determined by our audit.



管理階層對財務報表之責任

管理階層之責任係依照商業會計法中與財務報表編製有關之規定、商業會計處理準則暨財團法人中華民國會計研究發展基金會所公開之各號企業會計準則公報及其解釋編製允當表達之財務報表，且維持與財務報表編製有關之必要內部控制，以確保財務報表未存有導因於舞弊或錯誤之重大不實表達。

於編製財務報表時，管理階層之責任亦包括評估台北大眾捷運股份有限公司繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算台北大眾捷運股份有限公司或停止營業，或除清算或停業外別無實際可行之其他方案。

會計師查核財務報表之責任

本會計師查核財務報表之目的，係對財務報表整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照中華民國審計準則執行之查核工作無法保證必能偵出財務報表存有之重大不實表達。不實表達可能導因於舞弊或錯誤。如不實表達之個別金額或彙總數可合理預期將影響財務報表使用者所作之經濟決策，則被認為具有重大性。

本會計師依照中華民國審計準則查核時，運用專業判斷及專業懷疑。本會計師亦執行下列工作：

1. 辨認並評估財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
2. 對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對台北大眾捷運股份有限公司內部控制之有效性表示意見。
3. 評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
4. 依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使台北大眾捷運股份有限公司繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒財務報表使用者注意財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致台北大眾捷運股份有限公司不再具有繼續經營之能力。
5. 評估財務報表（包括相關附註）之整體表達、結構及內容，以及財務報表是否允當表達相關交易及事件。



Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the requirements of Business Entity Accounting Law relating to the preparation of financial statements, Regulation on Business Entity Accounting Handling, Enterprise Accounting Standards issued publicly by the Accounting Research and Development Foundation, along with its interpretations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Independent auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



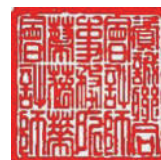
6. 對於台北大眾捷運股份有限公司內組成個體之財務資訊取得足夠及適切之查核證據，以對財務報表表示意見。本會計師負責查核案件之指導、監督及執行，並負責形成財務報表之查核意見。

本會計師與治理單位溝通之事項，包括所規劃之查核範圍及時間，以及重大查核發現（包括於查核過程中所辨認之內部控制顯著缺失）。

資 誠 聯 合 會 計 師 事 務 所

會計師

蔡 蓓 華



中 華 民 國 1 1 4 年 4 月 9 日

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Tsai, Pei-Hua

For and on Behalf of PricewaterhouseCoopers, Taiwan

April 9, 2025

The accompanying financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.



資產負債表

民國 113 年及 112 年 12 月 31 日
單位：新台幣仟元

				(審計處審定數)	
				112 年 12 月 31 日	
				113 年 12 月 31 日	
資 產	附 註	金 額	%	金 額	%
流動資產					
現金	六 (一)	\$ 602,174	3	\$ 702,693	3
透過損益按公允價值衡量之金融資產 - 流動	六 (二)	5,203,477	23	5,681,172	26
按攤銷後成本衡量之金融資產 - 流動	六 (三)	4,019,938	18	3,220,000	15
應收帳款		58,329	-	62,376	-
應收帳款 - 關係人	七	370,699	2	667,860	3
其他應收款		72,013	-	67,608	-
其他應收款 - 關係人	七	52,731	-	68,869	-
存貨	六 (四)	2,340,847	11	2,385,520	11
預付款項		910,045	4	677,400	3
流動資產合計		13,630,253	61	13,533,498	61
非流動資產					
按攤銷後成本衡量之金融資產 - 非流動	六 (三)	1,551,818	7	2,054,166	9
採用權益法之投資	六 (五)	483,965	2	471,605	2
不動產、廠房及設備	六 (六)	3,732,675	17	3,921,464	18
投資性不動產	六 (七)	2,684,793	12	1,859,751	8
無形資產		24,872	-	36,140	-
遞延所得稅資產	六 (十九)	320,235	1	372,698	2
其他非流動資產		4,029	-	267	-
非流動資產合計		8,802,387	39	8,716,091	39
資產總計		\$ 22,432,640	100	\$ 22,249,589	100

續次頁

BALANCE SHEETS

DECEMBER 31, 2024 AND 2023

(Expressed in thousands of New Taiwan dollars; the 2023 balances were examined by the Audit Department in Taipei)

		December 31, 2024		December 31, 2023	
ASSETS	Notes	AMOUNT	%	AMOUNT	%
Current Assets					
Cash	6(1)	\$ 602,174	3	\$ 702,693	3
Financial assets at fair value through profit or loss - current	6(2)	5,203,477	23	5,681,172	26
Financial assets at amortised cost - current	6(3)	4,019,938	18	3,220,000	15
Accounts receivable		58,329	-	62,376	-
Accounts receivable - related parties	7	370,699	2	667,860	3
Other receivables		72,013	-	67,608	-
Other receivables - related parties	7	52,731	-	68,869	-
Inventories	6(4)	2,340,847	11	2,385,520	11
Prepayments		910,045	4	677,400	3
Total current assets		13,630,253	61	13,533,498	61
Non-current assets					
Financial assets at amortised cost - non current	6(3)	1,551,818	7	2,054,166	9
Investments accounted for under equity method	6(5)	483,965	2	471,605	2
Property, plant and equipment	6(6)	3,732,675	17	3,921,464	18
Investment property	6(7)	2,684,793	12	1,859,751	8
Intangible assets		24,872	-	36,140	-
Deferred income tax assets	6(19)	320,235	1	372,698	2
Other non-current assets		4,029	-	267	-
Total non-current assets		8,802,387	39	8,716,091	39
TOTAL ASSETS		\$ 22,432,640	100	\$ 22,249,589	100

Continued



資產負債表

民國 113 年及 112 年 12 月 31 日
單位：新台幣仟元

				(審計處審定數)	
				113 年 12 月 31 日	112 年 12 月 31 日
資 產	附 註	金 額	%	金 額	%
流動負債					
應付票據		\$ 81,383	1	\$ 184,851	1
應付票據 - 關係人	七	11,484	-	14,487	-
應付帳款		33,116	-	30,165	-
應付帳款 - 關係人	七	15,804	-	156,530	1
當期所得稅負債		61,322	-	32,101	-
其他應付款	六 (八)	2,958,777	13	2,760,266	12
其他應付款 - 關係人	七	1,618,669	7	1,845,484	8
其他流動負債	六 (九) 及七	1,365,280	6	1,260,751	6
流動負債合計		6,145,835	27	6,284,635	28
非流動負債					
遞延所得稅負債	六 (十九)	1,024	-	1,013	-
其他非流動負債	六 (十)(十一) 及七	2,660,658	12	2,876,935	13
非流動負債合計		2,661,682	12	2,877,948	13
負債總計		8,807,517	39	9,162,583	41
權益					
股本	六 (十二)				
普通股股本		10,000,000	45	10,000,000	45
資本公積	六 (十三)				
資本公積		10,474	-	8,630	-
保留盈餘	六 (十四)				
已指撥保留盈餘		1,749,841	8	1,723,909	8
未指撥保留盈餘		1,865,263	8	1,354,948	6
其他權益					
透過其他綜合損益按公允價值衡量 之金融資產未實現評價損益		(455)	-	(481)	-
權益總計		13,625,123	61	13,087,006	59
重大或有負債及未認列之合約承諾	八				
負債及權益總計		\$ 22,432,640	100	\$ 22,249,589	100

後附財務報表附註為本財務報表之一部分，請併同參閱。

BALANCE SHEETS

DECEMBER 31, 2024 AND 2023

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

ASSETS	Notes	December 31, 2024		December 31, 2023	
		AMOUNT	%	AMOUNT	%
Current Liabilities					
Notes payable		\$ 81,383	1	\$ 184,851	1
Notes payable - related parties	7	11,484	-	14,487	-
Accounts payable		33,116	-	30,165	-
Accounts payable - related parties	7	15,804	-	156,530	1
Income tax payable		61,322	-	32,101	-
Other payables	6(8)	2,958,777	13	2,760,266	12
Other payables - related parties	7	1,618,669	7	1,845,484	8
Other current liabilities	6(9) and 7	1,365,280	6	1,260,751	6
Total current liabilities		<u>6,145,835</u>	<u>27</u>	<u>6,284,635</u>	<u>28</u>
Non-current liabilities					
Deferred income tax liabilities	6(19)	1,024	-	1,023	-
Other non-current liabilities	6(10)(11) and 7	2,660,658	12	2,876,935	13
Total non-current liabilities		<u>2,661,682</u>	<u>12</u>	<u>2,877,948</u>	<u>13</u>
Total liabilities		<u>8,807,517</u>	<u>39</u>	<u>9,162,583</u>	<u>41</u>
Equity					
Share capital	6(12)				
Common shares		10,000,000	45	10,000,000	45
Capital surplus	6(13)				
Capital surplus		10,474	-	8,630	-
Retained earnings	6(14)				
Appropriated retained earnings		1,749,841	8	1,723,909	8
Unappropriated retained earnings		1,865,263	6	1,354,948	6
Other equity					
Unrealised gain or loss on financial assets at fair value through other comprehensive income		(455)	-	(481)	-
Total equity		<u>13,625,123</u>	<u>61</u>	<u>13,087,006</u>	<u>59</u>
Significant contingent liabilities and unrecognised contract commitments	8				
TOTAL LIABILITIES AND EQUITY		<u>\$ 22,432,640</u>	<u>100</u>	<u>\$ 22,249,589</u>	<u>100</u>

The accompanying notes are an integral part of these financial statements.



綜合損益表

民國 113 年及 112 年 1 月 1 日至 12 月 31 日
單位：新台幣仟元

資 產	附 註	113 年度		112 年度 (審計處審定數)	
		金 額	%	金 額	%
營業收入	六 (十五) 及七				
運輸收入		\$ 17,622,344	85	\$ 16,356,163	83
其他營業收入		2,992,263	15	3,391,248	17
營業收入合計		<u>20,614,607</u>	<u>100</u>	<u>19,747,411</u>	<u>100</u>
營業成本	六 (四) 及七				
輸儲成本		(17,464,965)	(85)	(16,706,009)	(85)
其他營業成本		(1,411,904)	(7)	(1,691,258)	(8)
營業成本合計		<u>(18,876,869)</u>	<u>(92)</u>	<u>(18,397,267)</u>	<u>(93)</u>
營業毛利		<u>1,737,738</u>	<u>8</u>	<u>1,350,144</u>	<u>7</u>
營業費用	六 (六) (十一) (十八) 及七				
行銷費用		(297,406)	(1)	(418,469)	(2)
業務費用		(959,377)	(5)	(885,568)	(5)
管理費用		(715,278)	(4)	(630,735)	(3)
其他營業費用		(95,529)	-	(83,076)	(1)
營業費用合計		<u>(2,067,590)</u>	<u>(10)</u>	<u>(2,017,848)</u>	<u>(11)</u>
營業淨損		<u>(329,852)</u>	<u>(2)</u>	<u>(667,704)</u>	<u>(4)</u>
營業外收入及支出					
其他收入	六 (三) (十六) 及七	602,928	3	653,124	4
其他利益及損失	六 (二) (十七)	72,961	1	57,913	-
財務成本		(307)	-	(287)	-
採權益法認列之子公司、關聯企業及合資損益之份額	六 (五)	60,349	-	54,588	-
營業外收入及支出合計		<u>735,931</u>	<u>4</u>	<u>765,338</u>	<u>4</u>
稅前淨利		<u>406,079</u>	<u>2</u>	<u>97,634</u>	<u>-</u>
所得稅費用	六 (十九)	(50,359)	-	(11,524)	-
本期淨利		<u>\$ 355,720</u>	<u>2</u>	<u>\$ 86,110</u>	<u>-</u>

續次頁

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars; the 2023
amounts were examined by the Audit Department in Taipei)

Items	Notes	For the years ended December 31			
		2024		2023	
		AMOUNT	%	AMOUNT	%
Operating revenues	6(15) and 7				
Fare revenues		\$ 17,622,344	85	\$ 16,356,163	83
Other operating revenues		2,992,263	15	3,391,248	17
Total operating revenues		<u>20,614,607</u>	<u>100</u>	<u>19,747,411</u>	<u>100</u>
Operating costs	6(4) and 7				
Transportation costs		(17,464,965)	(85)	(16,706,009)	(85)
Other operating costs		(1,411,904)	(7)	(1,691,258)	(8)
Total operating costs		<u>(18,876,869)</u>	<u>(92)</u>	<u>(18,397,267)</u>	<u>(93)</u>
Gross profit		<u>1,737,738</u>	<u>8</u>	<u>1,350,144</u>	<u>7</u>
Operating expenses	6(6)(11)(18) and 7				
Selling expenses		(297,406)	(1)	(418,469)	(2)
Operating expenses		(959,377)	(5)	(885,568)	(5)
General and administrative expenses		(715,278)	(4)	(630,735)	(3)
Other operating expenses		(95,529)	-	(83,076)	(1)
Total operating expenses		<u>(2,067,590)</u>	<u>(10)</u>	<u>(2,017,848)</u>	<u>(11)</u>
Operating loss		<u>(329,852)</u>	<u>(2)</u>	<u>(667,704)</u>	<u>(4)</u>
Non-operating income and expenses					
Other income	6(3)(16)and 7	602,928	3	653,124	4
Other gains (losses)	6(2)(17)	72,961	1	57,913	-
Finance costs		(307)	-	(287)	-
Share of profit of subsidiaries, associates and joint ventures accounted for under equity method	6(5)	<u>60,349</u>	<u>-</u>	<u>54,588</u>	<u>-</u>
Total non-operating income and expenses		<u>735,931</u>	<u>4</u>	<u>765,338</u>	<u>4</u>
Profit before income tax		<u>406,079</u>	<u>2</u>	<u>97,634</u>	<u>-</u>
Income tax expense	6(19)	(50,359)	-	(11,524)	-
Profit for the year		<u>\$ 355,720</u>	<u>2</u>	<u>\$ 86,110</u>	<u>-</u>

Continued



綜合損益表

民國 113 年及 112 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

		113 年度		112 年度 (審計處審定數)	
資 產	附 註	金 額	%	金 額	%
其他綜合損益 (淨額)					
不重分類至損益之項目					
確定福利計畫之再衡量數	六 (十一)	\$ 225,823	1	\$ 126,983	1
採用權益法認列關聯企業及合資之其他綜合損益之份額	六 (五)	(105)	-	164	-
與其他綜合損益組成部份相關之所得稅	六 (十九)	(45,165)	-	(25,396)	-
其他綜合損益淨額		\$ 180,553	1	\$ 101,751	1
本期綜合損益總額		\$ 536,273	3	\$ 187,861	1

後附財務報表附註為本財務報表之一部分，請併同參閱。

STATEMENTS OF COMPREHENSIVE INCOME

YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars, -
except as otherwise indicated)

		For the years ended December 31			
		2024		2023	
Items	Notes	AMOUNT	%	AMOUNT	%
Other comprehensive income					
Items that will not be reclassified to profit or loss					
Defined benefit plan remeasurement	6(11)	\$ 225,823	1	\$ 126,983	1
Share of other comprehensive income (loss) of subsidiaries, associates and joint ventures accounted for under equity method	6(5)	(105)	-	164	-
Income tax relating to the components of other comprehensive income	6(19)	(45,165)	-	(25,396)	-
Other comprehensive income for the year		\$ 180,553	1	\$ 101,751	1
Total comprehensive income for the year		\$ 536,273	3	\$ 187,861	1

The accompanying notes are an integral part of these financial statements.



權益變動表

民國 113 年及 112 年 1 月 1 日至 12 月 31 日
單位：新台幣仟元

			保留盈餘		其他權益		
附註	普通股 股本	資本 公積	已指撥 保留盈餘	未指撥 保留盈餘	備供出售金 融商品未實 現損益	透過其他綜 合損益按公 允價值衡量 之金融資產 未實現評價 損益	合計
<u>112 年度（審計處審定數）</u>							
1 月 1 日餘額	\$ 10,000,000	\$ 6,837	\$ 1,679,950	\$ 1,139,585	\$ 70,980	\$ -	\$ 12,897,352
追溯適用會計準則之影響數	-	-	-	70,980	(70,980)	-	-
112 年 1 月 1 日重編後餘額	10,000,000	6,837	1,679,950	1,210,565	-	-	12,897,352
111 年盈餘指撥及分配	六 (十四)						
法定盈餘公積	-	-	43,959	(43,959)	-	-	-
112 年度淨利	-	-	-	86,110	-	-	86,110
採用權益法認列之關聯企業及 合資之變動數	-	1,793	-	-	-	-	1,793
其他綜合損益	-	-	-	102,232	-	(481)	101,751
12 月 31 日餘額	<u>\$ 10,000,000</u>	<u>\$ 8,630</u>	<u>\$ 1,723,909</u>	<u>\$ 1,354,948</u>	<u>\$ -</u>	<u>(\$ 481)</u>	<u>\$ 13,087,006</u>
<u>113 年度</u>							
1 月 1 日餘額	\$ 10,000,000	\$ 8,630	\$ 1,723,909	\$ 1,354,948	\$ -	(\$ 481)	\$ 13,087,006
112 年盈餘指撥及分配	六 (十四)						
法定盈餘公積	-	-	25,932	(25,932)	-	-	-
113 年度淨利	-	-	-	355,720	-	-	355,720
採用權益法認列之關聯企業及 合資之變動數	-	1,844	-	-	-	-	1,844
其他綜合損益	-	-	-	180,527	-	26	180,553
12 月 31 日餘額	<u>\$ 10,000,000</u>	<u>\$ 10,474</u>	<u>\$ 1,749,841</u>	<u>\$ 1,865,263</u>	<u>\$ -</u>	<u>(\$ 455)</u>	<u>\$ 13,625,123</u>

後附財務報表附註為本財務報表之一部分，請併同參閱。

STATEMENTS OF
CHANGES IN EQUITYFOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

				Retained Earnings		Other equity interest		
	Notes	Share capital	Capital surplus	Appropriated retained earnings	Unappropriated retained earnings	Unrealized gain or loss on available-for-sale financial assets	Unrealised gain or loss on financial assets at fair value through other comprehensive income	Total
For the year ended December 31, 2023 (examined by the Audit Department in Taipei)								
Balance at January 1, 2023		\$ 10,000,000	\$ 6,837	\$ 1,679,950	\$ 1,139,585	\$ 70,980	\$ -	\$ 12,897,352
Effect of retrospective application		-	-	-	70,980	(70,980)	-	-
Balance at January 1, 2023 after adjustment		10,000,000	6,837	1,679,950	1,210,565	-	-	12,897,352
Appropriation of 2022 earnings	6(14)							
Legal reserve		-	-	43,959	(43,959)	-	-	-
Net income for 2023		-	-	-	86,110	-	-	86,110
Change in associates and joint ventures accounted for under equity method		-	1,793	-	-	-	-	1,793
Other comprehensive income (loss) for the year		-	-	-	102,232	-	(481)	101,751
Balance at December 31, 2023		<u>\$ 10,000,000</u>	<u>\$ 8,630</u>	<u>\$ 1,723,909</u>	<u>\$ 1,354,948</u>	<u>\$ -</u>	<u>(\$ 481)</u>	<u>\$ 13,087,006</u>
For the year ended December 31, 2024								
Balance at January 1, 2024		\$ 10,000,000	\$ 8,630	\$ 1,723,909	\$ 1,354,948	-	(\$ 481)	\$ 13,087,006
Appropriation of 2023 earnings	6(14)							
Legal reserve		-	-	25,932	(25,932)	-	-	-
Net income for 2024		-	-	-	355,720	-	-	355,720
Change in associates and joint ventures accounted for under equity method		-	1,844	-	-	-	-	1,844
Other comprehensive income for the year		-	-	-	180,527	-	26	180,553
Balance at December 31, 2024		<u>\$ 10,000,000</u>	<u>\$ 10,474</u>	<u>\$ 1,749,841</u>	<u>\$ 1,865,263</u>	<u>\$ -</u>	<u>(\$ 455)</u>	<u>\$ 13,625,123</u>

The accompanying notes are an integral part of these financial statements.



現金流量表

民國 113 年及 112 年 1 月 1 日至 12 月 31 日
單位：新台幣仟元

(審計處審定數)

	附 註	113 年度	112 年度
<u>營業活動之現金流量</u>			
本期稅前淨利		\$ 406,079	\$ 97,634
調整項目			
收益費損項目			
提存各種準備		(19,523)	13,121
採用權益法認列之子公司、關聯企業及合資損益之份額	六 (五)	(60,349)	(54,588)
處分不動產、廠房及設備損失	六 (十七)	462	1,803
透過損益按公允價值衡量之金融資產淨利益	六 (二)(十七)	(80,547)	(64,659)
折舊費用	六 (六)(十八)	468,315	465,582
攤銷費用	六 (十八)	14,922	15,254
利息收入	六 (十六)	(84,181)	(70,469)
利息費用		307	287
受贈資產帳列其他收入	六 (二十)	(3,957)	(3,289)
債券溢價攤銷數		409	1,595
遞延收入轉列收入		(313)	(313)
<u>與營業活動相關之資產 / 負債變動數</u>			
應收帳款		4,047	(20,228)
應收帳款 - 關係人		297,161	413,930
其他應收款		(178)	(9,456)
其他應收款 - 關係人		16,138	(4,277)
存貨		44,673	(49,138)
預付款項		(232,645)	(271,078)
應付票據		(103,468)	66,672
應付票據 - 關係人		(3,003)	11,499
應付帳款		2,951	(31,416)
應付帳款 - 關係人		(140,726)	122,521
其他應付款		198,511	66,810
其他應付款 - 關係人		(226,815)	1,289,781
其他流動負債		106,124	426,853
其他非流動負債		(8,599)	134,611

續 次 頁

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(Expressed in thousands of New Taiwan dollars)

		For the years ended December 31	
	Notes	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 406,079	\$ 97,634
Adjustments			
Adjustments to reconcile profit (loss)			
Deposit on provisions		(19,523)	13,121
Share of profit of subsidiaries, associates and joint ventures accounted for under equity method	6(5)	(60,349)	(54,588)
Loss on disposal of property, plant and equipment	6(17)	462	1,803
Net gain on financial assets at fair value through profit or loss	6(2)(17)	(80,547)	(64,659)
Depreciation	6(6)(18)	468,315	465,582
Amortisation	6(18)	14,922	15,254
Interest income	6(16)	(84,181)	(70,469)
Interest expense		307	287
Donated assets recorded as other income	6(20)	(3,957)	(3,289)
Amortisation of premium on bonds payable		409	1,595
Deferred revenue transferred to revenue		(313)	(313)
Changes in assets and liabilities relating to operating activities			
Accounts receivable		4,047	(20,228)
Accounts receivable - related parties		297,161	413,930
Other receivables		(178)	(9,456)
Other receivables - related parties		16,138	(4,277)
Inventories		44,673	(49,138)
Prepayments		(232,645)	(271,078)
Notes payable		(103,468)	66,672
Notes payable - related parties		(3,003)	11,499
Accounts payable		2,951	(31,416)
Accounts payable - related parties		(140,726)	122,521
Other payables		198,511	66,810
Other payables - related parties		(226,815)	1,289,781
Other current liabilities		106,124	426,853
Other non-current liabilities		(8,599)	134,611

Continued



現金流量表

民國 113 年及 112 年 1 月 1 日至 12 月 31 日
單位：新台幣仟元

(審計處審定數)

	附 註	113 年度	112 年度
營運產生之現金流入		595,795	2,549,042
收取之利息		79,954	59,315
支付之利息	(	307)	(287)
支付所得稅	(	13,829)	(12,101)
營業活動之淨現金流入		661,613	2,595,969
<u>投資活動之現金流量</u>			
取得透過損益按公允價值衡量之金融資產	(\$	7,272,000)	(\$ 7,796,000)
處分透過損益按公允價值衡量之金融資產		7,830,242	7,042,467
取得按攤銷後成本衡量之金融資產	(	297,999)	(530,000)
處分按攤銷後成本衡量之金融資產		-	200,490
取得不動產、廠房及設備價款	六 (二十)	(277,626)	(314,810)
處分不動產、廠房及設備價款		-	8
取得無形資產價款	(	3,654)	(3,926)
建造中之投資性不動產增加	六 (七)	(825,042)	(1,057,749)
其他非流動資產 (增加) 減少	(	3,762)	18,608
收取之股利		49,728	26,941
投資活動之淨現金流出	(	800,113)	(2,413,971)
<u>籌資活動之現金流量</u>			
存入保證金 (表列「其他非流動負債」) 增加		37,981	38,414
籌資活動之淨現金流入		37,981	38,414
本期現金 (減少) 增加數	(	100,519)	220,412
期初現金餘額		702,693	482,281
期末現金餘額	\$	602,174	\$ 702,693

後附財務報表附註為本財務報表之一部分，請併同參閱。

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(Expressed in thousands of New Taiwan dollars)

	Notes	For the years ended December 31	
		2024	2023
Cash inflow generated from operations		595,795	2,549,042
Receipt of interest		79,954	59,315
Payment of interest	(	307)	(287)
Payment of income tax	(	13,829)	(12,101)
Net cash flows provided by operating activities		661,613	2,595,969
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value thorough profit or loss - current	(\$	7,272,000)	(\$ 7,796,000)
Proceeds from disposal of financial assets at fair value through profit or loss - current		7,830,242	7,042,467
Acquisition of financial assets at amortised cost - non-current	(	297,999)	(530,000)
Proceeds from disposal of financial assets at amortised cost - current		-	200,490
Acquisition of property, plant and equipment	6(20)	(277,626)	(314,810)
Proceeds from disposal of property, plant and equipment		-	8
Acquisition of intangible assets	(	3,654)	(3,926)
Acquisition of investment property in construction	6(7)	(825,042)	(1,057,749)
(Increase) decrease in other non-current assets	(	3,762)	18,608
Receipt of dividends		49,728	26,941
Net cash flows used in investing activities	(	800,113)	(2,413,971)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in guarantee deposits received (shown as "other non-current liabilities")		37,981	38,414
Net cash flows provided by financing activities		37,981	38,414
Net (decrease) increase in cash	(	100,519)	220,412
Cash at beginning of year		702,693	482,281
Cash at end of year	\$	602,174	\$ 702,693

The accompanying notes are an integral part of these financial statements.



台北大眾捷運股份有限公司

財務報表附註

民國 113 年度及 112 年度

單位：新台幣仟元（除特別註明者外）

一、公司沿革

台北大眾捷運股份有限公司(以下簡稱本公司)於民國 83 年 7 月 27 日核准設立，主要營業項目為大眾捷運系統旅客運送業務、大眾捷運系統營運管理之顧問諮詢業務、百貨買賣、廣告企劃、代理、製作、看板出租及停車場業務之經營。本公司營運之主要財產係向臺北市政府承租。本公司由臺北市政府控制，其為持有本公司股份 73.75% 之主要股東。

二、通過財務報表之日期及程序

本財務報表已於民國 114 年 4 月 9 日經董事會通過。

三、會計政策變動

無此情形。

四、重大會計政策之彙總說明

編製本財務報表所採用之主要會計政策說明如下。除另有說明外，此等政策在所有報導期間一致地適用。

（一）遵循聲明

本財務報表係依據商業會計法中與財務報表編製有關之規定、商業會計處理準則與財團法人中華民國會計研究發展基金會所公開之各號企業會計準則公報及其解釋編製之財務報表。

（二）編製基礎

除按公允價值衡量之透過損益按公允價值衡量之金融資產外，本財務報表係按歷史成本編製。

TAIPEI RAPID TRANSIT CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

(The 2023 balances were examined by the Audit Department in Taipei)

1. HISTORY AND ORGANISATION

Taipei Rapid Transit Corporation (“the Company”) was incorporated in the Republic of China (“ROC”) as a company limited by shares on July 27, 1994. The major business activities of the Company include the provision of public rapid transit services, public rapid transit business consulting service, sales of general merchandise, advertising, and the leasing of signboards and parking lots. Major operating properties of the Company are leased from the Taipei City Government. The Taipei City Government is the Company’s major stockholder which owns 73.75% of outstanding shares.

2. THE DATE OF AUTHORISATION OF THE FINANCIAL STATEMENTS AND PROCEDURE FOR AUTHORISATION

The financial statements have been approved for issuance by the Board of Directors on April 9, 2025.

3. CHANGES IN ACCOUNTING POLICIES

None.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all reporting periods, unless otherwise stated.

(1) Compliance statement

The financial statements have been prepared in accordance with the requirements of Business Entity Accounting Law relating to the preparation of financial statements, Regulation on Business Entity Accounting Handling, and the Statements of Financial Accounting Standards and related interpretations issued by the Accounting Research and Development Foundation.

(2) Basis of preparation

Financial assets at fair value through other comprehensive income, the financial statements have been prepared under the historical cost convention.



(三) 外幣換算

本公司係依營運所處主要經濟環境決定功能性貨幣。本財務報表係以本公司之功能性貨幣「新台幣」作為表達貨幣列報。

外幣交易及餘額

1. 外幣交易於交易日依當日之即期匯率換算為功能性貨幣認列。
2. 外幣貨幣性項目於資產負債表日依當日之收盤匯率換算，因換算而產生之兌換差額認為當期損益。
3. 外幣非貨幣性項目，屬透過損益按公允價值衡量者，於資產負債表日依當日之收盤匯率換算，因換算而產生之兌換差額認為當期損益；屬以歷史成本衡量者，係依交易日之歷史匯率換算。
4. 所有兌換損益於綜合損益表之「其他利益及損失」列報。

(四) 資產負債區分流動及非流動之分類標準

1. 資產符合下列條件之一者，分類為流動資產：
 - (1) 預期於正常營業週期中實現該資產，或意圖將其出售或消耗者。
 - (2) 主要為交易目的而持有者。
 - (3) 預期於資產負債表日後十二個月內實現者。
 - (4) 現金或約當現金，但不包括於資產負債表日後逾十二個月用以交換、清償負債或受有其他限制者。

本公司將所有不符合上述條件之資產分類為非流動。

2. 負債符合下列條件之一者，分類為流動負債：
 - (1) 預期於正常營業週期中清償者。
 - (2) 主要為交易目的而持有者。
 - (3) 於資產負債表日後十二個月內到期清償之負債。
 - (4) 不能無條件將清償期限遞延至資產負債表日後至少十二個月者。

本公司將所有不符合上述條件之負債分類為非流動。

(五) 透過損益按公允價值衡量之金融資產

1. 係指非屬按攤銷後成本衡量或透過其他綜合損益按公允價值衡量之金融資產。
2. 對於符合慣例交易之透過損益按公允價值衡量之金融資產係採用交易日會計。
3. 於原始認列時按公允價值衡量，相關交易成本認為損益，後續按公允價值衡量，其利益或損失認為損益。

(3) Foreign currency transactions

The functional currency of the Company is determined by the primary economic environment in which the Company operates. The financial statements are presented in New Taiwan dollars, which is the Company's functional currency.

Foreign currency transactions and balances

- A. Foreign currency transactions are translated into the functional currency using the spot exchange rate at the dates of the transactions.
- B. Monetary items denominated in foreign currencies are translated at the closing rate at the balance sheet date. Exchange differences arising upon translation at the balance sheet date are recognised in profit or loss.
- C. Non-monetary items denominated in foreign currencies held at fair value through profit or loss are translated at closing rate at the balance sheet date; their translation differences are recognised in profit or loss. Non-monetary items denominated in foreign currencies that are measured at cost are translated using the historical exchange rates at the dates of the transactions.
- D. All foreign exchange gains and losses are presented in the statement of comprehensive income within 'other gains and losses'.

(4) Criteria for classifying assets and liabilities as current or non-current items

A. Assets that meet one of the following criteria are classified as current assets:

- (1) Assets arising from operating activities that are expected to be realised or consumed, or are intended to be sold within the normal operating cycle;
- (2) Assets held mainly for trading purposes;
- (3) Assets that are expected to be realised within twelve months from the balance sheet date;
- (4) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to pay off liabilities more than twelve months after the balance sheet date.

Otherwise, they are classified as non-current assets.

B. Liabilities that meet one of the following criteria are classified as current liabilities:

- (1) Liabilities arising from operating activities that are expected to be paid off within the normal operating cycle;
- (2) Liabilities arising mainly from trading activities;
- (3) Liabilities that are to be paid off within twelve months from the balance sheet date;
- (4) Liabilities for which the repayment date cannot be extended unconditionally to more than twelve months after the balance sheet date.

Otherwise, they are classified as non-current liabilities.

(5) Financial assets at fair value through profit or loss

- A. Financial assets at fair value through profit or loss are financial assets that are not measured at amortised cost or fair value through other comprehensive income.
- B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognised and derecognised using trade date accounting.
- C. The financial assets at fair value through profit or loss are initially recognised at fair value. Related transaction costs are recognised in profit or loss. These financial assets are subsequently remeasured and stated at fair value, and any gain or loss of these financial assets are recognised in profit or loss.



(六) 按攤銷後成本衡量之金融資產

1. 係指同時符合下列條件者：
 - (1) 該金融資產係以收取合約現金流量為目的之經營模式下所持有。
 - (2) 該金融資產之合約條款產生特定日期之現金流量，該等現金流量完全為支付本金及流通在外本金金額之利息。
2. 對於符合慣例交易之按攤銷後成本衡量之金融資產係採用交易日會計。
3. 於原始認列時按其公允價值加計交易成本衡量，後續採用有效利息法按攤銷程序於流通期間內認列利息收入，並於減損及除列時，將其利益或損失認列為損益。
4. 本公司持有不符合約當現金之定期存款，因持有期間短，折現之影響不重大，係以投資金額衡量。

(七) 應收帳款

商業因出售商品或勞務等而發生之債權，於原始認列時按公允價值加計交易成本衡量，後續採有效利息法按攤銷後成本扣除減損後之金額衡量。有效利息法攤銷計算之利息認列於當期損益。惟當未附息之短期應收帳款折現之影響不大，係以交易金額衡量。

(八) 金融資產減損

1. 本公司於每一資產負債表日，評估一項或一組金融資產於原始認列後是否發生一項或多項損失事項，且損失事項對一項或一組金融資產之估計未來現金流量，具有能可靠估計之影響，而發生減損損失之客觀證據。
2. 本公司用以決定是否存在減損損失之客觀證據的政策如下：
 - (1) 發行人或債務人之重大財務困難；
 - (2) 違約。例如，利息或本金支付之延滯或不償付；
 - (3) 因借款人財務困難相關之經濟或法律理由，貸款人對借款人給予原不可能考量之讓步；
 - (4) 借款人將進入破產或其他財務重整之可能性大增；
 - (5) 可觀察到之資料顯示，一組金融資產之估計未來現金流量，於該等資產原始認列後，發生可衡量之減少，雖然該減少尚無法認定係屬該組中之某個別金融資產，該等資料包括該組金融資產之借款人償付狀況之不利變化，或該組金融資產中，與資產違約有關之全國性或區域性經濟情況；
 - (6) 權益工具之發行人營運所處之技術、市場、經濟或法令環境，發生不利影響之重大改變之資訊，且證據顯示可能無法收回該權益工具之投資成本；



(6) Financial assets at amortised cost

A. Financial assets at amortised cost are those that meet all of the following criteria:

- (a) The financial assets are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- (b) The contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

B. On a regular way purchase or sale basis, financial assets at amortised cost are recognised and derecognised using trade date accounting.

C. Financial assets at amortised cost are initially recognised at fair value plus transaction costs. Interest income from these financial assets is included in finance income using the effective interest method. A gain or loss is recognised in profit or loss when the asset is impaired or derecognised.

D. The Company's time deposits which do not fall under cash equivalents are those with a short maturity period and are measured at initial investment amount as the effect of discounting is immaterial.

(7) Accounts receivable

Accounts receivable are loans that are created by the entity by selling goods or providing services to customers and are initially recognised at fair value plus transaction costs and are subsequently measured at amortised cost using the effective interest method, less impairment loss. Interest amortised using the effective interest method is recognised in profit or loss. However, short-term accounts receivable without bearing interest are measured at transaction amount as the effect of discounting is immaterial.

(8) Impairment of financial assets

A. The Company assesses at each balance sheet date whether there is objective evidence that a financial asset or a group of financial assets is impaired as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

B. The criteria that the Company uses to determine whether there is objective evidence of an impairment loss is as follows:

- (a) Significant financial difficulty of the issuer or debtor;
- (b) A breach of contract, such as a default or delinquency in interest or principal payments;
- (c) For economic or legal reasons relating to the borrower's financial difficulty, granted the borrower a concession that a lender would not otherwise consider;
- (d) It becomes probable that the borrower will enter bankruptcy or other financial reorganisation;
- (e) Observable data indicating that there is a measurable decrease in the estimated future cash flows from a group of financial assets since the initial recognition of those assets, although the decrease cannot yet be identified with the individual financial asset in the group, including adverse changes in the payment status of borrowers in the group or national or local economic conditions that correlate with defaults on the assets in the group;
- (f) Information about significant changes with an adverse effect that have taken place in the technology, market, economic or legal environment in which the issuer operates, and indicates that the cost of the investment in the equity instrument may not be recovered;



3. 經評估按攤銷後成本衡量之金融資產(包括應收帳款、其他應收款及存出保證金等)已經存在減損之客觀證據，本公司按下列方式決定其減損損失之金額：

係以該金融資產帳面金額，與估計未來現金流量按該金融資產原始有效利率折現之現值間之差額，藉由備抵帳戶調減資產之帳面金額，認列減損損失於當期損益。當後續期間備抵之損失金額減少，且該減少能客觀地與認列減損後發生之事項相連結，則先前認列之減損損失在未認列減損情況下於迴轉日應有之攤銷後成本之限額內，資產之帳面金額藉由備抵帳戶迴轉，減損迴轉認列為損益。

(九) 金融資產之除列

當來自金融資產現金流量之合約權利失效或已交割時，將除列金融資產。

(十) 租賃－出租人

當附屬於租賃資產所有權之幾乎所有風險與報酬未移轉予承租人時，分類為營業租賃。後續將租賃收益總額扣除給予承租人之任何誘因，於租賃期間內按直線法攤銷認列為當期損益。

(十一) 存貨

包括銷售之商品存貨及營業上供內部使用非以出售為目的之消耗性及非消耗性物料、燃料等。存貨按成本與淨變現價值孰低者衡量，成本依移動平均法決定。比較成本與淨變現價值孰低時，採逐項比較法。營業上供內部使用非以出售為目的之消耗性及非消耗性物料及燃料等，就呆滯及過時部分提列備抵呆滯損失。

(十二) 採用權益法之投資－關聯企業

1. 關聯企業指本公司對其有重大影響而無控制或聯合控制之個體，一般係直接或間接持有其 20% 以上表決權之股份。
2. 本公司對關聯企業原始依成本認列，對取得後之損益份額及其他綜合損益份額，分別認列為當期損益及其他綜合損益。如本公司對任一關聯企業之損失份額等於或超過其在該關聯企業之權益，本公司不認列進一步之損失，除非本公司對該關聯企業已發生法定義務、推定義務或已代其支付款項。
3. 當關聯企業發生非損益及其他綜合損益之權益變動且不影響對關聯企業之持股比例時，本公司將所有權益變動按持股比例認列為「資本公積」。

C. When the Company assesses that there has been objective evidence of impairment loss of financial assets measured at amortised cost (including accounts receivable, other receivables and guarantee deposits paid), the amount of impairment loss is determined as follows according to the category of financial assets:

The amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate, and recognised by reducing the carrying amount of the asset through the use of an impairment allowance account in profit or loss. If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment loss was recognised, the previously recognised impairment loss is reversed through the use of an impairment allowance account to the extent that the carrying amount of the asset does not exceed its amortised cost that would have been at the date of reversal had the impairment loss not been recognised previously and recognised in profit or loss.

(9) Derecognition of financial assets

The Company derecognises a financial asset when the rights to receive cash flows from the financial assets have expired or have been settled.

(10) Lease - lessor

Leases in which substantially all the risks and rewards of ownership are not transferred to lessee are classified as operating leases. Lease income from an operating lease (net of any incentives given to the lessee) is recognised in profit or loss on a straight-line basis over the lease term.

(11) Inventories

Inventories include merchandise for sale and consumable and non-consumable materials and fuel for internal use. Inventories are stated at the lower of cost and net realisable value. Cost is determined using the moving average-method. The item by item approach is used in applying the lower of cost and net realisable value. Allowance for obsolescence is provided for slow-moving items of consumable, non-consumable materials and fuel for internal use.

(12) Investments accounted for under equity method - Associates

- A. Associates are all entities over which the Company has significant influence but no control or joint control. In general, the Company directly or indirectly holds 20% or more of the voting power of the investee.
- B. Investments in associates are initially recognised at cost. The Company's share of its associate's post-acquisition profits or losses and other comprehensive income are recognised in profit or loss and other comprehensive income, respectively. Where the Company's share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured receivables, the Company does not recognise further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.
- C. When changes in an associate's equity do not arise from profit or loss or other comprehensive income and such changes do not affect the Company's ownership percentage of the associate, the Company recognises change in ownership interest of the associate in 'capital surplus' in proportion to its ownership.



4. 本公司與關聯企業間交易所產生之未實現損益業已依其對關聯企業之權益比例銷除。關聯企業之會計政策已作必要之調整，與本公司採用之政策一致。
5. 當停止採用權益法時，對於先前認列於其他綜合損益與該關聯企業有關之所有金額，其會計處理與本公司若直接處分相關資產或負債之基礎相同；並將與該關聯企業有關之資本公積轉列損益。

(十三) 不動產、廠房及設備

1. 不動產、廠房及設備係以取得成本為入帳基礎，並將購建期間之有關利息資本化。
2. 不動產、廠房及設備之部分組成重置時，若該重置部分之未來經濟效益很有可能流入本公司，則該重置成本認列為該項目之帳面金額，被重置部分之帳面金額則予以除列。所有其他維修成本於發生時認列為當期損益。
3. 不動產、廠房及設備之後續衡量採成本模式，按估計耐用年限以直線法計提折舊。不動產、廠房及設備各項組成若屬重大，則單獨提列折舊，但實務上不可行時，不在此限。各項不動產、廠房及設備之耐用年限如下：

房屋及建築：30 年

機器設備：2 年～40 年

運輸設備：2 年～30 年

租賃改良：2 年～55 年

其他設備：2 年～20 年

(十四) 租賃－承租人

1. 當附屬於租賃資產所有權之幾乎所有風險與報酬未移轉予承租人時，分類為營業租賃。後續將租賃給付總額扣除自出租人收取之任何誘因，於租賃期間內按直線法攤銷認列為當期損益。
2. 依據(109)基秘字第 367 號函及(111)基秘字第 068 號函規定，承租人因新型冠狀病毒肺炎病毒疫情影響而取得之相關租金減讓，於符合特定條件下之任何減少給付，於實際享有租金減讓之租賃期間，以減讓後之租金金額認列租金費用，而無須依企業會計準則公報第二十號「租賃」第十五條之規定處理。

(十五) 投資性不動產

投資性不動產以取得成本認列，後續衡量採成本模式，其會計處理比照不動產、廠房及設備。除土地外，按估計耐用年限以直線法提列折舊。

- D. Unrealised gains on transactions between the Company and its subsidiaries are eliminated to the extent of the Company's interest in the associates. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Company.
- E. When the Company ceases to account for its interest by using the equity method, all amounts previously recognised in other comprehensive income in relation to the associate are accounted for on the same basis as would be required and all capital surplus relating to the associate are reclassified to profit or loss.

(13) Property, plant and equipment

- A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalised.
- B. In case of replacement of one part of the property, plant and equipment, the new part is capitalised to the extent that it is probable that future economic benefits associated with the item will flow to the Company, and the carrying amount of the part replaced is derecognised. All other repairs and maintenance are charged to profit or loss when incurred.
- C. Property, plant and equipment are measured at cost model subsequently. Property, plant and equipment are depreciated using the straight-line method over their estimated useful lives. Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately, unless it is impracticable. The estimated useful lives of property, plant and equipment are as follows:
 - Buildings and structures 30 years
 - Machinery and equipment 2 ~ 40 years
 - Transportation equipment 2 ~ 30 years
 - Leasehold assets 2 ~ 55 years
 - Other equipment 2 ~ 20 years

(14) Lease - lessee

- A. Leases in which substantially all the risks and rewards of ownership are not transferred to lessee are classified as operating leases. Payments made under an operating lease less any incentives received from the lessor are recognised in profit or loss on a straight-line basis over the lease term.
- B. Pursuant to Interpretation (109) 367 and (111) 068 issued by the Accounting Research and Development Foundation, for rent concessions obtained due to the impact of the COVID-19 pandemic, that reduce only lease payments when all specified conditions are met and recognised the gain from changes in lease payments arising from the rent concessions by decreasing rent expense, do not need to follow the regulation of Enterprise Accounting Standard No. 20 "Lease" paragraph 15.

(15) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Accounting for investment property is the same as the accounting for property, plant and equipment. Except for land, investment property is depreciated on a straight-line basis over its estimated useful lives.



（十六）無形資產

1. 無形資產係按成本減除累計攤銷及累計減損衡量。
2. 電腦軟體係依直線法攤銷，耐用年限為 4 年。

（十七）非金融資產減損

1. 本公司於資產負債表日針對有減損跡象之資產，估計其可回收金額，當可回收金額低於其帳面價值時，則認列減損損失。但已辦理重估之資產，其減損損失應在未實現重估增值餘額之範圍內，認列於其他綜合損益，減少未實現重估增值；如有餘額，則認列於損益。
2. 後續期間若可回收金額增加，該資產之帳面金額則調增至其可回收金額，惟迴轉後該資產之帳面金額，不得超過若未於以前年度認列減損損失時所決定之帳面金額（減除折舊或攤銷）。迴轉之減損損失認列為當期利益，但已辦理重估之資產，其減損損失之迴轉利益，僅於減損損失原認列於損益之範圍內，認列為損益；如有餘額，應認列為其他綜合損益，增加該項資產之未實現重估增值。

（十八）應付帳款及票據

因賒購原物料、商品或勞務所發生之應付帳款，及應付之各種票據。於原始認列時按交易日之公允價值扣除交易成本衡量，後續採有效利息法按攤銷後成本之金額衡量。有效利息法攤銷計算之利息認列為當期損益。惟當未付息之短期應付帳款折現之影響不大，係以交易金額衡量。

（十九）金融負債之除列

於合約所載之義務履行、取消或到期時，除列金融負債。

（二十）員工福利

1. 短期員工福利

短期員工福利係以預期支付之非折現金額衡量，並於相關服務提供時認列為費用。

2. 退休金

- (1) 確定提撥計畫

對於確定提撥計畫，係依權責發生基礎將應提撥之退休基金數額認列為當期之退休金成本。預付提撥金於可退還現金或減少未來給付之範圍內認列為資產。

(16) Intangible assets

- A. Intangible assets are measured at cost less accumulated amortisation and accumulated impairment.
- B. Computer software is amortised on a straight-line basis over the estimated useful life of 4 years.

(17) Impairment of non-financial assets

- A. The Company assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. The impairment loss on revalued assets is recognised in other comprehensive income to the extent of amount of unrealised revaluation surplus; excess is recognised in profit or loss, if any.
- B. Where the recoverable amount increases in subsequent period, the book value of the asset is adjusted to its recoverable amount. The carrying amount after reversal should not exceed its book value (less depreciation or amortisation amount) that would have been if the impairment had not been recognised. Reversal of impairment loss is recognised in profit or loss, but gain on reversal of impairment loss on revalued assets is recognised in profit or loss to the extent of impairment loss initially recognised in profit or loss; excess is recognised in other comprehensive income as unrealised revaluation surplus of the asset.

(18) Notes and accounts payable

Notes and accounts payable from purchasing raw materials, goods or services on credit are initially recognised at fair value less any transaction costs and subsequently measured at amortised cost using the effective interest method. Interest amortised using the effective interest method is recognised in profit or loss. However, short-term accounts payable without bearing interest are subsequently measured at transaction amount as the effect of discounting is immaterial.

(19) Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability specified in the contract is discharged, cancelled or expires.

(20) Employee benefits**A. Short-term employee benefits**

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid and are recognised as expenses in the period in which the employees render service.

B. Pension**(A) Defined contribution plan**

For defined contribution plan, the contributions are recognised as pension expenses when they are due on an accrual basis. Prepaid contributions are recognised as an asset to the extent of a cash refund or a reduction in the future payments.



(2) 確定福利計畫

- A. 確定福利計畫下之淨義務係以員工當期或過去服務所賺得之未來福利金額折現計算，並以資產負債表日之確定福利義務現值減除計畫資產之公允價值。確定福利淨義務每年由精算師採用預計單位福利法計算，折現率係使用資產負債表日與確定福利計畫之貨幣及期間一致之政府公債（於資產負債表日）之市場殖利率。
- B. 確定福利計畫產生之再衡量數於發生當期認列於其他綜合損益，並表達於保留盈餘。
- C. 前期服務成本之相關費用立即認列為損益。

3. 員工及董監酬勞

員工及董監酬勞係於具法律或推定義務且金額可合理估計時，認列為費用及負債。

(二十一) 所得稅

- 1. 所得稅費用包含當期及遞延所得稅。除與列入其他綜合損益或直接列入權益之項目有關之所得稅分別列入其他綜合損益或直接列入權益外，所得稅係認列於損益。
- 2. 本公司按資產負債表日已立法之稅率計算估列當期所得稅負債。未分配盈餘依所得稅法加徵所得稅，俟盈餘產生年度之次年度於股東會通過盈餘分派案後，始就實際盈餘之分派情形，認列未分配盈餘所得稅費用。
- 3. 遞延所得稅採用資產負債表法，按資產及負債之課稅基礎與其於資產負債表之帳面金額所產生之暫時性差異認列。源自於原始認列之商譽所產生之遞延所得稅負債則不予認列，若遞延所得稅源自於交易（不包括企業合併）中對資產或負債之原始認列，且在交易當時未影響會計利潤或課稅所得（課稅損失），則不予認列。若投資關聯企業產生之暫時性差異，本公司可以控制暫時性差異迴轉之時點，且暫時性差異很有可能於可預見之未來不會迴轉者則不予認列。遞延所得稅採用在資產負債表日已立法並於有關之遞延所得稅資產實現或遞延所得稅負債清償時預期適用之稅率（及稅法）為準。
- 4. 遞延所得稅資產於暫時性差異很有可能用以抵減未來應課稅所得之範圍內認列，並於每一資產負債表日重評估未認列及已認列之遞延所得稅資產。
- 5. 研究發展支出而產生之未使用所得稅抵減遞轉後期，係在很有可能未來課稅所得以供其使用之範圍內，認列遞延所得稅資產。



(B) Defined benefit plan

- a. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Company in current period or prior periods. The liability recognised in the balance sheets in respect of defined benefit pension plan is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash flows using interest rates of government bonds that have terms to maturity approximating to the terms of the related pension liability.
- b. Remeasurements arising on defined benefit plan are recognised in other comprehensive income in the period in which they arise and are recorded as retained earnings.
- c. Past service costs are recognised immediately in profit or loss.

C. Employees' compensation and directors' and supervisors' remuneration

Employees' compensation and directors' and supervisors' remuneration are recognised as expenses and liabilities, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated.

(21) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or items recognised directly in equity, in which cases the tax is recognised in other comprehensive income or equity.
- B. The current income tax liabilities are calculated based on the tax rate enacted at the balance sheet date. An additional tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the shareholders resolve to retain the earnings.
- C. Deferred tax is recognised, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the balance sheet. However, the deferred tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred tax is provided on temporary differences arising on investments in associates, except where the timing of the reversal of the temporary difference is controlled by the Company and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax is determined using tax rates (and laws) that have been enacted by the balance sheet date and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled.
- D. Deferred tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised. At each balance sheet date, unrecognised and recognised deferred tax assets are reassessed.
- E. A deferred tax asset is recognised for the carryforward of unused tax credits resulting from research and development expenditures to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilised.



(二十二) 股本

普通股分類為權益。直接歸屬於發行新股或認股權之增額成本以扣除所得稅後之淨額於權益中列為價款減項。

(二十三) 股利分配

分派予本公司股東之股利於本公司股東會決議分派股利時於財務報表認列，分派現金股利認列為負債。

(二十四) 收入認列

運輸收入於勞務提供後，認列為收入，本公司之常客優惠計畫，係於交易時給與客戶累積回饋金，客戶可於未來一定期間內領取回饋金。原始提供勞務相關之已收或應收對價之公允價值分攤至提供之勞務及回饋金，該等回饋金於有效期間內首次通過捷運閘門時給予；捷運車站及車箱廣告收入依契約期間，認列為收入；捷運車站之販賣店、地下街及行動電話場地租金依租約期間認列為收入。代理收入係受託經營貓空纜車、臺北小巨蛋、兒童新樂園及捷運環狀線第一階段（環一），相關營運收入及成本參照審計部臺北市審計處審定，以總額分別列示於本公司之財務報表。

(二十五) 政府補助

政府補助於可合理確信企業將遵循政府補助所附加之條件，且將可收到該項補助時，按公允價值認列。若政府補助之性質係補償本公司發生之費用，則在相關費用發生期間依有系統之基礎將政府補助認列為當期損益。若政府補助係以本公司應購買或以其他方式取得非流動資產為條件，則以合理且有系統之基礎於相關資產耐用年限期間轉列損益。

五、重大假設及估計不確定性之主要來源

本公司編製本財務報告時，管理階層已運用其判斷以決定所採用之會計政策，惟並無重大會計判斷、估計及假設不確定性之情形。

六、重要會計項目之說明

(一) 現金

	113 年 12 月 31 日	112 年 12 月 31 日
庫存現金	\$ 166,260	\$ 250,862
活期存款及支票存款	435,914	451,831
	<u>\$ 602,174</u>	<u>\$ 702,693</u>

(22) Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares or stock options are shown in equity as a deduction, net of tax, from the proceeds.

(23) Dividends

Dividends are recorded in the Company's financial statements in the period in which they are approved by the Company's shareholders. Cash dividends are recorded as liabilities.

(24) Revenue recognition

Fare revenues are recognised when service has been provided. Under the Company's frequent passenger program, the Company grants a cashback ratio to the customer when the transaction is successful, and the customer can receive the cashback during a certain period in the future. The fair value of the consideration received or receivable arising from initially providing the service is allocated to provided services and discount. Such cashback will be automatically deposited to the electronic wallet when it is swiped at a Metro gate for the first time during the validity period. Rental revenues from Mass Rapid Transit ("MRT") station shops, underground shopping malls, and base for mobile phone facilities are accounted for in accordance with the terms of the leases. Costs and expenses are recognised as incurred. In accordance with the financial statements examined by the ADTC, revenues and costs (recorded as "Agency income" and "Agency expenses") related to the Maokong Gondola, the Taipei Arena, the Taipei Children's Amusement Park and Taipei MRT Circular line Phase I (Circular I) commissioned by the Taipei City Government are expressed at gross amount.

(25) Government grants

Government grants are recognised at their fair value only when there is reasonable assurance that the Company will comply with conditions attached to the grants and the grants will be received. Government grants are recognised in profit or loss on a systematic basis over the periods in which the Company recognises expenses for the related costs for which the grants are intended to compensate. If government grants are given on condition that it will be used for purchasing or other methods to acquire non-current assets, the grants will be recognised in profit or loss during the estimated useful life of associated assets on a reasonable and systematic basis.

5. CRITICAL ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY

The preparation of these financial statements requires management to use judgement in adopting accounting policies. However, the Company does not have to make critical assumptions and estimates concerning future events based on existing conditions.

6. DETAILS OF SIGNIFICANT ACCOUNTS**(1) Cash**

	December 31, 2024	December 31, 2023
Cash on hand	\$ 166,260	\$ 250,862
Checking accounts and demand deposits	435,914	451,831
	<u>\$ 602,174</u>	<u>\$ 702,693</u>



(二) 透過損益按公允價值衡量之金融資產

	113 年 12 月 31 日	112 年 12 月 31 日
流動項目：		
強制透過損益按公允價值衡量之金融資產		
受益憑證	\$ 5,119,000	\$ 5,584,000
評價調整	84,477	97,172
	<u>\$ 5,203,477</u>	<u>\$ 5,681,172</u>

1. 透過損益按公允價值衡量之金融資產認列於(損)益之明細如下：

	113 年度	112 年度
透過損益按公允價值衡量之金融資產		
受益憑證	<u>\$ 80,547</u>	<u>\$ 64,659</u>

2. 本公司投資之開放型基金係以資產負債表日之淨值作為公允價值。

3. 本公司未有將透過損益按公允價值衡量之金融資產提供質押之情形。

(三) 按攤銷後成本衡量之金融資產

	113 年 12 月 31 日	112 年 12 月 31 日
流動項目：		
公司債	\$ 500,000	\$ -
金融債券	299,938	-
三個月以上至一年期之定期存款	3,220,000	3,220,000
	<u>\$ 4,019,938</u>	<u>\$ 3,220,000</u>
非流動項目：		
公司債	\$ 852,068	\$ 1,154,533
金融債券	549,750	749,633
證券化金融資產	150,000	150,000
	<u>\$ 1,551,818</u>	<u>\$ 2,054,166</u>

1. 本公司於民國 113 年及 112 年度認列之利息收入(表列「其他收入」項下)分別為 \$81,470 及 \$68,656。

2. 本公司未有將按攤銷後成本衡量之金融資產提供質押之情形。

(2) Financial assets at fair value through profit or loss

	December 31, 2024	December 31, 2023
Current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Beneficiary certificates	\$ 5,119,000	\$ 5,584,000
Valuation adjustment	84,477	97,172
	<u>\$ 5,203,477</u>	<u>\$ 5,681,172</u>

A. Amounts recognised in profit or loss in relation to financial assets at fair value through profit or loss are listed below:

	For the year ended	
	December 31, 2024	December 31, 2023
Financial assets mandatorily measured at fair value through profit or loss		
Beneficiary certificates	<u>\$ 80,547</u>	<u>\$ 64,659</u>

B. The fair value of the open-end funds invested by the Company is based on the net value at the balance sheet date.

C. The Company has not pledged any financial assets measured at fair value through profit or loss.

(3) Financial assets at amortised cost

	December 31, 2024	December 31, 2023
Current items:		
Corporate bonds	\$ 500,000	\$ -
Financial bonds	299,938	-
Time deposits of more than three months to one year	3,220,000	3,220,000
	<u>\$ 4,019,938</u>	<u>\$ 3,220,000</u>
Non-current items:		
Corporate bonds	\$ 852,068	\$ 1,154,533
Financial bonds	549,750	749,633
Financial asset beneficiary certificates	150,000	150,000
	<u>\$ 1,551,818</u>	<u>\$ 2,054,166</u>

A. For the years ended December 31, 2024 and 2023, the Company recognised interest income (shown as “other income”) in the amount of \$81,470 and \$68,656, respectively.

B. The Company has no financial assets at amortised cost pledged to others.



(四) 存貨

	113 年 12 月 31 日	112 年 12 月 31 日
物料及燃料	\$ 2,363,778	\$ 2,444,901
商品存貨	196	187
	2,363,974	2,445,088
減：備抵存貨損失	(23,127)	(59,568)
	<u>\$ 2,340,847</u>	<u>\$ 2,385,520</u>

本公司當期認列為營業成本之金額：

	113 年度	112 年度
輸儲成本	\$ 17,464,965	\$ 16,706,009
代理成本	911,178	1,209,831
投資性不動產成本	54,766	48,922
其他營業成本	445,960	432,505
	<u>\$ 18,876,869</u>	<u>\$ 18,397,267</u>

(五) 採用權益法之投資

	113 年 12 月 31 日	112 年 12 月 31 日
關聯企業	<u>\$ 483,965</u>	<u>\$ 471,605</u>

1. 本公司之重大關聯企業之帳面金額、性質及範圍列示如下：

公司名稱	帳面金額		持股比例	
	113 年 12 月 31 日	112 年 12 月 31 日	113 年 12 月 31 日	112 年 12 月 31 日
悠遊卡投資控股股份有限公司	\$ 340,534	\$ 334,547	27.49%	27.49%
捷邦管理顧問股份有限公司	12,042	11,798	20%	20%
悠遊卡股份有限公司	131,389	125,260	10.93%	11%
	<u>\$ 483,965</u>	<u>\$ 471,605</u>		

(4) Inventories

	December 31, 2024	December 31, 2023
Materials and fuel	\$ 2,363,778	\$ 2,444,901
Merchandise	196	187
	2,363,974	2,445,088
Less: Allowance for inventory obsolescence	(23,127)	(59,568)
	<u>\$ 2,340,847</u>	<u>\$ 2,385,520</u>

Details of operating costs for the years ended December 31, 2024 and 2023 were as follows:

	For the years ended December 31,	
	2024	2023
Transportation costs	\$ 17,464,965	\$ 16,706,009
Agency cost	911,178	1,209,831
Costs of investment property	54,766	48,922
Other operating costs	445,960	432,505
	<u>\$ 18,876,869</u>	<u>\$ 18,397,267</u>

(5) Investments accounted for under equity method

	December 31, 2024	December 31, 2023
Associates	<u>\$ 483,965</u>	<u>\$ 471,605</u>

A. The carrying amount, nature and extent of the Company's material associates are as follows:

Investments	Book value		Percentage of ownership	
	December 31, 2024	December 31, 2023	December 31, 2024	December 31, 2023
EasyCard Investment Holding Co., Ltd.	\$ 340,534	\$ 334,547	27.49%	27.49%
Metro Taipei Consulting Service Ltd.	12,042	11,798	20%	20%
EasyCard Corporation	131,389	125,260	10.93%	11%
	<u>\$ 483,965</u>	<u>\$ 471,605</u>		



2. 本公司民國 113 年及 112 年度對重大關聯企業所享有之損益份額列示如下：

公司名稱	113 年度		112 年度	
	損益份額	其他綜合損益份額	損益份額	其他綜合損益份額
悠遊卡投資控股股份有限公司	\$ 33,744	(\$ 51)	\$ 31,625	(\$ 100)
捷邦管理顧問股份有限公司	1,023	-	866	-
悠遊卡股份有限公司	25,582	(54)	22,097	264
	<u>\$ 60,349</u>	<u>(\$ 105)</u>	<u>\$ 54,588</u>	<u>\$ 164</u>

上述捷邦管理顧問股份有限公司所認列之投資收益，係採用經其他會計師查核簽證之財務報表評價而得。

(六) 不動產、廠房及設備

	房屋及建築	機器設備	運輸設備	租賃改良	其他設備	未完工程	合計
<u>113 年 1 月 1 日</u>							
成本	\$ 40,680	\$ 1,706,739	\$ 6,818,578	\$ 3,354,714	\$ 332,557	\$ 36,056	\$ 12,289,324
累計折舊	(25,757)	(1,362,097)	(3,901,776)	(2,834,363)	(243,867)	-	(8,367,860)
	<u>\$ 14,923</u>	<u>\$ 344,642</u>	<u>\$ 2,916,802</u>	<u>\$ 520,351</u>	<u>\$ 88,690</u>	<u>\$ 36,056</u>	<u>\$ 3,921,464</u>
<u>113 年</u>							
1 月 1 日	\$ 14,923	\$ 344,642	\$ 2,916,802	\$ 520,351	\$ 88,690	\$ 36,056	\$ 3,921,464
增添	-	129,419	14,543	33,852	18,763	85,006	281,583
處分	- (275)	(123)	-	(64)	-	(462)	
移轉	-	548	-	8,017	(458)	(9,702)	(1,595)
折舊費用	(1,312)	(92,925)	(278,358)	(78,051)	(17,669)	-	(468,315)
12 月 31 日	<u>\$ 13,611</u>	<u>\$ 381,409</u>	<u>\$ 2,652,864</u>	<u>\$ 484,169</u>	<u>\$ 89,262</u>	<u>\$ 111,360</u>	<u>\$ 3,732,675</u>
<u>113 年 12 月 31 日</u>							
成本	\$ 40,680	\$ 1,792,583	\$ 6,807,701	\$ 3,396,583	\$ 343,963	\$ 111,360	\$ 12,492,870
累計折舊	(27,069)	(1,411,174)	(4,154,837)	(2,912,414)	(254,701)	-	(8,760,195)
	<u>\$ 13,611</u>	<u>\$ 381,409</u>	<u>\$ 2,652,864</u>	<u>\$ 484,169</u>	<u>\$ 89,262</u>	<u>\$ 111,360</u>	<u>\$ 3,732,675</u>
<u>112 年 1 月 1 日</u>							
成本	\$ 40,680	\$ 1,751,530	\$ 6,593,224	\$ 3,290,571	\$ 323,251	\$ 145,715	\$ 12,144,971
累計折舊	(24,445)	(1,405,189)	(3,661,840)	(2,746,161)	(236,238)	-	(8,073,873)
	<u>\$ 16,235</u>	<u>\$ 346,341</u>	<u>\$ 2,931,384</u>	<u>\$ 544,410</u>	<u>\$ 87,013</u>	<u>\$ 145,715</u>	<u>\$ 4,071,098</u>

B. The Company's interests in material associates' share of profit (loss) for the years ended December 31, 2024 and 2023 are as follows:

	For the years ended December 31,			
	2024		2023	
	Share of profit or loss	Share of other comprehensive income	Share of profit or loss	Share of other comprehensive income
Investments				
EasyCard Investment Holding Co., Ltd.	\$ 33,744	(\$ 51)	\$ 31,625	(\$ 100)
Metro Taipei Consulting Service Ltd.	1,023	-	866	-
EasyCard Corporation	25,582	(54)	22,097	264
	<u>\$ 60,349</u>	<u>(\$ 105)</u>	<u>\$ 54,588</u>	<u>\$ 164</u>

The investment income of Metro Taipei Consulting Service Ltd. was recognised based on the investee's financial statements audited by other independent auditors.

(6) Property, plant and equipment

	Buildings and structures	Machinery and equipment	Transportation equipment	Leasehold improvements	Other equipment	Construction in progress	Total
<u>At January 1, 2024</u>							
Cost	\$ 40,680	\$ 1,706,739	\$ 6,818,578	\$ 3,354,714	\$ 332,557	\$ 36,056	\$ 12,289,324
Accumulated depreciation	(25,757)	(1,362,097)	(3,901,776)	(2,834,363)	(243,867)	-	(8,367,860)
	<u>\$ 14,923</u>	<u>\$ 344,642</u>	<u>\$ 2,916,802</u>	<u>\$ 520,351</u>	<u>\$ 88,690</u>	<u>\$ 36,056</u>	<u>\$ 3,921,464</u>
<u>2024</u>							
At January 1	\$ 14,923	\$ 344,642	\$ 2,916,802	\$ 520,351	\$ 88,690	\$ 36,056	\$ 3,921,464
Additions	-	129,419	14,543	33,852	18,763	85,006	281,583
Disposals	-	(275)	(123)	-	(64)	-	(462)
Transfers	-	548	-	8,017	(458)	(9,702)	(1,595)
Depreciation charge	(1,312)	(92,925)	(278,358)	(78,051)	(17,669)	-	(468,315)
At December 31	<u>\$ 13,611</u>	<u>\$ 381,409</u>	<u>\$ 2,652,864</u>	<u>\$ 484,169</u>	<u>\$ 89,262</u>	<u>\$ 111,360</u>	<u>\$ 3,732,675</u>
<u>At December 31, 2024</u>							
Cost	\$ 40,680	\$ 1,792,583	\$ 6,807,701	\$ 3,396,583	\$ 343,963	\$ 111,360	\$ 12,492,870
Accumulated depreciation	(27,069)	(1,411,174)	(4,154,837)	(2,912,414)	(254,701)	-	(8,760,195)
	<u>\$ 13,611</u>	<u>\$ 381,409</u>	<u>\$ 2,652,864</u>	<u>\$ 484,169</u>	<u>\$ 89,262</u>	<u>\$ 111,360</u>	<u>\$ 3,732,675</u>
<u>At January 1, 2023</u>							
Cost	\$ 40,680	\$ 1,751,530	\$ 6,593,224	\$ 3,290,571	\$ 323,251	\$ 145,715	\$ 12,144,971
Accumulated depreciation	(24,445)	(1,405,189)	(3,661,840)	(2,746,161)	(236,238)	-	(8,073,873)
	<u>\$ 16,235</u>	<u>\$ 346,341</u>	<u>\$ 2,931,384</u>	<u>\$ 544,410</u>	<u>\$ 87,013</u>	<u>\$ 145,715</u>	<u>\$ 4,071,098</u>



	房屋及建築	機器設備	運輸設備	租賃改良	其他設備	未完工程	合計
<u>112 年</u>							
1 月 1 日	\$ 16,235	\$ 346,341	\$ 2,931,384	\$ 544,410	\$ 87,013	\$ 145,715	\$ 4,071,098
增添	-	94,395	147,145	37,011	18,202	21,346	318,099
處分	- (1,540)	(157)	-	(114)	-	(1,811)	
移轉	-	570	103,173	27,132	(210)	(131,005)	(340)
折舊費用	(1,312)	(95,124)	(264,743)	(88,202)	(16,201)	-	(465,582)
12 月 31 日	<u>\$ 14,923</u>	<u>\$ 344,642</u>	<u>\$ 2,916,802</u>	<u>\$ 520,351</u>	<u>\$ 88,690</u>	<u>\$ 36,056</u>	<u>\$ 3,921,464</u>
<u>112 年 12 月 31 日</u>							
成本	\$ 40,680	\$ 1,706,739	\$ 6,818,578	\$ 3,354,714	\$ 332,557	\$ 36,056	\$ 12,289,324
累計折舊	(25,757)	(1,362,097)	(3,901,776)	(2,834,363)	(243,867)	-	(8,367,860)
	<u>\$ 14,923</u>	<u>\$ 344,642</u>	<u>\$ 2,916,802</u>	<u>\$ 520,351</u>	<u>\$ 88,690</u>	<u>\$ 36,056</u>	<u>\$ 3,921,464</u>

1. 本公司之不動產、廠房及設備未有借款成本需資本化之情形。
2. 本公司未有將不動產、廠房及設備提供擔保之情形。

(七) 投資性不動產

	房屋及建築	
	113 年	112 年
1 月 1 日		
成本	<u>\$ 1,859,751</u>	<u>\$ 802,002</u>
1 月 1 日	\$ 1,859,751	\$ 802,002
增添	<u>825,042</u>	<u>1,057,749</u>
12 月 31 日	<u>\$ 2,684,793</u>	<u>\$ 1,859,751</u>
12 月 31 日		
成本	<u>\$ 2,684,793</u>	<u>\$ 1,859,751</u>

1. 本公司投資性不動產係為捷運轉乘設施空間活化及多元服務建置案，目前相關設施尚在建造中，預計將於 1-4 年後完工。
2. 本公司之投資性不動產未有借款成本需資本化之情形。
3. 本公司未有將投資性不動產提供擔保之情形。

	Buildings and structures	Machinery and equipment	Transportation equipment	Leasehold improvements	Other equipment	Construction in progress	Total
2023							
At January 1	\$ 16,235	\$ 346,341	\$ 2,931,384	\$ 544,410	\$ 87,013	\$ 145,715	\$ 4,071,098
Additions	-	94,395	147,145	37,011	18,202	21,346	318,099
Disposals	- (	1,540)	(157)	- (	114)	- (	1,811)
Transfers	-	570	103,173	27,132	(210)	(131,005)	(340)
Depreciation charge	(1,312)	(95,124)	(264,743)	(88,202)	(16,201)	-	(465,582)
At December 31	<u>\$ 14,923</u>	<u>\$ 344,642</u>	<u>\$ 2,916,802</u>	<u>\$ 520,351</u>	<u>\$ 88,690</u>	<u>\$ 36,056</u>	<u>\$ 3,921,464</u>

At December 31, 2023

Cost	\$ 40,680	\$ 1,706,739	\$ 6,818,578	\$ 3,354,714	\$ 332,557	\$ 36,056	\$ 12,289,324
Accumulated depreciation	(25,757)	(1,362,097)	(3,901,776)	(2,834,363)	(243,867)	-	(8,367,860)
	<u>\$ 14,923</u>	<u>\$ 344,642</u>	<u>\$ 2,916,802</u>	<u>\$ 520,351</u>	<u>\$ 88,690</u>	<u>\$ 36,056</u>	<u>\$ 3,921,464</u>

A. No borrowing costs were capitalised as part of property, plant and equipment.

B. The Company has no property, plant and equipment pledged as collateral.

(7) Investment property

	Buildings	
	2024	2023
At January 1		
Cost	<u>\$ 1,859,751</u>	<u>\$ 802,002</u>
Opening net book amount as at January 1	\$ 1,859,751	\$ 802,002
Additions	<u>825,042</u>	<u>1,057,749</u>
Closing net book amount as at December 31	<u>\$ 2,684,793</u>	<u>\$ 1,859,751</u>
At December 31		
Cost	<u>\$ 2,684,793</u>	<u>\$ 1,859,751</u>

A. The Company's investment property is a project to revitalize the space in rapid transit facilities and construct multiple services. The relevant facilities are currently under construction and are expected to be completed in 1-4 years.

B. No borrowing costs were capitalised as part of investment property.

C. The Company has no investment property pledged as collateral.



(八) 其他應付款

	113 年 12 月 31 日	112 年 12 月 31 日
應付薪資及獎金	\$ 1,864,891	\$ 1,745,809
應付保養維修費	324,588	274,598
應付水電費	237,290	187,380
應付營業稅	93,100	116,448
其他	438,908	436,031
	<u>\$ 2,958,777</u>	<u>\$ 2,760,266</u>

(九) 其他流動負債

	113 年 12 月 31 日	112 年 12 月 31 日
應付代收款	\$ 1,052,750	\$ 907,675
預收款項	223,225	257,379
常客優惠回饋	89,305	95,697
	<u>\$ 1,365,280</u>	<u>\$ 1,260,751</u>

(十) 其他非流動負債

	113 年 12 月 31 日	112 年 12 月 31 日
應計退休金負債	\$ 1,553,496	\$ 1,798,842
存入保證金	897,691	859,710
暫收款項	207,513	216,112
遞延補助收入	1,958	2,271
	<u>\$ 2,660,658</u>	<u>\$ 2,876,935</u>

(十一) 退休金

- (1) 本公司依據「勞動基準法」之規定，訂有確定福利之退休辦法，適用於民國 94 年 7 月 1 日實施「勞工退休金條例」前所有正式員工之服務年資，以及於實施「勞工退休金條例」後選擇繼續適用勞動基準法員工之後續服務年資。員工符合退休條件者，退休金之支付係根據服務年資及退休前 6 個月之平均薪資計算，15 年以內(含)的服務年資每滿一年給予兩個基數，超過 15 年之服務年資每滿一年給予一個基數，惟累積最高以 45 個基數為限。本公司民國 113 年及 112 年度分別按月就薪資總額 14.41% 及 14.91% 提撥退休基金，以勞工退休準備金監督委員會之名義專戶儲存於台灣銀行。另本公司於每年年度終了前，估算前項勞工退休準備金專戶餘額，若該餘額不足給付次一年度內預估符合退休條件之勞工依前述計算之退休金數額，本公司將於次年度三月底前一次提撥其差額。

(8) Other payables

	December 31, 2024	December 31, 2023
Salary and bonus payable	\$ 1,864,891	\$ 1,745,809
Repairs and maintenance payable	324,588	274,598
Utilities payable	237,290	187,380
Business tax payable	93,100	116,448
Others	438,908	436,031
	<u>\$ 2,958,777</u>	<u>\$ 2,760,266</u>

(9) Other current liabilities

	December 31, 2024	December 31, 2023
Accrued receipts under custody	\$ 1,052,750	\$ 907,675
Unearned receipts	223,225	257,379
Cashback from frequent passenger program	89,305	95,697
	<u>\$ 1,365,280</u>	<u>\$ 1,260,751</u>

(10) Other non-current liabilities

	December 31, 2024	December 31, 2023
Accrued pension liabilities	\$ 1,553,496	\$ 1,798,842
Guarantee deposits received	897,691	859,710
Temporary credit	207,513	216,112
Deferred subsidy revenue	1,958	2,271
	<u>\$ 2,660,658</u>	<u>\$ 2,876,935</u>

(11) Pension plan**A. Defined benefit plan**

- (a) The Company has a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employee who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. In 2024 and 2023, the Company contributes monthly an amount equal to 14.41% and 14.91% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, respectively, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contribution for the deficit by next March.



(2) 資產負債表認列之金額如下：

	113 年 12 月 31 日	112 年 12 月 31 日
確定福利義務現值	\$ 6,899,229	\$ 6,622,473
計畫資產公允價值	(5,345,733)	(4,823,631)
淨確定福利負債（表列其他非流動負債）	<u>\$ 1,553,496</u>	<u>\$ 1,798,842</u>

(3) 淨確定福利負債之變動如下：

	確定福利義務現值	計畫資產公允價值	淨確定福利負債
113 年			
1 月 1 日餘額	\$ 6,622,473	(\$ 4,823,631)	\$ 1,798,842
當期服務成本	293,368	-	293,368
利息費用 (收入)	82,781	(62,296)	20,485
	<u>6,998,622</u>	<u>(4,885,927)</u>	<u>2,112,695</u>
再衡量數：			
計畫資產報酬 (不包括包含於利息收入或費用之金額)	-	(415,753)	(415,753)
經驗調整	189,930	-	189,930
	<u>189,930</u>	<u>(415,753)</u>	<u>(225,823)</u>
提撥退休基金	-	(333,376)	(333,376)
支付退休金	(289,323)	289,323	-
12 月 31 日餘額	<u>\$ 6,899,229</u>	<u>(\$ 5,345,733)</u>	<u>\$ 1,553,496</u>
	確定福利義務現值	計畫資產公允價值	淨確定福利負債
112 年			
1 月 1 日餘額	\$ 6,607,275	(\$ 4,694,571)	\$ 1,912,704
當期服務成本	311,446	-	311,446
利息費用 (收入)	82,591	(60,868)	21,723
	<u>7,001,312</u>	<u>(4,755,439)</u>	<u>2,245,873</u>
再衡量數：			
計畫資產報酬 (不包括包含於利息收入或費用之金額)	-	(18,876)	(18,876)
經驗調整	(108,107)	-	(108,107)
	<u>(108,107)</u>	<u>(18,876)</u>	<u>(126,983)</u>
提撥退休基金	-	(320,048)	(320,048)
支付退休金	(270,732)	270,732	-
12 月 31 日餘額	<u>\$ 6,622,473</u>	<u>(\$ 4,823,631)</u>	<u>\$ 1,798,842</u>

(b) Amount recognised in the balance sheet

	December 31, 2024	December 31, 2023
Present value of defined benefit obligation	\$ 6,899,229	\$ 6,622,473
Fair value of plan assets	(5,345,733)	(4,823,631)
Net defined benefit liabilities (shown as "other non-current liabilities")	<u>\$ 1,553,496</u>	<u>\$ 1,798,842</u>

(c) Changes in net defined benefit liabilities

	Present value of defined benefit obligation	Fair value of plan assets	Net defined benefit obligation
2024			
Balance at January 1	\$ 6,622,473	(\$ 4,823,631)	\$ 1,798,842
Current service cost	293,368	-	293,368
Interest cost (income)	82,781	(62,296)	20,485
	<u>6,998,622</u>	<u>(4,885,927)</u>	<u>2,112,695</u>
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	(415,753)	(415,753)
Experience adjustments	189,930	-	189,930
	<u>189,930</u>	<u>(415,753)</u>	<u>(225,823)</u>
Pension fund contribution	-	(333,376)	(333,376)
Paid pension	(289,323)	289,323	-
Balance at December 31	<u>\$ 6,899,229</u>	<u>(\$ 5,345,733)</u>	<u>\$ 1,553,496</u>
2023			
Balance at January 1	\$ 6,607,275	(\$ 4,694,571)	\$ 1,912,704
Current service cost	311,446	-	311,446
Interest cost (income)	82,591	(60,868)	21,723
	<u>7,001,312</u>	<u>(4,755,439)</u>	<u>2,245,873</u>
Remeasurements:			
Return on plan assets (excluding amounts included in interest income or expense)	-	(18,876)	(18,876)
Experience adjustments	(108,107)	-	(108,107)
	<u>(108,107)</u>	<u>(18,876)</u>	<u>(126,983)</u>
Pension fund contribution	-	(320,048)	(320,048)
Paid pension	(270,732)	270,732	-
Balance at December 31	<u>\$ 6,622,473</u>	<u>(\$ 4,823,631)</u>	<u>\$ 1,798,842</u>



(4) 本公司之確定福利退休計畫基金資產，係由臺灣銀行按該基金年度投資運用計畫所定委託經營項目之比例及金額範圍內，依勞工退休基金收支保管及運用辦法第六條之項目（即存放國內外之金融機構，投資國內外上市、上櫃或私募之權益證券及投資國內外不動產之證券化商品等）辦理委託經營，相關運用情形係由勞工退休基金監理會進行監督。該基金之運用，其每年決算分配之最低收益，不得低於依當地銀行二年定期存款利率計算之收益，若有不足，則經主管機關核准後由國庫補足。因本公司無權參與該基金之運作及管理，故無法依國際會計準則第19號第142段規定揭露計畫資產公允價值之分類。民國113年及112年12月31日構成該基金總資產之公允價值，請詳政府公告之各年度之勞工退休基金運用報告。

(5) 有關退休金之精算假設彙總如下：

	113 年度	112 年度
折現率	1.50%	1.25%
未來薪資增加率	2.50%	1.49%

民國113年及112年度對於未來死亡率之假設係採用台灣年金保險生命表。

因採用之主要精算假設變動而影響之確定福利義務現值分析如下：

	折現率		未來薪資增加率	
	增加 0.25%	減少 0.25%	增加 1%	減少 1%
113 年 12 月 31 日				
對確定福利義務現值之影響	(\$ 87,190)	\$ 89,561	\$ 365,724	(\$ 335,318)
112 年 12 月 31 日				
對確定福利義務現值之影響	(\$ 95,381)	\$ 98,106	\$ 404,548	(\$ 368,749)

上述之敏感度分析係基於其他假設不變的情況下分析單一假設變動之影響。實務上許多假設的變動則可能是連動的。敏感度分析係與計算資產負債表之淨退休金負債所採用的方法一致。

(6) 本公司於民國114年度預計支付予退休計畫之提撥金為\$333,376。

(7) 截至民國113年12月31日止，該退休計畫之加權平均存續期間為5.9年。

2. (1)自民國94年7月1日起，本公司依據「勞工退休金條例」，訂有確定提撥之退休辦法，適用於本國籍之員工。本公司就員工選擇適用「勞工退休金條例」所定之勞工退休金制度部分，每月按薪資之6%提繳勞工退休金至勞保局員工個人帳戶，員工退休金之支付依員工個人之退休金專戶及累積收益之金額採月退休金或一次退休金方式領取。

(d) The Bank of Taiwan was commissioned to manage the Fund of the Company's defined benefit pension plan in accordance with the Fund's annual investment and utilisation plan and the "Regulations for Revenues, Expenditures, Safeguard and Utilisation of the Labor Retirement Fund" (Article 6: The scope of utilisation for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilisation of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. If the earnings is less than aforementioned rates, government shall make payment for the deficit after being authorized by the Regulator. The Company has no right to participate in managing and operating that Fund and therefore, the Company is unable to disclose the classification of plan assets fair value in accordance with IAS 19 paragraph 142. The composition of fair value of plan assets as of December 31, 2024 and 2023 is given in the Annual Labor Retirement Fund Utilisation Report announced by the government.

(e) The principal actuarial assumptions used were as follows:

	For the years ended December 31	
	2024	2023
Discount rate	1.50%	1.25%
Future salary increase rate	2.50%	1.49%

For the years ended December 31, 2024 and 2023, assumptions regarding future mortality experience are set based on actuarial advice in accordance with published statistics and experience in Taiwan.

Analysis of the effect of the present value of defined benefit obligation due from the changes of main actuarial assumptions used is as follows:

	Discount rate		Future salary increase rate	
	Increase 0.25%	Decrease 0.25%	Increase 1%	Decrease 1%
December 31, 2024				
Effect on the present value of defined benefit obligation	(\$ 87,190)	\$ 89,561	\$ 365,724	(\$ 335,318)
December 31, 2023				
Effect on the present value of defined benefit obligation	(\$ 95,381)	\$ 98,106	\$ 404,548	(\$ 368,749)

The sensitivity analysis above is based on one assumption which changed while the other conditions remain unchanged. In practice, more than one assumption may change all at once. The method utilised in sensitivity analysis and the method utilised in calculating net pension liability on the balance sheet are the same.

(f) The provision for the retirement plan is expected to be \$333,376 for the year ending December 31, 2025.

(g) As of December 31, 2024, the weighted average duration of the retirement plan was 5.9 years.

B. Defined contribution plan

(a) Effective July 1, 2005, the Company established a defined contribution pension plan (the "New Plan") under the Labor Pension Act, covering all regular employees with R.O.C. nationality. Under the New Plan, the Company contributes monthly an amount based on 6% of the employees' monthly salaries and



(2) 民國113年及112年度，本公司依上開退休金辦法認列之退休金成本分別為\$180,729及\$173,555。

(十二) 股本

民國113年12月31日，本公司額定資本額為\$10,000,000，分為1,000,000仟股，實收資本額為\$10,000,000，每股面額10元。本公司已發行股份之股款均已收訖。

本公司民國113年及112年度期初及期末流通在外股數均為1,000,000仟股。

(十三) 資本公積

依公司法規定，超過票面金額發行股票所得之溢額及受領贈與之所得之資本公積，除得用於彌補虧損外，於公司無累積虧損時，得按股東原有股份之比例發給新股或現金。公司非於盈餘公積填補資本虧損仍有不足時，不得以資本公積補充之。

(十四) 保留盈餘

1. 依本公司章程規定，年度總決算如有盈餘，應先彌補以往年度虧損，次提列百分之十為法定盈餘公積及相關特別盈餘公積，如尚有盈餘應依股東會決議保留或分派之。
2. 法定盈餘公積除彌補公司虧損及按股東原有股份之比例發給新股或現金外，不得使用之，惟發給新股或現金者，以該項公積超過實收資本額百分之二十五之部分為限。
3. 本公司民國112年及111年度盈餘分派案分別於民國113年6月21日及民國112年6月26日經股東會決議通過，列示如下：

	112 年度	111 年度
提列法定盈餘公積	\$ 25,932	\$ 43,959

4. 本公司截至民國114年4月9日止，民國113年度盈餘分配案尚未經董事會決議。

wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are portable upon termination of employment.

- (b) The net pension cost recognised under the defined contribution plan for the years ended December 31, 2024 and 2023 amounted to \$180,729 and \$173,555, respectively.

(12) Share capital

As of December 31, 2024, the Company's authorised and paid-in capital was \$10,000,000, consisting of 1,000,000 thousand shares of ordinary share, with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

For the years ended December 31, 2024 and 2023, the Company's ordinary shares outstanding at the beginning and end of year was 1,000,000 thousand shares for both years.

(13) Capital surplus

Pursuant to the R.O.C. Company Act, capital surplus arising from paid-in capital in excess of par value on issuance of common shares and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. However, capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

(14) Retained earnings

- A. Under the Company's Articles of Incorporation, the current year's earnings, if any, shall first be used to offset prior years' operating losses, then 10% of the remaining amount shall be set aside as legal reserve and set aside related special reserve. The remainder, if any, to be retained or to be appropriated shall be resolved by the shareholders at the shareholders' meeting.
- B. Except for covering accumulated deficit or issuing new stocks or distributing cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or distribution of cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company's paid-in capital.
- C. The distributions of retained earnings for the years ended December 31, 2023 and 2022 as resolved at the shareholders' meeting on June 21, 2024 and June 26, 2023, respectively, are as follows:

	For the years ended December 31,	
	2023	2022
Legal reserve appropriated	\$ 25,932	\$ 43,959

- D. As of April 9, 2025, the distribution of retained earnings for the year ended December 31, 2024 has not yet been resolved by the Board of Directors.



(十五) 營業收入

	113 年度	112 年度
運輸收入	\$ 17,622,344	\$ 16,356,163
代理收入	975,513	1,303,233
政府補助收入	1,113	1,713
什項營業收入	2,015,637	2,086,302
	<u>\$ 20,614,607</u>	<u>\$ 19,747,411</u>

(十六) 其他收入

	113 年度	112 年度
租賃收入	\$ 436,879	\$ 499,095
賠償收入	30,925	31,630
利息收入	84,181	70,469
其他	50,943	51,930
	<u>\$ 602,928</u>	<u>\$ 653,124</u>

(十七) 其他利益及損失

	113 年度	112 年度
透過損益按公允價值衡量之金融資產淨利益	\$ 80,547	\$ 64,659
處分不動產、廠房及設備損失	(462)	(1,803)
淨外幣兌換利益 (損失)	253	(2,627)
其他	(7,377)	(2,316)
	<u>\$ 72,961</u>	<u>\$ 57,913</u>

(十八) 費用性質之額外資訊

	113 年度	112 年度
不動產、廠房及設備折舊費用	\$ 468,315	\$ 465,582
無形資產攤銷費用	14,922	15,254
員工福利費用	7,688,843	7,356,757
	<u>\$ 8,172,080</u>	<u>\$ 7,837,593</u>

(15) Operating revenue

	For the years ended December 31,	
	2024	2023
Fare income	\$ 17,622,344	\$ 16,356,163
Agency income	975,513	1,303,233
Government grant revenues	1,113	1,713
Miscellaneous operating income	2,015,637	2,086,302
	<u>\$ 20,614,607</u>	<u>\$ 19,747,411</u>

(16) Other income

	For the years ended December 31,	
	2024	2023
Leasehold income	\$ 436,879	\$ 499,095
Compensation income	30,925	31,630
Interest income	84,181	70,469
Others	50,943	51,930
	<u>\$ 602,928</u>	<u>\$ 653,124</u>

(17) Other gains (losses)

	For the years ended December 31,	
	2024	2023
Net gain on financial assets at fair value through profit or loss	\$ 80,547	\$ 64,659
Loss on disposal of property, plant and equipment	(462)	(1,803)
Net currency exchange gain (loss)	253	(2,627)
Others	(7,377)	(2,316)
	<u>\$ 72,961</u>	<u>\$ 57,913</u>

Note: Please refer to Note 10(3).

(18) Expenses by nature

	For the years ended December 31,	
	2024	2023
Depreciation charges on property, plant and equipment	\$ 468,315	\$ 465,582
Amortisation charges on intangible assets	14,922	15,254
Employee benefit expenses	7,688,843	7,356,757
	<u>\$ 8,172,080</u>	<u>\$ 7,837,593</u>



1. 依本公司之章程規定，本公司依當年度獲利狀況扣除累積虧損後，如尚有餘額，應提撥員工酬勞不低於 0.1% 且不高於 7%，董監酬勞係依軍公教人員兼職費支給表及交通部交路 90 字第 047317 號函給付。
2. 本公司民國 113 年及 112 年度員工酬勞估列金額分別為 \$30,898 及 \$7,666；董監酬勞估列金額分別為 \$1,606 及 \$1,464，前述金額帳列薪資費用科目，經民國 113 年 5 月 24 日董事會決議通過之民國 112 年員工酬勞金為 \$7,371，與民國 112 年財務報表認列之差異 (\$295) 已調整於民國 113 年度之損益。

(十九) 所得稅

1. 所得稅費用

(1) 所得稅費用組成部分：

	113 年度	112 年度
當期所得稅：	\$ 73,907	\$ 16,874
永久性差異之所得稅影響數	(28,205)	(18,621)
未分配盈餘加徵	11,669	19,781
以前年度所得稅高估	(14,321)	(9,163)
當期所得稅總額	43,050	8,871
遞延所得稅：		
暫時性差異之原始產生及迴轉	7,309	2,653
遞延所得稅總額	7,309	2,653
所得稅費用	\$ 50,359	\$ 11,524

(2) 與其他綜合損益相關之所得稅金額

	113 年度	112 年度
確定福利計畫之精算損益	(\$ 45,165)	(\$ 25,396)

2. 所得稅費用與會計利潤關係

	113 年度	112 年度
稅前淨利按法定稅率計算之所得稅	\$ 81,216	\$ 19,527
按稅法規定應剔除之費用	-	12
按稅法規定免課稅之所得	(28,205)	(18,633)
以前年度所得稅高估數	(14,321)	(9,163)
未分配盈餘加徵	11,669	19,781
	\$ 50,359	\$ 11,524

A. Under the Company's Articles of Incorporation, a ratio of profit of the current year distributable, after covering accumulated losses, shall be distributed as employees' compensation. The ratio shall not be lower than 0.1% and shall not be higher than 7%. Directors' and supervisors' remuneration will be accrued based on the Part-Time Payment Standards for Concurrently Serving Military, Civil and Teaching Personnel and (90) Jiao-Lu-Zi Letter No. 047317 of Ministry of Transportation Communications.

B. For the years ended December 31, 2024 and 2023, employees' compensation was accrued at \$30,898 and \$7,666, respectively; while directors' and supervisors' remuneration was accrued at \$1,606 and \$1,464, respectively. The aforementioned amount was recognised in salary expenses. The employees' compensation for 2023 as resolved by the Board of Directors on May 24, 2024 was \$7,371, and the difference with the amount recognised in the 2023 financial statements was (\$295) which had been adjusted in the profit or loss for 2024.

(19) Income tax

A. Income tax expense

(a) Components of income tax expense:

	For the years ended December 31,	
	2024	2023
Current income tax on profits for the year	\$ 73,907	\$ 16,874
Tax effect of permanent differences	(28,205)	(18,621)
Additional tax on unappropriated earnings	11,669	19,781
Prior year income tax overestimation	(14,321)	(9,163)
Total current income tax	43,050	8,871
Deferred income tax:		
Origination and reversal of temporary differences	7,309	2,653
Total deferred income tax	7,309	2,653
Income tax expense	\$ 50,359	\$ 11,524

(b) The income tax charge relating to components of other comprehensive income is as follows:

	For the years ended December 31,	
	2024	2023
Remeasurement of defined benefit plan	(\$ 45,165)	(\$ 25,396)

B. Reconciliation between income tax expense and accounting profit

	For the years ended December 31,	
	2024	2023
Tax calculated based on profit before income tax and statutory tax rate	\$ 81,216	\$ 19,527
Expenses disallowed by tax regulation	-	12
Tax exempt income by tax regulation	(28,205)	(18,633)
Prior year income tax overestimation	(14,321)	(9,163)
Additional tax on unappropriated earnings	11,669	19,781
	\$ 50,359	\$ 11,524



3. 因暫時性差異而產生之各遞延所得稅資產或負債金額如下：

	113 年 12 月 31 日	112 年 12 月 31 日
- 遞延所得稅資產：		
暫時性差異：		
未實現兌換損失	\$ -	\$ 11
應計退休金負債	315,609	360,774
存貨跌價	4,626	11,913
小計	320,235	372,698
- 遞延所得稅負債：		
未實現兌換利益	(11)	-
廉價購買利益	(1,013)	(1,013)
小計	(1,024)	(1,013)
合計	\$ 319,211	\$ 371,685

4. 本公司可享有之投資抵減明細及未認列為遞延所得稅資產之相關金額如下：

113 年 12 月 31 日			
抵減項目	尚未抵減餘額	未認列遞延 所得稅資產稅額	最後抵減年度
研究與發展支出	\$ 3,160	\$ 3,160	115
112 年 12 月 31 日			
抵減項目	尚未抵減餘額	未認列遞延 所得稅資產稅額	最後抵減年度
研究與發展支出	\$ 6,215	\$ 6,215	114

5. 本公司營利事業所得稅業經稅捐稽徵機關核定至民國 111 年度。

(二十) 現金流量補充資訊

僅有部分現金支付之投資活動：

	113 年度	112 年度
購置不動產、廠房及設備	\$ 281,583	\$ 318,099
減：受贈資產（註）	(3,957)	(3,289)
本期支付現金	\$ 277,626	\$ 314,810

註：係帳列「其他收入」。

C. Amounts of deferred income tax assets or liabilities as a result of temporary differences are as follows:

	December 31, 2024	December 31, 2023
— Deferred income tax assets:		
Temporary differences		
Unrealised exchange loss	\$ -	\$ 11
Accrued pension liabilities	315,609	360,774
Allowance for inventory obsolescence	4,626	11,913
	<u>320,235</u>	<u>372,698</u>
— Deferred income tax liabilities:		
Temporary differences		
Unrealised exchange gain	(11)	-
Bargain purchase gain	(1,013)	(1,013)
	<u>(1,024)</u>	<u>(1,013)</u>
	<u>\$ 319,211</u>	<u>\$ 371,685</u>

D. Details of the amount the Company is entitled as investment tax credit and unrecognised deferred income tax assets are as follows:

December 31, 2024			
Qualifying items	Unused tax credits	Unrecognised deferred income tax assets	Expiry year
Research and development expenditure	<u>\$ 3,160</u>	<u>\$ 3,160</u>	2026
December 31, 2023			
Qualifying items	Unused tax credits	Unrecognised deferred income tax assets	Expiry year
Research and development expenditure	<u>\$ 6,215</u>	<u>\$ 6,215</u>	2025

E. The Company's income tax returns through 2022 have been approved by the Tax Authority.

(20) Supplemental cash flow information

Investing activities with partial cash payments:

	For the years ended December 31,	
	2024	2023
Acquisition of property, plant and equipment	\$ 281,583	\$ 318,099
Less: Donated assets (Note)	(3,957)	(3,289)
Cash paid during the year	<u>\$ 277,626</u>	<u>\$ 314,810</u>

Note: This is recorded as "other income".



七、關係人交易

(一) 關係人之名稱及關係

關 係 人 名 稱	與 本 公 司 之 關 係
臺北市府	持有本公司股份 73.75% 之主要股東
交通部	持有本公司股份 17.14% 之股東
新北市政府	持有本公司股份 8.75% 之股東
悠遊卡投資控股股份有限公司 (註 1)	本公司採權益法評價之被投資公司
悠遊卡股份有限公司 (註 1)	本公司採權益法評價之被投資公司
捷邦管理顧問股份有限公司 (註 1)	本公司採權益法評價之被投資公司
大都會汽車客運股份有限公司 (註 2)	臺北市府之轉投資事業
新北大眾捷運股份有限公司 (註 2)	新北市政府之轉投資事業
台灣高速鐵路股份有限公司 (註 2)	交通部之轉投資事業
國營臺灣鐵路股份有限公司 (註 2)	交通部之轉投資事業

註 1：係為關聯企業。請詳附註六 (五) 之說明。

註 2：係為其他關係人。

(二) 與關係人間之重大交易事項

1. 其他營業收入及其他收入

	113 年度	112 年度
代理收入：		
臺北市府 (詳 (1))	\$ 975,513	\$ 989,288
新北市政府 (詳 (2))	-	313,945
電子票證服務及租金等收入：		
臺北市府	13,304	6,529
新北市政府	98	161
關聯企業 (詳 (3))	73,850	70,649
其他收入：		
其他關係人 (詳 (4))	9,305	104,054
關聯企業 (詳 (4))	1,165	3,385
	<u>\$ 1,073,235</u>	<u>\$ 1,488,011</u>

- (1) 代理收入主係受臺北市府委託經營管理貓空纜車系統、臺北小巨蛋及臺北市立兒童新樂園，本公司經營管理之實際營業總收入扣除實際營業總支出（不含本公司依契約規定將相關盈餘交付臺北市府之金額）後，若有剩餘，應先扣除依當年度營利事業所得稅率計算之稅額，提撥該數額百分之二十作為本公司相關人員提升經營效能之激勵，其餘應全額交付臺北市府；若有虧損，應由臺北市府全額彌補本公司。

7. RELATED PARTY TRANSACTIONS

(1) Names and relationship of related parties

<u>Names of related parties</u>	<u>Relationship</u>
Taipei City Government (TCG)	Majority shareholder of the Company for 73.75%
Ministry of Transportation Communication (MOTC)	Shareholder of the Company for 17.14%
New Taipei City Government (NTCG)	Shareholder of the Company for 8.75%
EasyCard Investment Holding Co., Ltd. (Note 1)	Investee accounted for under the equity method of the Company
EasyCard Corporation (Note 1)	Investee accounted for under the equity method of the Company
Metro Taipei Consulting Service Ltd. (MTCS) (Note 1)	Investee accounted for under the equity method of the Company
Metropolitan Transport Corporation (MTC) (Note 2)	Investee of TCG
New Taipei Metro Corporation (Note 2)	Investee of NTCG
Taiwan High Speed Rail Corporation (Note 2)	Investee of MOTC
State-owned Taiwan Railway Corporation, Ltd. (Note 2)	Investee of MOTC

Note 1: Associates. Please refer to Note 6(5).

Note 2: Other related parties.

(2) Summary of significant transactions and balances with related parties

A. Other operating revenues and other income

	For the years ended December 31,	
	2024	2023
Agency income		
TCG (refer to (a))	\$ 975,513	\$ 989,288
NTCG (refer to (b))	-	313,945
Electronic ticket service and lease revenue, etc.		
TCG	13,304	6,529
NTCG	98	161
Associates (refer to (c))	73,850	70,649
Other income		
Other related parties (refer to (d))	9,305	104,054
Associates (refer to (d))	1,165	3,385
	<u>\$ 1,073,235</u>	<u>\$ 1,488,011</u>

(a) TCG entered into a management contract with the Company and appointed the Company to operate the Maokong Gondola, Taipei Arena and Taipei Children's Amusement Park. Under the contract, if the total operating revenue exceeds the actual total operating expenditures (excluding the earnings for payment to TCG according to the contract), 20% of the excess shall be granted as a bonus to the Company for management efficiency after deducting income tax calculated based on current year income tax rate, and the remaining amount shall be returned to TCG. Losses, if any, shall be reimbursed to the Company by TCG.



- (2) 代理收入主係新北市政府同意由臺北市府交付本公司營運捷運環狀線第一階段（環一），本公司經營管理之實際營業總收入扣除實際營業總支出後，若有剩餘，應先扣除依當年度營利事業所得稅率計算之稅額，及委託營運管理費用後，其餘部分應全額撥付新北市政府；若有虧損，另加委託營運管理費用後，由新北市政府全額彌補並撥付本公司。新北市政府及本公司如需繳納營業稅，委託營運管理費用、虧損彌補或盈餘繳交金額應外加營業稅。本公司已於民國 112 年 5 月 23 日將環一之經營管理權移轉給新北大眾捷運股份有限公司。
- (3) 電子票證服務係本公司與關聯企業簽訂「悠遊卡儲值卡服務案契約」，契約規定之各項收入與支出依其屬性分為日結與月結結算與撥款。
- (4) 係受新北大眾捷運股份有限公司及捷邦管理顧問股份有限公司委託本公司提供人力支援及技術服務等所產生之收入。

2. 其他營業成本及業務費用

	113 年度	112 年度
代理費用（表列「其他營業成本」）：		
臺北市府	\$ 911,178	\$ 905,312
新北市政府	-	304,519
悠遊卡清算手續費（表列「營業成本」及「營業費用」）：		
關聯企業	96,262	98,542
	<u>\$ 1,007,440</u>	<u>\$ 1,308,373</u>

代理費用及悠遊卡清算手續費請分別詳附註七（二）1.之說明。

3. 應收關係人款項

	113 年 12 月 31 日	112 年 12 月 31 日
應收帳款：		
臺北市府	\$ 221,735	\$ 289,223
新北市政府	93,159	241,751
關聯企業	55,782	111,080
其他關係人	23	25,806
	<u>370,699</u>	<u>667,860</u>
其他應收款：		
臺北市府	43,151	62,013
新北市政府	3,735	950
關聯企業	5,552	5,906
其他關係人	293	-
	<u>52,731</u>	<u>68,869</u>
	<u>\$ 423,430</u>	<u>\$ 736,729</u>

(b) TCG entered into a management contract agreed by NTCG with the Company and appointed the Company to operate the Taipei MRT Circular line Phase I (Circular I). Under the contract, if the amount of total operating revenue exceeds the actual total operating expenditures, the excess less operating fees and income tax calculated based on current year income tax rate shall be remitted to TCG. Losses plus operating expenses, if any, shall be reimbursed to the Company by NTCG. Business tax shall be levied on operating expenses, deficit offset and earnings return if NTCG and the Company have an obligation to pay business tax. The Company has transferred the operation and management rights of Circular I to NTCG on May 23, 2023.

(c) The Company signed an "EasyCard Stored Value Card Services Agreement" with associates. Pursuant to the agreement, revenues and expenses are classified according to their nature and are subject to settlement and remittance on either a daily or monthly basis.

(d) This represents the income generated by the Company as the Company was engaged by NTCG and MTCS to provide additional human resources support and technical services for the operation of Circular 1.

B. Other operating costs and operating expenses

	For the years ended December 31,	
	2024	2023
Agency expenses (shown as "other operating costs")		
TCG	\$ 911,178	\$ 905,312
NTCG	-	304,519
Handling charges for EasyCard (shown as "other operating costs" and "operating expenses")		
Associates	96,262	98,542
	<u>\$ 1,007,440</u>	<u>\$ 1,308,373</u>

Please refer to Note 7(2)A for agency expenses and handling charges for EasyCard.

C. Receivables from related parties

	December 31, 2024	December 31, 2023
Accounts receivable		
TCG	\$ 221,735	\$ 289,223
NTCG	93,159	241,751
Associates	55,782	111,080
Other related parties	23	25,806
	<u>370,699</u>	<u>667,860</u>
Other receivables		
TCG	43,151	62,013
NTCG	3,735	950
Associates	5,552	5,906
Other related parties	293	-
	<u>52,731</u>	<u>68,869</u>
	<u>\$ 423,430</u>	<u>\$ 736,729</u>



(1) 應收帳款係本公司因辦理臺北市政府交通局、社會局、教育局及新北市政府交通局與社會局等所委託代辦事項（定期票、敬老票、愛心票及愛心陪伴票補助款等），以及因附註七（二）1.所述交易產生之應收款項及代理事業虧損補貼款。

(2) 其他應收款係本公司因辦理臺北市政府教育局、捷運工程局、財政局、臺北市公共運輸處、觀光傳播局、新北市政府捷運工程局等委託代辦事項之應收款項等。

4. 應付關係人款項

	113 年 12 月 31 日	112 年 12 月 31 日
應付票據：		
關聯企業（註 1）	\$ 11,484	\$ 14,487
應付帳款：		
其他關係人（註 2）	4,981	126,904
關聯企業（註 1）	10,823	29,626
	<u>15,804</u>	<u>156,530</u>
其他應付款：		
臺北市政府（註 2）	1,600,745	1,828,852
關聯企業（註 1）	17,924	16,632
	<u>1,618,669</u>	<u>1,845,484</u>
	<u>\$ 1,645,957</u>	<u>\$ 2,016,501</u>

註1：係附註七（二）2.所述交易產生之應付款項。

註2：係附註七（二）1.、2.及5.所述交易產生之應付款項。

5. 租金支出（表列「輸儲成本」）

	113 年度	112 年度
臺北市政府	\$ 5,232,303	\$ 5,451,337

本公司於民國 100 年 8 月與臺北市政府續簽臺北都會區大眾捷運系統財產租賃契約，租賃契約書自民國 100 年 1 月生效至民國 104 年 12 月止，自民國 105 年起陸續續簽該約至民國 115 年 12 月 31 日。

本公司自民國 109 年度起租金為核定之重置經費、重置經費百分之十五及挹注自償性經費，繳入重置基金專戶及臺北市政府捷運工程局。因本公司於民國 109 年至 112 年度受疫情影響導致運量大幅下滑，故與臺北市政府於民國 112 年 4 月 21 日簽約協商應依據本公司各年度實際經營條件及財務狀況，予以調整原臺北都會區大眾捷運系統財產租賃契約協議中之固定應繳交租金數額。本公司於民國 113 年 4 月 19 日經臺北市政府核定之民國 113 年及 114 年度之固定租金金額分別為 \$3,750,000 及 \$4,390,000。

(a) The Company was engaged to handle certain business activities (such as subsidies for tickets for all pass, senior, charity and escort, etc.) for the Department of Transportation, TCG, Department of Social Welfare, TCG, Department of Education, TCG, Department of Transportation, NTCG, and Department of Social Welfare, NTCG. Therefore, there are accounts receivable arising from the aforementioned arrangements and receivables and operating-differential subsidy to agency business arising from the transaction described in Note 7(2) A.

(b) Other receivables pertain to receivables arising from the arrangements by the Department of Education, TCG, Department of Rapid Transit Systems, TCG, Department of Finance, TCG, Taipei City Public Transportation Office, Taipei City Market Administration Office and Department of Rapid Transit Systems, NTCG etc.

D. Payables to related parties

	December 31, 2024	December 31, 2023
Notes payable		
Associates (Note a)	\$ 11,484	\$ 14,487
Accounts payable		
Other related parties (Note b)	4,981	126,904
Associates (Note a)	10,823	29,626
	<u>15,804</u>	<u>156,530</u>
Other payables		
TCG (Note b)	1,600,745	1,828,852
Associates (Note a)	17,924	16,632
	<u>1,618,669</u>	<u>1,845,484</u>
	<u>\$ 1,645,957</u>	<u>\$ 2,016,501</u>

Note a: These are payables described in Note 7(2)B.

Note b: These are payables described in Note 7(2)A, B, and E.

E. Rental expenses (shown as "transportation costs")

	For the years ended December 31,	
	2024	2023
TCG	<u>\$ 5,232,303</u>	<u>\$ 5,451,337</u>

The Company entered into an agreement with TCG to lease properties of TMRTS in August 2011. The lease term is from January 2011 to December 2015. The lease term has been renewed up to December 31, 2026 starting from 2016.

Starting from 2020, the rental is calculated based on the assessed replacement appropriation, 15% of replacement appropriation and injection of self-liquidating appropriation, which are remitted to the replacement fund account of Mass Rapid Transit Bureau, TCG. The Company experienced a decrease in passenger traffic volume due to the impact of the COVID19 pandemic from 2020 to 2023. Consequently, on April 21, 2023, the Company signed and negotiated with TCG to adjust the fixed rental as specified in the original leasing agreement on properties of Taipei Metropolitan Rapid Transit Systems based on the Company's operating conditions and financial position. On April 19, 2024, the TCG approved the fixed rental amounts for the years ending December 31, 2024 and 2025, which were determined to be \$3,750,000 and \$4,390,000, respectively.



6. 應付代收款（表列「其他流動負債」）

	113 年 12 月 31 日	112 年 12 月 31 日
應付代收款：		
臺北市府	\$ 987,002	\$ 845,248
關聯企業	2,429	2,177
	<u>\$ 989,431</u>	<u>\$ 847,425</u>

此係附註七（二）3.所述委託代辦事項之應付款項及關聯企業之定期票代收款等。

7. 暫收款項（表列其他非流動負債）

	113 年 12 月 31 日	112 年 12 月 31 日
暫收款項		
臺北市府（註 1）	\$ 59,328	\$ 55,249
新北市政府（註 1）	1	1
關聯企業（註 2）	137,609	147,435
其他關係人（註 3）	-	140
	<u>\$ 196,938</u>	<u>\$ 202,825</u>

註1：係附註七（二）3.(2)所述委託代辦事項產生之暫收款項等。

註2：係附註七（二）1.(3)所述交易產生之暫收款項。

註3：係附註七（二）1.(2)所述交易產生之暫收款項。

八、重大或有負債及未認列之合約承諾

（一）本公司截至民國 113 年及 112 年 12 月 31 日止，本公司為購買物料及設備已開立尚未使用之信用狀金額分別為 \$369,065 及 \$1,945。

（二）本公司以營業租賃方式承租之交易請詳附註七（二）5.之說明。

九、重大之期後事項

無此情形。

F. Receipts under custody (shown as "other current liabilities")

	December 31, 2024	December 31, 2023
Receipts under custody		
TCG	\$ 987,002	\$ 845,248
Associates	2,429	2,177
	<u>\$ 989,431</u>	<u>\$ 847,425</u>

The receipts under custody pertain to the payable for agent appointment described in Note 7(2)C and payable for all pass tickets.

G. Temporary credit (shown as "other non-current liabilities")

	December 31, 2024	December 31, 2023
Temporary credit		
TCG (Note a)	\$ 59,328	\$ 55,249
NTCG (Note a)	1	1
Associates (Note b)	137,609	147,435
Other related parties (Note c)	-	140
	<u>\$ 196,938</u>	<u>\$ 202,825</u>

Note a: Please refer to Note 7(2)C (b) for description.

Note b: Please refer to Note 7(2)A (c) for description.

Note c: Please refer to Note 7(2)A (b) for description.

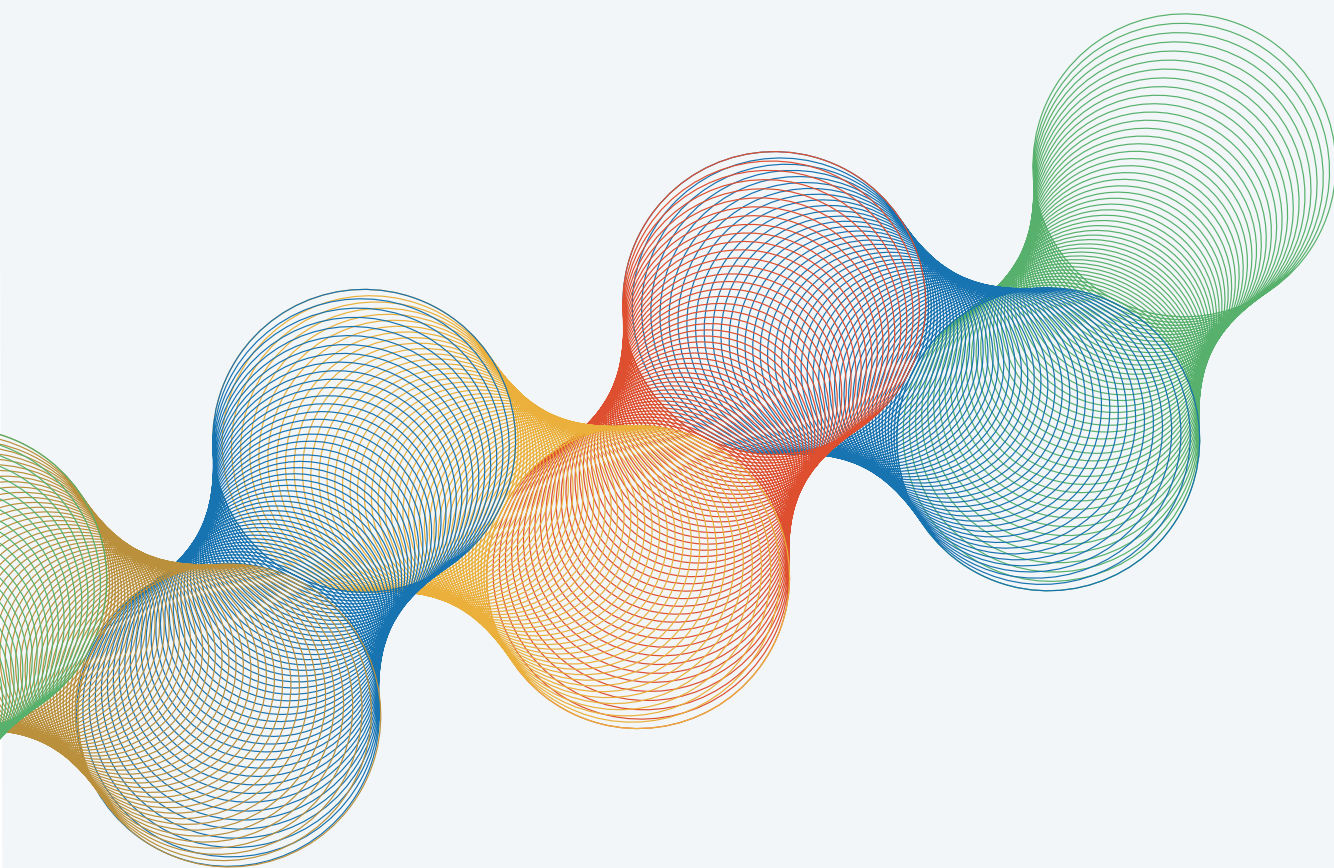
8. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

(1) As of December 31, 2024 and 2023, the Company had unused letters of credit in the amount of \$369,065 and \$1,945, respectively, for the purchase of materials and equipment.

(2) For the details of operating lease transactions, please refer to Note 7(2)E.

9. SIGNIFICANT EVENT AFTER THE BALANCE SHEET DATE

None.



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