

台北捷運 公司年報

2014 Annual Report

TAIPEI RAPID TRANSIT CORPORATION

2014



Customer first, quality first

2014

台北捷運公司年報
Annual Report

CONTENTS

- 05 營運速覽
Overview of 2014 Statistics
- 09 董事長的話
A Message from the Chairman
- 13 總經理的話
A Message from the President
- 17 組織架構
Organization and Structure
- 23 營運概況
Operation Overview
- 33 經營成果
Operational Performance
- 55 傷痛的 521
A Painful May 21
- 61 迎接新契機
Welcoming New Opportunities
- 67 未來展望
Looking to the Future
- 71 重要紀事
Milestones
- 79 財務報表暨會計師查核報告
Financial Statements and Report of Independent Accountants
- 117 重要統計資料
Key Data

捷運分流 暢行悠遊

1

OVERVIEW OF 2014 STATISTICS

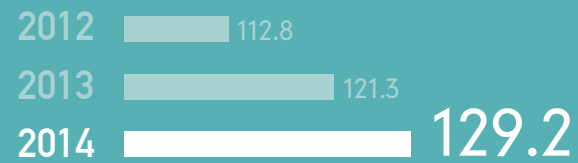
營運速覽



運輸本業
Core Transit Business

營運里程

Operational Network Length



單位：公里
Unit : Km

年度總運量

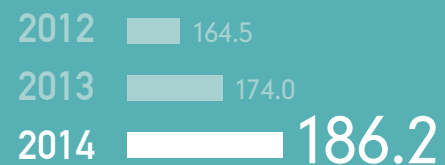
Annual Ridership



單位：億人次
Unit : 100 Million Trips

平均日運量

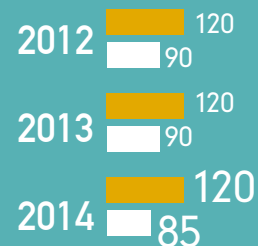
Average Daily Ridership



單位：萬人次
Unit : 10,000 Trips

尖峰最小班距

Minimum Headway During Peak Hours



淡信義線、松山新店線、中和新蘆線及板南線
Tamsui-Xinyi, Songshan-Xindian, Zhonghe-Xinlu and Bannan Lines

文湖線 Wenhu Line

單位：秒
Unit : Seconds

準點率

Punctuality Rate



淡信義線、松山新店線、中和新蘆線及板南線
Tamsui-Xinyi, Songshan-Xindian, Zhonghe-Xinlu and Bannan Lines

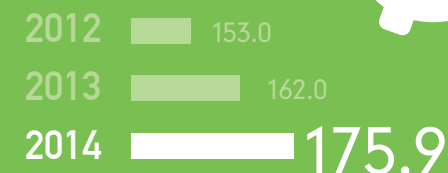
文湖線 Wenhu Line

單位：%
Unit : %

財務
Financial Figures

總收入

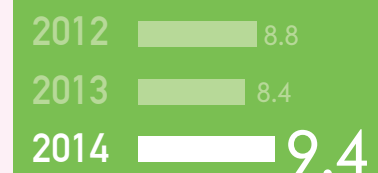
Total Revenue



單位：億元
Unit : NT\$100 Million

稅前純益

Profit Before Tax

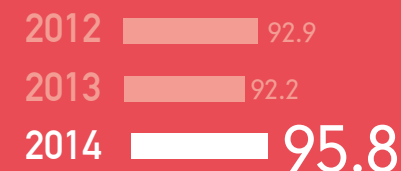


單位：億元
Unit : NT\$100 Million

績效
Performance

旅客滿意度

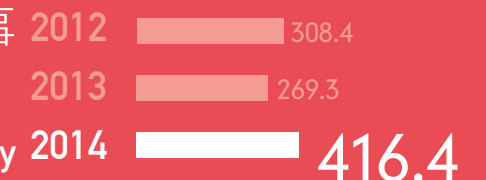
Passenger Satisfaction Rate



單位：%
Unit : %

每發生一次延誤 5 分鐘以上事件之平均行駛車廂公里數

Mean Car-Kilometers Between Service-Delay Failure of More Than 5 Minutes (MKBF)



單位：萬車廂公里
Unit : 10,000 Car-Kilometers

2 A MESSAGE FROM THE CHAIRMAN

董事長的話



共創 2.0 新局

臺北捷運公司 1994 年成立至今，已走過 20 個年頭，在 5,000 多位同仁共同努力下，立下良好根基，公司業務呈現穩定成長，為大臺北地區提供安全、便利、舒適之大眾運輸環境。2014 年 11 月，松山線完工通車，象徵捷運初期路網完成，臺北捷運日運量由 1996 年通車初期約 4 萬人次，成長至目前約 200 萬人次。臺北捷運成為國內最重要的交通運輸工具，成功建立領導品牌形象。享受高品質的大量乘客，改變了市民生活作息，捷運系統本身成為城市文化的重要環節。面臨捷運 2.0 的時代，也正是捷運系統由改善交通邁向提升城市發展的最好時機。

開源節流、財務永續

長期以來，臺北捷運肩負政策性使命，除提供安全可靠的乘車環境及貼心優質的旅客服務外，尚須配合公共政策，承擔捷運公車雙向轉乘優惠、悠遊卡 8 折等政策性支出，前述 2 項政策費用支出及收入短收，2014 年合計約 30.7 億元，自政策實施以來，累計已達 279.6 億元，對公司財務形成沉重壓力。未來我們將在維持高品質服務水準前提下，研議開源節流之可行作法，如拓展多元商機，提振附業收入，加強轉投資事業及受託事業營運表現等，並配合交通局公車路線規劃整合檢討，發揮公共運輸綜效，營造以捷運為主之綠色運輸環境。其中，雙向轉乘優惠等政策性支出可尋求補助或與相關單位共同負擔，減輕財務負擔，以利財務永續發展。

人才留任、員工成長

人力是企業發展的基石，面臨全面競爭、人民意識崛起的新時代，臺北捷運在追求營利成長同時，首重人才培育，強化員工素質，提供員工充分成長空間，鼓勵跨部門、跨領域流動，以透明公正的升遷考核制度、完善之人力發展機制，及雙向開放的溝通方式，拔擢內外部優秀人才，挹注新血，凝聚向心力，達到激勵員工與績效管理之效益。此外，積極參與國內外交流，與產官學界保持密切互動，如票證資訊之加值應用及分析，透過適度分享，將資訊轉化為技術價值，精進同仁專業能力，讓實務驗證規劃，從而提升企業整體競爭力。

企業化經營、集團化發展

聚焦當前任務，臺北捷運將強化董事會功能，成立策略委員會及組織及考評委員會，針對攸關公司經營發展、組織架構、主管遴薦考評等重要議題，透過委員會專業討論及建言，提升決策效率，發揮公司治理效能，為公司企業化經營締造有利條件。而善盡企業社會責任（CSR）更是公司走向永續發展的要件，臺北捷運過去各項力求營運安全、精緻旅客服務、落實節能減碳、打造友善環境、推廣優質文化等作為，不僅是企業社會責任的實踐，更是品牌價值的累積，我們將啟動企業社會責任報告書發行，揭露公司企業社會責任實績，以體現臺北捷運對永續發展的決心及承諾。

2014 年，臺北捷運系統可靠度指標「每發生一次延誤 5 分鐘以上事件之平均行駛車廂公里數」已達 416.4 萬車廂公里，為歷年最高，旅客滿意度為 95.8%，亦是近年最佳表現，顯示臺北捷運在營運、維修與旅客服務面向，已與國際一流運輸服務業者並駕齊驅。未來公司將落實企業化經營，鞏固本業績效，提供高品質軟硬體服務，並投入附業、轉投資發展，及掌握臺北小巨蛋、貓空纜車及兒童新樂園之營運契機，追求合理利潤，創造更多機會及效益，結合商業、休閒及文化等不同元素多角化經營，實現集團化發展之理想。

A New Age Transit Begins

More than two decades have passed since the founding of the Taipei Rapid Transit Corporation (TRTC) in 1994. During this time, the company has built a workforce over 5,000 strong which serves as the foundation of the TRTC's stable growth and the safe, convenient and comfortable mass transit environment that the people of Greater Taipei enjoy. The opening of the Songshan Line in November 2014 signaled the completion of Initial Network. It triggered another jump in average daily ridership, to about 2 million trips a day, a major leap from about 40,000 daily trips in 1996 when the first line opened. Passing this milestone showed not only that Taipei Metro is the nation's most important transit tool and a leading domestic brand but also an indispensable part of everyday life and the urban fabric of Taipei. As the Metro enters a 2.0 era, the TRTC's foundation is now complete and it is time for expansion.

Better Financial Sustainability

For years the TRTC has borne challenges associated with public policy. While fulfilling its core objective of providing a safe, reliable transport and excellent service, it has accepted the financial burden of discounted bus-metro transfers and a 20 percent fare discount for EasyCard users. These policies cost the company NT\$3.07 billion in 2014, leading to accumulated losses of NT\$27.96 billion. In the future, we will examine methods to increase revenue and reduce expenditure on the condition of maintaining the high-quality of our service. Through expansion we can increase revenue from affiliated businesses and improve performances of reinvestments and commissioned enterprises. By working with the Department of Transportation on reorganizing bus routes, we can improve the overall transportation environment by creating a comprehensive green transit network built around the Metro system. This might contain subsidies or shared costs of policy-based expenditures, such as the discounted bus-metro transfers, to help the TRTC achieve sustainable finances.

Retaining Talent and Encouraging Growth

Manpower is the bedrock of a company. In this new age of intense competition and public awareness, Taipei Metro places equal emphasis on employee cultivation as on profit growth by providing space for growth and encouraging cross-disciplinary exchanges. Fair and transparent promotion, performance review mechanisms and comprehensive staff development enable two-way communication channels and recruitment of talents within and outside the company, allowing the TRTC to welcome new blood while strengthening the team spirit among existing staff and motivating staff by providing reassurance through a reliable performance review system. The TRTC maintains close contact with national and international industrial, governmental and academic organizations. Pertinent information exchange in issues such as analytical ticketing information helps us translate information into technical value and increases our staff's professional competence, thus proving planning through practice and increasing our corporate competitiveness.

Implementing Corporate Management Principles

In the face of these challenges, the TRTC must strengthen its board. We will be forming strategic, organizational and evaluation committees responsible for key decisions, such as operational development, organizational structure, and management selection and review of the company. Professional discussions and recommendations from the committees will improve efficiency and effectiveness of the company's decision-making and management, while creating a better environment for corporate management principles. Another key factor on the TRTC's path to sustainable development is the fulfillment of corporate social responsibilities (CSR). The TRTC's continuous pursuit of safe, high-quality services, green energy principles, a friendly riding environment, and an excellent culture, fulfills our CSR and increases the value of our brand. In the future, we will publicize these accomplishments by issuing CSR reports that highlight our commitment to sustainable development.

In 2014, the TRTC achieved a record MKBF (mean car-kilometers between service-delay failure of more than 5 minutes) of 4.164 million. The 95.8% satisfaction rate was also the best in recent years. Such achievements show that the TRTC is on par with leading international metro systems in terms of operation, maintenance and customer service. In the future, we will continue to implement corporate management principles and seek to consolidate performance in our main transit business. While providing high-quality soft- and hardware, we will also expand affiliated businesses and reinvestments, achieving profit through opportunities arising through our managing roles of the Taipei Arena, Maokong Gondola and Taipei Children's Amusement Park. We will integrate business, leisure and culture by creating new opportunities and benefits to achieve multidimensional operations and fulfill our long-term goal of becoming a strong corporate group.



3

A MESSAGE FROM THE PRESIDENT

總經理的話



固本與前瞻

在過去 1 年，臺北捷運有新路線通車、新受託事業加入營運，我們將持續整合內外部資源，朝「臺北捷運、世界一流」之願景邁進。

棕、紅、綠、橘、藍，啟動交通新時代

2014 年 11 月松山線通車，臺北捷運路網回歸原始設計，松山線與新店線銜接，採「松山到新店」及「象山到淡水」營運模式，加上文湖、板南及中和新蘆線共 5 條路線，臺北捷運正式進入棕、紅、綠、橘、藍「5 線暢通，多點轉乘好輕鬆」之時代。面對更為廣大之服務里程及人次，臺北捷運將以穩固本業，深耕運輸市場，提供安全可靠之捷運服務為首要考量，透過人才育留，持續改善乘車環境、提升服務措施，以更優質創新之軟硬體服務，鞏固既有客源同時擴增市場。

降低營運風險，強健企業體質

2014 年 5 月 21 日，板南線發生旅客持刀隨機傷人之事件，為臺灣社會帶來極大衝擊。臺北捷運除對不幸遇難之旅客表達哀悼、對傷者及家屬關懷之外，為提升民眾乘車安全，透過增加巡查人力及見警率、加強工作人員防護配備、提升警消單位無線通訊功能、強化維安處理訓練及演練等精進作為，期盼全民對臺北捷運及社會治安重拾信心。有鑑於此，臺北捷運對內將持續強化風險管理功能，有效掌控影響公司營運各項不確定性因素，減少或避免風險造成之損害，防範危機發生，維持業務穩健成長，以因應內外部挑戰，提高經營效率，落實企業責任。

強化多角化經營，創造新市場利基

2014 年 12 月兒童新樂園正式開園，採「購買門票入園、遊具逐項收費」方式，提供親子平價且高品質之遊樂享受。臺北捷運以營運捷運系統相同之高安全標準，及受託事業經營之具體經驗，投入兒童新樂園營運，為遊客建構安心優質之遊樂環境。未來臺北捷運將持續透過本業、附業、轉投資及受託事業之發展，拓展多角化經營，分散營運風險，善用科技與資訊分析，開發新需求，進而創造商機增裕收益。

整合多元運具，推動綠色運輸

大臺北地區人口稠密，公共運輸系統具良好之整合及發展優勢。臺北捷運為都會公共運輸主幹，在市區串連公車、YouBike 及計程車等運具，城際則銜接臺鐵、高鐵、長途客運及即將通車之機場捷運，提供旅客多元便利之轉運服務。未來臺北捷運將持續配合政府交通政策，以整體運輸規劃之觀點，透過跨運具、跨區域與跨系統之整合，提升公共運輸運能及效率，戮力形塑以綠色運具為主之永續交通環境。

臺北捷運多年來已稱職扮演系統營運者角色，未來將以「固本」及「前瞻」作為後續努力之目標。「固本」係以人才和系統為捷運營運安全可靠之根本，強調吸引和留住人才、落實風險管理機制、設施設備更新改善等工作。而「前瞻」是整合及服務與時俱進，透過車站內外整合、本業附業整合及跨系統跨運具整合，善用大數據分析及行銷開發新客源、增加運能，掌握新服務需求並精進服務品質。

Stability and Foresight

In the past year, the TRTC has opened a new line and been entrusted with a new business. We will continue to integrate internal and external resources as we work toward our vision of offering world-class service on Taipei Metro.

After many years of experience as a systems operator, Taipei Metro will focus on the twin goals of stability and foresight in the future. "Stability" refers to the use of manpower and systems as the basis of metro operational safety and reliability. It emphasizes recruitment and retention of talented staff, implementation of risk management mechanisms, and renewal of facilities and equipment. "Foresight" refers to progress in integration and service. Whether integration of internal and external station environments, primary and affiliated businesses, or cross-system mechanisms, it emphasizes the use of big data to unlock new passenger sources, improve transit capacity, and understand new service needs, in order to improve service quality.

Brown, Red, Green, Orange, Blue – Start of a New Transit Era

The opening of the Songshan Line in November 2014 returned for the Taipei Metro network to its original design. By linking the Songshan and Xindian lines, the network now operates under the Songshan-Xindian and Xiangshan-Tamsui modes in conjunction with the Wenhua, Bannan and Zhonghe-Xinlu lines. With this beginning of a new age of five lines and multiple transit points, greater service breadth and volume makes it even more vital that Taipei Metro stabilizes its primary transit business while expanding into further transit markets. We will continue to train and retain the best talents, improve our transit environment, and upgrade services to fulfill our primary objective of safe, reliable transit services. Higher-quality, innovative hard- and software will consolidate existing passengers sources while exploring new markets.



Lowering Operational Risks to Fortify Business

On May 21, 2014, a knife-wielding passenger killed and injured several other passengers in an incident on the Bannan Line that sent shockwaves through Taiwan. In addition to offering condolences and assistance to victims and their families, we sought to improve safety by increasing patrols and police visibility. We provided additional defensive equipment to metro staff, improved wireless communication links to police and firefighting units, and strengthened safety training and drills to restore confidence in the safety of Taipei Metro and society as a whole. In the future, we will continue to reinforce internal risk management. It will carefully heed uncertainties that could impact operations to minimize or avoid potential hazards. By preventing crises, the TRTC will maintain stable growth as it responds to internal and external challenges. It will improve operational efficiency and fulfill its corporate responsibilities.

Multi-Operational Endeavors Exploring New Market Niches

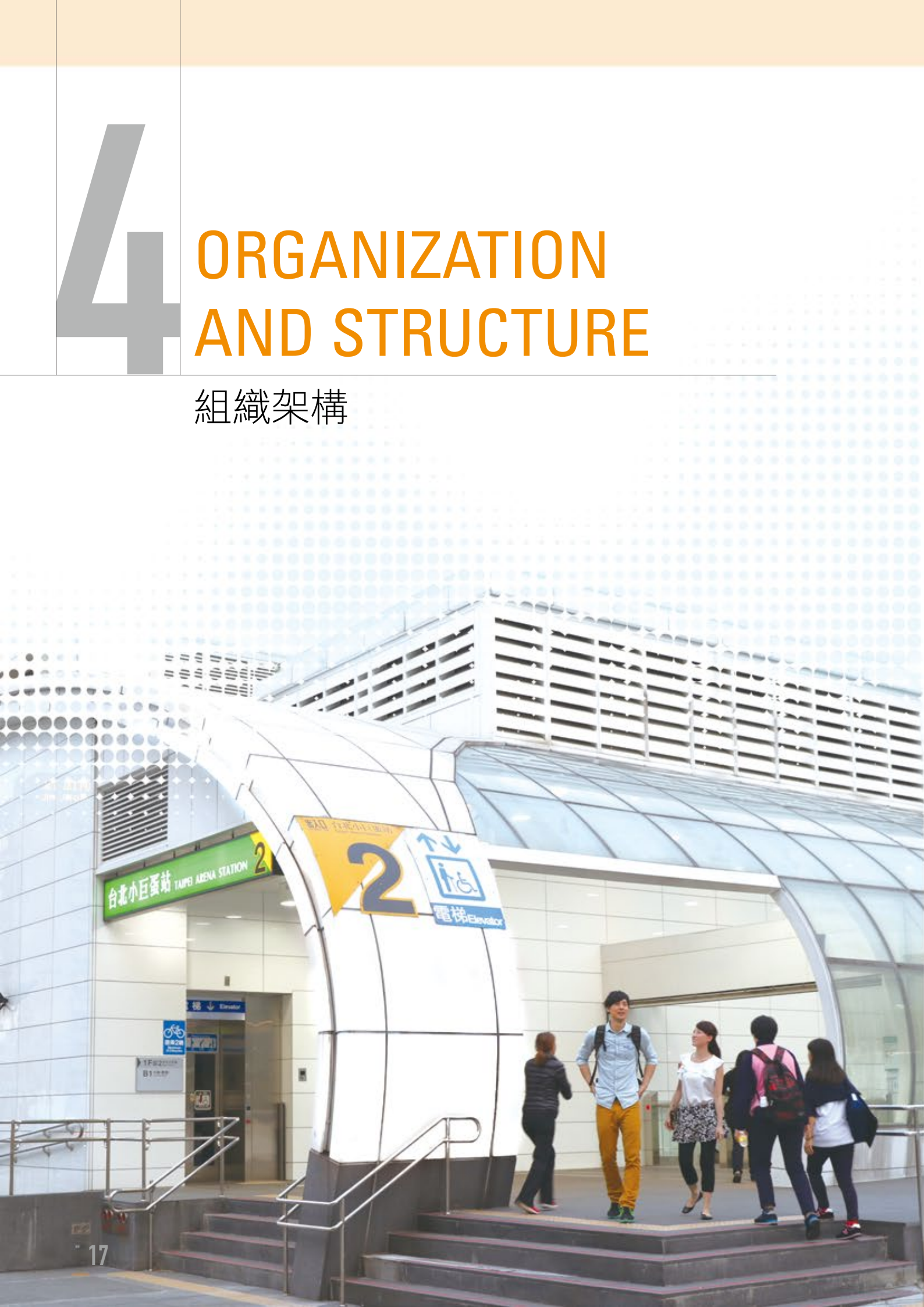
December 2014 marked the official opening of Taipei Children's Amusement Park. The park uses a dual charging structure that separates entrance and ride fees so to provide an affordable, high-quality experience for families. We apply the same exacting safety standards in the park operations what we do for the Taipei Metro, employing many years of experience gained while running affiliated businesses, which allows us to provide a safe and excellent theme park environment. In the future, we will continue to develop our main transit business alongside the affiliated businesses, reinvestment ventures and commissioned businesses. Multidimensional operations will enable it to spread risks and take advantage of technology and information analyses. The creation of new demand will open new business opportunities and revenue streams for the TRTC.

Integrating Diverse Transit Tools to Promote Green Transportation

The dense population of Greater Taipei has facilitated solid integration and development of its public transit systems, with Taipei Metro serving as the backbone of a diverse transit network that includes intra-city buses, YouBikes and taxis with inter-city rail, high-speed rail, long-distance buses and the soon-to-open Taoyuan airport line. In the future, we will continue to adhere to government transportation policies. From the perspective of overall transportation planning, the TRTC will seek to raise public transit capacity and efficiency by integrating different transit modes, regions and systems. Together with other transit operators, the TRTC will play a leading role in building a sustainable, green transportation environment.

4 ORGANIZATION AND STRUCTURE

組織架構

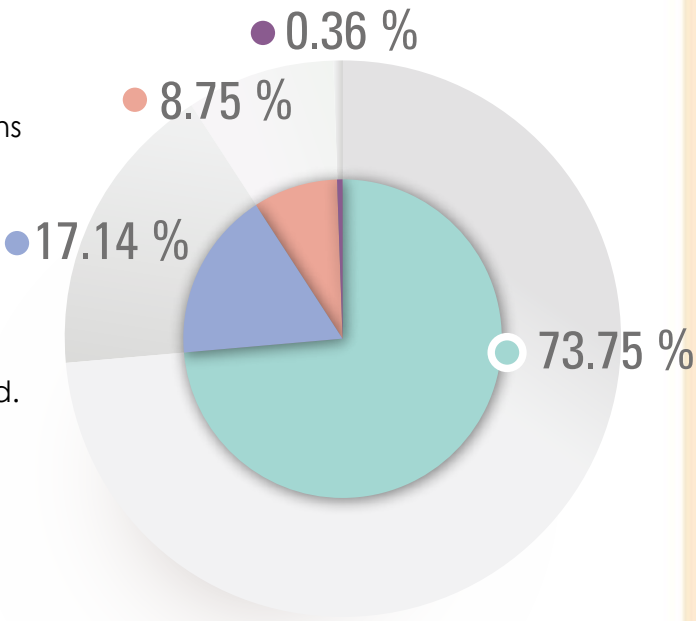


資本額與股東結構 Capital and Ownership Structure

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	6,898,247,860	73.75
交通部 Ministry of Transportation and Communications	1,603,560,000	17.14
新北市政府 New Taipei City Government	818,483,750	8.75
唐榮鐵工廠股份有限公司 Tang Eng Iron Works Co., Ltd.	33,407,500	0.36
兆豐國際商業銀行股份有限公司 Mega International Commercial Bank Co., Ltd.	133,630	
合作金庫商業銀行股份有限公司 Taiwan Cooperative Bank Co., Ltd.	133,630	
臺北富邦商業銀行股份有限公司 Taipei Fubon Commercial Bank Co., Ltd.	133,630	
合計 Total	9,354,100,000	100

資本結構圖 Capital Structure

- 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 Co., Ltd.
- 臺北富邦商業銀行股份有限公司
Taipei Fubon Commercial Bank Co., Ltd.

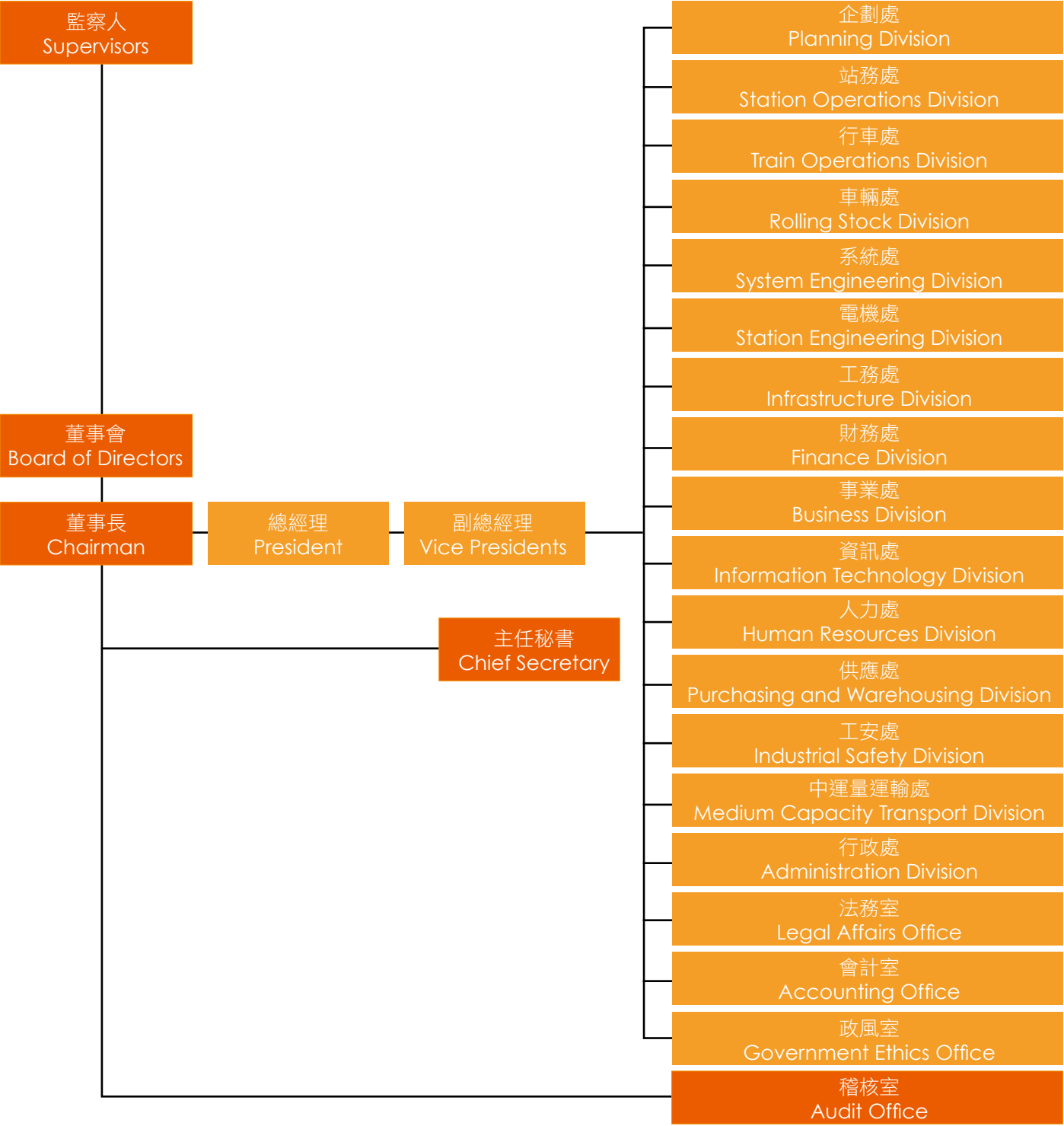


董事會
Board of Directors

職稱 Position	姓名與單位 Name and Title
董事長 Chairman	賀陳旦 Tan Ho-Chen
常務董事 Standing Directors	周永暉（交通部臺灣鐵路管理局局長） Joe-Y. Chou (Director General, Taiwan Railways Administration, MOTC)
	張勝雄（淡江大學運輸管理學系教授） Sheng-Hsiung Chang (Professor, Department of Transportation Management, Tamkang University)
	黃台生（交通大學交通運輸研究所副教授） Tai-Sheng Huang (Associate Professor, Institute of Traffic and Transportation, National Chiao Tung University)
	趙紹廉（新北市政府顧問） Shiao-Lien Chao (Consultant, New Taipei City Government)
董事 Directors	吳慧玲（交通部總務司司長） Hui-Ling Wu (Director, Department of General Affairs, Ministry of Transportation and Communications)
	林盛豐（實踐大學建築設計系副教授） Sheng-Fong Lin (Associate Professor, Architecture Department, Shih Chien University)
	林麗玉（臺北市政府參事） Li-Yu Lin (Counselor, Taipei City Government)
	孫以濤（臺北捷運公司總經理） Yi-John Sun (President, TRTC)
	張澤雄（臺北市政府捷運工程局副局長） Tzer-Hsiung Chang (Deputy Commissioner, Department of Rapid Transit Systems, Taipei City Government)
	黃鴻都（唐榮鐵工廠股份有限公司總經理） Hong-Du Huang (President, Tang Eng Iron Works Co., Ltd.)
	詹宏志（網路家庭國際資訊公司董事長） Hung-Tze Jan (Chairman, PChome Online Inc.)
	簡志安（臺北捷運公司企業工會理事） Chih-An Chien (Council Member, TRTC Union)
	懷 紋（臺北市政府人事處處長） Hsu Hwai (Commissioner, Personnel Department, Taipei City Government)
	蘇建榮（臺北市政府財政局局長） Jain-Rong Su (Commissioner, Department of Finance, Taipei City Government)
常務監察人 Standing Supervisor	陳武正（開南大學運輸科技與管理學系榮譽講座教授） Wu-Cheng Chen (Honorary Professor, Department of Transportation Technology and Management, Kainan University)
監察人 Supervisor	脫宗華（臺北捷運公司監察人） Chung-Hwa Tuo (Supervisor, TRTC)

（以 2015.5.31 在任董事會成員名單為準，並依姓氏筆劃順序）
(Board members as of May 31, 2015, arranged by stroke number of Chinese surname)

組織圖
Organizational Structure



經營團隊 Administration

職稱 Position	姓名 Name
總經理 President	孫以濬 Yi-John Sun
副總經理 Vice President	郭財明 Tsair-Ming Kuo
副總經理 Vice President	沈志藏 Chih-Chang Sheng
副總經理 Vice President	莊明聰 Ming-Tsung Chuang
副總經理 Vice President	詹仕聰 Shi-Tsung Chan
主任秘書 Chief Secretary	李為忠 Wei-Chung Lee
稽核室主任 Director of Audit Office	陳文福 Wen-Fu Chen
企劃處處長 Director of Planning Division	吳俊佑 Chun-Yu Wu
站務處處長 Director of Station Operations Division	楊秦恒 Chin-Heng Yang
行車處處長 Director of Train Operations Division	楊泰良 Tai-Liang Yang
車輛處處長 Director of Rolling Stock Division	許英井 Ying-Chung Chuie
系統處處長 Director of System Engineering Division	鄭德發 De-Fa Cheng
電機處處長 Director of Station Engineering Division	詹炯穎 Chiung-Yin Chan
工務處處長 Director of Infrastructure Division	洪銘遠 Ming-Yuan Hung
財務處處長 Director of Finance Division	黃來福 Lai-Fu Huang
事業處處長 Director of Business Division	詹文滔 Wen-Tau Jan
資訊處處長 Director of Information Technology Division	趙孟成 Meng-Cheng Chao
人力處處長 Director of Human Resources Division	鄭勝泰 Sheng-Tai Cheng

職稱 Position	姓名 Name
供應處處長 Director of Purchasing and Warehousing Division	朱坤樹 Kun-Shu Chu
行政處處長 Director of Administration Division	李大愚 Ta-Yu Lee
工安處處長 Director of Industrial Safety Division	傅敏雄 Min-Hsiung Fu
中運量運輸處處長 Director of Medium Capacity Transport Division	莊英震 Ying-Chen Chuang
法務室主任 Director of Legal Affairs Office	陳棋銘 Chi-Ming Chen
會計室主任 Director of Accounting Office	姚惠芳 Hui-Fang Yao
政風室主任 Director of Government Ethics Office	張必然 Pi-Lan Chang

(以 2015.5.31 在任名單為準)
(Administration members as of May 31, 2015)

人力概況 Workforce Overview

員工總數：5,644 人。 Total Number of Employees: 5,644

性別 Gender	人數 Number of Employees	比例 Percentage
男 Male	4,537	80.39%
女 Female	1,107	19.61%

人力招募

2014 年因應新路線通車及業務擴增辦理新進人員甄試，共進用 530 人。

Human Resources Recruitment

In response to the opening of new lines and expansions of business, a total of 530 new recruits were hired in 2014.

5 OPERATION OVERVIEW

營運概況



營運路網

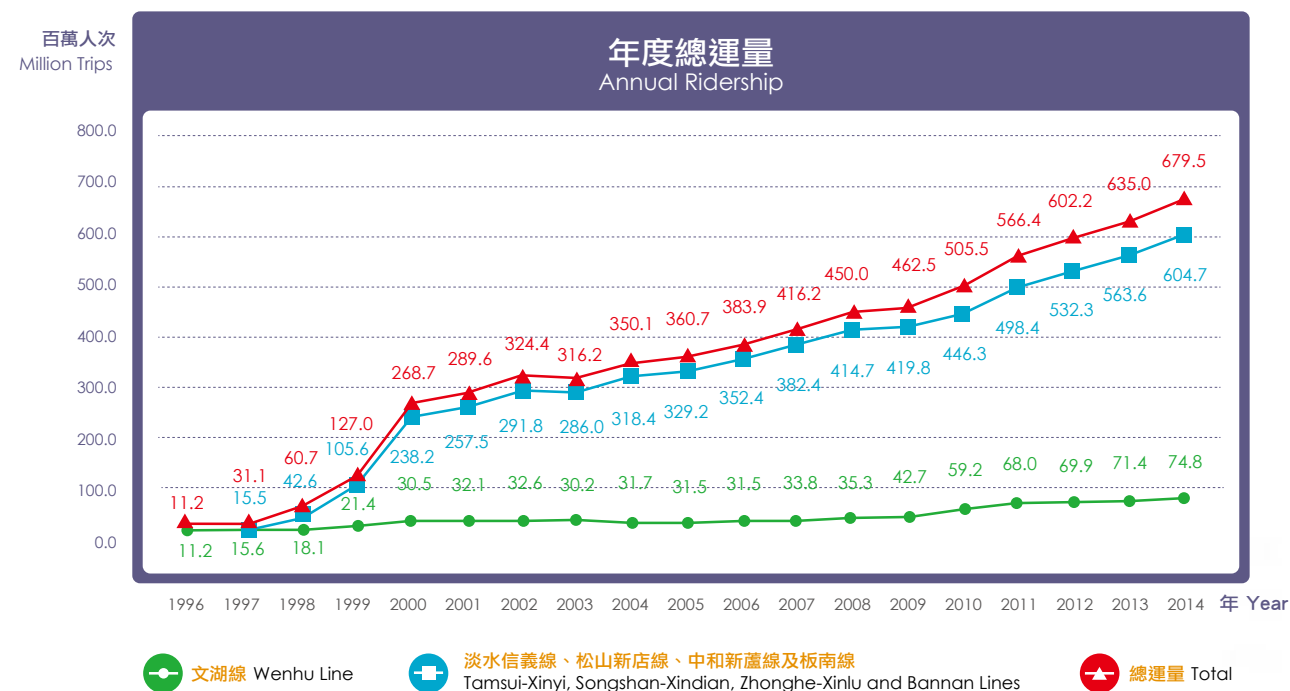
2014年11月15日松山線通車（西門站-松山站），營運長度增加7.9公里，總營運長度為129.2公里，營運車站數為116個，系統營運回歸原設計，路網依棕、紅、綠、橘、藍區分為5條路線。

Operational Network

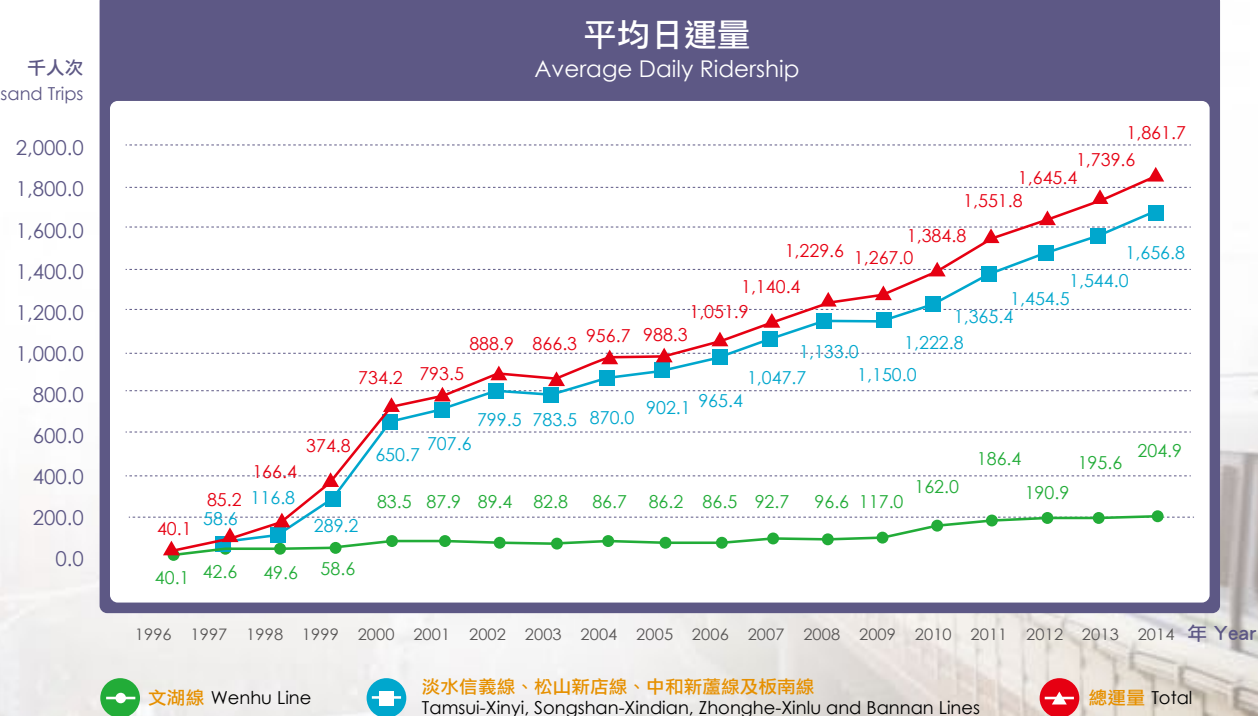
Opening of the Songshan Line on November 15, 2014, (Ximen Station - Songshan Station) increased the operational length of the Taipei Metro by 7.9 km to a total of 129.2 km. There are now 116 stations organized by color — Brown, Red, Green, Orange and Blue — in line with the original design.



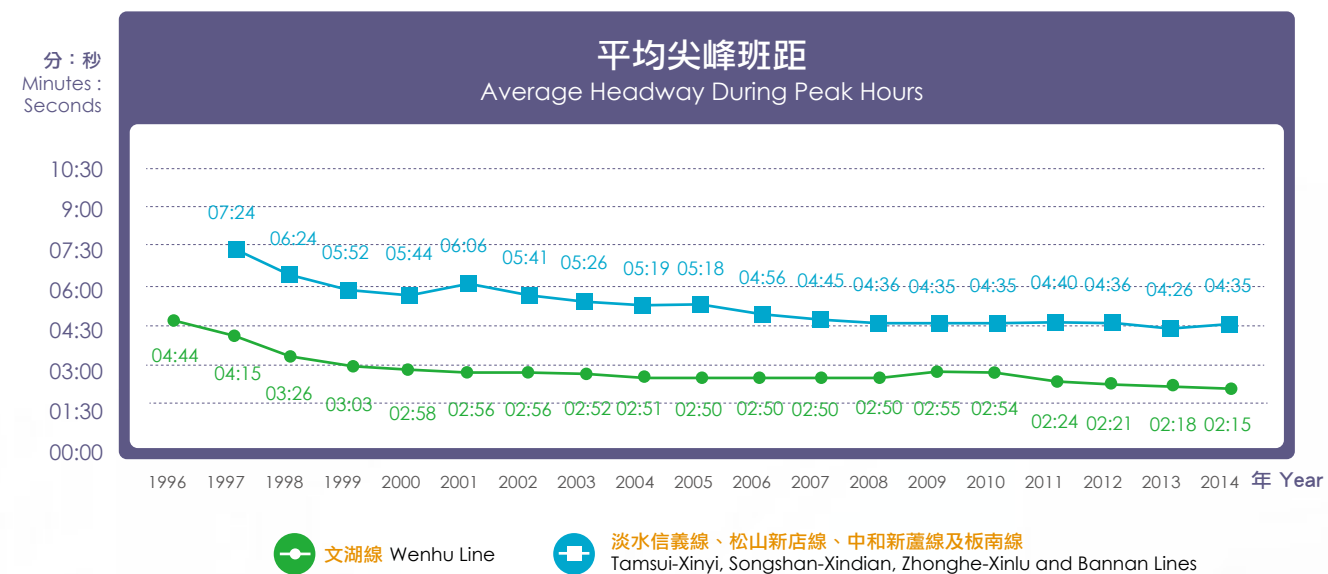
整體運量 Ridership



千人次
Thousand Trips



班距水準 Headways



註：2014 年上午尖峰最小班距文湖線 85 秒、淡水信義線、松山新店線、中和新蘆線及板南線 120 秒。

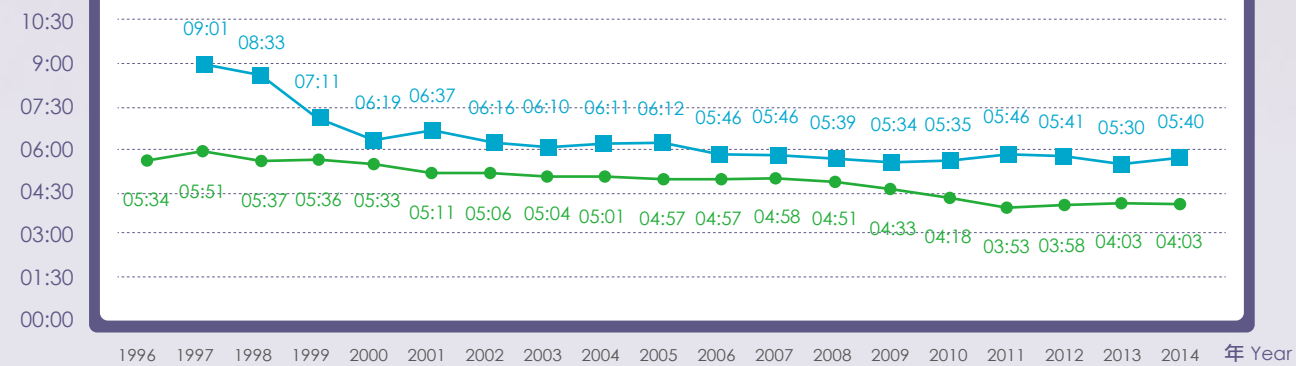
Note: In 2014, minimum headway during peak morning hours was 85 seconds on the Wenhu Line and 120 seconds on the Tamsui-Xinyi, Songshan-Xindian, Zhonghe-Xinlu and Bannan Lines.



分：秒
Minutes :
Seconds

平均離峰班距

Average Headway During Off-Peak Hours



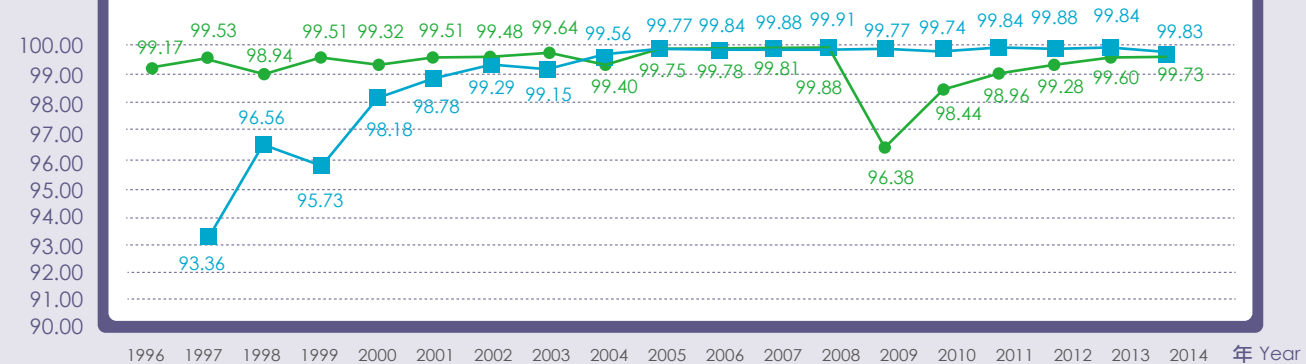
文湖線 Wenhu Line

淡水信義線、松山新店線、中和新蘆線及板南線
Tamsui-Xinyi, Songshan-Xindian, Zhonghe-Xinlu and Bannan Lines

百分比 (%)
Percentage

平均準點率

Average Punctuality Rate



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, Songshan-Xindian, Zhonghe-Xinlu and Bannan Lines

附屬事業

廣告

除既有之燈箱、壁貼、月臺電視廣告、車廂內海報及車體廣告外，2014 年另新增立體靜態展示廣告及車廂內三人座椅區新型創意貼紙廣告等，豐富廣告類型，拓展廣告商機。

Affiliated Businesses

Advertisements

In addition to LED advertisements, wall stickers, platform multimedia displays, posters in trains, and ads on train exteriors, the TRTC added 3D static displays and creative sticker ads on three-person seats inside cars in 2014. The wide variety of channels expanded advertising opportunities.



2014 年新增府中站平面機車停車場及北投旅客服務中心附設汽車停車場共 2 處，另調整停車場空間配置，於淡水站、唎哩岸站、石牌站及新店站等停車場新增停車格位。總計經營收費停車場共 28 處（含捷運系統、臺北小巨蛋、貓空纜車動物園站及兒童新樂園），汽車位 5,150 格、機車位 5,924 格。

配合松山線通車，新增 21 間販賣店，總計捷運系統共設販賣店 164 間、地下街店舖 109 間。

部分捷運車站與鄰近建築物建置地下聯絡通道，將車站與商場或建物連結，增進民眾便利。

The TRTC added scooter parking facilities at Fuzhong Station and a car parking lot at Beitou Visitor Information Center in 2014. Existing parking lots were adjusted to increase the number of spaces for cars at Tamsui, Qilian, Shipai and Xindian stations. The TRTC operates 28 payable parking facilities (including parking lots at Taipei Metro stations, Taipei Arena, Taipei Zoo Station on the Gondola and Taipei Children's Amusement Park) with a total of 5,150 car parking spaces and 5,924 scooter parking spaces.

The opening of the Songshan Line added 21 shops to the Taipei Metro system, bringing the total number of shops in stations to 164, and 109 in underground malls.

Some stations are connected to adjacent buildings and shopping areas via underground passageways for increased passenger convenience.



臺北捷運系統建物連通工程
Taipei Metro Links to Buildings

The diagram is a horizontal timeline with three main sections: '2013 年以前啟用' (Activated before 2013), '2014 年啟用' (Activated in 2014), and '辦理中' (Underway). Each section has a corresponding header box and a list of projects below it, marked with a circle icon. The '2014 年啟用' section is further divided into 'Opened Before 2013' and 'Opened in 2014'.

2013 年以前啟用	Opened Before 2013	Opened in 2014	辦理中	Current Projects
<ul style="list-style-type: none">凱撒飯店連通臺北車站6號出口 Caesar Park Hotel to exit 6 of Taipei Main Station太平洋崇光百貨連通板南線忠孝復興站4號出口 Pacific Sogo Department Store to exit 4 of Zhongxiao Fuxing Station on the Bannan Line市府轉運站連通市政府站2號出口 Taipei City Hall Bus Station to exit 2 of Taipei City Hall Station山圓建設新巨蛋集合住宅移設連通新埔站4號出口 Shanyuan New Arena residential building to exit 4 of Xinpu Station (reconnection)臺北金融大樓連通臺北101/世貿站出口 Taipei Financial Center to exit 4 of Taipei 101 World Trade Center Station	<ul style="list-style-type: none">中國信託新總行大樓連通南港軟體園區站 CTBC Bank's new headquarters with Nangang Software Park Station		<ul style="list-style-type: none">國泰置地廣場移設連通市政府站3號出口 Cathay Plaza to exit 3 of Taipei City Hall Station (reconnection)亞東紀念醫院連通亞東醫院站3號出口 Far Eastern Memorial Hospital to exit 3 of Far Eastern Hospital Station臺北文化體育園區室內體育館開發計畫(大巨蛋)移設連通國父紀念館站5號出口 Taipei Dome (project underway) to exit 5 of Sun Yat-Sen Memorial Hall Station (reconnection)	

財務狀況

※ 盈餘狀況

總收入約 175.9 億元，稅前純益約 9.4 億元，稅後純益約 7.9 億元。

※ 租金支付

本公司與捷運系統財產所有機關臺北市政府簽訂租賃契約，2014 年繳交租金 40.2 億元，歷年累積租金計 380.2 億元。

※ 轉乘優惠

配合臺北市政府鼓勵大眾運輸政策，本公司持續實施捷運與公車雙向轉乘優惠措施，2014 年平均每日約 49.4 萬人次享受轉乘優惠。自 2002 年起雙向轉乘優惠費用由本公司全額負擔，2014 年支付 11.9 億元，累計已支付 130.3 億元。

Financial Status

※ Revenues

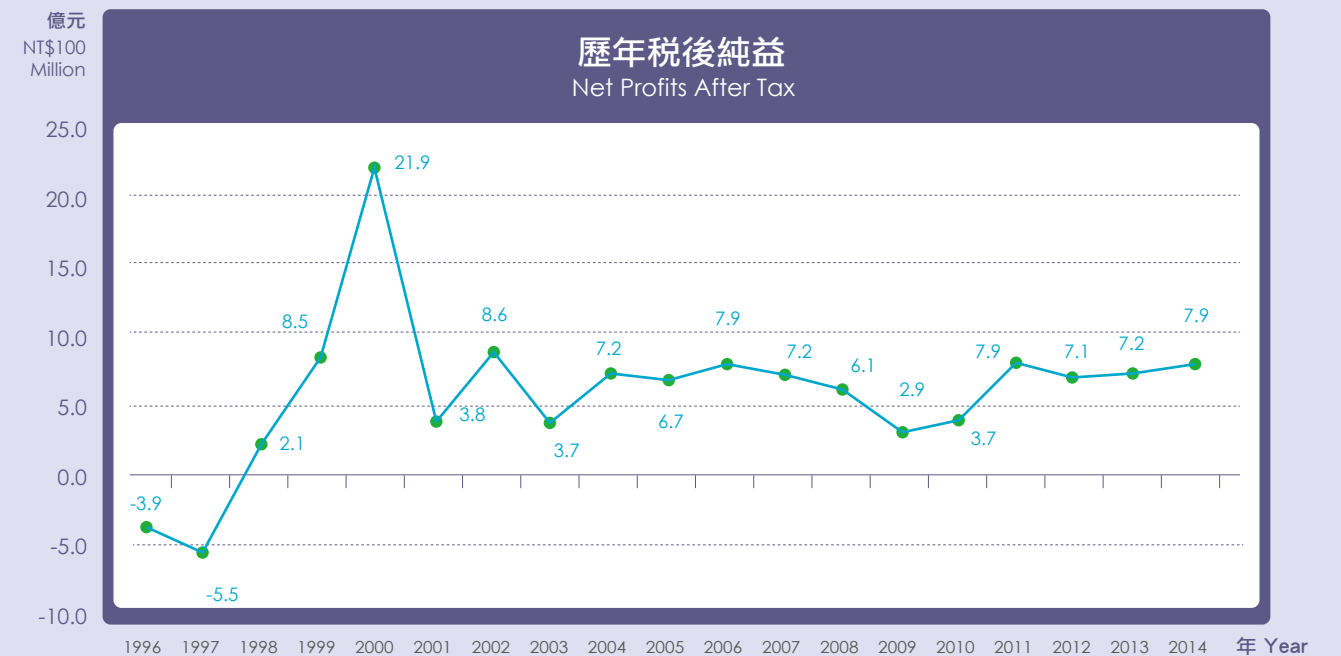
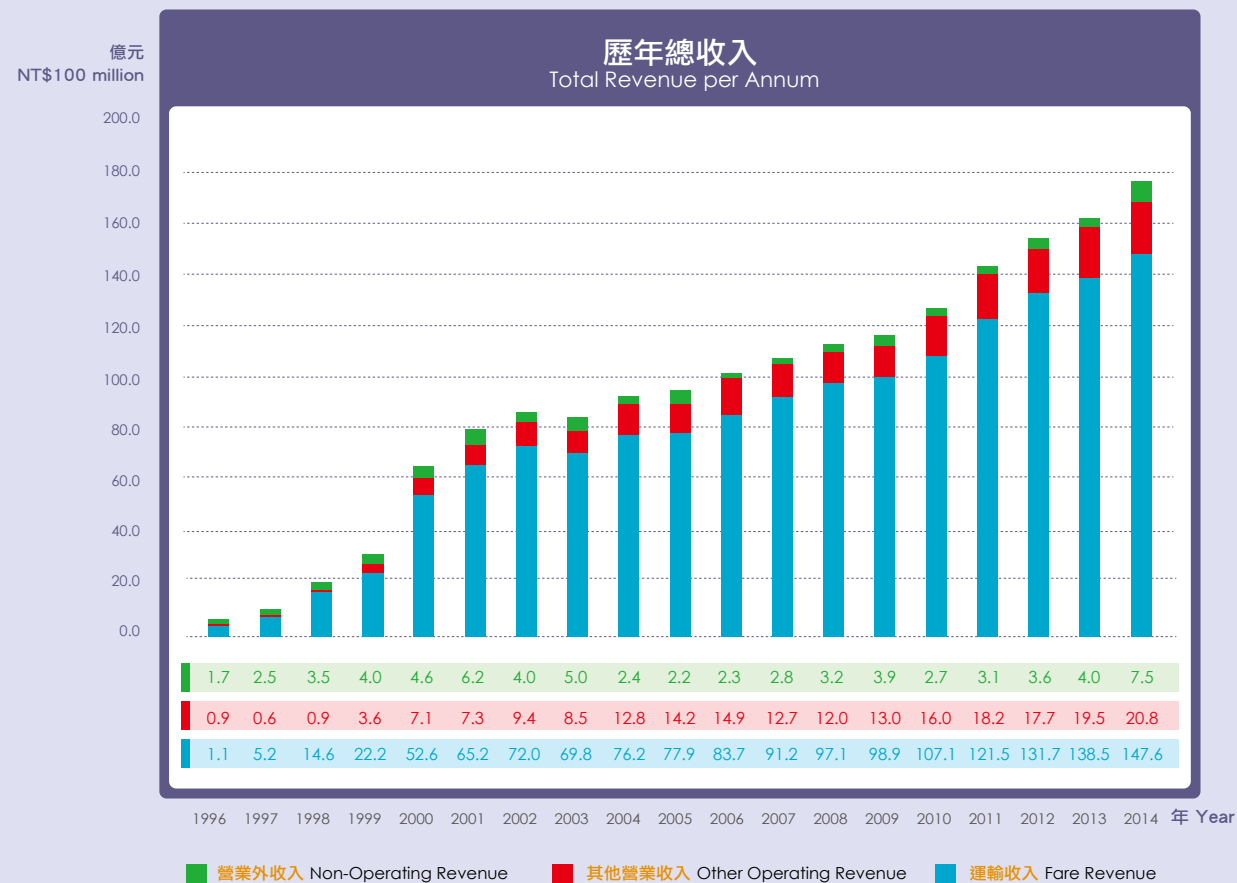
Total revenues were NT\$17.59 billion, net profits before tax were NT\$940 million and net profits after tax were NT\$790 million.

※ Leasing Expenditures

The TRTC leases the Taipei Metro system from the property owner, the Taipei City Government. Leasing expenditures were NT\$4.02 billion in 2014 and cumulative leasing expenditures reached NT\$38.02 billion.

※ Transfer Discounts

In coordination with the City Government public transport promotions, the TRTC offers transfer discounts between the Taipei Metro and city buses and has borne all discount expenses since 2002. In 2014, discounts were provided for an average of 494,000 trips daily at an annual cost of NT\$1.19 billion. Cumulative discounts have reached NT\$13.03 billion.



註：1996-2013 年為經臺北市審計處審定數，2014 年為會計師查核報告數。

Note: The balances from 1996 to 2013 were examined by the Taipei City Audit Division. The 2014 balance was audited by our commissioned accountant.

6 OPERATIONAL PERFORMANCE

經營成果



安全 / 建立安全信賴的乘車環境

» 加強系統安全

可靠度

2014 年系統營運可靠度指標 MKBF（每發生一次延誤 5 分鐘以上事件之平均行駛車廂公里數）為 416 萬 3,734 車廂公里，為歷年最佳表現。

Safety/Building a Safe, Reliable Transit Environment

» Strengthening System Safety

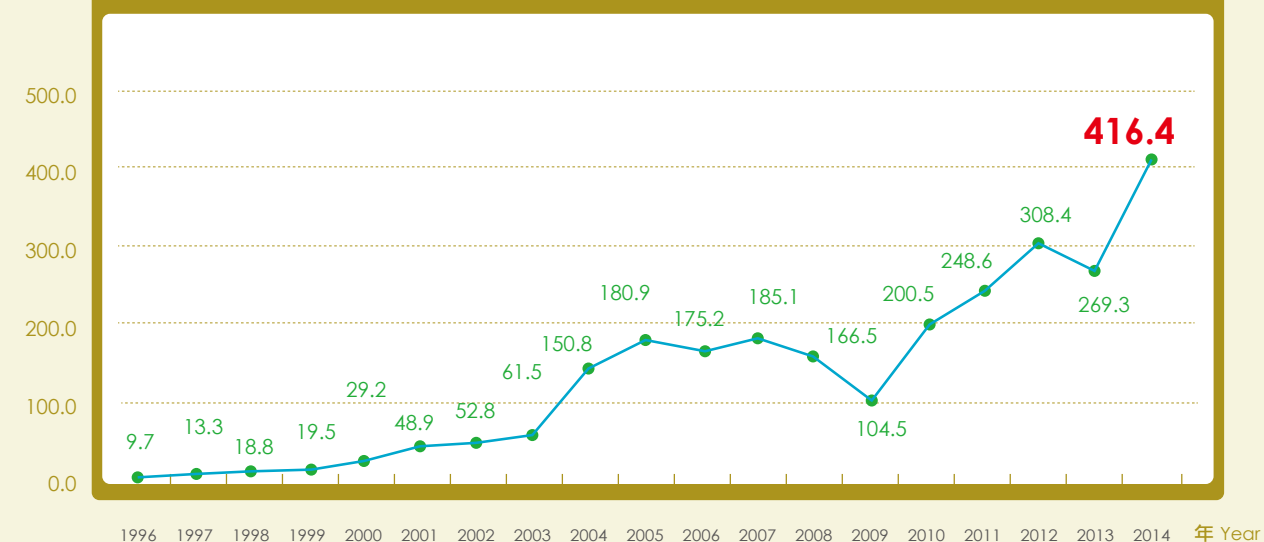
Reliability

The system reliability indicator MKBF (mean car-kilometers between service-delay failure of more than 5 minutes) was 4,163,734 car-kilometers in 2014, the Taipei Metro's best rating ever.



萬車廂公里數
10,000 Car-Km

每發生一次延誤5分鐘以上事件之平均行駛車廂公里數(MKBF)
Historical MKBF Ratings





月臺門

自 2006 年起針對未設置月臺門的 58 個車站辦理月臺門增設工程，2014 年啟用古亭、中正紀念堂、忠孝敦化及龍山寺等 4 站，累計完成 13 個車站增設工程，規劃 2018 年底前分階段完成全部車站之月臺門建置作業。

多重災害模擬演練

2014 年於捷運、貓空纜車、臺北小巨蛋及兒童新樂園共辦理營運事件、天然災害及危安事件等 33 場多重災難模擬演練，藉由公司內、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。



Platform Doors

In 2006, the TRTC began installing platform doors to stations where they were not yet installed. With the doors added at Guting, Chiang Kai-Shek Memorial Hall, Zhongxiao Dunhua and Longshan Temple stations in 2014, work has now been completed at 13 out of 58 stations. Doors are to be installed at all remaining stations by the end of 2018.

Multi-Hazard Disaster Drills

In 2014, a total of 33 multi-hazard disaster drills were held at the Taipei Metro, Maokong Gondola, Taipei Arena and Taipei Children's Amusement Park. Disaster relief units from within and outside the TRTC joined the drills to foster a strong response ability and coordination.



ISO 9001 品質管理系統驗證

2014 年 10 月經濟部標準檢驗局至捷運系統、纜車系統、臺北小巨蛋、附屬事業及北投會館進行評鑑，評鑑結果均符合 ISO 9001 品質管理系統驗證標準。

優化設施設備

電聯車

1. 電聯車大修：

2014 年底已完成高運量 301 型 13 列、321 型 27 列、341 型 6 列及 371 型 52 列及 3 列 3 車組電聯車，及中運量 VAL256 與 370 型共 41 對電聯車。

ISO 9001 Quality Management Systems Certification

The Taipei Metro and Maokong Gondola systems, Taipei Arena, affiliated businesses and Beitou Resort were evaluated by the Bureau of Standards, Metrology and Inspection in October 2014. All were found to be in compliance with ISO 9001 Quality Management Systems standards.

Optimization of Facilities and Equipment

Trains

1. Train Overhauls:

By the end of 2014, the TRTC finished overhauling of 13 Model 301 trains, 27 Model 321 trains, six Model 341 trains, 52 Model 371 trains and three three-car units on the high-capacity system and 41 VAL256 and Model 370 trains on the medium-capacity system.



2. 列車升級工程：

包括高運量 301 型電聯車地板、空調系統重置、321/341 型電聯車錄影系統增設，及於雙連站完成電聯車車輪組監測系統；中運量電聯車駕控臺增設新型行走輪胎壓偵測顯示器、增設全程同步錄影系統等，提升列車可靠度。



軌道設施

高運量部分，2014 年共完成 14 組道岔及 7,782 公尺鋼軌之更換，另研磨鋼軌 449 次、計 31 萬 4,262 公尺，有效降低振動與噪音，延長使用年限。中運量部分，完成全線軌道絕緣體更換工作，有效提升列車行駛安全。

2. Train Upgrades:

Upgrades on the high-capacity system included replacements of the floor and central air systems on high-capacity Model 301 trains, installation of video recording systems on Model 321/341 trains, and completion of the train wheel monitoring system at Shuanglian Station. Upgrades on the medium-capacity system included addition of a new tire air pressure monitoring display on the train control panel and a synchronized video recording system on the entire line. These improvements increased reliability.

Track Facilities

The TRTC replaced 14 turnout sets and 7,782 m of steel rail on the high-capacity system in 2014. Additional grinding operations conducted 449 times over 314,262 m of rail reduced vibrations and noise while extending service life. On the medium-capacity system, completion of heat insulation replacement along the entire line improved train safety.



打造友善環境

廁所改善

2014 年完成忠孝敦化站、頂溪站廁所整建，合計增設 11 間廁間、5 座小便斗及 2 間獨立式無障礙兼親子廁所，並於全部車站蹲式廁間增設倒 T 型扶手，供年長旅客使用，及調降小便斗高度，以方便孩童使用。另調整無障礙廁所電動門開關按鈕位置，方便輪椅旅客操作，亦改善無障礙廁所手動沖水控制器、馬桶、緊急求助鈴之設置位置等，提升如廁環境之友善程度。

無障礙電梯增改建

為因應日益增加之旅運量及提供臺鐵、高鐵、國道客運轉乘旅客使用，於臺北車站增設無障礙電梯 3 部、改建電梯 1 部，其中中山地下街 R1 出口電梯於 2014 年 2 月完工啟用，大幅提高無障礙動線之便利性。



Building a Friendly Environment

Restroom Improvements

Restroom renovations were completed at Zhongxiao Dunhua and Dingxi stations in 2014, introducing additional 11 restrooms, 5 urinals and 2 stand-alone disabled and family lavatories. T-bars were added to squat toilets at all stations to assist elderly people, and urinals were adjusted to children heights. The electric door button, emergency assistance buttons, manual flusher and toilets of the disabled lavatories were adjusted to better meet the needs of wheelchair users and other passengers.

Elevator Additions and Renovations

In order to accommodate the growing numbers of passengers and to facilitate transfer between conventional rail, high-speed rail and long-distance buses, three additional elevators were installed and one elevator was renovated at Taipei Main Station. This includes the introduction of an elevator at exit R1 of Zhongshan Metro Mall in February 2014, which significantly improved access for disabled users.

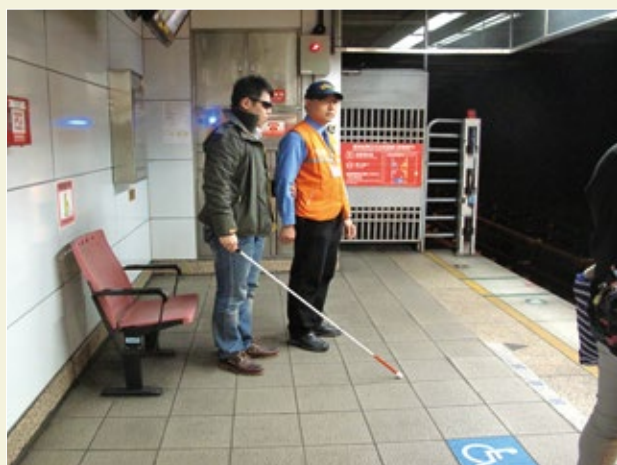


視障優先椅

於 29 個車站月臺設置 44 張「視障優先椅」，供視障旅客候車時使用。

列車入站廣播

為便利視障、年長者於月臺候車時正確辨識列車行駛目的地，自行研發列車入站廣播，當列車入站時，月臺會廣播該列車之目的地 2 次，並採上行月臺（往北 / 東）女聲、下行月臺（往南 / 西）男聲之播報方式，提升廣播辨識度，讓旅客聽得更清楚。



Priority Seats for Visually Impaired Passengers

A total of 44 priority seats were installed on 29 station platforms for visually impaired passengers to use when waiting for the train.

Train Arrival Broadcasts

A train arrival broadcasting system notifies visually impaired passengers and elderly people of their train. When a train arrives, its destination is broadcast twice on the station platform. A female voice indicates north and east-bound trains and a male voice south and west-bound trains for higher clarity.

幸福 / 創造幸福貼心的城市生活

» 營造貼心服務

哺集乳室

累計至 2014 年共設置 34 處哺集乳室（含貓空纜車、臺北小巨蛋及兒童新樂園等），除靠背沙發椅、求助鈴、洗手臺等標準配備外，亦提供飲水機、尿布臺、衛生紙等貼心服務。每日由專人進行反針孔攝影機偵測，以確保旅客隱私安全。



Happiness/Creating a Happy, Considerate Urban Lifestyle

» Considerate Services

Nursing Rooms

The TRTC has installed 34 nursing rooms up until 2014, including Maokong Gondola, Taipei Arena and Taipei Children's Amusement Park, offering standard equipment such as sofas and chairs, assistance buttons and sinks, along with water dispensers, diaper changing stations and paper tissues. The rooms are checked daily for hidden cameras to ensure user privacy.



路邊停車費代收服務

配合市府推動各機關稅費款繳費管道多元化政策，自 2013 年 12 月 31 日起，捷運車站代收臺北市路邊停車費；2014 年 10 月 31 日起新北市政府亦委託本公司代收。

單程票自動售票機（ATIM）加值服務

改裝車站單程票自動售票機，增加悠遊卡加值功能，並提供全臺首創之硬幣加值服務，全路網共設置 336 臺機具。於 2014 年 7 月開放使用，至 2015 年 1 月底止，平均每日加值 4 萬 2,346 筆，佔車站全部加值筆數 22.77%。



Street Parking Fee Collection Service

In line with the City Government's policy to provide diverse payment channels for public taxes and fees, Taipei Metro stations began to accept Taipei street parking fee payments from December 31, 2013. The New Taipei City Government also commissioned the TRTC to begin accepting payments for its street parking fees from October 31, 2014.

Topping up EasyCards on ATIMs

Top-up functions were added to the Automatic Ticket Issuing Machines (ATIM), now EasyCard users can top up their cards by using coins as well as bills. Since the introduction of this service in July 2014, up until the end of January 2015, the 336 ATIMs in the Taipei Metro network had been used for an average of 42,346 EasyCard top-ups a day, accounting for 22.77 percent of all such transactions at Metro stations.



推廣優質生活

捷運文化節

臺北捷運通車以來，在所有旅客支持下，已形成隨處可見之「禁止飲食」、「排隊乘車」及「禮讓博愛座」等特有文化，2013 年將首條捷運通車日 3 月 28 日訂為「捷運文化節」，2014 年第 2 屆活動延續「關懷禮讓・便捷幸福」主軸，透過博愛電梯繪畫比賽、捷運清潔人員表揚、億載捷客等活動，持續傳遞捷運優質文化。



Promotion of a Wonderful Lifestyle

Taipei Metro Culture Festival

The support of our users since the launch of the Taipei Metro has enabled us to foster a culture of no food and drink on the trains, queuing to board, and giving seating priority to passengers in need. In recognition of the achievements, the TRTC designated the anniversary of the first Metro line, March 28, as the annual Taipei Metro Culture Festival. In 2014, the TRTC marked this day with a series of activities based on the theme "Courtesy and Consideration – For a Life of Joy and Convenience" for the second year in a row. Activities included a competition to decorate the doors of priority elevators, recognition of Metro sanitation teams, and a raffle draw.



捷運盃捷客街舞大賽

為紀念捷運盃街舞大賽已開辦 10 年之里程碑，邀集歷屆代言人與宣傳大使、知名舞蹈教室等代表，錄製「10 載舞夠讚齊祝福」短片。並由知名舞蹈老師組合歷年代言人經典舞步，於捷運廣場聚集喜愛舞蹈朋友進行「舞俠快閃活動」。本屆活動由金鐘影帝「潘瑋柏」與性感舞后「溫嵐」代言，共吸引 262 組隊伍參加。

出口音樂節

2014 年 11 月 8 日起於士林站等 8 個捷運站，透過小型音樂會方式，以「出口遇見回憶」、「出口遇見歡樂」、「出口遇見夢想」與「出口遇見青春」等 4 大主題，讓好音樂貼近人群，並成為人們心中快樂幸福的出口。



Metro Street Dance Competition

To mark the 10th anniversary of the Metro Street Dance Competition, the TRTC invited past competition spokespersons and ambassadors and well-known dance instructors to record video clips to celebrate the competition. Instructors also led dance enthusiasts to revisit classic dance numbers of past representatives in "flash mobs" on Taipei Metro squares. A total of 262 teams joined this year's competition, which featured pop singer Wilber Pan and Landy Wen as spokespersons.

EXIT Music Festival

From November 8, 2014, the TRTC has been bringing music to Taipei Metro users by holding small concerts at eight Metro stations. The concerts offer a joyful escape for audiences in the form of four major themes: "Meeting Memories," "Meeting Excitement," "Meeting Dreams" and "Meeting Youth."



公共自行車

至 2014 年底，配合臺北市政府交通局於捷運車站周邊共設置 65 處公共自行車租賃站，較 2013 年增加 21 站，並於劍南路站增設 1 座會員服務中心（原僅有忠孝新生站 1 座）；另新北市政府交通局亦於 2014 年開始進行公共自行車系統建置工程，本公司亦配合完成 7 處租賃站及 1 座會員服務中心（三重站）。

Bike-Sharing System

In coordination with the Taipei City Department of Transportation, 21 bike-sharing stations, known as YouBikes, were added outside Taipei Metro stations in 2014, bringing the total number of Metro stations with YouBike facilities up to 65. A YouBike service center was also added at Jiannan Rd. Station (there was only one service center at Zhongxiao Xinsheng Station before). In conjunction with the launch of YouBike services by the New Taipei City Transportation Department in 2014, another seven Metro stations were equipped with YouBikes, and one additional service center was set up at Sanchong Station.



永續 / 發展永續多元的品牌形象

❖ 落實節能減碳

節能措施

採用節能燈具、調整照度、空調及電扶梯等用電，2014 年共執行 33 項節能措施，較 2013 年節電約 996 萬度，以每度電平均單價 3.14 元 / 度估算，節省電費約當 3,127 萬元。

北投機廠頂樓設置太陽能發電設施

自 2010 年 7 月開始併聯發電，至 2014 年底，總發電量 16 萬 8,644 千瓦小時，CO₂ 減量 8 萬 8,032 公斤，對應森林面積為 5 萬 7,097 平方公尺。

Sustainability/Developing a Sustainable and Diverse Brand Image

❖ Energy Conservation and Carbon Reduction

Energy Conservation

The TRTC implemented 33 energy conservation measures in 2014, including the installation of energy-efficient lighting and adjustments to illumination intensity, central air conditioning and escalators. These measures helped save 9.96 million kilowatt-hours of electricity consumption compared to 2013, equivalent to savings of NT\$31.27 million (based on a rate of NT\$3.14 per kilowatt-hour).

Installation of Solar Power Equipment on the Beitou Depot Roof

The solar power facility at Beitou Depot generated 168,644 kilowatt-hours of electricity from its introduction in July 2010 to the end of 2014, cutting CO₂ emissions by 88,032 kg, equivalent to the carbon reducing power of 57,097 m² of forest.



❖ 經營公共關係

國際軌道交通組織

積極參與 CoMET/Nova 軌道運輸標竿聯盟、公共交通國際聯會 (UITP) 等組織，與世界重要城市地鐵營運單位進行經驗分享、績效比較、追求卓越與互相學習。並透過參加年會、研討會、演說及參訪，與軌道同業或交通運輸專業人士交流，汲取經驗，提升維修技術及管理效率，如 2014 年 4 月赴日本東京參加 UITP 亞太區會議、10 月赴香港參加 UITP 地鐵會議等。

國內學協會交流

透過加入國內軌道營運、工程管理及交通運輸等學協會，加強與國內產、官、學界之交流，如 2014 年 5 月參加臺灣軌道工程學會年會，發表「臺北捷運經營管理之回顧與展望」專題演講，與各界分享捷運系統營運發展之經驗與成果。

❖ Expanding Public Relations

Metro Benchmarking Groups

As an active participant in the CoMET and Nova metro benchmarking groups and the International Association of Public Transport (UITP), the TRTC is able to share experiences, compare achievements and jointly pursue excellence with metro operators from major cities around the world. Through mutual visits and annual conferences, seminars and lectures, the TRTC learns new maintenance and management techniques from other rail operators and transit professionals. Among the events the TRTC attended in 2014 were the UITP Asia-Pacific Assembly in Tokyo in April, and the UITP Metro Assembly in Hong Kong in October.

Academic Association Exchanges

By joining domestic rail, construction management and transportation associations, the TRTC strengthened interaction with industry professionals, the government and the academia. For example, at the annual assembly of the Rail Engineering Society of Taiwan in May 2014, the TRTC shared its experiences and achievements in a speech on the past, present and future of Taipei Metro operations and management.





外賓參訪交流

2014 年共 90 團外賓參訪，合計約 1,899 人次，如新加坡樟宜機場集團、美國南卡羅萊納州哥倫比亞市長訪華團、波蘭參議院外交委員會參議員、加拿大多倫多市副市長等，及新加坡地鐵 (SMRT)、東日本旅客鐵路株式會社 (JR EAST)、香港地鐵 (MTR)、蒙特婁地鐵 (STM) 等軌道同業。

旅客意見

提供市民暢通意見管道，含 24 小時客服專線、電子信箱、市政信箱及車站旅客意見表等。2014 年共計客服專線 33 萬 990 件（來電通數）、電子信箱 3,902 件、市政信箱 4,126 件及旅客意見表 8,789 件。



Taipei Metro Visitors

In 2014, the TRTC welcomed 90 visiting groups with a total of 1,899 visitors to the Taipei Metro. Represented were Singapore's Changi Airport; the mayor of Columbia, South Carolina; members of the Foreign Affairs Committee of the Polish Senate; and the deputy mayor of Toronto. Visitors from the metro and railway industries came from Singapore's SMRT, the East Japan Railway Company, Hong Kong's MTR and Montreal's STM.

Passenger Feedback

A diversity of feedback channels are provided to the general public, including a 24-hour customer service hotline, e-mail, the mayor's mailbox and passenger opinion forms at stations. In 2014, there were 330,990 calls to the hotline, 3,902 e-mails received, 4,126 letters sent to the mayor's mailbox and 8,789 opinion forms submitted by passengers.

推動員工成長

人才培訓

以新進、專業、知能補充、管理及人文、安衛及服務訓練等 6 類課程，使員工具備完整職能，達到企業化人力資源管理目標。2014 年共計開辦 1,296 班期、訓練總人次為 4 萬 3,249 人次，總時數為 27 萬 8,998 小時。

提案制度

實施提案獎勵，鼓勵員工發揮創意及培養積極改善精神。2014 年總計 1,128 件提案。

Promoting Employee Growth

Staff Training

Training programs to equip staff with the extensive professional knowledge they are required to possess were broken down into six main areas: basic training for new recruits, specializations, review, management and culture, health and safety, and service training. In 2014, the TRTC held 1,296 such courses with a total attendance of 43,249. Accumulated student-hours reached 278,998.

品管圈活動

推廣品管圈活動，激勵員工團隊合作並自主改善，2014 年共完成 99 圈，其中，「降低新蘆線電聯車車廂門故障工單件數」獲得經濟部工業局全國團結圈活動比賽至善組銅塔獎。歷年參加全國團結圈活動競賽已累計獲金塔獎 6 座、銀塔獎 1 座、銅塔獎 4 座、優秀獎 2 座。

Project Proposal System

An incentive-based project proposal system to encourage staff to offer creative suggestions and solutions attracted 1,128 proposals in 2014.

Quality Control Circles

Quality control circles were introduced to encourage worker teams to participate in solution finding. Proposals crafted by 99 such circles in 2014 included a method for reducing incidents of train door malfunction on the Xinzhuang-Luzhou Line, which was awarded a bronze tower at the National Quality Control Circle Competition held by the Industrial Development Bureau. TRTC teams have won 6 gold towers, 1 silver tower, 4 bronze towers and 2 excellence awards in the competition.



» 發展多元服務

轉投資事業

1. 悠遊卡投資控股股份有限公司

實收資本額為 8 億 8,000 萬元，本公司持股 27.49% 為最大股東。其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 100%）、捷邦管理顧問公司（持股 6%）、點鑽整合行銷公司（持股 40%）、群信行動數位科技公司（持股 13.3%）、臺灣行動支付公司（持股 1.1%）。2014 年稅後純益約為 1 億 5,156 萬元，本公司依股權認列投資收益約 4,166 萬元。

2. 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% 為最大股東。該公司以成為亞太地區最專業之大眾運輸管理顧問服務團隊為願景，成立以來已提供國內外軌道系統業者多項技術顧問服務。2014 年辦理蘇州市軌道交通集團、瀋陽地鐵集團、西安市地下鐵道集團及無錫地鐵集團等培訓服務案。



» Service Diversification

Reinvestments

1. EasyCard Investment Holdings Corporation

EasyCard Investment Holdings Corp., which has a paid-in capital of NT\$880 million, counts the TRTC as its largest shareholder with a 27.49% stake. Its primary business scope is investment, including the following reinvestments: EasyCard Corp. (100% stake), Metro Consulting Service Corp. (6% stake), UUPON Inc. (40% stake), Alliance Digital Tech Co. (13.3% stake), and Taiwan Mobile Payment Co. (1.1% stake). In 2014, net profits after tax were NT\$151.56 million, and the TRTC's investment income recognized under its equity was NT\$41.66 million.

2. Metro Consulting Service Corp.

Metro Consulting Service Corp., which has a paid-in capital of NT\$50 million, counts the TRTC as its largest shareholder with a 20% stake. The vision of Metro Consulting is to become the most professional mass transit management consulting service provider in the Asia-Pacific region. Since its founding, Metro Consulting has provided technical consulting services to domestic and foreign rail system operators. It assisted in the training service projects of companies including the Suzhou Rail Transit Group, Shenyang Metro Group, Xi'an Metro Group, and WuXi Metro Group in 2014.



貓空纜車

1. 營運概況

2014 年總運量 305 萬 9,173 人次，較 2013 年增加 53 萬 8,472 人次，平均日運量 1 萬 163 人次，系統可用度 99.93%，旅客滿意度 95.9%。

2. 營運成果

A. 精進工法，減少大修停機天數

索輪組大修作業分別排程於各週一檢修日執行，減少大修停機天數，由 2012 年 46 天，2013 年降為 23 天，2014 年更降為 15 天。

B. 大修及剪纜作業

為確保系統安全，於 2014 年 5 月 5 日至 19 日暫停營運 15 天，並由原廠指派技師現場指導大修作業及第一段纜索裁剪工作。



Maokong Gondola

1. Operations Overview

Ridership on the Maokong Gondola was 3,059,173 in 2014, an increase of 538,472 compared to 2013. Average daily ridership was 10,163, system availability was 99.93 percent and the passenger satisfaction rate was 95.9 percent.

2. Operational Results

A. Reduced Repair Days

The TRTC was able to cut the number of days that the Maokong Gondola was closed for major repairs by conducting sheave assembly repairs during regular maintenance on Mondays. Down time was reduced from 46 days in 2012, to 23 days in 2013 and 15 in 2014.

B. Major Repairs and Cable Trimming

To ensure system safety, service on the Maokong Gondola was suspended for 15 days from May 5 – 19 for major repairs. During this period the original manufacturer dispatched technicians to lead repairs and the first stage of cable trimming.

行銷活動
Marketing Activities

活動 Activity	時間 Time	內容 Content
臺北兒童月活動 Taipei Children's Month	2014.4.1-4.30	國小學童免費搭乘，計 1 萬 6,577 名國小學生享受優惠。 A total of 16,577 elementary school students enjoyed free trips on the Gondola.
暑假期間優惠活動 Summer Vacation Discounts	2014.7.1-8.31	推出「兒童暢遊貓纜 COOL 一夏」優惠活動，計 6 萬 852 名兒童受惠。 A total of 60,852 children enjoyed summer vacation discounts on the Gondola.
原住民日活動 Indigenous Peoples' Day	2014.8.1-8.3	全國原住民族人免費搭乘，計 200 名享受優惠。 A total of 200 indigenous people enjoyed free trips on the Gondola.
重陽節敬老活動 Double Ninth Festival/Senior Citizens' Day	2014.10.2	65 歲以上老人免費搭乘，計 3,133 名老人享受優惠。 A total of 3,133 seniors 65 years and above enjoyed free trips on the Gondola.
Hello Kitty 代言 Hello Kitty as Gondola Mascot	2013.12.6-2015.5.5	由知名卡通人物 Hello Kitty 代言貓空纜車，包括商品開發、車站及車廂專屬布置等，並於 2014 年 4 月 4 日至 6 日兒童節慶祝活動，舉辦「與 Hello Kitty 歡樂兒童節園遊會」同樂。 The Gondola introduced themed souvenirs and decorations to celebrate Hello Kitty's arrival as Gondola Mascot. A Hello Kitty-carnival was organized from April 4 – 6 to mark Children's Day.



臺北小巨蛋

1. 營運概況

A. 主場館

2014 年總使用天數 341 天、使用率 93.4%，共舉辦「2014 年 ISU 四大洲花式滑冰錦標賽」、「2014 美國傳奇球星夢幻賽」、「2014 蘇打綠演唱會」、「全本音樂劇 - 歌劇魅影」等 108 場國際賽事或大型活動。

B. 副館冰上樂園

2014 年總入場人次 34 萬 4,135 人，共舉辦「2014IIHF 亞洲 U18 冰球發展訓練營暨錦標賽」、「臺北市青年盃冰球錦標賽」等 14 場大型國際或國內賽事，調查顧客使用滿意度達 97.8%。



Taipei Arena

1. Operations Overview

A. Main Hall

In 2014,the main hall was used for 341 days, a usage rate of 93.4%. It hosted 108 international competitions and major events, including the ISU Four Continents Figure Skating Championships,an NBA legends competition, a Sodagreen concert and showings of The Phantom of the Opera.

B. Ice Land

Annual admission to Ice Land was 344,135. It hosted 14 major international and domestic competitions and events, including the IIHF Asia U18 Hockey Development Camp and the Taipei Youth Cup ice hockey tournament. Visitor surveys showed a satisfaction rate of 97.8%.



2. 營運成果

- A. 通過 ISO 50001 能源管理系統驗證
2013 年 12 月臺北小巨蛋通過經濟部標準檢驗局 ISO 50001 驗證，成為臺灣第一家具有國際標準認證能源管理系統的體育場館，2014 年 9 月再度通過標檢局追查。
- B. 建置友善展演空間
2014 年起將 2 樓無障礙平臺區 40 個座位以「最低票價之半價」優惠提供「乘坐輪椅」身障者，另提供 2 樓 40 個座位區，以「最低票價之半價」優惠供「非乘坐輪椅」身障者購買，提供友善展演空間。

2. Operational Results

- A. Passed ISO 50001 Energy Management Systems Certification
In December 2013, the Bureau of Standards, Metrology and Inspection evaluated the Taipei Arena and found it to be in compliance with ISO 50001 Energy Management Systems Certification, making it Taiwan's first sporting arena to receive such certification. In September 2014, the bureau re-evaluated the arena and again found it to be in compliance.
- B. Exhibition and Performance Spaces
From 2014 on, 40 accessible seats on the 2nd floor are now offered at half price for wheelchair users. Another 40 seats on the 2nd floor are offered at half price for disabled non-wheelchair users, in order to provide an accessible entertainment venue.

A PAINFUL MAY 21

傷痛的 521



2014年5月21日下午一列板南線列車，行經龍山寺站至江子翠站間，發生兇嫌持刀傷害其他旅客事件，造成4死24傷，震驚全國。對此不幸事件，臺北市政府成立專案小組進行處理，竭力慰撫受害旅客及家屬，希望往生者安息，也使家屬、受傷旅客及社會各界逐步恢復正常生活。

On the afternoon of May 21, 2014, a fatal stabbing occurred on the Bannan Line. A passenger attacked fellow passengers with a knife while traveling between Longshan Temple and Jiangzicui stations, killing four and injuring 24 fellow passengers. The event shocked the nation. The Taipei City Government task force formed to manage the incident did its best to console victims and their families. We pray for the dead to rest in peace and for their families, the injured, as well as the rest society to heal and gradually return normal life.

緊急處理及因應措施

❖ 緊急動員慰問協助

本公司成立單一窗口進行探視及慰問，發給慰問金、濟助金及協助保險理賠，並結合臺北市政府社會局、民政局及保險公司資源，協助家屬辦理醫療、喪葬、法律諮詢或心理輔導等善後事宜。

❖ 民眾心理諮商服務、被害人就業或勞工權益，及亡者子女及傷者就學等事宜

由衛生局、勞動局及教育局等單位，提供受傷旅客以外民眾心理諮商服務，協助被害人就業或勞工權益事項諮詢追蹤，及協助亡者子女及傷者就學等相關事宜。



Emergency Management and Response Measures

❖ Urgent Provision of Consolation Services

The TRTC set up a single contact-point for consolation visits, condolence and relief payments, and assistance in applying for insurance claims, integrating resources from the Taipei Department of Social Welfare, the Taipei Department of Civil Affairs and insurance companies to help families with medical treatments, funeral arrangements, legal consultations and psychological counseling.

❖ Counseling, Employment and Labor Rights of the Injured, and Education for the Injured and Children of the Dead

The Departments of Health of the Taipei City Government provided counseling services to members of the general public affected by the tragedy. The Departments of Labor and Education assisted victims with inquiries related to employment and labor rights, and helped arrange for the education of the injured and children of the deceased.

維安精進與預防性作為

※ 增加巡查人力，提高捷運系統見警率

除增派車站保全人員、臺北市及新北市警察局加派警力加強維護外，役政署 2014 年 9 月撥派 200 名替代役男協助捷運維安勤務，警察局亦成立交通義勇警察大隊捷運中隊，投入人力協助維護旅客安全。

Dedication to Safety and Preventive Measures

※ Increased Patrol Manpower and Greater Police Visibility

In addition to increased patrols by station security staff and the Taipei and New Taipei Police Departments, in September 2014, the National Conscription Agency dispatched 200 conscripts to assist with security in the Taipei Metro. For additional manpower, the Taipei City Police Department established a Metro division as part of its volunteer transportation police battalion.



※ 加強車站工作人員防護配備

各車站值班站長、高運量列車司機員及中運量列車隨車站務員，皆增配防狼噴霧劑，保全人員增配警棍。

※ 提升與警察及消防單位無線電通訊功能

中、高運量行控中心設置直通專線，直通捷運警察隊、臺北市政府警察局、消防局及新北市政府警察局、消防局等單位。另於雙北市警察局 110 救災救護指揮中心設置捷運無線電基地臺，並提供警方使用捷運系統無線電手機。

※ 加強維安處理訓練及維安演練

安排捷運警察教官對站務、保全人員、司機員及車站販賣店商家進行維安處理訓練，增加捷運系統維安事件及大量傷患救護處理演練頻次，強化各單位協同應變能力及合作默契。此外，各捷運站設置 AED 及急救箱，所有服務人員均完成「急救人員」與「CPR+AED 操作」訓練。

※ Better Defense Gear for Station Staff

Station masters, high-capacity train conductors and medium-capacity system staff were equipped with pepper spray. Security staff were also equipped with police batons.

※ Better Wireless Communication with the Police and Fire Departments

The operations control centers for the medium-capacity and high-capacity systems set up direct links to the Taipei Metro police, the Taipei Police and Fire Departments, and the New Taipei Police and Fire Departments. Further links between the Metro and the Taipei and New Taipei Police Departments included the establishment of Metro radio stations at emergency command centers and the distribution of Metro-linked walkie-talkies to the police.

※ Better Safety Management, Training and Drills

The TRTC arranged safety management drills conducted by Metro police instructors for station masters, security staff, train conductors and station shop keepers. The exercises strengthened coordination and response capabilities among various units by providing additional opportunities to practice handling of safety incidents and victim relief. Automated external defibrillators (AED) were also installed at all stations, and staff completed CPR and AED usage trainings.

你我手牽手 祈福向前走

※ 加強安全宣導

透過車站月臺電子多媒體顯示系統（EMDS）、旅客資訊顯示系統（PIDS）、海報及燈箱進行安全資訊宣導。

※ Better Safety Advocacy

Safety information and promotions are transmitted via multimedia platform displays, passenger information display systems, posters and LED displays.

走出傷痛，回歸平靜

※ 辦理音樂會撫慰人心

自 2014 年 6 月 14 日至 7 月 6 日連續 4 個周末，陸續於忠孝復興站、臺北車站等站舉行「傾心關懷 以愛相挺 — Love 捷運音樂會」，透過音樂溫柔力量，傳頌人心互相關懷的美好。

Restoring Peace on the Metro

※ Comfort Through Music

For four weekends from June 14 to July 6, the 2014, TRTC hosted a series of concerts on the theme of love at Zhongxiao Fuxing and Taipei Main stations. The gentle power of music conveyed the mutual care between people.

※ Sympathy Card Exhibition at Jiangzicui Station

From July 6 to 31, 2014, volunteers hosted a special exhibition of sympathy cards at Jiangzicui Station. Close to 1,000 cards were submitted by the general public, showing the warmth and encouragement people offer to each other.

※ 江子翠站關懷祈福卡片展

2014年7月6日至7月31日於江子翠站藝文廊，由熱心民眾志工佈置展覽，展出近千張民眾自發撰寫之祝福圖文小卡片，展現民眾彼此鼓勵的溫暖力量。



8

WELCOMING NEW OPPORTUNITIES

迎接新契機



松山線通車

» 通車日期：2014 年 11 月 15 日

» 通車效益

路線整併

路網及系統運作依棕、紅、綠、橘、藍整併為 5 條路線，易於辨識。除橘線往來棕線外，其餘各路線之間最多 1 次轉乘即可到達目的地。

分流成效

松山線通車後，轉乘車站已增至 13 站，原「集中轉乘」狀況，分流後轉變為「分散轉乘」型態，使原有轉乘車站人潮擁擠狀況獲得明顯紓解，整體路網運輸效率提高。以轉乘運量較大之臺北車站及忠孝復興站而言，2013 年信義線通車前，每日轉乘人次臺北車站約為 19.9 萬、忠孝復興站約 13.1 萬，至 2014 年松山線通車後，每日轉乘人次臺北車站已降為約 11.3 萬、忠孝復興站約 10.0 萬，降幅分別達 43.2% 及 23.7%。



Opening of the Songshan Line

» Date: November 15, 2014

» Benefits

Route Reorganization

Enabled reorganization of the Taipei Metro network into five easily identifiable color-coded lines: Brown, Red, Green, Orange and Blue. Apart from journeys across the Orange and Brown lines, passengers can now reach their destinations with maximum one transfer.

Reduced Congestion

The opening of the Songshan Line increased the number of transfer station to 13. The shift from the earlier "concentrated transfers" to "dispersed transfers" significantly eased crowding at the original transfer stations and improved the operational efficiency of the entire network. These changes were most notable at two of the busiest transfer stations, Taipei Main Station and Zhongxiao Fuxing Station. The former faced daily transfer volumes of 199,000 before the opening of the Xinyi Line in 2013 and the latter 131,000. After the opening of the Songshan Line in 2014, daily transfers at the two stations had fallen to 113,000 and 100,000, respectively, representing declines of 43.2% and 23.7%.

班距縮短

信義線班距由原 6 分鐘縮短為 3 分鐘，新店線尖峰時間增開加班車，班距由原 6 分鐘縮短為 4 至 5 分鐘。

票價節省

新店、淡水、新莊及蘆洲往返內湖，部分車站省 5 元。



※ 通車優惠措施

- 優惠期間：2014 年 11 月 15 日至 12 月 14 日
- 優惠措施
- 1. 持悠遊卡行經新通車路段之里程（西門站 - 松山站）不計票價。
- 2. 由古亭至南勢角各站或古亭至新店各站（含小碧潭站），往返臺大醫院至淡水各站（含新北投站），持悠遊卡搭乘，優惠票價由 8 折降為 7 折。
- 總計約 1,994 萬人次受惠。

Reduced Headway

Headways on the Xinyi Line were cut by half, from six to three minutes. Additional peak hour trains on the Xindian Line cut headways from the original six to between four and five minutes.

Lower Fares

Fares between some stations on the Xindian, Tamsui, Xinzhuang and Luzhou lines to and from Neihu were reduced by NT\$5.

※ Fare Discounts

- Duration: November 15 – December 14, 2014
- Discount Measures
- 1. EasyCard users traveled for free along the new sections (Ximen – Songshan stations).
- 2. Passengers traveling to and from stations between Guting and Nanshijiao or Guting and Xindian (including Xiaobitan) to areas between NTU Hospital and Tamsui stations (including Xinbeitou) benefitted from a 30% fare discount instead of 20%.
- 19.94 million journeys benefitted.



兒童新樂園開園

※ 開園時間：2014 年 12 月 16 日

※ 園區概況

遊具

基地約 5 公頃，收費之遊樂設施計 13 項，包括水果摩天輪、海洋總動員、尋寶船、飛天神奇號、叢林吼吼樹屋、宇宙迴旋、星際魔法飛車、銀河號、星空小飛碟、轉轉咖啡杯、幸福碰碰車、小飛龍及巡弋飛椅，及 2 項免費室內外遊戲區。

Opening of the Taipei Children's Amusement Park

※ Date: December 16, 2014

※ Park Overview

Rides

The 5-hectare site has 13 payable rides – Ferris wheel, ocean carousel, swing ship, crazy bus, drop tower, telecombat, roller coaster, monorail, wave swinger, spinning tea cups, bumper cars, dancing fly, and spinning chairs – along with two free indoor and outdoor playgrounds.

收費方式

採門票與遊具分別收費，每種遊具分別訂價。



Fees

Entry and tickets are charged separately.



票種 Ticket Types	門票 Admission			遊具 Rides
	全票 Full Price	優待票 (5折) Concessionary (50% Off)	團體票 (7折) Group (30% Off) ^①	
票價 (元, 含稅) Ticket Price (NT\$, Tax Included)	30	15	21	30 (5項) 30 (5 rides) ^②
				20 (8項) 20 (8 rides)

註 ^① : 30 人 (含) 以上團體可購買團體票
 註 ^② : 5 項收費較高之遊具為星際魔法飛車、水果摩天輪、幸福碰碰車、叢林吼吼樹屋及尋寶船

Note ^① : Groups larger than 30 people qualify for group tickets
 Note ^② : The Roller Coaster, Ferris Wheel, Bumper Cars, Drop Eower and Swing Ship

✧ 營運成果

體驗活動

2014 年 12 月 6 日至 12 月 14 日共計 8 天 (12 月 10 日休園)，由臺北市政府教育局、民政局及社會局邀請弱勢族群兒童、里民、花博志工、學校團體、媒體記者及其家眷入園進行體驗，約 5 萬 612 人次參加。

遊客人次

自 2014 年 12 月 16 日開園至 12 月 31 日止，計 14 萬 2,683 人次入園遊玩，遊樂設施搭乘使用人次為 38 萬 3,889 人次。



建置遊具等候時間顯示系統

兒童新樂園建置園區內遊具等候時間顯示系統，遊客可透過捷運車站月臺電視及園區出入口顯示器獲知遊具等候時間即時資訊，便於安排休閒遊憩行程。



✧ Operational Results

Special Trial Period

For eight days from December 6 – 14 (closed on December 10), the Taipei Department of Education, Taipei Department of Civil Affairs, and Taipei Department of Social Welfare invited underprivileged children, local residents, Flora Expo volunteers, school groups, reporters, and family members of the above to visit the park for a special trial period. About 50,612 visits were made during this period.

Visitor Statistics

There were 142,683 visits and 383,889 ride admissions from the opening of the park on December 16, 2014 to the end of the year.

Ride Waiting Time Displays

Ride waiting times are shown on platform screens at nearby Metro stations, as well as park entryways. Visitors can plan their visit accordingly.

9

LOOKING TO THE FUTURE

未來展望



臺北捷運通車 18 年來，營運路線配合捷運建設進度，階段性調整營運模式，2014 年 11 月 15 日松山線通車，依行政院核定規劃與新店線銜接，整體路網回歸原始設計棕、紅、綠、橘、藍 5 路線，數個 L 型路線環環相扣，更多轉乘車站如中山站、松江南京站以及南京復興站等加入營運行列，除中和新蘆線與文湖線間需轉乘 2 次之外，其餘只需 1 次轉乘，即可跨路線到達目的地，四通八達的捷運路網、分散多元的轉乘模式，讓大臺北公共運輸邁入新的紀元。

During its 18 years of operation, the Taipei Metro had always been adjusting its operational modes according to construction progress. Such temporary expedients ended on November 15, 2014, when the Songshan Line opened and linked to the Xindian Line, reverting the entire network to the original plans approved by the Executive Yuan. The five color-coded lines – Brown, Red, Green, Orange and Blue – form a network of interlinked L-shaped routes. The addition of new transfer stations such as Zhongshan, Songjiang Nanjing and Nanjing Fuxing mean that apart from trips between the Zhonghe-Xinlu and Wenhu lines, no more than one transfer is now necessary for passengers to reach their destinations. The creation of this expansive network with diverse transfer options marks the arrival of a new era in public transit in Greater Taipei.

Looking ahead to 2015, our primary goal is to continue to provide a safe, reliable, high-quality transit service. The energy and creativity of our corporate management principles will allow the TRTC to project a professional brand image. High-quality "soft" and "hard" services will also lead to internal improvements, such as upgrades core of technologies, company and employee growth, improved operational standards and stronger competitiveness. The TRTC will apply the same attitude and standards, operational experiences and professionalism to other facilities it has been commissioned to operate, including the Maokong Gondola, Taipei Arena and Taipei Children's Amusement Park. The TRTC will meet the expectations of the city government and the people by providing high-quality leisure and entertainment spaces.

展望 2015 年，臺北捷運仍將以提供安全可靠之優質旅運服務為首要任務，發揮企業化經營的活力與創意，對外形塑專業品牌，提供高品質軟硬體服務，對內提升核心技術，追求公司及員工成長，強健經營體質，提升企業整體競爭力。並秉持相同態度與標準，以堅實的營運經驗及專業，投入貓空纜車、臺北小巨蛋及兒童新樂園等受託事業之營運，達成臺北市政府交付任務與市民期望，提供民眾高品質的休閒育樂空間。

迎向更長遠的未來，臺北捷運將持續精進系統服務水準，深化自身技術能量，整合專業能力與資源，投入技術輸出與交流市場。此外，透過附屬事業活化，及轉投資事業發展，延伸事業版圖，創造多角化經營契機，以落實企業化經營，逐步邁向集團化發展之長期目標，進而達成企業永續的理想。



Looking even further into the future, the TRTC will continue to advance service standards and technical capacities. It will use its professional competence and resources to enter the technology export and exchange markets. It will expand its corporate domain and create diverse business opportunities by developing affiliated enterprises and reinvestments. The TRTC will move closer to its long-term goal of becoming a strong and sustainable corporate group as it introduces more corporate management principles.



10

MILESTONES

重要紀事



Jan. 2014



- 配合臺北市立動物園大貓熊「圓仔」正式亮相慶祝活動，貓空纜車 1 月 6 日（週一）照常營運，另自 6 日起至 23 日止，購票搭乘之國小兒童，現場贈送限量貓空纜車凱蒂貓鉛筆 1 支，共計 2 萬支。

For the official public unveiling of the panda cub Yuanzai, the Maokong Gondola operated on January 6 (Monday). All elementary school students travelling on the Gondola between January 6-23 received a souvenir Hello Kitty pencil (limited to 20,000).

- 推出限量「馬年生肖紀念車票」，限量 800 套。

The TRTC offered special Year of the Horse souvenir ticket packages (limited to 800 sets).

Feb. 2014



- 臺北車站無障礙動線改善計畫完成，總計 10 座電梯串聯改善無障礙動線。

A plan to make travelling through Taipei Main Station easier for disabled persons included the linkage of 10 elevators.

- 「旅客引導服務提醒系統」榮獲 2014 智慧城市創新應用獎，2 月 19 日至 22 日於南港展覽館 2014 智慧城市展中展示。

The TRTC won the 2014 Innovative Applications Award for its passenger guidance alert system. The system was displayed at the Smart City Summit and Expo at Taipei Nangang Exhibition Hall from February 19 – 22.

Mar. 2014



- 「捷運文化節」系列活動登場，包括博愛電梯繪畫比賽、捷運清潔人員表揚、億載捷客等活動。

Events of the Taipei Metro Culture Festival included a competition to decorate priority elevators, recognition of the Metro sanitation teams and a raffle.

May 2014



- 捷運文化節博愛電梯繪畫比賽優勝作品，布置於大安站、中正紀念堂站、東門站及西門站電梯。

Winning entries from the Taipei Metro Culture Festival competition to decorate the priority elevators were displayed on elevators at Daan, Chiang Kai-Shek Memorial Hall, Dongmen and Ximen stations.

- 貓空纜車 5 月 5 日至 19 日暫停營運，進行纜索剪裁等大修維護，5 月 20 日起恢復營運。

Service on the Maokong Gondola was suspended from May 5 – 19 for major maintenance such as cable trimming. Regular service resumed on May 20.

- 國立故宮博物院熱銷商品，如「朕知道了」紙膠帶、翠玉白菜、肉形石擺飾、鑰匙圈等，進駐臺北車站捷運商品館及電子商城販售。

Popular National Palace Museum souvenirs – including Qing Court paper tapes, glass jadeite cabbage and meat-shaped stone decorations and key chains – were put on sale at the Metro Souvenir Shop and the affiliated online shop.

- 5 月 21 日一列板南線列車，行經龍山寺站至江子翠站間，發生兇嫌持刀傷害其他旅客事件，造成 4 死 24 傷。

On May 21, four people perished and 24 were injured in a knife attack on a Bannan Line train as it traveled between Longshan Temple and Jiangzicui stations.

- 於 5 月 27 日 521 不幸事件往生者頭七之日，全線月臺電視 16 時 26 分至 31 分以黑底白字畫面，播放無聲字卡默哀 5 分鐘；電聯車內電視亦配合全天關閉，以表對罹難者之哀思。

On May 27, a special tribute was paid to the Taipei Metro stabbing victims on the seventh day of their death. Platform televisions along the entire line displayed a remembrance message of the tragedy for five minutes, from 4:26 to 4:31 pm. Onboard televisions were switched off all day as an expression of mourning for the victims.

Jun. 2014



- 公司網站獲得「數位時代」雜誌所舉辦「2014 數位服務標竿企業」評選交通類特優獎。

The magazine Business Next presented an excellence award to the TRTC for its website in the transportation category of a survey of digital service benchmark enterprises.

- 旅客攜帶物品長度限制放寬為 165 公分 (原為 150 公分)，長、寬、高總和維持不得超過 220 公分之規定。

The length of luggage and other items passengers are allowed to carry on the train was increased (from 150 cm to 165 cm). The maximum sum of the length, width and height remains 220 cm.

- 6 月 28 日起增加石牌站、劍潭站及臺大醫院站開放假日可攜帶自行車搭乘捷運。總計除文湖線全線，及 3 個高運量轉乘文湖線之車站外，只餘淡水站、臺北車站維持不開放，其他車站均開放。

From June 28, Shipai, Jiantan, and NTU Hospital stations joined the list of stations with bicycles access on weekends and holidays. With addition of these three stations, now bike access is only prohibited at Tamsui and Taipei Main stations along with the Wenhu Line and the three high-capacity stations offering transfers to the Wenhu Line.

Jul. 2014



- 貓空纜車推出「兒童暢遊貓纜 COOL 一夏」優惠活動，全國 12 歲以下國小學生可持證免費搭乘貓纜。

As part of its "Cool" summer activity, Maokong Gondola offered free travel to elementary school students 12 years or younger on presentation of ID.

- 「單程票自動售票機 (ATIM)」升級，兼具「購買單程票」及「加值悠遊卡」雙重功能。

Upgrades to the Automatic Ticketing Machines (for single-journey tickets) now allow them to be used for EasyCards top-ups.

Aug. 2014



- 2014 捷運盃捷客街舞大賽，邀請亞洲天王潘瑋柏及動感舞后溫嵐代言，總計吸引 262 隊報名參加。
Pop singer Wilber Pan and dancer Landy Wen represented the 2014 Metro Street Dance Competition, in which a total of 262 teams participated.
- 慶祝「原住民族日」，8 月 1 日至 3 日提供原住民憑證免費搭乘貓空纜車、小巨蛋冰上樂園溜冰，及使用北投會館健身房、游泳池。
In honor of Indigenous Day, from August 1 – 3 indigenous peoples with ID received free admission to the Maokong Gondola, the Ice Land skating rink at Taipei Arena, and the fitness center and swimming pool at Beitou Resort.
- 捷運站票卡查詢機增加之臺北市敬老愛心票逾期展期功能。
Metro station ticket readers were given the function of extending expired senior EasyCards.
- 以「建構實境模擬訓練臺，打造高品質高可靠運輸服務」主題參獎，榮獲 2014 美國人力發展協會（ATD）「卓越實踐獎」之「科技學習類別」績優獎肯定。
The TRTC was a winner in the Association for Talent Developments (US) 2014 Excellence in Practice awards. It was recognized in the Learning Technologies category for building a scenario simulation learning platform designed to build high-quality, reliable transit services.

Sep. 2014



- 9 月 9 日「國民體育日」，北投會館健身房、室內游泳池及小巨蛋冰上樂園免費入場。
To mark National Sports Day on September 9, entry was free to the fitness center and indoor pool at Beitou Resort and Ice Land at Taipei Arena.
- 臺北捷運及貓空纜車等計 113 個車站旅客詢問處，均可購買記名不含押金之賣斷制「晶片悠遊卡」。
Information counters at 113 Taipei Metro stations and the Maokong Gondola began selling new generation EasyCards with IC chips and users registration.
- 臺北小巨蛋通過 ISO 50001 能源管理系統驗證追查。
The Taipei Arena passed the ISO 50001 Energy Management Systems certificate.

Oct. 2014



- 配合臺北市 10 月 2 日重陽節敬老優惠措施，全國 65 歲以上長者及設籍 臺北市 55 歲以上原住民，當天憑證免費搭乘臺北捷運及貓空纜車。
In celebration of Double Ninth Festival/Senior Citizens' Day, on October 2, senior citizens aged 65 and above from across the country and indigenous Taipei residents aged 55 and above with proof of ID were able to ride the Taipei Metro and Maokong Gondola for free.
- 捷運系統、纜車系統、臺北小巨蛋、附屬事業及北投會館通過 ISO 9001 品質管理系統驗證評鑑。
The Taipei Metro and Maokong Gondola systems, Taipei Arena, affiliated businesses and Beitou Resort were found to be in compliance with ISO 9001 Quality Management Systems standards.
- 10 月 31 日起，捷運車站詢問處新增代收新北市路邊停車費服務。
From October 31, passengers were able to pay New Taipei City roadside parking fees at Taipei Metro information counters.



Nov. 2014



- 2014 年臺北捷運出口音樂節，11 月 8 日起於士林站等 8 個捷運站，辦理 8 場音樂饗宴。

Eight concerts took place at eight stations, such as Shilin, for the 2014 Taipei EXIT Music Festival.

- 與日本東京地鐵首度合作推出「好好 METRO — 搭捷運拿好禮 PRESENT CAMPAIGN」跨國行銷活動，11 月 4 日至 12 月 31 日，至對方城市觀光之旅客，有機會獲得由當地捷運公司提供限量小禮物。

As part of the inaugural TRTC-Tokyo Metro “present campaign,” Taiwanese visitors to Tokyo and Japanese visitors to Taipei had the opportunity to receive a free, limited edition souvenir between November 4 and December 31.

- 11 月 8 日上午 10 時起至松山線通車典禮前 1 日止，開放民眾免費參觀松山線松江南京站。

Songjiang Nanjing Station on the Songshan Line opened to the general public for free visits from 10 am, November 8 until the day before the opening ceremony of the line.

- 松山線通車（西門站 - 松山站），營運長度增加 7.9 公里，營運車站增加 7 站，路網回歸原始設計，臺北捷運進入「5 線暢通，多點轉乘好輕鬆」時代。

Opening of the Songshan Line (Ximen – Songshan Station), which added 7.9 km of operational length and seven new stations to the Taipei Metro network, coincided with reorganization of the network to meet original design plans. The Metro entered a new era of five lines and multiple transfer points.

Dec. 2014



- 12 月 6 日至 12 月 14 日共計 8 天（12 月 10 日休園），兒童新樂園辦理公益感恩體驗活動。

The Taipei Children's Amusement Park hosted a special eight day trial period for charities from December 6 – 14 (closed on December 10).

- 南港軟體園區新設天橋連通捷運站啟用，民眾來往南港軟體園區及捷運車站更加方便舒適。

Opening of a new pedestrian bridge linking Nangang Software Park and Taipei Metro made access more convenient.

- 臺北小巨蛋停車場啟用車牌辨識收費系統，車主免取票卡，進出場更快速。

A license plate recognition system was introduced at the parking lot of the Taipei Arena for fee collection, making access more convenient as drivers no longer needed to use tokens to enter and exit.

- 北投會館游泳池通過臺北市政府衛生局游泳池業衛生優良自主管理 OK 標章認證。

The Beitou Resort was certified under a Taipei Department of Health program for autonomous management of swimming pool sanitation.

- 12 月 16 日兒童新樂園正式開園。

The Taipei Children's Amusement Park formally opened on December 16.

- 參加 2014 年度臺北市政府所屬各機關資訊業務評核獲得「機關特優」及「績優資訊人員」。

The TRTC and its IT staff were recognized in a 2014 IT performance review of the Taipei City Government agencies for their outstanding quality of work.

- 完成跨年營運，自 2014 年 12 月 31 日上午 6 時至 2015 年 1 月 1 日上午 6 時，共計運輸旅客 296 萬 1,926 人次。

Completion of extended New Year's hours. Ridership between 6 am on December 31, 2014, and 6 am on January 1, 2015, reached 2,961,926.

財務報表暨會計師查核報告

Financial Statements and Report of Independent Accountants

臺北大眾捷運股份有限公司
財務報表暨會計師查核報告
2014 年度及 2013 年度
(2015) 財審報字第 14003491 號

臺北大眾捷運股份有限公司 公鑒：

臺北大眾捷運股份有限公司 2014 年 12 月 31 日之資產負債表，暨 2014 年 1 月 1 日至 12 月 31 日之損益表、業主權益變動表及現金流量表，業經本會計師查核竣事。上開財務報表之編製係管理階層之責任，本會計師之責任則為根據查核結果對上開財務報表表示意見。貴公司採權益法之長期股權投資，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；2014 年度依據其他會計師查核之財務報表所認列之投資收益為新臺幣 42,171 仟元；截至 2014 年 12 月 31 日之長期股權投資餘額為新臺幣 382,389 仟元。臺北大眾捷運股份有限公司 2013 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，與本會計師查定數之差異請詳附註十八。

本會計師係依照「會計師查核簽證財務報表規則」及中華民國一般公認審計準則規劃並執行查核工作，以合理確信財務報表有無重大不實表達。此項查核工作包括以抽查方式獲取財務報表所列金額及所揭露事項之查核證據、評估管理階層編製財務報表所採用之會計原則及所作之重大會計估計，暨評估財務報表整體之表達。本會計師相信此項查核工作及其他會計師之查核報告可對所表示之意見提供合理之依據。

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，第一段所述 2014 年度財務報表在所有重大方面係依照「商業會計法」、「商業會計處理準則」及中華民國一般公認會計原則編製，足以允當表達臺北大眾捷運股份有限公司 2014 年 12 月 31 日之財務狀況，暨 2014 年 1 月 1 日至 12 月 31 日之經營成果與現金流量。

資誠聯合會計師事務所

會計師

曾惠瑾



2015 年 4 月 10 日

For the convenience of readers and for information purpose only, the accountants' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language accountants' report and financial statements shall prevail.

Independent Accountants' Report

To the Board of Directors and Stockholders of Taipei Rapid Transit Corporation

We have audited the accompanying balance sheet of Taipei Rapid Transit Corporation as of December 31, 2014, and the related statements of income, of changes in stockholders' equity, and of cash flows for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the 2014 financial statements of long-term investments accounted for under the equity method. These long-term investments amounted to \$382,389,000 as of December 31, 2014, and the related investment income was \$42,171,000 for the year then ended. The financial statements of these investee companies were audited by other auditors, whose reports thereon have been furnished to us and our opinion expressed herein, insofar as it relates to the amounts included in the financial statements for these long-term investments, is based solely on the reports of the other auditors. The 2013 financial statements were examined by the Audit Department in Taipei City. The differences from the audited amounts are described in Note 18.

We conducted our audit in accordance with the "Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants" and generally accepted auditing standards in the Republic of China. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of the other auditors, the 2014 financial statements referred to above present fairly, in all material respects, the financial position of Taipei Rapid Transit Corporation as of December 31, 2014, and the results of its operations and its cash flows for the year then ended in conformity with the "Business Entity Accounting Law", "Regulation on Business Entity Accounting Handling" and generally accepted accounting principles in the Republic of China.



PricewaterhouseCoopers, Taiwan

April 10, 2015

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 report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, PricewaterhouseCoopers can not 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

2014 年及 2013 年 12 月 31 日
單位：新臺幣仟元

資產	附註	2014 年12 月31 日		2013年12月31日 (審計處審定數)	
		金額	%	金額	%
流動資產					
現金	三	\$ 231,004	1	\$ 235,438	1
備供出售金融資產 - 流動	四	3,634,497	21	3,671,298	22
持有至到期日金融資產 - 流動	五	-	-	390,000	2
應收款項	十六				
應收帳款		128,405	1	117,485	1
其他應收款		291,834	2	167,803	1
存貨	六	2,706,289	16	2,137,415	13
預付款項		362,772	2	473,839	3
流動資產合計		7,354,801	43	7,193,278	43
基金、投資及長期應收款					
持有至到期日之金融資產 - 非流動	五	3,209,711	19	2,201,492	13
採權益法之長期股權投資	七	382,389	2	381,266	3
基金長期投資及應收款合計		3,592,100	21	2,582,758	16
固定資產	八				
房屋及建築		22,278	-	23,455	-
機械及設備		363,301	2	427,791	3
交通及運輸設備		4,916,917	29	5,194,855	31
什項設備		65,073	-	77,840	1
租賃權益改良		749,832	4	830,551	5
購建中固定資產		11,633	-	39,216	-
固定資產合計		6,129,034	35	6,593,708	40
無形資產	九及十二	125,740	1	219,970	1
其他資產					
什項資產	十	1,512	-	9,330	-
遞延資產	十四	12,403	-	17,733	-
其他資產合計		13,915	-	27,063	-
資產總計		\$ 17,215,590	100	\$ 16,616,777	100

(續次頁)

2014 年及 2013 年 12 月 31 日
單位：新臺幣仟元

負債及業主權益	附註	2014 年12 月31 日		2013年12月31日 (審計處審定數)	
		金額	%	金額	%
流動負債					
應付款項					
應付帳款		\$ 167,071	1	\$ 275,949	2
應付所得稅	十四	82,976	1	88,301	-
應付費用	十一及十六	2,230,033	13	2,188,925	13
其他應付款		182,413	1	92,005	1
應付代收款	十六	753,353	4	385,043	2
應付款項合計		3,415,846	20	3,030,223	18
預收款項		125,206	-	101,756	1
流動負債合計		3,541,052	20	3,131,979	19
長期負債					
長期債務					
應計退休金負債	十二	108,095	1	192,654	1
長期負債合計		108,095	1	192,654	1
其他負債					
什項負債					
存入保證金		593,535	3	531,155	3
其他負債	十六	107,084	1	53,477	1
其他負債合計		700,619	4	584,632	4
負債總計		4,349,766	25	3,909,265	24
業主權益					
資本		9,354,100	54	9,354,100	56
資本公積		8,417	-	4,099	-
保留盈餘	十三				
已指撥保留盈餘		1,084,891	6	1,013,095	6
未指撥保留盈餘		2,318,904	14	2,243,906	13
業主權益其他項目					
金融商品未實現損益	四	99,512	1	92,312	1
業主權益總計		12,865,824	75	12,707,512	76
重大承諾及或有事項	十七				
負債及業主權益總計		\$ 17,215,590	100	\$ 16,616,777	100

請參閱後附財務報表附註暨資誠聯合會計師事務所
曾惠瑾會計師 2015 年 4 月 10 日查核報告。

TAIPEI RAPID TRANSIT CORPORATION BALANCE SHEETS

DECEMBER 31, 2014 AND 2013

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS; THE 2013 BALANCES WERE EXAMINED BY THE AUDIT DEPARTMENT IN TAIPEI CITY)

ASSETS	Notes	DECEMBER 31, 2014		DECEMBER 31, 2013	
		AMOUNT	%	AMOUNT	%
Current Assets					
Cash	3	\$ 231,004	1	\$ 235,438	1
Available-for-sale financial assets - current	4	3,634,497	21	3,671,298	22
Held-to-maturity financial assets - current	5	-	-	390,000	2
Receivables	16				
Accounts receivable		128,405	1	117,485	1
Other receivables		291,834	2	167,803	1
Inventories	6	2,706,289	16	2,137,415	13
Prepayments		362,772	2	473,839	3
Total current assets		7,354,801	43	7,193,278	43
Funds, Investments and Long-term Receivables					
Held-to-maturity financial assets - non-current	5	3,209,711	19	2,201,492	13
Long-term equity investments accounted for under the equity method	7	382,389	2	381,266	3
Total funds, investments and long-term receivables		3,592,100	21	2,582,758	16
Fixed Assets	8				
Buildings and improvements		22,278	-	23,455	-
Machinery and equipment		363,301	2	427,791	3
Transportation equipment		4,916,917	29	5,194,855	31
Miscellaneous equipment		65,073	-	77,840	1
Leasehold improvements		749,832	4	830,551	5
Construction in progress and prepayments		11,633	-	39,216	-
Total fixed assets		6,129,034	35	6,593,708	40
Intangible Assets	9 and 12	125,740	1	219,970	1
Other Assets					
Miscellaneous assets	10	1,512	-	9,330	-
Deferred assets	14	12,403	-	17,733	-
Total other assets		13,915	-	27,063	-
TOTAL ASSETS		\$ 17,215,590	100	\$ 16,616,777	100

(CONTINUED)

LIABILITIES AND STOCKHOLDERS' EQUITY	Notes	DECEMBER 31, 2014		DECEMBER 31, 2013	
		AMOUNT	%	AMOUNT	%
Current Liabilities					
Payables					
Accounts payable		\$ 167,071	1	\$ 275,949	2
Income tax payable	14	82,976	1	88,301	-
Accrued expenses	11 and 16	2,230,033	13	2,188,925	13
Other payables		182,413	1	92,005	1
Receipts under custody	16	753,353	4	385,043	2
Total payables		3,415,846	20	3,030,223	18
Unearned revenue		125,206	-	101,756	1
Total current liabilities		3,541,052	20	3,131,979	19
Long-term Liability					
Long-term debt					
Accrued pension liability	12	108,095	1	192,654	1
Other Liabilities					
Miscellaneous liabilities					
Deposits received		593,535	3	531,155	3
Other liabilities	16	107,084	1	53,477	1
Total other liabilities		700,619	4	584,632	4
Total liabilities		4,349,766	25	3,909,265	24
Stockholders' equity					
Common stock		9,354,100	54	9,354,100	56
Additional paid-in capital		8,417	-	4,099	-
Retained earnings	13				
Appropriated retained earnings		1,084,891	6	1,013,095	6
Unappropriated retained earnings		2,318,904	14	2,243,906	13
Other adjustments to stockholders' equity	4				
Unrealized gain or loss on financial assets		99,512	1	92,312	1
Total stockholders' equity		12,865,824	75	12,707,512	76
Commitments	17				
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY		\$ 17,215,590	100	\$ 16,616,777	100

The accompanying notes are an integral part of these financial statements.
See report of independent accountants dated April 10, 2015.

損益表

2014 年及 2013 年 12 月 31 日
單位：新臺幣仟元

項目	附註	2014年度		2013年度 (審計處審定數)	
		金額	%	金額	%
營業收入					
運輸收入		\$ 14,761,395	88	\$ 13,851,373	88
其他營業收入	十六	2,083,778	12	1,946,090	12
營業收入合計		16,845,173	100	15,797,463	100
營業成本	六、十五及十六				
輸儲成本		(13,141,858)	(78)	(11,939,187)	(75)
其他營業成本		(997,724)	(6)	(899,908)	(6)
營業成本合計		(14,139,582)	(84)	(12,839,095)	(81)
營業毛利		2,705,591	16	2,958,368	19
營業費用	十五及十六				
行銷費用		(1,189,254)	(7)	(1,202,434)	(8)
業務費用		(713,909)	(4)	(701,153)	(4)
管理費用		(473,026)	(3)	(478,907)	(3)
其他營業費用		(114,043)	(1)	(116,216)	(1)
營業費用合計		(2,490,232)	(15)	(2,498,710)	(16)
營業淨利		215,359	1	459,658	3
營業外收入及利益					
財務收入					
利息收入		46,140	1	40,444	-
採權益法評價之投資收益	七	42,171	-	50,467	1
租賃收入		183,405	1	168,322	1
處分資產利益		17,101	-	50,205	-
其他營業外收入	十六	456,577	3	92,516	1
營業外收入及利益合計		745,394	5	401,954	3
營業外費用及損失					
財務費用					
利息費用		(116)	-	(101)	-
兌換損失		(507)	-	(531)	-
其他營業外費用		(19,527)	-	(16,524)	-
營業外費用及損失合計		(20,150)	-	(17,156)	-
稅前純益		940,603	6	844,456	6
所得稅費用	十四	(148,376)	(1)	(126,494)	(1)
本期純益		\$ 792,227	5	\$ 717,962	5

請參閱後附財務報表附註暨資誠聯合會計師事務所
曾惠瑾會計師 2015 年 4 月 10 日查核報告。

TAIPEI RAPID TRANSIT CORPORATION STATEMENTS OF INCOME FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS; THE 2013 BALANCES WERE EXAMINED BY THE AUDIT DEPARTMENT IN TAIPEI CITY)

Items	Notes	FOR THE YEARS ENDED DECEMBER 31,			
		2014		2013	
		AMOUNT	%	AMOUNT	%
Operating revenues					
Fare revenues		\$ 14,761,395	88	\$ 13,851,373	88
Other operating revenues	16	2,083,778	12	1,946,090	12
Total operating revenues		16,845,173	100	15,797,463	100
Operating costs	6, 15 and 16				
Transportation costs		(13,141,858)	(78)	(11,939,187)	(75)
Other operating costs		(997,724)	(6)	(899,908)	(6)
Total operating costs		(14,139,582)	(84)	(12,839,095)	(81)
Gross profit		2,705,591	16	2,958,368	19
Operating expenses	15 and 16				
Selling		(1,189,254)	(7)	(1,202,434)	(8)
Operating outlay		(713,909)	(4)	(701,153)	(4)
Administrative		(473,026)	(3)	(478,907)	(3)
Other operating expenses		(114,043)	(1)	(116,216)	(1)
Total operating expenses		(2,490,232)	(15)	(2,498,710)	(16)
Operating income		215,359	1	459,658	3
Non-operating income					
Financial income					
Interest income		46,140	1	40,444	-
Investment income accounted for under the equity method	7	42,171	-	50,467	1
Rental revenue		183,405	1	168,322	1
Gain on disposal of assets		17,101	-	50,205	-
Other non-operating income	16	456,577	3	92,516	1
Total non-operating income		745,394	5	401,954	3
Non-operating expenses					
Financial expense					
Interest expense		(116)	-	(101)	-
Exchange loss		(507)	-	(531)	-
Other non-operating expenses		(19,527)	-	(16,524)	-
Total non-operating expenses		(20,150)	-	(17,156)	-
Income before income tax		940,603	6	844,456	6
Income tax expense	14	(148,376)	(1)	(126,494)	(1)
Net income		\$ 792,227	5	\$ 717,962	5

The accompanying notes are an integral part of these financial statements.
See report of independent accountants dated April 10, 2015.

股東權益變動表

2014 年及 2013 年 1 月 1 日至 12 月 31 日
單位：新臺幣仟元

	保留盈餘						
	資本	資本公積	已指撥保留盈餘	未指撥保留盈餘	金融商品未實現損益	未認列為退休金成本之淨損失	合計
2013 年度（審計處審定數）							
2013 年 1 月 1 日餘額	\$ 9,354,100	\$ 4,644	\$ 942,198	\$ 2,234,791	\$ 97,436	(\$ 124,090)	\$12,509,079
2012 年盈餘指撥及分配							
法定盈餘公積	-	-	70,897	(70,897)	-	-	-
現金股利	-	-	-	(637,950)	-	-	(637,950)
2013 年度純益	-	-	-	717,962	-	-	717,962
備供出售金融資產未實現損益之變動	-	-	-	-	(5,137)	-	(5,137)
依持股比例認列被投資公司備供出售金融資產未實現損益之變動	-	-	-	-	13	-	13
未認列為退休金成本之淨損失	-	-	-	-	-	124,090	124,090
依持股比例認列被投資公司股權淨值變動	-	(545)	-	-	-	-	(545)
2013 年 12 月 31 日餘額	<u>\$ 9,354,100</u>	<u>\$ 4,099</u>	<u>\$ 1,013,095</u>	<u>\$ 2,243,906</u>	<u>\$ 92,312</u>	<u>\$ -</u>	<u>\$12,707,512</u>

2014 年度							
2014 年 1 月 1 日餘額	\$ 9,354,100	\$ 4,099	\$ 1,013,095	\$ 2,243,906	\$ 92,312	\$ -	\$12,707,512
2013 年盈餘指撥及分配							
法定盈餘公積	-	-	71,796	(71,796)	-	-	-
現金股利	-	-	-	(645,433)	-	-	(645,433)
2014 年度純益	-	-	-	792,227	-	-	792,227
備供出售金融資產未實現損益之變動	-	-	-	-	7,199	-	7,199
依持股比例認列被投資公司備供出售金融資產未實現損益之變動	-	-	-	-	1	-	1
依持股比例認列被投資公司股權淨值變動	-	4,318	-	-	-	-	4,318
2014 年 12 月 31 日餘額	<u>\$ 9,354,100</u>	<u>\$ 8,417</u>	<u>\$ 1,084,891</u>	<u>\$ 2,318,904</u>	<u>\$ 99,512</u>	<u>\$ -</u>	<u>\$12,865,824</u>

請參閱後附財務報表附註暨資誠聯合會計師事務所曾惠瑾會計師
民國 104 年 4 月 10 日查核報告。

TAIPEI RAPID TRANSIT CORPORATION STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS; THE 2013 BALANCES WERE EXAMINED BY THE AUDIT DEPARTMENT IN TAIPEI CITY)

	Retained earnings						
	Common stock	Additional paid-in capital	Appropriated retained earnings	Unappropriated retained earnings	Unrealized gain or loss on financial assets	Net loss unrealized as pension cost	Total
FOR THE YEAR ENDED DECEMBER 31, 2013							
Balance at January 1, 2013	\$ 9,354,100	\$ 4,644	\$ 942,198	\$ 2,234,791	\$ 97,436	(\$ 124,090)	\$12,509,079
Appropriations of 2012 earnings							
Legal reserve	-	-	70,897	(70,897)	-	-	-
Cash dividends	-	-	-	(637,950)	-	-	(637,950)
Net income for 2013	-	-	-	717,962	-	-	717,962
Unrealized gain on available-for-sale financial assets	-	-	-	-	(5,137)	-	(5,137)
Proportional adjustments for investee companies' unrealized gain on available-for-sale financial assets	-	-	-	-	13	-	13
Net loss unrealized as pension cost	-	-	-	-	-	124,090	124,090
Effect of changes in ownership percentage of investee companies'net stockholder's equity	-	(545)	-	-	-	-	(545)
Balance at December 31, 2013	<u>\$ 9,354,100</u>	<u>\$ 4,099</u>	<u>\$ 1,013,095</u>	<u>\$ 2,243,906</u>	<u>\$ 92,312</u>	<u>\$ -</u>	<u>\$12,707,512</u>

FOR THE YEAR ENDED DECEMBER 31, 2014							
Balance at January 1, 2014	\$ 9,354,100	\$ 4,099	\$ 1,013,095	\$ 2,243,906	\$ 92,312	\$ -	\$12,707,512
Appropriations of 2013 earnings							
Legal reserve	-	-	71,796	(71,796)	-	-	-
Cash dividends	-	-	-	(645,433)	-	-	(645,433)
Net income for 2014	-	-	-	792,227	-	-	792,227
Unrealized gain on available-for-sale financial assets	-	-	-	-	7,199	-	7,199
Proportional adjustments for investee companies' unrealized gain on available-for-sale financial assets	-	-	-	-	1	-	1
Effect of changes in ownership percentage of investee companies'net stockholder's equity	-	4,318	-	-	-	-	4,318
Balance at December 31, 2014	<u>\$ 9,354,100</u>	<u>\$ 8,417</u>	<u>\$ 1,084,891</u>	<u>\$ 2,318,904</u>	<u>\$ 99,512</u>	<u>\$ -</u>	<u>\$12,865,824</u>

The accompanying notes are an integral part of these financial statements.
See report of independent accountants dated April 10, 2015.

現金流量表

2014 年及 2013 年 1 月 1 日至 12 月 31 日
單位：新臺幣仟元

	2014年度		2013年度 (審計處審定數)	
營業活動之現金流量				
本期淨利	\$	792,227	\$	717,962
調整項目				
提存各項準備		464	(	1,613)
提列備抵呆帳及損失	(	32,687)		28
折舊、折耗及減損		574,073		605,464
攤銷		17,678		18,001
處理資產利益	(	16,015)	(	48,464)
賠償收入	(	360,000)		-
其他	(	43,034)	(	50,468)
資產及負債科目之變動				
流動資產淨增	(	232,758)	(	185,963)
流動負債淨（減）增		409,073	(	320,303)
遞延所得稅資產淨（增）減		5,330	(	75)
營業活動之淨現金流入		1,114,351		734,569
投資活動之現金流量				
流動金融資產淨減（增）		451,101		806,067
長期投資增加	(	1,008,464)	(	801,466)
無形資產及其他資產淨增		32,033	(	10,066)
減少固定資產及遞耗資產		231		-
其他投資活動之現金流入		45,366		40,314
增加固定資產及遞耗資產	(	109,606)	(	188,038)
投資活動之淨現金流出	(	589,339)	(	153,189)
融資活動之現金流量				
其他負債淨增		115,987		77,781
發放現金股利	(	645,433)	(	637,950)
融資活動之淨現金流出	(	529,446)	(	560,169)
本期現金（減少）增加	(	4,434)		21,211
期初現金餘額		235,438		214,227
期末現金餘額	\$	231,004	\$	235,438
現金流量資訊之補充揭露				
本期支付利息	\$	116	\$	101
本期支付所得稅	\$	148,371	\$	136,996
部分影響現金流量之投資活動				
購置固定資產及遞耗資產	\$	110,715	\$	188,846
受贈資產	(	1,109)	(	808)
本期支付現金	\$	109,606	\$	188,038

請參閱後附財務報表附註暨資誠聯合會計師事務所曾惠瑾會計師
2015 年 4 月 10 日查核報告。

TAIPEI RAPID TRANSIT CORPORATION STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS; THE 2013 BALANCES WERE EXAMINED BY THE AUDIT DEPARTMENT IN TAIPEI CITY)

	FOR THE YEARS ENDED DECEMBER 31,	
	2014	2013
Cash flows from operating activities		
Net income	\$ 792,227	\$ 717,962
Adjustments to reconcile net income to net cash provided by operating activities:		
Provision for reserve (reversal)	464	(1,613)
(Reversal of allowance) Provision for bad debts	(32,687)	28
Depreciation, depletion and impairment	574,073	605,464
Amortization	17,678	18,001
Gain on disposal of fixed assets	(16,015)	(48,464)
Compensation income	(360,000)	-
Others	(43,034)	(50,468)
Changes in assets and liabilities		
Net increase in current assets	(232,758)	(185,963)
Net increase (decrease) in current liabilities	409,073	(320,303)
Net decrease (increase) in deferred income tax assets	5,330	(75)
Net cash provided by operating activities	1,114,351	734,569
Cash flows from investing activities		
Net decrease in available-for-sale financial assets	451,101	806,067
Net increase in long-term investments	(1,008,464)	(801,466)
Net decrease (increase) in intangible assets and other assets	32,033	(10,066)
Decrease in fixed assets and deferred assets	231	-
Cash provided by other investing activities	45,366	40,314
Increase in fixed assets and deferred assets	(109,606)	(188,038)
Net cash used in investing activities	(589,339)	(153,189)
Cash flows from financing activities		
Net increase in other liabilities	115,987	77,781
Payment of cash dividends	(645,433)	(637,950)
Net cash used in financing activities	(529,446)	(560,169)
Net (decrease) increase in cash	(4,434)	21,211
Cash at beginning of the year	235,438	214,227
Cash at end of the year	\$ 231,004	\$ 235,438
Supplemental disclosures of cash flow information:		
Cash paid during the year for:		
Interest	\$ 116	\$ 101
Income tax	\$ 148,371	\$ 136,996
Investing activities with partial cash payment:		
Acquisition of fixed assets and deferred assets	\$ 110,715	\$ 188,846
Less: donated assets	(1,109)	(808)
Cash paid	\$ 109,606	\$ 188,038

The accompanying notes are an integral part of these financial statements.
See report of independent accountants dated April 10, 2015

財務報表附註

2014 年及 2013 年 12 月 31 日（2013 年度之財務報表，係依審計部臺北市審計處審定數列示）
單位：新臺幣仟元（除特別註明者外）

一、組織沿革

- （一）台北大眾捷運股份有限公司（以下簡稱本公司）於 1994 年 7 月 27 日核准設立，經歷增減資後，截至 2014 年 12 月 31 日止實收資本額為 \$ 9,354,100，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，契約期間自 2011 年 1 月至 2015 年 12 月止。
- （二）臺北市政府為持有本公司股份 73.75% 之主要股東。
- （三）截至 2014 年及 2013 年 12 月 31 日止，本公司員工人數分別為 5,644 及 5,380 人。

二、會計政策

本公司為公營事業，會計處理及財務報表係依照政府機關對公營事業會計事務頒布之各項法令辦理，前項法令未規定者，則按「商業會計法」、「商業會計處理準則」及中華民國一般公認會計原則處理。每年決算並須經審計部臺北市審計處（以下簡稱審計處）之審查，審定後始告確定。本公司截至 2013 年度止之帳冊，業經審計處審查完竣，因此 2014 年度資產負債表科目之期初餘額係依上述經審計處審定之 2013 年度期末餘額為準。重要會計政策彙總說明如下：

（一）資產及負債區分流動及非流動之分類標準

- 資產符合下列條件之一者，列為流動資產；資產不屬於流動資產者為非流動資產：
 - 因營業所產生之資產，預期將於正常營業週期中變現、消耗或意圖出售者。
 - 主要為交易目的而持有者。
 - 預期於資產負債表日後十二個月內將變現者。
 - 現金或約當現金，但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除外。
- 負債符合下列條件之一者，列為流動負債；負債不屬於流動負債者為非流動負債：
 - 因營業而發生之債務，預期將於正常營業週期中清償者。
 - 主要為交易目的而發生者。
 - 須於資產負債表日後十二個月內清償者。
 - 不能無條件延期至資產負債表日後逾十二個月清償之負債。

（二）外幣交易

- 外幣交易按交易當日之即期匯率作為入帳基準，其與實際收付時之兌換差異，列為當年度損益。
- 期末就外幣貨幣性資產或負債餘額，按資產負債表日之即期匯率評價調整，因調整而產生之兌換差額列為當年度損益。

（三）備供出售金融資產

- 係採交易日會計，於原始認列時，將金融商品以公平價值衡量，並加計取得之交易成本。
- 備供出售金融資產係以公平價值評價，且其價值變動列為股東權益調整項目，累積之利益或損失於金融資產除列時，列入當期損益。上市 / 上櫃股票、封閉型基金及存託憑證係以資產負債表日公開市場之收盤價為公平價值。開放型基金係以資產負債表日該基金淨資產價值為公平價值。

TAIPEI RAPID TRANSIT CORPORATION NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2014 AND 2013

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT AS OTHERWISE INDICATED ;
THE 2013 FINANCIAL STATEMENTS WERE EXAMINED BY THE AUDIT DEPARTMENT IN TAIPEI CITY)

1. HISTORY AND ORGANIZATION

- 1) 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 Company's registered and issued capital at December 31, 2014 amounted to \$9,354,100. 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 and the lease terms cover the period from January 2011 to December 2015.**
- 2) The Taipei City Government is the Company's major stockholder which owns 73.75% of outstanding shares.**
- 3) As of December 31, 2014 and 2013, the Company's headcount totaled 5,644 and 5,380 employees, respectively.**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As a government operated enterprise, accounting and financial statements are prepared in accordance with the laws and regulations issued by the government. Matters not provided therein shall be treated in accordance with the "Business Entity Accounting Law", "Regulation on Business Entity Accounting Handling" and accounting principles generally accepted in the Republic of China. The accounts are subject to annual examinations by the Audit Department in Taipei City ("ADTC"). The 2013 balances were examined by the ADTC. The beginning balances in the 2014 balance sheet are subject to the 2013 balances examined by the ADTC. The Company's significant accounting policies are summarized below:

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

- Assets that meet one of the following criteria are classified as current assets; otherwise, they are classified as non-current assets:
 - Assets arising from operating activities that are expected to be realized or consumed, or are intended to be sold within the normal operating cycle;
 - Assets held mainly for trading purposes;
 - Assets that are expected to be realized within twelve months from the balance sheet date;
 - 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.
- Liabilities that meet one of the following criteria are classified as current liabilities; otherwise, they are classified as non-current liabilities:
 - Liabilities arising from operating activities that are expected to be paid off within the normal operating cycle;
 - Liabilities arising mainly from trading activities;
 - Liabilities that are to be paid off within twelve months from the balance sheet date;
 - Liabilities for which the repayment date cannot be extended unconditionally to more than twelve months after the balance sheet date.

2) Foreign currency transactions

- Transactions denominated in foreign currencies are translated into functional currency at the spot exchange rates prevailing at the transaction dates. Exchange gains or losses due to the difference between the exchange rate on the transaction date and the exchange rate on the date of actual receipt and payment are recognized in current year's profit or loss.
- Monetary assets and liabilities denominated in foreign currencies are translated at the spot exchange rates prevailing at the balance sheet date. Exchange gains or losses are recognized in profit or loss.

3) Available-for-sale financial assets

- Available-for-sale financial assets are recognized or derecognized using trade date accounting and are initially stated at fair value plus transaction costs that are directly attributable to the acquisition of the financial asset.
- The financial assets are remeasured and stated at fair value, and the gain or loss is recognized in equity, until the financial asset is derecognized, at which time the cumulative gain or loss previously recognized in equity shall be recognized in profit or loss. The fair values of listed stocks, OTC stocks and closed-end mutual funds are based on latest quoted fair prices of the accounting period. The fair values of open-end and balanced mutual funds are based on the net asset value at the balance sheet date.

3. 若有減損之客觀證據，則認列減損損失。若後續期間減損金額減少，屬權益商品之減損減少金額，認列為股東權益調整項目；屬債務商品之減損減少金額，若明顯與認列減損後發生之事件有關，則予以迴轉並認列為當期損益。

（四）持有至到期日金融資產

1. 採交易日會計，於原始認列時，將金融商品以公平價值衡量，並加計取得之交易成本。
2. 持有至到期日金融資產係以攤銷後成本衡量。
3. 若有減損之客觀證據，則認列減損損失。若後續期間減損金額減少，且明顯與認列減損後發生之事件有關，則予以迴轉並認列為當期損益，該迴轉不使帳面價值大於未認列減損情況下之攤銷後成本。

（五）應收帳款及其他應收款

1. 應收帳款係因出售商品或勞務而發生之債權，其他應收款係不屬於應收帳款之其他應收款項，應收帳款及其他應收款原始認列時以公平價值衡量，續後以有效利率法之攤銷後成本減除減損後之金額衡量。
2. 本公司於資產負債表日評估是否存在客觀證據，顯示重大個別金融資產發生減損，以及非屬重大之個別金融資產單獨或共同發生減損。若有減損之客觀證據，則認列減損損失。減損金額為金融資產之帳面價值與其估計未來現金流量採原始有效利率折現之現值間之差額。若後續期間減損金額減少，而該減少明顯與認列減損後發生之事件有關，則迴轉先前認列之金融資產減損金額，該迴轉不應使金融資產帳面金額大於未認列減損情況下之攤銷後成本，迴轉之金額認列於當期損益。

（六）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。存貨採永續盤存制，以實際取得成本為入帳基礎，成本之計算採移動平均法。期末商品存貨採成本與淨變現價值孰低衡量，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。

（七）採權益法評價之長期股權投資

持有被投資公司有表決權股份比例達 20% 以上或具有重大影響力者，採權益法評價。

（八）固定資產

1. 固定資產以取得成本為入帳基礎，並將購建期間之有關利息資本化。凡支出效益及於以後各期之重大改良或大修支出列為資本支出，經常性維護或修理支出則列為當期費用。
2. 以資本租賃方式承租之固定資產將各期租金資本化為租賃資產並認列租賃負債。
3. 折舊按行政院主計處訂頒之「財物標準分類」最低使用年限，加計一年殘值採平均法提列。租賃權益改良依租約年限或估計使用年限較短者按平均法攤銷。主要固定資產耐用年限除房屋及建築物為 30 年外，餘為 2 年至 25 年。固定資產處分損益列為當期營業外收支項下。

（九）無形資產

電腦軟體成本按預計使用年限平均攤銷。

（十）收入成本認列

運輸收入於勞務提供後，認列為收入；捷運車站及車廂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。成本及費用則依權責發生制於發生時認列為當期費用。受託經營貓空纜車、臺北小巨蛋及臺北市立兒童新樂園之營運收入及成本，參照審計處審定，以總額分別列示於本公司之財務報表。

- C. If there is any objective evidence that the financial asset is impaired, the cumulative loss that had been recognized directly in equity shall be transferred from equity to profit or loss. When the fair value of an equity instrument subsequently increases, impairment losses recognized previously in profit or loss shall not be reversed. When the fair value of a debt instrument subsequently increases and the increase can be objectively related to an event occurring after the impairment loss was recognized in profit or loss, the impairment loss shall be reversed to the extent of the loss recognized in profit or loss.

4) Held-to-maturity financial assets

- A. Held-to-maturity financial asset is recognized or derecognized using trade date accounting and is stated initially, at its fair value plus transaction costs that are directly attributable to the acquisition of the financial asset.
- B. The financial assets are carried at amortized cost.
- C. If there is any objective evidence that the financial asset is impaired, the impairment loss is recognized in profit or loss. If the fair value of the financial asset subsequently increases and the increase can be objectively related to an event occurring after the impairment loss was recognized in profit or loss, the impairment loss shall be reversed to the extent of the loss previously recognized in profit or loss.

5) Accounts receivable and other receivables

- A. Accounts receivable are claims resulting from the sales of goods or services. Other receivables are those arising from transactions other than the sale of goods or services. Accounts receivable and other receivables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.
- B. The Company assesses at each balance sheet date whether there is any objective evidence that a financial asset or a group of financial assets is impaired. If such evidence exists, a provision for impairment of financial asset is recognized. The amount of impairment loss is determined based on the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. When the fair value of the asset subsequently increases and the increase can be objectively related to an event occurring after the impairment loss was recognized in profit or loss, the impairment loss shall be reversed to the extent of the loss previously recognized in profit or loss. Such recovery of impairment loss shall not result to the asset's carrying amount greater than its amortized cost where no impairment loss was recognized. Subsequent recoveries of amounts previously written off are recognized in profit or loss.

6) Inventories

Inventories include merchandise for sale and consumable and non-consumable materials and fuel for internal use. The perpetual inventory system is adopted for inventory recognition. Inventories are stated at cost, which is determined using the moving-average method. At the end of period, merchandise for sale are evaluated at the lower of cost or net realizable value, and the individual item approach is used in the comparison of cost and net realizable value. Allowance for obsolescence is provided for slow-moving items of the consumable, non-consumable materials and fuel for internal use.

7) Long-term equity investments accounted for under the equity method

Long-term equity investments in which the Company holds more than 20% of the investee company's voting shares or has the ability to exercise significant influence on the investee's operations are accounted for under the equity method.

8) Fixed assets

- A. Fixed assets are stated at cost. Interest incurred during the construction or installation of the assets is capitalized. Maintenance and repairs are expensed when incurred; major additions, renewals and improvements are capitalized and depreciated accordingly.
- B. Capital leases are capitalized at the present value of all payments and lease obligations payable thereon.
- C. Depreciation is provided using the straight-line method over the estimated minimum useful lives of the assets regulated by Directorate General of Budget, Accounting and Statistics, Executive Yuan, R.O.C. Leasehold improvements are depreciated based on the shorter of the lease term or the estimated useful lives. The estimated useful lives are 2-25 years for the major fixed assets, except for buildings which is 30 years. Gain or loss on disposal of fixed assets is recognized as non-operating income or loss.

9) Intangible assets

The cost of computer software is amortized under the straight-line method over the estimated useful lives of the assets.

10) Revenue, cost and expense recognition

Fare revenues are recognized when service has been provided. Advertising revenues from stations and carriages are recognized in accordance with the terms of the contracts. Rental revenues from 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 recognized as incurred. In accordance with the financial statements examined by the Audit Department in Taipei City, revenues and costs related to the Maokong Gondola, the Taipei Arena and the Taipei Children's Amusement Park commissioned by the Taipei City Government are expressed at gross amount.

(十一) 退休金計劃及淨退休金成本

退休金辦法屬確定給付退休辦法者，係依據精算結果認列淨退休金成本，淨退休金成本包括當期服務成本、利息成本、基金資產之預期報酬及未認列過渡性淨給付義務與退休金損益之攤銷數。未認列過渡性淨給付義務按 22 年攤提。退休金辦法屬確定提撥退休辦法者，則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。

(十二) 所得稅

1. 所得稅之會計處理採跨期間與同期間之所得稅分攤，以前年度溢低估之所得稅，列為當期所得稅費用之調整項目。當稅法修正時，於公布日之年度按新規定將遞延所得稅負債或資產重新計算，因而產生之遞延所得負債或資產之變動影響數，列入當期繼續營業部門之所得稅費用（利益）。
2. 因研究發展支出所產生之所得稅抵減採當期認列法處理。
3. 未分配盈餘依所得稅法加徵 10 % 之營利事業所得稅，於股東會決議分配盈餘後列為當期費用。

(十三) 非金融資產減損

1. 本公司所擁有資產當環境變更或某事件發生而顯示其可回收金額低於其帳面價值時，即認列減損損失。可回收金額係指一項資產之淨公平價值或其使用價值，兩者較高者。淨公平價值係指一項資產在公平交易之情況下可收到之淨處分金額，而使用價值係指將一項資產在未來可使用年限內可產生之預計現金流量予以折現計算。
2. 當以前年度認列資產減損之情況不再存在時，則在以前年度提列損失金額之範圍內予以迴轉。已認列之商譽減損損失不予迴轉。

(十四) 員工分紅及董監酬勞

本公司員工分紅及董監酬勞成本，依 2007 年 3 月 16 日財團法人中華民國會計研究發展基金會（2007）基秘字第 052 號函「員工分紅及董監酬勞會計處理」之規定，於具法律義務或推定義務且金額可合理估計時，認列為費用及負債。嗣後股東會決議實際配發金額與估列金額有重大差異時，則列為次年度之損益。

(十五) 會計估計

本公司於編製財務報表時，業已依照中華民國一般公認會計原則之規定，對財務報表所列金額及或有事項，作必要之衡量、評估與揭露，其中包括若干假設及估計之採用，惟該等假設及估計與實際結果可能存有差異。

三、現金

	2014 年 12 月 31 日	2013 年 12 月 31 日
庫存現金及週轉金	\$ 110,415	\$ 89,115
支票存款及活期存款	120,589	146,323
	<u>\$ 231,004</u>	<u>\$ 235,438</u>

四、備供出售金融資產 - 流動

	2014 年 12 月 31 日	2013 年 12 月 31 日
受益憑證	\$ 3,535,000	\$ 3,579,000
備供出售金融資產評價調整	99,497	92,298
	<u>\$ 3,634,497</u>	<u>\$ 3,671,298</u>

民國 2014 年 12 月 31 日業主權益其他項目下之金融商品未實現損益 \$99,512，包含本公司認列備供出售金融資產評價 \$ 99,497 及依持股比例認列被投資公司備供出售金融資產未實現利益 \$15。

11) Provision for pension and severance liabilities

Under the defined benefit pension plan, net periodic pension costs are recognized in accordance with the actuarial calculations. Net periodic pension costs include service cost, interest cost, expected return on plan assets, and amortization of unrecognized net transition obligation and gains or losses on plan assets. Unrecognized net transition obligation is amortized on a straight-line basis over 22 years. Under the defined contribution pension plan, net periodic pension costs are recognized as incurred.

12) Income tax

- A. Provision for income tax includes deferred income tax resulting from temporary differences, investment tax credits and loss carryforward. Valuation allowance on deferred tax assets is provided to the extent that it is more likely than not that the tax benefit will not be realized. Over or under provision of prior years' income tax liabilities is included in current year's income tax. When a change in the tax laws is enacted, the deferred tax liability or asset is recomputed accordingly in the period of change. The difference between the new amount and the original amount, that is, the effect of changes in the deferred tax liability or asset, is recognized as an adjustment to current income tax expense (benefit).
- B. Investment tax credits arising from the research and development are recognized in the year the related expenditures are incurred.
- C. An additional 10% tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.

13) Impairment of non-financial assets

- A. The Company recognizes impairment loss when there is indication that the recoverable amount of an asset is less than its carrying amount. The recoverable amount is the higher of the fair value less costs to sell and value in use. The fair value less costs to sell is the amount obtainable from the sale of the asset in an arm's length transaction after deducting any direct incremental disposal costs. The value in use is the present value of estimated future cash flows to be derived from continuing use of the asset and from its disposal at the end of its useful life.
- B. When the impairment no longer exists, the impairment loss recognized in prior years shall be recovered. Impairment loss of goodwill recognized in prior years is not recoverable.

14) Employees' bonuses and directors' and supervisors' remuneration

The Company adopted EITF 96-052 of the Accounting Research and Development Foundation, R.O.C., dated March 16, 2007, "Accounting for Employees' Bonuses and Directors' and Supervisors' Remuneration", whereby the costs of employees' bonuses and directors' and supervisors' remuneration are accounted for as expenses and liabilities, provided that such recognition is required under legal or constructive obligation and the amounts can be estimated reasonably. However, if the accrued amounts for employees' bonuses and directors' and supervisors' remuneration are significantly different from the actual distributed amounts resolved by the stockholders at their annual stockholders' meeting subsequently, the differences shall be recognized as gain or loss in the following year.

15) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

3. CASH

	December 31, 2014	December 31, 2013
Cash on hand and petty cash	\$ 110,415	\$ 89,115
Checking accounts and demand deposits	120,589	146,323
	<u>\$ 231,004</u>	<u>\$ 235,438</u>

4. AVAILABLE-FOR-SALE FINANCIAL ASSETS - CURRENT

	December 31, 2014	December 31, 2013
Beneficiary certificates	\$ 3,535,000	\$ 3,579,000
Adjustment for valuation of available-for-sale financial assets	99,497	92,298
	<u>\$ 3,634,497</u>	<u>\$ 3,671,298</u>

As of December 31, 2014, the unrealized gain on financial assets of \$99,512 is comprised of the Company's unrealized gain on available-for-sale financial assets of \$99,497 and proportional adjustments for investee companies' unrealized gain on available-for-sale financial assets of \$15.

五、持有至到期日金融資產

	2014 年 12 月 31 日	2013 年 12 月 31 日
流動項目：		
公司債	\$ -	\$ 200,000
金融債券	-	190,000
	-	390,000
非流動項目：		
公司債	1,199,753	799,843
金融債券	2,009,985	1,401,694
	3,209,711	2,201,492
合計	\$ 3,209,711	\$ 2,591,492

六、合計存貨

	2014 年 12 月 31 日	2013 年 12 月 31 日
物料及燃料	\$ 2,776,212	\$ 2,207,384
商品存貨	3,020	2,974
	2,779,232	2,210,358
減：備抵呆滯損失	(72,943)	(72,943)
	\$ 2,706,289	\$ 2,137,415

當期認列營業成本明細：

	2014 年度	2013 年度
輸儲成本	\$ 13,141,858	\$ 11,939,187
其他營業成本	997,724	899,908
	\$ 14,139,582	\$ 12,839,095

2014 年及 2013 年度，本公司認列之存貨相關費損分別為 \$1,051,985 及 \$919,123。

七、採權益法之長期股權投資

被投資公司	2014 年 12 月 31 日		2013 年 12 月 31 日	
	帳列數	持股比例	帳列數	持股比例
悠遊卡投資控股股份有限公司	\$ 371,365	27.49%	\$ 370,303	27.49%
捷邦管理顧問股份有限公司	11,024	20.00%	10,963	20.00%
合計	\$ 382,389		\$ 381,266	

上述採權益法評價之被投資公司所認列之投資收益，係採用其他會計師查核簽證之財務報表評價而得，2014 年及 2013 年度分別認列投資收益 \$42,171 及 \$50,467。

5. HELD-TO-MATURITY FINANCIAL ASSETS

	December 31, 2014	December 31, 2013
Current:		
Corporate bonds	\$ -	\$ 200,000
Financial bonds	-	190,000
	-	390,000
Non-current:		
Corporate bonds	1,199,753	799,843
Financial bonds	2,009,985	1,401,694
	3,209,711	2,201,492
	\$ 3,209,711	\$ 2,591,492

6. INVENTORIES

	December 31, 2014	December 31, 2013
Materials and fuel	\$ 2,776,212	\$ 2,207,384
Merchandise	3,020	2,974
	2,779,232	2,210,358
Less: Allowance for inventory obsolescence	(72,943)	(72,943)
	\$ 2,706,289	\$ 2,137,415

Details of operating costs for the years ended December 31, 2014 and 2013 were as follows:

For the years ended December 31,		
	2014	2013
Transportation costs	\$ 13,141,858	\$ 11,939,187
Other operating costs	997,724	899,908
	\$ 14,139,582	\$ 12,839,095

The inventories recognized in operating costs amounted to \$1,051,985 and \$919,123 during the years ended December 31, 2014 and 2013, respectively.

7. LONG-TERM EQUITY INVESTMENTS ACCOUNTED FOR UNDER THE EQUITY METHOD

Investments	December 31, 2014		December 31, 2013	
	Amount	Percentage of Ownership	Amount	Percentage of Ownership
EasyCard Investment Holding Co., Ltd.	\$ 371,365	27.49%	\$ 370,303	27.49%
Metro Taipei Consulting Service Ltd. (MTCS)	11,024	20.00%	10,963	20.00%
	\$ 382,389		\$ 381,266	

The investment income recognized based on the financial statements audited by other auditors for the years ended December 31, 2014 and 2013 was \$42,171 and \$50,467, respectively.

八、固定資產

資產名稱	2014 年 12 月 31 日		
	原始成本	累計折舊	帳面價值
房屋及建築	\$ 36,485	(\$ 14,207)	\$ 22,278
機械及設備	1,363,559	(1,000,258)	363,301
交通及運輸設備	6,707,754	(1,790,837)	4,916,917
什項設備	262,747	(197,674)	65,073
租賃權益改良	2,507,886	(1,758,054)	749,832
購建中固定資產	11,633	-	11,633
	<u>\$ 10,890,064</u>	<u>(\$ 4,761,030)</u>	<u>\$ 6,129,034</u>
資產名稱	2013 年 12 月 31 日		
	原始成本	累計折舊	帳面價值
房屋及建築	\$ 36,585	(\$ 13,130)	\$ 23,455
機械及設備	1,331,080	(903,289)	427,791
交通及運輸設備	6,730,784	(1,535,929)	5,194,855
什項設備	256,511	(178,671)	77,840
租賃權益改良	2,440,753	(1,610,202)	830,551
購建中固定資產	39,216	-	39,216
	<u>\$ 10,834,929</u>	<u>(\$ 4,241,221)</u>	<u>\$ 6,593,708</u>

民國 2014 年及 2013 年度之租賃權益改良，係本公司向臺北市政府承租臺北都會區大眾捷運系統，為改善營運流程所從事車站及維修場主體建築設施所作之改良。

九、無形資產

	2014 年 12 月 31 日	2013 年 12 月 31 日
電腦軟體成本	\$ 32,392	\$ 41,599
遞延退休金成本	93,348	178,371
	<u>\$ 125,740</u>	<u>\$ 219,970</u>

十、什項資產

	2014 年 12 月 31 日	2013 年 12 月 31 日
催收款項 - 淨額	\$ -	\$ -
存出保證金	638	655
其他	874	8,675
	<u>\$ 1,512</u>	<u>\$ 9,330</u>

截至 2014 年及 2013 年 12 月 31 日止，催收款項分別為 \$187 及 \$32,874，已全數提列備抵呆帳。

十一、應付費用

	2014 年 12 月 31 日	2013 年 12 月 31 日
應付薪資及獎金	\$ 1,197,345	\$ 1,065,515
應付重置租金	156,945	329,974
應付水電費	185,331	183,871
應付雙向轉乘優惠費用	103,677	90,710
應付其他費用	586,735	518,855
	<u>\$ 2,230,033</u>	<u>\$ 2,188,925</u>

8. FIXED ASSETS-NET

	December 31, 2014		
	Initial Cost	Accumulated depreciation	Book value
Buildings and improvements	\$ 36,485	(\$ 14,207)	\$ 22,278
Machinery and equipment	1,363,559	(1,000,258)	363,301
Transportation equipment	6,707,754	(1,790,837)	4,916,917
Miscellaneous equipment	262,747	(197,674)	65,073
Leasehold improvements	2,507,886	(1,758,054)	749,832
Construction in progress and prepayments	11,633	-	11,633
	<u>\$ 10,890,064</u>	<u>(\$ 4,761,030)</u>	<u>\$ 6,129,034</u>
	December 31, 2013		
	Initial Cost	Accumulated depreciation	Book value
Buildings and improvements	\$ 36,585	(\$ 13,130)	\$ 23,455
Machinery and equipment	1,331,080	(903,289)	427,791
Transportation equipment	6,730,784	(1,535,929)	5,194,855
Miscellaneous equipment	256,511	(178,671)	77,840
Leasehold improvements	2,440,753	(1,610,202)	830,551
Construction in progress and prepayments	39,216	-	39,216
	<u>\$ 10,834,929</u>	<u>(\$ 4,241,221)</u>	<u>\$ 6,593,708</u>

In 2014 and 2013, the leasehold improvements pertain to MRT stations and the related construction of Taipei Metropolitan Rapid Transit Systems (TMRTS) leased from the Taipei City Government.

9. INTANGIBLE ASSETS

	December 31, 2014	December 31, 2013
Computer software cost	\$ 32,392	\$ 41,599
Deferred pension cost	93,348	178,371
	<u>\$ 125,740</u>	<u>\$ 219,970</u>

10. MISCELLANEOUS ASSETS

	December 31, 2014	December 31, 2013
Call receivables-net	\$ -	\$ -
Refundable deposits	638	655
Others	874	8,675
	<u>\$ 1,512</u>	<u>\$ 9,330</u>

As of December 31, 2014 and 2013, call receivables amounted to \$187 and \$32,874, respectively, which were fully provided with allowance.

11. ACCRUED EXPENSES

	December 31, 2014	December 31, 2013
Accrued salary and bonus	\$ 1,197,345	\$ 1,065,515
Accrued rental expense	156,945	329,974
Accrued utilities expenses	185,331	183,871
Accrued double-way fare discount for transferring passenger between Metro and bus	103,677	90,710
Other accrued expenses	586,735	518,855
	<u>\$ 2,230,033</u>	<u>\$ 2,188,925</u>

十二、退休金計劃

(一) 本公司依據「勞動基準法」之規定 訂有確定給付之退休辦法 適用於 2005 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)之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 2014 年及 2013 年度分別按月就薪資總額 7.44% 及 8.04% 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臺灣銀行。

本公司依精算報告認列之相關資訊如下：

(1) 本公司以 2014 年及 2013 年 12 月 31 日為衡量日完成精算評估，其計算淨退休金成本所採用之精算假設如下：

	精算衡量日	
	2014 年 12 月 31 日	2013 年 12 月 31 日
折現率	2.25%	2.0%
退休基金預期報酬率	2.25%	2.0%
薪資調整率	1.52%	1.54%

(2) 退休基金提撥狀況表如下：

	2014 年 12 月 31 日	2013 年 12 月 31 日
給付義務：		
既得給付義務	(\$ 469,295)	(\$ 321,174)
非既得給付義務	(2,261,588)	(2,321,252)
累積給付義務	(2,730,883)	(2,642,426)
未來薪資增加之影響數	(847,445)	(900,383)
預計給付義務	(3,578,328)	(3,542,809)
退休基金資產公平價值	2,622,788	2,449,772
提撥狀況	(955,540)	(1,093,037)
未認列過渡性淨給付義務	162,893	173,073
未認列退休金損失	771,145	898,443
未認列前期服務成本	6,755	7,238
補列之應計退休金負債	(93,348)	(178,371)
應計退休金負債	(\$ 108,095)	(\$ 192,654)
既得給付	\$ 523,672	\$ 350,963

(3) 2014 年及 2013 年度淨退休金成本組成如下：

	2014 年度	2013 年度
服務成本	\$ 103,051	\$ 113,112
利息成本	70,856	69,909
基金資產之預期報酬	(50,701)	(56,798)
未認列過渡性淨給付義務攤銷	10,181	10,181
前期服務成本攤銷數	482	482
退休金損失攤銷數	24,735	31,930
當期淨退休金成本	\$ 158,604	\$ 168,816

(二) 自 2005 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，每月按不低於薪資之 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。2014 年及 2013 年度 本公司依上開退休金辦法認列之退休金成本分別為 \$106,710 及 \$97,553。

12. RETIREMENT PLAN

1) The Company has a non-contributory and funded defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees. 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. The Company contributes monthly an amount equal to 7.44% and 8.04% in 2014 and 2013, respectively of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee.

A. The related actuarial assumptions used to calculate the net periodic pension cost and pension obligation on the measurement dates as of December 31, 2014 and 2013 are as follows:

	December 31, 2014	December 31, 2013
Discount rate	2.25%	2.0%
Expected rate of return on plan assets	2.25%	2.0%
Future salary increase rate	1.52%	1.54%

B. Funded status of the pension plan:

	December 31, 2014	December 31, 2013
Benefit obligation:		
Vested benefit obligation	(\$ 469,295)	(\$ 321,174)
Non-vested benefit obligation	(2,261,588)	(2,321,252)
Accumulated benefit obligation	(2,730,883)	(2,642,426)
Additional benefits based on future salaries	(847,445)	(900,383)
Projected benefit obligation	(3,578,328)	(3,542,809)
Plan assets at fair value	2,622,788	2,449,772
Funded status	(955,540)	(1,093,037)
Unrecognized net transition obligation	162,893	173,073
Unrecognized loss on plan assets	771,145	898,443
Unrecognized prior service cost	6,755	7,238
Additional liability	(93,348)	(178,371)
Reserve for pension	(\$ 108,095)	(\$ 192,654)
Vested benefit	\$ 523,672	\$ 350,963

2) Net periodic pension costs for the years ended December 31, 2014 and 2013 were as follows:

	For the years ended December 31,	
	2014	2013
Service cost	\$ 103,051	\$ 113,112
Interest cost	70,856	69,909
Expected return on plan assets	(50,701)	(56,798)
Amortization of unrecognized net transition obligation	10,181	10,181
Amortization of prior service cost	482	482
Amortization of loss on plan assets	24,735	31,930
Net pension cost	\$ 158,604	\$ 168,816

3) Effective July 1, 2005, the Company established a defined contribution pension plan (the “New Plan”) under the Labor Pension Act. Participants under the old plan have the option to be covered under the New Plan. Under the New Plan, the Company contributes monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are portable upon termination of employment. The net pension cost recognized under the defined contribution plan for the years ended December 31, 2014 and 2013 amounted to \$106,710 and \$97,553, respectively.

十三、保留盈餘

- (一) 依本公司章程規定，年度盈餘於完納一切稅捐並彌補虧損後，應先提存 10% 法定盈餘公積及相關特別盈餘公積，如有餘額由董事會擬定分配案，提請股東會決議分配之。
- (二) 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。
- (三) 本公司 2014 年及 2013 年度經股東會決議，分別發放股東現金股利每股 0.69 元及每股 0.682 元。
- (四) 自 1998 年度起，本公司當年度之盈餘如未作分配或分配後尚有餘額者，應就該未分配盈餘加徵 10% 營利事業所得稅，未分配盈餘加徵之稅額得計入當年度股東可扣抵稅額帳戶。截至 2014 年及 2013 年 12 月 31 日有關未分配盈餘及股東可扣抵稅額資訊如下：

	2014 年 12 月 31 日	2013 年 12 月 31 日
1998 年及以後年度未分配盈餘		
已加徵 10% 營業事業所得稅	\$ 1,526,677	\$ 1,525,944
未加徵 10% 營業事業所得稅	<u>792,227</u>	<u>717,962</u>
	<u>\$ 2,318,904</u>	<u>\$ 2,243,906</u>
股東可扣抵稅額帳戶餘額	<u>\$ 354,672</u>	<u>\$ 334,659</u>
	2014 年度（預計）	2013 年度（實際）
盈餘分配之稅額扣抵比率	<u>18.87% (註)</u>	<u>19.29%</u>

由於本公司得分配予股東之可扣抵稅額，應以股息紅利分配日之股東可扣抵稅額帳戶之餘額為計算基礎，是以本公司之股東於受配 2013 年度盈餘時，所適用之扣抵稅額比率，尚須調至獲配股利或盈餘日前本公司依所得稅法規定可能產生之各項股東可扣抵稅額。

註：係按 2014 年 12 月 31 日股東可扣抵稅額帳戶餘額加計應納當年度營利事業所得稅後計算之預計稅額扣抵比率。

十四、所得稅

- (一) 所得稅費用及應付所得稅：

	2014 年度	2013 年度
稅前純益按法定稅率計算之所得稅	\$ 159,903	\$ 143,558
永久性差異之所得稅影響數	(10,076)	(17,074)
未分配盈餘加徵 10%	73	13
投資抵減所得稅影響數	(1,524)	-
以前年度所得稅高估數	<u>-</u>	<u>(3)</u>
所得稅費用	148,376	126,494
遞延所得稅資產淨變動數	(5,330)	75
預付稅款	(60,070)	(39,021)
上期應付所得稅	-	750
以前年度所得稅高估數	<u>-</u>	<u>3</u>
應付所得稅	<u>\$ 82,976</u>	<u>\$ 88,301</u>

13. RETAINED EARNINGS

- 1) Under the Company's Articles of Incorporation, the current year's earnings, if any, shall first be used to pay all taxes and offset prior years' operating losses and then 10% of the remaining amount shall be set aside as legal reserve. Appropriation of the remainder shall be proposed by the Board of Directors and resolved by the stockholders.
- 2) 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.
- 3) As resolved at the stockholders' meeting held in 2014 and 2013, the Company distributed \$0.69 and \$0.682 cash dividends per share, respectively.
- 4) The Taiwan imputation tax system requires that any undistributed current earnings, of a company derived on or after January 1, 1998 be subject to an additional 10% corporate income tax if the earnings are not distributed in the following year. The 10% additional tax will be recognized in imputation tax credit account in current year.

As of December 31, 2014 and 2013, the Company's undistributed earnings and imputation tax credit account balance were as follows:

	December 31, 2014	December 31, 2013
Undistributed earnings		
-had been assessed with a 10% income tax	\$ 1,526,677	\$ 1,525,944
-had not been assessed with a 10% income tax	<u>792,227</u>	<u>717,962</u>
	<u>\$ 2,318,904</u>	<u>\$ 2,243,906</u>
Imputation tax credit	<u>\$ 354,672</u>	<u>\$ 334,659</u>
	2014 (Estimated)	2013 (Actual)
Creditable tax ratio	<u>18.87% (note)</u>	<u>19.29%</u>

The actual creditable tax ratio should be calculated based on the imputation tax credit account balance on dividend distribution date. As a result, the tax credit stockholders can claim when they receive the 2013 earnings distribution should be recorded according to the Income Tax Law until the dividend distribution date.

Note: The creditable tax ratio was based on the imputation tax credit balance including the current year's income tax payable at December 31, 2014.

14. INCOME TAX

- 1) Income tax expense and income tax payable are as follows:

	For the years ended December 31,	
	2014	2013
Income tax calculated on pre-tax financial income	\$ 159,903	\$ 143,558
Tax effect of permanent differences	(10,076)	(17,074)
10% additional income tax on undistributed earnings	73	13
Tax effect of investment tax credits	(1,524)	-
Over provision of prior year's income tax	<u>-</u>	<u>(3)</u>
Income tax expense	148,376	126,494
Net changes in deferred income tax assets	(5,330)	75
Prepaid and withholding tax	(60,070)	(39,021)
Prior year's income tax payable	-	750
Over provision of prior year's income tax	<u>-</u>	<u>3</u>
Income tax payable	<u>\$ 82,976</u>	<u>\$ 88,301</u>

(二) 遞延所得稅資產：

	2014 年 12 月 31 日	2013 年 12 月 31 日
遞延所得稅資產 - 非流動 - 淨額	\$ 12,403	\$ 17,733

(三) 遞延所得稅資產之明細如下：

	2014 年 12 月 31 日		2013 年 12 月 31 日	
	金額	所得稅影響數	金額	所得稅影響數
備抵呆帳	\$ -	\$ -	\$ 31,370	\$ 5,333
存貨備抵損失	72,943	12,400	72,943	12,400
其他	17	3	-	-
	\$ 72,960	\$ 12,403	\$ 104,313	\$ 17,733

(四) 本公司營利事業所得稅除 2012 年度外，業經稅捐稽徵機關核定至民國 2013 年度。

十五、用人、折舊及攤銷費用

	2014 年度		
	營業成本	營業費用	合計
用人費用			
薪資費用	\$ 3,708,676	\$ 693,259	\$ 4,401,935
勞健保費用	316,354	55,755	372,109
退休金費用	219,385	53,013	272,398
其他用人費用	159,683	60,863	220,546
折舊費用	524,685	49,388	574,073
攤銷費用	-	17,678	17,678
	\$ 4,928,783	\$ 929,956	\$ 5,858,739
	2013 年度		
	營業成本	營業費用	合計
用人費用			
薪資費用	\$ 3,429,766	\$ 667,646	\$ 4,097,412
勞健保費用	276,939	68,796	345,735
退休金費用	218,929	53,890	272,819
其他用人費用	149,049	58,105	207,154
折舊費用	549,621	55,843	605,464
攤銷費用	-	17,887	17,887
	\$ 4,624,304	\$ 922,167	\$ 5,546,471

十六、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
臺北市政府	持有本公司股份 73.75% 之主要股東
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	本公司採權益法評價之被投資公司
悠遊卡股份有限公司	悠遊卡投資控股股份有限公司之轉投資事業
捷邦管理顧問股份有限公司	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	臺北市政府之轉投資事業

2) Deferred income tax assets are as follows:

	December 31, 2014	December 31, 2013
Deferred income tax assets - non-current - net	\$ 12,403	\$ 17,733

3) The details of temporary differences resulting in deferred income tax assets are as follows:

	December 31, 2014		December 31, 2013	
	Amount	Tax Effect	Amount	Tax Effect
Allowance for doubtful accounts	\$ -	\$ -	\$ 31,370	\$ 5,333
Provision for inventory obsolescence	72,943	12,400	72,943	12,400
Others	17	3	-	-
	\$ 72,960	\$ 12,403	\$ 104,313	\$ 17,733

4) Except for 2012, the Company's income tax returns through 2013 have been approved by the Tax Authority.

15. PERSONNEL, DEPRECIATION AND AMORTIZATION EXPENSES

	For the year ended December 31, 2014		
	Operating costs	Operating expenses	Total
Personnel expenses			
Salaries	\$ 3,708,676	\$ 693,259	\$ 4,401,935
Labor and health insurances	316,354	55,755	372,109
Pension	219,385	53,013	272,398
Others	159,683	60,863	220,546
Depreciation	524,685	49,388	574,073
Amortization	-	17,678	17,678
	\$ 4,928,783	\$ 929,956	\$ 5,858,739
	For the year ended December 31, 2013		
	Operating costs	Operating expenses	Total
Personnel expenses			
Salaries	\$ 3,429,766	\$ 667,646	\$ 4,097,412
Labor and health insurances	276,939	68,796	345,735
Pension	218,929	53,890	272,819
Others	149,049	58,105	207,154
Depreciation	549,621	55,843	605,464
Amortization	-	17,887	17,887
	\$ 4,624,304	\$ 922,167	\$ 5,546,471

16. RELATED PARTY TRANSACTIONS

1) Names and relationship of related parties

Names of related parties	Relationship
Taipei City Government (TCG)	Majority stockholder of the Company for 73.75%
New Taipei City Government (TPC)	Stockholder of the Company for 8.75%
EasyCard Investment Holding Co., Ltd.	Investee accounted for under the equity method
EasyCard Corporation	Investee of EasyCard Investment Holding Co., Ltd.
Metro Taipei Consulting Service Ltd. (MTCS)	Investee accounted for under the equity method
Metropolitan Transport Corporation (MTC)	Investee of TCG

(二) 與關係人間之重大交易事項

1. 財產租賃

本公司於 2011 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 2011 年 1 月生效至 2015 年 12 月止。租金為核定之重置經費加計營業收入百分之二至百分之四及營業利益百分之五十，全數繳入重置基金專戶，營業收入百分比得視營運狀況，每二年由雙方協議後調整之；重置經費係依重置基金管理委員會核定重置計畫內容提撥，各年度重置經費及營業收入百分比提撥如下：

年度	每年提撥金額	營業收入百分比（註）	營業利益（註）
2011 年度	\$ 2,500,000	4%	50%
2012 年度	2,800,000	3%	50%
2013 年度	3,300,000	2%	50%
2014 年度	3,900,000	2%	50%
2015 年度	4,400,000	2%	50%

註：租金於加計營業收入百分之二至百分之四及營業利益百分之五十部分，繳交金額以營業收入百分之四為上限。

2014 年及 2013 年度之租金支出為 \$4,020,652 及 \$3,596,330（表列輸儲成本及其他營業成本），2014 及 2013 年 12 月 31 日應付租金為 \$156,945 及 \$329,974，支付時點分別為 2015 年 1 月及 2014 年 1 月。

2. 電子票證

本公司為配合臺北市政府推動「臺北 IC 卡票證整合專案」，於 2001 年 12 月 4 日與悠遊卡股份有限公司所簽訂之「臺北 IC 卡票證整合業務委託契約」已於 2011 年 3 月 31 日到期，同年 4 月 1 日改以「悠遊卡票證業務服務契約」接續，依契約規定有關悠遊卡票證業務產生之重大交易事項如下：

(1) 其他營業收入及其他營業外收入

	2014 年度		2013 年度	
	金額	佔營業收入 %	金額	佔營業收入 %
代售悠遊卡佣金收	\$ 54,360	-	\$ 45,649	-
加值機場地租金收入	5,564	-	5,237	-
	<u>\$ 59,924</u>	<u>-</u>	<u>\$ 50,886</u>	<u>-</u>

(2) 其他營業成本及業務費用

	2014 年度		2013 年度	
	金額	佔該科目 %	金額	佔該科目 %
手續費－悠遊卡清算				
手續費	<u>\$ 165,750</u>	<u>9.68</u>	<u>\$ 159,760</u>	<u>9.97</u>

(3) 本公司因上述交易產生之各項資產負債餘額如下：

	2014 年 12 月 31 日		2013 年 12 月 31 日	
	金額	佔各科目 %	金額	佔各科目 %
應收款項	<u>\$ 41,558</u>	<u>9.89</u>	<u>\$ 43,929</u>	<u>15.40</u>
應付費用	<u>\$ 15,590</u>	<u>0.70</u>	<u>\$ 15,086</u>	<u>0.69</u>

本公司與關係人交易之付款期限如下：代售悠遊卡款項（表列應付費用）為悠遊卡售出後次一工作日結算付款；悠遊卡清算手續費及加值機場地租金收入為每月結算於次月付款。

3. 捷運與公車雙向轉乘優惠費用

本公司 2014 年及 2013 年度因辦理捷運與公車雙向轉乘優惠措施，支付予大都會汽車股份有限公司之業務宣導費（表列行銷費用）分別為 \$97,169 及 \$106,204；2014 年及 2013 年 12 月 31 日尚未支付之款項餘額分別為（表列應付費用）為 \$17,204 及 \$8,906。

2) Summary of significant transactions and balances with related parties

A. Property lease

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 31, 2015. Rental is charged based on the replacement fee plus 2% to 4% of operating revenue and 50% of operating profit, which is deposited into the replacement account. The percentage of operating revenue is subject to adjustments every two years depending on the operational condition which shall be agreed upon by the two parties. Replacement fee is contributed according to the replacement plan that was authorized by the Replacement Fund Management Commission. The contribution of replacement fee and percentage of operating revenue set for the following years are as follows:

Year	Annual contributed amount	Percentage of operating revenue (Note)	Percentage of operating income (Note)
2011	\$ 2,500,000	4%	50%
2012	2,800,000	3%	50%
2013	3,300,000	2%	50%
2014	3,900,000	2%	50%
2015	4,400,000	2%	50%

Note: For the portion of 2% to 4% of operating revenue and 50% of operating income, the maximum payable should not exceed 4% of operating revenue.

In 2014 and 2013, the rental expense was \$4,020,652 and \$3,596,330, respectively, which were recorded as "Transportation cost" and "Other operating costs". As of December 31, 2014 and 2013, the rental expense payable was \$156,945 and \$329,974, which were paid in January 2015 and January 2014, respectively.

B. EasyCards

In compliance with the Taipei IC Card Integration Project of the TCG, the Company signed a "Taipei IC Card Integration Business Commission Agreement" with EasyCard Corporation on December 4, 2001. This agreement expired on March 31, 2011. On April 1, 2011, the two parties contracted an "EasyCard Business Services Agreement" (the "Agreement"). The major transactions under the Agreement are as follows:

(1) Other operating revenue and non-operating income:

	For the years ended December 31,			
	2014		2013	
	Amount	% of operating revenue	Amount	% of operating revenue
Commissions from sales of Easycards	\$ 54,360	-	\$ 45,649	-
Rental revenue for lease of site for ticketing machine	5,564	-	5,237	-
	<u>\$ 59,924</u>	<u>-</u>	<u>\$ 50,886</u>	<u>-</u>

(2) Other operating costs and operating outlay expenses:

	For the years ended December 31,			
	2014		2013	
	Amount	% of the account	Amount	% of the account
Operating outlay:				
Handling charges for Easycards	<u>\$ 165,750</u>	<u>9.68</u>	<u>\$ 159,760</u>	<u>9.97</u>

(3) The balances resulting from the above transactions are as follows:

	December 31, 2014		December 31, 2013	
	Amount	% of the account	Amount	% of the account
Receivables	<u>\$ 41,558</u>	<u>9.89</u>	<u>\$ 43,929</u>	<u>15.40</u>
Accrued expenses	<u>\$ 15,590</u>	<u>0.70</u>	<u>\$ 15,086</u>	<u>0.69</u>

The payment terms for related parties are as follows: Payments for purchases of EasyCards (recorded as "Accrued expnses") net of commissions are due in the next working day. The handling charges for EasyCards and rental revenue are due in the following month.

C. Fare discount expense for passenger using MRT and public buses

The Company incurred promotion expenses (charged to "Selling expenses") to MTC for fare discount to passengers using MRT and public buses in the amount of \$97,169 and \$106,204 in 2014 and 2013, respectively. As of December 31, 2014 and 2013, the unpaid fair discount expenses (recorded as "Accrued expenses") were \$17,204 and \$8,906, respectively.

D. Receivables/ other receivables/ receipts under custody

4. 應收款項 / 其他應收款 / 應付代收款

截至 2014 年及 2013 年 12 月 31 日止，本公司因辦理臺北市政府交通局、社會局、財政局、捷運局及新北市政府社會局所委託代辦事項（敬老票、愛心票及愛心陪伴票補助款及代辦設備工程等），代理收付之款項餘額如下：

	2014 年 12 月 31 日	2013 年 12 月 31 日
敬老票、愛心票及愛心陪伴票等應收款項	\$ 71,718	\$ 64,248
設備工程應付代收款	\$ 733,091	\$ 367,943
設備工程其他應收款	\$ 78,017	\$ 28,947
暫收款項（表列其他負債）	\$ 78,409	\$ 32,170

5. 臺北市貓空纜車系統委託經營管理契約

本公司於 2000 年 12 月為配合臺北市政府提昇貓空地區休閒遊憩品質、改善地區交通及確保纜車系統服務品質，依「臺北市空中纜車系統營運管理辦法」與相關法令之規定，受臺北市政府委託經營貓空纜車系統，並於 2007 年 7 月 4 日正式營運。依契約規定，本公司每年於會計年度終了後，檢附財務收支損益表，送臺北市政府審核。以契約委託範圍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政府之金額）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後，提撥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政府；若有虧損，應由臺北市政府全額彌補本公司。2014 年及 2013 年度本公司受託經營貓空纜車之營運結果如下：

	2014 年度	2013 年度
貓空纜車營業總收入	\$ 143,407	\$ 122,303
貓空纜車營業總支出	(220,549)	(220,897)
虧損	(\$ 77,142)	(\$ 98,594)
虧損彌補數（帳列其他應收款）	(\$ 77,142)	(\$ 98,594)

6. 臺北小巨蛋委託經營管理契約

本公司自 2008 年 9 月 1 日起受臺北市政府委託經營臺北小巨蛋。依契約規定，本公司每年於會計年度終了後六個月內，檢附財務收支損益表，送臺北市政府審核。本公司經營管理小巨蛋場館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政府之金額）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，並加計經臺北市政府核准之超過原公益檔期日數或其他因素，導致收入減少或費用增加數後，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政府；若有虧損，應由臺北市政府全額彌補本公司。2014 年及 2013 年度本公司受託經營臺北小巨蛋之營運結果如下：

	2014 年度	2013 年度
臺北小巨蛋營業總收入	\$ 374,449	\$ 371,443
臺北小巨蛋營業總支出（含盈餘繳納數）	(312,918)	(316,269)
結餘	\$ 61,531	\$ 55,174
盈餘繳納數（帳列應付費用）	\$ 111,886	\$ 106,557

7. 臺北市立兒童新樂園委託經營管理契約

本公司自 2014 年 10 月 1 日起受臺北市政府委託經營臺北市立兒童新樂園。依契約規定，本公司每年於會計年度終了後六個月內，檢附財務收支損益表，送臺北市政府審核。本公司經營管理兒童新樂園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政府之金額）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政府；若有虧損，應由臺北市政府全額彌補本公司。2014 年度本公司受託經營兒童新樂園之營運結果如下：

As of December 31, 2014 and 2013, the Company was engaged to handle certain business activities for the Department of Transportation, TCG, Department of Social Welfare, TCG, Department of Finance, TCG, Department of Rapid Transit Systems, TCG and Department of Social Welfare, TPC. The related account balances (subsidies for tickets for senior, charity and escort and reimbursement for purchases of equipment, etc.) are as follows:

	December 31, 2014	December 31, 2013
Receivables for senior, charity and escort tickets	\$ 71,718	\$ 64,248
Advance receipts for construction of facilities	\$ 733,091	\$ 367,943
Other receivables for construction of facilities	\$ 78,017	\$ 28,947
Temporary credit (recorded as "Other liabilities")	\$ 78,409	\$ 32,170

E. Maokong Gondola Mandatory Management Contract

In order to promote the quality of recreation in Maokong, improve the traffic control, and maintain the service quality of the Maokong Gondola, TCG entered into a management contract with the Company and appointed the Company to operate the Maokong Gondola in accordance with the Taipei Gondola Transport Business Policing Method and related regulations in December 2006. The operation of the Maokong Gondola started on July 4, 2007. In accordance with the contract, the Company should provide TCG with the financial statements for Maokong Gondola operations after the end of a fiscal year. Of the current year's earnings after taxes (excluding the earnings for payment to TCG according to the contract), if any, 20% of the remaining amount shall be set aside as the Company's performance bonus for management efficiency. The remaining amount shall be returned to TCG. Losses, if any, shall be reimbursed to the Company by the TCG. In 2014 and 2013, the operating results of Maokong Gondola are as follows:

	For the years ended December 31,	
	2014	2013
Operating revenues	\$ 143,407	\$ 122,303
Operating costs	(220,549)	(220,897)
Gross loss	(\$ 77,142)	(\$ 98,594)
Offset loss (recorded as "Other receivables")	(\$ 77,142)	(\$ 98,594)

F. Taipei Arena Mandatory Management Contract

TCG entered into a management contract with the Company and appointed the Company to operate the Taipei Arena on September 1, 2008.

In accordance with the contract, the Company should provide TCG with the financial statements for Taipei Arena operations within six months after the end of a fiscal year. Of the current year's earnings after taxes (excluding the earnings for payment to TCG according to the contract), if any, less the amount of revenue reduction or expense increase caused by the factor of excess public welfare days approved by TCG or other factors, 20% of the remaining amount shall be set aside as the Company's performance bonus for management efficiency. Then the remaining amount shall be returned to TCG. Losses, if any, shall be reimbursed to the Company by the TCG. In 2014 and 2013, the operating results of Taipei Arena are as follows:

	For the years ended December 31,	
	2014	2013
Operating revenues	\$ 374,449	\$ 371,443
Operating costs (including income payable)	(312,918)	(316,269)
Gross profit	\$ 61,531	\$ 55,174
Income payable (recorded as "Accrued expenses")	\$ 111,886	\$ 106,557

G. Taipei Children's Amusement Park Mandatory Management Contract

TCG entered into a management contract with the Company and appointed the Company to operate the Taipei Children's Amusement Park on October 1, 2014.

In accordance with the contract, the Company should provide TCG with the financial statements for Taipei Children's Amusement Park operations within six months after the end of a fiscal year. Of the current year's earnings after taxes (excluding the earnings for payment to TCG according to the contract), if any, less the amount of revenue reduction or expense increase caused by the factor of excess public welfare days approved by TCG or other factors, 20% of the remaining amount shall be set aside as the Company's performance bonus for management efficiency. Then the remaining amount shall be returned to TCG. Losses, if any, shall be reimbursed to the Company by the TCG. In 2014, the operating results of Taipei Children's Amusement Park are as follows:

	2014 年度	
兒童新樂園營業總收入	\$	13,850
兒童新樂園營業總支出	(	97,562)
虧損	(\$	83,712)
虧損彌補數（帳列其他應收款）	(\$	83,712)

十七、重大承諾事項及或有事項

（一）截至 2014 年 12 月 31 日，本公司為購買物料及設備已開立尚未使用之信用狀金額為歐元 693 仟元、澳幣 174 仟元及英鎊 96 仟元。

（二）本公司以營業租賃方式承租交易請詳附註十六（二）1。

十八、財務報表表達

（一）金融商品之公平價值

	2014 年 12 月 31 日					
	公平價值					
	帳面價值	公開報價決定之金額	評價方法估計金額			
非衍生性金融商品						
資產						
公平價值與帳面價值相等之金融						
資產	\$	651,243	\$	-	\$	651,243
備供出售金融商品		3,634,497		3,634,497		-
持有至到期日之金融資產		3,209,711		-		3,209,711
負債						
公平價值與帳面價值相等之金融負債		3,332,870		-		3,332,870
	2013 年 12 月 31 日					
	公平價值					
	帳面價值	公開報價決定之金額	評價方法估計金額			
非衍生性金融商品						
資產						
公平價值與帳面價值相等之金融資產	\$	520,726	\$	-	\$	520,726
備供出售金融商品		3,671,298		3,671,298		-
持有至到期日之金融資產		2,591,492		-		2,591,492
負債						
公平價值與帳面價值相等之金融						
負債		2,941,922		-		2,941,922

本公司估計金融商品公平價值所使用之方法及假設如下：

- 1. 短期金融商品因折現值影響不大，故以帳面價值估計其公平價值。此方法應用於現金、應收款項、應付帳款、應付費用、其他應付款項及應付代收款。
- 2. 備供出售金融資產如有活絡市場公開報價時，則以此市場價格為公平價值。若無市場價格可供參考時，則採用評價方法估計。
- 3. 持有至到期日金融資產如有活絡市場公開報價時，則以此市場價格為公平價值。若無市場價格可供參考時，則以約定買回價格為公平價值。

	For the year ended December 31, 2014	
Operating revenues	\$	13,850
Operating costs	(	97,562)
Gross loss	(\$	83,712)
Offset loss (recorded as “Other receivables”)	(\$	83,712)

17. COMMITMENTS

1) As of December 31, 2014, the unused balance of the Company's letters of credit for the purchase of materials and fixed assets was EUR 693, AUD 174 and GBP 96.

2) For operating lease agreements, please refer to Note 16.2).A.

18. FINANCIAL STATEMENT PRESENTATION

1) Fair value of the financial instruments

	December 31, 2014					
	Fair value					
	Book value	Quotations in an active market	Estimated using a valuation technique			
Non-derivative financial instruments						
Assets						
Financial assets with fair values equal to book values	\$	651,243	\$	-	\$	651,243
Available-for-sale financial assets		3,634,497		3,634,497		-
Held-to-maturity financial assets		3,209,711		-		3,209,711
Liabilities						
Financial liabilities with fair values equal to book values		3,332,870		-		3,332,870
	December 31, 2013					
	Fair value					
	Book value	Quotations in an active market	Estimated using a valuation technique			
Non-derivative financial instruments						
Assets						
Financial assets with fair values equal to book values	\$	520,726	\$	-	\$	520,726
Available-for-sale financial assets		3,671,298		3,671,298		-
Held-to-maturity financial assets		2,591,492		-		2,591,492
Liabilities						
Financial liabilities with fair values equal to book values		2,941,922		-		2,941,922

The methods and assumptions used to estimate the fair values of the above financial instruments are summarized below:

- A. For short-term instruments, the fair values were determined based on their carrying values because of the short maturities of the instruments. This method was applied to cash, receivables, accounts payable, accrued expenses, other payables, and receipts under custody.
- B. Available-for-sale financial assets are regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis. If the market for a financial instrument is not active, an entity establishes fair value using a valuation technique.

（二）財務風險控制及避險策略（含財務避險）

1. 本公司採用全面風險管理與控制系統，以清楚辨認、衡量並控制本公司所有各種風險（包含市場風險、信用風險、流動性風險及現金流量風險），使本公司之管理階層能有效從事控制並衡量市場風險、信用風險、流動性風險及現金流量風險。

本公司管理當局為能有效控管各種市場風險管理目標，以達到最佳化之風險部位、維持適當流動性部位及集中管理所有市場風險，係經適當考慮經濟環境、競爭狀況及市場價值風險之影響下，達到最佳化之風險部位、維持適當流動性部位及集中管理所有市場風險。

為了達成風險管理之目標，本公司採取之控管策略如下：

信用風險

本公司訂有嚴格之徵信評估政策，僅與信用狀況良好之交易相對人進行交易，且適時運用債權保全措施，以降低信用風險。

（三）重大財務風險資訊

1. 市場風險

（1）匯率風險

本公司主要之營運收入及成本以新臺幣計價，無匯率風險。

（2）利率風險

本公司從事之債券投資，均為固定利率，其目的為利率變動時可獲取利息收入為主，故持有期間無現金流量風險，但有公平價值變動風險，本公司 2014 年 12 月 31 日持有固定利率之債券投資計 \$3,209,711。

（3）價格風險

本公司投資之權益商品，受市場價格變動之影響，惟本公司業已設置停損點，故預期不致發生重大之市場風險。

2. 信用風險

（1）本公司投資之政府債券，預期交易相對人不致發生違約，故發生信用風險之可能性極低，而最大之信用風險金額為其帳面價值。

（2）本公司投資之公司債或金融債券，其發行人之信用評等良好，預期交易相對人不致發生違約，故發生信用風險之可能性極低，而最大之信用風險金額為其帳面價值。

（3）本公司應收款項債務人之信用良好，因此經評估並無重大之信用風險，而最大之信用風險金額為其帳面價值。

3. 流動性風險

本公司投資之備供出售金融資產均具活絡市場，可輕易在市場上以接近公平價值之價格迅速出售金融資產，預期不致產生重大之流動性風險。另本公司投資之採權益法之長期股權投資均無活絡市場，故預期具有重大之流動性風險，惟金額不重大對公司影響不大。

4. 利率變動之現金流量風險

本公司無具有利率變動之交易，無利率變動之現金流量風險。

（四）財務報表之審定調整及重編

1. 本公司 2013 年度之決算，業於 2014 年 7 月 30 日經審計處審定完竣，並依審計處審定結果將應予調整事項追補入帳，有關重編財務報表之明細如下：

C. Held-to-maturity financial assets are regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis. If the market for a financial instrument is not active, an entity establishes fair value with contracted redeemable price.

2) Procedure of financial risk control and hedge (including financial hedge)

A. The Company adopts overall risk management and control system to identify and measure a variety of financial risks (including market risk, credit risk, liquidity risk and cash flow interest rate risk). The Company's management can control and measure these risks effectively.

To control the risk management objectives of a variety of market risks effectively, the Company's management considers the economic environment, competition and market value risk to achieve the best position of investment risk, maintain investment of excess liquidity and control of overall market risk.

To meet its risk management objectives, the Company adopts the following strategies to control financial risk:

Credit risk

The Company has a stringent credit policy in place. Transactions are conducted only with counterparties with good credit conditions. Appropriate measures are also undertaken where necessary to protect the Company's credit rights and thereby mitigate credit risk.

3) Information on material financial risk

A. Market risk

(1) Foreign exchange risk

Major revenues and costs of the Company are denominated in New Taiwan dollars, thus there is no foreign exchange risk.

(2) Interest risk

The Company invests in fixed interest rate bonds. The objective is to earn the interest revenue when the rate changes. Therefore, there is no cash flow risk in the holding period, but there is a fair value risk. The Company's held-to-maturity financial assets as of December 31, 2014 amounted to \$3,209,711.

(3) Price risk

The Company is exposed to equity securities price risk because of investments held by the Company and classified on the balance sheet either as available-for-sale or at fair value through profit or loss. The Company sets limits to control the transaction volume and stop-loss amount of derivatives to reduce its market risk.

B. Credit risk

(1) The Company has lower significant concentrations of credit risk, due to investment in government bonds. The maximum loss to the Company is the total book value.

(2) The Company has lower significant concentrations of credit risk due to investment in company and financial bonds, whose credit ratings are good. The maximum loss to the Company is the total amount of book value.

(3) The Company has lower significant concentrations of credit risk. Transactions are conducted only with counterparties with good credit conditions. The maximum loss to the Company is the book value of receivables.

C. Liquidity risk

The Company invests in available-for-sale financial assets which are traded in active markets and can be readily converted into certain amount of cash approximate to their fair values. The liquidity risk exposure is low. The Company's long-term equity investments accounted for under the equity method are not traded in active markets. The liquidity exposure is high, but the amount is not material to the financial statements.

D. Interest-bearing cash flow risk

As the Company has no interest-bearing transactions, there are no concentrations of interest-bearing cash flow risk.

4) Financial statement presentation

The accounts for the year ended December 31, 2013 were examined by ADTC of the Ministry of Audit on July 30, 2014. Certain accounts in the 2013 financial statements were restated to conform with the adjustments made by ADTC.

	會計師查核數	調整金額	審計處審定數	說明
資產負債表				
資產				
流動資產	\$ 7,192,028	\$ 1,250	\$ 7,193,278	(1)
基金長期投資及應收款	2,582,758	-	2,582,758	
固定資產	6,593,708	-	6,593,708	
無形資產	219,970	-	219,970	
其他資產	27,063	-	27,063	
資產總計	<u>\$ 16,615,527</u>	<u>\$ 1,250</u>	<u>\$ 16,616,777</u>	
負債				
流動負債	\$ 3,130,842	\$ 1,137	\$ 3,131,979	(2)、(3)
長期負債	192,654	-	192,654	
其他負債	584,632	-	584,632	
負債合計	<u>3,908,128</u>	<u>1,137</u>	<u>3,909,265</u>	
業主權益	<u>12,707,399</u>	<u>113</u>	<u>12,707,512</u>	
負債及業主權益				
總計	<u>\$ 16,615,527</u>	<u>\$ 1,250</u>	<u>\$ 16,616,777</u>	
	會計師查核數	調整金額	審計處審定數	說明
損益表				
營業收入	\$ 15,797,463	\$ -	\$ 15,797,463	
營業成本	(12,837,981)	(1,114)	(12,839,095)	(2)
營業毛利	2,959,482	(1,114)	2,958,368	
營業費用	(2,498,710)	-	(2,498,710)	
營業淨利	460,772	(1,114)	459,658	
營業外收入及利益	400,704	1,250	401,954	(1)
營業外費用及損失	(17,156)	-	(17,156)	
稅前純益	844,320	136	844,456	
所得稅費用	(126,471)	(23)	(126,494)	(3)
本期純益	<u>\$ 717,849</u>	<u>\$ 113</u>	<u>\$ 717,962</u>	

2. 調整金額說明：

- (1) 經審計部臺北市審計處調整結果，以前年度現金及外幣遺失物回歸 2013 年度損益，故同時調增「其他應收款」及「什項收入」\$1,250。
- (2) 經審計部臺北市審計處調整結果，針對淡水線、新店線北段、中和線車站及交九行控中心服務費用低估部分予以調整，同時調增「應付費用」及「運輸費用」\$1,114。
- (3) 經審計處調整結果，合計增加稅前淨利 \$136，故相對調整「所得稅費用」及「應付所得稅款」\$23。

	Balance per audited financial statements	Adjustments	Balance per examination by ADTC	Note
Balance Sheet				
Assets				
Current assets	\$ 7,192,028	\$ 1,250	\$ 7,193,278	(a)
Fund, investments and long-term receivables	2,582,758	-	2,582,758	
Fixed assets	6,593,708	-	6,593,708	
Intangible assets	219,970	-	219,970	
Other assets	27,063	-	27,063	
Total assets	<u>\$ 16,615,527</u>	<u>\$ 1,250</u>	<u>\$ 16,616,777</u>	
Liabilities				
Current liabilities	\$ 3,130,842	\$ 1,137	\$ 3,131,979	(b)、(c)
Long-term liabilities	192,654	-	192,654	
Other liabilities	584,632	-	584,632	
Total liabilities	<u>3,908,128</u>	<u>1,137</u>	<u>3,909,265</u>	
Stockholders' equity	<u>12,707,399</u>	<u>113</u>	<u>12,707,512</u>	
Total liabilities and stockholders' equity	<u>\$ 16,615,527</u>	<u>\$ 1,250</u>	<u>\$ 16,616,777</u>	
	Balance per audited financial statements	Adjustments	Balance per examination by ADTC	Note
Statement of Income				
Operating revenues	\$ 15,797,463	\$ -	\$ 15,797,463	
Operating costs	(12,837,981)	(1,114)	(12,839,095)	(a)
Gross profit	2,959,482	(1,114)	2,958,368	
Operating expenses	(2,498,710)	-	(2,498,710)	
Operating income	460,772	(1,114)	459,658	
Non-operating income	400,704	1,250	401,954	(b)
Non-operating expenses	(17,156)	-	(17,156)	
Income before income tax	844,320	136	844,456	
Income tax expense	(126,471)	(23)	(126,494)	(c)
Net income	<u>\$ 717,849</u>	<u>\$ 113</u>	<u>\$ 717,962</u>	

Note a: As a result of the adjustments listed above and other adjustments made by ADTC, cash and foreign currency gain should have been recognized in 2013. Accordingly, "Other receivables" and "Other revenues" were increased by \$1,250.

Note b: As a result of the adjustments listed above and other adjustments made by ADTC, the transportation expense of Tamsui, Xindian, Zhonghe Line and High Traffic Control Center was under estimated by \$1,114. Accordingly, "Accrued expenses" and "Transportation expense" were adjusted.

Note c: As a result of the adjustments listed above and other adjustments made by ADTC, income before income tax, income tax expense, and income tax payable increased by \$136, \$23 and \$23 respectively.

重要統計資料 Key Data

營運路線基本資料

System Information (Dec.31, 2014)

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, Songshan-Xindian, Zhonghe-Xinlu and Bannan Lines	全系統 Full System	單位 Unit
營運里程 Full Operational Network	25.2	104.1	129.2	公里 Km
高架段 Elevated Sections	21.1	11.5	32.6	公里 Km
平面段 Ground Level Sections	--	9.2	9.2	公里 Km
地下段 Underground Sections	4.0	83.5	87.4	公里 Km
建設里程 Full Network	--	--	134.6	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, Songshan-Xindian, Zhonghe-Xinlu and Bannan Lines	全系統 Full System	單位 Unit
---------------------------	-------------------	---	--------------------	------------

總車站數 Total	24	92	116	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	75	77	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, Songshan-Xindian, Zhonghe-Xinlu and Bannan Lines					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	23	列車 Train
每列車車廂數 Number of Carriages Per Train	4	4	6	6	6	6(3) ¹	6	車廂 Carriage
車廂數 Number of Carriages	102	202	132	216	36	321	138	車廂 Carriage
每列車座位數 Seats Per Train	80	76	352	352	352	308	318	人 Persons
每列車載客容量 Passenger Capacity Per Train	456	424	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	30	30	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/hr

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, Songshan-Xindian, Zhonghe-Xinlu and Bannan Lines					單位 Unit
--------------	-------------------	--	---	--	--	--	--	------------

機廠數 Number of Depots	2		6					座 Depots
機廠面積 Total Area	13.31		115.17					公頃 Ha

註 1：2006 年 7 月 22 日起，以 371 型 3 車組電聯車共計 3 列車於新北投和小碧潭支線上線營運。
Note 1: Three sets of Type 371 EMU trains with three cars each came into operating on the Xinbeitou and Xiaobitan branch lines on July 22, 2006.

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, Songshan-Xindian, Zhonghe-Xinlu and Bannan Lines	全系統 Full System	單位 Unit
販賣店 Station Storefronts	18	146	164	間 Stores
廣告 Advertisements				
車站廣告 Station Advertisements	101	867	968	幅 Items
車廂廣告 On-Board Advertisements	2,124	10,080	12,204	幅 Items

轉乘停車場 Park-and-Ride Parking Lots				
機車車位 Scooter Spaces	1,536	7,929	9,465	格 Spaces
汽車車位 Car Spaces	1,871	2,359	4,230	格 Spaces
地下街 Underground Malls				
店舖間數 Number of Shop Spaces	0	109	109	間 Stores
店舖面積 Total Shop Area	0	8,513.72	8,513.72	平方公尺 M²

營運數據

Operating Statistics (Jan.1, 2014 - Dec.31, 2014)

營運時間 Operating Duration	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, Songshan-Xindian, Zhonghe-Xinlu and Bannan Lines	單位 Unit
每日營運時數 Number of Daily Operating	18(6:00-24:00)	18 (6:00-24:00)	小時 Hours

列車運轉時間 Train Time 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, Songshan-Xindian, Zhonghe-Xinlu and Bannan Lines
---------------------------------	-------------------	---

停靠車站 Station Stop Duration	25-60 秒 25-60 sec.	一般車站約 20-35 秒，主要轉乘站約 35-50 秒 General stations 20-35 sec., major transfer stations 35-50 sec.
----------------------------	-----------------------	---

單向行駛 One-Way Trip Duration	48 分 47 秒 48 min., 47 sec.	南港展覽館 - 永寧 44 分 5 秒 Taipei Nangang Exhibition Center – Yongning 44 min., 5 sec. 南港展覽館 - 亞東醫院 38 分 24 秒 Taipei Nangang Exhibition Center – Far Eastern Hospital 38 min., 24 sec. 蘆洲 - 南勢角 36 分 22 秒 Luzhou – Nanshijiao 36 min., 22 sec. 迴龍 - 南勢角 46 分 35 秒 Huilong – Nanshijiao 46 min., 35 sec. 淡水 - 象山 51 分 46 秒 Tamsui – Xiangshan 51 min., 46 sec. 北投 - 大安 33 分 16 秒 Beitou – Daan 33 min., 16 sec. 松山 - 新店 36 分 46 秒 Songshan – Xindian 36 min., 46 sec. 松山 - 臺電大樓 24 分 37 秒 Songshan – Taipower Building 24 min., 37 sec.
----------------------------	-------------------------------	--

雙向行駛 Round Trip Duration	97 分 34 秒 97 min., 34 sec.	南港展覽館 - 永寧 88 分 10 秒 Taipei Nangang Exhibition Center – Yongning 88 min., 10 sec. 南港展覽館 - 亞東醫院 76 分 48 秒 Taipei Nangang Exhibition Center – Far Eastern Hospital 76 min., 48 sec. 蘆洲 - 南勢角 72 分 43 秒 Luzhou – Nanshijiao 72 min., 43 sec. 迴龍 - 南勢角 93 分 9 秒 Huilong – Nanshijiao 93 min., 9 sec. 淡水 - 象山 103 分 31 秒 Tamsui – Xiangshan 103 min., 31 sec. 北投 - 大安 66 分 32 秒 Beitou – Daan 66 min., 32 sec. 松山 - 新店 73 分 32 秒 Songshan – Xindian 73 min., 32 sec. 松山 - 臺電大樓 49 分 14 秒 Songshan – Taipower Building 49 min., 14 sec.
--------------------------	-------------------------------	--

端點折返 Turnaround Time	90 秒 90 sec.	210-480 秒 210-480 sec.
----------------------	-----------------	---------------------------

運量 Ridership	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, Songshan-Xindian, Zhonghe-Xinlu and Bannan Lines	全系統 Full System	單位 Unit
年度總運量 Annual Ridership	74,780,341	604,726,060	679,506,401	人次 Trips
日平均運量 Average Daily Ridership	204,878	1,656,784	1,861,661	人次 Trips
平常日每日平均運量 Average Weekday Ridership	225,628	1,720,555	1,946,183	人次 Trips
例假日每日平均運量 Average Weekend and Holiday Ridership	159,768	1,518,150	1,677,918	人次 Trips

總延人公里 Total Passenger Kilometers	550,754,901	5,038,663,589	5,589,418,490	延人公里 Passenger-km
----------------------------------	-------------	---------------	---------------	-------------------

車輛使用 Train Usage	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, Songshan-Xindian, Zhonghe-Xinlu and Bannan Lines	全系統 Full System	單位 Units
---------------------	-------------------	---	--------------------	-------------

列車總行駛班次 Total Number of Train Runs	210,640	929,345 (主線行駛 658,261) (Main line runs: 658,261)	1,139,985	班 Run
---------------------------------------	---------	--	-----------	-------

平均每日班次 Average Daily Runs	577	2,546 (主線行駛 1,803) (Main line runs: 1,803)	3,123	班 Run
---------------------------	-----	--	-------	-------

總延車公里 Total Train Kilometers	5,370,285	15,959,969	21,330,254	延車公里 Train-km
------------------------------	-----------	------------	------------	---------------

系統服務水準 Service Performance	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, Songshan-Xindian, Zhonghe-Xinlu and Bannan Lines	全系統 Full System	單位 Units
-------------------------------	-------------------	---	--------------------	-------------

平均尖峰列車班距 Average Peak Headway	2 分 15 秒 2 min., 15 sec.	4 分 35 秒 4 min., 35 sec.		
-------------------------------	--------------------------	--------------------------	--	--

平均離峰列車班距 Average Off-Peak Headway	4 分 3 秒 4 min., 3 sec.	5 分 40 秒 5 min., 40 sec.		
-----------------------------------	------------------------	--------------------------	--	--

行車速率 Train Speed	33.51	32.59		公里 / 小時 Km/hr
------------------	-------	-------	--	---------------

準點率 Punctuality Rate	99.73%	99.83%		
----------------------	--------	--------	--	--

尖峰平均承載率 Average Loading Density During Peak Hours	4.72	3.67		人 / 平方公尺 Persons/m²
---	------	------	--	------------------------

一般事故率 Minor Incidents	0	0.19	0.14	件 / 百萬公里 Incidents/million km
-----------------------	---	------	------	----------------------------------

重大事故率 Major Incidents	0.19	0	0.05	件 / 百萬公里 Incidents/million km
-----------------------	------	---	------	----------------------------------

其他 Other				
----------	--	--	--	--

平均票價（含稅） Average Ticket Price (Tax In)			22.80	元 NT\$
--	--	--	-------	--------

平均旅次長度 Average Trip Length			8.23	公里 Km
----------------------------	--	--	------	-------



台北大眾捷運股份有限公司
TAIPEI RAPID TRANSIT CORPORATION

10448 臺北市中山區中山北路 2 段 48 巷 7 號

No.7, Ln. 48, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City 10448, Taiwan (R.O.C.)

<http://www.metro.taipei>

