







# Our Mission

### • Vision, Mission and Core Values

#### Vision

A world-class metro, a wonderful Taipei

#### **Mission**

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

#### **Core Values**

Integrity, open innovation, and team effort

● 願景、使命與核心價值觀

#### 願景

一流捷運,美好臺北

#### 使命

提供安全、可靠、親切的運輸服務,追求永續發展

#### 核心價值觀

正直誠信、開放創新、團隊合作









# 運輸本業 Core Transit Business







稅前純益 Profit before Tax

15.06

Unit: NT\$100 million 2014 8.4 2015 5.2 2016 **15.06** 

單位:億元





# ● 績效 Performance

旅客滿意度 Passenger Satisfaction

95.9



註:2016 年滿意度評分量表恢復與 2014 年相同之 5 等量表 (2015 年採 4 等量表,不含「普通」項) Note: The 2016 satisfaction evaluation form used the same 5-point scale as in 2014 (the 2015 evaluation used a 4-point scale, and lacked the "Fair" option)



#### 每發生1件5分鐘以上行車延誤事件之平均行駛車廂公里數

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



-0-

-2-	

單位:萬車廂公里 Unit: 10,000 car-kilometers





# 2 Pessage from the Chairman and President





# 董事長的話

2016年對臺北捷運而言,是極具指標及意義的一年。 2016年3月28日通車正式屆滿20週年。在這象 徵「成年」的重要時刻,我們重新審思臺北捷運的 社會責任與義務,重塑「一流捷運美好臺北」的 新願景。期許臺北捷運在鞏固既有運輸本業的前提 下,強化財務穩健並拓展業務範疇,奠定永續發展 的基礎:並與城市建立友善共榮的關係,持續以優 質文化引領社會關懷與人文發展,成為驅策臺北生 活更美好的的原動力!

臺北捷運正面臨轉型期,過去 20 年以提供優質的 運輸服務為主要核心,近年則依循市府政策將觸角 擴大至商業收入極大化,積極拓展具商業價値之事 業,以降低對本業收入之依賴。2016 年致力於強 化車站商業環境之發展,已獲得具體而顯著的成 效,未來除持續朝捷運商業收入極大化目標邁進 外,更規劃轉投資新創事業將公司資源做極大化利 用,評估將事業觸角延伸至物業開發與管理等相關 事業,投入車站週邊開發活動,創造捷運與城市發 展結合的新價值。

捷運不僅是便捷的交通工具,我們進一步追求的是 建立捷運與市民、旅客、社區及城市的新關係。未 來我們更將提升捷運與城市的連結,讓捷運深入社 區文化。如藉由中山站與雙連站間的廊道改造,重 新定義城市的聚落樣貌,促進都市均衡發展,為臺 北創造更豐富的城市意象。從立足 20 週年里程碑 的此刻起,臺北捷運願與這座城市共同實踐美好未 來的藍圖與想像。

■長 菁诺社



### MESSAGE FROM THE CHAIRMAN

2016 was a very meaningful year and a milestone for the Taipei Metro.

While we celebrated this important coming-of-age event, we also reviewed the social responsibilities and obligations of the TRTC and forged a new vision of First-rate Rapid Transit and Wonderful Taipei. The aim is to consolidate the existing primary industry of the TRTC, while strengthening corporate finances, expanding the scope of our businesses, and building a foundation for sustainable development. We also wish to build a friendly and mutually beneficial relationship with our city, and continue to pursue a culture of excellence, as we lead the way for social and cultural development and become a main driving force for building a better life in Taipei.

The TRTC is currently undergoing an industrial transformation. In the last 20 years, the core of our business was to provide excellent transit services. Now, our focus has shifted with City Government policies that seek to maximize business income, actively expand commercially viable businesses, and reduce dependence on core business revenue. In 2016, we focused on developing commercial environments in the vicinity of our stations with substantial results. In the future, we will not only continue to





maximize business income of the metro system, but also invest in innovative startups to maximize the utilization of enterprise resources. We have evaluated business scope expansions to include companies related to logistics development and management, invested in development and events centered around our metro stations, and generated added value by integrating the metro system with urban development.

Taipei Metro is more than just a transit tool. We seek to build new relationships between the metro system, fellow citizens, tourists, communities, and the entire metropolis. In the future, we will upgrade the links between the MRT and the City, and make Taipei Metro an integral part of community culture. An example would be reshaping the corridors between Zhongshan Station and Shuanglian Station. We will continue to redefine the landscape of urban settlements, promote balanced urban development, and create a rich urban vision for the city of Taipei.

Having reached the 20th anniversary milestone, we shall embark upon a path of creating a wondrous plan and vision for this city.

Chairman Ray B. S



臺北捷運通車滿 20 週年是 2016 年的盛事。這 20 年 來,以穩健可靠的高品質旅運服務,守護城市的交通 脈動,更在所有旅客的配合支持、員工堅守岡位長期 努力下,成就了今日的臺北捷運系統,成為臺北市民 共同的驕傲。

優秀的人才是公司穩健成長的關鍵力量,2016 年我們 持續鼓勵員工突破既有框架、掌握時代脈動,追求工 作上創新的思考與超越。並重新審視企業組織及内部 管理機制,鼓勵全體同仁由上而下進行觀念的革新, 建立符合捷運 2.0 的組織新文化。而為有效整合資源, 進行部門組織整併及調整,進而活化人力運用。期待 透過内部組織與管理制度的再造,向外擴散到營運及 服務品質的提升,蓄積企業經營成長的能量。

而為紀念這個意義非凡的 20 週年里程碑,除規劃系列 慶祝活動,與大衆分享捷運成長的喜悦外,更舉辦「軌 道運輸 2.0-成長與經驗回饋」研討會,將累積的豐富 路網規劃及營運經驗,與國内外地鐵同業分享。邀請 來自 13 個國家、20 個城市共 250 多名專業軌道人士, 共同見證臺北捷運 20 年來成長的營運果實,為拓展海 内外顧問業務及技術服務市場奠定扎實的基石。

從 20 週年的此刻出發,我們不滿足於現有的成就,面 對捷運 2.0 時代可能面臨的機會與挑戰,臺北捷運誓言 做好全方位的準備,成為支持臺北向上發展最溫暖堅 實的力量。

總理藏祁傑





# MESSAGE FROM THE PRESIDENT

The 20th anniversary of the Taipei Metro was the great event of 2016. For 20 years, we have provided a reliable and high-quality transit service, safeguarding the smooth functioning of urban transportation. The Taipei Metro system we see today has grown to become a symbol of pride for every citizen of Taipei, and it is only made possible with the joint support of all commuters, and years of hard work provided by our dutiful colleagues.

Skilled professionals are key to achieving stable growth in any industry. In 2016, we continued to encourage our colleagues to surpass existing boundaries, be in sync with the latest developments, and seek creative ideas in work to surpass themselves.

We also reviewed our corporate organization and internal control systems, encouraging every fellow colleague to adopt a top-to-bottom approach to revolutionize their concepts, while building a new organizational culture capable of meeting the demands of Metro 2.0.

To effectively integrate resources, we also merged and modified our departments and organizations to achieve dynamic HR utilization. The aims of remaking our internal organization and management system are to expand our business scope to other fields, improve the quality of our services, and build-up energy required for corporate growth.

To celebrate the extraordinary milestone of our 20th anniversary, we planned a series of celebrations to share the joy of the growth of the metro system with the general public. We also organized the *Metro 2.0 - Retrospective of a World Class Metro System and its Future Prospects* conference to share our extensive experiences in subway network planning and operations with fellow subway system operators both in Taiwan and abroad. Over 250 professionals from 13 countries and 20 cities were invited to witness the results achieved by the TRTC after 20 years of stable growth, providing a strong foundation upon which the TRTC could pursue developments of domestic and overseas consultation and technical services.

After our 20th anniversary, we continue our journey and without dwelling on our current accomplishments. Instead, we will review potential opportunities and challenges for the era of Metro 2.0. The TRTC hereby promises to be well-prepared and become a warm and steadfast force of urban development in Taipei.



# Organization and Structure

組織架構

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# 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 (NTD)	百分比(%) Percentage(%)	
臺北市政府 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		
兆豐國際商業銀行股份有限公司 Mega International Commercial Bank Co.,Ltd.	nmercial Bank Co.,Ltd.		
合作金庫商業銀行股份有限公司 Taiwan Cooperative Bank Co., Ltd.	133,630	0.36	
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 Capital Structure

臺北市政府 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.







(以 2017.7.15 組織架構為準) (Based on the organizational structure of 15 July, 2017)



# ● 董事會 Board of Directors

職稱 Title	姓名與單位 Name and Organization				
董事長 Chairman	董瑞斌(臺北捷運公司董事長) Ray B. Dawn (Chairman, Taipei Rapid Transit Corporation)				
董事 Directors	王聲威(新北市政府交通局局長) Sheng-Wei Wang (Commissioner, Transportation Department, New Taipei City Government)				
	范植谷 ( 交通部政務次長 ) Chih-Ku Fan (Administrative Deputy Minister, Ministry of Transportation and Communications)				
	林盛豐(實踐大學建築設計系客座教授) Sheng-Feng Lin (Visiting Professor, Department of Architecture, Shih Chien University)				
	林浩凡 ( 寰遊網有限公司協理 ) Tammy Lin (Assistant Manager, Extensive Region Travel Network Limited Company)				
	洪叡顯(臺北捷運公司企業工會委員) Jui-Hsien Hung (Union Committee Member, Taipei Rapid Transit Corporation)				
	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)				
	張澤雄(臺北市政府捷運工程局局長) Tzer-Hsiung Chang (Commissioner, Department of Rapid Transit Systems, Taipei City Government)				
	鹿潔身(交通部臺灣鐵路管理局局長) Chieh-Shen Lu (Director General, Taiwan Railways Administration, MOTC)				
	許長禮(漢生診所院長) Chang-Li Hsu (Superintendent of Han Sen Clinic)				
	程本清(臺北市政府人事處處長) Pen-Ching Cheng (Commissioner, Department of Personnel, Taipei City Government)				
	劉嘉祐(臺北市政府交通局專門委員) Chia-Yu Liu (Senior Specialist, Department of Transportation, Taipei City Government)				
	陳志銘(臺北市政府財政局局長) Chih-Ming Chen (Commissioner, Department of Finance, Taipei City Government)				
	顏邦傑(臺北捷運公司總經理) B.C. Yen (President, Taipei Rapid Transit Corporation)				
	簡志安(臺北捷運公司企業工會理事) Chih-An Chien (Council Member, TRTC Union)				
	脫宗華(臺北捷運公司監察人) Chung-Hwa Tuo (Supervisor, Taipei Rapid Transit Corporation)				
監察人 Supervisors	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)				
	陳錦村(德明財經科技大學教授) Jing-Twen Chen (Professor, Takming University of Science and Technology)				
	趙紹廉(新北市政府捷運工程局局長) Simon Shiao-Lien Chao (Commissioner, Department of Rapid Transit Systems, New Taipei City Government)				
	羅孝賢(淡江大學運輸管理學系副教授) Shiaw-Shyan Luo (Associate Professor, Department of Transportation Management, Tamkang University)				

(以 2017.7.15 在任董事會成員名單為準,並依姓氏筆劃順序)

(The board of directors as of 15 July, 2017, in order of number of strokes in the Chinese surnames)

# ● 經營團隊 Business Team

職稱 Position	姓名 Name	
總經理	顏邦傑	
President	B.C. Yen	
副總經理	郭財明	
Vice President	Tsair-Ming Kuo	
副總經理	沈志藏	
Vice President	Chih-Chang Sheng	
副總經理	莊明聰	
Vice President	Ming-Tsung Chuang	
副總經理	詹仕聰	
Vice President	Shi-Tsung Chan	
主任秘書	李為忠	
Chief Secretary	Wei-Chung Lee	
稽核室主任	朱坤樹	
Director of Audit Office	Kun-Shu Chu	
企劃處處長	吳俊佑	
Director of Planning Division	Chun-Yu Wu	
站務處處長	楊秦恒	
Director of Station Operations Division	Chin-Heng Yang	
行車處處長	傳敏雄	
Director of Train Operations Division	Min-Hsiung Fu	
車輛處處長	莊英震	
Director of Rolling Stock Division	Ying-Chen Chuang	
系統處處長	詹烱潁	
Director of System Engineering Division	Chiung-Yin Chan	
電機處處長	塗同銘	
Director of Station Engineering Division	Tung-Ming Tu	
工務處處長	洪銘遠	
Director of Infrastructure Division	Ming-Yuan Hung	
財務處處長	黃來福	
Director of Finance Division	Lai-Fu Huang	
事業處處長	詹文滔	
Director of Business Division	Wen-Tau Jan	
資訊處處長	趙孟成	
Director of Information Technology Division	Meng-Cheng Chao	
人力處處長	陳文福	
Director of Human Resources Division	Wen-Fu Chen	



職稱 Position	姓名 Name	
供應處處長	李大愚	
Director of Purchasing and Warehousing Division	Ta-Yu Lee	
工安處處長	楊泰良	
Director of Industrial Safety Division	Tai-Liang Yang	
委管處處長	李宏榮	
Director of Contracted Business Division	Hong-Zone Lee	
行政處處長	鄭勝泰	
Director of Administration Division	Sheng-Tai Cheng	
會計處處長	姚惠芳	
Director of Accounting Division	Hui-Fang Yao	
法政處處長	張必然	
Director of Legal Affairs and Government Ethics Division	Pi-Lan Chang	

(以 2017.7.15 在任名單為準 ) (Based on the list of active employees on 15 July, 2017)

# ● 人力概況 Workforce Overview

#### 現有人數: 5,706 人 Current number of employees: 5,706 persons

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性別 Gender	人數 Number of Employees	比例 Percentage	
男 Male	4,567	80.04%	
女Female	1,139	19.96%	

# 4 Operations Overview

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營運概況

大安 DAAN



# ● 營運路網

營運路網包含文湖線、淡水信義線、松山新 店線、中和新蘆線及板南線等5條路線, 營運總長度為131.1公里,營運車站數為 117個。

# Operational Network

There are 5 operational lines: Wenhu Line, Tamsui-Xinyi Line, Songshan-Xindian Line, Zhonghe-Xinlu Line, and Bannan Line. The total operational length is 131.1 km, with 117 operational stations.





# Ridership

● 運量

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註:2016 年上午尖峰文湖線最小班距為 80 秒,其餘路線最小班距為板南線 120 秒。 Note: In 2016, the minimum headway on the Wenhu Line during morning peak hours was 80 seconds. The minimum on the other lines was on the Bannan Line, at 120 seconds.









# 时屬事業

除捷運運輸本業外,臺北捷運致力於廣告、停 車場、販賣店、地下街及商品等附屬事業的創 新經營,藉由多角化經營增加盈餘,回饋運輸 本業,同時提供旅客生活化之多元服務。

#### 廣告

2016 年除原有之燈箱、壁貼、月臺電視廣告、車 廂内海報及車體廣告外,結合 165 时 4K 影像牆 和 75 时影像包柱廣告,將臺北車站 T 型交會區 打造為科技影像互動專區,以數位互動方式吸引 乘客目光。



#### 停車場

總計收費停車場 26 處,汽車位 4,249 格、機車位 5,724 格。2016 年 4 月起將板南線頂埔站、永寧 站、海山站、府中站、江子翠站等車站之轉乘停 車場委外管理,減少公司建置停管設備成本及維 管費用,增加附業經營獲利。

#### 販賣店

結合休閒、遊憩、生活、文化、餐飲等多元服務,提供不同業種之販賣店型式,總計捷運系統共設販賣店 172 間,地下街店舗共 186 間。 另 2016 年 12 月 5 日將臺北車站 B1 層 M4 出 口旁儲藏室空間改建為店鋪使用,提升車站空 間商業價值。

# Affiliated Businesses

In addition to the core operations of mass rapid transit services, the TRTC is also committed to a number of affiliated businesses that include advertising, car parks, retail, underground shopping malls, and merchandises. Business diversification strategies were introduced to improve revenues while providing customers with a wider range of services, malls and merchandises.

#### **Advertisements**

Apart from light boxes, wall posters, and TV ads on station platforms, posters in train interiors and ads on train cars were also introduced in 2016. 165-inch, 4K video walls, and 75-inch video pillar advertisements, transform the T-section of Taipei Main Station into a high-tech interactive video area. Digital interaction, too, is used here to attract commuter attention.

#### **Payable Parking Facilities**

The total number of payable parking facilities is 26, with 4,249 spaces for cars and 5,724 spaces for scooters. The managements of carparks at Dingpu, Yongning, Haishan, Fuzhong, and Jiangzicui Stations were subcontracted from April 2016 to reduce costs incurred by the TRTC for equipping, maintaining, and managing these parking facilities, while improving the profitability of secondary businesses.

#### Shops

The TRTC offers a wide range of retail services in leisure, recreation, lifestyle, culture and food. There are currently 172 retail stores of various nature in our Metro system, and 186 shops in underground malls. On 05 December, 2016, the storage space next to the M4 exit on B1 floor of Taipei Main Station was converted to a shopfront, increasing the commercial value of the station.





#### 商品館

2016 年推出「文湖線列車限量造型悠遊卡」、 「聲光迴力車」、「捷運拼圖軌道車」等主題系 列商品,及兼具環保及實用功能的 304 不鏽鋼 材質便當盒,盒蓋之臺北捷運 LOGO 及列車採 3D 立體凸版設計,推出後反應熱烈。

#### 移設連通

持續受理鄰近建物連通捷運車站的申請,以提 供便捷舒適的人行環境,促進地區繁榮及提供 舒適的人行環境,2016年啓用亞東醫院站3 號出口與亞東紀念醫院之連通申請,為新北第 一條車站與鄰近醫院連通的案例。

#### **Commodity Area**

We released theme-based merchandise such as the Wenhu Line Limited Edition EasyCard, pullback cars with light and sound, Metro jigsaw train cars, as well as the environmentally friendly and practical 304 stainless steel lunch box, The cover of which shows a 3D embossed design of the TRTC Logo and a train car. All these products proved to be extremely popular.

#### **Relocations and Links**

We continue to accept applications for subway connections from neighboring buildings to provide a more convenient and comfortable pedestrian environment, and enhance regional prosperity. In 2016, an application to connect exit 3 of the Far Eastern Hospital Station and the Far Eastern Memorial Hospital was approved, making the station the first in New Taipei City to be connected to a neighboring hospital.





#### 盈餘狀況

總收入約 193.1 億元,稅前純益約 15.1 億 元,稅後純益約 12.6 億元。

#### 租金支付

臺北捷運公司 2016 年繳交予臺北市政 府租金為 44.64 億元,累積繳交租金計 472.23 億元。

#### 轉乘優惠

為配合臺北市政府鼓勵使用大衆運輸政 策,本公司持續實施捷運與公車雙向轉乘 優惠措施,2016年平均每日約47.48萬人 次享受轉乘優惠,全年共支付11.69億元, 累計已支付153.47億元。

### Financial Status

#### **Revenues**

The total revenue was about NT\$19.31 billion. Pre-tax net was around NT\$1.51 billion, after-tax net profit of about NT\$1.26 billion.

#### Leasing Expenditures

In 2016, the total leasing expenditures paid to the Taipei City Government was NT\$4.464 billion, amounting to a cumulative leasing expenditure of NT\$47.223 billion.

#### **Transfer Discounts**

In support of the Taipei City Government's policy to encourage the use of public transport, the TRTC continued to provide discounts for transfers between the Taipei Metro and city buses. An average of 474,800 trips benefited from these discounts every day in 2016. The TRTC has borne all expenses for the discounts and paid NT\$1.169 billion in 2016 for a cumulative discount payment of NT\$15.347 billion.









註: 1996-2015 年為經臺北市審計處審定數, 2016 年為會計師查核報告數。

Note: The balances from 1996 to 2015 were examined by the Taipei City Audit Division.

The 2016 balance was audited by our commissioned accountant.







## 「捷運 2.0 臺北向前行」 系列活動

1996 年 3 月 28 日宣告大臺北地區捷運時代的 來臨,為了紀念這充滿意義的 20 週年,臺北捷 運舉辦一連串慶祝活動,包含發行深具意義的 5 色紀念 Token 一日票、全家大小參加的野餐 音樂會、328 壽星揪友冤費搭捷運、中山幸福 街嘉年華、轉動幸福城市特展,以及「我是畫 家小捷客」博愛電梯徵選活動,讓所有民衆一 起分享 20 週年的喜悦。



#### 5 色紀念 Token 一日票

自 2016 年 3 月 19 日起,連續 5 週的週六,分 別發售棕、紅、緑、橘、藍 5 種捷運路線顏色 的紀念 Token 一日票,在忠孝復興、中山、西 門、松江南京及臺北車站等 5 站限量發行,吸 引許多捷運迷爭相搶購。

#### 野餐音樂會

2016 年 3 月 19 日星期六下午,在大安森林公園 露天音樂臺舉辦露天音樂會,邀請到曾榮獲數位 榮獲金曲獎的歌手及演唱組合、創作音樂人帶來 悠揚的樂章,現場並設有體驗攤位及抽獎活動, 吸引民衆前來享受美好的周末午後。

### Metro 2.0 Taipei - Moving Forward

On 28 March, 1996, the Greater Taipei Region officially launched its subway system. To commemorate the 20th anniversary, the TRTC organized a series of celebrations, including the issuance of the 5-color one-day pass memorial tokens, family picnic concert, free Metro rides for commuter who share the same birthday, Zhongshan Happiness Street Carnival, the *Transferring to Wonderful Taipei* Exhibition, and *Im a Young Commuter Artist* station elevator design competition, inviting the general public to share the joy of the 20th anniversary celebrations.

#### 5-Color One-Day Pass Memorial Token

For five Saturdays after 19 March, 2016, limited edition memorial one-day pass tokens in the colors of the five metro lines (brown, red, green, orange, and blue) were sold at Zhongxiao Fuxing, Zhongshan, Ximen, Songjiang Nanjing, and Taipei Main Station stations, and proved extremely popular with Metro fans.



#### **Picnic Concert**

On the afternoon of Saturday 19 March, 2016, an open-air concert was organized at the Outdoor Amphitheater in Daan Park. Many Golden Melody Award winning singers, groups, and composers joined with their beautiful music. DIY stalls and raffles were also available at the site, making for a wonderful weekend afternoon.

#### 壽星揪友兗費搭捷運

邀請和捷運同一天生日的壽星,於2016年3月 28日當天, 免費與同行夥伴1人搭乘捷運,分 享與臺北捷運同為壽星的喜悦。

#### 轉動幸福城市特展

2016 年 3 月 28 日至 6 月 30 日期間,在首條開 通的文湖線與最新啓用的松山新店線的交會站— 南京復興站,舉辦「轉動幸福城市特展」。特展 包含躍動城市、暢行臺北、樂享生活、捷運密碼 及行車軌跡等 5 大主題,以懷舊照片、捷運路網 演進、票證演進、捷運大事記、列車運行模式演 變、360 度跨年人潮影像紀錄、淡水線沿線軌道 風光、夜間維修紀錄片等,讓民衆了解 20 年來 臺北捷運帶給城市的改變。





#### 「我是畫家小捷客」徵選

邀請臺北市及新北市各公私立國小中、高年級學 生,為捷運博愛電梯設計新裝,傳達「優先禮讓 電梯給行動不便者、年長者、輪椅及嬰兒車使用 者」的溫馨理念。

# Free Metro Rides for Those Sharing the Birthday

Commuters who share their birthday with the Taipei Metro enjoyed free travel on 28 March, 2016, and were allowed to bring a friend, to spread the joy and happiness of sharing the same birthday with the Taipei Metro.

#### *Transferring to Wonderful Taipei* Exhibition

From 28 March to 30 June, 2016, Nanjing Fuxing transfer station for the Wenhu and Songshan-Xindian Lines hosted the *Transferring to Wonderful Taipei* Exhibition. The special exhibit included 5 major themes-Metro City, Taipei Metro Routes, Easy Card and Easy Life, The Metro Code, and Metro Operation. Old photographs, evolution of the Metro network and tokens, major events of system changes to train operations, 360-degree panoramic commuter video documentaries, sights along the Tamsui Line, and night-time maintenance video documentaries were used to convey the changes to the urban environment achieved over the 20 years of Metro development.

# *I'm a Young Commuter Artist* Design Competition

Students of various public and private elementary, junior high, and senior high schools of Taipei City and New Taipei City were invited to design new facades for Metro elevators. The artworks incorporated the principles of giving up seats to people with mobility impairments, the elderly, wheelchair users, and passengers with baby strollers.



# 員工家庭同樂園遊會

捷運的傳承仰賴長年以來辛勤耕耘、陪伴公司 成長的員工、退休人員及志工們,因此,在 2016年4月10日特別邀請所有員工、退休夥 伴及捷運志工們,參加於捷運北投會館園區舉 辦的園遊會活動,會場安排知性參訪、互動表 演、展攤小吃等,凝聚捷運大家庭意識。

# 「軌道運輸 2.0一成長與經驗回饋」研討會

2016年9月6日至9月8日舉辦為期3日的「軌 道運輸2.0一成長與經驗回饋」研討會,將臺北 捷運營運20年來累積的豐富路網規劃及營運經 驗,分享給國内外軌道營運單位。議程場次涵 蓋「路網規劃」、「軌道運輸資產管理與應用」、 「軌道營運與管理制度」、「軌道工程與系統 整合」、「捷運系統未來科技與趨勢」等5個 專業領域。共有13個國家、20個城市、250餘 名代表與會,除共同見證20年來營運的軌跡與 成長外,亦透過研討會的舉辦,宣告臺北捷運 已有足夠能力擔任軌道規劃、工程及營運的顧 問,協助其他城市發展軌道運輸。



# Employee Family Field Trips

Taipei Metro owes its legacy, growth, and success to its employees, former employees, and volunteers who have stood with the TRTC over the years. On 10 April, 2016, the TRTC organized an outdoor excursion at the Taipei Metro Beitou Resort Park and invited them to the event. The excursion included an informative tour, interactive performances, exhibition stalls, and snacks, helping to build a TRTC family identity.

## Metro 2.0 - Retrospective of a World Class Metro System and Its Future Prospects Conference

A 3-day Metro 2.0 - Retrospective of a World Class Metro System and Its Future Prospects Conference was held 6-8 September, 2016, sharing with both domestic international railroad and subway operators the extensive network planning and operational experiences of the TRTC, acquired through 20 years of service. The conference was divided into five professional fields: Network Planning, Rail Asset Management Solutions, Rail Operations and Regulatory Frameworks, Operations and System Integration, Future Trend and Technology Development of Metro System. Over 250 representatives from 13 countries and 20 cities attended the conference. In addition to witnessing the TRTC's growth over 20 years, the conference also announced that the TRTC was now able to provide consultation services for rail network planning, construction, and operations; helping other cities develop their own rail transport systems.

# 6 oOperational Performance 經營成果




## 營運體質的強化精進

#### 安全可靠的運輸服務

2016 年度全系統營運可靠度指標 MKBF (每發生1件5分鐘以上行車 延誤事件之平均行駛車廂公里數)達 488 萬 4,082 車廂公里,為歷年來最 佳表現。

## Strengthening and Enhancing Operational Constitution

#### Safe and Reliable Transportation Service

In 2016, the system-wide operational reliability indicator of MKBF (Mean car-kilometers between service-delay failures of more than 5 minutes) reached 4,884,082 car kilometers. This was the best performance in the history of the Taipei Rapid Transit Corporation.



1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 年Year



#### 1. 電聯車設備檢修及升級

2016 年完成 321 型 13 列、371 型 9 列、381 型 7 列,370 型以及 VAL256 共 41 對電聯車大修作 業,並針對文湖線電聯車 32 組車軸進行重置, 降低行駛時產生異音及振動情形。此外,升級 371 型電聯車的錄影功能,將每節車廂由 2 組攝 影機增加至 4 組、錄影解析度由原建置之 34 萬 像素提升至 300 萬像素,累計至 2016 年底完成 26 列車錄影功能升級。



#### 2. 月臺門及車站硬體維護

為防止人員或物品掉落軌道,增進旅客安全,自 2006年起針對原設計未設置月臺門之 58 個車站 辦理月臺門增設工程,2016年完成景安站、大 坪林站、新店區公所站、永安市場站、芝山站、 江子翠站、善導寺站及南勢角站等 8 站,截至 2016年底共完成 35 站月臺門設置,其餘 23 站 預定 2018年7月底前完成。

#### 1. Inspection, Repairs and Upgrades of Train Equipment

In 2016, major repairs were completed for 13 model 321 cars, 9 model 371 cars, 7 model 381 cars, and 41 model 370 and VAL256 cars, while a total of 32 train car axles on the Wenhu Line were reconfigured for noise and vibration reduction. The video recording functions on model 371 trains were also upgraded, with the number of cameras in each car increased from two to four. The resolution was also upgraded from 340,000 pixels to 3 Megapixels. Video recording functions were upgraded on 26 cars by the end of 2016.

#### 2. Platform Gates and Station Hardware Maintenance

To prevent persons or items from falling onto the tracks and to improve commuter safety in 2006, the TRTC began installing platform gates at 58 stations not originally filled with these facilities. In 2016, platform gates were installed at 8 stations, namely: Jingan, Dapinglin, Xindian District Office, Yongan Market, Zhishan, Jiangzicui, Shandao Temple, and Nanshijiao Stations. As of the end of 2016, platform gates were installed at a total of 35 stations; the remaining 23 stations will be filled with platform gates before the end of July 2018.







#### 3. 軌道設施維護改善

為提升行車安全及舒適性,持續進行高運量軌道 鋼軌及道岔更新作業,2016年共完成17付道 岔及9,000米鋼軌更換作業:研磨鋼軌324,150 公尺,研磨次數370次:此外,為改善軌道振 動及噪音,針對新莊蘆洲線部分路段進行高隔 振基鈑安裝作業,改善後嗓音値最大振動約降 低6.1~10.1 dB、均能振動約降低2.9~7.0 dB。

#### 4. 即時監視系統整合及擴充升級

板南線及淡水信義線小南門段之車站監視系統已 達使用年限,為提高監視系統影像畫面品質,自 2013年9月進行施作改善,並於2016年12月 全部完成。升級後監視系統採高畫質數位半球型 攝影機,解決槍型攝影機易發生角度偏移問題, 並由原先30萬畫素提升至300萬畫素,錄影天數 由原先15天增加至30天以上,影像傳輸則由原 傳統同軸電纜改採光纖傳輸影像,提升影像品質。



#### 3. Track Facilities Maintenance and Improvements

To improve safety and comfort, the TRTC has continued to replace high capacity tracks and junctions. In 2016, a total of 17 junctions and 9,000 meters of tracks were replaced, and a total of 370 grinding sessions were carried out, covering a total of 324,150 meters. High insulation slabs were also installed to reduce track vibration and noise, achieving a maximum noise reduction of 6.1-10.1 dB, with an average noise reduction of 2.9-7.0 dB.

## 4. Real-time Surveillance System Integration, Expansions, and Upgrades

The station surveillance system at the Bannan Line and the Xiaonanmen section of the Tamsui-Xinyi Line had expired. To improve image quality, improvements were initiated in September 2013, and were completed in December 2016. The upgraded surveillance system uses high quality digital dome cameras to resolve the issue of angular offsets typically encountered in box cameras. The original 300,000pixel resolution was increased to 3 Megapixels, and the storage time of recorded footage was increased from 15 to over 30 days. Coaxial transmission cables used for video transmission were also replaced with optical cables to improve image quality.

#### 5. 電梯重置作業

淡水信義線淡水段、松山新店線新店段、中和新 蘆線中和段,及板南線的南港及板橋段等路線, 其電梯設備已使用多年,故障件數逐年增高,故 自 2011 年起辦理設備重置更新工程,至 2016 年底共計已完成 74 臺電梯重置改善。

#### 6. 多重災害模擬演練

2016 年於捷運系統、貓空纜車、臺北小巨蛋及 兒童新樂園辦理 29 場多重災難模擬演練,涵蓋 設備故障事件、天然災害及危安事件等災害類型; 藉由公司内部跨處室或與外部防救災單位共同演 練,提升各單位協同應變能力及合作默契。



#### 5. Escalator Replacement

Escalators at the Tamsui section of the Tamsui-Xinyi Line, Xindian section of the Songshan-Xindian Line, Zhonghe section of the Zhonghe-Xinlu Line, and Nangang and Banqiao sections of the Bannan Line had become aged, and breakdowns were becoming increasingly frequent. Hence the TRTC began replacing and upgrading its escalators in 2011, with a total of 74 escalators replaced and upgraded by 2016.

#### 6. Multi-Hazard Disaster Drills

In 2016, a total of 29 multi-hazard disaster drills were conducted at the Taipei Metro, the Maokong Gondola, Taipei Arena, and Taipei Children's Amusement Park. These drills covered equipment failures, natural disasters, and security incidents. Joint disaster drills were also carried out across multiple departments and offices, together with disaster prevention and rescue agencies, to foster disaster response capabilities and coordination.





#### 組織強化與培育優質人力

#### 1. 組織調整作業

因應公司業務發展、精進組織效能,於 2016年成立委管處,並將原中運量運輸 處併入相關單位、法務室與政風室整併為 法政處,以達組織精實,提升整體運作效 能,另自2017年1月1日起,會計室及 法政室更名為會計處與法政處。

#### 2. 強化員工知能

依公司需求規劃完整之訓練課程以強化員 工知能,透過新進訓練、專業訓練、知能 補充訓練、管理及人文訓練、安衛訓練及 服務訓練等6類課程,達到企業化人力資 源管理目標。2016年共計開辦988訓練 班期、訓練總人次為3萬829人次,總時 數為13萬7,142小時。





#### 3. 提案制度與品管圈活動

為鼓勵全體員工在工作上主動發現問題、 自主改善,持續推動提案制度及品管圈活 動,激發員工發揮創意,追求工作方法改 革與創新。2016 年計 1,052 件提案,完成 31 件品管圈改善案,改善範圍包含維修技 術精進、旅客服務提升、增加營收、行政 管理改善等。

## Organizational Improvement and Development of Skilled Professionals

#### 1. Organizational Adjustment

In response to enterprise business development and improvements to organizational performance, the TRTC set up the Contracted Business Division, moved the Medium Capacity Transport Division, and merged the Legal Affairs and Civil Ethics Offices to form the Legal Affairs and Government Ethics Division, thereby slimming down the organization and improving the overall performance. As of January 1, 2017, the Accounting Office and Legal Affairs and Government Ethics Office were respectively renamed to the Accounting Division and the Legal Affairs and Government Ethics Division.

#### 2. Improving Employee Knowledge and Competences

Comprehensive training courses were structured according to the TRTC's requirements for improving employee knowledge and competences. A total of six training categories, namely: new recruits, professional skills, supplementary knowledge, management and humanities, health and safety, and service training, were implemented to achieve enterprise-level HR management objectives. For 2016, a total of 988 training sessions were organized, providing a total of 137,142 training hours to 30,829 trainees.

#### 3. Proposal System and Quality Circuit Activities

To encourage employees to proactively uncover problems, and take initiatives for improvement, the TRTC continues to implement the proposal system and quality circuit activities designed to encourage creativity, revolutionize working methods and strategies, and achieve innovation. In 2016, a total of 1,052 proposals were submitted and 31 quality circuit improvement projects were completed. The scope of improvement includes improvements of maintenance techniques, as well as advancements to commuter services, revenue, and administration and management.

#### 環保與社會關懷

#### 1. 節能減碳與環保作為

統計 2016 年透過節能燈具汰換、空調運轉模式 調整、列車車速調整、煞車再生電力回收各項 節能措施等,共節電約 1,335 萬度,減少 CO<sub>2</sub> 排放量 7,062 公噸。推行節能減碳政策,實施 電子化會議、節約用紙、減燈、設備房隨手關 燈、空調系統及冷氣機設定 26 度及辦公室節能 措施等環保作為。

#### 2. 傾聽與回應旅客意見

傾聽旅客聲音為公司成長的重要一環,2016 年 全年度共計處理旅客意見達 369,232 件,包含 顧(旅)客意見表共 7,201 件、公司電子信箱 4,819 件、臺北市政府單一陳情系統 2,571 件及 客服專線 354,641 件,透過多元管道掌握並重 視旅客需求,提供更符合社會期待的高品質運 輸服務。





#### **Environmental Protection and Social Care**

## 1. Energy Efficiency Carbon Reduction, and Other Green Activities

In 2016, a variety of energy conservation measures were introduced such as replacing old lighting with energy saving systems, tweaking air conditioning setting, adjusting train operation speeds and installing regenerative brakes. The total energy saved was 13.35 million kWh, reducing CO<sub>2</sub> emissions by 7,062 tons. The TRTC also promoted energy saving and carbon reduction policies by encouraging various environmentally-friendly behaviors such as e-meetings, paper reduction, light reduction, developing the habit of turning off lights in equipment and machine rooms, setting air conditioners to 26 degrees Celsius, and other office energy conservation measures.

2. Listening and Responding to Commuter Feedback Listening to customer feedback has always been an important part of our corporate development. In 2016, the TRTC processed as many as 369,232 customer feedbacks, including 7,201 customer feedback forms, 4,819 corporate e-mails, 2,571 feedbacks submitted through the HELLO TAIPEI City Government one-stop feedback system, and 354,641 calls to the service hotline. Through a variety of channels, customer requests were prioritized to provide high quality transit services to meet public expectations.





#### 3. 發行企業社會責任報告書

因應企業永續趨勢,依循全球通用之 GRI G4 發行「2015 年企業社會責任報告書」,對 外界揭露公司企業社會責任執行績效,2016 年通過第三方公正單位 (SGS Taiwan) 查證並 參加臺灣永續能源研究基金會舉辦之臺灣企 業永續獎,榮獲「臺灣 Top50 企業永續報告 獎運輸業金獎」佳績。



## 和車環境的便民友善

#### 舒適便利的搭乘環境

#### 1. 多卡通系統建置

為鼓勵民衆使用大衆運輸,提升捷運系統運 量,除推出多元行銷票種以吸引各族群民衆 搭乘外,另配合交通部推動多卡通政策,分 別於2016年7月1日及12月1日,全面 開放旅客於臺北捷運全線各車站使用「一卡 通」及「有錢卡」;此外,閘門及加值感應 區的貼紙,也全部更換為「IC CARD」字樣, 更醒目易於旅客辨識。



#### 3. Publication of Corporate Social Responsibility Reports

In response to sustainable corporate developments, the TRTC has issued the 2015 *Corporate Social Responsibility (CSR)* Report based on the globally recognized GRI G4 guidelines, disclosing the TRTC's performance in carrying out CSR activities. In 2016, the TRTC was certified by an impartial third-party review (SGS Taiwan) and was awarded the *Taiwan Top 50 Corporate Social Responsibility Report Award - Gold Award in the Transportation Industry* in the Taiwan Corporate Sustainability Awards (TCSA), organized by the Taiwan Institute for Sustainable Energy.

## Commuting Environment, Convenience, and Friendliness

## Comfortable and Convenient Commuting Environment

#### 1. Introducing the Multi-Card System

To encourage use of public transport systems and improve ridership numbers of the Metro system, the TRTC released various promotional ridership plans to attract people from different demographics, and followed the Multi-Card Electronic Ticketing policy implemented by the Ministry of Transportation and Communications (MOTC). The use of iPASS and HappyCash was formally introduced on 1 July and 1 December, 2016 respectively, at every station on every line. Stickers on the ticket gates and top-up sensors were replaced with ones that display the text "IC CARD" to make it more discernible to users.  自動售票機功能升級,提供曰、韓語文服務 原捷運車站自動售票機僅有中、英文介面,為提 供國際觀光客更友善之購票及加値服務,將自動 售票機進行改版升級,增加日、韓文操作介面, 並自 2016 年 3 月起於全線共 467 臺售票機全面 提供服務。



#### 3. 車站站名增加編號

為提供更友善的指標系統,2016年1月成立 「車站編號建置工作小組」,針對編碼原則、動 線面、廣播面等進行指標設計及檢討,並經「北 市府網路市政論壇」廣泛蒐集民衆意見後,於5 月31日奉臺北市政府核定,後續依「路線顏色 英文字首+車站序號數字」編碼原則自2016年 10月起分階段進行各車站指標更新,並於2017 年5月完成共117個車站、約25,000面指標更 新作業。



 捷運站體及站間隧道段 4G 行動通訊建置 為了提供旅客更快捷行動通訊體驗,出租捷運 場站適當空間予電信業者建置 4G 相關設施,至 2016 年底松山新店線松山段、淡水信義線信義 段、板南線南港段,及頂埔站等 30 站(含站體 及隧道段)已提供 4G 行動通訊服務。

#### 2. Ticketing Machine Upgraded and Introduction of Japanese and Korean Interfaces

The automatic ticketing machines at the Metro stations originally only have Chinese and English interfaces. To provide friendlier ticketing and top services, the machines were upgraded to include Japanese and Korean interfaces. This addition has made formally available on a total of 467 ticketing machines throughout the entire Metro system in March 2016.

#### 3. Adding Station Names and ID Numbers

To create a friendlier signage system, the TRTC set up a Station ID Number Setup Task Force to design and evaluate station signage, numbering system, traffic flow, and broadcasting. The Taipei City Government Online Urban Administration Forum was used to collect a wide range of public opinions before submitting a proposal to the Taipei City Government for approval on 31 May. It was decided to introduce an ID numbering system using the first letter of the line color and the Station ID number. The gradual updating of station signs was initiated in October 2016. By May 2017, about 25,000 signs has been replaced across 117 stations.

#### 4. Setting up 4G Mobile Communication in Stations and Tunnels

To provide commuters with faster mobile network connections, suitable areas of the Metro stations were leased to telecommunication companies to set up 4G facilities. As of 2016, 4G mobile services were successfully set up at 30 stations (including both stations and tunnels) on the Songshan section of the Songshan-Xindian Line, Xinyi section of the Tamsui-Xinyi Line, Nangang section of the Bannan Line, and Dingpu Station.



5. 電子多媒體顯示系統 (EMDS) 汰換

配合捷運路網擴充及多媒體影像資訊時代的來 臨,汰換車站設備品質不佳之電子多媒體播放 顯示器,2016年共汰換中和新蘆線及板南線計 44個車站、230面顯示器。

#### 6. 擴大設置親子友善空間

為使親子、孕婦及推嬰兒車等旅客享有更友善的服務,已設置共35處哺集乳室(含貓空纜車、 臺北小巨蛋、及兒童新樂園等),每月平均使 用次數達2,800人次。繼2015年松山新店線推 出「親子友善區」車廂深獲好評後,2016年8 月19日再度於松山新店線推出「麻吉貓親子列 車」,並於2016年11月15日於淡水信義線 推出「世大運熊讚運動列車」、「捷運禮節宣 導列車」、「麻吉貓蔬果列車」及「麻吉貓親 子列車」等4主題列車,擴大延伸「關懷禮讓」 的概念。



#### 5. Replacement of the Electronic Multimedia Display System (EMDS)

Electronic multimedia displays of lower quality were replaced with the expansion of the Metro network and the arrival of the multimedia and digital era. In 2016, a total of 230 displays were replaced at 44 stations on the Zhonghe-Xinlu and the Bannan Lines.

## 6. Expanding and Setting Up More Family Friendly Areas

To provide friendlier services to families with children, expectant mothers, and passengers with baby strollers, the TRTC has set up a total of 35 breastfeeding rooms (including at the Maokong Gondola, Taipei Arena, and Taipei Children's Amusement Park). On average, the facilities were used 2,800 times per month. In response to the popularity of the family friendly section introduced to trains on the Songshan-Xindian Line in 2015, the Maji Meow Family Car was added to the Songshan-Xindian Line on 19 August, 2016, along with four Universiade themed cars- the Bravo Sports Car, Metro Etiquette Promotional Car, Maji Meow Fruit and Vegetables Car, and Maji Meow Family Car, which were launched on the Tamsui-Xinyi Line on 15 November, 2016 to expand on the concept of courtesy and care.



#### 7. 「臺北捷運 Go」APP 功能新增

除提供捷運路網、車站資訊、搜尋鄰近車站、 列車到站時刻、景點服務等功能外,2016 年 新增「「臺北捷運 Go 會員」、「臺北捷運 Go 好康活動」、「車站微定位設施及後端平臺」 等 3 項主要服務,提供使用者加入臺北捷運 Go 會員,接收查詢相關活動訊息與好康活動 等功能。



#### 緑色運具推廣

#### 1. 提升文湖線尖峰時段旅客舒適度

為解決內湖科技園區上下班交通壅塞,並鼓勵 民衆多利用捷運通勤,2016年1月18日起, 週一至週五文湖線每日加開8列車,上午尖峰 最小班距縮短至80秒、週一至週四下午尖峰 最小班距縮短至85秒、週五下午尖峰最小班 距縮短至80秒。班距縮短後,上午尖峰最大 承載區間之承載率由加密班距前之4.4人/平 方公尺,下降至約4人/平方公尺,提升旅客 搭乘舒適度。

#### 7. Expanding the Functions of the Taipei Metro Go APP

In addition to functions such as the Metro network map, station information, nearby stations search, train arrival times, and popular destination services, three new functions were added in 2016, including Taipei Metro Go Members, Taipei Metro Go Promotion Events, and Station Micro-positioning Facility and Backend Platform, allowing users to become Taipei Metro Go members and to search and receive messages and information on relevant events and promotional activities.

#### **Promoting Green Transportation**

#### 1. Improving Commuter Comfort During Peak Hours on the Wenhu Line

To tackle congestion issues during peak hours at the Neihu Technology Park, and to encourage public commuting via the Metro system, the TRTC added eight trains to the Wenhu Line from Monday to Friday, starting 18 January, 2016. The shortest waiting time between consecutive trains was reduced to 80 seconds during morning peak hours, 85 seconds during afternoon peak hours from Monday to Thursday, and 80 seconds during afternoon peak hours on Friday. With this reduced waiting time, loading rate during maximum loading time of the morning peak hours was reduced from 4.4 persons/  $m^2$  to 4.0 persons/m<sup>2</sup>.





#### 2. 自行車友善措施

持續於週末及例假日開放旅客攜帶自行車上 捷運,2016 年攜帶自行車搭乘旅客人數為 86,740 人。另為方便騎乘自行車的民衆停車 轉乘捷運,於捷運車站周邊設置自行車架,至 2016 年共計 12,272 格。此外,配合臺北市政 府及新北市政府推動公共自行車政策,提供捷 運站空間供交通局建置公共自行車租賃系統, 已完成臺北市 79 站租賃站、2 座服務中心及新 北市 34 站租賃站、2 座服務中心。



#### 3. 社會新鮮人搭捷運活動

為鼓勵剛進入職場的社會新鮮人,選擇捷運作 為日常通勤交通工具,2016年7月17日推 出「社會新鮮人搭捷運:3個月150次免費體 驗」活動,鼓勵社會新鮮人將捷運做為日後通 勤之主要交通工具。活動期間總搭乘人次達 251,395人次。平均每人使用100.4次。活動 後調查顯示,高達83.1%參與者願意以捷運 為主要運具:目原本屬「非捷運族」者,則有 67.3%的人日後願意以捷運為主要運具。

#### 2. Bicycle-Friendly Measures

The TRTC continues to allow passengers to carry bicycles onto the trains during weekends and public holidays. In 2016, a total of 86,740 customers brought bicycles on their rides. To facilitate park-and-ride for cyclists, bicycle racks were installed around the Metro stations. A total of 12,272 bicycle parking spaces were provided as of 2016. Additionally, to support the public bicycle policies initiated by the Taipei City and New Taipei City Governments, the TRTC also provides grounds around Metro stations to the departments of transport of both Cities for public bicycle rental systems. To date, a total of 79 rental stations and two service centers have been set up in Taipei City; while another 34 rental stations and two service centers have been set up in New Taipei City.

#### 3. Metro Commuting Events for Workforce Freshmen

To encourage young people entering the workforce to use the Metro as their primary transport, the TRTC launched the "Metro for Workforce Freshmen: 150 Free Rides for Three Months" initiative on 17 July, 2016. Total ridership reached 251,395 riders during this period. Average rides per person was 100.4. A post-event survey indicated that up to 83.1% of the participants were willing to use the Metro as their primary commuting transport. On the other hand, 67.3% of persons who were not originally Metro users, expressed their willingness to change to the Metro as their primary means of commute.



#### 多元行銷票種

#### 1. 捷運旅遊優惠套票

首次與臺北 101、美麗華、維格餅家等跨業合作, 於 2016 年 4 月 30 日至 12 月 31 日發售捷運旅遊 優惠套票,旅客購買捷運 1 日票、24、48 及 72 小 時套票,贈送臺北 101 觀景臺、美麗華摩天輪折扣 優惠券,並可免費兌換鳳梨酥 1 盒及 DIY 體驗課程。 總計 1 日票與 24 小時票之銷售量較前一年同期成 長 12%,48 小時與 72 小時票售票量則成長 36%。



 「親子同行一日票」及「三五好友同行票」 分別於2016年4月2日及6月5日推出「親子同 行一日票」及「三五好友同行票」,以親子或同行 優惠方式,鼓勵民衆於假日出遊時搭乘捷運。



#### **Diverse Marketing and Ticketing**

#### 1. Metro Tour Bonus Tickets

From 30 April to 31 December 2016, the TRTC worked with the Taipei 101, Miramar, and Vigor Kobo for the first time, to create bonus Metro Tour packages included one-day passes, 24-hour passes, 48-hour passes, or 72hour passes and discounts for the Taipei 101 Observatory and Miramar Ferris Wheel. It could also be exchanged for a box of pineapple cakes and a DIY course. This promotion increased sales for the one-day and 24-hour passes by 12%, and the 48-hour and 72-hour by 36%, compared to the same period the year before.



#### 2. Parent/Child Ticket and Family and Group Ticket

Parent/Child Ticket and Family and Group Ticket were respectively released on 2 April and 5 June, 2016. Discounts for parents and children as well as groups of friends were provided to encourage weekend and vacation travelers to use the Metro system.





#### 商業活動發展

#### 1. 車站導入智慧物流系統

利用捷運站人潮及便利之優勢,2016 年首度於全 系統 117 座車站設置智慧取物櫃,提供旅客網購 後可於車站自助取貨服務,為大衆運輸、電子商 務、宅配物流三方結合的成功商業模式。



#### 2. 增闢車站商業空間

優先於重點車站、交會站等商業價值較高之車站 内調整空間作為商業運用:包含調整臺北車站、 忠孝復興站、民權西路站、淡水站、市府站等辦 公室區域、大廳等空間,作為商業店鋪使用。 2016年共闢建車站内商業空間 15 處,使用面積 增加約 650 坪。

#### 3. 車站導入行動商機

因應行動購物趨勢,設置捷運虛擬商店 QR code 廣告牆,旅客搭乘捷運時,可利用手機掃描購物 牆面之 QR code 完成購物,已於 13 個車站 52 點位上刊。另規劃發展商業 APP,結合各捷運出 入口設置之 Beacon ( 微定位訊號發射器 ),精準 推播廣告或推播優惠訊息引導購物,2016 年底 完成全系統各車站 Beacon 佈建,2017 年起進行 商業運轉。



#### **Developing Commercial Activities**

#### 1. Introducing Smart Logistic Systems in Metro Stations

Making use of the convenience and heavy foot traffic of the Metro Stations, the TRTC set up smart delivery cabinets at 117 stations throughout the network allowing commuters to collect goods and deliveries after ordering online, establishing a successful business model that integrates the three elements of mass transit, e-business, and logistic delivery services.

#### 2. Expanding Commercial Areas in Metro Stations

Key stations, transferring stations, and stations with higher commercial values were prioritized for commercial space expansions. This included converting of office and lobby space at Taipei Main, Zhongxiao Fuxing, Minquan West Road, Tamsui and Taipei City Hall Stations into commercial spaces and storefronts. In 2016, a total of 15 commercial storefronts were set up, increasing commercial space by about 2,145m<sup>2</sup>.

#### 3. Introducing Mobile Business Opportunities in Metro Stations

In response to the growing trend of mobile shopping, the TRTC introduces QR code advertisement walls and virtual shops. Metro users can use their mobile phones to scan the QR codes on the walls and complete their online purchases. A total of 52 locations were introduced at 13 Metro Stations. The TRTC also developed a business APP to integrate Beacons (micro-positioning signal emitters) at the entrance of various station exits for precision push notifications of advertisements and bonus messages. Beacons were installed at all stations throughout the Metro system by the end of 2016, and commercial operations will begin in 2017.

## ▶ 城市生活的豐富多彩

#### 推廣品牌形象

 「交錯篇」與「尋物篇」微電影形象短片 以「每個捷運站,都是生活的逗點,為你串 連更多美好」之概念,製作「交錯篇」「尋 物篇」2支微電影短片,並自2016年12月 2日起,於公司網站、FB 捷客粉絲團、車站 月臺電視及車廂電視、柯市長 FB 粉絲頁、臺 北市政府官方 Line 帳號播放宣傳,成功引起 媒體話題並吸引民衆點閱。



2. 捷運盃捷客街舞大賽

捷運盃街舞大賽邁入第 12 年,邀請「全民天 后」Yuki 徐懷鈺擔任活動代言人,入圍金曲 獎最佳重唱組合 4 人團體「Gentleman」擔任 推廣大使,2016 年度計有 247 組隊伍報名參 賽,競爭熱烈。

## Enrichment and Diversification of the Urban Lifestyle

#### **Promoting Brand Images**

#### 1. Micro Cinema Branding Videos-Interchange and Lost and Found

Two micro cinema videos titled *Interchange* and *Lost and Found* were created with the concept that each station resembles punctuation in life. They were published on the TRTC official website, on the Taipei Metro fans page, on station platforms, on screens in the carriages, on the Taipei Mayor's Facebook page, through the official LINE account of the Taipei City Government, successfully initiating media discussions and attracting public attention.

#### 2. Metro Street Dance Competition

For the 12th anniversary of the Metro Street Dance Competition, the TRTC invited the "People's Queen" Yuki Hsu to be the event's spokesperson, alongside the Golden Melody Award winning Band Gentleman, who were the event's promotion ambassadors. A total of 247 teams registered for the competition in 2016, leading to an extremely intense competition.





#### 多元藝文展演

#### 1. 捷客爆米花電影院

首度將大安森林公園站陽光大廳打造為電影院, 於 2016 年 12 月 2 日至 12 月 4 日期間舉辦「捷 客爆米花影展」,播放《鮮肉老爸》、《愛情算 不算》、《五星級魚乾女》、《紅酒燉牛肉》、 《你好、再見》、《奉子不成婚》等 6 部以臺北 捷運路線及車站為背景之「臺北愛情捷運」電影。 現場亦冤費提供爆米花及咖啡輕食,讓民衆體驗 在捷運站看電影的新鮮感。



#### 2. 耶誕捷說愛互動裝置藝術

12 月 17 日至 12 月 24 日期間,於捷運行政大樓 後方 B1 廣場打造大型耶誕禮物盒的裝置藝術及聖 誕樹,透過光影投射,將充滿創意的肢體動作投影 到禮物盒上的布幕,邀請民衆體驗互動裝置藝術, 除燈光投影及耶誕歌謠外,晚間更有光雕投影表 演,將捷運行政大樓打造成絢麗夢幻的耶誕夜景。

#### 出口音樂節 - 「LOVE · 說愛」暖冬音樂會 邀請臺灣優秀的音樂團隊與歌手,2016 年 12 月 17 日晚上在捷運行政大樓後方 B1 廣場,結合美 麗的耶誕裝置藝術與耶誕樹,舉行暖冬音樂會, 透過音樂旋律,感受溫暖感性的臺北夜生活。



#### **Diverse Cultural Performances**

#### 1. Metro Popcorn Theater

The Sunshine Hall of Daan Park Station was converted into a movie theater to host the Metro Popcorn Movie Festival on 2-4 December, 2016. The Festival featured 6 Taipei Metro Romance movies taking place in the Taipei Metro including: Where the River Flows, When Miracle Meets Maths, Welcome to the Happy Days, Boeuf Bourguignon, Hello, Goodbye, and The Thin Blue Line. The Theater also provided free popcorn, coffee, and snacks, to complete the novel experience of watching movies in a Metro station.

#### 2. Exclaim Your Love on Christmas in the Metro - Interactive Installation Art

Oversized gift boxes, installation art, and Christmas trees were installed on the B1 Plaza behind the Taipei Rapid Transit Corporation Office Building on 17-24 December, 2016. Light projections were used to project creative body movements onto a screen on the gift boxes. Members of the public were invited to experience this interactive installation art. In addition to the light projections and Christmas carols, other exhibits included night-time light sculpture performances projected on the TRTC Building to create a dream-like Christmas evening.

## 3. Exit Music Festival *Exclaiming Your LOVE* for a Heartwarming Winter

The TRTC organized the Heartwarming Winter Music Festival on the B1 plaza behind the TRTC Building, on the evening of 17 December 2016, and invited Taiwan's top bands and singers to partake in this celebration. Christmas installation art, Christmas trees, and beautiful melodies provided participants with a heartwarming evening in Taipei.

#### 活絡社區參與

#### 1. 捷運之旅

2016年捷運之旅共有 107 團、計 4,450 人 次参加,是各級學校帶領學生擴展視野、體 驗捷運安全及防災實務作為的首選。除一般 學校團體外,2016年亦接待財團法人臺北 市自閉兒社會福利基金會、聖約翰大學資 源教室、博嘉國小資源班,以及偏鄉學校 如綠島國中等,活絡多元社區參與並促進 城鄉交流。

#### 2. 建立與捷運迷及網友交流管道

透過網路社群建立與捷運迷及網友交流互動 管道,2016年邀請約80位民衆參訪内湖機 廠參觀車輛維修、測試軌、行控中心等,並 與相關主管座談交流,讓軌道交流從虛擬的 網路社群拓展至真實的人際活動。



#### **Activating Community Engagement**

#### 1. Metro Tour

In 2016, a total of 107 Metro Tours were organized, with 4,450 participants. The Metro Tour is a top choice for field trips for students at any level, it expands their vision, lets them experience the safety features of the Metro system, and participate in actual disaster prevention practices. In addition to general schools and groups, the TRTC also welcomed the Taipei Autism Children Social Welfare Foundation, St. John's University Resource Class, Bo Jia Primary School resource class, and remote schools such as Lüdao Junior High School to promote community participation and rural-urban exchanges.

#### 2. Creating Communication Channels with Metro Fans and Netizens

Online social media were used to create interactive channels of communication with Metro fans and netizens. In 2016, around 80 members of the public were invited to visit the Neihu depot to observe the train maintenance, track tests, visit the Operations Control Center, and attend a talk that where they could interact with the relevant supervisors, moving Metro exchanges from the virtual realm of the internet, to a physical, face-to-face meeting with Metro people.





## 專業技術的升級輸出

#### 積極開展同業交流

#### 1. 參與國内外學協會活動

積極參與國内外學協會舉辦之活動,與世 界各重要城市地鐵營運單位進行經驗分享 與相互學習,如 2016 年 3 月赴香港參加 CoMET 軌道運輸標竿聯盟管理會議:5 月 赴泰國曼谷參加「亞洲軌道峰會」及赴馬 來西亞吉隆坡參加「公共交通國際聯會 (UITP)亞太區會議」、同月出席「第 11 屆 亞太地區運輸發展會議暨第 29 屆國際華 人交通運輸協會年會」:6 月赴美國鳳凰 城參加「美國大衆運輸協會(APTA)軌道會 議」:10 月赴新加坡參加「LTA-UITP 新加 坡國際交通大會暨展會」及赴巴西里約參 加「公共交通國際聯會(UITP)地鐵會議」; 11 月赴新加坡參加 CoMET 軌道運輸標竿 聯盟年會。



#### 2. 接待外賓參訪

2016年共接待83團外賓參訪,總計1,388 人次,包含比利時布魯塞爾首都區交通公 共工程部部長、美國德州達拉斯市長參訪 團、新加坡地鐵(SMRT)、新加坡陸路管理 局(LTA)、聖彼得堡地鐵(SPBM)、曼谷地 鐵(BEM)等交通軌道同業。

## Upgrading and Exporting Professional Technologies

## Active Expansion of Exchanges Within the Industry

1. Participating in Local and International Academic Events The TRTC is an active participant by local and international academic events, and engages in exchanges to learn from metro operators of key cities around the world. Events and exchanges we attended in 2016 include: CoMET (Community of Metros Railway Benchmarking) Management Meeting, organized in Hong Kong in March; the Asia Rail Summit held in Bangkok, Thailand, Union International des Transports Public (UITP) Asia-Pacific Meeting, held in Kuala Lumpur, Malaysia, the 11th Asia Pacific Transportation Development Conference; and the 29th International Chinese Transportation Professional Association (ICTPA) Annual Conference, all of which were took place in May; the American Public Transportation Association (APTA) Rail Conference organized in Phoenix, USA, in June; LTA-UITP Singapore International Transport Congress and Exhibition held in Singapore and the UITP Metro Conference in Rio, Brazil, both of which were organized in October; and the CoMET Annual Conference held in Singapore in November.

#### 2. Receiving Overseas Guests and Visitors

In 2016, the TRTC received 83 delegations, with a total number of 1,388 visitors. Notable guests from metro-related industries include: departmental heads of transport and public construction of the Brussels Capital Region administration of Belgium; a delegation led by the mayor of Dallas, Texas; SMRT of Singapore; the Land Transport Authority (LTA) of Singapore; St. Petersburg Metro (SPBM); and Bangkok Expressway and Metro (BEM).

#### 轉投資事業管理

#### 1. 悠遊卡投資控股公司

實收資本額為 10 億 4,060 萬元, 本公司持股 27.49% 為最大股東。 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%)。2016 年稅後淨利 約為 1 億 4,528 萬元,本公司依股 權認列投資收益約 3,994 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。成立以來已 提供國内外軌道系統業者多項技術 顧問服務。2016 年辦理青島地鐵 培訓案、與英商莫特公司合作臺灣 鐵路局電聯車採購與改善動力系統 顧問諮詢案及桃園機場捷運聯外系 統建設計畫第 4 期總顧問服務案。 2016 年稅後淨利約為 146 萬元, 本公司依股權認列投資收益約 29 萬元。

#### Other Companies Invested In by the TRTC

#### 1. EasyCard Investment Holdings Co., Ltd.

The company has a registered and issued capital of NT\$1,040,600,000. The TRTC is the largest shareholder with 27.49% of the shares. Core businesses include general investments. Investment targets include: the EasyCard Corporation (wholly owned), Metro Consulting Service Ltd. (6% stake), UUPON Inc. (40% stake), Alliance Digital Technology Co. (13.3% stake), and Taiwan Mobile Payment Company (t wallet) (1% stake). In 2016, net income after taxes was about NT\$145.28 million, providing the TRTC with a recognized investment return, on the basis of stakes owned, of NT\$39.94 million.

#### 2. Metro Consulting Service Ltd.

The Metro Consulting Service (MCS) has a registered and issued capital of NT\$50 million. The TRTC is the largest shareholder with 20% of the shares. Since its establishment, the MCS has provided local and overseas rail transit operators with many technical consultation services. In 2016, the MCS provided Qingdao Metro with a training course; worked with Mott MacDonald in the electric train car procurement and power system improvement consultation and assessment project of the Taiwan Railways Administration (TRA); and provided general consultation in phase four of the construction project of the connections between the Taoyuan International Airport MRT and external systems. In 2016, net income after taxes was around NT\$1.46 million, providing the TRTC with a recognized investment return, on the basis of stakes owned, of around NT\$290,000.





#### 顧問技術服務推廣

#### 1. 掌握海外市場先機

鑒於海外顧問服務的推動,須掌握 市場脈動及時效,故經市府同意, 授權本公司自行核定因公派員出國 及赴大陸地區計畫,在此顧問業務 交流推展之際,可即時掌握先機, 爭取相關顧問業務,有助公司人才 流動與成長。

#### 2. 建立完整技術顧問服務課程

為建立完善目系統性的顧問技術課 程,由各部門針對所轄專業領域累 積之豐富營運維修經驗,規劃95項 專業顧問課程。2015年12月28 日成功與中興顧問工程公司攜手合 作,擔任桃園機場捷運 SC01 機電 系統顧問案,至2016年底已陸續 推動桃園機場捷運總顧問案、新加 坡地鐵培訓案、萊茵顧問諮詢案、 馬來西亞 Kelana Jaya Line 供電及軌 道顧問諮詢案等技術服務。

#### Promoting Consultation and Technical Services

#### 1. Seizing Opportunities in the Overseas Market

To promote overseas consultation services, the TRTC must be familiar with market trends and seek appropriate opportunities. With the approval of the Taipei City Government, the TRTC was authorized to independently approve plans for sending employees abroad as well as to China. These efforts for promoting consultation services and exchanges allow the TRTC to quickly seize initiatives, secure consultation service projects, and improve professional fluidity and growth.

#### 2. Creating a Comprehensive Course for Technical Consultation

To establish a comprehensive and systematic technical consultation course, all departments were charged to leverage the extensive volumes of accumulated operational and maintenance experiences in their respective professional fields. Thus, a total of 95 professional consultation courses were created. On 28 December 2015, the TRTC successfully cooperated with Sinotech Engineering Consultants Co., Ltd, to take on the SC01 mechanical and electrical system consultation project of the Taoyuan International Airport MRT. By the end of 2016, the TRTC had implemented a number of technical services, including the Taoyuan International Airport MRT general consultation project, SMRT training project, TÜV Rheinland consultation and inquiry project, and the Malaysia Kelana Jaya Line power and track consultation and inquiry project.





Maokong Stat

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Maokong Gondola

#### 營運槪況

#### **Operation Overview**

總運量	220 萬 1,477 人次	
Total Ridership	2,201,477 trips	
平均日運量	7,437 人次	
Average Daily Ridership	7,437 trips	
系統可用度 System Availability	99.97%	
旅客滿意度 Customer Satisfaction	99.1%	

#### 重要工作

1. 年度檢修作業

2016年5月9日至5月31日 進行23天年度檢修作業,除 首次執行拆裝驅動大輪軸承更 換,亦進行齒輪箱、緊急煞車 卡鉗、液壓控制總成、張緊液 壓缸、張緊臺車等設備翻修及 載重與電器測試等,確保系統 運轉穩定性。

#### 2. 纜車動物園站外地坪暨旅客服 務中心外圍籬更換工程

纜車動物園站外地坪及圍籬原 使用南方松,因受臨近山區潮 濕等環境因素影響產生老化、 裂紋與腐朽翻掀等情形,考量 旅客使用安全與整體環境美 觀,將原有南方松地坪更換為 木紋壓花地坪、南方松圍籬更 換為熱浸鍍鋅圍籬,以符合貓 空纜車高品質之服務目標。

#### Major Tasks

#### 1. Annual Inspections and Repairs

A 23-day annual inspections and repairs project was carried out on 9-31 May, 2016. This included: first disassembly and replacement of the main driver wheel axle, extensive machinery repairs on the gear box, emergency brake calipers, hydraulic control manifold, tensioning hydraulic cylinder, tensioning trolley, and electrical testing, thus guaranteeing the operational stability of the entire system.





2. Replacement of the External Flooring at Taipei Zoo Station, and the Fences of the Maokong Gondola Visitor Center

The southern pine of the external flooring at Taipei Zoo Station, and the fences of the Maokong Gondola and Taipei Zoo Station had weathered significantly. The humid mountain conditions had leaded the wood to crack and rot. Therefore, in the interest of safety and overall appearances, the floors were replaced with wood grain embossed flooring, hot-dipped zincgalvanized (HDG) materials, to correspond with the high quality standards of the Maokong Gondola.

#### 行銷活動

辦理多項行銷活動,並與巧連智兒童刊 物合作,於2016年6月號介紹貓纜儲 車區、維修人員裝備及維修過程,吸引 家庭造訪。

#### **Marketing Events**

A number of marketing events were organized in 2016 with Benesse children's publications, introducing the gondola storing area, and maintenance equipment and processes of the Maokong Gondola in the magazine's June, 2016 edition, attracting many families to visit.

活動 Event	時間 Time	内容 Details
臺北兒童月活動 Taipei Children's Month	04 Apr., 2016	國小學童冤費搭乘,計 2,142 名國小學生享受優惠 Free rides for elementary school students. An estimated 2,142 elementary school students benefited from this offer.
原住民日活動 Indigenous Peoples' Day	30-31 Jul., 2016	全國原住民族人兗費搭乘,計 56 名享受優惠 Free rides for indigenous persons. An estimated 56 individuals benefited from this offer.
中秋節星光優惠活動 Mid-Autumn Starry Bonus Event	15-18 Sep., 2016	17 時後購票,可享單趟 50 元優惠,計 4,122 人享受優惠 Discount Single Tickets a NT\$50 after 17:00. A total of 4,122 visitors enjoyed this offer.
重陽節敬老活動 Double Ninth Festival to honor the senior citizens	9-15 Oct., 2016	65 歲以上老人冤費搭乘,計 18,116 名老人享受優惠 Free rides for senior citizens above the age of 65. About 18,116 elderly persons benefited from the offer.



#### 營運槪況

#### 1. 主場館

2016 年舉辦「104 學年度高中籃球 甲級聯賽總決賽」、「2016 安室奈 美惠臺北演唱會」、「五月天 2016-2017 世界巡迴 臺北演唱會」等國際 賽事及大型活動。

使用天數 Days Used	343 天 343 days	
入場人次 Entries	762,661 人 762,661 persons	
使用率 Usage Rate	93.7%	
活動場次 Number of Events	103 場 103 events	

## Taipei Arena

#### **Operation Overview**

1. Main Hall

International sports events and other large events organized in 2016 include: 104th Academic Year High School Basketball League Division I Championships, 2016 Namie Amuro in Taipei Concert, and Mayday 2016-2017 World Tour Taipei Concert.







#### 2. 副館冰上樂園

2016 年舉辦「2016 年 ISU 四大洲花式滑 冰錦標賽」、「2016 年亞洲女子挑戰盃冰 球錦標賽」及「2016 年全國花式滑冰菁英 賽」等 10 場大型國際或國内賽事。

入場人次	371,301 人
Entries	371,301 persons
滿意度 Customer Satisfaction	90.7%



#### 2. Ice Land

Ten large scale international and domestic sports events were organized in 2016, including: the 2016 ISU Four Continents Figure Skating Championships, 2016 Ice Hockey Women's Challenge Cup of Asia, and 2016 Chinese Taipei Figure Skating.



#### 重要工作

 冰上樂園冰面重整,提升滑冰品質 及安全

> 冰上樂園為全臺唯一國際級專業滑 冰場,為保持冰面美觀及平整,於 2016年11月完成冰面重新結冰及 標線作業,以提升滑冰品質,維護 遊客安全。

 更新冰上樂園收銀系統,強化票證 管理安全

> 為確保遊客消費安全,於 2016 年 10 月完成收銀機電腦、伺服器及網 路交換器汰換更新作業,以強化資 訊及票證管理安全。



 汰換碼頭區及主場館地坪,提升場 館形象

> 小巨蛋碼頭區及主場館之地坪常因 貨櫃車、搬運搭臺機具及舞臺設備 等頻繁進出,致有破損髒污情形, 雖經多次局部簡易鋪平及補漆,仍 有易破損及顏色不均問題,為提升 整體環境美觀,於2016年9月完成 地坪改善工作。



#### Key Tasks

1. Resurfacing the Ice at Ice Land for Safety and Better Quality

Ice Land is Taiwan's only professional ice skating rink that meets international standards. To maintain the appearance and levelness of the ice surface, re-freezing and lane marking operations were completed in November 2016, improving both safety and the skating experience.

## 2. Updating Ice Land's Cash Register System and Improving Invoice Management and Security

To ensure secure payment for visitors, the cashier computers, servers, and network switches were completely overhauled in October 2016, significantly improving data and invoice management and security.



#### 3. Floor Replacements in the Dock Area and Main Hall for a Better Image

Due to the large number of trucks accessing the dock area of the Taipei Arena, as well as frequent loading and unloading of stage machinery and equipment, the flooring in the dock area had become broken and dirty. Despite several attempts of releveling and repainting jobs, the color and floor level in the space remained uneven. Therefore, overall improvements were made in September 2016 to improve the general appearance.





#### 整修明星迴廊休息室,提供優質場館租借 環境

提供活動單位租用之明星迴廊休息室,因 長期不間斷使用後,部分休息室化妝臺、 壁面及地坪有髒污及損壞情形,於 2016 年 9 月完成明星迴廊休息室整修工程,以 提供更優質之租借服務。

#### 首創「聖誕滑冰戲雪樂」,推廣行銷冰上 運動

2016 年 12 月辦理聖誕行銷活動,首次推 出冰上戲雪區,讓民衆冤著冰鞋即可上冰 體驗戲雪樂趣,以趣味活動方式,吸引遊 客踴躍參與滑冰運動。

#### 4. Renovation of the VIP Corridor and Lounges for an Excellent Rental Venue

The VIP corridor and lounges leased to event organizers are subject to continuous use over extended periods of time. As a result, a number of dressing tables, wall surfaces, and flooring had become dirty and damaged. Renovations for the VIP corridor and lounges were completed in September 2016 to provide a high-quality rental service.

## 5. First *Christmas Skating and Fun in the Snow* to Promote Winter Sports

The TRTC organized a series of Christmas marketing events in December 2016. Including the first-ever snow area on ice, allowing visitors to play in the snow without having to wear ice skates or ice shoes. This fun and engaging activity attracted many visitors, who also made use of the skating facilities.





#### 營運槪況

園内有 13 項付費遊樂設施及 2 項免費室内外 遊戲設施,營運時間自早上 9 時至下午 17 時, 另寒暑假、週六及連續假期(除收假日外)延 長營運至晚上 20 時。

營運天數	339 天
Operation period	339 days a year
入園人次	1,879,202 人次
Entries	1,879,202 visits
遊樂設施使用人次	6,370,637 人次
Usage of recreational facilities	6,370,637 visits
滿意度 Customer Satisfaction	96.7%



#### 重要工作

 「兒童新樂園」APP上架,提升遊園品質 首創國内外遊樂園遊樂設施預約功能的 「兒童新樂園」APP,於2016年7月2 日正式上架,APP提供熱門遊樂設施預 約功能、等候時間查詢、園區收費標準、 各項優惠活動、劇場及商家資訊、園區導 覽、停車場即時車位數量,交通方式及轉 乘公車到站等候時間等功能,並結合地圖 導航功能等多款特色服務。

## Taipei Children's Amusement Park

#### **Operation Overview**

The Amusement Park includes a total of 13 payable recreational facilities, and two free indoor and outdoor playgrounds, and is opened from 9am to 5pm. Opening hours during winter and summer holidays, as well as Saturdays and consecutive holidays (with the exception of the last day of consecutive holidays) are extended to 8pm.

#### **Major Tasks**

#### 1. Release of the Taipei Children's Amusement Park App for a Quality Visitor Experience

The Taipei Children' s Amusement Park app, the first of its kind in the world to provide reservations to rides in the theme park, was formally released on 2 July, 2016. The app provides reservation functions to popular rides, waiting times, price lists special offer and events, theater programs, shop information, park guides, real-time parking spaces availability, traffic directions, and bus waiting times. The app also incorporates map navigation and other tailored services.





2. 引進新遊戲設施,活化空間利用

增設多項小型遊樂設施,如戶外立體 螺旋溜滑梯、遙控船、兒童電動車、 碰碰船、機器人對戰及迷你挖土機 等,增加媒體曝光話題。於多功能教 室、美食區空間,委外經營卡哇依親 子堡、未來教室-海洋新世界、VR 虛 擬王國、卡哇依虛擬王國等,增加附 屬商業收入,亦提供民衆更多樣化消 費選擇。



#### 多元行銷措施

為吸引遊客入園,辦理多種行銷及公益措施,2016年7月1日起實施週一開放營運、平常日團體預約入園、週三臺北市民入園,及持續推動星光優惠、在地人優惠等行銷措施。亦配合節慶規劃特定主題,如2016年春節期間與鄰近國立科學教育館及臺北市立天文科學教育館合作,推出限量版的開運紅包、12月配合聖誕節活動推出「歡樂聖誕慶周年」慶典等活動, 與民衆一起感受節慶氣氛。

## 2. Introducing New Leisure Facilities and Vitalizing Spatial Utilization

A number of smaller amusement facilities such as outdoor spiral slides, remote controlled boats, electric cars for kids, bumper boats, robot battles, and mini diggers. These new additions also created media exposure and news topics. The management of Kawai Candyland "New Marine World" Classroom for the Future, VR Kingdom at the multi-function teaching room and food court, were outsourced to increase supplemental business income, and provide visitors with more options.



#### **Multi-Channel Marketing**

To attract visitors to the Park, a number of marketing and public interest measures were introduced. Since 1 July, 2016, the Park now also opens on Mondays, and offers several promotions including: group reservations for weekdays, and for "Taipei Citizens Wednesdays". Existing measures such as the Starlight and Local Discounts continue as well. The Park also organized special events for festivals and celebrations. For example, for the 2016 Lunar New Year, the Park worked with the neighboring National Taiwan Science Education Center, and the Taipei Astronomical Museum, to release a limitededition Lucky Red Envelopes. For Christmas, the Park released the *Happy Christmas and Anniversary* festival, and other activities that provided a festive atmosphere for the visitors.

## る OLOOKING to the Future 未來展望





臺北捷運自通車以來,即專注於系統的安全 穩定及服務品質的提升。這 20 年來在員工 及旅客的共同努力下,逐漸以可靠度、人本 服務及關懷有禮的捷運文化,樹立良好的品 牌形象,不但成為國際地鐵學習的標竿之一, 更是臺北的驕傲。

展望未來,臺北捷運將以「深根、創新、永 續」的精神,持續提供穩健優質的旅運服務, 並尋求創新突破,成為驅策這座城市成長的 力量。

在「深根」部分,我們在精進運輸本業發展 的同時,將同時檢視與強化公司内部程序與 組織管理,培育具有競爭力、高層次思考能 力的人才,以面對未來產業變化的挑戰及需 求,更為公司拓展經營範疇奠下根基。將優 質的人力資源,轉化為產業輸出的能量。

在「創新」方面,我們追求邏輯思維與經營 管理的再突破,及對產業及社會的敏感度及 靈活度,全方位準備面對一波波科技快速發 展的浪潮。未來將持續掌握智慧城市等產業 轉型與升級的脈動,導入各種創新應用,結 合捷運本業與行動智慧及數位科技領域。更 將突破經營管理現狀,跨足電子商務、休閒 旅遊及文化創意等產業,並評估將事業觸角 延伸至捷運站周邊物業開發與管理事業,讓 捷運從單純的運輸服務,轉型為智慧創新生 活事業,發揮跨產業整合競爭的能力。

在「永續」方面,臺北捷運致力實踐社會責任,打造臺北成為一個宜居的城市。除持續 推動綠運輸發展外,更以「一流捷運 美好臺 北」為願景,肩負引領社會關懷及培育環境 友善的責任,結合沿線在地文化,與城市建 立共生共榮的新關係。

我們期許臺北捷運所做的每一步努力,都能 成為轉動未來的力量,與這座城市共同朝宜 居永續的願景邁進。 Since the first train came in to services, the TRTC has focused on system safety, reliability, and service quality improvements. For over 20 years, our employees and users have worked together to create a reliable, people-first service, and a caring and polite Metro culture, building a positive brand image that not only became a benchmark for other metros around the world but also a symbol of pride for Taipei.

In the future, the TRTC will carry on in the spirit of strong foundations, innovation, and sustainability, continue to provide reliable and high-quality transit services, seek innovative breakthroughs, and be a force of growth in this city.

To build a strong foundation, we strive to reinforce our core transit service by reviewing and improving internal procedures and corporate management. We train our staff professionally for competitiveness and high-level thinking, equipping them with the skills to meet future challenges, to ensure company growth. We transform excellence in human resources, into an industry strength that can be exported.

To achieve innovation, we seek breakthroughs in logic and management, and social and industrial sensitivity and agility, to prepare for the tides of new technology. In the future, we will continue to follow the developments and transformations in Smart Cities and related industries, and introduce practical innovations to integrate our core transit business with smart mobile and digital technologies. This innovation will also include our management, which will straddle e-business, leisure, travel, and the cultural and creative industries. We will also evaluate the possibility of branching in to property development and management in areas surrounding our stations, transforming the Metro from a simple transport service into a smart, innovative lifestyle business which can compete across different industries.

For sustainability, the TRTC is dedicated to fulfilling its social responsibilities and make Taipei as a livable city. In addition to promoting green transportation, the TRTC works toward the vision of A World Class Metro, a Wonderful Taipei, leading in social empathy and environmental friendliness. We also incorporated local cultures along our routes to build a mutually enriching relationship.

It is our hope that these efforts will create an energy that powers the future, as we continue toward becoming a livable and sustainable city.

# Milestones 重要紀事

9





#### ◎「捷運列車進站音樂」1月9日起連續3個週六在中和新蘆線、板南線及松山新店線依序登場, 帶給旅客不一樣的聽覺饗宴。

09 January: Train Arrival Music was introduced along the Zhonghe-Xinlu, Bannan, and Songshan-Xindian Lines for the three consecutive Saturdays, giving users a different audio experience.

## 2016.01

#### ◎ 1 月 18 日起文湖線尖峰時段加開列車縮短班距,上午尖峰班距由 85 秒縮短至 80 秒,提升 文湖線旅客搭乘舒適度。

18 January: Extra trains were introduced to ease peak hour traffic along the Wenhu Line. Peak hour headway was shortened from 85 to 80 seconds for a better service on the Wenhu Line.

## 2016.01

#### ◎ 1月23日「猴年生肖紀念車票」開賣,限量800套。

23 January: Sales a limited edition of 800 Year of the Monkey Souvenir Tickets were released.



## 2016.02

## ◎ 2月1日貓空纜車實施「平假日差別票價」,2月15日臺北小巨蛋冰上樂園實施「平假日差別票價」,及「定期卡」及「培訓卡」等不同票種方案。

Differential ticket prices for weekends, weekdays, and public holidays were introduced at the Maokong Gondola on 01 February, and to Ice Land on 15 February. Other ticketing options such as periodical and training passes were also introduced at the same time.

◎3月28日歡慶臺北捷運通車20週年,並揭幕「轉動幸福城市特展」邀請各界共同見證捷運20週年的美好時刻。

28 March: 20th anniversary of the Taipei Metro, and opening ceremony of the *Transferring to Wonderful Taipei* Exhibition. Guests from various backgrounds were invited to witness the wonderful moment of the celebration.



## 2016.05

 ○ 獲選臺北市政府「2016 年度臺北市勞動安全獎」 績優單位及績優自主管理單位,並以「緊急出口、 避難方向指示燈微動開關之四用可調式測試組」
 榮獲臺北市「工安創意獎」。

The TRTC received the Taipei City Government's 2016 Taipei City Government Labor Safety Award for excellence and outstanding independent management. Won the Taipei City Government's Creative Occupational Safety Award with our 4-use adjustable testing set for emergency exit micro switches and evacuation indicator.



## 2016.06

◎ 以臺北世界大學運動會吉祥物「熊讚 Bravo」為主題的紀念一日票,於6月20日起限量開賣。

20 June: Sales began for the limited edition one-day passes of Bravo the bear- the Taipei Universiade mascot.

#### 2016.07

#### ◎7月1日至8月31日與日本東京地鐵再度合作推出「好好 METRO一搭捷運拿好禮 PRESENT CAMPAIGN」活動。

01 July to 31 August: The TRTC worked with the Tokyo Metro in the Great Metro - Ride for Present campaign.



#### ◎7月1日起臺北捷運117個車站閘門及自動售票加值機服務再升級,增加「多卡」使用功能。

01 July: Ticket gates, ticketing machines, and top-up machines were upgraded for multi-card functions.

## 2016.07

#### ◎ 7月2日「兒童新樂園」APP正式上架,首創國内外遊樂園 遊樂設施預約功能。

02 July: Official launch of the Taipei Children's Amusement Park app. The first app in the world to provide amusement park ride reservations.

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#### 2016.07

#### ◎ 7 月 18 日至 11 月 30 日舉辦「社會新鮮人搭捷運:3 個月 150 次免費體驗」活動,鼓勵社 會新鮮人選擇捷運作為通勤運具。

18 July to 30 November: Special Promotion *"Metro for Workforce Freshmen: 150 Free Rides in 3 Months"* to encourage workforce freshmen to use the Metro for their commute.

## 2016.08

#### ◎ 2016 捷運盃捷客街舞大賽,邀請唱跳歌手徐懷鈺代言,總計吸引 247 隊報名。

Popular performer Yuki Hsu was invited as the spokesperson for the 2016 Metro Street Dance Competition. A total of 247 teams registered for the competition.



#### ◎ 8月1日至10月31日期間推出文湖線(西湖站、港墘站)早鳥優惠措施,鼓勵民衆提早出 門乘車,避開尖峰時段人潮。

01 August to 31 October: Early Bird Discount on the Wenhu Line (at Xihu and Gangqian Stations), encouraging commuters to travel early to avoid the peak hour traffic.

#### 2016.08

## 8月19日松山新店線「麻吉貓親子列車」上線,邀請親子旅客搭乘,共享親子互動的溫馨時刻。

19 August: Official launch of the Maji Meow Family Car on the Songshan-Xindian Line, inviting families to use the Metro and enjoy the time spent with their children.



#### 2016.09

◎ 9月6日至9月8日舉辦「軌道運輸2.0一成長與經驗回饋」研討會,計有13個國家、20 個城市、250餘名國内外產、官、學界專家學者共襄盛舉,成功將臺北捷運穩定可靠的營運 經驗,分享給國内外軌道營運單位。

6-8 September: The TRTC Organized the *Metro 2.0 - Retrospective of a World Class Retro System and its Future Prospects* conference. Over 250 industry, government, and academic experts and scholars from 13 countries and 20 cities attended the conference to celebrate the event. During the conference, the TRTC shared its experience in stable and reliable operation with other rail transit operators from all around the world.

### 2016.09

○ 西門站、民權西路站、松山機場站、東門站、南港站、
 南港展覽館站等6個車站哺集乳室,再次通過臺北
 市政府評比,榮獲哺集乳室優良認證榮譽資格。

Breastfeeding rooms at six stations, namely Ximen, Minquan West Road, Songshan Airport, Dongmen, Nangang, and Taipei Nangang Exhibition Center Stations once again passed the Taipei City Government evaluations, and received the Excellent Breastfeeding Room Award.





◎ 展開車站站名增加編號作業,並分三階段進行施作,於2017年5月完成全線車站編碼更新。

The station numbering project was implemented in three stages. Station ID updates were completed in May 2017.

## 2016.11

## ○ 11 月 18 日參加經濟部工業局「第 28 屆全國團結 > 置活動競賽」,獲得至善組銀塔獎。

18 November: The TRTC participated in the 28th National Unity Circle Competition, organized by the Industrial Development Bureau of the Ministry of Economic Affairs (MOEA), and won the Zhishan Group Silver Award.



## 2016.11

#### ◎ 11 月 23 日榮獲「臺灣 Top50 企業永續報告獎運 輸業金獎」,近年善盡企業社會責任獲外界肯定。

23 November: The TRTC won the Gold Award in the *Taiwan Top 50 Corporate Social Responsibility Report Award - Gold Award in the Transportation Industry*. The Award was a public acknowledgment of our dedication toward corporate social responsibility.



## 2016.12

## ○ 順利完成跨年活動人潮輸運,自 2016 年 12 月 31 日上午 6 時至 2017 年 1 月 1 日上午 6 時,全系 統共計運輸旅客 264 萬餘人次。

The TRTC successfully provided transit service for the New Year crowds. System-wide ridership exceeded 2.64 million between 06:00 31 December, 2016 and 06:00 01 January, 2017.



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臺北大衆捷運股份有限公司 財務報表暨會計師查核報告 2016 年度及 2015 年度 (106) 財審報字第 16004680 號

臺北大衆捷運股份有限公司 公鑒:

臺北大衆捷運股份有限公司 2016 年及 2015 年 12 月 31 日之資產負債表,暨 2016 年及 2015 年 1 月 1 日 至 12 月 31 日之綜合損益表、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: 2016 年及 2015 年度依據其他會計師查核之財務報表所認列之投資收益分別為新 臺幣 40,228 仟元及 55,032 仟元;截至 2016 年及 2015 年 12 月 31 日之長期股權投資餘額分別為新臺幣 435,960 仟元及 417,613 仟元。臺北大衆捷運股份有限公司 2015 年度財務報表之審計部臺北市審計處審定 數同 2015 年度會計師查核數。

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 2016 年度財務報表在 所有重大方面係依照商業會計法中與財務報表編製有關之規定、商業會計處理準則暨企業會計準則公報及其 解釋編製,2015 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,以及先前中華民國 一般公認會計原則編製,並已依企業會計準則公報之相關分類規定,作適當之重分類,分別足以允當表達臺 北大衆捷運股份有限公司 2016 年及 2015 年 12 月 31 日之財務狀況,暨 2016 年及 2015 年 1 月 1 日至 12 月 31 日之財務績效與現金流量。

如附註四(一)所述,臺北大衆捷運股份有限公司自2016年1月1日首次適用企業會計準則公報及其解釋, 於編製2016年1月1日資產負債表時,已依企業會計準則公報之規定追溯調整,作為首次適用之當期期初 資產、負債及權益之初始金額。2015年度之財務報表依先前中華民國一般公認會計原則所列報之金額,已 依企業會計準則公報之相關分類規定,作適當之重分類,相關說明請詳附註十。

資誠聯合會計師事務所

會計師



2017年5月2日


# REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

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

We have audited the accompanying balance sheets of TAIPEI RAPID TRANSIT CORPORATION as of December 31, 2016 and 2015, and the related statements of comprehensive income, of changes in equity and of cash flows for the years 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 audits. We did not audit the 2016 and 2015 financial statements of long-term investments accounted for under the equity method. These long-term investments amounted to \$435,960 thousand and \$417,613 thousand as of December 31, 2016 and 2015, respectively, and the related investment income were \$40,228 thousand and \$55,032 thousand for the years then ended, respectively. The financial statements of these investee companies were audited by other independent accountants, 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 independent accountants. The 2015 financial statements were examined by the Audit Department in Taipei and there were no differences from the audited amounts.

We conducted our audits 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 audits and the reports of other independent accountants provide a reasonable basis for our opinion.

In our opinion, based on our audits and the reports of other independent accountants, the 2016 financial statements referred to above present fairly, in all material respects, the financial position of TAIPEI RAPID TRANSIT CORPORATION as of December 31, 2016, and its financial performance and cash flows for the year then ended in accordance with the requirements of the "Business Entity Accounting Law" relating to the preparation of financial statements, "Regulation on Business Entity Accounting Handling", and Enterprise Accounting Standards and its interpretations. The 2015 financial statements referred to above present fairly, in all material respects, the financial position of TAIPEI RAPID TRANSIT CORPORATION as of December 31, 2015, and its financial performance and cash flows for the year then ended in accordance with the "Business Entity Accounting Law", "Regulation on Business Entity Accounting Mandling" and previous generally accepted accounting principles in the Republic of China, and have been reclassified in accordance with the classification requirements of the Enterprise Accounting Standards.

As described in Note 4(1), TAIPEI RAPID TRANSIT CORPORATION adopted the Enterprise Accounting Standards and its interpretations starting from January 1, 2016. The balance sheet as at January 1, 2016 was prepared and adjusted retrospectively in accordance with the requirements of the Enterprise Accounting Standards in determining the opening balances of assets, liabilities and equity for the first time adoption. The 2015 financial statements were prepared in accordance with previous generally accepted accounting principles in the Republic of China, and have been reclassified in accordance with the classification requirements of the Enterprise Accounting Standards. Please refer to Note 10 for details.

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Audrey Tseng (/ for and on behalf of PricewaterhouseCoopers, Taiwan May 2, 2017



#### 2016 年及 2015 年 12 月 31 日 單位:新臺幣仟元

資產	n/→≘+	2016年12月31日		2015 年 12 月 31 日	
具住	附註	金額	%	金額	%
流動資產					
現金	六(一)	\$ 336,059	2	\$ 208,934	1
備供出售金融資產 - 流動	六(二)	3,859,075	21	2,814,444	16
持有至到期日金融資產 - 流動	六(三)	191,057	1	100,305	1
應收帳款		41,809	-	20,232	-
應收帳款 - 關係人	t	138,240	1	111,791	1
其他應收款		52,418	-	91,891	1
其他應收款 - 關係人	t	82,955	-	133,497	1
存貨	六(四)	2,544,366	14	2,660,805	15
預付款項		524,960	3	391,149	2
其他金融資產 - 流動	六(五)	1,225,000	6	950,000	6
流動資產合計		8,995,939	48	7,483,048	44
非流動資產					
持有至到期日金融資產 - 非流動	六(三)	3,509,666	19	3,409,689	20
採用權益法之投資	六(六)	435,960	2	417,613	2
不動產、廠房及設備	六(七)	5,445,561	29	5,664,095	33
無形資產		56,832	-	176,441	1
遞延所得稅資產	六(十九)	307,084	2	12,400	-
其他非流動資產		26,869		2,041	
非流動資產合計		9,781,972	52	9,682,279	56
資產總計		<u>\$ 18,777,911</u>	100	\$ 17,165,327	<u>    100</u>

(續次頁)



#### 2016 年及 2015 年 12 月 31 日 單位:新臺幣仟元

次文	n/+=+	2016年12月31	E	2015年12月31日		
資產 	資產		%	金額	%	
應付票據		\$ 190,627	' 1	\$ 211,240	1	
應付帳款		73,940	) –	86,423	1	
當期所得稅負債		203,097	' 1	45,938	-	
其他應付款	六(八)	2,268,053	8 12	2,227,838	13	
其他應付款 - 關係人	t	526,030	) 3	264,430	2	
其他流動負債	六(九)及七	873,563	<u> </u>	677,549	4	
		4,135,310	22	3,513,418	21	
遞延所得稅負債				6	-	
其他非流動負債	六(十)(十一)及七	2,639,880	14	1,087,388	6	
		2,639,880	14	1,087,394	6	
		6,775,190	36	4,600,812	27	
	六(十二)					
普通股股本		9,354,100	50	9,354,100	54	
資本公積	六(十三)	10,071	-	8,417	-	
	六(十四)					
已指撥保留盈餘		1,200,828	6	1,155,807	7	
未指撥保留盈餘		1,346,643	8 7	1,977,177	11	
備供出售金融資產未實現損益		91,079	) 1	99,453	1	
未認列為退休金成本之淨損失			·	(		
		12,002,72	64	12,564,515	73	
	Л					
		<u>\$ 18,777,91</u> -	100	<u>\$ 17,165,327</u>	<u>    100 </u>	

後附財務報表附註為本財務報表之一部分,請併同參閱。

# TAIPEI RAPID TRANSIT CORPORATION BALANCE SHEETS DECEMBER 31, 2016 AND 2015

(Expressed in thousands of New Taiwan dollars)

	December 31, 2016		5	December 31, 2015	
ASSETS	Notes	AMOUNT		AMOUNT	%
Current Assets					
Cash	6(1)	\$ 336,059	2	\$ 208,934	1
Available-for-sale financial assets - current	6(2)	3,859,075	21	2,814,444	16
Held-to-maturity financial assets - current	6(3)	191,057	1	100,305	1
Accounts receivable		41,809	-	20,232	-
Accounts receivable - related parties	7	138,240	1	111,791	1
Other receivables		52,418	-	91,891	1
Other receivables - related parties	7	82,955	-	133,497	1
Inventories		2,544,366	14	2,660,805	15
Prepayments		524,960	3	391,149	2
Other current financial assets		1,225,000	6	950,000	6
Total current assets		8,995,939	48	7,483,048	44
Non-current assets					
Held-to-maturity financial assets - non current		3,509,666	19	3,409,689	20
Investments accounted for under equity method		435,960	2	417,613	2
Property, plant and equipment		5,445,561	29	5,664,095	33
Intangible assets		56,832	-	176,441	1
Deferred income tax assets		307,084	2	12,400	-
Other non-current assets		26,869		2,041	
Total non-current assets		9,781,972	52	9,682,279	56
TOTAL ASSETS		<u>\$ 18,777,911</u>	100	<u>\$ 17,165,327</u>	<u>    100</u>

(Continued)



#### (Expressed in thousands of New Taiwan dollars)

100570		December 31, 201	6	December 31, 2015		
ASSETS	Notes	AMOUNT	%	AMOUNT	%	
Current Liabilities						
Notes payable		\$ 190,627	1	\$ 211,240	1	
Accounts payable		73,940	-	86,423	1	
Income tax payable		203,097	1	45,938	-	
Other payables	6(8)	2,268,053	12	2,227,838	13	
Other payables - related parties	7	526,030	3	264,430	2	
Other current liabilities	6(9) and 7	873,563	5	677,549	4	
Total current liabilities		4,135,310	22	3,513,418	21	
Non-current liabilities						
Deferred income tax liabilities		-	-	6	-	
Other non-current liabilities	6(10)(11) and 7	2,639,880	14	1,087,388	6	
Total non-current liabilities		2,639,880	14	1,087,394	6	
Total Liabilities		6,775,190	36	4,600,812	27	
Equity Share capital	6(12)					
Share capital - common shares		9,354,100	50	9,354,100	54	
Capital surplus	6(13)					
Capital surplus		10,071	-	8,417	-	
Retained earnings	6(14)					
Appropriated retained earnings		1,200,828	6	1,155,807	7	
Unappropriated retained earnings		1,346,643	7	1,977,177	11	
Other adjustments to equity						
Unrealized gain or loss on financial instruments		91,079	1	99,453	1	
Net loss not recognized as pension cost				(		
Total equity		12,002,721	64	12,564,515	73	
Commitments	8					
TOTAL LIABILITIES AND EQUITY		<u>\$ 18,777,911</u>	100	<u>\$ 17,165,327</u>	<u>    100  </u>	

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



#### 2016 年及 2015 年 1 月 1 日至 12 月 31 日 單位:新臺幣仟元

			2016 年度		2015 年度		
				%	金額	%	
營業收入	六(十五)						
運輸收入		\$	16,086,223	86	\$ 15,651,875	87	
其他營業收入	t		2,512,465	14	2,399,536	13	
營業收入合計			18,598,688	_100	18,051,411	_100	
營業成本	六(四)及七						
輸儲成本		(	14,007,998)	(75)	( 14,404,348)	(80)	
其他營業成本		(	1,210,726)	(7)	( 1,225,364)	<u>( 6)</u>	
營業成本合計		(	15,218,724)	<u>( 82)</u>	( 15,629,712)	<u>( 86)</u>	
營業毛利			3,379,964	18	2,421,699	14	
營業費用	六 <b>(</b> +)(+八)及七						
		(	1,170,772)	(6)	( 1,154,022)	(6)	
業務費用		(	759,972)	( 4)	( 723,655)	( 4)	
管理費用		(	512,745)	(3)	( 470,659)	(3)	
其他營業費用		(	116,099)	(1)	( 113,814)	<u>( 1)</u>	
營業費用合計		(	2,559,588)	<u>( 14)</u>	( 2,462,150)	<u>( 14)</u>	
營業淨(損)利			820,376	4	( 40,451)		
營業外收入及支出							
其他收入	六(十六)		650,247	4	501,941	3	
其他利益及損失	六(十七)	(	8,109)	-	10,077	-	
財務成本		(	206)	-	( 166)	-	
採權益法認列之子公司、 關聯企業及合資損益之份額	六(六)		40,228		55,032		
營業外收入及支出合計			682,160	4	566,884	3	
稅前淨利			1,502,536	8	526,433	3	
所得稅費用	六(十九)	(	244,278)	(1)	( 76,223)	<u>( 1)</u>	
本期淨利			1,258,258	7	450,210	2	
其他綜合損益(淨額)							
確定福利計畫之再衡量數	六(十一)	(	657,297)	( 4)	-	-	
備供出售金融資產未實現評價損益		(	8,374)	-	( 59)	-	
與其他綜合損益組成部分相關之所得稅			111,741	1			
其他綜合損益淨額		(	553,930)	(3)	(59)		
本期綜合損益總額		\$	704,328	4	<u>\$ 450,151</u>	2	

後附財務報表附註為本財務報表之一部分,請併同參閱。



# TAIPEI RAPID TRANSIT CORPORATION STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31

(Expressed in thousands of New Taiwan dollars)

llana	Nistas	2016			2015			
Items	Notes		AMOUNT			AMOUNT	%	
Operating revenues	6(15)							
Fare revenues		\$	16,086,223	86	\$	15,651,875	87	
Other operating revenues	7		2,512,465	14		2,399,536	13	
Total operating revenues			18,598,688	100		18,051,411	100	
Operating costs	6(4) and 7							
Transportation costs		(	14,007,998)	(75)	(	14,404,348)	(80)	
Other operating costs		(	1,210,726)	(7)	(	1,225,364)	( 6)	
Total operating costs		(	15,218,724)	<u>( 82)</u>	(	15,629,712)	(86)	
Gross profit			3,379,964	18		2,421,699	14	
Operating expenses	6(10)(18) and 7							
Selling expenses		(	1,170,772)	(6)	(	1,154,022)	(6)	
Operating expenses		(	759,972)	( 4)	(	723,655)	( 4)	
General and administrative expenses		(	512,745)	( 3)	(	470,659)	( 3)	
Other operating expenses		(	116,099)	( 1)	(	113,814)	( 1)	
Total operating expenses		(	2,559,588)	<u>( 14)</u>	(	2,462,150)	(14)	
Operating income (loss)			820,376	4	(	40,451)		
Non-operating income and expenses								
Other income	6(16)		650,247	4		501,941	3	
Other gains (losses)	6(17)	(	8,109)	-		10,077	-	
Finance costs		(	206)	-	(	166)	-	
Share of profit of subsidiaries, associates and joint ventures accounted for under equity method	6(6)		40,228			55,032		
Total non-operating income and expenses			682,160	4		566,884	3	
Profit before income tax			1,502,536	8		526,433	3	
Income tax expense	6(19)	(	244,278)	<u>( 1)</u>	(	76,223)	( 1)	
Profit for the year			1,258,258	7		450,210	2	
Other comprehensive income								
Defined benefit plan remeasurement	6(11)	(	657,297)	( 4)		-	-	
Unrealized loss on valuation of available-for-sale financial assets		(	8,374)	-	(	59)	-	
Income tax relating to the components of other comprehensive income			111,741	1		_		
Other comprehensive loss for the year		(	553,930)	(3)	(	59)		
Total comprehensive income for the year		\$	704,328	4	\$	450,151	2	

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



2016 年及 2015 年 1 月 1 日至 12 月 31 日 單位:新臺幣仟元

				盈餘	其他	權益		
	普通股 股本	資本 公積	已指撥 (保留 盈餘	未指撥 保留 盈餘	備供出售 金融資產 未實現 損益	未認列 為退休金 成本之 淨損失	合計	
<u>2015</u>								
2015年1月1日餘額	\$9,354,100	\$ 8,417	\$1,084,891	\$2,235,833	\$ 99,512	\$-	\$ 12,782,753	
2014 年盈餘指撥及分配								
法定盈餘公積	-	-	70,916	( 70,916)	-	-	-	
現金股利	-	-	-	( 637,950)	-	-	( 637,950)	
2015 年度純益	-	-	-	450,210	-	-	450,210	
其他綜合損益	-	-	-	-	( 59)	-	( 59)	
未認列為退休金成本之淨損失						<u>( 30,439)</u>	<u>( 30,439)</u>	
2015 年 12 月 31 日餘額	<u>\$9,354,100</u>	<u>\$ 8,417</u>	<u>\$1,155,807</u>	<u>\$1,977,177</u>	<u>\$ 99,453</u>	<u>(\$ 30,439)</u>	<u>\$12,564,515</u>	
<u>2016</u>								
2016年1月1日餘額	\$9,354,100	\$ 8,417	\$ 1,155,807	\$ 1,977,177	\$ 99,453	(\$ 30,439)	\$ 12,564,515	
追溯適用企業會計準則之影響數	-	-	-	( 893,182)	-	30,439	( 862,743)	
2015 年盈餘指撥及分配								
法定盈餘公積	-	-	45,021	( 45,021)	-	-	-	
現金股利	-	-	-	( 405,033)	-	-	( 405,033)	
2016 年度純益	-	-	-	1,258,258	-	-	1,258,258	
採用權益法認列之關聯企業及 合資之變動數	-	1,654	-	-	-	-	1,654	
其他綜合損益				<u>( 545,556)</u>	<u>( 8,374)</u>		<u>( 553,930)</u>	
2016 年 12 月 31 日餘額	<u>\$9,354,100</u>	<u>\$ 10,071</u>	<u>\$1,200,828</u>	<u>\$1,346,643</u>	<u>\$ 91,079</u>	<u>\$</u>	<u>\$ 12,002,721</u>	

後附財務報表附註為本財務報表之一部分,請併同參閱。



# TAIPEI RAPID TRANSIT CORPORATION STATEMENTS OF CHANGES IN EQUITY

### FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

(Expressed in thousands of New Taiwan dollars)

			Retaine	d Earnings	Other Equit	y Interest	
	Share capital	Capital surplus - additional paid-in capital	Appropriated retained earnings	Unappropriated retained earnings	Unrealized gain or loss on available- for-sale financial assets	Net loss not recognized as pension cost	Total
2015							
Balance at January 1, 2015	\$9,354,100	\$ 8,417	\$ 1,084,891	\$ 2,235,833	\$ 99,512	\$-	\$ 12,782,753
Appropriations of 2014 earnings							
Legal reserve	-	-	70,916	( 70,916)	-	-	-
Cash dividends	-	-	-	( 637,950)	-	-	( 637,950)
Net income for 2015	-	-	-	450,210	-	-	450,210
Other comprehensive loss for the year	-	-	-	-	( 59)	-	( 59)
Net loss not recognized as pension cost						( 30,439)	<u>( 30,439)</u>
Balance at December 31, 2015	<u>\$9,354,100</u>	<u>\$ 8,417</u>	<u>\$ 1,155,807</u>	<u>\$ 1,977,177</u>	<u>\$ 99,453</u>	<u>(\$ 30,439)</u>	<u>\$12,564,515</u>
2016							
Balance at January 1, 2016	\$9,354,100	\$ 8,417	\$ 1,155,807	\$ 1,977,177	\$ 99,453	(\$ 30,439)	\$ 12,564,515
Effect of adoption of Enterprise Accounting Standards	-	-	-	( 893,182)	-	30,439	( 862,743)
Appropriations of 2015 earnings							
Legal reserve	-	-	45,021	( 45,021)	-	-	-
Cash dividends	-	-	-	( 405,033)	-	-	( 405,033)
Net income for 2016	-	-	-	1,258,258	-	-	1,258,258
Change in associates and joint ventures accounted for under equity method	-	1,654	-	-	-	-	1,654
Other comprehensive loss for the year				( 545,556)	<u>( 8,374)</u>		<u>( 553,930)</u>
Balance at December 31, 2016	<u>\$9,354,100</u>	<u>\$ 10,071</u>	<u>\$ 1,200,828</u>	<u>\$ 1,346,643</u>	<u>\$ 91,079</u>	<u>\$</u> -	<u>\$ 12,002,721</u>

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



#### 2016 年及 2015 年 1 月 1 日至 12 月 31 日 單位:新臺幣仟元

	2016 年度	2015 年度
營業活動之現金流量		
本期稅前淨利	\$ 1,502,536	\$ 526,433
調整項目		
收益費損項目		
提存各項準備	( 38,997)	( 1,677)
採用權益法認列之子公司、關聯企業及合資損益之份額	( 40,228)	( 55,032)
處分不動產、廠房及設備損失	2,167	1,452
處分投資利益	( 21,733)	( 23,888)
折舊費用	517,616	546,928
攤銷費用	13,207	17,452
呆帳迴轉利益	6	81
利息收入	( 66,666)	( 57,166)
利息費用	206	166
受贈資產轉列收入	( 1,998)	( 3,726)
持有至到期日金融資產攤銷數	1,176	358
與營業活動相關之資產/負債變動數		
應收帳款	( 21,583)	( 5,184)
應收帳款 - 關係人	( 26,449)	1,485
其他應收款	38,968	( 33,835)
其他應收款 - 關係人	50,542	105,441
存貨	116,439	( 51,723)
預付款項	( 133,811)	( 28,377)
應付票據	( 20,613)	124,414
應付帳款	( 12,483)	6,178
其他應付款	40,215	101,427
其他應付款 - 關係人	261,600	( 22,987)
其他流動負債	196,014	( 201,010)
其他非流動負債	2,234	134,501
營運產生之現金流入	2,358,365	1,081,711
收取之利息	67,171	52,345
支付之利息	( 206)	( 166)
支付所得税	( 87,120)	( 98,072)
營業活動之淨現金流入	2,338,210	1,035,818

(續次頁)



#### 2016 年及 2015 年 1 月 1 日至 12 月 31 日 單位:新臺幣仟元

	:	2016 年度	2015 年度
投資活動之現金流量			
其他金融資產 - 流動增加	(	275,000)	( 950,000)
取得不動產、廠房及設備價款	(	298,669)	( 79,978)
處分不動產、廠房及設備價款		9	263
取得無形資產價款	(	52,583)	( 2,516)
取得備供出售金融資產 - 流動	(	7,194,000)	( 7,581,000)
處分備供出售金融資產 - 流動價款		6,162,733	8,424,888
取得持有至到期日金融資產 - 流動	(	91,134)	( 100,641)
取得持有至到期日金融資產 - 非流動	(	100,771)	( 200,000)
其他非流動資產增加	(	25,418)	( 530)
收取之股利		23,530	19,802
投資活動之淨現金流出	(	1,851,303)	( 469,712)
<u>籌資活動之現金流量</u>			
發放現金股利	(	405,033)	( 637,950)
存入保證金增加		45,251	49,774
籌資活動之淨現金流出	(	359,782)	(588,176)
本期現金增加(減少)數		127,125	( 22,070)
期初現金餘額		208,934	231,004
期末現金餘額	\$	336,059	<u>\$ 208,934</u>

後附財務報表附註為本財務報表之一部分,請併同參閱。

# TAIPEI RAPID TRANSIT CORPORATION STATEMENTS OF CASH FLOWS

## FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

(Expressed in thousands of New Taiwan dollars)

		2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax	\$	1,502,536	\$ 526,433
Adjustments			
Adjustments to reconcile profit (loss)			
Deposit on provisions	(	38,997)	( 1,677)
Share of profit of subsidiaries, associates and joint ventures accounted for under equity	(	40,228)	( 55,032)
Loss on disposal of property, plant and equipment		2,167	1,452
Gains on disposal of investments	(	21,733)	( 23,888)
Depreciation		517,616	546,928
Amortisation		13,207	17,452
Reversal of allowance for doubtful accounts		6	81
Interest income	(	66,666)	( 57,166)
Interest expense		206	166
Donated assets recorded as other income	(	1,998)	( 3,726)
Amortisation of held-to-maturity financial assets		1,176	358
Changes in assets and liabilities			
Accounts receivable	(	21,583)	( 5,184)
Accounts receivable - related parties	(	26,449)	1,485
Other receivables		38,968	( 33,835)
Other receivables - related parties		50,542	105,441
Inventories		116,439	( 51,723)
Prepayments	(	133,811)	( 28,377)
Notes payable	(	20,613)	124,414
Accounts payable	(	12,483)	6,178
Other payables		40,215	101,427
Other payables - related parties		261,600	( 22,987)
Other current liabilities		196,014	( 201,010)
Other non-current liabilities		2,234	134,501
Cash inflow generated from operations		2,358,365	1,081,711
Receipt of interest		67,171	52,345
Payment of interest	(	206)	( 166)
Payment of income tax	(	87,120)	( 98,072)
Net cash flows from operating activities		2,338,210	1,035,818

(Continued)



(Expressed in thousands of New Taiwan dollars)

	2016	2015
CASH FLOWS FROM INVESTING ACTIVITIES		
Increase in other current financial assets	( 275,000)	( 950,000)
Acquisition of property, plant and equipment	( 298,669)	( 79,978)
Proceeds from disposal of property, plant and equipment	9	263
Acquisition of intangible assets	( 52,583)	( 2,516)
Acquisition of available-for-sale financial assets - current	( 7,194,000)	( 7,581,000)
Proceeds from disposal of available-for-sale financial assets - current	6,162,733	8,424,888
Acquisition of held-to-maturity financial assets - current	( 91,134)	( 100,641)
Acquisition of held-to-maturity financial assets - non current	( 100,771)	( 200,000)
Increase in other non-current assets	( 25,418)	( 530)
Receipt of dividends	23,530	19,802
Net cash flows used in investing activities	(1,851,303)	( 469,712)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payment of cash dividends	( 405,033)	( 637,950)
Increase in guarantee deposits received	45,251	49,774
Net cash flows used in financing activities	(359,782)	<u>(</u> 588,176)
Net increase (decrease) in cash	127,125	( 22,070)
Cash at beginning of year	208,934	231,004
Cash at end of year	<u>\$ 336,059</u>	<u>\$ 208,934</u>

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

▶ 財務報表附註

2016 年度及 2015 年度 單位:新臺幣仟元(除特別註明者外)

### 一、公司沿革

臺北大衆捷運股份有限公司(以下簡稱本公司)於1994年7月27日核准設立,經歷次增減資後,截 至2016年12月31日止實收資本額為\$9,354,100,主要營業項目為大衆捷運系統旅客運送業務、大 衆捷運系統營運管理之顧問諮詢業務、百貨買賣、廣告企劃、代理、製作、看板出租及停車場業務之 經營。本公司營運之主要財產係向臺北市政府承租。本公司由臺北市政府控制,其為持有本公司股份 73.75%之主要股東。

### 二、通過財務報表之日期及程序

本財務報表已於2017年3月3日經董事會通過。

### 三、會計政策變動

- (一)首次採用新發布、修正後企業會計準則公報之影響
  - 無∘
- (二)變更會計政策之影響

無∘

### 四、重大會計政策之彙總說明

編製本財務報表所採用之主要會計政策說明如下。除另有說明外,此等政策在所有報導期間一致地適用,請詳附註四、(二十一)。

(一)遵循聲明

2016 年度財務報表係依據商業會計法中與財務報表編製有關之規定、商業會計處理準則與企業 會計準則公報及其解釋編製之首份財務報表。2015 年度財務報表係依據商業會計法、商業會計 處理準則,以及先前中華民國一般公認會計原則編製,並已依企業會計準則公報之相關分類規 定,作適當之重分類,請詳附註十之說明。

編製 2016 年 1 月 1 日資產負債表時已依企業會計準則公報之規定追溯調整,作為首次適用之當 期期初資產、負債及權益之初始金額,請詳附註十之說明。

(二)編製基礎

除按公允價值衡量之金融工具外,本財務報表係按歷史成本編製。

(三)外幣換算

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



# TAIPEI RAPID TRANSIT CORPORATION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

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

### **1. HISTORY AND ORGANIZATION**

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, 2016 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. The Taipei City Government is the Company's major stockholder which owns 73.75% of outstanding shares.

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

The financial statements have been approved for issuance by the Board of Directors on March 3, 2017.

### 3. CHANGES IN ACCOUNTING POLICIES

- (1) Effects of adoption of new issuances of or amendments to Enterprise Accounting Standards (EAS) None.
- (2) Effects of changes in accounting policies None.

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all reporting periods, unless otherwise stated. Please refer to Note 4. (21) for details.

(1) Compliance statement

The 2016 financial statements are the first set of financial statements that have been prepared in accordance with the requirements of "Business Entity Accounting Law" relating to the preparation of financial statements, "Regulation on Business Entity Accounting Handling", EAS and its interpretations. The 2015 financial statements were prepared in accordance with the "Business Entity Accounting Law", "Regulation on Business Entity Accounting Handling" and previous R.O.C. GAAP, and reclassified in accordance with the classification requirements of EAS. Please refer to Note 10 for details.

The balance sheet as at January 1, 2016 was prepared and adjusted retrospectively in accordance with the requirements of EAS in determining the opening balances of assets, liabilities and equity for the first time adoption. Please refer to Note 10 for details.

(2) Basis of preparation

Except for financial instruments at fair value, the financial statements have been prepared under the historical cost convention.

#### (3) Foreign currency transactions

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

外幣交易及餘額

- 1. 外幣交易於交易日依當日之即期匯率換算為功能性貨幣認列。
- 外幣貨幣性項目於資產負債表日依當日之收盤匯率換算,因換算而產生之兌換差額認列為當期 損益。
- 3. 外幣非貨幣性項目,屬透過損益按公允價值衡量者,於資產負債表日依當日之收盤匯率換算, 因換算而產生之兌換差額認列為當期損益;屬以歷史成本衡量者,係依交易日之歷史匯率換算。
- 4. 所有兌換損益於綜合損益表之「其他利益及損失」列報。
- (四)資產負債區分流動及非流動之分類標準
  - 1. 資產符合下列條件之一者,分類為流動資產:
    - (1) 預期於正常營業週期中實現該資產,或意圖將其出售或消耗者。
    - (2) 主要為交易目的而持有者。
    - (3) 預期於資產負債表日後十二個月内實現者。
    - (4) 現金或約當現金,但不包括於資產負債表日後逾十二個月用以交換、清償負債或受有其他 限制者。

本公司將所有不符合上述條件之資產分類為非流動。

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

本公司將所有不符合上述條件之負債分類為非流動。

- (五)備供出售金融資產
  - 1. 備供出售金融資產係指定為備供出售或未被分類為任何其他種類之非衍生金融資產。
  - 2. 對於符合交易慣例之備供出售金融資產係採用交易日會計。
  - 3. 於原始認列時按公允價值加計直接可歸屬於取得之交易成本衡量,後續按公允價值衡量,其公 允價值之變動認列於其他綜合損益。
- (六)持有至到期日金融資產
  - 持有至到期日金融資產係指具有固定或可決定之付款金額及固定到期日,且本公司有積極意圖 及能力持有至到期日之非衍生金融資產,惟不包括於原始認列時指定為透過損益按公允價值衡 量之金融資產者、指定為備供出售金融資產者及符合放款及應收款定義者。
  - 2. 對於符合交易慣例之持有至到期日金融資產係採用交易日會計。
  - 3. 於原始認列時按公允價值加計直接可歸屬於取得之交易成本衡量,後續採直線法按攤銷後成本 扣除減損後之金額衡量。直線法攤銷計算之利息認列於當期損益。



- A. Foreign currency transactions are translated into the functional currency using spot exchange rate at the dates of the transactions.
- B. Monetary items denominated in foreign currencies are translated at the closing rate at the balance sheet date. Exchange differences arising upon translation at the balance sheet date are recognised in profit or loss.
- C. Non-monetary items denominated in foreign currencies held at fair value through profit or loss are translated at closing rate at the balance sheet date; their translation differences are recognised in profit or loss. Non-monetary items denominated in foreign currencies that are measured at cost are translated using the historical exchange rates at the dates of the transactions.
- D. All foreign exchange gains and losses are presented in the statement of comprehensive income within other gains and losses'.
- (4) Criteria for classifying assets and liabilities as current or non-current items
  - A. Assets that meet one of the following criteria are classified as current assets; otherwise, they are classified as noncurrent assets:
    - 1) Assets arising from operating activities that are expected to be realized or consumed, or are intended to be sold within the normal operating cycle;
    - 2) Assets held mainly for trading purposes;
    - 3) Assets that are expected to be realized within twelve months from the balance sheet date;
    - 4) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to pay off liabilities more than twelve months after the balance sheet date.
  - B. Liabilities that meet one of the following criteria are classified as current liabilities; otherwise, they are classified as non-current liabilities:
    - 1) Liabilities arising from operating activities that are expected to be paid off within the normal operating cycle;
    - 2) Liabilities arising mainly from trading activities;
    - 3) Liabilities that are to be paid off within twelve months from the balance sheet date;
    - 4) Liabilities for which the repayment date cannot be extended unconditionally to more than twelve months after the balance sheet date.
- (5) Available-for-sale financial assets
  - A. Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.
  - B. On a regular way purchase or sale basis, available-for-sale financial assets are recognised and derecognised using trade date accounting.
  - C. Available-for-sale financial assets are initially recognised at fair value plus transaction costs that are directly attributable to the acquisition of the financial assets. These financial assets are subsequently remeasured and stated at fair value, and any changes in the fair value of these financial assets are recognised in other comprehensive income.

(6) Held-to-maturity financial assets

- A. Held-to-maturity financial assets are non-derivative financial assets with fixed or determinable payments and fixed maturity date that the Company has the positive intention and ability to hold to maturity other than those designated as at fair value through profit or loss or as available-for-sale on initial recognition and those that meet the definition of loans and receivables.
- B. On a regular way purchase or sale basis, held-to-maturity financial assets are recognised and derecognised using trade date accounting.
- C. Financial assets are initially recognised at fair value plus transaction costs that are directly attributable to the acquisition of the financial assets, and subsequently measured at amortised cost using the straight-line method, less impairment loss. Amortised interest of assets is recognised in profit or loss.

(七)應收款

應收帳款

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

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

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

(2) 備供出售金融資產

係以該金融資產之取得成本減除任何已償付之本金及攤銷數之金額,與現時公允價值間之 差額,再減除該金融資產先前認列為損益之減損損失,自其他綜合損益重分類至當期損益。 屬債務工具投資者,其公允價值於後續期間增加,而該增加能客觀地連結至減損損失認列 後發生之事項,則該減損損失於當期損益迴轉。屬權益工具投資者,其已認列於損益之減 損損失不得透過當期損益迴轉。認列及迴轉減損損失之金額係藉由備抵帳戶調整資產之帳 面金額。



#### (7) Accounts receivable

Accounts receivable are claims resulting from the sale 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. Interest amortised using the effective interest method is recognised in profit or loss. However, short-term accounts payable without bearing interest are subsequently measured at transaction amount as the effect of discounting is immaterial.

#### (8) Impairment of financial assets

- A. The Company assesses at each balance sheet date whether there is objective evidence that a financial asset or a group of financial assets is impaired as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.
- B. The criteria that the Company uses to determine whether there is objective evidence of an impairment loss is as follows:
  - (a) Significant financial difficulty of the issuer or debtor;
  - (b) A breach of contract, such as a default or delinquency in interest or principal payments;
  - (c) For economic or legal reasons relating to the borrower's financial difficulty, granted the borrower a concession that a lender would not otherwise consider;
  - (d) It becomes probable that the borrower will enter bankruptcy or other financial reorganisation;
  - (e) The disappearance of an active market for that financial asset because of financial difficulties;
  - (f) Observable data indicating that there is a measurable decrease in the estimated future cash flows from a group of financial assets since the initial recognition of those assets, although the decrease cannot yet be identified with the individual financial asset in the group, including adverse changes in the payment status of borrowers in the group or national or local economic conditions that correlate with defaults on the assets in the group;
  - (g) Information about significant changes with an adverse effect that have taken place in the technology, market, economic or legal environment in which the issuer operates, and indicates that the cost of the investment in the equity instrument may not be recovered;
  - (h) A significant or prolonged decline in the fair value of an investment in an equity instrument below its cost.
- C. When the Company assesses that there has been objective evidence of impairment loss of financial assets, the amount of impairment loss is determined as follows according to the category of financial assets:
  - (a) Financial assets measured at amortised cost

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

(b) Available-for-sale financial assets

The amount of the impairment loss is measured as the difference between the asset's acquisition cost (less any principal repayment and amortisation) and current fair value, less any impairment loss on that financial asset previously recognised in profit or loss, and is reclassified from 'other comprehensive income' to 'profit or loss'. If, in a subsequent period, the fair value of an investment in a debt instrument increases, and the increase can be related objectively to an event occurring after the impairment loss was recognised, then such impairment loss is reversed through profit or loss. Impairment loss of an investment in an equity instrument recognised in profit or loss shall not be reversed through profit or loss. Impairment loss is recognised and reversed by adjusting the carrying amount of the asset through the use of an impairment allowance account.

(九) 金融資產之除列

當來自金融資產現金流量之合約權利失效或已交割時,將除列金融資產。

(十)存貨

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

- (十一)採用權益法之投資-關聯企業
  - 關聯企業指本公司對其有重大影響而無控制或聯合控制之個體,一般係直接或間接持有其 20%以上表決權之股份。
  - 2.本公司對關聯企業原始依成本認列,對取得後之損益份額及其他綜合損益份額,分別認列為 當期損益及其他綜合損益。如本公司對任一關聯企業之損失份額等於或超過其在該關聯企業 之權益,本公司不認列進一步之損失,除非本公司對該關聯企業已發生法定義務、推定義務 或已代其支付款項。
  - 3. 當關聯企業發生非損益及其他綜合損益之權益變動且不影響對關聯企業之持股比例時,本公司將所有權益變動按持股比例認列為「資本公積」。
  - 4. 本公司與關聯企業間交易所產生之未實現損益業已依其對關聯企業之權益比例銷除。關聯企 業之會計政策已作必要之調整,與本公司採用之政策一致。
  - 5. 當停止採用權益法時,對於先前認列於其他綜合損益與該關聯企業有關之所有金額,其會計 處理與本公司若直接處分相關資產或負債之基礎相同;並將與該關聯企業有關之資本公積轉 列損益。
- (十二)不動產、廠房及設備
  - 1. 不動產、廠房及設備係以取得成本為入帳基礎,並將購建期間之有關利息資本化。
  - 不動產、廠房及設備之部分組成重置時,若該重置部分之未來經濟效益很有可能流入本公司,則該重置成本認列為該項目之帳面金額,被重置部分之帳面金額則予以除列。所有其他維修成本於發生時認列為當期損益。
  - 不動產、廠房及設備之後續衡量採成本模式,按估計耐用年限以直線法計提折舊。不動產、 廠房及設備各項組成若屬重大,則單獨提列折舊,但實務上不可行時,不在此限。各項不動 產、廠房及設備之耐用年限如下:

項目	耐用年限
房屋及建築	30 年
機器設備	2年~30年
運輸設備	2年~30年
相賃改良	2年~55年
其他設備	2年~20年



(9) Derecognition of financial assets

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

(10) Inventories

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

- (11) Investments accounted for using equity method Associates
  - A. Associates are all entities over which the Company has significant influence but no control or joint control. In general, the Company has significant influence when it directly or indirectly holds 20 percent or more of the voting power of the investee.
  - B. Investments in associates are initially recognised at cost. The Company's share of its associate's post-acquisition profits or losses and other comprehensive income are recognised in profit or loss and other comprehensive income, respectively. Where the Company's share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured receivables, the Company does not recognise further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.
  - C. Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in capital surplus.
  - D. Unrealised gains on transactions between the Company and its subsidiaries are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Company.
  - E. When the Company ceases to account for its interest by using the equity method, all amounts previously recognised in other comprehensive income in relation to the associate are accounted for on the same basis as would be required and all capital surplus relating to the associate are reclassified to profit or loss.
- (12) Property, plant and equipment
  - A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalised.
  - B. In case of replacement of one part of the property, plant and equipment, the new part is capitalized to the extent that it is probable that future economic benefits associated with the item will flow to the Company, and the carrying amount of the part replaced is derecognised. All other repairs and maintenance are charged to profit or loss when incurred.
  - C. Property, plant and equipment are measured at cost model subsequently. Land is not depreciated. Other property, plant and equipment are depreciated using the straight-line method over their estimated useful lives. Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately, unless it is impracticable. The estimated useful lives of property, plant and equipment are as follows:

Items	Estimated Useful Lives
Buildings and structure	30 years
Machinery and equipment	2 ~ 30 years
Transportation equipment	2 ~ 30 years
Leasehold assets	3 ~ 55 years
Other equipment	3 ~ 20 years

- (十三)無形資產
  - 1. 無形資產係按成本減除累計攤銷及累計減損衡量。

2. 電腦軟體係依直線法攤銷,耐用年限為4年。

- (十四)非金融資產減損
  - 本公司於報導期間結束日針對有減損跡象之資產,估計其可回收金額,當可回收金額低於其 帳面價値時,則認列減損損失。但已辦理重估之資產,其減損損失應在未實現重估增値餘額 之範圍內,認列於其他綜合損益,減少未實現重估增值;如有餘額,則認列於損益。
  - 2. 後續期間若可回收金額增加,該資產之帳面金額則調增至其可回收金額,惟迴轉後該資產 之帳面金額,不得超過若未於以前年度認列減損損失時所決定之帳面金額(減除折舊或攤 銷)。迴轉之減損損失認列為當期利益,但已辦理重估之資產,其減損損失之迴轉利益,僅 於減損損失原認列於損益之範圍內,認列為損益;如有餘額,應認列為其他綜合損益,增加 該項資產之未實現重估增值。
- (十五)應付帳款及票據

因賒購原物料、商品或勞務所發生之應付帳款,及應付之各種票據,於原始認列時按交易日之 公允價值扣除直接可歸屬於發行之交易成本衡量,後續採有效利息法按攤銷後成本之金額衡 量。有效利息法攤銷計算之利息認列於當期損益。惟當未附息之短期應付帳款折現之影響不 大,係以交易金額衡量。

- (十六)員工福利
  - 1. 短期員工福利

短期員工福利係以預期支付之非折現金額衡量,並於相關服務提供時認列為費用。

- 2. 退休金
  - (1) 確定提撥計畫

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

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

員工及董監酬勞係於具法律或推定義務且金額可合理估計時,認列為費用及負債。



#### (13) Intangible assets

- A. Intangible assets are measured at cost less accumulated amortisation and accumulated impairment.
- B. Intangible assets which have finite useful life are amortised on a straight-line basis over the estimated useful life of 4 years.
- (14) Impairment of non-financial assets
  - A. The Company assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. The impairment loss on revalued assets is recognised in other comprehensive income to the extent of amount of unrealised revaluation surplus; excess is recognised in profit or loss, if any.
  - B. Where the recoverable amount increases in subsequent period, the book value of the asset is adjusted to its recoverable amount. The carrying amount after reversal should not exceed its book value (less depreciation or amortisation amount) that would have been if the impairment had not been recognised. Reversal of impairment loss is recognised in profit or loss, but gain on reversal of impairment loss on revalued assets is recognised in profit or loss to the extent of impairment loss initially recognised in profit or loss; excess is recognised in other comprehensive income and recovers unrealised revaluation surplus of the asset.
- (15) Notes and accounts payable

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

- (16) Employee benefits
  - A. Short-term employee benefits

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

- B. Pension
- (A) Defined contribution plan

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

- (B) Defined benefit plan
  - a. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Company in current period or prior periods. The liability recognized in the balance sheets in respect of defined benefit pension plans is the present value of the defined benefit obligation at the end of the financial reporting period less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash flows using interest rates of government bonds that have terms to maturity approximating to the terms of the related pension liability.
  - b. Remeasurements arising on defined benefit plan are recognized in other comprehensive income in the period in which they arise and are recorded as other equity.
  - c. Past service costs are recognized immediately in profit or loss.
- C. Employees' compensation and directors' and supervisors' remuneration Employees' compensation and directors' and supervisors' remuneration are recognised as expenses and liabilities, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated.

(十七)所得稅

- 所得稅費用包含當期及遞延所得稅。除與列入其他綜合損益或直接列入權益之項目有關之所 得稅分別列入其他綜合損益或直接列入權益外,所得稅係認列於損益。
- 本公司按資產負債表日已立法之稅率計算估列當期所得稅負債。未分配盈餘依所得稅法加徵 10%之所得稅,俟盈餘產生年度之次年度於股東會通過盈餘分派案後,始就實際盈餘之分 派情形,認列 10%之未分配盈餘所得稅費用。
- 3. 遞延所得稅採用資產負債表法,按資產及負債之課稅基礎與其於資產負債表之帳面金額所產 生之暫時性差異認列。源自於原始認列之商譽所產生之遞延所得稅負債則不予認列,若遞延 所得稅源自於交易(不包括企業合併)中對資產或負債之原始認列,且在交易當時未影響會 計利潤或課稅所得(課稅損失),則不予認列。若投資關聯企業產生之暫時性差異,本公司 可以控制暫時性差異迴轉之時點,且暫時性差異很有可能於可預見之未來不會迴轉者則不予 認列。遞延所得稅採用在資產負債表日已立法並於有關之遞延所得稅資產實現或遞延所得稅 負債清償時預期適用之稅率(及稅法)為準。
- 遞延所得稅資產於暫時性差異很有可能用以抵減未來應課稅所得之範圍内認列,並於每一資 產負債表日重評估未認列及已認列之遞延所得稅資產。
- 5. 當有法定執行權將所認列之當期所得稅資產及負債金額互抵且有意圖以淨額基礎清償或同時 實現資產及清償負債時,始將當期所得稅資產及當期所得稅負債互抵,或將遞延所得稅資產 及負債互抵。
- (十八)股本

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

(十九)股利分配

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

(二十)收入認列

運輸收入於勞務提供後,認列為收入;捷運車站及車箱廣告收入依契約期間,認列為收入;捷運 車站之販賣店、地下街及行動電話場地租金依租約期間認列為收入。受託經營貓空纜車、臺北小 巨蛋及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。

(二十一)兩年度會計政策之主要差異

本公司 2015 年度及 2016 年度會計政策主要差異彙總如下:

退休金

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。

### 五、重大假設及估計不確定性之主要來源

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



#### (17) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or items recognised directly in equity, in which cases the tax is recognised in other comprehensive income or equity.
- B. The current income tax liabilities are calculated based on the tax rate enacted at the balance sheet date. An additional 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.
- C. Deferred tax is recognised, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the balance sheet. However, the deferred tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred tax is provided on temporary differences arising on investments in associates, except where the timing of the reversal of the temporary difference is controlled by the Company and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax is determined using tax rates (and laws) that have been enacted by the balance sheet date and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled.
- D. Deferred tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised. At each balance sheet date, unrecognised and recognised deferred tax assets are reassessed.
- E. Current income tax assets and liabilities are offset or deferred tax assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.
- (18) Share capital

Ordinary shares are classified as equity. Where the Company repurchases the Company's shares that have been issued, the consideration paid, including any directly attributable incremental costs (net of income taxes) is deducted from equity attributable to the Company's equity holders.

(19) Dividends

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

(20) 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 Mass Rapid Transit ("MRT") station shops, underground shopping malls, and base for mobile phone facilities are accounted for in accordance with the terms of the leases. Costs and expenses are recognized as incurred. In accordance with the financial statements examined by the ADTC, 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.

(21) Significant difference in accounting policies between 2016 and 2015

The main difference between the accounting policies of the Company for 2016 and 2015 is as follows:

Pension cost

For defined benefit plan, the net pension cost is recognised based on actuarial result. The net pension costs include current service cost, interest cost, expected return on plan of assets, amortization of unrecognized net transition obligation and amortization of pension gain and loss.

### 5. CRITICAL ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY

The preparation of these financial statements did not require the management to make critical assumptions and estimates concerning future events based on the conditions existing at the balance sheet date.

### 六、重要會計項目之說明

(一)現金

	2016年12月31日	2015年12月31日
庫存現金	\$ 187,043	\$ 126,628
活期存款及支票存款	149,016	82,306
	<u>\$ 336,059</u>	<u>\$ 208,934</u>

### (二)備供出售金融資產

	2016年12月31日	2015年12月31日
流動項目:		
受益憑證	\$ 3,768,000	\$ 2,715,000
評價調整	91,075	99,444
	\$ 3,859,075	\$2,814,444

 本公司於 2016 年及 2015 年度因公允價值變動認列於其他綜合損益之金額分別為 \$13,359 及 \$23,829,自權益重分類至當期損益作為重分類調整之金額分別為 \$21,733 及 \$23,888。

2. 本公司投資之開放型基金係以資產負債表日之淨値作為公允價值。

(三)持有至到期日金融資產

	2016年12月31日	2015年12月31日
流動項目:		
公司債	\$ 100,000	\$ 100,305
金融債卷	91,057	
	<u>\$ 191,057</u>	<u>\$ 100,305</u>
非流動項目:		
公司債	\$ 1,099,851	\$ 1,199,802
金融債卷	2,309,815	2,209,887
受益憑證	100,000	
	\$ 3,509,666	\$ 3,409,689

(四)存貨

	2016年12月31日	2015年12月31日
物料及燃料	\$ 2,615,743	\$ 2,731,223
商品存貨	1,565	2,524
	2,617,308	2,733,747
減:備抵呆滯損失	(72,942)	(72,942)
	<u>\$ 2,544,366</u>	\$ 2,660,805



### 6. DETAILS OF SIGNIFICANT ACCOUNTS

### (1) Cash

	December 31, 2016	December 31, 2015
Cash on hand	\$ 187,043	\$ 126,628
Checking accounts and demand deposits	149,016	82,306
	<u>\$ 336,059</u>	\$ 208,934

### (2) Available-for-sale financial assets

ltems	December 31, 2016	December 31, 2015
Current :		
Beneficiary certificates	\$ 3,768,000	\$ 2,715,000
Adjustment for valuation of available-for-sale financial assets	91,075	99,444
	\$ 3,859,075	\$ 2,814,444

- A. The Company recognised \$13,359 and \$23,829 in other comprehensive income for fair value changes and reclassified \$21,733 and \$23,888 from equity to profit or loss for the years ended December 31, 2016 and 2015, respectively.
- B. The fair value of open-end funds held by the Company are measured based on net value as of the balance sheet date.

#### (3) Held-to-maturity financial assets

	December 31, 2016	December 31, 2015
Current :		
Corporate bonds	\$ 100,000	\$ 100,305
Financial bonds	91,057	-
	<u>\$ 191,057</u>	<u>\$ 100,305</u>
Non-current :		
Corporate bonds	\$ 1,099,851	\$ 1,199,802
Financial bonds	2,309,815	2,209,887
Beneficiary certificates	100,000	
	\$ 3,509,666	\$ 3,409,689

### (4) Inventories

	December 31, 2016	December 31, 2015
Material and fuel	\$ 2,615,743	\$ 2,731,223
Merchandise	1,565	2,524
	2,617,308	2,733,747
Less : Allowance for inventory obsolescence	(72,942)	(72,942)
	<u>\$ 2,544,366</u>	\$ 2,660,805

### 本公司當期認列為營業成本之金額:

	2016	2015
輸儲成本	\$ 14,007,998	\$ 14,404,348
其他營運成本	1,210,726	1,225,364
	\$ 15,218,724	<u>\$ 15,629,712</u>

(五)其他金融資產-流動

	2016年12月31日	2015年12月31日
三個月以上至一年期之定期存款	\$ 1,225,000	<u>\$ 950,000</u>

(六)採用權益法之投資

	2016年12月31日	2015年12月31日
關聯企業	<u>\$ 435,960</u>	<u>\$ 417,613</u>

### 1. 本公司之重大關聯企業之帳面金額、性質及範圍列示如下:

公司名稱		2016年12月31日			2015年12月31日		
		帳面金額		持股比率		帳面金額	持股比率
悠遊卡投資控股股份有限公司	\$	425,069	\$	27.49%	\$	406,619	27.49%
捷邦管理顧問股份有限公司		10,891		20.00%		10,994	20.00%
	<u>\$</u>	435,960			\$	417,613	

### 2. 本公司 2016 年及 2015 年度對重大關聯企業所享有之損益份額列示如下:

公司名稱	2016 年度 損益份額	2015 年度 損益份額
悠遊卡投資控股股份有限公司	\$ 39,936	\$ 54,605
捷邦管理顧問股份有限公司	292	427
	\$ 40,228	\$ 55,032

上述採權益法評價之被投資公司所認列之投資收益,係採用經其他會計師查核簽證之財務報表評價而得。



### Details of operating costs for the years ended December 31, 2016 and 2015 were as follows:

	For the year	s ended December 31,
	2016	2015
Transportation costs	\$ 14,007	,998 \$ 14,404,348
Other operating costs	1,210	,726 1,225,364
	<u>\$</u> 15,218	,724 \$ 15,629,712

### (5) Other financial assets - current

		December 31, 2016	December 31, 2015
Time deposit of more than three months to one year	<u>\$</u>	1,225,000	\$ 950,000

(6) Investment accounted for using equity method

	December 31, 2016		December 31, 2015	
Associates	<u>\$</u>	435,960	<u>\$</u>	417,613

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

		Decembe	er 3 <sup>.</sup>	1, 2016		Decembe	r 31, 2015
Investments		Amount		Percentage of Ownership		Amount	Percentage of Ownership
EasyCard Investment Holding Co., Ltd.	\$	425,069	\$	27.49%	\$	406,619	27.49%
Metro Taipei Consulting Service Ltd. (MTCS)		10,891		20.00%		10,994	20.00%
	<u>\$</u>	435,960			<u>\$</u>	417,613	

# B. The Company's interests in material assoicates' share of profit (loss), share of profit (loss) from discontinued operations and share of other comprehensive income for the years ended December 31, 2016 and 2015 are as follows:

	For the years ended December 31,			
Company name	2016	2015		
	Share of profit or loss	Share of profit or loss		
EasyCard Investment Holding Co., Ltd.	\$ 39,936	\$ 54,605		
Metro Taipei Consulting Service Ltd. (MTCS)	292	427		
	\$ 40,228	<u>\$55,032</u>		

The investment income was recognized based on the financial statements audited by other independent accountants.

### (七)不動產、廠房及設備

	房屋及建築	機器設備	   運輸設備
2016年1月1日			
成本	\$ 36,485	\$ 1,398,554	\$ 6,706,159
累積折舊	(15,384)	(1,072,725)	(2,060,339)
	\$ 21,101	\$ 325,829	\$ 4,645,820
<u>2016年</u>			
1月1日	\$ 21,101	\$ 325,829	\$ 4,645,820
增添	3,964	126,718	3,631
處分	-	( 1,510)	( 569)
轉移(註)	231	101	280
折舊費用	(1,188)	(96,211)	(271,921)
12月31日	\$24,108	\$354,927	<u>\$ 4,377,241</u>
2016年12月31日			
成本	\$ 40,680	\$ 1,470,424	\$ 6,679,544
累積折舊	(	(1,115,497)	( <u>2,302,303)</u>
	<u>\$ 24,108</u>	<u>\$ 354,927</u>	\$ 4,377,241

註:係由預付設備款(表列「其他非流動資產」)轉入

	房屋及建築	機器設備	 運輸設備	
2015年1月1日				
成本	\$ 36,485	\$ 1,363,559	\$ 6,707,754	
累積折舊	(14,207)	(1,000,258)	(1,790,837)	
	\$ 22,278	<u>\$</u> 363,301	<u>\$ 4,916,917</u>	
<u>2015 年</u>				
1月1日	\$ 22,278	\$ 363,301	\$ 4,916,917	
增添	-	59,298	4,975	
處分	-	( 1,235)	( 347)	
轉移(註)	-	8,716	2,837	
折舊費用	(1,177)	( 104,251)	( 278,562)	
12月31日	<u>\$</u> 21,101	<u>\$ 325,829</u>	<u>\$ 4,645,820</u>	
2015年12月31日				
成本	\$ 36,485	\$ 1,398,554	\$ 6,706,159	
累積折舊	(15,384)	(1,072,725)	(2,060,339)	
	<u>\$ 21,101</u>	<u>\$ 325,829</u>	<u>\$ 4,645,820</u>	

註:係由預付設備款(表列「其他非流動資產」)轉入



	租賃改良	其他設備	未完工程	合計
\$	2,516,624	\$ 255,376	\$ 5,357	\$ 10,918,555
(	1,900,404)	( 205,608)	<u> </u>	( 5,254,460)
\$	616,220	\$ 49,768	<u>\$ 5,357</u>	\$ 5,664,095
\$	616,220	\$ 49,768	\$ 5,357	\$ 5,664,095
	115,357	17,415	33,582	300,667
	-	( 97)	-	( 12,176)
	3,038	209	( 3,268)	591
(	132,202)	( 16,094)		( 517,616)
\$	602,413	\$ 51,201	\$ 35,671	<u>\$5,445,561</u>
\$	2,635,019	\$ 269,676	\$ 35,671	\$ 11,131,014
(	2,032,606)	( 218,475)		( 5,685,453)
\$	602,413	\$ 51,201	\$ 35,671	<u>\$ 5,445,561</u>

	租賃改良	其他設備	未完工程	合計
\$	2,507,886	\$ 262,747	\$-	\$ 10,878,431
<u>(</u>	1,758,054)	( 197,674)		( 4,761,030)
<u>\$</u>	749,832	<u>\$ 65,073</u>	\$	<u>\$ 6,117,401</u>
\$	749,832	\$ 65,073	-	\$ 6,117,401
	8,738	5,336	5,357	83,704
	-	( 133)	-	( 1,715)
	-	80	-	11,633
<u>(</u>	142,350)	( 20,588)		( 546,928)
<u>\$</u>	616,220	<u>\$ 49,768</u>	\$ 5,357	<u>\$ 5,664,095</u>
\$	2,516,624	\$ 255,376	\$ 5,357	\$ 10,918,555
(	1,900,404)	( 205,608)		( 5,254,460)
<u>\$</u>	616,220	<u>\$ 49,768</u>	5,357	<u>\$ 5,664,095</u>

### (7) Property, plant and equipment

	Buildings and structure	Machinery and equipment	Transportation equipment
At January 1, 2016			
Cost	\$ 36,485	\$ 1,398,554	\$ 6,706,159
Accumulated depreciation	<u>(</u> 15,384)	( 1,072,725)	( 2,060,339)
	<u>\$ 21,101</u>	\$ 325,829	\$ 4,645,820
2016			
Opening net book amount as at January 1	\$ 21,101	\$ 325,829	\$ 4,645,820
Additions	3,964	126,718	3,631
Disposals	-	( 1,510)	( 569)
Transfer (Note)	231	101	280
Depreciation charge	(1,188)	( 96,211)	( 271,921)
Closing net book amount	<u>\$ 24,108</u>	\$ 354,927	<u>\$ 4,377,241</u>
At December 31, 2016			
Cost	\$ 40,680	\$ 1,470,424	\$ 6,679,544
Accumulated depreciation	(	( 1,115,497)	(2,302,303)
	<u>\$ 24,108</u>	\$ 354,927	<u>\$ 4,377,241</u>

Note : Transferred from prepayment for equipment under other non-current assets

	Buildings and structure	Machinery and equipment	Transportation equipment
At January 1, 2015			
Cost	\$ 36,485	\$ 1,363,559	\$ 6,707,754
Accumulated depreciation	(14,207)	(1,000,258)	(1,790,837)
	\$ 22,278	<u>\$ 363,301</u>	<u>\$ 4,916,917</u>
2015			
Opening net book amount as at January 1	\$ 22,278	\$ 363,301	\$ 4,916,917
Additions	-	59,298	4,975
Disposals	-	( 1,235)	( 347)
Transfer (Note)	-	8,716	2,837
Depreciation charge	(1,177)	( 104,251)	( 278,562)
Closing net book amount	<u>\$</u> 21,101	\$ 325,829	\$ 4,645,820
At December 31, 2015			
Cost	\$ 36,485	\$ 1,398,554	\$ 6,706,159
Accumulated depreciation	(15,384)	( 1,072,725)	( 2,060,339)
	<u>\$</u> 21,101	\$ 325,829	\$ 4,645,820

Note : Transferred from prepayment for equipment under other non-current assets



	Leasehold assets		Other equipment		Construction in progress		Total
\$	2,516,624	\$	255,376	\$	5,357	\$	10,918,555
<u>(</u>	1,900,404)	(	205,608)		-	(	5,254,460)
\$	616,220	<u>\$</u>	49,768	<u>\$</u>	5,357	<u>\$</u>	5,664,095
\$	616,220	\$	49,768	\$	5,357	\$	5,664,095
	115,357		17,415		33,582		300,667
		1	· · · · · · · · · · · · · · · · · · ·	_		1	
	-	(	97)	-	-	(	12,176)
	3,038		209	(	3,268)		591
(	132,202)	(	16,094)	_	-	(	517,616)
\$	602,413	\$	51,201	<u>\$</u>	35,671	<u>\$</u>	5,445,561
\$	2,635,019	\$	269,676	\$	35,671	\$	11,131,014
(	2,032,606)	(	218,475)	_	-	(	5,685,453)
\$	602,413	\$	51,201	<u>\$</u>	35,671	<u>\$</u>	5,445,561
	Leasehold assets		Other equipment		Construction in progress		Total

Leasehold assets	Other equipment	Construction in progress	Total
\$ 2,507,886	\$ 262,747	\$-	\$ 10,878,431
( 1,758,054)	( 197,674)		( 4,761.030)
\$ 749,832	<u>\$ 65,073</u>	<u>\$</u>	<u>\$ 6,117,401</u>
\$ 749,832	\$ 65,073	-	\$ 6,117,401
8,738	5,336	5,357	83,704
-	( 133)	-	( 1,715)
-	80	-	11,633
( 142,350)	( 20,588)	-	( 546,928)
\$ 616,220	<u>\$ 49,768</u>	<u>\$ 5,357</u>	<u>\$ 5,664,095</u>
\$ 2,516,624	\$ 255,376	\$ 5,357	\$ 10,918,555
( 1,900,404)	( 205,608)		( 5,254,460)
\$ 616,220	\$ 49,768	5,357	\$ 5,664,095

### (八)其他應付款

	2016 年 12 月 31 日	2015年12月31日
應付薪資及獎金	\$ 1,409,187	\$ 1,368,139
應付水電費	154,300	171,155
應付雙向轉乘優惠費用	66,754	72,058
應付勞健保	64,067	62,715
其他	573,745	553,771
	\$ 2,268,053	\$ 2,227,838

### (九)其他流動負債

	2016年12月31日	2015年12月31日
應付代收款	\$ 647,718	\$ 526,308
預收款項	225,845	151,241
	<u>\$ 873,563</u>	<u>\$ 677,549</u>

(十)其他非流動負債

	2016年12月31日	2015年12月31日	
應計退休金負債	\$ 1,707,492	\$ 202,494	
存入保證金	688,560	643,309	
暫收款項	243,681	237,699	
遞延收入	147	3,886	
	\$ 2,639,880	<u>\$ 1,087,388</u>	

(十一)退休金

1.(1)本公司依據「勞動基準法」之規定,訂有確定福利之退休辦法,適用於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年以内(含)的服務年資每滿一年 給予兩個基數,超過15年之服務年資每滿一年給予一個基數,惟累積最高以45個基數 為限。本公司2016年及2015年度分別按月就薪資總額7.81%及7.44%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。另本公司於每年年度終了前, 估算前項勞工退休準備金專戶餘額,若該餘額不足給付次一年度内預估符合退休條件之 勞工依前述計算之退休金數額,本公司將於次年度三月底前一次提撥其差額。



#### (8) Accrued expenses

	December 31, 2016	December 31, 2015
Accrued salary and bonus	\$ 1,409,187	\$ 1,368,139
Accrued utilities expenses	154,300	171,155
Accrued double-way fare discount for transferring passenger between Metro and bus	66,754	72,058
Accrued labor and health insurance	64,067	62,715
Other accrued expenses	573,745	553,771
	<u>\$ 2,268,053</u>	\$ 2,227,838

### (9) Other current liabilities

	December 31, 2016	December 31, 2015	
Accrued receipts under custody	\$ 647,718	\$ 526,308	
Unearned receipts	225,845	151,241	
	<u>\$ 873,563</u>	<u>\$ 677,549</u>	

#### (10) Other non-current liabilities

	December 31, 2016	December 31, 2015	
Accrued pension liabilities	\$ 1,707,492	\$ 202,494	
Guarantee deposits received	688,560	643,309	
Temporary credit	243,681	237,699	
Deferred revenue	147	3,886	
	\$ 2,639,880	<u>\$ 1,087,388</u>	

### (11) Pension plan

A. Defined benefit plan

(a) 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 two 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 to7.81% and 7.44% in 2016 and 2015, respectively of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is not enough to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contribution for the deficit by next March.

### (2) 資產負債表認列之金額如下:

	2016年12月31日	
確定福利義務現値	\$ 4,647,555	
計畫資產公允價值	(2,940,063)	
淨確定福利負債(表裂其他非流動負債)	<u>\$ 1,707,492</u>	

### (3) 淨確定福利負債之變動如下:

	   確定福利義務現値	計劃資產公允價值	淨確定福利負債
2016年度			
1月1日餘額	\$ 3,890,367	\$( 2,801,174)	\$ 1,089,193
當期服務成本	99,279	-	99,279
利息費用(收入)	87,533	( 64,700)	22,833
	4,077,179	( 2,865,874)	1,211,305
再衡量數:			
計劃資產報酬 (不包括包含於 利息收入或費用之金額)	-	38,897	38,897
財務假設變動影響數	152,069	-	152,069
經驗調整	466,514	-	466,514
	618,583	38,897	657,480
提撥退休基金	-	( 161,293)	( 161,293)
支付退休金	( 48,207)	48,207	-
12 月 31 日餘額	\$ 4,647,555	<u>\$( 2,940,063)</u>	<u>\$ 1,707,492</u>

### (4) 退休基金提撥狀況表如下:

		2015年12月31日
給付義務:		
既得給付義務	\$(	588,729)
非既得給付義務	(	2,414,939)
累積給付義務	(	3,003,668)
未來薪資增加之影響數	(	841,252)
預計給付義務	(	3,844,920)
退休基金資產公平價值		2,801,174
提撥狀況	(	1,043,746)
未認列過渡性淨給付義務		152,712
未認列退休金損失		871,691
未認列前期服務成本		6,273
補列之應計退休金負債	(	189,424)
應計退休金負債	(	202,494)
既得給付	\$	657,419


(b) Amount recognized in the balance sheet

	December 31, 2016	
Defined benefit obligation	\$ 4,647,555	
Fair value of plan assets	(2,940,063)	
Net defined benefit liabilities	<u>\$ 1,707,492</u>	

## (c) Changes in net defined benefit liabilities

	Defined Benefit Obligation	Fair Value of Plan Assets	Net Defined Benefit Obligation
2016			
Balance at January 1	\$ 3,890,367	\$( 2,801,174)	\$ 1,089,193
Service cost	99,279	-	99,279
Interest cost (income)	87,533	( 64,700)	22,833
	4,077,179	( 2,865,874)	1,211,305
Remeasurements:			
Return on plan assets (excluding amounts included in interest cost or income)	-	38,897	38,897
Change in financial assumptions	152,069	-	152,069
Experience adjustments	466,514		466,514
	618,583	38,897	657,480
Pension fund contribution	-	( 161,293)	( 161,293)
Paid pension	( 48,207)	48,207	
Balance at December 31	\$ 4,647,555	<u>\$( 2,940,063)</u>	<u>\$ 1,707,492</u>

#### (d) Funded status of the pension plan

		December 31, 2015	
Benefit obligation :			
Vested benefit obligation	\$(	588,729)	
Non-vested benefit obligation	(	2,414,939)	
Accumulates benefits obligation	(	3,003,668)	
Additional benefit based on future salaries	(	841,252)	
Projected benefit obligation	(	3,844,920)	
Plan assets at fair value		2,801,174	
Funded status	(	1,043,746)	
Unrecognized net transition obligation		152,712	
Unrecognized loss on plan assets		871,691	
Unrecognized prior service cost		6,273	
Additional liability	(	189,424)	
Reserve for pension	(	202,494)	
Vested benefit	\$	657,419	

(5)本公司之確定福利退休計畫基金資產,係由臺灣銀行按該基金年度投資運用計畫所定委 託經營項目之比例及金額範圍內,依勞工退休基金收支保管及運用辦法第六條之項目(即 存放國內外之金融機構,投資國內外上市、上櫃或私募之權益證券及投資國內外不動產 之證券化商品等)辦理委託經營,相關運用情形係由勞工退休基金監理會進行監督。該 基金之運用,其每年決算分配之最低收益,不得低於依當地銀行二年定期存款利率計算 之收益,若有不足,則經主管機關核准後由國庫補足。因本公司無權參與該基金之運作 及管理,故無法依國際會計準則第 19 號第 142 段規定揭露計劃資產公允價値之分類。 2016年 12月 31 日及 2015年 12月 31 日構成該基金總資產之公允價値,請詳政府公告 之各年度之勞工退休基金運用報告。

(6)2015年度淨退休金成本組成如下:

	2015 年度
服務成本	\$ 96,910
利息成本	80,512
基金資產之預期報酬	( 60,793)
未認列過渡性淨給付義務攤銷	10,181
前期服務成本攤銷數	482
退休金損失攤銷數	19,682
當期淨退休金成本	\$ 146,974

(7) 有關退休金之精算假設彙總如下:

	2016 年度	2015 年度
折現率	2.00%	2.25%
未來薪資增加率	1,49%	1.52%

2016年及 2015年度對於未來死亡率之假設係採用臺灣年金保險生命表。

因採用之主要精算假設變動而影響之確定福利義務現值分析如下:

	折現率		未來薪資增加率	
	增加 0.25%	減少 0.25%	增加 1%	減少 1%
2016年12月31日				
對確定福利義務現價値之影響	<u>\$( 172,466)</u>	<u>\$ 181,182</u>	<u>\$ 778,100</u>	<u>\$( 650,917)</u>

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

(8) 本公司於 2017 年度預計支付予退休計畫之提撥金為 \$161,293。

(9) 截至 2016 年 12 月 31 日止,該退休計畫之加權平均存續期間為 18 年。



- (e) The Bank of Taiwan was commissioned to manage the Fund of the Company's defined benefit pension plan in accordance with the Fund's annual investment and utilisation plan and the "Regulations for Revenues, Expenditures, Safeguard and Utilisation of the Labor Retirement Fund" (Article 6: The scope of utilisation for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, overthe-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilisation of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from twoyear time deposits with the interest rates offered by local banks. If the earnings is less than aforementioned rates, government shall make payment for the deficit after being authorized by the Regulator. The Company has no right to participate in managing and operating that fund and hence the Company is unable to disclose the classification of plan assets fair value in accordance with IAS 19 paragraph 142. The composition of fair value of plan assets as of December 31, 2016 and 2015 is given in the Annual Labor Retirement Fund Utilisation Report announced by the government.
- (f) Net periodic pension cost for the year ended December 31, 2015 is as follows:

	December 31, 2015
Service cost	\$ 96,910
Interest cost	80,512
Expected return on plan assets	(
Amortization of unrecognized net transition obligation	10,181
Amortization of prior service cost	482
Amortization of loss on plan assets	19,682
Net pension cost	<u>\$ 146,974</u>

(g) Related actuarial assumptions used to calculate the net periodic pension cost and pension obligation on the measurement dates as of December 31, 2016 and 2015 are as follows:

	December 31, 2016	December 31, 2015
Discount rate	2.00%	2.25%
Future salary increase rate	1,49%	1.52%

Assumptions regarding future mortality experience are set based on actuarial advice in accordance with published statistics and experience in Taiwan.

The present value of the defined benefit obligation as a result of the change in the principal actuarial assumptions used is as follows:

	Discount Rate		Future Salary Increase Rate	
	Increase 0.25%	Decrease 0.25%	Increase 1%	Decrease 1%
December 31, 2016				
Effect of the present value of defined benefit obligation	<u>\$( 172,466)</u>	<u>\$ 181,182</u>	<u>\$ 778,100</u>	<u>\$( 650,917)</u>

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

(h) The provision for the retirement plan is expected to be \$161,293 for the year ended December 31 2017.

(i) As of December 31, 2016, the weighted average duration of the retirement plan was 18 years.

- 2.(1) 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。
  - (2)2016 年及 2015 年度,本公司依上開退休金辦法認列之退休金成本分別為 \$123,310 及 \$115,122。

(十二)股本

2016 年 12 月 31 日,本公司額定資本額為 \$10,000,000,分為 1,000,000 仟股,實收資本額為 \$9,354,100,每股面額 10 元。本公司已發行股份之股款均已收訖。

(十三)資本公積

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

- (十四)保留盈餘
  - 依本公司章程規定,年度總決算如有盈餘,應先彌補以往年度虧損,次提列百分之十為法定 盈餘公積及相關特別盈餘公積,如尚有盈餘應依股東會決議保留或分派之。
  - 法定盈餘公積除彌補公司虧損及按股東原有股份之比例發給新股或現金外,不得使用之,惟 發給新股或現金者,以該項公積超過實收資本額百分之二十五之部分為限。
  - 3. 本公司 2016 年及 2015 年度經股東會決議,分別發放 2015 年及 2014 年股東現金股利每股 0.433 元及每股 0.682 元。

(十五)營業收入

	2016 年度	2015 年度
運輸收入	\$ 16,086,223	\$ 15,651,875
代理收入	871,073	953,024
其他	1,641,392	1,446,512
	<u>\$ 18,598,688</u>	<u>\$ 18,051,411</u>

(十六)其他收入

	2016 年度	2015 年度
租賃收入	\$ 488,452	\$ 332,209
利息收入	66,666	57,166
賠償收入	35,065	47,397
其他	60,064	65,169
	\$ 650,247	<u>\$ 501,941</u>



#### B. Defind contribtion plan

- (a) 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.
- (b) The net pension cost recognized under the defined contribution plan for the years ended December 31, 2016 and 2015 amounted to \$123,310 and \$115,122, respectively.
- (12) Share capital

As of December 31, 2016, the Company's authorized capital was \$10,000,000, consisting of 1 billion shares of ordinary share, and the paid-in capital was \$9,354,100 with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

(13) Capital surplus

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

- (14) Retained earnings
  - A. Under the Company's Articles of Incorporation, the current year's earnings, if any, shall first be used to offset prior years' operating losses 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.
  - B. Except for covering accumulated deficit or issuing new stocks or distributing cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or distribution of cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company's paid-in capital.
  - C. As resolved at the stockholders' meeting held in 2016 and 2015, the Company distributed \$0.433 (in dollars) and \$0.682 (in dollars) cash dividends per share, respectively.
- (15) Operating revenue

	Year ended December 31, 2016	Year ended December 31, 2015
Transportation income	\$ 16,086,223	\$ 15,651,875
Agency income	871,073	953,024
Other	1,641,392	1,446,512
	<u>\$ 18,598,688</u>	<u>\$ 18,051,411</u>

#### (16) Other income

	Year ended December 31, 2016	Year ended December 31, 2015
Leasehold income	\$ 488,452	\$ 332,209
Interest income	66,666	57,166
Compensation income	35,065	47,397
Others	60,064	65,169
	\$ 650,247	<u>\$ 501,941</u>

## (十七)其他利益及損失

	2016 年度	2015 年度
處分投資利益	\$ 21,733	\$ 23,888
處分不動產、廠房及設備損失	( 2,167)	( 1,452)
淨外幣兌換利益	362	86
其他	(	(12,445)
	<u>\$( 8,109)</u>	<u>\$ 10,077</u>

## (十八)費用性質之額外資訊

	2016 年度	2015 年度
不動產、廠房及設備折舊費用	\$ 517,616	\$ 546,928
無形資產攤銷費用	13,207	17,452
員工福利費用	5,846210	5,643,521
	\$ 6,377,033	\$ 6,207,901

(十九)所得稅

1. 所得稅費用

所得稅費用組成部分:

	2016 年度	2015 年度
當期所得稅:	\$ 255,423	\$ 89,503
永久性差異之所得稅影響數	( 10,528)	( 13,300)
未分配盈餘加徵	16	29
以前年度所得税(高)低估	(641)	
當期所得稅總額	244,270	76,232
遞延所得稅:		
暫時性差異之原始產生及迴轉	8	(9)
所得稅費用	\$ 244,278	<u>\$ 76,223</u>

#### 2. 所得稅費用與會計利潤關係

	2016 年度	2015 年度
稅前淨利按法定稅率計算之所得	\$ 255,423	\$ 89,503
按稅法規定應剔除之費用	6	116
按稅法規定冤課稅之所得	(10,534)	(13,416)
未分配盈餘加數	16	29
以前年度所得税(高)低估數	(641)	
	\$ 244,278	<u>\$ 76,223</u>



#### (17) Other gains (losses)

	Year ended December 31, 2016	Year ended December 31, 2015
Gain on disposal of investment	\$ 21,733	\$ 23,888
Loss on disposal of property, plant and equipment	( 2,167)	( 1,452)
Net currency exchange gain	362	86
Other losses	(	(12,445)
	<u>\$( 8,109)</u>	<u>\$ 10,077</u>

#### (18) Expenses by nature

	Year ended December 31, 2016	Year ended December 31, 2015
Depreciation charges on property, plant and equipment	\$ 517,616	\$ 546,928
Amortisation charges on intangible assets	13,207	17,452
Employee benefit expenses	5,846210	5,643,521
	\$ 6,377,033	\$ 6,207,901

(19) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Years ended December 31,	
	2016	2015
Current tax on profits for the year	\$ 255,423	\$ 89,503
Tax effect of permanent differences	( 10,528)	( 13,300)
Tax on undistributed surplus earnings	16	29
Prior year income tax overestimate	(641)	
Total current tax	244,270	76,232
Deferred tax :		
Origination and reversal of temporary differences	8	(9)
Income tax expense	\$ 244,278	<u>\$ 76,223</u>

B. Reconciliation between income tax expense and accounting profit

		Years ended December 31,	
		2016	2015
Income tax calculated by tax regulation	\$	255,423	\$ 89,503
Expenses disallowed by tax regulation		6	116
Tax exempt income by tax regulation	(	10,534)	( 13,416)
Tax on undistributed earnings		16	29
Prior year income tax overestimate	(	641)	
	\$	244,278	<u>\$ 76,223</u>

#### 3. 因暫時性差異而產生之各遞延所得稅資產或負債金額如下:

	2016年12月31日 2015年	
- 遞延所得稅資產:		
暫時性差異:		
未實現兌換損失	\$ 2	\$ -
應計退休金負債	294,682	-
存貨跌價	12,400	12,400
小計		12,400
- 遞延所得稅負債:		
未實現兌換利益		(6)
小計		<u>( 6)</u>
合計	\$ 307,084	<u>\$ 12,394</u>

4. 本公司營利事業所得稅業經稅捐稽徵機關核定至 2014 年度。

5. 2016 年及 2015 年 12 月 31 日,本公司股東可扣抵稅額帳戶餘額分別為 \$289,004 及 \$325,045,2015 年度盈餘分配之稅額扣抵比率為 19.28%,2016 年度盈餘分配之預計稅額 扣抵比率為 17.67%。

(二十)現金流量補充資訊

僅有部分現金支付之投資活動:

	2016 年度	104 年度
購買不動產、廠房及設備	\$ 300,667	\$ 83,704
減:受贈資產	(1,998)	(3,,726)
本期支付現金	<u>\$ 298,669</u>	<u>\$ 79,978</u>

七、關係人交易

(一)關係人之名稱及關係

關係人名稱	與本公司之關係
臺北市政府	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



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

	December 31, 2016	December 31, 2015
-Deferred tax assets :		
Temporary differences :		
Unrealised exchange loss	\$ 2	\$ -
Accrued pension liabilities	294,682	-
Loss on inventory	 12,400	12,400
	 307,084	12,400
-Deferred tax liabilities :		
	 -	(6)
	\$ 307,084	<u>\$ 12,394</u>

D.The Company's income tax returns through 2014 have been approved by the Tax Authority.

- E. As of December 31, 2016 and 2015, the balance of the imputation tax credit account was \$289,004 and \$325,045, respectively. The creditable tax rate was 19.28% for the year ended December 31, 2015 and is estimated to be 17.67% for the year ended December 31, 2016.
- (20) Supplemental cash flow information

Investing activities with partial cash payments:

	For the years ended December 31,		
	2016		2015
Acquisition of property, plant and equipment	\$	300,667	\$ 83,704
Less : Donated assets	(	1,998)	(
Cash paid during the year	\$	298,669	<u>\$ 79,978</u>

#### 7. RELATED PARTY TRANSACTIONS

#### (1) Names and relationship of related parties

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

#### (二)與關係人間之重大交易事項

1. 其他營業收入

	2016 年度	2015 年度	
代理收入:			
臺北市政府	\$ 871,073	\$ 953,024	
電子票證服務等收入:			
關聯企業	75,032	57,604	
	<u>\$ 946,105</u>	\$ 1,010,628	

- (1)代理收入主係受臺北市政府委託經營管理貓空纜車系統、臺北小巨蛋及臺北市立兒童新樂園,本公司經營管理之實際營業總收入扣除實際營業總支出(不含本公司依契約規定將相關盈餘交付臺北市政府之金額)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。
- (2)電子票證服務係本公司與關聯企業簽訂「您遊卡票證業務服務契約」,依契約規定有關您 遊卡票證業務產生之收入。其收入及支出為每月結算並於次月收付款。
- 2. 其他營業成本及業務費用

	2016 年度	2015 年度	
代理支出:			
臺北市政府	\$ 796,463	\$ 846,861	
悠遊卡清算手續費 (表列其他營業成本及業務費用):			
關聯企業	168,614	166,545	
	<u>\$ 965,077</u>	<u>\$ 1,013,406</u>	

代理支出及悠遊卡清算手續費請分別詳附註七 (二)1.(1)及 (2) 之說明。

3. 應收關係人款項

	2016 年 12 月 31 日	2015年12月31日	
應收帳款:			
臺北市政府	\$ 102,530	\$ 83,591	
關聯企業	35,710	28,200	
	138,240	111,791	
其他應收款:			
臺北市政府	82,955	119,703	
關聯企業		13,794	
	82,955	133,497	
	<u>\$ 221,195</u>	\$ 245,288	



- (2) Summary of significant transactions and balances with related parties
  - A. Other operating revenues

	Years ended December 31,		
	2016	2015	
Agency income			
TCG	\$ 871,07	3 \$ 953,024	
Electronic ticket service revenue			
Associates	75,03	2 57,604	
	<u>\$ 946,10</u>	<u>5</u> <u>\$ 1,010,628</u>	

- (a) TCG entered into a management contract with the Company and appointed the Company to operate the Maokong Gondola, Taipei Arena and Taipei Childrey's Amusement Park. 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 TCG.
- (b) The Company signed an "EasyCard Business Services Agreement" with associates. The handling charges and rental revenue are due in the following month.

	Years ended December 31,		
	2016	2015	
Agency cost			
TCG	\$ 796,463	\$ 846,861	
Handing charges (recorded as other operating costs and operating expenses)			
Associates	168,614	166,545	
	<u>\$ 965,077</u>	<u>\$ 1,013,406</u>	

B. Other operating costs and operating expenses

Please refer to Note 7(2)A.(a) and (b) for agency cost and handling charges.

C. Receivables from related parties

	December 31, 2016	December 31, 2015
Accounts receivable		
TCG	\$ 102,530	\$ 83,591
Associates	35,710	28,200
	138,240	111,791
Other receivable		
TCG	82,955	119,703
Associates		13,794
	82,955	133,497
	<u>\$ 221,195</u>	<u>\$ 245,288</u>

- (1) 應收帳款係本公司因辦理臺北市政府交通局、社會局、財政局、捷運局、教育局及新北市 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)之應 收款項。
- (2) 其他應收款係附註七 (二)1.(1) 所述交易產生虧損彌補數之應收款項等。
- 4. 應付關係人款項

	2016年12月31日	2015年12月31日
其他應付款		
臺北市政府 (註 1)	\$ 509,172	\$ 247,582
關聯企業(註2)	16,858	16,848
	<u>\$ 526,030</u>	<u>\$ 264,430</u>

註 1:係附註七 (二)1.及 5.所述交易產生之應付款項。

註 2:因辦理捷運與公車雙向轉乘優惠措施相關之業務宣導費(表列行銷費用),2016年及 2015年度所發生之費用分別為 \$95,308 及 \$93,015,其尚未支付予關聯企業之應付款 項分別為 \$16,858 及 \$16,848。

#### 5. 租金支出 (表列輸儲成本及其他營業成本)

	2016 年度	2015 年度	
臺北市政府	\$ 4,445,960	<u>\$ 4,757,755</u>	

本公司於2011年8月與臺北市政府續簽臺北都會區大衆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,後續簽該約至2017年12月31日。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。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	営業收入百分比(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%
2016 年度	3,700,000	2%	50%
2017 年度	3,750,000	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。



- (a) 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, Department of Education, TCG and Department of Social Welfare, NTCG. The related account balances (subsidies for tickets for senior, charity and escort and reimbursement for purchases of equipment, etc.) are shown as accounts receivable.
- (b) Other receivables pertain to receivables arising from agency income and electronic ticket service revenue (see Note 7(2)A.(a)).
- D. Payables to related parties

	December 31, 2016 December 31		December 31, 2015	
Other payables				
TCG (Note a)	\$	509,172	\$	247,582
Associates (Note b)		16,858		16,848
	\$	526,030	<u>\$</u>	264,430

Note a : These are payables described in Note 7(2)A.and E..

- Note b : 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 \$95,308 and \$93,015 in 2016 and 2015, respectively. As of December 31, 2016 and 2015, the unpaid fair discount expenses to associates (recorded as "Accrued expenses") were \$16,858 and \$16,848, respectively.
- E. Rental expenses (recorded as "transportation costs" and "other operating costs")

	Years ended December 31,				
	2016 2015				
TCG	\$ 4,445,960	\$ 4,757,755			

The Company entered into an agreement with TCG to lease properties of TMRTS in August 2011. The lease term is from January 2011 to December 2015. The lease term is renewed to December 2017. 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 fund account. 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%
2016	3,700,000	2%	50%
2017	3,750,000	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.

#### 6. 應付代收款 (表列其他流動負債)

	2016年12月31日	2015年12月31日
應付代收款:		
臺北市政府	<u>\$ 607,679</u>	<u>\$ 494,495</u>

此係附註七(二)3.所述委託代辦設備工程產生之應付款項。

#### 7. 暫收款項 (表列其他非流動負債)

	2016年12月31日	2015年12月31日
暫收款項		
臺北市政府	<u>\$ 180,821</u>	<u>\$ 229,459</u>

此係附註七 (二)3. 所述委託代理收付產生之暫收款項。

## 八、重大或有負債及未認列之合約承諾

請詳附註七 (二)5. 之說明。

## 九、重大之期後事項

無此情形。





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

	December 31, 2016	December 31, 2015
Receipts under custody		
TCG	<u>\$ 607,679</u>	<u>\$ 494,495</u>

The receipts under custody is the reimbursement for purchases of equipment described in Note 7(2)C.

G. Temporay credit (recorded as "other non-current liabilities")

	December 31, 2016	December 31, 2015
Temporary credit		
TCG	<u>\$ 180,821</u>	\$ 229,459

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

# 8. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

Please refer to Note 7(2)E.

#### 9. SIGNIFICANT EVENTS AFTER BALANCE SHEET DATE

None.



## 十、首次適用企業會計準則公報

本財務報表係本公司依企業會計準則公報所編製之首份財務報表,於編製 2015 年度財務報表時,係 依照先前一般公認會計原則編製,但業已依企業會計準則公報之相關規定重分類,相關重分類之說明 如下:

	 先前一般   公認會計原則	轉換影響數	企業會計 準則公報	說明
流動資產				(三)1
現金及約當現金	\$ 1,158,934	\$( 950,000)	\$ 208,934	
備供出售金融資產 - 流動	2,814,444	-	2,814,444	
持有至到期日金融資產 - 流動	100,305	-	100,305	
應收帳款	20,232	-	20,232	
應收帳款 - 關係人	111,791	-	111,791	
其他應收款	91,891	-	91,891	
其他應收款 - 關係人	133,497	-	133,497	
存貨	2,660,805	-	2,660,805	
預付款項	391,149	-	391,149	
其他金融資產 - 流動		950,000	950,000	(三)1
流動資產合計	7,483,048		7,483,048	
非流動資產				
持有至到期日金融資產 - 非流動	3,409,689	-	3,409,689	
採用權益法之投資	417,613	-	417,613	
不動產、廠房及設備	5,664,686	( 591)	5,664,095	(Ξ)2
無形資產	176,441	-	176,441	
遞延所得稅資產	12,394	6	12,400	(三)3
其他非流動資產	1,450	591	2,041	(三)2
非流動資產合併	9,682,273	6	9,682,279	
資產總計	<u>\$ 17,165,321</u>	<u>\$6</u>	<u>\$ 17,165,327</u>	

(一) 2015 年 12 月 31 日資產負債表之重大重分類調整



#### **10. INITIAL APPLICATION OF EAS**

These financial statements are the first set of financial statements prepared by the Company in accordance with the EAS. The financial statements for the year ended December 31, 2015 have been

prepared in accordance with the previous R.O.C. GAAP and reclassified based on the requirements of

EAS. Information relating to reclassification is as follows:

(1) Significant reclassification adjustments for the balance sheet as of December 31, 2015

	Previous R.O.C. GAAP	Effect of transition	EAS	Remark
Current assets				(3) A
Cash and cash equivalents	\$ 1,158,934	\$( 950,000)	\$ 208,934	
Available-for-sale financial assets - current	2,814,444	-	2,814,444	
Held-to-maturity financial assets - current	100,305	-	100,305	
Accounts receivable	20,232	-	20,232	
Accounts receivable - related parties	111,791	-	111,791	
Other receivables	91,891	-	91,891	
Other receivables - related parties	133,497	-	133,497	
Inventories	2,660,805	-	2,660,805	
Prepayments	391,149	-	391,149	
Other financial assets - current		950,000	950,000	(3) A
Total current assets	7,483,048		7,483,048	
Non-current assets				
Held-to-maturity financial assers - non - current	3,409,689	-	3,409,689	
Investments accounted for under equity method	417,613	-	417,613	
Property, plant and equipment	5,664,686	( 591)	5,664,095	(3) B
Intangible assets	176,441	-	176,441	
Deferred income tax assets	12,394	6	12,400	(3) C
Other non-current assets	1,450	591	2,041	(3) B
Total non-current assets	9,682,273	6	9,682,279	
Total assets	<u>\$ 17,165,321</u>	<u>\$6</u>	<u>\$ 17,165,327</u>	

	 先前一般   公認會計原則	 轉換影響數	企業會計 準則公報	說明
流動負債				
應付票據	\$ 211,240	\$-	\$ 211,240	
應付帳款	86,423	-	86,423	
其他應付款	2,227,838	-	2,227,838	
其他應付款 - 關係人	264,430	-	264,430	
當期所得稅負債	45,938	-	45,938	
其他流動負債	677,549		677,549	
流動負債合計	3,513,418		3,513,418	
非流動負債				
應計退休金負債	202,294	-	202,294	
遞延所得稅負債	-	6	6	(三)3
其他非流動負債	884,894		884,894	
非流動負債合計	1,087,388	6	1,087,394	
負債總計	4,600,806	6	4,600,812	
歸屬於母公司業主之權益				
股本				
普通股	9,354,100	_	9,354,100	
資本公積	8,417	_	8,417	
保留盈餘				
已指撥保留盈餘	1,155,807	-	1,155,807	
未指撥保留盈餘	1,977,177	-	1,977,177	
其他權益	69,014		69,014	
權益總計	12,564,515		12,564,515	
負債及權益總計	<u>\$ 17,165,321</u>	<u>\$6</u>	<u>\$ 17,165,327</u>	



	Previous R.O.C. GAAP	Effect of transition	EAS	Remark
Current liabilities				
Notes payable	\$ 211,240	\$-	\$ 211,240	
Accounts payable	86,423	-	86,423	
Other payables	2,227,838	-	2,227,838	
Other payables - related parties	264,430	-	264,430	
Current income tax liabilities	45,938	-	45,938	
Other current liabilities	677,549		677,549	
Total current liabilities	3,513,418		3,513,418	
Non-current liabilities				
Accrued pension liabilities	202,294	-	202,294	
Deferred income tax liabilities	-	6	6	(3) C
Other non-current liabilities	884,894		884,894	
Total non-current liabilities	1,087,388	6	1,087,394	
Total liabilities	4,600,806	6	4,600,812	
Equity attributable to owners of the parent				
Share capital				
Ordinary share	9,354,100	-	9,354,100	
Capital surplus	8,417	-	8,417	
Retained earnings				
Appropriated retained earnings	1,155,807	-	1,155,807	
Unappropriated retained earnings	1,977,177	-	1,977,177	
Other equity	69,014		69,014	
Total equity	12,564,515		12,564,515	
Total liabilities and equity	<u>\$                                    </u>	<u>\$6</u>	<u>\$ 17,165,327</u>	

## (二)2015年度綜合損益表之重大重分類調整

	 先前一般   公認會計原則	轉換影響數	企業會計 準則公報	說明
營業收入	\$ 18,051,411	\$-	\$ 18,051,411	(三)1
營業成本	( 15,629,712)		( 15,629,712)	
營業毛利	2,421,699	-	2,421,699	
營業費用				
行銷費用	( 1,154,022)	-	( 1,154,022)	
業務費用	( 723,655)	-	( 723,655)	
管理費用	( 470,659)	-	( 470,659)	
其他營業費用	( 113,814)		( 113,814)	
營業利益	( 40,451)	-	( 40,451)	
營業外收入及支出				
其他收入	501,941	-	501,941	
其他利益及損失	10,077	-	10,077	
財務成本	( 166)	-	( 166)	
採用權益法之關聯企業 及合資損益之額	55,032		55,032	
稅前淨利	526,433	-	526,433	
所得稅費用	( 76,223)		( 76,223)	
繼續營業單位本期淨利	450,210	-	450,210	
本期淨利	450,210		450,210	
其他綜合損益				
備供出售金融資產 未實現評價損失		<u>(                                    </u>	(59)	( $\equiv$ )4
本期其他綜合損益(稅後淨額)		<u>( 59)</u>	(59)	
本期綜合損益總額	<u>\$ 450,210</u>	<u>\$6</u>	<u>\$ 450,151</u>	



(2) Significant reclassification adjustments for the statement of comprehensive income for the yearended December 31, 2015:

	Previous R.O.C. GAAP	Effect of transition	EAS	Remark
Operating revenue	\$ 18,051,411	\$-	\$ 18,051,411	(3) A
Operating costs	( 15,629,712)		( 15,629,712)	
Group profit	2,421,699	-	2,421,699	
Operating expenses				
Selling expenses	( 1,154,022)	-	( 1,154,022)	
Operating expenses	( 723,655)	-	( 723,655)	
General and administrative expenses	( 470,659)	-	( 470,659)	
Other expenses	( 113,814)		( 113,814)	
Operating profit	( 40,451)	-	( 40,451)	
Non-operating income and expenses				
Other income	501,941	-	501,941	
Other gains and losses	10,077	-	10,077	
Finance costs	( 166)	-	( 166)	
Share of (loss)/profit of associates accounted for under equity method	55,032		55,032	
Profit before income tax	526,433	-	526,433	
Income tax expense	( 76,223)		( 76,223)	
Profit from continuing operations	450,210	-	450,210	
Profit for the year	450,210		450,210	
Other comprehensive loss				
Unrealised loss on valuation of available-for-sale financial assets		<u>(                                    </u>	(59)	(3) D
Other comprehensive loss for the year, net of tax		(59)	(59)	
Total comprehensive income for the year	\$ 450,210	<u>\$ 6</u>	<u>\$ 450,151</u>	

- (三)上述重分類調節原因說明如下:
  - 1. 其他金融資產 流動

依先前一般公認會計原則規定,定期存款性質屬現金及約當現金,惟依企業會計準則公報第3號「現金流量表」規定,約當現金係指可隨時轉換成足額現金且價值變動風險甚小之短期並具 高度流動性之定期存款或投資。本公司將自投資日起三個月以上之定期存款重分類至「其他金 融資產-流動」。

2. 預付設備款

本公司因購置固定資產而預付之款項,依商業會計處理準則係表達於「固定資產」。惟依企業 會計準則公報之規定,依其交易性質應表達於「其他非流動資產」。

- 3. 遞延所得稅資產及負債
  - (1) 依先前一般公認會計原則規定,遞延所得稅資產或負債係依其相關負債或資產之分類,而 劃分為流動或非流動項目,對於遞延所得稅負債或資產未能歸屬至財務報表所列之資產或 負債者,則按預期該遞延所得稅負債或資產清償或實現之期間長短劃分為流動或非流動項 目。惟依企業會計準則公報第 12 號「所得稅」規定,企業不得將遞延所得稅資產或負債分 類為流動資產或負債。
  - (2) 遞延所得稅資產及負債不符合企業會計準則公報第12號「所得稅」之互抵條件,故不得 互抵,因此本公司將遞延所得稅資產及負債予以重分類。
- 4. 其他綜合損益-備供出售金融資產未實現損益

本公司持有之備供出售金融資產,其公允價値之變動,依先前一般公認會計原則,係直接表達 於股東權益項下之金融資產未實現損益。惟依企業會計準則公報之規定,備供出售金融資產, 其公允價値之變動,應認列為其他綜合損益項下之備供出售金融資產未實現損益,嗣後再結轉 至股東權益項下之其他權益。

(四)2016年1月1日資產負債表之調整

本公司因依照國際會計準則第 19號「員工福利」之規定,再衡量數於發生時認列於其他綜合 損益並轉入保留盈餘。本公司因重新精算確定福利計畫調整增加淨確定福利負債 \$886,699,調 增遞延所得稅資產及未認列為退休金成本之淨損失(表列其他權益之減項)分別為 \$182,941 及 \$30,439,並調減保留盈餘及遞延退休金成本(表列無形資產)分別為 \$893,182 及 \$158,985。

- (五)現金流量表之重大重分類調整
  - 1. 自先前一般公認會計原則轉換至企業會計準則公報,對本公司所產生之現金流量並無影響。
  - 2.先前一般公認會計原則與企業會計準則公報表達間之調節項目,對所產生之現金流量無 淨影響。



- (3) Reasons for reconciliation are outlined below:
  - A. Other current financial assets

In accordance with previous R.O.C. GAAP, the time deposit was presented in 'Cash and cash equivalents 'account. In accordance with EAS 3, 'Cash Flow Statement', Cash equivalents are investments that can readily be converted into cash. The investment must be short-term, highly liquid and easily sold on the market. Accordingly, the Company reclassified time deposits of more than three months from the date of investment to "other current financial assets ".

B. Prepayment for equipment

Prepayment for acquisition of property, plant and equipment is presented in 'Property, plant and equipment'in accordance with the previous "Regulation on Business Entity Accounting Handling". However, such prepayment should be presented in 'Other non-current assets' based on its nature under EAS.

- C. Deferred income tax assets and liabilities
  - (a) In accordance with previous R.O.C. GAAP, a deferred tax asset or liability should, according to the classification of its related asset or liability, be classified as current or non-current. A deferred tax asset or liability that is not related to an asset or liability for financial reporting should be classified as current or noncurrent according to the expected time period to realise or settle a deferred tax asset or liability. However, under EAS 12, 'Income taxes', an entity should not classify a deferred tax asset or liability as current.
  - (b) Deferred tax assets and liabilities cannot be offset as they do not meet the criteria of offsetting assets and liabilities under EAS 12, 'Income taxes'. Thus, the Company reclassified deferred income tax assets and liabilities.
- D. Other comprehensive income unrealised gains (losses) on available-for-sale financial assets Under previous R.O.C. GAAP, the change in the fair value of available-for-sale financial assets will be directly presented as unrealised gains (losses) on financial assets under shareholders' equity. However, in accordance with EAS, the change in the fair value of available-for-sale financial assets shall be recognised as unrealised gains (losses) on available-for-sale financial assets under other comprehensive income and then carried forward to other equity under shareholders' equity.
- (4) Adjustments for the balance sheet at January 1, 2016

In accordance with IAS 19, "Employee benefits", remeasurements arising on defined benefit plans are recognised in other comprehensive in the period in which they arise and are recorded as retained earnings. Therefore, the Company increased net defined benefit liabilities by \$886,699, increased deferred tax assets and unrecognized pension expenses (recorded as a debit amount in "Other equity interests") by \$182,941 and \$30,439, respectively, and decreased retained earnings and deferred pension expenses (recorded as "intangible assets") by \$893,182 and \$158,985, respectively, as of January 1, 2016.

(5) Major reclassification adjustments for the statement of cash flows:

- A. The transition of previous R.O.C. GAAP to EAS has no effect on the cash flows reported by the Company.
- B. The reconciliation between previous R.O.C. GAAP and EAS has no net effect on the cash flows reported by the Company.



## - <sup>、</sup>營運路線基本資料 System Information(31 Dec, 2016)

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	105.9	131.1	公里 km
高架段 Elevated sections	22.0	11.1	33.1	公里 km
平面段 Groundlevel sections		9.5	9.5	公里 km
地下段 Underground sections	3.2	85.3	88.5	公里 km
建設里程 Full network			136.6	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	93	117	站 Stations
高架段 Elevated sections	22	12	34	站 Stations
平面段 Ground level sections	0	5	5	站 Stations
地下段 Underground sections	2	76	78	站 Stations

電聯車 Trains	文湖; Wenhu		淡水信	Tamsui->	Kinyi, Songs	中和新蘆線及 shan-Xindian, 3annan Lines	板南線	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 <sup>註 1</sup>	24	列 Trains
每列車車廂數 Number of carriages per train	4	4	6	6	6	6(3) <sup>註 2</sup>	6	車廂 Carriages
車廂數 Number of carriages	102	202	132	216	36	321	144	車廂 Carriages
每列車座位數 Seats Per Train	80	76	352	352	352	308	318	位 Persons
每列車最大載客容量 Passenger capacity per train	464	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	33	33	200	200	200	200	200	公尺 m
最高設計時速 Maximum designated speed	80	80	90	90	90	90	90	公里 / 小時 km / hr

註 1:371 型電聯車數量為 52 列 (6 車組)+3 列 (3 車組)=53.5 列 (6 車組)

註 2:2006 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: The number of Model 371 trains are calculated as follows: 52 (6-car trains) + 3 (3-car trains) = 53.5 (6-car trains)

Note 2: A total of three Model 371 3-car trains have been formally deployed for operations in the Xinbeitou and Xiaobitan branch lines on 22 July 2006.



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	全系統 Full System	單位 Unit
機廠數 Number of depots	2	6	8	座 Set Depots
機廠面積 Total area	13.31	115.17	128.48	公頃 ha

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	154	172	間 Stores
廣告 Advertisements				
車站廣告 Station advertisements	142	1,269	1,411	幅 Items
車廂廣告 Station advertisements	2,124	10,080	12,204	幅 Items
停車場 Carparks parking				
機車車位 Scooter spaces	373	5,151	5,524	格 Spaces
汽車車位 Car spaces	1,714	2,385	4,099	格 Spaces
地下街 Underground malls				
店舗間數 Number of shop spaces	0	186	186	間 Stores
店舗面積 Total shop area	0	8,513.72	8,513.72	平方公尺 m <sup>2</sup>

# 二、營運數據 Operating Statistics (2016.1.1-2016.12.31)

	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 Uni
捷運營運時間 Operation Time				
每日營運時數 Number of hours per day	18 (6:00-24:00)	18 (6:00-24:00)		小時 Hou
列車運轉時間 Train time statistics				
停靠車站 Berthing time	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 Single journey duration	48 分 47 秒 48 min., 47 sec.	淡水 - 象山 53 分 50 秒 Tamsui – Xiangshan 53 min., 50 sec. 北投 - 大安 35 分 05 秒 Beitou – Daan 35 min., 05 sec. 松山 - 新店 37 分 00 秒 Songshan – Xindian 37 min., 00 sec. 松山 - 臺電大樓 24 分 15 秒 Songshan – Taipower Building 24 min., 15 sec. 蘆洲 - 南勢角 36 分 24 秒 Luzhou – Nanshijiao 36 min., 24 sec. 迴龍 - 南勢角 47 分 56 秒 Huilong – Nanshijiao 47 min., 56 sec. 南港展覽館 – 頂埔 47 分 48 秒 Taipei Nangang Exhibition Center – Dingpu 47 min., 48 sec. 南港展覽館 – 亞東醫院 39 分 08 秒 Taipei Nangang Exhibition Center – Far Eastern Hospital 39 min., 08 sec.		
雙向行駛 Return journey duration	97 分 34 秒 97 min., 34 sec.	淡水 - 象山 107 分 40 秒 Tamsui – Xiangshan 107 min., 40 sec. 北投 - 大安 70 分 10 秒 Beitou – Daan 70 min., 10 sec. 松山 - 新店 74 分 00 秒 Songshan – Xindian 74min., 00 sec. 松山 - 臺電大樓 48 分 30 秒 Songshan – Taipower Building 48 min., 30 sec. 蘆洲 - 南勢角 72 分 47 秒 Luzhou – Nanshijiao 72 min., 47 sec. 迴龍 - 南勢角 95 分 52 秒 Huilong – Nanshijiao 95 min., 52 sec. 南港展覽館 – 頂埔 95 分 36 秒 Taipei Nangang Exhibition Center – Dingpu 95 min., 36 sec. 南港展覽館 – 亞東醫院 78 分 15 秒 Taipei Nangang Exhibition Center – Far Eastern Hospital 78 min., 15 sec.		
端點折返 Turnaround time	90 秒 90 sec.	150 - 495 秒 150 - 495sec.		
運量 Ridership				
年度總運量 Annual ridership	75,602,307	664,387,859	739,990,166	人》 Trip
日平均運量 Average daily ridership	206,564	1,815,267	2,021,831	人 ¾ Trip
平常日每日平均運量 Average weekday ridership	231,575	1,912,228	2,143,803	人 え Trip
例假日每日平均運量 Average weekend and holiday ridership	157,752	1,626,037	1,783,789	人》 Trip



	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
車輛使用 Train Usage				
列車總行駛班次 Total number of train runs	210,179	975,645 班次 ( 主線行駛 839,412 班次 )	1,185,824	班 Runs
平均每日班次 Average daily runs	574	2,666 班次 ( 主線行駛 2,293 班次 )	3,240	班 Runs
總延車公里 Total train kilometers	5,358,154	17,697,359	23,055,513	延車公里 Train-km
系統服務水準 Service Performance				
平均尖峰列車班距 Average peak headway	2 分 10 秒 2 min., 10 sec.	4		
平均離峰列車班距 Average off-peak headway	4 分 16 秒 4 min., 16 sec.	5 分 28 秒 5 min., 28 sec.		
行車速率 Train speed	32.84	31.50		公里 / 小時 km/hr
準點率 Punctuality rate	99.61%	99.89%		
尖峰平均承載率 Average loading density during peak hours	4.13	3.53		人 / 平方公尺 Persons / m²
一般事故率 Minor incidents	0.19	0.23	0.22	件 / 百萬公里 Incidents / million km
重大事故率 Major incidents	0.19	0	0.04	件 / 百萬公里 Incidents / million km
總延人公里 Total passenger kilometers	573,626,793	5,442,552,059	6,016,178,851	延人公里 Passenger-km
其他 Other				
平均票價(含稅) Average ticket price (tax incl.)			22.83	元 NTD
平均旅次長度 Average journey length			8.13	公里 km





台北大衆捷運股份有限公司 TAIPEI RAPID TRANSIT CORPORATION



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