



HOW TO READ FINANCIAL STATEMENTS IN TAIWAN

Basic Taiwanese financial statements consist of:

1. Balance Sheets
2. Statements of Comprehensive Income
3. Statements of Changes in Equity
4. Statements of Cash Flows
5. Footnotes that covers background of the Company, summary of important accounting policies, supplementary information to the line items on the financial statements, and other disclosures



甲公司	Company X			
資產負債表	Balance Sheets			
中華民國 X2 年 12 月 31 日及 X1	X2.12.31 and X1.12.31			
年 12 月 31 日				
單位：新臺幣元	in New Taiwan dollars			
資產	Assets	<u>X2.12.31</u>		<u>X1.12.31</u>
會計項目	Accounting Items	Amount	%	Amount %
流動資產	Current assets			
現金及約當現金	Cash and cash equivalent			
短期投資	Short-term investments			
透過損益按公允價值衡量之金融	Financial assets at fair value thru			
資產－流動	profit and loss-current			
避險之衍生金融資產－流動	Derivative financial assets for			
	hedging-current			
應收票據	Notes receivable			
應收帳款	Accounts receivable			
其他應收款	Other receivable			
存貨	Inventories			
預付款項	Prepayments			
其他流動資產	Other current assets			
小計	Subtotal			
非流動資產	Non-current assets			
長期投資	Long-term investments			
備供出售金融資產－非流動	Available-for-sale financial assets			
採用權益法之投資	Investments under equity			
	method			
投資性不動產	Investment properties			
不動產、廠房及設備	Property, plant and equipment			
無形資產	Intangible			
遞延所得稅資產	Deferred tax assets			
其他非流動資產	Other non-current assets			
小計	Subtotal			
資產總計	Total assets			



甲公司
資產負債表
中華民國 X2 年 12 月 31 日及 X1
年 12 月 31 日
單位：新臺幣元

Company X
Balance Sheets
X2.12.31 and X1.12.31
in New Taiwan dollars

		<u>X2.12.31</u>		<u>X1.12.31</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
負債及權益	Liabilities and Equity				
會計項目	Accounting Items				
流動負債	Current liabilities				
短期借款	Short-term loans				
應付票據	Notes payable				
應付帳款	Accounts payable				
其他應付款	Other payable				
當期所得稅負債	Current tax liabilities				
負債準備—流動	Provisions-current				
小計	Subtotal				
非流動負債	Non-current liabilities				
長期借款	Long-term loans				
負債準備—非流動	Provisions-non-current				
遞延所得稅負債	Deferred tax liabilities				
其他非流動負債	Other non-current liabilities				
小計	Subtotal				
負債總計	Total liabilities				
權益	Equity				
普通股股本	Common stock				
資本公積	Capital reserve				
保留盈餘	Retained earnings				
法定盈餘公積	Legal reserve				
特別盈餘公積	Special reserve				
未分配盈餘	Unappropriated earnings				
其他權益	Other equity accounts				
權益總計	Total equity				
負債及權益總計	Total liabilities and equity				



甲公司
綜合損益表
中華民國 X2 年及 X1 年 1 月 1 日
至 12 月 31 日
單位：新臺幣元

Company X
Statements of Comprehensive Income
For the Years ended December 31,
X2 and X1
in New Taiwan dollars

項目	Accounting Items	X2		X1	
		Amount	%	Amount	%
營業收入	Operating revenue				
營業成本	Operating costs				
營業毛利	Gross profit				
營業費用	Operating expenses				
推銷費用	Selling expenses				
管理費用	Administrative expenses				
研發費用	Research and development expenses				
小計	Subtotal				
營業淨利	Operating income				
營業外收益及費損	Non-operating income and expenses				
利息收入	Interest income				
權利金收入	Royalty income				
利息費用	Interest expense				
採用權益法之投資利益	Income from equity-method investments				
減損損失	Impairment loss				
兌換損失	Foreign exchange loss				
小計	Subtotal				
稅前淨利	Income before tax				
所得稅費用	Income tax				
繼續營業單位稅後淨利	Net income from continuing operation				
停業單位損益	Income/(Loss) from discontinued operation				
本期稅後淨利	Net income				
本期其他綜合損益	Other comprehensive income				
國外營運機構財務報表換算之兌換差額	Exchange difference from foreign operations				
備供出售金融資產未實現損益	Unrealized income/loss from financial assets available for sale				
現金流量避險中屬有效避險部分之避險損益	Hedge difference from effective cash flow hedge				
採用權益法之其他綜合損益	Other comprehensive income of equity-investees				



DOING BUSINESS IN TAIWAN

國外營運機構財務報表換算之兌換差額	Exchange difference from foreign operations
備供出售金融資產未實現損益	Unrealized income/loss from financial assets available for sale
現金流量避險中屬有效避險部分之避險損益	Hedge difference from effective cash flow hedge
採用權益法之其他綜合損益	Other comprehensive income of equity-investees
與其他綜合損益相關之所得稅	Income tax for other comprehensive income
本期其他綜合損益稅後淨額	Net income for other comprehensive income
本期綜合損益總額	Total comprehensive income