

財團法人中華民國證券櫃檯買賣中心  
收支營運決算表

中華民國110年度

單位：新臺幣元

| 上年度決算數        | 科目          | 本年度預算數<br>(1) | 本年度決算數<br>(2) | 比較增(減-)           |                      |
|---------------|-------------|---------------|---------------|-------------------|----------------------|
|               |             |               |               | 金額<br>(3)=(2)-(1) | %<br>(4)=(3)/(1)*100 |
| 2,835,312,123 | 收入總額        | 2,031,467,000 | 3,980,852,515 | 1,949,385,515     | 95.96%               |
| 2,744,010,944 | 作業收入        | 1,959,928,000 | 3,888,544,584 | 1,928,616,584     | 98.40%               |
| 91,301,179    | 作業外收入       | 71,539,000    | 92,307,931    | 20,768,931        | 29.03%               |
| 1,813,388,013 | 支出總額        | 1,868,408,000 | 2,319,106,072 | 450,698,072       | 24.12%               |
| 1,809,056,754 | 作業支出        | 1,865,608,000 | 2,313,984,349 | 448,376,349       | 24.03%               |
| 605,883,624   | 人事費用        | 701,009,000   | 639,391,879   | (61,617,121)      | -8.79%               |
| 1,203,173,130 | 業務費用        | 1,164,599,000 | 1,674,592,470 | 509,993,470       | 43.79%               |
| 4,331,259     | 作業外支出       | 2,800,000     | 5,121,723     | 2,321,723         | 82.92%               |
| 1,021,924,110 | 稅前餘絀        | 163,059,000   | 1,661,746,443 | 1,498,687,443     | 919.11%              |
| 188,027,702   | 所得稅費用(利益)   | 21,149,000    | 318,549,517   | 297,400,517       | 1406.22%             |
| 833,896,408   | 稅後餘絀        | 141,910,000   | 1,343,196,926 | 1,201,286,926     | 846.51%              |
| (47,264,079)  | 其他綜合(損)益(註) | -             | 89,191,813    | 89,191,813        | N/A                  |
| 786,632,329   | 本期綜合餘絀總額    | 141,910,000   | 1,432,388,739 | 1,290,478,739     | 909.36%              |

註：其他綜合損益內容

| 上年度決算數       | 科目                              | 本年度預算數 | 本年度決算數     | 比較增減       |
|--------------|---------------------------------|--------|------------|------------|
| (26,763,770) | 確定福利計畫之再衡量數                     | -      | 59,518,806 | 59,518,806 |
| (20,500,309) | 透過其他綜合損益按公允價值衡量之權益工具投資未實現評價(損)益 | -      | 29,673,007 | 29,673,007 |
| (47,264,079) |                                 | -      | 89,191,813 | 89,191,813 |

## 財團法人中華民國證券櫃檯買賣中心

## 現金流量決算表

中華民國110年度

單位：新臺幣元

| 項 目                    | 本 年 度<br>預 算 數<br>(1) | 本 年 度<br>決 算 數<br>(2) | 比 較 增 ( 減 - )     |                      |
|------------------------|-----------------------|-----------------------|-------------------|----------------------|
|                        |                       |                       | 金額<br>(3)=(2)-(1) | %<br>(4)=(3)/(1)*100 |
| 業務活動之現金流量              |                       |                       |                   |                      |
| 稅前餘絀                   | 163,059,000           | 1,661,746,443         | 1,498,687,443     | 919.11%              |
| 調整非現金項目                |                       |                       |                   |                      |
| 預期信用減損損失               | -                     | 359,636               | 359,636           | N/A                  |
| 折 舊                    | 120,297,000           | 109,983,935           | (10,313,065)      | -8.57%               |
| 攤 銷                    | 23,650,000            | 17,911,456            | (5,738,544)       | -24.26%              |
| 財務收入                   | (57,313,000)          | (61,703,980)          | (4,390,980)       | 7.66%                |
| 股利收入                   | (6,946,000)           | (12,834,412)          | (5,888,412)       | 84.77%               |
| 財務費用                   | 2,800,000             | 2,220,350             | (579,650)         | -20.70%              |
| 透過損益按公允價值衡量之金融資產淨利益    | -                     | (6,040,368)           | (6,040,368)       | N/A                  |
| 處分不動產及設備淨損失            | -                     | 30,112                | 30,112            | N/A                  |
| 未實現外幣兌換淨損              | -                     | 2,545,868             | 2,545,868         | N/A                  |
| 確定福利成本                 | -                     | 89,895,675            | 89,895,675        | N/A                  |
| 租賃修改利益                 | -                     | (189,048)             | (189,048)         | N/A                  |
| 業務資產及負債之淨變動數           |                       |                       |                   |                      |
| 應收票據及帳款                | 42,554,000            | (70,496,183)          | (113,050,183)     | -265.66%             |
| 其他金融資產                 | 98,417,000            | (651,629,201)         | (750,046,201)     | -762.11%             |
| 其他流動資產                 | 3,001,000             | (767,978)             | (3,768,978)       | -125.59%             |
| 應付帳款                   | (12,568,000)          | 26,170,113            | 38,738,113        | -308.23%             |
| 其他應付款                  | (8,702,000)           | 11,664,246            | 20,366,246        | -234.04%             |
| 其他流動負債                 | (5,840,000)           | 52,281,841            | 58,121,841        | -995.24%             |
| 淨確定福利負債                | 35,158,000            | (101,415,450)         | (136,573,450)     | -388.46%             |
| 業務產生之淨現金流入(出)          | 397,567,000           | 1,069,733,055         | 672,166,055       | 169.07%              |
| 收取之利息                  | 57,945,000            | 63,948,712            | 6,003,712         | 10.36%               |
| 收取之股利                  | 6,946,000             | 12,834,412            | 5,888,412         | 84.77%               |
| 支付之利息                  | (2,800,000)           | (2,167,505)           | 632,495           | -22.59%              |
| 支付之所得稅                 | (180,633,000)         | (188,346,408)         | (7,713,408)       | 4.27%                |
| 業務活動之淨現金流入(出)          | 279,025,000           | 956,002,266           | 676,977,266       | 242.62%              |
| 投資活動之現金流量              |                       |                       |                   |                      |
| 取得按攤銷後成本衡量之金融資產        | (100,000,000)         | (900,000,000)         | (800,000,000)     | 800.00%              |
| 按攤銷後成本衡量之金融資產到期還本      | -                     | 100,000,000           | 100,000,000       | N/A                  |
| 取得透過其他綜合損益按公允價值衡量之金融資產 | -                     | (391)                 | (391)             | N/A                  |
| 取得透過損益按公允價值衡量之金融資產     | (10,000,000)          | (111,561,780)         | (101,561,780)     | 1015.62%             |
| 處分透過損益按公允價值衡量之金融資產     | -                     | 55,357,467            | 55,357,467        | N/A                  |
| 購置不動產及設備               | (61,700,000)          | (13,219,777)          | 48,480,223        | -78.57%              |
| 預付設備款增加                | -                     | (33,196,700)          | (33,196,700)      | N/A                  |
| 處分不動產及設備價款             | -                     | 2,000                 | 2,000             | N/A                  |
| 存出保證金減少                | -                     | 41,000                | 41,000            | N/A                  |
| 其他資產增加                 | (24,500,000)          | (18,348,442)          | 6,151,558         | -25.11%              |
| 投資活動之淨現金流入(出)          | (196,200,000)         | (920,926,623)         | (724,726,623)     | 369.38%              |
| 籌資活動之現金流量              |                       |                       |                   |                      |
| 租賃本金償還                 | (82,825,000)          | (78,320,575)          | 4,504,425         | -5.44%               |
| 存入保證金增加                | -                     | 3,338,916             | 3,338,916         | N/A                  |
| 籌資活動之現金流入(出)           | (82,825,000)          | (74,981,659)          | 7,843,341         | -9.47%               |
| 現金及約當現金淨增加(減少)         | -                     | (39,906,016)          | (39,906,016)      | N/A                  |
| 期初現金及約當現金餘額            | 365,295,000           | 592,048,068           | 226,753,068       | 62.07%               |
| 期末現金及約當現金餘額            | 365,295,000           | 552,142,052           | 186,847,052       | 51.15%               |

## 財團法人中華民國證券櫃檯買賣中心

## 淨值變動表

中華民國110年度

單位：新臺幣元

| 科 目                                 | 本 年 度<br>期 初 餘 額     | 本 年 度                |                    | 本 年 度<br>期 末 餘 額     | 說 明  |
|-------------------------------------|----------------------|----------------------|--------------------|----------------------|--|
|                                     |                      | 增 加                  | 減 少                |                      |  |
| <b>基金</b>                           | <b>6,133,819,127</b> | 625,422,306          | -                  | <b>6,759,241,433</b> |  |
| 創立基金                                | 345,450,000          | -                    | -                  | 345,450,000          |  |
| 捐贈基金                                | 5,000,000            | -                    | -                  | 5,000,000            |  |
| 餘絀轉入基金                              | 5,783,369,127        | 625,422,306          | -                  | 6,408,791,433        | 依主管機關<br>110.04.28金管證交<br>字第1100133091號函<br>將結餘轉基金         |
| <b>累積餘絀</b>                         | <b>1,011,224,616</b> | <b>1,402,715,732</b> | <b>625,422,306</b> | <b>1,788,518,042</b> |  |
| 期初累積餘絀                              | 1,011,224,616        | -                    | -                  | 1,011,224,616        |  |
| 累積餘絀轉入基金                            | -                    | -                    | 625,422,306        | (625,422,306)        |  |
| 110年度餘絀                             | -                    | 1,343,196,926        | -                  | 1,343,196,926        | 110年稅後結餘轉入   |
| 110年度其他綜合損益                         | -                    | 59,518,806           | -                  | 59,518,806           | 由110年收支餘絀表<br>中「確定福利計畫之<br>再衡量數」轉入                         |
| <b>淨值其他項目</b>                       | <b>(30,484,282)</b>  | <b>29,673,007</b>    | -                  | <b>(811,275)</b>     |  |
| 透過其他綜合損益按<br>公允價值衡量之金融資產<br>未實現評價損益 | (30,484,282)         | -                    | -                  | (30,484,282)         |  |
| 110年度其他綜合損益                         | -                    | 29,673,007           | -                  | 29,673,007           | 由110年收支餘絀表<br>中「透過其他綜合損<br>益按公允價值衡量之<br>金融資產未實現評價<br>損益」轉入 |
| <b>合計</b>                           | <b>7,114,559,461</b> | <b>2,057,811,045</b> | <b>625,422,306</b> | <b>8,546,948,200</b> |  |

## 財團法人中華民國證券櫃檯買賣中心

## 資產負債表

中華民國110年12月31日

單位：新臺幣元

| 科 目                         | 本 年 度<br>決 算 數<br>(1) | 上 年 度<br>決 算 數<br>(2) | 比 較 增 ( 減 - )        |                      |
|-----------------------------|-----------------------|-----------------------|----------------------|----------------------|
|                             |                       |                       | 金 額<br>(3)=(1)-(2)   | %<br>(4)=(3)/(2)*100 |
| <b>資 產</b>                  |                       |                       |                      |                      |
| <b>流動資產</b>                 |                       |                       |                      |                      |
| 現金及約當現金                     | 552,142,052           | 592,048,068           | (39,906,016)         | -6.74%               |
| 按攤銷後成本衡量之金融資產               | 99,931,965            | 99,907,506            | 24,459               | 0.02%                |
| 應收票據及帳款                     | 271,721,258           | 201,292,715           | 70,428,543           | 34.99%               |
| 其他金融資產                      | 5,372,916,666         | 4,723,833,333         | 649,083,333          | 13.74%               |
| 其他流動資產                      | 44,063,522            | 45,540,276            | (1,476,754)          | -3.24%               |
| 交割結算借項                      | 11,132,588,570        | 5,372,740,606         | 5,759,847,964        | 107.21%              |
| 流動資產合計                      | 17,473,364,033        | 11,035,362,504        | 6,438,001,529        | 58.34%               |
| <b>非流動資產</b>                |                       |                       |                      |                      |
| 透過損益按公允價值衡量之金融資產            | 114,504,191           | 52,259,510            | 62,244,681           | 119.11%              |
| 透過其他綜合損益按公允價值衡量之金融資產        | 280,471,139           | 250,797,741           | 29,673,398           | 11.83%               |
| 按攤銷後成本衡量之金融資產               | 2,248,502,744         | 1,448,819,199         | 799,683,545          | 55.20%               |
| 特別給付結算基金                    | 400,000,000           | 400,000,000           | -                    | 0.00%                |
| 賠償準備金                       | 122,289,797           | 122,289,797           | -                    | 0.00%                |
| 不動產及設備                      | 64,879,794            | 61,704,486            | 3,175,308            | 5.15%                |
| 使用權資產                       | 101,030,726           | 174,511,778           | (73,481,052)         | -42.11%              |
| 預付設備款                       | 10,219,000            | 1,316,000             | 8,903,000            | 676.52%              |
| 存出保證金                       | 15,047,076            | 15,088,076            | (41,000)             | -0.27%               |
| 其他資產                        | 33,414,320            | 29,024,570            | 4,389,750            | 15.12%               |
| 非流動資產合計                     | 3,390,358,787         | 2,555,811,157         | 834,547,630          | 32.65%               |
| <b>資產總計</b>                 | <b>20,863,722,820</b> | <b>13,591,173,661</b> | <b>7,272,549,159</b> | <b>53.51%</b>        |
| <b>負 債</b>                  |                       |                       |                      |                      |
| <b>流動負債</b>                 |                       |                       |                      |                      |
| 應付帳款                        | 94,427,595            | 68,257,482            | 26,170,113           | 38.34%               |
| 租賃負債                        | 42,239,640            | 77,820,037            | (35,580,397)         | -45.72%              |
| 其他應付款                       | 340,313,176           | 328,648,930           | 11,664,246           | 3.55%                |
| 本期所得稅負債                     | 319,299,853           | 188,418,480           | 130,881,373          | 69.46%               |
| 其他流動負債                      | 191,196,115           | 138,914,274           | 52,281,841           | 37.64%               |
| 交割結算貸項                      | 11,132,588,570        | 5,372,740,606         | 5,759,847,964        | 107.21%              |
| 流動負債合計                      | 12,120,064,949        | 6,174,799,809         | 5,945,265,140        | 96.28%               |
| <b>非流動負債</b>                |                       |                       |                      |                      |
| 租賃負債                        | 60,347,856            | 97,805,756            | (37,457,900)         | -38.30%              |
| 淨確定福利負債                     | 105,497,629           | 176,536,210           | (71,038,581)         | -40.24%              |
| 負債準備                        | 6,742,123             | 6,689,278             | 52,845               | 0.79%                |
| 存入保證金                       | 24,122,063            | 20,783,147            | 3,338,916            | 16.07%               |
| 非流動負債合計                     | 196,709,671           | 301,814,391           | (105,104,720)        | -34.82%              |
| <b>負債合計</b>                 | <b>12,316,774,620</b> | <b>6,476,614,200</b>  | <b>5,840,160,420</b> | <b>90.17%</b>        |
| <b>淨值</b>                   |                       |                       |                      |                      |
| 基金                          | 6,759,241,433         | 6,133,819,127         | 625,422,306          | 10.20%               |
| 累積餘絀                        | 1,788,518,042         | 1,011,224,616         | 777,293,426          | 76.87%               |
| 淨值其他項目                      |                       |                       |                      |                      |
| 透過其他綜合損益按公允價值衡量之金融資產未實現評價損益 | (811,275)             | (30,484,282)          | 29,673,007           | -97.34%              |
| <b>淨值合計</b>                 | <b>8,546,948,200</b>  | <b>7,114,559,461</b>  | <b>1,432,388,739</b> | <b>20.13%</b>        |
| <b>負債暨淨值總計</b>              | <b>20,863,722,820</b> | <b>13,591,173,661</b> | <b>7,272,549,159</b> | <b>53.51%</b>        |