tifrs Taxonomy與IFRS Taxonomy 2010設計差異與tifrs Taxonomy修改事項

20121210

現金流量表模組科目代碼設計與濟群老師、國華老師與堅權大哥討論結果，更改如下：

已彙整科目代碼：於第一層級建置，label type設為terse label；未彙整科目則使用其他label type註明(ci: positive label, basi: positiveTerseLabel, ins: positiveVerboseLabel, bd: negativeLabel, fh: negativeTerseLabel, mim: negativeVerboseLabel)

未彙整科目代碼：於第二層級建置(行業別)，label type設為terse label

20121212

因應英特內X軸無法讀取項目代碼與濟群老師、國華老師與Nina討論結果，權益變動表domainItemType abstract由true改成🡺false

20121217-1

異業合併完成，待修正一般行業、證券期貨業與附註元素

20121231-1

* 金融、金控、保險對照表完成
* 金融、金控、保險BSCI元素延伸完成
* 金融業BSCI逐筆校對完成
* 金控業BSCI逐筆校對完成
* 保險業BSCI逐筆校對完成-51300(含)以下科目借貸待確認(與檢核公式一同確認)🡺維持ROC設計，不設借貸方，權值均為1

20130112-1

* 金融、金控、保險：附註完成(label待校正)
* 金融、金控、保險：業別SCF模組完成[依據”報局核備”項目代碼表編製，路徑：附件/BSCI/fh/NEW-20130108-莉茹/報局核備]
* 各業別SCF模組校對：SCF檢核公式修正完成-20130108(路徑：附件/SCF/SCF-new model/old/現流表檢核公式-20121019)
* 金融、金控：業別BSCI模組完成(含會計項目代碼與檢核公式-20130110)
* 金融、金控：報告別(XBRL\_TW\_Entry\_Points)分類標準完成
* 保險：業別BSCI模組完成🡺配合檢核公式，59000(含)子科目不設借貸，權值為1(待確認)；41560(含)子科目及41580(含)子科目不設借貸，權值為1(待確認)
* 保險：報告別(XBRL\_TW\_Entry\_Points)分類標準

20130116

* 證券期貨業與異業合併修正完畢(使用證券期貨業-20121213檢核公式、譯業別-20121219(給育輝)檢核公式)
* 待完成：保險業報告別分類標準、附註label更新、金融金控保險第一次修正、各業別分類標準Final版修正(待TWSE提供Final代碼表與檢核公式)

20130119-1(06:24)

* 保險：報告別(XBRL\_TW\_Entry\_Points)分類標準完成
* 待完成：general purpose information的項目、附註label更新、金融金控保險第一次修正、各業別分類標準Final版修正(待TWSE提供Final代碼表與檢核公式)

20130128-1(04:48)

* [有關財務報表一般資訊之揭露]設計：建置於附註分類標準模組中-完成
* 案例文件sample建置[金融業-資本適足性(票券業適用)、出售不良債權單批債權金額達10億元以上(票券業適用)、有關財務報表一般資訊之揭露]：使用tifrs-basi-cr-2013-03-31建置-完成
* 待完成：附註label更新、instance guideline編製、金融金控保險第一次修正、各業別分類標準Final版修正(初步校對作業進行中)

20130130-1

* 附註label更新、附註同元素多代碼列示表(使用20120303版進行更新，更新如後)、有關財務報表一般資訊之揭露－中英文對照更新
* 待完成：instance guideline編製、金融金控保險第一次修正、各業別分類標準Final版修正(初步校對作業進行中)

附註同元素多代碼列示表-20130129updata

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Element name | Label-zh | 代號 | Label role | 表別 |
| No. | 編號 | FPO001 | terse label | 資金貸與他人 |
| EGP0001 | verbose label | 為他人背書保證 |
| ActualAmountProvided | 實際動支金額 | FPO007 | terse label | 資金貸與他人 |
| EGP008 | verbose label | 為他人背書保證 |
| MainBusinessesAndProducts | 主要營業項目 | IIC004 | terse label | 被投資公司名稱、所在地區…等相關資訊 |
| IIMC02 | verbose label | 1.轉投資大陸地區之事業相關資訊 |
| AllowanceForBadDebtsMember-AssetQualityForBankingBusinessAbstractMember | 備抵呆帳金額 | AQA004 | terse label | 資產品質-逾期放款 |
| AQB004 | verbose label | 資產品質-逾期帳款 |
| CoverageRatioMember | 備抵呆帳覆蓋率 | AQA005 | terse label | 資產品質-逾期放款 |
| AQB005 | verbose label | 資產品質-逾期帳款 |
| AllowanceForBadDebts-AssetQualityForBankSubsidiaries | 備抵呆帳金額 | AQA004 | terse label | 資產品質-逾期放款 |
| AQB004 | verbose label | 資產品質-逾期帳款 |
| CoverageRatio | 備抵呆帳覆蓋率 | AQA005 | terse label | 資產品質-逾期放款 |
| AQB005 | verbose label | 資產品質-逾期帳款 |
|  |  |  |  |  |
| NameOfTheCompany | 公司名稱 | EGP003 | terse label | 為他人背書保證 |
| GA00 | verbose label | 集團資本適足率 |
| LIMC04 | positive label | 轉投資大陸地區限額 |
| RFR | positive terse label | 財務比率之限制及其執行情形 |
| NPA000 | positive verbose label | 出售不良債權交易彙總 |
| AQA | Negative label | 資產品質(銀行子公司適用)-逾期放款 |
| AQB | Negative terse label | 資產品質(銀行子公司適用)-逾期帳款 |
| AQC | Negative verbose label | 資產品質(銀行子公司適用)-免列報逾期放款或逾期應收帳款 |
| Total1 | 合計 | NPBS | terse label | 出售不良債權單批債權金額達10億元以上 |
| AQCS | verbose label | 資產品質(銀行子公司適用)- 免列報逾期放款或逾期應收帳款 |
| NPCS | positive label | 出售不良債權交易資訊-出售不良債權單批債權金額達10億元以上(票券業適用) |
| Numerator | 分子 | RFR001 | terse label | 財務比率之限制及其執行情形-本期 |
| RFR004 | verbose label | 財務比率之限制及其執行情形-上期 |
| Denominator | 分母 | RFR002 | terse label | 財務比率之限制及其執行情形-本期 |
| RFR005 | verbose label | 財務比率之限制及其執行情形-上期 |
| Ratio | 比率 | RFR003 | terse label | 財務比率之限制及其執行情形-本期 |
| RFR006 | verbose label | 財務比率之限制及其執行情形-上期 |

有關財務報表一般資訊之揭露－中英文對照-20130130updata

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 表頭 | 實際值元素 | 案例文件所填（or選） | | | | | |
| 有關財務報表一般資訊之揭露 |  |  |  |  |  |  |  |
| Disclosure of general information about financial statements |  |  |  |  |  |  |  |
|  | 年度 |  |  |  |  |  |  |
|  | Year |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | 季別 |  |  |  |  |  |  |
|  | Quarter |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | 財報／財測 |  |  |  |  |  |  |
|  | Report type |  |  |  |  |  |  |
|  |  | 財報（首次採用） | 財報（一般） | 財報（追溯） | 財測 | 財測自結 |  |
|  |  | Financial Report (first time adoption) | Financial Report (general) | Financial Report (retrospective) | Financial forecasting | Preliminary financial forecasting |  |
|  |  |  |  |  |  |  |  |
|  | 財報類別 |  |  |  |  |  |  |
|  | Report category |  |  |  |  |  |  |
|  |  | 合併報告 | 個別報告 | 個體報告 |  |  |  |
|  |  | Consolidated report | Individual report | Entity report |  |  |  |
|  |  |  |  |  |  |  |  |
|  | 市場別 |  |  |  |  |  |  |
|  | Market |  |  |  |  |  |  |
|  |  | 上市 | 上櫃 | 興櫃 | 公開發行 | 非公開發行 |  |
|  |  | Listed company | Over-the-counter | Emerging stock market | Public company | Non-public company |  |
|  |  |  |  |  |  |  |  |
|  | 行業別 |  |  |  |  |  |  |
|  | Industry sector |  |  |  |  |  |  |
|  |  | 一般工商業 | 金融業 | 保險業 | 證券期貨業 | 金控業 | 異業 |
|  |  | Commercial and industrial | Banking and savings institutions | Insurance | Broker-dealer | Financial Holding Companies | Miscellaneous industry merging |

20130206-1

* label校對完成(保險業資料未齊尚未校對)

20130207-1(03:12)

* label, presentation, calculation校對完成(四表)
* 財報附註更新完成：財報附註酌修兩個項目，各業別皆同，分別是將項目(三)「會計政策及會計估計變動」修改為「新發布及修訂準則及解釋之適用」,並新增(四)的子項「自願變更會計政策及會計估計變動」
* instance guideline完成(國華老師已修正)
* 莉如修改軌跡確認完成

20130226-1

* 各業別-綜合損益表與現金流量表共用元素更改，以一般行業為例
  + 原7900與A10000共用ifrs定義的元素，修改為🡺7900與A00010共用ifrs定義的元素
  + 現金流量表新增A10000元素
  + E00100期初現金及約當現金餘額更改為獨立元素🡺{[現金流量表]E00100不要跟[資產負債表]現金及約當現金共用} instance guideline context維持不修正

20130226-2

* 現金流量表Label修正
  + B06500 其他?融資產增加🡺其他金融資產增加

20130305-1

* 附註屬性修正
  + 新發布及修訂準則及解釋之適用=>在xsd裡的設定為nillable="false"🡺修正為true
  + 重大會計判斷、假設及估計不確性之主要來源 也是一樣設定為nillable="false"🡺修正為true
    - 一般行業背書保證屬性數值(monetaryItem)型態🡺修改為字串(stringItem)形態
  + EGP012屬母公司對子公司背書保證
  + EGP013屬子公司對母公司背書保證
  + EGP014屬對大陸地區背書保證

20130402-1

* Label空白修正-使用3/26堅權修正完畢label linkbase
* 各報表尚須修改事項、檢核公式對照表紀錄1020319修正(非分類標準修正)
  + 刪掉69500=69501+69511+69521+69523+69531+69541+69543+69551+69591的49893==>49893改為69543
  + 刪掉6600=6610+6620+6630+6640+6650+6660+6690-6695==>不需刪除(中英文對照及檢核公式仍舊保留)
  + A20010=A22100+A22200==>修改為A20010子項新增+A22100+A22200
  + A20010左邊確認不加A21000==>修改為右邊確認不加A21000
* 完成檢核公式校對-20130321更新版
* 完成中英文對照校對-20130325更新版
* 完成各報表尚須修改事項、檢核公式對照表紀錄1020319
* 附註修正：
  + [列入合併財務報表之子公司]與[未列入合併財務報表之子公司]
    - 所含子項實質元素nillable改為ture
    - 新增備註(表外)
* 現金流量表元素修正：SCF(元素)及金融(p, c)、證券(p, c)、金控(p, c)、異業(p, c)模組
  + 營業保證金DecreaseInOperationGuarantee
* Bsci模組修正
  + 金控業-20130326
    - 49700=49800+49810+49820+49825+49830+49840+49870-49880+49890+49900==>修正為49700=49800+49810+49820+49825+49830+49840+49870+49880+49890+49900
    - 49880資產減損損失（迴轉利益）改為「資產減損（損失）迴轉利益」，Debit改為Credit，Impairment loss on assets (reversal of impairment loss on assets)改為(Impairment loss on assets) reversal of impairment loss on assets
    - 49880=55000-45000 ==>改為49880=45000-55000(p, c同步修正)
  + 保險業-20130327
    - 41130=41100-51100+51310改為41130=41100-51100-51310
    - 66000=64000-65000改為66000=64000+65000(先前已修正)
* Instance guideline待完成(附錄))

20130402-2

* 證券期貨業修正(XBRL\_TW\_Entry\_Points)
  + 399998與399999移到報表最下方

20130408-1

* 金融業修正(02:34修)
  + bsci更新：38001 非控制權益type改為monetary
  + XBRL\_TW\_Entry\_Points/CR更新：38000與38001(p, c:38000=38001)變動
* 保險業修正(03:10)
  + bsci更新：39800與39900 type改為sharesItem
  + instance guideline更新完成(附錄)

20130425-1

* SCF修正(11:18修)
  + A24000已實現銷貨損失（利益）instant🡺修正為duration

20130425-2

* 保險業修正(03:58修)
  + Bsci更新：tifrs-bsci-ins-2013-03-31-label”綜合損益表”去除空格

20130710-1

* AR模組-OK(16:33)
  + 修正(僅中文)
    - 採用其他會計師查核(核閱)且欲區分責任🡺修正為：採用其他會計師查核（核閱）報告且欲區分責任
  + 取代(P變動)
    - 依被投資公司未經會計師查核報告認列投資損益🡺取代為：非重要子公司或採用權益法之投資未經會計師查核或核閱
* ES模組-OK(17:20)
  + 新增
    - 列標題(P,D變動)
      * A4追溯調整共同控制下組織重組之前手權益
    - 欄標題(P,D變動)
      * 35XX共同控制下前手權益
      * 355X合併前非屬共同控制股權
  + 修改
    - 欄標題
      * 3425備供出售金融商品未實現(損)益🡺修正為：備供出售金融資產未實現(損)益
* BSCI模組
  + CI
    - 刪除(P, C變動) (00:37)
      * 1991遞延借項－聯屬公司間損失
      * 2660遞延貸項－聯屬公司間利益
    - 新增(P, C變動) (00:37)
      * 3273資本公積－限制員工權利股票
      * 其他權益－其他(Abstract)
      * 3491其他權益－員工未賺得酬勞
      * 3499其他權益－其他
      * 35XX共同控制下前手權益
      * 355X合併前非屬共同控制股權
      * 8160合併前非屬共同控制股權損益(考量檢核公式，不設借貸方)
      * 8400合併前非屬共同控制股權綜合損益淨額(考量檢核公式，不設借貸方)
      * 8615共同控制下前手權益（淨利／損）
      * 8715共同控制下前手權益（綜合損益）
    - 檢核公式-共同(BSCI)(00:37)
      * 1990=~~1991+~~1992+1993+1995+1996
      * 2600=2610+2620+2630+2635+2640+2645+2650+2655~~+2660~~+2665+2670+2690
      * 3200=3210+3220+3230+3240+3250+3260+3270+3271+3272+3273+3280
      * 3490=3491+3492(改為3499)
    - 檢核公式-個別(00:44)
      * 3XXX=3100+3200+3300+3400+3500+35XX+355X
      * 8200=8000+8100-8160
      * 8500=8200+8300-8400
    - 檢核公式-合併(00:44)
      * 3XXX=31XX+35XX+36XX(1020706更新)
  + FH
    - 新增(P, C變動) (00:49)
      * 36000共同控制下前手權益
      * 69902共同控制下前手權益
      * 69952共同控制下前手權益
    - 檢核公式-合併(BSCI) (00:49)
      * 39999=31000+36000+39500
  + BASI
    - 新增(P, C變動)(00:37)
      * 36000共同控制下前手權益
      * 37000合併前非屬共同控制股權
      * 63500合併前非屬共同控制股權損益(考量檢核公式，不設借貸方)
      * 65100合併前非屬共同控制股權綜合損益淨額(考量檢核公式，不設借貸方)
      * 67105本期稅後淨利（損）歸屬於共同控制下前手權益
      * 67305本期稅後綜合損益總額歸屬於共同控制下前手權益
    - 檢核公式-個別(01:03)
      * 30000=31100+31500+32000+32500+32600+36000+37000
      * 64000=61000+62500-63500
      * 66000=64000+65000-65100
    - 檢核公式-合併(01:03)
      * 30000=31000+36000+38000
  + INS
    - 新增(P, C變動)(01:06)
      * 32550資本公積－限制員工權利股票
      * 35500共同控制下前手權益
      * 35700合併前非屬共同控制股權
      * 65700合併前非屬共同控制股權損益(考量檢核公式，不設借貸方)
      * 84000合併前非屬共同控制股權綜合損益淨額(考量檢核公式，不設借貸方)
      * 86150共同控制下前手權益（淨利／損）
      * 87150共同控制下前手權益（綜合損益）
    - 檢核公式-共同(BSCI)(01:06)
      * 32000=32100+32200+32300+32400+32500**+32550**+32600
    - 檢核公式-個別(01:15)
      * 3XXXX=31000+32000+33000+34000+35000+**35500+35700**
      * 66000=64000+65000**-65700**
      * 85000=66000+83000**-84000**
    - 檢核公式-合併(01:15)
      * 3XXXX=30000+**35500**+36000
  + MIM
    - 修改-已修改
      * 2633🡺修改成2639
    - 刪除(P, C變動)(01:27)
      * 1980遞延借項－聯屬公司間損失
      * 2650遞延貸項－聯屬公司間利益
    - 新增(P, C變動)(01:27)
      * 3293資本公積－限制員工權利股票
      * 其他權益－其他(Abstract)
      * 3491其他權益－員工未賺得酬勞
      * 3499其他權益－其他
      * 35XX共同控制下前手權益
      * 355X合併前非屬共同控制股權(Taxonomy僅建置E，No P, C)
      * 6490合併前非屬共同控制股權損益(Taxonomy僅建置E，Non P, C)
      * 6699合併前非屬共同控制股權綜合損益淨額(Taxonomy僅建置E，Non P, C)
      * 6815共同控制下前手權益
      * 6915共同控制下前手權益(英文修正為：Comprehensive income, attributable to former owner of business combination under common control)
    - 檢核公式-合併(BSCI)(01:27)
      * 25XX=2510+2520+2530+2540+2550+2560+2570+2580+2590+2600+2610+2620+2630~~+2650~~+2660
      * 3XXX=31XX+35XX+32XX
      * 3200=3210+3220+3230+3240+3250+3260+3270+3280+3290+3293+3295
      * 1900=1910+1920+1930+1940+1950+1960+1970~~+1980~~+1990
      * 2630=2631+2632~~+2633~~+2639
      * 3490=3491+3499
  + BD
    - 新增(P, C變動)(01:39)
      * 其他應收款(abstract)
      * 114171其他應收款－拆放款
      * 114172其他應收款－其他
      * 其他應收款－關係人(abstract)
      * 114181其他應收款－拆放關係人
      * 114182其他應收款－關係人－其他
      * 211130拆入款
      * 305600共同控制下前手權益
      * 305700合併前非屬共同控制股權
      * 424590其他衍生工具利益－其他
      * 424600其他衍生工具損失－其他
      * 705000合併前非屬共同控制股權損益(考量檢核公式，不設借貸方)
      * 806000合併前非屬共同控制股權綜合損益淨額(考量檢核公式，不設借貸方)
      * 913150共同控制下前手權益（淨利／損）
      * 914150共同控制下前手權益（綜合損益）
    - 檢核公式-共同(BSCI)(01:39)
      * **114170=114171+114172**
      * **114180=114181+114182**
      * 211100=211110+211120**+211130**
      * 424580=424581+424582+424583+424584+424587+424588+424589**+424590**-424591-424592-424593-424594-424597-424598-424599**-424600**
    - 檢核公式-個別、個體(01:55)
      * 906004=301000+302000+304000+305000+305500+**305600+305700**
      * 902005=902002+703000**-705000**
      * 902006=902005+805000**-806000**
    - 檢核公式-合併(01:55)
      * 906004=300000+305600+306000(1020706更新)

20130719()

* ES模組label修正(01:08)
  + 35XX英文修正為Equity attributable to former owner of business combination under common control
  + H3英文修正為Reorganization；中文修正為**組織重組**
* BSCI模組元素修正(01:08)
  + CI：35XX改為元素名稱EquityAttributableToFomerOwnerOfBusinessCombinationUnderCommonControl
* BSCI模組label修正(01:15)
  + CI：35XX英文修正為Equity attributable to former owner of business combination under common control
  + INS：35500英文修正為Equity attributable to former owner of business combination under common control
  + MIM：35XX英文修正為Equity attributable to former owner of business combination under common control
  + BASI：36000英文修正為Equity attributable to former owner of business combination under common control
  + FH：36000英文修正為Equity attributable to former owner of business combination under common control
  + BD：305600英文修正為Equity attributable to former owner of business combination under common control

20130820

更改現金流量表模組第一層元素，將元素的priod type從 instant改為duration，共計八十三個元素更動，更改元素如下表所列：

|  |  |  |
| --- | --- | --- |
| Name | Id | Label (link, label, zh-tw) |
| DecreaseIncreaseInDueFromTheCentralBankAndCallLoansToBanks | tifrs-SCF\_DecreaseIncreaseInDueFromTheCentralBankAndCallLoansToBanks | 存放央行及拆借金融同業（增加）減少 |
| DecreaseIncreaseInFinancialAssetsAtFairValueThroughProfitOrLoss | tifrs-SCF\_DecreaseIncreaseInFinancialAssetsAtFairValueThroughProfitOrLoss | 透過損益按公允價值衡量之金融資產（增加）減少 |
| DecreaseIncreaseInBillInvestmentsUnderResaleAgreements | tifrs-SCF\_DecreaseIncreaseInBillInvestmentsUnderResaleAgreements | 附賣回票券投資（增加）減少 |
| DecreaseIncreaseInOtherAssets | tifrs-SCF\_DecreaseIncreaseInOtherAssets | 其他資產（增加）減少 |
| DecreaseIncreaseInSecurityBorrowingMargin | tifrs-SCF\_DecreaseIncreaseInSecurityBorrowingMargin | 借券保證金－存出（增加）減少 |
| DecreaseIncreaseInConstructionContractsReceivableDueFromRelatedParties | tifrs-SCF\_DecreaseIncreaseInConstructionContractsReceivableDueFromRelatedParties | 應收建造合約款－關係人（增加）減少 |
| DecreaseIncreaseInReinsuranceLiabilityReserveContributed | tifrs-SCF\_DecreaseIncreaseInReinsuranceLiabilityReserveContributed | 存出再保責任準備金（增加）減少 |
| DecreaseIncreaseInFuturesExchangesMarginsReceivable | tifrs-SCF\_DecreaseIncreaseInFuturesExchangesMarginsReceivable | 應收期貨交易保證金（增加）減少 |
| DecreaseIncreaseInReceivables | tifrs-SCF\_DecreaseIncreaseInReceivables | 應收款項（增加）減少 |
| DecreaseIncreaseInFinancialAssetsAtCost | tifrs-SCF\_DecreaseIncreaseInFinancialAssetsAtCost | 以成本衡量之金融資產（增加）減少 |
| DecreaseIncreaseInHedgingDerivativesAssets | tifrs-SCF\_DecreaseIncreaseInHedgingDerivativesAssets | 避險之衍生金融資產（增加）減少 |
| DecreaseIncreaseInMarginLoansReceivable | tifrs-SCF\_DecreaseIncreaseInMarginLoansReceivable | 應收證券融資款（增加）減少 |
| DecreaseIncreaseInSecuritiesPurchasedUnderAgreementsToResell | tifrs-SCF\_DecreaseIncreaseInSecuritiesPurchasedUnderAgreementsToResell | 附賣回票券及債券投資（增加）減少 |
| DecreaseIncreaseInPremiumsReceivable | tifrs-SCF\_DecreaseIncreaseInPremiumsReceivable | 應收保費（增加）減少 |
| DecreaseIncreaseInHeldToMaturityFinancialAssets | tifrs-SCF\_DecreaseIncreaseInHeldToMaturityFinancialAssets | 持有至到期日金融資產（增加）減少 |
| DecreaseIncreaseInBondInvestmentWithoutActiveMarket | tifrs-SCF\_DecreaseIncreaseInBondInvestmentWithoutActiveMarket | 無活絡市場之債券投資（增加）減少 |
| DecreaseIncreaseInPrepaidExpensesAndOtherPrepayments | tifrs-SCF\_DecreaseIncreaseInPrepaidExpensesAndOtherPrepayments | 預付費用及其他預付款（增加）減少 |
| DecreaseIncreaseInReceivableOfSecuritiesBusinessMoneyLending | tifrs-SCF\_DecreaseIncreaseInReceivableOfSecuritiesBusinessMoneyLending | 應收證券借貸款項（增加）減少 |
| DecreaseIncreaseInSecuritiesPurchasedUnderResellAgreements | tifrs-SCF\_DecreaseIncreaseInSecuritiesPurchasedUnderResellAgreements | 附賣回票券及債券投資（增加）減少 |
| DecreaseIncreaseInDiscountsAndLoans | tifrs-SCF\_DecreaseIncreaseInDiscountsAndLoans | 貼現及放款（增加）減少 |
| DecreaseIncreaseInOtherReceivableRelatedParties | tifrs-SCF\_DecreaseIncreaseInOtherReceivableRelatedParties | 其他應收款－關係人（增加）減少 |
| DecreaseIncreaseInDebtsInvestmentWithoutActiveMarket | tifrs-SCF\_DecreaseIncreaseInDebtsInvestmentWithoutActiveMarket | 無活絡市場之債券投資（增加）減少 |
| DecreaseIncreaseInBondInvestmentsUnderResaleAgreements | tifrs-SCF\_DecreaseIncreaseInBondInvestmentsUnderResaleAgreements | 附賣回債券投資（增加）減少 |
| DecreaseIncreaseInAvailableForSaleFinancialAssets | tifrs-SCF\_DecreaseIncreaseInAvailableForSaleFinancialAssets | 備供出售金融資產（增加）減少 |
| DecreaseIncreaseInReinsuranceAssets | tifrs-SCF\_DecreaseIncreaseInReinsuranceAssets | 再保險合約資產（增加）減少 |
| DecreaseIncreaseInPrepaidPension | tifrs-SCF\_DecreaseIncreaseInPrepaidPension | 預付退休金（增加）減少 |
| DecreaseIncreaseInRefinancingCollateralReceivable | tifrs-SCF\_DecreaseIncreaseInRefinancingCollateralReceivable | 應收轉融通擔保價款（增加）減少 |
| DecreaseIncreaseInOtherPrepayments | tifrs-SCF\_DecreaseIncreaseInOtherPrepayments | 預付款項（增加）減少 |
| DecreaseIncreaseInSecuritiesHeldForCustomerDefault | tifrs-SCF\_DecreaseIncreaseInSecuritiesHeldForCustomerDefault | 違約證券（增加）減少 |
| DecreaseIncreaseInTemporaryPaymentsAndSuspenseAccounts | tifrs-SCF\_DecreaseIncreaseInTemporaryPaymentsAndSuspenseAccounts | 暫付及待結轉帳項（增加）減少 |
| DecreaseIncreaseInSecurityBorrowingCollateralPrice | tifrs-SCF\_DecreaseIncreaseInSecurityBorrowingCollateralPrice | 借券擔保價款（增加）減少 |
| DecreaseIncreaseInOverdueReceivable | tifrs-SCF\_DecreaseIncreaseInOverdueReceivable | 催收款項（增加）減少 |
| DecreaseIncreaseInNotesReceivableRelatedParties | tifrs-SCF\_DecreaseIncreaseInNotesReceivableRelatedParties | 應收票據－關係人（增加）減少 |
| DecreaseIncreaseInBalanceOfTheConstructionInProgressAccountExceedsTheBalanceOfBillingsOnConstructionInProgress | tifrs-SCF\_DecreaseIncreaseInBalanceOfTheConstructionInProgressAccountExceedsTheBalanceOfBillingsOnConstructionInProgress | 客戶保證金專戶（增加）減少 |
| DecreaseIncreaseInReceivablesDueFromRelatedParties | tifrs-SCF\_DecreaseIncreaseInReceivablesDueFromRelatedParties | 應收款項－關係人（增加）減少 |
| DecreaseIncreaseInGuaranteeDepositsPaid | tifrs-SCF\_DecreaseIncreaseInGuaranteeDepositsPaid | 存出保證金（增加）減少 |
| DecreaseIncreaseInCustomerMarginAccount | tifrs-SCF\_DecreaseIncreaseInCustomerMarginAccount | 客戶保證金專戶（增加）減少 |
| DecreaseIncreaseInRefinancingMargin | tifrs-SCF\_DecreaseIncreaseInRefinancingMargin | 轉融通保證金（增加）減少 |
| DecreaseIncreaseInAccountsReceivableRelatedParties | tifrs-SCF\_DecreaseIncreaseInAccountsReceivableRelatedParties | 應收帳款－關係人（增加）減少 |
| IncreaseDecreaseInDepositsFromTheCentralBankAndBanks | tifrs-SCF\_IncreaseDecreaseInDepositsFromTheCentralBankAndBanks | 央行及銀行同業存款增加（減少） |
| DecreaseIncreaseInNotesAndBondsIssuedUnderRepurchaseAgreement | tifrs-SCF\_DecreaseIncreaseInNotesAndBondsIssuedUnderRepurchaseAgreement | 附買回票券及債券負債增加（減少） |
| IncreaseDecreaseInCommercialPapersIssued | tifrs-SCF\_IncreaseDecreaseInCommercialPapersIssued | 應付商業本票增加（減少） |
| DecreaseIncreaseInDepositsFromTheCentralBankAndBanks | tifrs-SCF\_DecreaseIncreaseInDepositsFromTheCentralBankAndBanks | 央行及銀行同業存款增加（減少） |
| DecreaseIncreaseInDerivativeFinancialLiabilitiesForHedging | tifrs-SCF\_DecreaseIncreaseInDerivativeFinancialLiabilitiesForHedging | 避險之衍生金融負債增加（減少） |
| IncreaseDecreaseInReinsuranceIndemnityPayable | tifrs-SCF\_IncreaseDecreaseInReinsuranceIndemnityPayable | 應付再保賠款與給付增加（減少） |
| IncreaseDecreaseInFinancialLiabilitiesAtFairValueThroughProfitOrLoss | tifrs-SCF\_IncreaseDecreaseInFinancialLiabilitiesAtFairValueThroughProfitOrLoss | 透過損益按公允價值衡量之金融負債增加（減少） |
| IncreaseDecreaseInDepositsPayableForSecuritiesFinancing | tifrs-SCF\_IncreaseDecreaseInDepositsPayableForSecuritiesFinancing | 應付融券擔保價款增加（減少） |
| DecreaseIncreaseInFinancialLiabilitiesAtFairValueThroughProfitOrLoss | tifrs-SCF\_DecreaseIncreaseInFinancialLiabilitiesAtFairValueThroughProfitOrLoss | 透過損益按公允價值衡量之金融負債增加（減少） |
| IncreaseDecreaseInClaimsPayable | tifrs-SCF\_IncreaseDecreaseInClaimsPayable | 應付保險賠款與給付增加（減少） |
| IncreaseDecreaseInLiabilitiesForBillsWithAttachedRepurchaseAgreements | tifrs-SCF\_IncreaseDecreaseInLiabilitiesForBillsWithAttachedRepurchaseAgreements | 附買回票券負債增加（減少） |
| IncreaseDecreaseInLiabilitiesForBondsWithAttachedRepurchaseAgreements | tifrs-SCF\_IncreaseDecreaseInLiabilitiesForBondsWithAttachedRepurchaseAgreements | 附買回債券負債增加（減少） |
| IncreaseDecreaseInNotesAndBondsIssuedUnderRepurchaseAgreement | tifrs-SCF\_IncreaseDecreaseInNotesAndBondsIssuedUnderRepurchaseAgreement | 附買回票券及債券負債增加（減少） |
| DecreaseIncreaseInFinancialLiabilitiesAtCost | tifrs-SCF\_DecreaseIncreaseInFinancialLiabilitiesAtCost | 以成本衡量之金融負債增加（減少） |
| IncreaseDecreaseInCommissionsPayable | tifrs-SCF\_IncreaseDecreaseInCommissionsPayable | 應付佣金增加（減少） |
| IncreaseDecreaseInPayables | tifrs-SCF\_IncreaseDecreaseInPayables | 應付款項增加（減少） |
| IncreaseDecreaseInDueToReinsurersAndCedingCompanies | tifrs-SCF\_IncreaseDecreaseInDueToReinsurersAndCedingCompanies | 應付再保往來款項增加（減少） |
| IncreaseDecreaseInDepositsAndRemittances | tifrs-SCF\_IncreaseDecreaseInDepositsAndRemittances | 存款及匯款增加（減少） |
| IncreaseDecreaseInPayableToRelatedParties | tifrs-SCF\_IncreaseDecreaseInPayableToRelatedParties | 應付款項－關係人增加（減少） |
| IncreaseDecreaseInProvisionsForEmployeeBenefits | tifrs-SCF\_IncreaseDecreaseInProvisionsForEmployeeBenefits | 員工福利負債準備增加（減少） |
| IncreaseDecreaseInFuturesTradersEquity | tifrs-SCF\_IncreaseDecreaseInFuturesTradersEquity | 期貨交易人權益增加（減少） |
| IncreaseDecreaseInConstructionContractsPayable | tifrs-SCF\_IncreaseDecreaseInConstructionContractsPayable | 應付建造合約款增加（減少） |
| IncreaseDecreaseInSecuritiesFinancingRefundableDeposits | tifrs-SCF\_IncreaseDecreaseInSecuritiesFinancingRefundableDeposits | 融券保證金增加（減少） |
| IncreaseDecreaseInOtherLiabilities | tifrs-SCF\_IncreaseDecreaseInOtherLiabilities | 其他負債增加（減少） |
| IncreaseDecreaseInConstructionContractsPayableToRelatedParties | tifrs-SCF\_IncreaseDecreaseInConstructionContractsPayableToRelatedParties | 應付建造合約款－關係人增加（減少） |
| IncreaseDecreaseInRefundableDeposit | tifrs-SCF\_IncreaseDecreaseInRefundableDeposit | 借券保證金－存入增加（減少） |
| IncreaseDecreaseInOtherPayableRelatedParties | tifrs-SCF\_IncreaseDecreaseInOtherPayableRelatedParties | 其他應付款－關係人增加（減少） |
| IncreaseDecreaseInIncomesCollectedInAdvance | tifrs-SCF\_IncreaseDecreaseInIncomesCollectedInAdvance | 預收收益增加（減少） |
| IncreaseDecreaseInAdvanceReceipts | tifrs-SCF\_IncreaseDecreaseInAdvanceReceipts | 預收款項增加（減少） |
| IncreaseDecreaseInNotesPayableRelatedParties | tifrs-SCF\_IncreaseDecreaseInNotesPayableRelatedParties | 應付票據－關係人增加（減少） |
| IncreaseDecreaseInDepositsReceivedFromSecuritiesBorrowers | tifrs-SCF\_IncreaseDecreaseInDepositsReceivedFromSecuritiesBorrowers | 融券保證金增加（減少） |
| IncreaseDecreaseInRefinancingBorrowings | tifrs-SCF\_IncreaseDecreaseInRefinancingBorrowings | 轉融通借入款增加（減少） |
| IncreaseDecreaseInAccruedPensionLiability | tifrs-SCF\_IncreaseDecreaseInAccruedPensionLiability | 應計退休金負債增加（減少） |
| IncreaseDecreaseInDeferredFeeIncome | tifrs-SCF\_IncreaseDecreaseInDeferredFeeIncome | 遞延手續費收入增加（減少） |
| IncreaseDecreaseInGuaranteeDepositsAndMarginsReceived | tifrs-SCF\_IncreaseDecreaseInGuaranteeDepositsAndMarginsReceived | 存入保證金增加（減少） |
| IncreaseDecreaseInAccountsPayableRelatedParties | tifrs-SCF\_IncreaseDecreaseInAccountsPayableRelatedParties | 應付帳款－關係人增加（減少） |
| IncreaseDecreaseInLong-TermDeferredRevenue | tifrs-SCF\_IncreaseDecreaseInLong-TermDeferredRevenue | 長期遞延收入增加(減少) |
| IncreaseDecreaseInAmountsReceivedInAdvance | tifrs-SCF\_IncreaseDecreaseInAmountsReceivedInAdvance | 預收款項增加（減少） |
| IncreaseDecreaseInGuaranteedPriceDepositsReceivedFromSecuritiesBorrowers | tifrs-SCF\_IncreaseDecreaseInGuaranteedPriceDepositsReceivedFromSecuritiesBorrowers | 應付融券擔保價款增加（減少） |
| IncreaseDecreaseInReceiptsUnderCustody | tifrs-SCF\_IncreaseDecreaseInReceiptsUnderCustody | 代收款項增加（減少） |
| IncreaseDecreaseInReinsuranceLiabilityReserveReceived | tifrs-SCF\_IncreaseDecreaseInReinsuranceLiabilityReserveReceived | 存入再保責任準備金增加（減少） |
| IncreaseDecreaseInOtherOperatingAssets | tifrs-SCF\_IncreaseDecreaseInOtherOperatingAssets | 其他營業負債增加（減少） |
| IncreaseDecreaseInTemporaryReceiptsAndSuspenseAccounts | tifrs-SCF\_IncreaseDecreaseInTemporaryReceiptsAndSuspenseAccounts | 暫收及待結轉款項增加（減少） |
| DecreaseInLoans | tifrs-SCF\_DecreaseInLoans | 放款減少 |

20130828

修改BASI模組中的FH的LABEL 詳細資料如下（差異部分用紅色表示）：

修改前：

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Name | id | Lable-en | Lebel-zh | Terselabel-en |
| ImpairmentLossOnAssetsReversalOfImpairmentLossOnAssets | tifrs-bsci-fh\_ImpairmentLossOnAssetsReversalOfImpairmentLossOnAssets | (Impairment loss on assets) reversal of impairment loss on assets | 資產減損損失（迴轉利益） | 49880 |
| ImpairmentLossOnAssetsReversalOfImpairmentLossOnAssetsAbstract | tifrs-bsci-fh\_ImpairmentLossOnAssetsReversalOfImpairmentLossOnAssetsAbstract | Impairment loss on assets (reversal of impairment loss on assets) | 資產減損（損失）迴轉利益 |  |

修改後：

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Name | id | Lable-en | Lebel-zh | Terselabel-en |
| ImpairmentLossOnAssetsReversalOfImpairmentLossOnAssets | tifrs-bsci-fh\_ImpairmentLossOnAssetsReversalOfImpairmentLossOnAssets | (Impairment loss on assets) reversal of impairment loss on assets | 資產減損（損失）迴轉利益 | 49880 |
| ImpairmentLossOnAssetsReversalOfImpairmentLossOnAssetsAbstract | tifrs-bsci-fh\_ImpairmentLossOnAssetsReversalOfImpairmentLossOnAssetsAbstract | (Impairment loss on assets) reversal of impairment loss on assets | 資產減損（損失）迴轉利益 |  |

20131005

1. 修改及新增BASI模組bsci中FH元素 (修正或新增於修改項目中說明)

|  |  |  |  |
| --- | --- | --- | --- |
| 科目代號 | 修改後科目名稱 | 修改後英文科目名稱 | 修改項目 |
| 62505 | 停業單位營業稅前損益 | Income (loss) from operation of discontinued operations before income tax | 本項改為稅前損益。 |
| 62515 | 停業單位資產或處分群組處分損益（稅前） | Gain (loss) on disposal of assets or disposal groups constituting discontinued operation before income tax | 本項改為稅前損益。 |
| 62525 | 停業單位資產或處分群組按公允價值減出售成本衡量損益（稅前） | Gain (loss) recognised on measurement to fair value less costs to sell of assets or disposal groups constituting discontinued operation before income tax | 本項改為稅前損益。 |
| 62540 | 與停業單位損益組成部分相關之所得稅（費用）利益 | Tax income (expense) related to components of income (loss) from discontinued operations | 新增。 |
| 69000 | 本期稅後淨利（淨損） | Profit (loss) | 會計代碼自69005修正為69000，並酌作文字修正。 |
| 69500 | 本期其他綜合損益（稅後淨額） | Other comprehensive income, net of tax | 酌作文字修正。 |

1. 新增及修改BASI模組bsci中FH計算連結庫與表達連結庫

表達連結庫部分（修改後）：

損益表

|  |  |  |
| --- | --- | --- |
| 科目代號 | Order | 修改項目 |
| 62540 | 4 | 新增科目 |
| 62500 | 5 | 修正order |

※62500的order往後移一位

計算連結庫部分：

新增部分

|  |  |  |  |
| --- | --- | --- | --- |
| 科目代號 | Order | Weight | 母元素 |
| 62540 | 4 | 1.0 | 62500 |

1. BSCI模組的basi進行修改

共用元素將原64001改為61001

|  |  |  |  |
| --- | --- | --- | --- |
| 共用元素ID | terseLabel | | 說明 |
| 修改前 | 修改後 |
| ifrs\_ProfitLossBeforeTax | 64001 | 61001 | 1. 原有之64001新增一元素予以使用，並將其分離出共用元素。 2. 原有之61001合併進該共用元素。 |

1. 將NameSpace從2013-03-31改為2013-09-30 以符合第三季申報

20131015

將NameSpace改回原2013-03-31。

20131017

BSCI模組的bsci進行修改

64001的period type誤植為instant，修正為duration。

20131021

將20130820所調整的83個SCF模組的period type修正為instant，以處理第三季使用duration無法顯示之狀況。

20131104

修改tifrs-notes-2013-03-31-presentation.xml中的標籤順序，ApplicationOfNewlyIssuedOrAmendedStandardsAndInterpretationsAbstract標籤往前挪移至第三位（該標籤順序，原在檔案內至於最後）。

PresentationLink之順序如下：

|  |  |
| --- | --- |
| 順序 | Xlink:role |
| 1 | FinancialStatementsNotes |
| 2 | HistoryAndOrganization |
| 3 | DateAndProceduresOfAuthorisationForIssueOfFinancialStatements |
| 4 | ApplicationOfNewlyIssuedOrAmendedStandardsAndInterpretations |
| 5 | SummaryOfSignificantAccountingPolicies |
| 6 | SourcesOfUncertaintyFromSignificantAccountingJudgmentsAssumptionsAndEstimations |
| 7 | DisclosureOfGeneralInformationAboutFinancialStatements |

本次更動**無修改任何標籤內容**，僅將tifrs-notes-2013-03-31-presentation.xml中的presentationLink標籤做順序排列，使網頁預覽與財報表達一致。

20131107

將20130820所列之SCF模組的period type從instant修正為druation。

說明：將20131021所作之修正還原，將20130820所調整的83個SCF模組的period type 從instant修正為duration。

20131109

AR模組新增以下元素：

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ID | label(zh-tw) | label(en) | Period type | type | nillable |
| tifrs-ar\_EndingBalanceOfAssetsOfSubsidiariesWhoseFinancialStatementsWereAuditedOrReviewedByOtherIndependentAccountants | 截至本季止採用其他會計師查核意見(核閱報告)之子公司期末資產總額 | Ending balance of assets of subsidiaries whose financial statements were audited or reviewed by other independent accountants | instant | monetaryItemType | TRUE |
| tifrs-ar\_TotalYearToDateRevenuesOfSubsidiariesWhoseFinancialStatementsWereAuditedOrReviewedByOtherIndependentAccountants | 截至本季止採用其他會計師查核意見(核閱報告)之子公司營業收入淨額 | Total year-to-date revenues of subsidiaries whose financial statements were audited or reviewed by other independent accountants | duration | monetaryItemType | TRUE |
| tifrs-ar\_TotalRevenuesForTheQuarterOfSubsidiariesWhoseFinancialStatementsWereAuditedOrReviewedByOtherIndependentAccountants | 本季採用其他會計師查核意見(核閱報告)之子公司營業收入淨額 | Total revenues for the quarter of subsidiaries whose financial statements were audited or reviewed by other independent accountants | duration | monetaryItemType | TRUE |
| tifrs-ar\_EndingBalanceOfInvestmentsAccountedForUsingEquityMethodWhoseFinancialStatementsWereAuditedOrReviewedByOtherIndependentAccountants | 截至本季止採用其他會計師查核意見(核閱報告)之採用權益法之投資期末餘額 | Ending balance of investments accounted for using equity method whose financial statements were audited or reviewed by other independent accountants | instant | monetaryItemType | TRUE |
| tifrs-ar\_ShareOfProfitLossForTheQuarterOfAssociatesAndJointVenturesAccountedForUsingEquityMethodWhoseFinancialStatementsWereAuditedOrReviewedByOtherIndependentAccountants | 截至本季止採用其他會計師查核意見(核閱報告)之採用權益法之投資當期認列關聯企業及合資損益之份額 | Share of year-to-date profit (loss) of associates and joint ventures accounted for using equity method which audited by other independent accountants | duration | monetaryItemType | FALSE |
| tifrs-ar\_ShareOfProfitLossForTheEuarterOfAssociatesAndJointVenturesAccountedForUsingEquityMethodWhoseFinancialStatementsWereAuditedOrReviewedByOtherIndependentAccountants | 本季採用其他會計師查核意見(核閱報告)之採用權益法之投資當期認列關聯企業及合資損益之份額 | Share of profit (loss) for the quarter of associates and joint ventures accounted for using equity method whose financial statements were audited or reviewed by other independent accountants | duration | monetaryItemType | FALSE |
| tifrs-ar\_EndingBalanceOfAssetsOfSubsidiariesWhoseFinancialStatementsWereOnUnauditedOrUnreviewed | 截至本季止未經會計師查核(核閱)之子公司期末資產總額 | Ending balance of assets of subsidiaries whose financial statements were on unaudited or unreviewed | instant | monetaryItemType | FALSE |
| tifrs-ar\_YearToDateComprehensiveIncomeOfSubsidiariesWhoseFinancialStatementsWereUnauditedOrUnreviewed | 截至本季止未經會計師查核(核閱)之子公司綜合損益金額 | Year-to-date comprehensive income of subsidiaries whose financial statements were unaudited or unreviewed | duration | monetaryItemType | FALSE |
| tifrs-ar\_ComprehensiveIncomeForTheQuarterOfSubsidiariesWhoseFinancialStatementsWereUnauditedOrUnreviewed | 本季未經會計師查核(核閱)之子公司綜合損益金額 | Comprehensive income for the quarter of subsidiaries whose financial statements were unaudited or unreviewed | duration | monetaryItemType | FALSE |
| tifrs-ar\_EndingBalanceOfInvestmentsAccountedForUsingEquityMethodWhoseFinancialStatementsWereUnauditedOrUnreviewed | 截至本季止未經會計師查核(核閱)之採用權益法之投資期末餘額 | Ending balance of investments accounted for using equity method whose financial statements were unaudited or unreviewed | instant | monetaryItemType | FALSE |
| tifrs-ar\_ShareOfYearToDateProfitLossOfAssociatesAndJointVenturesAccountedForUsingEquityMethodWhoseFinancialStatementsWereUnauditedOrUnreviewed | 截至本季止未經會計師查核(核閱)之採用權益法之投資當期認列關聯企業及合資損益之份額 | Share of year-to-date profit (loss) of associates and joint ventures accounted for using equity method whose financial statements were unaudited or unreviewed | duration | monetaryItemType | FALSE |
| tifrs-ar\_ShareOfProfitLossForTheQuarterOfAssociatesAndJointVenturesAccountedForUsingEquityMethodWhoseFinancialStatementsWereUnauditedOrUnreviewed | 本季未經會計師查核(核閱)之採用權益法之投資當期認列關聯企業及合資損益之份額 | Share of profit (loss) for the quarter of associates and joint ventures accounted for using equity method whose financial statements were unaudited or unreviewed | duration | monetaryItemType | FALSE |

並新增表達連結庫－會計師查核（核閱）報告，其順序如下所示

|  |  |
| --- | --- |
| label(zh-tw) | order |
| 會計師查核(核閱)報告  ※父元素 | - |
| 截至本季止採用其他會計師查核意見(核閱報告)之子公司期末資產總額 | 11 |
| 截至本季止採用其他會計師查核意見(核閱報告)之子公司營業收入淨額 | 12 |
| 本季採用其他會計師查核意見(核閱報告)之子公司營業收入淨額 | 13 |
| 截至本季止採用其他會計師查核意見(核閱報告)之採用權益法之投資期末餘額 | 14 |
| 截至本季止採用其他會計師查核意見(核閱報告)之採用權益法之投資當期認列關聯企業及合資損益之份額 | 15 |
| 本季採用其他會計師查核意見(核閱報告)之採用權益法之投資當期認列關聯企業及合資損益之份額 | 16 |
| 截至本季止未經會計師查核(核閱)之子公司期末資產總額 | 17 |
| 截至本季止未經會計師查核(核閱)之子公司綜合損益金額 | 18 |
| 本季未經會計師查核(核閱)之子公司綜合損益金額 | 19 |
| 截至本季止未經會計師查核(核閱)之採用權益法之投資期末餘額 | 20 |
| 截至本季止未經會計師查核(核閱)之採用權益法之投資當期認列關聯企業及合資損益之份額 | 21 |
| 本季未經會計師查核(核閱)之採用權益法之投資當期認列關聯企業及合資損益之份額 | 22 |

20131110

NOTE模組新增母子公司間業務關係及重要交易往來情形

元素如下：

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| id | label(zh-tw) | Period type | type | nillable |
| tifrs-notes\_SignificantIntercompanyTransactionsBetweenConsolidatedEntitiesAbstract | 母子公司間業務關係及重要交易往來情形  ※抽象元素 | - | - | - |
| tifrs-notes\_SignificantIntercompanyTransactionsBetweenConsolidatedEntities | 母子公司間業務關係及重要交易往來情形  ※tuple | - | - | - |
| tifrs-notes\_No | 編號 | duration | decimalItemType | TRUE |
| tifrs-notes\_CompanyName | 交易人名稱 | duration | stringItemType | TRUE |
| tifrs-notes\_Counterparty | 交易往來對象 | duration | stringItemType | TRUE |
| tifrs-notes\_RelationshipWithTheCompany | 與交易人之關係 | duration | stringItemType | TRUE |
| tifrs-notes\_IntercompanyTransactions | 交易往來情形  ※tuple | - | - | - |
| tifrs-notes\_FinancialStatementAccount | 科目 | duration | stringItemType | TRUE |
| tifrs-notes\_Amount | 金額 | duration | monetaryItemType | TRUE |
| tifrs-notes\_Terms | 交易條件 | duration | stringItemType | TRUE |
| tifrs-notes\_PercentageOfConsolidatedOperatingRevenuesOrTotalAssets | 佔合併總營收或總資產之比率 | duration | num:percentItemType | TRUE |

並新增表達連結庫－母子公司間業務關係及重要交易往來情形

|  |  |
| --- | --- |
| label(zh-tw) | order |
| 母子公司間業務關係及重要交易往來情形  ※父元素 | 1 |
| 母子公司間業務關係及重要交易往來情形  ※父元素(tuple) | 1 |
| 編號 | 1 |
| 交易人名稱 | 2 |
| 交易往來對象 | 3 |
| 與交易人之關係 | 4 |
| 交易往來情形  ※父元素(tuple) | 5 |
| 科目 | 1 |
| 金額 | 2 |
| 交易條件 | 3 |
| 佔合併總營收或總資產之比率 | 4 |

20131111

修改NOTE模組

[文字段合併報表編制基礎修改]

新增元素：

|  |  |  |  |
| --- | --- | --- | --- |
| id | Label(zh-tw) | type | Period type |
| tifrs-notes\_PercentageOfOwnership4  ※item | 所持股權百分比 | num:percentItemType | instant |

刪除元素：

|  |  |  |  |
| --- | --- | --- | --- |
| id | Label(zh-tw) | type | Period type |
| tifrs-notes\_PercentageOfOwnership3  ※tuple元素 | 所持股權百分比 | - | - |
| tifrs-notes\_AtTheEndOfThisPeriod | 本期期末 | pureItemType | instant |
| tifrs-notes\_AtTheEndOfPrior-YearPeriod | 去年同期期末 | pureItemType | instant |

修改如下：

表達連結庫中，重大會計政策之彙總說明下的合併基礎中列入合併報表之子公司、未列入合併報表之子公司，將原有的所持股權百分比(tuple)及其項下的本期期末與去年同期期末刪除，並新增所持股權百分比(item)

原有：

|  |  |
| --- | --- |
| label(zh-tw) | order |
| 列入合併財務報表之子公司  ※父元素,tuple | 1 |
| 投資公司名稱 | 1 |
| 子公司名稱 | 2 |
| 業務性質 | 3 |
| 所持股權百分比  ※tuple | 4 |
| 本期期末 | 1 |
| 去年同期期末 | 2 |
| 說明 | 5 |

|  |  |
| --- | --- |
| label(zh-tw) | order |
| 未列入合併財務報表之子公司  ※父元素,tuple | 1 |
| 投資公司名稱 | 1 |
| 子公司名稱 | 2 |
| 業務性質 | 3 |
| 所持股權百分比  ※tuple | 4 |
| 本期期末 | 1 |
| 去年同期期末 | 2 |
| 說明 | 5 |

修改後：

|  |  |
| --- | --- |
| label(zh-tw) | order |
| 列入合併財務報表之子公司  ※父元素,tuple | 1 |
| 投資公司名稱 | 1 |
| 子公司名稱 | 2 |
| 業務性質 | 3 |
| 所持股權百分比  ※item | 4 |
| 說明 | 5 |
|  |  |
| label(zh-tw) | order |
| 未列入合併財務報表之子公司  ※父元素,tuple | 1 |
| 投資公司名稱 | 1 |
| 子公司名稱 | 2 |
| 業務性質 | 3 |
| 所持股權百分比  ※item | 4 |
| 說明 | 5 |

20131112

將NameSpace從2013-03-31改至2014-03-31

20131114

Note模組新增應收款項

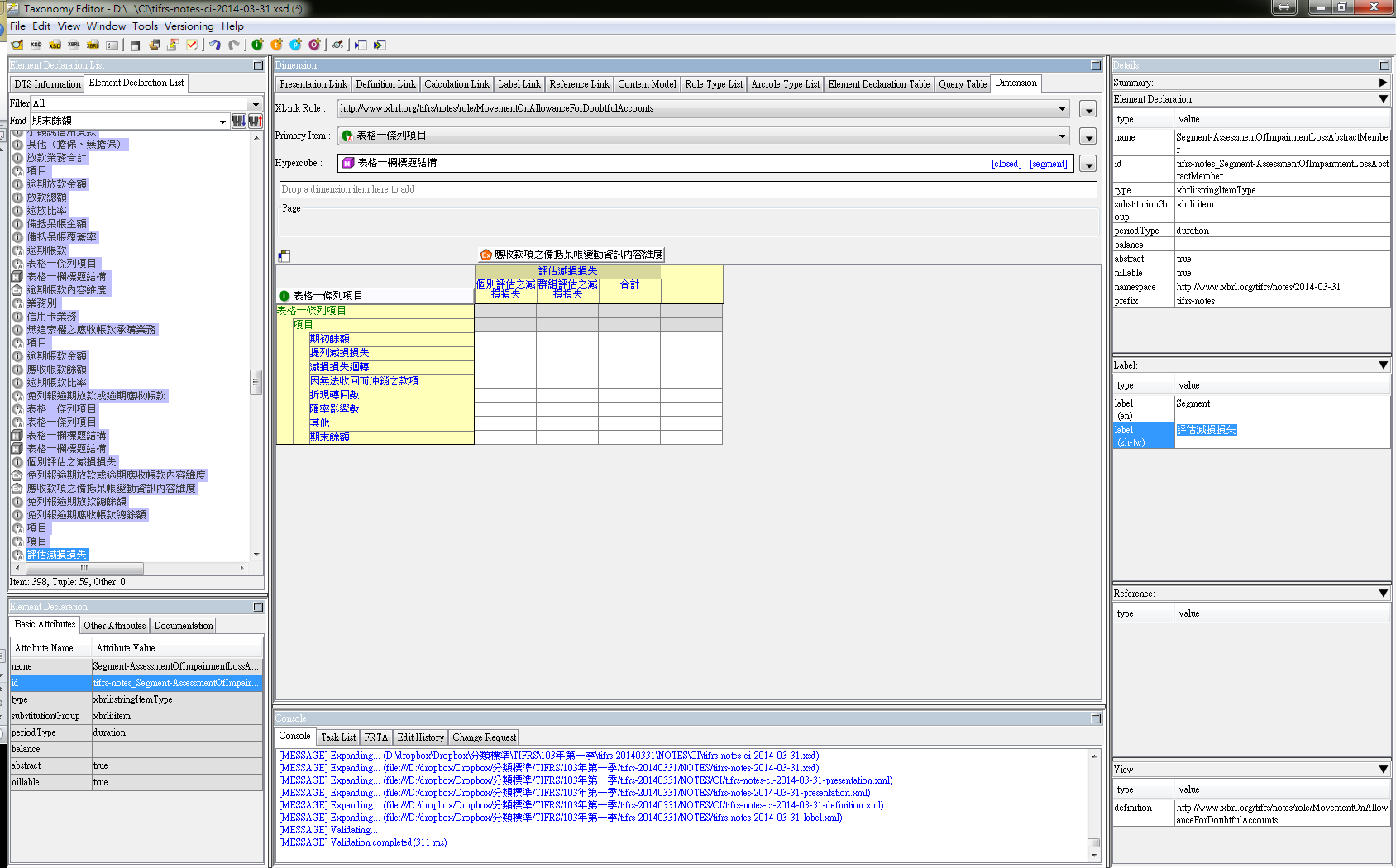
新增元素如下:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| id | LabelName(zh-tw) | periodtype | type | abstract |
| tifrs-notes\_TradeAndOtherReceivablesAbstract | 應收款項 | instant | stringItemType | TRUE |
| tifrs-notes\_ScheduleOfTradeAndOtherReceivablesAbstract | 明細表 | instant | stringItemType | TRUE |
| tifrs-notes\_FinancialStatementAccountAndAmount | 項目及金額(tuple) |  |  | FALSE |
| tifrs-notes\_FinancialStatementAccount2 | 項目 | instant | stringItemType | FALSE |
| tifrs-notes\_Amount2 | 金額 |  | monetaryItemType | FALSE |
| tifrs-notes\_TotalTradeAndOtherReceivables | 合計 |  |  | FALSE |
| tifrs-notes\_ScheduleOfTradeAndOtherReceivables | 明細表（文字區塊） | duration | stringItemType | FALSE |
| tifrs-notes\_AgingAnalysisOfReceivablesThatArePastDueButNotImpairedAbstract | 已逾期但未減損應收款項之帳齡分析 | instant | monetaryItemType | TRUE |
| tifrs-notes\_AgeDistributionAndAmount | 帳齡區間及金額(tuple) |  |  | FALSE |
| tifrs-notes\_AgeDistribution | 帳齡區間 | instant | monetaryItemType | FALSE |
| tifrs-notes\_Amount2 | 金額 | instant | monetaryItemType | FALSE |
| tifrs-notes\_TotalPastDueButNotImpaired | 合計 | instant | monetaryItemType | FALSE |
| tifrs-notes\_AgingAnalysisOfReceivablesThatArePastDueButNotImpaired2 | 已逾期但未減損應收款項之帳齡分析（文字區塊） | duration | stringItemType | FALSE |
| tifrs-notes\_MovementOnAllowanceForDoubtfulAccountsAbstract | 應收款項之備抵呆帳變動資訊 | duration | stringItemType | TRUE |
| tifrs-notes\_TableLabelItemList-MovementOnAllowanceForDoubtfulAccountsAbstractMember | 表格 |  |  | TRUE |
| tifrs-notes\_TableFieldTitleStructure-MovementOnAllowanceForDoubtfulAccountsAbstractMember | 表格－欄標題結構 |  |  | TRUE |
| tifrs-notes\_MovementOnAllowanceForDoubtfulAccountsAbstractMemberDimensionMember | 應收款項之備抵呆帳變動資訊內容維度 |  |  | TRUE |
| tifrs-notes\_IndividualAssessmentOfImpairmentLoss | 個別評估之減損損失 |  |  | FALSE |
| tifrs-notes\_CollectiveAssessmentOfImpairmentLoss | 群組評估之減損損失 |  |  | FALSE |
| tifrs-notes\_Total3 | 合計 |  |  | FALSE |
| tifrs-notes\_Items-MovementOnAllowanceForDoubtfulAccountsAbstractMember | 項目 |  |  | TRUE |
| tifrs-notes\_BeginningBalance2 | 期初餘額 | instant | monetaryItemType | FALSE |
| tifrs-notes\_ProvisionForImpairmentLoss | 提列減損損失 | Duration | monetaryItemType | FALSE |
| tifrs-notes\_ReversalOfImpairmentLoss | 減損損失迴轉 | Duration | monetaryItemType | FALSE |
| tifrs-notes\_WriteOffsChargedAgainstTheAllowanceAccounts | 因無法收回而沖銷之款項 | Duration | monetaryItemType | FALSE |
| tifrs-notes\_ReversalOfDiscount | 折現轉回數 | Duration | monetaryItemType | FALSE |
| tifrs-notes\_CurrencyTranslationDifferences | 匯率影響數 | Duration | monetaryItemType | FALSE |
| tifrs-notes\_Others1 | 其他 | Duration | monetaryItemType | FALSE |
| tifrs-notes\_MovementOnAllowanceForDoubtfulAccounts | 應收款項之備抵呆帳變動資訊﹝文字區塊﹞ | duration | stringItemType | FALSE |

CI & MIM增加表達連結（下方element id請參考上表）：

|  |  |
| --- | --- |
| Element | order |
| 應收款項 |  |
| 明細表 | 1 |
| 項目及金額 | 1 |
| 項目 | 1 |
| 金額 | 2 |
| 合計 | 2 |
| 明細表（文字區塊） | 3 |
| 已逾期但未減損應收款項之帳齡分析 | 2 |
| 帳齡區間及金額 | 1 |
| 帳齡區間 | 1 |
| 金額 | 2 |
| 合計 | 2 |
| 已逾期但未減損應收款項之帳齡分析（文字區塊） | 3 |
| 應收款項之備抵呆帳變動資訊 | 3 |
| 表格 | 1 |
| 表格－欄標題結構 | 1 |
| 應收款項之備抵呆帳變動資訊內容維度 | 1 |
| 個別評估之減損損失 | 1 |
| 群組評估之減損損失 | 2 |
| 合計 | 3 |
| 項目 | 2 |
| 期初餘額 | 1 |
| 提列減損損失 | 2 |
| 減損損失迴轉 | 3 |
| 因無法收回而沖銷之款項 | 4 |
| 折現轉回數 | 5 |
| 匯率影響數 | 6 |
| 其他 | 7 |
| 期末餘額  （id：tifrs-notes\_EndingBalance1 　　terseLabel：FPO006） | 8 |
| 應收款項之備抵呆帳變動資訊﹝文字區塊﹞ | 2 |

並新增Dimension，設定如下：



Note模組新增關係人交易：

新增元素如下：

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Id | Label (link, label, en) | Label (link, label, zh-tw) | Type Local Name | Abstract | Nillable |
| tifrs-notes\_NameOfParentEntityOrUltimateParentOfGroup | Name of parent entity or ultimate parent of group | 母公司及最終控制者之名稱 [文字區塊] | stringItemType | FALSE | TRUE |
| tifrs-notes\_TransactionsBetweenRelatedParties | Transactions between related parties | 關係人交易 | stringItemType | TRUE | TRUE |
| tifrs-notes\_SignificantTransactionsBetweenRelatedParties | Significant transactions between related parties | 與關係人間之重大交易事項 | stringItemType | TRUE | TRUE |
| tifrs-notes\_KeyManagementPersonnelCompensation | Key management personnel compensation | 主要管理階層薪酬 | stringItemType | TRUE | TRUE |
| tifrs-notes\_KeyManagementPersonnelCompensation2 | Key management personnel compensation | 主要管理階層薪酬﹝文字區塊﹞ | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_ShortTermEmployeeBenefits | Short-term employee benefits | 短期員工福利 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_PostEmploymentBenefits | Post-employment benefits | 退職後福利 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_OtherLongTermBenefits | Other long-term benefits | 其他長期員工福利 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_TerminationBenefits | Termination benefits | 離職福利 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_ShareBasedPayment2 | Share-based payment | 股份基礎給付 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_OperatingRevenueAbstract | Operating revenue | 營業收入 | stringItemType | TRUE | TRUE |
| tifrs-notes\_PurchasesOfGoodsAbstract | Purchases of goods | 進貨 | stringItemType | TRUE | TRUE |
| tifrs-notes\_PurchasesOfGoods | Purchases of goods | 進貨﹝文字區塊﹞ | stringItemType | FALSE | TRUE |
| tifrs-notes\_AmountsReceivableFromRelatedPartiesAbstract | Amounts receivable from related parties | 應收關係人款項 | stringItemType | TRUE | TRUE |
| tifrs-notes\_AmountsReceivableFromRelatedParties | Amounts receivable from related parties | 應收關係人款項﹝文字區塊﹞ | stringItemType | FALSE | TRUE |
| tifrs-notes\_AmountsPayableToRelatedPartiesAbstract | Amounts payable to related parties | 應付關係人款項 | stringItemType | TRUE | TRUE |
| tifrs-notes\_AmountsPayableToRelatedParties | Amounts payable to related parties | 應付關係人款項﹝文字區塊﹞ | stringItemType | FALSE | TRUE |
| tifrs-notes\_PrepaymentsToRelatedPartiesAbstract | Prepayments to related parties | 預付款項 | stringItemType | TRUE | TRUE |
| tifrs-notes\_AssetTransactionsAbstract | Asset transactions | 財產交易 | stringItemType | TRUE | TRUE |
| tifrs-notes\_PurchasesOfPropertyPlantAndEquipmentAbstract | Purchases of property, plant and equipment | 取得不動產、廠房及設備 | stringItemType | TRUE | TRUE |
| tifrs-notes\_PurchasesOfPropertyPlantAndEquipment | Purchases of property, plant and equipment | 取得不動產、廠房及設備﹝文字區塊﹞ | stringItemType | FALSE | TRUE |
| tifrs-notes\_DisposalsOfPropertyPlantAndEquipmentAbstract | Disposals of property, plant and equipment | 處分不動產、廠房及設備 | stringItemType | TRUE | TRUE |
| tifrs-notes\_DisposalsOfPropertyPlantAndEquipment | Disposals of property, plant and equipment | 處分不動產、廠房及設備﹝文字區塊﹞ | stringItemType | FALSE | TRUE |
| tifrs-notes\_PurchasesOfInvestmentPropertyAbstract | Purchases of investment property | 取得投資性不動產 | stringItemType | TRUE | TRUE |
| tifrs-notes\_PurchasesOfInvestmentProperty | Purchases of investment property | 取得投資性不動產﹝文字區塊﹞ | stringItemType | FALSE | TRUE |
| tifrs-notes\_DisposalsOfInvestmentPropertyAbstract | Disposals of investment property | 處分投資性不動產 | stringItemType | TRUE | TRUE |
| tifrs-notes\_DisposalsOfInvestmentProperty | Disposals of investment property | 處分投資性不動產﹝文字區塊﹞ | stringItemType | FALSE | TRUE |
| tifrs-notes\_PurchasesOfFinancialAssetsAbstract | Purchases of financial assets | 取得金融資產 | stringItemType | TRUE | TRUE |
| tifrs-notes\_PurchasesOfFinancialAssets | Purchases of financial assets | 取得金融資產﹝文字區塊﹞ | stringItemType | FALSE | TRUE |
| tifrs-notes\_DisposalsOfFinancialAssetsAbstract | Disposals of financial assets | 處分金融資產 | stringItemType | TRUE | TRUE |
| tifrs-notes\_DisposalsOfFinancialAssets | Disposals of financial assets | 處分金融資產﹝文字區塊﹞ | stringItemType | FALSE | TRUE |
| tifrs-notes\_PurchasesOfOtherAssetsAbstract | Purchases of other assets | 取得其他資產 | stringItemType | TRUE | TRUE |
| tifrs-notes\_PurchasesOfOtherAssets | Disposals of other assets | 取得其他資產﹝文字區塊﹞ | stringItemType | FALSE | TRUE |
| tifrs-notes\_DisposalsOfOtherAssetsAbstract | Disposals of other assets | 處分其他資產 | stringItemType | TRUE | TRUE |
| tifrs-notes\_DisposalsOfOtherAssets | Disposals of other assets | 處分其他資產﹝文字區塊﹞ | stringItemType | FALSE | TRUE |
| tifrs-notes\_LoanToRelatedPartiesAbstract | Loan to related parties | 對關係人放款 | stringItemType | TRUE | TRUE |
| tifrs-notes\_LoanToRelatedParties | Loan from related parties | 對關係人放款﹝文字區塊﹞ | stringItemType | FALSE | TRUE |
| tifrs-notes\_LoanFromRelatedPartiesAbstract | Loan from related parties | 向關係人借款 | stringItemType | TRUE | TRUE |
| tifrs-notes\_LoanFromRelatedParties | Loan from related parties | 向關係人借款﹝文字區塊﹞ | stringItemType | FALSE | TRUE |
| tifrs-notes\_GuaranteesAmongRelatedParties | Guarantees among related parties | 背書保證 [文字區塊] | stringItemType | FALSE | TRUE |
| tifrs-notes\_OtherTransactionWithRelatedParties | Other transaction with related parties | 其它 [文字區塊] | stringItemType | FALSE | TRUE |
| tifrs-notes\_PrepaymentsToRelatedParties | Prepayments to related parties | 預付款項﹝文字區塊﹞ | stringItemType | FALSE | TRUE |
| tifrs-notes\_CategoriesOfRelatedParties | Categories of related parties | 關係人類別 | stringItemType | FALSE | TRUE |
| tifrs-notes\_CategoriesOfRelatedParties2 | Categories of related parties | 關係人類別 | stringItemType | FALSE | TRUE |
| tifrs-notes\_Amount3 | Amount | 金額 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_Amount4 | Amount | 金額 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_PurchasePrice | Purchase price | 取得價款 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_DisposalProceeds | Disposal proceeds | 處分價款 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_DisposalGainsLlosses | Disposal gains (losses) | 處分(損)益 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_NumberOfShares | Number of shares | 交易股數 | sharesItemType | FALSE | TRUE |
| tifrs-notes\_SubjectMatterOfTheTransactions | Subject matter of the transactions | 交易標的 | stringItemType | FALSE | TRUE |
| tifrs-notes\_TotalOperationRevenue | Total operation revenue | 合計 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_TotalPurchasesOfGoods | Total purchases of goods | 合計 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_TotalAmountsReceivableFromRelatedParties | Total amounts receivable from related parties | 合計 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_TotalAmountsPayableToRelatedParties | Total amounts payable to related parties | 合計 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_TotalPrepaymentsToRelatedParties | Total prepayments to related parties | 合計 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_TotalKeyManagementPersonnelCompensation | Total key management personnel compensation | 合計 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_TotalPurchasePrice | Total purchase price | 合計 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_TotalDisposalProceeds | Total disposal proceeds | 處分價款合計 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_TotalDisposalGainsLosses | Total disposal gains (losses) | 處分(損)益合計 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_TotalLoanToRelatedParties | Total loan to related parties | 合計 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_TotalLoanFromRelatedParties | Total loan from related parties | 合計 | monetaryItemType | FALSE | TRUE |
| tifrs-notes\_FinancialStatementAccount3 | Financial statement account | 帳列項目 | stringItemType | FALSE | TRUE |
| tifrs-notes\_OperatingRevenue2 | Operating revenue | 營業收入﹝文字區塊﹞ | stringItemType | FALSE | TRUE |
| tifrs-notes\_CategoriesOfRelatedPartiesAndAmount | Categories of related parties and amount | 關係人類別與金額 |  | FALSE | FALSE |
| tifrs-notes\_CategoriesOfRelatedPartiesAndAmount2 | Categories of related parties and amount | 關係人類別與金額 |  | FALSE | FALSE |
| tifrs-notes\_CategoriesOfRelatedPartiesAndAmount3 | Categories of related parties and amount | 關係人類別與金額 |  | FALSE | FALSE |
| tifrs-notes\_CategoriesOfRelatedPartiesAndAmount4 | Categories of related parties and amount | 關係人類別與金額 |  | FALSE | FALSE |
| tifrs-notes\_CategoriesOfRelatedPartiesAndAmount5 | Categories of related parties and amount | 關係人類別與金額 |  | FALSE | FALSE |
| tifrs-notes\_CategoriesOfRelatedPartiesAndPurchasePrice | Categories of related parties and Purchase price | 關係人類別與取得價款 |  | FALSE | FALSE |
| tifrs-notes\_CategoriesOfRelatedPartiesAndPurchasePrice2 | Categories of related parties and Purchase price | 關係人類別與取得價款 |  | FALSE | FALSE |
| tifrs-notes\_CategoriesOfRelatedPartiesAndDisposalProceedsAndDisposalGainsLosses | Categories of related parties and disposal proceeds and disposal gains (losses) | 關係人類別與處分價款及處分(損)益 |  | FALSE | FALSE |
| tifrs-notes\_CategoriesOfRelatedPartiesAndDisposalProceedsAndDisposalGainsLosses2 | Categories of related parties and disposal proceeds and disposal gains (losses) | 關係人類別與處分價款及處分(損)益 |  | FALSE | FALSE |
| tifrs-notes\_FinancialStatementAccountAndCategoriesOfRelatedPartiesAndAmount | Financial statement account and categories of related parties and amount | 帳列項目及關係人類別與金額 |  | FALSE | FALSE |
| tifrs-notes\_FinancialStatementAccountAndCategoriesOfRelatedPartiesAndAmount2 | Financial statement account and categories of related parties and amount | 帳列項目及關係人類別與金額 |  | FALSE | FALSE |
| tifrs-notes\_FinancialStatementAccountAndCategoriesOfRelatedPartiesAndPurchasePrice | Financial statement account and categories of related parties and purchase price | 關係人類別與帳列項目及取得價款 |  | FALSE | FALSE |
| tifrs-notes\_FinancialStatementAccountAndCategoriesOfRelatedPartiesAndDisposalProceedsAndDisposalGainsLlosses | Financial statement account and categories of related parties and disposal proceeds and disposal gains (losses) | 關係人類別與帳列項目與處分價款、處分(損)益 |  | FALSE | FALSE |
| tifrs-notes\_CategoriesOfRelatedPartiesAndFinancialStatementAccountAndNumberOfSharesAndSubjectMatterOfTheTransactionsAndPurchasePrice | Categories of related parties and financial statement account and number of shares and subject matter of the transactions and purchase price | 關係人類別及帳列項目與交易股數、交易標的、取得價款 |  | FALSE | FALSE |
| tifrs-notes\_CategoriesOfRelatedPartiesAndFinancialStatementAccountAndNumberOfSharesAndSubjectMatterOfTheTransactionsAndDisposalProceedsAndDisposalGainsLosses | Categories of related parties and financial statement account and number of shares and subject matter of the transactions and disposal proceeds and Disposal gains (losses) | 關係人類別及帳列項目與交易股數、交易標的、處分價款、處分(損)益 |  | FALSE | FALSE |

並新增表達連結庫（CI & MIM）：

下列元素設定請參照上表

|  |  |
| --- | --- |
| Element | order |
| 關係人交易 | |
| 母公司及最終控制者之名稱 [文字區塊] | 1 |
| 與關係人間之重大交易事項 | 2 |
| 營業收入 | 1 |
| 關係人類別與金額 | 1 |
| 關係人類別 | 1 |
| 金額 | 2 |
| 合計 | 2 |
| 營業收入﹝文字區塊﹞ | 3 |
| 進貨 | 2 |
| 關係人類別與金額 | 1 |
| 關係人類別 | 1 |
| 金額 | 2 |
| 合計 | 2 |
| 進貨﹝文字區塊﹞ | 3 |
| 應收關係人款項 | 3 |
| 帳列項目及關係人類別與金額 | 1 |
| 帳列項目 | 1 |
| 關係人類別 | 2 |
| 金額 | 3 |
| 合計 | 2 |
| 應收關係人款項﹝文字區塊﹞ | 3 |
| 應付關係人款項 | 4 |
| 帳列項目及關係人類別與金額 | 1 |
| 帳列項目 | 1 |
| 關係人類別 | 2 |
| 金額 | 3 |
| 合計 | 2 |
| 應付關係人款項﹝文字區塊﹞ | 3 |
| 預付款項 | 5 |
| 關係人類別與金額 | 1 |
| 關係人類別 | 1 |
| 金額 | 2 |
| 合計 | 2 |
| 預付款項﹝文字區塊﹞ | 3 |
| 財產交易 | 6 |
| 取得不動產、廠房及設備 | 1 |
| 關係人類別與取得價款 | 1 |
| 關係人類別 | 1 |
| 取得價款 | 2 |
| 合計 | 2 |
| 取得不動產、廠房及設備﹝文字區塊﹞ | 3 |
| 處分不動產、廠房及設備 | 2 |
| 關係人類別與處分價款及處分(損)益 | 1 |
| 關係人類別 | 1 |
| 處分價款 | 2 |
| 處分(損)益 | 3 |
| 處分價款合計 | 3 |
| 處分(損)益合計 | 4 |
| 處分不動產、廠房及設備﹝文字區塊﹞ | 5 |
| 取得投資性不動產 | 3 |
| 關係人類別與取得價款 | 1 |
| 關係人類別 | 1 |
| 取得價款 | 2 |
| 合計 | 2 |
| 取得投資性不動產﹝文字區塊﹞ | 3 |
| 處分投資性不動產 | 4 |
| 關係人類別與處分價款及處分(損)益 | 1 |
| 關係人類別 | 1 |
| 處分價款 | 2 |
| 處分(損)益 | 3 |
| 處分價款合計 | 2 |
| 處分(損)益合計 | 3 |
| 處分投資性不動產﹝文字區塊﹞ | 4 |
| 取得金融資產 | 5 |
| 關係人類別及帳列項目與交易股數、交易標的、取得價款 | 1 |
| 關係人類別 | 1 |
| 帳列項目 | 2 |
| 交易股數 | 3 |
| 交易標的 | 4 |
| 取得價款 | 5 |
| 合計 | 2 |
| 取得金融資產﹝文字區塊﹞ | 3 |
| 處分金融資產 | 6 |
| 關係人類別及帳列項目與交易股數、交易標的、處分價款、處分(損)益 | 1 |
| 關係人類別 | 1 |
| 帳列項目 | 2 |
| 交易股數 | 3 |
| 交易標的 | 4 |
| 處分價款 | 5 |
| 處分(損)益 | 6 |
| 處分價款合計 | 2 |
| 處分(損)益合計 | 3 |
| 處分金融資產﹝文字區塊﹞ | 4 |
| 取得其他資產 | 7 |
| 關係人類別與帳列項目及取得價款 | 1 |
| 關係人類別 | 1 |
| 帳列項目 | 2 |
| 取得價款 | 3 |
| 合計 | 2 |
| 取得其他資產﹝文字區塊﹞ | 3 |
| 處分其他資產 | 8 |
| 關係人類別與帳列項目與處分價款、處分(損)益 | 1 |
| 關係人類別 | 1 |
| 帳列項目 | 2 |
| 處分價款 | 3 |
| 處分(損)益 | 4 |
| 處分價款合計 | 2 |
| 處分(損)益合計 | 3 |
| 處分其他資產﹝文字區塊﹞ | 4 |
| 對關係人放款 | 7 |
| 關係人類別與金額 | 1 |
| 關係人類別 | 1 |
| 金額 | 2 |
| 合計 | 2 |
| 對關係人放款﹝文字區塊﹞ | 3 |
| 向關係人借款 | 8 |
| 關係人類別與金額 | 1 |
| 關係人類別 | 1 |
| 金額 | 2 |
| 合計 | 2 |
| 向關係人借款﹝文字區塊﹞ | 3 |
| 背書保證 [文字區塊] | 9 |
| 其它 [文字區塊] | 10 |
| 主要管理階層薪酬 | 3 |
| 短期員工福利 | 1 |
| 退職後福利 | 2 |
| 其他長期員工福利 | 3 |
| 離職福利 | 4 |
| 股份基礎給付 | 5 |
| 合計 | 6 |
| 主要管理階層薪酬﹝文字區塊﹞ | 7 |

20131121

新增AR模組元素之terseLabel

|  |  |  |  |
| --- | --- | --- | --- |
| ID | label(zh-tw) | label(en) | terslLabel |
| tifrs-ar\_EndingBalanceOfAssetsOfSubsidiariesWhoseFinancialStatementsWereAuditedOrReviewedByOtherIndependentAccountants | 截至本季止採用其他會計師查核意見(核閱報告)之子公司期末資產總額 | Ending balance of assets of subsidiaries whose financial statements were audited or reviewed by other independent accountants | RIA001 |
| tifrs-ar\_TotalYearToDateRevenuesOfSubsidiariesWhoseFinancialStatementsWereAuditedOrReviewedByOtherIndependentAccountants | 截至本季止採用其他會計師查核意見(核閱報告)之子公司營業收入淨額 | Total year-to-date revenues of subsidiaries whose financial statements were audited or reviewed by other independent accountants | RIA002 |
| tifrs-ar\_TotalRevenuesForTheQuarterOfSubsidiariesWhoseFinancialStatementsWereAuditedOrReviewedByOtherIndependentAccountants | 本季採用其他會計師查核意見(核閱報告)之子公司營業收入淨額 | Total revenues for the quarter of subsidiaries whose financial statements were audited or reviewed by other independent accountants | RIA003 |
| tifrs-ar\_EndingBalanceOfInvestmentsAccountedForUsingEquityMethodWhoseFinancialStatementsWereAuditedOrReviewedByOtherIndependentAccountants | 截至本季止採用其他會計師查核意見(核閱報告)之採用權益法之投資期末餘額 | Ending balance of investments accounted for using equity method whose financial statements were audited or reviewed by other independent accountants | RIA004 |
| tifrs-ar\_ShareOfProfitLossForTheQuarterOfAssociatesAndJointVenturesAccountedForUsingEquityMethodWhoseFinancialStatementsWereAuditedOrReviewedByOtherIndependentAccountants | 截至本季止採用其他會計師查核意見(核閱報告)之採用權益法之投資當期認列關聯企業及合資損益之份額 | Share of year-to-date profit (loss) of associates and joint ventures accounted for using equity method which audited by other independent accountants | RIA005 |
| tifrs-ar\_ShareOfProfitLossForTheEuarterOfAssociatesAndJointVenturesAccountedForUsingEquityMethodWhoseFinancialStatementsWereAuditedOrReviewedByOtherIndependentAccountants | 本季採用其他會計師查核意見(核閱報告)之採用權益法之投資當期認列關聯企業及合資損益之份額 | Share of profit (loss) for the quarter of associates and joint ventures accounted for using equity method whose financial statements were audited or reviewed by other independent accountants | RIA006 |
| tifrs-ar\_EndingBalanceOfAssetsOfSubsidiariesWhoseFinancialStatementsWereOnUnauditedOrUnreviewed | 截至本季止未經會計師查核(核閱)之子公司期末資產總額 | Ending balance of assets of subsidiaries whose financial statements were on unaudited or unreviewed | RIA007 |
| tifrs-ar\_YearToDateComprehensiveIncomeOfSubsidiariesWhoseFinancialStatementsWereUnauditedOrUnreviewed | 截至本季止未經會計師查核(核閱)之子公司綜合損益金額 | Year-to-date comprehensive income of subsidiaries whose financial statements were unaudited or unreviewed | RIA008 |
| tifrs-ar\_ComprehensiveIncomeForTheQuarterOfSubsidiariesWhoseFinancialStatementsWereUnauditedOrUnreviewed | 本季未經會計師查核(核閱)之子公司綜合損益金額 | Comprehensive income for the quarter of subsidiaries whose financial statements were unaudited or unreviewed | RIA009 |
| tifrs-ar\_EndingBalanceOfInvestmentsAccountedForUsingEquityMethodWhoseFinancialStatementsWereUnauditedOrUnreviewed | 截至本季止未經會計師查核(核閱)之採用權益法之投資期末餘額 | Ending balance of investments accounted for using equity method whose financial statements were unaudited or unreviewed | RIA010 |
| tifrs-ar\_ShareOfYearToDateProfitLossOfAssociatesAndJointVenturesAccountedForUsingEquityMethodWhoseFinancialStatementsWereUnauditedOrUnreviewed | 截至本季止未經會計師查核(核閱)之採用權益法之投資當期認列關聯企業及合資損益之份額 | Share of year-to-date profit (loss) of associates and joint ventures accounted for using equity method whose financial statements were unaudited or unreviewed | RIA011 |
| tifrs-ar\_ShareOfProfitLossForTheQuarterOfAssociatesAndJointVenturesAccountedForUsingEquityMethodWhoseFinancialStatementsWereUnauditedOrUnreviewed | 本季未經會計師查核(核閱)之採用權益法之投資當期認列關聯企業及合資損益之份額 | Share of profit (loss) for the quarter of associates and joint ventures accounted for using equity method whose financial statements were unaudited or unreviewed | RIA012 |

新增NOTE模組元素的terslLabel

母子公司間業務關係及重要交易往來情形

|  |  |  |
| --- | --- | --- |
| id | label(zh-tw) | teralLabel |
| tifrs-notes\_No | 編號 | SITBE1 |
| tifrs-notes\_CompanyName | 交易人名稱 | SITBE2 |
| tifrs-notes\_Counterparty | 交易往來對象 | SITBE3 |
| tifrs-notes\_RelationshipWithTheCompany | 與交易人之關係 | SITBE4 |
| tifrs-notes\_FinancialStatementAccount | 科目 | SITBE5 |
| tifrs-notes\_Amount | 金額 | SITBE6 |
| tifrs-notes\_Terms | 交易條件 | SITBE7 |
| tifrs-notes\_PercentageOfConsolidatedOperatingRevenuesOrTotalAssets | 佔合併總營收或總資產之比率 | SITBE8 |

應收款項

|  |  |  |
| --- | --- | --- |
| id | LabelName(zh-tw) | terslLabel |
| tifrs-notes\_FinancialStatementAccount2 | 項目 | STOR1 |
| tifrs-notes\_TotalTradeAndOtherReceivables | 合計 | STORS |
| tifrs-notes\_AgeDistribution | 帳齡區間 | AGAR1 |
| tifrs-notes\_TotalPastDueButNotImpaired | 合計 | AGARS |
| tifrs-notes\_IndividualAssessmentOfImpairmentLoss | 個別評估之減損損失 | MADA001 |
| tifrs-notes\_CollectiveAssessmentOfImpairmentLoss | 群組評估之減損損失 | MADA002 |
| tifrs-notes\_Total3 | 合計 | MADA00S |
| tifrs-notes\_BeginningBalance2 | 期初餘額 | MADAB |
| tifrs-notes\_ProvisionForImpairmentLoss | 提列減損損失 | MADA1 |
| tifrs-notes\_ReversalOfImpairmentLoss | 減損損失迴轉 | MADA2 |
| tifrs-notes\_WriteOffsChargedAgainstTheAllowanceAccounts | 因無法收回而沖銷之款項 | MADA3 |
| tifrs-notes\_ReversalOfDiscount | 折現轉回數 | MADA4 |
| tifrs-notes\_CurrencyTranslationDifferences | 匯率影響數 | MADA5 |
| tifrs-notes\_Others1 | 其他 | MADA6 |

※期末餘額原已有terseLabel：FPO006

關係人交易

|  |  |  |  |
| --- | --- | --- | --- |
| Id | Label (link, label, en) | Label (link, label, zh-tw) | terseLabel |
| tifrs-notes\_ShortTermEmployeeBenefits | Short-term employee benefits | 短期員工福利 | KMPC1 |
| tifrs-notes\_PostEmploymentBenefits | Post-employment benefits | 退職後福利 | KMPC2 |
| tifrs-notes\_OtherLongTermBenefits | Other long-term benefits | 其他長期員工福利 | KMPC3 |
| tifrs-notes\_TerminationBenefits | Termination benefits | 離職福利 | KMPC4 |
| tifrs-notes\_ShareBasedPayment2 | Share-based payment | 股份基礎給付 | KMPC5 |
| tifrs-notes\_CategoriesOfRelatedParties | Categories of related parties  (duration) | 關係人類別 | RPOR1 |
| tifrs-notes\_CategoriesOfRelatedParties2 | Categories of related parties  (instant) | 關係人類別 | RPAR2 |
| tifrs-notes\_Amount3 | Amount  (duration) | 金額 | 無 |
| tifrs-notes\_Amount4 | Amount  (instant) | 金額 | RPPM2 |
| tifrs-notes\_PurchasePrice | Purchase price | 取得價款 | RPPP2 |
| tifrs-notes\_DisposalProceeds | Disposal proceeds | 處分價款 | RPDP2 |
| tifrs-notes\_DisposalGainsLlosses | Disposal gains (losses) | 處分(損)益 | RPDFA6 |
| tifrs-notes\_NumberOfShares | Number of shares | 交易股數 | RPFA3 |
| tifrs-notes\_SubjectMatterOfTheTransactions | Subject matter of the transactions | 交易標的 | RPFA4 |
| tifrs-notes\_TotalOperationRevenue | Total operation revenue | 合計 | ROIRS |
| tifrs-notes\_TotalPurchasesOfGoods | Total purchases of goods | 合計 | RPPGS |
| tifrs-notes\_TotalAmountsReceivableFromRelatedParties | Total amounts receivable from related parties | 合計 | RPARS |
| tifrs-notes\_TotalAmountsPayableToRelatedParties | Total amounts payable to related parties | 合計 | RPAPS |
| tifrs-notes\_TotalPrepaymentsToRelatedParties | Total prepayments to related parties | 合計 | RPPMS |
| tifrs-notes\_TotalKeyManagementPersonnelCompensation | Total key management personnel compensation | 合計 | KMPCS |
| tifrs-notes\_TotalPurchasePrice | Total purchase price | 合計 | RPPPS |
| tifrs-notes\_TotalDisposalProceeds | Total disposal proceeds | 處分價款合計 | RPDPS |
| tifrs-notes\_TotalDisposalGainsLosses | Total disposal gains (losses) | 處分(損)益合計 | RPDPS |
| tifrs-notes\_TotalLoanToRelatedParties | Total loan to related parties | 合計 | RPLNTS |
| tifrs-notes\_TotalLoanFromRelatedParties | Total loan from related parties | 合計 | RPLNFS |
| tifrs-notes\_FinancialStatementAccount3 | Financial statement account | 帳列項目 | RPAR1 |

20131124

為消除重複利用元素可能造成影響，故新增下列元素，並取代原有的表達連結庫，下列元素皆以新增科目編號。

NOTE模組應收款項(CI&MIM)

(rolo: http://www.xbrl.org/tifrs/notes/role/TradeAndOtherReceivables)

|  |  |
| --- | --- |
| Element(id、terseLabel) | order |
| 期末餘額  （id：tifrs-notes\_EndingBalance4 　　terseLabel：MADAE） | 8 |

NOTE模組關係人交易(CI&MIM)

(ROLE: http://www.xbrl.org/tifrs/notes/role/TransactionsBetweenRelatedParties)

因新增元素過多，故下表所列涵蓋過去新增，，故請忽略20131113所作之關係人交易元素新增所列之新增元素表，**以本表為關係人交易新增元素之表格。**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Id | Label (link, label, en) | Label (link, label, zh-tw) | terseLabel | Type | PeriodType | Abstract |
| tifrs-notes\_TransactionsBetweenRelatedParties | Transactions between related parties | 關係人交易 |  | stringItemType | duration | T |
| tifrs-notes\_SignificantTransactionsBetweenRelatedParties | Significant transactions between related parties | 與關係人間之重大交易事項 |  | stringItemType | duration | T |
| tifrs-notes\_KeyManagementPersonnelCompensation | Key management personnel compensation | 主要管理階層薪酬 |  | stringItemType | duration | T |
| tifrs-notes\_KeyManagementPersonnelCompensation2 | Key management personnel compensation | 主要管理階層薪酬﹝文字區塊﹞ |  | stringItemType | duration | F |
| tifrs-notes\_ShortTermEmployeeBenefits | Short-term employee benefits | 短期員工福利 | KMPC1 | monetaryItemType | duration | F |
| tifrs-notes\_PostEmploymentBenefits | Post-employment benefits | 退職後福利 | KMPC2 | monetaryItemType | duration | F |
| tifrs-notes\_OtherLongTermBenefits | Other long-term benefits | 其他長期員工福利 | KMPC3 | monetaryItemType | duration | F |
| tifrs-notes\_TerminationBenefits | Termination benefits | 離職福利 | KMPC4 | monetaryItemType | duration | F |
| tifrs-notes\_ShareBasedPayment2 | Share-based payment | 股份基礎給付 | KMPC5 | monetaryItemType | duration | F |
| tifrs-notes\_OperatingRevenueAbstract | Operating revenue | 營業收入 |  | stringItemType | duration | T |
| tifrs-notes\_PurchasesOfGoodsAbstract | Purchases of goods | 進貨 |  | stringItemType | duration | T |
| tifrs-notes\_PurchasesOfGoods | Purchases of goods | 進貨﹝文字區塊﹞ |  | stringItemType | duration | F |
| tifrs-notes\_AmountsReceivableFromRelatedPartiesAbstract | Amounts receivable from related parties | 應收關係人款項 |  | stringItemType | duration | T |
| tifrs-notes\_AmountsReceivableFromRelatedParties | Amounts receivable from related parties | 應收關係人款項﹝文字區塊﹞ |  | stringItemType | duration | F |
| tifrs-notes\_AmountsPayableToRelatedPartiesAbstract | Amounts payable to related parties | 應付關係人款項 |  | stringItemType | duration | T |
| tifrs-notes\_AmountsPayableToRelatedParties | Amounts payable to related parties | 應付關係人款項﹝文字區塊﹞ |  | stringItemType | duration | F |
| tifrs-notes\_PrepaymentsToRelatedPartiesAbstract | Prepayments to related parties | 預付款項 |  | stringItemType | duration | T |
| tifrs-notes\_AssetTransactionsAbstract | Asset transactions | 財產交易 |  | stringItemType | duration | T |
| tifrs-notes\_PurchasesOfPropertyPlantAndEquipmentAbstract | Purchases of property, plant and equipment | 取得不動產、廠房及設備 |  | stringItemType | duration | T |
| tifrs-notes\_PurchasesOfPropertyPlantAndEquipment | Purchases of property, plant and equipment | 取得不動產、廠房及設備﹝文字區塊﹞ |  | stringItemType | duration | F |
| tifrs-notes\_DisposalsOfPropertyPlantAndEquipmentAbstract | Disposals of property, plant and equipment | 處分不動產、廠房及設備 |  | stringItemType | duration | T |
| tifrs-notes\_DisposalsOfPropertyPlantAndEquipment | Disposals of property, plant and equipment | 處分不動產、廠房及設備﹝文字區塊﹞ |  | stringItemType | duration | F |
| tifrs-notes\_PurchasesOfInvestmentPropertyAbstract | Purchases of investment property | 取得投資性不動產 |  | stringItemType | duration | T |
| tifrs-notes\_PurchasesOfInvestmentProperty | Purchases of investment property | 取得投資性不動產﹝文字區塊﹞ |  | stringItemType | duration | F |
| tifrs-notes\_DisposalsOfInvestmentPropertyAbstract | Disposals of investment property | 處分投資性不動產 |  | stringItemType | duration | T |
| tifrs-notes\_DisposalsOfInvestmentProperty | Disposals of investment property | 處分投資性不動產﹝文字區塊﹞ |  | stringItemType | duration | F |
| tifrs-notes\_PurchasesOfFinancialAssetsAbstract | Purchases of financial assets | 取得金融資產 |  | stringItemType | duration | T |
| tifrs-notes\_PurchasesOfFinancialAssets | Purchases of financial assets | 取得金融資產﹝文字區塊﹞ |  | stringItemType | duration | F |
| tifrs-notes\_DisposalsOfFinancialAssetsAbstract | Disposals of financial assets | 處分金融資產 |  | stringItemType | duration | T |
| tifrs-notes\_DisposalsOfFinancialAssets | Disposals of financial assets | 處分金融資產﹝文字區塊﹞ |  | stringItemType | duration | F |
| tifrs-notes\_PurchasesOfOtherAssetsAbstract | Purchases of other assets | 取得其他資產 |  | stringItemType | duration | T |
| tifrs-notes\_PurchasesOfOtherAssets | Disposals of other assets | 取得其他資產﹝文字區塊﹞ |  | stringItemType | duration | F |
| tifrs-notes\_DisposalsOfOtherAssetsAbstract | Disposals of other assets | 處分其他資產 |  | stringItemType | duration | T |
| tifrs-notes\_DisposalsOfOtherAssets | Disposals of other assets | 處分其他資產﹝文字區塊﹞ |  | stringItemType | duration | F |
| tifrs-notes\_LoanToRelatedPartiesAbstract | Loan to related parties | 對關係人放款 |  | stringItemType | duration | T |
| tifrs-notes\_LoanToRelatedParties | Loan from related parties | 對關係人放款﹝文字區塊﹞ |  | stringItemType | duration | F |
| tifrs-notes\_LoanFromRelatedPartiesAbstract | Loan from related parties | 向關係人借款 |  | stringItemType | duration | T |
| tifrs-notes\_LoanFromRelatedParties | Loan from related parties | 向關係人借款﹝文字區塊﹞ |  | stringItemType | duration | F |
| tifrs-notes\_GuaranteesAmongRelatedParties | Guarantees among related parties | 背書保證 [文字區塊] |  | stringItemType | duration | F |
| tifrs-notes\_OtherTransactionWithRelatedParties | Other transaction with related parties | 其它 [文字區塊] |  | stringItemType | duration | F |
| tifrs-notes\_PrepaymentsToRelatedParties | Prepayments to related parties | 預付款項﹝文字區塊﹞ |  | stringItemType | duration | F |
| tifrs-notes\_CategoriesOfRelatedParties | Categories of related parties | 關係人類別 | RPOR1 | stringItemType | duration | F |
| tifrs-notes\_CategoriesOfRelatedParties3 | Categories of related parties | 關係人類別 | RPPG1 | stringItemType | duration | F |
| tifrs-notes\_CategoriesOfRelatedParties4 | Categories of related parties | 關係人類別 | RPPP1 | stringItemType | duration | F |
| tifrs-notes\_CategoriesOfRelatedParties5 | Categories of related parties | 關係人類別 | RPDP1 | stringItemType | duration | F |
| tifrs-notes\_CategoriesOfRelatedParties6 | Categories of related parties | 關係人類別 | RPIP1 | stringItemType | duration | F |
| tifrs-notes\_CategoriesOfRelatedParties7 | Categories of related parties | 關係人類別 | RPDIP1 | stringItemType | duration | F |
| tifrs-notes\_CategoriesOfRelatedParties8 | Categories of related parties | 關係人類別 | RPFA1 | stringItemType | duration | F |
| tifrs-notes\_CategoriesOfRelatedParties9 | Categories of related parties | 關係人類別 | RPDFA1 | stringItemType | duration | F |
| tifrs-notes\_CategoriesOfRelatedParties10 | Categories of related parties | 關係人類別 | RPPOA1 | stringItemType | duration | F |
| tifrs-notes\_CategoriesOfRelatedParties11 | Categories of related parties | 關係人類別 | RPDOA1 | stringItemType | duration | F |
| tifrs-notes\_CategoriesOfRelatedParties2 | Categories of related parties | 關係人類別 | RPAR2 | stringItemType | instant | F |
| tifrs-notes\_CategoriesOfRelatedParties12 | Categories of related parties | 關係人類別 | RPAP2 | stringItemType | instant | F |
| tifrs-notes\_CategoriesOfRelatedParties13 | Categories of related parties | 關係人類別 | RPPM1 | stringItemType | instant | F |
| tifrs-notes\_CategoriesOfRelatedParties14 | Categories of related parties | 關係人類別 | RPLNT1 | stringItemType | instant | F |
| tifrs-notes\_CategoriesOfRelatedParties15 | Categories of related parties | 關係人類別 | RPLNF1 | stringItemType | instant | F |
| tifrs-notes\_Amount3 | Amount | 金額 | RPAR3 | monetaryItemType | instant | F |
| tifrs-notes\_Amount4 | Amount | 金額 | RPAP3 | monetaryItemType | instant | F |
| tifrs-notes\_Amount5 | Amount | 金額 | RPPM2 | monetaryItemType | instant | F |
| tifrs-notes\_Amount6 | Amount | 金額 | RPLNT2 | monetaryItemType | instant | F |
| tifrs-notes\_Amount7 | Amount | 金額 | RPLNF2 | monetaryItemType | instant | F |
| tifrs-notes\_Amount8 | Amount | 金額 | RPOR2 | monetaryItemType | duration | F |
| tifrs-notes\_Amount9 | Amount | 金額 | RPPG2 | monetaryItemType | duration | F |
| tifrs-notes\_PurchasePrice2 | Purchase price | 取得價款 | RPPP2 | monetaryItemType | duration | F |
| tifrs-notes\_PurchasePrice | Purchase price | 取得價款 | RPIP2 | monetaryItemType | duration | F |
| tifrs-notes\_PurchasePrice3 | Purchase price | 取得價款 | RPFA5 | monetaryItemType | duration | F |
| tifrs-notes\_PurchasePrice4 | Purchase price | 取得價款 | RPPOA3 | monetaryItemType | duration | F |
| tifrs-notes\_DisposalProceeds | Disposal proceeds | 處分價款 | RPDP2 | monetaryItemType | duration | F |
| tifrs-notes\_DisposalProceeds2 | Disposal proceeds | 處分價款 | RPDIP2 | monetaryItemType | duration | F |
| tifrs-notes\_DisposalProceeds3 | Disposal proceeds | 處分價款 | RPDFA5 | monetaryItemType | duration | F |
| tifrs-notes\_DisposalProceeds4 | Disposal proceeds | 處分價款 | RPDOA3 | monetaryItemType | duration | F |
| tifrs-notes\_DisposalGainsLlosses | Disposal gains (losses) | 處分(損)益 | RPDP3 | monetaryItemType | duration | F |
| tifrs-notes\_DisposalGainsLlosses2 | Disposal gains (losses) | 處分(損)益 | RPDIP3 | monetaryItemType | duration | F |
| tifrs-notes\_DisposalGainsLlosses3 | Disposal gains (losses) | 處分(損)益 | RPDFA6 | monetaryItemType | duration | F |
| tifrs-notes\_DisposalGainsLlosses4 | Disposal gains (losses) | 處分(損)益 | RPDOA4 | monetaryItemType | duration | F |
| tifrs-notes\_NumberOfShares | Number of shares | 交易股數 | RPFA3 | sharesItemType | duration | F |
| tifrs-notes\_NumberOfShares3 | Number of shares | 交易股數 | RPDFA3 | sharesItemType | duration | F |
| tifrs-notes\_SubjectMatterOfTheTransactions | Subject matter of the transactions | 交易標的 | RPFA4 | stringItemType | duration | F |
| tifrs-notes\_SubjectMatterOfTheTransactions2 | Subject matter of the transactions | 交易標的 | RPDFA4 | stringItemType | duration | F |
| tifrs-notes\_TotalOperationRevenue | Total operation revenue | 合計 | ROIRS | monetaryItemType | duration | F |
| tifrs-notes\_TotalPurchasesOfGoods | Total purchases of goods | 合計 | RPPGS | monetaryItemType | duration | F |
| tifrs-notes\_TotalAmountsReceivableFromRelatedParties | Total amounts receivable from related parties | 合計 | RPARS | monetaryItemType | duration | F |
| tifrs-notes\_TotalAmountsPayableToRelatedParties | Total amounts payable to related parties | 合計 | RPAPS | monetaryItemType | duration | F |
| tifrs-notes\_TotalPrepaymentsToRelatedParties | Total prepayments to related parties | 合計 | RPPMS | monetaryItemType | duration | F |
| tifrs-notes\_TotalKeyManagementPersonnelCompensation | Total key management personnel compensation | 合計 | KMPCS | monetaryItemType | duration | F |
| tifrs-notes\_TotalPurchasePrice | Total purchase price | 合計 | RPPPS | monetaryItemType | duration | F |
| tifrs-notes\_TotalPurchasePrice2 | Total purchase price | 合計 | RPIPS | monetaryItemType | duration | F |
| tifrs-notes\_TotalPurchasePrice3 | Total purchase price | 合計 | RPFAS | monetaryItemType | duration | F |
| tifrs-notes\_TotalPurchasePrice4 | Total purchase price | 合計 | RPPOAS | monetaryItemType | duration | F |
| tifrs-notes\_TotalDisposalProceeds | Total disposal proceeds | 處分價款合計 | RPDPS | monetaryItemType | duration | F |
| tifrs-notes\_TotalDisposalGainsLosses | Total disposal gains (losses) | 處分(損)益合計 | RPDPS | monetaryItemType | duration | F |
| tifrs-notes\_TotalDisposalProceeds2 | Total disposal proceeds | 處分價款合計 | RPDIPS | monetaryItemType | duration | F |
| tifrs-notes\_TotalDisposalGainsLosses2 | Total disposal gains (losses) | 處分(損)益合計 | RPDIPS | monetaryItemType | duration | F |
| tifrs-notes\_TotalDisposalProceeds3 | Total disposal proceeds | 處分價款合計 | RPDFAS | monetaryItemType | duration | F |
| tifrs-notes\_TotalDisposalGainsLosses3 | Total disposal gains (losses) | 處分(損)益合計 | RPDFAS | monetaryItemType | duration | F |
| tifrs-notes\_TotalDisposalProceeds4 | Total disposal proceeds | 處分價款合計 | RPDOAS | monetaryItemType | duration | F |
| tifrs-notes\_TotalDisposalGainsLosses4 | Total disposal gains (losses) | 處分(損)益合計 | RPDOAS | monetaryItemType | duration | F |
| tifrs-notes\_TotalLoanToRelatedParties | Total loan to related parties | 合計 | RPLNTS | monetaryItemType | duration | F |
| tifrs-notes\_TotalLoanFromRelatedParties | Total loan from related parties | 合計 | RPLNFS | monetaryItemType | duration | F |
| tifrs-notes\_FinancialStatementAccount3 | Financial statement account | 帳列項目 | RPAR1 | stringItemType | instant | F |
| tifrs-notes\_FinancialStatementAccount4 | Financial statement account | 帳列項目 | RPAP1 | stringItemType | instant | F |
| tifrs-notes\_FinancialStatementAccount5 | Financial statement account | 帳列項目 | RPFA2 | stringItemType | duration | F |
| tifrs-notes\_FinancialStatementAccount6 | Financial statement account | 帳列項目 | RPDFA2 | stringItemType | duration | F |
| tifrs-notes\_FinancialStatementAccount7 | Financial statement account | 帳列項目 | RPPOA2 | stringItemType | duration | F |
| tifrs-notes\_FinancialStatementAccount8 | Financial statement account | 帳列項目 | RPDOA2 | stringItemType | duration | F |
| tifrs-notes\_OperatingRevenue2 | Operating revenue | 營業收入﹝文字區塊﹞ |  | stringItemType | duration | F |
| tifrs-notes\_CategoriesOfRelatedPartiesAndAmount | Categories of related parties and amount | 關係人類別與金額 |  |  |  | F |
| tifrs-notes\_CategoriesOfRelatedPartiesAndAmount2 | Categories of related parties and amount | 關係人類別與金額 |  |  |  | F |
| tifrs-notes\_CategoriesOfRelatedPartiesAndAmount3 | Categories of related parties and amount | 關係人類別與金額 |  |  |  | F |
| tifrs-notes\_CategoriesOfRelatedPartiesAndAmount4 | Categories of related parties and amount | 關係人類別與金額 |  |  |  | F |
| tifrs-notes\_CategoriesOfRelatedPartiesAndAmount5 | Categories of related parties and amount | 關係人類別與金額 |  |  |  | F |
| tifrs-notes\_CategoriesOfRelatedPartiesAndPurchasePrice | Categories of related parties and Purchase price | 關係人類別與取得價款 |  |  |  | F |
| tifrs-notes\_CategoriesOfRelatedPartiesAndPurchasePrice2 | Categories of related parties and Purchase price | 關係人類別與取得價款 |  |  |  | F |
| tifrs-notes\_CategoriesOfRelatedPartiesAndDisposalProceedsAndDisposalGainsLosses | Categories of related parties and disposal proceeds and disposal gains (losses) | 關係人類別與處分價款及處分(損)益 |  |  |  | F |
| tifrs-notes\_CategoriesOfRelatedPartiesAndDisposalProceedsAndDisposalGainsLosses2 | Categories of related parties and disposal proceeds and disposal gains (losses) | 關係人類別與處分價款及處分(損)益 |  |  |  | F |
| tifrs-notes\_FinancialStatementAccountAndCategoriesOfRelatedPartiesAndAmount | Financial statement account and categories of related parties and amount | 帳列項目及關係人類別與金額 |  |  |  | F |
| tifrs-notes\_FinancialStatementAccountAndCategoriesOfRelatedPartiesAndAmount2 | Financial statement account and categories of related parties and amount | 帳列項目及關係人類別與金額 |  |  |  | F |
| tifrs-notes\_FinancialStatementAccountAndCategoriesOfRelatedPartiesAndPurchasePrice | Financial statement account and categories of related parties and purchase price | 關係人類別與帳列項目及取得價款 |  |  |  | F |
| tifrs-notes\_FinancialStatementAccountAndCategoriesOfRelatedPartiesAndDisposalProceedsAndDisposalGainsLlosses | Financial statement account and categories of related parties and disposal proceeds and disposal gains (losses) | 關係人類別與帳列項目與處分價款、處分(損)益 |  |  |  | F |
| tifrs-notes\_CategoriesOfRelatedPartiesAndFinancialStatementAaccountAndNumberOfSharesAndSubjectMatterOfTheTransactionsAndDisposalProceedsAndDisposalGainsLosses | Categories of related parties and financial statement account and number of shares and subject matter of the transactions and disposal proceeds and Disposal gains (losses) | 關係人類別及帳列項目與交易股數、交易標的、處分價款、處分(損)益 |  |  |  | F |
| tifrs-notes\_CategoriesOfRelatedPartiesAndFinancialStatementAaccountAndNumberOfSharesAndSubjectMatterOfTheTransactionsAndPurchasePrice | Categories of related parties and financial statement account and number of shares and subject matter of the transactions and purchase price | 關係人類別及帳列項目與交易股數、交易標的、取得價款 |  |  |  | F |

20131203

將NOTE模組之元素，如下:

|  |  |  |  |
| --- | --- | --- | --- |
| Name | ID | Label(zh-tw) | type |
| PercentageOfConsolidatedOperatingRevenuesOrTotalAssets | tifrs-notes\_PercentageOfConsolidatedOperatingRevenuesOrTotalAssets | 佔合併總營收或總資產之比率 | pureItemType |

原type為num:percentItemType，為達成一致性修改為pureItemType。

20131209

NOTE模組，補上下列元素terseLabel。

|  |  |  |
| --- | --- | --- |
| id |  | terseLabel |
| tifrs-notes\_TotalTradeAndOtherReceivables | 合計 | STORS |

20140104

修改NOTE模組，刪除下列元素，並新增其對應科目。

刪除元素：

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Name | Id | Label (link, label, en) | Label (link, label, zh-tw) | Label (link, terseLabel, en) |
| TotalDisposalProceeds | tifrs-notes\_TotalDisposalProceeds | Total disposal proceeds | 處分價款合計 | RPDPS |
| TotalDisposalGainsLosses | tifrs-notes\_TotalDisposalGainsLosses | Total disposal gains (losses) | 處分(損)益合計 | RPDPS |
| TotalDisposalProceeds2 | tifrs-notes\_TotalDisposalProceeds2 | Total disposal proceeds | 處分價款合計 | RPDIPS |
| TotalDisposalGainsLosses2 | tifrs-notes\_TotalDisposalGainsLosses2 | Total disposal gains (losses) | 處分(損)益合計 | RPDIPS |
| TotalDisposalProceeds3 | tifrs-notes\_TotalDisposalProceeds3 | Total disposal proceeds | 處分價款合計 | RPDFAS |
| TotalDisposalGainsLosses3 | tifrs-notes\_TotalDisposalGainsLosses3 | Total disposal gains (losses) | 處分(損)益合計 | RPDFAS |
| TotalDisposalProceeds4 | tifrs-notes\_TotalDisposalProceeds4 | Total disposal proceeds | 處分價款合計 | RPDOAS |
| TotalDisposalGainsLosses4 | tifrs-notes\_TotalDisposalGainsLosses4 | Total disposal gains (losses) | 處分(損)益合計 | RPDOAS |

新增元素：

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Name | Id | Label (link, label, en) | Label (link, label, zh-tw) | Label (link, terseLabel, en) |
| TotalOfDisposalsOfPropertyPlantAndEquipment | tifrs-notes\_TotalOfDisposalsOfPropertyPlantAndEquipment | Total disposal proceeds | 合計 | RPDPS |
| TotalOfDisposalsOfInvestmentProperty | tifrs-notes\_TotalOfDisposalsOfInvestmentProperty | Total disposal proceeds | 合計 | RPDIPS |
| TotalOfDisposalsOfFinancialAssets | tifrs-notes\_TotalOfDisposalsOfFinancialAssets | Total disposal proceeds | 合計 | RPDFAS |
| TotalOfDisposalsOfOtherAssets | tifrs-notes\_TotalOfDisposalsOfOtherAssets | Total disposal proceeds | 合計 | RPDOAS |

修改ci與mim之關係人交易的表達連結庫：

|  |  |
| --- | --- |
| Element | order |
| 處分不動產、廠房及設備 | 2 |
| 關係人類別與處分價款及處分(損)益 | 1 |
| 關係人類別 | 1 |
| 處分價款 | 2 |
| 處分(損)益 | 3 |
| 合計 | 2 |
| 說明 | 4 |
|  |  |
| 處分投資性不動產 | 4 |
| 關係人類別與處分價款及處分(損)益 | 1 |
| 關係人類別 | 1 |
| 處分價款 | 2 |
| 處分(損)益 | 3 |
| 合計 | 2 |
| 說明 | 4 |
|  |  |
| 處分金融資產 | 6 |
| 關係人類別及帳列項目與交易股數、交易標的、處分價款、處分(損)益 | 1 |
| 關係人類別 | 1 |
| 帳列項目 | 2 |
| 交易股數 | 3 |
| 交易標的 | 4 |
| 處分價款 | 5 |
| 處分(損)益 | 6 |
| 合計 | 2 |
| 說明 | 4 |
|  |  |
| 處分其他資產 | 8 |
| 關係人類別與帳列項目與處分價款、處分(損)益 | 1 |
| 關係人類別 | 1 |
| 帳列項目 | 2 |
| 處分價款 | 3 |
| 處分(損)益 | 4 |
| 合計 | 2 |
| 說明 | 4 |

修改下列元素的Label-zh-tw (其中大部分中文標籤簡化為「說明」二字)：

|  |  |  |
| --- | --- | --- |
| Label-zh-tw (註：本欄為修改前中文標籤內容) | Label-zh-tw (註：本欄為修改後內容) | Label-en (註：本欄為英文標籤，維持不變) |
| 明細表﹝文字區塊﹞ | 說明 | Schedule of trade and other receivables |
| 已逾期但未減損應收款項之帳齡分析﹝文字區塊﹞ | 說明 | Aging analysis of receivables that are past due but not impaired |
| 應收款項之備抵呆帳變動資訊﹝文字區塊﹞ | 說明 | Movement on allowance for doubtful accounts |
| 母公司及最終控制者之名稱 [文字區塊] | 母公司及最終控制者之名稱 | Name of parent entity or ultimate parent of group |
| 營業收入﹝文字區塊﹞ | 說明 | Operating revenue |
| 進貨﹝文字區塊﹞ | 說明 | Purchases of goods |
| 應收關係人款項﹝文字區塊﹞ | 說明 | Amounts receivable from related parties |
| 應付關係人款項﹝文字區塊﹞ | 說明 | Amounts payable to related parties |
| 預付款項﹝文字區塊﹞ | 說明 | Prepayments to related parties |
| 取得不動產、廠房及設備﹝文字區塊﹞ | 說明 | Purchases of property, plant and equipment |
| 處分不動產、廠房及設備﹝文字區塊﹞ | 說明 | Disposals of property, plant and equipment |
| 取得投資性不動產﹝文字區塊﹞ | 說明 | Purchases of investment property |
| 處分投資性不動產﹝文字區塊﹞ | 說明 | Disposals of investment property |
| 取得金融資產﹝文字區塊﹞ | 說明 | Purchases of financial assets |
| 處分金融資產﹝文字區塊﹞ | 說明 | Disposals of financial assets |
| 取得其他資產﹝文字區塊﹞ | 說明 | Purchases of other assets |
| 處分其他資產﹝文字區塊﹞ | 說明 | Disposals of other assets |
| 對關係人放款﹝文字區塊﹞ | 說明 | Loan to related parties |
| 向關係人借款﹝文字區塊﹞ | 說明 | Loan from related parties |
| 背書保證 [文字區塊] | 背書保證 | Guarantees among related parties |
| 其它 [文字區塊] | 其它 | Other transaction with related parties |
| 主要管理階層薪酬﹝文字區塊﹞ | 說明 | Key management personnel compensation |

20140109

修改NOTE模組-關係人交易

將20140104所作之「刪除元素，新增元素」還原，合計部分仍以兩元素表達。

還原元素：

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Name | Id | Label (link, label, en) | Label (link, label, zh-tw) | Label (link, terseLabel, en) |
| TotalDisposalProceeds | tifrs-notes\_TotalDisposalProceeds | Total disposal proceeds | 處分價款合計 | RPDPS |
| TotalDisposalGainsLosses | tifrs-notes\_TotalDisposalGainsLosses | Total disposal gains (losses) | 處分(損)益合計 | RPDPS |
| TotalDisposalProceeds2 | tifrs-notes\_TotalDisposalProceeds2 | Total disposal proceeds | 處分價款合計 | RPDIPS |
| TotalDisposalGainsLosses2 | tifrs-notes\_TotalDisposalGainsLosses2 | Total disposal gains (losses) | 處分(損)益合計 | RPDIPS |
| TotalDisposalProceeds3 | tifrs-notes\_TotalDisposalProceeds3 | Total disposal proceeds | 處分價款合計 | RPDFAS |
| TotalDisposalGainsLosses3 | tifrs-notes\_TotalDisposalGainsLosses3 | Total disposal gains (losses) | 處分(損)益合計 | RPDFAS |
| TotalDisposalProceeds4 | tifrs-notes\_TotalDisposalProceeds4 | Total disposal proceeds | 處分價款合計 | RPDOAS |
| TotalDisposalGainsLosses4 | tifrs-notes\_TotalDisposalGainsLosses4 | Total disposal gains (losses) | 處分(損)益合計 | RPDOAS |

刪除新增之元素：

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Name | Id | Label (link, label, en) | Label (link, label, zh-tw) | Label (link, terseLabel, en) |
| TotalOfDisposalsOfPropertyPlantAndEquipment | tifrs-notes\_TotalOfDisposalsOfPropertyPlantAndEquipment | Total disposal proceeds | 合計 | RPDPS |
| TotalOfDisposalsOfInvestmentProperty | tifrs-notes\_TotalOfDisposalsOfInvestmentProperty | Total disposal proceeds | 合計 | RPDIPS |
| TotalOfDisposalsOfFinancialAssets | tifrs-notes\_TotalOfDisposalsOfFinancialAssets | Total disposal proceeds | 合計 | RPDFAS |
| TotalOfDisposalsOfOtherAssets | tifrs-notes\_TotalOfDisposalsOfOtherAssets | Total disposal proceeds | 合計 | RPDOAS |

並將其表達連結還原為[20131114所作之表達連結(點一下連接至上面表格)](#表達連結)。

並修正NOTE模組中，下列元素的TYPE。

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Name | ID | Label-en | Label-zh-tw | Type |
| MovementOnAllowanceForDoubtfulAccounts | tifrs-notes\_MovementOnAllowanceForDoubtfulAccounts | Movement on allowance for doubtful accounts | 說明 | stringItemType |

(原設定為monetaryItemType，是錯誤的，故更正為stringItemType)

20140117

修改NOTE模組

新增下列元素：

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| name | id | Label-en | Label-zh-tw | terseLabel | type |
| RelatedPartyTransaction | tifrs-notes\_RelatedPartyTransaction | Related party transaction | 是否為關係人 | FPO017 | stringItemType |

修改下列元素之Label-zh-tw(黃色標示為修改後)

修改前:

|  |  |
| --- | --- |
| id | Label-zh-tw |
| tifrs-notes\_BeginningBalance | 上期期末 |

修改後:

|  |  |
| --- | --- |
| id | Label-zh-tw |
| tifrs-notes\_BeginningBalance | 去年年底 |

修改表達連結庫（黃色標示為新增，綠色為修改）

資金貸與他人之表達連結庫

一般、證券期貨及異業：

|  |  |
| --- | --- |
| Element | order |
| 資金貸與他人 |  |
| 資金貸與他人 | 1 |
| 編號 | 1 |
| 貸出資金之公司 | 2 |
| 貸與對象 | 3 |
| 往來項目 | 4 |
| 是否為關係人(terseLabel: FPO017) | 5 |
| 本期最高餘額 | 6 |
| 期末餘額 | 7 |
| 實際動支金額 | 8 |
| 利率區間 | 9 |
| 資金貸與性質 | 10 |
| 業務往來金額 | 11 |
| 有短期融通資金必要之原因 | 12 |
| 提列備抵呆帳金額 | 13 |
| 擔保品 | 14 |
| 對個別對象資金貸與限額 | 15 |
| 資金貸與總限額 | 16 |
| 備註 | 17 |

是否為關係人為新增元素，order設為5，後續元素之order皆往後一位。

大陸地區投資之表達連結庫

各業別皆修改

|  |  |
| --- | --- |
| Element | order |
| 大陸地區投資 |  |
| 轉投資大陸地區之事業相關資訊 | 1 |
| 轉投資大陸地區之事業相關資訊 | 1 |
| 大陸被投資公司名稱 | 1 |
| 主要營業項目 | 2 |
| 實收資本額 | 3 |
| 投資方式 | 4 |
| 本期期初自台灣匯出累積投資金額 | 5 |
| 本期匯出或收回投資金額 | 6 |
| 本期期末自台灣匯出累積投資金額 | 7 |
| 被投資公司本期損益(terseLabel: IIC010) | 8 |
| 本公司直接或間接投資之持股比例 | 9 |
| 本期認列投資損益 | 10 |
| 期末投資帳面價值 | 11 |
| 截至本期止已匯回台灣之投資收益 | 12 |
| 備註 | 13 |

被投資公司本期損益為新增元素，order設為8，後續元素之order皆往後一位。

20140207

修改NOTE模組下，重大會計政策之彙總說明：將遵循聲明中的「公司沿革及業務範圍」元素移除。

新增下列元素：

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Name | id | Label-en | Label-zh-tw | terseLabel |
| FinancialStatementAccountForSignificantTransactionsBetweenRelatedParties | tifrs-notes\_FinancialStatementAccountForSignificantTransactionsBetweenRelatedParties | Financial statement account | 帳列項目 | RPOR1 |

修改下列元素的terseLabel 黃色標前為修改後

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Name | id | Label-en | Label-zh-tw | terseLabel  (修改後) | terseLabel  (修改前) |
| CategoriesOfRelatedParties | tifrs-notes\_CategoriesOfRelatedParties | Categories of related parties | 關係人類別 | RPOR2 | RPOR1 |
| Amount8 | tifrs-notes\_Amount8 | Amount | 金額 | RPOR3 | RPOR2 |

修改CI及MIM之表達連結庫，修改如下（黃色標前為修改後）：

在關係人交易中，與關係人間之重大交易事項當中的營業收入，新增「帳列項目」一元素，並將關係人類別與金額之order往後一位。

|  |  |
| --- | --- |
| Element | order |
| 關係人交易 | |
| 母公司及最終控制者之名稱 | 1 |
| 與關係人間之重大交易事項 | 2 |
| 營業收入 | 1 |
| 關係人類別與金額 | 1 |
| 帳列項目 (RPOR1) | 1 |
| 關係人類別 (RPOR2) | 2 |
| 金額 (RPOR3) | 3 |
| 合計 | 2 |
| 說明 | 3 |

20140209

本次更動**無修改任何標籤內容**，僅將各業別的presentation 的xml檔案中presentationLink標籤做順序排列，使網頁預覽與財報表達一致，各業別修改如下：

中文名稱與Xlink:role之對照

|  |  |
| --- | --- |
| 中文名稱 | Xlink:role |
| 公司沿革及業務範圍 | HistoryAndOrganization |
| 通過財報之日期及程序 | DateAndProceduresOfAuthorisationForIssueOfFinancialStatements |
| 會計政策及會計估計變動 | ApplicationOfNewlyIssuedOrAmendedStandardsAndInterpretations |
| 重大會計政策之彙總說明 | SummaryOfSignificantAccountingPolicies |
| 重大會計判斷、假設及估計不確性之主要來源 | SourcesOfUncertaintyFromSignificantAccountingJudgmentsAssumptionsAndEstimations |
| 應收款項 | TradeAndOtherReceivables |
| 關係人交易 | TransactionsBetweenRelatedParties |
| 資產品質 | AssetQualityOfBankingSubsidiaries |
| 資本適足性 | CapitalAdequacyOfBankingSubsidiaries |
| 出售不良債權交易資訊 | InformationRegardingNon-PerformingLoansDisposalBySubsidiaries |
| 資金貸與他人 | LoansToOthers |
| 對他人背書保證 | EndorsementGuaranteeProvidedToOthers |
| 母子公司間之業務關係及重要交易往來情形 | SignificantIntercompanyTransactionsBetweenConsolidatedEntities |
| 轉投資事業相關資訊 | NamesLocationsAndRelatedInformationOfInvesteesOverWhichTheCompanyExercisesSignificantInfluence |
| 大陸地區投資 | InvestmentInMainlandChina |

一般行業（tifrs-notes-ci-2014-03-31-presentation.xml）

|  |  |
| --- | --- |
| 會計師查核(核閱)報告 | |
| 文字段財報附註 | |
| (一) | 公司沿革及業務範圍 |
| (二) | 通過財報之日期及程序 |
| (三) | 會計政策及會計估計變動 |
| (四) | 重大會計政策之彙總說明 |
| (五) | 重大會計判斷、假設及估計不確性之主要來源 |
| 應收款項 | |
| 關係人交易 | |
| 表格段財報附註 | |
| (一) | 資金貸與他人 |
| (二) | 對他人背書保證 |
| (三) | 母子公司間之業務關係及重要交易往來情形 |
| (四) | 轉投資事業相關資訊 |
| (五) | 大陸地區投資 |

證券期貨（tifrs-notes-bd-2014-03-31-presentation.xml）

|  |  |
| --- | --- |
| 會計師查核(核閱)報告 | |
| 文字段財報附註 | |
| (一) | 公司沿革及業務範圍 |
| (二) | 通過財報之日期及程序 |
| (三) | 會計政策及會計估計變動 |
| (四) | 重大會計政策之彙總說明 |
| (五) | 重大會計判斷、假設及估計不確性之主要來源 |
| 表格段財報附註 | |
| (一) | 依期貨交易法相關規定，應符合財務比率之限制及其執行情形 |
| (二) | 資金貸與他人 |
| (三) | 對他人背書保證 |
| (四) | 母子公司間之業務關係及重要交易往來情形 |
| (五) | 轉投資事業相關資訊 |
| (六) | 大陸地區投資 |

金融（tifrs-notes-basi-2014-03-31-presentation.xml）

|  |  |
| --- | --- |
| 會計師查核(核閱)報告 | |
| 文字段財報附註 | |
| (一) | 公司沿革及業務範圍 |
| (二) | 通過財報之日期及程序 |
| (三) | 會計政策及會計估計變動 |
| (四) | 重大會計政策之彙總說明 |
| (五) | 重大會計判斷、假設及估計不確性之主要來源 |
| 表格段財報附註 | |
| (一) | 資產品質 |
| (二) | 資本適足性 |
| (三) | 出售不良債權交易資訊 |
| (四) | 母子公司間之業務關係及重要交易往來情形 |
| (五) | 轉投資事業相關資訊 |
| (六) | 大陸地區投資 |

保險（tifrs-notes-ins-2014-03-31-presentation.xml）

|  |  |
| --- | --- |
| 會計師查核(核閱)報告 | |
| 文字段財報附註 | |
| (一) | 公司沿革及業務範圍 |
| (二) | 通過財報之日期及程序 |
| (三) | 會計政策及會計估計變動 |
| (四) | 重大會計政策之彙總說明 |
| (五) | 重大會計判斷、假設及估計不確性之主要來源 |
| 表格段財報附註 | |
| (一) | 母子公司間之業務關係及重要交易往來情形 |
| (二) | 轉投資事業相關資訊 |
| (三) | 大陸地區投資 |

金控（tifrs-notes-fh-2014-03-31-presentation.xml）

|  |  |
| --- | --- |
| 會計師查核(核閱)報告 | |
| 文字段財報附註 | |
| (一) | 公司沿革及業務範圍 |
| (二) | 通過財報之日期及程序 |
| (三) | 會計政策及會計估計變動 |
| (四) | 重大會計政策之彙總說明 |
| (五) | 重大會計判斷、假設及估計不確性之主要來源 |
| 表格段財報附註 | |
| (一) | 資產品質 |
| (二) | 資本適足性 |
| (三) | 出售不良債權交易資訊 |
| (四) | 母子公司間之業務關係及重要交易往來情形 |
| (五) | 轉投資事業相關資訊 |
| (六) | 大陸地區投資 |

異業合併（tifrs-notes-mim-2014-03-31-presentation.xml）

|  |  |
| --- | --- |
| 會計師查核(核閱)報告 | |
| 文字段財報附註 | |
| (一) | 公司沿革及業務範圍 |
| (二) | 通過財報之日期及程序 |
| (三) | 會計政策及會計估計變動 |
| (四) | 重大會計政策之彙總說明 |
| (五) | 重大會計判斷、假設及估計不確性之主要來源 |
| 應收款項 | |
| 關係人交易 | |
| 表格段財報附註 | |
| (一) | 資產品質 |
| (二) | 資本適足性 |
| (三) | 出售不良債權交易資訊 |
| (四) | 資金貸與他人 |
| (五) | 對他人背書保證 |
| (六) | 母子公司間之業務關係及重要交易往來情形 |
| (七) | 轉投資事業相關資訊 |
| (八) | 大陸地區投資 |

20140314

修正NOTE模組中CI、BD、MIM的表達連結庫

資金貸與他人，修正如下表：

|  |  |
| --- | --- |
| Element | order |
| 是否為關係人(terseLabel: FPO017) | 5 |
| 本期最高餘額 | 6 |

是否為關係人跟本期最高餘額，Order互植錯誤，上表為修正後。

20140319

修正NOTE模組下，將建立於基礎分類標準的表達連結庫中「母子公司間業務關係及重要交易往來情形」（role="http://www.xbrl.org/tifrs/notes/role/SignificantIntercompanyTransactionsBetweenConsolidatedEntities"）項目**移到**各子業別的延伸分類標準中的表達連結庫。**（將基礎分類準中的項目移除，在各子業別中建立，對任何元素未做任何修改）**

20140327

修正NOTE模組下，將各業別下的 presentation.xml，「母子公司間業務關係及重要交易往來情形」（role="http://www.xbrl.org/tifrs/notes/role/SignificantIntercompanyTransactionsBetweenConsolidatedEntities"）項目，做順序變更（未對任何元素做修改），將該項目移至「為他人背書保證」（role=”http://www.xbrl.org/tifrs/notes/role/EndorsementGuaranteeProvidedToOthers”）下。

20140414

修改BS模組-CI

修改元素(Label修改

|  |  |  |  |
| --- | --- | --- | --- |
| Name | Id | Label (link, label, en) | Label (link, label, zh-tw) |
| DisposalOfInvestmentsAccountedForUsingEquityMethod | tifrs-es\_DisposalOfInvestmentsAccountedForUsingEquityMethod | Disposal of subsidiaries or investments accounted for using equity method | 處分採用權益法之投資 /子公司 |
| DifferenceBetweenConsiderationAndCarryingAmountOfSubsidiariesAcquiredOrDisposed | tifrs-es\_DifferenceBetweenConsiderationAndCarryingAmountOfSubsidiariesAcquiredOrDisposed | Difference between consideration and carrying amount of subsidiaries acquired or disposed | 實際取得或處分子公司股權價格與帳面價值差額 |

新增元素

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Name | Id | Label-en | Label-zh-tw | terseLabel | period type | abstract | Type |
| ChangesInOwnershipInterestsInSubsidiaries | tifrs-es\_ChangesInOwnershipInterestsInSubsidiaries | Changes in ownership interests in subsidiaries | 對子公司所有權權益變動 | M7 | duration | FALSE | monetaryItemType |
| RevaluationSurplusMember | tifrs-es\_RevaluationSurplusMember | Revaluation surplus | 重估增值 | 3460 | duration | FALSE | domainItemType |

修改表達連結庫(CR、IR、ER皆相同修改)

紅色字為新增、黃底為修改

軸部分

|  |  |
| --- | --- |
| Element | order |
| 權益總額 | 1 |
| 股本合計 | 1 |
| 資本公積 | 2 |
| 保留盈餘合計 | 3 |
| 其他權益項目合計 | 4 |
| 國外營運機構財務報表換算之兌換差額 | 1 |
| 透過其他綜合損益按公允價值衡量之權益工具投資利益（損失） | 2 |
| 備供出售金融資產未實現（損）益 | 3 |
| 現金流量避險中屬有效避險部分之避險工具利益（損失） | 4 |
| 國外營運機構淨投資避險中屬有效避險部分之避險工具利益（損失） | 5 |
| 重估增值 | 6 |
| 與待出售（非流動）資產直接相關之權益 | 7 |
| 其他 | 8 |

行項目(僅列部分)

紅色字為新增、黃底為修改

|  |  |
| --- | --- |
| Element | order |
| 子公司購入母公司之股票視為庫藏股票 | 23 |
| 子公司處分母公司股票視同庫藏股交易 | 24 |
| 發放予子公司股利調整資本公積 | 25 |
| 處分採用權益法之投資 /子公司 | 26 |
| 實際取得或處分子公司股權價格與帳面價值差額 | 27 |
| 對子公司所有權權益變動 | 28 |
| 股份基礎給付 | 29 |
| 預付特別股建設股息增減 | 30 |
| 其他 | 31 |
| 權益增加（減少）總額 | 32 |
| (+)期末餘額 | 33 |

修改計算連結庫

紅色字為新增、黃底為修改

|  |  |
| --- | --- |
| Element | order |
| 子公司購入母公司之股票視為庫藏股票 | 35 |
| 子公司處分母公司股票視同庫藏股交易 | 36 |
| 發放予子公司股利調整資本公積 | 37 |
| 處分採用權益法之投資 /子公司 | 38 |
| 實際取得或處分子公司股權價格與帳面價值差額 | 39 |
| 對子公司所有權權益變動 | 40 |
| 股份基礎給付 | 41 |
| 預付特別股建設股息增減 | 42 |
| 其他 | 43 |

修改Definition link (Dimension)

紅色字為新增、黃底為修改

軸部分

|  |  |
| --- | --- |
| Element | order |
| (+)權益總額 | 1 |
| 股本合計 | 1 |
| 資本公積 | 2 |
| 保留盈餘合計 | 3 |
| 其他權益項目合計 | 4 |
| 國外營運機構財務報表換算之兌換差額 | 1 |
| 透過其他綜合損益按公允價值衡量之權益工具投資利益（損失） | 2 |
| 備供出售金融資產未實現（損）益 | 3 |
| 現金流量避險中屬有效避險部分之避險工具利益（損失） | 4 |
| 國外營運機構淨投資避險中屬有效避險部分之避險工具利益（損失） | 5 |
| 重估增值 | 6 |
| 與待出售（非流動）資產直接相關之權益 | 7 |
| 其他 | 8 |

行項目

|  |  |
| --- | --- |
| Element | order |
| 發放予子公司股利調整資本公積 | 25 |
| 處分採用權益法之投資 /子公司 | 26 |
| 實際取得或處分子公司股權價格與帳面價值差額 | 27 |
| 對子公司所有權權益變動 | 28 |
| 股份基礎給付 | 29 |
| 預付特別股建設股息增減 | 30 |
| 其他 | 31 |
| 權益增加（減少）總額 | 32 |
| (+)權益 | 33 |

修改BSCI模組

子業別CI

修改元素(label-zh-tw 修改)

|  |  |  |  |
| --- | --- | --- | --- |
| NAME | ID | label-en | label-zh-tw |
| CapitalSurplusDifferenceBetweenConsiderationAndCarryingAmountOfSubsidiariesAcquiredOrDisposed | tifrs-bsci-ci\_CapitalSurplusDifferenceBetweenConsiderationAndCarryingAmountOfSubsidiariesAcquiredOrDisposed | Capital surplus, difference between consideration and carrying amount of subsidiaries acquired or disposed | 資本公積-實際取得或處分子公司股權價格與帳面價值差額 |

新增元素

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| NAME | ID | label-en | label-zh-tw | terseLabel | Type | PeriodType | Abstract |
| CapitalSurplusChangesInOwnershipInterestsInSubsidiaries | tifrs-bsci-ci\_CapitalSurplusChangesInOwnershipInterestsInSubsidiaries | Capital Surplus, changes in ownership interests in subsidiaries | 資本公積-認列對子公司所有權權益變動數 | 3235 | monetaryItemType | instant | F |
| ShareCapitalAwaitingRetirement | tifrs-bsci-ci\_ShareCapitalAwaitingRetirement | Share capital awaiting retirement | 待註銷股本 | 3170 | monetaryItemType | instant | F |
| NumberOfShareCapitalAwaitingRetirement | tifrs-bsci-ci\_NumberOfShareCapitalAwaitingRetirement | Number of share capital awaiting retirement | 待註銷股本股數 | 3997 | SharesItemType | instant | F |

表達連結庫修改(紅色字體為新增，黃色標籤為修改order(往後一位))

|  |  |
| --- | --- |
| Element | order |
| 股本 |  |
| 普通股股本 | 1 |
| 特別股股本 | 2 |
| 債券換股權利證書 | 3 |
| 預收股本 | 4 |
| 待分配股票股利 | 5 |
| 特別股轉換普通股權利證書 | 6 |
| 待註銷股本 | 7 |
| 股本合計 | 8 |
| 資本公積 | |
| 資本公積－發行溢價 | 1 |
| 資本公積－庫藏股票交易 | 2 |
| 資本公積－實際取得或處分子公司股權價格與帳面價值差額 | 3 |
| 資本公積－認列對子公司所有權權益變動數 | 4 |
| 資本公積－處分資產增益 | 5 |
| 資本公積－受贈資產 | 6 |
| 資本公積－採用權益法認列關聯企業及合資股權淨值之變動數 | 7 |
| 資本公積－合併溢額 | 8 |
| 資本公積－員工認股權 | 9 |
| 資本公積－認股權 | 10 |
| 資本公積－限制員工權利股票 | 10.1 |
| 資本公積－其他 | 11 |
| 資本公積合計 | 12 |

計算連結庫修改(紅色字體為新增，黃色標籤為修改order(往後一位))

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 股本 |  |  |
| 普通股股本 | 1 | 1 |
| 特別股股本 | 2 | 1 |
| 債券換股權利證書 | 3 | 1 |
| 預收股本 | 4 | 1 |
| 待分配股票股利 | 5 | 1 |
| 特別股轉換普通股權利證書 | 6 | 1 |
| 待註銷股本 | 7 | 1 |
| 負債 |  |  |
| 資本公積 | |  |
| 資本公積－發行溢價 | 1 | 1 |
| 資本公積－庫藏股票交易 | 2 | 1 |
| 資本公積－實際取得或處分子公司股權價格與帳面價值差額 | 3 | 1 |
| 資本公積－認列對子公司所有權權益變動數 | 4 | 1 |
| 資本公積－處分資產增益 | 5 | 1 |
| 資本公積－受贈資產 | 6 | 1 |
| 資本公積－採用權益法認列關聯企業及合資股權淨值之變動數 | 7 | 1 |
| 資本公積－合併溢額 | 8 | 1 |
| 資本公積－員工認股權 | 9 | 1 |
| 資本公積－認股權 | 10 | 1 |
| 資本公積－限制員工權利股票 | 10.1 | 1 |
| 資本公積－其他 | 11 | 1 |

子業別BASI

刪除元素

|  |  |  |
| --- | --- | --- |
| terseLabel | Label-zh-tw | Label-en |
| 48015 | 投資性不動產利益 | Gains on investment property |
| 58015 | 投資性不動產損失 | Losses on investment property |
| 19303 | 備抵遞延所得稅資產評價 | Allowance for valuation on deferred tax assets |

新增元素

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Name | Id | label, en | label, zh-tw | terseLabel | type | period type | balance | abstract |
| LossesOnFairValueAdjustmentInvestmentProperty | tifrs-bsci-basi\_LossesOnFairValueAdjustmentInvestmentProperty | Losses on fair value adjustment, investment property | 公允價值調整損失-投資性不動產 | 58017 | monetaryItemType | duration | debit | FALSE |
| GainsOnFairValueAdjustmentInvestmentProperty | tifrs-bsci-basi\_GainsOnFairValueAdjustmentInvestmentProperty | Gains on fair value adjustment, investment property | 公允價值調整利益-投資性不動產 | 48017 | monetaryItemType | duration | credit | FALSE |
| GainsLossesOnRevaluation | tifrs-bsci-basi\_GainsLossesOnRevaluation | Gains (losses) on revaluation | 重估價之利益(損失) | 65045 | monetaryItemType | duration | credit | FALSE |
| LossesOnDisposalsOfInvestmentProperty | tifrs-bsci-basi\_LossesOnDisposalsOfInvestmentProperty | Losses on disposals of investment property | 處分投資性不動產損失 | 58069 | monetaryItemType | duration | debit | FALSE |
| GainsOnDisposalsOfInvestmentProperty | tifrs-bsci-basi\_GainsOnDisposalsOfInvestmentProperty | Gains on disposals of investment property | 處分投資性不動產利益 | 48069 | monetaryItemType | duration | credit | FALSE |
| ShareCapitalAwaitingRetirement | tifrs-bsci-ci\_ShareCapitalAwaitingRetirement | Share capital awaiting retirement | 待註銷股本 | 31131 | monetaryItemType | instant | credit | FALSE |
| RevaluationSurplus | tifrs-bsci-basi\_RevaluationSurplus | Revaluation surplus | 重估增值 | 32561 | monetaryItemType | instant | credit | FALSE |
| NumberOfShareCapitalAwaitingRetirement | tifrs-bsci-ci\_NumberOfShareCapitalAwaitingRetirement | Number of share capital awaiting retirement | 待註銷股本股數 | 38110 | sharesItemType | instant |  | FALSE |
| GainLossOnDisposalsOfInvestmentPropertyAbstract | tifrs-bsci-basi\_GainLossOnDisposalsOfInvestmentPropertyAbstract | Gains (loss) on disposals of investment property | 處分投資性不動產損益 | stringItemType | monetaryItemType | duration |  | TRUE |
| GainLossOnDisposalsOfInvestmentProperty | tifrs-bsci-basi\_GainLossOnDisposalsOfInvestmentProperty | Gains (loss) on disposals of investment property | 處分投資性不動產損益 | stringItemType | monetaryItemType | duration |  | FALSE |

修改表達連結庫 (因原表過長，故只擷取修改部分)

紅字為新增，黃底為修改

|  |  |
| --- | --- |
| Element | order |
| 股本 |  |
| 普通股股本 | 1 |
| 特別股股本 | 2 |
| 預收股本 | 3 |
| 增資準備 | 4 |
| 待註銷股本 | 5 |
| 股本合計 | 6 |

|  |  |
| --- | --- |
| Element | order |
| 其他權益 |  |
| 國外營運機構財務報表換算之兌換差額 | 1 |
| 備供出售金融資產未實現損益 | 2 |
| 現金流量避險中屬有效避險部分之避險工具利益（損失） | 3 |
| 國外營運機構淨投資避險中屬有效避險部分之避險工具利益（損失） | 4 |
| 與待出售資產直接相關之權益 | 5 |
| 重估增值 | 6 |
| 其他權益－其他 | 7 |
| 其他權益合計 | 8 |

|  |  |
| --- | --- |
| Element | order |
| 權益 | 3 |
| 權益總額 | 1 |
| 待註銷股本股數 | 2 |
| 母公司暨子公司所持有之母公司庫藏股股數（單位：股） | 3 |
| 預收股款（權益項下）之約當發行股數（單位：股） | 4 |

|  |  |
| --- | --- |
| Element | order |
| 處分投資性不動產損益 | 37 |
| 處分投資性不動產利益 | 1 |
| 處分投資性不動產損失 | 2 |
| 處分投資性不動產損益 | 3 |

|  |  |
| --- | --- |
| Element | order |
| 其他綜合損益（稅後） | 7 |
| 國外營運機構財務報表換算之兌換差額 | 1 |
| 備供出售金融資產未實現評價損益 | 2 |
| 現金流量避險中屬有效避險部分之避險工具利益（損失） | 3 |
| 國外營運機構淨投資避險屬有效避險部分之避險工具利益（損失） | 4 |
| 確定福利計畫精算損益 | 5 |
| 採用權益法認列之關聯企業及合資其他綜合損益之份額 | 6 |
| 採用權益法認列之子公司、關聯企業及合資之其他綜合損益之份額 | 7 |
| 重估價之利益(損失) | 8 |
| 其他綜合損益－其他 | 9 |
| 與其他綜合損益組成部分相關之所得稅 | 10 |
| 其他綜合損益（稅後）淨額 | 11 |

修改計算連結庫

紅色字為新增、黃底為修改

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 其他綜合損益（稅後） | 2 | 1 |
| 國外營運機構財務報表換算之兌換差額 | 1 | 1 |
| 備供出售金融資產未實現評價損益 | 2 | 1 |
| 現金流量避險中屬有效避險部分之避險工具利益（損失） | 3 | 1 |
| 國外營運機構淨投資避險屬有效避險部分之避險工具利益（損失） | 4 | 1 |
| 確定福利計畫精算損益 | 5 | 1 |
| 採用權益法認列之關聯企業及合資其他綜合損益之份額 | 6 | 1 |
| 採用權益法認列之子公司、關聯企業及合資之其他綜合損益之份額 | 7 | 1 |
| 重估價之利益(損失) | 8 | 1 |
| 其他綜合損益－其他 | 9 | 1 |
| 與其他綜合損益組成部分相關之所得稅 | 10 | 1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 處分投資性不動產損益 | 32 | 1 |
| 處分投資性不動產利益 | 1 | 1 |
| 處分投資性不動產損失 | 2 | -1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 其他權益 |  |  |
| 國外營運機構財務報表換算之兌換差額 | 1 | 1 |
| 備供出售金融資產未實現損益 | 2 | 1 |
| 現金流量避險中屬有效避險部分之避險工具利益（損失） | 3 | 1 |
| 國外營運機構淨投資避險中屬有效避險部分之避險工具利益（損失） | 4 | 1 |
| 與待出售資產直接相關之權益 | 5 | 1 |
| 重估增值 | 6 | 1 |
| 其他權益－其他 | 7 | 1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 股本 |  |  |
| 普通股股本 | 1 | 1 |
| 特別股股本 | 2 | 1 |
| 預收股本 | 3 | 1 |
| 增資準備 | 4 | 1 |
| 待註銷股本 | 5 | 1 |

子業別FH

刪除元素

|  |  |  |
| --- | --- | --- |
| terseLabel | Label-zh-tw | Label-en |
| 42600 | 投資性不動產利益 | Gains on investment property |
| 52600 | 投資性不動產損失 | Losses on investment property |

新增元素

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Name | Id | Label (link, label, en) | Label (link, label, zh-tw) | Label (link, terseLabel, en) | type | period type | balance | abstract |
| GainsOnFairValueAdjustmentInvestmentProperty | tifrs-bsci-basi\_GainsOnFairValueAdjustmentInvestmentProperty | Gains on fair value adjustment, investment property | 公允價值調整利益-投資性不動產 | 42700 | monetaryItemType | duration | credit | FALSE |
| LossesOnInvestmentProperty | tifrs-bsci-basi\_LossesOnInvestmentProperty | Losses on fair value adjustment, investment property | 公允價值調整損失-投資性不動產 | 52700 | monetaryItemType | duration | debit | FALSE |
| GainLossOnDisposalsOfInvestmentPropertyAbstract | tifrs-bsci-basi\_GainLossOnDisposalsOfInvestmentPropertyAbstract | Gains (loss) on disposals of investment property | 處分投資性不動產損益 |  | monetaryItemType | duration |  | TRUE |
| GainLossOnDisposalsOfInvestmentProperty | tifrs-bsci-basi\_GainLossOnDisposalsOfInvestmentProperty | Gains (loss) on disposals of investment property | 處分投資性不動產損益 |  | monetaryItemType | duration |  | FALSE |
| GainsOnDisposalsOfInvestmentProperty | tifrs-bsci-basi\_GainsOnDisposalsOfInvestmentProperty | Gains on disposals of investment property | 處分投資性不動產利益 | 42800 | monetaryItemType | duration | credit | FALSE |
| LossesOnDisposalsOfInvestmentProperty | tifrs-bsci-basi\_LossesOnDisposalsOfInvestmentProperty | Losses on disposals of investment property | 處分投資性不動產損失 | 52800 | monetaryItemType | duration | debit | FALSE |
| GainsLossesOnRevaluation | tifrs-bsci-basi\_GainsLossesOnRevaluation | Gains (losses) on revaluation | 重估價之利益(損失) | 69545 | monetaryItemType | duration | credit | FALSE |
| ShareCapitalAwaitingRetirement | tifrs-bsci-ci\_ShareCapitalAwaitingRetirement | Share capital awaiting retirement | 待註銷股本 | 31131 | monetaryItemType | instant | credit | FALSE |
| RevaluationSurplus | tifrs-bsci-basi\_RevaluationSurplus | Revaluation surplus | 重估增值 | 32561 | monetaryItemType | instant | credit | FALSE |
| NumberOfShareCapitalAwaitingRetirement | tifrs-bsci-ci\_NumberOfShareCapitalAwaitingRetirement | Number of share capital awaiting retirement | 待註銷股本股數 | 39996 | sharesItemType | instant |  | FALSE |
| InvestmentProperty | tifrs-bsci-fh\_InvestmentProperty | Investment property | 投資性不動產 | 18001 | monetaryItemType | instant | debit | FALSE |
| RevaluationIncrementInvestmentProperty | tifrs-bsci-fh\_RevaluationIncrementInvestmentProperty | Revaluation increment, investment property | 重估增值－投資性不動產 | 18011 | monetaryItemType | instant | debit | FALSE |
| AccumulatedChangesInFairValueInvestmentProperty | tifrs-bsci-fh\_AccumulatedChangesInFairValueInvestmentProperty | Accumulated changes in fair value, investment property | 累計公允價值變動數－投資性不動產 | 18021 | monetaryItemType | instant | debit | FALSE |
| AccumulatedDepreciationInvestmentProperty | tifrs-bsci-fh\_AccumulatedDepreciationInvestmentProperty | Accumulated depreciation, investment property | 累計折舊－投資性不動產 | 18031 | monetaryItemType | instant | credit | FALSE |
| AccumulatedImpairmentInvestmentProperty | tifrs-bsci-fh\_AccumulatedImpairmentInvestmentProperty | Accumulated impairment, investment property | 累計減損－投資性不動產 | 18041 | monetaryItemType | instant | credit | FALSE |

修改表達連結庫

紅色字為新增、黃底為修改

|  |  |
| --- | --- |
| Element | order |
| 權益 | 17 |
| 歸屬於母公司業主之權益 | 1 |
| 股本 | 1 |
| 普通股股本 | 1 |
| 特別股股本 | 2 |
| 債券換股權利證書 | 3 |
| 待分配股票股利 | 4 |
| 預收股本 | 5 |
| 增資準備 | 6 |
| 待註銷股本 | 7 |
| 股本合計 | 8 |
| 資本公積 | 2 |
| 保留盈餘 | 3 |
| 其他權益 | 4 |
| 國外營運機構財務報表換算之兌換差額 | 1 |
| 備供出售金融資產未實現評價利益（損失） | 2 |
| 現金流量避險中屬有效避險部分之避險工具利益（損失） | 3 |
| 國外營運機構淨投資避險中屬有效避險工具利益（損失） | 4 |
| 與待出售資產直接相關之權益 | 5 |
| 重估增值 | 6 |
| 其他權益－其他 | 7 |
| 其他權益合計 | 8 |
| 庫藏股 | 5 |
| 歸屬於母公司業主之權益合計 | 6 |
| 共同控制下前手權益 | 1.1 |
| 非控制權益 | 2 |
| 權益總額 | 3 |
| 待註銷股本股數 | 4 |
| 預收股款（股東權益項下）之約當發行股數（單位：股） | 5 |
| 母公司暨子公司所持有之母公司庫藏股股數（單位：股） | 6 |

|  |  |
| --- | --- |
| Element | order |
| 處分投資性不動產損益 | 12 |
| 處分投資性不動產利益 | 1 |
| 處分投資性不動產損失 | 2 |
| 處分投資性不動產損益 | 3 |

|  |  |
| --- | --- |
| Element | order |
| 投資性不動產－淨額 | 16 |
| 投資性不動產 | 1 |
| 重估增值－投資性不動產 | 2 |
| 累計公允價值變動數－投資性不動產 | 3 |
| 累計折舊－投資性不動產 | 4 |
| 累計減損－投資性不動產 | 5 |

|  |  |
| --- | --- |
| Element | order |
| 其他綜合損益 | 10 |
| 國外營運機構財務報表換算之兌換差額 | 1 |
| 備供出售金融資產未實現評價利益（損失） | 2 |
| 現金流量避險中屬有效避險部分之避險工具利益（損失） | 3 |
| 國外營運機構淨投資避險中屬有效避險工具利益（損失） | 4 |
| 確定福利計畫精算利益（損失） | 5 |
| 採用權益法認列之關聯企業及合資其他綜合損益之份額 | 6 |
| 重估價之利益(損失) | 7 |
| 其他綜合損益－其他 | 8 |
| 與其他綜合損益組成部分相關之所得稅 | 9 |
| 本期其他綜合損益（稅後淨額） | 10 |

修改計算連結庫

紅色字為新增、黃底為修改

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 權益 |  |  |
| 歸屬於母公司業主之權益 | 1 | 1 |
| 股本 | 1 | 1 |
| 普通股股本 | 1 | 1 |
| 特別股股本 | 2 | 1 |
| 債券換股權利證書 | 3 | 1 |
| 待分配股票股利 | 4 | 1 |
| 預收股本 | 5 | 1 |
| 增資準備 | 6 | 1 |
| 待註銷股本 | 7 | 1 |
| 資本公積 | 2 | 1 |
| 保留盈餘 | 3 | 1 |
| 其他權益 | 4 | 1 |
| 國外營運機構財務報表換算之兌換差額 | 1 | 1 |
| 備供出售金融資產未實現評價利益（損失） | 2 | 1 |
| 現金流量避險中屬有效避險部分之避險工具利益（損失） | 3 | 1 |
| 國外營運機構淨投資避險中屬有效避險工具利益（損失） | 4 | 1 |
| 與待出售資產直接相關之權益 | 5 | 1 |
| 重估增值 | 6 | 1 |
| 其他權益－其他 | 7 | 1 |
| 庫藏股 | 5 | -1 |
| 共同控制下前手權益 | 1.1 | 1 |
| 非控制權益 | 2 | 1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 投資性不動產－淨額 | 16 | 1 |
| 投資性不動產 | 1 | 1 |
| 重估增值－投資性不動產 | 2 | 1 |
| 累計公允價值變動數－投資性不動產 | 3 | 1 |
| 累計折舊－投資性不動產 | 4 | -1 |
| 累計減損－投資性不動產 | 5 | -1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 處分投資性不動產損益 | 11 | 1 |
| 處分投資性不動產利益 | 1 | 1 |
| 處分投資性不動產損失 | 2 | -1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 其他綜合損益 | 2 | 1 |
| 國外營運機構財務報表換算之兌換差額 | 1 | 1 |
| 備供出售金融資產未實現評價利益（損失） | 2 | 1 |
| 現金流量避險中屬有效避險部分之避險工具利益（損失） | 3 | 1 |
| 國外營運機構淨投資避險中屬有效避險工具利益（損失） | 4 | 1 |
| 確定福利計畫精算利益（損失） | 5 | 1 |
| 採用權益法認列之關聯企業及合資其他綜合損益之份額 | 6 | 1 |
| 重估價之利益(損失) | 7 | 1 |
| 其他綜合損益－其他 | 8 | 1 |
| 與其他綜合損益組成部分相關之所得稅 | 9 | 1 |

子業別INS

修改元素

|  |  |  |
| --- | --- | --- |
| terseLabel | Label-zh-tw | Label-en |
| 32606 | 資本公積-**實際取得或**處分子公司股權價格與帳面價值差額 | Capital surplus, difference between consideration and carrying amount of subsidiaries **acquired or** disposed |
| 51300 | 其他保險負債淨變動 | Net change in other insurance liability |

新增元素

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Name | Id | Label (link, label, en) | Label (link, label, zh-tw) | Label (link, terseLabel, en) | type | period type | balance | abstract |
| ShareCapitalAwaitingRetirement | tifrs-bsci-ci\_ShareCapitalAwaitingRetirement | Share capital awaiting retirement | 待註銷股本 | 31500 | monetaryItemType | instant | credit | FALSE |
| NumberOfShareCapitalAwaitingRetirement | tifrs-bsci-ci\_NumberOfShareCapitalAwaitingRetirement | Number of share capital awaiting retirement | 待註銷股本股數 | 39700 | sharesItemType | instant |  | FALSE |
| CapitalSurplusChangesInOwnershipInterestsInSubsidiaries | tifrs-bsci-ins\_CapitalSurplusChangesInOwnershipInterestsInSubsidiaries | Capital Surplus, changes in ownership interests in subsidiaries | 資本公積-認列子公司所有權權益變動影響數 | 32607 | monetaryItemType | instant | credit | FALSE |

修改表達連結庫

紅色字為新增、黃底為修改

|  |  |
| --- | --- |
| Element | order |
| 股本 |  |
| 普通股股本 | 1 |
| 特別股股本 | 2 |
| 預收股本 | 3 |
| 待分配股票股利 | 4 |
| 股本合計 | 5 |
| 待註銷股本 | 6 |
| 資本公積 |  |
| 資本公積－發行股票溢價 | 1 |
| 資本公積－庫藏股票交易 | 2 |
| 資本公積－受贈資產 | 3 |
| 資本公積－員工認股權 | 4 |
| 資本公積－認股權 | 5 |
| 資本公積－限制員工權利股票 | 5.1 |
| 資本公積－其他 | 6 |
| 資本公積－轉換公司債轉換溢價 | 1 |
| 資本公積－處分資產增值 | 2 |
| 資本公積－採權益法認列關聯企業及合資股權淨值之變動數 | 3 |
| 資本公積－合併溢額 | 4 |
| 資本公積－轉換公司債應付利息補償金 | 5 |
| 資本公積－實際取得或處分子公司股權價格與帳面價值差額 | 6 |
| 資本公積－認列子公司所有權權益變動影響數 | 7 |
| 資本公積－其他 | 8 |
| 資本公積－其他合計 | 9 |
| 資本公積合計 | 7 |
| 資產負債表 |  |
| 資產 | 1 |
| 負債 | 2 |
| 權益 | 3 |
| 權益總額 | 3 |
| 待註銷股本股數 | 4 |
| 母公司暨子公司所持有之母公司庫藏股股數（單位：股） | 5 |
| 預收股款（權益項下）之約當發行股數（單位：股） | 6 |

修改計算連結庫

紅色字為新增、黃底為修改

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 股本 |  |  |
| 普通股股本 | 1 | 1 |
| 特別股股本 | 2 | 1 |
| 預收股本 | 3 | 1 |
| 待分配股票股利 | 4 | 1 |
| 待註銷股本 | 5 | 1 |
| 負債 |  |  |
| 資本公積 |  |  |
| 資本公積－發行股票溢價 | 1 | 1 |
| 資本公積－庫藏股票交易 | 2 | 1 |
| 資本公積－受贈資產 | 3 | 1 |
| 資本公積－員工認股權 | 4 | 1 |
| 資本公積－認股權 | 5 | 1 |
| 資本公積－限制員工權利股票 | 5.1 | 1 |
| 資本公積－其他 | 6 | 1 |
| 資本公積－轉換公司債轉換溢價 | 1 | 1 |
| 資本公積－處分資產增值 | 2 | 1 |
| 資本公積－採權益法認列關聯企業及合資股權淨值之變動數 | 3 | 1 |
| 資本公積－合併溢額 | 4 | 1 |
| 資本公積－轉換公司債應付利息補償金 | 5 | 1 |
| 資本公積－實際取得或處分子公司股權價格與帳面價值差額 | 6 | 1 |
| 資本公積－認列子公司所有權權益變動影響數 | 7 | 1 |
| 資本公積－其他 | 8 | 1 |

子業別　ＭＩＭ

修改元素

|  |  |  |
| --- | --- | --- |
| terseLabel | Label-zh-tw | Label-en |
| 5070 | 其他保險負債淨變動 | Net change in other insurance liability |
| 3230 | 資本公積－實際取得或處分子公司股權價格與帳面價值差額 | Capital surplus, difference between consideration and carrying amount of subsidiaries acquired or disposed |

新增元素

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Name | Id | Label (link, label, en) | Label (link, label, zh-tw) | Label (link, terseLabel, en) | type | period type | balance | abstract |
| GainsLossesOnRevaluation | tifrs-bsci-basi\_GainsLossesOnRevaluation | Gains (losses) on revaluation | 重估價之利益(損失) | 6670 | monetaryItemType | duration | credit | FALSE |
| ShareCapitalAwaitingRetirement | tifrs-bsci-ci\_ShareCapitalAwaitingRetirement | Share capital awaiting retirement | 待註銷股本 | 3160 | monetaryItemType | instant | credit | FALSE |
| RevaluationSurplus | tifrs-bsci-basi\_RevaluationSurplus | Revaluation surplus | 重估增值 | 3460 | monetaryItemType | instant | credit | FALSE |
| NumberOfShareCapitalAwaitingRetirement | tifrs-bsci-ci\_NumberOfShareCapitalAwaitingRetirement | Number of share capital awaiting retirement | 待註銷股本股數 | 3997 | sharesItemType | instant |  | FALSE |
| CapitalSurplusChangesInOwnershipInterestsInSubsidiaries | tifrs-bsci-ins\_CapitalSurplusChangesInOwnershipInterestsInSubsidiaries | Capital Surplus, changes in ownership interests in subsidiaries | 資本公積－認列對子公司所有權權益變動數 | 3235 | monetaryItemType | instant | credit | FALSE |

修改表達連結庫

紅色字為新增、黃底為修改

|  |  |
| --- | --- |
| Element | order |
| 其他綜合損益 | 8 |
| 國外營運機構財務報表換算之兌換差額 | 1 |
| 備供出售金融資產未實現評價利益（損失） | 2 |
| 現金流量避險中屬有效避險部份之避險工具利益（損失） | 3 |
| 國外營運機構淨投資避險屬有效避險部份之避險工具利益(損失) | 4 |
| 確定福利計畫精算利益（損失） | 5 |
| 採用權益法認列之關聯企業及合資其他綜合損益之份額 | 6 |
| 重估價之利益(損失) | 7 |
| 其他綜合損益－其他 | 8 |
| 與其他綜合損益組成部分相關之所得稅 | 9 |
| 其他綜合損益淨額 | 10 |

|  |  |
| --- | --- |
| Element | order |
| 權益 | 2 |
| 歸屬於母公司業主之權益 | 1 |
| 股本 | 1 |
| 普通股股本 | 1 |
| 特別股股本 | 2 |
| 債券換股權利證書 | 3 |
| 預收股本 | 4 |
| 待分配股票股利（增資準備） | 5 |
| 股本合計 | 6 |
| 待註銷股本 | 7 |
| 資本公積 | 2 |
| 資本公積－發行溢價 | 1 |
| 資本公積－庫藏股票交易 | 2 |
| 資本公積－實際取得或處分子公司股權價格與帳面價值差額 | 3 |
| 資本公積－認列對子公司所有權權益變動數 | 4 |
| 資本公積－處分資產增益 | 5 |
| 資本公積－受贈資產 | 6 |
| 資本公積－員工認股權 | 7 |
| 資本公積－採用權益法認列之關聯企業及合資淨值之變動數 | 8 |
| 資本公積－合併溢額 | 9 |
| 資本公積－認股權 | 10 |
| 資本公積－限制員工權利股票 | 10.1 |
| 資本公積－其他 | 11 |
| 資本公積合計 | 12 |
| 保留盈餘 | 3 |
| 其他權益 | 4 |
| 國外營運機構財務報表換算之兌換差額 | 1 |
| 備供出售金融資產未實利益（損失） | 2 |
| 現金流量避險中屬有效避險部分之避險工具利益（損失） | 3 |
| 國外營運機構淨投資避險中屬有效避險工具利益（損失） | 4 |
| 與待出售非流動資產直接相關之權益 | 5 |
| 重估增值 | 6 |
| 其他權益－其他 | 7 |
| 其他權益合計 | 8 |
| 庫藏股票 | 5 |
| 歸屬於母公司業主之權益合計 | 6 |
| 共同控制下前手權益 | 1.1 |
| 非控制權益 | 2 |
| 權益總額 | 3 |
| 待註銷股本股數 | 4 |
| 預收股款（權益項下）之約當發行股數（單位：股） | 5 |
| 母公司暨子公司所持有之母公司庫藏股股數（單位：股） | 6 |

修改計算連結庫

紅色字為新增、黃底為修改

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 其他綜合損益 | 2 | 1 |
| 國外營運機構財務報表換算之兌換差額 | 1 | 1 |
| 備供出售金融資產未實現評價利益（損失） | 2 | 1 |
| 現金流量避險中屬有效避險部份之避險工具利益（損失） | 3 | 1 |
| 國外營運機構淨投資避險屬有效避險部份之避險工具利益(損失) | 4 | 1 |
| 確定福利計畫精算利益（損失） | 5 | 1 |
| 採用權益法認列之關聯企業及合資其他綜合損益之份額 | 6 | 1 |
| 重估價之利益(損失) | 7 | 1 |
| 其他綜合損益－其他 | 8 | 1 |
| 與其他綜合損益組成部分相關之所得稅 | 9 | -1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 歸屬於母公司業主之權益 | 1 | 1 |
| 股本 | 1 | 1 |
| 普通股股本 | 1 | 1 |
| 特別股股本 | 2 | 1 |
| 債券換股權利證書 | 3 | 1 |
| 預收股本 | 4 | 1 |
| 待分配股票股利（增資準備） | 5 | 1 |
| 待註銷股本 | 6 | 1 |
| 資本公積 | 2 | 1 |
| 資本公積－發行溢價 | 1 | 1 |
| 資本公積－庫藏股票交易 | 2 | 1 |
| 資本公積－實際取得或處分子公司股權價格與帳面價值差額 | 3 | 1 |
| 資本公積－認列對子公司所有權權益變動數 | 4 | 1 |
| 資本公積－處分資產增益 | 5 | 1 |
| 資本公積－受贈資產 | 6 | 1 |
| 資本公積－員工認股權 | 7 | 1 |
| 資本公積－採用權益法認列之關聯企業及合資淨值之變動數 | 8 | 1 |
| 資本公積－合併溢額 | 9 | 1 |
| 資本公積－認股權 | 10 | 1 |
| 資本公積－限制員工權利股票 | 10.1 | 1 |
| 資本公積－其他 | 11 | 1 |
| 保留盈餘 | 3 | 1 |
| 其他權益 | 4 | 1 |
| 國外營運機構財務報表換算之兌換差額 | 1 | 1 |
| 備供出售金融資產未實利益（損失） | 2 | 1 |
| 現金流量避險中屬有效避險部分之避險工具利益（損失） | 3 | 1 |
| 國外營運機構淨投資避險中屬有效避險工具利益（損失） | 4 | 1 |
| 與待出售非流動資產直接相關之權益 | 5 | 1 |
| 重估增值 | 6 | 1 |
| 其他權益－其他 | 7 | 1 |

子業別 BD

修改元素

|  |  |  |
| --- | --- | --- |
| terseLabel | Label-zh-tw | Label-en |
| 302095 | 資本公積－實際取得或處分子公司股權價格與帳面價值差額 | Capital Surplus-difference between consideration and carrying amount of subsidiaries acquired and disposed |

新增元素

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Name | Id | Label (link, label, en) | Label (link, label, zh-tw) | Label (link, terseLabel, en) | type | period type | balance | abstract |
| ExchangeRateDerivativesForAssets | tifrs-bsci-bd\_ExchangeRateDerivativesForAssets | Exchange rate derivatives | 匯率衍生工具 | 112560 | monetaryItemType | instant | debit | FALSE |
| CommodityDerivativesForAssets | tifrs-bsci-bd\_CommodityDerivativesForAssets | Commodity derivatives | 商品衍生工具 | 112570 | monetaryItemType | instant | debit | FALSE |
| SpotExchangeReceivableForeignCurrencies | tifrs-bsci-bd\_SpotExchangeReceivableForeignCurrencies | Spot exchange receivable - foreign currencies | 應收即期外匯款 | 114136 | monetaryItemType | instant | debit | FALSE |
| ExchangeRateDerivativesForLiabilities | tifrs-bsci-bd\_ExchangeRateDerivativesForLiabilities | Exchange rate derivatives | 匯率衍生工具 | 212560 | monetaryItemType | instant | credit | FALSE |
| CommodityDerivativesForLiabilities | tifrs-bsci-bd\_CommodityDerivativesForLiabilities | Commodity derivatives | 商品衍生工具 | 212570 | monetaryItemType | instant | credit | FALSE |
| SpotExchangePayableForeignCurrencies | tifrs-bsci-bd\_SpotExchangePayableForeignCurrencies | Spot exchange payable - foreign currencies | 應付即期外匯款 | 214136 | monetaryItemType | instant | credit | FALSE |
| ShareCapitalAwaitingRetirement | tifrs-bsci-bd\_ShareCapitalAwaitingRetirement | Share capital awaiting retirement | 待註銷股本 | 301080 | monetaryItemType | instant | credit | FALSE |
| CapitalSurplusChangesInOwnershipInterestsInSubsidiaries | tifrs-bsci-bd\_CapitalSurplusChangesInOwnershipInterestsInSubsidiaries | Capital Surplus changes in ownership interests in subsidiaries | 資本公積－認列對子公司所有權權益變動數 | 302096 | monetaryItemType | instant | credit | FALSE |
| NumberOfShareCapitalAwaitingRetirement | tifrs-bsci-bd\_NumberOfShareCapitalAwaitingRetirement | Number of share capital awaiting retirement | 待註銷股本股數單位：股 | 399997 | sharesItemType | instant |  | FALSE |
| ValuationGainFromExchangeRateDerivatives | tifrs-bsci-bd\_ValuationGainFromExchangeRateDerivatives | Valuation gain from exchange rate derivatives | 評價利益－匯率衍生工具 | 424585 | monetaryItemType | duration | credit | FALSE |
| ValuationGainFromCommodityDerivatives | tifrs-bsci-bd\_ValuationGainFromCommodityDerivatives | Valuation gain from commodity derivatives | 評價利益－商品衍生工具 | 424586 | monetaryItemType | duration | credit | FALSE |
| ValuationLossFromExchangeRateDerivatives | tifrs-bsci-bd\_ValuationLossFromExchangeRateDerivatives | Valuation loss from exchange rate derivatives | 評價損失—匯率衍生工具 | 424595 | monetaryItemType | duration | debit | FALSE |
| ValuationLossFromCommodityDerivatives | tifrs-bsci-bd\_ValuationLossFromCommodityDerivatives | Valuation loss from commodity derivatives | 評價損失—商品衍生工具 | 424596 | monetaryItemType | duration | debit | FALSE |
| GainsLossesOnFairValueAdjustmentInvestmentProperty | tifrs-bsci-bd\_GainsLossesOnFairValueAdjustmentInvestmentProperty | Gains losses on fair value adjustment investment property | 公允價值調整淨利益損失-投資性不動產 | 602070 | monetaryItemType | duration | credit | FALSE |
| GainsOnFairValueAdjustmentInvestmentProperty | tifrs-bsci-bd\_GainsOnFairValueAdjustmentInvestmentProperty | Gains on fair value adjustment investment property | 公允價值調整利益-投資性不動產 | 602071 | monetaryItemType | duration | credit | FALSE |
| LossesOnFairValueAdjustmentInvestmentProperty | tifrs-bsci-bd\_LossesOnFairValueAdjustmentInvestmentProperty | Losses on fair value adjustment investment property | 公允價值調整損失-投資性不動產 | 602072 | monetaryItemType | duration | debit | FALSE |
| GainsLossesOnRevaluation | tifrs-bsci-bd\_GainsLossesOnRevaluation | Gains losses on revaluation | 重估價之淨利益損失 | 805140 | monetaryItemType | duration | debit | FALSE |
| GainsOnRevaluation | tifrs-bsci-bd\_GainsOnRevaluation | Gains on revaluation | 重估價之利益 | 805141 | monetaryItemType | duration | credit | FALSE |
| LossesOnRevaluation | tifrs-bsci-bd\_LossesOnRevaluation | Losses on revaluation | 重估價之損失 | 805142 | monetaryItemType | duration | debit | FALSE |
| GainsLossesOnFairValueAdjustmentInvestmentPropertyAbstract | tifrs-bsci-bd\_GainsLossesOnFairValueAdjustmentInvestmentPropertyAbstract | Gains losses on fair value adjustment investment property | 公允價值調整淨利益損失-投資性不動產 |  | monetaryItemType | duration | TRUE | TRUE |

修改表達連結庫

紅色字為新增、黃底為修改

|  |  |
| --- | --- |
| Element | order |
| 衍生工具資產－櫃檯 | 22 |
| 合約價值 | 1 |
| 買入選擇權 | 2 |
| 結構型商品 | 3 |
| 股權衍生工具 | 4 |
| 信用衍生工具 | 5 |
| 匯率衍生工具 | 6 |
| 商品衍生工具 | 7 |
| 衍生工具資產－櫃檯合計 | 8 |

|  |  |
| --- | --- |
| Element | order |
| 應收帳款 | 29 |
| 應收代買證券價款－集中 | 1 |
| 應收代買證券價款－櫃檯 | 2 |
| 交割代價 | 3 |
| 應收交割帳款－受託買賣 | 4 |
| 應收交割帳款－非受託買賣 | 5 |
| 應收即期外匯款 | 6 |
| 應收帳款－其他 | 7 |
| 應收帳款合計 | 8 |

|  |  |
| --- | --- |
| Element | order |
| 衍生工具負債－櫃檯 | 16 |
| 合約價值 | 1 |
| 賣出選擇權 | 2 |
| 結構型商品 | 3 |
| 股權衍生工具 | 4 |
| 信用衍生工具 | 5 |
| 商品衍生工具 | 6 |
| 匯率衍生工具 | 7 |
| 衍生工具負債－櫃檯合計 | 8 |
| Element | order |
| 應付帳款 | 17 |
| 應付託售證券價款－集中 | 1 |
| 應付託售證券價款－櫃檯 | 2 |
| 交割代價 | 3 |
| 應付交割帳款－受託買賣 | 4 |
| 應付交割帳款－非受託買賣 | 5 |
| 應付即期外匯款 | 6 |
| 應付帳款－其他 | 7 |
| 應付帳款合計 | 8 |

|  |  |
| --- | --- |
| Element | order |
| 資本公積 |  |
| 資本公積－股票溢價 | 1 |
| 資本公積－庫藏股票交易 | 2 |
| 資本公積－股份基礎給付 | 3 |
| 資本公積－處分資產增益 | 4 |
| 資本公積－受贈資產 | 5 |
| 資本公積－採權益法認列關聯企業及合資股權淨值之變動數 | 6 |
| 資本公積－合併溢額 | 7 |
| 資本公積－員工認股權 | 8 |
| 資本公積－已失效認股權 | 9 |
| 資本公積－認股權 | 10 |
| 資本公積－實際取得或處分子公司股權價格與帳面價值差額 | 11 |
| 資本公積－認列對子公司所有權權益變動數 | 12 |
| 資本公積－其他 | 13 |
| 資本公積合計 | 14 |

|  |  |
| --- | --- |
| Element | order |
| 股本 |  |
| 普通股股本 | 1 |
| 已認購普通股股本 | 2 |
| 特別股股本 | 3 |
| 已認購特別股股本 | 4 |
| 待分配股票股利 | 5 |
| 待註銷股本 | 6 |
| 指撥營運資金 | 7 |
| 營運資金－期貨（國外期貨商複委託業務） | 8 |
| 股本合計 | 9 |

|  |  |
| --- | --- |
| Element | order |
| 其他衍生工具淨利益（損失） | 8 |
| 股權衍生工具利益 | 1 |
| 結構型商品利益 | 2 |
| 信用衍生工具利益 | 3 |
| 評價利益－選擇權－其他 | 4 |
| 評價利益－匯率衍生工具 | 5 |
| 評價利益－商品衍生工具 | 6 |
| 評價利益－債券選擇權－非避險 | 7 |
| 評價利益－債券選擇權－避險 | 8 |
| 評價利益－選擇權－避險 | 9 |
| 其他衍生工具利益－其他 | 9.1 |
| 股權衍生工具損失 | 10 |
| 結構型商品損失 | 11 |
| 信用衍生工具損失 | 12 |
| 評價損失－選擇權－其他 | 13 |
| 評價損失—匯率衍生工具 | 14 |
| 評價損失—商品衍生工具 | 15 |
| 評價損失－債券選擇權－非避險 | 16 |
| 評價損失－債券選擇權－避險 | 17 |
| 評價損失－選擇權－避險 | 18 |
| 其他衍生工具損失－其他 | 18.1 |
| 其他衍生工具淨利益（損失） | 19 |

|  |  |
| --- | --- |
| Element | order |
| 其他利益及損失 | 3 |
| 財務收入 | 1 |
| 處分不動產及設備淨利益（損失） | 2 |
| 處分投資性不動產淨利益（損失） | 3 |
| 處分無形資產淨利益（損失） | 4 |
| 處分投資淨利益（損失） | 5 |
| 營業外衍生工具交易淨利益（損失）－期貨 | 6 |
| 公允價值調整淨利益損失-投資性不動產 | 7 |
| 公允價值調整利益-投資性不動產 | 1 |
| 公允價值調整損失-投資性不動產 | 2 |
| 營業外金融商品透過損益按公允價值衡量之淨利益（損失） | 8 |
| 減損迴轉利益 | 9 |
| 營業外金融負債透過損益按公允價值衡量之淨利益（損失） | 10 |
| 外幣兌換淨利益（損失） | 11 |
| 廉價購買利益 | 12 |
| 其他營業外收入 | 13 |
| 減損損失 | 14 |
| 負債性特別股股息 | 15 |
| 其他營業外支出 | 16 |
| 其他利益及損失淨額 | 17 |

|  |  |
| --- | --- |
| Element | order |
| 其他綜合損益 | 9 |
| 國外營運機構財務報表換算之兌換差額 | 1 |
| 國外營運機構淨投資避險屬有效避險部分之避險工具淨利益（損失） | 2 |
| 重估價之淨利益(損失) | 3 |
| 重估價之利益 | 1 |
| 重估價之損失 | 2 |
| 重估價之淨利益(損失) | 3 |
| 備供出售金融資產未實現淨利益（損失） | 4 |
| 現金流量避險中屬有效避險部分之避險工具淨利益（損失） | 5 |
| 確定福利計畫精算淨利益（損失） | 6 |
| 採用權益法認列之子公司、關聯企業及合資之其他綜合損益份額 | 7 |
| 採用權益法認列之關聯企業及合資之其他綜合損益份額 | 8 |
| 其他綜合損益－其他 | 9 |
| 與其他綜合損益組成部分相關之所得稅利益（費用） | 10 |
| 其他綜合損益淨額 | 11 |

修改計算連結庫

紅色字為新增、黃底為修改

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 衍生工具資產－櫃檯 | 22 | 1 |
| 合約價值 | 1 | 1 |
| 買入選擇權 | 2 | 1 |
| 結構型商品 | 3 | 1 |
| 股權衍生工具 | 4 | 1 |
| 信用衍生工具 | 5 | 1 |
| 匯率衍生工具 | 6 | 1 |
| 商品衍生工具 | 7 | 1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 應收帳款 | 29 | 1 |
| 應收代買證券價款－集中 | 1 | 1 |
| 應收代買證券價款－櫃檯 | 2 | 1 |
| 交割代價 | 3 | 1 |
| 應收交割帳款－受託買賣 | 4 | 1 |
| 應收交割帳款－非受託買賣 | 5 | 1 |
| 應收即期外匯款 | 6 | 1 |
| 應收帳款－其他 | 7 | 1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 衍生工具負債－櫃檯 | 16 | 1 |
| 合約價值 | 1 | 1 |
| 賣出選擇權 | 2 | 1 |
| 結構型商品 | 3 | 1 |
| 股權衍生工具 | 4 | 1 |
| 信用衍生工具 | 5 | 1 |
| 匯率衍生工具 | 6 | 1 |
| 商品衍生工具 | 7 | 1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 應付帳款 | 17 | 1 |
| 應付託售證券價款－集中 | 1 | 1 |
| 應付託售證券價款－櫃檯 | 2 | 1 |
| 交割代價 | 3 | 1 |
| 應付交割帳款－受託買賣 | 4 | 1 |
| 應付交割帳款－非受託買賣 | 5 | 1 |
| 應付即期外匯款 | 6 | 1 |
| 應付帳款－其他 | 7 | 1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 資本公積 |  |  |
| 資本公積－股票溢價 | 1 | 1 |
| 資本公積－庫藏股票交易 | 2 | 1 |
| 資本公積－股份基礎給付 | 3 | 1 |
| 資本公積－處分資產增益 | 4 | 1 |
| 資本公積－受贈資產 | 5 | 1 |
| 資本公積－採權益法認列關聯企業及合資股權淨值之變動數 | 7 | 1 |
| 資本公積－合併溢額 | 8 | 1 |
| 資本公積－員工認股權 | 9 | 1 |
| 資本公積－已失效認股權 | 10 | 1 |
| 資本公積－認股權 | 11 | 1 |
| 資本公積－實際取得或處分子公司股權價格與帳面價值差額 | 12 | 1 |
| 資本公積－認列對子公司所有權權益變動數 | 13 | 1 |
| 資本公積－其他 | 14 | 1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 股本 |  |  |
| 普通股股本 | 1 | 1 |
| 已認購普通股股本 | 2 | 1 |
| 特別股股本 | 3 | 1 |
| 已認購特別股股本 | 4 | 1 |
| 待分配股票股利 | 5 | 1 |
| 待註銷股本 | 6 | 1 |
| 指撥營運資金 | 7 | 1 |
| 營運資金－期貨（國外期貨商複委託業務） | 8 | 1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 其他衍生工具淨利益（損失） | 8 | 1 |
| 股權衍生工具利益 | 1 | 1 |
| 結構型商品利益 | 2 | 1 |
| 信用衍生工具利益 | 3 | 1 |
| 評價利益－選擇權－其他 | 4 | 1 |
| 評價利益－匯率衍生工具 | 5 | 1 |
| 評價利益－商品衍生工具 | 6 | 1 |
| 評價利益－債券選擇權－非避險 | 7 | 1 |
| 評價利益－債券選擇權－避險 | 8 | 1 |
| 評價利益－選擇權－避險 | 9 | 1 |
| 其他衍生工具利益－其他 | 9.1 | 1 |
| 股權衍生工具損失 | 10 | -1 |
| 結構型商品損失 | 11 | -1 |
| 信用衍生工具損失 | 12 | -1 |
| 評價損失－選擇權－其他 | 13 | -1 |
| 評價損失—匯率衍生工具 | 14 | -1 |
| 評價損失—商品衍生工具 | 15 | -1 |
| 評價損失－債券選擇權－非避險 | 16 | -1 |
| 評價損失－債券選擇權－避險 | 17 | -1 |
| 評價損失－選擇權－避險 | 18 | -1 |
| 其他衍生工具損失－其他 | 18.1 | -1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 營業外損益合計 | 3 | 1 |
| 採用權益法認列之關聯企業及合資損益之份額 | 1 | 1 |
| 採用權益法認列之子公司、關聯企業及合資損益之份額 | 2 | 1 |
| 其他利益及損失 | 3 | 1 |
| 財務收入 | 1 | 1 |
| 處分不動產及設備淨利益（損失） | 2 | 1 |
| 處分投資性不動產淨利益（損失） | 3 | 1 |
| 處分無形資產淨利益（損失） | 4 | 1 |
| 處分投資淨利益（損失） | 5 | 1 |
| 營業外衍生工具交易淨利益（損失）－期貨 | 6 | 1 |
| 公允價值調整淨利益損失-投資性不動產 | 7 | 1 |
| 公允價值調整利益-投資性不動產 | 1 | 1 |
| 公允價值調整損失-投資性不動產 | 2 | -1 |
| 營業外金融商品透過損益按公允價值衡量之淨利益（損失） | 8 | 1 |
| 減損迴轉利益 | 9 | 1 |
| 營業外金融負債透過損益按公允價值衡量之淨利益（損失） | 10 | 1 |
| 外幣兌換淨利益（損失） | 11 | 1 |
| 廉價購買利益 | 12 | 1 |
| 其他營業外收入 | 13 | 1 |
| 減損損失 | 14 | -1 |
| 負債性特別股股息 | 15 | -1 |
| 其他營業外支出 | 16 | -1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 其他綜合損益 | 2 | 1 |
| 國外營運機構財務報表換算之兌換差額 | 1 | 1 |
| 國外營運機構淨投資避險屬有效避險部分之避險工具淨利益（損失） | 2 | 1 |
| 重估價之淨利益(損失) | 3 | 1 |
| 重估價之利益 | 1 | 1 |
| 重估價之損失 | 2 | -1 |
| 備供出售金融資產未實現淨利益（損失） | 4 | 1 |
| 現金流量避險中屬有效避險部分之避險工具淨利益（損失） | 5 | 1 |
| 確定福利計畫精算淨利益（損失） | 6 | 1 |
| 採用權益法認列之子公司、關聯企業及合資之其他綜合損益份額 | 7 | 1 |
| 採用權益法認列之關聯企業及合資之其他綜合損益份額 | 8 | 1 |
| 其他綜合損益－其他 | 9 | 1 |
| 與其他綜合損益組成部分相關之所得稅利益（費用） | 10 | 1 |

修改 SCF 模組

修改元素

|  |  |  |
| --- | --- | --- |
| terselabel | label-en | label-zh-tw |
| A32170 | Increase (decrease) in construction contracts receivable | 應付建造合約款增加（減少） |

新增元素

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Name | Id | Label (link, label, en) | Label (link, label, zh-tw) | Label (link, terseLabel, en) | type | period type | balance | abstract |
| LossGainOnFairValueAdjustmentOfInvestmentProperty | tifrs-SCF\_LossGainOnFairValueAdjustmentOfInvestmentProperty | Loss (gain) on fair value adjustment of investment property | 投資性不動產公允價值調整損失(利益) | A24600 | monetaryItemType | duration |  | FALSE |

修改表達連結庫

紅色字為新增、黃底為修改

|  |  |
| --- | --- |
| Element | order |
| 調整項目 | 4 |
| 不影響現金流量之收益費損項目 | 1 |
| 折舊費用 | 1 |
| 攤銷費用 | 2 |
| 透過損益按公允價值衡量金融資產及負債之淨損失（利益） | 4 |
| 利息費用 | 5 |
| 金融資產重分類淨損失（利益） | 6 |
| 股利收入 | 8 |
| 股份基礎給付酬勞成本 | 9 |
| 應付公司債匯率影響數 | 10 |
| 處分無形資產損失（利益） | 14 |
| 處分採用權益法之投資損失（利益） | 16 |
| 金融資產減損損失 | 17 |
| 金融資產減損迴轉利益 | 18 |
| 非金融資產減損損失 | 19 |
| 非金融資產減損迴轉利益 | 20 |
| 未實現外幣兌換損失（利益） | 21 |
| 買回應付公司債損失（利益） | 22 |
| 逾期未領股利及董監酬勞轉列其他收入 | 23 |
| 投資性不動產公允價值調整損失(利益) | 24 |
| 其他項目 | 25 |
| 不影響現金流量之收益費損項目合計 | 26 |

修改計算連結庫

紅色字為新增、黃底為修改

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 調整項目 | 2 | 1 |
| 不影響現金流量之收益費損項目 | 1 | 1 |
| 折舊費用 | 1 | 1 |
| 攤銷費用 | 2 | 1 |
| 透過損益按公允價值衡量金融資產及負債之淨損失（利益） | 4 | 1 |
| 利息費用 | 5 | 1 |
| 金融資產重分類淨損失（利益） | 6 | 1 |
| 股利收入 | 8 | 1 |
| 股份基礎給付酬勞成本 | 9 | 1 |
| 應付公司債匯率影響數 | 10 | 1 |
| 處分無形資產損失（利益） | 14 | 1 |
| 處分採用權益法之投資損失（利益） | 16 | 1 |
| 金融資產減損損失 | 17 | 1 |
| 金融資產減損迴轉利益 | 18 | 1 |
| 非金融資產減損損失 | 19 | 1 |
| 非金融資產減損迴轉利益 | 20 | 1 |
| 未實現外幣兌換損失（利益） | 21 | 1 |
| 買回應付公司債損失（利益） | 22 | 1 |
| 逾期未領股利及董監酬勞轉列其他收入 | 23 | 1 |
| 投資性不動產公允價值調整損失(利益) | 24 | 1 |
| 其他項目 | 25 | 1 |

修改NOTE模組

因應事務所要求，為達成一致性，將「列入合併財務報表之子公司」及「未列入合併財務報表之子公司」之「所持股權百分比」之type改為xbrli:pureItemType。

|  |  |  |  |
| --- | --- | --- | --- |
| NAME | ID | Label-en | Label-zh-tw |
| PercentageOfOwnership4 | tifrs-notes\_PercentageOfOwnership4 | Percentage of ownership | 所持股權百分比 |

原為:num: percentItemType

20140422

修改bsci模組中的BASI Presentaion link，48063元素重複之問題。

修改後presentation link

|  |  |
| --- | --- |
| Element | order |
| 財產交易淨損益 | 22 |
| 財產交易利益 | 1 |
| 財產交易損失 | 2 |
| 財產交易淨損益 | 3 |
| 資產報廢損失 | 23 |
| 災害損失 | 24 |
| （提存）收回保費準備淨額 | 25 |
| （提存）收回未決賠款準備淨額 | 26 |
| （提存）收回輸出保險準備淨額 | 27 |
| （提存）收回特別準備淨額 | 28 |
| 提存意外損失準備 | 29 |
| 其他營業準備提存 | 30 |
| 內部損益（貸方） | 31.1 |
| 內部損益（借方） | 31.2 |
| 其他什項損益 | 32 |
| 其他利息以外收益 | 33 |
| 其他利息以外損失 | 34 |
| 其他利息以外淨損益 | 35 |
| 處分投資性不動產損益 | 36 |

原order 36是多出的財產交易利益，已刪除。

20140424

修正20140414之修改

BSCI模組

子業別FH

新增元素

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Name | Id | Label (link, label, zh) | Label (link, label, en) | type | period type | abstract |
| InvestmentPropertyAbstract | tifrs-bsci-fh\_InvestmentPropertyAbstract | Investment property | 投資性不動產－淨額 | monetaryItemType | instant | TRUE |

刪除元素

|  |  |  |  |
| --- | --- | --- | --- |
| Name | Id | Label (link, label, zh) | Label (link, label, en) |
| GainLossOnDisposalsOfInvestmentPropertyAbstract | tifrs-bsci-basi\_GainLossOnDisposalsOfInvestmentPropertyAbstract | Gains (loss) on disposals of investment property | 處分投資性不動產損益 |
| GainLossOnDisposalsOfInvestmentProperty | tifrs-bsci-basi\_GainLossOnDisposalsOfInvestmentProperty | Gains (loss) on disposals of investment property | 處分投資性不動產損益 |

修改persentation link

|  |  |
| --- | --- |
| Element | order |
| 投資性不動產損益 (abstract) | 4 |
| 公允價值調整利益-投資性不動產 | 1 |
| 處分投資性不動產利益 | 2 |
| 公允價值調整損失-投資性不動產 | 3 |
| 處分投資性不動產損失 | 4 |
| 投資性不動產損益 | 5 |

|  |  |
| --- | --- |
| Element | order |
| 投資性不動產－淨額 (abstract) | 16 |
| 投資性不動產 | 1 |
| 重估增值－投資性不動產 | 2 |
| 累計公允價值變動數－投資性不動產 | 3 |
| 累計折舊－投資性不動產 | 4 |
| 累計減損－投資性不動產 | 5 |
| 投資性不動產－淨額 | 6 |

修改calculation link

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 投資性不動產損益 | 4 | 1 |
| 公允價值調整利益-投資性不動產 | 1 | 1 |
| 處分投資性不動產利益 | 2 | 1 |
| 公允價值調整損失-投資性不動產 | 3 | -1 |
| 處分投資性不動產損失 | 4 | -1 |

子業別 basi

修改terselabel

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Name | Id | label, en | label, zh-tw | terseLabel | type | period type | balance | abstract |
| LossesOnFairValueAdjustmentInvestmentProperty | tifrs-bsci-basi\_LossesOnFairValueAdjustmentInvestmentProperty | Losses on fair value adjustment, investment property | 公允價值調整損失-投資性不動產 | 58018  (原為58017) | monetaryItemType | duration | debit | FALSE |
| GainsOnFairValueAdjustmentInvestmentProperty | tifrs-bsci-basi\_GainsOnFairValueAdjustmentInvestmentProperty | Gains on fair value adjustment, investment property | 公允價值調整利益-投資性不動產 | 48018(原為48017) | monetaryItemType | duration | credit | FALSE |

刪除元素

|  |  |  |  |
| --- | --- | --- | --- |
| Name | Id | Label (link, label, zh) | Label (link, label, en) |
| GainLossOnDisposalsOfInvestmentPropertyAbstract | tifrs-bsci-basi\_GainLossOnDisposalsOfInvestmentPropertyAbstract | Gains (loss) on disposals of investment property | 處分投資性不動產損益 |
| GainLossOnDisposalsOfInvestmentProperty | tifrs-bsci-basi\_GainLossOnDisposalsOfInvestmentProperty | Gains (loss) on disposals of investment property | 處分投資性不動產損益 |

修改presentation link

|  |  |
| --- | --- |
| Element | order |
| 投資性不動產損益 (abstract) | 4 |
| 公允價值調整利益-投資性不動產 | 1 |
| 處分投資性不動產利益 | 2 |
| 公允價值調整損失-投資性不動產 | 3 |
| 處分投資性不動產損失 | 4 |
| 投資性不動產損益 | 5 |

修改calculation link

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 投資性不動產損益 | 4 | 1 |
| 公允價值調整利益-投資性不動產 | 1 | 1 |
| 處分投資性不動產利益 | 2 | 1 |
| 公允價值調整損失-投資性不動產 | 3 | -1 |
| 處分投資性不動產損失 | 4 | -1 |

子業別 BD

修改presentation link

|  |  |
| --- | --- |
| Element | order |
| 衍生工具負債－櫃檯 | 16 |
| 合約價值 | 1 |
| 賣出選擇權 | 2 |
| 結構型商品 | 3 |
| 股權衍生工具 | 4 |
| 信用衍生工具 | 5 |
| 商品衍生工具 | 6 |
| 匯率衍生工具 | 7 |
| 衍生工具負債－櫃檯合計 | 8 |

順序顛倒

|  |  |
| --- | --- |
| Element | order |
| 資產負債表 | |
| 資產 | 3 |
| 流動資產 | 1 |
| 非流動資產 | 2 |
| 資產總額 | 3 |
| 負債及權益 | 4 |
| 待註銷股本股數單位：股 | 1 |

原權益類無任何元素。

子業別 INS

修改totalLabel

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ID | NAME | label-en | label-zh-tw | totallabel-zh-tw |
| NetChangeInInsuranceLiability | tifrs-bsci-ins\_NetChangeInInsuranceLiability | Net change in other insurance liability | 其他保險負債淨變動 | 其他保險負債淨變動 |

修改SCF模組

子業別INS

20140219之Q4新增科目

新增下列元素

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Name | Id | Label (link, label, en) | Label (link, label, zh-tw) | Label (link, positiveVerboseLabel, en) | Label (link, terseLabel, en) |
| DecreaseIncreaseInAvailableForSaleFinancialAssetsForIns | tifrs-SCF\_DecreaseIncreaseInAvailableForSaleFinancialAssetsForIns | Decrease (increase) in available-for-sale financial assets | 備供出售金融資產（增加）減少 | A51220 | A51220 |
| DecreaseIincreaseInFinancialAssetsAtCostForIns | tifrs-SCF\_DecreaseIincreaseInFinancialAssetsAtCostForIns | Decrease (increase) in financial assets at cost | 以成本衡量之金融資產（增加）減少 | A51230 | A51230 |
| DecreaseIncreaseInDebtsInvestmentWithoutActiveMarketForIns | tifrs-SCF\_DecreaseIncreaseInDebtsInvestmentWithoutActiveMarketForIns | Decrease (increase) in debts investment without active market | 無活絡市場之債券投資（增加）減少 | A51240 | A51240 |
| DecreaseIncreaseInHeldToMaturityFinancialAssetsForIns | tifrs-SCF\_DecreaseIncreaseInHeldToMaturityFinancialAssetsForIns | Decrease (increase) in held-to-maturity financial assets | 持有至到期日金融資產（增加）減少 | A51250 | A51250 |
| DecreaseIncreaseInFinancialLiabilitiesAtCostForIns | tifrs-SCF\_DecreaseIncreaseInFinancialLiabilitiesAtCostForIns | Decrease (increase) in financial liabilities at cost | 以成本衡量之金融負債增加（減少） | A52270 | A52270 |

修改Calculation Link（新增元素，並修正Order，黃色標籤為新增，綠色為修改）

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 與營業活動相關之資產之淨變動 | 1 | 1 |
| 應收票據（增加）減少 | 1 | 1 |
| 應收保費（增加）減少 | 2 | 1 |
| 其他應收款（增加）減少 | 3 | 1 |
| 透過損益按公允價值衡量之金融資產（增加）減少 | 4 | 1 |
| 避險之衍生金融資產（增加）減少 | 5 | 1 |
| 其他金融資產（增加）減少 | 6 | 1 |
| 再保險合約資產（增加）減少 | 7 | 1 |
| 預付費用及其他預付款（增加）減少 | 8 | 1 |
| 存出保證金（增加）減少 | 9 | 1 |
| 存出再保責任準備金（增加）減少 | 10 | 1 |
| 暫付及待結轉帳項（增加）減少 | 11 | 1 |
| 備供出售金融資產（增加）減少 | 12 | 1 |
| 以成本衡量之金融資產（增加）減少 | 13 | 1 |
| 無活絡市場之債券投資（增加）減少 | 14 | 1 |
| 持有至到期日金融資產（增加）減少 | 15 | 1 |
| 其他資產（增加）減少 | 16 | 1 |
| 與營業活動相關之負債之淨變動 | 2 | 1 |
| 應付票據增加（減少） | 1 | 1 |
| 應付保險賠款與給付增加（減少） | 2 | 1 |
| 應付再保賠款與給付增加（減少） | 3 | 1 |
| 應付佣金增加（減少） | 4 | 1 |
| 應付再保往來款項增加（減少） | 5 | 1 |
| 其他應付款增加（減少） | 6 | 1 |
| 透過損益按公允價值衡量之金融負債增加（減少） | 7 | 1 |
| 其他金融負債增加（減少） | 8 | 1 |
| 負債準備增加（減少） | 9 | 1 |
| 員工福利負債準備增加（減少） | 10 | 1 |
| 預收收益增加（減少） | 11 | 1 |
| 預收款項增加（減少） | 12 | 1 |
| 遞延手續費收入增加（減少） | 13 | 1 |
| 存入保證金增加（減少） | 14 | 1 |
| 存入再保責任準備金增加（減少） | 15 | 1 |
| 暫收及待結轉款項增加（減少） | 16 | 1 |
| 以成本衡量之金融負債增加（減少） | 17 | 1 |
| 其他負債增加（減少） | 18 | 1 |

修改Presentation Link（新增元素，並修正Order，黃色標籤為新增，綠色為修改）

|  |  |
| --- | --- |
| Element | order |
| 與營業活動相關之資產之淨變動 | 1 |
| 應收票據（增加）減少 | 1 |
| 應收保費（增加）減少 | 2 |
| 其他應收款（增加）減少 | 3 |
| 透過損益按公允價值衡量之金融資產（增加）減少 | 4 |
| 避險之衍生金融資產（增加）減少 | 5 |
| 其他金融資產（增加）減少 | 6 |
| 再保險合約資產（增加）減少 | 7 |
| 預付費用及其他預付款（增加）減少 | 8 |
| 存出保證金（增加）減少 | 9 |
| 存出再保責任準備金（增加）減少 | 10 |
| 暫付及待結轉帳項（增加）減少 | 11 |
| 備供出售金融資產（增加）減少 | 12 |
| 以成本衡量之金融資產（增加）減少 | 13 |
| 無活絡市場之債券投資（增加）減少 | 14 |
| 持有至到期日金融資產（增加）減少 | 15 |
| 其他資產（增加）減少 | 16 |
| 與營業活動相關之資產之淨變動合計 | 26 |
| 與營業活動相關之負債之淨變動 | 2 |
| 應付票據增加（減少） | 1 |
| 應付保險賠款與給付增加（減少） | 2 |
| 應付再保賠款與給付增加（減少） | 3 |
| 應付佣金增加（減少） | 4 |
| 應付再保往來款項增加（減少） | 5 |
| 其他應付款增加（減少） | 6 |
| 透過損益按公允價值衡量之金融負債增加（減少） | 7 |
| 其他金融負債增加（減少） | 8 |
| 負債準備增加（減少） | 9 |
| 員工福利負債準備增加（減少） | 10 |
| 預收收益增加（減少） | 11 |
| 預收款項增加（減少） | 12 |
| 遞延手續費收入增加（減少） | 13 |
| 存入保證金增加（減少） | 14 |
| 存入再保責任準備金增加（減少） | 15 |
| 暫收及待結轉款項增加（減少） | 16 |
| 以成本衡量之金融負債增加（減少） | 17 |
| 其他負債增加（減少） | 18 |
| 與營業活動相關之負債之淨變動合計 | 26 |

20140502

修正「20140424修改SCF模組中的INS業別」，新增之元素漏未新增terseLabel，修正下列元素之Period type從instant修改為duration。

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Name | Id | Label (link, label, en) | Label (link, label, zh-tw) | Label (link, positiveVerboseLabel, en) | Label (link, terseLabel, en) |
| DecreaseIncreaseInAvailableForSaleFinancialAssetsForIns | tifrs-SCF\_DecreaseIncreaseInAvailableForSaleFinancialAssetsForIns | Decrease (increase) in available-for-sale financial assets | 備供出售金融資產（增加）減少 | A51220 | A51220 |
| DecreaseIincreaseInFinancialAssetsAtCostForIns | tifrs-SCF\_DecreaseIincreaseInFinancialAssetsAtCostForIns | Decrease (increase) in financial assets at cost | 以成本衡量之金融資產（增加）減少 | A51230 | A51230 |
| DecreaseIncreaseInDebtsInvestmentWithoutActiveMarketForIns | tifrs-SCF\_DecreaseIncreaseInDebtsInvestmentWithoutActiveMarketForIns | Decrease (increase) in debts investment without active market | 無活絡市場之債券投資（增加）減少 | A51240 | A51240 |
| DecreaseIncreaseInHeldToMaturityFinancialAssetsForIns | tifrs-SCF\_DecreaseIncreaseInHeldToMaturityFinancialAssetsForIns | Decrease (increase) in held-to-maturity financial assets | 持有至到期日金融資產（增加）減少 | A51250 | A51250 |
| DecreaseIncreaseInFinancialLiabilitiesAtCostForIns | tifrs-SCF\_DecreaseIncreaseInFinancialLiabilitiesAtCostForIns | Decrease (increase) in financial liabilities at cost | 以成本衡量之金融負債增加（減少） | A52270 | A52270 |

20140506

修改NOTE模組中之元素，將下列元素之Period type從druation修改為instant。

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Name | Id | Label (link, label, en) | Label (link, label, zh-tw) | Label (link, terseLabel, en) | 所屬項目 |
| TotalAmountsReceivableFromRelatedParties | tifrs-notes\_TotalAmountsReceivableFromRelatedParties | Total amounts receivable from related parties | 合計 | RPARS | 應收關係人款項 |
| TotalAmountsPayableToRelatedParties | tifrs-notes\_TotalAmountsPayableToRelatedParties | Total amounts payable to related parties | 合計 | RPAPS | 應付關係人款項 |
| TotalPrepaymentsToRelatedParties | tifrs-notes\_TotalPrepaymentsToRelatedParties | Total prepayments to related parties | 合計 | RPPMS | 預付款項 |
| TotalLoanToRelatedParties | tifrs-notes\_TotalLoanToRelatedParties | Total loan to related parties | 合計 | RPLNTS | 對關係人放款 |
| TotalLoanFromRelatedParties | tifrs-notes\_TotalLoanFromRelatedParties | Total loan from related parties | 合計 | RPLNFS | 向關係人借款 |
| AmountsReceivableFromRelatedParties | tifrs-notes\_AmountsReceivableFromRelatedParties | Amounts receivable from related parties | 說明 |  | 應收關係人款項 |
| AmountsPayableToRelatedParties | tifrs-notes\_AmountsPayableToRelatedParties | Amounts payable to related parties | 說明 |  | 應付關係人款項 |
| PrepaymentsToRelatedParties | tifrs-notes\_PrepaymentsToRelatedParties | Prepayments to related parties | 說明 |  | 預付款項 |
| LoanToRelatedParties | tifrs-notes\_LoanToRelatedParties | Loan from related parties | 說明 |  | 對關係人放款 |
| LoanFromRelatedParties | tifrs-notes\_LoanFromRelatedParties | Loan from related parties | 說明 |  | 向關係人借款 |

20140507

修改NOTE模組中之元素，將下列元素之Period type從druation修改為instant。

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Name | Id | Label (link, label, en) | Label (link, label, zh-tw) | 所屬項目 |
| ScheduleOfTradeAndOtherReceivables | tifrs-notes\_ScheduleOfTradeAndOtherReceivables | Financial statement account and amount | 說明 | 應收款項 |

20140508

修正利用XWAND建造元素時，LabelArc及Label標籤之title、label與id之屬性值出現”newItem”，將下列檔案部分元素之屬性值(newItem)修正為其應有之屬性值。

共有六個檔案修改

1. tifrs-scf-2014-03-31-label.xml
2. tifrs-es-2014-03-31-label.xml
3. tifrs-bsci-ci-2014-03-31-label.xmltifrs-bsci-basi-2014-03-31-label.xml
4. tifrs-bsci-basi-2014-03-31-presentation.xml
5. tifrs-bsci-fh-2014-03-31-label.xml
6. tifrs-notes-2014-03-31-label.xml

20140515

修正BSCI模組中，部分元素的Prefix不是該業別的Prefix，

修正的業別如下：

1. Basi
2. FH
3. INS
4. MIM

20140706

修改NOTES模組，並於各業別下的「母子公司間之業務關係及重要交易往來情形」新增備註。

新增元素

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Name | id | label-en | label-zh-tw | type | peroid type | abstract | nillable |
| Note-SignificantIntercompanyTransactionsBetweenConsolidatedEntities | tifrs-notes\_Note-SignificantIntercompanyTransactionsBetweenConsolidatedEntities | Note | 備註 | stringItemType | duration | FALSE | TRUE |

修改presentation link，新增備註(黃色標色為新增)

|  |  |
| --- | --- |
| Element | order |
| 母子公司間業務關係及重要交易往來情形 |  |
| 母子公司間業務關係及重要交易往來情形 | 1 |
| 編號 | 1 |
| 交易人名稱 | 2 |
| 交易往來對象 | 3 |
| 與交易人之關係 | 4 |
| 交易往來情形 | 5 |
| 備註 | 2 |

修改BSCI模組，保險業新增資產負債表科目(31600及31700)

新增元素

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Name | Id | Label (link, label, en) | Label (link, label, zh-tw) | Label (link, terseLabel, en) | Type Local Name | PeriodType | Abstract | Nillable |
| CertificateOfEntitlementToNewSharesFromConvertibleBond | tifrs-bsci-ins\_CertificateOfEntitlementToNewSharesFromConvertibleBond | Certificate of entitlement to new shares from convertible bond | 債券換股權利證書 | 31600 | sharesItemType | instant | FALSE | TRUE |
| CertificateOfEntitlementToNewSharesFromPreferenceShare | tifrs-bsci-ins\_CertificateOfEntitlementToNewSharesFromPreferenceShare | Certificate of entitlement to new shares from preference share | 特別股轉換普通股權利證書 | 31700 | sharesItemType | instant | FALSE | TRUE |

修改Presentation link，黃色標籤為新增，綠色為修改

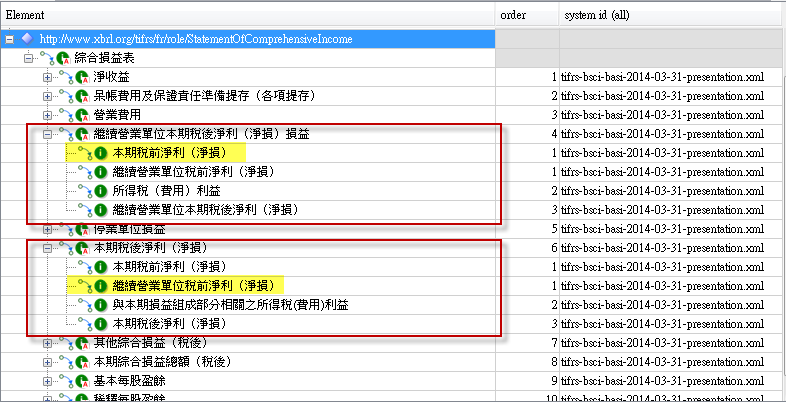
|  |  |
| --- | --- |
| Element | order |
| 股本 |  |
| 普通股股本 | 1 |
| 特別股股本 | 2 |
| 預收股本 | 3 |
| 待分配股票股利 | 4 |
| 待註銷股本 | 5 |
| 債券換股權利證書 | 6 |
| 特別股轉換普通股權利證書 | 7 |
| 股本合計 | 8 |

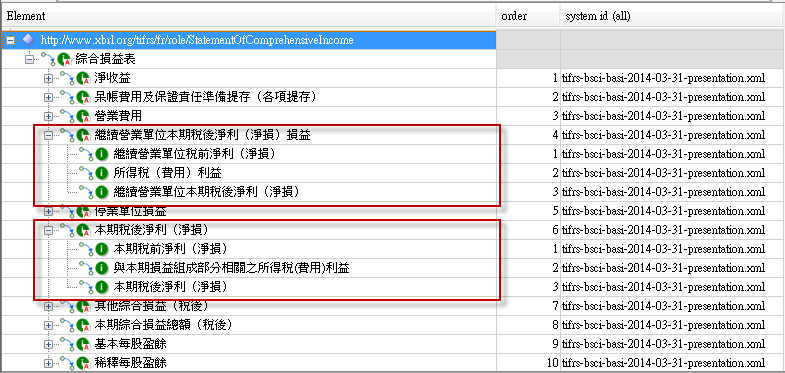
修改calculation link，黃色標籤為新增

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 股本 |  |  |
| 普通股股本 | 1 | 1 |
| 特別股股本 | 2 | 1 |
| 預收股本 | 3 | 1 |
| 待分配股票股利 | 4 | 1 |
| 待註銷股本 | 5 | 1 |
| 債券換股權利證書 | 6 | 1 |
| 特別股轉換普通股權利證書 | 7 | 1 |

20140713

修改BSCI模組中的BASI之presentation link多餘之項目。

修改前

修改後

20141130

新增BSCI中BD的資產負債表及損益表之科目

新增元素

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| name | id | label-en | label-zh-tw | terselabel-en | type | peroidType | balance | abstract |
| SecuritiesHeldForOperationsProprietaryOTCFund | tifrs-bsci-bd\_SecuritiesHeldForOperationsProprietaryOTCFund | Securities held for operations-proprietary-OTC-fund | 營業證券－自營－櫃檯－基金 | 112900 | monetaryItemType | instant | debit | FALSE |
| ForwardExchangeReceivableForeignCurrencies | tifrs-bsci-bd\_ForwardExchangeReceivableForeignCurrencies | Forward exchange receivable - foreign currencies | 應收遠期外匯款 | 114137 | monetaryItemType | instant | debit | FALSE |
| ForwardExchangePayableForeignCurrencies | tifrs-bsci-bd\_ForwardExchangePayableForeignCurrencies | Forward exchange payable - foreign currencies | 應付遠期外匯款 | 214137 | monetaryItemType | instant | credit | FALSE |
| AssignedWorkingCapitalOffshoreSecuritiesUnit | tifrs-bsci-bd\_AssignedWorkingCapitalOffshoreSecuritiesUnit | Assigned working capital-offshore securities unit | 指撥營運資金－國際證券業務 | 301113 | monetaryItemType | instant | credit | FALSE |

表達連結庫新增(黃色)及修改(綠色)

|  |  |
| --- | --- |
| Element | order |
| 營業證券－自營 | 10 |
| 營業證券－自營－集中－股票 | 1 |
| 營業證券－自營－集中－債券 | 2 |
| 營業證券－自營－集中－其他 | 3 |
| 營業證券－自營－櫃檯－股票 | 4 |
| 營業證券－自營－櫃檯－債券 | 5 |
| 營業證券－自營－櫃檯－其他 | 6 |
| 營業證券－自營－櫃檯－興櫃 | 7 |
| 營業證券－自營－國外 | 8 |
| 營業證券－自營－櫃檯－基金 | 9 |
| 營業證券－自營合計 | 10 |

|  |  |
| --- | --- |
| Element | order |
| 應收帳款 | 29 |
| 應收代買證券價款－集中 | 1 |
| 應收代買證券價款－櫃檯 | 2 |
| 交割代價 | 3 |
| 應收交割帳款－受託買賣 | 4 |
| 應收交割帳款－非受託買賣 | 5 |
| 應收即期外匯款 | 6 |
| 應收遠期外匯款 | 7 |
| 應收帳款－其他 | 8 |
| 應收帳款合計 | 9 |

|  |  |
| --- | --- |
| Element | order |
| 應付帳款 | 17 |
| 應付託售證券價款－集中 | 1 |
| 應付託售證券價款－櫃檯 | 2 |
| 交割代價 | 3 |
| 應付交割帳款－受託買賣 | 4 |
| 應付交割帳款－非受託買賣 | 5 |
| 應付即期外匯款 | 6 |
| 應付遠期外匯款 | 7 |
| 應付帳款－其他 | 8 |
| 應付帳款合計 | 9 |

|  |  |
| --- | --- |
| Element | order |
| 指撥營運資金 | 7 |
| 指撥營運資金－期貨部 | 1 |
| 指撥營運資金－證券部 | 2 |
| 指撥營運資金－國際證券業務 | 3 |
| 指撥營運資金合計 | 4 |

計算連結庫新增(黃色)及修改(綠色)

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 營業證券－自營 | 10 | 1 |
| 營業證券－自營－集中－股票 | 1 | 1 |
| 營業證券－自營－集中－債券 | 2 | 1 |
| 營業證券－自營－集中－其他 | 3 | 1 |
| 營業證券－自營－櫃檯－股票 | 4 | 1 |
| 營業證券－自營－櫃檯－債券 | 5 | 1 |
| 營業證券－自營－櫃檯－其他 | 6 | 1 |
| 營業證券－自營－櫃檯－興櫃 | 7 | 1 |
| 營業證券－自營－國外 | 8 | 1 |
| 營業證券－自營－櫃檯－基金 | 9 | 1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 應收帳款 | 29 | 1 |
| 應收代買證券價款－集中 | 1 | 1 |
| 應收代買證券價款－櫃檯 | 2 | 1 |
| 交割代價 | 3 | 1 |
| 應收交割帳款－受託買賣 | 4 | 1 |
| 應收交割帳款－非受託買賣 | 5 | 1 |
| 應收即期外匯款 | 6 | 1 |
| 應收遠期外匯款 | 7 | 1 |
| 應收帳款－其他 | 8 | 1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 應付帳款 | 17 | 1 |
| 應付託售證券價款－集中 | 1 | 1 |
| 應付託售證券價款－櫃檯 | 2 | 1 |
| 交割代價 | 3 | 1 |
| 應付交割帳款－受託買賣 | 4 | 1 |
| 應付交割帳款－非受託買賣 | 5 | 1 |
| 應付即期外匯款 | 6 | 1 |
| 應付遠期外匯款 | 7 | 1 |
| 應付帳款－其他 | 8 | 1 |

|  |  |  |
| --- | --- | --- |
| Element | order | weight |
| 指撥營運資金 | 7 | 1 |
| 指撥營運資金－期貨部 | 1 | 1 |
| 指撥營運資金－證券部 | 2 | 1 |
| 指撥營運資金－國際證券業務 | 3 | 1 |