

Prepared by	Reviewed by

2.1.100

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/15	Amount Chg	%Chg
1110 零用金	25,509.00	0.00	0.00	25,509.00		45,509.00	-20,000.00	-44
1112 銀行存款	278,553,123.00	0.00	-275,849,800.00	2,703,323.00		846,899.00	1,856,424.00	219
1113 銀行存款-外幣評價	0.00	27,125.00	0.00	27,125.00		0.00	27,125.00	0
1115 銀行定存	80,000,000.00	0.00	-80,000,000.00	0.00		0.00	0.00	0
現金及銀行存款合計	358,578,632.00	27,125.00	-355,849,800.00	2,755,957.00		892,408.00	1,863,549.00	209
1422 透過損益按公允價值衡量之金融資產	737,000.00	-39,500.00	0.00	697,500.00		0.00	697,500.00	0
1423 持有供交易之金融資產-流動	1,962,000.00	3,000.00	0.00	1,965,000.00		2,020,000.00	-55,000.00	-3
金融資產-流動合計	2,699,000.00	-36,500.00	0.00	2,662,500.00		2,020,000.00	642,500.00	32
1123 應收帳款	17,714,698.00	0.00	0.00	17,714,698.00		13,017,698.00	4,697,000.00	36
1124 備抵呆帳-應收帳款	-12,997,698.00	0.00	0.00	-12,997,698.00		-12,997,698.00	0.00	0
應收票據及應收帳款淨額	4,717,000.00	0.00	0.00	4,717,000.00		20,000.00	4,697,000.00	3485
1127 其他應收關係人款-新中科	0.00	0.00	166,558.00	166,558.00		979,058.00	-812,500.00	-83
1129 其他應收關係人款-中科	0.00	0.00	0.00	0.00		1,950,000.00	-1,950,000.00	-100
應收關係人款合計	0.00	0.00	166,558.00	166,558.00		2,929,058.00	-2,762,500.00	-94
1128 其他應收款	25,620,974.00	0.00	0.00	25,620,974.00		25,620,974.00	0.00	0
1132 其他應收款-其他	0.00	0.00	0.00	0.00		8,295.00	-8,295.00	-100
11281 備抵-其他應收款	-25,620,974.00	0.00	0.00	-25,620,974.00		-25,620,974.00	0.00	0
其他應收款淨額	0.00	0.00	0.00	0.00		8,295.00	-8,295.00	-100
1215 原料	257,029.00	0.00	0.00	257,029.00		257,029.00	0.00	0
1213 半成品	2,617,480.00	0.00	0.00	2,617,480.00		2,617,480.00	0.00	0
1214 在製品	202,966.00	0.00	0.00	202,966.00		202,966.00	0.00	0
1211 製成品	1,957,666.00	0.00	0.00	1,957,666.00		1,957,666.00	0.00	0
1201 商品存貨	62,167.00	0.00	0.00	62,167.00		62,167.00	0.00	0
1209 備抵存貨跌價呆滯損失	-5,097,308.00	0.00	0.00	-5,097,308.00		-5,035,141.00	-62,167.00	1
存貨合計	0.00	0.00	0.00	0.00		62,167.00	-62,167.00	-100
1233 營建用地	553,577,031.00	0.00	8,878,192.00	562,455,223.00		558,318,323.00	4,136,900.00	1
營建用地合計	553,577,031.00	0.00	8,878,192.00	562,455,223.00		558,318,323.00	4,136,900.00	1
12244 在建土地-軍和265段	299,804,501.00	0.00	-299,804,501.00	0.00		261,061,884.00	-261,061,884.00	-100
1220 在建土地-倡和55號	24,479,090.00	0.00	-24,479,090.00	0.00		24,479,090.00	-24,479,090.00	-100
1221 在建房地-台中大庄段	8,337,839.00	0.00	-8,337,839.00	0.00		0.00	0.00	0
1222 在建房地-台中倡和段	71,291,854.00	0.00	-71,291,854.00	0.00		58,046,616.00	-58,046,616.00	-100
1227 在建房地-台中沙鹿斗抵小段258	371,968.00	0.00	-371,968.00	0.00		0.00	0.00	0
12245 在建土地-倡和段52	20,399,831.00	0.00	-20,399,831.00	0.00		20,399,831.00	-20,399,831.00	-100
12246 在建土地-倡和段54	15,173,293.00	0.00	-15,173,293.00	0.00		15,173,293.00	-15,173,293.00	-100
12321 在建工程-倡和	0.00	0.00	0.00	0.00		11,620,476.00	-11,620,476.00	-100
12322 在建工程-軍和	0.00	0.00	0.00	0.00		21,134,190.00	-21,134,190.00	-100
1235 在建費用-其他	22,245,248.00	0.00	-13,907,409.00	8,337,839.00		26,021,433.00	-17,683,594.00	-68
在建工程合計	462,103,624.00	0.00	-453,765,785.00	8,337,839.00		437,936,813.00	-429,598,974.00	-98
12241 待售土地-景泰然	0.00	0.00	59,956,307.00	59,956,307.00		0.00	59,956,307.00	0
1234 待售房屋-景泰然	0.00	0.00	77,373,626.00	77,373,626.00		0.00	77,373,626.00	0
1251 待售土地-八大景	0.00	0.00	142,322,894.00	142,322,894.00		0.00	142,322,894.00	0
1252 待售房屋-八大景	0.00	0.00	169,366,577.00	169,366,577.00		0.00	169,366,577.00	0
待售房地合計	0.00	0.00	449,019,404.00	449,019,404.00		0.00	449,019,404.00	0
1114 受限制銀行存款-流動	0.00	0.00	263,733,098.00	263,733,098.00		10,654,600.00	253,078,498.00	2375
1141 其他預付費用	1,901,498.00	0.00	-1,794,306.00	107,192.00		241,712.00	-134,520.00	-56
1149 應收股利	0.00	1,689,376.00	0.00	1,689,376.00		51,023.00	1,638,353.00	3211
1142 預付保險費	0.00	0.00	0.00	0.00		86,806.00	-86,806.00	-100
1268 其他預付款	8,665,353.00	0.00	0.00	8,665,353.00		8,665,353.00	0.00	0
預付費用合計	10,566,851.00	1,689,376.00	-1,794,306.00	10,461,921.00		9,044,894.00	1,417,027.00	16
1959 應收退稅款	2,989.00	0.00	0.00	2,989.00		65.00	2,924.00	4498
1191 暫付款	2,164,391.00	0.00	0.00	2,164,391.00		2,006,546.00	157,845.00	8
1192 代付款	1,088,488.00	0.00	0.00	1,088,488.00		1,088,488.00	0.00	0
1194 進項稅額	922,864.00	0.00	-922,864.00	0.00		46,215.00	-46,215.00	-100
1196 留抵稅額	37,572,774.00	0.00	-1,276,341.00	36,296,433.00		37,657,167.00	-1,360,734.00	-4
其他流動資產合計	41,751,506.00	0.00	-2,199,205.00	39,552,301.00		40,798,481.00	-1,246,180.00	-3
流動資產合計	1,433,993,644.00	1,680,001.00	-91,811,844.00	1,343,861,801.00		1,062,685,039.00	281,176,762.00	26
1421 採權益法之長期股權投資	40,409,730.00	-11,476,700.00	0.00	28,933,030.00		31,631,283.00	-2,698,253.00	-9

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1510 透過損益按公允價值衡量之金融資產	0.00	15,780.00	0.00	15,780.00		0.00	15,780.00	0
1400 不動產、廠房及設備	1,853,676.00	0.00	-1,853,676.00	0.00		0.00	0.00	0
1441 機械設備	5,731,618.00	0.00	0.00	5,731,618.00		5,731,618.00	0.00	0
1451 運輸設備	500,000.00	0.00	0.00	500,000.00		500,000.00	0.00	0
1460 辦公設備	1,452,713.00	0.00	0.00	1,452,713.00		1,452,713.00	0.00	0
1471 出租資產	10,504,761.00	0.00	0.00	10,504,761.00		10,504,761.00	0.00	0
1531 營業器具	19,047,619.00	0.00	0.00	19,047,619.00		19,047,619.00	0.00	0
1533 景觀園藝成本	1,320,603.00	0.00	0.00	1,320,603.00		1,320,603.00	0.00	0
1561 租賃改良	550,000.00	0.00	1,853,676.00	2,403,676.00		2,403,676.00	0.00	0
固定資產合計	40,960,990.00	0.00	0.00	40,960,990.00		40,960,990.00	0.00	0
1401 累計折舊-房屋及建築	-1,031,578.00	0.00	0.00	-1,031,578.00		-720,877.00	-310,701.00	43
1442 累積折舊-機械設備	-5,676,800.00	0.00	0.00	-5,676,800.00		-5,641,880.00	-34,920.00	1
1452 累積折舊-運輸設備	-249,984.00	0.00	0.00	-249,984.00		-166,656.00	-83,328.00	50
1532 累計折舊-營業器具	-13,154,496.00	-245,205.00	0.00	-13,399,701.00		-11,047,685.00	-2,352,016.00	21
1534 累計折舊-景觀園藝	-489,677.00	0.00	0.00	-489,677.00		-369,622.00	-120,055.00	32
1462 累積折舊-辦公設備	-1,358,922.00	0.00	0.00	-1,358,922.00		-1,320,378.00	-38,544.00	3
1472 累積折舊-出租資產	-7,922,870.00	0.00	0.00	-7,922,870.00		-7,600,652.00	-322,218.00	4
1562 累積折舊-租賃改良	-548,245.00	0.00	0.00	-548,245.00		-550,000.00	1,755.00	0
累計折舊合計	-30,432,572.00	-245,205.00	0.00	-30,677,777.00		-27,417,750.00	-3,260,027.00	12
固定資產合計	10,528,418.00	-245,205.00	0.00	10,283,213.00		13,543,240.00	-3,260,027.00	-24
1426 投資性不動產-土地	2,098,300,000.00	0.00	0.00	2,098,300,000.00		1,788,233,882.00	310,066,118.00	17
1247 投資性不動產-建築物	701,700,000.00	0.00	0.00	701,700,000.00		625,766,118.00	75,933,882.00	12
投資性不動產合計	2,800,000,000.00	0.00	0.00	2,800,000,000.00		2,414,000,000.00	386,000,000.00	16
1910 存出保證金	583,000.00	0.00	0.00	583,000.00		583,000.00	0.00	0
1750 電腦軟體成本	85,713.00	-28,572.00	0.00	57,141.00		171,427.00	-114,286.00	-67
1751 累計減損-其他無形資產	-550,000.00	0.00	0.00	-550,000.00		-550,000.00	0.00	0
1942 商標權	446,203.00	0.00	0.00	446,203.00		446,203.00	0.00	0
1943 專利權	242,788.00	0.00	0.00	242,788.00		242,788.00	0.00	0
1951 備抵評價-商標權	-30,000.00	0.00	0.00	-30,000.00		-30,000.00	0.00	0
1952 備抵評價-專利權	-120,000.00	0.00	0.00	-120,000.00		-120,000.00	0.00	0
未攤銷費用合計	74,704.00	-28,572.00	0.00	46,132.00		160,418.00	-114,286.00	-71
1954 受限制銀行存款-非流動	0.00	0.00	92,116,702.00	92,116,702.00		72,282,709.00	19,833,993.00	27
其他資產合計	0.00	0.00	92,116,702.00	92,116,702.00		72,282,709.00	19,833,993.00	27
資產合計	4,285,589,496.00	-10,054,696.00	304,858.00	4,275,839,658.00		3,594,885,689.00	680,953,969.00	19
2112 銀行借款	417,470,000.00	0.00	-126,300,000.00	291,170,000.00		291,170,000.00	0.00	0
2115 短期借款	20,000,000.00	0.00	0.00	20,000,000.00		20,000,000.00	0.00	0
短期借款合計	437,470,000.00	0.00	-126,300,000.00	311,170,000.00		311,170,000.00	0.00	0
2116 應付短期票券	125,000,000.00	0.00	0.00	125,000,000.00		135,000,000.00	-10,000,000.00	-7
2117 應付短期票券折價	0.00	0.00	-15,477.00	-15,477.00		-828,500.00	813,023.00	-98
應付商業本票淨額	125,000,000.00	0.00	-15,477.00	124,984,523.00		134,171,500.00	-9,186,977.00	-7
2113 一年內到期銀行借款	0.00	0.00	1,354,799,549.00	1,354,799,549.00		727,000,000.00	627,799,549.00	86
2110 一年內到期之應付公司債	0.00	0.00	324,316,044.00	324,316,044.00		345,663,592.00	-21,347,548.00	-6
2111 屬一年內到期之其他長期借款	0.00	0.00	1,627,422.00	1,627,422.00		5,000,000.00	-3,372,578.00	-67
一年內到期之借款合計	0.00	0.00	1,680,743,015.00	1,680,743,015.00		1,077,663,592.00	603,079,423.00	56
2121 應付票據	3,854,148.00	0.00	-2,316,800.00	1,537,348.00		1,537,348.00	0.00	0
2129 應付建造合約款	2,130,000.00	0.00	0.00	2,130,000.00		28,380,000.00	-26,250,000.00	-92
2180 應付土地房屋款	0.00	0.00	0.00	0.00		157,570,324.00	-157,570,324.00	-100
2122 應付帳款	0.00	0.00	231,000,000.00	231,000,000.00		2,010,000.00	228,990,000.00	1393
2127 應付帳款-內購	130,010.00	0.00	-130,000.00	10.00		137,510.00	-137,500.00	-100
2128 應付帳款-外購	50,904.00	0.00	0.00	50,904.00		50,904.00	0.00	0
應付票據及帳款合計	6,165,062.00	0.00	228,553,200.00	234,718,262.00		189,686,086.00	45,032,176.00	24
2126 應付帳款-關係人	400.00	0.00	130,000.00	130,400.00		306,000,400.00	-305,870,000.00	-100
2124 應付帳款-關係人-內購	226,868,189.00	0.00	-226,868,189.00	0.00		0.00	0.00	0
2130 應付票據-關係人	0.00	0.00	411,000.00	411,000.00		411,000.00	0.00	0

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2140 其他應付費用-關係人	0.00	0.00	582,732.00	582,732.00		563,702.00	19,030.00	3
應付關係人款合計	226,868,589.00	0.00	-225,744,457.00	1,124,132.00		306,975,102.00	-305,850,970.00	-100
2791 應付公司債	328,400,000.00	0.00	-328,400,000.00	0.00		0.00	0.00	0
2792 應付公司債折價	-4,083,956.00	0.00	4,083,956.00	0.00		0.00	0.00	0
應付公司債合計	324,316,044.00	0.00	-324,316,044.00	0.00		0.00	0.00	0
2137 應付員工紅利	6,533,736.00	0.00	0.00	6,533,736.00		32,613.00	6,501,123.00	9934
2134 應付董監酬勞	0.00	0.00	0.00	0.00		134,729.00	-134,729.00	-100
2136 應付利息	521,442.00	-91,244.00	0.00	430,198.00		0.00	430,198.00	0
2171 應付薪資	563,816.00	0.00	0.00	563,816.00		742,257.00	-178,441.00	-24
2174 暫估應付費用	139,047.00	0.00	0.00	139,047.00		139,047.00	0.00	0
2178 其他應付費用	10,500,704.00	0.00	-2,233,429.00	8,267,275.00		5,086,643.00	3,180,632.00	63
2177 其他應付款	0.00	0.00	56,250,000.00	56,250,000.00		0.00	56,250,000.00	0
應付費用合計	18,258,745.00	-91,244.00	54,016,571.00	72,184,072.00		6,135,289.00	66,048,783.00	1077
2135 其他預收款	4,034.00	0.00	0.00	4,034.00		4,597,907.00	-4,593,873.00	-100
2194 銷項稅額	2,199,205.00	0.00	-2,199,205.00	0.00		0.00	0.00	0
2195 代收款	45,000.00	0.00	0.00	45,000.00		682,000.00	-637,000.00	-93
2205 暫收款	56,975,520.00	0.00	-56,373,144.00	602,376.00		3,358,621.00	-2,756,245.00	-82
2125 應付所得稅	0.00	0.00	0.00	0.00		5,787.00	-5,787.00	-100
其他流動負債合計	59,223,759.00	0.00	-58,572,349.00	651,410.00		8,644,315.00	-7,992,905.00	-92
流動負債合計	1,197,302,199.00	-91,244.00	1,228,364,459.00	2,425,575,414.00		2,034,445,884.00	391,129,530.00	19
2114 銀行長期借款	1,230,000,000.00	0.00	-1,230,000,000.00	0.00		126,300,000.00	-126,300,000.00	-100
2118 其他長期借款	0.00	0.00	0.00	0.00		1,758,200.00	-1,758,200.00	-100
2119 長期借款折價	0.00	0.00	0.00	0.00		-130,780.00	130,780.00	-100
長期借款合計	1,230,000,000.00	0.00	-1,230,000,000.00	0.00		127,927,420.00	-127,927,420.00	-100
2225 透過損益按公允價值衡量之金融負債	251,760.00	-251,760.00	0.00	0.00		4,220,000.00	-4,220,000.00	-100
2990 存入保證金	0.00	0.00	0.00	0.00		13,750,000.00	-13,750,000.00	-100
2192 股東往來	431,374,914.00	0.00	1,940,399.00	433,315,313.00		316,957,013.00	116,358,300.00	37
2861 遞延所得稅負債	20,444,848.00	0.00	0.00	20,444,848.00		7,536,088.00	12,908,760.00	171
2862 遞延所得稅負債-土地	9,344,279.00	0.00	0.00	9,344,279.00		5,989,119.00	3,355,160.00	56
其他負債合計	461,164,041.00	0.00	1,940,399.00	463,104,440.00		344,232,220.00	118,872,220.00	35
負債合計	2,888,718,000.00	-343,004.00	304,858.00	2,888,679,854.00		2,510,825,524.00	377,854,330.00	15
3100 股本	217,084,780.00	0.00	0.00	217,084,780.00		217,084,780.00	0.00	0
3240 法定公積	1,649,605.00	-30,725,017.00	0.00	-29,075,412.00		1,289,364.00	-30,364,776.00	-2355
3245 特別盈餘公積	842,807,301.00	-276,525,151.00	0.00	566,282,150.00		897,456,284.00	-331,174,134.00	-37
3250 累積盈虧	307,250,168.00	307,250,168.00	0.00	614,500,336.00		-54,288,741.00	668,789,077.00	1232
3421 資本公積-普通股溢價	-39,830.00	0.00	0.00	-39,830.00		-39,830.00	0.00	0
3423 轉換公司債溢價	24,568,850.00	0.00	0.00	24,568,850.00		24,568,850.00	0.00	0
3424 資本公積-其他	5,438,434.00	0.00	0.00	5,438,434.00		5,438,434.00	0.00	0
3425 資本公積-認股權	12,286,327.00	0.00	0.00	12,286,327.00		13,104,725.00	-818,398.00	-6
3426 資本公積-認股權失效	818,398.00	0.00	0.00	818,398.00		0.00	818,398.00	0
3511 庫藏股票	649,717.00	0.00	0.00	649,717.00		649,717.00	0.00	0
NETINC Net Income (Loss)	-15,642,254.00	-9,711,692.00	0.00	-25,353,946.00		-21,203,418.00	-4,150,528.00	20
B 股東權益合計	1,396,871,496.00	-9,711,692.00	0.00	1,387,159,804.00		1,084,060,165.00	303,099,639.00	28
負債及股東權益合計	4,285,589,496.00	-10,054,696.00	304,858.00	4,275,839,658.00		3,594,885,689.00	680,953,969.00	19

海灣國際開發股份有限公司
Year End: 2016年6月30日
損益表(REPORT格式)

Prepared by	Reviewed by

2. 1.102

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/15	Amount Chg	%Chg
4111 銷貨收入	161,906.00	0.00	0.00	161,906.00		257,142.00	-95,236.00	-37
4300 租金收入	26,190,476.00	0.00	0.00	26,190,476.00		26,190,474.00	2.00	0
銷貨收入合計	26,352,382.00	0.00	0.00	26,352,382.00		26,447,616.00	-95,234.00	0
銷貨收入淨額	26,352,382.00	0.00	0.00	26,352,382.00		26,447,616.00	-95,234.00	0
5050 銷貨成本	154,762.00	0.00	0.00	154,762.00		209,524.00	-54,762.00	-26
5880 存貨跌價損失	0.00	62,167.00	0.00	62,167.00		0.00	62,167.00	0
5881 其他營業成本	0.00	0.00	161,112.00	161,112.00		161,112.00	0.00	0
銷貨成本合計	154,762.00	62,167.00	161,112.00	378,041.00		370,636.00	7,405.00	2
銷貨毛利	26,197,620.00	-62,167.00	-161,112.00	25,974,341.00		26,076,980.00	-102,639.00	0
6110 銷-薪資費用	609,641.00	0.00	0.00	609,641.00		1,199,345.00	-589,704.00	-49
6111 銷-租金支出	0.00	0.00	0.00	0.00		212,135.00	-212,135.00	-100
6114 銷-運費	24,737.00	0.00	0.00	24,737.00		0.00	24,737.00	0
6115 銷-郵電費	15,942.00	0.00	0.00	15,942.00		16,445.00	-503.00	-3
6116 銷-修繕費	0.00	0.00	0.00	0.00		29,345.00	-29,345.00	-100
6117 銷-廣告費	0.00	0.00	0.00	0.00		155,452.00	-155,452.00	-100
6118 銷-水電瓦斯費	83,748.00	0.00	0.00	83,748.00		91,223.00	-7,475.00	-8
6119 銷-保險費	54,834.00	0.00	0.00	54,834.00		123,908.00	-69,074.00	-56
6120 銷-交際費	0.00	0.00	0.00	0.00		8,340.00	-8,340.00	-100
6121 銷-稅捐	221,202.00	0.00	0.00	221,202.00		202,809.00	18,393.00	9
6123 銷-各項折舊	694,010.00	245,205.00	-161,112.00	778,103.00		2,433,582.00	-1,655,479.00	-68
6128 銷-伙食費	28,618.00	0.00	0.00	28,618.00		59,387.00	-30,769.00	-52
6129 銷-職工福利	6,588.00	0.00	0.00	6,588.00		6,599.00	-11.00	0
6134 銷-交通費	0.00	0.00	0.00	0.00		952.00	-952.00	-100
6148 銷-其他費用	228,080.00	0.00	0.00	228,080.00		188,819.00	39,261.00	21
6150 銷-執行業務報酬	5,000.00	0.00	0.00	5,000.00		0.00	5,000.00	0
6154 銷-服務費	0.00	0.00	0.00	0.00		4,940.00	-4,940.00	-100
6195 銷-退休金	21,609.00	0.00	0.00	21,609.00		48,118.00	-26,509.00	-55
銷售費用合計	1,994,009.00	245,205.00	-161,112.00	2,078,102.00		4,781,399.00	-2,703,297.00	-57
62010 管-薪資費用	3,385,246.00	0.00	0.00	3,385,246.00		4,347,191.00	-961,945.00	-22
62011 管-租金支出	984,359.00	0.00	0.00	984,359.00		1,167,657.00	-183,298.00	-16
62012 管-文具用品	0.00	0.00	0.00	0.00		691.00	-691.00	-100
62014 管-運費	0.00	0.00	0.00	0.00		827.00	-827.00	-100
62015 管-郵電費	118,653.00	0.00	0.00	118,653.00		89,662.00	28,991.00	32
62016 管-修繕費	3,615.00	0.00	0.00	3,615.00		36,197.00	-32,582.00	-90
62017 管-廣告費	8,400.00	0.00	0.00	8,400.00		8,000.00	400.00	5
62018 管-水電瓦斯費	85,853.00	0.00	0.00	85,853.00		253,592.00	-167,739.00	-66
62019 管-保險費	210,387.00	0.00	0.00	210,387.00		386,364.00	-175,977.00	-46
62020 管-交際費	6,000.00	0.00	0.00	6,000.00		65,440.00	-59,440.00	-91
62022 管-稅捐	2,753,203.00	0.00	0.00	2,753,203.00		2,786,839.00	-33,636.00	-1
62024 管-折舊及折耗	2,412.00	0.00	0.00	2,412.00		2,412.00	0.00	0
62025 管-各項攤提	28,572.00	28,572.00	0.00	57,144.00		57,144.00	0.00	0
62027 管-伙食費	97,151.00	0.00	0.00	97,151.00		109,244.00	-12,093.00	-11
62028 管-職工福利	6,589.00	0.00	0.00	6,589.00		6,599.00	-10.00	0
62032 管-其他費用	19,228,802.00	0.00	0.00	19,228,802.00		1,854,193.00	17,374,609.00	937
62035 管-交通費	3,836.00	0.00	0.00	3,836.00		4,773.00	-937.00	-20
62041 管-退休金	101,239.00	0.00	0.00	101,239.00		104,133.00	-2,894.00	-3
62045 管-書報雜誌	0.00	0.00	0.00	0.00		14,239.00	-14,239.00	-100
62054 管-執行業務報酬	500,000.00	0.00	0.00	500,000.00		640,000.00	-140,000.00	-22
62059 管-服務費	261,021.00	0.00	0.00	261,021.00		403,051.00	-142,030.00	-35
管理費用合計	27,785,338.00	28,572.00	0.00	27,813,910.00		12,338,248.00	15,475,662.00	125
營業費用合計	29,779,347.00	273,777.00	-161,112.00	29,892,012.00		17,119,647.00	12,772,365.00	75
營業淨利	-3,581,727.00	-335,944.00	0.00	-3,917,671.00		8,957,333.00	-12,875,004.00	-144
7138 利息收入	137,649.00	0.00	0.00	137,649.00		13,514.00	124,135.00	919
7144 處分固定資產利益	0.00	0.00	0.00	0.00		4,929.00	-4,929.00	-100

Prepared by	Reviewed by

2. 1.102-1

Account	Prelim	Adjs	Reclass	Rep	Annotation	Rep 06/15	Amount Chg	%Chg
7147 採權益法認列之投資收益	2,255,719.00	0.00	0.00	2,255,719.00		3,646,137.00	-1,390,418.00	-38
7151 未實現兌換利益	0.00	27,125.00	0.00	27,125.00		0.00	27,125.00	0
7152 其他收入-其他	332,356.00	59,227.00	0.00	391,583.00		68,141.00	323,442.00	475
7235 透過損益按公允價值衡量之金融資產	4,869,300.00	236,920.00	0.00	5,106,220.00		0.00	5,106,220.00	0
營業外收入合計	<u>7,595,024.00</u>	<u>323,272.00</u>	<u>0.00</u>	<u>7,918,296.00</u>		<u>3,732,721.00</u>	<u>4,185,575.00</u>	112
7244 手續費支出	2,614,954.00	0.00	0.00	2,614,954.00		4,025,158.00	-1,410,204.00	-35
7246 利息支出	16,858,872.00	-91,244.00	0.00	16,767,628.00		28,347,394.00	-11,579,766.00	-41
7251 兌換損失	181,725.00	0.00	0.00	181,725.00		0.00	181,725.00	0
7252 其他損失	0.00	2,940.00	0.00	2,940.00		0.00	2,940.00	0
7254 採權益法認列之投資損失	0.00	9,787,324.00	0.00	9,787,324.00		0.00	9,787,324.00	0
7280 透過損益按公允價值衡量之金融負債	0.00	0.00	0.00	0.00		-1,520,920.00	1,520,920.00	-100
營業外支出合計	<u>19,655,551.00</u>	<u>9,699,020.00</u>	<u>0.00</u>	<u>29,354,571.00</u>		<u>33,893,472.00</u>	<u>-4,538,901.00</u>	-13
稅前(損)益	<u>-15,642,254.00</u>	<u>-9,711,692.00</u>	<u>0.00</u>	<u>-25,353,946.00</u>		<u>-21,203,418.00</u>	<u>-4,150,528.00</u>	20
營業淨利	<u>-15,642,254.00</u>	<u>-9,711,692.00</u>	<u>0.00</u>	<u>-25,353,946.00</u>		<u>-21,203,418.00</u>	<u>-4,150,528.00</u>	20

臺灣國際開發股份有限公司

Year End: 2016年6月30日

調整分錄-AJE

Date: 2015/7/1 To 2016/6/30

Prepared by	Reviewed by

4. 5.7.005

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE(1)	2016/6/30	持有供交易之金融資產-流動	1423	110.0020		3,000.00			
AJE(1)	2016/6/30	透過損益按公允價值衡量之金融資產(負債)利益	7235	110.0020			3,000.00		
		補提評價損益							
AJE(2)	2016/6/30	透過損益按公允價值衡量之金融資產	1422	110.0030			39,500.00		
AJE(2)	2016/6/30	透過損益按公允價值衡量之金融資產(負債)利益	7235	110.0030		39,500.00			
		補提評價損益							
AJE(3)	2016/6/30	透過損益按公允價值衡量之金融負債	2225	210.0100			5,880.00		
AJE(3)	2016/6/30	其他收入-其他	7152	210.0100		2,940.00			
AJE(3)	2016/6/30	其他損失	7252	210.0100		2,940.00			
		錯帳調整							
AJE(4)	2016/6/30	透過損益按公允價值衡量之金融資產-非流動	1510	210.0100		15,780.00			
AJE(4)	2016/6/30	透過損益按公允價值衡量之金融負債	2225	210.0100		257,640.00			
AJE(4)	2016/6/30	透過損益按公允價值衡量之金融資產(負債)利益	7235	210.0100			273,420.00		
		補提賣回評價利益							
AJE(5)	2016/6/30	銀行存款-外幣評價	1113	100.0015		27,125.00			
AJE(5)	2016/6/30	未實現兌換利益	7151	100.0015			27,125.00		
		外幣評價損益							
AJE(6)	2016/6/30	累計折舊-營業器具	1532	190.0030			245,205.00		
AJE(6)	2016/6/30	銷-各項折舊	6123	190.0030		245,205.00			
		錯帳調整							
AJE(7)	2016/6/30	存貨跌價損失	5880	140.0130		62,167.00			
AJE(7)	2016/6/30	其他收入-其他	7152	140.0130			62,167.00		
		依性質調整							
AJE(8)	2016/6/30	應付利息	2136	210.0015			430,198.00		
AJE(8)	2016/6/30	利息支出	7246	210.0015		430,198.00			
		認列借款利息							
AJE(9)	2016/6/30	採權益法之長期股權投資	1421	130.0010			9,787,324.00		
AJE(9)	2016/6/30	採權益法認列之投資損失	7254	130.0010		9,787,324.00			
		認列投資損失							
AJE(10)	2016/6/30	應收股利	1149	130.0010		149,955.00			
AJE(10)	2016/6/30	採權益法之長期股權投資	1421	130.0010			149,955.00		
		補認舞波比股利							
AJE(11)	2016/6/30	應收股利	1149	130.0010		1,539,421.00			
AJE(11)	2016/6/30	採權益法之長期股權投資	1421	130.0010			1,539,421.00		
		補認中科股利							
AJE(12)	2016/6/30	電腦軟體成本	1750	150.0005			28,572.00		
AJE(12)	2016/6/30	管-各項攤提	62025	150.0005		28,572.00			
		補提攤銷							
AJE(13)	2016/6/30	應付利息	2136	300.0080		521,442.00			
AJE(13)	2016/6/30	利息支出	7246	300.0080			521,442.00		
		錯帳調整							
AJE(14)	2016/6/30	法定公積	3240	230.0010		30,725,017.00			
AJE(14)	2016/6/30	特別盈餘公積	3245	230.0010		276,525,151.00			
AJE(14)	2016/6/30	累積盈虧	3250	230.0010			307,250,168.00		

2016/7/25

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海灣國際開發股份有限公司
Year End: 2016年6月30日
調整分錄-AJE
Date: 2015/7/1 To 2016/6/30

Prepared by	Reviewed by

4. 5.7.005-1

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
分配104年末分配盈餘									
						320,363,377.00	320,363,377.00		
Net Income (Loss)			-25,353,946.00						

海灣國際開發股份有限公司

Year End: 2016年6月30日

調整分錄-RJE

Date: 2015/7/1 To 2016/6/30

Prepared by	Reviewed by

4. 5.7.006

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
RJE(A)	2016/6/30	在建土地-軍和265段	12244	140.0020			3,004,761.00		
RJE(A)	2016/6/30	在建工程-軍和	12322	140.0020		3,004,761.00			
		錯帳調整							
RJE(B)	2016/6/30	在建費用-其他	1235	140.0035			11,884,970.00		
RJE(B)	2016/6/30	待售土地-八大景	1251	140.0035		142,322,894.00			
RJE(B)	2016/6/30	待售房屋-八大景	1252	140.0035		169,366,577.00			
RJE(B)	2016/6/30	在建土地-軍和265段	12244	140.0035			296,799,740.00		
RJE(B)	2016/6/30	在建工程-軍和	12322	140.0035			3,004,761.00		
		完工驗收轉待售續調							
RJE(C)	2016/6/30	在建土地-倡和55號	1220	140.0045			24,479,090.00		
RJE(C)	2016/6/30	在建房地-台中倡和段	1222	140.0045			71,291,854.00		
RJE(C)	2016/6/30	待售房屋-景泰然	1234	140.0045		77,373,626.00			
RJE(C)	2016/6/30	在建費用-其他	1235	140.0045			5,985,865.00		
RJE(C)	2016/6/30	待售土地-景泰然	12241	140.0045		59,956,307.00			
RJE(C)	2016/6/30	在建土地-倡和段52	12245	140.0045			20,399,831.00		
RJE(C)	2016/6/30	在建土地-倡和段54	12246	140.0045			15,173,293.00		
		完工驗收轉待售續調							
RJE(D)	2016/6/30	在建房地-台中大庄段	1221	140.0050			8,337,839.00		
RJE(D)	2016/6/30	在建費用-其他	1235	140.0050		8,337,839.00			
		依性質調整之續調分錄							
RJE(E)	2016/6/30	在建房地-台中沙鹿斗抵小段258	1227	140.0052			371,968.00		
RJE(E)	2016/6/30	營建用地	1233	140.0052		4,508,868.00			
RJE(E)	2016/6/30	在建費用-其他	1235	140.0052			4,136,900.00		
		依性質調整之續調分錄							
RJE(F)	2016/6/30	營建用地	1233	140.0054		237,513.00			
RJE(F)	2016/6/30	在建費用-其他	1235	140.0054			237,513.00		
		依性質重分類之續調分錄							
RJE(G)	2016/6/30	營建用地	1233	140.0065		4,131,811.00			
RJE(G)	2016/6/30	應付帳款	2122	140.0065			4,131,811.00		
		錯帳調整續調分錄							
RJE(H)	2016/6/30	應付帳款	2122	270.0040			226,868,189.00		
RJE(H)	2016/6/30	應付帳款-關係人-內購	2124	270.0040		226,868,189.00			
		依其性質重分類							
RJE(I)	2016/6/30	應付帳款-關係人	2126	270.0040			130,000.00		
RJE(I)	2016/6/30	應付帳款-內購	2127	270.0040		130,000.00			
		依其性質重分類							
RJE(J)	2016/6/30	其他預付費用	1141	270.0050			147,600.00		
RJE(J)	2016/6/30	應付票據	2121	270.0050		147,600.00			
		依其性質重分類							
RJE(K)	2016/6/30	應付票據	2121	270.0050		411,000.00			
RJE(K)	2016/6/30	應付票據-關係人	2130	270.0050			411,000.00		
		依其性質重分類							
RJE(L)	2016/6/30	一年內到期之應付公司債	2110	210.0100			324,316,044.00		
RJE(L)	2016/6/30	應付公司債	2791	210.0100		328,400,000.00			
RJE(L)	2016/6/30	應付公司債折價	2792	210.0100			4,083,956.00		
		依其性質重分類							
RJE(M)	2016/6/30	其他營業成本	5881	190.0010		161,112.00			

海灣國際開發股份有限公司

Year End: 2016年6月30日

調整分錄-RJE

Date: 2015/7/1 To 2016/6/30

Prepared by	Reviewed by

4. 5.7.006-1

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
RJE(M)	2016/6/30	銷-各項折舊	6123	190.0010			161,112.00		
		依其性質重分類							
RJE(N)	2016/6/30	銀行存款	1112	100.0015			275,849,800.00		
RJE(N)	2016/6/30	受限制銀行存款-流動	1114	100.0015		263,733,098.00			
RJE(N)	2016/6/30	銀行定存	1115	100.0015			80,000,000.00		
RJE(N)	2016/6/30	受限制銀行存款-非流動	1954	100.0015		92,116,702.00			
		依其性質重分類							
RJE(O)	2016/6/30	不動產、廠房及設備	1400	190.0010			1,853,676.00		
RJE(O)	2016/6/30	租賃改良	1561	190.0010		1,853,676.00			
		依其性質重分類							
RJE(P)	2016/6/30	銀行借款	2112	210.0025		126,300,000.00			
RJE(P)	2016/6/30	一年內到期銀行借款	2113	210.0025			1,356,300,000.00		
RJE(P)	2016/6/30	銀行長期借款	2114	210.0025		1,230,000,000.00			
		依其性質重分類							
RJE(Q)	2016/6/30	屬一年內到期之其他長期借款	2111	210.0050			1,627,422.00		
RJE(Q)	2016/6/30	其他長期借款	2118	210.0050		1,758,200.00			
RJE(Q)	2016/6/30	長期借款折價	2119	210.0050			130,778.00		
		依其性質重分類							
RJE(R)	2016/6/30	其他預付費用	1141	210.0050			130,778.00		
RJE(R)	2016/6/30	其他長期借款	2118	210.0050			1,758,200.00		
RJE(R)	2016/6/30	長期借款折價	2119	210.0050		130,778.00			
RJE(R)	2016/6/30	應付票據	2121	210.0050		1,758,200.00			
		依其性質重分類							
RJE(S)	2016/6/30	其他應收關係人款-新中科	1127	350.0005		166,558.00			
RJE(S)	2016/6/30	暫收款	2205	350.0005			166,558.00		
		合併調整							
RJE(T)	2016/6/30	其他應付費用	2178	300.0070		1,715,399.00			
RJE(T)	2016/6/30	股東往來	2192	300.0070			1,715,399.00		
		依性質重分類							
RJE(U)	2016/6/30	其他應付費用-關係人	2140	300.0070			293,030.00		
RJE(U)	2016/6/30	其他應付費用	2178	300.0070		293,030.00			
		依性質重分類							
RJE(V)	2016/6/30	其他應付費用	2178	300.0070		225,000.00			
RJE(V)	2016/6/30	股東往來	2192	300.0070			225,000.00		
		依性質重分類							
RJE(W)	2016/6/30	其他應付費用-關係人	2140	300.0100			289,702.00		
RJE(W)	2016/6/30	暫收款	2205	300.0100		289,702.00			
		依性質重分類							
RJE(X)	2016/6/30	其他預付費用	1141	150.0011			1,500,451.00		
RJE(X)	2016/6/30	銀行長期借款	2114	150.0011		1,500,451.00			
		依性質重分類							
RJE(Y)	2016/6/30	一年內到期銀行借款	2113	210.0025		1,500,451.00			
RJE(Y)	2016/6/30	銀行長期借款	2114	210.0025			1,500,451.00		
		依性質重分類							

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4. 5.7.006-2

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
RJE(Z)	2016/6/30	其他應付款	2177	300.0100			56,250,000.00		
RJE(Z)	2016/6/30	暫收款	2205	300.0100		56,250,000.00			
		依性質重分類							
RJE(AA)	2016/6/30	進項稅額	1194	3. 2.150.1			922,864.00		
RJE(AA)	2016/6/30	留抵稅額	1196	3. 2.150.1			1,276,341.00		
RJE(AA)	2016/6/30	銷項稅額	2194	3. 2.150.1		2,199,205.00			
		進銷項稅額Off-set							
RJE(AB)	2016/6/30	其他預付費用	1141	150.0011			15,477.00		
RJE(AB)	2016/6/30	應付短期票券折價	2117	150.0011		15,477.00			
		依性質調整							
						2,807,164,024.00	2,807,164,024.00		
Net Income (Loss)			-25,353,946.00						