編輯說明

一、一般會計年度：係指 2025 年 1 月 1 日至 12 月 31 日，會計年度起訖日特殊者另有註明。

二、各會計科目之計算歸類係按商業會計處理準則規定。

三、計算公式及其說明：

財務比率	計算公式	說明
營收成長率	$\left\{\frac{\text{2025年營收淨額}}{\text{2024年營收淨額}}-1\right\}\times 100\%$	顯示企業或行業銷貨的變動情況及企業或行業經營的成長性，比率愈大即表示成長愈高。
純益率	$\frac{\text{稅後純益}}{\text{營收淨額}}\times 100\%$	顯示企業或行業扣除一切費用後繳稅前，剩餘利潤比率情況，即每元營業所得淨利，比率愈大愈好。
淨值報酬率	$\frac{\text{稅後純益}}{\text{年初淨值+年終淨值}/2}\times 100\%$	顯示企業或行業一年中自有資金從事營業活動所得的利潤，即每元淨值所得利潤額，比率愈大愈好。
資產報酬率	$\frac{\text{稅後純益}}{\text{年初資產+年終資產}/2}\times 100\%$	顯示企業或行業每元資產所得利潤額，由此得知整個經營活動的綜合效益。
負債比率	$\frac{\text{負債}}{\text{年終資產}}\times 100\%$	顯示公司資金來源借入資金所占的比率，比率越大即負債的比率越大，原則上以不越過 0.5 為宜。
每一員工銷貨額	$\frac{\text{營收淨額}}{\text{員工人數}}$	顯示企業或行業平均每一員工所能貢獻的營收淨額數。
生產力指標（每一員工純益額）	$\frac{\text{稅後純益}}{\text{員工人數}}$	顯示企業或行業平均每一員工所貢獻的稅前純益數，此比率又稱生產力指標。
每元淨值銷貨額	$\frac{\text{營收淨額}}{\text{年終淨值}}$	顯示企業或行業平均每投資一元所創造的營收淨額數。
每元淨值純益額	$\frac{\text{稅後純益}}{\text{年終淨值}}$	顯示企業或行業平均每投資一元所創造的繳稅前的淨利數。
資產成長率	$\left\{\frac{\text{2025年資產淨額}}{\text{2024年資產淨額}}-1\right\}\times 100\%$	顯示金融機構收受存款後投資於放款、存放同業、證券、買匯等各項資產成長情形，係衡量金融機構大小之比率。

四、排名基礎說明：

1. 5000 大公民營企業合排名，係針對年營收一億元新台幣以上的公民營企業，所進行的排名調查，最後以營收淨額排名取其前 5000 家公司。
2. 為考量各行業別排名之完整性，自 2009 年版起將公營事業依其行業屬性納入 500 大製造業、500 大服務業排名及各行業排名。惟不追溯各項歷史排名及其相關統計（含總述各項業績總表及圖表分析），故與歷年版比較時應予注意。此項變動並不影響既有之公營事業排名。

EXPLANATORY NOTES

A.Calendar Year: The term "fiscal year" as used in the present edition begins on January 1, 2025 and ends on December 31, 2025. A fiscal year beginning and ending on different dates will be specified.

B.TERMS: Accounting terms used in this directory are in accordance with regulations governing book-keeping.

C.FORMULA:

Change in Sales= $\left\{\dfrac{\text{Sales in 2025}}{\text{Sales in 2024}}-1\right\}\times 100\%$	Return on Sales= $\dfrac{\text{Net Income After Tex}}{\text{Sales}}\times 100\%$
Return on Net Worth= $\dfrac{\text{Net Income After Tex}}{(\text{Beginning Net Worth}+\text{Ending Net Worth})/2}\times 100\%$	
Return on Assets= $\dfrac{\text{Net Income After Tex}}{(\text{Beginning Assets}+\text{Ending Assets})/2}\times 100\%$	
Debt to Equity= $\dfrac{\text{Liability}}{\text{Ending Assets}}\times 100\%$	Sales Per Employee= $\dfrac{\text{Sales}}{\text{Employee}}$
Net Income Per Employee= $\dfrac{\text{Net Income After Tex}}{\text{Employee}}$	Sales Per Dollar of Net Worth= $\dfrac{\text{Sales}}{\text{Ending Net Worth}}$
Net Income Per Dollar of Net Worth= $\dfrac{\text{Net Income After Tex}}{\text{Ending Net Worth}}$	Change in Assets= $\left\{\dfrac{\text{Net Assets in 2025}}{\text{Net Assets in 2024}}-1\right\}\times 100\%$

D.BASIS OF RANKING:

1. The Top 5000 ranking is the survey conducted by China Credit Information Service Ltd. on those corporations in Taiwan, both in the public and the private sectors, which achieve a yearly income of NT$100 million, and ranked them according to their net incomes. Only the top 5000 corporations with the highest net incomes will be ranked.
2. In consideration to the comprehensiveness of the ranking of industries, from this edition year 2009, public facilities industries will be categorized, according to the nature of business, into Top 500 manufacturing industry ranking ,Top 500 service industry ranking, or other industries rankings. However, there will be no date back of historical rankings and related statistics (including overall performance tables & diagram analyses). Please pay special attention when making comparison with the previous editions. This change will not affect the previous rankings of the public facilities industry.
3. In response to the change of financial format of the listed companies and the over-the-counter companies to IFRS format in 2013, this edition also changed the 2012 financials of these said companies accordingly, so that appropriate comparisons can be made. However, such adjustment does not include the retroacting of the rankings and historical financial data. Readers please note.
4. Many companies in the leasing and payment by installment industries are not public companies, and they have a common practice of using the total income amounts to calculate their operational income. Chailease Finance Co. Ltd., itself a public company, continues to use the common practice approach and does not take that by the IFRS format. Hence we will rank the company by its net income amount, just like those in the industry but are not public companies.
5. Subsidiaries of some of the listed and over-the-counter companies are not public companies. But they follow their mother companies and changed to adopt the IFRS format. In this connection, both the old and the new IFRS financials of their subsidiaries will be accepted. However, when there appears a big discrepancy in the net income amounts between the two years in question for