

## I. Important Announcements

### **FSC Amends the Regulations Governing the Preparation of Financial Reports by Securities Issuers**

In line with Taiwan's adoption of IFRS 18 "Presentation and Disclosure in Financial Statements" from the 2028 fiscal year and to respond to suggestions for paperless financial report filings, the Financial Supervisory Commission (FSC) on 6 February 2026 amended the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The key amendments include specifying income and expenses in the statement of comprehensive income to be presented separately by categories such as operating, investing, financing, income tax, and discontinued operations. Issuers are required to assess whether they have specified main business activities to appropriately classify income and expenses. In addition, the amendments increase flexibility in the classification of operating expenses, add or remove certain subtotal items, and introduce disclosure requirements in the notes, including nature of expenses information such as impairment losses, inventory write-downs, and management-defined performance measures. Furthermore, the current requirements of submitting and copying financial reports and related attachments in paper form has been revised to require electronic submission to the FSC-designated information disclosure website.

**Information on the competitiveness of Taiwan's financial industry is available online at: <https://www.fsc.gov.tw/en/home.jsp?id=6&parentpath=0,8>**

## II. Market Wrap-up

As of the end of **February 2026**, the total number of TWSE-listed companies stood at **1,068**, an increase of **2** over the preceding month. Authorized capital was **NT\$7.91 trillion**, an increase of **NT\$1.78 billion** over the preceding month. Market capitalization was **NT\$115.41 trillion**, an increase of **NT\$10.89 trillion** over the preceding month.

There were **879 TPEX-listed companies**, an increase of **1** over the preceding month. Authorized capital was **NT\$830.86 billion**, an increase of **NT\$0.52 billion** over the preceding month. Market capitalization was **NT\$8.55 trillion**, an increase of **NT\$440.82 billion** over the preceding month.

The total trading value in the centralized stock market was **NT\$8.99 trillion**, a decrease of **NT\$6.48 trillion** over the preceding month. The **trading volume** was **75.41 billion shares**, a decrease of **77.59 billion shares** over the preceding month. The net value of inwardly remitted foreign funds was **US\$341.07 billion**, an increase of **US\$11.51 billion** over the preceding month.

There were **62** securities firms, **15** futures commission merchants, **36** securities investment trust companies, and **89** securities investment consulting companies.

### **III. For measures related to futures trading, please refer to the website of the Taiwan Futures Exchange:**

<https://www.taifex.com.tw/en/eIndex>

### **IV. For frequently asked questions and answers related to investment by foreign investors, please refer to the website of the Securities and Futures Bureau:**

<https://www.sfb.gov.tw/en/home.jsp?id=26&parentpath=0,9>

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### 壹、重要公告

#### 一、修正發布「證券發行人財務報告編製準則」

配合我國將於 117 會計年度適用 IFRS 18「財務報表中之表達與揭露」規定，並參考外界建議財務報告申報採無紙化，金管會於 115 年 2 月 6 日修正發布「證券發行人財務報告編製準則」，修正重點包括明定綜合損益表之收益及費損應按營業、投資、籌資、所得稅或停業單位等種類分別列報，發行人並應評估是否具有特定主要經營活動，以適當分類收益及費損，增加營業費用分類方式之彈性、新增或刪除部分小計項目，及新增減損損失、存貨沖減等性質別費用資訊、管理階層定義之績效衡量相關資訊等附註揭露事項，另將現行以紙本方式申報及抄送之財務報告及相關附件，修正為應以電子檔案傳至金管會指定之資訊申報網站。

#### 二、有關我國金融競爭力相關資訊可參考金管會金融競爭力專區網站

<http://www.fsc.gov.tw/ch/home.jsp?id=146&parentpath=0,8>

### 貳、重要指標

截至 2026 年 2 月底止，上市公司計有 1,068 家，較上月增加 2 家；資本額新臺幣 7.91 兆元，較上月增加新臺幣 17.8 億元；上市市值新臺幣 115.41 兆元，較上月增加新臺幣 10.89 兆元。

上櫃公司計有 879 家，較上月增加 1 家；資本額新臺幣 8,308.6 億元，較上月增加新臺幣 5.2 億元；上櫃市值新臺幣 8.55 兆元，較上月增加新臺幣 4,408.2 億元。

集中市場股票總成交值新臺幣 89,896.8 億元，較上月減少新臺幣 64,800.2 億元；成交量 754.1 億股，較上月減少 775.9 億股。外資總累積匯入淨額 3,410.67 億美元，較

上月增加 115.13 億美元。

專營證券商計 62 家，專營期貨商計 15 家，證券投資信託公司計 36 家，證券投資顧問公司計 89 家。

參、交易人從事期貨交易相關措施請參考臺灣期貨交易所網站

<http://www.taifex.com.tw/cht/index>

肆、外資投資相關問答集請參考證券期貨局網站

<http://www.sfb.gov.tw/ch/home.jsp?id=30&parentpath=0,6>

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