

I. I. Important Announcements

1. FSC Amends the Regulations Governing the Preparation of Financial Reports by Securities Firms and Issues Related Orders to Enhance Transparency and Comparability of Financial Reporting

To align with the adoption of IFRS 18 Presentation and Disclosure in Financial Statements from the 2028 fiscal year, the Financial Supervisory Commission (FSC) on 28 April 2026 amended the Regulations Governing the Preparation of Financial Reports by Securities Firms. Key amendments include requiring income and expenses in the statement of comprehensive income to be classified into categories such as operating, investing, financing, income tax, and discontinued operations. Securities firms are also required to assess whether they have specified main business activities in order to appropriately classify income and expenses. In addition, certain line items have been added or removed, and note disclosure requirements relating to management-defined performance measures have been introduced. Furthermore, on 30 April 2026, the FSC issued an order regarding the formats of financial statement forms and reports of securities firms, adjusting the formats of the statement of comprehensive income, balance sheet, cash flow statement, and important accounting schedules to facilitate the adoption of IFRS 18 by securities firms.

2. FSC Issues Order under Article 10, Paragraph 1 of the Regulations Governing Securities Investment Trust Funds to Relax the Single-Stock Investment Limit for Securities Investment Trust Funds

On 24 April 2026, the FSC issued an order under Article 10, Paragraph 1 of the Regulations Governing Securities Investment Trust Funds, relaxing the restriction that investment by a securities investment trust fund in the stocks of any single company may not exceed 10% of the net asset value of the fund. The applicable fund types are limited to equity funds and actively managed ETFs that invest solely in domestic stocks. Where a securities investment trust enterprise utilizes the assets of the aforementioned funds to invest in the stocks of any TWSE-listed company whose weighting exceeds 10% in the Taiwan Stock Exchange Capitalization Weighted Stock Index (TAIEX), the investment may be exempt from the 10% investment ratio limits under Article 10, Paragraph 1, Subparagraphs 8 and 17 of the Regulations Governing Securities Investment Trust Funds. However, the investment ratio in such stock may not exceed its weighting in the TAIEX, and the combined investment amount in such stock together with corporate bonds or financial

bonds shall not exceed 25% of the net asset value of the fund.

3. FSC Amends the Regulations Governing Responsible Persons and Associated Persons of Futures Commission Merchants, the Regulations Governing Futures Trust Enterprises, and the Regulations Governing Managed Futures Enterprises to Add Qualification Requirements Applicable to Internal Auditors of Futures Enterprises

To assist futures enterprises in recruiting diverse talent and enhancing industry competitiveness, the FSC on 27 April 2026 amended the aforementioned regulations to relax qualification requirements applicable to internal auditors of futures enterprises. Under the amendments, persons with at least two years of audit experience at a joint CPA firm, who have also obtained qualification as a futures trading analyst or an associated person of a futures commission merchant, and who have completed at least 15 hours of futures-related professional courses organized by the Chinese National Futures Association (CNFA), may serve as internal auditors of futures enterprises.

4. FSC Amends Point 9 of the Directions for Futures Trading by Overseas Chinese and Foreign Nationals

To enhance the competitiveness of Taiwan's futures market, the FSC amended the Directions for Futures Trading by Overseas Chinese and Foreign Nationals on 30 April 2026, by adding Paragraph 3 to Point 9. Under the amendment, offshore overseas Chinese and foreign nationals may enter into agreements with futures commission merchants to use their offshore deposit accounts for futures trading deposits and withdrawals, without the need to process such transactions through segregated foreign exchange deposit accounts for futures trading opened by custodian institutions. This amendment allows funds to be remitted directly in and out, thereby simplifying operational procedures, improving fund utilization efficiency, and enhancing the convenience for foreign investors participating in Taiwan's futures market.

5. 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 **April 2026**, the total number of TWSE-listed companies stood at **1,074**, an increase of **4** over the preceding month. Authorized capital was **NT\$7.92 trillion**, an increase of **NT\$4.98 billion** over the preceding month. Market capitalization was **NT\$126.95 trillion**, an increase of **NT\$23.42 trillion** over the preceding month.

There were **884** TPEX-listed companies, an increase of **3** over the preceding month. Authorized capital was **NT\$833.58 billion**, an increase of **NT\$1.4 billion** over the preceding month. Market capitalization was **NT\$10.46 trillion**, an increase of **NT\$2.14 trillion** over the preceding month.

The total trading value in the centralized stock market was **NT\$17.51 trillion**, an increase of **NT\$1.16 trillion** over the preceding month. The trading volume was **123.86 billion shares**, a decrease of **18.14 billion shares** over the preceding month. The net value of inwardly remitted foreign funds was **US\$364.432 billion**, an increase of **US\$26.42 billion** over the preceding month.

There were **61** securities firms, **14** futures commission merchants, **36** securities investment trust companies, and **89** securities investment consulting companies.

II. For measures related to futures trading, please refer to the website of the Taiwan Futures

Exchange:

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

III. 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>

Note: If you expect to receive this newsletter, or have your name deleted from the sending list, or have your email information changed, please send to newsletter1 newsletter1@sfb.gov.tw. If you hope to know more about the Taiwan's securities and futures markets, please surf the websites of Securities and Futures Bureau, Taiwan Stock Exchange, Taiwan Futures Exchange, Taipei Exchange, Taiwan Depository & Clearing Corporation.

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金管會證期局第二百六十一期新聞信

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壹、重要公告

一、修正「證券商財務報告編製準則」及發布相關令，使證券商財務報告之表達及揭露更透明、更具比較性

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，金管會於 115 年 4 月 28 日發布修正「證券商財務報告編製準則」，修正重點包括明定綜合損益表之收益及費損應分類至營業、投資、籌資、所得稅或停業單位等種類，證券商並應評估其是否具有特定之主要經營活動，以將收益及費損分類至適當之種類、新增或刪除部分項目及新增管理階層定義之績效衡量相關資訊等附註揭露事項。另金管會於 4 月 30 日發布有關證券商財務報告書表格式之函令，調整綜合損益表、資產負債表、現金流量表及重要會計明細表等表格，以利證券商適用 IFRS 18 規定。

二、發布證券投資信託基金管理辦法第 10 條第 1 項有關放寬證券投資信託基金單一持股上限之令

金管會於 115 年 4 月 24 日修正發布證券投資信託基金管理辦法第 10 條第 1 項規定之令，放寬證券投資信託基金投資單一公司股票不得超過基金淨資產價值 10% 之限制，適用之基金種類係以投資國內股票為限之股票型基金及主動式 ETF。證券投資信託事業運用前開基金資產投資於任一上市公司股票占臺灣證券交易所發行量加權股價指數比重逾 10% 者，得不

受證券投資信託基金管理辦法第 10 條第 1 項第 8 款及第 17 款所定 10% 投資比率之限制，但投資該股票比重不得超過該股票占臺灣證券交易所發行之加權股價指數之比重，且投資該股票加計公司債或金融債券之總金額應以基金淨資產價值之 25% 為限。

三、修正「期貨商負責人及業務員管理規則」、「期貨信託事業管理規則」及「期貨經理事業管理規則」，增訂期貨業內部稽核人員得適用之資格條件為協助期貨業廣納多元人才，提升期貨業競爭力，本會於 115 年 4 月 27 日發布修正旨揭法規，放寬具有一定條件兼具聯合會計師事務所審計工作經驗 2 年以上，且取得期貨交易分析人員或期貨商業務員資格，並經參加期貨公會舉辦之期貨專業相關課程 15 小時以上者，得擔任期貨業之內部稽核人員。

四、修正「華僑及外國人從事期貨交易應行注意事項」第 9 點

為強化我國期貨市場競爭力，金管會於 115 年 4 月 30 日修正「華僑及外國人從事期貨交易應行注意事項」，於第 9 點新增第 3 項，開放境外華僑及外國人得與期貨商約定以其境外存款帳戶辦理期貨交易入出金作業，無須透過保管機構開設之期貨交易外匯存款專戶，即可直接入出金，可精簡作業程序及提升資金運用效率，有助於提升外資參與我國期貨市場之便利性。

五、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 4 月底止，上市公司計有 1,074 家，較上月增加 4 家；資本額新臺幣 7.92 兆元，較上月增加新臺幣 49.8 億元；上市市值新臺幣 126.95 兆元，較上月增加新臺幣 23.42 兆元。

上櫃公司計有 884 家，較上月增加 3 家；資本額新臺幣 8,335.8 億元，較上月增加

新臺幣 14 億元；上櫃市值新臺幣 10.46 兆元，較上月增加新臺幣 2.14 兆元。

集中市場股票總成交值新臺幣 17.51 兆元，較上月增加新臺幣 1.16 兆元；成交量 1,238.6 億股，較上月減少 181.4 億股。外資總累積匯入淨額 3,644.32 億美元，較上月增加 264.20 億美元。

專營證券商計 61 家，專營期貨商計 14 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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