Newsletter No: 267 September, 2026

I. Important Announcements

1. FSC Issues Order concerning regulations of the Securities and Futures enterprises data sharing among financial institutions

To streamline applications for data sharing within the securities and futures enterprises, the Financial Supervisory Commission (FSC) issued relevant amendments in its Order No. Financial-Supervisory-Securities-Firms-1150347736 on September 1, 2026. The Order eases requirements governing data sharing between financial organizations not belonging to the same holding or group company. Specifically, it eliminates the requirements that the first data-sharing case must obtain the FSC’ s prior approval, and that any subsequent case must be reported to the relevant securities and futures industry association for recordation.

2. FSC Issues Order Pursuant to Article 13, Paragraph 1 of the Regulations Governing Securities Investment Trust Enterprises to Guide SITEs in Aligning with IFRS Sustainability Disclosure Standards

To enhance the comparability of sustainability-related financial information and guide securities investment trust enterprises (SITEs) in aligning with the IFRS Sustainability Disclosure Standards, the FSC, in line with the planning under the "Roadmap for Taiwan Listed Companies to Align with IFRS Sustainability Disclosure Standards," issued an order on 3 September 2026 pursuant to Article 13, Paragraph 1 of the Regulations Governing Securities Investment Trust Enterprises.

The order requires SITEs whose assets under management reach specified thresholds to disclose, in phases beginning from fiscal year 2027, sustainability-related financial information prepared in accordance with the IFRS Sustainability Disclosure Standards in their annual financial reports, and to submit such reports to their boards of directors for approval. The order also articulates key provisions of the sustainability disclosure standards, including fundamental preparation principles, core content, transitional relief for the first annual reporting period in which the company applies the Standards, and the timeline for disclosing Scope 3 greenhouse

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gas emissions information.

3. **The FSC Adjusted the Scope of Application and Related Requirements of the "Roadmap for Taiwan Listed Companies to Align with IFRS Sustainability Disclosure Standards" and the "Sustainable Development Roadmap for TWSE- and TPEx-Listed Companies" to Balance the Quality of Sustainability Information and Industry Competitiveness**

   Taking into account recent trends toward simplifying the IFRS Sustainability Disclosure Standards (hereinafter referred to as the "ISSB Standards") in major markets, including the European Union and neighboring Asian countries, the FSC announced adjustments to the requirements under the "Roadmap for Taiwan Listed Companies to Align with IFRS Sustainability Disclosure Standards" (hereinafter referred to as the “Roadmap”) on 23 September. The adjustments aim to strike a balance between the quality of sustainability disclosures and the burden on companies without changing Taiwan's national sustainability goals.

   To ensure that large listed companies continue to provide high-quality sustainability disclosures, the FSC has adopted a proportionate approach to adjusting the scope of phase III companies of implementation of the ISSB Standards. Under the revised Roadmap, TWSE- and TPEx-listed companies with paid-in capital of NT$2 billion or more, as well as those subject to mandatory greenhouse gas inventory and verification requirements imposed by the Ministry of Environment, will be required to progressively establish their sustainability governance practices and enhance their sustainability disclosure capabilities. TWSE- and TPEx-listed companies with paid-in capital of less than NT$2 billion that are not subject to the Ministry of Environment's mandatory requirements will still be required to disclose basic climate-related information. The FSC will subsequently amend the applicable laws and regulations by the end of the year to reflect these adjustments.

4. **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 **September** 2026, there were **1,085** TWSE-listed companies, an increase of **0** from the previous month. Their total paid-in capital amounted to **NT$ 7.96 trillion**, a decrease of **NT$ 33.21 billion** from the previous month, while the total market

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capitalization stood at **NT$ 156.81 trillion**, an increase of **NT$ 6.02 trillion** compared with the previous month.

There were **893** TPEx-listed (OTC) companies, an increase of **3** from the previous month. Their total paid-in capital amounted to **NT$ 850.37 billion**, a decrease of **NT$ 0.2 billion** from the previous month, and their total market capitalization stood at **NT$ 11.61** trillion, an increase of **NT$ 577.89 billion** compared with the previous month.

The total trading value in the centralized market amounted to **NT$16.31 trillion**, a decrease of **NT$2.24 trillion** from the previous month. The total trading volume was **89.71** billion shares, a decrease of **13.84 billion** shares compared with the previous month. The net cumulative inward remittance of foreign funds reached **US$ 428.55 billion**, an increase of **US$17.87 billion** from the previous month.

There were **62** securities firms, **14** 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/enl/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

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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金管會證期局第二百六十七期新聞信

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壹、 重要公告

一、發布有關證券期貨業辦理金融機構間資料共享相關規範之令，放寬證券期貨業申辦資料共享業務之流程

為簡化證券期貨業者申辦資料共享業務之流程，金管會於 115 年 9 月 1 日修正發布金管證券字第 1150347736 號令，刪除非屬金控集團或金融集團間等 2 類之金融機構間辦理資料共享案件，首案需事先向金管會申請核准及非首案應向證券期貨業各業公會申報備查之規定。

二、發布有關證券投資信託事業管理規則第 13 條第 1 項規定之令，引導投信事業接軌 IFRS 永續揭露準則

為增加永續相關財務資訊之可比性並引導投信事業接軌 IFRS 永續揭露準則，金管會配合「我國接軌國際財務報導準則(IFRS)永續揭露準則藍圖」規劃，於 115 年 9 月 3 日發布有關證券投資信託事業管理規則第 13 條第 1 項規定之令，規定資產管理規模達一定規模之投信事業應自 116 會計年度起分階段於年度財務報告中揭露依 IFRS 永續揭露準則規定編製之永續相關財務資訊，並應提報董事會通過，以及明定永續準則之重要規定，包括重要編製原則、核心內容、首次適用之過渡規定及範疇三溫室氣體排放資訊之揭露時程等。

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三、金管會調整「我國接軌 IFRS 永續揭露準則藍圖」及「上市櫃公司永續發展路徑圖」適用範圍及相關規定，兼顧永續資訊品質與產業競爭力

金管會於 9 月 23 日對外宣布，在國家永續目標不變的前提下，參考近期歐盟及亞洲鄰近國家等主要市場永續揭露準則簡化趨勢，適度調整上市櫃公司接軌 IFRS 永續揭露準則(下稱永續準則)藍圖之相關規定，以衡平資訊品質及公司負擔。本次調整在確保大型企業提供高品質資訊揭露的前提下，採行比例原則，適度調整第三階段適用永續準則對象，引導實收資本額 20 億元以上及環境部納管應盤查及查驗的上市櫃公司逐步建立永續治理及資訊揭露能量，至於資本額未達 20 億元且非環境部納管的上市櫃公司，仍應揭露氣候相關之基本資訊，後續將配合藍圖調整內容，於年底前修正相關法令規定。

四、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 9 月底止，上市公司計有 1,085 家，較上月**增加** 0 家；資本額新臺幣 7.96 **兆**元，較上月**減少**新臺幣 332.1 **億**元；上市市值新臺幣 156.81 **兆**元，較上月**增加**新臺幣 6.02 **兆**元。

上櫃公司計有 893 家，較上月**增加** 3 家；資本額新臺幣 8,503.7 **億**元，較上月**減少**新臺幣 2 億元；上櫃市值新臺幣 11.61 **兆**元，較上月**增加**新臺幣 5,778.9 **億**元。

集中市場股票總成交值新臺幣 163,090.44 **億**元，較上月**減少**新臺幣 22,363.63 **億**元；成交量 897.12 **億**股，較上月**減少** 138.38 **億**股。外資總累積匯入淨額 4,285.53 **億**美元，較上月**增加** 178.7 **億**美元。

專營證券商計 62 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。

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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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