



## I. Important Announcements ([Chinese](#))

### 1. Partial Amendment to the Regulations Governing Information to be Published in Annual Reports of Public Companies

In order to promote the "Corporate Governance 3.0 - Sustainable Development Roadmap," taking into account the recommendations of "CG watch 2020," and to harmonize with international norms and strengthen the transparency of information disclosure in the corporate implementation of sustainable development and cyber security risk management, the Financial Supervisory Commission (FSC) on 30 November 2021 issued an amendment to the Regulations Governing Information to be Published in Annual Reports of Public Companies. Key amendments are as follows:

#### I. Improving the quality of information disclosure in companies' implementation of sustainable development:

- i. Strengthening environmental and social information disclosure: The requirement for companies to report on their performance of corporate social responsibilities is amended to the requirement to report on their promotion of sustainable development, and the content of the relevant reporting form is amended and disclosure guidelines are introduced.
- ii. Strengthening corporate governance information disclosure: The amendment requires companies to specify their board diversification policy, the professional qualifications and experience of individual directors and supervisors, and the status of independence of the independent directors. It also requires companies to disclose the specific itemized amounts paid in CPA fees, deletes the option for companies to use a tiered disclosure method for disclosing the fees, and additionally requires disclosure of the content of non-audit services.

#### II. Strengthening information disclosure on cyber security management: The amendment requires companies to specify information including the cyber security policy, specific management plan, and resources invested in cyber security management. It also requires companies to disclose the impact of cyber security risk on their finances and business and countermeasures being taken, as well as any loss

suffered due to any severe cyber security incident, possible impact therefrom, and countermeasures.

**III. Improving the timeliness of information disclosure of the annual report for the shareholders' meetings of TWSE/TPEX-listed companies:** The amendment requires TWSE and TPEX listed companies with paid-in capital of NT\$10 billion or more, or with a total foreign and mainland China shareholding ratio of 30% or more to file their annual reports by 14 days before the shareholders' meetings.

## **2. Overseas Chinese and Foreign Nationals Permitted to Engage in Leverage Contract Trading with Leverage Transaction Merchants**

To enhance the operating effectiveness of leverage transaction merchants, the FSC on 24 November 2021 amended Point 2 of the Directions for Futures Trading by Overseas Chinese and Foreign Nationals to expressly permit overseas Chinese and foreign nationals to engage in leverage contract trading. The amendment also specifies that such trading must comply with the relevant provisions of the Taipei Exchange.

## **3. 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>

## **II. Market Wrap-up**

As of the end of November 2021, the total number of TWSE listed companies stood at 957, an increase of 1 over the preceding month. Authorized capital was NT\$ 7,372.3 billion, an increase of NT\$ 8.1 billion over the preceding month. Market capitalization was NT\$ 53,669.4 billion, an increase of NT\$ 1,390 billion over the preceding month.

There were 790 TPEX listed companies, an increase of 1 over the preceding month. Authorized capital was NT\$ 762.4 billion, an increase of NT\$ 2.5 billion over the preceding month. Market capitalization was NT\$ 5,501.8 billion, an increase of NT\$ 302.8 billion over the preceding month.

The total value of stock trades on the centralized stock market was NT\$ 7,694.37 billion, an increase of NT\$ 2,021.87 billion over the preceding month. The volume of trading was 120.85 billion shares, an increase of 39.4 billion over the preceding month. The net value of inwardly remitted foreign funds was US\$ 224.804 billion, an increase of US\$ 6.098 billion over the preceding month.

There were 62 securities firms, 15 futures commission merchants, 39 securities investment trust companies, and 86 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「公開發行公司年報應行記載事項準則」部分條文

金管會為配合推動「公司治理 3.0—永續發展藍圖」、參酌「2020 年亞洲公司治理報告 (CG Watch 2020)」建議事項，以及接軌國際規範，強化公司推動永續發展執行情形及資通安全風險管理等資訊揭露透明度，於 110 年 11 月 30 日修正發布旨揭準則，修正要點如下：

##### (一)提升公司推動永續發展資訊揭露之品質：

- 1.強化環境及社會之資訊揭露：將公司履行企業社會責任情形修正為推動永續發展執行情形，並修正附表內容及增訂相關揭露指引。
- 2.強化公司治理之資訊揭露：明定公司應具體敘明董事會之多元化政策、個別董事及監察人之專業資格與經驗、獨立董事符合獨立性情形，另將簽證會計師公費之揭露方式改為個別揭露金額，刪除公司可選擇採級距揭露方式，並應揭露非審計服務內容。

(二)強化資通安全管理之資訊揭露：明定公司應敘明資通安全政策、具體管理方案及投入資通安全管理之資源等資訊，並應揭露資通安全風險對公司財務業務之影響及因應措施，以及因重大資通安全事件所遭受之損失、可能影響及因應措施。

(三)提升上市上櫃公司股東會年報資訊揭露時效：規範上市上櫃公司實收資本額達 100 億元以上或外資及陸資持股比率達 30% 以上者，應於股東會召開日 14 日前申報股東會年報。

#### 二、開放華僑及外國人得與槓桿交易商從事槓桿保證金契約交易

為提升槓桿交易商之經營成效，本會於 110 年 11 月 24 日修正華僑及外國人從

事期貨交易應行注意事項第 2 點，明定華僑及外國人得從事槓桿保證金契約交易，並應依財團法人中華民國證券櫃檯買賣中心相關規定辦理。

**三、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 2021 年 11 月底止，上市公司計有 957 家，較上月增加 1 家；資本額新臺幣 73,723 億元，較上月增加新臺幣 81 億元；上市市值新臺幣 536,694 億元，較上月增加新臺幣 13,900 億元。

上櫃公司計有 790 家，較上月增加 1 家；資本額新臺幣 7,624 億元，較上月增加新臺幣 25 億元；上櫃市值新臺幣 55,018 億元，較上月增加新臺幣 3,028 億元。

集中市場股票總成交值新臺幣 76,943.7 億元，較上月增加新臺幣 20,218.7 億元；成交量 1,208.5 億股，較上月增加 394 億股。外資總累積匯入淨額 2248.04 億美元，較上月增加 60.98 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 39 家，證券投資顧問公司計 86 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=873&parentpath=0,6>

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