



## I. Important Announcements (Chinese)

### 1. FSC Releases Guidance on the Audit Quality Indicators (AQIs), Encourages TWSE and TPEX Listed Companies to Refer to the AQI Information When Selecting the Independent Auditors for Their 2023 Financial Reports, to Enhance the Quality of Financial Reporting

To enhance the quality of financial report information, the Financial Supervisory Commission (FSC) released “Audit Quality Indicator (AQI) Disclosure Framework and Template”, which set out 13 indicators covering five scopes—professionalism, quality control, independence, monitoring, and creativity on 19 August of last year (2021). The FSC is promoting the AQI initiative by a two-stage approach. In the first stage, this initiative will apply to the Big Four CPA firms. The FSC has reached a consensus with the Big Four that they will voluntarily provide the AQI information to TWSE and TPEX listed companies’ audit committees from the time of the appointment of CPAs for 2023 financial reporting and on an annual basis thereafter. This information will enable the audit committees to better assess the quality of the auditors that the companies appoint or reappoint.

To help audit committees interpret the AQI information, the FSC on 29 June 2022 released “Guidance for Audit Committees on Interpreting the Audit Quality Indicators” to boost their understanding of the key focuses of the indicators and the relationship between each AQI and audit quality. Meanwhile, to ensure the consistency and comparability of the AQI data, the FSC at the same time also issued “Guidance for CPA Firms on Preparing the Audit Quality Indicators”. This Guidance expressly defines and explains the calculation of each of the AQIs, as a basis for the preparation of the AQI information.

### 2. 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 June 2022, the total number of TWSE-listed companies stood at 966 , an increase of 1 over the preceding month. Authorized capital was NT\$ 7,433 billion, an increase of NT\$ 15.9 billion over the preceding month. Market capitalization was NT\$ 46,257.8 billion, a decrease of NT\$ 5,938 billion over the preceding month.

There were 799 TPEX-listed companies, an increase of 2 over the preceding month. Authorized capital was NT\$ 769.7 billion, an increase of NT\$ 3.2 billion over the preceding month. Market capitalization was NT\$ 4,437.9 billion, a decrease of NT\$ 509.4 billion over the preceding month.

The total trading value in the centralized stock market was NT\$ 4,788.4 billion, an increase of NT\$ 62.7 billion over the preceding month. The trading volume was 68.2 billion shares, a decrease of 2.2 billion shares over the preceding month. The net value of inwardly remitted foreign funds was US\$ 223.4 billion, a decrease of US\$ 2.5 billion over the preceding month.

There were 62 securities firms, 15 futures commission merchants, 39 securities investment trust companies, and 87 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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### 金管會證期局第二百一十六 五期新聞信

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#### 壹、重要公告

##### 一、金管會發布審計品質指標(AQI)相關指引，鼓勵上市櫃公司作為選任 112 年度財務報告查核簽證會計師時之參考，以提升財務報告資訊品質

為提升財務報告資訊品質，本會於去(110)年 8 月 19 日發布「審計品質指標(AQI)揭露架構及範本」一內容涵蓋專業性、品質控管、獨立性、監督及創新能力等 5 大構面及 13 項指標項目，規劃採二階段方式推動，優先鼓勵四大會計師事務所自承接上市櫃公司 112 年度財務報告查核簽證委任案件時起，主動提供 AQI 資訊，作為上市櫃公司審委會評估(續)委任簽證會計師之參考。為協助審委會解讀 AQI 資訊，金管會於 111 年 6 月 29 日發布「審計委員會解讀審計品質指標指引」，協助其了解 AQI 指標之衡量重點，以及各指標與審計品質之關聯。另為確保事務所提供 AQI 資料具一致性及可比較性，本會同時發布「會計師事務所編製審計品質指標指引」，就各 AQI 指標提供明確定義及計算說明，作為編製 AQI 資訊之依據。

##### 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 2022 年 6 月底止，上市公司計有 966 家，較上月增加 1 家；資本額新臺幣 74,330 億元，較上月增加新臺幣 159 億元；上市市值新臺幣 462,578 億元，較上月減少新臺幣 59,380 億元。

上櫃公司計有 799 家，較上月增加 2 家；資本額新臺幣 7,697 億元，較上月增加新臺幣 32 億元；上櫃市值新臺幣 44,379 億元，較上月減少新臺幣 5,094 億元。

集中市場股票總成交值新臺幣 47,884 億元，較上月增加新臺幣 627 億元；成交量 682 億股，較上月減少 22 億股。外資總累積匯入淨額 2,233.94 億

美元，較上月減少 25.36 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 87 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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