



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

1. To promote the disclosure of climate information by TWSE and TPEX Listed Companies, the FSC amended the Regulations Governing Information to be Published in Annual Reports of Public Companies and the Regulations Governing Information to be Published in Public Offering and Issuance Prospectuses

In step with increasing international attention to climate change-related information, the Financial Supervisory Commission (FSC) is promoting the disclosure of climate and greenhouse gas information by TWSE and TPEX listed companies. For this purpose, on 25 November 2022, the FSC issued related amendments to the Regulations Governing Information to be Published in Annual Reports of Public Companies and the Regulations Governing Information to be Published in Public Offering and Issuance Prospectuses. Under the amendments, all TWSE and TPEX listed companies will be required to disclose climate related information from fiscal year 2024. As for greenhouse gas information, requirements for compulsory scope 1 and scope 2 inventory disclosure and verification will be phased in gradually beginning from fiscal year 2024 based on companies' capitalization size and industry sector. To respond to questions from the public and industry, the FSC also simultaneously issued a set of Q&A regarding the Sustainable Development Guidemap for TWSE and TPEX Listed Companies, to guide businesses in coming into compliance.

2. FSC amends "Directions for the Conduct of Wealth Management Business by Securities Firms"

To enhance the services offered by securities firms concurrently operating trust business and to facilitate greater participation in trust business by securities firms, the FSC amended certain provisions of the Directions for the Conduct of Wealth Management Business by Securities Firms on 7 November 2022. The amendment eases the former restriction under which securities firms were permitted only to provide simple investment trust products for customers, to the extent that securities firms now are allowed to provide and execute various trust products under money and securities trusts according to the needs of their clients. On the same day, the FSC also amended the Q&A of the Directions

for the Conduct of Wealth Management Business by Securities Firms, simplifying relevant application procedures and requiring securities firms conducting trust business to introduce accountability systems. When necessary, the FSC may require an interview with the head of a securities firm's department handling trust and wealth management business. Furthermore, in the event of a breach by a securities firm, the persons responsible will be held accountable in order to strengthen corporate governance and internal control system implementation.

3. Aligning with the amendments to the IFRSs and Taiwan's Company Act and the current implementation of the IFRSs in Taiwan, the FSC amended the Regulations Governing the Preparation of Financial Reports by Securities Issuers, Regulations Governing the Preparation of Financial Reports by Securities Firms, and Regulations Governing the Preparation of Financial Reports by Futures Commission Merchants

Aligning with the amendments made in recent years to the IFRSs and Taiwan's Company Act and the current progress of implementation of the IFRSs in Taiwan, the FSC on 24 November 2022 issued amendments to the Regulations Governing the Preparation of Financial Reports by Securities Issuers, Regulations Governing the Preparation of Financial Reports by Securities Firms, and Regulations Governing the Preparation of Financial Reports by Futures Commission Merchants. The amendments explicitly define the terms "material," "accounting estimates," and "accounting policies," and strengthen the supervision of accounting changes. In response to the latest amendments to the auditing standards adopted in Taiwan, the amendments make corresponding changes to citation numbering and relevant wording. Further changes to wording reflect the practical operation of the valuation review by CPAs and also reflect an amendment to the Company Act that allows companies to make quarterly earning distributions subject to resolutions by the board of directors. Additionally, the information disclosure procedures for futures commission merchants that are public companies are simplified.

4. To encourage offshore fund institutions to expand their asset management business in Taiwan on a long-term basis and promote sustainable development, the FSC amended the Incentive Policy for Offshore Funds Development in Taiwan and relevant Q&A on 22 November 2022

(1) To meet the needs of industry participants and encourage offshore fund institutions to operate asset management business in Taiwan on a long-term basis, the amendment relaxes the valid recognition period for the application of preferential measures to offshore fund institutions.

(2) To encourage offshore fund institutions to assist their master agents or business bases in Taiwan to develop ESG related business or cultivate talent in the ESG field, the FSC added illustrative case examples to the Incentive Policy for Offshore Funds Development in Taiwan and relevant Q&A to concretely describe the assessment criteria for "other

substantial contributions related to ESG,” so as to promote the sustainable development of asset management industry in Taiwan.

5. To add leeway for trust enterprises to handle assets of the general public in discretionary investment business, the FSC eases the mandatory threshold at which a trust enterprise must apply for a concurrent business license for discretionary investment business

To add reasonable leeway for trust enterprises to handle assets of the general public in discretionary investment business, by taking into account the current state of economic and financial development in Taiwan and the influence of securities investment trust enterprises and securities investment consulting enterprises in the operation of discretionary investment business, the FSC on 30 November 2022 issued amendment to Article 2 of the Regulations Governing the Conduct of Discretionary Investment Business by Securities Investment Trust Enterprises and Securities Investment Consulting Enterprises. The amendment raises the mandatory threshold for a trust enterprise to apply for a license to concurrently operate discretionary investment business from NT\$10 million of relevant trust assets to NT\$15 million.

6. 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 Nov. 2022, the total number of TWSE-listed companies stood at 971, an increase of 3 over the preceding month. Authorized capital was NT\$ 7,484.6 billion, an increase of NT\$ 9.8 billion over the preceding month. Market capitalization was NT\$ 46,507.6 billion, an increase of NT\$ 6,029.2 billion over the preceding month.

There were 804 TPEX-listed companies, an increase of 3 over the preceding month. Authorized capital was NT\$ 740.9 billion, a decrease of NT\$ 35.5 billion over the preceding month. Market capitalization was NT\$ 4,585.8 billion, an increase of NT\$ 530.4 billion over the preceding month.

The total trading value in the centralized stock market was NT\$ 4,634.5 billion, an increase of NT\$ 1,079.8 billion over the preceding month. The trading volume was 63.0 billion shares, an increase of 11.7 billion shares over the preceding month. The net value of inwardly remitted foreign funds was US\$ 216.8 billion, an increase of US\$ 9.2 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/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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金管會證期局第二百二十期新聞信

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壹、重要公告

一、推動上市櫃公司揭露氣候資訊，發布修正「公開發行公司年報應行記載事項準則」及「公司募集發行有價證券公開說明書應行記載事項準則」

金管會鑒於國際間日益關注氣候變遷相關資訊，爰推動上市櫃公司揭露氣候及溫室氣體資訊，並於 111 年 11 月 25 日發布修正「公開發行公司年報應行記載事項準則」及「公司募集發行有價證券公開說明書應行記載事項準則」，規範 113 年起上市櫃公司應揭露氣候相關資訊，至氣候資訊中有關溫室氣體部分，依資本額大小及產業自 113 年分階段推動強制揭露範疇一及範疇二盤查及確信情形。另外因應外界之詢問，金管會已同步發布「上市櫃公司永續發展路徑圖」問答集，俾利企業遵循。

二、修正「證券商辦理財富管理業務應注意事項」

為提升證券商兼營信託業務之服務功能，並利證券商參與信託業務之發展，金管會 111 年 11 月 7 日修正「證券商辦理財富管理業務應注意事項」部分規定，將原證券商兼營金錢信託及有價證券信託業務僅得提供客戶投資理財型信託商品之限制，放寬至證券商得依客戶所需，提供及執行金錢及有價證券信託項下之各種信託商品。另同日併同修正財富管理應注意事項問答集，簡化相關申請程序，以及要求證券商辦理信託業務應導入問責制度，金管會於必要時，得請負責信託財管業務之專責部門主管到局面談，並於證券商發生違失時，對該當之人予以問責，以強化公司治理及落實內部控制制度。

三、配合國際財務報導準則(下稱 IFRSs)增修訂內容、公司法修正相關規定及國內目前實施 IFRSs 情形，修正「證券發行人財務報告編製準則」、「證券商財務報告編製準則」及「期貨商財務報告編製準則」

因應近年間 IFRSs 增修訂內容、公司法修正相關規定，及國內目前實施 IFRSs 情形，金管會於 111 年 11 月 24 日發布修正「證券發行人財務報告編製準則」、「證券商財務報告編製準則」及「期貨商財務報告編製準則」，明定「重大」、「會計估計值」及「會計政策」定義，並加強會計變動之監理、配合審計準則總綱修正援引之審計準則號次及用語、配合會計師評價複核之實務作業修正文字、配合公司法規定公司得按季經董事會決議分派盈餘酌修相關文字、簡化公開發行期貨商資訊揭露作業。

四、為鼓勵境外基金機構長期在臺經營資產管理業務並促進永續發展，於 111 年 11 月 22 日修正「鼓勵境外基金深耕計畫」及相關問答集，說明如下：

(一) 為因應業者需求及鼓勵境外基金機構長期在臺經營資產管理業務，放寬境外基金機構適用優惠措施之認可期間。

(二) 為鼓勵境外基金機構協助總代理人或在臺據點發展 ESG 相關業務或培育 ESG 領域人才，於境外基金管理辦法問答集「鼓勵境外基金深耕計畫」增訂釋例說明 ESG 相關其他具體績效貢獻事項之評估標準，以促進我國資產管理業者之永續發展。

五、為合理增加信託業受託管理運用一般民眾資產之業務空間，放寬強制信託業申請兼營全權委託投資業務門檻

為合理增加信託業受託管理運用一般民眾資產之業務空間，參酌國內經濟金融發展情形，並衡平考量證券投資信託事業及證券投資顧問事業經營全權委託投資業務之影響，本會 111 年 11 月 30 日修正證券投資信託事業證券投資顧問事業經營

全權委託投資業務管理辦法第 2 條規定，將強制信託業申請兼營全權委託投資業務門檻由新臺幣 1,000 萬元調升至 1,500 萬元。

六、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 11 月底止，上市公司計有 971 家，較上月增加 3 家；資本額新臺幣 74,845.6 億元，較上月增加新臺幣 97.5 億元；上市市值新臺幣 465,075.8 億元，較上月增加新臺幣 60,291.6 億元。

上櫃公司計有 804 家，較上月增加 3 家；資本額新臺幣 7,409.3 億元，較上月減少新臺幣 355.1 億元；上櫃市值新臺幣 45,857.5 億元，較上月增加新臺幣 5,304.1 億元。

集中市場股票總成交值新臺幣 46,344.9 億元，較上月增加新臺幣 10,798 億元；成交量 629.9 億股，較上月增加 116.8 億股。外資總累積匯入淨額 2,167.71 億美元，較上月增加 92.20 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=30&parentpath=0,6>

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