



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

1. Taiwan to align with IFRS Sustainability Disclosure Standards to enhance the quality and transparency of sustainability information

The International Sustainability Standards Board (ISSB) under the International Financial Reporting Standards (IFRS) Foundation issued its IFRS Sustainability Disclosure Standards, IFRS S1 "General Requirements for Disclosure of Sustainability-related Financial Information" ("IFRS S1") and IFRS S2 "Climate-related Disclosures" ("IFRS S2") on 26 June 2023. IFRS S1 emphasizes the connection between sustainability information and financial statements (including the requirement that the reporting entity, materiality criteria, and major assumptions used in preparing sustainability information shall be consistent with those used in preparing the related financial statements) and requires an entity to report its sustainability information at the same time as its related financial statements, so that the disclosed information is useful to investors when making investment decisions based on an overall assessment of the entity's enterprise value. IFRS S2 integrates relevant recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and strengthens disclosures about an entity's climate-related transition plan, climate resilience, and greenhouse gas emissions, while including industry-specific metrics to be disclosed. These Sustainability Disclosure Standards provide a globally consistent disclosure framework that will improve the comparability of sustainability information and prevent "greenwashing." The International Organization of Securities Commissions (IOSCO) has on many occasions expressed its support for the ISSB's work in developing a sustainability disclosure framework for globally consistent application and has been urging its members to adopt the IFRS Sustainability Disclosure Standards. As a member of IOSCO, Taiwan's Financial Supervisory Commission (FSC) will promote these IFRS standards based on reference to IOSCO recommendations and international practices.

The FSC has previously issued the "Sustainable Development Action Plans for TWSE and TPEX Listed Companies" to actively promote the disclosure of sustainability information. To further align with international standards and to provide investors with reliable sustainability information, the FSC will, with reference to Taiwan's past experiences in promoting IFRS Accounting Standards, establish a taskforce to undertake translation of IFRS Sustainability Disclosure Standards, analysis of differences compared to current sustainability reporting requirements, and development of best practices and related guidance for reference by the public.

The FSC indicated that a phase-in approach will be taken for enterprises to adopt the IFRS Sustainability Disclosure Standards in preparing their sustainability information. Initially, the listed companies with capital over NT\$10 billion will be required to prepare sustainability information starting from 2026 and publicly disclose such information starting from 2027.

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 July 2023, the total number of TWSE listed companies stood at 981, an increase of 2 over the preceding month. Authorized capital was NT\$7,566.45 billion, an increase of NT\$29.73 billion over the preceding month. Market capitalization was NT\$53,861.63 billion, an increase of NT\$747.89 billion over the preceding month.

There were 812 TPEX listed companies, an increase of 0 over the preceding month. Authorized capital was NT\$748.82 billion, an increase of NT\$0.75 billion over the preceding month. Total TPEX market capitalization was NT\$5,516.50 billion, an decrease of NT\$49.08 billion over the preceding month.

The total value of stock trades on the centralized market was NT\$7,663.06 billion, an increase of NT\$1,621.22 billion over the preceding month. The volume of trading was 92.29 billion shares, an increase of 8.53 billion shares over the preceding month. The net value of inwardly remitted foreign funds was US\$235.656 billion, an decrease of US\$4.702 billion over the preceding month.

There were a total of 59 securities firms. There were 15 enterprises exclusively engaged in futures commission merchant business, 38 investment trust companies, and 85 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>

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@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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壹、重要公告

一、我國規劃接軌國際財務報導準則(IFRS)永續揭露準則，提升永續資訊品質及透明度

國際財務報導準則基金會(IFRS Foundation)轄下之國際永續準則理事會(ISSB)於112年6月26日宣布發布永續揭露準則第S1號「永續相關財務資訊揭露之一般規定」(下稱S1)及第S2號「氣候相關揭露」(下稱S2)，S1強調永續資訊與財務報表資訊之連結(包括報導個體、重大性標準、重大假設均須與財務報表一致)及永續資訊應與財務報表同時報導，以利投資人投資決策時整體考量企業價值；S2除整合氣候相關財務揭露小組(TCFD)之相關建議，並強化轉型計畫、氣候韌性及溫室氣體排放之揭露，同時納入產業揭露指標。前開永續揭露準則提供國際一致適用之揭露規範，增加永續資訊之可比較性並防止漂綠，國際證券管理機構組織(IOSCO)亦多次表達支持ISSB研訂國際一致適用之永續揭露規範之立場，並鼓勵會員採用IFRS永續揭露準則。金融監督管理委員會(下稱金管會)為IOSCO會員，將參考IOSCO及國際間作法推動IFRS永續揭露準則。

金管會前已發布上市櫃公司永續發展行動方案積極推動永續資訊之揭露，為進一步接軌國際準則並提供投資人可信賴之永續資訊，將參採我國過往推動IFRS會計準則經驗成立工作小組，進行IFRS永續揭露準則翻譯、與現行永續報導之差異分析及試作最佳實務範例及相關指引供外界參考。

金管會表示，企業採用IFRS永續揭露準則編製永續資訊，將採分階段推動，初步規劃由資本額達100億元以上之上市(櫃)公司於2026年編製永續資訊，2027年對外揭露。

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 2023 年 7 月底止，上市公司計有 981 家，較上月增加 2 家；資本額新臺幣 75,664.5 億元，較上月增加新臺幣 297.3 億元；上市市值新臺幣 538,616.3 億元，較上月增加新臺幣 7,478.9 億元。

上櫃公司計有 812 家，較上月增加 0 家；資本額新臺幣 7,488.2 億元，較上月增加新臺幣 7.5 億元；上櫃市值新臺幣 55,165 億元，較上月減少新臺幣 490.8 億元。

集中市場股票總成交值新臺幣 76,630.6 億元，較上月增加新臺幣 16,212.2 億元；成交量 922.9 億股，較上月增加 85.3 億股。外資總累積匯入淨額 2,356.56 億美元，較上月減少 47.02 億美元。

專營證券商計 59 家，專營期貨商計 15 家，證券投資信託公司計 38 家，證券投資顧問公司計 85 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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