



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

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

In line with the Roadmap for Taiwan Listed Companies to Align with IFRS Sustainability Disclosure Standards released by the Financial Supervisory Commission (FSC) on 17 August 2023, the FSC plans to simplify the content of the annual report to assist companies in their smooth transition to the IFRS sustainability disclosure standards and early filing of their annual reports. For this purpose, and to promote gender diversity among the directors of TWSE and TPEX listed companies in accordance with the Sustainable Development Action Plan for TWSE and TPEX Listed Companies released by the FSC on 28 March 2023, the FSC amended some articles and Table 1 of the Regulations Governing Information to be published in Annual Reports of Public Companies (hereinafter, the “Annual Report Regulations”). As the advance notice period of the draft amendment has expired, the amendment will be released and implemented in the near future. Key points of the amendment are as follows:

1. Simplifying the content and preparation of annual reports:
 - (1) Simplifying and paring down of items required to be disclosed in the annual report: In formulating the draft amendment, the FSC collected annual report disclosure regulations and practices of major foreign securities markets and countries for reference, and carefully considered factors such as the relevance and accessibility of information. The amendment deletes numerous items that are currently required to be disclosed, including the following: in Article 9 of the Annual Report Regulations, the brief history of the company; in Article 10, various content of the corporate governance report, including the company organizational system, the query method for the company's corporate governance best-practice principles or bylaws, information on penalties imposed on the company and its internal personnel, and the summary of resignations and dismissals of the company's chairperson, general

manager, and chief financial and accounting officers; in Article 11, information on shareholder structure, ownership dispersion and, for the past 2 fiscal years, the market price, net worth, earnings, and dividends per share; in Article 18: the tables of production and sales volumes and values for the past 2 fiscal years in the business operations overview; in Article 19, the financial overview; in Article 21, holding or disposal of shares in the company by the company's subsidiaries. The information mentioned above that is to be simplified or deleted in the annual report can still be obtained by investors through the company's website, the Market Observation Post System, and the company's financial reports.

- (2) The cross-referencing of disclosures is allowed to simplify the preparation of annual reports: Some annual report information will already have been publicly announced and disclosed on the FSC's designated information reporting website (i.e., the Market Observation Post System), such as internal control system statement, the CPA's special audit report on the internal control system, equity transfers and changes in share pledges by directors, supervisors, managers, and shareholders with shareholding ratios exceeding 10%, and the execution of fund utilization plans for issuance or private placement of securities. To ease the preparation of the annual report, such information may now be presented simply by cross-referencing to the other disclosure source where the information can be found. In addition, Article 22-1, which is newly added in the amendment, expressly provides that items that are allowed to be presented in the annual report by means of cross-referencing to other duly reported and publicly announced information disclosures shall be deemed effective content of the annual report upon such cross-referencing.
2. Promoting gender diversity of directors in TWSE and TPEX listed companies: The FSC's Sustainable Development Action Plan for TWSE and TPEX Listed Companies requires the listed companies to make a disclosure in their annual reports, starting from 2025, if the number of directors of either gender is less than one-third of the total directors. Therefore, in the explanation in Table 1 under Article 10 of the revised Annual Report Regulations regarding the diversity and independence of the board of directors, it is added that "if the number of directors of either gender on the board of directors of a TWSE or TPEX listed companies is less than one-third, explain the reasons and the planned measures to enhance director gender diversity."

The FSC stated that when formulating the plan to simplify the annual report, it carefully considered international norms to align with international practices, and also studied practical demands encountered in annual report preparation in Taiwan. The simplifying measures affect a total of 22 disclosure items, including 16 that are

deleted, and 6 that may now be disclosed by cross-referencing. This is expected to reduce the length of annual reports by nearly one-third and help reduce the workload of annual report preparation. When the amendment comes into force, the simplified annual report format will apply to the 2024 annual report required to be filed in 2025.

As the annual report content involves collecting and consolidating cross-department information, the FSC advises companies to engage in internal cross-department communication, coordinate work division as soon as possible, revise and prepare relevant operating procedures, and strive toward alignment with the IFRS sustainability disclosure standards and early filing of annual reports. Additionally, since all TWSE listed companies and TPEX listed companies with paid-in capital of NT\$600 million or more must submit an English version of their annual reports, the FSC reminds the companies to include the English version in their preparation schedule, for convenient review by investors.

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 2024, the total number of TWSE-listed companies stood at 1,018, an increase of 0 over the preceding month. Authorized capital was NT\$ 7,713.91 billion, an increase of NT\$ 36.51 billion over the preceding month. Market capitalization was NT\$ 70,824.71 billion, a decrease of NT\$ 2,572.8 billion over the preceding month.

There were 825 TPEX-listed companies, an increase of 0 over the preceding month. Authorized capital was NT\$ 772.5 billion, an increase of NT\$ 3.64 billion over the preceding month. Market capitalization was NT\$ 6,539.58 billion, a decrease of NT\$ 264.34 billion over the preceding month.

The total trading value in the centralized stock market was NT\$ 9,873.07 billion, an increase of NT\$ 1,162.96 billion over the preceding month. The trading volume was 108.4 billion shares, an increase of 18.11 billion over the preceding month. The net value of inwardly remitted foreign funds was US\$ 272.09 billion, a decrease of US\$ 5.7 billion over the preceding month.

There were 64 securities firms, 15 futures commission merchants, 38 securities investment trust companies, and 88 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、發布「公開發行公司年報應行記載事項準則」部分條文暨附表 1 之修正草案

為配合本會 112 年 8 月 17 日發布「我國接軌國際財務報導準則(IFRS)永續揭露準則藍圖」，規劃精簡年報編製內容，以協助公司未來順利接軌於年報揭露 IFRS 永續資訊並提前申報年報，及依本會 112 年 3 月 28 日發布之「上市櫃公司永續發展行動方案」，推動上市櫃公司董事性別多元化，金融監督管理委員會(下稱金管會)研擬修正「公開發行公司年報應行記載事項準則」(下稱年報準則)部分條文暨附表 1，相關修正條文已預告期滿，將於近期發布施行。本次修正重點如下：

(一) 精簡年報及簡化年報編製作業：

1. 精簡刪除年報應揭露事項：經蒐集國外主要證券市場或國家對年報揭露事項之相關規定與作法，審慎評估資訊之攸關性及考量資訊之可取得性等，刪除事項包括：第 9 條公司簡介；第 10 條公司治理報告中有關組織系統、公司治理守則及規章之查詢方式、公司及其內部人員受處罰資訊、公司董事長、總經理及財會主管等辭解任情形彙總表；第 11 條有關股東結構、股權分散情形、最近二年度每股市價、淨值、盈餘、股利等資訊；第 18 條營運概況中有關最近二年度生產量值及銷售量值表；第 19 條財務概況；第 21 條有關子公司持有或處分本公司股票情形。前開精簡刪除之資訊，投資人仍可透過公司網站、公開資訊觀測站及公司財務報告等管道取得相關資訊。
2. 開放索引方式揭露，以簡化年報編製作業：考量部分年報資訊如已於本會指定之資訊申報網站(即公開資訊觀測站)公告申報，爰開放內部控制聲明書、會計師內部控制制度專案審查報告、董事監察人經理人及持股比例超過 10%之股東股權移轉及股權質押變動情形、發行或私募有價證券之資金運用計畫執行情形等，得於年報記載資訊查詢之索引，以達簡化年報編製作業之效益，並新增第 22 條之 1 明定年報應記載事項以前開新增得以資訊索引方式揭露者，所公告申報之資訊視為年報之記載事項。

- ##### (二) 促進上市櫃公司董事性別多元化：本會「上市櫃公司永續發展行動方案」要求上市櫃公司自 114 年起，倘任一性別董事席次未達 1/3 者，應於年報揭

露，爰配合修正年報準則第 10 條附表一有關董事會多元化及獨立性乙項之說明，新增「若上市上櫃公司董事會任一性別董事席次未達 1/3 者，敘明原因及規劃提升董事性別多元化採行之措施」。金管會表示，本次精簡年報方案業經審慎參考國際規範以期與國際接軌，並瞭解國內實務編製年報作業需求後據以擬定精簡原則，精簡結果計刪除 16 項應記載事項及開放索引 6 項，合計簡化 22 項，約可減少年報近 1/3 篇幅，有助減輕公司年報編製之作業負擔，法規修正完成後，公司自 114 年申報 113 年度年報起即適用年報精簡。

由於年報內容涉公司跨部門資訊之蒐集彙整，金管會提醒公司宜儘速進行內部跨部門溝通及協調業務分工，修訂編製作業程序，並以達成未來接軌 IFRS 永續資訊揭露及提前申報年報為目標；此外，現行全體上市公司及實收資本額達 6 億元以上之上櫃公司應申報英文版年報，提醒上市櫃公司亦應將英文版年報納入編製時程規劃，以利外資投資人參閱。

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 2024 年 7 月底止，上市公司計有 1,018 家，較上月增加 0 家；資本額新臺幣 77,139.1 億元，較上月增加新臺幣 365.1 億元；上市市值新臺幣 708,247.1 億元，較上月減少新臺幣 25,728 億元。

上櫃公司計有 825 家，較上月增加 0 家；資本額新臺幣 7,725 億元，較上月增加新臺幣 36.4 億元；上櫃市值新臺幣 65,395.8 億元，較上月減少新臺幣 2,643.4 億元。

集中市場股票總成交值新臺幣 98,730.7 億元，較上月增加新臺幣 11,629.6 億元；成交量 1,084 億股，較上月增加 181.1 億股。外陸資總累積匯入淨額 2,720.92 億美元，較上月減少 57.03 億美元。

專營證券商計 64 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 88 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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