



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

1. **FSC Amends the Regulations Governing the Preparation of Financial Reports by Securities Issuers, Simplifying Information Disclosure Requirements in the Financial Report Forms and Enhancing the Relevance of Information Disclosures**

To enhance the relevance of information disclosures in financial reports and simplify the disclosure of financial report notes after considering suggestions from external stakeholders, the Financial Supervisory Commission (FSC) issued an amendment to the Regulations Governing the Preparation of Financial Reports by Securities Issuers on 19 March 2025. Considering that some of the material transaction related information that issuers were originally required to disclose in the notes to the financial reports, including information on trading of securities, acquisition or disposal of real estate, trading in derivative instruments, as well as information on major shareholders, can be accessed from the Market Observation Post System (MOPS), the disclosure provisions for such matters together with the relevant notes are deleted. Also, the original requirement on the disclosure of individual securities holding at the end of the period is amended to the disclosure of securities holding in accordance with the materiality principle, with the relevant notes amended accordingly. The amended requirements apply when public companies filing the financial reports for the first quarter of 2025.

2. **FSC Announces Mandatory Central Clearing of New Taiwan Dollar Interest Rate Swap (TWD IRS) Transactions between Financial Institutions Effective 1 July 2025.**

To enhance risk management among financial institutions and in light of developments in major financial markets, the FSC issued Official Order No. Financial-Supervisory-Securities-Futures-1140380894 on 18 March 2025. Effective from 1 July 2025, New Taiwan dollar interest rate swap (TWD IRS) transactions between financial institutions

will be subject to mandatory central clearing through the Taiwan Futures 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 March 2025, the total number of TWSE-listed companies stood at 1,039, an increase of 5 over the preceding month. Authorized capital was NT\$ 7,835.14 billion, an increase of NT\$ 3.29 billion over the preceding month. Market capitalization was NT\$ 66,562.01 billion, a decrease of NT\$ 7,489.67 billion from the preceding month.

There were 847 TPEx-listed companies, an increase of 4 over the preceding month. Authorized capital was NT\$ 806.81 billion, an increase of NT\$ 3.12 billion over the preceding month. Market capitalization was NT\$ 6,024.82 billion, a decrease of NT\$ 755.32 billion from the preceding month.

The total trading value in the centralized stock market was NT\$ 6,384.54 billion, a decrease of NT\$ 504.92 billion from the preceding month. The trading volume was 65.52 billion shares, an increase of 1.78 billion over the preceding month. The net value of inwardly remitted foreign funds was US\$ 281.609 billion, a decrease of US\$ 5.791 billion from 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>

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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壹、重要公告

一、開修正「證券發行人財務報告編製準則」，簡化財報附表之資訊揭露，以提升資訊揭露之攸關性

為提升財務報告資訊揭露之攸關性及參考外界建議簡化財務報告附表揭露，本會於 114 年 3 月 19 日發布修正「證券發行人財務報告編製準則」，考量現行財務報告附註揭露之部分重大交易事項相關資訊，包括公司買賣有價證券、取得或處分不動產、從事衍生工具交易、主要股東等資訊已可於公開資訊觀測站即時取得，爰刪除該等事項之揭露規定，另將現行應個別揭露期末持有有價證券情形，修正為依重大性原則揭露所持有之有價證券，並配合刪除或修正相關附表格式。公開發行公司自申報 114 年第 1 季財務報告起即適用本次修正規定。

二、114 年 7 月 1 日起金融機構間交易新臺幣利率交換契約（TWD IRS）須提交至臺灣期貨交易所強制集中結算

為強化金融機構風險管理，並參酌國際主要金融市場發展，本會於 114 年 3 月 18 日發布金管證期字第 1140380894 號公告，自 114 年 7 月 1 日起，金融機構間交易新臺幣利率交換契約（TWD IRS）須提交至臺灣期貨交易所股份有限公司強制集中結算。

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 2025 年 3 月底止，上市公司計有 1,039 家，較上月增加 5 家；資本額新臺幣 78,351.4 億元，較上月增加新臺幣 32.9 億元；上市市值新臺幣 665,620.1 億元，較上月減少新臺幣 74,896.7 億元。

上櫃公司計有 847 家，較上月增加 4 家；資本額新臺幣 8,068.1 億元，較上月增加新臺幣 31.2 億元；上櫃市值新臺幣 60,248.2 億元，較上月減少新臺幣 7,553.2 億元。

集中市場股票總成交值新臺幣 63,845.4 億元，較上月減少新臺幣 5,049.2 億元；成交量 655.2 億股，較上月增加 17.8 億股。外資總累積匯入淨額 2,816.09 億美元，較上

月減少 57.91 億美元。

專營證券商 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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