



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

1. FSC amends Articles 44-9 and 44-21 of the Regulations Governing the Administration of Shareholder Services of Public Companies (issued on 6 March 2023)

In line with the provision of paragraph 1, Article 172-2 of the Company Act, which allows the Ministry of Economic Affairs, under special circumstances, to announce that, within a certain period of time, companies may convene shareholders' meetings by means of video conferencing even if such convening is not expressly provided for in their Articles of Incorporation, the Financial Supervisory Commission (FSC) amended the Regulations Governing the Administration of Shareholder Services of Public Companies to provide additional measures for such convening of shareholders' meetings. Under such special circumstances, a company that convenes a virtual-only shareholders' meeting and provides an alternative option for digitally disadvantaged shareholders to exercise their voting rights in writing will be allowed to mail/send written voting materials to these shareholders after they have applied to the company for such exercise of voting rights. According to the amendment above, it also provides enhanced protection of shareholders' rights and interests by requiring a higher threshold for the passing of a board of directors resolution to convene a virtual-only shareholders' meeting and requiring the company, for the convening of such a meeting, to provide network facilities and necessary assistance for digitally disadvantaged shareholders.

2. FSC amends Articles 19, 20, and 22 of the Regulations Governing the Public Offering of Securities Investment Trust Funds by Securities Investment Trust Enterprises

To keep abreast with current market practices and amendments to laws and regulations such as the Company Act, and to address the corresponding need to adjust the scope and qualification criteria of fund distributors, on 1 March 2023 the FSC amended and issued the above-mentioned Regulations. Key points of the

amendment are as follows:

- (1) Currently, credit cooperatives, futures brokers, and Chunghwa Post Co., Ltd. are allowed to serve as fund distributors. To satisfy the requirements of current practices and legal/regulatory certainty, relevant provisions are amended to specifically allow a securities investment trust enterprise (SITE) to appoint a credit cooperative, futures broker, or Chunghwa Post as its fund distributor.
- (2) The amendment specifies the qualification criteria to be met by a company to serve as a fund distributor if it is a company issuing no par value shares pursuant to Article 156 of the Company Act. It also harmonizes with amendments to the Banking Act and the Futures Trading Act, cites applicable articles of the Credit Cooperatives Act, the Postal Remittances and Savings Act, and the Financial Consumer Protection Act, and makes corresponding adjustments to the passive qualification criteria for fund distributors. Additionally, financial criteria are relaxed to allow a banking enterprise to serve as a fund distributor if it meets certain capital adequacy requirements.
- (3) The transitional provisions specified in the 12 December 2006 amendment of the Regulations are deleted for they are now no longer needed in application.

3. FSC issues the "Sustainable Development Action Plans for TWSE and TPEx Listed Companies (2023)"

To prompt enterprises to actively implement sustainability measures, on 28 March 2023 the FSC issued the "Sustainable Development Action Plans for TWSE and TPEx Listed Companies (2023)," which construct a framework to promote measures based on the five dimensions of "steering companies towards net zero emissions," "deepening corporate sustainability governance culture," "enhancing sustainability information disclosure," "strengthening communications with stakeholders," and "promoting ESG evaluation and digitalization," along the four pillars of "governance," "transparency," "digital," and "innovation." These Action Plans are aimed at assisting TWSE and TPEx listed companies in achieving their sustainable development targets and enhancing their international competitiveness. Key points of the Action Plans are as follows:

- (1) Prompting TWSE and TPEx listed companies to set their carbon reduction targets, strategies, and concrete action plans. Companies shall, at the latest in the year while their disclosure of greenhouse gas (GHG) inventory information in the consolidated financial reports, disclose their carbon reduction targets, strategies. Also, companies are encouraged to disclose their carbon reduction targets, strategies, and concrete action plans established for the year 2030, with the year of their completing the inventory information of the companies

disclosed in the consolidated financial reports as the base year.

- (2) Enhancing the gender diversity of directors of TWSE and TPEX listed companies. To enhance the diversity of directors, and to align with the global trend of promoting female directors, starting from 2023, the board of directors of a company applying for an IPO must consist of at least 1 director of a different gender, and starting from 2024, a TWSE or TPEX listed company shall appoint at least 1 director of a different gender for each subsequent term of the board of directors.
- (3) Widening the disclosure scope of sustainability information and enhancing disclosure quality. To keep strengthening the disclosure of non-financial information, starting from 2025, TWSE and TPEX listed companies with authorized capital of NT\$2 billion or less will be required to prepare sustainability reports. Additionally, to enhance the disclosure quality of sustainability information, the Taiwan Stock Exchange (TWSE) and the Taipei Exchange (TPEX) will conduct a random review of the disclosed sustainability reports and assurance working papers.
- (4) Refining the investor relations platform. To keep enhancing the quality of disclosure by institutional investors regarding their impact and stewardship information, the Taiwan Depository & Clearing Corporation (TDCC) and the TWSE will establish a digital platform for stewardship reports.
- (5) Establishing a digital platform for sustainability reports and improving the ESG database. To assist TWSE and TPEX listed companies in disclosing ESG (environment, social, governance) information more efficiently and in a uniform format, and to provide one-stop ESG information services, the TWSE will establish a digital platform for sustainability reports and an ESG information hub.

4. 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 2023, the total number of TWSE listed companies stood at 978, an increase of 7 over the preceding month. Authorized capital was NT\$7,522.44 billion, an increase of NT\$12.13 billion over the preceding month. Market capitalization was NT\$49,781.61 billion, an increase over the preceding month of NT\$1,288.63 billion.

There were 810 TPEX listed companies, an increase of 2 from the preceding

month. Authorized capital was NT\$742.28 billion, an increase of NT\$0.47 billion from the preceding month. Total TPEx market capitalization was NT\$5,237.7 billion, an increase of NT\$181.91 billion from the preceding month.

The total value of stock trades on the centralized market was NT\$5,093.5 billion, an increase of NT\$1,255.6 billion from the preceding month. The volume of trading was 68.635 billion shares, an increase of 19.827 billion shares from the preceding month. The net value of inwardly remitted foreign funds was US\$229.867 billion, an increase of US\$3.829 billion from the preceding month.

There were a total of 61 securities firms. There were 16 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/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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壹、重要公告

一、修正「公開發行股票公司股務處理準則」第 44 條之 9、第 44 條之 21(發布日期 112 年 3 月 6 日)

為因應公司法第一百七十二條之二第一項但書規定，經經濟部公告公司於一定期間內，得不經章程訂明，得以視訊會議方式召開股東會之特殊情形，修正公開發行股票公司股務處理準則，配合增訂公司召開視訊股東會，對數位落差股東提供書面投票替代措施時，得於股東向公司提出申請時，始寄發書面投票相關資料予股東等配套措施；另為強化公司召開視訊股東會之股東權益保障，提高董事會決議門檻，並增訂公司應提供數位落差股東連線設備及必要協助之替代措施等規範。

二、修正「證券投資信託事業募集證券投資信託基金處理準則」第 19 條、第 20 條、第 22 條條文

為因應市場實務狀況以及配合公司法等法規修正，調整基金銷售機構範圍及資格條件，金管會於 112 年 3 月 1 日修正發布旨揭處理準則，修正重點如下：

- (一) 現行信用合作社、期貨經紀商及中華郵政股份有限公司得擔任基金銷售機構，為符合實務現況及法規明確性要求，明定證券投資信託事業得委任信用合作社、期貨經紀商及中華郵政股份有限公司為基金銷售機構。
- (二) 針對依公司法第 156 條採無票面金額發行股份之公司擔任基金銷售機構，明定其應符合之資格條件，並配合銀行法、期貨交易法修正，及增列信用合作社法、郵政儲金匯兌法與金融消費者保護法，並酌予調整基金銷售機構之消極資格條件。另放寬銀行業得以資本適足性作為擔任基金銷售機構之財務條件。
- (三) 本準則於 95 年 12 月 12 日發布修正時所定相關條文之緩衝規定，基於現已

無須再適用，爰刪除之。

三、金管會發布「上市櫃公司永續發展行動方案(2023 年)」

為推動企業積極實踐永續發展，金管會於 112 年 3 月 28 日發布「上市櫃公司永續發展行動方案(2023 年)」，以「治理」、「透明」、「數位」、「創新」四大主軸，建構五大面向推動措施，包括「一、引領企業淨零」、「二、深化企業永續治理文化」、「三、精進永續資訊揭露」、「四、強化利害關係人溝通」、「五、推動 ESG 評鑑及數位化」等，協助上市櫃公司達成永續發展目標，提升國際競爭力。重點包括：

- (一) 推動上市櫃公司設定減碳目標、策略及具體行動計畫：公司最遲應於揭露合併財務報告公司盤查資訊之年度，同時揭露減碳目標、策略及具體行動計畫。另鼓勵公司揭露以完成合併財務報告公司之盤查資訊為基準年，所訂定之 2030 年減碳目標、策略及具體行動計畫。
- (二) 提升上市櫃公司董事性別多元：為強化董事多元化，且考量女性董事推動為國際趨勢，將推動 2023 年起申請 IPO 公司之董事會須包含至少 1 名不同性別之董事，2024 年起上市櫃公司應依董事屆期改選時，委任至少 1 名不同性別之董事。
- (三) 擴大永續資訊揭露範圍並提升品質：為持續強化非財務性之資訊揭露，將推動自 2025 年起資本額 20 億元以下上市櫃公司編製永續報告書。另由證券交易所及櫃檯買賣中心抽查永續報告書及確信工作底稿，強化永續資訊揭露品質。
- (四) 精進投資人關係平台：為持續強化機構投資人影響力及盡職治理資訊揭露之品質，集保公司及證券交易所將建置盡職治理報告書數位平台。
- (五) 推動永續報告書數位平台並精進 ESG 資料庫：為協助上市櫃公司以更具效率及統一格式揭露 ESG 相關資訊，並提供一站式 ESG 資訊服務，證券交易所將建置永續報告書數位平台及 ESG 資訊平台。

四、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 3 月底止，上市公司計有 978 家，較上月增加 7 家；資本額新臺幣 75,224.4 億元，較上月增加新臺幣 121.3 億元；上市市值新臺幣 497,816.1 億元，較上月增加新臺幣 12,886.3 億元。

上櫃公司計有 810 家，較上月增加 2 家；資本額新臺幣 7,422.8 億元，較上月增加新臺幣 4.7 億元；上櫃市值新臺幣 52,377 億元，較上月增加新臺幣 1,819.1 億元。

集中市場股票總成交值新臺幣 50,935 億元，較上月增加新臺幣 12,556 億元；成交量 686.35 億股，較上月增加 198.27 億股。外資總累積匯入淨額 2298.67 億美元，較上月增加 38.29 億美元。

專營證券商計 61 家，專營期貨商計 16 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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