



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

### 1. FSC issues partial 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 and to the annexes of those Regulations

To enhance the transparency in director remuneration and to promote carbon reduction information disclosures in accordance with the ESG Sustainable Development Action Plan for TWSE and TPEX Listed Companies issued by the Financial Supervisory Commission (FSC) on 28 March 2023, the FSC issued partial amendments on 10 November 2023. Key points of the amendments include the following:

#### (1) **The scope of required disclosures of the remuneration of individual directors of TWSE and TPEX listed companies (hereinafter, "listed companies") is expanded:**

To enhance the transparency of director remuneration information of listed companies, and to encourage profitable companies to share the fruits of their operations with their employees and promote a reasonable balance in director remuneration and employee wages, companies falling in any of the following categories are required to disclose the remuneration of individual directors in their annual reports and prospectuses: those listed companies that have ranked in the lowest *two* levels in the most recent annual corporate governance evaluation; those listed companies that reported an increase of 10% or more in after-tax net profit in the previous year but at which the average annual salary of non-managerial full-time employees has not increased relatively to the previous year; those listed companies that have reported a decline reaching 10% in after-tax net income accompanied by losses exceeding NT\$5 million, but at which the average remuneration of each director (not including the remuneration of those who are also employees) has increased by 10% and exceeded NT\$100,000.

#### (2) **Listed companies are required to disclose their greenhouse gas reduction base year and reduction target, strategy, and action plan:** The requirement is added that in the same fiscal year in which a company discloses its greenhouse gas inventory in its

consolidated financial report, it shall also disclose greenhouse gas reduction information in the attachments to its annual report. For example, a listed company with capital of NT\$10 billion or more is required in 2025 to disclose its fiscal 2024 inventory information and fiscal 2024 carbon reduction target, strategy, and action plan. If a company has disclosed its greenhouse gas inventory in its consolidated financial report in an earlier year, it may take the earlier fiscal year as its base year. To facilitate compliance by companies, the FSC will supervise the TWSE to provide best practice reference examples on the Corporate Governance Center website.

- (3) **An open-ended form is adopted to allow a listed company to flexibly disclose the status of its original greenhouse gas inventory and verification, and the "Promotion of Sustainable Development" annex is amended to enhance disclosure of information on fire incidents, to promote fire safety management by companies.**
- (4) **Promotion of earlier filing of annual reports by listed companies:** Listed companies with capital of NT\$2 billion or more are now required to submit their annual reports earlier to the competent authority, by 14 days before their shareholders' meetings, allowing investors more time in considering how to vote on proposals at the shareholders' meeting.

**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 November 2023, the total number of TWSE listed companies stood at 991, an increase of 5 over the preceding month. Authorized capital was NT\$7,646.51 billion, an increase of NT\$29.1 billion over the preceding month. Market capitalization was NT\$55,123.46 billion, an increase of NT\$4,659.37 billion over the preceding month.

There were 815 TPEX listed companies, an increase of 2 over the preceding month. Authorized capital was NT\$757.66 billion, an increase of NT\$0.77 billion over the preceding month. Total TPEX market capitalization was NT\$5,809.4 billion, an increase of NT\$564.53 billion over the preceding month.

The total value of stock trades on the centralized market was NT\$5,971.15 billion, an increase of NT\$1,000.71 billion over the preceding month. The volume of trading was 67.08 billion shares, an increase of 11.19 billion shares over the preceding month. The net value of inwardly remitted foreign funds was US\$236.78 billion, an increase of US\$11.26 billion over the preceding month.

There were a total of 65 securities firms. There were 15 enterprises exclusively engaged

in futures commission merchant business, 38 investment trust companies, and 87 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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### 金管會證期局第二百三十三期新聞信

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#### 壹、重要公告

##### 一、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」部分條文及附表

金管會為提升上市櫃公司董事酬金資訊之透明度，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」推動上市櫃公司揭露減碳資訊及提早申報股東會年報，於 112 年 11 月 10 日修正發布旨揭準則，修正要點如下：

- (一)擴大上市櫃公司應揭露個別董事酬金之範圍條件：為提升上市櫃公司董事酬金資訊之透明度，及引導獲利公司與員工共享經營成果，促進董事酬金與員工薪資之合理性，爰修正上市櫃公司最近年度公司治理評鑑結果由原訂最後一級距擴大為屬最後「二個」級距者，及增訂上市櫃公司「最近年度稅後淨利增加達 10%以上，惟非主管職務之全時員工年度薪資平均數卻未增加者」、「最近年度稅後損益衰退達 10%且逾新臺幣 500 萬元，及平均每位董事酬金(不含兼任員工酬金)增加達 10%且逾 10 萬元者」，應於年報及公開說明書揭露個別董事酬金。
- (二)增訂上市櫃公司應揭露溫室氣體減量基準年、減量目標、策略及行動計劃：增訂年報附表應於完成合併財務報告之溫室氣體盤查揭露年度同時揭露溫室氣體減量資訊，例如，資本額 100 億元以上之上市櫃公司應於 114 年揭露 113 年度之盤查資訊及當年度之減碳目標、策略及行動計劃，倘公司已提前完成合併財務報告之溫室氣體盤查，亦得以該較早年度為基準年。為利企業遵循，本會將請證交所於公司治理中心網站提供最佳實務參考範例。
- (三)修正原溫室氣體盤查及確信情形附表改以開放式表格揭露，及修正推動永續發展執行情形附表，強化火災資訊之揭露，以促進公司提升消防安全管理。
- (四)推動上市櫃公司提前申報年報：循序漸進要求資本額 20 億元以上之上市櫃公司提前至股東會召開日 14 日前申報年報，俾利投資人對股東會各項議案表決之參考。

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 11 月底止，上市公司計有 991 家，較上月增加 5 家；資本額新臺幣 76,465.1 億元，較上月增加新臺幣 291 億元；上市市值新臺幣 551,234.6 億元，較上月增加新臺幣 46,593.7 億元。

上櫃公司計有 815 家，較上月增加 2 家；資本額新臺幣 7,576.6 億元，較上月增加新臺幣 7.7 億元；上櫃市值新臺幣 58,094 億元，較上月增加新臺幣 5,645.3 億元。

集中市場股票總成交值新臺幣 59,711.5 億元，較上月增加新臺幣 10,007.1 億元；成交量 670.83 億股，較上月增加 111.91 億股。外資總累積匯入淨額 2,367.78 億美元，較上月增加 112.57 億美元。

專營證券商計 65 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 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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