

Independent Auditors' Limited Assurance Report for the Report of 2022

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INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

Taipei Exchange

We have performed a limited assurance engagement on the selected subject matter information (see Appendix) in the Sustainability Report ("the Report") of Taipei Exchange ("TPEX") for the year ended December 31, 2022.

Responsibilities of Management for the Report

Management is responsible for the preparation of the Report in accordance with Universal Standards, Sector Standards and Topic Standards published by the Global Reporting Initiative (GRI), and for such internal control as management determines is necessary to enable the preparation of the Report that are free from material misstatement.

Auditors' Responsibilities for the Limited Assurance Engagement Performed on the Report

We planned and conducted our work on the selected subject matter information (see Appendix) in the Report in accordance with the Statements of Assurance Engagements Standards 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China to issue a limited assurance report on the preparation, with no material misstatement in all material respects, of the Report. The nature, timing and extent of procedures performed in a limited assurance engagement are different from and more limited than a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

We applied professional judgment in the planning and conduct of our work to obtain evidence supporting the limited assurance. Because of the inherent limitations of any internal control, there is an unavoidable risk that even some material misstatements may remain undetected. The procedures we performed include, but not limited to:

- Obtaining and reading the Report.
- Inquiring management and personnel involved in the preparation of the Report to understand the policies and procedures for the preparation of the Report.
- Inquiring the personnel responsible for the preparation of the Report to understand the process, controls, and information systems in the preparation of the selected subject matter information.
- Analyzing and examining, on a test basis, the documents and records supporting the selected subject matter information.

Inherent Limitations

The subject information included non-financial information, which was under more inherent limitations than financial information. The information may involve significant judgment, assumptions and interpretations by the management, and the different stakeholders may have different interpretations of such information.

Independence and Quality Controls

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which contains integrity, objectivity, professional competence and due care, confidentiality and professional behavior as the fundamental principles. In addition, the firm applies Statement of Quality Management Standard 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation of the Republic of China and, accordingly, requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the selected subject matter information in the Report is, in all material respects, not prepared in accordance with the above mentioned reporting criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

The engagement partner on the limited assurance report is Yin-Chou Chen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

June 20, 2023

Notice to Readers

For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of selected subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report and summary of selected subject matter information shall prevail.

Independent Auditors' Limited Assurance Report for the Report of 2022

APPENDIX A

SUMMARY OF SELECTED SUBJECT MATTER INFORMATION

#	Assurance Subject Matter	Descriptions of Indicators	Corresponding Section	Applicable Criteria
1.	GRI 404-1:2016	Average hours of training per year per employee	4.2.3. Talent Cultivation and Development	Employees are divided by gender and rank, and the average number of hours each employee receives internal and external education and training each year.
2.	Designated indicator 1	The number of participants in the securities elite seed online training camp for college students	4.1.1. Social Innovation	The number of participants who signed up for and completed the competition was counted from the website data of the "On-line Securities Talent Camp".
3.	Designated indicator 2	Electronic official documents approval ratio	3.2.1 Energy/Carbon Management	The ratio of the number of signed electronic official documents divided by the total number of official documents (the total number of paper-signed documents and electronically signed documents).
4.	Designated indicator 3	Number of issuances and issuance amount of sustainable bonds	1.1.2. Diverse Financial Instruments 1.2.1. Promotion of Green Finance	The number and amount of issuance of sustainable bonds.
5.	Designated indicator 4	Information system backup system test drill success rate	2.2.3. Information Security	The success rate of drills for co-site and off-site backup system drills that have passed the inspection.
6.	Designated indicator 5	The number of activities for the prevention of financial investment fraud and the number of participants in the online quiz activity	ESG Zone: Anti-Financial Investment Fraud Zone	Handle the number of activities for the prevention of financial investment fraud and the number of participants in the online quiz with prizes.

Independent Auditors' Limited Assurance Report for Greenhouse Gases Inventory of 2022



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INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT

Taipei Exchange

We have undertaken a limited assurance engagement of the accompanying greenhouse gas (GHG) statement of Taipei Exchange for the year ended December 31, 2022 (see Appendix 1).

Taipei Exchange's Responsibility for the GHG Statement

Taipei Exchange is responsible for the preparation of the GHG statement in accordance with ISO 14064-1:2018 ("Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals") issued by the International Organization for Standardization (ISO). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of a GHG statement that is free from material misstatement, whether due to fraud or error.

As discussed in Note 6 to the GHG statement, GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases. The data and the method used in making the estimate may also result in estimation uncertainty. Different measurement techniques may generate significantly different outcomes and thus lead to the GHG statement subject to estimation uncertainty.

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Auditor's Responsibility

Our responsibility is to express a limited assurance conclusion on the GHG statement based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3410, Assurance Engagements on Greenhouse Gas Statements ("ISAE 3410"), issued by the International Auditing and Assurance Standards Board. That standard requires that we plan and perform this engagement to obtain limited assurance about whether the GHG statement is free from material misstatement.

Independent Auditors' Limited Assurance Report for Greenhouse Gases Inventory of 2022

A limited assurance engagement undertaken in accordance with ISAE 3410 involves assessing the suitability in the circumstances of Taipei Exchange's use of ISO 14064-1:2018 as the basis for the preparation of the GHG statement, assessing the risks of material misstatement of the GHG statement whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the GHG statement. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above we:

- A. Through inquiries, obtained an understanding of Taipei Exchange's control environment and information systems relevant to emissions quantification and reporting, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness.
- B. Evaluated whether Taipei Exchange's methods for developing estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Taipei Exchange's estimates.
- C. Undertook site visits at three sites to assess the completeness of the emissions sources, data collection methods, source data and relevant assumptions applicable to the sites. The sites selected for testing were chosen taking into consideration their emissions in relation to total emissions, emissions sources, and sites selected in prior periods. Our procedures we performed include testing information systems to collect and aggregate facility data, or the controls at these sites.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether Taipei Exchange's GHG statement has been prepared, in all material respects, in accordance with the ISO 14064-1:2018.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that Taipei Exchange's GHG statement for the year ended December 31, 2022 is not prepared, in all material respects, in accordance with the ISO 14064-1:2018.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

The engagement partner on the limited assurance report is Yin-Chou Chen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

June 15, 2023

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