

# Appendix 3 Independent Auditors' Limited Assurance Report

**Deloitte.**

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## INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

The Board of Directors and Stockholders  
Taipei Exchange

We have performed a limited assurance engagement on the selected subject matter information (see Appendix A) in the Sustainability Report (“the Report”) of Taipei Exchange (“the Company”) for the year ended December 31, 2020.

### Responsibilities of Management for the Report

Management is responsible for the preparation of the Report in accordance with GRI Standards and Sector Guidance published by the Global Reporting Initiatives (GRI) and other applicable rules according to its sector features, 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 conducted our work on the selected subject matter information (see Appendix A) in the Report in accordance with the International Standard on Assurance Engagements 3000 (revised) (ISAE 3000 (revised)) to issue a limited assurance report on the preparation, 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 and controls 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 matter information includes non-financial information, which is 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 Auditing Standard No. 46 “Quality Control for Public Accounting Firms” issued by the Accounting Research and Development Foundation of the Republic of China and, accordingly, maintains a comprehensive system of quality controls, including documented policies and 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 are, 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 the Report.

**Deloitte & Touche**

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

May 7, 2021

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.*

## SUMMARY OF SELECTED SUBJECT MATTER INFORMATION

#	Rules/Standards	Descriptions of Indicators	Corresponding Sections	Applicable Criteria
1.	GRI 302-3: 2016	Energy intensity	3-2 Green Operations	Calculated the electricity usage from the electricity bill; calculated the Company's vehicles energy consumption based on its expenditure on vehicle fuel and average fuel prices; Estimated the Company's energy intensity (energy per person) using the number of employees at the end of 2020.
2.	GRI 404-1: 2016	Average hours of training per year per employee	4-2 Workplace Wellbeing	The average hours of training per year per employee by gender and by employee category were obtained and calculated from the training records, sign-in forms and the request for approval for external training.
3.	GRI 405-1: 2016	Diversity of governance bodies and employees	Introduction to TPEX, 4-2 Workplace Wellbeing	The ratios of governance bodies and employees counted by genders, ages and positions.
4.	Designated Indicator 1	Total number, total value and environmental benefits of the green bonds issued	Creating Value through Sustainability: TPEX Sustainability Strategies, 3-1 Sustainable Finance	Count the total number and total value of the green bonds issued; count the estimated CO <sub>2</sub> abatement of Taiwan Power Company's and Taiwan Semiconductor Manufacturing Co., Ltd.'s green investment plans based on their project evaluation and opinion reports.
5.	Designated Indicator 2	The number of valid questionnaires used to identify stakeholders' issues of concern.	Stakeholders Engagement	Determine the number of valid questionnaires used to identify stakeholders' issues of concern.
6.	Designated Indicator 3	Listing examination satisfaction survey	Material Topics Management	Review the results of the securities underwriters' satisfaction questionnaire survey and calculate the number and percentage that responded satisfied or above.