



Appendix 3: Independent Auditors' Limited Assurance Report

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INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

The Board of Directors and Stockholders
The Taipei Exchange

We have performed a limited assurance engagement on the selected subject matter information (see Appendix) in the Sustainability Report (“the Report”) of The Taipei Exchange (“the TPEX”) for the year ended December 31, 2021.

Responsibilities of Management for the Report

Management is responsible for the preparation of the Report in accordance with GRI Standards 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 Statements of Assurance Engagements Standards No. 1 “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, 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 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 this report.

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

Deloitte & Touche
Taipei, Taiwan
Republic of China

May 27, 2022

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.



APPENDIX

SUMMARY OF SELECTED SUBJECT MATTER INFORMATION

#	Assurance Subject Matter (GRI Standards/SASB ¹ Standards/Designated Indicator)	Descriptions of Indicators	Corresponding Section	Applicable Criteria
1.	GRI 205-2: 2016	Communication and training about anti-corruption policies and procedures	2-2 Operational Governance	Checking on the training record, attendance sheet and the official documents to calculate total number and percentage of governance body members, employees and business partners that the organization's anti-corruption policies and procedures have been communicated to, and total number and percentage of governance body and employees that have received training on anti-corruption.
2.	GRI 302-3: 2016	Energy intensity	3-2 Green Operations	Checking on the electricity bills, account title- gasoline expense, monthly average price of gasoline in 2021 and the number of staff at the end of 2021 to calculate the amount of energy consumed from purchased electricity and gasoline and energy intensity.
3.	GRI 404-1: 2016	Average hours of training per year per employee	4-2 Workplace welfare	Checking on the training record, attendance sheet and the external training documents to calculate average hours of training per year per employee by genders and employee categories.
4.	Designated indicator 1	The number of participants of "Securities Investment Camp"	Financial education	Checking on the 2021 closure report of "Securities Investment Camp" to calculate the number of schools, teams and people enrolling and completing the camp.
5.	Designated indicator 2	Amount of issuance and outstanding balance of sustainable bonds	Sustainable Bond Market	Checking on the application and review record to calculate the amount of issuance and outstanding balance of sustainable bonds.

(Continued)

¹ Refers to the SASB standards formulated by the Sustainability Accounting Standards Board.



#	Assurance Subject Matter (GRI Standards/SASB ² Standards/Designated Indicator)	Descriptions of Indicators	Corresponding Section	Applicable Criteria
6.	Designated indicator 3	The number and the percentage of suppliers signing the “Corporate Sustainability Development Commitments”	2-2 Operational Governance	Checking on the 2021 record of signing “Corporate Sustainability Development Commitments” to calculate the number and the percentage of suppliers signing the “Corporate Sustainability Development Commitments”.

(Concluded)

² Refers to the SASB standards formulated by the Sustainability Accounting Standards Board.